

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

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# Minnesota County Finances

*2009 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

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# Minnesota County Finances

## *2009 Revenues, Expenditures, and Debt*



April 21, 2011

### **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, *Analyst*

Curt Koester, *Analyst*

Mark Albarado, *Analyst*

Allison Day, *Intern*

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## Scope and Methodology

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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 2009.

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, 2009. 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 2008 and 2009 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 2008 to 2009, and a comparison of 2009 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>.<sup>1</sup>

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

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# Executive Summary

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## Current Trends

- Minnesota county revenues totaled \$5.7 billion in 2009. This represents an increase of \$121.0 million or 2.2 percent over 2008. The rise in total revenues was primarily due to a \$131.7 million or 5.5 percent increase in tax revenues. Significant decreases in other revenue categories such as interest earnings and local unit grants, moderated the overall growth in county revenues (pg. 5).
- Counties reported total expenditures of \$5.8 billion in 2009. This represents a decrease of \$414.1 million, or 6.7 percent, from total expenditures in 2008 (pg. 9).
- In 2009, Minnesota counties reported outstanding long-term debt of \$3.4 billion.<sup>2</sup> This represents an increase of 4.4 percent over long-term debt reported in 2008 (pg. 13).
- The operating income of Minnesota county enterprises totaled \$5.3 million in 2009. This represents an increase of 122.2 percent over the operating losses of \$24.0 million reported in 2008. The net income of county enterprises totaled \$27.2 million in 2009. This represents an increase of 1.2 percent over 2008 (pg. 14).
- In 2009, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled \$2.2 billion. This represents an increase of 11.7 percent over 2008 unreserved fund balances. The average unreserved fund balances as a percent of current expenditures for counties increased from 41.0 percent in 2008 to 48.3 percent in 2009 (pg. 15).

## Ten-Year Trends

- In actual dollars, total revenues rose 40.0 percent from 2000 to 2009. When converted to constant dollars, there was a decrease of 1.2 percent<sup>3</sup> (pg. 6).
- Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 44.7 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 25.4 percent (pg. 7).
- When adjusted for inflation, total county expenditures decreased 1.3 percent from 2000 to 2009. In actual dollars, expenditures increased 39.9 percent (pg. 10).
- When adjusted for inflation, outstanding long-term indebtedness grew 81.5 percent between 2000 and 2009. In actual dollars, long-term debt increased 157.2 percent over this period (pg. 13).

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

<sup>3</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2000 as the base year.

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# Comparison and Overview

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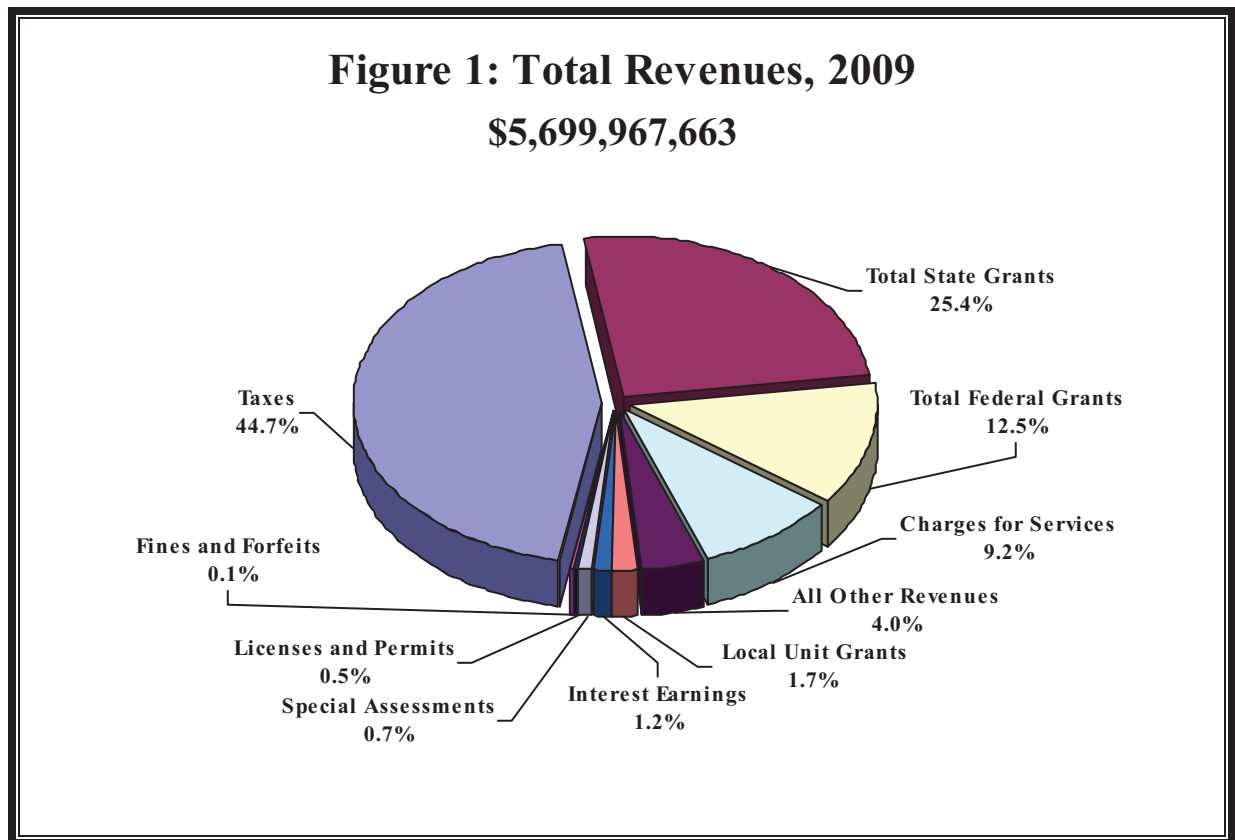
## Governmental Fund Revenues

### Current and Five-Year Trends

Minnesota county revenues totaled \$5.7 billion in 2009. This represents an increase of \$121.0 million or 2.2 percent over 2008. The rise in total revenues was primarily due to a \$131.7 million or 5.5 percent increase in tax revenues. Significant decreases in other revenue categories such as interest earnings and local unit grants, moderated the overall growth in county revenues.

Taxes and state grants were the most significant sources of county revenues, accounting for 70.0 percent of total revenues in 2009. The next two largest sources of revenues for counties are federal grants and charges for services. In 2009, federal grants accounted for 12.5 percent of total revenues, compared to 12.1 percent in 2008. Charges for services accounted for 9.2 percent of total revenues in 2009, compared to 9.1 percent in 2008.

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

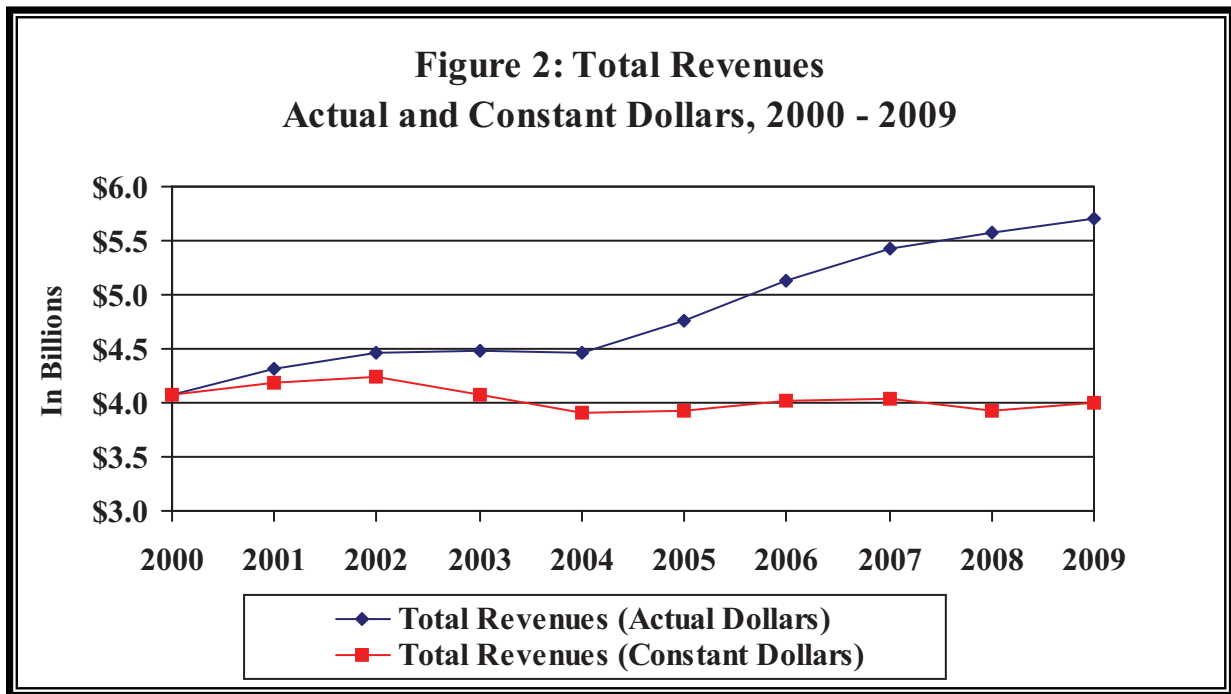


Between 2008 and 2009, most categories of county revenue grew modestly or declined. The categories of revenues that showed growth were: federal grants (5.9 percent), taxes (5.5 percent), state grants (3.2 percent), charges for services (2.8 percent), special assessments (2.7 percent), and all other revenues (2.6 percent).

Two categories of revenues showed steep declines between 2008 and 2009. Interest earnings declined 55.7 percent and local unit grants declined 24.8 percent. Interest earnings were down in most counties due to the poor market conditions in 2009. The decrease in local unit grants primarily reflects a large, one-time, library-related transfer from the City of Minneapolis to Hennepin County in 2008 that was not repeated in 2009. Other sources of county revenues that declined between 2008 and 2009 were fines and forfeits (-1.1 percent), and licenses and permits (-0.2 percent).

### Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2000 to 2009. In actual dollars, total revenues rose 40.0 percent from 2000 to 2009. When converted to constant dollars, there was a decrease of 1.2 percent.<sup>4</sup> An examination of the trend in constant dollars shows that 2009 total revenues were slightly less than in 2000.



<sup>4</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2000 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 2000 to 2009.

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 44.7 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 25.4 percent. The recent reclassification of certain state human services grants to federal human services grants, in conjunction with increases in federal transportation and disaster grants, has increased the percent of total revenues derived from federal grants from 9.0 percent in 2007 to 12.5 percent in 2009.

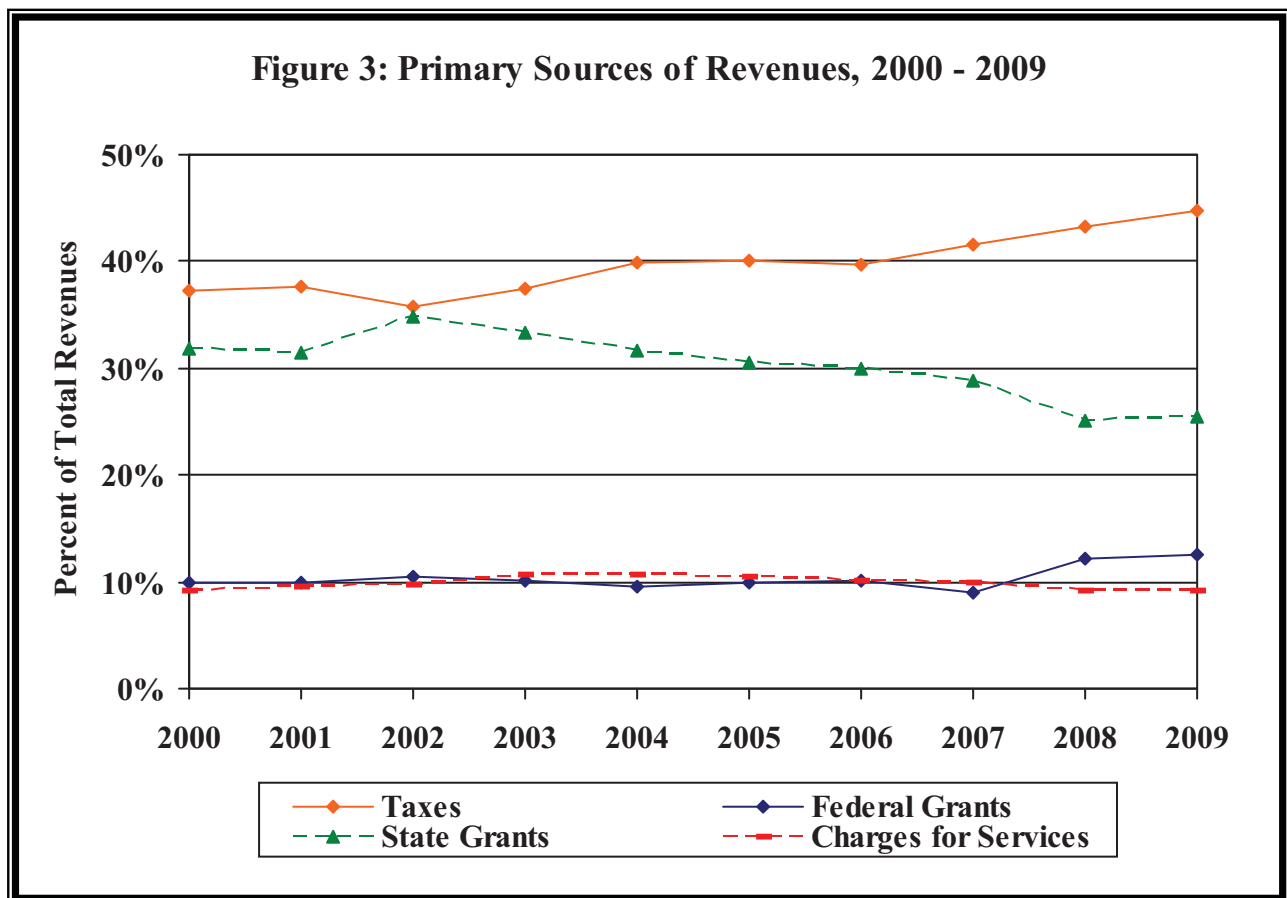


Table 1a below shows the ten-year trend in revenues in constant dollars. The table breaks down the trend into two five-year segments as well as the overall ten-year trend.

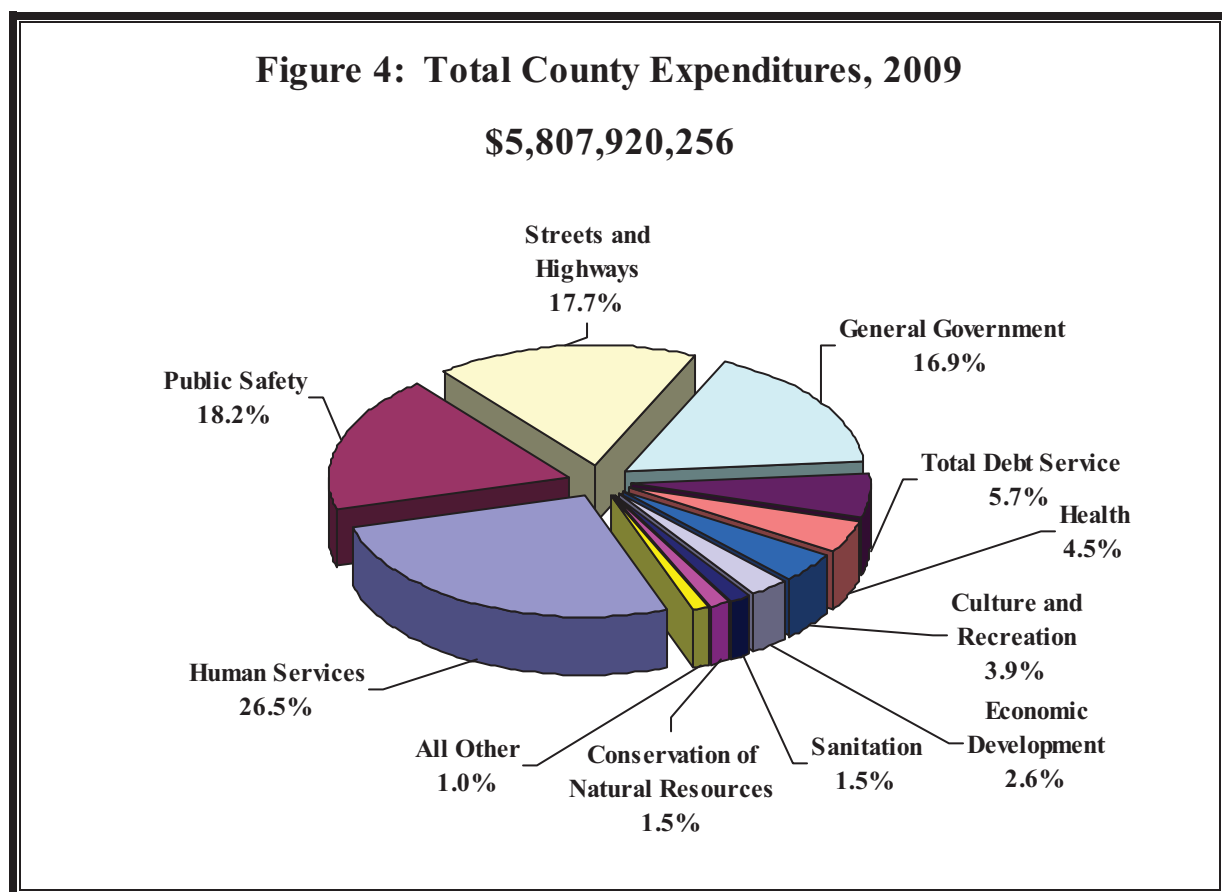
<b>Revenues</b>	<b>2000</b>	<b>2004</b>	<b>2005</b>	<b>2009</b>	<b>2000 - 04 5-Year Change</b>	<b>2005 - 09 5-Year Change</b>	<b>10-Year Change</b>
Taxes	\$1,516,958,772	\$1,556,277,417	\$1,570,508,261	\$1,797,075,016	2.6%	14.4%	18.5%
Special Assessments	25,917,558	31,251,649	29,849,590	29,154,857	20.6%	-2.3%	12.5%
Licenses and Permits	19,064,032	23,917,406	23,930,508	18,393,727	25.5%	-23.1%	-3.5%
Total Federal Grants	402,720,346	370,971,029	393,314,991	502,895,599	-7.9%	27.9%	24.9%
Total State Grants	1,297,709,863	1,239,202,903	1,202,092,962	1,020,100,422	-4.5%	-15.1%	-21.4%
Local Unit Grants	37,403,700	37,014,327	42,293,732	69,980,192	-1.0%	65.5%	87.1%
Charges for Services	375,101,759	415,088,488	410,295,457	369,501,086	10.7%	-9.9%	-1.5%
Fines and Forfeits	24,521,712	13,118,641	8,287,403	6,001,675	-46.5%	-27.6%	-75.5%
Interest Earnings	193,099,312	52,835,401	72,731,286	46,778,381	-72.6%	-35.7%	-75.8%
All Other Revenues	178,351,352	172,856,039	170,477,092	162,162,750	-3.1%	-4.9%	-9.1%
<b>Total Revenues</b>	<b>\$4,070,848,406</b>	<b>\$3,912,533,299</b>	<b>\$3,923,781,282</b>	<b>\$4,022,043,705</b>	<b>-3.9%</b>	<b>2.5%</b>	<b>-1.2%</b>

## Governmental Fund Expenditures

### Current Trends and Five-Year Trends

Counties reported total expenditures of \$5.8 billion in 2009. This represents a decrease of \$414.1 million, or 6.7 percent, from total expenditures in 2008. 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 2008 and 2009, current expenditures decreased 5.2 percent to \$4.5 billion; capital outlays decreased 10.6 percent to \$934.2 million; and debt service decreased 14.1 percent to \$329.3 million.

Figure 4 provides a breakdown of total county expenditures in 2009. Expenditures on human services, which represent 26.5 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 16.9 and 18.2 percent, respectively, of total county expenditures in 2009. Since 2005, human services expenditures as a percentage of total expenditures have decreased from 31.2 percent in 2005 to 26.5 in 2009.

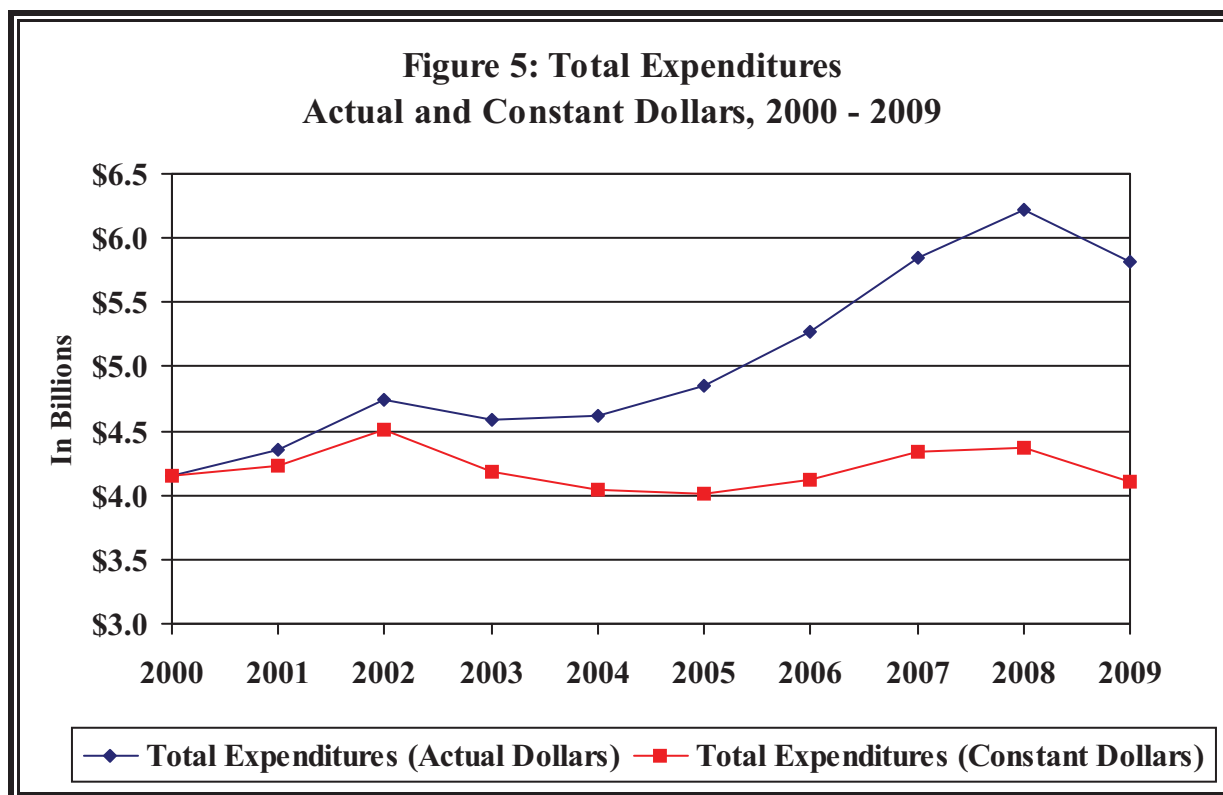


Counties decreased spending on eight categories of expenditures while increasing spending on two between 2008 and 2009. The two categories with the largest decreases were general government and debt service, which declined 15.1 percent and 14.1 percent, respectively. The

decline in general government expenditures was primarily related to a \$148.1 million decrease by Hennepin County reflecting the completion of its Target Field contributions in 2008. Hennepin County was also responsible for more than half the decrease in debt service expenditures in 2009. The three categories that experienced growth between 2008 and 2009 were culture and recreation, housing and economic development, and all other expenditures.

## Ten-Year Trends

When adjusted for inflation, total county expenditures decreased 1.3 percent from 2000 to 2009.<sup>5</sup> In actual dollars, expenditures increased 39.9 percent. Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 2000 to 2009.



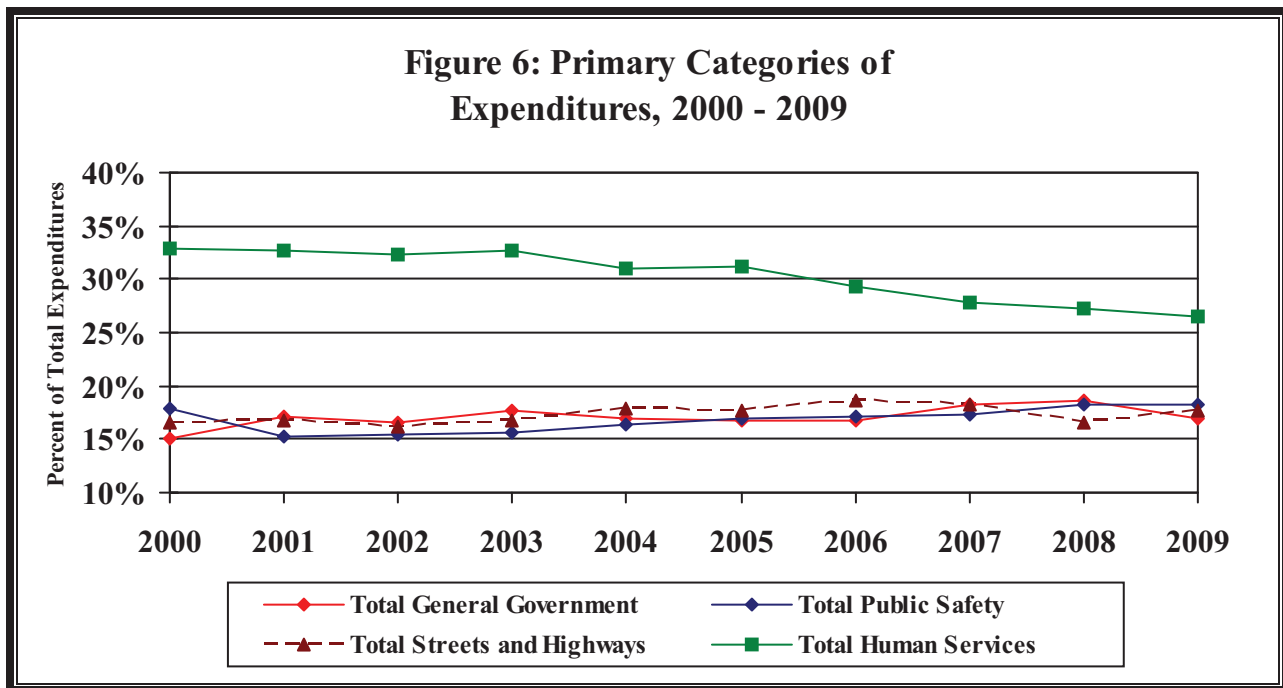
## Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were human services, streets and highways, public safety, and general governmental expenditures. Together these four expenditure categories account for almost eighty percent of all county expenditures. Although spending for human services is still the most significant category of county expenditures, its contribution to total expenditures has gradually declined from 32.8 percent in 2000 to 26.5 percent in 2009. Public safety became the second largest category of county expenditures in 2009. This was the first time during the ten-year period that it has occupied this position.

<sup>5</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2000 as the base year.



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), 2000 - 2009**

Expenditures	2000	2004	2005	2009	2000 - 04 5-Year Change	2005 - 09 5-Year Change	10-Year Change
General Government	\$623,321,306	\$682,144,692	\$669,643,027	\$693,883,370	9.4%	3.6%	11.3%
Public Safety	738,612,237	663,050,978	681,544,420	746,407,444	-10.2%	9.5%	1.1%
Streets and Highways	686,581,441	725,938,965	707,628,306	724,114,103	5.7%	2.3%	5.5%
Sanitation	77,684,923	68,916,016	71,010,838	61,763,927	-11.3%	-13.0%	-20.5%
Human Services	1,359,688,309	1,256,384,909	1,249,918,029	1,087,543,530	-7.6%	-13.0%	-20.0%
Health	184,349,562	178,483,509	151,204,295	184,537,489	-3.2%	22.0%	0.1%
Culture and Recreation	130,690,193	125,052,519	126,919,120	160,184,180	-4.3%	26.2%	22.6%
Cons. of Natural Resources	65,022,979	58,142,991	61,529,610	59,714,584	-10.6%	-2.9%	-8.2%
Housing and Econ. Dev.	61,953,254	95,976,167	97,946,167	108,256,057	54.9%	10.5%	74.7%
All Other	48,734,314	6,130,361	3,941,101	39,458,525	-87.4%	901.2%	-19.0%
Total Debt Service	175,034,312	186,201,733	184,030,444	232,354,621	6.4%	26.3%	32.7%
<b>Total Expenditures</b>	<b>\$4,151,672,830</b>	<b>\$4,046,422,842</b>	<b>\$4,005,315,357</b>	<b>\$4,098,217,830</b>	<b>-2.5%</b>	<b>2.3%</b>	<b>-1.3%</b>
Total Current Expenditures	\$3,353,705,232	\$3,266,284,661	\$3,230,885,059	\$3,206,649,005	-2.6%	-0.8%	-4.4%
Total Capital Outlay	622,933,286	593,936,447	590,399,854	659,214,204	-4.7%	11.7%	5.8%
Total Debt Service	175,034,312	186,201,733	184,030,444	232,354,621	6.4%	26.3%	32.7%
<b>Total Expenditures</b>	<b>\$4,151,672,830</b>	<b>\$4,046,422,842</b>	<b>\$4,005,315,357</b>	<b>\$4,098,217,830</b>	<b>-2.5%</b>	<b>2.3%</b>	<b>-1.3%</b>

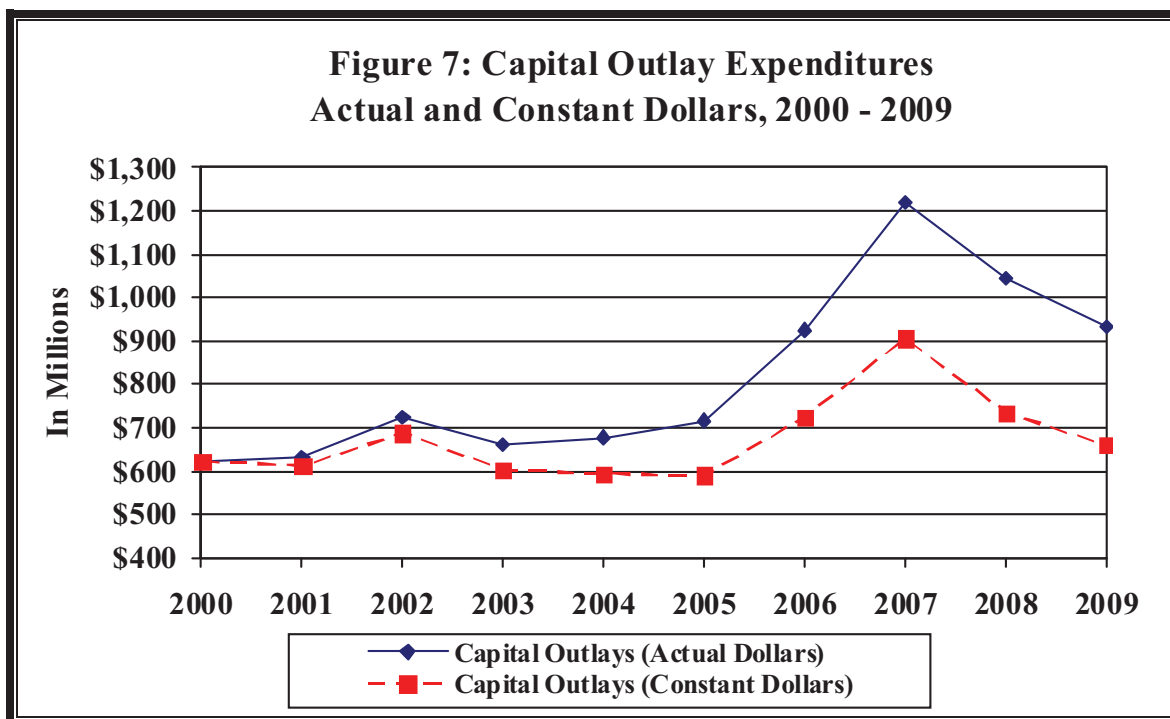
## Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays decreased \$111.2 million, or 10.6 percent, from 2008 to 2009 to total \$934.2 million. The large decrease was primarily due to the completion of significant capital projects in Wright (Campus 2025 Improvement Project) and Washington Counties (law enforcement center addition and new courthouse) in 2008. These two counties showed a decrease in capital outlay expenditures of \$81.2 million between 2008 and 2009.

