

# Staff Papers Series

Staff Paper P91-4

January 1991

**COUNTY GOVERNMENT FINANCES IN MINNESOTA:**

**AN OVERVIEW**

by

Arley D. Waldo



**Department of Agricultural and Applied Economics**

University of Minnesota  
Institute of Agriculture, Forestry and Home Economics  
St. Paul, Minnesota 55108

Staff Paper P91-4

January 1991

**COUNTY GOVERNMENT FINANCES IN MINNESOTA:  
AN OVERVIEW**

by

**Arley D. Waldo  
University of Minnesota**

The University of Minnesota is committed to the policy that all persons shall have equal access to its programs, facilities, and employment without regard to race, religion, sex, national origin, handicap, age, veteran status, or sexual orientation.

Staff Papers are published by the Department of Agricultural and Applied Economics without formal review.

# COUNTY GOVERNMENT FINANCES IN MINNESOTA: AN OVERVIEW

by

Arley D. Waldo

Department of Agricultural and Applied Economics  
and  
Minnesota Extension Service  
University of Minnesota  
St. Paul, MN 55108

County governments provide a broad range of services to their residents -- extending from law enforcement, highways, and social services to parks, recreation, and libraries. In many instances, county governments act essentially as administrative agents for state government, carrying out state policies and programs over which they have little control. The responsibility of counties for the day-to-day administration of income maintenance and social service programs, in which benefits and services are determined largely by the state and federal governments, is a prominent example. Counties also provide essential statewide services with respect to the state's judicial system, property tax administration, the recording of legal documents, etc.

## County Expenditure

The total expenditure of Minnesota's 87 county governments exceeded \$2.3 billion in 1988.<sup>1</sup> County spending on a statewide basis averaged \$543 per person. Direct spending by county governments represents about 16 percent of the combined total expenditure of state and local governments in Minnesota and 24 percent of the total spending of all local units of government.<sup>2</sup>

Nearly half (46 percent) of all county spending in 1988 -- \$251 per person -- was for human services programs (Table 1 and Figure 1). These programs include income maintenance programs such as Aid to Families with Dependent Children (AFDC), general assistance, supplemental assistance, the county share of medical assistance costs, and a

---

<sup>1</sup> Unless otherwise indicated, all data on county finances are from reports compiled by the Minnesota Office of the State Auditor. See Appendix.

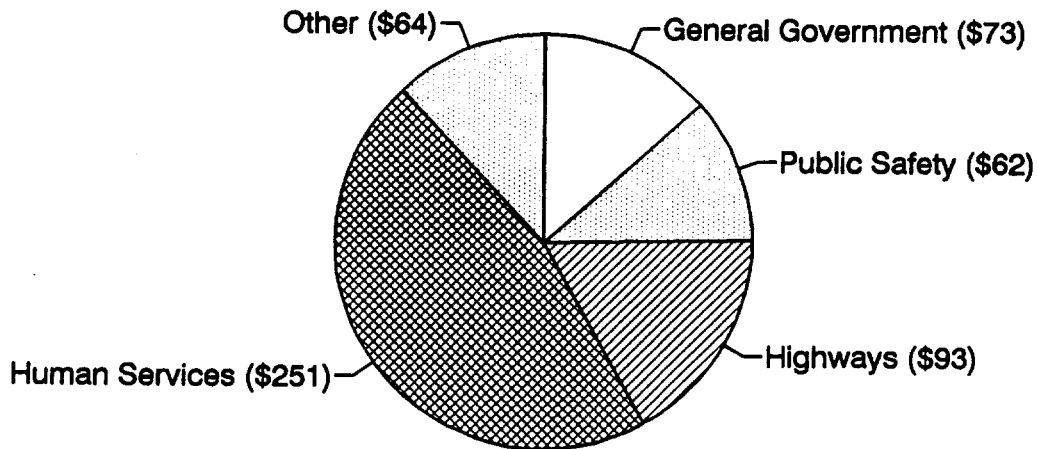
<sup>2</sup> U.S. Bureau of the Census, *Government Finances in 1987-88*, GF-88-5, Table 29, p. 69.

**Table 1. Total County Government Expenditure by Function, Minnesota, 1988**

Item	Total Expenditure (Dollars)	Percent of Total
General Government	312,316,421	13.4
Human Services	1,079,961,416	46.2
Highways	400,876,373	17.1
Public Safety	267,233,031	11.4
Sanitation	14,480,390	0.6
Health	75,397,206	3.2
Libraries	33,697,191	1.4
Recreation and Parks	25,985,130	1.1
Conservation of Natural Resources	32,502,971	1.4
Economic Development	12,903,374	0.6
Interest and Fiscal Charges	20,476,362	0.9
Miscellaneous and Other	61,668,336	2.6
<b>Total</b>	<b>2,337,498,201</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

**Figure 1. Total County Expenditure Per Capita, 1988 (\$543)**



variety of social services. The other major expenditure categories were highways (17 percent), public safety (11 percent), and general governmental administration (13 percent). These three categories, together with human services programs, accounted for 88 percent of all county government expenditure in 1988.<sup>3</sup>

### Human Services

County government outlays for human service programs totaled almost \$1.1 billion in 1988. About half of this amount was for income maintenance programs that provide direct financial assistance to needy persons and families (Table 2). Expenditures for social

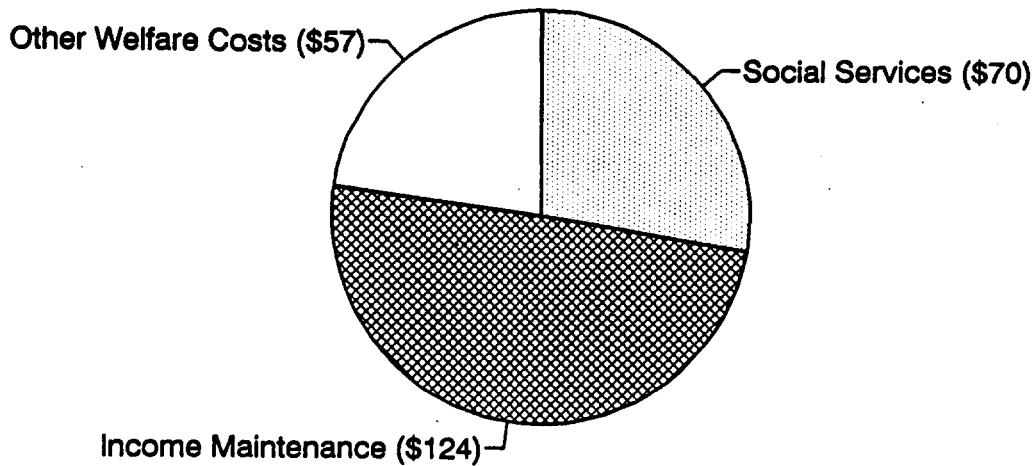
Table 2. Total County Human Services Expenditure by Function, Minnesota, 1988		
Item	Total Expenditure (Dollars)	Percent of Total
Income Maintenance	535,212,565	49.6
Social Services	299,403,746	27.7
Other Welfare Costs	245,345,105	22.7
Total	1,079,961,416	100.0
Source: Minnesota Office of the State Auditor.		

services accounted for 27 percent of the total and other costs associated with welfare programs of all types represented 23 percent. Per capita outlays for human services were \$124 for income maintenance programs, \$70 for social services, and \$57 for all other welfare costs (Figure 2).

Income maintenance expenditures were \$535 million in 1988 (Table 3). AFDC programs made up nearly two-thirds of the total. General assistance and the county share of medical assistance costs each accounted for about 15 percent of the total. Supplemental assistance to those qualifying for the federal Supplemental Security Income program for the blind, disabled, and elderly accounted for 6 percent. County income maintenance expenditures averaged \$124 per resident in 1988 (Figure 3). AFDC costs alone were \$80 per capita.

<sup>3</sup> A detailed accounting of county government expenditures is given in the Appendix. See Table A-2.

