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# GOVERNMENTAL TABLES

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# Table 1
## Summary of Revenues and Expenditures - Governmental Funds
## 5-Year Change
## For the Years Ended December 31, 2010 through 2014

| | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 2013/2014 % Increase [Decrease] | 5-Year Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Population Estimates [1] | 5,303,925 | | 5,332,246 | | 5,368,972 | | 5,417,838 | | 5,453,218 | | 0.7% | 2.8% |
| Net Taxable Tax Capacity | $6,294,461,241 | | $6,033,305,302 | | $5,257,430,954 | | $5,596,545,874 | | $6,328,955,173 | | 13.1% | 0.5% |
| Net Tax Levy | 2,456,210,445 | | 2,479,483,766 | | 2,490,111,217 | | 2,522,217,692 | | 2,618,730,520 | | 3.8% | 6.6% |
| **REVENUES** | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | | |
| Taxes | $2,633,110,714 | 45.6% | $2,677,371,337 | 45.3% | $2,815,987,359 | 47.2% | $2,859,254,472 | 48.3% | $2,938,511,891 | 46.2% | 2.8% | 11.6% |
| Special Assessments | 43,670,169 | 0.8% | 45,161,841 | 0.8% | 50,293,066 | 0.8% | 53,985,692 | 0.9% | 50,184,068 | 0.8% | -7.0% | 14.9% |
| Licenses and Permits | 26,131,679 | 0.5% | 26,986,227 | 0.5% | 29,517,977 | 0.5% | 31,661,164 | 0.5% | 33,385,887 | 0.5% | 5.4% | 27.8% |
| Intergovernmental Revenues | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | |
| Streets and Highways | 149,800,819 | 2.6% | 188,522,182 | 3.2% | 162,005,218 | 2.7% | 117,413,296 | 2.0% | 159,737,223 | 2.5% | 36.0% | 6.6% |
| Human Services | 419,845,501 | 7.3% | 398,512,007 | 6.7% | 395,356,226 | 6.6% | 383,151,923 | 6.5% | 434,348,705 | 6.8% | 13.4% | 3.5% |
| Disaster | 22,919,696 | 0.4% | 24,027,560 | 0.4% | 32,844,494 | 0.6% | 19,935,141 | 0.3% | 17,661,467 | 0.3% | -11.4% | -22.9% |
| All Other | 156,683,991 | 2.7% | 164,249,319 | 2.8% | 134,831,689 | 2.3% | 122,914,045 | 2.1% | 136,906,544 | 2.2% | 11.4% | -12.6% |
| Total Federal Grants | 749,250,007 | 13.0% | 775,311,068 | 13.1% | 725,037,627 | 12.2% | 643,414,405 | 10.9% | 748,653,939 | 11.8% | 16.4% | -0.1% |
| State Grants | | | | | | | | | | | | |
| Market Value Credit | 79,374,472 | 1.4% | 81,798,737 | 1.4% | 13,901,815 | 0.2% | 13,365,071 | 0.2% | 13,288,693 | 0.2% | -0.6% | -83.3% |
| County Program Aid | 165,269,120 | 2.9% | 161,102,328 | 2.7% | 161,106,451 | 2.7% | 165,512,804 | 2.8% | 206,312,840 | 3.2% | 24.7% | 24.8% |
| Disparity Reduction Aid | 9,341,375 | 0.2% | 11,770,690 | 0.2% | 9,777,238 | 0.2% | 9,784,983 | 0.2% | 9,658,965 | 0.2% | -1.3% | 3.4% |
| Streets and Highways | 515,543,515 | 8.9% | 575,675,311 | 9.7% | 579,734,904 | 9.7% | 630,744,511 | 10.7% | 678,066,434 | 10.7% | 7.5% | 31.5% |
| Human Services | 322,725,758 | 5.6% | 339,495,632 | 5.7% | 330,394,770 | 5.5% | 318,110,406 | 5.4% | 372,241,743 | 5.9% | 17.0% | 15.3% |
| PERA Aid | 8,180,932 | 0.1% | 8,462,700 | 0.1% | 8,306,370 | 0.1% | 8,037,858 | 0.1% | 7,918,783 | 0.1% | -1.5% | -3.2% |
| Police Aid | 17,157,779 | 0.3% | 18,809,791 | 0.3% | 16,941,503 | 0.3% | 18,659,702 | 0.3% | 19,382,484 | 0.3% | 3.9% | 13.0% |
| All Other | 279,302,040 | 4.8% | 207,542,484 | 3.5% | 255,704,890 | 4.3% | 213,076,946 | 3.6% | 239,128,414 | 3.8% | 12.2% | -14.4% |
| Total State Grants | 1,396,894,991 | 24.2% | 1,404,657,673 | 23.7% | 1,375,867,941 | 23.1% | 1,377,292,281 | 23.3% | 1,545,998,356 | 24.3% | 12.2% | 10.7% |
| Local Unit Grants | 110,527,270 | 1.9% | 134,482,964 | 2.3% | 129,645,054 | 2.2% | 164,818,449 | 2.8% | 165,607,811 | 2.6% | 0.5% | 49.8% |
| **Total Intergovernmental Revenues** | **$2,256,672,268** | **39.1%** | **$2,314,451,705** | **39.1%** | **$2,230,550,622** | **37.4%** | **$2,185,525,135** | **36.9%** | **$2,460,260,106** | **38.7%** | **12.6%** | **9.0%** |
| Charges for Services | 543,329,840 | 9.4% | 543,193,607 | 9.2% | 571,095,591 | 9.6% | 610,122,301 | 10.3% | 593,556,577 | 9.3% | -2.7% | 9.2% |
| Fines and Forfeits | 7,652,524 | 0.1% | 8,277,616 | 0.1% | 7,797,024 | 0.1% | 7,691,877 | 0.1% | 7,539,730 | 0.1% | -2.0% | -1.5% |
| Interest Earnings | 50,144,195 | 0.9% | 78,117,939 | 1.3% | 49,407,938 | 0.8% | (19,574,038) | -0.3% | 81,881,253 | 1.3% | 518.3% | 63.3% |
| All Other Revenues | 214,351,962 | 3.7% | 223,072,093 | 3.8% | 205,119,278 | 3.4% | 186,906,465 | 3.2% | 192,631,484 | 3.0% | 3.1% | -10.1% |
| **Total Revenues** | **$5,775,063,351** | **100.0%** | **$5,916,632,365** | **100.0%** | **$5,959,768,855** | **100.0%** | **$5,915,573,068** | **100.0%** | **$6,357,950,996** | **100.0%** | **7.5%** | **10.1%** |
| **Other Financing Sources** | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | |
| Bonds Issued | 434,054,408 | | 289,888,094 | | 333,745,462 | | 398,026,322 | | 421,078,072 | | | |
| Other Long-Term Debt | 14,378,209 | | 11,279,107 | | 30,626,212 | | 11,499,575 | | 5,997,142 | | | |
| Short-Term Debt | 290,688 | | 20,515 | | - | | - | | - | | | |
| Total Borrowing | 448,723,305 | | 301,187,716 | | 364,371,674 | | 409,525,897 | | 427,075,214 | | | |
| Other Sources | 11,934,760 | | 16,555,133 | | 5,574,473 | | 3,475,600 | | 7,736,435 | | | |
| Transfers From - Enterprise Funds | 7,064,792 | | 13,321,804 | | 8,690,471 | | 9,521,170 | | 8,673,910 | | | |
| - Governmental Funds | 161,369,517 | | 231,526,290 | | 187,595,335 | | 170,153,599 | | 182,917,709 | | | |
| **Total Revenues and Other Financing Sources** | **$6,404,155,725** | | **$6,479,223,308** | | **$6,526,000,808** | | **$6,508,249,334** | | **$6,984,354,264** | | | |

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

# Table 1
## Summary of Revenues and Expenditures - Governmental Funds
## 5-Year Change
## For the Years Ended December 31, 2010 through 2014

| | | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 2013/2014 % Increase | 5-Year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | **[Decrease]** | **Change** |
| General Government | - Current Expenditures | $931,056,660 | 15.6% | $888,142,467 | 14.8% | $900,366,483 | 15.0% | $955,369,514 | 15.4% | $967,521,432 | 15.3% | 1.3% | 3.9% |
| | - Capital Outlay | 96,785,618 | 1.6% | 106,107,736 | 1.8% | 66,020,798 | 1.1% | 69,843,456 | 1.1% | 101,342,982 | 1.6% | 45.1% | 4.7% |
| | Total General Government | 1,027,842,278 | 17.2% | 994,250,203 | 16.6% | 966,387,281 | 16.1% | 1,025,212,970 | 16.5% | 1,068,864,414 | 16.9% | 4.3% | 4.0% |
| Public Safety | - Sheriff | 491,839,247 | 8.2% | 497,230,683 | 8.3% | 542,878,889 | 9.0% | 524,403,146 | 8.4% | 544,357,328 | 8.6% | 3.8% | 10.7% |
| | - Corrections | 411,944,645 | 6.9% | 433,572,286 | 7.2% | 425,516,319 | 7.1% | 435,011,623 | 7.0% | 448,104,112 | 7.1% | 3.0% | 8.8% |
| | - All Other | 81,621,110 | 1.4% | 72,172,495 | 1.2% | 62,200,257 | 1.0% | 67,206,315 | 1.1% | 55,459,862 | 0.9% | -17.5% | -32.1% |
| | - Capital Outlay | 43,329,528 | 0.7% | 31,815,242 | 0.5% | 31,796,811 | 0.5% | 44,449,573 | 0.7% | 36,185,276 | 0.6% | -18.6% | -16.5% |
| | Total Public Safety | 1,028,734,530 | 17.2% | 1,034,790,706 | 17.3% | 1,062,392,276 | 17.7% | 1,071,070,657 | 17.2% | 1,084,106,578 | 17.2% | 1.2% | 5.4% |
| Streets and Highways | - Administration | 60,596,082 | 1.0% | 53,951,625 | 0.9% | 55,775,550 | 0.9% | 55,503,860 | 0.9% | 56,640,542 | 0.9% | 2.0% | -6.5% |
| | - Maintenance | 338,699,399 | 5.7% | 328,468,027 | 5.5% | 386,142,489 | 6.4% | 424,942,234 | 6.8% | 438,019,770 | 6.9% | 3.1% | 29.3% |
| | - Capital Outlay | 627,319,753 | 10.5% | 726,865,519 | 12.1% | 714,961,581 | 11.9% | 679,336,735 | 10.9% | 740,328,038 | 11.7% | 9.0% | 18.0% |
| | Total Streets and Highways | 1,026,615,234 | 17.2% | 1,109,285,171 | 18.5% | 1,156,879,620 | 19.2% | 1,159,782,829 | 18.7% | 1,234,988,350 | 19.5% | 6.5% | 20.3% |
| Sanitation | - Current Expenditures | 83,011,685 | 1.4% | 87,887,057 | 1.5% | 89,077,242 | 1.5% | 88,456,263 | 1.4% | 94,449,722 | 1.5% | 6.8% | 13.8% |
| | - Capital Outlay | 4,366,440 | 0.1% | 6,727,022 | 0.1% | 1,830,451 | 0.0% | 1,226,070 | 0.0% | 3,213,777 | 0.1% | 162.1% | -26.4% |
| | Total Sanitation | 87,378,125 | 1.5% | 94,614,079 | 1.6% | 90,907,693 | 1.5% | 89,682,333 | 1.4% | 97,663,499 | 1.5% | 8.9% | 11.8% |
| Human Services | - Income Maintenance | 455,064,814 | 7.6% | 457,878,402 | 7.7% | 469,573,486 | 7.8% | 466,553,127 | 7.5% | 491,018,938 | 7.8% | 5.2% | 7.9% |
| | - Social Services | 986,386,698 | 16.5% | 962,327,815 | 16.1% | 994,818,575 | 16.6% | 1,021,111,893 | 16.4% | 1,047,284,122 | 16.6% | 2.6% | 6.2% |
| | - All Other | 74,832,301 | 1.3% | 70,409,883 | 1.2% | 47,028,850 | 0.8% | 42,758,160 | 0.7% | 50,653,508 | 0.8% | 18.5% | -32.3% |
| | - Capital Outlay | 6,497,097 | 0.1% | 15,945,460 | 0.3% | 2,599,887 | 0.0% | 7,103,368 | 0.1% | 7,244,759 | 0.1% | 2.0% | 11.5% |
| | Total Human Services | 1,522,780,910 | 25.5% | 1,506,561,560 | 25.2% | 1,514,020,798 | 25.2% | 1,537,526,548 | 24.7% | 1,596,201,327 | 25.3% | 3.8% | 4.8% |
| Health | - Current Expenditures | 321,773,690 | 5.4% | 292,654,064 | 4.9% | 267,545,720 | 4.5% | 288,447,687 | 4.6% | 288,910,192 | 4.6% | 0.2% | -10.2% |
| | - Capital Outlay | 235,157 | 0.0% | 903,227 | 0.0% | 10,984,676 | 0.2% | 716,542 | 0.0% | 640,953 | 0.0% | -10.5% | 172.6% |
| | Total Health | 322,008,847 | 5.4% | 293,557,291 | 4.9% | 278,530,396 | 4.6% | 289,164,229 | 4.7% | 289,551,145 | 4.6% | 0.1% | -10.1% |
| Culture and Recreation | | | | | | | | | | | | | |
| Libraries | - Current Expenditures | 131,278,536 | 2.2% | 130,406,277 | 2.2% | 129,673,404 | 2.2% | 131,227,833 | 2.1% | 135,331,711 | 2.1% | 3.1% | 3.1% |
| | - Capital Outlay | 25,971,065 | 0.4% | 11,632,727 | 0.2% | 7,558,680 | 0.1% | 17,502,086 | 0.3% | 11,885,959 | 0.2% | -32.1% | -54.2% |
| Parks and | - Current Expenditures | 65,153,819 | 1.1% | 64,591,503 | 1.1% | 65,217,393 | 1.1% | 64,957,918 | 1.0% | 67,338,491 | 1.1% | 3.7% | 3.4% |
| Recreation | - Capital Outlay | 13,353,588 | 0.2% | 8,204,832 | 0.1% | 14,367,121 | 0.2% | 29,550,865 | 0.5% | 12,607,748 | 0.2% | -57.3% | -5.6% |
| | Total Culture and Recreation | 235,757,008 | 3.9% | 214,835,339 | 3.6% | 216,816,598 | 3.6% | 243,238,702 | 3.9% | 227,163,909 | 3.6% | -6.6% | -3.6% |
| Conservation of | - Current Expenditures | 81,886,642 | 1.4% | 91,750,969 | 1.5% | 103,061,904 | 1.7% | 98,824,686 | 1.6% | 103,328,357 | 1.6% | 4.6% | 26.2% |
| Natural Resources | - Capital Outlay | 1,464,467 | 0.0% | 946,463 | 0.0% | 1,349,234 | 0.0% | 909,989 | 0.0% | 2,436,821 | 0.0% | 167.8% | 66.4% |
| | Total Conservation of Natural Resources | 83,351,109 | 1.4% | 92,697,432 | 1.5% | 104,411,138 | 1.7% | 99,734,675 | 1.6% | 105,765,178 | 1.7% | 6.0% | 26.9% |
| Housing and | - Current Expenditures | 139,574,469 | 2.3% | 163,226,611 | 2.7% | 154,617,998 | 2.6% | 193,620,790 | 3.1% | 172,449,774 | 2.7% | -10.9% | 23.6% |
| Economic Development | - Capital Outlay | 1,009,146 | 0.0% | 90,679,747 | 1.5% | 75,042,490 | 1.2% | 30,230,994 | 0.5% | 2,106,576 | 0.0% | -93.0% | 108.7% |
| | Total Housing and Economic Development | 140,583,615 | 2.4% | 253,906,358 | 4.2% | 229,660,488 | 3.8% | 223,851,784 | 3.6% | 174,556,350 | 2.8% | -22.0% | 24.2% |
| All Other | - Current Expenditures | 163,268,029 | 2.7% | 18,602,592 | 0.3% | 11,250,887 | 0.2% | 19,887,547 | 0.3% | 32,767,956 | 0.5% | 64.8% | -79.9% |
| | - Capital Outlay | 21,818,440 | 0.4% | 3,596,464 | 0.1% | 7,021,875 | 0.1% | 3,108,442 | 0.0% | 729,628 | 0.0% | -76.5% | -96.7% |
| | Total All Other | 185,086,469 | 3.1% | 22,199,056 | 0.4% | 18,272,762 | 0.3% | 22,995,989 | 0.4% | 33,497,584 | 0.5% | 45.7% | -81.9% |
| Debt Service | - Principal Paid on Bonds | 176,673,301 | 3.0% | 222,455,027 | 3.7% | 228,515,873 | 3.8% | 325,405,734 | 5.2% | 270,279,145 | 4.3% | -16.9% | 53.0% |
| | - Other Long-Term Debt | 19,261,776 | 0.3% | 24,812,914 | 0.4% | 25,387,602 | 0.4% | 18,344,546 | 0.3% | 24,256,759 | 0.4% | 32.2% | 25.9% |
| | - Interest and Fiscal Charges | 113,218,241 | 1.9% | 120,146,145 | 2.0% | 118,630,921 | 2.0% | 112,252,670 | 1.8% | 111,460,093 | 1.8% | -0.7% | -1.6% |
| | *Total Current Expenditures* | 4,817,987,826 | 80.7% | 4,613,272,756 | 77.1% | 4,704,745,446 | 78.3% | 4,878,282,596 | 78.5% | 4,993,635,817 | 79.0% | 2.4% | 3.6% |
| | *Total Capital Outlay* | 842,150,299 | 14.1% | 1,003,424,439 | 16.8% | 933,533,604 | 15.5% | 883,978,120 | 14.2% | 918,722,517 | 14.5% | 3.9% | 9.1% |
| | *Total Debt Service* | 309,153,318 | 5.2% | 367,414,086 | 6.1% | 372,534,396 | 6.2% | 456,002,950 | 7.3% | 405,995,997 | 6.4% | -11.0% | 31.3% |
| | **Total Expenditures** | **$5,969,291,443** | **100.0%** | **$5,984,111,281** | **100.0%** | **$6,010,813,446** | **100.0%** | **$6,218,263,666** | **100.0%** | **$6,318,354,331** | **100.0%** | **1.6%** | **5.8%** |
| **Other Financing Uses** | | | | | | | | | | | | | |
| Debt Redemption | - Refunded Bonds | 76,844,081 | | 21,718,125 | | 183,874,278 | | 51,441,772 | | 89,586,994 | | | |
| Other Uses | | 17,510 | | 9,149 | | 819,472 | | 4,024,376 | | 5,587,861 | | | |
| Transfers To | - Enterprise Funds | 11,456,291 | | 22,071,791 | | 25,608,774 | | 23,698,547 | | 17,412,171 | | | |
| | - Governmental Funds | 161,369,517 | | 231,526,290 | | 187,595,335 | | 168,737,362 | | 182,917,709 | | | |
| | **Total Expenditures and Other Financing Uses** | **$6,218,978,842** | | **$6,259,436,636** | | **$6,408,711,305** | | **$6,466,165,723** | | **$6,613,859,066** | | | |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *AITKIN* | *ANOKA* | *BECKER* | *BELTRAMI* | *BENTON* | *BIG STONE* | *BLUE EARTH* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 15,762 | 342,612 | 33,272 | 45,770 | 39,518 | 5,124 | 65,620 |
| Net Taxable Tax Capacity | $26,969,114 | $304,499,149 | $46,925,021 | $31,972,996 | $27,233,856 | $11,170,416 | $80,407,245 |
| 2013 Tax Levy (Payable 2014) | 11,869,831 | 96,860,416 | 18,813,680 | 18,827,190 | 19,162,517 | 4,626,878 | 29,756,536 |
| **REVENUES** | | | | | | | |
| Taxes | $11,148,518 | $122,484,908 | $20,010,687 | $21,293,649 | $20,586,722 | $4,548,298 | $28,973,012 |
| Special Assessments | 1,510 | - | 252,833 | 2,386,930 | 359,865 | 247,350 | 1,452,369 |
| Licenses and Permits | 385,300 | 1,312,655 | 318,979 | 109,535 | 287,537 | 26,284 | 283,546 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 224,165 | 10,655,623 | 485,231 | 2,623,484 | 1,990,407 | 619,989 | 460,576 |
| Human Services | 1,487,825 | 18,466,761 | 3,881,596 | 6,949,611 | 3,094,322 | 496,954 | 4,747,600 |
| Disaster | 100,871 | 280,500 | 60,314 | 151,439 | 89,701 | 17,221 | 190,901 |
| All Other | 359,314 | 8,426,102 | 580,759 | 1,028,841 | 543,713 | 79,898 | 967,693 |
| Total Federal Grants | 2,172,175 | 37,828,986 | 5,007,900 | 10,753,375 | 5,718,143 | 1,214,062 | 6,366,770 |
| State Grants | | | | | | | |
| Market Value Credit | 138,656 | 46,006 | 194,996 | 162,394 | 204,579 | 77,983 | 183,993 |
| County Program Aid | 658,867 | 16,286,701 | 1,332,292 | 2,923,733 | 2,014,589 | 224,840 | 2,636,946 |
| Disparity Reduction Aid | 10,540 | 126 | 4,123 | 403 | 7,441 | 85,374 | 64,252 |
| Streets and Highways | 5,540,366 | 22,330,452 | 5,705,154 | 6,736,808 | 5,990,588 | 4,060,514 | 10,716,468 |
| Human Services | 1,274,302 | 19,829,595 | 3,819,622 | 4,298,815 | 2,444,505 | 645,239 | 11,382,430 |
| PERA Aid | 28,165 | 406,581 | 38,181 | 62,133 | 37,904 | 11,447 | 76,706 |
| Police Aid | 137,088 | 953,902 | 141,530 | 231,653 | 178,341 | 38,080 | 209,576 |
| All Other | 2,038,276 | 9,566,272 | 1,306,733 | 5,031,622 | 1,055,282 | 283,595 | 2,872,479 |
| Total State Grants | 9,826,260 | 69,419,635 | 12,542,631 | 19,447,561 | 11,933,229 | 5,427,072 | 28,142,850 |
| Local Unit Grants | 1,842,586 | 8,945,811 | 593,634 | 1,411,652 | - | 122,632 | 336,786 |
| **Total Intergovernmental Revenues** | **$13,841,021** | **$116,194,432** | **$18,144,165** | **$31,612,588** | **$17,651,372** | **$6,763,766** | **$34,846,406** |
| Charges for Services | 1,706,774 | 35,371,283 | 3,537,971 | 7,881,900 | 6,241,337 | 965,849 | 9,248,561 |
| Fines and Forfeits | - | 600,833 | 56,038 | 150,595 | 33,605 | 1,200 | 105,597 |
| Interest Earnings | 758,976 | 5,282,079 | 307,307 | 1,835,027 | 192,992 | 21,725 | 2,644,852 |
| All Other Revenues | 2,677,484 | 10,457,300 | 3,261,654 | 1,705,318 | 518,607 | 148,068 | 1,309,035 |
| **Total Revenues** | **$30,519,583** | **$291,703,490** | **$45,889,634** | **$66,975,542** | **$45,872,037** | **$12,722,540** | **$78,863,378** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | - | 4,663,809 | - | - |
| Other Long-Term Debt | 21,777 | - | - | - | - | - | 85,755 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 21,777 | - | - | - | 4,663,809 | - | 85,755 |
| Other Sources | - | - | - | 86,669 | 20,320 | 22,800 | - |
| Transfers From - Enterprise Funds | - | 455,000 | - | - | - | - | 150,000 |
| - Governmental Funds | 975,630 | 16,652,043 | 25,000 | 711,379 | 598,220 | 1,000,000 | 754,375 |
| **Total Revenues and Other Financing Sources** | **$31,516,990** | **$308,810,533** | **$45,914,634** | **$67,773,590** | **$51,154,386** | **$13,745,340** | **$79,853,508** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | AITKIN | ANOKA | BECKER | BELTRAMI | BENTON | BIG STONE | BLUE EARTH |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,240,919 | $35,576,639 | $5,547,148 | $9,592,413 | $6,088,956 | $2,105,860 | $10,076,173 |
| | - Capital Outlay | - | 3,262,103 | - | 8,016 | 462,330 | - | 1,941,384 |
| | Total General Government | 4,240,919 | 38,838,742 | 5,547,148 | 9,600,429 | 6,551,286 | 2,105,860 | 12,017,557 |
| Public Safety | - Sheriff | 2,705,548 | 36,420,925 | 4,467,415 | 4,514,872 | 4,032,104 | 969,821 | 5,093,817 |
| | - Corrections | 2,706,276 | 21,875,897 | 3,520,071 | 3,936,822 | 3,827,516 | 41,679 | 5,754,052 |
| | - All Other | 187,489 | 2,780,629 | 110,558 | 1,111,552 | 97,035 | 46,728 | 58,524 |
| | - Capital Outlay | - | 3,230,965 | - | 301,363 | 59,156 | - | 751,053 |
| | Total Public Safety | 5,599,313 | 64,308,416 | 8,098,044 | 9,864,609 | 8,015,811 | 1,058,228 | 11,657,446 |
| Streets and Highways | - Administration | 476,348 | 1,224,042 | 346,297 | 2,764,419 | 415,063 | 366,591 | 353,688 |
| | - Maintenance | 4,849,644 | 11,459,233 | 5,100,969 | 13,747,591 | 3,531,116 | 2,756,968 | 6,071,058 |
| | - Construction | 2,155,902 | 32,617,071 | 3,158,500 | - | 14,595,408 | 3,413,883 | 14,591,900 |
| | - Other Capital Outlay | - | - | - | - | 98,605 | - | 476,283 |
| | Total Streets and Highways | 7,481,894 | 45,300,346 | 8,605,766 | 16,512,010 | 18,640,192 | 6,537,442 | 21,492,929 |
| Sanitation | - Current Expenditures | 327,716 | 3,685,412 | 2,788,503 | 3,278,031 | - | 192,585 | 1,936,938 |
| | - Capital Outlay | - | 176,767 | - | - | - | - | 45,470 |
| | Total Sanitation | 327,716 | 3,862,179 | 2,788,503 | 3,278,031 | - | 192,585 | 1,982,408 |
| Human Services | - Income Maintenance | 1,782,303 | 26,831,038 | 3,204,705 | 5,026,710 | 3,723,023 | 691,915 | 5,318,662 |
| | - Social Services | 3,481,500 | 41,434,823 | 10,012,593 | 17,512,746 | 6,968,585 | 1,624,842 | 20,027,745 |
| | - All Other | - | 595,351 | 142,937 | - | - | - | - |
| | - Capital Outlay | - | 10,540 | - | - | - | - | 137,580 |
| | Total Human Services | 5,263,803 | 68,871,752 | 13,360,235 | 22,539,456 | 10,691,608 | 2,316,757 | 25,483,987 |
| Health | - Current Expenditures | 759,270 | 10,116,247 | 1,690,128 | 2,019,909 | 963,338 | 96,857 | 1,987,046 |
| | - Capital Outlay | - | 58,164 | - | - | - | - | - |
| | Total Health | 759,270 | 10,174,411 | 1,690,128 | 2,019,909 | 963,338 | 96,857 | 1,987,046 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 235,171 | 7,507,003 | 344,285 | 328,395 | 499,431 | 65,587 | 1,046,401 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 528,505 | 6,953,068 | 484,581 | 650,549 | 12,070 | 92,262 | 935,009 |
| | - Capital Outlay | - | 1,082,883 | - | - | - | - | 39,139 |
| | Total Culture and Recreation | 763,676 | 15,542,954 | 828,866 | 978,944 | 511,501 | 157,849 | 2,020,549 |
| Conservation of Natural Resources | - Current Expenditures | 2,127,404 | 593,527 | 1,169,294 | 1,496,792 | 666,199 | 375,223 | 2,254,239 |
| | - Capital Outlay | - | - | - | - | - | - | 2,677 |
| | Total Conservation of Natural Resources | 2,127,404 | 593,527 | 1,169,294 | 1,496,792 | 666,199 | 375,223 | 2,256,916 |
| Housing and Economic Development | - Current Expenditures | 96,045 | 10,581,236 | 291,388 | 534,087 | 384,530 | 40,943 | 165,388 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 96,045 | 10,581,236 | 291,388 | 534,087 | 384,530 | 40,943 | 165,388 |
| All Other | - Current Expenditures | 28,007 | 3,602,453 | 643,929 | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | 28,007 | 3,602,453 | 643,929 | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | 335,000 | 26,950,000 | 320,000 | 460,000 | 1,645,000 | 60,000 | 2,204,000 |
| | - Other Long-Term Debt | 20,816 | 2,824,254 | 2,078 | - | 32,534 | - | 99,087 |
| | - Interest and Fiscal Charges | 16,750 | 8,372,765 | 117,818 | 195,720 | 418,643 | 28,435 | 852,300 |
| | *Total Current Expenditures* | 24,532,145 | 221,237,523 | 39,864,801 | 66,514,888 | 31,208,966 | 9,467,861 | 61,078,740 |
| | *Total Capital Outlay* | 2,155,902 | 40,438,493 | 3,158,500 | 309,379 | 15,215,499 | 3,413,883 | 17,985,486 |
| | *Total Debt Service* | 372,566 | 38,147,019 | 439,896 | 655,720 | 2,096,177 | 88,435 | 3,155,387 |
| **Total Expenditures** | | **$27,060,613** | **$299,823,035** | **$43,463,197** | **$67,479,987** | **$48,520,642** | **$12,970,179** | **$82,219,613** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | 379,903 | - | - | - | - | 62,484 |
| | - Governmental Funds | 975,630 | 16,652,043 | 25,000 | 711,379 | 598,220 | 1,000,000 | 754,375 |
| **Total Expenditures and Other Financing Uses** | | **$28,036,243** | **$316,854,981** | **$43,488,197** | **$68,191,366** | **$49,118,862** | **$13,970,179** | **$83,036,472** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $7,765,132 | $36,241,243 | $6,652,917 | $17,836,953 | $10,293,087 | $3,720,505 | $12,237,886 |
| Special Revenue Funds Unrestricted Fund Balance | | 15,758,104 | 42,050,184 | 13,448,793 | 9,253,289 | 7,988,448 | 2,910,583 | 10,740,544 |
| **Total** | | **$23,523,236** | **$78,291,427** | **$20,101,710** | **$27,090,242** | **$18,281,535** | **$6,631,088** | **$22,978,430** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 95.9% | 35.4% | 50.4% | 40.7% | 58.6% | 70.0% | 37.6% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *BROWN* | *CARLTON* | *CARVER* | *CASS* | *CHIPPEWA* | *CHISAGO* | *CLAY* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 25,463 | 35,576 | 97,162 | 28,570 | 12,132 | 54,134 | 61,196 |
| Net Taxable Tax Capacity | $35,918,826 | $28,266,319 | $122,009,533 | $64,608,188 | $24,855,372 | $43,301,703 | $57,356,562 |
| 2013 Tax Levy (Payable 2014) | 11,813,314 | 23,180,773 | 45,425,593 | 20,175,179 | 8,930,746 | 32,433,692 | 26,139,737 |
| **REVENUES** | | | | | | | |
| Taxes | $11,632,414 | $22,264,145 | $49,983,300 | $20,313,361 | $8,462,056 | $32,475,367 | $23,789,016 |
| Special Assessments | 818,809 | 526,229 | 341,754 | 1,773,724 | 697,090 | 254,530 | 517,660 |
| Licenses and Permits | 36,609 | 133,744 | 983,560 | 129,553 | 27,960 | 711,931 | 186,254 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 1,728,029 | 823,118 | 6,450,378 | 614,742 | 58,453 | 462,962 | 303,240 |
| Human Services | 1,855,971 | 3,992,039 | 4,530,307 | 2,769,467 | 1,112,519 | 3,357,295 | 4,425,264 |
| Disaster | 220,714 | 22,679 | 202,972 | 107,399 | 16,824 | 102,634 | 93,164 |
| All Other | 333,036 | 805,130 | 845,058 | 1,533,541 | 184,782 | 640,317 | 1,057,339 |
| Total Federal Grants | 4,137,750 | 5,642,966 | 12,028,715 | 5,025,149 | 1,372,578 | 4,563,208 | 5,879,007 |
| State Grants | | | | | | | |
| Market Value Credit | 198,609 | 153,789 | 133,169 | 108,862 | 110,832 | 190,420 | 153,703 |
| County Program Aid | 989,564 | 1,852,570 | 3,172,183 | 815,069 | 523,280 | 2,575,551 | 2,891,447 |
| Disparity Reduction Aid | 27,011 | 371,735 | 2,330 | 7,495 | 67,565 | 2,892 | 13,746 |
| Streets and Highways | 5,132,373 | 9,661,678 | 39,289,735 | 6,989,843 | 2,143,866 | 7,850,098 | 6,281,990 |
| Human Services | 2,797,003 | 4,171,046 | 5,281,044 | 3,067,843 | 1,012,875 | 2,065,927 | 4,167,231 |
| PERA Aid | 39,317 | 54,851 | 90,840 | 52,234 | 22,735 | 48,855 | 61,294 |
| Police Aid | 74,256 | 159,936 | 513,444 | 294,995 | 64,736 | 300,197 | 232,922 |
| All Other | 1,090,700 | 1,880,939 | 2,417,472 | 2,607,223 | 408,013 | 1,322,207 | 4,074,285 |
| Total State Grants | 10,348,833 | 18,306,544 | 50,900,217 | 13,943,564 | 4,353,902 | 14,356,147 | 17,876,618 |
| Local Unit Grants | 199,606 | 199,866 | 809,841 | 1,589,580 | 178,875 | 336,115 | 22,384 |
| **Total Intergovernmental Revenues** | **$14,686,189** | **$24,149,376** | **$63,738,773** | **$20,558,293** | **$5,905,355** | **$19,255,470** | **$23,778,009** |
| Charges for Services | 3,469,876 | 4,307,155 | 11,937,514 | 4,121,131 | 1,177,914 | 3,902,975 | 2,342,526 |
| Fines and Forfeits | 2,466 | 57,929 | 242,376 | 7,467 | - | 124,327 | 146,117 |
| Interest Earnings | 1,151,496 | 79,366 | 4,269,682 | 3,954,609 | 21,994 | 2,012,907 | 698,059 |
| All Other Revenues | 1,498,965 | 2,035,222 | 1,347,243 | 2,977,658 | 606,794 | 725,951 | 1,600,560 |
| **Total Revenues** | **$33,296,824** | **$53,553,166** | **$132,844,202** | **$53,835,796** | **$16,899,163** | **$59,463,458** | **$53,058,201** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | 9,996,317 | - | - | - | - |
| Other Long-Term Debt | - | - | 81,429 | - | 49,031 | 929,495 | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | 10,077,746 | - | 49,031 | 929,495 | - |
| Other Sources | - | - | 60,224 | - | 18,905 | 110,712 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | 100,000 |
| - Governmental Funds | 198,627 | 930,020 | 9,066,284 | 5,388,062 | - | 111,500 | 1,100,751 |
| **Total Revenues and Other Financing Sources** | **$33,495,451** | **$54,483,186** | **$152,048,456** | **$59,223,858** | **$16,967,099** | **$60,615,165** | **$54,258,952** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | BROWN | CARLTON | CARVER | CASS | CHIPPEWA | CHISAGO | CLAY |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,181,858 | $7,139,307 | $17,694,942 | $6,793,796 | $3,886,061 | $11,846,873 | $8,415,563 |
| | - Capital Outlay | 261,572 | - | 811,182 | 14,679 | - | 2,993,855 | 601,068 |
| | Total General Government | 4,443,430 | 7,139,307 | 18,506,124 | 6,808,475 | 3,886,061 | 14,840,728 | 9,016,631 |
| Public Safety | - Sheriff | 2,026,560 | 3,952,085 | 17,333,206 | 8,604,904 | 1,334,542 | 5,262,573 | 4,400,874 |
| | - Corrections | 2,882,404 | 4,116,254 | 1,991,538 | 820,185 | 918,474 | 4,456,294 | 4,615,591 |
| | - All Other | 64,837 | 161,555 | 204,208 | 392,669 | 79,220 | 627,273 | 247,583 |
| | - Capital Outlay | 352,928 | 43,470 | - | - | - | 680,986 | - |
| | Total Public Safety | 5,326,729 | 8,273,364 | 19,528,952 | 9,817,758 | 2,332,236 | 11,027,126 | 9,264,048 |
| Streets and Highways | - Administration | 368,026 | 738,244 | 501,639 | 722,358 | 261,901 | 1,391,229 | 558,215 |
| | - Maintenance | 2,781,371 | 4,947,291 | 9,236,150 | 6,698,212 | 2,273,354 | 5,143,727 | 4,843,001 |
| | - Construction | 5,216,616 | 4,357,264 | 31,397,283 | 4,554,696 | 2,094,780 | 7,401,186 | 7,107,193 |
| | - Other Capital Outlay | 982,704 | - | 72,782 | 521,554 | - | 387,056 | - |
| | Total Streets and Highways | 9,348,717 | 10,042,799 | 41,207,854 | 12,496,820 | 4,630,035 | 14,323,198 | 12,508,409 |
| Sanitation | - Current Expenditures | 1,026,872 | 1,335,939 | - | 2,178,920 | 300,347 | 527,660 | - |
| | - Capital Outlay | 363,919 | - | - | - | - | - | - |
| | Total Sanitation | 1,390,791 | 1,335,939 | - | 2,178,920 | 300,347 | 527,660 | - |
| Human Services | - Income Maintenance | 2,723,619 | 4,359,879 | 3,474,884 | 3,567,276 | 1,451,302 | 3,676,456 | 4,831,180 |
| | - Social Services | 5,669,671 | 9,916,173 | 16,723,143 | 6,672,637 | 3,344,943 | 6,934,627 | 12,038,353 |
| | - All Other | 711,797 | - | - | 152,465 | - | - | - |
| | - Capital Outlay | 73,284 | - | - | - | 5,698 | - | - |
| | Total Human Services | 9,178,371 | 14,276,052 | 20,198,027 | 10,392,378 | 4,801,943 | 10,611,083 | 16,869,533 |
| Health | - Current Expenditures | 1,595,715 | 2,359,361 | 2,252,817 | 2,008,648 | 127,508 | 1,498,980 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Health | 1,595,715 | 2,359,361 | 2,252,817 | 2,008,648 | 127,508 | 1,498,980 | - |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 70,412 | 149,490 | 3,720,134 | - | 289,990 | 523,315 | 262,610 |
| | - Capital Outlay | - | - | 38,336 | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 260,192 | 332,651 | 1,290,503 | 15,000 | 135,276 | 267,140 | 183,537 |
| | - Capital Outlay | 10,500 | - | 920,520 | - | - | 7,599 | - |
| | Total Culture and Recreation | 341,104 | 482,141 | 5,969,493 | 15,000 | 425,266 | 798,054 | 446,147 |
| Conservation of Natural Resources | - Current Expenditures | 851,636 | 1,321,557 | 3,653,552 | 2,420,703 | 1,349,561 | 1,031,578 | 646,871 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Conservation of Natural Resources | 851,636 | 1,321,557 | 3,653,552 | 2,420,703 | 1,349,561 | 1,031,578 | 646,871 |
| Housing and Economic Development | - Current Expenditures | 31,909 | 636,401 | 16,375 | 42,500 | 50,388 | 835,625 | 169,540 |
| | - Capital Outlay | - | - | - | - | - | 69,201 | - |
| | Total Housing and Economic Development | 31,909 | 636,401 | 16,375 | 42,500 | 50,388 | 904,826 | 169,540 |
| All Other | - Current Expenditures | - | 1,042,345 | - | - | 16,872 | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | - | 1,042,345 | - | - | 16,872 | - | - |
| Debt Service | - Principal Paid on Bonds | - | 2,580,000 | 8,205,000 | - | - | 3,140,000 | 2,302,914 |
| | - Other Long-Term Debt | 132,558 | - | 272,967 | - | 83,571 | 385,460 | 142,967 |
| | - Interest and Fiscal Charges | 12,635 | 558,701 | 812,715 | - | 9,976 | 1,677,440 | 520,179 |
| | *Total Current Expenditures* | 25,246,879 | 42,508,532 | 78,093,091 | 41,090,273 | 15,819,739 | 44,023,350 | 41,212,918 |
| | *Total Capital Outlay* | 7,261,523 | 4,400,734 | 33,240,103 | 5,090,929 | 2,100,478 | 11,539,883 | 7,708,261 |
| | *Total Debt Service* | 145,193 | 3,138,701 | 9,290,682 | - | 93,547 | 5,202,900 | 2,966,060 |
| **Total Expenditures** | | **$32,653,595** | **$50,047,967** | **$120,623,876** | **$46,181,202** | **$18,013,764** | **$60,766,133** | **$51,887,239** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | 1,189,922 |
| | - Governmental Funds | 198,627 | 930,020 | 9,066,284 | 5,388,062 | - | 111,500 | 1,100,751 |
| **Total Expenditures and Other Financing Uses** | | **$32,852,222** | **$50,977,987** | **$129,690,160** | **$51,569,264** | **$18,013,764** | **$60,877,633** | **$54,177,912** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $4,151,290 | $10,027,069 | $20,025,896 | $21,478,821 | $3,119,853 | $20,963,902 | $6,886,616 |
| Special Revenue Funds Unrestricted Fund Balance | | 10,838,095 | 10,490,930 | 11,808,894 | 18,861,101 | 6,690,939 | 10,054,393 | 9,538,115 |
| **Total** | | **$14,989,385** | **$20,517,999** | **$31,834,790** | **$40,339,922** | **$9,810,792** | **$31,018,295** | **$16,424,731** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 59.4% | 48.3% | 40.8% | 98.2% | 62.0% | 70.5% | 39.9% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *CLEARWATER* | *COOK* | *COTTONWOOD* | *CROW WING* | *DAKOTA* | *DODGE* | *DOUGLAS* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 8,794 | 5,231 | 11,633 | 63,371 | 411,507 | 20,352 | 36,789 |
| Net Taxable Tax Capacity | $10,982,283 | $16,365,012 | $32,179,313 | $99,690,126 | $435,429,913 | $26,454,458 | $49,710,726 |
| 2013 Tax Levy (Payable 2014) | 6,380,584 | 6,797,390 | 8,805,303 | 34,298,760 | 114,038,237 | 11,928,640 | 25,465,023 |
| **REVENUES** | | | | | | | |
| Taxes | $5,985,672 | $7,860,562 | $8,482,450 | $35,754,725 | $145,014,637 | $11,139,405 | $26,548,119 |
| Special Assessments | 505,118 | 71,321 | 652,924 | 613,607 | - | 189,054 | 247,588 |
| Licenses and Permits | 23,200 | 76,784 | 23,634 | 1,073,536 | 2,130,255 | 68,422 | 438,953 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 293 | 94,556 | 16,307 | 1,317,914 | 8,353,312 | 895,077 | 879,392 |
| Human Services | 1,384,604 | 528,195 | - | 5,200,590 | 23,278,124 | 1,481,818 | 2,533,082 |
| Disaster | 18,710 | 369,675 | - | 123,361 | 368,535 | 128,066 | 53,460 |
| All Other | 133,541 | 2,697,250 | - | 826,941 | 15,792,418 | 287,924 | 550,128 |
| Total Federal Grants | 1,537,148 | 3,689,676 | 16,307 | 7,468,806 | 47,792,389 | 2,792,885 | 4,016,062 |
| State Grants | | | | | | | |
| Market Value Credit | 151,243 | - | 142,314 | 104,787 | 96,005 | 124,614 | 189,488 |
| County Program Aid | 746,883 | 282,362 | 240,464 | 2,027,403 | 16,426,253 | 728,728 | 1,386,142 |
| Disparity Reduction Aid | 48,617 | 3,157 | 43,251 | 14,087 | 1,880 | 132,295 | 6,729 |
| Streets and Highways | 2,643,505 | 3,694,888 | 2,200,101 | 8,346,159 | 34,109,910 | 4,550,292 | 4,875,201 |
| Human Services | 740,450 | 444,359 | 42,611 | 6,846,729 | 20,385,731 | 1,136,857 | 2,896,161 |
| PERA Aid | 21,917 | 17,931 | 12,955 | 76,910 | 333,927 | 30,670 | 47,125 |
| Police Aid | 60,928 | 96,469 | 83,090 | 288,773 | 523,599 | 172,629 | 218,960 |
| All Other | 868,612 | 1,336,214 | 424,854 | 1,737,026 | 11,650,529 | 489,638 | 2,007,449 |
| Total State Grants | 5,282,155 | 5,875,380 | 3,189,640 | 19,441,874 | 83,527,834 | 7,365,723 | 11,627,255 |
| Local Unit Grants | 54,129 | 352,347 | 204,845 | 1,132,829 | 14,512,370 | 74,163 | 293,650 |
| **Total Intergovernmental Revenues** | **$6,873,432** | **$9,917,403** | **$3,410,792** | **$28,043,509** | **$145,832,593** | **$10,232,771** | **$15,936,967** |
| Charges for Services | 2,691,338 | 950,485 | 404,204 | 6,918,556 | 25,662,804 | 2,892,205 | 5,986,961 |
| Fines and Forfeits | 6,022 | 22,117 | 9,920 | 41,724 | 81,087 | 9,261 | 101,221 |
| Interest Earnings | 647,395 | 638,556 | 139,369 | 367,805 | 8,482,329 | 18,787 | 947,774 |
| All Other Revenues | 1,484,267 | 853,985 | 296,015 | 2,103,752 | 9,271,207 | 546,167 | 1,011,140 |
| **Total Revenues** | **$18,216,444** | **$20,391,213** | **$13,419,308** | **$74,917,214** | **$336,474,912** | **$25,096,072** | **$51,218,723** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 2,410,000 | - | - | - | 10,046,751 | - |
| Other Long-Term Debt | - | - | 147,557 | - | - | - | 10,125 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 2,410,000 | 147,557 | - | - | 10,046,751 | 10,125 |
| Other Sources | - | - | - | - | 44,374 | 28,981 | 84,806 |
| Transfers From - Enterprise Funds | - | - | - | 93,775 | 4,793,036 | - | - |
| - Governmental Funds | 365,685 | 1,659,196 | 125,000 | 28,997 | 8,496,882 | - | 3,937,924 |
| **Total Revenues and Other Financing Sources** | **$18,582,129** | **$24,460,409** | **$13,691,865** | **$75,039,986** | **$349,809,204** | **$35,171,804** | **$55,251,578** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | CLEARWATER | COOK | COTTONWOOD | CROW WING | DAKOTA | DODGE | DOUGLAS |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $2,588,432 | $3,669,794 | $2,888,753 | $13,658,849 | $56,895,468 | $3,715,218 | $7,497,925 |
| | - Capital Outlay | 5,671 | 196,267 | - | 443,895 | 7,604,780 | 2,085,270 | 1,306,909 |
| | Total General Government | 2,594,103 | 3,866,061 | 2,888,753 | 14,102,744 | 64,500,248 | 5,800,488 | 8,804,834 |
| Public Safety | - Sheriff | 2,314,124 | 1,942,546 | 1,370,545 | 6,384,139 | 19,823,622 | 3,841,704 | 4,356,652 |
| | - Corrections | 217,069 | 525,803 | 1,092,630 | 5,828,063 | 16,812,306 | 595,491 | 4,201,577 |
| | - All Other | 78,325 | 248,593 | 107,912 | 393,534 | 1,482,386 | 157,039 | 88,614 |
| | - Capital Outlay | 75,064 | 335,992 | - | 1,004,799 | - | - | 101,845 |
| | Total Public Safety | 2,684,582 | 3,052,934 | 2,571,087 | 13,610,535 | 38,118,314 | 4,594,234 | 8,748,688 |
| Streets and Highways | - Administration | 410,815 | 318,269 | 335,481 | 873,606 | 531,723 | 514,304 | 436,162 |
| | - Maintenance | 1,884,364 | 3,082,271 | 2,887,699 | 6,036,796 | 7,678,312 | 2,543,019 | 4,811,866 |
| | - Construction | 915,401 | 2,512,847 | 566,081 | 8,707,930 | 37,861,554 | 3,975,546 | 4,058,101 |
| | - Other Capital Outlay | 392,389 | - | - | - | - | - | 311,511 |
| | Total Streets and Highways | 3,602,969 | 5,913,387 | 3,789,261 | 15,618,332 | 46,071,589 | 7,032,869 | 9,617,640 |
| Sanitation | - Current Expenditures | 876,394 | 371,393 | 259,142 | 789,803 | 5,900,555 | 1,716,247 | - |
| | - Capital Outlay | 51,237 | 1,342 | - | - | - | - | - |
| | Total Sanitation | 927,631 | 372,735 | 259,142 | 789,803 | 5,900,555 | 1,716,247 | - |
| Human Services | - Income Maintenance | 1,357,683 | 640,571 | - | 5,727,819 | 24,025,135 | 1,749,141 | 3,078,373 |
| | - Social Services | 2,139,334 | 1,565,407 | - | 15,034,603 | 45,195,587 | 3,056,072 | 5,416,822 |
| | - All Other | - | 21,786 | 3,473,091 | - | 1,852,313 | 4,000 | - |
| | - Capital Outlay | - | 397 | - | 47,000 | - | - | 13,980 |
| | Total Human Services | 3,497,017 | 2,228,161 | 3,473,091 | 20,809,422 | 71,073,035 | 4,809,213 | 8,509,175 |
| Health | - Current Expenditures | 1,760,712 | 298,126 | 16,045 | 1,410,744 | 8,729,094 | 987,433 | 5,827,628 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Health | 1,760,712 | 298,126 | 16,045 | 1,410,744 | 8,729,094 | 987,433 | 5,827,628 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 91,245 | 130,810 | 59,970 | 509,127 | 12,466,622 | 118,381 | 706,965 |
| | - Capital Outlay | - | - | - | - | - | - | 108,162 |
| Parks and Recreation | - Current Expenditures | 339,979 | 795,234 | 161,102 | 218,173 | 11,751,360 | 10,502 | 715,875 |
| | - Capital Outlay | - | 536,693 | - | 25,211 | - | - | 688,976 |
| | Total Culture and Recreation | 431,224 | 1,462,737 | 221,072 | 752,511 | 24,217,982 | 128,883 | 2,219,978 |
| Conservation of Natural Resources | - Current Expenditures | 1,081,245 | 702,925 | 643,179 | 1,656,286 | 4,564,499 | 294,560 | 687,756 |
| | - Capital Outlay | - | 785 | - | 57,229 | - | - | - |
| | Total Conservation of Natural Resources | 1,081,245 | 703,710 | 643,179 | 1,713,515 | 4,564,499 | 294,560 | 687,756 |
| Housing and Economic Development | - Current Expenditures | 2,800 | 2,505,875 | - | 87,424 | 25,420,605 | 2 | 54,025 |
| | - Capital Outlay | - | 725,196 | - | - | 21,742 | - | - |
| | Total Housing and Economic Development | 2,800 | 3,231,071 | - | 87,424 | 25,442,347 | 2 | 54,025 |
| All Other | - Current Expenditures | - | 141,768 | - | - | - | - | - |
| | - Capital Outlay | - | 330,991 | - | - | - | - | - |
| | Total All Other | - | 472,759 | - | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | 20,000 | 850,000 | 160,000 | 4,340,000 | 12,825,000 | 510,000 | 1,745,000 |
| | - Other Long-Term Debt | - | 305,000 | 215,363 | 92,750 | - | 90,966 | 123,000 |
| | - Interest and Fiscal Charges | 5,995 | 665,059 | 53,767 | 1,422,446 | 1,658,381 | 202,766 | 1,056,321 |
| | *Total Current Expenditures* | 15,142,521 | 16,961,171 | 13,295,549 | 58,608,966 | 243,129,587 | 19,303,113 | 37,880,240 |
| | *Total Capital Outlay* | 1,439,762 | 4,640,510 | 566,081 | 10,286,064 | 45,488,076 | 6,060,816 | 6,589,484 |
| | *Total Debt Service* | 25,995 | 1,820,059 | 429,130 | 5,855,196 | 14,483,381 | 803,732 | 2,924,321 |
| **Total Expenditures** | | **$16,608,278** | **$23,421,740** | **$14,290,760** | **$74,750,226** | **$303,101,044** | **$26,167,661** | **$47,394,045** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | 24,962 | 93,775 | 5,662,328 | 175,000 | - |
| | - Governmental Funds | 365,685 | 1,659,196 | 125,000 | 28,997 | 8,496,882 | - | 3,937,924 |
| **Total Expenditures and Other Financing Uses** | | **$16,973,963** | **$25,080,936** | **$14,440,722** | **$74,872,998** | **$317,260,254** | **$26,342,661** | **$51,331,969** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $2,989,793 | $7,919,746 | $4,802,126 | $13,849,260 | $152,976,302 | $8,080,392 | $14,511,553 |
| Special Revenue Funds Unrestricted Fund Balance | | 6,341,956 | 2,456,454 | 987,935 | 17,493,766 | 130,950,311 | 5,782,746 | 10,910,946 |
| **Total** | | **$9,331,749** | **$10,376,200** | **$5,790,061** | **$31,343,026** | **$283,926,613** | **$13,863,138** | **$25,422,499** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 61.6% | 61.2% | 43.5% | 53.5% | 116.8% | 71.8% | 67.1% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *FARIBAULT* | *FILLMORE* | *FREEBORN* | *GOODHUE* | *GRANT* | *HENNEPIN* | *HOUSTON* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 14,124 | 20,783 | 30,831 | 46,480 | 5,923 | 1,210,720 | 18,766 |
| Net Taxable Tax Capacity | $34,172,580 | $32,287,237 | $41,246,646 | $66,406,002 | $15,714,928 | $1,484,575,081 | $17,731,429 |
| 2013 Tax Levy (Payable 2014) | 9,775,039 | 8,750,511 | 20,240,606 | 27,985,093 | 6,033,713 | 625,212,183 | 11,217,833 |
| **REVENUES** | | | | | | | |
| Taxes | $9,691,989 | $8,273,192 | $20,090,378 | $28,045,751 | $5,976,386 | $759,158,236 | $10,856,238 |
| Special Assessments | 1,350,508 | - | 2,088,263 | 26,588 | 211,855 | - | - |
| Licenses and Permits | 670 | 66,301 | 118,079 | 320,917 | 7,295 | 7,549,567 | 75,170 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 68,924 | 188,633 | 2,616,112 | 3,894,019 | 502,877 | 35,032,128 | 958,139 |
| Human Services | - | 1,498,841 | 2,569,320 | 3,282,290 | 610,788 | 124,885,410 | 1,144,601 |
| Disaster | 98,956 | - | 547,962 | 127,530 | 15,512 | 1,504,948 | 824,712 |
| All Other | - | 305,057 | 539,996 | 635,271 | 78,153 | 35,764,020 | 269,725 |
| Total Federal Grants | 167,880 | 1,992,531 | 6,273,390 | 7,939,110 | 1,207,330 | 197,186,506 | 3,197,177 |
| State Grants | | | | | | | |
| Market Value Credit | 142,092 | 193,182 | 201,108 | 275,142 | 81,326 | 58,943 | 185,803 |
| County Program Aid | 344,793 | 758,816 | 1,343,175 | 1,620,574 | 218,978 | 31,818,207 | 873,567 |
| Disparity Reduction Aid | 71,726 | 113,735 | 37,000 | 29,144 | 6,128 | 309,143 | 130,873 |
| Streets and Highways | 5,219,187 | 5,700,233 | 6,414,416 | 6,531,561 | 3,040,129 | 58,235,822 | 8,431,596 |
| Human Services | 16,475 | 786,574 | 2,364,335 | 3,150,028 | 485,728 | 70,824,281 | 1,611,046 |
| PERA Aid | 13,448 | 26,020 | 44,126 | 61,078 | 12,569 | 2,782,633 | 23,938 |
| Police Aid | 67,909 | 140,895 | 162,474 | 302,480 | 45,696 | 2,604,667 | 99,008 |
| All Other | 418,338 | 1,382,986 | 786,236 | 1,423,481 | 224,248 | 44,766,572 | 957,504 |
| Total State Grants | 6,293,968 | 9,102,441 | 11,352,870 | 13,393,488 | 4,114,802 | 211,400,268 | 12,313,335 |
| Local Unit Grants | 109,001 | 2,955 | 142,180 | 694,143 | 119,959 | 93,647,358 | 341,546 |
| **Total Intergovernmental Revenues** | **$6,570,849** | **$11,097,927** | **$17,768,440** | **$22,026,741** | **$5,442,091** | **$502,234,132** | **$15,852,058** |
| Charges for Services | 1,786,406 | 2,939,998 | 3,569,198 | 3,800,892 | 1,209,560 | 136,680,039 | 2,712,851 |
| Fines and Forfeits | 24,362 | 3,993 | 64,065 | 14,643 | 6,116 | 1,662,357 | 27,952 |
| Interest Earnings | 61,068 | 20,232 | 132,099 | 144,502 | 17,472 | 11,188,951 | 223,092 |
| All Other Revenues | 336,510 | 666,872 | 1,009,497 | 1,799,740 | 179,073 | 20,333,357 | 1,299,434 |
| **Total Revenues** | **$19,822,362** | **$23,068,515** | **$44,840,019** | **$56,179,774** | **$13,049,848** | **$1,438,806,639** | **$31,046,795** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | 7,673,275 | - | - | 7,955,606 | - | 211,854,950 | - |
| Other Long-Term Debt | 12,000 | 115,505 | - | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 7,685,275 | 115,505 | - | 7,955,606 | - | 211,854,950 | - |
| Other Sources | - | 170 | - | 62,474 | - | 475,802 | 43,273 |
| Transfers From - Enterprise Funds | - | - | - | - | - | 475,439 | - |
| - Governmental Funds | 383,706 | - | - | 3,469,161 | - | 53,303,623 | - |