The largest category of capital outlay expenditures in 2009 was streets and highways, which represented 70.7 percent of the total. Three categories of capital outlay expenditures increased between 2008 and 2009. The three categories were libraries (279.6 percent), sanitation (143.3 percent), and all other (38.3 percent). The increase in sanitation capital outlays was primarily attributable to a project in Kandiyohi County, while an airport project in Itasca County accounted for most of the growth in the all other capital outlay expenditures category. The largest dollar increase was \$27.3 million in the libraries category. The majority of this increase was due to Hennepin County expanding branch libraries in the cities of Maple Grove and Plymouth.

Several categories of capital outlay expenditures showed double-digit decreases including: human services (-61.9 percent), housing and economic development (-48.5 percent), public safety (-42.7 percent), parks and recreation (-25.4 percent), and general government (-20.8 percent).

In actual dollars, capital expenditures increased 50.0 percent from 2000 to 2009. Capital expenditures in constant dollars increased 5.8 percent over this period. Figure 7 below shows capital outlays in actual and constant dollars from 2000 to 2009.



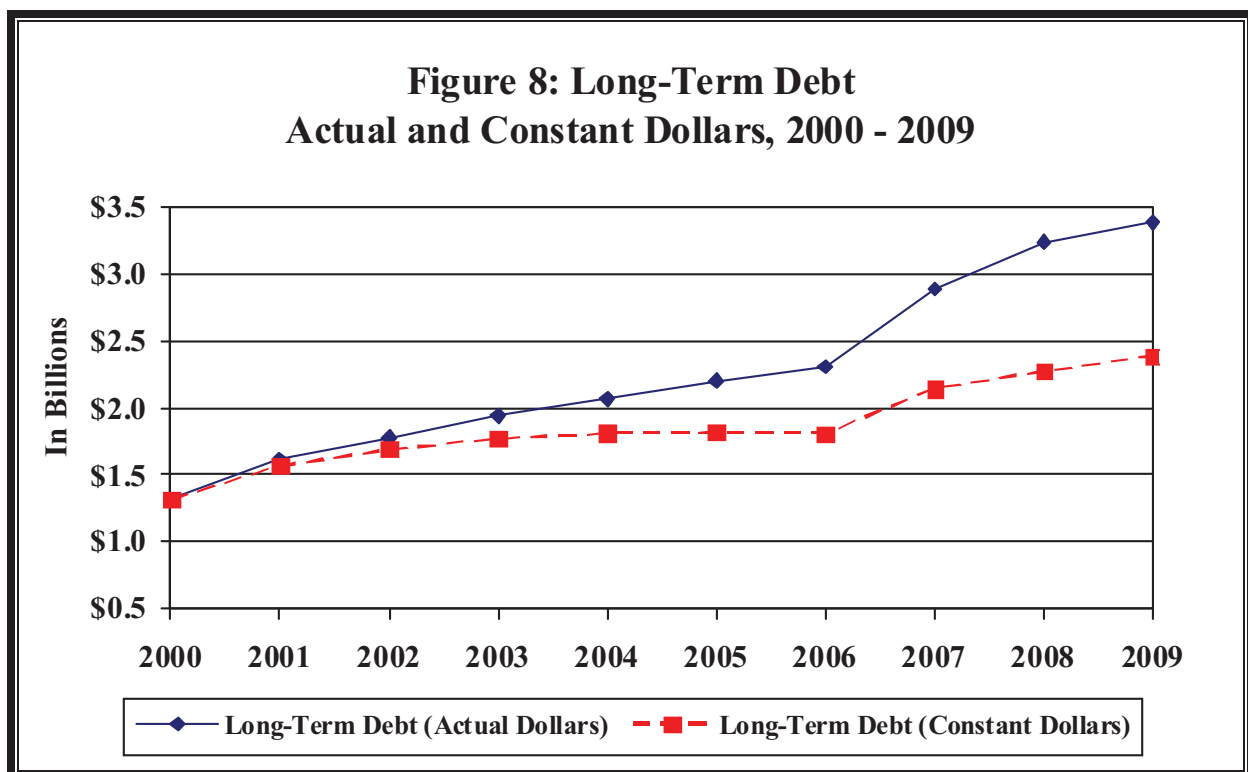
## Outstanding Long-Term Indebtedness

### 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 2009, Minnesota counties reported outstanding long-term debt of \$3.4 billion.<sup>6</sup> This represents an increase of 4.4 percent over long-term debt reported in 2008. Of the \$3.4 billion in long-term debt, \$3.1 billion was outstanding bonded debt, and \$266.1 million was other long-term debt.

### Ten-Year Trends

An analysis of outstanding long-term debt since 2000 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 81.5 percent between 2000 and 2009. In actual dollars, long-term debt increased 157.2 percent over this period. When compared to the 1.2 percent decrease in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures.<sup>7</sup> 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.



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

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

## Public Service Enterprises

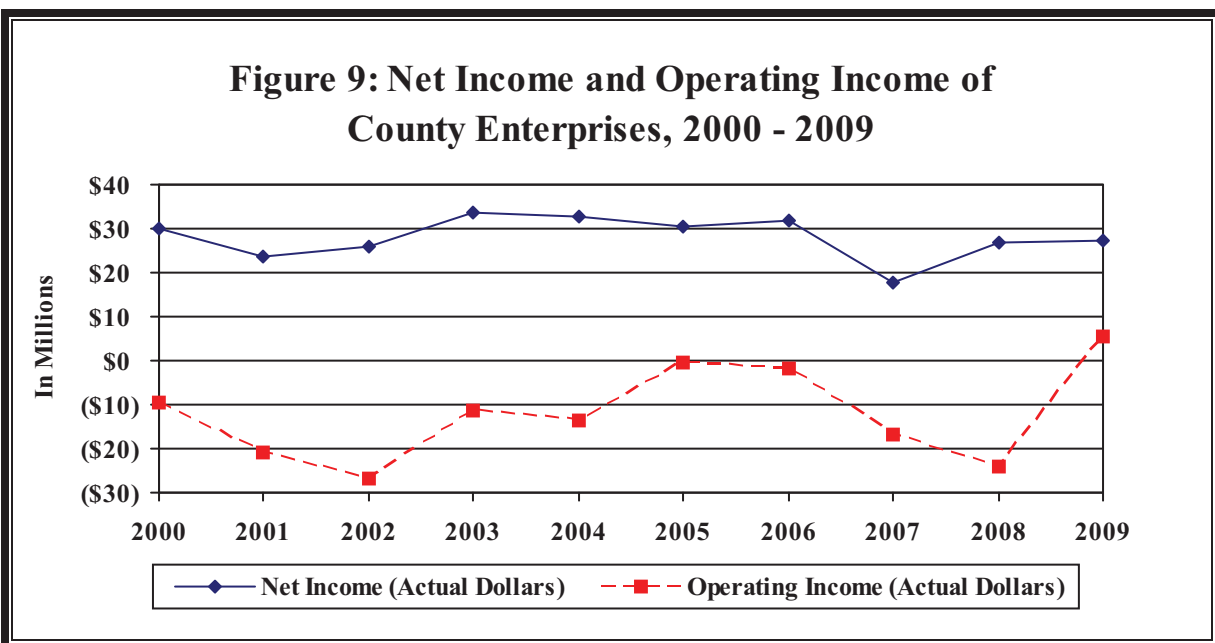
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial condition of public service enterprises is reflected in enterprise funds, which are a set of financial information separate from governmental funds. Enterprise 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 housing and redevelopment authorities, hospitals/nursing homes, and solid waste facilities.

### Current Trends

The operating income of Minnesota county enterprises totaled \$5.3 million in 2009. This represents an increase of 122.2 percent over the operating losses of \$24.0 million reported in 2008. The net income of county enterprises totaled \$27.2 million in 2009. This represents an increase of 1.2 percent over 2008.

### Ten-Year Trends

Figure 9 shows net income and operating income in actual dollars from 2000 to 2009. 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 tax and state grant and aid payments are received. In addition, counties maintain contingency funds for unforeseen fiscal needs and emergencies. Also, 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 2009, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled \$2.2 billion. This represents an increase of 11.7 percent over 2008 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. The average unreserved fund balances as a percent of current expenditures for counties increased from 41.0 percent in 2008 to 48.3 percent in 2009. The ratio increased because there was a 5.5 percent decrease in current expenditures coupled with an 11.7 percent increase in unreserved fund balances. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 9.3 percent (Pine County) to 113.7 percent (Lyon 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).<sup>8</sup> 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.<sup>9</sup>

### **Ten-Year Trends**

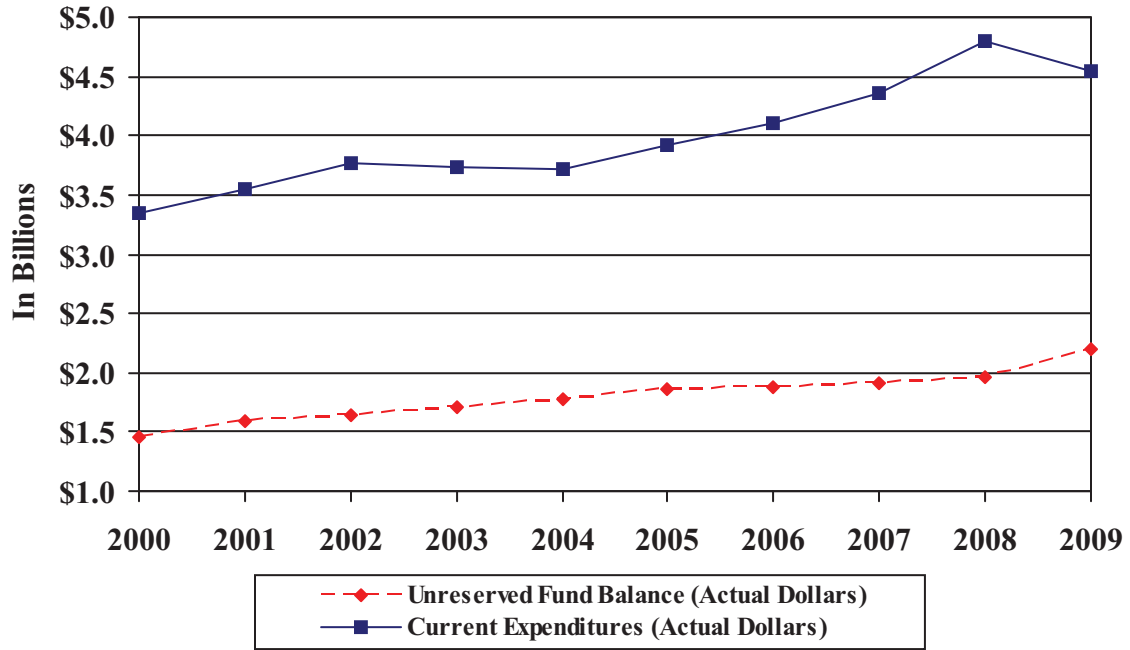
As shown in Figure 10 on the following page, unreserved fund balances increased steadily from 2000 to 2009. During years when county unreserved fund balances grew at a faster rate than current expenditures, the unreserved fund balances as a percent of current expenditures average increased. During years when current expenditures grew at a faster pace than unreserved fund balances, the percentage decreased. Figure 11 on the following page shows the trend in unreserved fund balances as a percent of current expenditures between 2000 and 2009.

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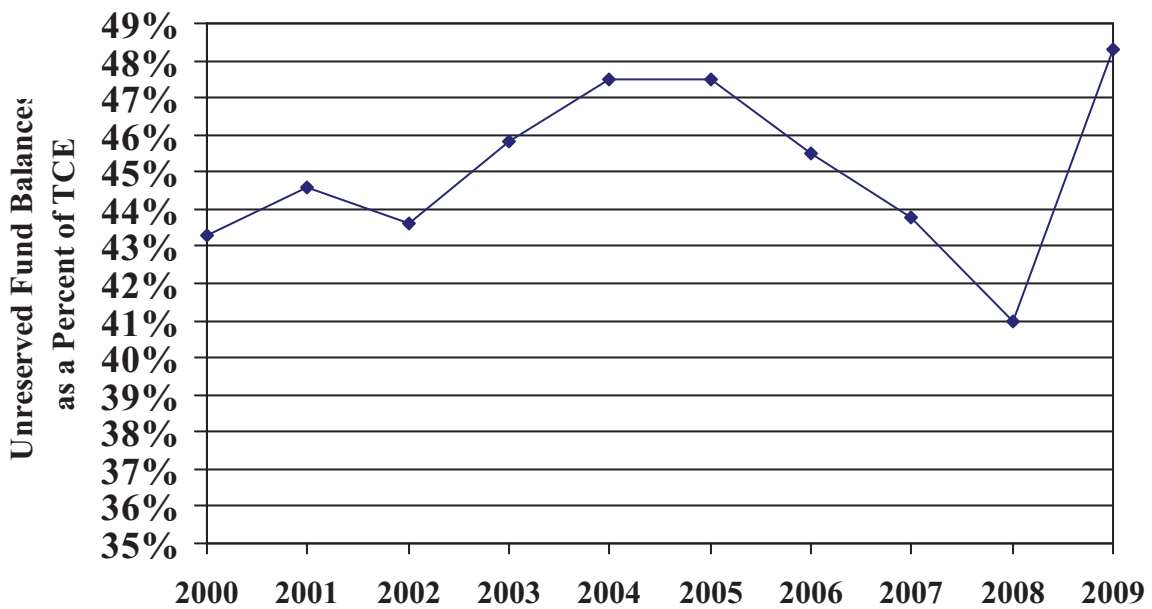
<sup>8</sup> Due to data limitations, this analysis uses current expenditures when examining unreserved fund balance levels as a proxy for operating expenditures.

<sup>9</sup> The Office of the State Auditor has issued two Statements of Position (SOP) on Local Government Fund Balances. See: [http://www.auditor.state.mn.us/other/Statements/fundbalances\\_preGASB54\\_1012\\_statement.pdf](http://www.auditor.state.mn.us/other/Statements/fundbalances_preGASB54_1012_statement.pdf) and [http://www.auditor.state.mn.us/other/Statements/fundbalances\\_postGASB54\\_1012\\_statement.pdf](http://www.auditor.state.mn.us/other/Statements/fundbalances_postGASB54_1012_statement.pdf).

**Figure 10: Unreserved Fund Balances and Total Current Expenditures, 2000 - 2009**



**Figure 11: Unreserved Fund Balances as a Percent of Total Current Expenditures (TCE), 2000 - 2009**



## **GOVERNMENTAL TABLES**

**Table 1**  
**Summary of Revenues and Expenditures - Governmental Funds**  
**5-Year Change**  
**For the Years Ended December 31, 2005 through 2009**

	2005	2006	2007	2008	2009	2008/2009 % Increase [Decrease]	5-Year Change
Population (2009 Population Estimates ) [1]	5,205,091	5,231,106	5,263,610	5,287,976	5,300,942	0.2%	1.8%
Net Taxable Tax Capacity	\$4,418,189,161	\$4,965,811,083	\$5,550,759,977	\$6,031,110,429	\$6,245,966,691	3.6%	41.4%
2008 Net Tax Levy (Collectible in 2009)	1,869,926,950	1,996,915,713	2,139,474,317	2,278,321,992	2,399,745,350	5.3%	28.3%
<b>REVENUES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>		<b>%</b>
Taxes	\$1,904,061,809	\$2,036,778,986	\$2,253,432,966	\$2,415,098,571	\$2,546,782,240	5.5%	33.8%
Special Assessments	36,189,217	36,800,064	39,284,285	40,216,157	41,317,736	2.7%	14.2%
Licenses and Permits	29,013,006	27,888,645	27,117,394	26,131,677	26,067,258	-0.2%	-10.2%
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	46,304,918	87,740,340	98,743,129	93,804,273	130,555,586	39.2%	181.9%
Human Services	215,523,036	269,116,533	282,470,958	453,671,663	421,560,773	-7.1%	95.6%
Disaster	29,826,844	28,711,733	17,041,149	15,091,333	21,492,469	42.4%	-27.9%
All Other	185,194,685	135,408,043	92,543,714	110,557,352	139,083,728	25.8%	-24.9%
Total Federal Grants	476,849,483	520,976,649	490,798,950	673,124,621	712,694,556	5.9%	49.5%
State Grants							
Market Value Credit	144,325,809	139,064,582	131,978,840	129,537,480	129,590,465	0.0%	-10.2%
County Program Aid	205,864,873	205,878,119	202,849,700	160,826,575	194,781,146	21.1%	-5.4%
Disparity Reduction Aid	9,718,179	9,486,049	9,403,899	10,716,935	10,940,806	2.1%	12.6%
Streets and Highways	392,540,063	459,098,207	462,568,409	420,829,393	483,275,153	14.8%	23.1%
Human Services	444,107,656	481,120,670	525,416,054	427,256,195	334,404,500	-21.7%	-24.7%
PERA Aid	5,474,139	8,020,705	8,304,365	8,066,571	8,136,447	0.9%	48.6%
Police Aid	35,879,537	15,464,538	15,570,633	18,894,508	16,907,875	-10.5%	-52.9%
All Other	219,490,101	223,447,710	211,406,150	224,526,030	267,631,494	19.2%	21.9%
Total State Grants	1,457,400,357	1,541,580,580	1,567,498,050	1,400,653,687	1,445,667,886	3.2%	-0.8%
Local Unit Grants	51,276,317	69,583,057	88,126,026	131,939,801	99,174,664	-24.8%	93.4%
<b>Total Intergovernmental Revenues</b>	<b>\$1,985,526,157</b>	<b>\$2,132,140,286</b>	<b>\$2,146,423,026</b>	<b>\$2,205,718,109</b>	<b>\$2,257,573,106</b>	<b>2.3%</b>	<b>13.7%</b>
Charges for Services	497,436,358	518,431,772	540,488,748	509,545,720	523,650,262	2.8%	5.3%
Fines and Forfeits	10,047,529	8,319,974	8,500,846	8,598,938	8,505,466	0.1%	-15.3%
Interest Earnings	88,178,374	161,441,388	201,191,221	149,588,008	66,293,476	-55.7%	-24.8%
All Other Revenues	206,683,994	211,195,649	216,935,454	224,070,108	229,814,119	2.6%	11.2%
<b>Total Revenues</b>	<b>\$4,757,136,444</b>	<b>\$5,132,996,764</b>	<b>\$5,433,373,940</b>	<b>\$5,578,967,288</b>	<b>\$5,699,967,663</b>	<b>2.2%</b>	<b>19.8%</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	355,389,042	209,919,888	612,324,516	576,870,445	499,489,479	-1.1%	-15.3%
Other Long-Term Debt	30,000,601	13,836,422	15,802,829	6,414,575	9,073,146	2.7%	-24.8%
Short-Term Debt	-	8,148	65,120	9,650,000	2,932	2.6%	11.2%
Total Borrowing	385,389,643	223,764,458	628,192,465	592,935,020	508,565,557	2.2%	19.8%
Other Sources	11,235,913	14,885,877	40,090,107	23,365,733	12,322,631	-10.2%	-10.2%
Transfers From	4,539,361	5,281,641	5,395,078	10,477,962	15,085,060	2.2%	11.2%
- Governmental Funds	106,523,094	126,788,383	150,935,117	165,886,451	156,813,299	2.2%	19.8%
<b>Total Revenues and Other Financing Sources</b>	<b>\$5,264,824,455</b>	<b>\$5,503,717,123</b>	<b>\$6,257,986,707</b>	<b>\$6,371,632,454</b>	<b>\$6,392,754,210</b>	<b>2.2%</b>	<b>19.8%</b>

[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, 2005 through 2009**

	2005		2006		2007		2008		2009		2008/2009	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	5-Year Change
<b>EXPENDITURES</b>												
General Government	\$728,493,385	15.0%	\$776,969,310	14.7%	\$830,572,878	14.2%	\$1,027,006,941	16.5%	\$879,099,418	15.1%	-14.4%	20.7%
- Current Expenditures	833,72,267	1.7%	101,980,801	1.9%	235,460,791	4.0%	131,636,875	2.1%	104,259,556	1.8%	-20.8%	25.1%
- Capital Outlay	11,865,652	16.7%	878,950,111	16.7%	1,066,033,669	18.2%	1,158,643,816	18.6%	983,358,974	16.9%	-15.1%	21.1%
Total General Government	368,948,463	7.6%	401,433,008	7.6%	426,898,632	7.3%	468,017,512	7.5%	485,196,946	8.4%	3.7%	31.5%
Public Safety	335,959,742	6.9%	382,231,904	7.3%	406,133,859	6.9%	467,398,435	7.5%	413,928,555	7.1%	-11.4%	23.2%
- Corrections	38,718,142	0.8%	30,645,163	0.6%	89,967,663	1.5%	59,234,314	1.0%	76,374,187	1.3%	28.9%	97.3%
- All Other	82,668,384	1.7%	85,444,429	1.6%	87,223,117	1.5%	143,660,239	2.3%	82,295,455	1.4%	-42.7%	-0.5%
- Capital Outlay	826,294,731	17.0%	899,754,504	17.1%	1,010,223,237	17.3%	1,138,310,500	18.3%	1,057,795,143	18.2%	-7.1%	28.0%
Total Public Safety	50,114,391	1.0%	54,669,675	1.0%	54,800,287	0.9%	58,229,441	0.9%	56,573,843	1.0%	-2.8%	12.9%
Streets and Highways	311,920,858	6.4%	307,642,506	5.8%	295,500,777	5.1%	299,475,271	4.8%	308,718,573	5.3%	3.1%	-1.0%
- Maintenance	495,883,213	10.2%	617,095,849	11.7%	712,747,276	12.2%	673,213,440	10.8%	660,909,006	11.4%	-1.8%	33.3%
- Capital Outlay	857,918,462	17.7%	979,408,030	18.6%	1,063,051,340	18.2%	1,030,918,152	16.6%	1,026,201,422	17.7%	-0.5%	19.6%
Total Streets and Highways	80,321,143	1.7%	84,466,657	1.6%	87,551,381	1.5%	93,078,450	1.5%	85,803,046	1.5%	-7.8%	6.8%
Sanitation	5,771,384	0.1%	11,534,496	0.2%	3,617,913	0.1%	710,025	0.0%	1,727,675	0.0%	143.3%	-70.1%
- Current Expenditures	86,092,527	1.8%	96,001,153	1.8%	91,169,294	1.6%	93,788,475	1.5%	87,530,721	1.5%	-6.7%	1.7%
- Capital Outlay	488,928,270	10.1%	508,414,552	9.7%	513,736,066	8.8%	549,378,306	8.8%	469,189,964	8.1%	-14.6%	-4.0%
Total Sanitation	956,484,807	19.7%	988,706,488	18.8%	1,040,255,241	17.8%	1,039,294,560	16.7%	975,885,295	16.8%	-6.1%	2.0%
Human Services	52,293,967	1.1%	33,086,900	0.6%	63,227,488	1.1%	88,315,634	1.4%	90,163,964	1.6%	2.1%	72.4%
- Income Maintenance	17,675,741	0.4%	17,532,324	0.3%	6,721,748	0.1%	15,785,356	0.3%	6,007,816	0.1%	-61.9%	-66.0%
- Social Services	1,515,382,785	31.2%	1,547,760,264	29.4%	1,623,940,543	27.8%	1,692,773,856	27.2%	1,541,247,039	26.5%	-9.0%	1.7%
- All Other	181,194,190	3.7%	192,939,249	3.7%	200,908,447	3.4%	241,361,276	3.9%	259,806,723	4.5%	7.6%	43.4%
- Capital Outlay	2,123,740	0.0%	15,309,542	0.3%	1,075,142	0.0%	30,563,209	0.5%	17,164,472	0.0%	-94.4%	-19.2%
Total Human Services	183,317,930	3.8%	208,248,791	4.0%	201,983,589	3.5%	271,924,485	4.4%	261,523,195	4.5%	-3.8%	42.7%
Health	86,077,151	1.8%	91,964,729	1.7%	97,334,413	1.7%	129,052,991	2.1%	126,127,985	2.2%	-2.3%	46.5%
- Current Expenditures	14,644,668	0.3%	14,363,949	0.3%	10,175,183	0.2%	9,770,141	0.2%	37,088,847	0.6%	279.6%	153.3%
- Capital Outlay	48,610,504	1.0%	51,257,866	1.0%	50,119,647	0.9%	66,594,807	1.1%	54,475,195	0.9%	-18.2%	12.1%
- All Other	4,542,607	0.1%	3,207,941	0.1%	16,213,430	0.3%	12,498,296	0.2%	9,318,099	0.2%	-25.4%	105.1%
Total Culture and Recreation	153,874,930	3.2%	160,794,485	3.1%	173,842,673	3.0%	217,916,235	3.5%	227,010,126	3.9%	4.2%	47.5%
- Current Expenditures	73,869,979	1.5%	81,893,639	1.6%	81,848,766	1.4%	85,427,914	1.4%	84,193,384	1.4%	-1.4%	14.0%
- Capital Outlay	727,642	0.0%	2,911,435	0.1%	7,497,803	0.1%	1,160,024	0.0%	433,046	0.0%	-62.7%	-40.5%
Total Conservation of Natural Resources	74,597,621	1.5%	84,805,074	1.6%	89,346,369	1.5%	86,587,938	1.4%	84,626,430	1.5%	-2.3%	13.4%
- Current Expenditures	111,651,615	2.3%	96,156,556	1.8%	113,697,045	1.9%	104,277,342	1.7%	149,781,931	2.6%	43.6%	34.2%
- Capital Outlay	7,096,921	0.1%	29,430,274	0.6%	85,987,638	1.5%	7,058,902	0.1%	3,636,597	0.1%	-48.5%	-48.8%
Total Housing and Economic Development	118,748,536	2.4%	125,586,830	2.4%	199,684,683	3.4%	111,336,244	1.8%	153,418,528	2.6%	37.8%	29.2%
- Current Expenditures	3,492,342	0.1%	26,965,692	0.5%	12,640,745	0.2%	17,090,007	0.3%	29,086,018	0.5%	70.2%	732.9%
- Capital Outlay	1,285,793	0.0%	26,335,545	0.5%	54,077,870	0.9%	19,397,981	0.3%	26,833,890	0.5%	38.3%	1987.0%
- All Other	4,778,135	0.1%	53,301,237	1.0%	66,718,615	1.1%	36,487,988	0.6%	55,919,908	1.0%	53.3%	1070.3%
Debt Service	131,783,784	2.7%	143,937,095	2.7%	169,338,584	2.9%	238,068,047	3.8%	204,955,568	3.5%	-13.9%	55.5%
- Principal Paid on Bonds	19,395,520	0.4%	13,887,482	0.3%	8,296,420	0.1%	36,639,429	0.6%	12,856,897	0.2%	-64.9%	-33.7%
- Other Long-Term Debt	71,936,581	1.5%	76,009,541	1.4%	86,345,715	1.5%	108,671,958	1.7%	111,476,305	1.9%	2.6%	55.0%
- Interest and Fiscal Charges	3,917,078,949	80.7%	4,109,443,894	78.0%	4,365,196,335	74.6%	4,793,233,201	77.0%	4,544,405,027	78.2%	-5.2%	16.0%
Total Current Expenditures	715,792,360	14.7%	925,166,585	17.6%	1,220,797,911	20.9%	1,045,454,488	16.8%	934,226,459	16.1%	-10.6%	30.5%
Total Capital Outlay	223,115,885	4.6%	233,834,118	4.4%	263,980,719	4.5%	383,379,434	6.2%	329,288,770	5.7%	-14.1%	47.6%
Total Debt Service	\$4,855,987,194	100.0%	\$5,268,444,597	100.0%	\$5,849,974,965	100.0%	\$6,222,067,123	100.0%	\$5,807,920,256	100.0%	-6.7%	19.6%
<b>Total Expenditures</b>												
Other Financing Uses	96,861,528		-		23,291,649		74,376,395		136,768,545			
- Debt Redemption - Refunded Bonds	822,022		677,718		9,950		105,441		172,711			
- Other Uses	28,405,975		37,827,108		41,939,153		12,831,665		8,600,158			
- Transfers To	105,213,779		126,772,853		143,013,338		165,886,451		156,813,299			
- Governmental Funds												
<b>Total Expenditures and Other Financing Uses</b>	<b>\$5,087,290,498</b>		<b>\$5,433,722,276</b>		<b>\$6,058,229,055</b>		<b>\$6,475,267,075</b>		<b>\$6,110,274,969</b>			