**Figure 2. Per Capita Human Services Expenditure, 1988 (\$251)**

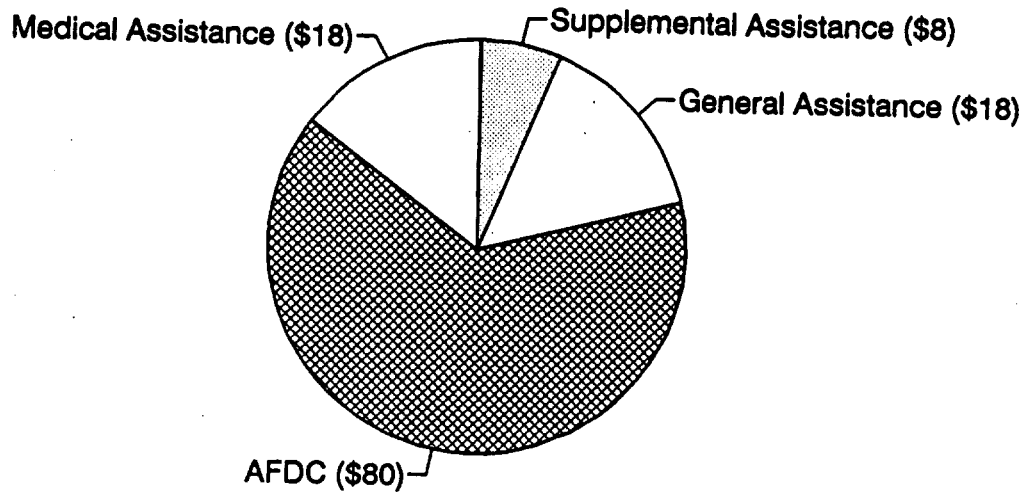


**Table 3. Total County Income Maintenance Expenditure by Function, Minnesota, 1988**

Item	Total Expenditure (Dollars)	Percent of Total
Supplemental Assistance	33,132,606	6.2
General Assistance	79,651,935	14.9
AFDC	343,379,757	64.2
Medical Assistance (County Share)	79,048,267	14.8
<b>Total</b>	<b>535,212,565</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

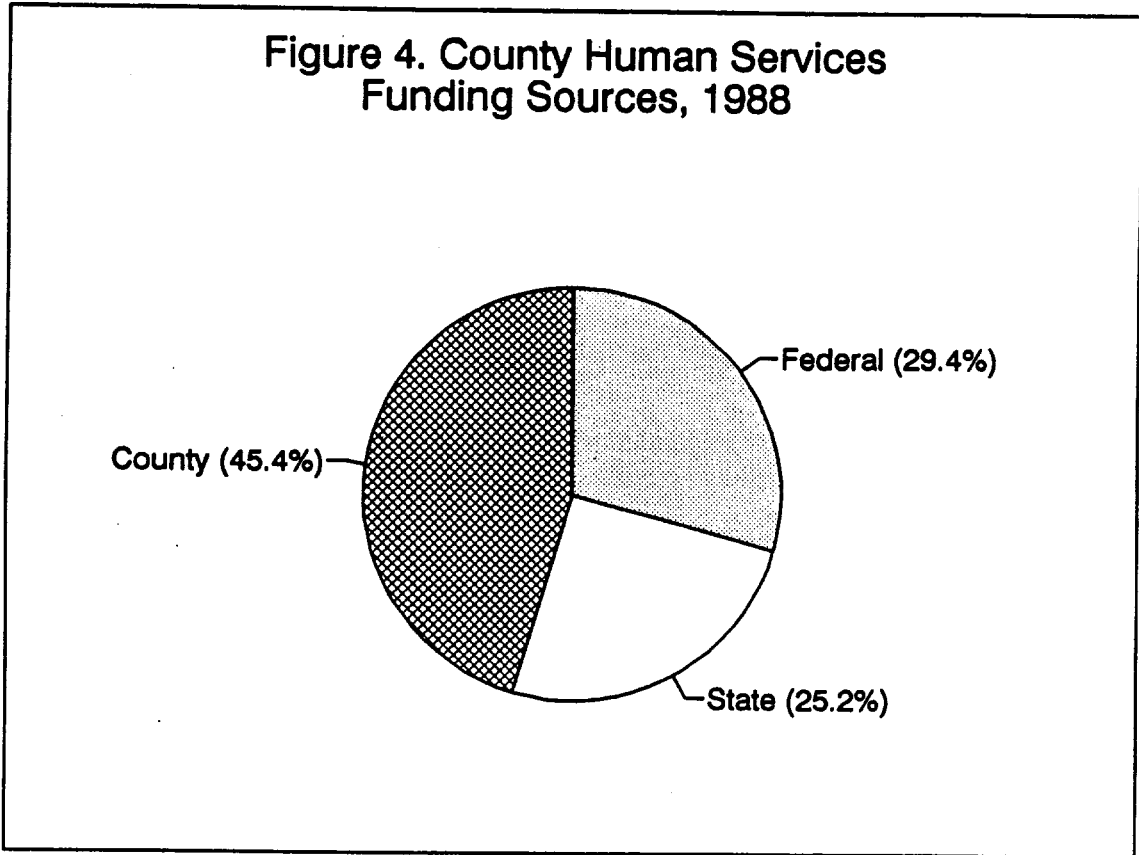
**Figure 3. Per Capita Income  
Maintenance Expenditure, 1988 (\$124)**



County governments function as administrative agents of the federal and state government in administering many income maintenance and social service programs. Federal and state grants for welfare programs paid for about 55 percent of county spending for human service programs in 1988, revenue from county sources (largely property taxes) for 45 percent (Figure 4). On a statewide basis, the total amount of revenue available to county governments from their own revenue sources and unrestricted state aids was a little more than \$1.4 billion.<sup>4</sup> About one-third of this amount (34.3 percent) went to pay county governments' share of the cost of human service programs.

<sup>4</sup> This includes \$843.6 million from local property taxes, \$378.7 million from nontax county revenue sources, \$193.3 million from state property tax credit aid, and \$15.5 million from the state Local Government Aid (LGA) program.

**Figure 4. County Human Services  
Funding Sources, 1988**



### **Highways**

After human service programs, highway expenditure is the second largest category of county government spending. County expenditure for highways totaled about \$401 million in 1988 (Table 4). Nearly half of this amount was capital outlay for county highway systems; highway maintenance, operation, and administration accounted for the remainder. Per capita county highway expenditures are shown in Figure 5.

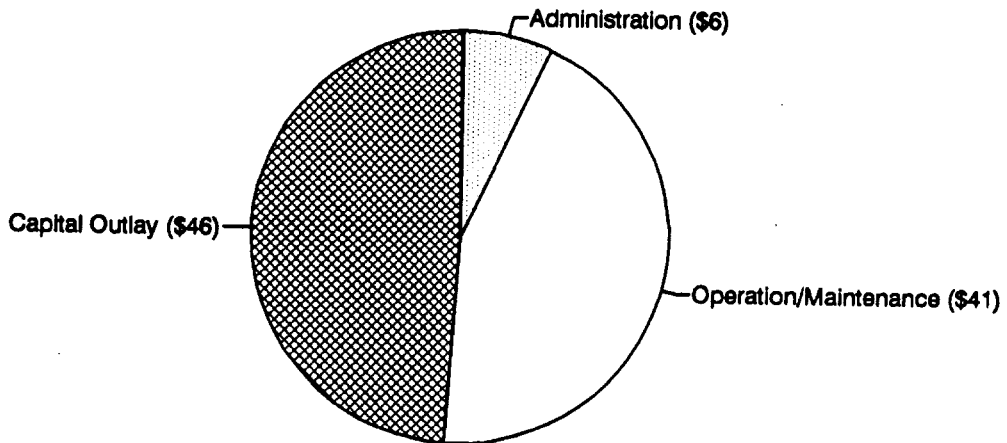


**Table 4. Total County Highway Expenditure by Function, Minnesota, 1988**

Item	Total Expenditure (Dollars)	Percent of Total
Administration	27,960,181	7.0
Operation and Maintenance	176,788,349	44.1
Capital Outlay	196,127,843	48.9
<b>Total</b>	<b>400,876,373</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

**Figure 5. Per Capita Highway Expenditure, 1988 (\$93)**



## Public Safety

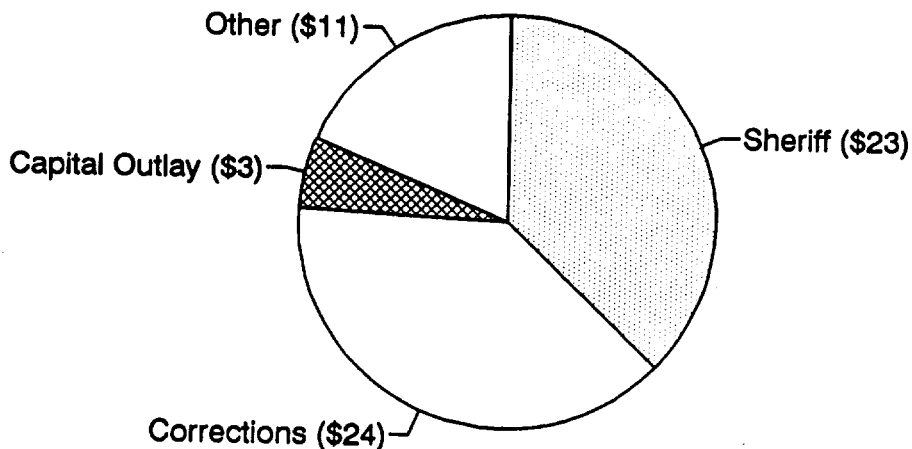
County outlays for public safety -- county sheriff departments, correctional facilities, etc. -- amounted to \$267 million in 1988 (Table 5). Correctional facilities and services accounted for almost two-fifths of the total. Per capita expenditures for public safety are shown in Figure 6.