| **Total Revenues and Other Financing Sources** | **$27,891,343** | **$23,184,190** | **$44,840,019** | **$67,667,015** | **$13,049,848** | **$1,704,916,453** | **$31,090,068** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | FARIBAULT | FILLMORE | FREEBORN | GOODHUE | GRANT | HENNEPIN | HOUSTON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $2,924,666 | $3,622,004 | $6,191,688 | $11,607,915 | $2,304,680 | $205,950,979 | $4,034,746 |
| | - Capital Outlay | - | - | 179,968 | - | - | 11,785,380 | - |
| | Total General Government | 2,924,666 | 3,622,004 | 6,371,656 | 11,607,915 | 2,304,680 | 217,736,359 | 4,034,746 |
| Public Safety | - Sheriff | 1,517,029 | 2,019,517 | 2,870,240 | 6,475,310 | 1,185,315 | 95,398,681 | 1,734,997 |
| | - Corrections | 1,650,213 | 1,669,921 | 3,890,800 | 5,730,124 | 107,973 | 106,281,497 | 1,658,784 |
| | - All Other | 57,454 | 124,399 | 188,356 | 423,734 | 69,077 | 17,793,220 | 142,213 |
| | - Capital Outlay | - | - | 73,845 | - | - | 10,516,421 | - |
| | Total Public Safety | 3,224,696 | 3,813,837 | 7,023,241 | 12,629,168 | 1,362,365 | 229,989,819 | 3,535,994 |
| Streets and Highways | - Administration | 193,969 | 383,346 | 493,584 | 398,896 | 240,780 | 7,306,787 | 261,441 |
| | - Maintenance | 3,591,191 | 2,685,319 | 5,081,486 | 4,532,602 | 1,943,580 | 39,006,074 | 4,458,163 |
| | - Construction | 2,672,498 | 4,278,048 | 8,935,874 | 14,687,922 | 3,253,080 | 50,422,612 | 8,087,602 |
| | - Other Capital Outlay | - | 467,173 | 745,902 | - | - | 13,254,783 | - |
| | Total Streets and Highways | 6,457,658 | 7,813,886 | 15,256,846 | 19,619,420 | 5,437,440 | 109,990,256 | 12,807,206 |
| Sanitation | - Current Expenditures | 241,577 | 591,192 | 481,430 | 857,695 | 551,204 | - | 859,154 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Sanitation | 241,577 | 591,192 | 481,430 | 857,695 | 551,204 | - | 859,154 |
| Human Services | - Income Maintenance | - | 1,601,988 | 2,749,978 | 4,174,940 | 935,558 | 176,629,038 | 1,775,194 |
| | - Social Services | 1,933,234 | 2,448,790 | 6,801,379 | 6,925,817 | 1,337,104 | 309,906,097 | 2,284,915 |
| | - All Other | - | - | - | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | 5,108,365 | - |
| | Total Human Services | 1,933,234 | 4,050,778 | 9,551,357 | 11,100,757 | 2,272,662 | 491,643,500 | 4,060,109 |
| Health | - Current Expenditures | - | 1,526,959 | 1,703,256 | 2,723,168 | 104,278 | 99,416,174 | 1,615,049 |
| | - Capital Outlay | - | - | - | - | - | 431,051 | - |
| | Total Health | - | 1,526,959 | 1,703,256 | 2,723,168 | 104,278 | 99,847,225 | 1,615,049 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 177,763 | 210,597 | 262,000 | 468,000 | 63,608 | 70,198,307 | 134,405 |
| | - Capital Outlay | - | - | - | - | - | 11,713,724 | - |
| Parks and Recreation | - Current Expenditures | 161,079 | 128,370 | 128,811 | 251,537 | 43,540 | 2,268,609 | 255,492 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Culture and Recreation | 338,842 | 338,967 | 390,811 | 719,537 | 107,148 | 84,180,640 | 389,897 |
| Conservation of Natural Resources | - Current Expenditures | 1,898,147 | 1,117,174 | 1,826,751 | 671,460 | 482,166 | - | 330,436 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Conservation of Natural Resources | 1,898,147 | 1,117,174 | 1,826,751 | 671,460 | 482,166 | - | 330,436 |
| Housing and Economic Development | - Current Expenditures | 94,737 | 45,420 | 19,757 | 81,032 | 42,500 | 73,002,077 | 181,851 |
| | - Capital Outlay | - | - | - | - | - | 166,676 | - |
| | Total Housing and Economic Development | 94,737 | 45,420 | 19,757 | 81,032 | 42,500 | 73,168,753 | 181,851 |
| All Other | - Current Expenditures | 172,668 | 89,761 | - | - | - | - | 129,109 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | 172,668 | 89,761 | - | - | - | - | 129,109 |
| Debt Service | - Principal Paid on Bonds | 705,000 | 195,000 | 2,910,000 | 1,867,720 | 270,000 | 87,723,006 | 490,000 |
| | - Other Long-Term Debt | 20,177 | 53,473 | 385,000 | 17,568 | - | 6,563,163 | 29,700 |
| | - Interest and Fiscal Charges | 497,351 | 64,570 | 772,513 | 225,868 | 157,515 | 47,002,574 | 589,888 |
| | *Total Current Expenditures* | 14,613,727 | 18,264,757 | 32,689,516 | 45,322,230 | 9,411,363 | 1,203,157,540 | 19,855,949 |
| | *Total Capital Outlay* | 2,672,498 | 4,745,221 | 9,935,589 | 14,687,922 | 3,253,080 | 103,399,012 | 8,087,602 |
| | *Total Debt Service* | 1,222,528 | 313,043 | 4,067,513 | 2,111,156 | 427,515 | 141,288,743 | 1,109,588 |
| **Total Expenditures** | | **$18,508,753** | **$23,323,021** | **$46,692,618** | **$62,121,308** | **$13,091,958** | **$1,447,845,295** | **$29,053,139** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | 80,381,994 | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 383,706 | - | - | 3,469,161 | - | 53,303,623 | - |
| **Total Expenditures and Other Financing Uses** | | **$18,892,459** | **$23,323,021** | **$46,692,618** | **$65,590,469** | **$13,091,958** | **$1,581,530,912** | **$29,053,139** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $4,010,173 | $774,381 | $10,612,757 | $16,776,879 | $1,540,663 | $180,064,175 | $4,826,694 |
| Special Revenue Funds Unrestricted Fund Balance | | -1,110,747 | 4,467,601 | 11,051,219 | 12,664,464 | 3,758,372 | 185,971,038 | 8,991,325 |
| **Total** | | **$2,899,426** | **$5,241,982** | **$21,663,976** | **$29,441,343** | **$5,299,035** | **$366,035,213** | **$13,818,019** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 19.8% | 28.7% | 66.3% | 65.0% | 56.3% | 30.4% | 69.6% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *HUBBARD* | *ISANTI* | *ITASCA* | *JACKSON* | *KANABEC* | *KANDIYOHI* | *KITTSON* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 20,596 | 38,397 | 45,639 | 10,266 | 15,966 | 42,258 | 4,440 |
| Net Taxable Tax Capacity | $32,804,169 | $26,085,541 | $60,641,067 | $31,911,333 | $10,049,891 | $54,678,860 | $11,881,641 |
| 2013 Tax Levy (Payable 2014) | 12,799,943 | 17,408,014 | 32,859,118 | 9,830,536 | 10,535,033 | 29,819,805 | 3,611,621 |
| **REVENUES** | | | | | | | |
| Taxes | $12,526,149 | $17,566,860 | $33,685,976 | $10,572,644 | $10,934,644 | $29,453,851 | $3,365,301 |
| Special Assessments | 2,668,758 | - | 1,227,379 | 1,298,323 | 87,797 | 2,865,840 | 83,117 |
| Licenses and Permits | 134,461 | 393,537 | 87,344 | 14,505 | 78,454 | 443,225 | 12,344 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 226,892 | 694,871 | 2,347,102 | 1,493,872 | 483,868 | 181,254 | 490,000 |
| Human Services | 2,252,740 | 2,869,136 | 4,165,457 | 49,496 | 2,669,499 | 3,806,428 | 380,595 |
| Disaster | 47,921 | 100,513 | 270,159 | 27,981 | 32,289 | 80,538 | 171,607 |
| All Other | 211,180 | 400,937 | 2,017,201 | 14,645 | 329,686 | 754,541 | 133,535 |
| Total Federal Grants | 2,738,733 | 4,065,457 | 8,799,919 | 1,585,994 | 3,515,342 | 4,822,761 | 1,175,737 |
| State Grants | | | | | | | |
| Market Value Credit | 78,405 | 223,559 | 106,913 | 166,059 | 209,508 | 227,409 | 61,902 |
| County Program Aid | 690,230 | 1,969,889 | 1,828,362 | 179,331 | 1,004,585 | 1,845,089 | 106,609 |
| Disparity Reduction Aid | - | 41,608 | 162,210 | 51,420 | 4,273 | 20,375 | 4,457 |
| Streets and Highways | 4,448,109 | 4,828,178 | 9,311,618 | 4,390,608 | 4,465,243 | 6,656,163 | 3,336,518 |
| Human Services | 2,387,265 | 3,433,619 | 3,634,713 | - | 1,172,756 | 4,309,907 | 202,371 |
| PERA Aid | 31,594 | 37,531 | 82,819 | 27,317 | 21,454 | 73,608 | 13,873 |
| Police Aid | 130,741 | 147,877 | 314,904 | 100,277 | 95,200 | 239,904 | 38,080 |
| All Other | 1,663,396 | 1,115,350 | 5,811,699 | 483,423 | 972,094 | 1,851,603 | 558,080 |
| Total State Grants | 9,429,740 | 11,797,611 | 21,253,238 | 5,398,435 | 7,945,113 | 15,224,058 | 4,321,890 |
| Local Unit Grants | 42,458 | 5,532 | 76,179 | 619,201 | 4,519 | 345,083 | 161,000 |
| **Total Intergovernmental Revenues** | **$12,210,931** | **$15,868,600** | **$30,129,336** | **$7,603,630** | **$11,464,974** | **$20,391,902** | **$5,658,627** |
| Charges for Services | 2,703,781 | 2,558,835 | 6,927,088 | 962,757 | 4,044,827 | 11,289,303 | 857,251 |
| Fines and Forfeits | 37,397 | 63,750 | 64,276 | 63,205 | 30,638 | 131,005 | 5,013 |
| Interest Earnings | 93,549 | 359,770 | 783,078 | 362,993 | 45,997 | 1,778,335 | 205,219 |
| All Other Revenues | 2,845,020 | 1,043,091 | 5,949,882 | 1,111,535 | 1,385,330 | 3,971,663 | 1,407,078 |
| **Total Revenues** | **$33,220,046** | **$37,854,443** | **$78,854,359** | **$21,989,592** | **$28,072,661** | **$70,325,124** | **$11,593,950** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | 1,380,000 | - | 9,586,392 | - |
| Other Long-Term Debt | 87,052 | 18,910 | - | - | 206,011 | 294,416 | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 87,052 | 18,910 | - | 1,380,000 | 206,011 | 9,880,808 | - |
| Other Sources | - | 20,189 | 171,144 | - | 6,504 | 21,152 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 834,974 | 308,337 | 3,621,161 | 992,580 | 32,000 | 1,811,615 | 5,841 |
| **Total Revenues and Other Financing Sources** | **$34,142,072** | **$38,201,879** | **$82,646,664** | **$24,362,172** | **$28,317,176** | **$82,038,699** | **$11,599,791** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | HUBBARD | ISANTI | ITASCA | JACKSON | KANABEC | KANDIYOHI | KITTSON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,596,677 | $7,677,867 | $12,016,023 | $3,590,004 | $3,910,437 | $9,150,878 | $2,410,346 |
| | - Capital Outlay | 3,466,253 | 110,138 | 226,944 | 98,739 | 147,073 | 11,622 | 27,196 |
| | Total General Government | 8,062,930 | 7,788,005 | 12,242,967 | 3,688,743 | 4,057,510 | 9,162,500 | 2,437,542 |
| Public Safety | - Sheriff | 2,502,977 | 6,528,633 | 7,754,339 | 1,412,626 | 1,995,876 | 6,089,948 | 904,681 |
| | - Corrections | 2,430,677 | 978,300 | 4,302,629 | 985,672 | 3,028,788 | 6,847,316 | 230,356 |
| | - All Other | 98,741 | 250,293 | 977,405 | 88,733 | 80,138 | 319,637 | 84,579 |
| | - Capital Outlay | 211,152 | 273,352 | 587,394 | 63,773 | 43,856 | 163,366 | 62,116 |
| | Total Public Safety | 5,243,547 | 8,030,578 | 13,621,767 | 2,550,804 | 5,148,658 | 13,420,267 | 1,281,732 |
| Streets and Highways | - Administration | 395,062 | 335,017 | 467,982 | 354,435 | 179,465 | 803,638 | 425,292 |
| | - Maintenance | 4,481,510 | 2,453,804 | 12,151,379 | 2,078,621 | 1,983,554 | 4,149,667 | 2,607,415 |
| | - Construction | 2,265,867 | 3,912,774 | 9,535,136 | 4,716,556 | 1,790,162 | 6,136,613 | 2,315,854 |
| | - Other Capital Outlay | 403,901 | 297,354 | - | 4,215,479 | 210,729 | 378,270 | 88,104 |
| | Total Streets and Highways | 7,546,340 | 6,998,949 | 22,154,497 | 11,365,091 | 4,163,910 | 11,468,188 | 5,436,665 |
| Sanitation | - Current Expenditures | 2,752,450 | - | 1,737,652 | 261,779 | 76,236 | 3,916,546 | 97,807 |
| | - Capital Outlay | 180,030 | - | 435 | - | - | 1,517,086 | - |
| | Total Sanitation | 2,932,480 | - | 1,738,087 | 261,779 | 76,236 | 5,433,632 | 97,807 |
| Human Services | - Income Maintenance | 1,931,923 | 3,304,725 | 7,509,176 | - | 1,873,430 | 4,241,420 | 500,613 |
| | - Social Services | 4,744,783 | 7,582,338 | 12,580,345 | - | 3,350,457 | 10,653,996 | 859,395 |
| | - All Other | 1,594,307 | - | - | 3,060,418 | - | - | 8,748 |
| | - Capital Outlay | 134,558 | - | 209,736 | - | - | - | - |
| | Total Human Services | 8,405,571 | 10,887,063 | 20,299,257 | 3,060,418 | 5,223,887 | 14,895,416 | 1,368,756 |
| Health | - Current Expenditures | 79,473 | 1,239,111 | 1,959,060 | 62,864 | 3,413,400 | 2,275,744 | 37,513 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Health | 79,473 | 1,239,111 | 1,959,060 | 62,864 | 3,413,400 | 2,275,744 | 37,513 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 190,693 | 374,308 | - | 420,173 | 160,527 | 537,891 | 60,000 |
| | - Capital Outlay | - | - | - | 1,088 | - | - | - |
| Parks and Recreation | - Current Expenditures | 334,464 | 196,151 | 1,586,314 | 276,314 | - | 477,555 | 202,575 |
| | - Capital Outlay | - | 28,725 | 107 | 42,017 | - | - | - |
| | Total Culture and Recreation | 525,157 | 599,184 | 1,586,421 | 739,592 | 160,527 | 1,015,446 | 262,575 |
| Conservation of Natural Resources | - Current Expenditures | 1,268,674 | 202,228 | 3,545,409 | 2,378,155 | 62,971 | 1,466,034 | 418,821 |
| | - Capital Outlay | 83,864 | - | 138,405 | 991 | - | - | - |
| | Total Conservation of Natural Resources | 1,352,538 | 202,228 | 3,683,814 | 2,379,146 | 62,971 | 1,466,034 | 418,821 |
| Housing and Economic Development | - Current Expenditures | - | 35,456 | 355,993 | 190,867 | 5,138 | 31,852 | 118,834 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | - | 35,456 | 355,993 | 190,867 | 5,138 | 31,852 | 118,834 |
| All Other | - Current Expenditures | - | 1,191,715 | - | - | 1,437,328 | - | - |
| | - Capital Outlay | - | 69,201 | - | - | - | - | - |
| | Total All Other | - | 1,260,916 | - | - | 1,437,328 | - | - |
| Debt Service | - Principal Paid on Bonds | 6,065,000 | 635,000 | 1,095,000 | 855,000 | 635,000 | 8,615,000 | - |
| | - Other Long-Term Debt | 195,042 | 97,507 | - | 21,390 | 60,712 | 1,798,142 | - |
| | - Interest and Fiscal Charges | 357,372 | 219,508 | 528,199 | 898,369 | 397,718 | 1,857,126 | 210 |
| | *Total Current Expenditures* | 27,402,411 | 32,349,946 | 66,943,706 | 15,160,661 | 21,557,745 | 50,962,122 | 8,966,975 |
| | *Total Capital Outlay* | 6,745,625 | 4,691,544 | 10,698,157 | 9,138,643 | 2,191,820 | 8,206,957 | 2,493,270 |
| | *Total Debt Service* | 6,617,414 | 952,015 | 1,623,199 | 1,774,759 | 1,093,430 | 12,270,268 | 210 |
| **Total Expenditures** | | **$40,765,450** | **$37,993,505** | **$79,265,062** | **$26,074,063** | **$24,842,995** | **$71,439,347** | **$11,460,455** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 834,974 | 308,337 | 3,621,161 | 992,580 | 32,000 | 1,811,615 | 5,841 |
| **Total Expenditures and Other Financing Uses** | | **$41,600,424** | **$38,301,842** | **$82,886,223** | **$27,066,643** | **$24,874,995** | **$73,250,962** | **$11,466,296** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $5,908,019 | $1,923,210 | $2,088,513 | $7,018,281 | $2,907,476 | $12,352,065 | $3,635,915 |
| Special Revenue Funds Unrestricted Fund Balance | | 9,824,302 | 5,396,579 | 26,653,223 | 3,569,879 | 7,714,286 | 21,281,957 | 853,489 |
| **Total** | | **$15,732,321** | **$7,319,789** | **$28,741,736** | **$10,588,160** | **$10,621,762** | **$33,634,022** | **$4,489,404** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 57.4% | 22.6% | 42.9% | 69.8% | 49.3% | 66.0% | 50.1% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *KOOCHICHING* | *LAC QUI PARLE* | *LAKE* | *LAKE OF THE WOODS* | *LE SUEUR* | *LINCOLN* | *LYON* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 13,018 | 6,922 | 10,695 | 3,921 | 27,791 | 5,788 | 25,746 |
| Net Taxable Tax Capacity | $10,439,126 | $21,560,962 | $17,087,448 | $5,139,887 | $34,298,260 | $17,363,505 | $41,710,451 |
| 2013 Tax Levy (Payable 2014) | 3,967,187 | 5,235,963 | 8,653,524 | 2,487,547 | 16,542,378 | 5,118,106 | 13,221,506 |
| **REVENUES** | | | | | | | |
| Taxes | $4,085,818 | $5,486,016 | $9,292,062 | $3,008,770 | $15,977,119 | $5,469,265 | $12,659,415 |
| Special Assessments | 577,471 | 398,257 | - | 573,391 | 253,700 | 617,150 | 897,142 |
| Licenses and Permits | 12,067 | 21,975 | 15,824 | 49,345 | 335,657 | 31,019 | 31,735 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 69,264 | 1,549,799 | 2,095,855 | - | 229,856 | 64,355 | 631,389 |
| Human Services | 1,633,866 | 553,147 | 828,534 | 499,429 | 1,652,687 | - | - |
| Disaster | 757,504 | 55,646 | 136,898 | 161,195 | 78,453 | 2,416 | 59,708 |
| All Other | 447,377 | 95,389 | 3,395,856 | 195,536 | 343,711 | 2,000 | 852 |
| Total Federal Grants | 2,908,011 | 2,253,981 | 6,457,143 | 856,160 | 2,304,707 | 68,771 | 691,949 |
| State Grants | | | | | | | |
| Market Value Credit | 48,047 | 128,854 | 3,347 | 32,057 | 145,053 | 101,647 | 157,961 |
| County Program Aid | 716,108 | 207,674 | 410,674 | 282,983 | 972,103 | 103,483 | 796,560 |
| Disparity Reduction Aid | 151,674 | 51,120 | 158,978 | 10,124 | 79,446 | 31,136 | 26,855 |
| Streets and Highways | 1,741,478 | 3,895,716 | 3,053,933 | 1,554,495 | 5,619,315 | 2,953,282 | 4,649,772 |
| Human Services | 770,824 | 723,136 | 2,697,461 | 329,814 | 2,393,837 | - | 56,927 |
| PERA Aid | 28,068 | 12,507 | 24,330 | 12,302 | 28,707 | 9,428 | 40,500 |
| Police Aid | 68,544 | 62,197 | 127,568 | 39,349 | 138,088 | 46,331 | 104,720 |
| All Other | 3,528,170 | 644,783 | 2,521,479 | 2,466,597 | 795,951 | 365,388 | 927,682 |
| Total State Grants | 7,052,913 | 5,725,987 | 8,997,770 | 4,727,721 | 10,172,500 | 3,610,695 | 6,760,977 |
| Local Unit Grants | 291,384 | 263,713 | 28,525 | 20,000 | - | 126,387 | 298,873 |
| **Total Intergovernmental Revenues** | **$10,252,308** | **$8,243,681** | **$15,483,438** | **$5,603,881** | **$12,477,207** | **$3,805,853** | **$7,751,799** |
| Charges for Services | 1,655,943 | 783,900 | 849,473 | 506,270 | 2,403,496 | 620,983 | 1,570,242 |
| Fines and Forfeits | - | 1,870 | 1,148 | 9,069 | 5,307 | - | 100 |
| Interest Earnings | 24,478 | 22,360 | 355,509 | 15,469 | 365,826 | 93,465 | 168,617 |
| All Other Revenues | 3,761,813 | 662,723 | 2,382,329 | 444,489 | 776,852 | 389,157 | 851,879 |
| **Total Revenues** | **$20,369,898** | **$15,620,782** | **$28,379,783** | **$10,210,684** | **$32,595,164** | **$11,026,892** | **$23,930,929** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | 2,391,704 | - | - | - | - |
| Other Long-Term Debt | - | 58,680 | - | - | - | 117,001 | 385,000 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 58,680 | 2,391,704 | - | - | 117,001 | 385,000 |
| Other Sources | - | - | - | - | - | - | - |
| Transfers From - Enterprise Funds | - | - | 42,000 | - | - | - | - |
| - Governmental Funds | 2,352,454 | 12,455 | 1,482,644 | 68,310 | 14,966 | 66,005 | - |
| **Total Revenues and Other Financing Sources** | **$22,722,352** | **$15,691,917** | **$32,296,131** | **$10,278,994** | **$32,610,130** | **$11,209,898** | **$24,315,929** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | KOOCHICHING | LAC QUI PARLE | LAKE | LAKE OF THE WOODS | LE SUEUR | LINCOLN | LYON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,160,561 | $1,738,809 | $4,194,383 | $2,258,146 | $5,208,520 | $2,121,138 | $3,739,780 |
| | - Capital Outlay | 16,669 | - | - | - | 345,713 | - | - |
| | Total General Government | 3,177,230 | 1,738,809 | 4,194,383 | 2,258,146 | 5,554,233 | 2,121,138 | 3,739,780 |
| Public Safety | - Sheriff | 2,243,926 | 1,357,084 | 2,191,098 | 1,098,950 | 1,949,950 | 1,343,203 | 4,511,042 |
| | - Corrections | 282,120 | 81,843 | 1,646,712 | 63,548 | 1,641,793 | 48,459 | 504,519 |
| | - All Other | 413,190 | 79,875 | 671,424 | 80,333 | 237,830 | 62,655 | 87,500 |
| | - Capital Outlay | 635,696 | - | - | 166,893 | 213,124 | - | - |
| | Total Public Safety | 3,574,932 | 1,518,802 | 4,509,234 | 1,409,724 | 4,042,697 | 1,454,317 | 5,103,061 |
| Streets and Highways | - Administration | 392,712 | 188,155 | 462,538 | 160,627 | 556,509 | 427,239 | 341,954 |
| | - Maintenance | 1,807,732 | 2,817,086 | 2,887,660 | 1,870,963 | 4,100,078 | 2,020,755 | 3,183,382 |
| | - Construction | 605,903 | 5,465,657 | 3,736,960 | 274,190 | 7,070,778 | 1,292,066 | 5,074,473 |
| | - Other Capital Outlay | 215,899 | - | - | 243,816 | 447,831 | - | - |
| | Total Streets and Highways | 3,022,246 | 8,470,898 | 7,087,158 | 2,549,596 | 12,175,196 | 3,740,060 | 8,599,809 |
| Sanitation | - Current Expenditures | 1,499,146 | 178,823 | 327,905 | 724,416 | 358,681 | 279,350 | 579,910 |
| | - Capital Outlay | 27,069 | - | - | 96,690 | - | - | - |
| | Total Sanitation | 1,526,215 | 178,823 | 327,905 | 821,106 | 358,681 | 279,350 | 579,910 |
| Human Services | - Income Maintenance | 1,562,004 | 786,985 | 825,205 | 554,337 | 1,859,152 | - | 2,672,267 |
| | - Social Services | 2,775,075 | 1,935,153 | 2,321,181 | 1,001,268 | 5,363,230 | - | - |
| | - All Other | - | - | - | 1,359 | 331,483 | 888,123 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Human Services | 4,337,079 | 2,722,138 | 3,146,386 | 1,556,964 | 7,553,865 | 888,123 | 2,672,267 |
| Health | - Current Expenditures | 751,919 | 77,988 | 2,842,641 | 93,220 | 2,105,122 | 35,376 | 224,454 |
| | - Capital Outlay | - | - | - | - | 8,164 | - | - |
| | Total Health | 751,919 | 77,988 | 2,842,641 | 93,220 | 2,113,286 | 35,376 | 224,454 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 69,118 | 75,697 | 122,300 | 33,768 | 206,931 | 32,083 | 268,482 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 56,000 | 202,040 | 662,560 | 303,844 | 271,814 | 264,259 | 784,093 |
| | - Capital Outlay | - | - | - | 46,618 | 2,803 | - | - |
| | Total Culture and Recreation | 125,118 | 277,737 | 784,860 | 384,230 | 481,548 | 296,342 | 1,052,575 |
| Conservation of Natural Resources | - Current Expenditures | 2,118,726 | 1,043,572 | 730,850 | 134,839 | 795,176 | 578,306 | 1,296,636 |
| | - Capital Outlay | 20,702 | - | 21,609 | - | - | - | - |
| | Total Conservation of Natural Resources | 2,139,428 | 1,043,572 | 752,459 | 134,839 | 795,176 | 578,306 | 1,296,636 |
| Housing and Economic Development | - Current Expenditures | 960,394 | 428,395 | 435,715 | 417,185 | 9,109 | 63,327 | 58,155 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 960,394 | 428,395 | 435,715 | 417,185 | 9,109 | 63,327 | 58,155 |
| All Other | - Current Expenditures | 215,825 | 7,000 | 14,000 | 31,500 | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | 215,825 | 7,000 | 14,000 | 31,500 | - | - | - |
| Debt Service | - Principal Paid on Bonds | - | - | 1,690,000 | - | 1,935,000 | 195,000 | 740,000 |
| | - Other Long-Term Debt | 223,000 | 42,971 | 197,461 | 45,000 | - | 405,637 | 100,459 |
| | - Interest and Fiscal Charges | 28,340 | 6,171 | 97,694 | - | 439,052 | 130,862 | 271,091 |
| | *Total Current Expenditures* | 18,308,448 | 10,998,505 | 20,336,172 | 8,828,303 | 24,995,378 | 8,164,273 | 18,252,174 |
| | *Total Capital Outlay* | 1,521,938 | 5,465,657 | 3,758,569 | 828,207 | 8,088,413 | 1,292,066 | 5,074,473 |
| | *Total Debt Service* | 251,340 | 49,142 | 1,985,155 | 45,000 | 2,374,052 | 731,499 | 1,111,550 |
| **Total Expenditures** | | **$20,081,726** | **$16,513,304** | **$26,079,896** | **$9,701,510** | **$35,457,843** | **$10,187,838** | **$24,438,197** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 2,352,454 | 12,455 | 1,482,644 | 68,310 | 14,966 | 66,005 | - |
| **Total Expenditures and Other Financing Uses** | | **$22,434,180** | **$16,525,759** | **$27,562,540** | **$9,769,820** | **$35,472,809** | **$10,253,843** | **$24,438,197** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $5,413,349 | $1,514,125 | $12,661,058 | $4,829,927 | $4,749,292 | $3,841,056 | $9,663,926 |
| Special Revenue Funds Unrestricted Fund Balance | | 10,441,621 | 4,299,428 | 8,427,319 | 3,934,466 | 5,264,109 | 2,496,529 | 3,348,084 |
| **Total** | | **$15,854,970** | **$5,813,553** | **$21,088,377** | **$8,764,393** | **$10,013,401** | **$6,337,585** | **$13,012,010** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 86.6% | 52.9% | 103.7% | 99.3% | 40.1% | 77.6% | 71.3% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *MAHNOMEN* | *MARSHALL* | *MARTIN* | *MCLEOD* | *MEEKER* | *MILLE LACS* | *MORRISON* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 5,503 | 9,420 | 20,295 | 35,942 | 23,122 | 25,862 | 32,859 |
| Net Taxable Tax Capacity | $5,335,047 | $24,815,802 | $44,151,852 | $35,862,827 | $27,826,203 | $18,148,206 | $28,417,806 |
| 2013 Tax Levy (Payable 2014) | 3,918,874 | 5,733,431 | 12,953,696 | 18,233,319 | 13,246,998 | 15,062,877 | 16,935,820 |
| **REVENUES** | | | | | | | |
| Taxes | $4,085,046 | $5,502,027 | $12,506,775 | $18,519,698 | $12,858,351 | $15,190,865 | $16,957,700 |
| Special Assessments | 231,067 | 450,192 | 1,885,500 | 454,014 | 146,388 | 34,570 | 60 |
| Licenses and Permits | 8,830 | 12,025 | 58,666 | 96,616 | 82,252 | 303,802 | 349,841 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 2,117,013 | 204,544 | 275,025 | 378,898 | 368,492 | 1,921,883 | 21,192 |
| Human Services | 840,806 | 1,113,140 | - | 2,238,127 | 1,693,141 | 2,660,481 | 2,530,155 |
| Disaster | 16,250 | 75,115 | 44,926 | 80,288 | 51,745 | 24,884 | 120,282 |
| All Other | 150,356 | 419,595 | 313,192 | 441,803 | 352,016 | 342,464 | 433,687 |
| Total Federal Grants | 3,124,425 | 1,812,394 | 633,143 | 3,139,116 | 2,465,394 | 4,949,712 | 3,105,316 |
| State Grants | | | | | | | |
| Market Value Credit | 65,761 | 146,458 | 163,822 | 225,357 | 170,660 | 162,166 | 405,587 |
| County Program Aid | 660,227 | 306,742 | 543,876 | 1,689,764 | 984,281 | 1,483,572 | 1,611,014 |
| Disparity Reduction Aid | 63,937 | 3,807 | 35,529 | 60,750 | 14,820 | 24,711 | 29,097 |
| Streets and Highways | 1,701,558 | 5,895,226 | 5,531,874 | 1,930,342 | 4,369,943 | 4,423,901 | 6,848,052 |
| Human Services | 209,455 | 652,527 | - | 2,185,971 | 1,498,902 | 2,566,669 | 2,619,203 |
| PERA Aid | 10,235 | 17,785 | 36,967 | 36,151 | 24,144 | 30,786 | 48,267 |
| Police Aid | 93,819 | 94,687 | 83,776 | 167,552 | 143,434 | 178,976 | 141,530 |
| All Other | 1,824,688 | 809,730 | 664,435 | 1,062,254 | 832,283 | 1,428,349 | 1,082,651 |
| Total State Grants | 4,629,680 | 7,926,962 | 7,060,279 | 7,358,141 | 8,038,467 | 10,299,130 | 12,785,401 |
| Local Unit Grants | 306,375 | - | - | 891,849 | 276,352 | 302,193 | 365,285 |
| **Total Intergovernmental Revenues** | **$8,060,480** | **$9,739,356** | **$7,693,422** | **$11,389,106** | **$10,780,213** | **$15,551,035** | **$16,256,002** |
| Charges for Services | 573,890 | 1,784,628 | 1,047,284 | 5,395,348 | 3,925,012 | 2,092,320 | 5,173,367 |
| Fines and Forfeits | 5,455 | - | 23,126 | 45,672 | 208,479 | 97,131 | 15,010 |
| Interest Earnings | 129,842 | 21,770 | 111,119 | 790,132 | 393,179 | 40,448 | 130,074 |
| All Other Revenues | 560,382 | 500,997 | 872,850 | 1,218,862 | 1,160,689 | 729,840 | 1,303,760 |
| **Total Revenues** | **$13,654,992** | **$18,010,995** | **$24,198,742** | **$37,909,448** | **$29,554,563** | **$34,040,011** | **$40,185,814** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | 4,269,048 | 9,999,234 | - | 6,219,673 | - |
| Other Long-Term Debt | - | - | - | 124,327 | 30,145 | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | 4,269,048 | 10,123,561 | 30,145 | 6,219,673 | - |
| Other Sources | - | 50,601 | 215,405 | 88,977 | - | 20,240 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 387 | 24,489 | - | 3,217,226 | 1,696,503 | 128,100 | 10,034 |
| **Total Revenues and Other Financing Sources** | **$13,655,379** | **$18,086,085** | **$28,683,195** | **$51,339,212** | **$31,281,211** | **$40,408,024** | **$40,195,848** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | MAHNOMEN | MARSHALL | MARTIN | MCLEOD | MEEKER | MILLE LACS | MORRISON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $2,219,002 | $2,687,186 | $3,983,397 | $6,878,052 | $4,996,287 | $5,760,873 | $6,300,062 |
| | - Capital Outlay | - | 68,606 | 29,779 | 293,095 | 70,909 | 98,019 | - |
| | Total General Government | 2,219,002 | 2,755,792 | 4,013,176 | 7,171,147 | 5,067,196 | 5,858,892 | 6,300,062 |
| Public Safety | - Sheriff | 2,398,371 | 1,990,952 | 2,579,519 | 3,547,819 | 4,705,566 | 3,538,646 | 3,097,535 |
| | - Corrections | 162,608 | 131,458 | 2,012,261 | 2,106,705 | 473,057 | 4,356,508 | 2,023,885 |
| | - All Other | 41,338 | 103,077 | 75,536 | 186,709 | 136,040 | 191,556 | 469,452 |
| | - Capital Outlay | - | 210,268 | - | - | 50,053 | - | - |
| | Total Public Safety | 2,602,317 | 2,435,755 | 4,667,316 | 5,841,233 | 5,364,716 | 8,086,710 | 5,590,872 |
| Streets and Highways | - Administration | 252,035 | 744,395 | 388,188 | 699,440 | 328,665 | 631,888 | 423,270 |
| | - Maintenance | 1,682,261 | 2,889,768 | 4,187,412 | 3,986,414 | 3,650,436 | 5,127,509 | 5,072,831 |
| | - Construction | 2,290,607 | 4,351,086 | 4,359,348 | 3,592,199 | 3,316,182 | 1,342,859 | 5,843,593 |
| | - Other Capital Outlay | - | 779,659 | - | - | - | 450,385 | - |
| | Total Streets and Highways | 4,224,903 | 8,764,908 | 8,934,948 | 8,278,053 | 7,295,283 | 7,552,641 | 11,339,694 |
| Sanitation | - Current Expenditures | 276,634 | 98,875 | 787,962 | 5,950,880 | 262,457 | 82,624 | 3,521,006 |
| | - Capital Outlay | - | 2,855 | - | - | - | - | - |
| | Total Sanitation | 276,634 | 101,730 | 787,962 | 5,950,880 | 262,457 | 82,624 | 3,521,006 |
| Human Services | - Income Maintenance | 1,126,754 | 1,094,095 | - | 2,738,045 | 1,975,429 | 2,272,031 | 3,332,896 |
| | - Social Services | 1,613,586 | 2,056,605 | - | 6,602,699 | 4,399,142 | 6,767,919 | 5,498,054 |
| | - All Other | 121,293 | 30,688 | 2,552,748 | 167,855 | - | - | - |
| | - Capital Outlay | - | 203,718 | - | - | - | - | - |
| | Total Human Services | 2,861,633 | 3,385,106 | 2,552,748 | 9,508,599 | 6,374,571 | 9,039,950 | 8,830,950 |
| Health | - Current Expenditures | 259,917 | 36,000 | - | 2,453,269 | 1,609,123 | 759,160 | 2,206,768 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Health | 259,917 | 36,000 | - | 2,453,269 | 1,609,123 | 759,160 | 2,206,768 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 38,535 | 86,000 | 737,763 | 187,513 | 241,021 | 251,706 | 459,843 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 106,940 | 151,764 | 126,105 | 715,934 | 258,216 | 40,786 | 283,318 |
| | - Capital Outlay | - | 13,536 | - | - | - | - | - |
| | Total Culture and Recreation | 145,475 | 251,300 | 863,868 | 903,447 | 499,237 | 292,492 | 743,161 |
| Conservation of Natural Resources | - Current Expenditures | 178,427 | 842,113 | 1,820,376 | 1,505,857 | 353,542 | 176,428 | 425,627 |
| | - Capital Outlay | - | 1,198 | - | - | 24,120 | - | - |
| | Total Conservation of Natural Resources | 178,427 | 843,311 | 1,820,376 | 1,505,857 | 377,662 | 176,428 | 425,627 |
| Housing and Economic Development | - Current Expenditures | 105,988 | 289,480 | 297,398 | 13,747 | 118,500 | 91,764 | 93,271 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 105,988 | 289,480 | 297,398 | 13,747 | 118,500 | 91,764 | 93,271 |
| All Other | - Current Expenditures | 614,252 | - | 719,357 | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | 614,252 | - | 719,357 | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | 225,000 | - | 180,000 | - | 510,000 | 540,000 | 815,000 |
| | - Other Long-Term Debt | 54,513 | - | 72,635 | 115,584 | 336,771 | - | 140,000 |
| | - Interest and Fiscal Charges | 39,030 | - | 216,096 | 65,165 | 113,432 | 451,586 | 270,315 |
| | *Total Current Expenditures* | 11,197,941 | 13,232,456 | 20,268,022 | 37,740,938 | 23,507,481 | 30,049,398 | 33,207,818 |
| | *Total Capital Outlay* | 2,290,607 | 5,630,926 | 4,389,127 | 3,885,294 | 3,461,264 | 1,891,263 | 5,843,593 |
| | *Total Debt Service* | 318,543 | - | 468,731 | 180,749 | 960,203 | 991,586 | 1,225,315 |
| **Total Expenditures** | | **$13,807,091** | **$18,863,382** | **$25,125,880** | **$41,806,981** | **$27,928,948** | **$32,932,247** | **$40,276,726** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 387 | 24,489 | - | 3,217,226 | 1,696,503 | 128,100 | 10,034 |
| **Total Expenditures and Other Financing Uses** | | **$13,807,478** | **$18,887,871** | **$25,125,880** | **$45,024,207** | **$29,625,451** | **$33,060,347** | **$40,286,760** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $2,667,258 | $2,274,239 | $6,215,348 | $19,061,876 | $6,460,808 | $5,666,332 | $7,927,105 |
| Special Revenue Funds Unrestricted Fund Balance | | 1,009,466 | 5,621,333 | 2,263,874 | 9,568,685 | 10,600,068 | 6,931,671 | 10,174,944 |
| **Total** | | **$3,676,724** | **$7,895,572** | **$8,479,222** | **$28,630,561** | **$17,060,876** | **$12,598,003** | **$18,102,049** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 32.8% | 59.7% | 41.8% | 75.9% | 72.6% | 41.9% | 54.5% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *MOWER* | *MURRAY* | *NICOLLET* | *NOBLES* | *NORMAN* | *OLMSTED* | *OTTER TAIL* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 39,356 | 8,475 | 33,350 | 21,574 | 6,643 | 150,201 | 57,612 |
| Net Taxable Tax Capacity | $43,736,417 | $34,074,577 | $37,368,861 | $41,084,678 | $16,580,326 | $153,062,304 | $84,491,019 |
| 2013 Tax Levy (Payable 2014) | 18,468,760 | 6,307,129 | 18,552,788 | 12,027,452 | 5,265,544 | 85,444,514 | 35,019,954 |
| **REVENUES** | | | | | | | |
| Taxes | $18,819,147 | $6,879,171 | $17,667,186 | $12,361,640 | $4,818,270 | $90,089,824 | $33,859,619 |
| Special Assessments | 685,069 | 522,765 | 962,457 | 112,964 | 297,112 | - | 179,784 |
| Licenses and Permits | 137,077 | 37,996 | 91,554 | 140,972 | 14,967 | 1,965,606 | 444,238 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 217,397 | 64,864 | 99,520 | 17,967 | 12,958 | 2,324,380 | 1,867,953 |
| Human Services | 3,361,248 | - | 2,632,490 | 1,363,924 | 551,407 | 11,630,583 | 3,990,713 |
| Disaster | 156,052 | 231,540 | 43,160 | 142,846 | 123,300 | 87,594 | 41,917 |
| All Other | 733,582 | - | 386,839 | 430,427 | 118,170 | 2,562,933 | 725,522 |
| Total Federal Grants | 4,468,279 | 296,404 | 3,162,009 | 1,955,164 | 805,835 | 16,605,490 | 6,626,105 |
| State Grants | | | | | | | |
| Market Value Credit | 181,882 | 139,557 | 141,466 | 167,825 | 89,046 | 250,522 | 469,704 |
| County Program Aid | 1,932,786 | 151,675 | 1,336,802 | 609,468 | 149,707 | 6,480,806 | 2,084,096 |
| Disparity Reduction Aid | 153,750 | 22,379 | 10,983 | 70,969 | 15,681 | 13,201 | 13,256 |
| Streets and Highways | 7,056,009 | 3,926,851 | 6,571,067 | 9,375,003 | 4,062,343 | 9,160,526 | 10,567,801 |
| Human Services | 2,578,175 | - | 2,577,830 | 1,591,931 | 649,711 | 13,185,640 | 5,239,969 |
| PERA Aid | 40,232 | 11,609 | 34,276 | 28,842 | 13,183 | 177,727 | 64,946 |
| Police Aid | 165,648 | 76,160 | 92,026 | 90,122 | 32,368 | 467,114 | 236,730 |
| All Other | 1,150,214 | 297,569 | 975,569 | 1,036,430 | 521,938 | 6,728,956 | 1,496,475 |
| Total State Grants | 13,258,696 | 4,625,800 | 11,740,019 | 12,970,590 | 5,533,977 | 36,464,492 | 20,172,977 |
| Local Unit Grants | 50,795 | 300,680 | 32,692 | 350,170 | 31,134 | 3,352,012 | 547,888 |
| **Total Intergovernmental Revenues** | **$17,777,770** | **$5,222,884** | **$14,934,720** | **$15,275,924** | **$6,370,946** | **$56,421,994** | **$27,346,970** |
| Charges for Services | 2,843,879 | 511,092 | 1,653,146 | 2,629,022 | 834,280 | 13,608,996 | 4,902,394 |
| Fines and Forfeits | 53,866 | 1,089 | 31,336 | 43,338 | 137 | 18,346 | 84,601 |
| Interest Earnings | 1,170,141 | 49,243 | 479,892 | 48,083 | 6,267 | 1,243,388 | 103,533 |
| All Other Revenues | 2,900,711 | 164,339 | 894,658 | 2,040,443 | 249,532 | 865,176 | 3,922,423 |
| **Total Revenues** | **$44,387,660** | **$13,388,579** | **$36,714,949** | **$32,652,386** | **$12,591,511** | **$164,213,330** | **$70,843,562** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | 325,000 | - | - | 5,832,739 | - | - | - |
| Other Long-Term Debt | - | 346,000 | 68,392 | 144,829 | - | - | 126,725 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 325,000 | 346,000 | 68,392 | 5,977,568 | - | - | 126,725 |
| Other Sources | 178,840 | 48,879 | - | 4,760 | - | 88,750 | - |
| Transfers From - Enterprise Funds | - | 37,580 | 200,000 | - | - | - | - |
| - Governmental Funds | - | 104,621 | - | 129,673 | - | 1,168,690 | 786,504 |
| **Total Revenues and Other Financing Sources** | **$44,891,500** | **$13,925,659** | **$36,983,341** | **$38,764,387** | **$12,591,511** | **$165,470,770** | **$71,756,791** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | MOWER | MURRAY | NICOLLET | NOBLES | NORMAN | OLMSTED | OTTER TAIL |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $5,053,462 | $2,412,780 | $12,075,396 | $5,443,987 | $1,652,427 | $19,948,844 | $12,926,987 |
| | - Capital Outlay | 535,931 | - | - | 667,771 | - | - | 2,259,082 |
| | Total General Government | 5,589,393 | 2,412,780 | 12,075,396 | 6,111,758 | 1,652,427 | 19,948,844 | 15,186,069 |
| Public Safety | - Sheriff | 3,757,059 | 1,791,065 | 2,281,678 | 2,152,062 | 896,153 | 13,566,021 | 5,667,552 |
| | - Corrections | 5,254,660 | 51,995 | 2,303,179 | 2,505,210 | 432,486 | 14,925,239 | 5,209,652 |
| | - All Other | 199,425 | 356,409 | 198,342 | 121,157 | 79,038 | 234,296 | 244,437 |
| | - Capital Outlay | 758,867 | - | - | 140,083 | - | - | 676,156 |
| | Total Public Safety | 9,970,011 | 2,199,469 | 4,783,199 | 4,918,512 | 1,407,677 | 28,725,556 | 11,797,797 |
| Streets and Highways | - Administration | 563,973 | 291,345 | 312,565 | 242,054 | 343,659 | 2,039,369 | 618,723 |
| | - Maintenance | 3,577,400 | 3,065,507 | 2,873,040 | 2,374,658 | 2,654,924 | 7,348,709 | 7,294,607 |
| | - Construction | 7,872,729 | 2,279,170 | 5,769,610 | 8,837,953 | 2,643,622 | 14,827,292 | 10,121,578 |
| | - Other Capital Outlay | 6,603 | - | - | 303,068 | - | - | 2,743,013 |
| | Total Streets and Highways | 12,020,705 | 5,636,022 | 8,955,215 | 11,757,733 | 5,642,205 | 24,215,370 | 20,777,921 |
| Sanitation | - Current Expenditures | 767,579 | 356,342 | 381,466 | 468,108 | 421,095 | - | - |
| | - Capital Outlay | 467,095 | - | - | - | - | - | - |
| | Total Sanitation | 1,234,674 | 356,342 | 381,466 | 468,108 | 421,095 | - | - |
| Human Services | - Income Maintenance | 3,673,427 | - | 3,165,477 | 1,925,677 | 824,347 | 12,319,548 | 4,987,987 |
| | - Social Services | 5,490,474 | - | 5,970,079 | 3,682,566 | 1,410,018 | 44,339,868 | 11,544,403 |
| | - All Other | - | 1,093,900 | - | 157,898 | - | - | - |
| | - Capital Outlay | 12,220 | - | - | 25,998 | - | - | 70,492 |
| | Total Human Services | 9,176,121 | 1,093,900 | 9,135,556 | 5,792,139 | 2,234,365 | 56,659,416 | 16,602,882 |
| Health | - Current Expenditures | 1,928,320 | 52,350 | 1,572,777 | 853,175 | 316,138 | 12,121,571 | 2,684,089 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Health | 1,928,320 | 52,350 | 1,572,777 | 853,175 | 316,138 | 12,121,571 | 2,684,089 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 244,303 | 67,665 | 99,553 | 503,214 | 87,594 | 972,700 | 515,971 |
| | - Capital Outlay | 779 | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 179,695 | 488,162 | 171,577 | 302,656 | 41,061 | 3,681,709 | 194,486 |
| | - Capital Outlay | - | - | - | - | - | - | 33,315 |
| | Total Culture and Recreation | 424,777 | 555,827 | 271,130 | 805,870 | 128,655 | 4,654,409 | 743,772 |
| Conservation of Natural Resources | - Current Expenditures | 432,631 | 1,165,610 | 1,040,024 | 541,054 | 425,651 | 990,801 | 1,176,812 |
| | - Capital Outlay | 241,277 | - | - | - | - | - | - |
| | Total Conservation of Natural Resources | 673,908 | 1,165,610 | 1,040,024 | 541,054 | 425,651 | 990,801 | 1,176,812 |