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>AITKIN</b>	<b>ANOKA</b>	<b>BECKER</b>	<b>BELTRAMI</b>	<b>BENTON</b>	<b>BIG STONE</b>	<b>BLUE EARTH</b>
Population (2009 Population Estimates)	15,737	335,308	32,113	44,173	40,145	5,327	61,024
Net Taxable Tax Capacity	\$30,813,402	\$364,889,726	\$42,392,213	\$30,483,573	\$30,231,318	\$6,154,906	\$65,581,788
2008 Tax Levy (Payable 2009)	10,700,072	101,297,821	17,262,697	17,265,844	19,966,687	3,452,358	27,298,012
<b>REVENUES</b>							
Taxes	\$9,606,403	\$120,075,679	\$16,360,465	\$17,015,565	\$18,924,803	\$3,267,967	\$25,953,788
Special Assessments	1,513	-	195,700	2,209,440	365,725	184,489	596,969
Licenses and Permits	137,191	1,148,764	253,646	88,880	199,283	19,544	235,216
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,281,891	4,041,004	455,698	2,039,306	-	287,664	4,542,398
Human Services	1,572,551	23,824,595	4,959,131	5,596,962	3,691,061	468,460	4,407,883
Disaster	65,476	170,283	228,486	176,361	20,529	31,771	168,555
All Other	174,853	7,879,845	422,085	808,548	435,249	146,032	113,864
Total Federal Grants	5,094,771	35,915,727	6,065,400	8,621,177	4,146,839	933,927	9,232,700
State Grants							
County Program Aid	443,424	14,076,497	1,189,958	3,797,515	1,917,782	518,401	2,662,992
Market Value Credits	831,854	5,359,610	1,309,221	1,414,776	1,321,470	271,315	1,697,023
Disparity Reduction Aid	30,053	63	738	203	7,441	89,164	64,261
Streets and Highways	4,139,519	14,686,336	4,911,063	5,443,619	3,330,595	1,747,518	6,991,124
Human Services	1,231,144	18,888,468	2,035,726	5,488,974	1,226,880	-	10,183,433
PERA Aid	28,165	406,581	38,181	61,185	37,905	11,447	72,319
Police Aid	128,272	816,329	145,150	223,914	173,280	33,756	172,717
All Other	1,643,613	14,399,853	1,047,716	1,590,857	645,855	1,150,565	2,053,216
Total State Grants	8,476,044	68,633,737	10,677,753	18,021,043	8,661,208	3,822,166	23,897,085
Local Unit Grants	1,059,492	17,637,303	364,237	3,470,297	3,394	84,963	550,927
<b>Total Intergovernmental Revenues</b>	<b>\$14,630,307</b>	<b>\$122,186,767</b>	<b>\$17,107,390</b>	<b>\$30,112,517</b>	<b>\$12,811,441</b>	<b>\$4,841,056</b>	<b>\$33,680,712</b>
Charges for Services	1,521,247	36,784,476	2,753,232	7,099,063	3,047,420	600,508	7,854,317
Fines and Forfeits	18,346	753,134	153,206	131,851	78,288	-	129,344
Interest Earnings	497,977	1,847,451	410,843	716,155	389,577	121,936	(724,961)
All Other Revenues	2,468,640	11,514,726	3,501,189	2,157,330	598,660	211,732	3,359,684
<b>Total Revenues</b>	<b>\$28,881,624</b>	<b>\$294,310,997</b>	<b>\$40,735,671</b>	<b>\$59,530,801</b>	<b>\$36,415,197</b>	<b>\$9,247,232</b>	<b>\$71,085,069</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	58,562,809	-	-	3,939,237	987,500	295,000
Other Long-Term Debt	-	-	77,725	-	91,000	-	70,000
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	58,562,809	77,725	-	4,030,237	987,500	365,000
Other Sources	-	-	-	73,740	12,318	1,600	-
Transfers From - Enterprise Funds	-	230,000	-	-	-	-	60,000
- Governmental Funds	1,362,459	9,995,279	85,000	947,640	366,920	-	2,872,478
<b>Total Revenues and Other Financing Sources</b>	<b>\$30,244,083</b>	<b>\$363,099,085</b>	<b>\$40,898,396</b>	<b>\$60,552,181</b>	<b>\$40,824,672</b>	<b>\$10,236,332</b>	<b>\$74,382,547</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>AITKIN</b>	<b>ANOKA</b>	<b>BECKER</b>	<b>BELTRAMI</b>	<b>BENTON</b>	<b>BIG STONE</b>	<b>BLUE EARTH</b>
<b>EXPENDITURES</b>							
General Government	\$4,716,776	\$52,472,599	\$5,058,280	\$8,570,407	\$5,663,507	\$2,073,171	\$6,651,993
- Current Expenditures	-	2,502,177	-	39,054	3,686	-	8,607
- Capital Outlay	4,716,776	54,974,776	5,058,280	8,609,461	5,667,193	2,073,171	6,660,600
Total General Government	1,850,991	30,648,545	3,459,916	3,219,331	3,677,053	1,114,274	4,155,440
Public Safety	2,338,604	2,640,281	2,870,920	3,432,481	3,432,481	-	5,183,948
- Sheriff	293,899	2,638,181	272,135	1,337,810	328,906	68,797	237,582
- Corrections	-	17,615,407	-	40,830	656,496	-	9,259,275
- All Other	-	76,542,414	6,602,971	8,113,320	8,094,936	1,183,071	18,836,245
- Capital Outlay	4,483,494	1,084,557	325,797	2,466,712	433,788	322,584	184,426
Total Public Safety	3,183,578	7,691,272	3,111,108	4,881,588	3,305,833	1,165,707	5,351,341
Streets and Highways	5,843,503	31,169,479	4,641,406	4,455,666	4,455,666	1,706,965	11,241,746
- Administration	9,480,921	42,312,309	9,241,500	1,225,732	8,421,416	3,195,256	17,396,121
- Maintenance	285,365	7,391,853	1,575,363	3,156,233	-	216,236	1,497,992
- Construction	285,365	7,391,853	1,575,363	3,156,233	-	216,236	1,497,992
- Other Capital Outlay	1,443,023	26,379,206	2,770,440	5,102,931	3,049,009	634,362	4,273,039
- Current Expenditures	4,052,392	30,711,295	8,937,491	11,873,333	6,511,481	1,984,639	8,824,489
- Capital Outlay	-	19,172,309	170,485	-	64,815	-	9,404,574
Total Streets and Highways	5,495,415	76,619,169	11,878,416	16,976,264	9,560,490	2,683,816	63,097
Sanitation	615,585	-	1,204,848	2,527,242	1,066,942	79,450	1,854,997
- Current Expenditures	615,585	-	1,204,848	2,527,242	1,066,942	79,450	1,854,997
- Capital Outlay	-	-	-	-	-	-	-
Total Sanitation	226,392	7,791,182	303,650	309,841	522,938	-	1,149,682
Human Services	583,852	7,505,891	244,712	874,617	49,421	143,689	748,790
- Income Maintenance	-	-	-	-	-	-	-
- Social Services	-	-	-	-	-	-	-
- All Other	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	5,495,415	76,619,169	11,878,416	16,976,264	9,560,490	2,683,816	63,097
Health	615,585	-	1,204,848	2,527,242	1,066,942	79,450	1,854,997
- Current Expenditures	615,585	-	1,204,848	2,527,242	1,066,942	79,450	1,854,997
- Capital Outlay	-	-	-	-	-	-	-
Total Health	615,585	-	1,204,848	2,527,242	1,066,942	79,450	1,854,997
Culture and Recreation	226,392	7,791,182	303,650	309,841	522,938	-	1,149,682
Libraries	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	583,852	7,505,891	244,712	874,617	49,421	143,689	748,790
- Current Expenditures	583,852	7,505,891	244,712	874,617	49,421	143,689	748,790
- Capital Outlay	-	-	-	-	-	-	-
Total Culture and Recreation	810,244	18,030,372	548,362	1,184,458	572,359	143,689	1,898,472
Conservation of Natural Resources	1,989,133	620,866	887,421	1,515,382	728,706	296,124	652,918
- Current Expenditures	1,989,133	620,866	887,421	1,515,382	728,706	296,124	652,918
- Capital Outlay	95,454	21,037,931	440,261	592,972	703,775	54,703	190,967
Total Conservation of Natural Resources	95,454	21,044,026	440,261	592,972	703,775	54,703	190,967
Housing and Economic Development	21,220	2,814,189	508,726	-	119,466	138,886	-
- Current Expenditures	21,220	2,814,189	508,726	-	119,466	138,886	-
- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development	21,220	2,814,189	508,726	-	119,466	138,886	-
All Other	21,220	2,814,189	508,726	-	119,466	138,886	-
Debt Service	449,505	14,434,736	273,000	1,210,000	1,465,000	15,000	1,842,000
- Principal Paid on Bonds	-	24,044	336,882	26,501	39,140	-	-
- Other Long-Term Debt	-	-	-	-	-	-	-
- Interest and Fiscal Charges	114,073	9,479,839	250,478	754,485	889,533	28,119	915,925
Total Current Expenditures	22,150,104	243,600,157	32,141,553	49,943,748	29,593,306	8,357,437	50,362,178
Total Capital Outlay	5,843,503	56,749,817	5,804,595	1,305,616	5,341,977	1,706,965	21,191,333
Total Debt Service	563,578	23,914,575	547,522	1,990,986	2,691,415	43,119	2,797,065
<b>Total Expenditures</b>	<b>\$28,557,185</b>	<b>\$324,264,549</b>	<b>\$38,493,670</b>	<b>\$53,240,350</b>	<b>\$37,626,698</b>	<b>\$10,107,521</b>	<b>\$74,350,576</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	3,000,000	-	-	-	-	-
Other Uses	-	-	-	-	-	12,500	-
Transfers To	-	-	-	-	-	-	50,665
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	1,362,459	9,995,279	85,000	947,640	366,920	-	2,872,478
<b>Total Expenditures and Other Financing Uses</b>	<b>\$29,919,644</b>	<b>\$337,259,828</b>	<b>\$38,578,670</b>	<b>\$54,187,990</b>	<b>\$37,993,618</b>	<b>\$10,120,021</b>	<b>\$77,273,719</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$13,818,848	\$43,435,882	\$5,712,006	\$13,928,973	\$8,076,587	\$1,141,898	\$2,665,781
Special Revenue Funds Unreserved Fund Balance	9,697,265	34,960,572	16,512,530	18,669,490	6,319,686	3,816,695	3,607,008
<b>Total</b>	<b>\$23,516,113</b>	<b>\$78,396,454</b>	<b>\$22,224,536</b>	<b>\$32,598,463</b>	<b>\$14,396,273</b>	<b>\$4,958,593</b>	<b>\$6,272,789</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	106.2%	32.2%	69.1%	65.3%	48.6%	59.3%	12.5%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>BROWN</b>	<b>CARLTON</b>	<b>CARVER</b>	<b>CASS</b>	<b>CHIPPEWA</b>	<b>CHISAGO</b>	<b>CLAY</b>
Population (2009 Population Estimates)	25,929	34,266	91,228	28,338	12,388	50,489	56,763
Net Taxable Tax Capacity	\$22,214,506	\$27,983,316	\$118,626,883	\$68,952,708	\$13,220,781	\$54,931,872	\$38,808,802
2008 Tax Levy (Payable 2009)	10,796,806	18,560,894	41,004,456	19,977,760	7,104,137	31,662,662	22,400,659
<b>REVENUES</b>							
Taxes	\$9,788,868	\$17,279,880	\$44,718,511	\$19,123,735	\$6,581,594	\$30,320,481	\$19,545,845
Special Assessments	756,603	471,493	203,167	1,739,487	306,625	253,702	480,934
Licenses and Permits	32,064	96,568	618,318	88,618	9,425	326,249	73,001
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,310,952	852,200	892,903	1,294,942	458,096	801,813	1,279,906
Human Services	1,987,801	3,711,915	4,009,638	2,624,598	904,671	2,959,424	4,246,426
Disaster	19,874	12,897	155,506	41,367	78,060	69,359	1,976,829
All Other	366,262	1,076,466	1,119,591	1,037,563	144,247	438,929	824,603
Total Federal Grants	3,684,889	5,653,478	6,177,638	4,998,470	1,585,074	4,269,525	8,327,764
State Grants							
County Program Aid	1,429,810	1,787,968	1,943,264	606,217	611,305	1,747,672	3,369,091
Market Value Credits	1,122,053	1,444,488	1,415,867	989,270	546,783	1,623,807	1,875,492
Disparity Reduction Aid	27,054	368,563	2,338	7,408	80,576	3,935	1,532,809
Streets and Highways	3,555,328	3,459,839	14,636,363	4,304,139	2,720,025	11,365,069	5,586,554
Human Services	2,591,310	3,551,619	4,764,570	3,057,088	1,142,742	2,642,370	4,578,414
PERA Aid	39,317	54,851	90,840	54,572	34,844	48,855	61,294
Police Aid	64,136	145,150	552,471	216,768	60,761	260,483	208,724
All Other	1,022,794	1,437,884	2,276,370	6,171,942	636,148	1,617,095	1,163,235
Total State Grants	9,851,802	12,250,362	25,682,083	15,407,404	5,833,184	19,309,286	18,375,613
Local Unit Grants	608,915	263,797	1,192,881	1,097,870	210,913	602,436	122,860
<b>Total Intergovernmental Revenues</b>	<b>\$14,145,606</b>	<b>\$18,167,637</b>	<b>\$33,052,602</b>	<b>\$21,503,744</b>	<b>\$7,629,171</b>	<b>\$24,181,247</b>	<b>\$26,826,237</b>
Charges for Services	3,089,582	2,616,101	12,762,273	4,614,152	905,859	3,692,119	2,201,009
Fines and Forfeits	18,352	46,593	304,802	6,979	-	230,346	205,329
Interest Earnings	351,362	272,799	1,844,807	1,251,510	232,670	533,712	348,633
All Other Revenues	1,059,268	3,133,814	2,275,195	2,826,574	761,830	995,170	1,688,414
<b>Total Revenues</b>	<b>\$29,241,705</b>	<b>\$42,084,885</b>	<b>\$95,779,675</b>	<b>\$51,154,799</b>	<b>\$16,427,174</b>	<b>\$60,533,026</b>	<b>\$51,369,402</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	-	-	-	-	3,364,334	2,657,607
Other Long-Term Debt	36,161	-	293,849	-	166,426	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	36,161	-	293,849	-	166,426	3,364,334	2,657,607
Other Sources	-	73,125	239,689	-	-	24,936	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	506,997	164,429	2,513,979	3,393,665	-	2,234,092	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$29,784,863</b>	<b>\$42,322,439</b>	<b>\$98,827,192</b>	<b>\$54,548,464</b>	<b>\$16,593,600</b>	<b>\$66,156,388</b>	<b>\$54,027,009</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>BROWN</b>	<b>CARLTON</b>	<b>CARRIER</b>	<b>CASS</b>	<b>CHIPPEWA</b>	<b>CHISAGO</b>	<b>CLAY</b>
<b>EXPENDITURES</b>							
General Government	\$3,578,586	\$5,943,650	\$16,322,826	\$5,634,615	\$3,167,870	\$10,063,702	\$7,177,343
- Current Expenditures	62,386	-	10,757,729	-	-	78,583	-
- Capital Outlay	3,640,972	5,943,650	27,080,555	5,634,615	3,167,870	10,142,285	7,177,343
Total General Government	1,891,410	3,520,174	15,397,034	4,983,812	1,031,657	4,216,884	4,103,873
Public Safety	2,816,157	3,156,735	1,286,263	3,141,250	873,253	4,760,319	3,797,355
- Sheriff	145,650	456,863	402,979	694,420	190,900	760,655	2,800,557
- Corrections	-	-	455,432	-	-	249,505	-
- All Other	4,853,217	7,133,772	17,541,708	8,819,482	2,095,810	9,987,363	10,701,785
- Capital Outlay	467,110	693,247	396,532	699,195	177,097	1,313,511	480,171
Total Public Safety	1,648,654	2,786,327	4,505,620	3,624,588	1,738,166	4,837,372	2,789,651
Streets and Highways	3,000,318	4,382,290	8,559,818	7,524,225	2,702,529	8,712,882	6,860,530
- Administration	784,243	1,339,174	68,888	1,179,704	338,969	1,172,117	1,297,002
- Maintenance	5,900,325	9,201,038	13,530,858	13,027,712	4,956,761	16,035,882	11,427,354
- Construction	835,163	1,222,879	1,952,571	2,212,889	205,429	362,716	118
- Other Capital Outlay	835,163	1,222,879	1,952,571	2,212,889	205,429	362,716	118
- Current Expenditures	835,163	1,222,879	1,952,571	2,212,889	205,429	362,716	118
- Capital Outlay	835,163	1,222,879	1,952,571	2,212,889	205,429	362,716	118
Total Sanitation	2,308,224	3,506,789	2,741,172	2,810,202	1,243,916	2,669,450	3,589,266
Human Services	5,901,767	8,704,272	19,134,829	6,711,903	3,016,565	6,805,795	13,188,082
- Income Maintenance	588,074	-	-	237,907	-	3,442	-
- Social Services	64,664	-	-	-	-	-	-
- All Other	8,862,729	12,211,061	21,876,001	9,760,012	4,260,481	9,478,687	16,777,348
- Capital Outlay	1,797,778	2,714,102	3,171,772	2,780,623	107,463	2,847,997	-
Total Human Services	1,797,778	3,282,247	3,171,772	2,780,623	107,463	2,847,997	-
Health	79,140	166,156	3,500,033	-	433,542	567,738	224,648
- Current Expenditures	-	-	15,800	-	-	69,334	-
- Capital Outlay	310,740	370,843	1,229,605	15,000	67,679	330,378	179,672
Culture and Recreation	389,880	536,999	4,754,472	15,000	501,221	987,450	404,320
- Income Maintenance	40,585	976,424	1,470,868	1,470,868	1,378,079	832,177	1,981,135
- Social Services	671,274	976,424	1,674,500	1,618,51	-	832,177	1,981,135
- All Other	16,091	662,606	1,683,292	37,500	54,030	716,714	519,995
- Capital Outlay	16,091	662,606	1,683,292	37,500	54,030	716,714	519,995
Total Housing and Economic Development	16,091	662,606	1,683,292	37,500	54,030	716,714	519,995
- Current Expenditures	-	378,905	-	4,510	2,919	-	-
- Capital Outlay	-	378,905	-	4,510	2,919	-	-
Total All Other	-	378,905	-	4,510	2,919	-	-
Debt Service	1,550,000	561,313	2,171,639	-	25,864	5,231,768	1,610,684
- Principal Paid on Bonds	143,805	-	-	-	-	-	440,244
- Other Long-Term Debt	40,734	261,672	1,388,262	-	3,602	1,909,292	417,649
- Interest and Fiscal Charges	23,015,233	35,259,972	71,557,078	35,059,282	13,688,565	41,088,850	40,831,866
Total Current Expenditures	3,952,196	6,289,609	20,034,151	8,865,780	3,041,498	10,302,421	8,157,532
Total Capital Outlay	1,734,539	822,985	3,559,901	-	29,466	7,141,060	2,468,577
Total Debt Service	\$28,701,968	\$42,372,566	\$95,151,130	\$43,925,062	\$16,759,529	\$58,532,331	\$51,457,975
<b>Total Expenditures</b>							
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	506,997	164,429	2,513,979	3,393,665	-	2,234,092	874,059
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	\$29,208,965	\$42,536,995	\$97,665,109	\$47,318,727	\$16,759,529	\$60,766,423	\$52,332,034
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$2,298,592	\$9,418,644	\$25,048,637	\$22,010,485	\$4,152,335	\$9,016,452	\$5,715,174
Special Revenue Funds Unreserved Fund Balance	8,541,357	6,085,326	13,131,833	14,728,222	10,575,595	13,433,945	2,826,632
Total	\$10,839,949	\$15,503,970	\$38,180,470	\$36,738,707	\$14,727,930	\$22,450,397	\$8,541,806
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	47.1%	44.0%	53.4%	104.8%	107.6%	54.6%	20.9%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
Population (2009 Population Estimates)	8,232	5,441	11,096	62,370	400,675	19,747	36,333
Net Taxable Tax Capacity	\$7,900,473	\$17,618,094	\$13,947,029	\$123,664,599	\$492,603,008	\$19,049,215	\$51,743,662
2008 Tax Levy (Payable 2009)	4,532,101	5,831,086	6,379,501	35,108,933	112,461,368	9,451,311	21,906,801
<b>REVENUES</b>							
Taxes	\$4,086,522	\$5,768,749	\$5,824,511	\$34,154,430	\$141,451,608	\$8,884,655	\$20,612,008
Special Assessments	496,236	50,883	733,457	567,540	-	221,962	165,595
Licenses and Permits	23,133	70,794	9,244	1,157,359	1,131,419	75,278	382,113
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,628,827	1,056,323	225,605	1,385,964	944,733	6,750	844,413
Human Services	1,386,926	365,430	816,187	4,851,064	24,564,438	912,222	2,183,175
Disaster	81,905	1,361,955	16,564	126,188	-	52,218	76,101
All Other	111,252	2,804,304	91,349	912,964	12,870,240	173,618	788,682
Total Federal Grants	3,208,910	5,588,012	1,149,705	7,276,180	38,379,411	1,144,808	3,892,371
State Grants							
County Program Aid	927,920	200,177	796,388	1,033,456	13,556,369	834,699	1,013,926
Market Value Credits	466,947	201,240	561,247	1,605,955	4,805,392	726,242	1,361,185
Disparity Reduction Aid	51,014	-	17,411	11,026	1,681	164,945	6,026
Streets and Highways	1,916,233	4,128,602	3,369,913	5,207,732	31,826,859	3,649,245	4,860,072
Human Services	715,556	555,747	1,009,898	6,610,174	28,586,526	996,555	2,321,412
PERA Aid	44,444	33,737	17,411	83,497	333,927	30,670	143,423
Police Aid	48,695	81,014	59,635	262,170	516,464	153,589	178,906
All Other	600,888	1,732,016	401,656	1,179,356	22,505,415	484,223	638,966
Total State Grants	4,771,697	6,932,533	6,233,559	15,993,366	102,132,633	7,040,168	10,523,916
Local Unit Grants	58,183	609,856	100,454	2,728,966	9,857,315	-	300,513
<b>Total Intergovernmental Revenues</b>	<b>\$8,038,790</b>	<b>\$13,130,401</b>	<b>\$7,483,718</b>	<b>\$25,998,512</b>	<b>\$150,369,359</b>	<b>\$8,184,976</b>	<b>\$14,716,800</b>
Charges for Services	2,492,817	617,570	461,256	4,810,137	35,906,574	2,983,092	5,005,537
Fines and Forfeits	11,046	16,584	9,028	32,333	152,843	4,723	142,110
Interest Earnings	221,661	421,958	343,877	649,446	4,777,307	144,001	195,959
All Other Revenues	1,390,544	1,299,524	725,805	3,226,016	7,474,436	1,284,351	1,164,028
<b>Total Revenues</b>	<b>\$16,760,749</b>	<b>\$21,376,463</b>	<b>\$15,590,896</b>	<b>\$70,595,773</b>	<b>\$341,263,546</b>	<b>\$21,783,038</b>	<b>\$42,384,150</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	-	-	3,409,428	-	-	12,963,690
Other Long-Term Debt	-	-	-	-	-	125,075	283,787
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	3,409,428	-	125,075	13,247,477
Other Sources	-	-	28,763	66,795	100,919	4,027	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	294,062	1,659,029	13,409	1,092,184	12,182,501	1,262,139	1,127,064
<b>Total Revenues and Other Financing Sources</b>	<b>\$17,054,811</b>	<b>\$23,035,492</b>	<b>\$15,633,068</b>	<b>\$75,164,180</b>	<b>\$353,546,966</b>	<b>\$23,174,279</b>	<b>\$56,758,691</b>