**Table 5. Total County Public Safety Expenditure by Function, Minnesota, 1988**

Item	Total Expenditure (Dollars)	Percent of Total
Sheriff	99,715,578	37.3
Corrections	103,289,032	38.7
Capital Outlay	14,772,204	5.5
Other	49,456,217	18.5
<b>Total</b>	<b>267,233,031</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

**Figure 6. Per Capita Public Safety Expenditure, 1988 (\$74)**



## County Revenue

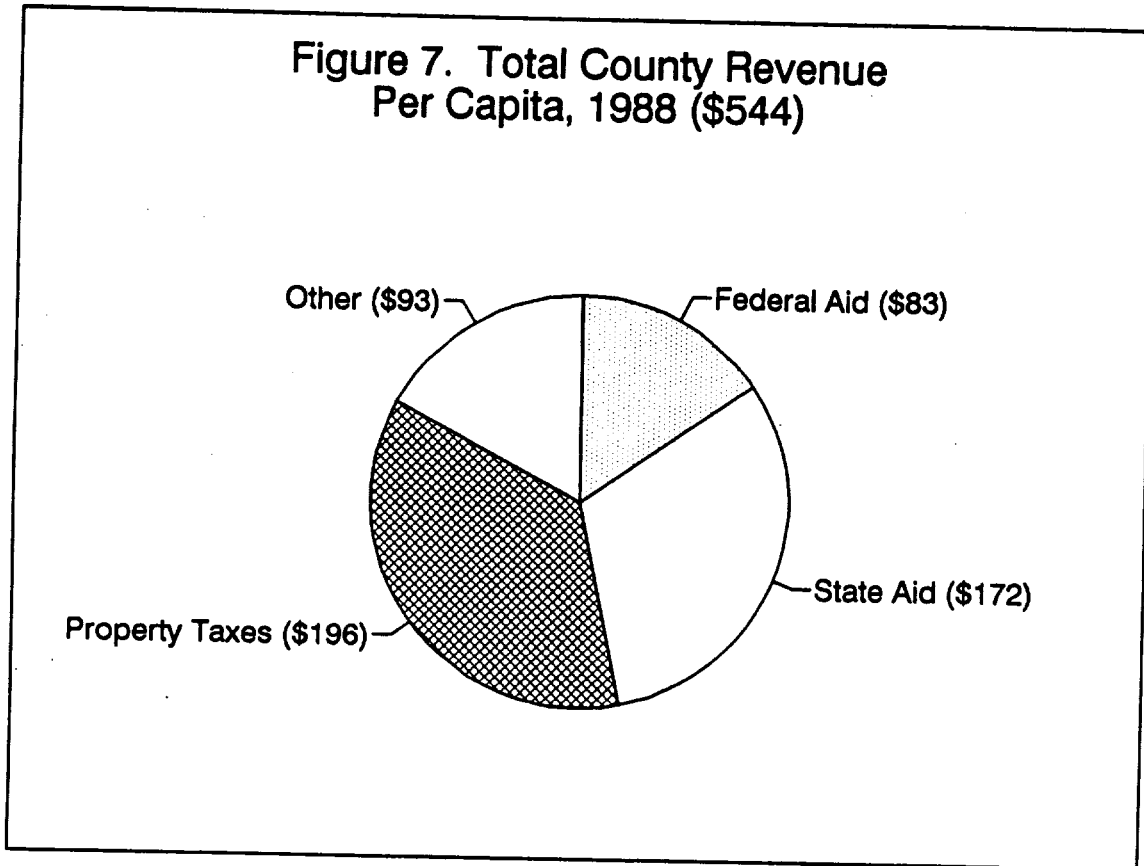
The revenue of county governments totaled a little over \$2.3 billion in 1988 (Table 6). Counties rely heavily on state and federal grants to finance the services they provide. Intergovernmental revenue from the state and federal governments accounted for close to half (48 percent) of total county revenue.<sup>5</sup> County property taxes and other, nontax county revenues represented 53 percent of total county revenue in 1988.<sup>6</sup> The major sources of county revenue are shown on a per capita basis in Figure 7.

Table 6. Total County Government Revenue by Source, Minnesota, 1988		
Item	Total Revenue (Dollars)	Percent of Total
<b>Intergovernmental Revenue:</b>		
From Federal Government	356,796,759	15.2
From State Government	738,909,289	31.6
From Local Governments	22,769,533	1.0
<b>Own-Source Revenue:</b>		
Property Taxes	843,596,931	36.0
Charges and Miscellaneous	378,654,313	16.2
Total Revenue	2,340,726,825	100.0
Source: Minnesota Office of the State Auditor.		

<sup>5</sup> Counties also receive a small amount of intergovernmental revenue from other units of local governments in payment for services performed for those governmental units.

<sup>6</sup> A detailed accounting of county government revenues is given in the appendix. See Table A-1.

**Figure 7. Total County Revenue  
Per Capita, 1988 (\$544)**



### **Federal Aid**

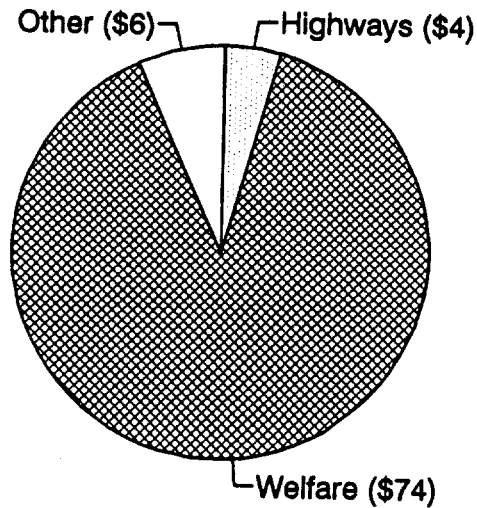
County governments received nearly \$357 million in federal aid in 1988 (Table 7). Most of this amount -- 89 percent -- represented funding of the federal share on locally-administered public assistance programs. Counties received an average of \$74 per capita from the federal government for these programs (Figure 8).

**Table 7. County Government Revenue from the Federal Government by Function, Minnesota, 1988**

Item	Total Revenue (Dollars)	Percent of Total
Highway Grants	15,222,864	4.3
Welfare Grants	317,583,805	89.0
Other Grants	23,990,090	6.7
<b>Total</b>	<b>356,796,759</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

**Figure 8. Per Capita Federal Aid, 1988, (\$83)**

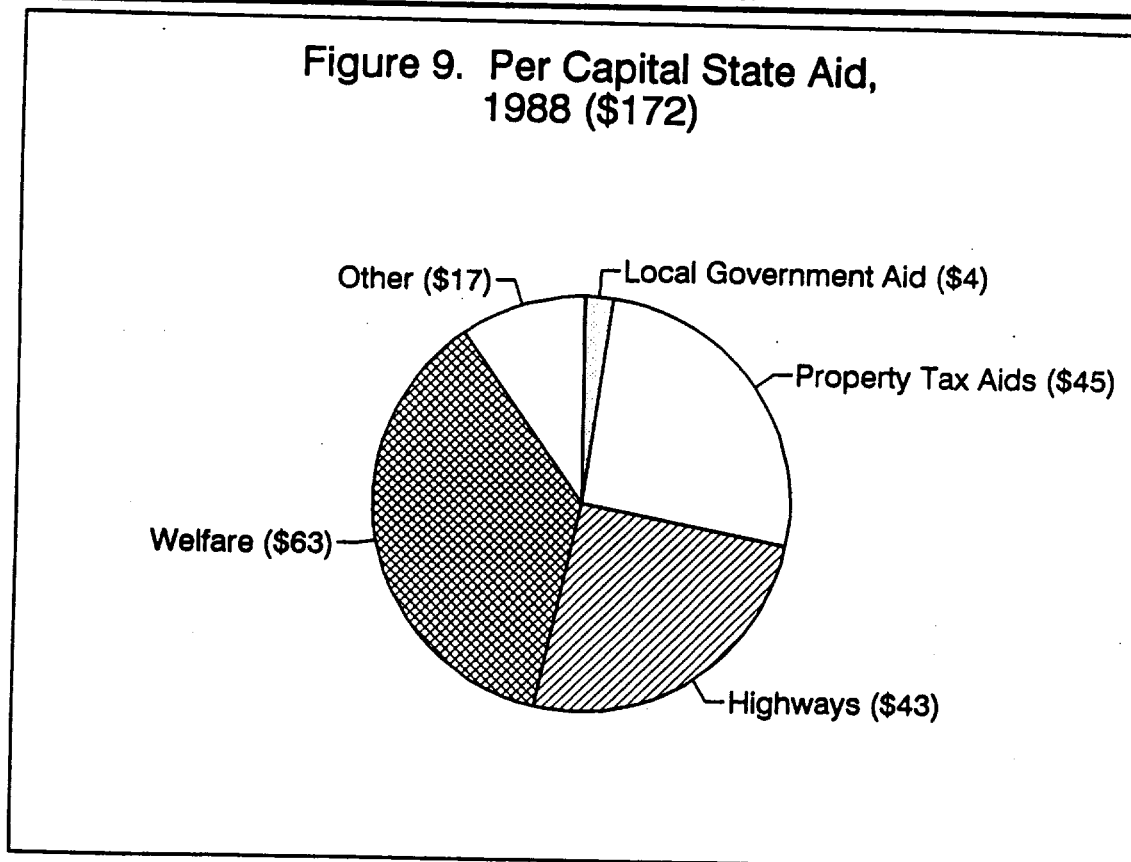


## State Aid

State grants-in-aid to county governments are shown in Table 8 and Figure 9. State aid to counties totaled \$739 million in 1988. The largest category of state aid -- 37 percent

Item	Total Revenue (Dollars)	Percent of Total
Local Government Aid	15,480,951	2.1
Property Tax Credit Aids	193,309,499	26.2
Highways	186,050,759	25.2
Welfare	272,217,643	36.8
Other	71,850,437	9.7
<b>Total</b>	<b>738,909,289</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.



of the total -- was for welfare programs. State aid for county highways and property tax credit aid each accounted for about one-fourth of the total amount of state aid paid to county governments. Property tax credit aid, which averaged \$45 per capita in 1988, represents the amount by which county property taxes were reduced as a result of property tax credits granted to homeowners and farmers.<sup>7</sup>

The Local Government Aid (LGA) program, which was begun for the purpose of providing unrestricted grants to general-purpose units of local government (counties, cities, and townships) accounted for only 2 percent of the revenue that counties received from the state in 1988. Nearly all LGA payments now go to cities.