| Housing and Economic Development | - Current Expenditures | 301,151 | 106,888 | 154,968 | 66,745 | 50,123 | 994,471 | 28,879 |
| | - Capital Outlay | - | - | - | - | - | - | 169,065 |
| | Total Housing and Economic Development | 301,151 | 106,888 | 154,968 | 66,745 | 50,123 | 994,471 | 197,944 |
| All Other | - Current Expenditures | - | 226,647 | - | - | - | 298,315 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | - | 226,647 | - | - | - | 298,315 | - |
| Debt Service | - Principal Paid on Bonds | 1,820,000 | 365,000 | 3,135,000 | 1,100,815 | 11,000 | 2,004,690 | 2,570,000 |
| | - Other Long-Term Debt | 102,812 | 103,755 | 112,074 | 30,864 | 1,659 | - | 154,061 |
| | - Interest and Fiscal Charges | 709,226 | 71,816 | 639,680 | 369,026 | 9,356 | 1,545,530 | 1,706,394 |
| | *Total Current Expenditures* | 31,423,559 | 11,526,665 | 32,600,121 | 21,340,221 | 9,634,714 | 133,781,461 | 53,094,585 |
| | *Total Capital Outlay* | 9,895,501 | 2,279,170 | 5,769,610 | 9,974,873 | 2,643,622 | 14,827,292 | 16,072,701 |
| | *Total Debt Service* | 2,632,038 | 540,571 | 3,886,754 | 1,500,705 | 22,015 | 3,550,220 | 4,430,455 |
| **Total Expenditures** | | **$43,951,098** | **$14,346,406** | **$42,256,485** | **$32,815,799** | **$12,300,351** | **$152,158,973** | **$73,597,741** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | 5,770,000 | - | 3,435,000 | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | 334,684 | - |
| | - Governmental Funds | - | 104,621 | - | 129,673 | - | 1,168,690 | 786,504 |
| **Total Expenditures and Other Financing Uses** | | **$43,951,098** | **$14,451,027** | **$42,256,485** | **$38,715,472** | **$12,300,351** | **$157,097,347** | **$74,384,245** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $24,514,149 | $4,122,754 | $11,719,498 | $6,694,551 | $3,344,649 | $40,105,928 | $18,567,500 |
| Special Revenue Funds Unrestricted Fund Balance | | 9,875,387 | 2,580,091 | 10,606,208 | 6,794,948 | 775,993 | 43,225,109 | 17,177,752 |
| **Total** | | **$34,389,536** | **$6,702,845** | **$22,325,706** | **$13,489,499** | **$4,120,642** | **$83,331,037** | **$35,745,252** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 109.4% | 58.2% | 68.5% | 63.2% | 42.8% | 62.3% | 67.3% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *PENNINGTON* | *PINE* | *PIPESTONE* | *POLK* | *POPE* | *RAMSEY* | *RED LAKE* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 14,119 | 29,196 | 9,336 | 31,545 | 10,982 | 529,506 | 4,048 |
| Net Taxable Tax Capacity | $12,034,938 | $23,570,961 | $20,638,410 | $47,165,293 | $19,528,609 | $480,923,582 | $5,616,548 |
| 2013 Tax Levy (Payable 2014) | 7,677,406 | 15,199,061 | 5,035,147 | 20,582,199 | 8,871,507 | 228,562,651 | 2,434,915 |
| **REVENUES** | | | | | | | |
| Taxes | $7,443,497 | $15,030,689 | $5,184,498 | $20,311,021 | $8,606,700 | $302,405,800 | $2,200,035 |
| Special Assessments | 302,213 | - | 322,557 | 3,292,205 | 491,711 | - | 92,361 |
| Licenses and Permits | 14,863 | 96,030 | 14,050 | 144,580 | 52,554 | 1,998,108 | 1,370 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 591,840 | 1,636,993 | 566,129 | 867,465 | - | 20,188,696 | - |
| Human Services | 1,306,583 | 2,492,049 | 33,361 | 4,977,203 | 1,166,163 | 59,755,717 | 422,151 |
| Disaster | 19,929 | 3,114,552 | 158,174 | 63,379 | 54,513 | 709,734 | 19,180 |
| All Other | 143,206 | 502,180 | 12,867 | 608,026 | 213,229 | 16,827,525 | 44,560 |
| Total Federal Grants | 2,061,558 | 7,745,774 | 770,531 | 6,516,073 | 1,433,905 | 97,481,672 | 485,891 |
| State Grants | | | | | | | |
| Market Value Credit | 85,302 | 238,631 | 111,749 | 248,478 | 130,432 | 611 | 52,930 |
| County Program Aid | 726,469 | 1,669,513 | 471,158 | 1,260,224 | 395,059 | 16,415,954 | 330,094 |
| Disparity Reduction Aid | 93,680 | 1,057 | 65,058 | 76,591 | 20,980 | 262,056 | 68,059 |
| Streets and Highways | 3,414,531 | 9,811,608 | 5,003,668 | 9,357,519 | 2,994,931 | 17,993,768 | 2,792,929 |
| Human Services | 596,126 | 2,240,340 | - | 4,549,541 | 1,063,530 | 45,114,310 | 113,307 |
| PERA Aid | 16,384 | 36,545 | 14,804 | 48,975 | 17,671 | 649,121 | 8,965 |
| Police Aid | 52,677 | 185,553 | 85,045 | 173,264 | 60,928 | 1,224,713 | 50,139 |
| All Other | 468,138 | 2,558,521 | 431,854 | 1,971,261 | 436,630 | 26,383,482 | 323,536 |
| Total State Grants | 5,453,307 | 16,741,768 | 6,183,336 | 17,685,853 | 5,120,161 | 108,044,015 | 3,739,959 |
| Local Unit Grants | 134,220 | - | 70,380 | 2,770,544 | 175,979 | 10,754,284 | - |
| **Total Intergovernmental Revenues** | **$7,649,085** | **$24,487,542** | **$7,024,247** | **$26,972,470** | **$6,730,045** | **$216,279,971** | **$4,225,850** |
| Charges for Services | 1,707,190 | 2,843,828 | 1,773,118 | 3,408,036 | 1,447,507 | 74,060,295 | 562,214 |
| Fines and Forfeits | 17,723 | 20,551 | 8,160 | 7,973 | 25,531 | 1,070,054 | - |
| Interest Earnings | 37,638 | 358,878 | 101,212 | 89,419 | 49,048 | 3,020,220 | 305,163 |
| All Other Revenues | 601,325 | 4,138,712 | 586,803 | 3,715,335 | 129,009 | 18,903,947 | 359,746 |
| **Total Revenues** | **$17,773,534** | **$46,976,230** | **$15,014,645** | **$57,941,039** | **$17,532,105** | **$617,738,395** | **$7,746,739** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | 9,744,237 | - | 26,586,900 | - |
| Other Long-Term Debt | - | - | 20,363 | - | 64,167 | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | 20,363 | 9,744,237 | 64,167 | 26,586,900 | - |
| Other Sources | - | - | 13,650 | - | 1,205 | 383,780 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | 392 | - |
| - Governmental Funds | 14,878 | 629,038 | - | 539,972 | 244,840 | 23,011,337 | 96 |
| **Total Revenues and Other Financing Sources** | **$17,788,412** | **$47,605,268** | **$15,048,658** | **$68,225,248** | **$17,842,317** | **$667,720,804** | **$7,746,835** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | PENNINGTON | PINE | PIPESTONE | POLK | POPE | RAMSEY | RED LAKE |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $2,424,344 | $8,700,034 | $2,500,890 | $8,049,671 | $3,364,942 | $90,621,432 | $1,113,504 |
| | - Capital Outlay | 86,042 | 177,732 | 11,457 | 155,775 | 98,668 | 21,597,850 | - |
| | Total General Government | 2,510,386 | 8,877,766 | 2,512,347 | 8,205,446 | 3,463,610 | 112,219,282 | 1,113,504 |
| Public Safety | - Sheriff | 1,606,796 | 4,047,283 | 1,464,219 | 3,691,117 | 1,273,816 | 60,607,444 | 979,022 |
| | - Corrections | 1,359,111 | 4,378,347 | 515,413 | 4,625,812 | 483,739 | 63,119,388 | 241,572 |
| | - All Other | 102,400 | 100,094 | 78,702 | 398,908 | 65,970 | 2,563,852 | 51,915 |
| | - Capital Outlay | 338,038 | - | 386,171 | 494,510 | 22,809 | 3,567,424 | 29,050 |
| | Total Public Safety | 3,406,345 | 8,525,724 | 2,444,505 | 9,210,347 | 1,846,334 | 129,858,108 | 1,301,559 |
| Streets and Highways | - Administration | 302,774 | 324,407 | 273,671 | 370,699 | 317,742 | 3,523,935 | 320,930 |
| | - Maintenance | 5,313,868 | 4,021,093 | 2,032,903 | 5,372,312 | 1,787,771 | 13,353,150 | 1,125,196 |
| | - Construction | 16,685 | 12,287,058 | 4,404,455 | 10,978,786 | 1,616,959 | 28,030,710 | 1,918,992 |
| | - Other Capital Outlay | 138,823 | - | - | 514,277 | - | 1,374,729 | 148,026 |
| | Total Streets and Highways | 5,772,150 | 16,632,558 | 6,711,029 | 17,236,074 | 3,722,472 | 46,282,524 | 3,513,144 |
| Sanitation | - Current Expenditures | 65,325 | 163,620 | 219,413 | 2,158,430 | 393,674 | 22,135,170 | 106,732 |
| | - Capital Outlay | - | - | - | 89,242 | - | - | - |
| | Total Sanitation | 65,325 | 163,620 | 219,413 | 2,247,672 | 393,674 | 22,135,170 | 106,732 |
| Human Services | - Income Maintenance | 1,573,711 | 2,493,021 | - | 3,989,529 | 1,161,193 | 46,312,359 | 733,013 |
| | - Social Services | 3,186,652 | 5,039,079 | 1,054,742 | 11,109,435 | 2,500,813 | 109,854,429 | 568,389 |
| | - All Other | 30,472 | - | - | - | - | 487,112 | 25,812 |
| | - Capital Outlay | - | - | - | - | - | 128,926 | - |
| | Total Human Services | 4,790,835 | 7,532,100 | 1,054,742 | 15,098,964 | 3,662,006 | 156,782,826 | 1,327,214 |
| Health | - Current Expenditures | 51,064 | 1,370,108 | 471,057 | 2,462,657 | 1,395,840 | 36,486,110 | 63,888 |
| | - Capital Outlay | - | - | 26,877 | - | - | 8,269 | - |
| | Total Health | 51,064 | 1,370,108 | 497,934 | 2,462,657 | 1,395,840 | 36,494,379 | 63,888 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 100,000 | 305,642 | 51,651 | 239,815 | 105,867 | 10,535,932 | 32,232 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 103,722 | 25,000 | 78,645 | 264,708 | 184,133 | 11,213,234 | 72,639 |
| | - Capital Outlay | - | - | - | 508,015 | - | 2,664,797 | - |
| | Total Culture and Recreation | 203,722 | 330,642 | 130,296 | 1,012,538 | 290,000 | 24,413,963 | 104,871 |
| Conservation of Natural Resources | - Current Expenditures | 671,527 | 1,130,041 | 447,944 | 1,425,247 | 419,120 | 42,133 | 383,378 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Conservation of Natural Resources | 671,527 | 1,130,041 | 447,944 | 1,425,247 | 419,120 | 42,133 | 383,378 |
| Housing and Economic Development | - Current Expenditures | 45,626 | 3,460 | 6,775 | 7,850 | 16,522 | 29,743,045 | 800 |
| | - Capital Outlay | - | - | - | - | - | 954,696 | - |
| | Total Housing and Economic Development | 45,626 | 3,460 | 6,775 | 7,850 | 16,522 | 30,697,741 | 800 |
| All Other | - Current Expenditures | - | 159,592 | 592,828 | - | - | 15,806,047 | - |
| | - Capital Outlay | - | - | - | - | 218,397 | 25,308 | - |
| | Total All Other | - | 159,592 | 592,828 | - | 218,397 | 15,831,355 | - |
| Debt Service | - Principal Paid on Bonds | 295,000 | 1,085,000 | - | 3,080,000 | 175,000 | 28,065,000 | - |
| | - Other Long-Term Debt | 91,000 | 165,523 | 22,494 | - | 229,276 | 3,511,666 | - |
| | - Interest and Fiscal Charges | 81,471 | 1,103,583 | 11,137 | 944,915 | 161,695 | 9,464,420 | - |
| | *Total Current Expenditures* | 16,937,392 | 32,260,821 | 9,788,853 | 44,166,190 | 13,471,142 | 516,404,772 | 5,819,022 |
| | *Total Capital Outlay* | 579,588 | 12,464,790 | 4,828,960 | 12,740,605 | 1,956,833 | 58,352,709 | 2,096,068 |
| | *Total Debt Service* | 467,471 | 2,354,106 | 33,631 | 4,024,915 | 565,971 | 41,041,086 | - |
| **Total Expenditures** | | **$17,984,451** | **$47,079,717** | **$14,651,444** | **$60,931,710** | **$15,993,946** | **$615,798,567** | **$7,915,090** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | 1,838,576 | - | - | 4,883,782 | - |
| | - Governmental Funds | 14,878 | 629,038 | - | 539,972 | 244,840 | 23,011,337 | 96 |
| **Total Expenditures and Other Financing Uses** | | **$17,999,329** | **$47,708,755** | **$16,490,020** | **$61,471,682** | **$16,238,786** | **$643,693,686** | **$7,915,186** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $4,428,716 | $2,541,390 | $5,140,277 | $22,440,638 | $3,636,323 | $208,933,461 | $2,915,197 |
| Special Revenue Funds Unrestricted Fund Balance | | 5,568,713 | 1,136,502 | 3,099,202 | 7,503,809 | 4,781,009 | 19,179,902 | 2,470,983 |
| **Total** | | **$9,997,429** | **$3,677,892** | **$8,239,479** | **$29,944,447** | **$8,417,332** | **$228,113,363** | **$5,386,180** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 59.0% | 11.4% | 84.2% | 67.8% | 62.5% | 44.2% | 92.6% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *REDWOOD* | *RENVILLE* | *RICE* | *ROCK* | *ROSEAU* | *SAINT LOUIS* | *SCOTT* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 15,573 | 15,067 | 65,180 | 9,555 | 15,663 | 200,840 | 138,727 |
| Net Taxable Tax Capacity | $43,351,212 | $52,515,714 | $54,442,129 | $27,477,987 | $10,407,575 | $170,649,384 | $159,180,564 |
| 2013 Tax Levy (Payable 2014) | 10,926,770 | 13,180,004 | 21,320,958 | 5,004,159 | 6,595,318 | 107,938,211 | 52,971,318 |
| **REVENUES** | | | | | | | |
| Taxes | $10,428,466 | $13,013,579 | $23,673,255 | $5,432,621 | $6,690,972 | $127,734,734 | $60,217,509 |
| Special Assessments | 849,490 | 2,103,274 | 212,861 | 289,901 | 1,149,223 | - | 9,236 |
| Licenses and Permits | 57,494 | 207,431 | 28,873 | 40,687 | 17,587 | 311,378 | 1,394,179 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 245,510 | 319,984 | 278,801 | 273,108 | 202,366 | 6,051,156 | 11,930,383 |
| Human Services | 107,161 | 1,600,230 | 3,594,282 | 8,070 | 1,199,915 | 16,331,359 | 6,261,395 |
| Disaster | 59,940 | 41,323 | 59,366 | 753,646 | 536,272 | 560,819 | 842,758 |
| All Other | - | 383,790 | 2,439,229 | 25,019 | 158,409 | 7,949,300 | 1,442,953 |
| Total Federal Grants | 412,611 | 2,345,327 | 6,371,678 | 1,059,843 | 2,096,962 | 30,892,634 | 20,477,489 |
| State Grants | | | | | | | |
| Market Value Credit | 223,419 | 212,879 | 186,981 | 88,615 | 166,385 | 105,285 | 92,250 |
| County Program Aid | 304,777 | 298,610 | 3,088,334 | 164,945 | 775,219 | 11,018,386 | 4,969,557 |
| Disparity Reduction Aid | 43,774 | 56,356 | 31,880 | 7,135 | 2,172 | 5,514,485 | 10,324 |
| Streets and Highways | 5,923,201 | 7,688,834 | 8,073,864 | 4,471,873 | 5,463,619 | 31,076,552 | 15,894,498 |
| Human Services | - | 1,529,399 | 3,542,188 | - | 517,934 | 22,821,476 | 7,398,930 |
| PERA Aid | 27,660 | 28,401 | 50,501 | 14,477 | 16,974 | 463,826 | 109,858 |
| Police Aid | 91,392 | 89,601 | 170,034 | 76,160 | 71,717 | 785,703 | 305,909 |
| All Other | 609,645 | 443,506 | 2,903,015 | 678,845 | 1,707,161 | 16,924,675 | 4,309,445 |
| Total State Grants | 7,223,868 | 10,347,586 | 18,046,797 | 5,502,050 | 8,721,181 | 88,710,388 | 33,090,771 |
| Local Unit Grants | 186,480 | - | 27,016 | 94,320 | - | 79,099 | 4,405,537 |
| **Total Intergovernmental Revenues** | **$7,822,959** | **$12,692,913** | **$24,445,491** | **$6,656,213** | **$10,818,143** | **$119,682,121** | **$57,973,797** |
| Charges for Services | 947,616 | 3,462,336 | 4,838,199 | 1,861,986 | 2,151,194 | 27,769,284 | 10,915,357 |
| Fines and Forfeits | - | - | 31,895 | 26,740 | 8,542 | 137,528 | 298,302 |
| Interest Earnings | 220,605 | 304,326 | 1,144,523 | 46,217 | 73,203 | 2,994,443 | 1,060,043 |
| All Other Revenues | 708,207 | 1,179,726 | 793,975 | 188,902 | 450,853 | 11,991,037 | 1,849,234 |
| **Total Revenues** | **$21,034,837** | **$32,963,585** | **$55,169,072** | **$14,543,267** | **$21,359,717** | **$290,620,525** | **$133,717,657** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 1,425,000 | - | 4,078,605 | - | 5,683,897 | 23,629,168 |
| Other Long-Term Debt | 92,593 | 286,065 | 43,020 | 113,638 | - | - | 234,555 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 92,593 | 1,711,065 | 43,020 | 4,192,243 | - | 5,683,897 | 23,863,723 |
| Other Sources | - | - | 39,620 | - | - | 2,512,402 | 234,555 |
| Transfers From - Enterprise Funds | - | - | 197,000 | - | - | 264,213 | - |
| - Governmental Funds | - | 347,614 | 2,960,670 | 2,165,886 | 42,060 | 8,460,490 | 2,730,620 |
| **Total Revenues and Other Financing Sources** | **$21,127,430** | **$35,022,264** | **$58,409,382** | **$20,901,396** | **$21,401,777** | **$307,541,527** | **$160,546,555** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | REDWOOD | RENVILLE | RICE | ROCK | ROSEAU | SAINT LOUIS | SCOTT |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,239,959 | $4,874,767 | $7,822,221 | $2,239,951 | $2,919,372 | $41,551,894 | $26,315,714 |
| | - Capital Outlay | 2,399,381 | 111,446 | 1,187,286 | 59,635 | 36,601 | 14,627,662 | 4,336,897 |
| | Total General Government | 5,639,340 | 4,986,213 | 9,009,507 | 2,299,586 | 2,955,973 | 56,179,556 | 30,652,611 |
| Public Safety | - Sheriff | 2,444,526 | 1,809,630 | 4,226,128 | 1,851,619 | 1,175,763 | 16,749,262 | 3,817,429 |
| | - Corrections | 352,370 | 1,770,979 | 3,864,241 | 167,400 | 1,172,561 | 24,180,417 | 6,648,451 |
| | - All Other | 104,469 | 112,786 | 304,375 | 60,341 | 160,954 | 5,435,507 | 5,627,718 |
| | - Capital Outlay | 190,759 | 124,749 | 94,148 | - | 21,000 | 1,620,585 | 298,886 |
| | Total Public Safety | 3,092,124 | 3,818,144 | 8,488,892 | 2,079,360 | 2,530,278 | 47,985,771 | 16,392,484 |
| Streets and Highways | - Administration | 414,948 | 877,121 | 326,393 | 209,758 | 453,827 | 3,449,824 | 1,585,585 |
| | - Maintenance | 3,373,051 | 3,457,434 | 4,886,576 | 2,983,687 | 3,369,099 | 29,041,082 | 8,439,644 |
| | - Construction | 2,250,847 | 6,303,253 | 9,669,874 | 6,402,431 | 3,734,097 | 56,720,556 | 31,840,721 |
| | - Other Capital Outlay | 567,198 | 328,256 | 350,442 | - | 494,805 | - | - |
| | Total Streets and Highways | 6,606,044 | 10,966,064 | 15,233,285 | 9,595,876 | 8,051,828 | 89,211,462 | 41,865,950 |
| Sanitation | - Current Expenditures | 700,404 | 55,234 | 43,020 | 755,123 | 1,022,034 | 31,640 | 388,692 |
| | - Capital Outlay | 15,510 | - | - | - | 115,470 | - | - |
| | Total Sanitation | 715,914 | 55,234 | 43,020 | 755,123 | 1,137,504 | 31,640 | 388,692 |
| Human Services | - Income Maintenance | - | 1,704,212 | 3,345,953 | 1,122,489 | 1,424,271 | 15,021,855 | 3,296,342 |
| | - Social Services | - | 3,621,390 | 8,706,860 | - | 2,099,292 | 52,325,486 | 16,109,428 |
| | - All Other | 2,196,303 | 76,591 | - | - | - | 11,766,055 | 1,944,839 |
| | - Capital Outlay | - | 19,937 | - | - | 39,580 | - | - |
| | Total Human Services | 2,196,303 | 5,422,130 | 12,052,813 | 1,122,489 | 3,563,143 | 79,113,396 | 21,350,609 |
| Health | - Current Expenditures | 323,411 | 1,839,831 | 3,292,217 | 74,922 | 50,431 | 5,223,260 | 1,508,546 |
| | - Capital Outlay | - | - | - | - | - | 70,382 | - |
| | Total Health | 323,411 | 1,839,831 | 3,292,217 | 74,922 | 50,431 | 5,293,642 | 1,508,546 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 93,910 | 127,529 | 419,335 | 279,326 | 95,000 | - | 3,006,195 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 258,771 | 252,355 | 266,252 | 112,992 | 287,955 | 2,177,850 | 1,426,063 |
| | - Capital Outlay | - | - | - | - | - | - | 2,216,647 |
| | Total Culture and Recreation | 352,681 | 379,884 | 685,587 | 392,318 | 382,955 | 2,177,850 | 6,648,905 |
| Conservation of Natural Resources | - Current Expenditures | 1,022,385 | 3,058,707 | 516,523 | 425,564 | 524,234 | 8,793,370 | 3,129,997 |
| | - Capital Outlay | 28,914 | - | 10,935 | - | - | 123,083 | - |
| | Total Conservation of Natural Resources | 1,051,299 | 3,058,707 | 527,458 | 425,564 | 524,234 | 8,916,453 | 3,129,997 |
| Housing and Economic Development | - Current Expenditures | 80,796 | - | 2,125,300 | 61,940 | 4,700 | 2,851,579 | 860,627 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 80,796 | - | 2,125,300 | 61,940 | 4,700 | 2,851,579 | 860,627 |
| All Other | - Current Expenditures | - | 602,785 | - | 284,478 | - | - | 3,531,791 |
| | - Capital Outlay | - | 85,731 | - | - | - | - | - |
| | Total All Other | - | 688,516 | - | 284,478 | - | - | 3,531,791 |
| Debt Service | - Principal Paid on Bonds | 535,000 | 1,055,000 | 1,775,000 | 1,500,000 | 260,000 | 6,380,000 | 4,600,000 |
| | - Other Long-Term Debt | 280,127 | 293,929 | 48,141 | 58,543 | - | 617,490 | 56,028 |
| | - Interest and Fiscal Charges | 281,768 | 515,460 | 957,684 | 180,424 | 284,197 | 2,492,340 | 3,172,032 |
| | *Total Current Expenditures* | 14,605,303 | 24,241,351 | 40,145,394 | 10,629,590 | 14,759,493 | 218,599,081 | 87,637,061 |
| | *Total Capital Outlay* | 5,452,609 | 6,973,372 | 11,312,685 | 6,462,066 | 4,441,553 | 73,162,268 | 38,693,151 |
| | *Total Debt Service* | 1,096,895 | 1,864,389 | 2,780,825 | 1,738,967 | 544,197 | 9,489,830 | 7,828,060 |
| **Total Expenditures** | | **$21,154,807** | **$33,079,112** | **$54,238,904** | **$18,830,623** | **$19,745,243** | **$301,251,179** | **$134,158,272** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | 300,000 | - | - | - | - | 5,253,000 | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | 1,832,889 | - |
| | - Governmental Funds | - | 347,614 | 2,960,670 | 2,165,886 | 42,060 | 8,460,490 | 2,730,620 |
| **Total Expenditures and Other Financing Uses** | | **$21,454,807** | **$33,426,726** | **$57,199,574** | **$20,996,509** | **$19,787,303** | **$316,797,558** | **$136,888,892** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $10,869,901 | $10,380,458 | $14,750,987 | $3,513,856 | $5,282,495 | $59,846,008 | $29,441,681 |
| Special Revenue Funds Unrestricted Fund Balance | | 4,443,175 | 7,203,162 | 11,817,167 | 486,942 | 4,793,836 | 59,285,334 | 14,157,929 |
| **Total** | | **$15,313,076** | **$17,583,620** | **$26,568,154** | **$4,000,798** | **$10,076,331** | **$119,131,342** | **$43,599,610** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 104.8% | 72.5% | 66.2% | 37.6% | 68.3% | 54.5% | 49.8% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *SHERBURNE* | *SIBLEY* | *STEARNS* | *STEELE* | *STEVENS* | *SWIFT* | *TODD* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 91,223 | 14,919 | 153,326 | 36,532 | 9,836 | 9,453 | 24,266 |
| Net Taxable Tax Capacity | $81,424,787 | $28,836,541 | $130,809,678 | $36,689,049 | $18,925,661 | $25,738,077 | $20,155,447 |
| 2013 Tax Levy (Payable 2014) | 42,318,522 | 12,088,414 | 69,469,548 | 21,493,048 | 6,865,594 | 9,347,280 | 13,162,016 |
| **REVENUES** | | | | | | | |
| Taxes | $44,958,385 | $11,713,327 | $71,007,937 | $21,289,918 | $6,532,554 | $8,957,448 | $11,760,971 |
| Special Assessments | 39,440 | 2,078,333 | 740,301 | 192,600 | 1,401,322 | 685,313 | 33,761 |
| Licenses and Permits | 96,415 | 30,447 | 859,385 | 143,120 | 20,645 | 2,790 | 147,685 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 1,782,196 | 968,234 | 2,722,186 | 142,907 | - | 972,770 | 391,258 |
| Human Services | 4,004,826 | 1,203,896 | 10,606,813 | 2,603,593 | 605,910 | 911,771 | 2,607,437 |
| Disaster | 105,831 | 25,964 | 138,518 | 27,240 | 57,272 | 57,989 | 39,984 |
| All Other | 923,835 | 362,849 | 2,063,981 | 481,235 | 76,518 | 124,320 | 570,620 |
| Total Federal Grants | 6,816,688 | 2,560,943 | 15,531,498 | 3,254,975 | 739,700 | 2,066,850 | 3,609,299 |
| State Grants | | | | | | | |
| Market Value Credit | 80,579 | 192,880 | 504,859 | 139,770 | 90,437 | 126,559 | 368,901 |
| County Program Aid | 3,752,581 | 365,693 | 7,416,632 | 1,692,154 | 516,232 | 200,849 | 1,298,945 |
| Disparity Reduction Aid | 5,304 | 54,664 | 46,929 | 26,415 | 50,261 | 5,879 | 72,750 |
| Streets and Highways | 5,801,116 | 4,320,750 | 15,002,574 | 7,091,764 | 3,049,654 | 3,049,601 | 4,584,811 |
| Human Services | 4,391,486 | 1,479,867 | 7,981,493 | 2,297,927 | 825,989 | 939,448 | 2,034,468 |
| PERA Aid | 63,819 | 25,384 | 145,954 | 49,359 | 21,742 | 36,367 | 32,921 |
| Police Aid | 608,644 | 73,621 | 464,575 | 146,608 | 41,888 | 60,928 | 110,432 |
| All Other | 2,213,205 | 627,758 | 6,297,187 | 708,637 | 321,205 | 513,012 | 882,272 |
| Total State Grants | 16,916,734 | 7,140,617 | 37,860,203 | 12,152,634 | 4,917,408 | 4,932,643 | 9,385,500 |
| Local Unit Grants | 1,980 | 326,254 | 1,974,469 | 23,520 | 75,185 | - | 592,570 |
| **Total Intergovernmental Revenues** | **$23,735,402** | **$10,027,814** | **$55,366,170** | **$15,431,129** | **$5,732,293** | **$6,999,493** | **$13,587,369** |
| Charges for Services | 7,845,995 | 1,703,530 | 7,393,541 | 5,248,465 | 854,814 | 1,333,308 | 2,423,109 |
| Fines and Forfeits | 154,416 | 15,978 | 296,574 | 15,995 | 50 | - | 46,954 |
| Interest Earnings | 1,815,495 | 367,852 | 4,566,667 | 624,554 | 469,946 | 97,835 | 45,538 |
| All Other Revenues | 4,253,591 | 642,088 | 7,053,715 | 2,097,726 | 425,601 | 1,457,037 | 1,208,118 |
| **Total Revenues** | **$82,899,139** | **$26,579,369** | **$147,284,290** | **$45,043,507** | **$15,437,225** | **$19,533,224** | **$29,253,505** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | 5,827,906 | - | 1,995,603 | - | - |
| Other Long-Term Debt | - | 238,086 | - | 129,005 | 12,175 | - | 107,612 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 238,086 | 5,827,906 | 129,005 | 2,007,778 | - | 107,612 |
| Other Sources | 72,301 | - | 305,776 | - | - | 128,487 | 123,790 |
| Transfers From - Enterprise Funds | 1,865,475 | - | - | - | - | - | - |
| - Governmental Funds | 69,000 | 214,689 | 4,888,833 | 1,210,000 | 193,261 | 310,394 | 41,371 |
| **Total Revenues and Other Financing Sources** | **$84,905,915** | **$27,032,144** | **$158,306,805** | **$46,382,512** | **$17,638,264** | **$19,972,105** | **$29,526,278** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | SHERBURNE | SIBLEY | STEARNS | STEELE | STEVENS | SWIFT | TODD |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $14,850,713 | $3,634,861 | $23,740,406 | $6,541,157 | $2,877,977 | $3,071,235 | $4,756,872 |
| | - Capital Outlay | 76,897 | 48,181 | 291,705 | 534,654 | - | - | 3,550 |
| | Total General Government | 14,927,610 | 3,683,042 | 24,032,111 | 7,075,811 | 2,877,977 | 3,071,235 | 4,760,422 |
| Public Safety | - Sheriff | 8,346,252 | 2,230,502 | 11,611,692 | 3,352,654 | 1,521,619 | 1,476,150 | 2,467,532 |
| | - Corrections | 8,354,989 | 273,599 | 18,551,265 | 5,099,019 | 76,935 | 1,038,389 | 1,157,420 |
| | - All Other | 1,849,869 | 135,556 | 1,007,424 | 124,661 | 75,818 | 76,534 | 259,040 |
| | - Capital Outlay | 363,514 | 220,501 | 4,476,751 | 199,436 | - | 136,528 | - |
| | Total Public Safety | 18,914,624 | 2,860,158 | 35,647,132 | 8,775,770 | 1,674,372 | 2,727,601 | 3,883,992 |
| Streets and Highways | - Administration | 598,342 | 309,644 | 1,110,409 | 283,994 | 267,996 | 177,152 | - |
| | - Maintenance | 4,826,154 | 3,999,725 | 8,161,609 | 2,796,466 | 2,298,776 | 3,359,700 | 7,141,686 |
| | - Construction | 15,221,535 | 4,881,414 | 22,938,059 | 6,838,875 | 1,925,639 | 2,671,280 | - |
| | - Other Capital Outlay | 864,831 | 431,777 | - | 238,934 | - | - | - |
| | Total Streets and Highways | 21,510,862 | 9,622,560 | 32,210,077 | 10,158,269 | 4,492,411 | 6,208,132 | 7,141,686 |
| Sanitation | - Current Expenditures | 1,045,851 | 462,802 | 445,156 | 871,004 | 376,385 | 893,633 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Sanitation | 1,045,851 | 462,802 | 445,156 | 871,004 | 376,385 | 893,633 | - |
| Human Services | - Income Maintenance | 5,145,382 | 1,204,776 | 3,605,342 | 3,284,980 | 587,007 | 1,086,319 | 3,112,641 |
| | - Social Services | 10,085,069 | 3,793,390 | 27,527,891 | 5,865,746 | 1,995,889 | 3,300,970 | 4,591,050 |
| | - All Other | 341,016 | 34,479 | 6,502,798 | 821,677 | 860 | - | 230,706 |
| | - Capital Outlay | - | - | 409,331 | - | - | 51,442 | 402,881 |
| | Total Human Services | 15,571,467 | 5,032,645 | 38,045,362 | 9,972,403 | 2,583,756 | 4,438,731 | 8,337,278 |
| Health | - Current Expenditures | 2,030,199 | 1,306,770 | 3,112,279 | 1,836,359 | 129,664 | 201,350 | 2,797,366 |
| | - Capital Outlay | 11,077 | - | - | - | - | - | - |
| | Total Health | 2,041,276 | 1,306,770 | 3,112,279 | 1,836,359 | 129,664 | 201,350 | 2,797,366 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 1,253,549 | 692,390 | 2,098,392 | - | 56,144 | - | 320,056 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 252,878 | 96,360 | 1,517,838 | 234,379 | 163,718 | 20,748 | 36,948 |
| | - Capital Outlay | - | 8,500 | 94,105 | - | - | - | - |
| | Total Culture and Recreation | 1,506,427 | 797,250 | 3,710,335 | 234,379 | 219,862 | 20,748 | 357,004 |
| Conservation of Natural Resources | - Current Expenditures | 527,162 | 2,688,260 | 4,737,646 | 809,041 | 276,925 | 705,709 | 786,761 |
| | - Capital Outlay | - | - | - | - | 1,681,032 | - | - |
| | Total Conservation of Natural Resources | 527,162 | 2,688,260 | 4,737,646 | 809,041 | 1,957,957 | 705,709 | 786,761 |
| Housing and Economic Development | - Current Expenditures | 2,190,078 | 139,292 | 1,710,140 | - | 66,812 | 247,507 | 548,159 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 2,190,078 | 139,292 | 1,710,140 | - | 66,812 | 247,507 | 548,159 |
| All Other | - Current Expenditures | - | 101,000 | - | 85,076 | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | - | 101,000 | - | 85,076 | - | - | - |
| Debt Service | - Principal Paid on Bonds | 2,170,000 | 290,000 | 1,990,000 | 2,060,000 | - | - | 1,420,000 |
| | - Other Long-Term Debt | - | 238,953 | - | 234,225 | 294,777 | 30,642 | 38,578 |
| | - Interest and Fiscal Charges | 735,634 | 61,675 | 551,811 | 802,255 | 326,880 | 3,423 | 192,187 |
| | *Total Current Expenditures* | 61,697,503 | 21,103,406 | 115,440,287 | 32,006,213 | 10,772,525 | 15,655,396 | 28,206,237 |
| | *Total Capital Outlay* | 16,537,854 | 5,590,373 | 28,209,951 | 7,811,899 | 3,606,671 | 2,859,250 | 406,431 |
| | *Total Debt Service* | 2,905,634 | 590,628 | 2,541,811 | 3,096,480 | 621,657 | 34,065 | 1,650,765 |
| **Total Expenditures** | | **$81,140,991** | **$27,284,407** | **$146,192,049** | **$42,914,592** | **$15,000,853** | **$18,548,711** | **$30,263,433** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | 34,861 | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | 30,000 |
| | - Governmental Funds | 69,000 | 214,689 | 4,888,833 | 1,210,000 | 193,261 | 310,394 | 41,371 |
| **Total Expenditures and Other Financing Uses** | | **$81,209,991** | **$27,499,096** | **$151,115,743** | **$44,124,592** | **$15,194,114** | **$18,859,105** | **$30,334,804** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $23,685,419 | $6,098,388 | $27,750,422 | $8,998,332 | $3,211,837 | $752,748 | $1,629,081 |
| Special Revenue Funds Unrestricted Fund Balance | | 20,955,480 | 8,513,225 | 17,332,115 | 10,873,050 | 4,476,959 | 6,134,881 | 6,251,933 |
| **Total** | | **$44,640,899** | **$14,611,613** | **$45,082,537** | **$19,871,382** | **$7,688,796** | **$6,887,629** | **$7,881,014** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 72.4% | 69.2% | 39.1% | 62.1% | 71.4% | 44.0% | 27.9% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *TRAVERSE* | *WABASHA* | *WADENA* | *WASECA* | *WASHINGTON* | *WATONWAN* | *WILKIN* |
|---|---|---|---|---|---|---|---|
| Population (2014 Population Estimates) | 3,392 | 21,376 | 13,768 | 19,029 | 249,109 | 11,095 | 6,503 |
| Net Taxable Tax Capacity | $18,497,159 | $24,934,157 | $9,052,942 | $25,766,839 | $297,896,420 | $20,048,115 | $22,613,258 |
| 2013 Tax Levy (Payable 2014) | 4,631,618 | 12,997,039 | 7,965,182 | 13,313,956 | 80,703,891 | 8,322,468 | 7,206,702 |
| **REVENUES** | | | | | | | |
| Taxes | $4,515,040 | $12,195,584 | $8,059,311 | $11,917,313 | $100,614,110 | $8,084,377 | $7,084,267 |
| Special Assessments | 55,214 | - | 417,040 | 448,498 | 20,435 | 295,919 | 291,445 |
| Licenses and Permits | 11,103 | 226,704 | 88,750 | 248,822 | 4,270,301 | 9,792 | 8,946 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Streets and Highways | 441,735 | 200,952 | 419,096 | 22,500 | 2,352,548 | 76,668 | 369,955 |
| Human Services | 392,165 | 1,268,628 | 1,593,738 | 1,634,086 | 9,758,916 | 1,161,131 | 695,456 |
| Disaster | 35,767 | 27,533 | 223,033 | 149,708 | 503,402 | 66,459 | 32,189 |
| All Other | 135,511 | 263,497 | 274,470 | 423,064 | 7,175,031 | 223,197 | 195,261 |
| Total Federal Grants | 1,005,178 | 1,760,610 | 2,510,337 | 2,229,358 | 19,789,897 | 1,527,455 | 1,292,861 |
| State Grants | | | | | | | |
| Market Value Credit | 66,194 | 161,693 | 172,730 | 142,389 | 69,381 | 110,250 | 73,436 |
| County Program Aid | 139,634 | 842,772 | 858,345 | 787,653 | 9,064,588 | 511,198 | 153,956 |
| Disparity Reduction Aid | 18,576 | 13,709 | 53,186 | 13,360 | 363 | 5,064 | 10,350 |
| Streets and Highways | 2,398,415 | 6,478,923 | 10,057,196 | 4,433,518 | 16,336,396 | 4,170,303 | 5,934,122 |
| Human Services | 378,872 | 1,730,396 | 1,481,638 | 819,914 | 8,910,748 | 1,343,559 | 665,494 |
| PERA Aid | 17,900 | 22,637 | 20,825 | 26,326 | 209,159 | 19,906 | 14,876 |
| Police Aid | 35,242 | 125,664 | 74,256 | 85,504 | 679,726 | 53,312 | 45,696 |
| All Other | 249,643 | 916,730 | 616,995 | 1,378,842 | 8,428,622 | 553,168 | 370,290 |
| Total State Grants | 3,304,476 | 10,292,524 | 13,335,171 | 7,687,506 | 43,698,983 | 6,766,760 | 7,268,220 |
| Local Unit Grants | 103,658 | 252,366 | 131,382 | - | 5,591,270 | 20,778 | 39,097 |
| **Total Intergovernmental Revenues** | **$4,413,312** | **$12,305,500** | **$15,976,890** | **$9,916,864** | **$69,080,150** | **$8,314,993** | **$8,600,178** |
| Charges for Services | 1,061,454 | 1,423,038 | 1,849,249 | 1,719,428 | 24,087,380 | 1,629,519 | 1,440,950 |
| Fines and Forfeits | 450 | 10,020 | 22,929 | - | 292,975 | 11,381 | 12,383 |
| Interest Earnings | 36,737 | 359,039 | 86,523 | 121,239 | 4,452,606 | 91,487 | 88,805 |
| All Other Revenues | 367,893 | 412,066 | 2,168,512 | 3,379,952 | 1,874,898 | 864,782 | 304,214 |
| **Total Revenues** | **$10,461,203** | **$26,931,951** | **$28,669,204** | **$27,752,116** | **$204,692,855** | **$19,302,250** | **$17,831,188** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | - | 45,109,803 | - | - |
| Other Long-Term Debt | - | - | - | - | 162,048 | 596,721 | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | - | - | 45,271,851 | 596,721 | - |
| Other Sources | - | 10,149 | - | 1,223,992 | 234,494 | 400,000 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 303,149 | 2,625 | - | 625,398 | 1,538,920 | - | 212,787 |
| **Total Revenues and Other Financing Sources** | **$10,764,352** | **$26,944,725** | **$28,669,204** | **$29,601,506** | **$251,738,120** | **$20,298,971** | **$18,043,975** |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| EXPENDITURES | | TRAVERSE | WABASHA | WADENA | WASECA | WASHINGTON | WATONWAN | WILKIN |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $1,526,033 | $3,866,290 | $4,130,989 | $4,964,909 | $32,779,442 | $2,919,969 | $2,254,059 |
| | - Capital Outlay | - | - | - | 124,838 | 11,434,246 | 243,678 | - |
| | Total General Government | 1,526,033 | 3,866,290 | 4,130,989 | 5,089,747 | 44,213,688 | 3,163,647 | 2,254,059 |
| Public Safety | - Sheriff | 982,388 | 3,047,648 | 2,055,656 | 2,664,498 | 28,414,563 | 1,366,592 | 1,298,410 |
| | - Corrections | 603,816 | 2,279,189 | 383,343 | 104,807 | 9,200,416 | 712,775 | 535,165 |
| | - All Other | 140,197 | 149,619 | 129,716 | 85,096 | 647,354 | 105,293 | 71,788 |
| | - Capital Outlay | - | - | - | 560,119 | 924,553 | - | - |
| | Total Public Safety | 1,726,401 | 5,476,456 | 2,568,715 | 3,414,520 | 39,186,886 | 2,184,660 | 1,905,363 |
| Streets and Highways | - Administration | 370,939 | 321,969 | 378,502 | 266,281 | 1,255,865 | 407,076 | 321,836 |
| | - Maintenance | 2,881,843 | 3,094,470 | 1,689,673 | 2,788,979 | 8,588,160 | 2,823,946 | 3,509,671 |
| | - Construction | 882,511 | 5,019,638 | 3,042,200 | 7,218,271 | 21,350,319 | 892,858 | 2,671,815 |
| | - Other Capital Outlay | - | - | - | - | - | - | - |
| | Total Streets and Highways | 4,135,293 | 8,436,077 | 5,110,375 | 10,273,531 | 31,194,344 | 4,123,880 | 6,503,322 |
| Sanitation | - Current Expenditures | 188,885 | 185,856 | 979,263 | 853,556 | 162,048 | 260,335 | 365,907 |
| | - Capital Outlay | - | - | - | 40,812 | - | - | - |
| | Total Sanitation | 188,885 | 185,856 | 979,263 | 894,368 | 162,048 | 260,335 | 365,907 |
| Human Services | - Income Maintenance | 731,890 | 1,434,100 | 1,909,887 | 2,168,366 | 9,946,844 | 1,008,590 | 703,598 |
| | - Social Services | 952,429 | 3,236,100 | 3,519,241 | 2,891,213 | 14,600,238 | 3,466,011 | 1,489,278 |
| | - All Other | - | - | - | - | 9,037,568 | - | - |
| | - Capital Outlay | - | - | - | - | 139,096 | - | - |
| | Total Human Services | 1,684,319 | 4,670,200 | 5,429,128 | 5,059,579 | 33,723,746 | 4,474,601 | 2,192,876 |
| Health | - Current Expenditures | 74,217 | 1,362,613 | 1,014,692 | 1,308,012 | 16,186,806 | 520,715 | 840,577 |
| | - Capital Outlay | - | - | - | - | 26,969 | - | - |
| | Total Health | 74,217 | 1,362,613 | 1,014,692 | 1,308,012 | 16,213,775 | 520,715 | 840,577 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 38,960 | 141,500 | 82,494 | 5,391 | 6,617,122 | 602,115 | 49,795 |
| | - Capital Outlay | - | - | - | - | 23,870 | - | - |
| Parks and Recreation | - Current Expenditures | 42,582 | 316,312 | 168,081 | 339,292 | 2,053,118 | 134,328 | 27,279 |
| | - Capital Outlay | - | - | - | - | 972,213 | - | - |
| | Total Culture and Recreation | 81,542 | 457,812 | 250,575 | 344,683 | 9,666,323 | 736,443 | 77,074 |
| Conservation of Natural Resources | - Current Expenditures | 333,855 | 281,968 | 222,112 | 1,335,131 | 142,824 | 399,163 | 558,734 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Conservation of Natural Resources | 333,855 | 281,968 | 222,112 | 1,335,131 | 142,824 | 399,163 | 558,734 |
| Housing and Economic Development | - Current Expenditures | 7,535 | 237,674 | - | 41,245 | 10,026,886 | 114,632 | 2,000 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total Housing and Economic Development | 7,535 | 237,674 | - | 41,245 | 10,026,886 | 114,632 | 2,000 |
| All Other | - Current Expenditures | - | - | 519,972 | - | - | 461,536 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| | Total All Other | - | - | 519,972 | - | - | 461,536 | - |
| Debt Service | - Principal Paid on Bonds | 105,000 | 585,000 | - | 520,000 | 5,445,000 | 775,000 | 2,255,000 |
| | - Other Long-Term Debt | 37,053 | 331,681 | - | - | 440,744 | 139,687 | - |
| | - Interest and Fiscal Charges | 81,028 | 724,716 | - | 115,429 | 5,945,311 | 107,355 | 91,709 |
| | *Total Current Expenditures* | 8,875,569 | 19,955,308 | 17,183,621 | 19,816,776 | 149,659,254 | 15,303,076 | 12,028,097 |
| | *Total Capital Outlay* | 882,511 | 5,019,638 | 3,042,200 | 7,944,040 | 34,871,266 | 1,136,536 | 2,671,815 |
| | *Total Debt Service* | 223,081 | 1,641,397 | - | 635,429 | 11,831,055 | 1,022,042 | 2,346,709 |
| **Total Expenditures** | | **$9,981,161** | **$26,616,343** | **$20,225,821** | **$28,396,245** | **$196,361,575** | **$17,461,654** | **$17,046,621** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | 903,866 | - | - |
| | - Governmental Funds | 303,149 | 2,625 | - | 625,398 | 1,538,920 | - | 212,787 |
| **Total Expenditures and Other Financing Uses** | | **$10,284,310** | **$26,618,968** | **$20,225,821** | **$29,021,643** | **$198,804,361** | **$17,461,654** | **$17,259,408** |
| **Unrestricted Fund Balance** | | | | | | | | |
| General Fund Unrestricted Fund Balance | | $3,113,937 | $10,283,846 | $3,368,884 | $6,319,024 | $73,203,458 | $4,783,155 | $2,104,942 |
| Special Revenue Funds Unrestricted Fund Balance | | 2,673,104 | 1,444,739 | 6,434,745 | 5,515,216 | 936,247 | 5,125,742 | 6,850,340 |
| **Total** | | **$5,787,041** | **$11,728,585** | **$9,803,629** | **$11,834,240** | **$74,139,705** | **$9,908,897** | **$8,955,282** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 65.2% | 58.8% | 57.1% | 59.7% | 49.5% | 64.8% | 74.5% |