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
<b>EXPENDITURES</b>							
General Government	\$2,055,464	\$3,031,828	\$2,114,169	\$12,215,968	\$60,988,684	\$3,797,178	\$6,240,532
- Current Expenditures	6,551	105,313	-	-	-	626,868	-
- Capital Outlay	2,062,015	3,137,141	2,114,169	12,215,968	60,988,684	4,424,046	6,240,532
Total General Government	1,156,810	1,726,350	921,971	6,016,941	19,237,232	3,712,874	3,694,037
Public Safety	776,911	434,585	5,461,426	335,918	17,612,947	335,918	3,934,995
- Sheriff	266,697	1,344,550	234,018	851,654	1,185,046	213,677	174,968
- Corrections	97,566	722,536	-	-	-	-	7,107,049
- All Other	2,297,984	4,228,021	2,092,675	12,330,021	38,035,225	4,262,469	14,911,049
- Capital Outlay	381,855	306,281	203,615	848,212	290,519	435,450	505,956
Total Public Safety	1,660,406	1,846,121	1,615,124	2,407,396	6,470,040	1,499,469	3,676,878
Streets and Highways	2,502,977	4,927,209	2,351,838	9,155,418	38,414,178	1,843,953	4,364,396
- Administration	375,663	549,032	784,414	1,211,563	1,211,563	627,156	4,477,587
- Maintenance	4,920,901	7,628,643	4,954,991	13,622,589	45,174,737	4,406,028	13,024,817
- Construction	692,379	383,776	252,594	187,580	7,304,309	1,438,040	-
- Other Capital Outlay	-	-	-	-	-	-	-
- Current Expenditures	692,379	383,776	252,594	187,580	7,304,309	1,438,040	-
- Capital Outlay	692,379	383,776	252,594	187,580	7,304,309	1,438,040	-
Total Sanitation	1,282,093	344,685	1,047,988	4,915,550	24,387,847	1,047,049	2,612,232
Human Services	2,065,970	1,408,526	3,300,461	14,228,634	63,038,695	2,510,375	5,516,943
- Income Maintenance	88,415	-	-	-	-	50,286	-
- Social Services	11,747	-	-	-	-	-	-
- All Other	3,436,478	1,753,211	4,348,449	19,144,184	87,426,542	3,607,710	8,129,175
- Capital Outlay	1,881,303	282,366	130,079	1,657,571	14,379,616	743,137	4,199,439
Total Human Services	1,881,303	282,366	130,079	1,657,571	14,379,616	743,137	4,199,439
Health	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Health	-	-	-	-	-	-	-
Culture and Recreation	87,352	123,895	56,967	565,098	12,774,359	123,579	814,236
Libraries	265,732	803,758	152,544	116,629	6,180,890	18,764	898,176
Parks and Recreation	11,747	-	-	-	-	-	-
- Current Expenditures	364,831	927,653	209,511	681,727	18,955,249	142,343	1,712,412
- Capital Outlay	1,189,172	366,821	506,878	1,810,697	5,812,439	236,775	594,251
Total Culture and Recreation	32,600	120,802	506,878	1,810,697	25,206,676	15,877	48,045
Conservation of Natural Resources	32,600	106,966	126,172	159,036	25,206,676	15,877	48,045
- Current Expenditures	-	629	-	-	-	-	-
- Capital Outlay	-	107,595	126,172	159,036	25,206,676	15,877	48,045
Total All Other	-	-	-	-	-	-	-
Debt Service	25,000	-	175,000	7,318,300	12,650,000	417,221	1,559,999
- Principal Paid on Bonds	-	1,896,767	169,793	-	-	-	32,056
- Other Long-Term Debt	11,558	154,162	68,879	2,399,548	4,521,521	63,451	734,912
- Interest and Fiscal Charges	13,883,159	13,439,660	11,599,266	51,442,392	264,869,299	16,178,448	32,910,688
Total Current Expenditures	2,994,504	6,425,521	3,136,252	11,031,787	40,567,896	3,097,977	15,949,032
Total Capital Outlay	36,558	2,050,929	413,672	9,717,848	17,171,521	480,672	2,326,967
Total Debt Service	\$16,914,221	\$21,916,110	\$15,149,190	\$72,192,027	\$322,608,716	\$19,757,097	\$51,186,087
<b>Total Expenditures</b>							
Other Financing Uses	-	-	-	-	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	294,062	1,659,029	73,643	3,741,235	12,182,501	1,262,139	1,127,064
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	\$17,208,283	\$23,575,139	\$15,236,242	\$73,284,211	\$338,532,452	\$21,019,236	\$52,313,751
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$6,204,868	\$8,250,159	\$5,322,268	\$14,293,522	\$65,165,879	\$5,473,439	\$8,360,310
Special Revenue Funds Unreserved Fund Balance	5,097,796	2,493,444	988,054	12,876,790	100,638,992	7,219,456	8,512,197
<b>Total</b>	\$11,302,664	\$10,743,603	\$6,310,322	\$27,170,312	\$165,804,871	\$12,692,895	\$16,872,507
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	81.4%	79.9%	54.4%	52.8%	62.6%	78.5%	51.3%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>FARBBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
Population (2009 Population Estimates)	14,562	20,828	31,035	45,898	5,849	1,168,983	19,381
Net Taxable Tax Capacity	\$16,694,867	\$21,229,439	\$28,679,028	\$59,809,094	\$7,829,604	\$1,612,555,449	\$15,651,671
2008 Tax Levy (Payable 2009)	7,706,283	7,720,913	16,978,139	25,958,123	4,592,217	588,959,578	8,812,030
<b>REVENUES</b>							
Taxes	\$6,986,363	\$6,970,027	\$14,149,912	\$25,285,417	\$4,554,239	\$673,611,831	\$7,976,661
Special Assessments	948,725	-	2,037,641	18,582	189,134	-	-
Licenses and Permits	2,425	69,677	126,841	335,251	3,426	5,781,279	47,000
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	324,175	878,957	241,439	2,260,668	30,697	15,494,041	175,446
Human Services	-	1,095,327	2,371,899	2,593,113	504,546	118,343,248	1,170,334
Disaster	17,591	96,277	97,233	94,763	302,948	1,650,674	1,094,589
All Other	72,926	258,078	467,461	1,489,068	73,324	36,259,176	162,991
Total Federal Grants	414,692	2,328,639	3,178,032	6,437,612	911,515	171,747,139	2,603,360
State Grants							
County Program Aid	696,897	975,435	1,698,627	1,609,200	414,028	25,247,041	1,012,359
Market Value Credits	748,771	808,215	1,488,409	1,470,150	330,438	15,499,053	906,213
Disparity Reduction Aid	71,788	116,525	135,023	29,148	6,148	-	132,528
Streets and Highways	3,924,286	6,474,681	6,247,808	4,806,019	1,815,081	30,105,224	3,778,756
Human Services	-	791,285	2,246,054	2,572,431	2,439,824	61,411,537	1,830,497
PERA Aid	13,448	26,020	44,126	61,725	12,568	2,782,633	24,781
Police Aid	56,948	120,958	135,023	254,294	40,507	2,137,870	84,390
All Other	403,089	930,086	647,832	1,168,799	308,638	42,029,398	1,248,696
Total State Grants	5,915,227	10,243,205	12,642,902	11,971,766	5,367,232	179,212,756	9,018,220
Local Unit Grants	17,482	13,116	131,172	354,945	134,096	27,410,786	295,146
<b>Total Intergovernmental Revenues</b>	<b>\$6,347,401</b>	<b>\$12,584,960</b>	<b>\$15,952,106</b>	<b>\$18,764,323</b>	<b>\$6,412,843</b>	<b>\$378,370,681</b>	<b>\$11,916,726</b>
Charges for Services	964,989	2,496,588	3,225,241	5,765,121	972,407	104,624,190	2,494,649
Fines and Forfeits	19,993	6,870	34,690	19,476	-	2,295,170	17,926
Interest Earnings	134,237	56,766	176,194	612,306	36,828	12,854,534	317,983
All Other Revenues	666,492	1,028,028	1,867,917	2,137,897	470,902	53,822,777	290,528
<b>Total Revenues</b>	<b>\$16,070,625</b>	<b>\$23,212,916</b>	<b>\$37,570,542</b>	<b>\$52,938,373</b>	<b>\$12,639,779</b>	<b>\$1,231,360,462</b>	<b>\$23,061,473</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	1,488,000	-	1,051,520	-	-	263,005,857	10,206,110
Other Long-Term Debt	-	84,867	-	-	-	-	730,000
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	1,488,000	84,867	1,051,520	-	-	263,005,857	10,936,110
Other Sources	-	-	4,905	10,703	-	-	35,048
Transfers From - Enterprise Funds	-	-	-	-	-	444,561	-
- Governmental Funds	531,579	-	-	782,638	-	37,221,555	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$18,090,204</b>	<b>\$23,297,783</b>	<b>\$38,626,967</b>	<b>\$53,731,714</b>	<b>\$12,639,779</b>	<b>\$1,532,032,435</b>	<b>\$34,032,631</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>FARBBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
<b>EXPENDITURES</b>							
General Government	\$5,479,467	\$3,364,154	\$4,911,859	\$9,360,376	\$2,406,013	\$184,001,663	\$3,919,402
- Current Expenditures	-	203,150	44,175	-	-	14,705,798	-
- Capital Outlay	-	3,567,304	4,956,034	9,360,376	2,406,013	198,707,461	3,919,402
Total General Government	5,479,467	3,567,304	4,956,034	9,360,376	2,406,013	198,707,461	3,919,402
Public Safety	1,622,456	1,789,012	2,393,414	7,527,197	983,945	87,552,653	1,545,507
- Sheriff	1,112,328	1,269,504	3,358,416	5,360,878	120,303	106,877,527	1,188,031
- Corrections	200,607	-	338,497	496,570	46,489	22,719,184	339,578
- All Other	-	-	66,689	-	-	2,068,785	971,491
- Capital Outlay	-	23,049	-	-	-	219,218,149	4,044,607
Total Public Safety	2,935,391	3,081,565	6,157,016	13,384,645	1,150,737	129,879,645	5,440,075
Streets and Highways	186,596	357,573	350,619	568,988	232,364	4,063,265	226,675
- Administration	2,179,879	2,338,606	3,301,569	2,670,458	1,325,943	33,367,444	3,221,496
- Maintenance	3,052,951	6,216,736	5,782,403	6,004,767	1,140,736	76,889,695	2,425,138
- Construction	675,389	101,657	394,395	1,059,117	561,722	407,212	939,737
- Other Capital Outlay	6,094,815	9,014,572	9,828,986	10,303,330	3,260,765	114,727,616	6,813,046
- Current Expenditures	96,005	572,411	393,711	711,835	553,788	-	782,073
- Capital Outlay	96,005	572,411	393,711	711,835	553,788	-	782,073
Total Sanitation	96,005	572,411	393,711	711,835	553,788	-	782,073
Human Services	1,579,998	1,574,331	2,340,106	2,653,364	673,935	188,445,842	926,735
- Income Maintenance	-	2,066,622	5,418,062	7,368,675	3,100,862	267,430,971	3,372,757
- Social Services	-	-	1,869,220	-	-	-	-
- All Other	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	901,883	-
Total Human Services	1,579,998	3,640,953	9,627,388	10,022,039	3,774,797	456,778,696	4,299,492
- Current Expenditures	-	1,617,684	1,510,898	3,951,238	105,379	79,375,073	1,555,613
- Capital Outlay	-	427	-	-	-	489,187	-
Total Health	-	1,618,111	1,510,898	3,951,238	105,379	79,864,260	1,555,613
Culture and Recreation	221,446	198,450	262,000	389,879	60,917	58,794,526	109,593
Libraries	-	-	-	-	-	29,956,399	-
- Current Expenditures	-	-	-	-	-	3,124,541	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	167,870	108,287	137,260	229,126	36,540	-	225,270
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Culture and Recreation	389,316	306,737	399,260	619,005	97,457	91,875,466	334,863
Conservation of Natural Resources	1,056,595	702,583	1,419,444	615,957	284,398	-	378,908
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources	1,056,595	702,583	1,419,444	615,957	284,398	-	378,908
Housing and Economic Development	165,983	53,486	35,000	389,188	35,000	27,121,810	139,000
- Current Expenditures	-	-	-	-	-	2,777,565	-
- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development	165,983	53,486	35,000	389,188	35,000	29,899,375	139,000
- Current Expenditures	237,162	36,748	-	-	181,077	-	55,445
- Capital Outlay	237,162	67,596	-	-	181,077	-	55,445
Total All Other	237,162	67,596	-	-	181,077	-	55,445
Debt Service	906,629	150,000	1,314,319	1,588,640	-	41,623,220	-
- Principal Paid on Bonds	-	14,279	-	-	-	2,577,767	-
- Other Long-Term Debt	-	117,215	457,276	342,525	-	38,074,982	213,484
- Interest and Fiscal Charges	524,562	-	-	-	-	-	-
Total Current Expenditures	14,306,392	16,043,551	28,040,075	42,293,729	10,146,953	1,062,874,499	17,986,083
Total Capital Outlay	3,728,340	6,581,767	6,287,662	7,063,884	1,702,458	128,196,524	4,336,366
Total Debt Service	1,431,191	281,494	1,771,595	1,931,165	-	82,275,969	213,484
<b>Total Expenditures</b>	<b>\$19,465,923</b>	<b>\$22,906,812</b>	<b>\$36,099,332</b>	<b>\$51,288,778</b>	<b>\$11,849,411</b>	<b>\$1,273,346,992</b>	<b>\$22,535,933</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	119,126,545	-
Other Uses	-	-	-	-	-	-	-
Transfers To	531,579	-	-	782,638	-	37,221,555	-
- Governmental Funds	-	-	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$19,997,502</b>	<b>\$22,906,812</b>	<b>\$36,099,332</b>	<b>\$52,071,416</b>	<b>\$11,849,411</b>	<b>\$1,429,695,092</b>	<b>\$22,535,933</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$1,064,218	\$2,380,803	\$4,632,814	\$18,525,391	\$1,292,828	\$132,674,829	\$4,536,186
Special Revenue Funds Unreserved Fund Balance	521,064	4,946,242	6,961,320	9,210,027	2,762,476	229,830,077	2,348,040
<b>Total</b>	<b>\$1,585,282</b>	<b>\$7,327,045</b>	<b>\$11,594,134</b>	<b>\$27,735,418</b>	<b>\$4,055,304</b>	<b>\$362,504,906</b>	<b>\$6,884,226</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	11.1%	45.7%	41.3%	65.6%	40.0%	34.1%	38.3%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>HUBBARD</b>	<b>ISANTI</b>	<b>ITASCA</b>	<b>JACKSON</b>	<b>KANABEC</b>	<b>KANDIYOHI</b>	<b>KITSON</b>
Population (2009 Population Estimates)	18,753	39,176	44,663	10,775	16,063	41,392	4,475
Net Taxable Tax Capacity	\$36,508,741	\$36,211,812	\$60,649,781	\$15,549,519	\$14,006,342	\$44,366,583	\$6,716,631
2008 Tax Levy (Payable 2009)	11,042,807	15,295,735	26,737,378	7,760,499	10,443,822	25,383,796	2,567,427
<b>REVENUES</b>							
Taxes	\$10,398,322	\$14,256,584	\$25,582,276	\$7,287,264	\$9,553,904	\$23,872,791	\$2,492,134
Special Assessments	2,221,506	56,284	945,227	643,102	39,216	2,613,043	138,724
Licenses and Permits	123,031	268,812	97,901	6,850	93,167	375,417	5,525
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,123,041	1,494,872	1,725,589	350,193	1,254,372	2,885,912	1,514,943
Human Services	2,091,784	2,646,688	3,753,822	814,080	2,246,778	3,896,270	425,505
Disaster	283,472	53,627	106,266	21,146	458,816	53,752	887,981
All Other	131,802	428,213	2,178,414	62,563	229,426	621,814	58,767
Total Federal Grants	3,630,099	4,623,400	7,764,091	1,247,982	4,189,392	7,457,748	2,887,196
State Grants							
County Program Aid	388,616	1,694,753	1,396,040	568,112	838,503	1,942,197	378,933
Market Value Credits	658,117	1,258,779	1,641,123	590,737	1,047,965	1,746,024	173,466
Disparity Reduction Aid	-	39,911	161,201	103,906	4,280	20,742	4,458
Streets and Highways	4,583,791	1,722,828	8,475,569	3,572,572	2,697,404	6,496,133	3,737,447
Human Services	1,563,245	4,384,438	4,232,449	847,956	1,063,601	3,507,858	224,448
PERA Aid	41,224	37,531	82,819	18,536	21,501	73,608	12,560
Police Aid	118,145	132,773	464,597	54,572	92,127	222,226	33,756
All Other	1,180,704	1,723,755	24,822,940	514,335	428,813	1,274,132	600,253
Total State Grants	8,533,842	10,994,768	41,276,738	6,270,726	6,194,194	15,282,920	5,165,321
Local Unit Grants	-	39,578	8,555	27,565	-	216,118	141,000
<b>Total Intergovernmental Revenues</b>	<b>\$12,163,941</b>	<b>\$15,657,746</b>	<b>\$49,049,384</b>	<b>\$7,546,273</b>	<b>\$10,383,586</b>	<b>\$22,956,786</b>	<b>\$8,193,517</b>
Charges for Services	2,902,195	1,676,021	3,883,750	740,666	2,218,924	10,147,692	1,075,134
Fines and Forfeits	85,246	86,378	52,918	40,295	7,015	11,480	5,105
Interest Earnings	429,381	273,722	1,367,405	536,046	129,256	678,032	231,712
All Other Revenues	2,536,846	1,880,981	7,569,442	1,010,952	2,133,781	3,808,495	690,181
<b>Total Revenues</b>	<b>\$30,860,468</b>	<b>\$34,156,528</b>	<b>\$88,548,303</b>	<b>\$17,811,448</b>	<b>\$24,558,849</b>	<b>\$64,463,736</b>	<b>\$12,832,032</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	-	-	4,065,000	-	5,427,854	-
Other Long-Term Debt	144,897	-	458,961	-	118,252	292,120	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	144,897	-	458,961	4,065,000	118,252	5,719,974	-
Other Sources	-	-	-	-	12,968	1,338	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	214,781	-	2,997,866	569,827	947,000	5,524,166	55,140
<b>Total Revenues and Other Financing Sources</b>	<b>\$31,220,146</b>	<b>\$34,156,528</b>	<b>\$92,005,130</b>	<b>\$22,446,275</b>	<b>\$25,637,069</b>	<b>\$75,709,214</b>	<b>\$12,887,172</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIHOHI	KITSON
<b>EXPENDITURES</b>							
General Government	\$3,805,677	\$5,957,451	\$11,748,205	\$2,871,360	\$3,832,321	\$8,382,356	\$1,970,327
- Current Expenditures	219,759	911,734	366,765	124,000	124,000	867,078	57,036
- Capital Outlay	4,025,436	6,869,185	12,114,970	3,073,079	3,956,321	9,249,434	2,027,363
Total General Government	1,657,415	5,364,681	5,068,497	696,717	1,233,161	7,421,192	569,860
Public Safety	2,073,530	811,414	4,169,959	876,253	2,291,406	5,941,774	234,234
- Sheriff	567,949	226,191	606,984	94,641	591,869	520,807	377,515
- Corrections	98,628	93,944	432,237	22,390	3,458,173	1,337,834	49,466
- All Other	4,397,522	6,496,230	10,277,677	1,690,001	7,574,609	15,221,607	1,231,075
- Capital Outlay	257,701	696,218	1,248,357	182,600	182,600	705,972	450,172
Total Public Safety	3,596,864	1,386,165	7,409,449	2,200,022	1,710,969	2,411,629	2,164,097
Streets and Highways	5,125,762	3,467,149	9,739,342	2,877,244	5,568,848	9,635,785	4,277,328
- Administration	730,844	6,047	4,764,633	274,693	411,137	770,744	590,234
- Maintenance	9,711,171	5,555,579	23,161,781	5,547,269	7,873,554	13,524,130	7,481,831
- Construction	2,412,454	-	1,608,620	86,152	3,984,001	3,984,001	105,742
- Other Capital Outlay	161,000	-	100,676	-	709,413	709,413	-
- Current Expenditures	2,573,454	-	1,709,296	-	86,152	4,693,414	105,742
- Capital Outlay	1,454,828	2,673,198	4,301,382	1,097,736	1,531,721	3,493,013	358,233
Total Sanitation	3,838,074	8,488,589	11,383,622	3,129,224	3,107,976	10,239,862	759,873
Human Services	918,076	-	-	-	-	-	31,031
- Income Maintenance	128,265	-	-	-	-	72,526	-
- Social Services	6,339,243	11,161,787	15,685,204	4,226,960	4,639,697	13,805,401	1,149,137
- All Other	7,300	1,185,350	1,643,916	197,633	2,325,787	2,347,304	36,568
Total Human Services	7,300	1,185,350	1,643,916	197,633	2,325,787	2,347,304	36,568
Health	7,300	-	-	-	-	1,456	-
- Current Expenditures	-	-	-	-	-	1,456	-
- Capital Outlay	7,300	-	-	-	-	-	-
Total Health	7,300	-	-	-	-	1,456	-
Culture and Recreation	194,424	392,811	-	394,542	168,707	525,459	56,994
Libraries	-	-	-	1,846	-	-	-
- Current Expenditures	-	-	-	1,846	-	-	-
- Capital Outlay	194,424	392,811	-	394,542	168,707	525,459	56,994
Parks and Recreation	282,559	236,121	1,213,663	229,261	-	406,927	145,521
- Current Expenditures	12,225	81,500	-	8,799	-	-	-
- Capital Outlay	270,334	254,621	1,213,663	220,462	-	406,927	145,521
Total Culture and Recreation	489,208	710,432	1,213,663	634,448	168,707	932,386	202,515
Conservation of Natural Resources	1,171,628	291,376	2,740,553	911,617	63,568	1,195,749	304,804
- Current Expenditures	23,659	-	-	-	-	-	-
- Capital Outlay	1,195,287	291,376	2,740,553	911,617	63,568	1,195,749	304,804
Total Conservation of Natural Resources	30,000	49,584	-	80,551	-	18,292	41,700
Housing and Economic Development	30,000	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	30,000	-	-	-	-	-	-
Total Housing and Economic Development	30,000	-	-	-	-	-	-
All Other	-	1,036,945	115,162	-	-	-	-
- Current Expenditures	-	1,036,945	115,162	-	-	-	-
- Capital Outlay	-	20,445,601	20,445,601	-	-	-	-
Total All Other	-	1,159,340	20,560,763	-	-	-	-
Debt Service	325,000	775,000	8,365,000	500,000	505,000	4,188,322	-
- Principal Paid on Bonds	201,906	-	190,595	15,994	-	19,192	-
- Other Long-Term Debt	352,038	423,160	1,353,860	626,466	557,657	2,707,201	5,109
- Interest and Fiscal Charges	22,268,479	28,796,094	53,258,569	12,974,867	17,126,237	47,594,337	7,606,671
Total Current Expenditures	6,500,142	4,682,769	35,849,254	3,386,691	9,562,158	13,394,836	4,974,064
Total Capital Outlay	878,944	1,198,160	9,909,455	1,142,460	1,081,849	6,895,523	5,109
Total Debt Service	\$29,647,565	\$34,677,023	\$99,017,278	\$17,504,018	\$27,770,244	\$67,884,696	\$12,585,844
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	1,710,000	-	5,850,000	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	214,781	-	2,997,866	569,827	947,000	5,524,166	55,140
Total Expenditures and Other Financing Uses	\$29,862,346	\$34,677,023	\$102,015,144	\$19,783,845	\$28,717,244	\$79,258,862	\$12,640,984
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$7,214,992	\$3,218,112	\$11,355,199	\$8,211,495	\$1,227,048	\$9,850,514	\$5,191,130
Special Revenue Funds Unreserved Fund Balance	7,313,890	5,909,472	20,224,321	4,164,734	3,758,204	22,458,708	293,296
Total	\$14,528,882	\$9,127,584	\$31,579,520	\$12,376,229	\$4,985,252	\$32,309,222	\$5,484,426
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	65.2%	31.7%	59.3%	95.4%	29.1%	67.9%	72.1%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>KOOCHICHING</b>	<b>LAC QUI PARLE</b>	<b>LAKE</b>	<b>LAKE OF THE WOODS</b>	<b>LE SUEUR</b>	<b>LINCOLN</b>	<b>LYON</b>
Population (2009 Population Estimates)	13,178	7,213	10,853	3,903	28,068	5,806	24,964
Net Taxable Tax Capacity	\$10,199,191	\$8,987,863	\$17,843,131	\$4,642,767	\$32,462,218	\$6,755,765	\$23,812,188
2008 Tax Levy (Payable 2009)	3,586,944	3,573,486	7,839,762	2,245,562	12,399,364	4,258,677	12,138,818
<b>REVENUES</b>							
Taxes	\$3,157,712	\$3,498,424	\$9,067,585	\$2,548,842	\$11,775,469	\$4,651,225	\$11,340,988
Special Assessments	501,635	351,482	-	510,626	339,042	412,632	926,914
Licenses and Permits	21,920	14,032	12,088	46,896	299,530	34,195	28,145
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	164,000	80,639	738,978	2,261	-	1,886,990	1,510,301
Human Services	1,985,893	412,203	838,827	582,218	1,639,024	-	20,824
Disaster	439,530	52,809	367,527	471,411	36,795	21,720	23,299
All Other	532,902	123,626	3,939,525	190,051	247,285	34,916	43,912
Total Federal Grants	3,122,325	669,277	5,884,857	1,245,941	1,923,104	1,943,626	1,598,336
State Grants							
County Program Aid	865,708	612,255	124,069	370,899	960,159	588,083	1,222,869
Market Value Credits	515,314	361,176	400,492	172,152	927,095	332,181	856,390
Disparity Reduction Aid	151,595	51,132	155,178	10,176	79,321	36,706	26,861
Streets and Highways	4,860,726	3,042,113	3,199,295	2,865,888	4,165,208	2,604,287	2,390,073
Human Services	735,905	601,068	3,200,307	227,023	2,521,160	-	-
PERA Aid	28,068	12,441	24,475	12,302	28,707	9,428	41,797
Police Aid	60,761	43,883	97,892	34,567	123,095	25,503	86,077
All Other	2,300,893	435,313	1,883,360	1,977,162	632,105	324,521	365,332
Total State Grants	9,518,970	5,159,381	9,085,068	5,670,169	9,436,850	3,920,709	4,989,399
Local Unit Grants	300,554	134,299	261,745	22,656	-	69,979	157,988
<b>Total Intergovernmental Revenues</b>	<b>\$12,941,849</b>	<b>\$5,962,957</b>	<b>\$15,231,670</b>	<b>\$6,938,766</b>	<b>\$11,359,954</b>	<b>\$5,934,314</b>	<b>\$6,745,723</b>
Charges for Services	1,558,675	425,726	1,154,090	317,637	2,517,744	344,398	867,113
Fines and Forfeits	20,305	36,186	6,001	25,648	28,576	13,537	-
Interest Earnings	239,569	270,990	153,675	77,901	439,346	133,143	189,258
All Other Revenues	3,869,019	277,493	860,613	454,980	2,085,382	424,776	1,537,072
<b>Total Revenues</b>	<b>\$22,310,684</b>	<b>\$10,837,290</b>	<b>\$26,485,722</b>	<b>\$10,921,296</b>	<b>\$28,845,043</b>	<b>\$11,948,220</b>	<b>\$21,635,213</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	-	-	-	2,641,655	-	-
Other Long-Term Debt	25,063	-	400,000	-	-	221,178	95,262
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	25,063	-	400,000	-	2,641,655	-	95,262
Other Sources	-	31,016	-	-	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	960,314	10,939	198,762	-	42,206	125,000	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$23,296,061</b>	<b>\$10,879,245</b>	<b>\$27,084,484</b>	<b>\$10,921,296</b>	<b>\$31,528,904</b>	<b>\$12,294,398</b>	<b>\$21,730,475</b>

**Table 2  
Classification of County Revenues and Expenditures - Governmental Funds  
For the Year Ended December 31, 2009**

	<b>KOOSCHICHING</b>	<b>LAC QUIPARLE</b>	<b>LAKE</b>	<b>LAKE OF THE WOODS</b>	<b>LESUEUR</b>	<b>LINCOLN</b>	<b>LION</b>
<b>EXPENDITURES</b>							
General Government	\$3,758,448	\$1,592,850	\$3,848,200	\$1,781,053	\$4,088,656	\$1,791,887	\$2,756,681
- Current Expenditures	-	-	-	39,828	66,951	-	4,397,000
- Capital Outlay	-	-	-	1,820,881	4,155,607	1,791,887	7,153,681
Total General Government	3,758,448	1,592,850	3,848,200	1,820,881	4,155,607	1,791,887	7,153,681
Public Safety	2,114,371	903,710	1,765,702	461,774	2,833,917	932,891	3,384,509
- Sheriff	285,337	45,115	1,114,785	312,456	323,837	31,782	394,177
- Corrections	124,664	137,386	738,735	309,613	178,078	63,013	186,048
- All Other	220,013	-	35,610	173,671	83,996	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Public Safety	2,744,385	1,086,211	3,654,832	1,257,514	3,419,828	1,027,686	3,964,734
Streets and Highways	429,139	190,215	328,086	176,275	367,350	470,658	316,313
- Administration	1,190,081	2,142,485	1,690,095	1,477,990	2,751,882	1,183,602	1,749,371
- Maintenance	2,981,455	2,425,058	1,576,519	2,074,370	4,398,502	3,403,734	4,882,140
- Construction	416,443	195,378	931,165	569,053	50,610	708,038	747,867
- Other Capital Outlay	5,017,118	4,953,136	4,525,865	4,297,688	7,568,344	5,766,032	7,695,691
Total Streets and Highways	859,058	126,624	326,191	586,993	211,303	205,263	569,397
- Current Expenditures	82,844	-	26,016	27,675	-	-	-
- Capital Outlay	941,902	126,624	352,207	614,668	211,303	205,263	569,397
Total Sanitation	1,603,293	595,922	839,593	367,386	1,595,786	-	2,504,121
- Income Maintenance	3,047,261	1,417,601	2,057,281	1,146,591	4,881,244	-	-
- Social Services	-	-	-	1,853	423,905	-	-
- All Other	-	-	-	-	-	964,720	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	4,650,554	2,013,523	2,896,874	1,515,830	6,900,935	964,720	2,504,121
- Current Expenditures	977,933	64,539	3,045,499	64,190	2,094,916	37,822	225,988
- Capital Outlay	16,460	-	-	-	1,810	-	-
Total Health	994,393	64,539	3,045,499	64,190	2,096,726	37,822	225,988
Culture and Recreation							
Libraries	76,451	79,044	82,768	42,058	574,766	35,588	255,654
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	182,980	198,369	594,651	500,810	132,192	172,512	236,015
- Current Expenditures	255,814	-	-	157,560	9,392	80,680	-
- Capital Outlay	-	-	-	-	-	-	-
Total Culture and Recreation	515,245	277,413	677,419	700,428	716,350	288,780	491,669
Conservation of Natural Resources	1,968,485	978,128	1,059,543	205,454	528,792	894,750	632,274
- Current Expenditures	22,710	-	2,305	-	-	-	-
- Capital Outlay	1,991,195	978,128	1,061,848	205,454	528,792	894,750	632,274
Total Conservation of Natural Resources	741,767	171,524	1,115,790	95,955	494,432	68,486	20,165
Housing and Economic Development	45,402	-	-	-	-	-	-
- Current Expenditures	787,169	171,524	1,115,790	95,955	494,432	68,486	20,165
- Capital Outlay	168,900	5,000	28,000	-	-	-	-
Total Housing and Economic Development	168,900	5,000	28,000	-	-	-	-
All Other	168,900	5,000	28,000	-	-	-	-
Total All Other	168,900	5,000	28,000	-	-	-	-
Debt Service							
- Principal Paid on Bonds	-	-	1,100,000	-	1,045,000	110,000	790,000
- Other Long-Term Debt	236,000	6,000	374,746	-	190,385	102,662	102,662
- Interest and Fiscal Charges	38,135	1,260	302,397	-	619,379	118,330	575,803
Total Current Expenditures	17,528,168	8,648,512	18,634,919	7,530,451	21,481,056	6,852,974	13,230,713
Total Capital Outlay	4,041,141	2,620,436	2,571,615	3,042,157	4,611,261	4,981,863	10,027,007
Total Debt Service	274,135	7,260	1,777,143	-	1,664,379	418,715	1,468,465
<b>Total Expenditures</b>	<b>\$21,843,444</b>	<b>\$11,276,208</b>	<b>\$22,983,677</b>	<b>\$10,572,608</b>	<b>\$27,756,696</b>	<b>\$12,253,552</b>	<b>\$24,726,185</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	960,314	10,939	198,762	-	42,206	125,000	-
- Governmental Funds	-	-	-	-	-	-	-
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$22,803,758</b>	<b>\$11,287,147</b>	<b>\$23,182,439</b>	<b>\$10,572,608</b>	<b>\$27,798,902</b>	<b>\$12,378,552</b>	<b>\$24,726,185</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$5,854,081	\$2,992,176	\$6,873,588	\$3,363,173	\$6,098,838	\$3,839,483	\$8,840,118
Special Revenue Funds Unreserved Fund Balance	4,075,446	6,194,699	5,015,410	2,933,801	6,186,387	1,821,677	6,198,532
<b>Total</b>	<b>\$9,929,527</b>	<b>\$9,186,875</b>	<b>\$11,888,998</b>	<b>\$6,296,974</b>	<b>\$12,285,225</b>	<b>\$5,661,160</b>	<b>\$15,038,650</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	56.6%	106.2%	63.8%	83.6%	57.2%	82.6%	113.7%



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>MAHNOMEN</b>	<b>MARSHALL</b>	<b>MARTIN</b>	<b>MCLEOD</b>	<b>MEEKER</b>	<b>MILLE LACS</b>	<b>MORRISON</b>
Population (2009 Population Estimates)	5,025	9,477	20,429	37,058	23,073	26,378	32,722
Net Taxable Tax Capacity	\$3,805,918	\$9,232,578	\$25,410,660	\$32,445,919	\$25,167,433	\$23,369,170	\$30,605,289
2008 Tax Levy (Payable 2009)	3,654,352	4,478,051	10,249,238	18,246,052	11,131,457	14,874,473	15,647,469
<b>REVENUES</b>							
Taxes	\$3,281,934	\$4,005,437	\$9,834,428	\$16,896,597	\$10,384,055	\$13,989,509	\$14,096,471
Special Assessments	-	441,187	1,057,586	109,276	95,124	127,181	1,019
Licenses and Permits	7,641	7,520	40,023	67,824	16,508	196,121	282,368
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,016,473	1,622,837	1,229,194	1,944,570	523,200	391,421	2,316,341
Human Services	779,770	1,086,385	-	2,034,270	1,520,369	1,925,928	2,310,093
Disaster	63,021	1,021,846	16,342	44,525	72,152	30,686	26,140
All Other	290,107	423,525	85,553	438,189	325,854	275,780	417,101
Total Federal Grants	3,149,371	4,154,593	1,331,089	4,461,554	2,441,575	2,623,815	5,069,675
State Grants							
County Program Aid	889,989	1,136,213	1,002,502	1,751,901	979,352	1,281,642	1,472,323
Market Value Credits	264,474	511,640	881,719	1,510,661	895,264	1,161,056	1,760,612
Disparity Reduction Aid	65,203	4,439	35,731	60,756	12,843	24,714	29,099
Streets and Highways	2,504,934	4,075,062	4,937,699	4,363,298	3,448,981	3,821,712	6,444,849
Human Services	710,643	498,047	-	2,351,576	1,856,340	2,371,405	2,440,762
PERA Aid	10,235	18,740	36,967	36,151	24,144	30,786	48,267
Police Aid	72,588	85,770	73,700	168,779	114,770	158,652	128,272
All Other	892,459	1,234,558	965,281	587,480	527,505	779,354	344,829
Total State Grants	5,410,525	7,564,469	7,933,599	10,830,602	7,859,199	9,629,321	12,669,013
Local Unit Grants	243,096	-	38,094	299,450	121,327	262,093	642,510
<b>Total Intergovernmental Revenues</b>	<b>\$8,802,992</b>	<b>\$11,719,062</b>	<b>\$9,302,782</b>	<b>\$15,591,606</b>	<b>\$10,422,101</b>	<b>\$12,515,229</b>	<b>\$18,381,198</b>
Charges for Services	516,287	2,175,484	670,905	4,488,886	3,184,394	2,028,898	4,805,703
Fines and Forfeits	11,029	-	23,943	27,154	28,822	46,029	88,057
Interest Earnings	75,775	146,809	344,203	451,038	189,980	349,495	474,794
All Other Revenues	114,208	659,417	2,401,596	1,915,880	1,650,597	859,086	1,313,674
<b>Total Revenues</b>	<b>\$12,809,866</b>	<b>\$19,154,916</b>	<b>\$23,675,466</b>	<b>\$39,548,261</b>	<b>\$25,971,581</b>	<b>\$30,111,548</b>	<b>\$39,443,284</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	560,000	-	-	2,991,000	-	-	3,263,207
Other Long-Term Debt	15,560	-	592,937	107,901	234,235	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	575,560	-	592,937	3,098,901	234,235	-	3,263,207
Other Sources	121,000	-	8,450	107,901	-	2,852	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	15,887	8,720	-	550,748	1,581,141	4,257,569	57,305
<b>Total Revenues and Other Financing Sources</b>	<b>\$13,522,313</b>	<b>\$19,163,636</b>	<b>\$24,276,853</b>	<b>\$43,305,811</b>	<b>\$27,786,957</b>	<b>\$34,371,969</b>	<b>\$42,763,796</b>