### Revenue from County Sources

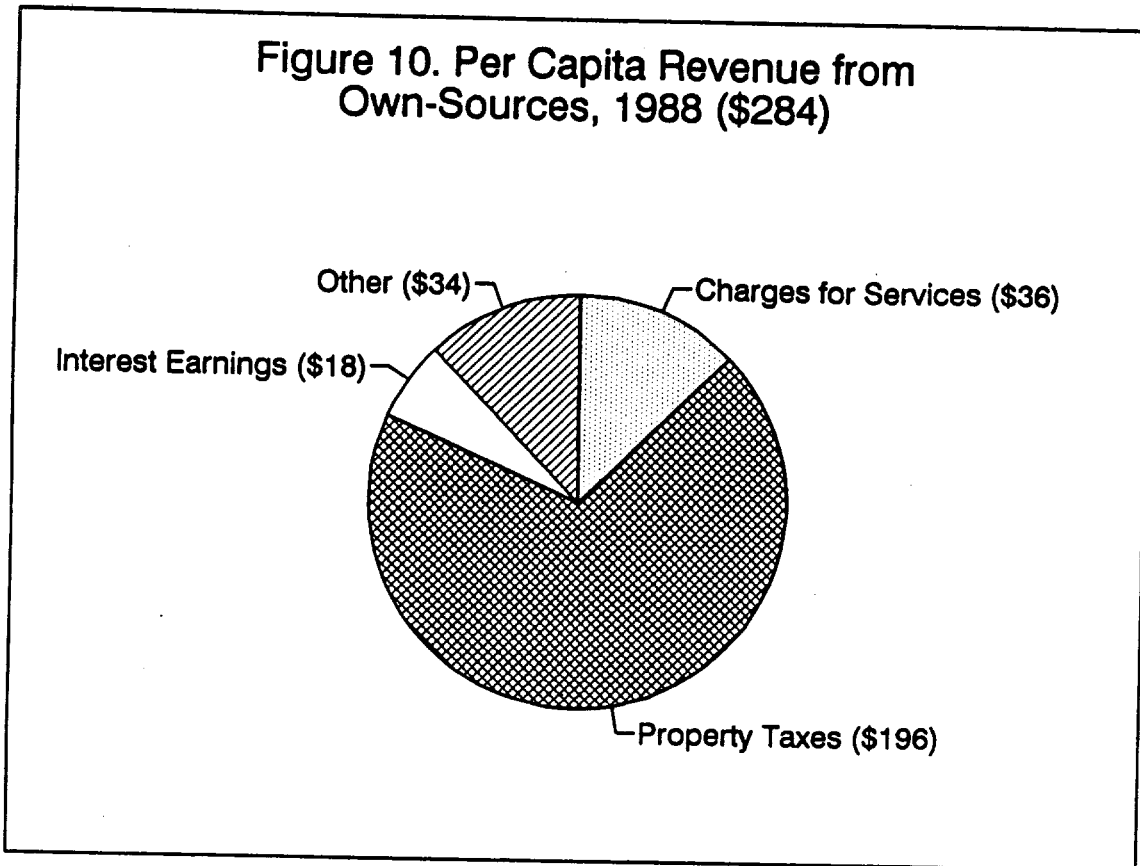
The principal source of county-raised revenue is the property tax. The property tax is the only source of *tax revenue* available to county governments. Counties received nearly \$844 million in property tax revenue in 1988 (Table 9). Property taxes accounted for 69

Item	Total Revenue (Dollars)	Percent of Total
Property Taxes	843,596,931	69.0
Special Assessments	15,559,113	1.3
Licenses and Permits	6,794,353	0.6
Fines and Forfeits	19,049,240	1.6
Charges for Services	154,422,848	12.6
Interest Earnings	75,984,120	6.2
Other	106,844,639	8.7
<b>Total</b>	<b>1,222,251,244</b>	<b>100.0</b>

Source: Minnesota Office of the State Auditor.

<sup>7</sup> The homestead credit and the agricultural credit were the state's two major property tax credit programs, but eight other property tax credits were in effect for property taxes payable in 1988.

percent of all revenue raised by counties from local sources Charges for services accounted for 13 percent and interest earnings for 6.2 percent. On a per capita basis, counties received an average of \$196 per person from property taxes, \$36 from charges for services, \$18 from interest earnings, and \$34 from all other sources (Figure 10).



### Expenditure Trends

Total Minnesota county government expenditure was about \$515 million in 1970.<sup>8</sup> Total spending topped the one-billion dollar mark in 1978 and by 1988 stood at more than \$2.3 billion.

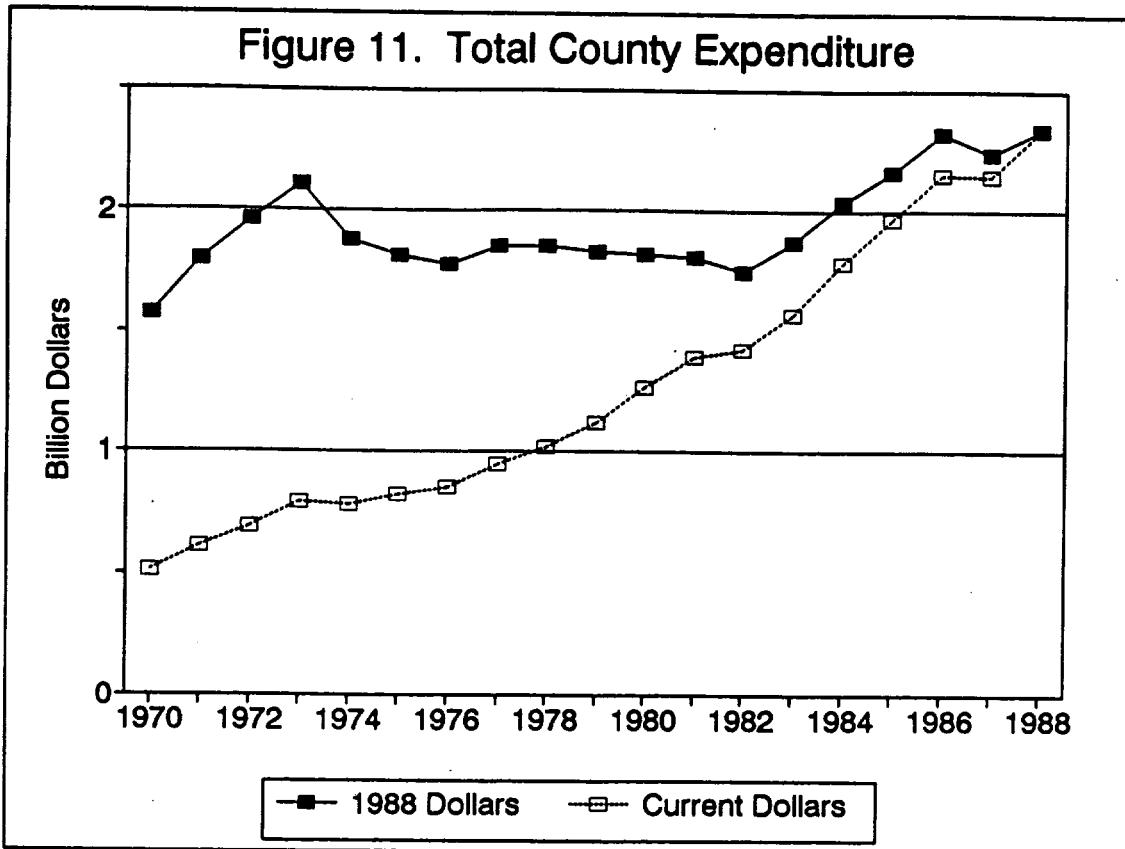
---

<sup>8</sup> Total and per capita county government expenditures and revenues for 1970 through 1988 are included in the Appendix. Figures for major categories are given in both current and constant (1988) dollars.