## Table 2
## Classification of County Revenues and Expenditures - Governmental Funds
## For the Year Ended December 31, 2014

| | *WINONA* | *WRIGHT* | *YELLOW MEDICINE* | *TOTAL ALL COUNTIES* |
|---|---|---|---|---|
| Population (2014 Population Estimates) | 51,109 | 129,946 | 10,127 | 5,453,218 |
| Net Taxable Tax Capacity | $42,574,105 | $130,336,497 | $28,105,435 | $6,328,955,173 |
| 2013 Tax Levy (Payable 2014) | 15,878,788 | 52,955,121 | 9,505,275 | 2,618,730,520 |
| **REVENUES** | | | | |
| Taxes | $15,892,815 | $51,664,063 | $8,848,693 | $2,938,511,891 |
| Special Assessments | 280,953 | 248,672 | 742,044 | 50,184,068 |
| Licenses and Permits | 259,981 | 225,053 | 44,600 | 33,385,887 |
| Intergovernmental Revenues | | | | |
| Federal Grants | | | | |
| Streets and Highways | 226,730 | 2,136,355 | 590,159 | 159,737,223 |
| Human Services | 3,237,767 | 6,276,309 | 998,201 | 434,348,705 |
| Disaster | 36,738 | 51,564 | 27,204 | 17,661,467 |
| All Other | 967,921 | 745,026 | 130,936 | 136,906,544 |
| Total Federal Grants | 4,469,156 | 9,209,254 | 1,746,500 | 748,653,939 |
| State Grants | | | | |
| Market Value Credit | 167,572 | 255,591 | 146,953 | 13,288,693 |
| County Program Aid | 2,509,188 | 5,286,543 | 175,105 | 206,312,840 |
| Disparity Reduction Aid | 40,731 | 5,391 | 43,082 | 9,658,965 |
| Streets and Highways | 6,482,562 | 9,584,644 | 4,580,833 | 678,066,434 |
| Human Services | 3,153,242 | 7,505,969 | 1,156,697 | 372,241,743 |
| PERA Aid | 54,309 | 81,912 | 15,547 | 7,918,783 |
| Police Aid | 152,320 | 1,016,734 | 68,544 | 19,382,484 |
| All Other | 1,176,483 | 5,354,080 | 324,550 | 239,128,414 |
| Total State Grants | 13,736,407 | 29,090,864 | 6,511,311 | 1,545,998,356 |
| Local Unit Grants | 313,012 | - | 103,289 | 165,607,811 |
| **Total Intergovernmental Revenues** | **$18,518,575** | **$38,300,118** | **$8,361,100** | **$2,460,260,106** |
| Charges for Services | 3,720,433 | 12,248,809 | 698,325 | 593,556,577 |
| Fines and Forfeits | 45,990 | 310,246 | 6,636 | 7,539,730 |
| Interest Earnings | 204,475 | 2,768,772 | 226,467 | 81,881,253 |
| All Other Revenues | 1,162,752 | 1,467,884 | 1,465,466 | 192,631,484 |
| **Total Revenues** | **$40,085,974** | **$107,233,617** | **$20,393,331** | **$6,357,950,996** |
| **Other Financing Sources** | | | | |
| Borrowing | | | | |
| Bonds Issued | - | - | 2,392,455 | 421,078,072 |
| Other Long-Term Debt | 35,836 | 250,726 | 150,370 | 5,997,142 |
| Short-Term Debt | - | - | - | - |
| Total Borrowing | 35,836 | 250,726 | 2,542,825 | 427,075,214 |
| Other Sources | 7,166 | 44,034 | 26,083 | 7,736,435 |
| Transfers From - Enterprise Funds | - | - | - | 8,673,910 |
| - Governmental Funds | 239,374 | 1,709,090 | 2,059,683 | 182,917,709 |
| **Total Revenues and Other Financing Sources** | **$40,368,350** | **$109,237,467** | **$25,021,922** | **$6,984,354,264** |