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
<b>EXPENDITURES</b>						
General Government	\$1,764,912	\$2,074,047	\$4,645,684	\$4,666,452	\$4,798,440	\$5,476,247
- Current Expenditures	-	49,346	495,660	15,020	6,990,393	-
- Capital Outlay	1,764,912	2,123,393	5,141,344	4,681,472	11,788,833	5,476,247
Total General Government	2,308,043	1,645,441	3,138,066	4,112,131	2,550,682	2,568,315
Public Safety	150,294	114,410	2,111,742	274,041	3,824,470	2,344,650
- Corrections	55,219	112,463	360,064	-	378,210	369,859
- All Other	-	73,054	197,579	-	-	-
- Capital Outlay	2,513,556	1,945,368	5,807,451	4,386,172	6,753,362	5,282,824
Total Public Safety	273,711	819,971	389,308	351,144	588,340	324,528
Streets and Highways	939,379	2,862,848	2,025,774	1,989,155	3,150,860	2,406,939
- Administration	1,412,185	4,388,933	6,925,109	3,570,088	1,040,711	7,987,900
- Maintenance	212,135	616,996	613,841	813,154	534,891	1,038,281
- Construction	2,837,410	8,688,748	10,290,314	6,723,541	5,314,802	11,757,648
- Other Capital Outlay	253,778	155,020	1,533,852	204,837	126,550	2,016,750
- Current Expenditures	253,778	156,034	1,779,554	204,837	126,550	2,016,750
- Capital Outlay	875,797	1,110,178	2,071,134	2,320,184	1,836,757	2,819,205
Total Sanitation	1,428,358	2,029,939	6,434,571	4,064,402	5,273,976	5,233,868
Human Services	237,645	27,553	634,704	-	-	-
- Income Maintenance	11,375	11,375	25,539	-	-	-
- Social Services	2,541,800	3,179,045	9,165,948	6,384,586	7,110,733	8,053,073
- All Other	62,982	28,000	2,044,393	1,560,081	601,594	2,069,605
- Capital Outlay	62,982	28,000	5,021	1,560,081	601,594	2,069,605
Total Human Services	27,758	83,404	179,848	195,422	258,128	491,450
Total Health	94,497	173,238	356,670	267,653	97,964	87,167
Culture and Recreation	122,255	11,856	17,217	4,164	-	-
Libraries	191,729	253,769	533,735	467,239	356,092	578,617
- Current Expenditures	191,729	945,418	711,435	377,131	211,344	384,872
- Capital Outlay	4,089	4,089	-	-	-	-
Parks and Recreation	191,729	949,507	711,435	377,131	211,344	384,872
- Current Expenditures	276,648	635,345	1,999	186,893	24,591	960,766
- Capital Outlay	1,802,019	635,345	1,999	186,893	24,591	960,766
Conservation of Natural Resources	2,078,667	-	-	123,165	-	-
- Current Expenditures	703,500	-	250,000	1,616,550	335,000	2,010,000
- Capital Outlay	9,774	100,000	9,810	-	-	-
Housing and Economic Development	90,877	5,200	60,855	360,452	486,948	391,252
- Current Expenditures	8,940,750	12,802,546	26,975,526	20,569,526	23,721,906	27,554,221
- Capital Outlay	3,426,339	5,156,663	8,525,668	4,525,591	8,565,995	9,026,181
Total Conservation of Natural Resources	804,151	105,200	320,665	1,977,002	821,948	2,401,252
Total Housing and Economic Development	\$13,171,240	\$18,064,409	\$35,821,859	\$27,072,119	\$33,109,849	\$38,981,054
All Other	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
- Principal Paid on Bonds	703,500	-	250,000	1,616,550	335,000	2,010,000
- Other Long-Term Debt	9,774	100,000	9,810	-	-	-
- Interest and Fiscal Charges	90,877	5,200	60,855	360,452	486,948	391,252
Total Current Expenditures	8,940,750	12,802,546	26,975,526	20,569,526	23,721,906	27,554,221
Total Capital Outlay	3,426,339	5,156,663	8,525,668	4,525,591	8,565,995	9,026,181
Total Debt Service	804,151	105,200	320,665	1,977,002	821,948	2,401,252
<b>Total Expenditures</b>	<b>\$13,171,240</b>	<b>\$18,064,409</b>	<b>\$35,821,859</b>	<b>\$27,072,119</b>	<b>\$33,109,849</b>	<b>\$38,981,054</b>
<b>Other Financing Uses</b>						
Debt Redemption - Refunded Bonds	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Transfers To	15,887	8,720	550,748	1,581,141	4,257,569	57,305
- Governmental Funds	-	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$13,187,127</b>	<b>\$18,073,129</b>	<b>\$36,372,607</b>	<b>\$28,653,260</b>	<b>\$37,367,418</b>	<b>\$39,038,950</b>
<b>Unreserved Fund Balance</b>						
General Fund Unreserved Fund Balance	\$1,110,129	\$2,218,860	\$11,146,365	\$5,110,202	\$7,646,988	\$6,729,525
Special Revenue Funds Unreserved Fund Balance	2,255,077	5,834,086	12,162,054	7,399,853	7,562,197	9,648,065
<b>Total</b>	<b>\$3,365,206</b>	<b>\$8,052,946</b>	<b>\$23,308,419</b>	<b>\$12,510,055</b>	<b>\$15,209,185</b>	<b>\$16,377,590</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	37.6%	62.9%	86.4%	60.8%	64.1%	59.4%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>MOWER</b>	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTER TAIL</b>
Population (2009 Population Estimates)	38,105	8,410	32,153	20,402	6,628	143,378	56,556
Net Taxable Tax Capacity	\$29,942,719	\$13,399,277	\$28,121,679	\$19,132,699	\$6,453,257	\$143,854,953	\$79,425,878
2008 Tax Levy (Payable 2009)	14,682,397	5,141,609	14,448,582	9,429,860	3,534,565	76,082,232	27,646,352
<b>REVENUES</b>							
Taxes	\$14,014,858	\$5,715,240	\$13,511,930	\$8,812,090	\$3,278,371	\$72,108,829	\$25,773,002
Special Assessments	526,094	634,877	809,709	153,960	268,076	-	87,008
Licenses and Permits	98,833	47,538	49,105	114,929	4,632	1,718,506	315,753
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	280,000	1,626,428	-	1,455,576	191,852	1,371,561	2,184,692
Human Services	2,683,592	-	2,456,519	1,816,354	504,713	9,607,088	4,114,772
Disaster	24,735	98,994	20,271	16,652	646,914	641,451	109,894
All Other	718,002	637,607	269,121	377,250	80,007	2,316,180	684,132
Total Federal Grants	3,706,329	2,363,029	2,745,911	3,665,832	1,423,486	13,936,280	7,093,490
State Grants							
County Program Aid	2,433,889	380,424	1,561,500	1,105,110	834,120	6,143,499	1,838,881
Market Value Credits	1,562,270	480,026	1,074,152	771,012	349,515	4,186,856	2,247,297
Disparity Reduction Aid	195,522	25,695	11,668	72,425	15,683	7,955	12,826
Streets and Highways	3,710,657	4,107,941	2,584,376	4,932,355	3,906,859	4,660,904	8,121,418
Human Services	2,690,628	4,417	1,920,411	1,079,794	621,536	12,178,307	5,786,107
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	132,773	60,638	78,201	30,943	30,943	392,693	222,789
All Other	1,239,939	293,838	551,510	783,332	528,074	4,942,670	779,264
Total State Grants	12,005,910	5,364,588	7,816,094	8,853,321	6,299,913	32,690,611	19,073,528
Local Unit Grants	-	134,474	18,803	804,676	26,320	3,896,752	388,549
<b>Total Intergovernmental Revenues</b>	<b>\$15,712,239</b>	<b>\$7,862,091</b>	<b>\$10,580,808</b>	<b>\$13,323,829</b>	<b>\$7,749,719</b>	<b>\$50,523,643</b>	<b>\$26,555,567</b>
Charges for Services	2,730,321	509,042	1,806,676	2,132,843	751,447	16,304,873	3,950,954
Fines and Forfeits	51,877	7,947	60,408	1,882	-	21,830	86,033
Interest Earnings	1,095,807	206,130	493,788	197,937	37,027	2,371,059	511,129
All Other Revenues	1,283,627	492,269	814,749	3,146,710	315,062	1,680,603	2,036,164
<b>Total Revenues</b>	<b>\$35,513,656</b>	<b>\$15,475,134</b>	<b>\$28,127,173</b>	<b>\$27,884,180</b>	<b>\$12,404,334</b>	<b>\$144,729,343</b>	<b>\$59,315,610</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	16,493,400	-	1,955,691	4,192,509	-	9,842,000	-
Other Long-Term Debt	7,000	15,686	96,713	-	-	-	1,330,950
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	16,500,400	15,686	2,052,404	4,192,509	-	9,842,000	1,330,950
Other Sources	384,212	8,490	-	4,700	-	66,107	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	9,441,404	223,373	1,304,727	526,600	-	89,034	653,943
<b>Total Revenues and Other Financing Sources</b>	<b>\$61,839,672</b>	<b>\$15,722,683</b>	<b>\$31,484,304</b>	<b>\$32,607,989</b>	<b>\$12,404,334</b>	<b>\$154,726,484</b>	<b>\$61,300,503</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTERTAIL</b>
<b>EXPENDITURES</b>						
General Government	\$4,863,109	\$5,803,530	\$3,697,325	\$1,673,166	\$12,546,530	\$9,713,160
- Current Expenditures	-	-	225,023	-	-	176,168
- Capital Outlay	564,774	90,663	-	-	-	9,889,328
Total General Government	5,427,883	5,894,193	3,922,348	1,673,166	12,546,530	9,889,328
Public Safety	2,353,575	1,517,855	1,372,331	754,675	9,989,101	4,678,113
- Sheriff	2,725,933	43,798	2,340,350	354,414	10,615,551	3,614,021
- Corrections	407,189	206,704	121,898	136,673	13,544,031	760,358
- All Other	11,810,805	845,345	99,145	-	-	354,345
- Capital Outlay	17,297,502	4,633,954	3,933,724	1,245,762	34,148,683	9,406,837
Total Public Safety	556,645	245,537	238,503	341,134	1,916,053	521,091
Streets and Highways	2,522,364	1,357,752	1,538,650	1,955,330	4,462,045	4,691,152
- Administration	3,429,257	3,263,910	7,149,357	1,973,237	8,779,094	8,696,155
- Maintenance	803,920	334,486	767,409	515,390	17,476,022	12,344,022
- Construction	7,312,186	5,201,685	9,693,919	4,785,091	32,633,214	15,143,420
- Other Capital Outlay	360,914	407,742	321,996	355,803	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	560,914	418,376	321,996	355,803	-	-
Total Sanitation	2,983,546	2,454,384	1,887,442	667,204	9,160,598	4,434,390
Human Services	6,313,096	5,142,270	4,021,321	1,484,814	40,618,043	11,964,082
- Income Maintenance	-	-	-	-	509,750	359,616
- Social Services	-	-	-	22,291	-	695,117
- All Other	1,108,451	-	9,363	-	-	-
- Capital Outlay	1,108,451	7,596,654	5,918,126	2,174,309	50,288,391	17,453,205
Total Human Services	1,631,523	1,453,232	1,360,282	299,298	10,969,642	2,130,681
Health	1,631,523	1,453,232	1,360,282	299,298	10,969,642	2,130,681
- Current Expenditures	-	-	5,677	-	-	-
- Capital Outlay	1,631,523	1,453,232	1,360,282	299,298	10,969,642	2,130,681
Culture and Recreation	126,722	110,463	497,002	79,955	1,090,474	481,478
Libraries	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	177,272	180,423	696,696	37,114	1,863,098	359,612
Parks and Recreation	198,827	-	-	192,039	-	120,419
- Current Expenditures	502,821	290,886	1,193,698	309,108	2,953,572	961,509
- Capital Outlay	643,118	648,976	325,008	411,456	706,632	858,479
Conservation of Natural Resources	643,118	648,976	325,008	411,456	706,632	858,479
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	643,118	648,976	325,008	411,456	706,632	858,479
Total Conservation of Natural Resources	10,504,303	169,002	64,129	-	79,500	21,800
Housing and Economic Development	10,504,303	169,002	64,129	-	79,500	21,800
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	10,504,303	169,002	64,129	-	79,500	21,800
Total Housing and Economic Development	-	-	-	-	-	-
All Other	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-
Total All Other	-	-	-	-	408,954	-
Debt Service	220,000	1,185,000	675,000	-	1,255,230	1,690,000
- Principal Paid on Bonds	172,951	192,347	251,569	-	18,770	18,770
- Other Long-Term Debt	113,980	750,853	627,876	-	1,049,402	1,131,764
- Interest and Fiscal Charges	36,369,309	21,761,920	18,482,933	8,573,327	118,480,002	44,588,033
Total Current Expenditures	16,807,583	4,545,038	8,255,974	2,680,666	26,255,116	11,276,226
Total Capital Outlay	374,173	2,128,200	1,554,445	-	2,304,632	2,840,534
Total Debt Service	\$53,551,065	\$28,435,158	\$28,293,352	\$11,253,993	\$147,039,750	\$58,704,793
<b>Total Expenditures</b>						
Other Financing Uses	7,000	1,905,000	-	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Transfers To	9,441,404	1,304,727	526,600	-	905,551	653,943
- Governmental Funds	\$62,999,469	\$31,644,885	\$28,819,952	\$11,253,993	\$148,034,335	\$59,558,736
<b>Total Expenditures and Other Financing Uses</b>						
Unreserved Fund Balance	\$14,593,850	\$10,292,419	\$6,097,703	\$3,729,138	\$29,553,894	\$13,131,209
General Fund Unreserved Fund Balance	9,508,627	6,340,025	5,855,943	1,581,320	31,608,185	11,065,898
Special Revenue Funds Unreserved Fund Balance	\$24,102,477	\$16,632,444	\$11,953,646	\$5,310,458	\$61,162,079	\$24,197,107
<b>Total</b>						
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	66.3%	76.4%	64.7%	61.9%	51.6%	54.3%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>PENNINGTON</b>	<b>PINE</b>	<b>PIPESTONE</b>	<b>POLK</b>	<b>POPE</b>	<b>RAMSEY</b>	<b>RED LAKE</b>
Population (2009 Population Estimates)	13,738	28,308	9,339	30,817	10,922	517,748	4,157
Net Taxable Tax Capacity	\$7,798,430	\$31,645,229	\$8,887,708	\$25,854,178	\$14,832,148	\$567,962,801	\$2,891,865
2008 Tax Levy (Payable 2009)	6,187,695	14,289,250	3,716,231	18,208,782	6,343,834	217,282,266	1,704,107
<b>REVENUES</b>							
Taxes	\$5,669,558	\$13,132,131	\$3,942,193	\$16,559,933	\$5,724,751	\$260,402,097	\$1,579,711
Special Assessments	185,356	-	220,020	3,395,357	371,726	-	97,971
Licenses and Permits	7,640	80,085	13,030	80,253	41,036	1,625,056	1,320
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,248,802	333,423	78,116	2,913,064	769,714	5,045,895	314,701
Human Services	1,351,206	2,372,294	575,956	6,492,469	707,213	55,165,418	306,009
Disaster	83,419	34,013	-	-	51,807	522,151	163,606
All Other	165,532	368,155	85,404	910,011	137,266	22,705,312	49,376
Total Federal Grants	2,848,959	3,107,885	739,476	10,315,544	1,666,000	83,438,776	833,692
State Grants							
County Program Aid	902,357	1,337,525	1,170,486	1,728,314	467,668	15,058,368	646,351
Market Value Credits	630,825	1,333,038	394,749	1,379,947	530,775	9,675,221	186,659
Disparity Reduction Aid	94,958	442	71,377	56,692	22,509	262,056	85,801
Streets and Highways	2,850,960	6,214,000	3,126,052	8,885,429	2,878,636	19,818,844	942,009
Human Services	854,003	2,056,912	676,877	4,668,676	630,127	41,247,243	93,559
PERA Aid	19,591	36,545	14,804	43,810	17,671	763,269	8,965
Police Aid	53,270	183,969	-	162,028	-	1,308,335	40,507
All Other	429,247	1,341,257	315,474	1,440,840	465,356	34,238,415	369,773
Total State Grants	5,835,211	12,503,688	5,769,819	18,365,736	5,012,742	122,371,751	2,373,624
Local Unit Grants	-	-	40,691	14,184	376,661	10,051,915	-
<b>Total Intergovernmental Revenues</b>	<b>\$8,684,170</b>	<b>\$15,611,573</b>	<b>\$6,549,986</b>	<b>\$28,695,464</b>	<b>\$7,055,403</b>	<b>\$215,862,442</b>	<b>\$3,207,316</b>
Charges for Services	1,495,828	2,397,648	1,376,418	5,517,873	991,837	67,244,221	640,920
Fines and Forfeits	23,266	40,502	12,896	9,013	26,872	923,872	-
Interest Earnings	37,248	155,303	259,234	477,953	144,575	5,720,578	207,542
All Other Revenues	777,529	2,092,947	640,006	1,866,216	343,345	18,199,479	391,856
<b>Total Revenues</b>	<b>\$16,880,595</b>	<b>\$33,510,189</b>	<b>\$13,013,783</b>	<b>\$56,602,062</b>	<b>\$14,699,545</b>	<b>\$569,977,745</b>	<b>\$6,126,636</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	1,450,000	-	-	1,311,125	-	22,116,911	-
Other Long-Term Debt	-	-	-	-	-	-	-
Short-Term Debt	-	-	2,932	-	-	-	-
Total Borrowing	1,450,000	-	2,932	1,311,125	-	22,116,911	-
Other Sources	-	11,207	-	44,382	62,732	-	959
Transfers From - Enterprise Funds	-	-	-	-	-	283	-
- Governmental Funds	138,620	442,215	-	-	331,990	13,775,903	723
<b>Total Revenues and Other Financing Sources</b>	<b>\$18,469,215</b>	<b>\$33,963,611</b>	<b>\$13,016,715</b>	<b>\$57,957,569</b>	<b>\$15,094,267</b>	<b>\$605,870,842</b>	<b>\$6,128,318</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<b>EXPENDITURES</b>							
General Government	\$2,011,609	\$3,961,701	\$4,112,211	\$7,021,692	\$2,691,462	\$88,827,004	\$878,295
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	37,982	49,520	4,112,211	879,734	396,188	7,206,673	878,295
Total General Government	2,049,591	4,011,221	4,112,211	7,901,426	3,087,650	96,033,677	878,295
Public Safety	1,469,098	4,296,833	1,363,012	2,181,867	1,052,901	53,451,730	742,328
- Sheriff	1,368,908	3,902,509	1,363,012	4,155,094	530,712	61,565,100	252,790
- Corrections	149,162	185,026	390,240	282,013	19,702	1,488,485	111,814
- All Other	20,872	-	-	7,620,064	1,843,612	118,705,255	1,221,927
- Capital Outlay	-	-	-	-	-	-	-
Total Public Safety	3,008,040	8,384,368	2,169,198	7,620,064	1,843,612	118,705,255	1,221,927
Streets and Highways	273,243	638,654	1,003,701	348,936	303,540	3,487,556	274,412
- Administration	416,635	2,051,950	880,994	13,463,627	1,147,934	12,329,024	1,363,004
- Maintenance	3,339,942	2,283,283	2,168,614	780,161	2,398,885	21,040,721	-
- Construction	1,406,959	882,246	266,243	-	775,957	-	-
- Other Capital Outlay	5,436,779	5,856,133	4,319,552	14,592,724	4,398,318	37,633,258	1,637,416
- Current Expenditures	44,869	261,116	211,685	1,573,646	321,881	20,234,092	90,644
- Capital Outlay	-	-	-	61,547	-	-	14,391
Total Sanitation	44,869	261,116	211,685	1,635,193	321,881	20,234,092	105,035
Human Services	1,223,400	2,139,041	959,691	14,353,704	801,223	27,996,583	626,168
- Income Maintenance	3,183,218	5,201,347	1,579,650	1,432,170	2,216,446	130,444,749	546,526
- Social Services	22,908	-	-	167,775	27,270	70,822	19,649
- All Other	32,794	-	-	-	-	198,675	16,332
- Capital Outlay	4,462,320	7,340,388	2,539,341	15,953,649	3,044,939	158,710,829	1,208,675
Total Human Services	53,877	1,098,185	56,361	2,112,852	947,870	29,780,411	63,388
- Current Expenditures	-	-	-	15,005	-	388,247	-
- Capital Outlay	53,877	1,098,185	56,361	2,127,857	947,870	30,168,658	63,388
Culture and Recreation	80,000	304,376	49,732	252,732	107,914	9,388,032	29,702
Libraries	-	-	-	-	-	7,019,403	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	104,894	34,975	135,506	97,078	155,228	10,350,805	47,191
- Current Expenditures	-	-	-	-	-	4,299,012	-
- Capital Outlay	184,894	339,351	185,238	349,810	263,142	31,057,252	76,893
Total Culture and Recreation	358,752	640,610	327,925	2,064,098	424,481	50,943	411,855
Conservation of Natural Resources	358,752	640,610	327,925	2,064,098	424,481	50,943	411,855
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	358,752	640,610	327,925	2,064,098	424,481	50,943	411,855
Total Conservation of Natural Resources	358,752	640,610	327,925	2,064,098	424,481	50,943	411,855
Housing and Economic Development	21,470	-	63,065	-	420,936	32,645,070	12,608
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	21,470	-	63,065	-	420,936	32,645,070	12,608
Total Housing and Economic Development	21,470	-	63,065	-	420,936	32,645,070	12,608
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	21,470	-	63,065	-	420,936	32,645,070	12,608
Total All Other	-	-	-	-	-	18,391,231	-
Debt Service	1,610,000	-	-	2,530,001	410,000	28,525,650	-
- Principal Paid on Bonds	78,000	907,523	4,484	38,190	55,794	-	-
- Other Long-Term Debt	125,670	1,464,826	853	1,218,495	1,735	-	-
- Interest and Fiscal Charges	10,782,043	24,716,323	11,549,719	50,226,361	11,390,095	501,213,092	5,473,555
Total Current Expenditures	4,838,549	3,215,049	2,434,857	2,018,460	3,362,734	42,417,173	142,537
Total Capital Outlay	1,813,670	2,372,349	5,337	3,786,686	467,529	37,077,269	421
Total Debt Service	\$17,434,262	\$30,303,721	\$13,989,913	\$56,031,507	\$15,220,358	\$580,707,534	\$5,616,513
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-
- Enterprise Funds	138,620	442,215	245,334	-	331,990	2,151,771	723
- Governmental Funds	-	-	-	-	-	13,775,903	-
Total Expenditures and Other Financing Uses	\$17,572,882	\$30,745,936	\$14,235,247	\$56,031,507	\$15,552,348	\$596,635,208	\$5,617,236
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$3,566,420	(\$156,507)	\$4,446,300	\$10,910,691	\$2,275,479	\$174,298,428	\$3,567,725
Special Revenue Funds Unreserved Fund Balance	4,458,962	2,449,121	3,180,647	15,786,202	3,664,478	52,296,135	2,269,109
Total	\$8,025,382	\$2,292,614	\$7,626,947	\$26,696,893	\$5,939,957	\$226,594,563	\$5,836,834
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	74.4%	9.3%	66.0%	53.2%	52.2%	45.2%	106.6%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>REDWOOD</b>	<b>RENVILLE</b>	<b>RICE</b>	<b>ROCK</b>	<b>ROSEAU</b>	<b>SAINT LOUIS</b>	<b>SCOTT</b>
Population (2009 Population Estimates)	15,518	15,985	63,408	9,517	15,921	196,036	130,953
Net Taxable Tax Capacity	\$18,171,941	\$23,016,058	\$64,396,021	\$11,770,360	\$9,447,362	\$170,650,810	\$170,770,404
2008 Tax Levy (Payable 2009)	10,540,914	11,404,299	17,746,986	3,794,780	6,031,086	99,119,738	51,026,003
<b>REVENUES</b>							
Taxes	\$9,750,444	\$11,046,769	\$17,130,575	\$3,415,567	\$5,310,091	\$109,059,182	\$56,308,616
Special Assessments	691,024	1,120,250	146,096	207,289	1,027,720	-	-
Licenses and Permits	37,505	120,400	278,910	24,739	11,090	164,724	998,947
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	991,238	1,520,465	880,220	2,061,617	1,127,865	8,367,101	4,467,730
Human Services	1,265,312	1,333,478	3,078,831	569,161	1,256,793	17,054,102	5,548,033
Disaster	13,190	24,775	-	16,068	2,339,193	735,318	147,627
All Other	364,433	749,767	2,372,514	112,180	353,390	11,045,304	1,615,013
Total Federal Grants	2,634,173	3,628,485	6,331,565	2,759,026	5,077,241	37,201,825	11,778,403
State Grants							
County Program Aid	668,123	530,962	2,709,000	785,795	940,411	11,158,779	3,034,082
Market Value Credits	780,290	841,816	1,202,349	416,736	713,691	7,120,841	1,675,015
Disparity Reduction Aid	44,991	56,386	11,628	6,851	2,172	5,298,694	8,811
Streets and Highways	3,719,562	4,744,544	4,463,892	4,725,577	4,980,533	15,204,536	11,111,480
Human Services	1,026,096	567,078	1,938,648	633,306	437,507	10,666,323	7,781,691
PERA Aid	27,660	28,401	50,501	15,088	16,974	412,105	110,548
Police Aid	74,263	70,657	155,206	87,203	87,203	636,513	256,544
All Other	569,618	1,741,580	2,944,729	343,935	1,102,268	15,691,103	3,692,020
Total State Grants	6,910,603	8,581,424	13,475,953	7,001,551	8,280,759	66,188,894	27,670,191
Local Unit Grants	1,000	-	18,538	50,800	-	2,278	4,253,639
<b>Total Intergovernmental Revenues</b>	<b>\$9,545,776</b>	<b>\$12,209,909</b>	<b>\$19,826,056</b>	<b>\$9,811,377</b>	<b>\$13,358,000</b>	<b>\$103,392,997</b>	<b>\$43,702,233</b>
Charges for Services	1,467,732	2,153,956	4,738,996	1,638,317	1,645,356	20,567,474	11,057,512
Fines and Forfeits	-	-	63,183	23,714	14,947	129,810	120,584
Interest Earnings	229,763	358,903	1,815,094	145,906	141,737	3,661,413	334,182
All Other Revenues	821,032	1,161,394	786,779	500,841	402,337	4,586,097	2,322,044
<b>Total Revenues</b>	<b>\$22,543,276</b>	<b>\$28,171,581</b>	<b>\$44,785,689</b>	<b>\$15,767,750</b>	<b>\$21,911,278</b>	<b>\$241,561,697</b>	<b>\$114,844,118</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	-	15,000,000	-	-	-	16,800,000
Other Long-Term Debt	-	285,308	-	-	-	-	1,760,363
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	285,308	15,000,000	-	-	-	18,560,363
Other Sources	72,888	-	13,445	13,426	15,623	6,939,323	146,568
Transfers From - Enterprise Funds	-	-	400,000	-	-	-	-
- Governmental Funds	1,000	-	1,343,681	291,707	44,460	-	10,270,989
<b>Total Revenues and Other Financing Sources</b>	<b>\$22,617,164</b>	<b>\$28,456,889</b>	<b>\$61,542,815</b>	<b>\$16,072,883</b>	<b>\$21,971,361</b>	<b>\$248,501,020</b>	<b>\$143,822,038</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	REDHOOD	RENVILLE	RICE	ROCK	ROSEAU	S-SAIN'T LOUIS	SCOTT
<b>EXPENDITURES</b>							
General Government	\$2,581,774	\$4,600,364	\$7,296,497	\$2,228,396	\$2,706,423	\$32,933,293	\$23,471,468
- Current Expenditures	2,838,178	70,720	112,993	546,002	24,842	2,952,847	3,789,607
- Capital Outlay	5,419,952	4,671,084	7,409,490	2,774,398	2,731,265	35,886,140	27,261,075
Total General Government	2,046,616	1,400,320	5,854,890	1,783,171	1,226,556	20,923,141	7,365,747
Public Safety	267,436	1,053,065	2,177,152	78,790	1,034,750	22,782,936	6,390,847
- Corrections	266,821	91,189	65,958	58,747	508,526	2,851,591	1,010,839
- All Other	88,163	67,829	123,372	-	455,265	2,037,106	741,453
- Capital Outlay	2,669,036	2,612,403	8,221,372	1,920,708	3,225,097	48,594,774	15,508,886
Total Public Safety	426,337	489,615	278,533	443,699	447,069	5,025,763	1,242,991
Streets and Highways	2,141,595	3,273,109	3,484,231	907,200	7,547,836	13,619,718	2,355,823
- Administration	3,531,861	4,277,232	4,447,015	5,599,580	-	24,888,774	25,849,513
- Maintenance	359,633	267,794	352,574	417,340	574,415	15,326,429	783,357
- Construction	6,459,426	8,307,750	8,562,353	7,367,819	8,569,320	58,860,684	30,231,684
- Other Capital Outlay	592,765	-	33,845	651,597	968,382	9,600	-
- Current Expenditures	116,431	41,365	33,845	651,597	1,091,654	9,600	-
- Capital Outlay	709,196	1,518,985	2,531,157	860,017	1,021,772	13,928,311	2,303,352
Total Sanitation	1,492,373	4,114,663	8,092,979	1,726,838	1,992,391	48,281,870	2,089,351
Human Services	3,742,968	177,240	-	-	-	10,565,063	16,200,880
- Income Maintenance	5,235,341	17,668	8,403	-	11,700	-	-
- Social Services	1,385,602	5,828,556	10,632,539	2,586,855	3,025,863	72,775,244	20,593,583
- All Other	6,535	1,626,684	3,212,900	162,766	26,156	4,893,547	1,660,907
- Capital Expenditures	1,392,137	1,626,684	3,212,900	162,766	26,156	4,893,547	1,660,907
- Capital Outlay	105,592	148,878	437,364	287,018	90,600	789,949	2,630,449
Total Culture and Recreation	234,026	108,630	239,696	110,968	203,650	1,023,987	404,352
Libraries	339,618	257,508	689,527	397,986	438,310	1,813,936	3,034,801
Parks and Recreation	733,541	1,160,904	488,813	390,856	1,783,298	7,381,008	2,600,089
Conservation of Natural Resources	733,541	9,119	488,813	390,856	1,783,298	7,381,008	2,600,089
- Current Expenditures	62,250	1,170,023	488,813	390,856	1,783,298	7,381,008	2,600,089
- Capital Outlay	62,250	728,581	2,104,966	1,400	301,752	4,431,255	1,498,310
Total Housing and Economic Development	62,250	728,581	2,104,966	1,400	301,752	4,431,255	1,498,310
- Current Expenditures	-	446,567	-	-	-	-	2,897,641
- Capital Outlay	-	20,635	674,763	-	-	-	2,897,641
Total All Other	-	467,202	674,763	-	-	-	2,897,641
Debt Service	-	500,000	1,139,402	101,625	215,000	3,221,648	13,831,263
- Principal Paid on Bonds	176,390	74,697	-	-	-	1,944,726	-
- Other Long-Term Debt	167,154	435,794	526,548	72,430	237,587	2,256,848	4,077,353
- Interest and Fiscal Charges	16,079,696	20,938,794	36,298,981	9,691,463	19,859,161	189,441,032	74,123,046
Total Current Expenditures	6,940,801	4,772,362	5,731,587	6,562,922	1,333,754	45,205,156	31,163,930
Total Capital Outlay	343,544	1,010,491	1,665,950	174,055	452,587	7,423,222	17,908,616
Total Debt Service	\$23,364,041	\$26,721,647	\$43,696,518	\$16,428,440	\$21,645,502	\$242,069,410	\$123,195,592
<b>Total Expenditures</b>							
Other Financing Uses	-	-	-	-	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	142,611	-	-	-	-
Transfers To	-	-	1,343,681	291,707	44,460	-	10,270,989
- Governmental Funds	1,000	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	\$23,365,041	\$26,721,647	\$45,182,810	\$16,720,147	\$21,689,962	\$242,069,410	\$133,466,581
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$4,209,532	\$7,648,570	\$12,170,702	\$2,963,914	\$5,005,776	\$39,074,447	\$12,410,944
Special Revenue Funds Unreserved Fund Balance	9,900,932	6,868,119	9,294,552	2,422,848	268,645	53,993,259	471,498
Total	\$14,110,464	\$14,516,689	\$21,465,254	\$5,386,762	\$5,274,421	\$93,067,706	\$12,882,442
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	87.8%	69.3%	59.1%	55.6%	26.6%	49.1%	17.4%