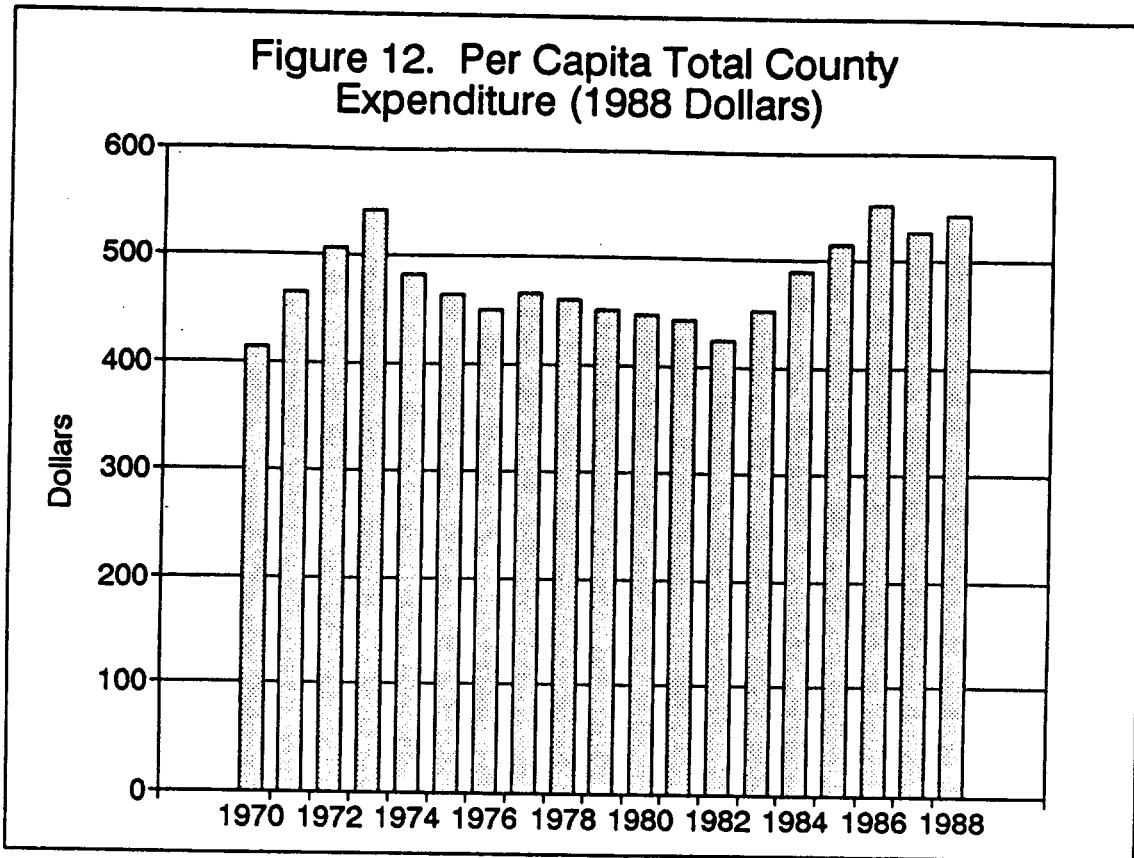
## Total Expenditure

Figure 11 shows total county government expenditures for 1970 through 1988 in both current and constant (1988) dollars. Adjusted for inflation, total county spending remained virtually constant from 1974 through 1982. Since 1982, however, county expenditures in real terms have increased significantly. From 1982 to 1988, county outlays in real terms jumped by 28.9 percent.



## Per Capita Total Expenditure

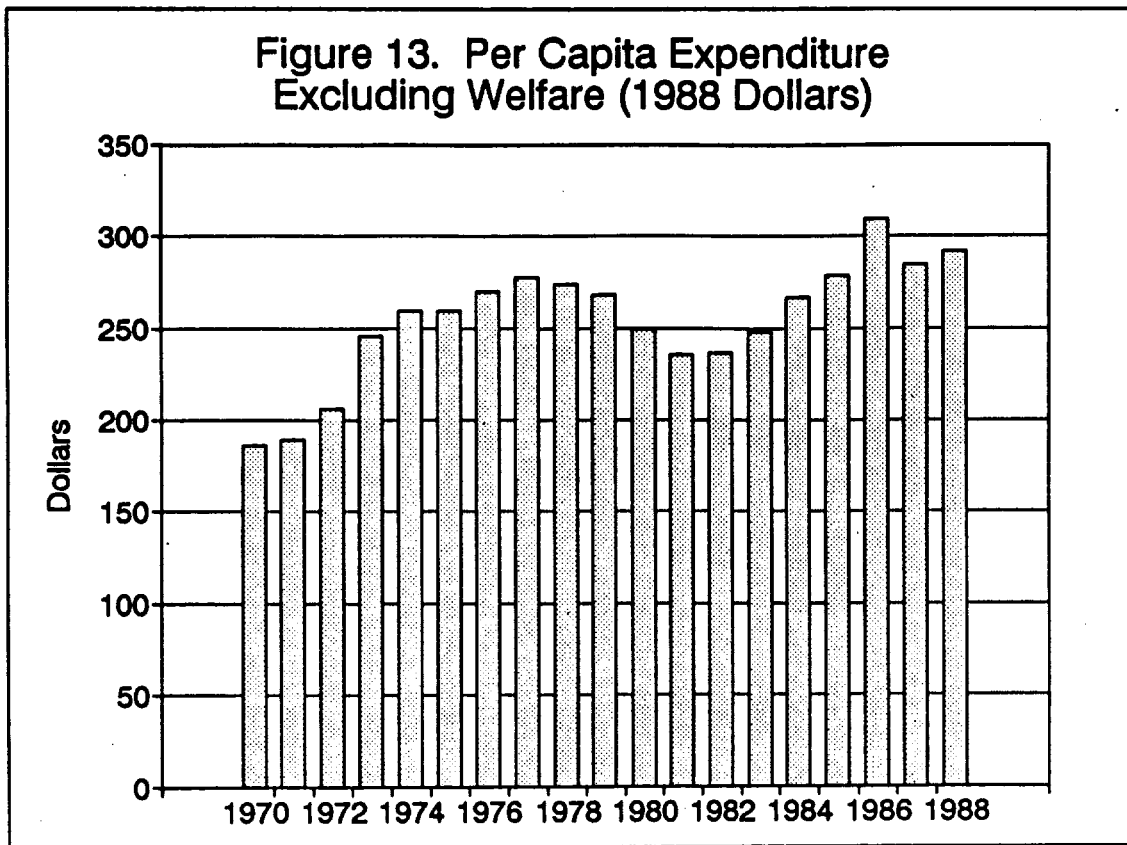
Figure 12 depicts total county expenditures in 1988 dollars on a per capita basis. Real county expenditure per person drifted downward from 1974 to 1982. Measured in 1988 dollars, per capita spending dropped to \$424 in 1982 -- the lowest level since 1970. From 1982 to 1988, real per capita expenditure increased by 28.2 percent, rising to \$543 per person.



In viewing these trends in county spending, two factors merit special mention. First, county government spending is heavily influenced by changes in outlays for public assistance and social service programs over which counties have little control. The drop in county spending after 1973 coincides with the federal takeover of adult categorical public assistance programs beginning January 1, 1974. Second, total county expenditure reported for 1986 is somewhat misleading because of the way in which Hennepin County reported certain financial transactions. This caused both revenues and expenditures for Hennepin County and for the state as a whole to be artificially inflated for that one year.

## Per Capita Nonwelfare Expenditure

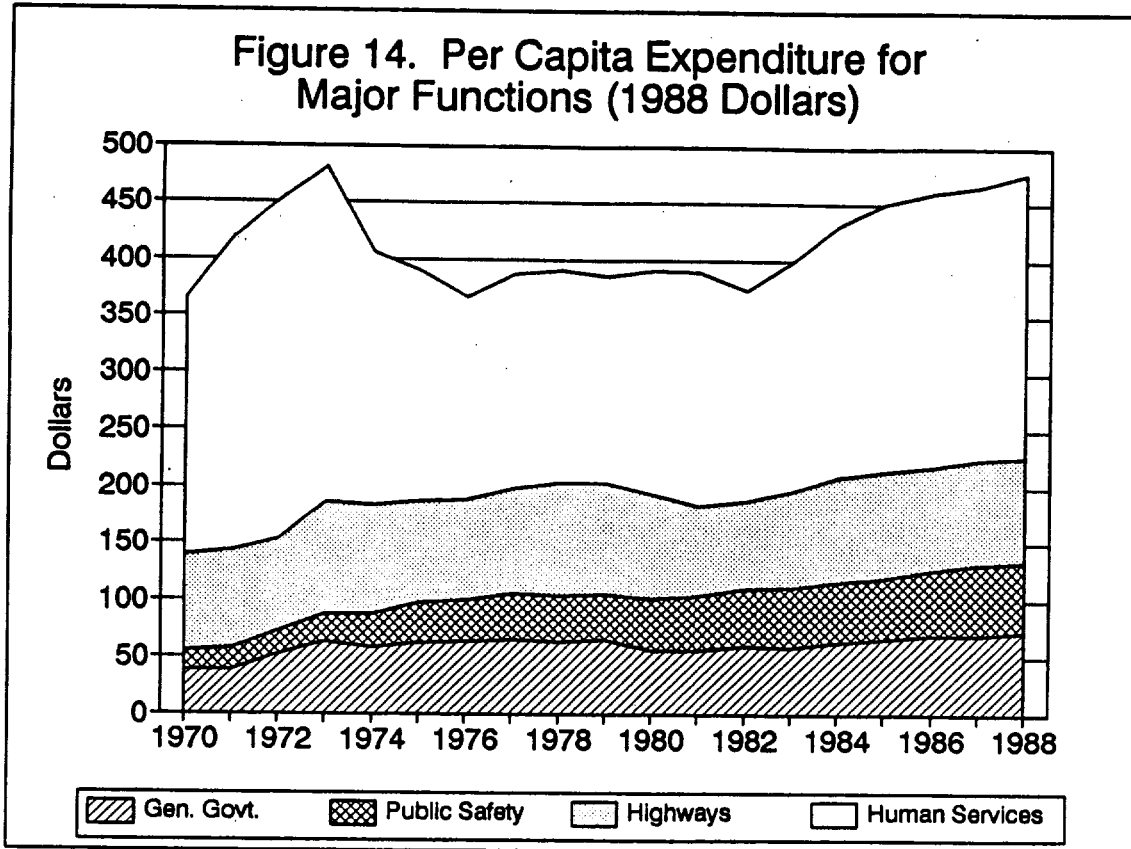
A different view of changes in county government spending over time is shown in Figure 13. This chart shows per capita total county expenditure excluding outlays for public assistance and other social services. The amounts are in constant (1988) dollars. The dip



in these expenditures at the end of the 1970s does not reflect a drop in county spending for purposes other than public welfare but, rather, the fact that per capita nonwelfare spending was increasing at less than the rate of inflation. Consumer prices increased 9.0 per cent in 1978, 13.3 percent in 1979, 12.5 percent in 1980, and 8.9 percent in 1981. Again, the artificial bulge in spending in 1986 should be ignored. In any case, however, the upward trend in nonwelfare county spending in recent years is evident.