## Table 2

## Classification of County Revenues and Expenditures - Governmental Funds

## For the Year Ended December 31, 2014

| EXPENDITURES | | *WINONA* | *WRIGHT* | *YELLOW MEDICINE* | *TOTAL ALL COUNTIES* |
|---|---|---|---|---|---|
| General Government | - Current Expenditures | $7,453,483 | $20,719,714 | $2,844,692 | $967,521,432 |
| | - Capital Outlay | 458,323 | 802,610 | - | 101,342,982 |
| | Total General Government | 7,911,806 | 21,522,324 | 2,844,692 | 1,068,864,414 |
| Public Safety | - Sheriff | 3,841,866 | 16,592,113 | 1,135,141 | 544,357,328 |
| | - Corrections | 3,108,406 | 5,438,274 | 1,559,565 | 448,104,112 |
| | - All Other | 184,209 | 1,503,492 | 52,344 | 55,459,862 |
| | - Capital Outlay | 214,905 | 116,804 | - | 36,185,276 |
| | Total Public Safety | 7,349,386 | 23,650,683 | 2,747,050 | 1,084,106,578 |
| Streets and Highways | - Administration | 396,373 | 605,099 | 260,034 | 56,640,542 |
| | - Maintenance | 3,008,940 | 7,719,238 | 2,732,359 | 438,019,770 |
| | - Construction | 5,929,842 | 9,071,427 | 4,412,385 | 706,381,087 |
| | - Other Capital Outlay | - | - | - | 33,946,951 |
| | Total Streets and Highways | 9,335,155 | 17,395,764 | 7,404,778 | 1,234,988,350 |
| Sanitation | - Current Expenditures | 1,305,016 | 453,619 | 121,457 | 94,449,722 |
| | - Capital Outlay | 22,748 | - | - | 3,213,777 |
| | Total Sanitation | 1,327,764 | 453,619 | 121,457 | 97,663,499 |
| Human Services | - Income Maintenance | 3,617,444 | 6,009,359 | 1,119,145 | 491,018,938 |
| | - Social Services | 7,742,004 | 14,137,778 | 2,963,654 | 1,047,284,122 |
| | - All Other | 194,660 | - | - | 50,653,508 |
| | - Capital Outlay | - | - | - | 7,244,759 |
| | Total Human Services | 11,554,108 | 20,147,137 | 4,082,799 | 1,596,201,327 |
| Health | - Current Expenditures | 2,066,562 | 3,628,783 | 234,854 | 288,910,192 |
| | - Capital Outlay | - | - | - | 640,953 |
| | Total Health | 2,066,562 | 3,628,783 | 234,854 | 289,551,145 |
| Culture and Recreation | | | | | |
| Libraries | - Current Expenditures | 219,684 | - | 76,309 | 135,331,711 |
| | - Capital Outlay | - | - | - | 11,885,959 |
| Parks and Recreation | - Current Expenditures | 71,262 | 3,189,067 | 219,584 | 67,338,491 |
| | - Capital Outlay | - | 2,664,829 | - | 12,607,748 |
| | Total Culture and Recreation | 290,946 | 5,853,896 | 295,893 | 227,163,909 |
| Conservation of Natural Resources | - Current Expenditures | 730,650 | 802,898 | 2,969,278 | 103,328,357 |
| | - Capital Outlay | - | - | - | 2,436,821 |
| | Total Conservation of Natural Resources | 730,650 | 802,898 | 2,969,278 | 105,765,178 |
| Housing and Economic Development | - Current Expenditures | 47,223 | - | 23,318 | 172,449,774 |
| | - Capital Outlay | - | - | - | 2,106,576 |
| | Total Housing and Economic Development | 47,223 | - | 23,318 | 174,556,350 |
| All Other | - Current Expenditures | - | - | - | 32,767,956 |
| | - Capital Outlay | - | - | - | 729,628 |
| | Total All Other | - | - | - | 33,497,584 |
| Debt Service | - Principal Paid on Bonds | 1,005,000 | 2,370,000 | 1,935,000 | 270,279,145 |
| | - Other Long-Term Debt | 7,060 | 645,841 | 138,800 | 24,256,759 |
| | - Interest and Fiscal Charges | 189,547 | 2,315,454 | 157,098 | 111,460,093 |
| | *Total Current Expenditures* | 33,987,782 | 80,799,434 | 16,311,734 | 4,993,635,817 |
| | *Total Capital Outlay* | 6,625,818 | 12,655,670 | 4,412,385 | 918,722,517 |
| | *Total Debt Service* | 1,201,607 | 5,331,295 | 2,230,898 | 405,995,997 |
| **Total Expenditures** | | **$41,815,207** | **$98,786,399** | **$22,955,017** | **$6,318,354,331** |
| **Other Financing Uses** | | | | | |
| Debt Redemption | - Refunded Bonds | - | - | - | 89,586,994 |
| Other Uses | | - | - | - | 5,587,861 |
| Transfers To | - Enterprise Funds | - | - | - | 17,412,171 |
| | - Governmental Funds | 239,374 | 1,709,090 | 2,059,683 | 182,917,709 |
| **Total Expenditures and Other Financing Uses** | | **$42,054,581** | **$100,495,489** | **$25,014,700** | **$6,613,859,066** |
| **Unrestricted Fund Balance** | | | | | |
| General Fund Unrestricted Fund Balance | | $13,087,985 | $33,410,705 | $3,447,769 | $1,452,355,591 |
| Special Revenue Funds Unrestricted Fund Balance | | 5,360,125 | 17,164,101 | 7,620,195 | 1,111,450,460 |
| **Total** | | **$18,448,110** | **$50,574,806** | **$11,067,964** | **$2,563,806,051** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 54.3% | 62.6% | 67.9% | 51.3% |

# PUBLIC SERVICE ENTERPRISE TABLE

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# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Aitkin** | | | | | | | | | | | | | | |
| Long Lake Conservation Center | 607,738 | 877,603 | (269,865) | 22,119 | --- | (247,746) | --- | 4,387 | --- | --- | --- | --- | --- | --- |
| **Total** | **607,738** | **877,603** | **(269,865)** | **22,119** | **---** | **(247,746)** | **---** | **4,387** | **---** | **---** | **---** | **---** | **---** | **---** |
| **Anoka** | | | | | | | | | | | | | | |
| Aquatic Center | 1,466,653 | 1,169,887 | 296,766 | --- | --- | 296,766 | --- | --- | --- | 75,097 | 379,903 | --- | --- | --- |
| **Total** | **1,466,653** | **1,169,887** | **296,766** | **---** | **---** | **296,766** | **---** | **---** | **---** | **75,097** | **379,903** | **---** | **---** | **---** |
| **Becker** | | | | | | | | | | | | | | |
| Housing [29] | 306,360 | 593,322 | (286,962) | 325,229 | 211,791 | (173,524) | --- | 321,511 | --- | --- | --- | --- | --- | --- |
| Sunnyside Care Center [14] | 2,910,011 | 2,897,491 | 12,520 | 37,439 | 34,061 | 15,898 | --- | --- | --- | --- | 29,672 | --- | 32,836 | 42,968 |
| **Total** | **3,216,371** | **3,490,813** | **(274,442)** | **362,668** | **245,852** | **(157,626)** | **---** | **321,511** | **---** | **---** | **29,672** | **---** | **32,836** | **42,968** |
| **Blue Earth** | | | | | | | | | | | | | | |
| Economic Development Authority | 220,949 | 1,070,563 | (849,614) | 676,723 | --- | (172,891) | --- | 574,573 | 39,674 | --- | 140,497 | --- | --- | --- |
| Landfill | 2,993,013 | 2,116,855 | 876,158 | 21,441 | --- | 897,599 | --- | --- | --- | 87,516 | 910,140 | --- | --- | --- |
| **Total** | **3,213,962** | **3,187,418** | **26,544** | **698,164** | **---** | **724,708** | **---** | **574,573** | **39,674** | **87,516** | **1,050,637** | **---** | **---** | **---** |
| **Carver** | | | | | | | | | | | | | | |
| Community Development Agency [29] | 5,362,881 | 7,058,850 | (1,695,969) | 3,644,060 | 1,600,352 | 347,739 | --- | 461,536 | 2,115,729 | --- | 2,246,640 | 4,380,994 | 1,501,346 | 5,767,537 |
| **Total** | **5,362,881** | **7,058,850** | **(1,695,969)** | **3,644,060** | **1,600,352** | **347,739** | **---** | **461,536** | **2,115,729** | **---** | **2,246,640** | **4,380,994** | **1,501,346** | **5,767,537** |
| **Cass** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 77,749 | 520,893 | (443,144) | 384,725 | 253 | (58,672) | --- | 384,524 | --- | --- | 5,226 | --- | 253 | 3,910 |
| Pine River Area Sanitary District [29] | 533,943 | 547,380 | (13,437) | 1,477 | 4,499 | (16,459) | --- | --- | --- | --- | 49,352 | --- | 4,499 | 78,550 |
| **Total** | **611,692** | **1,068,273** | **(456,581)** | **386,202** | **4,752** | **(75,131)** | **---** | **384,524** | **---** | **---** | **54,578** | **---** | **4,752** | **82,460** |
| **Chisago** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority and Economic Development Authority [29] | 740,912 | 834,289 | (93,377) | 801,192 | 230,650 | 477,165 | 503,181 | --- | --- | --- | 11,940 | 1,590,000 | 218,470 | 3,828,362 |
| **Total** | **740,912** | **834,289** | **(93,377)** | **801,192** | **230,650** | **477,165** | **503,181** | **---** | **---** | **---** | **11,940** | **1,590,000** | **218,470** | **3,828,362** |
| **Clay** | | | | | | | | | | | | | | |
| Family Service Center | 1,335,512 | 1,475,041 | (139,529) | --- | 15 | (139,544) | --- | --- | --- | (135,000) | 297,921 | --- | 15 | 751 |
| Juvenile Center | 2,190,527 | 2,345,260 | (154,733) | 53,167 | 10,354 | (111,920) | --- | --- | 45,191 | (242,158) | 13,200 | --- | 10,354 | 210,026 |
| Public Health | 2,277,431 | 4,615,271 | (2,337,840) | 1,956,053 | --- | (381,787) | --- | 1,040,370 | 915,683 | (812,764) | 18,127 | --- | --- | --- |
| Solid Waste Management | 1,266,393 | 2,410,961 | (1,144,568) | 1,440,306 | --- | 295,738 | --- | --- | 167,902 | 100,000 | 165,321 | --- | --- | --- |
| **Total** | **7,069,863** | **10,846,533** | **(3,776,670)** | **3,449,526** | **10,369** | **(337,513)** | **---** | **1,040,370** | **1,128,776** | **(1,089,922)** | **494,569** | **---** | **10,369** | **210,777** |
| **Cook** | | | | | | | | | | | | | | |
| Economic Development Authority Golf Course [29] | 673,895 | 964,461 | (290,566) | 2,815,674 | --- | 2,525,108 | 2,718,095 | --- | --- | --- | 85,113 | --- | --- | 340,000 |
| **Total** | **673,895** | **964,461** | **(290,566)** | **2,815,674** | **---** | **2,525,108** | **2,718,095** | **---** | **---** | **---** | **85,113** | **---** | **---** | **340,000** |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cottonwood** | | | | | | | | | | | | | | |
| Landfill | 529,083 | 597,144 | (68,061) | --- | 9,046 | (77,107) | --- | --- | --- | (24,962) | 15,456 | --- | 9,046 | 80,734 |
| **Total** | **529,083** | **597,144** | **(68,061)** | **---** | **9,046** | **(77,107)** | **---** | **---** | **---** | **(24,962)** | **15,456** | **---** | **9,046** | **80,734** |
| **Crow Wing** | | | | | | | | | | | | | | |
| Landfill | 2,132,298 | 1,981,974 | 150,324 | 61,357 | --- | 211,681 | --- | --- | 595 | --- | 93,406 | --- | --- | --- |
| Serpent Lake Sanitary Sewer District | 321,297 | 424,928 | (103,631) | 31,018 | --- | (72,613) | --- | --- | --- | --- | 32,605 | --- | --- | --- |
| **Total** | **2,453,595** | **2,406,902** | **46,693** | **92,375** | **---** | **139,068** | **---** | **---** | **595** | **---** | **126,011** | **---** | **---** | **---** |
| **Dakota** | | | | | | | | | | | | | | |
| Byllesby Dam | 690,875 | 867,864 | (176,989) | 777,414 | --- | 600,425 | --- | --- | 777,414 | --- | 2,213,732 | --- | --- | --- |
| Common Bond [13][29] | 12,607,106 | 10,958,511 | 1,648,595 | 691,716 | 3,319,039 | (978,728) | --- | 459,585 | --- | (1,123,040) | 1,290,396 | 7,721,448 | 3,319,039 | 2,715,000 |
| Criminal Justice Information Integration Network | 127,058 | 151,656 | (24,598) | --- | --- | (24,598) | --- | --- | --- | 316,076 | --- | --- | --- | --- |
| Geographic Information System | 7,061 | 9,100 | (2,039) | --- | --- | (2,039) | --- | --- | --- | --- | --- | --- | --- | --- |
| Housing Assistance [13][29] | 1,804,783 | 1,814,578 | (9,795) | 15,060,672 | 15,703,480 | (652,603) | --- | 14,701,286 | 287,274 | (58,578) | --- | --- | --- | --- |
| Public Housing [13][29] | 1,858,867 | 2,370,200 | (511,333) | 823,969 | 68,795 | 243,841 | --- | 687,517 | --- | --- | 588,259 | --- | --- | --- |
| Workforce Housing [13][29] | 1,635,787 | 1,446,405 | 189,382 | 232 | 189,855 | (241) | --- | --- | --- | (1,818,542) | --- | --- | 114,689 | --- |
| Youth Housing [13][29] | 131,688 | 390,715 | (259,027) | 205,893 | 4,800 | (57,934) | --- | --- | 150,000 | --- | --- | --- | 4,800 | --- |
| **Total** | **18,863,225** | **18,009,029** | **854,196** | **17,559,896** | **19,285,969** | **(871,877)** | **---** | **15,848,388** | **1,214,688** | **(2,684,084)** | **4,092,387** | **7,721,448** | **3,438,528** | **2,715,000** |
| **Dodge** | | | | | | | | | | | | | | |
| Fairview Nursing Home | 4,489,920 | 4,330,246 | 159,674 | 1,757 | 6,361 | 155,070 | --- | --- | --- | (175,000) | 5,045 | --- | 6,361 | 25,000 |
| **Total** | **4,489,920** | **4,330,246** | **159,674** | **1,757** | **6,361** | **155,070** | **---** | **---** | **---** | **(175,000)** | **5,045** | **---** | **6,361** | **25,000** |
| **Douglas** | | | | | | | | | | | | | | |
| Hospital Operating | 136,578,316 | 125,134,121 | 11,444,195 | 1,450,162 | 2,007,528 | 10,886,829 | --- | --- | --- | --- | 3,775,245 | 10,000,000 | 1,997,974 | 9,085,000 |
| Housing and Redevelopment Authority [29] | 487,946 | 2,396,085 | (1,908,139) | 1,993,788 | 76,791 | 8,858 | 483,225 | 1,216,010 | 271,523 | --- | 58,930 | --- | 60,992 | 204,165 |
| Pope-Douglas Solid Waste [29] | 7,687,276 | 9,354,752 | (1,667,476) | 1,690,123 | 562,723 | (540,076) | --- | --- | 184,084 | --- | 242,952 | --- | 544,219 | 720,000 |
| **Total** | **144,753,538** | **136,884,958** | **7,868,580** | **5,134,073** | **2,647,042** | **10,355,611** | **483,225** | **1,216,010** | **455,607** | **---** | **4,077,127** | **10,000,000** | **2,603,185** | **10,009,165** |
| **Faribault** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 19,700 | 307,678 | (287,978) | 267,222 | --- | (20,756) | --- | 267,222 | --- | --- | --- | --- | --- | --- |
| Huntley Sewer District | 25,748 | 56,830 | (31,082) | --- | 14,919 | (46,001) | --- | --- | --- | --- | --- | --- | 14,919 | 8,000 |
| **Total** | **45,448** | **364,508** | **(319,060)** | **267,222** | **14,919** | **(66,757)** | **---** | **267,222** | **---** | **---** | **---** | **---** | **14,919** | **8,000** |
| **Grant** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 367,896 | 779,852 | (411,956) | 259,142 | 36,065 | (188,879) | 50,722 | 375,957 | --- | --- | 177,507 | --- | 36,065 | 40,000 |
| **Total** | **367,896** | **779,852** | **(411,956)** | **259,142** | **36,065** | **(188,879)** | **50,722** | **375,957** | **---** | **---** | **177,507** | **---** | **36,065** | **40,000** |
| **Hennepin** | | | | | | | | | | | | | | |
| Glen Lake Golf Course | 857,118 | 762,131 | 94,987 | --- | 22,400 | 72,587 | --- | --- | --- | --- | --- | 145,000 | 22,400 | 145,000 |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Medical Center [29] | 846,941,838 | 838,208,455 | 8,733,383 | 6,303,780 | 274,271 | 14,762,892 | --- | 27,413,875 | 17,140,372 | --- | 35,448,000 | 2,987,000 | 274,271 | 2,987,000 |
| Metropolitan Health Plan | 158,493,627 | 159,247,706 | (754,079) | 827,512 | 363,411 | (289,978) | --- | --- | --- | --- | --- | --- | 363,411 | --- |
| Radio Communications | 2,334,289 | 2,160,854 | 173,435 | --- | 14,058 | 159,377 | --- | --- | --- | 475,439 | 1,082,998 | --- | --- | --- |
| Solid Waste | 51,262,909 | 52,919,890 | (1,656,981) | 8,080,282 | 5,136,581 | 1,286,720 | 52,757 | 500,000 | 4,469,213 | --- | 10,004,628 | --- | --- | --- |
| **Total** | **1,059,889,781** | **1,053,299,036** | **6,590,745** | **15,211,574** | **5,810,721** | **15,991,598** | **52,757** | **27,913,875** | **21,609,585** | **475,439** | **46,535,626** | **3,132,000** | **660,082** | **3,132,000** |
| **Hubbard** | | | | | | | | | | | | | | |
| Heritage Cottages [14] | 895,779 | 659,630 | 236,149 | 2,643 | 80,698 | 158,094 | --- | --- | --- | --- | 188,624 | --- | 80,698 | 50,000 |
| Heritage Living Center [14] | 4,851,593 | 4,950,406 | (98,813) | 71,952 | --- | (26,861) | --- | --- | 54,538 | --- | 312,227 | --- | --- | 30,000 |
| Heritage Manor [14] | 675,054 | 596,520 | 78,534 | 4,158 | 81,903 | 789 | --- | --- | --- | --- | 126,220 | 1,795,000 | 81,903 | 1,890,000 |
| **Total** | **6,422,426** | **6,206,556** | **215,870** | **78,753** | **162,601** | **132,022** | **---** | **---** | **54,538** | **---** | **627,071** | **1,795,000** | **162,601** | **1,970,000** |
| **Itasca** | | | | | | | | | | | | | | |
| Itasca Medical Care | 60,924,440 | 60,372,849 | 551,591 | 13,561 | --- | 565,152 | --- | --- | --- | --- | --- | --- | --- | --- |
| Itasca Resource Center | 533,297 | 834,641 | (301,344) | --- | --- | (301,344) | --- | --- | --- | --- | 20,018 | --- | --- | --- |
| Nursing Home [14] | 10,571,259 | 10,680,318 | (109,059) | 129,525 | 481,709 | (461,243) | --- | --- | --- | --- | 1,115,699 | 3,262,253 | 408,962 | 3,855,000 |
| **Total** | **72,028,996** | **71,887,808** | **141,188** | **143,086** | **481,709** | **(197,435)** | **---** | **---** | **---** | **---** | **1,135,717** | **3,262,253** | **408,962** | **3,855,000** |
| **Jackson** | | | | | | | | | | | | | | |
| Jackson County Fair Association [29] | 115,326 | 137,499 | (22,173) | 4,813 | --- | (17,360) | --- | --- | --- | --- | 6,500 | 6,840 | --- | 101 |
| Jackson County Historical Society [29] | 65,260 | 68,194 | (2,934) | 157 | --- | (2,777) | --- | --- | --- | --- | 31,382 | --- | --- | --- |
| **Total** | **180,586** | **205,693** | **(25,107)** | **4,970** | **---** | **(20,137)** | **---** | **---** | **---** | **---** | **37,882** | **6,840** | **---** | **101** |
| **Kanabec** | | | | | | | | | | | | | | |
| Hospital [29] | 61,091,336 | 54,996,781 | 6,094,555 | 223,310 | 414,774 | 5,903,091 | --- | --- | 177,371 | --- | 2,979,561 | --- | 389,413 | 920,000 |
| **Total** | **61,091,336** | **54,996,781** | **6,094,555** | **223,310** | **414,774** | **5,903,091** | **---** | **---** | **177,371** | **---** | **2,979,561** | **---** | **389,413** | **920,000** |
| **Kandiyohi** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 668,097 | 2,019,152 | (1,351,055) | 1,362,082 | 52,939 | (41,912) | 156,232 | 1,191,552 | --- | --- | 27,948 | --- | 52,939 | 365,895 |
| **Total** | **668,097** | **2,019,152** | **(1,351,055)** | **1,362,082** | **52,939** | **(41,912)** | **156,232** | **1,191,552** | **---** | **---** | **27,948** | **---** | **52,939** | **365,895** |
| **Kittson** | | | | | | | | | | | | | | |
| North Kittson Rural Water [29] | 579,828 | 673,640 | (93,812) | 108,193 | 30,129 | (15,748) | --- | --- | --- | --- | --- | --- | 30,129 | 140,000 |
| **Total** | **579,828** | **673,640** | **(93,812)** | **108,193** | **30,129** | **(15,748)** | **---** | **---** | **---** | **---** | **---** | **---** | **30,129** | **140,000** |
| **Lake** | | | | | | | | | | | | | | |
| Broadband | 192,284 | 2,787,737 | (2,595,453) | 3,372,375 | 72,604 | 704,318 | --- | --- | --- | --- | 20,188,985 | 13,890,773 | 72,604 | 928,358 |
| Silverpointe [29] | 192,182 | 158,157 | 34,025 | 100 | 20,715 | 13,410 | --- | --- | --- | 42,000 | 12,747 | --- | 19,912 | 50,000 |
| **Total** | **384,466** | **2,945,894** | **(2,561,428)** | **3,372,475** | **93,319** | **717,728** | **---** | **---** | **---** | **42,000** | **20,201,732** | **13,890,773** | **92,516** | **978,358** |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Le Sueur** | | | | | | | | | | | | | | |
| Section 8 Rental Program [14][29] | 17,500 | 481,627 | (464,127) | 421,627 | --- | (42,500) | --- | --- | --- | --- | --- | --- | --- | --- |
| **Total** | **17,500** | **481,627** | **(464,127)** | **421,627** | **---** | **(42,500)** | **---** | **---** | **---** | **---** | **---** | **---** | **---** | **---** |
| **Lyon** | | | | | | | | | | | | | | |
| Landfill | 2,464,101 | 1,523,141 | 940,960 | 160,758 | --- | 1,101,718 | --- | --- | --- | --- | 2,212,401 | --- | --- | --- |
| **Total** | **2,464,101** | **1,523,141** | **940,960** | **160,758** | **---** | **1,101,718** | **---** | **---** | **---** | **---** | **2,212,401** | **---** | **---** | **---** |
| **Mahnomen** | | | | | | | | | | | | | | |
| Health Center [29] | 7,754,988 | 8,625,431 | (870,443) | 513,284 | 183,845 | (541,004) | --- | --- | --- | --- | 71,853 | --- | 53,845 | 115,471 |
| **Total** | **7,754,988** | **8,625,431** | **(870,443)** | **513,284** | **183,845** | **(541,004)** | **---** | **---** | **---** | **---** | **71,853** | **---** | **53,845** | **115,471** |
| **McLeod** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [13][29] | 468,978 | 743,794 | (274,816) | 422,067 | 168,865 | (21,614) | --- | 421,922 | --- | --- | --- | --- | 168,865 | 142,067 |
| **Total** | **468,978** | **743,794** | **(274,816)** | **422,067** | **168,865** | **(21,614)** | **---** | **421,922** | **---** | **---** | **---** | **---** | **168,865** | **142,067** |
| **Meeker** | | | | | | | | | | | | | | |
| Economic Development Authority [29] | 603,791 | 491,469 | 112,322 | 93,863 | 145,233 | 60,952 | --- | --- | --- | --- | 740 | --- | 145,233 | 165,676 |
| Housing Choice Vouchers [13][29] | 198 | 199,526 | (199,328) | 185,400 | --- | (13,928) | --- | 185,384 | --- | --- | --- | --- | --- | --- |
| Housing and Redevelopment Authority General [13][29] | 6,000 | 4,139 | 1,861 | 2 | --- | 1,863 | --- | --- | --- | (40,000) | --- | --- | --- | --- |
| Low Rent Public Housing [13][29] | 81,867 | 206,667 | (124,800) | 39,865 | --- | (84,935) | --- | 39,805 | --- | --- | --- | --- | --- | --- |
| Meeker Memorial Hospital | 31,043,349 | 26,803,331 | 4,240,018 | 388,313 | 1,431,535 | 3,196,796 | --- | --- | --- | --- | 280,703 | --- | 1,399,933 | 520,000 |
| Public Housing Capital Fund Program [13][29] | --- | --- | --- | 40,000 | --- | 40,000 | --- | 40,000 | --- | 40,000 | --- | --- | --- | --- |
| **Total** | **31,735,205** | **27,705,132** | **4,030,073** | **747,443** | **1,576,768** | **3,200,748** | **---** | **265,189** | **---** | **---** | **281,443** | **---** | **1,545,166** | **685,676** |
| **Morrison** | | | | | | | | | | | | | | |
| Housing Choice Vouchers | 22,647 | 519,946 | (497,299) | 475,619 | --- | (21,680) | --- | 475,619 | --- | --- | 579 | --- | --- | --- |
| State Shelter Plus Grant | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| State/Local | 66,343 | 95,665 | (29,322) | 37,749 | 6,282 | 2,145 | --- | --- | --- | --- | --- | --- | 6,282 | 14,849 |
| **Total** | **88,990** | **615,611** | **(526,621)** | **513,368** | **6,282** | **(19,535)** | **---** | **475,619** | **---** | **---** | **579** | **---** | **6,282** | **14,849** |
| **Mower** | | | | | | | | | | | | | | |
| Colonial Manor [14][29] | 32,411 | 34,399 | (1,988) | 8 | --- | (1,980) | --- | --- | --- | --- | --- | --- | --- | 3,372 |
| Minnesota Housing Finance Agency [14][29] | 165,711 | 157,575 | 8,136 | 8,117 | 20,823 | (4,570) | --- | --- | --- | --- | 4,727 | --- | 20,823 | 39,233 |
| Owned Public Housing Program [14][29] | 75,133 | 195,648 | (120,515) | 56,793 | --- | (63,722) | --- | 56,784 | --- | --- | 1,254 | --- | --- | --- |
| Rural Housing Service [14][29] | 229,827 | 281,015 | (51,188) | 1,825 | --- | (49,363) | --- | --- | --- | --- | 31,587 | --- | --- | --- |
| Section 8 Existing Housing Assistance Program [14][29] | --- | 161,900 | (161,900) | 146,021 | --- | (15,879) | --- | 146,020 | --- | --- | --- | --- | --- | --- |
| **Total** | **503,082** | **830,537** | **(327,455)** | **212,764** | **20,823** | **(135,514)** | **---** | **202,804** | **---** | **---** | **37,568** | **---** | **20,823** | **42,605** |
| **Murray** | | | | | | | | | | | | | | |
| Congregate Housing | 187,576 | 199,482 | (11,906) | 1,000 | 19,068 | (29,974) | --- | --- | --- | (420) | --- | --- | 17,477 | 100,000 |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospital | 16,278,309 | 18,116,081 | (1,837,772) | 144,779 | 136,232 | (1,829,225) | --- | --- | --- | --- | 470,857 | 521,919 | --- | 811,085 |
| Shetek Area Water and Sewer Commission [29] | 347,275 | 648,897 | (301,622) | 28,188 | 270,581 | (544,015) | --- | --- | --- | --- | 42,205 | --- | 269,636 | 746,151 |
| **Total** | **16,813,160** | **18,964,460** | **(2,151,300)** | **173,967** | **425,881** | **(2,403,214)** | **---** | **---** | **---** | **(420)** | **513,062** | **521,919** | **287,113** | **1,657,236** |
| **Olmsted** | | | | | | | | | | | | | | |
| Communications | 1,200,820 | 1,160,645 | 40,175 | 4,260 | --- | 44,435 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanitary Sewer | 88,488 | 82,069 | 6,419 | 5,603 | 18,228 | (6,206) | --- | --- | --- | --- | --- | --- | --- | --- |
| Waste Management | 22,339,221 | 18,898,252 | 3,440,969 | 845,592 | 4,584,260 | (297,699) | --- | 201,175 | 462,250 | --- | 1,521,237 | --- | 4,584,260 | 4,395,000 |
| **Total** | **23,628,529** | **20,140,966** | **3,487,563** | **855,455** | **4,602,488** | **(259,470)** | **---** | **201,175** | **462,250** | **---** | **1,521,237** | **---** | **4,584,260** | **4,395,000** |
| **Otter Tail** | | | | | | | | | | | | | | |
| Prairie Lakes Municipal Solid Waste Authority [29] | 4,799,236 | 6,062,177 | (1,262,941) | 36,399 | 1,023,301 | (2,249,843) | --- | --- | --- | --- | 10,807,702 | --- | 1,023,301 | --- |
| Waste Management | 7,519,544 | 7,892,057 | (372,513) | 210,831 | 12,168 | (173,850) | --- | --- | 196,489 | --- | 618,792 | --- | 12,168 | --- |
| **Total** | **12,318,780** | **13,954,234** | **(1,635,454)** | **247,230** | **1,035,469** | **(2,423,693)** | **---** | **---** | **196,489** | **---** | **11,426,494** | **---** | **1,035,469** | **---** |
| **Pipestone** | | | | | | | | | | | | | | |
| Medical Center [13] | 25,301,369 | 23,502,487 | 1,798,882 | 890,119 | 81,154 | 2,607,847 | --- | --- | --- | --- | 1,737,788 | 1,562,639 | 53,429 | 1,920,519 |
| **Total** | **25,301,369** | **23,502,487** | **1,798,882** | **890,119** | **81,154** | **2,607,847** | **---** | **---** | **---** | **---** | **1,737,788** | **1,562,639** | **53,429** | **1,920,519** |
| **Polk** | | | | | | | | | | | | | | |
| Landfill | 1,480,863 | 1,127,254 | 353,609 | 544 | --- | 354,153 | --- | --- | 413 | (249,303) | 464,902 | --- | --- | --- |
| Resource Recovery | 3,760,630 | 3,647,199 | 113,431 | 5,050 | --- | 118,481 | --- | --- | 4,752 | 249,303 | 673,021 | --- | --- | --- |
| **Total** | **5,241,493** | **4,774,453** | **467,040** | **5,594** | **---** | **472,634** | **---** | **---** | **5,165** | **---** | **1,137,923** | **---** | **---** | **---** |
| **Pope** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | --- | 154,751 | (154,751) | 464,038 | 254,769 | 54,518 | 272,231 | --- | 6,421 | --- | 952,552 | --- | 190,025 | 195,000 |
| **Total** | **---** | **154,751** | **(154,751)** | **464,038** | **254,769** | **54,518** | **272,231** | **---** | **6,421** | **---** | **952,552** | **---** | **190,025** | **195,000** |
| **Ramsey** | | | | | | | | | | | | | | |
| Lake Owasso Residence | 8,252,204 | 9,177,061 | (924,857) | 40,524 | 84,245 | (968,578) | --- | --- | 19,968 | (1,210,837) | 42,143 | --- | 84,240 | 235,000 |
| Law Enforcement Services | 6,591,888 | 7,033,710 | (441,822) | 385,864 | 4,000 | (59,958) | --- | --- | 335,206 | --- | 251,016 | --- | --- | --- |
| Ponds at Battle Creek | 453,462 | 571,404 | (117,942) | 34,818 | 74,050 | (157,174) | --- | --- | --- | --- | 1,528 | --- | 74,050 | 150,000 |
| Ramsey County Care Center | 14,438,621 | 16,270,541 | (1,831,920) | 69,442 | 88,831 | (1,851,309) | --- | --- | 33,778 | (1,116,655) | 17,331 | --- | 79,040 | 95,000 |
| Vadnais Sports Center | 698,155 | 597,106 | 101,049 | --- | --- | 101,049 | --- | --- | --- | --- | 9,817,462 | --- | --- | --- |
| **Total** | **30,434,330** | **33,649,822** | **(3,215,492)** | **530,648** | **251,126** | **(2,935,970)** | **---** | **---** | **388,952** | **(2,327,492)** | **10,129,480** | **---** | **237,330** | **480,000** |
| **Renville** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 69,701 | 759,576 | (689,875) | 723,139 | 58,085 | (24,821) | 279,851 | 404,149 | --- | --- | --- | --- | 57,468 | 70,000 |
| Renville County Hospital and Clinics | 21,443,512 | 20,527,650 | 915,862 | 50,303 | 115,448 | 850,717 | --- | --- | --- | --- | 1,677,528 | 8,458,694 | 115,448 | 24,752 |
| Solid Waste | 846,076 | 1,564,745 | (718,669) | 498,251 | --- | (220,418) | --- | --- | 55,950 | --- | 21,249 | --- | --- | --- |
| **Total** | **22,359,289** | **22,851,971** | **(492,682)** | **1,271,693** | **173,533** | **605,478** | **279,851** | **404,149** | **55,950** | **---** | **1,698,777** | **8,458,694** | **172,916** | **94,752** |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rice** | | | | | | | | | | | | | | |
| Environmental Services | 3,008,790 | 5,166,189 | (2,157,399) | 1,243,764 | --- | (913,635) | --- | 19,695 | 357,502 | 197,000 | 305,846 | --- | --- | --- |
| Roberds Lake | 263,825 | 30,523 | 233,302 | 6 | --- | 233,308 | --- | --- | 2,598,388 | --- | 2,322,141 | 2,078,928 | --- | 1,907 |
| **Total** | **3,272,615** | **5,196,712** | **(1,924,097)** | **1,243,770** | **---** | **(680,327)** | **---** | **19,695** | **2,955,890** | **197,000** | **2,627,987** | **2,078,928** | **---** | **1,907** |
| **Rock** | | | | | | | | | | | | | | |
| Rock County Rural Water District [29] | 888,865 | 759,817 | 129,048 | 61,166 | 17,509 | 172,705 | --- | 17,670 | 16,501 | --- | 533,120 | --- | 12,458 | 109,000 |
| **Total** | **888,865** | **759,817** | **129,048** | **61,166** | **17,509** | **172,705** | **---** | **17,670** | **16,501** | **---** | **533,120** | **---** | **12,458** | **109,000** |
| **Saint Louis** | | | | | | | | | | | | | | |
| Plat Books | 19,146 | 10,064 | 9,082 | --- | --- | 9,082 | --- | --- | --- | --- | --- | --- | --- | --- |
| Solid Waste Management | 6,094,005 | 7,896,163 | (1,802,158) | 931,022 | --- | (871,136) | 247,871 | --- | --- | (429,628) | 36,883 | --- | --- | --- |
| **Total** | **6,113,151** | **7,906,227** | **(1,793,076)** | **931,022** | **---** | **(862,054)** | **247,871** | **---** | **---** | **(429,628)** | **36,883** | **---** | **---** | **---** |
| **Scott** | | | | | | | | | | | | | | |
| Community Development Agency [29] | 6,271,516 | 9,937,921 | (3,666,405) | 6,242,953 | 1,839,092 | 737,456 | 2,470,075 | 243,055 | --- | --- | 888,325 | --- | 1,833,755 | 2,529,295 |
| **Total** | **6,271,516** | **9,937,921** | **(3,666,405)** | **6,242,953** | **1,839,092** | **737,456** | **2,470,075** | **243,055** | **---** | **---** | **888,325** | **---** | **1,833,755** | **2,529,295** |
| **Sherburne** | | | | | | | | | | | | | | |
| Justice Center | 12,645,923 | 11,067,772 | 1,578,151 | --- | --- | 1,578,151 | --- | --- | --- | 1,865,475 | --- | --- | --- | --- |
| **Total** | **12,645,923** | **11,067,772** | **1,578,151** | **---** | **---** | **1,578,151** | **---** | **---** | **---** | **1,865,475** | **---** | **---** | **---** | **---** |
| **Sibley** | | | | | | | | | | | | | | |
| Sibley Estates | 189,628 | 297,618 | (107,990) | 123,675 | 112 | 15,573 | --- | 123,643 | --- | --- | 29,953 | --- | 112 | --- |
| **Total** | **189,628** | **297,618** | **(107,990)** | **123,675** | **112** | **15,573** | **---** | **123,643** | **---** | **---** | **29,953** | **---** | **112** | **---** |
| **Stearns** | | | | | | | | | | | | | | |
| Public Housing [13][29] | 56,554 | 142,791 | (86,237) | 62,467 | --- | (23,770) | --- | 62,286 | --- | --- | --- | --- | --- | --- |
| Rental Properties [13][29] | 338,859 | 325,643 | 13,216 | 2,333 | 61,944 | (46,395) | --- | 26,238 | --- | --- | --- | --- | 61,944 | 60,859 |
| Section 8 Housing [13][29] | 38,584 | 1,128,843 | (1,090,259) | 1,040,731 | --- | (49,528) | --- | 1,040,366 | --- | (68,008) | --- | --- | --- | --- |
| The Bell [13][29] | 32,443 | 95,432 | (62,989) | 36,809 | 8,917 | (35,097) | --- | 36,783 | --- | --- | --- | --- | 8,917 | 118,928 |
| **Total** | **466,440** | **1,692,709** | **(1,226,269)** | **1,142,340** | **70,861** | **(154,790)** | **---** | **1,165,673** | **---** | **(68,008)** | **---** | **---** | **70,861** | **179,787** |
| **Steele** | | | | | | | | | | | | | | |
| Four Seasons Civic Center | 372,974 | 665,628 | (292,654) | 133,327 | --- | (159,327) | --- | --- | --- | --- | 21,264 | --- | --- | --- |
| Solid Waste | 1,821,561 | 1,457,786 | 363,775 | 15,242 | --- | 379,017 | --- | 10,064 | 3,124 | --- | 161,207 | --- | --- | --- |
| **Total** | **2,194,535** | **2,123,414** | **71,121** | **148,569** | **---** | **219,690** | **---** | **10,064** | **3,124** | **---** | **182,471** | **---** | **---** | **---** |
| **Stevens** | | | | | | | | | | | | | | |
| 7th Street Rental [29] | 7,537 | 3,199 | 4,338 | --- | 1,191 | 3,147 | --- | --- | --- | --- | --- | --- | 1,191 | 1,477 |
| Bond Fund [29] | 240,635 | --- | 240,635 | --- | 303,509 | (62,874) | --- | --- | --- | --- | --- | --- | 303,509 | 280,000 |
| General - Minnesota Housing Finance Agency [29] | 15,660 | 121,669 | (106,009) | 174,829 | --- | 68,820 | --- | 174,782 | --- | 27,657 | --- | --- | --- | --- |