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>SHERBURNE</b>	<b>SIBLEY</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>SWIFT</b>	<b>TODD</b>
Population (2009 Population Estimates)	88,122	14,988	148,671	36,792	9,648	10,825	23,864
Net Taxable Tax Capacity	\$97,312,990	\$17,553,806	\$135,314,218	\$35,096,106	\$10,209,299	\$13,408,619	\$20,368,483
2008 Tax Levy (Payable 2009)	40,825,352	10,370,339	64,732,507	18,208,747	4,623,498	6,940,948	11,773,924
<b>REVENUES</b>							
Taxes	\$40,170,796	\$9,960,986	\$61,535,010	\$17,220,115	\$4,316,675	\$6,342,112	\$10,569,762
Special Assessments	761,573	653,366	771,198	223,845	152,600	602,173	95,441
Licenses and Permits	95,491	23,851	582,835	109,397	10,742	6,004	135,935
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,124,772	1,148,772	2,614,252	2,085,974	955,011	262,706	1,314,019
Human Services	3,732,729	1,036,044	7,588,195	2,954,629	422,613	1,183,142	2,159,450
Disaster	143,573	19,409	108,382	-	38,403	-	8,225
All Other	601,598	216,053	1,733,875	465,798	49,907	143,814	330,841
Total Federal Grants	5,602,672	2,420,278	12,044,704	5,506,401	1,465,934	1,589,662	3,812,535
State Grants							
County Program Aid	2,916,012	534,742	6,973,554	1,693,123	974,059	754,636	1,273,200
Market Value Credits	2,057,401	818,064	4,367,271	1,314,218	341,805	533,562	1,330,481
Disparity Reduction Aid	5,303	55,190	46,873	26,421	50,283	23,886	68,512
Streets and Highways	2,859,336	3,642,720	4,971,720	4,924,829	2,671,777	2,896,648	2,773,934
Human Services	3,919,899	1,554,756	5,691,132	1,859,855	754,270	676,770	2,051,030
PERA Aid	63,819	25,207	145,954	49,359	21,742	36,367	32,219
Police Aid	441,639	74,263	415,759	121,521	40,507	48,059	94,516
All Other	2,196,203	756,631	5,652,071	523,837	345,295	413,446	1,318,937
Total State Grants	14,459,612	7,461,573	28,264,334	10,513,163	5,199,738	5,383,374	8,942,829
Local Unit Grants	15,543	316,931	1,180,717	116,578	40,788	-	1,984
<b>Total Intergovernmental Revenues</b>	<b>\$20,077,827</b>	<b>\$10,198,782</b>	<b>\$41,489,755</b>	<b>\$16,136,142</b>	<b>\$6,706,460</b>	<b>\$6,973,036</b>	<b>\$12,757,348</b>
Charges for Services	8,836,953	1,518,686	6,292,801	4,093,269	605,273	1,036,815	2,843,007
Fines and Forfeits	210,101	17,237	273,176	61,054	15,772	-	13,279
Interest Earnings	2,703,053	430,037	931,073	1,003,502	179,530	174,648	187,525
All Other Revenues	1,932,461	699,828	2,666,685	3,162,019	336,782	1,019,131	746,898
<b>Total Revenues</b>	<b>\$74,788,255</b>	<b>\$23,502,773</b>	<b>\$114,542,533</b>	<b>\$42,009,343</b>	<b>\$12,323,834</b>	<b>\$16,153,919</b>	<b>\$27,349,195</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	11,440,000	317,136	-	8,083,589	-	-	-
Other Long-Term Debt	-	-	-	95,553	-	92,955	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	11,440,000	317,136	-	8,179,142	-	92,955	-
Other Sources	680,565	58,084	58,337	-	2,292,231	12,050	205
Transfers From - Enterprise Funds	11,279,468	-	-	-	1,110,748	-	-
- Governmental Funds	-	360,929	4,557,025	941,549	2,533,174	-	819,626
<b>Total Revenues and Other Financing Sources</b>	<b>\$98,188,288</b>	<b>\$24,238,922</b>	<b>\$119,157,895</b>	<b>\$51,130,034</b>	<b>\$18,259,987</b>	<b>\$16,258,924</b>	<b>\$28,169,026</b>



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<b>EXPENDITURES</b>							
General Government	\$13,101,277	\$3,397,727	\$17,392,557	\$6,204,411	\$2,181,851	\$2,894,226	\$4,496,254
- Current Expenditures	681,968	156,710	243,082	2,510,265	45,176	-	45,176
- Capital Outlay	13,783,245	3,544,437	20,636,259	6,447,493	4,692,116	2,894,226	4,541,430
Total General Government	6,726,229	1,982,760	9,538,390	3,121,691	1,209,665	1,052,099	2,119,883
Public Safety	6,982,758	221,603	9,731,149	4,595,346	80,141	738,926	1,162,559
- Sheriff	1,256,246	160,597	741,163	688,672	152,097	105,170	159,205
- Corrections	1,347,119	74,334	2,337,512	124,464	-	38,952	80,075
- All Other	16,312,352	2,439,294	22,348,214	8,530,173	1,441,903	1,935,147	3,521,722
- Capital Outlay	1,308,457	314,396	4,805,530	325,502	480,674	195,144	304,280
Total Public Safety	2,577,403	2,522,206	4,805,530	2,266,549	772,230	1,797,885	3,558,929
Streets and Highways	9,150,963	4,319,024	8,126,207	7,166,437	3,004,516	1,701,488	2,492,585
- Administration	452,823	601,912	1,577,229	142,086	623,203	443,716	15,157
- Maintenance	13,489,646	7,757,538	15,910,107	9,900,574	4,880,623	4,138,233	6,370,951
- Construction	1,802,019	489,027	635,596	662,796	227,975	954,391	-
- Other Capital Outlay	5,695	-	-	-	-	-	-
- Current Expenditures	1,807,714	489,027	635,596	662,796	227,975	954,391	-
- Capital Outlay	4,041,333	1,022,739	10,935,682	5,755,346	535,249	1,006,929	2,542,455
Total Sanitation	8,756,816	3,117,846	14,417,863	5,755,346	1,960,356	3,062,490	4,307,280
Human Services	670,180	42,885	12,266,775	-	-	-	562,017
- Income Maintenance	-	-	3,291,198	-	-	8,732	-
- Social Services	13,468,329	4,183,470	40,911,518	8,259,055	2,495,605	4,078,151	7,411,752
- All Other	1,859,561	1,636,990	2,140,211	1,666,643	117,824	165,272	2,660,759
- Capital Outlay	1,859,561	1,636,990	2,140,211	1,666,643	117,824	165,272	2,660,759
Total Human Services	1,396,378	535,859	2,129,800	-	53,439	-	354,380
Total Health	287,749	54,976	1,905,747	146,361	134,319	44,280	-
Culture and Recreation	1,684,127	601,363	4,546,711	146,361	187,758	44,280	354,380
- Current Expenditures	700,341	1,259,470	4,336,293	696,321	382,146	572,737	367,958
- Capital Outlay	700,341	1,259,470	4,336,293	696,321	382,146	572,737	367,958
Conservation of Natural Resources	2,732,322	180,680	732,261	103,830	103,830	339,150	11,081
- Current Expenditures	2,732,322	180,680	732,261	103,830	103,830	339,150	11,081
- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources	2,732,322	180,680	732,261	103,830	103,830	339,150	11,081
Housing and Economic Development	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development	-	-	-	-	-	-	-
All Other	184,789	184,789	1,418,445	-	-	-	-
- Current Expenditures	184,789	184,789	1,418,445	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	184,789	184,789	1,418,445	-	-	-	-
Debt Service	1,925,000	455,000	5,885,000	3,055,000	-	120,000	120,000
- Principal Paid on Bonds	48,821	48,821	735,364	735,364	-	12,777	597,946
- Other Long-Term Debt	1,011,400	160,029	921,364	1,344,200	-	16,394	70,032
- Interest and Fiscal Charges	54,199,069	17,124,550	93,110,158	28,633,347	8,391,796	12,928,699	22,607,040
Total Current Expenditures	11,638,568	5,162,508	19,773,196	7,676,069	6,137,984	2,192,888	2,632,993
Total Capital Outlay	2,936,400	663,850	6,806,364	5,134,564	-	149,171	787,978
Total Debt Service	\$68,774,037	\$22,950,908	\$119,689,718	\$41,443,980	\$14,529,780	\$15,270,758	\$26,028,011
<b>Total Expenditures</b>							
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	360,929	128,362	941,549	2,533,174	-	819,626
- Governmental Funds	-	360,929	4,557,025	941,549	2,533,174	-	819,626
<b>Total Expenditures and Other Financing Uses</b>							
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$19,049,982	\$7,732,956	\$20,649,040	\$8,173,341	\$4,583,245	\$2,677,103	\$3,708,364
Special Revenue Funds Unreserved Fund Balance	15,471,257	6,671,742	23,246,066	6,632,246	3,771,971	4,570,853	4,043,744
<b>Total</b>	<b>\$34,521,239</b>	<b>\$14,404,698</b>	<b>\$43,895,106</b>	<b>\$14,805,587</b>	<b>\$8,355,216</b>	<b>\$7,247,956</b>	<b>\$7,752,108</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	63.7%	84.1%	47.1%	51.7%	99.6%	56.1%	34.3%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2009 Population Estimates)	3,581	21,900	13,381	18,989	236,917	11,040	6,419
Net Taxable Tax Capacity	\$7,400,040	\$22,157,409	\$9,565,098	\$18,419,580	\$325,412,893	\$11,090,990	\$9,610,065
2008 Tax Levy (Payable 2009)	5,007,701	11,980,922	7,386,142	10,210,442	77,353,776	6,808,200	5,677,049
<b>REVENUES</b>							
Taxes	\$4,795,703	\$11,423,555	\$6,565,768	\$9,423,458	\$92,637,376	\$6,376,096	\$5,252,451
Special Assessments	56,342	-	407,368	324,390	-	323,233	219,568
Licenses and Permits	9,272	221,001	62,050	187,635	3,714,922	15,201	10,595
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,641,761	132,039	1,172,878	1,512,217	2,624,075	261,099	1,549
Human Services	351,233	1,056,875	1,794,480	1,413,068	9,717,902	1,029,342	678,061
Disaster	52,722	90,795	44,155	-	292,560	13,166	1,203,940
All Other	51,907	554,460	185,175	488,935	3,967,757	199,394	77,368
Total Federal Grants	2,097,623	1,834,169	3,196,688	3,414,220	16,602,294	1,503,001	1,960,918
State Grants							
County Program Aid	138,215	962,639	895,486	972,812	6,286,645	963,870	350,969
Market Value Credits	200,468	998,445	822,954	827,055	2,897,191	587,028	389,149
Disparity Reduction Aid	18,586	19,809	53,208	6,688	363	5,071	70,632
Streets and Highways	3,894,224	6,218,156	3,284,560	2,760,507	13,351,170	3,976,477	3,189,969
Human Services	296,849	1,520,051	1,553,085	925,606	2,144,862	1,191,757	516,784
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,877
Police Aid	22,504	128,272	50,634	84,401	616,044	54,009	37,131
All Other	197,317	952,906	487,030	1,172,373	16,460,565	356,828	649,512
Total State Grants	4,784,645	10,822,915	7,167,782	6,775,768	41,965,999	7,154,946	5,219,023
Local Unit Grants	124,558	210,901	42,722	-	3,853,168	525,972	65,200
<b>Total Intergovernmental Revenues</b>	<b>\$7,006,826</b>	<b>\$12,867,985</b>	<b>\$10,407,192</b>	<b>\$10,189,988</b>	<b>\$62,421,461</b>	<b>\$9,183,919</b>	<b>\$7,245,141</b>
Charges for Services	420,901	1,140,707	1,044,708	1,493,166	15,431,673	1,248,642	1,197,091
Fines and Forfeits	141	29,566	53,299	-	307,659	10,593	14,354
Interest Earnings	50,638	359,268	58,705	468,800	2,897,442	93,653	83,096
All Other Revenues	782,644	610,450	1,168,194	1,231,329	10,213,032	794,527	283,060
<b>Total Revenues</b>	<b>\$13,122,467</b>	<b>\$26,652,532</b>	<b>\$19,767,284</b>	<b>\$23,318,766</b>	<b>\$187,623,565</b>	<b>\$18,045,864</b>	<b>\$14,305,356</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	-	1,915,000	-	-	2,200,000	-	-
Other Long-Term Debt	33,227	-	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	33,227	1,915,000	-	-	2,200,000	-	-
Other Sources	-	210,675	-	-	-	39,776	-
Transfers From - Enterprise Funds	-	-	-	-	1,560,000	-	-
- Governmental Funds	88,103	348,769	162,015	161,317	4,714,584	77,609	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$13,243,797</b>	<b>\$29,126,976</b>	<b>\$19,929,299</b>	<b>\$23,480,083</b>	<b>\$196,098,149</b>	<b>\$18,163,249</b>	<b>\$14,305,356</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<b>EXPENDITURES</b>							
General Government	\$1,401,739	\$3,379,010	\$2,630,481	\$4,515,513	\$32,722,291	\$2,921,967	\$1,654,156
- Current Expenditures	-	-	-	11,106	31,184,525	74,524	-
- Capital Outlay	-	-	2,630,481	4,526,619	63,906,816	2,996,491	1,654,156
Total General Government	1,401,739	3,379,010	2,630,481	4,526,619	31,184,525	2,996,491	1,654,156
Public Safety	864,225	3,505,418	1,789,436	2,556,696	25,177,647	1,122,250	1,017,866
- Sheriff	519,721	1,804,821	151,229	55,123	9,169,195	652,381	504,359
- Corrections	110,687	326,730	178,753	87,163	288,385	141,061	113,085
- All Other	5,710	6,701,651	-	28,993	807,151	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Public Safety	1,500,343	12,338,620	2,119,418	2,727,975	35,442,378	1,915,692	1,635,310
Streets and Highways	517,327	355,534	301,397	245,456	1,142,249	433,670	552,637
- Administration	1,736,424	1,926,761	1,255,976	5,174,109	5,816,787	1,899,651	2,661,114
- Maintenance	4,578,473	4,652,747	3,520,454	-	11,278,220	2,613,451	1,051,937
- Construction	470,069	586,877	215,667	27,825	541,328	979,607	862,574
- Other Capital Outlay	7,302,293	7,521,919	5,293,494	5,447,390	18,778,584	5,926,379	5,128,262
- Current Expenditures	118,267	244,605	1,068,331	581,148	-	236,762	268,929
- Capital Outlay	118,267	244,605	1,068,331	581,148	-	236,762	268,929
Total Sanitation	636,401	1,107,247	1,597,101	1,644,523	9,693,764	1,012,931	557,594
Human Services	696,449	2,703,478	3,598,121	3,135,671	14,878,191	3,408,609	1,781,517
- Income Maintenance	-	-	-	-	10,011,319	-	-
- Social Services	-	-	-	-	26,028	-	-
- All Other	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	1,332,850	3,810,725	5,195,222	4,780,194	34,600,302	4,421,540	2,339,111
- Current Expenditures	97,671	1,488,517	1,227,237	1,315,554	19,698,275	462,099	697,210
- Capital Outlay	97,671	1,488,517	1,227,237	1,315,554	205,448	462,099	697,210
Total Health	38,893	145,460	90,587	212,562	6,543,877	568,790	43,825
Culture and Recreation	17,887	133,653	101,426	311,831	1,909,204	58,692	11,400
Libraries	-	-	-	-	322,277	-	-
- Current Expenditures	-	-	-	-	8,790,895	627,482	55,225
- Capital Outlay	-	-	-	-	121,836	513,775	715,479
Parks and Recreation	56,780	279,113	192,013	524,393	121,836	-	-
- Current Expenditures	281,420	370,516	208,643	608,676	121,836	513,775	715,479
- Capital Outlay	2,295	600,150	-	-	6,372,083	162,072	800
Conservation of Natural Resources	2,295	600,150	-	-	549	-	-
- Current Expenditures	-	-	-	-	6,372,632	162,072	800
- Capital Outlay	-	-	-	-	-	-	-
Total Culture and Recreation	281,420	370,516	208,643	608,676	121,836	513,775	715,479
Housing and Economic Development	2,295	600,150	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
All Other	2,295	600,150	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	2,295	600,150	-	-	-	-	-
Debt Service	90,000	750,000	-	440,000	6,066,540	155,000	205,000
- Principal Paid on Bonds	31,670	14,103	-	-	-	166,506	61,427
- Other Long-Term Debt	105,481	935,585	-	244,405	6,202,667	124,182	138,195
- Interest and Fiscal Charges	7,039,406	18,091,900	14,598,408	20,444,025	143,545,103	13,594,710	10,579,971
Total Current Expenditures	5,054,252	11,941,275	3,736,121	67,924	44,381,063	3,667,582	1,914,511
Total Capital Outlay	227,151	1,699,688	-	684,405	12,269,207	445,688	404,622
Total Debt Service	\$12,320,809	\$31,732,863	\$18,334,529	\$21,196,354	\$200,195,373	\$17,707,980	\$12,899,104
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	17,600	-	-	-	-	-
Transfers To	88,103	348,769	162,015	161,317	4,714,584	77,609	-
- Governmental Funds	-	-	-	-	-	-	-
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	\$12,408,912	\$32,099,232	\$18,496,544	\$21,357,671	\$205,334,957	\$17,785,589	\$12,899,104
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	\$1,039,755	\$8,600,085	\$474,088	\$4,852,551	\$33,541,577	\$3,917,319	\$2,295,369
Special Revenue Funds Unreserved Fund Balance	3,109,764	5,280,696	2,266,569	7,353,990	16,998,322	3,527,269	2,719,392
Total	\$4,149,519	\$13,880,781	\$2,740,657	\$12,206,541	\$70,539,899	\$7,444,588	\$5,014,761
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	58.9%	76.7%	18.8%	59.7%	49.1%	54.8%	47.4%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2009 Population Estimates)	49,980	120,684	10,040	5,300,942
Net Taxable Tax Capacity	\$40,215,002	\$139,826,552	\$11,569,239	\$6,245,966,691
2008 Tax Levy (Payable 2009)	17,787,684	45,619,279	7,372,854	2,399,745,350
<b>REVENUES</b>				
Taxes	\$16,412,323	\$43,846,104	\$6,835,544	\$2,546,782,240
Special Assessments	246,004	1,467,629	344,065	41,317,736
Licenses and Permits	242,621	185,360	32,795	26,067,258
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	331,443	2,521,401	1,808,620	130,555,586
Human Services	2,832,076	7,509,093	708,772	421,560,773
Disaster	567,573	343,553	38,713	21,492,469
All Other	687,972	478,988	133,035	139,085,728
Total Federal Grants	4,419,064	10,853,035	2,689,140	712,694,556
State Grants				
County Program Aid	2,694,326	3,674,880	702,798	194,781,146
Market Value Credits	1,668,358	2,436,187	578,825	129,590,465
Disparity Reduction Aid	41,574	3,925	43,219	10,940,806
Streets and Highways	5,462,170	4,844,655	2,864,266	483,275,153
Human Services	3,967,167	438,407	974,509	334,404,500
PERA Aid	54,309	81,912	15,547	8,136,447
Police Aid	120,958	677,524	54,009	16,907,875
All Other	1,559,133	5,416,138	437,745	267,631,494
Total State Grants	15,567,995	17,573,628	5,670,918	1,445,667,886
Local Unit Grants	263,803	-	67,597	99,174,664
<b>Total Intergovernmental Revenues</b>	<b>\$20,250,862</b>	<b>\$28,426,663</b>	<b>\$8,427,655</b>	<b>\$2,257,537,106</b>
Charges for Services	3,730,245	10,749,569	784,664	523,650,262
Fines and Forfeits	23,351	354,796	19,366	8,505,466
Interest Earnings	428,004	1,132,161	290,975	66,293,476
All Other Revenues	1,112,910	6,471,235	465,906	229,814,119
<b>Total Revenues</b>	<b>\$42,446,320</b>	<b>\$92,633,517</b>	<b>\$17,200,970</b>	<b>\$5,699,967,663</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonds Issued	3,735,000	1,757,310	-	499,489,479
Other Long-Term Debt	-	-	690,135	9,073,146
Short-Term Debt	-	-	-	2,932
Total Borrowing	3,735,000	1,757,310	690,135	508,565,557
Other Sources	117,340	71,065	36,148	12,322,631
Transfers From - Enterprise Funds	-	-	-	15,085,060
- Governmental Funds	3,390,977	1,050,784	-	156,813,299
<b>Total Revenues and Other Financing Sources</b>	<b>\$49,689,637</b>	<b>\$95,512,676</b>	<b>\$17,927,253</b>	<b>\$6,392,754,210</b>

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2009**

	<b>WINONA</b>	<b>WRIGHT</b>	<b>YELLOW MEDICINE</b>	<b>TOTAL ALL COUNTIES</b>
<b>EXPENDITURES</b>				
General Government	\$6,485,235	\$17,852,094	\$2,205,251	\$879,099,418
- Current Expenditures				104,259,556
- Capital Outlay	926,682	1,093,963	-	983,358,974
Total General Government	7,411,917	18,946,057	2,205,251	485,196,946
Public Safety	3,259,047	14,767,811	830,571	413,928,555
- Sheriff	2,753,553	6,758,234	1,268,310	76,374,187
- Corrections	568,753	1,093,889	108,116	82,295,455
- All Other		6,593,075	-	1,057,795,143
- Capital Outlay		29,213,009	2,206,997	56,573,843
Total Public Safety	6,581,353	29,213,009	2,206,997	308,718,573
Streets and Highways	1,088,307	652,395	235,551	569,375,916
- Administration	2,133,840	15,517,207	2,597,072	91,533,090
- Maintenance	5,066,618	-	4,400,957	1,026,201,422
- Construction	445,908	39,482	-	85,803,046
- Other Capital Outlay	8,734,673	16,209,084	7,233,580	1,727,675
- Current Expenditures	1,005,055	498,772	119,391	87,530,721
- Capital Outlay				469,189,964
Total Sanitation	1,005,055	498,772	119,391	975,885,295
Human Services	3,313,897	4,534,258	938,358	90,163,964
- Income Maintenance	7,220,568	13,796,430	2,371,276	6,007,816
- Social Services	26,757	-	-	1,541,247,039
- All Other		68,098	-	259,806,723
- Capital Outlay				1,716,472
Total Human Services	10,561,222	18,398,786	3,309,634	261,523,195
Health	3,573,438	3,149,822	91,297	
- Current Expenditures				
- Capital Outlay	3,573,438	3,162,876	91,297	
Culture and Recreation	246,416	1,977,418	72,338	126,127,985
Libraries				37,088,847
- Current Expenditures				54,475,195
- Capital Outlay	69,903	999,813	192,052	9,318,099
Parks and Recreation		104,347	-	227,010,126
- Current Expenditures	316,319	3,081,578	264,390	84,193,384
- Capital Outlay	1,002,653	490,329	538,695	433,046
Conservation of Natural Resources		1,278	-	84,626,430
- Current Expenditures				149,781,931
- Capital Outlay	1,002,653	491,607	538,695	3,636,597
Total Conservation of Natural Resources	148,765	50,000	29,533	153,418,528
Housing and Economic Development	148,765	50,000	29,533	29,086,018
- Current Expenditures				26,833,890
- Capital Outlay				55,919,908
Total Housing and Economic Development				204,955,568
All Other				12,856,897
- Current Expenditures				111,476,305
- Capital Outlay				4,544,405,027
Total All Other				934,226,459
Debt Service				329,288,770
- Principal Paid on Bonds	300,000	3,952,000	2,670,000	\$5,807,920,256
- Other Long-Term Debt	2,470	66,397	-	136,768,545
- Interest and Fiscal Charges	312,862	3,160,308	199,376	172,711
Total Current Expenditures	32,896,187	82,138,472	11,597,811	8,600,158
Total Capital Outlay	6,439,208	7,913,297	4,400,957	156,813,299
Total Debt Service	615,332	7,112,308	2,935,773	\$6,110,274,969
<b>Total Expenditures</b>	<b>\$39,950,727</b>	<b>\$97,164,077</b>	<b>\$18,934,541</b>	
<b>Other Financing Uses</b>				
Debt Redemption - Refunded Bonds	3,715,000	-	-	136,768,545
Other Uses	-	-	-	172,711
Transfers To	-	-	-	8,600,158
- Enterprise Funds	3,390,977	1,050,784	-	156,813,299
- Governmental Funds				
<b>Total Expenditures and Other Financing Uses</b>	<b>\$47,056,704</b>	<b>\$98,214,861</b>	<b>\$18,934,541</b>	
<b>Unreserved Fund Balance</b>				
General Fund Unreserved Fund Balance	\$9,295,432	\$24,124,144	\$4,569,964	\$1,112,352,705
Special Revenue Funds Unreserved Fund Balance	17,221,907	9,230,738	7,073,954	1,082,886,646
<b>Total</b>	<b>\$26,517,339</b>	<b>\$33,354,882</b>	<b>\$11,643,918</b>	<b>\$2,195,239,351</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	80.6%	40.6%	100.4%	48.3%

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**PUBLIC SERVICE  
ENTERPRISE TABLES**

**Table 3  
Public Service Enterprises - Analysis of All Enterprise Operations  
For the Year Ended December 31, 2009**

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
<b>Alfkin</b>													
Long Lake Conservation Center	652,519	886,371	18,439	---	(215,413)	---	1,888	---	---	9,507	---	---	---
<b>Total</b>	<b>652,519</b>	<b>886,371</b>	<b>18,439</b>	<b>---</b>	<b>(215,413)</b>	<b>---</b>	<b>1,888</b>	<b>---</b>	<b>---</b>	<b>9,507</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Anoka</b>													
Aquatic Center	928,976	776,771	---	---	152,205	---	---	---	230,000	---	---	---	---
<b>Total</b>	<b>928,976</b>	<b>776,771</b>	<b>---</b>	<b>---</b>	<b>152,205</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>230,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Becker</b>													
EDA Activities	112,419	144,057	10,370	---	(21,268)	---	---	---	---	---	---	---	63,160
Housing Department	(20,798)	323,613	766,891	416,369	6,111	---	362,113	406,097	---	151,345	---	12,834	496,915
Sunnyside Care Center	3,145,842	2,989,400	156,442	68,317	94,584	---	---	---	---	198,344	---	68,317	27,000
<b>Total</b>	<b>3,237,463</b>	<b>3,457,070</b>	<b>783,720</b>	<b>484,686</b>	<b>79,427</b>	<b>---</b>	<b>362,113</b>	<b>406,097</b>	<b>---</b>	<b>349,689</b>	<b>---</b>	<b>81,151</b>	<b>587,075</b>
<b>Blue Earth</b>													
EDA	684,814	988,758	41,878	---	(262,066)	---	---	---	---	281,181	---	---	---
Landfill	1,786,732	1,583,932	202,800	---	257,625	---	---	---	9,335	701,890	---	---	---
<b>Total</b>	<b>2,471,546</b>	<b>2,572,690</b>	<b>96,703</b>	<b>---</b>	<b>(4,441)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,335</b>	<b>983,071</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Carver</b>													
Community Development Agency	4,551,348	6,420,764	(1,869,416)	1,510,409	(165,952)	---	3,473,927	---	---	1,065,471	6,467,424	1,443,353	1,763,720
<b>Total</b>	<b>4,551,348</b>	<b>6,420,764</b>	<b>(1,869,416)</b>	<b>1,510,409</b>	<b>(165,952)</b>	<b>---</b>	<b>3,473,927</b>	<b>---</b>	<b>---</b>	<b>1,065,471</b>	<b>6,467,424</b>	<b>1,443,353</b>	<b>1,763,720</b>
<b>Cass</b>													
HRA	59,389	549,674	(490,285)	---	(28,478)	---	420,738	---	---	---	---	---	---
Pine River Area Sanitary District	387,889	418,391	(30,502)	---	65,705	---	---	---	---	---	---	---	---
<b>Total</b>	<b>447,278</b>	<b>968,065</b>	<b>(520,787)</b>	<b>---</b>	<b>37,227</b>	<b>---</b>	<b>420,738</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Chisago</b>													
HRA-EDA	664,261	759,502	(95,241)	1,052,059	247,497	620,692	54,704	---	---	---	---	645,267	392,606
<b>Total</b>	<b>664,261</b>	<b>759,502</b>	<b>(95,241)</b>	<b>1,052,059</b>	<b>247,497</b>	<b>620,692</b>	<b>54,704</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>645,267</b>	<b>392,606</b>
<b>Clay</b>													
Family Service	1,474,645	1,461,775	12,870	2,308	(66,438)	---	---	2,308	(296,631)	6,020	---	81,616	452,749
Juvenile Center	1,594,256	2,032,806	(438,550)	52,553	(448,689)	---	---	47,843	(260,115)	202,491	---	62,692	---
Public Health	2,073,702	3,785,205	(1,711,503)	1,362,574	(348,929)	---	747,929	501,908	(317,313)	---	---	---	---
Solid Waste	1,466,304	1,556,956	(90,652)	1,366,925	1,276,273	---	---	136,894	---	454,826	---	---	---
<b>Total</b>	<b>6,608,907</b>	<b>8,836,742</b>	<b>(2,227,835)</b>	<b>2,784,360</b>	<b>412,217</b>	<b>---</b>	<b>747,929</b>	<b>688,953</b>	<b>(874,059)</b>	<b>663,337</b>	<b>---</b>	<b>144,308</b>	<b>452,749</b>