## Expenditure by Function

Trends in real per capita outlays for the four major categories of county government spending are shown in Figure 14. The most obvious trend is the increase in inflation-adjusted outlays for law enforcement, corrections, and other public safety services. It is also worth noting that real per capita expenditure for county highways has changed very little over time.

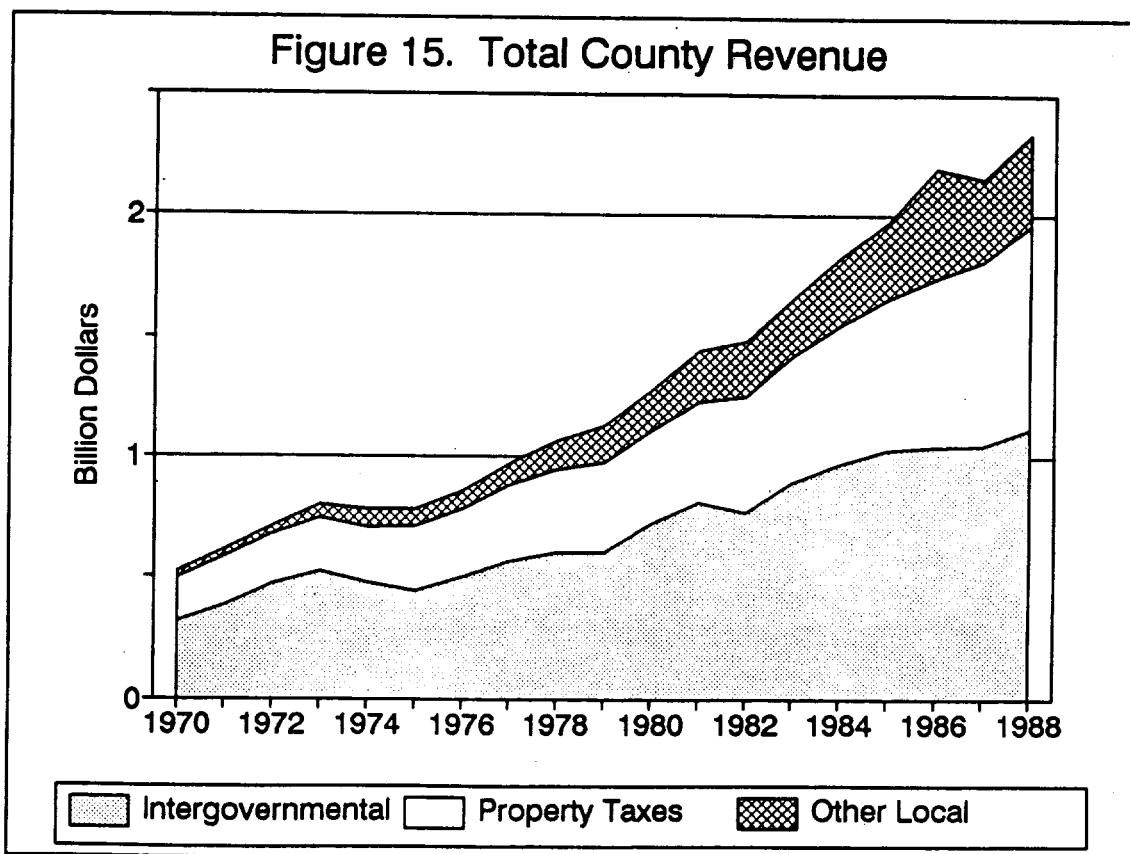


## Revenue Trends

The total revenue of county governments increased from a little more than a half billion dollars in 1970 to over one billion in 1978. By 1988, county revenue exceeded \$2.3 billion.

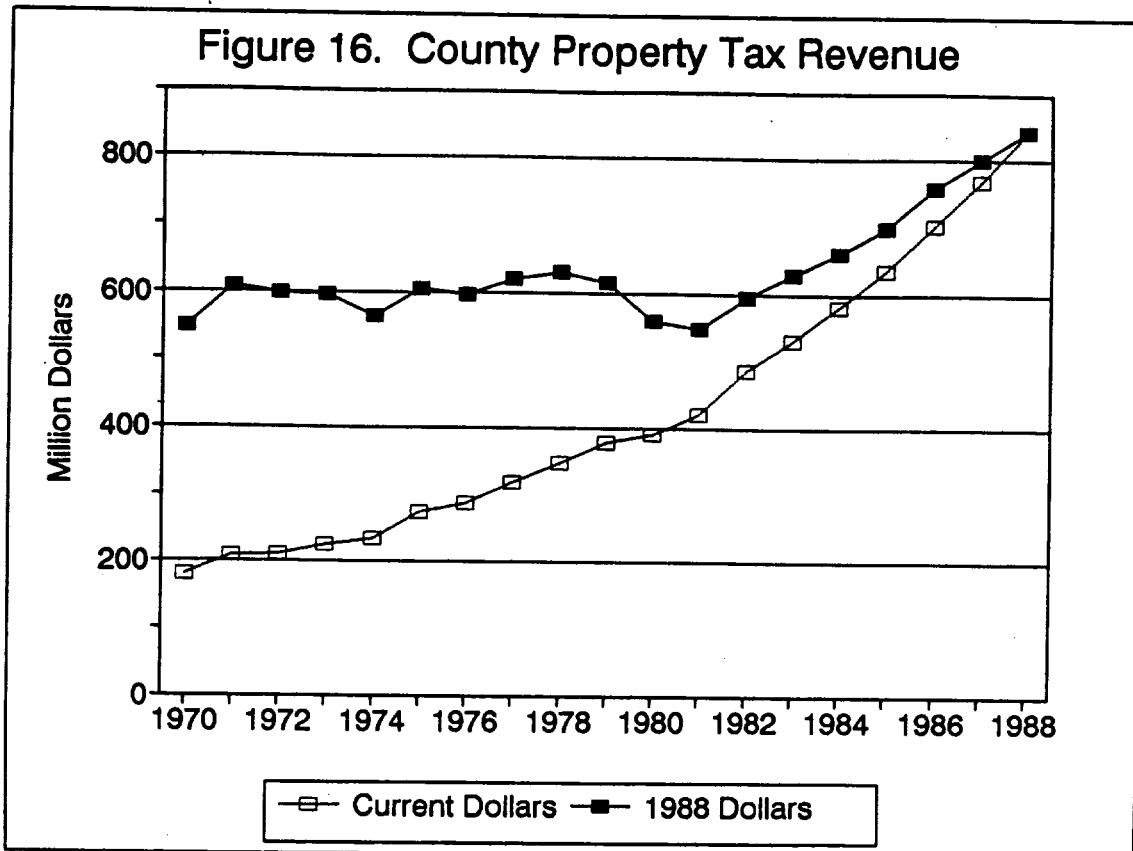
### Revenue Sources

Figure 15 shows trends in total county revenue by major sources for the period from 1970 through 1988. The amounts shown are in current dollars and not adjusted for inflation. Most noticeable is the growing reliance of county governments on local, nontax sources of revenue. Increasingly, local governments across the country have turned to user charges and other nontax revenue sources. And in many states, local units have been given authority to impose local sales or income taxes to reduce their reliance on the property tax.