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

# Table 3
# Public Service Enterprises - Analysis of All Enterprise Operations
# For the Year Ended December 31, 2014

| Name of County and Enterprise [footnotes] | Operating Revenues | Operating Expenses | Operating Income | Nonoperating Revenues | Nonoperating Expenses | Net Income | Taxes | Federal Grants | State Grants | Net Transfers* | Capital Outlay | Borrowing | Debt Service Interest Paid | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Housing Choice Vouchers [29] | 5,388 | 481,779 | (476,391) | 423,817 | --- | (52,574) | --- | 423,815 | --- | (27,480) | --- | --- | --- | --- |
| Minnesota Department of Health Lead Grant [29] | --- | --- | --- | --- | --- | --- | --- | --- | --- | (177) | --- | --- | --- | --- |
| Morris Donnelly - Small Cities Development Program [29] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Morris Rental Rehabilitation [29] | --- | 1,352 | (1,352) | 16,387 | --- | 15,035 | --- | 16,387 | --- | (24,053) | --- | --- | --- | --- |
| Security Deposit Loan [29] | 6,214 | --- | 6,214 | --- | 7,160 | (946) | --- | --- | --- | 21,287 | --- | --- | --- | --- |
| Small Cities Development Program - Chokio [29] | --- | --- | --- | --- | --- | --- | --- | --- | --- | 2,766 | --- | --- | --- | --- |
| Small Cities Development Program - Chokio Alberta [29] | --- | 12,210 | (12,210) | --- | --- | (12,210) | --- | --- | --- | --- | --- | --- | --- | --- |
| Small Cities Housing Rehabilitation Loan Program [29] | 671 | --- | 671 | --- | --- | 671 | --- | --- | --- | --- | --- | --- | --- | --- |
| Wildwood Apartments [29] | 93,019 | 53,989 | 39,030 | 4 | 60,040 | (21,006) | --- | --- | --- | --- | --- | 7,967 | --- | 27,295 |
| **Total** | **369,124** | **674,198** | **(305,074)** | **615,037** | **371,900** | **(61,937)** | **---** | **614,984** | **---** | **---** | **---** | **7,967** | **304,700** | **308,772** |
| **Swift** | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [13][29] | 500,461 | 516,041 | (15,580) | 337,976 | 208,883 | 113,513 | --- | 240,394 | --- | --- | --- | --- | 54,434 | 173,500 |
| Swift County - Benson Hospital [29] | 12,477,032 | 13,383,373 | (906,341) | 171,784 | 141,361 | (875,918) | --- | --- | --- | --- | 467,919 | 6,145,000 | 141,361 | 6,497,889 |
| **Total** | **12,977,493** | **13,899,414** | **(921,921)** | **509,760** | **350,244** | **(762,405)** | **---** | **240,394** | **---** | **---** | **467,919** | **6,145,000** | **195,795** | **6,671,389** |
| **Todd** | | | | | | | | | | | | | | |
| Solid Waste | 1,557,958 | 1,564,909 | (6,951) | 98,803 | 16,938 | 74,914 | --- | --- | 98,803 | (30,000) | 79,970 | --- | --- | --- |
| **Total** | **1,557,958** | **1,564,909** | **(6,951)** | **98,803** | **16,938** | **74,914** | **---** | **---** | **98,803** | **(30,000)** | **79,970** | **---** | **---** | **---** |
| **Traverse** | | | | | | | | | | | | | | |
| Prairieview Place | --- | 50,354 | (50,354) | 97,833 | 63,216 | (15,737) | --- | --- | --- | --- | --- | --- | 63,216 | 45,000 |
| Traverse Care Center | 16,774 | 331,262 | (314,488) | 251,949 | 66,758 | (129,297) | --- | --- | --- | --- | --- | --- | 66,758 | 174,814 |
| **Total** | **16,774** | **381,616** | **(364,842)** | **349,782** | **129,974** | **(145,034)** | **---** | **---** | **---** | **---** | **---** | **---** | **129,974** | **219,814** |
| **Wabasha** | | | | | | | | | | | | | | |
| Reads Landing Sanitary Sewer District [29] | 65,942 | 91,144 | (25,202) | 14 | 3,899 | (29,087) | --- | --- | --- | --- | --- | --- | 3,899 | 1,492 |
| **Total** | **65,942** | **91,144** | **(25,202)** | **14** | **3,899** | **(29,087)** | **---** | **---** | **---** | **---** | **---** | **---** | **3,899** | **1,492** |
| **Washington** | | | | | | | | | | | | | | |
| Briar Pond LLC [29] | 2,139,504 | 1,552,542 | 586,962 | 36,010 | 442,921 | 180,051 | 26,621 | 8,987 | --- | (35,819) | 35,819 | --- | 384,701 | 182,818 |
| Family Housing Fund [29] | 2,880,150 | 2,335,313 | 544,837 | 1,743,520 | 639,242 | 1,649,115 | 549,330 | 16,230 | --- | 1,055,715 | 1,511,383 | --- | 618,371 | 3,258,076 |
| Managing Member Partnership [29] | --- | 11,716 | (11,716) | 338,559 | --- | 326,843 | --- | --- | --- | (1,650,622) | --- | --- | --- | --- |
| Public Housing Fund [29] | 331,718 | 819,896 | (488,178) | 391,066 | 39,342 | (136,454) | 444 | 150 | --- | (6,440) | 6,440 | --- | 1,698 | 444 |
| Senior Housing Fund [29] | 2,846,086 | 2,797,703 | 48,383 | 1,525,617 | 802,172 | 771,828 | 517,860 | 308,723 | --- | (201,250) | 333,443 | --- | 683,049 | 1,054,860 |
| **Total** | **8,197,458** | **7,517,170** | **680,288** | **4,034,772** | **1,923,677** | **2,791,383** | **1,094,255** | **334,090** | **---** | **(838,416)** | **1,887,085** | **---** | **1,687,819** | **4,496,198** |
| **State Totals** | **$1,630,069,404** | **$1,626,734,384** | **$3,335,020** | **$78,930,231** | **$44,642,778** | **$37,622,473** | **$8,328,495** | **$54,340,031** | **$30,986,108** | **($4,925,405)** | **$122,846,992** | **$64,554,455** | **$22,267,415** | **$58,772,186** |

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

# ENTERPRISE FUND FOOTNOTES

[13] The enterprise fund fiscal year-end is June 30th.

[14] The enterprise fund fiscal year-end is September 30th.

[29] Discretely presented component unit.

# OUTSTANDING INDEBTEDNESS TABLE

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# Table 4
# Outstanding Indebtedness of Counties
# For the Year Ended December 31, 2014

| Name of County | Population | Type of Bond: General Obligation (G.O.) | Special Assessment | G.O. Revenue | Revenue | All Other [1] | Total Bonded Indebtedness | Refunding [2] | Other Long-Term Debt | Compensated Absences |
|---|---|---|---|---|---|---|---|---|---|---|
| Aitkin | 15,762 | $- | $- | $- | $- | $- | $- | $- | $243,713 | $1,014,822 |
| Anoka | 342,612 | 164,295,000 | - | 23,880,000 | 4,810,000 | - | 192,985,000 | 47,020,000 | 5,130,494 | 9,009,692 |
| Becker | 33,272 | 4,650,000 | - | - | - | - | 4,650,000 | - | 3,512,150 | 2,274,998 |
| Beltrami | 45,770 | 6,165,000 | - | - | 3,970,000 | - | 10,135,000 | 10,135,000 | - | 1,990,166 |
| Benton | 39,518 | 13,475,000 | - | - | - | - | 13,475,000 | 3,160,000 | 489,944 | 2,435,054 |
| Big Stone | 5,124 | 790,000 | - | - | - | - | 790,000 | - | - | 551,409 |
| Blue Earth | 65,620 | - | 3,573,000 | - | 13,600,000 | - | 17,173,000 | - | 3,092,744 | 2,163,123 |
| Brown | 25,463 | - | - | - | - | - | - | - | 584,811 | 1,643,073 |
| Carlton | 35,576 | 12,950,000 | - | - | - | - | 12,950,000 | 3,760,000 | - | 3,044,459 |
| Carver | 97,162 | 27,620,000 | - | 25,385,000 | - | - | 53,005,000 | 5,060,000 | 11,045,846 | 5,503,833 |
| Cass | 28,570 | - | - | - | - | - | - | - | 949,595 | 3,017,368 |
| Chippewa | 12,132 | - | - | - | - | - | - | - | 605,413 | 608,008 |
| Chisago | 54,134 | 48,430,000 | - | - | 610,726 | - | 49,040,726 | 26,790,000 | 2,440,493 | 4,238,915 |
| Clay | 61,196 | 18,107,060 | 1,250,000 | - | - | - | 19,357,060 | - | 43,966 | 3,142,840 |
| Clearwater | 8,794 | - | 110,000 | - | - | - | 110,000 | - | - | 800,827 |
| Cook | 5,231 | 3,125,000 | - | 17,385,000 | - | - | 20,510,000 | 715,000 | 1,870,000 | 566,498 |
| Cottonwood | 11,633 | - | 770,000 | - | - | - | 770,000 | 770,000 | 1,396,504 | 612,408 |
| Crow Wing | 63,371 | 25,917,500 | - | - | - | - | 25,917,500 | 25,917,500 | 916,900 | 2,841,562 |
| Dakota | 411,507 | 33,575,000 | - | 72,490,000 | - | - | 106,065,000 | 25,310,000 | 7,888,509 | 18,174,254 |
| Dodge | 20,352 | 12,720,000 | - | - | - | - | 12,720,000 | 100,000 | 280,000 | 933,788 |
| Douglas | 36,789 | 32,605,000 | 175,000 | 16,255,000 | 39,625,037 | - | 88,660,037 | 4,910,000 | 570,360 | 7,242,143 |
| Faribault | 14,124 | 16,640,000 | 440,000 | 337,000 | - | - | 17,417,000 | 7,975,000 | 40,011 | 1,059,009 |
| Fillmore | 20,783 | 2,285,000 | - | - | - | - | 2,285,000 | 2,285,000 | 305,295 | 1,191,749 |
| Freeborn | 30,831 | 18,040,000 | 3,945,000 | - | - | - | 21,985,000 | 14,395,000 | 2,065,000 | 1,598,981 |
| Goodhue | 46,480 | 14,120,000 | - | 27,997 | - | - | 14,147,997 | - | 110,102 | 4,301,419 |
| Grant | 5,923 | 3,940,000 | - | - | 835,000 | - | 4,775,000 | - | 101,500 | 376,162 |
| Hennepin | 1,210,720 | 787,755,000 | - | 91,745,000 | 259,560,000 | - | 1,139,060,000 | 179,700,000 | 27,488,012 | 90,721,741 |
| Houston | 18,766 | 16,565,000 | - | - | - | - | 16,565,000 | - | - | 1,042,720 |
| Hubbard | 20,596 | 9,415,000 | - | 3,425,000 | - | - | 12,840,000 | 5,835,000 | 748,373 | 1,670,026 |
| Isanti | 38,397 | 6,210,000 | - | - | - | - | 6,210,000 | 2,935,000 | 682,719 | 1,659,202 |
| Itasca | 45,639 | 18,155,000 | - | - | 3,355,000 | - | 21,510,000 | 3,335,000 | - | 5,735,345 |
| Jackson | 10,266 | 16,925,000 | 2,235,000 | 4,375,000 | - | - | 23,535,000 | 1,575,000 | 125,350 | 580,260 |
| Kanabec | 15,966 | 11,435,000 | - | 2,370,000 | 9,560,000 | - | 23,365,000 | 2,445,000 | 669,206 | 1,020,360 |
| Kandiyohi | 42,258 | 21,505,000 | 16,870,000 | - | 1,101,223 | - | 39,476,223 | 16,925,000 | 14,146,333 | 4,184,633 |
| Kittson | 4,440 | - | - | 895,000 | - | - | 895,000 | 895,000 | - | 455,432 |
| Koochiching | 13,018 | - | - | - | - | - | - | - | 2,611,000 | 568,956 |
| Lac qui Parle | 6,922 | - | - | - | - | - | - | - | 512,482 | 382,559 |
| Lake | 10,695 | 2,410,000 | - | 730,000 | - | - | 3,140,000 | 2,410,000 | 35,907,026 | 1,432,872 |
| Lake of the Woods | 3,921 | - | - | - | - | - | - | - | 300,000 | 235,330 |
| Le Sueur | 27,791 | 11,890,000 | - | - | - | - | 11,890,000 | - | - | 1,050,743 |
| Lincoln | 5,788 | 5,450,000 | - | - | - | - | 5,450,000 | 1,150,000 | 1,086,432 | 229,314 |
| Lyon | 25,746 | 5,280,000 | 220,000 | - | - | - | 5,500,000 | - | 857,411 | 616,267 |
| Mahnomen | 5,503 | - | - | 100,000 | 575,000 | - | 675,000 | 100,000 | 720,356 | 327,093 |
| Marshall | 9,420 | - | - | - | - | - | - | - | - | 875,759 |
| Martin | 20,295 | 6,195,000 | - | - | - | - | 6,195,000 | 1,670,000 | 576,722 | 605,637 |
| McLeod | 35,942 | 9,785,000 | - | - | 3,283,916 | - | 13,068,916 | - | 1,227,335 | 1,297,566 |
| Meeker | 23,122 | 3,815,000 | - | - | 28,046,650 | - | 31,861,650 | 3,815,000 | 1,663,800 | 1,996,773 |

# Table 4
# Outstanding Indebtedness of Counties
# For the Year Ended December 31, 2014

| Name of County | Population | Type of Bond: General Obligation (G.O.) | Special Assessment | G.O. Revenue | Revenue | All Other [1] | Total Bonded Indebtedness | Refunding [2] | Other Long-Term Debt | Compensated Absences |
|---|---|---|---|---|---|---|---|---|---|---|
| Mille Lacs | 25,862 | 14,135,000 | - | - | 605,000 | - | 14,740,000 | 6,620,000 | - | 1,889,926 |
| Morrison | 32,859 | 6,920,000 | - | - | - | - | 6,920,000 | 2,785,000 | 1,158,733 | 1,759,436 |
| Mower | 39,356 | 19,140,000 | - | - | - | - | 19,140,000 | - | 1,768,540 | 1,138,385 |
| Murray | 8,475 | 1,600,000 | 630,000 | 6,400,000 | 5,550,440 | - | 14,180,440 | 4,080,000 | 7,326,313 | 622,614 |
| Nicollet | 33,350 | 17,745,000 | 465,000 | - | - | - | 18,210,000 | 1,345,000 | 2,044,960 | 1,472,922 |
| Nobles | 21,574 | 5,695,000 | - | - | 3,150,000 | - | 8,845,000 | 5,695,000 | 396,533 | 1,117,987 |
| Norman | 6,643 | 219,300 | - | - | - | - | 219,300 | - | 1,335 | 361,737 |
| Olmsted | 150,201 | 111,865,000 | - | 81,765,000 | - | - | 193,630,000 | 84,360,000 | - | 6,166,903 |
| Otter Tail | 57,612 | 11,760,000 | - | - | 36,630,000 | - | 48,390,000 | 240,000 | 1,108,548 | 5,324,775 |
| Pennington | 14,119 | 660,000 | 990,000 | - | - | - | 1,650,000 | 660,000 | 722,000 | 640,438 |
| Pine | 29,196 | 27,170,000 | - | - | - | - | 27,170,000 | - | 557,612 | 1,294,355 |
| Pipestone | 9,336 | 1,562,639 | - | - | - | - | 1,562,639 | 1,562,639 | 1,346,150 | 223,639 |
| Polk | 31,545 | 34,970,000 | - | - | - | - | 34,970,000 | 13,160,000 | - | 1,470,290 |
| Pope | 10,982 | 4,060,000 | - | - | 3,120,000 | - | 7,180,000 | - | 4,021,801 | 481,817 |
| Ramsey | 529,506 | 201,665,000 | - | - | - | - | 201,665,000 | 68,425,000 | 21,400,334 | 37,854,407 |
| Red Lake | 4,048 | - | - | - | - | - | - | - | - | 186,625 |
| Redwood | 15,573 | 7,995,000 | - | - | - | - | 7,995,000 | - | 306,829 | 784,935 |
| Renville | 15,067 | 16,870,000 | - | - | 1,265,000 | 8,458,694 | 26,593,694 | 1,425,000 | 3,065,679 | 2,003,705 |
| Rice | 65,180 | 25,455,000 | - | - | - | - | 25,455,000 | 1,025,000 | 2,562,475 | 1,857,246 |
| Rock | 9,555 | 6,465,000 | 540,000 | - | - | - | 7,005,000 | - | 1,373,734 | 401,035 |
| Roseau | 15,663 | 8,905,000 | - | - | - | - | 8,905,000 | 4,435,000 | - | 864,804 |
| Saint Louis | 200,840 | 49,375,000 | - | - | - | - | 49,375,000 | 13,155,000 | 4,375,750 | 32,406,040 |
| Scott | 138,727 | 82,585,000 | - | - | 40,945,000 | - | 123,530,000 | 17,170,000 | 5,529,112 | 5,161,319 |
| Sherburne | 91,223 | 16,155,000 | - | - | - | - | 16,155,000 | 6,190,000 | - | 5,146,562 |
| Sibley | 14,919 | 1,580,000 | 505,000 | - | - | - | 2,085,000 | 2,085,000 | 1,879,480 | 1,064,946 |
| Stearns | 153,326 | 17,010,000 | - | - | 4,515,000 | - | 21,525,000 | 6,095,000 | 1,608,927 | 7,727,255 |
| Steele | 36,532 | 14,220,000 | - | - | 3,060,000 | - | 17,280,000 | 13,930,000 | 1,098,834 | 1,171,849 |
| Stevens | 9,836 | - | 1,980,000 | - | 6,865,000 | - | 8,845,000 | - | 6,860,228 | 475,650 |
| Swift | 9,453 | - | - | - | 11,640,000 | - | 11,640,000 | 11,640,000 | 1,982,181 | 867,355 |
| Todd | 24,266 | 5,160,000 | - | - | - | - | 5,160,000 | 1,050,000 | 69,034 | 2,335,023 |
| Traverse | 3,392 | 3,460,000 | - | 3,030,000 | - | - | 6,490,000 | 4,605,000 | 7,614 | 304,616 |
| Wabasha | 21,376 | 11,070,000 | - | 87,629 | - | - | 11,157,629 | - | 5,950,733 | 1,383,662 |
| Wadena | 13,768 | - | - | - | - | - | - | - | - | 780,190 |
| Waseca | 19,029 | 3,360,000 | - | - | - | - | 3,360,000 | - | - | 1,033,791 |
| Washington | 249,109 | 172,020,000 | - | - | 37,320,000 | - | 209,340,000 | 95,425,000 | 16,488,756 | 8,531,631 |
| Watonwan | 11,095 | 3,235,000 | - | - | - | - | 3,235,000 | 1,815,000 | 1,129,785 | 840,155 |
| Wilkin | 6,503 | 2,015,000 | - | - | - | - | 2,015,000 | 2,015,000 | - | 308,287 |
| Winona | 51,109 | 4,925,000 | - | - | - | - | 4,925,000 | 3,200,000 | 77,280 | 2,039,966 |
| Wright | 129,946 | 48,670,000 | - | - | - | - | 48,670,000 | 3,525,000 | 3,186,157 | 3,609,883 |
| Yellow Medicine | 10,127 | 2,330,000 | - | - | - | - | 2,330,000 | - | 818,448 | 631,690 |
| **Total** | **5,453,218** | **$2,354,266,499** | **$34,698,000** | **$350,682,626** | **$523,597,992** | **$8,458,694** | **$3,271,703,811** | **$778,810,139** | **$233,229,802** | **$340,762,999** |

Footnotes:

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

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

# UNRESTRICTED FUND BALANCES IN THE

# GENERAL FUND AND SPECIAL REVENUE FUNDS

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

| County | 2013 General Fund Unrestricted Fund Balance | 2013 Special Revenue Funds Unrestricted Fund Balance | 2013 Total Unrestricted Fund Balance | 2014 General Fund Unrestricted Fund Balance | 2014 Special Revenue Funds Unrestricted Fund Balance | 2014 Total Unrestricted Fund Balance | 2013/2014 Percent Change | Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|---|---|---|---|---|---|---|---|---|---|
| Aitkin | $6,742,696 | $14,498,247 | $21,240,943 | $7,765,132 | $15,758,104 | $23,523,236 | 10.7% | $24,532,145 | 95.9% |
| Anoka | 31,413,196 | 41,272,338 | 72,685,534 | 36,241,243 | 42,050,184 | 78,291,427 | 7.7% | 221,237,523 | 35.4% |
| Becker | 5,680,087 | 11,923,559 | 17,603,646 | 6,652,917 | 13,448,793 | 20,101,710 | 14.2% | 39,864,801 | 50.4% |
| Beltrami | 15,958,277 | 11,747,041 | 27,705,318 | 17,836,953 | 9,253,289 | 27,090,242 | -2.2% | 66,514,888 | 40.7% |
| Benton | 9,789,672 | 9,315,132 | 19,104,804 | 10,293,087 | 7,988,448 | 18,281,535 | -4.3% | 31,208,966 | 58.6% |
| Big Stone | 2,504,511 | 4,187,708 | 6,692,219 | 3,720,505 | 2,910,583 | 6,631,088 | -0.9% | 9,467,861 | 70.0% |
| Blue Earth | 11,808,979 | 9,111,095 | 20,920,074 | 12,237,886 | 10,740,544 | 22,978,430 | 9.8% | 61,078,740 | 37.6% |
| Brown | 3,192,457 | 10,860,060 | 14,052,517 | 4,151,290 | 10,838,095 | 14,989,385 | 6.7% | 25,246,879 | 59.4% |
| Carlton | 10,716,245 | 6,584,891 | 17,301,136 | 10,027,069 | 10,490,930 | 20,517,999 | 18.6% | 42,508,532 | 48.3% |
| Carver | 18,455,884 | 10,629,641 | 29,085,525 | 20,025,896 | 11,808,894 | 31,834,790 | 9.5% | 78,093,091 | 40.8% |
| Cass | 17,073,766 | 20,559,256 | 37,633,022 | 21,478,821 | 18,861,101 | 40,339,922 | 7.2% | 41,090,273 | 98.2% |
| Chippewa | 3,051,658 | 9,914,786 | 12,966,444 | 3,119,853 | 6,690,939 | 9,810,792 | -24.3% | 15,819,739 | 62.0% |
| Chisago | 19,063,566 | 11,401,610 | 30,465,176 | 20,963,902 | 10,054,393 | 31,018,295 | 1.8% | 44,023,350 | 70.5% |
| Clay | 5,417,605 | 6,934,400 | 12,352,005 | 6,886,616 | 9,538,115 | 16,424,731 | 33.0% | 41,212,918 | 39.9% |
| Clearwater | 2,207,236 | 5,583,141 | 7,790,377 | 2,989,793 | 6,341,956 | 9,331,749 | 19.8% | 15,142,521 | 61.6% |
| Cook | 8,457,604 | 2,214,929 | 10,672,533 | 7,919,746 | 2,456,454 | 10,376,200 | -2.8% | 16,961,171 | 61.2% |
| Cottonwood | 5,887,403 | 1,050,425 | 6,937,828 | 4,802,126 | 987,935 | 5,790,061 | -16.5% | 13,295,549 | 43.5% |
| Crow Wing | 13,030,417 | 17,731,953 | 30,762,370 | 13,849,260 | 17,493,766 | 31,343,026 | 1.9% | 58,608,966 | 53.5% |
| Dakota | 56,956,330 | 194,647,367 | 251,603,697 | 152,976,302 | 130,950,311 | 283,926,613 | 12.8% | 243,129,587 | 116.8% |
| Dodge | 7,446,030 | 7,075,142 | 14,521,172 | 8,080,392 | 5,782,746 | 13,863,138 | -4.5% | 19,303,113 | 71.8% |
| Douglas | 10,385,837 | 13,438,075 | 23,823,912 | 14,511,553 | 10,910,946 | 25,422,499 | 6.7% | 37,880,240 | 67.1% |
| Faribault | 3,293,796 | (1,425,749) | 1,868,047 | 4,010,173 | (1,110,747) | 2,899,426 | 55.2% | 14,613,727 | 19.8% |
| Fillmore | 1,390,322 | 4,040,035 | 5,430,357 | 774,381 | 4,467,601 | 5,241,982 | -3.5% | 18,264,757 | 28.7% |
| Freeborn | 11,559,637 | 8,749,886 | 20,309,523 | 10,612,757 | 11,051,219 | 21,663,976 | 6.7% | 32,689,516 | 66.3% |
| Goodhue | 17,676,610 | 9,905,969 | 27,582,579 | 16,776,879 | 12,664,464 | 29,441,343 | 6.7% | 45,322,230 | 65.0% |
| Grant | 1,333,892 | 3,481,981 | 4,815,873 | 1,540,663 | 3,758,372 | 5,299,035 | 10.0% | 9,411,363 | 56.3% |
| Hennepin | 173,458,289 | 173,150,307 | 346,608,596 | 180,064,175 | 185,971,038 | 366,035,213 | 5.6% | 1,203,157,540 | 30.4% |
| Houston | 4,114,594 | 8,055,735 | 12,170,329 | 4,826,694 | 8,991,325 | 13,818,019 | 13.5% | 19,855,949 | 69.6% |
| Hubbard | 8,965,293 | 8,464,264 | 17,429,557 | 5,908,019 | 9,824,302 | 15,732,321 | -9.7% | 27,402,411 | 57.4% |
| Isanti | 1,923,857 | 5,136,004 | 7,059,861 | 1,923,210 | 5,396,579 | 7,319,789 | 3.7% | 32,349,946 | 22.6% |
| Itasca | 5,691,932 | 23,906,466 | 29,598,398 | 2,088,513 | 26,653,223 | 28,741,736 | -2.9% | 66,943,706 | 42.9% |
| Jackson | 6,094,751 | 4,307,538 | 10,402,289 | 7,018,281 | 3,569,879 | 10,588,160 | 1.8% | 15,160,661 | 69.8% |
| Kanabec | 2,129,001 | 5,025,015 | 7,154,016 | 2,907,476 | 7,714,286 | 10,621,762 | 48.5% | 21,557,745 | 49.3% |
| Kandiyohi | 10,925,112 | 19,591,386 | 30,516,498 | 12,352,065 | 21,281,957 | 33,634,022 | 10.2% | 50,962,122 | 66.0% |
| Kittson | 3,249,845 | 894,604 | 4,144,449 | 3,635,915 | 853,489 | 4,489,404 | 8.3% | 8,966,975 | 50.1% |
| Koochiching | 5,471,728 | 9,992,866 | 15,464,594 | 5,413,349 | 10,441,621 | 15,854,970 | 2.5% | 18,308,448 | 86.6% |
| Lac qui Parle | 1,544,790 | 5,152,230 | 6,697,020 | 1,514,125 | 4,299,428 | 5,813,553 | -13.2% | 10,998,505 | 52.9% |
| Lake | 11,038,131 | 6,362,064 | 17,400,195 | 12,661,058 | 8,427,319 | 21,088,377 | 21.2% | 20,336,172 | 103.7% |
| Lake of the Woods | 4,575,806 | 4,243,659 | 8,819,465 | 4,829,927 | 3,934,466 | 8,764,393 | -0.6% | 8,828,303 | 99.3% |
| Le Sueur | 5,063,959 | 6,957,641 | 12,021,600 | 4,749,292 | 5,264,109 | 10,013,401 | -16.7% | 24,995,378 | 40.1% |
| Lincoln | 3,711,602 | 1,761,188 | 5,472,790 | 3,841,056 | 2,496,529 | 6,337,585 | 15.8% | 8,164,273 | 77.6% |
| Lyon | 9,076,031 | 3,647,534 | 12,723,565 | 9,663,926 | 3,348,084 | 13,012,010 | 2.3% | 18,252,174 | 71.3% |
| Mahnomen | 3,855,333 | 225,577 | 4,080,910 | 2,667,258 | 1,009,466 | 3,676,724 | -9.9% | 11,197,941 | 32.8% |
| Marshall | 2,606,785 | 6,169,741 | 8,776,526 | 2,274,239 | 5,621,333 | 7,895,572 | -10.0% | 13,232,456 | 59.7% |
| Martin | 6,794,748 | 1,031,981 | 7,826,729 | 6,215,348 | 2,263,874 | 8,479,222 | 8.3% | 20,268,022 | 41.8% |
| McLeod | 18,165,139 | 9,472,465 | 27,637,604 | 19,061,876 | 9,568,685 | 28,630,561 | 3.6% | 37,740,938 | 75.9% |

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

| County | 2013 General Fund Unrestricted Fund Balance | 2013 Special Revenue Funds Unrestricted Fund Balance | 2013 Total Unrestricted Fund Balance | 2014 General Fund Unrestricted Fund Balance | 2014 Special Revenue Funds Unrestricted Fund Balance | 2014 Total Unrestricted Fund Balance | 2013/2014 Percent Change | Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|---|---|---|---|---|---|---|---|---|---|
| Meeker | $6,684,246 | $8,623,428 | $15,307,674 | $6,460,808 | $10,600,068 | $17,060,876 | -11.5% | $23,507,481 | 72.6% |
| Mille Lacs | 5,184,497 | 6,165,579 | 11,350,076 | 5,666,332 | 6,931,671 | 12,598,003 | 11.0% | 30,049,398 | 41.9% |
| Morrison | 7,722,876 | 10,642,697 | 18,365,573 | 7,927,105 | 10,174,944 | 18,102,049 | -1.4% | 33,207,818 | 54.5% |
| Mower | 23,302,058 | 10,353,267 | 33,655,325 | 24,514,149 | 9,875,387 | 34,389,536 | 2.2% | 31,423,559 | 109.4% |
| Murray | 3,684,146 | 2,867,110 | 6,551,256 | 4,122,754 | 2,580,091 | 6,702,845 | 2.3% | 11,526,665 | 58.2% |
| Nicollet | 10,949,443 | 10,043,342 | 20,992,785 | 11,719,498 | 10,606,208 | 22,325,706 | 6.3% | 32,600,121 | 68.5% |
| Nobles | 7,225,728 | 4,392,733 | 11,618,461 | 6,694,551 | 6,794,948 | 13,489,499 | 16.1% | 21,340,221 | 63.2% |
| Norman | 3,228,725 | 604,148 | 3,832,873 | 3,344,649 | 775,993 | 4,120,642 | 7.5% | 9,634,714 | 42.8% |
| Olmsted | 38,117,817 | 37,593,041 | 75,710,858 | 40,105,928 | 43,225,109 | 83,331,037 | 10.1% | 133,781,461 | 62.3% |
| Otter Tail | 17,375,184 | 20,665,910 | 38,041,094 | 18,567,500 | 17,177,752 | 35,745,252 | -6.0% | 53,094,585 | 67.3% |
| Pennington | 4,446,529 | 5,436,372 | 9,882,901 | 4,428,716 | 5,568,713 | 9,997,429 | 1.2% | 16,937,392 | 59.0% |
| Pine | 1,170,024 | 2,838,330 | 4,008,354 | 2,541,390 | 1,136,502 | 3,677,892 | -8.2% | 32,260,821 | 11.4% |
| Pipestone | 4,786,492 | 3,317,558 | 8,104,050 | 5,140,277 | 3,099,202 | 8,239,479 | 1.7% | 9,788,853 | 84.2% |
| Polk | 14,259,786 | 11,673,056 | 25,932,842 | 22,440,638 | 7,503,809 | 29,944,447 | 15.5% | 44,166,190 | 67.8% |
| Pope | 2,622,753 | 4,075,890 | 6,698,643 | 3,636,323 | 4,781,009 | 8,417,332 | 25.7% | 13,471,142 | 62.5% |
| Ramsey | 207,234,457 | 9,213,010 | 216,447,467 | 208,933,461 | 19,179,902 | 228,113,363 | 5.4% | 516,404,772 | 44.2% |
| Red Lake | 3,178,007 | 2,431,694 | 5,609,701 | 2,915,197 | 2,470,983 | 5,386,180 | -4.0% | 5,819,022 | 92.6% |
| Redwood | 12,104,273 | 4,451,703 | 16,555,976 | 10,869,901 | 4,443,175 | 15,313,076 | 7.5% | 14,605,303 | 104.8% |
| Renville | 9,682,577 | 5,642,276 | 15,324,853 | 10,380,458 | 7,203,162 | 17,583,620 | 14.7% | 24,241,351 | 72.5% |
| Rice | 11,710,347 | 11,765,404 | 23,475,751 | 14,750,987 | 11,817,167 | 26,568,154 | 13.2% | 40,145,394 | 66.2% |
| Rock | 4,863,201 | 1,736,708 | 6,599,909 | 3,513,856 | 486,942 | 4,000,798 | -39.4% | 10,629,590 | 37.6% |
| Roseau | 5,090,685 | 3,340,561 | 8,431,246 | 5,282,495 | 4,793,836 | 10,076,331 | 19.5% | 14,759,493 | 68.3% |
| Saint Louis | 55,840,254 | 60,868,453 | 116,708,707 | 59,846,008 | 59,285,334 | 119,131,342 | 2.1% | 218,599,081 | 54.5% |
| Scott | 28,018,724 | 1,600,082 | 29,618,806 | 29,441,681 | 14,157,929 | 43,599,610 | 47.2% | 87,637,061 | 49.8% |
| Sherburne | 20,477,960 | 23,823,256 | 44,301,216 | 23,685,419 | 20,955,480 | 44,640,899 | 0.8% | 61,697,503 | 72.4% |
| Sibley | 6,327,053 | 8,653,488 | 14,980,541 | 6,098,388 | 8,513,225 | 14,611,613 | -2.5% | 21,103,406 | 69.2% |
| Stearns | 24,546,177 | 18,104,065 | 42,650,242 | 27,750,422 | 17,332,115 | 45,082,537 | 5.7% | 115,440,287 | 39.1% |
| Steele | 9,410,299 | 12,275,412 | 21,685,711 | 8,998,332 | 10,873,050 | 19,871,382 | -8.4% | 32,006,213 | 62.1% |
| Stevens | 2,608,254 | 4,024,236 | 6,632,490 | 3,211,837 | 4,476,959 | 7,688,796 | 15.9% | 10,772,525 | 71.4% |
| Swift | 78,230 | 5,692,081 | 5,770,311 | 752,748 | 6,134,881 | 6,887,629 | 19.4% | 15,655,396 | 44.0% |
| Todd | 2,297,097 | 5,198,410 | 7,495,507 | 1,629,081 | 6,251,933 | 7,881,014 | 5.1% | 28,206,237 | 27.9% |
| Traverse | 2,911,960 | 2,493,344 | 5,405,304 | 3,113,937 | 2,673,104 | 5,787,041 | 7.1% | 8,875,569 | 65.2% |
| Wabasha | 9,703,916 | 1,895,554 | 11,599,470 | 10,283,846 | 1,444,739 | 11,728,585 | 1.1% | 19,955,308 | 58.8% |
| Wadena | 2,759,859 | 5,819,630 | 8,579,489 | 3,368,884 | 6,434,745 | 9,803,629 | 14.3% | 17,183,621 | 57.1% |
| Waseca | 4,835,856 | 6,439,269 | 11,275,125 | 6,319,024 | 5,515,216 | 11,834,240 | 5.0% | 19,816,776 | 59.7% |
| Washington | 71,425,735 | 909,422 | 72,335,157 | 73,203,458 | 936,247 | 74,139,705 | 2.5% | 149,659,254 | 49.5% |
| Watonwan | 4,238,298 | 4,120,902 | 8,359,200 | 4,783,155 | 5,125,742 | 9,908,897 | 18.5% | 15,303,076 | 64.8% |
| Wilkin | 2,338,397 | 5,982,445 | 8,320,842 | 2,104,942 | 6,850,340 | 8,955,282 | 7.6% | 12,028,097 | 74.5% |
| Winona | 12,488,055 | 10,869,896 | 23,357,951 | 13,087,985 | 5,360,125 | 18,448,110 | -21.0% | 33,987,782 | 54.3% |
| Wright | 30,172,233 | 15,867,324 | 46,039,557 | 33,410,705 | 17,164,101 | 50,574,806 | 9.9% | 80,799,434 | 62.6% |
| Yellow Medicine | 4,312,001 | 7,188,379 | 11,500,380 | 3,447,769 | 7,620,195 | 11,067,964 | -3.8% | 16,311,734 | 67.9% |
| **Total** | **$1,288,364,648** | **$1,128,680,648** | **$2,417,045,296** | **$1,452,355,591** | **$1,111,450,460** | **$2,563,806,051** | **6.1%** | **$4,993,635,817** | **51.3%** |

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

| County | 2013 General Fund Unrestricted Fund Balance | 2013 Special Revenue Funds Unrestricted Fund Balance | 2013 Total Unrestricted Fund Balance | 2014 General Fund Unrestricted Fund Balance | 2014 Special Revenue Funds Unrestricted Fund Balance | 2014 Total Unrestricted Fund Balance | 2013/2014 Percent Change | Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|---|---|---|---|---|---|---|---|---|---|
| Pine | $1,170,024 | $2,838,330 | $4,008,354 | $2,541,390 | $1,136,502 | $3,677,892 | -8.2% | $32,260,821 | 11.4% |
| Faribault | 3,293,796 | (1,425,749) | 1,868,047 | 4,010,173 | (1,110,747) | 2,899,426 | 55.2% | 14,613,727 | 19.8% |
| Isanti | 1,923,857 | 5,136,004 | 7,059,861 | 1,923,210 | 5,396,579 | 7,319,789 | 3.7% | 32,349,946 | 22.6% |
| Todd | 2,297,097 | 5,198,410 | 7,495,507 | 1,629,081 | 6,251,933 | 7,881,014 | 5.1% | 28,206,237 | 27.9% |
| Fillmore | 1,390,322 | 4,040,035 | 5,430,357 | 774,381 | 4,467,601 | 5,241,982 | -3.5% | 18,264,757 | 28.7% |
| Hennepin | 173,458,289 | 173,150,307 | 346,608,596 | 180,064,175 | 185,971,038 | 366,035,213 | 5.6% | 1,203,157,540 | 30.4% |
| Mahnomen | 3,855,333 | 225,577 | 4,080,910 | 2,667,258 | 1,009,466 | 3,676,724 | -9.9% | 11,197,941 | 32.8% |
| Anoka | 31,413,196 | 41,272,338 | 72,685,534 | 36,241,243 | 42,050,184 | 78,291,427 | 7.7% | 221,237,523 | 35.4% |
| Blue Earth | 11,808,979 | 9,111,095 | 20,920,074 | 12,237,886 | 10,740,544 | 22,978,430 | 9.8% | 61,078,740 | 37.6% |
| Rock | 4,863,201 | 1,736,708 | 6,599,909 | 3,513,856 | 486,942 | 4,000,798 | -39.4% | 10,629,590 | 37.6% |
| Stearns | 24,546,177 | 18,104,065 | 42,650,242 | 27,750,422 | 17,332,115 | 45,082,537 | 5.7% | 115,440,287 | 39.1% |
| Clay | 5,417,605 | 6,934,400 | 12,352,005 | 6,886,616 | 9,538,115 | 16,424,731 | 33.0% | 41,212,918 | 39.9% |
| Le Sueur | 5,063,959 | 6,957,641 | 12,021,600 | 4,749,292 | 5,264,109 | 10,013,401 | -16.7% | 24,995,378 | 40.1% |
| Beltrami | 15,958,277 | 11,747,041 | 27,705,318 | 17,836,953 | 9,253,289 | 27,090,242 | -2.2% | 66,514,888 | 40.7% |
| Carver | 18,455,884 | 10,629,641 | 29,085,525 | 20,025,896 | 11,808,894 | 31,834,790 | 9.5% | 78,093,091 | 40.8% |
| Martin | 6,794,748 | 1,031,981 | 7,826,729 | 6,215,348 | 2,263,874 | 8,479,222 | 8.3% | 20,268,022 | 41.8% |
| Mille Lacs | 5,184,497 | 6,165,579 | 11,350,076 | 5,666,332 | 6,931,671 | 12,598,003 | 11.0% | 30,049,398 | 41.9% |
| Norman | 3,228,725 | 604,148 | 3,832,873 | 3,344,649 | 775,993 | 4,120,642 | 7.5% | 9,634,714 | 42.8% |
| Itasca | 5,691,932 | 23,906,466 | 29,598,398 | 2,088,513 | 26,653,223 | 28,741,736 | -2.9% | 66,943,706 | 42.9% |
| Cottonwood | 5,887,403 | 1,050,425 | 6,937,828 | 4,802,126 | 987,935 | 5,790,061 | -16.5% | 13,295,549 | 43.5% |
| Swift | 78,230 | 5,692,081 | 5,770,311 | 752,748 | 6,134,881 | 6,887,629 | 19.4% | 15,655,396 | 44.0% |
| Ramsey | 207,234,457 | 9,213,010 | 216,447,467 | 208,933,461 | 19,179,902 | 228,113,363 | 5.4% | 516,404,772 | 44.2% |
| Carlton | 10,716,245 | 6,584,891 | 17,301,136 | 10,027,069 | 10,490,930 | 20,517,999 | 18.6% | 42,508,532 | 48.3% |
| Kanabec | 2,129,001 | 5,025,015 | 7,154,016 | 2,907,476 | 7,714,286 | 10,621,762 | 48.5% | 21,557,745 | 49.3% |
| Washington | 71,425,735 | 909,422 | 72,335,157 | 73,203,458 | 936,247 | 74,139,705 | 2.5% | 149,659,254 | 49.5% |
| Scott | 28,018,724 | 1,600,082 | 29,618,806 | 29,441,681 | 14,157,929 | 43,599,610 | 47.2% | 87,637,061 | 49.8% |
| Kittson | 3,249,845 | 894,604 | 4,144,449 | 3,635,915 | 853,489 | 4,489,404 | 8.3% | 8,966,975 | 50.1% |
| Becker | 5,680,087 | 11,923,559 | 17,603,646 | 6,652,917 | 13,448,793 | 20,101,710 | 14.2% | 39,864,801 | 50.4% |
| Lac qui Parle | 1,544,790 | 5,152,230 | 6,697,020 | 1,514,125 | 4,299,428 | 5,813,553 | -13.2% | 10,998,505 | 52.9% |
| Crow Wing | 13,030,417 | 17,731,953 | 30,762,370 | 13,849,260 | 17,493,766 | 31,343,026 | 1.9% | 58,608,966 | 53.5% |
| Winona | 12,488,055 | 10,869,896 | 23,357,951 | 13,087,985 | 5,360,125 | 18,448,110 | -21.0% | 33,987,782 | 54.3% |
| Saint Louis | 55,840,254 | 60,868,453 | 116,708,707 | 59,846,008 | 59,285,334 | 119,131,342 | 2.1% | 218,599,081 | 54.5% |
| Morrison | 7,722,876 | 10,642,697 | 18,365,573 | 7,927,105 | 10,174,944 | 18,102,049 | -1.4% | 33,207,818 | 54.5% |
| Grant | 1,333,892 | 3,481,981 | 4,815,873 | 1,540,663 | 3,758,372 | 5,299,035 | 10.0% | 9,411,363 | 56.3% |
| Wadena | 2,759,859 | 5,819,630 | 8,579,489 | 3,368,884 | 6,434,745 | 9,803,629 | 14.3% | 17,183,621 | 57.1% |
| Hubbard | 8,965,293 | 8,464,264 | 17,429,557 | 5,908,019 | 9,824,302 | 15,732,321 | -9.7% | 27,402,411 | 57.4% |
| Murray | 3,684,146 | 2,867,110 | 6,551,256 | 4,122,754 | 2,580,091 | 6,702,845 | 2.3% | 11,526,665 | 58.2% |
| Benton | 9,789,672 | 9,315,132 | 19,104,804 | 10,293,087 | 7,988,448 | 18,281,535 | -4.3% | 31,208,966 | 58.6% |
| Wabasha | 9,703,916 | 1,895,554 | 11,599,470 | 10,283,846 | 1,444,739 | 11,728,585 | 1.1% | 19,955,308 | 58.8% |
| Pennington | 4,446,529 | 5,436,372 | 9,882,901 | 4,428,716 | 5,568,713 | 9,997,429 | 1.2% | 16,937,392 | 59.0% |
| Brown | 3,192,457 | 10,860,060 | 14,052,517 | 4,151,290 | 10,838,095 | 14,989,385 | 6.7% | 25,246,879 | 59.4% |
| Marshall | 2,606,785 | 6,169,741 | 8,776,526 | 2,274,239 | 5,621,333 | 7,895,572 | -10.0% | 13,232,456 | 59.7% |
| Waseca | 4,835,856 | 6,439,269 | 11,275,125 | 6,319,024 | 5,515,216 | 11,834,240 | 5.0% | 19,816,776 | 59.7% |
| Cook | 8,457,604 | 2,214,929 | 10,672,533 | 7,919,746 | 2,456,454 | 10,376,200 | -2.8% | 16,961,171 | 61.2% |
| Clearwater | 2,207,236 | 5,583,141 | 7,790,377 | 2,989,793 | 6,341,956 | 9,331,749 | 19.8% | 15,142,521 | 61.6% |
| Chippewa | 3,051,658 | 9,914,786 | 12,966,444 | 3,119,853 | 6,690,939 | 9,810,792 | -24.3% | 15,819,739 | 62.0% |

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

| County | 2013 General Fund Unrestricted Fund Balance | 2013 Special Revenue Funds Unrestricted Fund Balance | 2013 Total Unrestricted Fund Balance | 2014 General Fund Unrestricted Fund Balance | 2014 Special Revenue Funds Unrestricted Fund Balance | 2014 Total Unrestricted Fund Balance | 2013/2014 Percent Change | Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|---|---|---|---|---|---|---|---|---|---|
| Steele | $9,410,299 | $12,275,412 | $21,685,711 | $8,998,332 | $10,873,050 | $19,871,382 | -8.4% | $32,006,213 | 62.1% |
| Olmsted | 38,117,817 | 37,593,041 | 75,710,858 | 40,105,928 | 43,225,109 | 83,331,037 | 10.1% | 133,781,461 | 62.3% |
| Pope | 2,622,753 | 4,075,890 | 6,698,643 | 3,636,323 | 4,781,009 | 8,417,332 | 25.7% | 13,471,142 | 62.5% |
| Wright | 30,172,233 | 15,867,324 | 46,039,557 | 33,410,705 | 17,164,101 | 50,574,806 | 9.9% | 80,799,434 | 62.6% |
| Nobles | 7,225,728 | 4,392,733 | 11,618,461 | 6,694,551 | 6,794,948 | 13,489,499 | 16.1% | 21,340,221 | 63.2% |
| Watonwan | 4,238,298 | 4,120,902 | 8,359,200 | 4,783,155 | 5,125,742 | 9,908,897 | 18.5% | 15,303,076 | 64.8% |
| Goodhue | 17,676,610 | 9,905,969 | 27,582,579 | 16,776,879 | 12,664,464 | 29,441,343 | 6.7% | 45,322,230 | 65.0% |
| Traverse | 2,911,960 | 2,493,344 | 5,405,304 | 3,113,937 | 2,673,104 | 5,787,041 | 7.1% | 8,875,569 | 65.2% |
| Kandiyohi | 10,925,112 | 19,591,386 | 30,516,498 | 12,352,065 | 21,281,957 | 33,634,022 | 10.2% | 50,962,122 | 66.0% |
| Rice | 11,710,347 | 11,765,404 | 23,475,751 | 14,750,987 | 11,817,167 | 26,568,154 | 13.2% | 40,145,394 | 66.2% |
| Freeborn | 11,559,637 | 8,749,886 | 20,309,523 | 10,612,757 | 11,051,219 | 21,663,976 | 6.7% | 32,689,516 | 66.3% |
| Douglas | 10,385,837 | 13,438,075 | 23,823,912 | 14,511,553 | 10,910,946 | 25,422,499 | 6.7% | 37,880,240 | 67.1% |
| Otter Tail | 17,375,184 | 20,665,910 | 38,041,094 | 18,567,500 | 17,177,752 | 35,745,252 | -6.0% | 53,094,585 | 67.3% |
| Polk | 14,259,786 | 11,673,056 | 25,932,842 | 22,440,638 | 7,503,809 | 29,944,447 | 15.5% | 44,166,190 | 67.8% |
| Yellow Medicine | 4,312,001 | 7,188,379 | 11,500,380 | 3,447,769 | 7,620,195 | 11,067,964 | -3.8% | 16,311,734 | 67.9% |
| Roseau | 5,090,685 | 3,340,561 | 8,431,246 | 5,282,495 | 4,793,836 | 10,076,331 | 19.5% | 14,759,493 | 68.3% |
| Nicollet | 10,949,443 | 10,043,342 | 20,992,785 | 11,719,498 | 10,606,208 | 22,325,706 | 6.3% | 32,600,121 | 68.5% |
| Sibley | 6,327,053 | 8,653,488 | 14,980,541 | 6,098,388 | 8,513,225 | 14,611,613 | -2.5% | 21,103,406 | 69.2% |
| Houston | 4,114,594 | 8,055,735 | 12,170,329 | 4,826,694 | 8,991,325 | 13,818,019 | 13.5% | 19,855,949 | 69.6% |
| Jackson | 6,094,751 | 4,307,538 | 10,402,289 | 7,018,281 | 3,569,879 | 10,588,160 | 1.8% | 15,160,661 | 69.8% |
| Big Stone | 2,504,511 | 4,187,708 | 6,692,219 | 3,720,505 | 2,910,583 | 6,631,088 | -0.9% | 9,467,861 | 70.0% |
| Chisago | 19,063,566 | 11,401,610 | 30,465,176 | 20,963,902 | 10,054,393 | 31,018,295 | 1.8% | 44,023,350 | 70.5% |
| Lyon | 9,076,031 | 3,647,534 | 12,723,565 | 9,663,926 | 3,348,084 | 13,012,010 | 2.3% | 18,252,174 | 71.3% |
| Stevens | 2,608,254 | 4,024,236 | 6,632,490 | 3,211,837 | 4,476,959 | 7,688,796 | 15.9% | 10,772,525 | 71.4% |
| Dodge | 7,446,030 | 7,075,142 | 14,521,172 | 8,080,392 | 5,782,746 | 13,863,138 | -4.5% | 19,303,113 | 71.8% |
| Sherburne | 20,477,960 | 23,823,256 | 44,301,216 | 23,685,419 | 20,955,480 | 44,640,899 | 0.8% | 61,697,503 | 72.4% |
| Renville | 9,682,577 | 5,642,276 | 15,324,853 | 10,380,458 | 7,203,162 | 17,583,620 | 14.7% | 24,241,351 | 72.5% |
| Meeker | 6,684,246 | 8,623,428 | 15,307,674 | 6,460,808 | 10,600,068 | 17,060,876 | -11.5% | 23,507,481 | 72.6% |
| Wilkin | 2,338,397 | 5,982,445 | 8,320,842 | 2,104,942 | 6,850,340 | 8,955,282 | 7.6% | 12,028,097 | 74.5% |
| McLeod | 18,165,139 | 9,472,465 | 27,637,604 | 19,061,876 | 9,568,685 | 28,630,561 | 3.6% | 37,740,938 | 75.9% |
| Lincoln | 3,711,602 | 1,761,188 | 5,472,790 | 3,841,056 | 2,496,529 | 6,337,585 | 15.8% | 8,164,273 | 77.6% |
| Pipestone | 4,786,492 | 3,317,558 | 8,104,050 | 5,140,277 | 3,099,202 | 8,239,479 | 1.7% | 9,788,853 | 84.2% |
| Koochiching | 5,471,728 | 9,992,866 | 15,464,594 | 5,413,349 | 10,441,621 | 15,854,970 | 2.5% | 18,308,448 | 86.6% |
| Red Lake | 3,178,007 | 2,431,694 | 5,609,701 | 2,915,197 | 2,470,983 | 5,386,180 | -4.0% | 5,819,022 | 92.6% |
| Aitkin | 6,742,696 | 14,498,247 | 21,240,943 | 7,765,132 | 15,758,104 | 23,523,236 | 10.7% | 24,532,145 | 95.9% |
| Cass | 17,073,766 | 20,559,256 | 37,633,022 | 21,478,821 | 18,861,101 | 40,339,922 | 7.2% | 41,090,273 | 98.2% |
| Lake of the Woods | 4,575,806 | 4,243,659 | 8,819,465 | 4,829,927 | 3,934,466 | 8,764,393 | -0.6% | 8,828,303 | 99.3% |
| Lake | 11,038,131 | 6,362,064 | 17,400,195 | 12,661,058 | 8,427,319 | 21,088,377 | 21.2% | 20,336,172 | 103.7% |
| Redwood | 12,104,273 | 4,451,703 | 16,555,976 | 10,869,901 | 4,443,175 | 15,313,076 | 7.5% | 14,605,303 | 104.8% |
| Mower | 23,302,058 | 10,353,267 | 33,655,325 | 24,514,149 | 9,875,387 | 34,389,536 | 2.2% | 31,423,559 | 109.4% |
| Dakota | 56,956,330 | 194,647,367 | 251,603,697 | 152,976,302 | 130,950,311 | 283,926,613 | 12.8% | 243,129,587 | 116.8% |
| **Total** | **$1,288,364,648** | **$1,128,680,648** | **$2,417,045,296** | **$1,452,355,591** | **$1,111,450,460** | **$2,563,806,051** | **6.1%** | **$4,993,635,817** | **51.3%** |