**Table 3  
Public Service Enterprises - Analysis of All Enterprise Operations  
For the Year Ended December 31, 2009**

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
<b>Clearwater</b>													
Clearwater Health Services	9,959,182	9,595,095	108,641	2,185	470,543	---	---	---	---	189,915	---	2,185	5,378
<b>Total</b>	<b>9,959,182</b>	<b>9,595,095</b>	<b>108,641</b>	<b>2,185</b>	<b>470,543</b>	---	---	---	---	<b>189,915</b>	---	<b>2,185</b>	<b>5,378</b>
<b>Cook</b>													
EDA Golf Course	747,126	776,300	120,496	48,954	42,368	---	---	---	---	207,914	---	660	131,449
<b>Total</b>	<b>747,126</b>	<b>776,300</b>	<b>120,496</b>	<b>48,954</b>	<b>42,368</b>	---	---	---	---	<b>207,914</b>	---	<b>660</b>	<b>131,449</b>
<b>Cottonwood</b>													
Landfill	379,195	405,361	98,975	1,219	71,590	90,263	---	---	(73,643)	17,500	---	1,219	75,000
<b>Total</b>	<b>379,195</b>	<b>405,361</b>	<b>98,975</b>	<b>1,219</b>	<b>71,590</b>	<b>90,263</b>	---	---	<b>(73,643)</b>	<b>17,500</b>	---	<b>1,219</b>	<b>75,000</b>
<b>Crow Wing</b>													
Serpent Lake Sanitary Sewer District	441,203	439,706	1,497	7,794	20,130	---	---	---	---	25,570	---	7,794	149,990
Solid Waste	1,857,324	2,263,577	76,821	---	(329,432)	---	---	---	48,895	375,681	---	---	---
<b>Total</b>	<b>2,298,527</b>	<b>2,703,283</b>	<b>103,248</b>	<b>7,794</b>	<b>(309,302)</b>	---	---	---	<b>48,895</b>	<b>401,251</b>	---	<b>7,794</b>	<b>149,990</b>
<b>Dakota</b>													
Community Development Agency	12,342,115	12,126,876	14,911,626	16,568,490	(1,441,625)	11,233,374	---	---	(3,130,561)	12,490,115	1,481,189	2,239,839	2,453,124
Criminal Justice Information Integration Network	131,714	---	---	---	131,714	---	---	---	---	---	---	---	---
Geographic Information System	19,521	50,556	---	---	(31,035)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>12,493,350</b>	<b>12,177,432</b>	<b>14,911,626</b>	<b>16,568,490</b>	<b>(1,340,946)</b>	<b>11,233,374</b>	---	---	<b>(3,130,561)</b>	<b>12,490,115</b>	<b>1,481,189</b>	<b>2,239,839</b>	<b>2,453,124</b>
<b>Dodge</b>													
Ice Arena	228,912	280,790	13,692	---	(38,186)	---	---	---	---	---	---	---	---
Nursing Home	3,968,531	3,979,699	8,445	7,290	(10,013)	---	---	---	---	---	---	7,290	50,000
<b>Total</b>	<b>4,197,443</b>	<b>4,260,489</b>	<b>22,137</b>	<b>7,290</b>	<b>(48,199)</b>	---	---	---	---	---	---	<b>7,290</b>	<b>50,000</b>
<b>Douglas</b>													
HRA	86,345	2,013,734	2,186,361	131,610	127,362	504,295	1,010,681	249,816	---	625,275	---	131,610	96,026
Hospital Operating	75,874,883	71,315,847	4,559,036	16,807	5,282,480	---	528,979	---	---	18,180,922	---	16,807	540,000
Pope-Douglas Solid Waste	2,950,092	5,416,888	1,488,825	69,288	(1,047,259)	---	---	159,387	---	1,490,767	18,031,568	69,288	---
<b>Total</b>	<b>78,911,320</b>	<b>78,746,469</b>	<b>4,415,437</b>	<b>217,705</b>	<b>4,362,583</b>	<b>504,295</b>	<b>1,539,660</b>	<b>409,203</b>	---	<b>20,296,964</b>	<b>18,031,568</b>	<b>217,705</b>	<b>636,026</b>
<b>Faribault</b>													
HRA	4,982	394,597	395,021	---	5,406	---	---	---	---	---	---	---	---
Huntley Sewer District	33,571	59,857	6,796	8,869	(28,359)	---	---	---	---	3,508	360,000	8,838	---
<b>Total</b>	<b>38,553</b>	<b>454,454</b>	<b>401,817</b>	<b>8,869</b>	<b>(22,953)</b>	---	---	---	---	<b>3,508</b>	<b>360,000</b>	<b>8,838</b>	---

**Table 3  
Public Service Enterprises - Analysis of All Enterprise Operations  
For the Year Ended December 31, 2009**

Name of County and Enterprise [footnotes] Grant	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
HRA	347,671	740,432	610,064	---	217,303	45,104	---	---	---	---	---	---	---
<b>Total</b>	<b>347,671</b>	<b>740,432</b>	<b>610,064</b>	<b>---</b>	<b>217,303</b>	<b>45,104</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hennepin</b>													
Glen Lake Golf Course	976,989	844,796	---	74,548	57,645	---	---	---	---	---	---	74,548	200,000
Medical Center	549,137,492	552,783,555	3,646,063	595,740	(3,751,383)	---	11,274,322	4,418,233	---	42,595,602	---	701,060	2,579,937
Metropolitan Health Plan	139,916,491	137,739,664	353,584	62,208	2,468,203	---	---	---	---	30,975	---	62,208	---
Radio Communications	2,657,807	2,430,579	---	---	227,228	---	---	---	(59,855)	304,543	---	---	---
Solid Waste	63,960,606	57,517,676	6,442,930	3,499,481	12,532,310	840,133	2,736	3,284,439	---	4,831,610	---	1,205,332	12,627,730
<b>Total</b>	<b>756,649,385</b>	<b>751,316,270</b>	<b>5,333,115</b>	<b>4,337,297</b>	<b>11,534,003</b>	<b>840,133</b>	<b>11,277,058</b>	<b>7,702,672</b>	<b>(59,855)</b>	<b>47,762,730</b>	<b>---</b>	<b>2,043,148</b>	<b>15,407,667</b>
<b>Hubbard</b>													
Heritage Cottages	71,461	104,427	(32,966)	4,085	31,942	---	---	---	(400,000)	2,029,063	---	31,942	---
Heritage Living Center	4,857,499	4,747,460	110,039	3,080	5,808	---	---	---	---	70,219	---	5,808	20,000
Heritage Manor	560,824	404,584	156,240	93,540	208,502	---	---	---	400,000	---	---	208,502	70,000
<b>Total</b>	<b>5,489,784</b>	<b>5,256,471</b>	<b>233,313</b>	<b>100,705</b>	<b>87,766</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,099,282</b>	<b>---</b>	<b>246,252</b>	<b>90,000</b>
<b>Itasca</b>													
Itasca Resource Center	434,622	672,440	(237,818)	---	(237,818)	---	---	---	---	17,299	---	---	---
Medical Center	42,211,097	42,211,097	---	41,159	41,159	---	---	---	---	---	---	---	---
Nursing Home	10,124,637	9,521,623	603,014	21,099	347,569	---	---	---	---	223,022	---	278,412	265,000
<b>Total</b>	<b>52,770,356</b>	<b>52,405,160</b>	<b>365,196</b>	<b>62,258</b>	<b>150,910</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>240,321</b>	<b>---</b>	<b>278,412</b>	<b>265,000</b>
<b>Jackson</b>													
Jackson County Fair Association	117,898	113,400	4,498	---	4,498	---	---	---	---	---	---	---	---
Jackson County Historical Society	66,541	67,774	(1,233)	648	(585)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>184,439</b>	<b>181,174</b>	<b>3,265</b>	<b>648</b>	<b>3,913</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Kanabec</b>													
Hospital	37,086,899	35,581,911	1,504,988	497,825	2,002,813	---	---	169,487	---	1,197,381	---	699,623	605,000
<b>Total</b>	<b>37,086,899</b>	<b>35,581,911</b>	<b>1,504,988</b>	<b>497,825</b>	<b>2,002,813</b>	<b>---</b>	<b>---</b>	<b>169,487</b>	<b>---</b>	<b>1,197,381</b>	<b>---</b>	<b>699,623</b>	<b>605,000</b>
<b>Kandiyohi</b>													
HRA [7]	1,732,516	1,666,884	65,632	11,823	16,539	---	1,378,081	---	---	---	---	60,532	37,088
<b>Total</b>	<b>1,732,516</b>	<b>1,666,884</b>	<b>65,632</b>	<b>11,823</b>	<b>16,539</b>	<b>---</b>	<b>1,378,081</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,532</b>	<b>37,088</b>

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Kittson</b>													
North Kittson Rural Water	406,342	570,114	133,682	97,396	(127,486)	---	---	---	---	232,077	417,948	97,396	554,973
<b>Total</b>	<b>406,342</b>	<b>570,114</b>	<b>133,682</b>	<b>97,396</b>	<b>(127,486)</b>	---	---	---	---	<b>232,077</b>	<b>417,948</b>	<b>97,396</b>	<b>554,973</b>
<b>Lake</b>													
HRA - Silverpointe	173,191	145,057	223	45,888	(17,531)	---	---	---	---	---	---	45,564	28,601
Nursing Home	3,559,854	3,560,479	25,200	621	23,954	---	---	---	---	114,291	---	621	2,410
<b>Total</b>	<b>3,733,045</b>	<b>3,705,536</b>	<b>25,423</b>	<b>46,509</b>	<b>6,423</b>	---	---	---	---	<b>114,291</b>	---	<b>46,185</b>	<b>31,011</b>
<b>Le Sueur</b>													
HRA - Section 8 [3]	387,937	476,463	3,083	---	(85,443)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>387,937</b>	<b>476,463</b>	<b>3,083</b>	---	<b>(85,443)</b>	---	---	---	---	---	---	---	---
<b>Lyon</b>													
Landfill	2,013,983	2,689,253	48,225	---	(627,045)	---	---	20,000	---	420,757	---	---	---
<b>Total</b>	<b>2,013,983</b>	<b>2,689,253</b>	<b>48,225</b>	---	<b>(627,045)</b>	---	---	<b>20,000</b>	---	<b>420,757</b>	---	---	---
<b>Mahnomen</b>													
Health Center	6,729,734	6,925,492	88,616	55,182	(162,324)	---	---	---	---	531,126	---	---	---
Nursing Home	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>6,729,734</b>	<b>6,925,492</b>	<b>88,616</b>	<b>55,182</b>	<b>(162,324)</b>	---	---	---	---	<b>531,126</b>	---	---	---
<b>McLeod</b>													
HRA [7]	844,672	631,672	213,000	196,925	16,998	---	---	---	---	42,890	---	195,035	117,324
<b>Total</b>	<b>844,672</b>	<b>631,672</b>	<b>213,000</b>	<b>196,925</b>	<b>16,998</b>	---	---	---	---	<b>42,890</b>	---	<b>195,035</b>	<b>117,324</b>
<b>Meecker</b>													
EDA	664,757	494,416	4,155	241,500	(67,004)	---	---	---	---	---	---	215,338	120,795
HRA [99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Memorial Hospital	23,556,613	22,440,223	1,116,390	825,056	580,897	---	---	---	---	13,405,635	---	679,831	33,361
<b>Total</b>	<b>24,221,370</b>	<b>22,934,639</b>	<b>1,286,731</b>	<b>1,066,556</b>	<b>513,893</b>	---	---	---	---	<b>13,405,635</b>	---	<b>895,169</b>	<b>154,156</b>
<b>Mower</b>													
HRA [3]	716,527	732,157	40,262	32,655	(8,023)	---	---	---	---	115,624	---	32,825	30,537
<b>Total</b>	<b>716,527</b>	<b>732,157</b>	<b>40,262</b>	<b>32,655</b>	<b>(8,023)</b>	---	---	---	---	<b>115,624</b>	---	<b>32,825</b>	<b>30,537</b>
<b>Murray</b>													
Congregate Housing	287,620	220,475	---	62,164	4,981	---	---	---	---	---	---	54,564	70,000
Hospital	14,066,563	13,983,163	83,400	242,367	325,767	---	---	7,844	---	1,004,590	---	162,200	122,234

**Table 3  
Public Service Enterprises - Analysis of All Enterprise Operations  
For the Year Ended December 31, 2009**

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Net Income (710,505)	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense									Interest Paid	Principal Payments
Shetek Area Water and Sewer Commission	218,401	705,092	(486,691)	29,597	253,411	---	---	---	---	---	---	35,046	267,827	260,073	1,405,382
<b>Total</b>	<b>14,572,584</b>	<b>14,908,730</b>	<b>(336,146)</b>	<b>271,964</b>	<b>315,575</b>	<b>(379,757)</b>	---	---	---	<b>7,844</b>	---	<b>1,039,636</b>	<b>267,827</b>	<b>476,837</b>	<b>1,597,616</b>
<b>Olmsted</b>															
Communications	1,483,775	1,218,569	265,206	6,692	---	---	---	---	---	1,272,248	---	131,639	---	---	---
Sanitary Sewer	68,578	63,313	5,265	24	19,921	(14,632)	---	---	---	---	---	---	---	19,921	15,600
Waste Management	15,340,221	13,679,166	1,661,055	2,094,826	301,460	3,454,421	---	---	---	---	---	39,081,447	19,954,303	3,232,219	530,000
<b>Total</b>	<b>16,892,574</b>	<b>14,961,048</b>	<b>1,931,526</b>	<b>2,101,542</b>	<b>321,381</b>	<b>3,711,687</b>	---	---	---	<b>1,272,248</b>	---	<b>39,213,086</b>	<b>19,954,303</b>	<b>3,252,140</b>	<b>545,600</b>
<b>Otter Tail</b>															
Waste Management	5,835,431	6,170,234	(334,803)	266,656	52,737	(120,884)	---	174,747	---	---	---	1,161,851	---	---	---
<b>Total</b>	<b>5,835,431</b>	<b>6,170,234</b>	<b>(334,803)</b>	<b>266,656</b>	<b>52,737</b>	<b>(120,884)</b>	---	<b>174,747</b>	---	---	---	<b>1,161,851</b>	---	---	---
<b>Pipestone</b>															
Medical Center	25,916,926	23,884,899	2,032,027	502,271	320,301	2,213,997	---	---	---	---	(245,334)	877,745	---	305,810	302,043
<b>Total</b>	<b>25,916,926</b>	<b>23,884,899</b>	<b>2,032,027</b>	<b>502,271</b>	<b>320,301</b>	<b>2,213,997</b>	---	---	---	---	<b>(245,334)</b>	<b>877,745</b>	---	<b>305,810</b>	<b>302,043</b>
<b>Polk</b>															
Landfill	266,498	601,590	(335,092)	41,442	---	(293,650)	---	---	---	413	(288,082)	234,672	---	---	---
Resource Recovery	3,094,697	2,941,266	153,431	9,715	---	163,146	---	---	---	4,752	288,082	152,642	---	---	---
<b>Total</b>	<b>3,361,195</b>	<b>3,542,856</b>	<b>(181,661)</b>	<b>51,157</b>	---	<b>(130,504)</b>	---	---	---	<b>5,165</b>	---	<b>387,314</b>	---	---	---
<b>Pope</b>															
HRA	---	66,428	(66,428)	620,713	253,749	300,536	---	---	---	---	---	57,492	---	102,023	60,000
<b>Total</b>	---	<b>66,428</b>	<b>(66,428)</b>	<b>620,713</b>	<b>253,749</b>	<b>300,536</b>	---	---	---	---	---	<b>57,492</b>	---	<b>102,023</b>	<b>60,000</b>
<b>Ramsey</b>															
Lake Owasso Residence	8,014,630	8,366,762	(352,132)	45,163	135,326	(442,295)	---	4,639	---	19,968	(263,999)	28,990	---	135,122	195,000
Law Enforcement Services	5,612,155	5,922,718	(310,563)	292,784	19,705	(37,484)	---	---	---	286,049	---	245,228	---	---	---
Ponds at Battle Creek	449,980	529,143	(79,163)	---	126,017	(205,180)	---	---	---	---	---	---	---	126,017	150,000
Ramsey County Care Center	14,464,624	14,988,637	(524,013)	102,354	103,132	(524,791)	---	17,841	---	33,778	(366,854)	163,219	---	97,810	75,000
<b>Total</b>	<b>28,541,389</b>	<b>29,807,260</b>	<b>(1,265,871)</b>	<b>440,301</b>	<b>384,180</b>	<b>(1,209,750)</b>	---	<b>22,480</b>	---	<b>339,795</b>	<b>(630,853)</b>	<b>437,437</b>	---	<b>358,949</b>	<b>420,000</b>
<b>Renville</b>															
HRA	71,770	728,581	(656,811)	783,733	70,773	56,149	---	319,792	---	---	---	---	---	70,773	60,000
Renville County Hospital & Clinics	14,758,254	13,035,868	1,722,386	157,796	25,990	1,854,192	---	81,678	---	---	---	---	---	25,990	110,660
Solid Waste	764,026	741,656	22,370	61,948	---	84,318	---	---	---	55,000	---	---	---	---	---
<b>Total</b>	<b>15,594,050</b>	<b>14,506,105</b>	<b>1,087,945</b>	<b>1,003,477</b>	<b>96,763</b>	<b>1,994,659</b>	---	<b>319,792</b>	---	<b>55,000</b>	---	---	---	<b>96,763</b>	<b>170,660</b>

**Table 3  
Public Service Enterprises - Analysis of All Enterprise Operations  
For the Year Ended December 31, 2009**

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
<b>Rice</b>													
Environmental Services	3,042,122	3,328,757	846,656	---	560,021	---	---	177,803	400,000	---	---	---	---
<b>Total</b>	<b>3,042,122</b>	<b>3,328,757</b>	<b>846,656</b>	<b>---</b>	<b>560,021</b>	<b>---</b>	<b>---</b>	<b>177,803</b>	<b>400,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Rock</b>													
Rock County Rural Water District	620,147	678,468	116,098	24,690	33,087	---	---	---	---	---	---	21,294	100,000
<b>Total</b>	<b>620,147</b>	<b>678,468</b>	<b>116,098</b>	<b>24,690</b>	<b>33,087</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,294</b>	<b>100,000</b>
<b>Saint Louis</b>													
Chris Jensen Health & Rehab. Center	11,386,268	11,621,081	555,884	---	321,071	538,914	---	---	(2,799,216)	---	---	---	---
Community Food	---	---	---	---	---	---	---	---	(114,251)	---	---	---	---
Solid Waste Management	5,428,774	7,659,547	1,415,084	---	(815,689)	515,611	---	481,833	(179,052)	265,636	---	---	---
Supervised Living Facilities	685,307	574,706	---	---	110,601	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,500,349</b>	<b>19,855,334</b>	<b>1,970,968</b>	<b>---</b>	<b>(384,017)</b>	<b>1,054,525</b>	<b>---</b>	<b>481,833</b>	<b>(3,092,519)</b>	<b>265,636</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Scott</b>													
Community Development Agency	7,428,657	7,579,673	3,881,331	1,591,847	2,138,468	---	---	---	2,654,111	---	---	1,568,207	753,352
<b>Total</b>	<b>7,428,657</b>	<b>7,579,673</b>	<b>3,881,331</b>	<b>1,591,847</b>	<b>2,138,468</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,654,111</b>	<b>---</b>	<b>---</b>	<b>1,568,207</b>	<b>753,352</b>
<b>Sherburne</b>													
Justice Center	10,802,547	9,961,080	841,467	---	451,327	---	---	---	(11,279,468)	---	---	502,575	13,025,000
<b>Total</b>	<b>10,802,547</b>	<b>9,961,080</b>	<b>841,467</b>	<b>---</b>	<b>451,327</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(11,279,468)</b>	<b>---</b>	<b>---</b>	<b>502,575</b>	<b>13,025,000</b>
<b>Stearns</b>													
HRA	1,333,978	1,453,340	6,392	56,093	(169,063)	---	1,046,837	---	(128,362)	395,315	---	6,392	56,127
Septic Loan	1,508	---	---	610	898	---	---	---	---	---	---	610	---
<b>Total</b>	<b>1,335,486</b>	<b>1,453,340</b>	<b>6,392</b>	<b>56,703</b>	<b>(168,165)</b>	<b>---</b>	<b>1,046,837</b>	<b>---</b>	<b>(128,362)</b>	<b>395,315</b>	<b>---</b>	<b>7,002</b>	<b>56,127</b>
<b>Steele</b>													
Cedarview Care Center	8,799,957	8,617,695	182,262	400,877	(189,827)	---	---	---	---	99,143	---	401,292	75,000
Four Seasons Civic Center	366,647	646,970	(280,323)	20,967	(153,778)	---	---	---	---	---	---	21,400	100,000
Solid Waste	1,746,808	2,065,303	(318,495)	4,335	(314,160)	---	---	---	---	645,571	---	---	---
<b>Total</b>	<b>10,913,412</b>	<b>11,329,968</b>	<b>(416,556)</b>	<b>421,844</b>	<b>(657,765)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>744,714</b>	<b>---</b>	<b>422,692</b>	<b>175,000</b>
<b>Stevens</b>													
Ambulance	1,396,286	1,454,434	576,101	---	517,953	---	---	---	1,110,748	17,465	---	---	---
<b>Total</b>	<b>1,396,286</b>	<b>1,454,434</b>	<b>576,101</b>	<b>---</b>	<b>517,953</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,110,748</b>	<b>17,465</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Swift</b>													
HRA	1,121,558	444,914	676,644	7,302	925,674	(241,728)	292,996	442,145	---	33,871	---	---	63,249

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Swift County - Benson Hospital	12,604,154	12,104,081	76,335	299,708	276,700	---	---	---	---	610,582	---	299,708	198,391
<b>Total</b>	<b>13,725,712</b>	<b>12,548,995</b>	<b>83,637</b>	<b>1,225,382</b>	<b>34,972</b>	---	<b>292,996</b>	<b>442,145</b>	---	<b>644,453</b>	---	<b>299,708</b>	<b>261,640</b>
<b>Todd</b>													
Solid Waste	1,380,950	1,428,583	96,200	8,031	40,536	---	---	96,200	---	19,301	---	---	---
<b>Total</b>	<b>1,380,950</b>	<b>1,428,583</b>	<b>96,200</b>	<b>8,031</b>	<b>40,536</b>	---	---	<b>96,200</b>	---	<b>19,301</b>	---	---	---
<b>Traverse</b>													
Prairieview Place	244,484	198,677	81	52,000	(6,112)	---	---	---	---	---	---	52,000	34,717
Traverse Care Center	3,487,183	3,381,520	20,661	173,642	(47,318)	---	---	---	---	5,167	---	173,642	124,445
<b>Total</b>	<b>3,731,667</b>	<b>3,580,197</b>	<b>20,742</b>	<b>225,642</b>	<b>(53,430)</b>	---	---	---	---	<b>5,167</b>	---	<b>225,642</b>	<b>159,162</b>
<b>Wabasha</b>													
Reads Landing Sanitary Sewer District [5]	51,614	80,763	38	4,187	(33,298)	---	---	---	---	---	---	4,187	1,204
<b>Total</b>	<b>51,614</b>	<b>80,763</b>	<b>38</b>	<b>4,187</b>	<b>(33,298)</b>	---	---	---	---	---	---	<b>4,187</b>	<b>1,204</b>
<b>Washington</b>													
HRA 601	335,729	216,605	190	77,386	41,928	---	---	---	---	---	---	66,557	119,851
HRA 602 [5]	200,483	167,439	118,209	84,088	67,165	114,318	---	---	117,000	---	---	75,504	28,268
HRA 604 [5]	1,585,618	1,395,910	955,560	691,775	453,493	605,000	---	---	220,000	83,771	---	671,000	380,000
HRA 605 [5]	2,055,720	1,218,081	837,639	716,660	128,137	---	---	---	136,000	375,901	---	678,577	180,000
HRA 606 [5]	565,108	562,820	2,288	165,945	71,669	228,254	---	---	150,000	---	---	150,752	56,442
HRA 607 [5]	224,983	248,647	88,681	62,514	2,503	85,925	---	---	70,000	---	---	56,752	21,247
HRA 609 [5]	455,469	348,185	236,296	130,549	213,031	211,299	---	---	156,000	84,896	---	122,768	60,000
HRA 612 [5]	263,743	184,580	112,475	79,309	112,329	108,969	---	---	83,000	95,009	---	71,977	31,945
HRA 613 [5]	124,513	140,563	60	37,118	(53,108)	---	---	---	(35,000)	---	---	30,164	54,317
HRA 614 [5]	410,760	241,884	168,876	152,778	233,549	210,688	---	---	326,000	6,800	---	139,271	52,098
HRA 616 [5]	14,850	20,704	1	---	(5,853)	---	---	---	---	251,668	---	---	---
HRA 617 [5]	973,074	711,542	6,635	251,665	16,502	---	---	---	---	49,844	---	187,256	337,206
HRA 619 [5]	18,904	10,671	8,233	290,700	47,671	---	---	---	286,000	---	---	246,775	135,000
HRA 620 [5]	45,834	38,823	7,011	26	6,968	---	---	---	16,000	---	---	---	---
HRA 626 [5]	298,805	262,758	36,047	46,400	(10,208)	390,000	---	---	---	148,609	---	38,109	68,626
HRA 635 [5]	290,973	578,885	339	28,169	(315,742)	---	---	---	---	321,550	---	52	---
<b>Total</b>	<b>7,864,566</b>	<b>6,348,097</b>	<b>2,269,252</b>	<b>2,775,687</b>	<b>1,010,034</b>	<b>1,954,453</b>	---	---	<b>1,525,000</b>	<b>1,418,048</b>	---	<b>2,535,514</b>	<b>1,525,000</b>
<b>State Totals</b>	<b>\$1,212,409,318</b>	<b>\$1,207,085,735</b>	<b>\$56,451,116</b>	<b>\$34,596,301</b>	<b>\$27,178,398</b>	<b>\$16,662,631</b>	<b>\$21,254,758</b>	<b>\$12,275,040</b>	<b>(\$16,190,676)</b>	<b>\$152,179,127</b>	<b>\$46,980,259</b>	<b>\$19,573,529</b>	<b>\$43,142,277</b>

## **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.

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**TOTAL OUTSTANDING INDEBTEDNESS**

**Table 4  
Outstanding Indebtedness of Counties  
For the Year Ended December 31, 2009**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
Aitkin	15,737	\$1,760,000	\$-	\$-	\$-	\$-	\$1,760,000	\$1,760,000	\$606,667	\$-	
Anoka	335,308	16,530,000	-	123,795,000	21,880,000	7,000,000	220,195,000	23,615,000	15,316,649	10,097,504	
Becker	32,113	1,190,000	-	-	5,835,000	-	7,025,000	-	2,627,280	2,223,275	
Beltrami	44,173	540,000	-	-	-	16,820,000	17,360,000	2,975,000	-	1,786,255	
Benton	40,145	3,845,000	-	12,900,000	-	4,440,000	21,185,000	8,285,000	2,056,610	2,120,282	
Big Stone	5,327	-	-	45,000	-	-	1,045,000	-	-	482,600	
Blue Earth	61,024	455,000	-	1,335,000	-	16,440,000	18,230,000	-	348,889	1,780,824	
Brown	25,929	-	-	-	-	-	-	-	2,869,193	1,231,714	
Carlton	34,266	235,000	-	5,805,000	-	-	6,040,000	205,000	237,982	2,598,598	
Carver	91,228	17,995,690	-	30,610,000	-	13,050,000	61,655,690	3,395,000	6,050,518	5,398,734	
Cass	28,338	-	-	-	-	-	-	-	1,797,122	2,580,157	
Chippewa	12,388	-	-	-	-	-	-	-	566,001	530,295	
Chisago	50,489	18,655,000	-	19,045,000	7,115,911	4,020,000	48,835,911	-	8,216,150	3,868,686	
Clay	56,763	6,945,000	-	4,365,000	-	2,775,001	14,085,001	2,955,001	984,991	2,542,024	
Clearwater	8,232	220,000	-	-	-	-	220,000	-	84,043	959,728	
Cook	5,441	-	-	-	-	925,000	925,000	-	2,685,000	509,335	
Cottonwood	11,096	-	-	1,555,000	-	-	1,555,000	-	1,015,188	698,542	
Crow Wing	62,370	15,400,000	-	32,430,000	-	1,845,000	49,675,000	1,140,000	1,356,800	2,851,068	
Dakota	400,675	11,810,000	-	85,965,000	55,255,000	-	153,030,000	34,885,000	5,154,453	19,992,899	
Dodge	19,747	1,570,000	-	70,000	310,000	-	1,950,000	70,000	107,854	894,575	
Douglas	36,333	17,965,000	-	23,580,000	35,515,000	-	77,060,000	305,000	871,542	3,540,752	
Faribault	14,562	11,865,000	-	665,000	840,000	-	13,370,000	475,000	948,536	-	
Fillmore	20,828	-	-	3,090,000	-	-	3,090,000	-	308,588	1,255,817	
Freeborn	31,035	7,470,000	-	3,535,000	5,850,000	7,585,000	24,440,000	105,000	141,508	1,342,615	
Goodhue	45,898	6,615,000	-	-	2,560,411	-	9,175,411	9,110,000	180,169	3,772,652	
Grant	5,849	-	-	-	-	1,025,000	1,025,000	-	101,500	10,240	
Hennepin	1,168,983	651,210,000	-	-	21,525,000	330,250,000	1,002,985,000	20,110,000	65,425,606	95,764,958	
Houston	19,381	7,250,000	-	2,865,000	-	-	10,115,000	-	772,000	897,791	
Hubbard	18,753	7,495,000	-	-	-	-	13,765,000	2,305,000	1,596,149	1,432,023	
Isanti	39,176	10,245,000	-	-	6,270,000	-	10,245,000	-	1,384,771	1,384,771	
Itasca	44,663	14,360,000	-	-	-	4,055,000	18,415,000	610,000	720,134	6,582,540	
Jackson	10,775	6,980,000	-	255,000	6,195,000	-	13,430,000	-	218,292	635,323	
Kanabec	16,063	14,225,000	-	-	2,830,000	11,610,000	28,665,000	4,385,000	397,760	1,336,207	
Kandiyohi	41,392	20,400,000	-	-	10,990,000	6,076,517	44,126,517	13,405,000	24,325,391	3,489,689	
Kittson	4,475	-	-	-	1,590,467	-	1,590,467	1,475,000	-	400,053	
Koochiching	13,178	-	-	-	-	-	-	-	3,719,018	527,518	
Lac qui Parle	7,213	-	-	-	-	-	-	-	329,020	9,145	
Lake	10,853	2,620,000	-	-	885,592	-	5,325,592	-	2,221,236	1,156,818	
Lake of the Woods	3,903	-	-	-	-	-	-	-	-	232,321	
Le Sueur	28,068	12,285,000	-	-	-	-	17,800,000	-	6,855	763,224	
Lincoln	5,806	2,215,000	-	-	-	-	2,215,000	2,215,000	1,621,339	170,600	
Lyon	24,964	11,760,000	-	725,000	-	-	12,485,000	725,000	1,073,881	621,982	
Mahnomen	5,025	-	-	-	560,000	1,165,000	1,725,000	560,000	19,648	178,210	
Marshall	9,477	-	-	-	-	-	-	-	-	603,300	
Martin	20,429	3,175,000	-	-	-	-	3,175,000	325,000	937,060	572,520	
McLeod	37,058	780,000	-	-	-	3,814,671	4,594,671	780,000	3,616,586	1,280,383	
Meeker	23,073	8,345,000	-	-	415,000	31,142,432	39,902,432	1,875,000	601,300	1,849,189	
Millie Laacs	26,378	11,045,000	-	-	-	1,100,000	12,145,000	4,160,000	-	1,489,201	
Morrison	32,722	9,075,000	-	-	-	-	9,075,000	3,190,000	-	1,886,896	
Mower	38,105	16,660,000	-	1,655,000	-	10,000,000	26,660,000	-	10,989,460	895,818	
Murray	8,410	-	-	-	4,925,000	-	6,580,000	2,810,000	16,778,138	504,803	