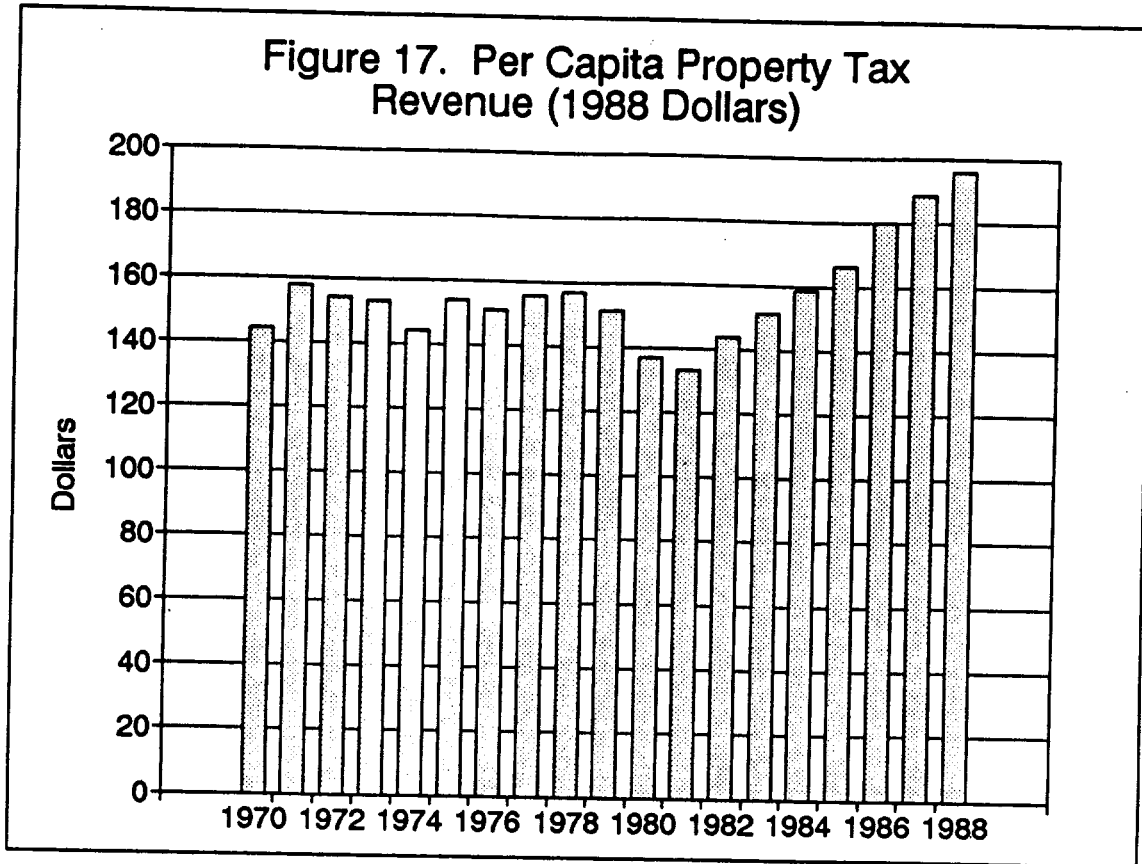


## Property Taxes

Total county property tax collections are shown in both current and constant (1988) dollars in Figure 16. Not surprisingly, county property taxes have grown over time. But during the 1970s, property taxes were increasing at a rate no faster than inflation. Measured in 1988 dollars, total county property taxes hovered around the \$600 million level during most of the 1970s and dropped noticeably at the end of the decade as the state legislature pumped more state money into property tax relief measures. This ended when the state ran into severe budget problems in 1981-82.



Since 1981 total county property tax collections in constant 1988 dollars have climbed from \$546 million to nearly \$844 million -- an increase of well over 50 percent in seven years. Measured in 1988 dollars, per capita county property taxes went from \$133 per person in 1981 to \$196 per person in 1988 (Figure 17).



#### Sources

The information contained in this report is based on statistics published annually by the Minnesota Office of the State Auditor. Additional data are included in the Appendix.

## APPENDIX

The county financial data included in this report are from summary reports issued annually by the Minnesota Office of the State Auditor and derived from audited financial statements submitted by county governments. This Appendix includes detailed information concerning county government revenues and expenditures for the fiscal year ended December 31, 1988. Summary data related to major revenue and expenditure categories are presented for the period from 1970 through 1988. Per capita figures were calculated based on population estimates from the Minnesota Office of the State Demographer. Constant dollar amounts were calculated using the U.S. consumer price index for all urban consumers (CPI-U).

The data that appear in Tables A-3 through A-10 are based, with one exception, on information that is published in the statistical appendix to the *1991 Economic Report to the Governor* (Table 56 and Table 57). The exception relates to county government revenue for 1983. The revenue figures for 1983 that appear in the *Economic Report* differ from those in the original report from the State Auditor's office. This report uses the figures as originally reported.

County governments operate on calendar-year fiscal periods. Time series data on county revenues and expenditures are subject to changes over time in accounting methods and reporting requirements.

The financial data reported here do not include revenues and expenditures associated with the operation of public service enterprises such as county hospitals; nursing homes; water, sewer, and sanitary systems; and similar enterprises.



Table A-1. Total and Per Capita County Government Revenue by Source, Minnesota, 1988

Item	Total Revenue	Per Capita Revenue
Total Revenue	\$2,340,726,825	\$543.53
Intergovernmental Revenue	1,118,475,581	259.71
From Federal Government	356,796,759	82.85
Highways	15,222,864	3.53
Welfare	317,583,805	73.74
Other	23,990,090	5.57
From State Government	738,909,289	171.58
Local Government Aid	15,480,951	3.59
Property Tax Credit Aids	193,309,499	44.89
Highways	186,050,759	43.20
Welfare	272,217,643	63.21
Other	71,850,437	16.68
From Local Governments	22,769,533	5.29
Revenue from Own Sources	1,222,251,244	283.81
Property Taxes	843,596,931	195.89
Charges and Miscellaneous	378,654,313	87.93
Special Assessments	15,559,113	3.61
Licenses and Permits	6,794,353	1.58
Fines and Forfeits	19,049,240	4.42
Charges for Services	154,422,848	35.86
Interest Earnings	75,984,120	17.64
Other	106,844,639	24.81

See introductory text for notes and sources.

Table A-2. Total and Per Capita County Government Expenditure by Function, Minnesota, 1988

Item	Total Expenditure	Per Capita Expenditure
Total Expenditure	\$2,337,498,201	\$542.78
Current Expenditure	2,056,563,386	477.54
General Government	295,966,753	68.72
Public Safety	252,460,827	58.62
Sheriff	99,715,578	23.15
Corrections	103,289,032	23.98
Other	49,456,217	11.48
Highways	204,748,530	47.54
Administration	27,960,181	6.49
Operation and Maintenance	176,788,349	41.05
Sanitation	14,480,390	3.36
Health	75,397,206	17.51
Human Services	1,079,961,416	250.77
Income Maintenance	535,212,565	124.28
Supplemental Assistance	33,132,606	7.69
General Assistance	79,651,935	18.50
AFDC	343,379,757	79.73
Medical Assistance (Co. Share)	79,048,267	18.36
Social Services	299,403,746	69.52
Other Welfare Costs	245,345,105	56.97
Libraries	33,697,191	7.82
Recreation and Parks	18,671,922	4.34
Conservation of Natural Resources	32,502,971	7.55
Economic Development	12,903,374	3.00
Miscellaneous Expenditures	15,296,444	3.55
Interest and Fiscal Charges	20,476,362	4.75
Capital Outlay	280,934,815	65.23
General Government	16,349,668	3.80
Public Safety	14,772,204	3.43
Highways	196,127,843	45.54
Recreation and Parks	7,313,208	1.70
Other	46,371,892	10.77

See introductory text for notes and sources.

Table A-3. Total County Government Revenue by Source, Minnesota, 1970-88 [Thousand dollars]

Year	Total Revenue	Property Taxes	Special Assessments	Inter-governmental Revenue	Charges for Services	Interest Earnings	All Other Revenue
1970	527,105	179,826	3,689	318,668	9,470	11,095	4,358
1971	620,752	208,312	4,414	380,669	12,051	10,688	4,619
1972	720,130	210,975	4,249	471,911	15,648	10,056	7,290
1973	805,394	223,631	4,456	523,058	19,154	17,164	17,932
1974	785,735	234,904	4,774	474,476	20,923	22,435	28,223
1975	790,658	274,417	4,410	443,958	23,484	18,217	26,172
1976	865,618	286,871	5,702	499,157	33,104	16,948	23,835
1977	977,347	317,300	6,691	566,465	38,543	19,139	29,209
1978	1,071,921	347,304	6,343	601,674	47,115	29,267	40,218
1979	1,136,176	377,472	7,384	605,142	55,262	43,712	47,204
1980	1,275,922	389,205	7,393	720,214	50,695	41,451	66,964
1981	1,449,526	419,575	14,557	812,591	64,061	65,576	73,166
1982	1,485,474	485,173	10,545	768,182	72,049	70,624	78,902
1983	1,661,500	528,586	12,985	895,301	76,301	65,065	83,261
1984	1,834,433	580,065	13,229	973,557	91,295	82,815	93,472
1985	1,979,044	634,258	14,110	1,031,494	105,507	93,390	100,285
1986	2,197,150	702,079	14,138	1,042,404	118,769	78,534	241,226
1987	2,153,439	767,743	16,581	1,048,555	133,067	69,576	117,917
1988	2,340,727	843,597	15,559	1,118,476	154,423	75,984	132,688

See introductory text for notes and sources.