**Table 4  
Outstanding Indebtedness of Counties  
For the Year Ended December 31, 2009**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other	
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				Long-Term Debt	Compensated Absences
Nicollet	32,153	14,620,000	-	-	-	-	15,645,000	760,000	1,140,030	1,911,233	
Nobles	20,402	5,700,000	-	-	-	7,885,000	13,585,000	4,125,000	4,514,958	1,096,276	
Norman	6,628	-	-	-	-	-	-	-	-	388,907	
Olmsted	143,378	49,215,000	-	-	-	104,640,000	159,845,000	11,625,000	-	8,550,211	
Otter Tail	56,556	770,000	-	-	-	18,545,000	24,885,000	770,000	1,317,870	4,822,753	
Pennington	13,738	1,855,000	-	-	-	-	1,855,000	1,560,000	1,149,000	487,976	
Pine	28,308	16,935,000	-	-	-	13,285,000	30,220,000	-	2,133,227	910,745	
Pipestone	9,339	4,340,000	-	-	-	-	4,340,000	-	2,139,584	266,532	
Polk	30,817	15,825,000	-	-	-	1,670,000	30,785,000	4,940,000	72,362	1,192,557	
Pope	10,922	1,195,000	-	-	-	-	4,595,000	-	517,974	409,963	
Ramsey	517,748	187,590,000	-	-	-	11,360,000	198,950,000	40,405,000	26,644,027	37,345,104	
Red Lake	4,157	-	-	-	-	-	-	-	-	168,072	
Redwood	15,518	3,920,000	-	-	-	-	3,920,000	-	1,287,641	972,769	
Renville	15,985	8,545,000	-	-	-	-	8,545,000	1,380,000	4,782,974	1,558,915	
Rice	63,408	26,405,000	-	-	-	-	26,405,000	1,500,000	251,648	1,401,475	
Rock	9,517	1,575,000	-	-	-	821,000	2,396,000	-	654,538	538,513	
Roseau	15,921	5,675,000	-	-	-	-	5,675,000	-	-	910,900	
Saint Louis	196,036	33,856,530	-	-	-	1,405,263	35,261,793	1,577,474	6,346,484	39,541,593	
Scott	130,953	85,400,000	2,155,000	-	-	-	116,805,000	12,615,000	10,315,560	4,661,730	
Sherburne	88,122	13,090,000	-	-	-	-	13,090,000	15,160,000	-	-	
Sibley	14,988	2,530,000	-	-	-	-	3,315,000	65,000	1,160,673	1,040,380	
Stearns	148,671	3,425,000	-	-	-	885,000	24,545,165	950,000	962,064	7,575,238	
Steele	36,792	31,355,000	-	-	-	-	38,635,000	17,720,000	1,004,027	1,384,231	
Stevens	9,648	-	-	-	-	-	-	-	2,292,231	446,433	
Swift	10,825	-	-	-	-	240,000	7,360,000	7,120,000	1,295,400	1,071,697	
Todd	23,864	-	-	-	-	-	1,680,000	-	-	1,600,073	
Traverse	3,581	3,380,000	-	-	-	3,435,000	6,815,000	1,005,000	331,717	333,587	
Wabasha	21,900	21,165,000	-	-	-	-	21,165,000	-	171,432	1,208,776	
Wadena	13,381	-	-	-	-	-	-	-	-	834,372	
Waseca	18,989	2,505,000	-	-	-	-	3,625,000	2,505,000	-	880,891	
Washington	236,917	117,060,000	-	-	-	49,320,000	166,380,000	49,320,000	501,600	8,314,921	
Watsonwan	11,040	2,625,000	-	-	-	-	2,625,000	1,870,000	701,420	917,114	
Wilkin	6,419	3,150,000	-	-	-	-	3,150,000	-	131,948	289,320	
Winona	49,980	6,870,000	-	-	-	-	6,870,000	-	69,472	1,957,503	
Wright	120,684	69,900,000	-	-	-	1,735,000	71,635,000	6,515,000	3,714,000	3,057,682	
Yellow Medicine	10,040	2,615,000	-	-	-	-	2,615,000	2,615,000	1,382,974	530,875	
<b>Total</b>	<b>5,300,942</b>	<b>\$1,694,282,220</b>	<b>\$2,155,000</b>	<b>\$395,480,000</b>	<b>\$317,488,644</b>	<b>\$628,788,786</b>	<b>\$3,115,094,650</b>	<b>\$335,867,475</b>	<b>\$266,125,396</b>	<b>\$337,266,307</b>	

Footnote:

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

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**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 from 2008 to 2009, and**  
**2008 Unreserved Fund Balances as a Percent of 2009 Total Current Expenditures**

Name of County	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Aitkin	11,328,636	12,171,693	23,500,329	11,377,903	12,138,210			
Anoka	81,331,456	(11,581,506)	69,749,950	92,042,573	(13,646,119)	78,396,454	12.4%	243,600,157	32.2%
Becker	1,852,875	18,350,881	20,203,756	21,045,223	1,179,313	22,224,536	10.0%	32,141,553	69.1%
Beltrami	13,870,074	12,994,364	26,864,438	13,778,253	18,820,210	32,598,463	21.3%	49,943,748	65.3%
Benton	10,035,948	4,350,143	14,386,091	9,735,496	4,660,777	14,396,273	0.1%	29,593,306	48.6%
Big Stone	3,456,854	1,514,976	4,971,830	2,109,034	2,849,559	4,958,593	-0.3%	8,357,437	59.3%
Blue Earth	6,934,168	(3,349,325)	3,584,843	8,563,692	(2,290,903)	6,272,789	75.0%	50,362,178	12.5%
Brown	2,687,956	7,717,858	10,405,814	2,483,754	8,356,195	10,839,949	4.2%	23,015,233	47.1%
Carlton	1,600	15,946,508	15,948,108	1,600	15,502,370	15,503,970	-2.8%	35,259,972	44.0%
Carver	35,410,452	---	35,410,452	38,180,470	---	38,180,470	7.8%	71,557,078	53.4%
Cass	32,770,804	1,318,866	34,089,670	32,066,426	4,672,281	36,738,707	7.8%	35,059,282	104.8%
Chippewa	8,783,889	6,285,195	15,069,084	8,290,560	6,437,370	14,727,930	-2.3%	13,688,565	107.6%
Chisago	15,074,884	5,417,741	20,492,625	20,151,752	2,298,645	22,450,397	9.6%	41,088,850	54.6%
Clay	6,842,695	290,111	7,132,806	8,660,283	(118,477)	8,541,806	19.8%	40,831,866	20.9%
Clearwater	9,707,172	1,666,047	11,373,219	9,096,790	2,205,874	11,302,664	-0.6%	13,883,159	81.4%
Cook	1,762,713	9,465,281	11,227,994	1,924,686	8,818,917	10,743,603	-4.3%	13,439,660	79.9%
Cottonwood	83,030	6,071,559	6,154,589	91,668	6,218,654	6,310,322	2.5%	11,599,266	54.4%
Crow Wing	22,869,984	4,338,931	27,208,915	20,475,668	6,694,644	27,170,312	-0.1%	51,442,392	52.8%
Dakota	125,308,538	19,992,176	145,300,714	165,804,871	---	165,804,871	14.1%	264,869,299	62.6%
Dodge	5,255,727	4,639,198	9,894,925	5,358,384	7,334,511	12,692,895	28.3%	16,178,448	78.5%
Douglas	12,553,266	1,115,729	13,668,995	15,766,198	1,106,309	16,872,507	23.4%	32,910,688	51.3%
Faribault	1,230,630	1,338,502	2,569,132	975,955	609,327	1,585,282	-38.3%	14,306,392	11.1%
Fillmore	2,903,120	4,022,727	6,925,847	6,671,578	655,467	7,327,045	5.8%	16,043,551	45.7%

**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds from 2008 to 2009, and**  
**2008 Unreserved Fund Balances as a Percent of 2009 Total Current Expenditures**

Name of County	December 31, 2008				December 31, 2009				2008/2009	2009	Unreserved as
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Percent Change	Total Current Expenditures	Total Current Expenditures
Freeborn	8,424,473	175,337	8,599,810	11,594,134	8,677,580	2,916,554	11,594,134	11,594,134	34.8%	28,040,075	41.3%
Goodhue	11,336,174	14,515,973	25,852,147	27,735,418	9,591,970	18,143,448	27,735,418	27,735,418	7.3%	42,293,729	65.6%
Grant	1,630,387	1,641,853	3,272,240	4,055,304	1,630,387	2,424,917	4,055,304	4,055,304	23.9%	10,146,953	40.0%
Hennepin	51,097,674	226,444,535	277,542,209	362,504,906	44,426,312	318,078,594	362,504,906	362,504,906	30.6%	1,062,874,499	34.1%
Houston	4,483,826	(50,624)	4,433,202	6,884,226	5,499,453	1,384,773	6,884,226	6,884,226	55.3%	17,986,083	38.3%
Hubbard	13,258,194	---	13,258,194	14,528,882	13,928,619	600,263	14,528,882	14,528,882	9.6%	22,268,479	65.2%
Isanti	323,743	8,771,346	9,095,089	9,127,584	915,513	8,212,071	9,127,584	9,127,584	0.4%	28,796,094	31.7%
Itasca	101,948	28,903,163	29,005,111	31,579,520	84,601	31,494,919	31,579,520	31,579,520	8.9%	53,258,569	59.3%
Jackson	5,053,184	7,210,791	12,263,975	12,376,229	3,507,014	8,869,215	12,376,229	12,376,229	0.9%	12,974,867	95.4%
Kanabec	275,310	4,418,118	4,693,428	4,985,252	378,755	4,606,497	4,985,252	4,985,252	6.2%	17,126,237	29.1%
Kandiyohi	116,017	29,111,706	29,227,723	32,309,222	373,589	31,935,633	32,309,222	32,309,222	10.5%	47,594,337	67.9%
Kitson	4,734,262	1,494,029	6,228,291	5,484,426	4,922,956	561,470	5,484,426	5,484,426	-11.9%	7,606,671	72.1%
Koochiching	10,901,512	(31,631)	10,869,881	9,929,527	8,609,969	1,319,558	9,929,527	9,929,527	-8.7%	17,528,168	56.6%
Lac qui Parle	5,416,233	3,988,135	9,404,368	9,186,875	6,098,585	3,088,290	9,186,875	9,186,875	-2.3%	8,648,512	106.2%
Lake	1,000,000	7,378,709	8,378,709	11,888,998	1,243,983	10,645,015	11,888,998	11,888,998	41.9%	18,634,919	63.8%
Lake of the Woods	5,263,072	756,791	6,019,863	6,296,974	5,479,691	817,283	6,296,974	6,296,974	4.6%	7,530,451	83.6%
Le Sueur	8,965,985	1,174,405	10,140,390	12,285,225	10,435,189	1,850,036	12,285,225	12,285,225	21.2%	21,481,056	57.2%
Lincoln	916,374	4,497,584	5,413,958	5,661,160	1,048,702	4,612,458	5,661,160	5,661,160	4.6%	6,852,974	82.6%
Lyon	2,670,625	9,397,243	12,067,868	15,038,650	3,070,351	11,968,299	15,038,650	15,038,650	24.6%	13,230,713	113.7%
Mahnomen	239,932	2,837,218	3,077,150	3,365,206	247,948	3,117,258	3,365,206	3,365,206	9.4%	8,940,750	37.6%
Marshall	11,165	7,100,994	7,112,159	8,052,946	6,381	8,046,565	8,052,946	8,052,946	13.2%	12,802,546	62.9%
Martin	---	12,603,588	12,603,588	14,208,226	---	14,208,226	14,208,226	14,208,226	12.7%	16,197,777	87.7%
McLeod	9,708,995	10,756,899	20,465,894	23,308,419	11,761,818	11,546,601	23,308,419	23,308,419	13.9%	26,975,526	86.4%

**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds from 2008 to 2009, and**  
**2008 Unreserved Fund Balances as a Percent of 2009 Total Current Expenditures**

Name of County	December 31, 2008				December 31, 2009				2008/2009 Percent Change	2009 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			
Meeker	12,337,086	930,045	13,267,131	10,439,598	2,070,457	12,510,055	12,510,055	-5.7%	20,569,526	60.8%	
Mille Lacs	7,969,400	8,023,746	15,993,146	7,444,733	7,764,452	15,209,185	15,209,185	-4.9%	23,721,906	64.1%	
Morrison	4,441,319	10,304,511	14,745,830	4,378,845	11,998,745	16,377,590	16,377,590	11.1%	27,554,221	59.4%	
Mower	26,935,337	5,118,662	32,053,999	11,838,455	12,264,022	24,102,477	24,102,477	-24.8%	36,369,309	66.3%	
Murray	4,978,643	3,829,730	8,808,373	5,121,602	2,927,725	8,049,327	8,049,327	-8.6%	9,887,668	81.4%	
Nicollet	9,992,637	5,861,069	15,853,706	9,853,515	6,778,929	16,632,444	16,632,444	4.9%	21,761,920	76.4%	
Nobles	6,507,466	6,418,879	12,926,345	5,596,181	6,357,465	11,953,646	11,953,646	-7.5%	18,482,933	64.7%	
Norman	226,857	4,128,329	4,355,186	5,913	5,304,545	5,310,458	5,310,458	21.9%	8,573,327	61.9%	
Olmsted	37,856,206	12,848,672	50,704,878	38,339,454	22,822,625	61,162,079	61,162,079	20.6%	118,480,002	51.6%	
Otter Tail	14,238,333	7,927,555	22,165,888	14,081,212	10,115,895	24,197,107	24,197,107	9.2%	44,588,033	54.3%	
Pennington	6,363,387	(237,941)	6,125,446	6,591,060	1,434,322	8,025,382	8,025,382	31.0%	10,782,043	74.4%	
Pine	(361,518)	121,668	(239,850)	335,454	1,957,160	2,292,614	2,292,614	-1055.9%	24,716,323	9.3%	
Pipestone	1,045,347	6,991,071	8,036,418	1,220,776	6,406,171	7,626,947	7,626,947	-5.1%	11,549,719	66.0%	
Polk	1,538	24,453,918	24,455,456	1,538	26,695,355	26,696,893	26,696,893	9.2%	50,226,361	53.2%	
Pope	2,331,439	3,055,807	5,387,246	2,366,777	3,573,180	5,939,957	5,939,957	10.3%	11,390,095	52.2%	
Ramsey	191,454,780	37,249,168	228,703,948	190,384,563	36,210,000	226,594,563	226,594,563	-0.9%	501,213,092	45.2%	
Red Lake	3,576,295	1,794,108	5,370,403	4,076,541	1,760,293	5,836,834	5,836,834	8.7%	5,473,555	106.6%	
Redwood	12,598,696	---	12,598,696	14,110,464	---	14,110,464	14,110,464	12.0%	16,079,696	87.8%	
Renville	4,633,161	8,487,900	13,121,061	4,764,649	9,752,040	14,516,689	14,516,689	10.6%	20,938,794	69.3%	
Rice	17,163,675	1,162,368	18,326,043	17,606,805	3,858,449	21,465,254	21,465,254	17.1%	36,298,981	59.1%	
Rock	5,002,225	767,978	5,770,203	4,690,927	695,835	5,386,762	5,386,762	-6.6%	9,691,463	55.6%	
Roseau	6,191,873	(684,779)	5,507,094	6,255,021	(980,600)	5,274,421	5,274,421	-4.2%	19,859,161	26.6%	
Saint Louis	76,266,742	7,046,287	83,313,029	82,504,997	10,562,709	93,067,706	93,067,706	11.7%	189,441,032	49.1%	



**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds from 2008 to 2009, and**  
**2008 Unreserved Fund Balances as a Percent of 2009 Total Current Expenditures**

Name of County	December 31, 2008				December 31, 2009			2008/2009	2009	Unreserved as
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Total Current Expenditures	
Scott	1,636,991	12,956,574	14,593,565	2,312,187	10,570,255	12,882,442	-11.7%	74,123,046	17.4%	
Sherburne	22,515,454	7,355,638	29,871,092	28,181,138	6,340,101	34,521,239	15.6%	54,199,069	63.7%	
Sibley	11,128,461	2,427,202	13,555,663	11,582,783	2,821,915	14,404,698	6.3%	17,124,550	84.1%	
Stearns	34,213,618	5,411,006	39,624,624	21,873,292	22,021,814	43,895,106	10.8%	93,110,158	47.1%	
Steele	6,798,575	5,040,569	11,839,144	8,469,442	6,336,145	14,805,587	25.1%	28,633,347	51.7%	
Stevens	8,144,595	536,666	8,681,261	7,834,767	520,449	8,355,216	-3.8%	8,391,796	99.6%	
Swift	4,150,793	1,779,565	5,930,358	4,667,277	2,580,679	7,247,956	22.2%	12,928,699	56.1%	
Todd	3,762,681	2,923,294	6,685,975	5,211,270	2,540,838	7,752,108	15.9%	22,607,040	34.3%	
Traverse	---	3,270,227	3,270,227	---	4,149,519	4,149,519	26.9%	7,039,406	58.9%	
Wabasha	9,590,983	2,459,940	12,050,923	8,569,029	5,311,752	13,880,781	15.2%	18,091,900	76.7%	
Wadena	524,721	1,036,035	1,560,756	2,054,845	685,812	2,740,657	75.6%	14,598,408	18.8%	
Waseca	7,326,252	2,547,575	9,873,827	9,083,232	3,123,309	12,206,541	23.6%	20,444,025	59.7%	
Washington	28,522,372	33,236,552	61,758,924	35,638,157	34,901,742	70,539,899	14.2%	143,545,103	49.1%	
Watsonwan	5,203,823	1,994,162	7,197,985	4,393,481	3,051,107	7,444,588	3.4%	13,594,710	54.8%	
Wilkin	2,145,663	1,563,778	3,709,441	1,610,445	3,404,316	5,014,761	35.2%	10,579,971	47.4%	
Winona	17,860,168	5,860,954	23,721,122	21,788,532	4,728,807	26,517,339	11.8%	32,896,187	80.6%	
Wright	24,564,513	4,637,913	29,202,426	24,987,375	8,367,507	33,354,882	14.2%	82,138,472	40.6%	
Yellow Medicine	10,037,505	392,292	10,429,797	11,210,638	433,280	11,643,918	11.6%	11,597,811	100.4%	
<b>Total</b>	<b>\$1,207,863,648</b>	<b>\$758,202,510</b>	<b>\$1,966,066,158</b>	<b>\$1,288,069,153</b>	<b>\$907,170,198</b>	<b>\$2,195,239,351</b>	<b>11.7%</b>	<b>\$4,544,405,027</b>	<b>48.3%</b>	

**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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Pine	(361,518)	121,668	(239,850)	335,454	1,957,160	2,292,614	1055.9%	24,716,323	9.3%
Faribault	1,230,630	1,338,502	2,569,132	975,955	609,327	1,585,282	-38.3%	14,306,392	11.1%
Blue Earth	6,934,168	(3,349,325)	3,584,843	8,563,692	(2,290,903)	6,272,789	75.0%	50,362,178	12.5%
Scott	1,636,991	12,956,574	14,593,565	2,312,187	10,570,255	12,882,442	-11.7%	74,123,046	17.4%
Wadena	524,721	1,036,035	1,560,756	2,054,845	685,812	2,740,657	75.6%	14,598,408	18.8%
Clay	6,842,695	290,111	7,132,806	8,660,283	(118,477)	8,541,806	19.8%	40,831,866	20.9%
Roseau	6,191,873	(684,779)	5,507,094	6,255,021	(980,600)	5,274,421	-4.2%	19,859,161	26.6%
Kanabec	275,310	4,418,118	4,693,428	378,755	4,606,497	4,985,252	6.2%	17,126,237	29.1%
Isanti	323,743	8,771,346	9,095,089	915,513	8,212,071	9,127,584	0.4%	28,796,094	31.7%
Anoka	81,331,456	(11,581,506)	69,749,950	92,042,573	(13,646,119)	78,396,454	12.4%	243,600,157	32.2%
Hennepin	51,097,674	226,444,535	277,542,209	44,426,312	318,078,594	362,504,906	30.6%	1,062,874,499	34.1%
Todd	3,762,681	2,923,294	6,685,975	5,211,270	2,540,838	7,752,108	15.9%	22,607,040	34.3%
Mahnomen	239,932	2,837,218	3,077,150	247,948	3,117,258	3,365,206	9.4%	8,940,750	37.6%
Houston	4,483,826	(50,624)	4,433,202	5,499,453	1,384,773	6,884,226	55.3%	17,986,083	38.3%
Grant	1,630,387	1,641,853	3,272,240	1,630,387	2,424,917	4,055,304	23.9%	10,146,953	40.0%
Wright	24,564,513	4,637,913	29,202,426	24,987,375	8,367,507	33,354,882	14.2%	82,138,472	40.6%
Freeborn	8,424,473	175,337	8,599,810	8,677,580	2,916,554	11,594,134	34.8%	28,040,075	41.3%
Carlton	1,600	15,946,508	15,948,108	1,600	15,502,370	15,503,970	-2.8%	35,259,972	44.0%
Ramsey	191,454,780	37,249,168	228,703,948	190,384,563	36,210,000	226,594,563	-0.9%	501,213,092	45.2%
Fillmore	2,903,120	4,022,727	6,925,847	6,671,578	655,467	7,327,045	5.8%	16,043,551	45.7%
Brown	2,687,956	7,717,858	10,405,814	2,483,754	8,356,195	10,839,949	4.2%	23,015,233	47.1%
Stearns	34,213,618	5,411,006	39,624,624	21,873,292	22,021,814	43,895,106	10.8%	93,110,158	47.1%
Wilkin	2,145,663	1,563,778	3,709,441	1,610,445	3,404,316	5,014,761	35.2%	10,579,971	47.4%
Benton	10,035,948	4,350,143	14,386,091	9,735,496	4,660,777	14,396,273	0.1%	29,593,306	48.6%

**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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Saint Louis	76,266,742	7,046,287	83,313,029	82,504,997	10,562,709			
Washington	28,522,372	33,236,552	61,758,924	35,638,157	34,901,742	70,539,899	14.2%	143,545,103	49.1%
Douglas	12,553,266	1,115,729	13,668,995	15,766,198	1,106,309	16,872,507	23.4%	32,910,688	51.3%
Olmsted	37,856,206	12,848,672	50,704,878	38,339,454	22,822,625	61,162,079	20.6%	118,480,002	51.6%
Steele	6,798,575	5,040,569	11,839,144	8,469,442	6,336,145	14,805,587	25.1%	28,633,347	51.7%
Pope	2,331,439	3,055,807	5,387,246	2,366,777	3,573,180	5,939,957	10.3%	11,390,095	52.2%
Crow Wing	22,869,984	4,338,931	27,208,915	20,475,668	6,694,644	27,170,312	-0.1%	51,442,392	52.8%
Polk	1,538	24,453,918	24,455,456	1,538	26,695,355	26,696,893	9.2%	50,226,361	53.2%
Carver	35,410,452	---	35,410,452	38,180,470	---	38,180,470	7.8%	71,557,078	53.4%
Otter Tail	14,238,333	7,927,555	22,165,888	14,081,212	10,115,895	24,197,107	9.2%	44,588,033	54.3%
Cottonwood	83,030	6,071,559	6,154,589	91,668	6,218,654	6,310,322	2.5%	11,599,266	54.4%
Chisago	15,074,884	5,417,741	20,492,625	20,151,752	2,298,645	22,450,397	9.6%	41,088,850	54.6%
Watonwan	5,203,823	1,994,162	7,197,985	4,393,481	3,051,107	7,444,588	3.4%	13,594,710	54.8%
Rock	5,002,225	767,978	5,770,203	4,690,927	695,835	5,386,762	-6.6%	9,691,463	55.6%
Swift	4,150,793	1,779,565	5,930,358	4,667,277	2,580,679	7,247,956	22.2%	12,928,699	56.1%
Koochiching	10,901,512	(31,631)	10,869,881	8,609,969	1,319,558	9,929,527	-8.7%	17,528,168	56.6%
Le Sueur	8,965,985	1,174,405	10,140,390	10,435,189	1,850,036	12,285,225	21.2%	21,481,056	57.2%
Traverse	---	3,270,227	3,270,227	---	4,149,519	4,149,519	26.9%	7,039,406	58.9%
Rice	17,163,675	1,162,368	18,326,043	17,606,805	3,858,449	21,465,254	17.1%	36,298,981	59.1%
Itasca	101,948	28,903,163	29,005,111	84,601	31,494,919	31,579,520	8.9%	53,258,569	59.3%
Big Stone	3,456,854	1,514,976	4,971,830	2,109,034	2,849,559	4,958,593	-0.3%	8,357,437	59.3%
Morrison	4,441,319	10,304,511	14,745,830	4,378,845	11,998,745	16,377,590	11.1%	27,554,221	59.4%
Waseca	7,326,252	2,547,575	9,873,827	9,083,232	3,123,309	12,206,541	23.6%	20,444,025	59.7%
Meeker	12,337,086	930,045	13,267,131	10,439,598	2,070,457	12,510,055	-5.7%	20,569,526	60.8%

**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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Norman	226,857	4,128,329	4,355,186	5,913	5,304,545			
Dakota	125,308,538	19,992,176	145,300,714	165,804,871	---	165,804,871	14.1%	264,869,299	62.6%
Marshall	11,165	7,100,994	7,112,159	6,381	8,046,565	8,052,946	13.2%	12,802,546	62.9%
Sherburne	22,515,454	7,355,638	29,871,092	28,181,138	6,340,101	34,521,239	15.6%	54,199,069	63.7%
Lake	1,000,000	7,378,709	8,378,709	1,243,983	10,645,015	11,888,998	41.9%	18,634,919	63.8%
Mille Lacs	7,969,400	8,023,746	15,993,146	7,444,733	7,764,452	15,209,185	-4.9%	23,721,906	64.1%
Nobles	6,507,466	6,418,879	12,926,345	5,596,181	6,357,465	11,953,646	-7.5%	18,482,933	64.7%
Hubbard	13,258,194	---	13,258,194	13,928,619	600,263	14,528,882	9.6%	22,268,479	65.2%
Beltrami	13,870,074	12,994,364	26,864,438	13,778,253	18,820,210	32,598,463	21.3%	49,943,748	65.3%
Goodhue	11,336,174	14,515,973	25,852,147	9,591,970	18,143,448	27,735,418	7.3%	42,293,729	65.6%
Pipestone	1,045,347	6,991,071	8,036,418	1,220,776	6,406,171	7,626,947	-5.1%	11,549,719	66.0%
Mower	26,935,337	5,118,662	32,053,999	11,838,455	12,264,022	24,102,477	-24.8%	36,369,309	66.3%
Kandiyohi	116,017	29,111,706	29,227,723	373,589	31,935,633	32,309,222	10.5%	47,594,337	67.9%
Becker	1,852,875	18,350,881	20,203,756	21,045,223	1,179,313	22,224,536	10.0%	32,141,553	69.1%
Renville	4,633,161	8,487,900	13,121,061	4,764,649	9,752,040	14,516,689	10.6%	20,938,794	69.3%
Kittson	4,734,262	1,494,029	6,228,291	4,922,956	561,470	5,484,426	-11.9%	7,606,671	72.1%
Pennington	6,363,387	(237,941)	6,125,446	6,591,060	1,434,322	8,025,382	31.0%	10,782,043	74.4%
Nicollet	9,992,637	5,861,069	15,853,706	9,853,515	6,778,929	16,632,444	4.9%	21,761,920	76.4%
Wabasha	9,590,983	2,459,940	12,050,923	8,569,029	5,311,752	13,880,781	15.2%	18,091,900	76.7%
Dodge	5,255,727	4,639,198	9,894,925	5,358,384	7,334,511	12,692,895	28.3%	16,178,448	78.5%
Cook	1,762,713	9,465,281	11,227,994	1,924,686	8,818,917	10,743,603	-4.3%	13,439,660	79.9%
Winona	17,860,168	5,860,954	23,721,122	21,788,532	4,728,807	26,517,339	11.8%	32,896,187	80.6%
Murray	4,978,643	3,829,730	8,808,373	5,121,602	2,927,725	8,049,327	-8.6%	9,887,668	81.4%
Clearwater	9,707,172	1,666,047	11,373,219	9,096,790	2,205,874	11,302,664	-0.6%	13,883,159	81.4%

**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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Lincoln	916,374	4,497,584	5,413,958	1,048,702	4,612,458	5,661,160	4.6%	6,852,974	82.6%
Lake of the Woods	5,263,072	756,791	6,019,863	5,479,691	817,283	6,296,974	4.6%	7,530,451	83.6%
Sibley	11,128,461	2,427,202	13,555,663	11,582,783	2,821,915	14,404,698	6.3%	17,124,550	84.1%
McLeod	9,708,995	10,756,899	20,465,894	11,761,818	11,546,601	23,308,419	13.9%	26,975,526	86.4%
Martin	---	12,603,588	12,603,588	---	14,208,226	14,208,226	12.7%	16,197,777	87.7%
Redwood	12,598,696	---	12,598,696	14,110,464	---	14,110,464	12.0%	16,079,696	87.8%
Jackson	5,053,184	7,210,791	12,263,975	3,507,014	8,869,215	12,376,229	0.9%	12,974,867	95.4%
Stevens	8,144,595	536,666	8,681,261	7,834,767	520,449	8,355,216	-3.8%	8,391,796	99.6%
Yellow Medicine	10,037,505	392,292	10,429,797	11,210,638	433,280	11,643,918	11.6%	11,597,811	100.4%
Cass	32,770,804	1,318,866	34,089,670	32,066,426	4,672,281	36,738,707	7.8%	35,059,282	104.8%
Aitkin	11,328,636	12,171,693	23,500,329	11,377,903	12,138,210	23,516,113	0.1%	22,150,104	106.2%
Lac qui Parle	5,416,233	3,988,135	9,404,368	6,098,585	3,088,290	9,186,875	-2.3%	8,648,512	106.2%
Red Lake	3,576,295	1,794,108	5,370,403	4,076,541	1,760,293	5,836,834	8.7%	5,473,555	106.6%
Chippewa	8,783,889	6,285,195	15,069,084	8,290,560	6,437,370	14,727,930	-2.3%	13,688,565	107.6%
Lyon	2,670,625	9,397,243	12,067,868	3,070,351	11,968,299	15,038,650	24.6%	13,230,713	113.7%
<b>Total</b>	<b>\$1,207,863,648</b>	<b>\$758,202,510</b>	<b>\$1,966,066,158</b>	<b>\$1,288,069,153</b>	<b>\$907,170,198</b>	<b>\$2,195,239,351</b>	<b>11.7%</b>	<b>\$4,544,405,027</b>	<b>48.3%</b>

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**APPENDIX A**

**COUNTY GENERAL AND SPECIAL REVENUE**

**UNRESERVED FUND BALANCES**

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## **Appendix A - County General and Special Revenue Unreserved Fund Balances**

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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.<sup>1</sup> 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.

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<sup>1</sup> 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**

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## Glossary

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

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

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

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

**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.

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