Table A-4. Total County Government Revenue in 1988 Dollars by Source, Minnesota, 1970-88 [Thousand dollars]

Year	Total Revenue	Property Taxes	Special Assessments	Inter-governmental Revenue	Charges for Services	Interest Earnings	All Other Revenue
1970	1,607,127	548,284	11,248	971,609	28,874	33,828	13,287
1971	1,813,209	608,477	12,893	1,111,929	35,201	31,220	13,492
1972	2,038,071	597,090	12,025	1,335,576	44,286	28,460	20,632
1973	2,145,903	595,846	11,873	1,393,643	51,034	45,732	47,778
1974	1,885,445	563,674	11,456	1,138,550	50,207	53,835	67,724
1975	1,738,566	603,411	9,697	976,212	51,639	40,057	57,549
1976	1,799,694	596,430	11,855	1,037,790	68,826	35,236	49,555
1977	1,907,923	619,416	13,062	1,105,822	75,242	37,362	57,020
1978	1,944,912	630,154	11,509	1,091,688	85,486	53,103	72,972
1979	1,851,372	615,082	12,032	986,065	90,048	71,228	76,918
1980	1,831,815	558,774	10,614	1,033,997	72,782	59,510	96,139
1981	1,886,457	546,048	18,945	1,057,530	83,371	85,343	95,220
1982	1,821,053	594,777	12,927	941,719	88,325	86,578	96,726
1983	1,973,448	627,829	15,423	1,063,395	90,627	77,281	98,893
1984	2,088,676	660,459	15,062	1,108,487	103,948	94,293	106,427
1985	2,175,845	697,330	15,513	1,134,068	115,999	102,677	110,258
1986	2,371,559	757,810	15,260	1,125,150	128,197	84,768	260,374
1987	2,242,534	799,507	17,267	1,091,937	138,572	72,455	122,796
1988	2,340,727	843,597	15,559	1,118,476	154,423	75,984	132,688

See introductory text for notes and sources.

Table A-5. Per Capita County Government Revenue by Source, Minnesota, 1970-88 [Dollars]

Year	Total Revenue	Property Taxes	Special Assessments	Inter-governmental Revenue	Charges for Services	Interest Earnings	All Other Revenue
1970	138.49	47.25	0.97	83.73	2.49	2.92	1.15
1971	160.82	53.97	1.14	98.62	3.12	2.77	1.20
1972	185.79	54.43	1.10	121.75	4.04	2.59	1.88
1973	207.04	57.49	1.15	134.46	4.92	4.41	4.61
1974	201.26	60.17	1.22	121.53	5.36	5.75	7.23
1975	201.65	69.99	1.12	113.23	5.99	4.65	6.67
1976	218.92	72.55	1.44	126.24	8.37	4.29	6.03
1977	245.56	79.72	1.68	142.33	9.68	4.81	7.34
1978	266.38	86.31	1.58	149.52	11.71	7.27	9.99
1979	279.85	92.97	1.82	149.05	13.61	10.77	11.63
1980	313.04	95.49	1.81	176.70	12.44	10.17	16.43
1981	353.63	102.36	3.55	198.24	15.63	16.00	17.85
1982	359.39	117.38	2.55	185.85	17.43	17.09	19.09
1983	400.78	127.50	3.13	215.96	18.40	15.69	20.08
1984	440.81	139.39	3.18	233.95	21.94	19.90	22.46
1985	471.99	151.27	3.37	246.01	25.16	22.27	23.92
1986	521.39	166.61	3.35	247.37	28.18	18.64	57.24
1987	507.18	180.82	3.91	246.96	31.34	16.39	27.77
1988	543.53	195.89	3.61	259.72	35.86	17.64	30.81

See introductory text for notes and sources.

Table A-6. Per Capita County Government Revenue in 1988 Dollars by Source, Minnesota, 1970-88 [Dollars]

Year	Total Revenue	Property Taxes	Special Assessments	Inter-governmental Revenue	Charges for Services	Interest Earnings	All Other Revenue
1970	422.25	144.05	2.96	255.28	7.59	8.89	3.49
1971	469.74	157.64	3.34	288.06	9.12	8.09	3.50
1972	525.82	154.05	3.10	344.58	11.43	7.34	5.32
1973	551.65	153.17	3.05	358.26	13.12	11.76	12.28
1974	482.94	144.38	2.93	291.63	12.86	13.79	17.35
1975	443.40	153.89	2.47	248.97	13.17	10.22	14.68
1976	455.16	150.84	3.00	262.47	17.41	8.91	12.53
1977	479.38	155.63	3.28	277.84	18.90	9.39	14.33
1978	483.33	156.60	2.86	271.29	21.24	13.20	18.13
1979	456.00	151.50	2.96	242.87	22.18	17.54	18.95
1980	449.42	137.09	2.60	253.68	17.86	14.60	23.59
1981	460.22	133.21	4.62	257.99	20.34	20.82	23.23
1982	440.58	143.90	3.13	227.84	21.37	20.95	23.40
1983	476.03	151.44	3.72	256.51	21.86	18.64	23.85
1984	501.91	158.71	3.62	266.37	24.98	22.66	25.57
1985	518.93	166.31	3.70	270.47	27.67	24.49	26.30
1986	562.78	179.83	3.62	267.00	30.42	20.12	61.79
1987	528.17	188.30	4.07	257.18	32.64	17.06	28.92
1988	543.53	195.89	3.61	259.72	35.86	17.64	30.81

See introductory text for notes and sources.

Table A-7. Total County Government Expenditure by Function, Minnesota, 1970-88 [Thousand dollars]

Year	Total Expenditure	General Government	Public Safety	Highways	Human Services	Interest and Fiscal Charges	All Other Expenditure
1970	515,878	47,325	22,077	105,858	283,047	2,708	54,863
1971	614,519	50,651	25,825	113,593	363,964	3,403	57,082
1972	692,846	71,100	28,379	112,021	410,289	3,783	67,274
1973	791,417	92,582	35,973	143,161	433,154	3,723	82,824
1974	783,602	95,128	48,691	157,612	361,625	3,407	117,141
1975	826,341	111,482	63,969	158,729	363,630	4,224	124,307
1976	854,292	120,812	69,782	167,592	341,646	5,650	148,810
1977	950,473	133,018	84,314	188,426	385,257	5,464	153,994
1978	1,022,192	139,158	89,916	223,934	415,405	5,555	148,224
1979	1,121,886	161,516	98,365	247,152	454,696	5,649	154,507
1980	1,267,970	159,426	130,395	262,263	560,617	7,533	147,735
1981	1,393,065	177,196	150,209	254,325	650,795	10,469	150,071
1982	1,428,614	201,434	172,584	261,182	629,753	9,398	154,263
1983	1,576,618	205,364	183,670	297,682	711,583	11,991	166,328
1984	1,789,392	231,893	195,747	341,673	813,564	12,245	194,271
1985	1,965,467	252,760	206,730	365,294	903,453	23,362	213,868
1986	2,151,681	268,440	228,361	358,886	944,941	24,482	326,571
1987	2,146,607	283,677	256,217	381,164	988,354	17,079	220,118
1988	2,337,498	312,316	267,233	400,876	1,082,028	20,476	254,568

See introductory text for notes and sources.

Table A-8. Total County Government Expenditure in 1988 Dollars  
by Function, Minnesota, 1970-88 [Thousand dollars]

Year	Total Expend-iture	General Govern-ment	Public Safety	Highways	Human Services	Interest and Fiscal Charges	All Other Expend-iture
1970	1,572,896	144,292	67,312	322,758	863,002	8,257	167,276
1971	1,795,002	147,951	75,435	331,804	1,063,134	9,940	166,736
1972	1,960,854	201,223	80,317	317,036	1,161,177	10,706	190,395
1973	2,108,663	246,677	95,847	381,440	1,154,102	9,920	220,677
1974	1,880,327	228,269	116,839	378,205	867,753	8,175	281,091
1975	1,817,029	245,136	140,660	349,027	799,580	9,288	273,337
1976	1,776,147	251,179	145,083	348,438	710,311	11,747	309,389
1977	1,855,461	259,670	164,593	367,835	752,078	10,667	300,619
1978	1,854,683	252,491	163,145	406,310	753,718	10,079	268,940
1979	1,828,087	263,187	160,283	402,728	740,916	9,205	251,766
1980	1,820,399	228,885	187,205	376,526	804,866	10,815	212,100
1981	1,812,977	230,608	195,487	330,986	846,964	13,625	195,307
1982	1,751,348	246,939	211,572	320,185	772,018	11,521	189,112
1983	1,872,630	243,921	218,154	353,572	845,183	14,242	197,556
1984	2,037,392	264,032	222,877	389,027	926,320	13,942	221,196
1985	2,160,918	277,895	227,288	401,620	993,295	25,685	235,136
1986	2,322,480	289,749	246,488	387,374	1,019,950	26,425	352,494
1987	2,235,419	295,414	266,818	396,934	1,029,245	17,786	229,225
1988	2,337,498	312,316	267,233	400,876	1,082,028	20,476	254,568

See introductory text for notes and sources.



Table A-9. Per Capita County Government Expenditure by Function, Minnesota, 1970-88 [Dollars]

Year	Total Expenditure	General Government	Public Safety	Highways	Human Services	Interest and Fiscal Charges	All Other Expenditure
1970	135.54	12.43	5.80	27.81	74.37	0.71	14.41
1971	159.20	13.12	6.69	29.43	94.29	0.88	14.79
1972	178.75	18.34	7.32	28.90	105.85	0.98	17.36
1973	203.45	23.80	9.25	36.80	111.35	0.96	21.29
1974	200.71	24.37	12.47	40.37	92.63	0.87	30.00
1975	210.75	28.43	16.31	40.48	92.74	1.08	31.70
1976	216.06	30.55	17.65	42.39	86.41	1.43	37.64
1977	238.81	33.42	21.18	47.34	96.80	1.37	38.69
1978	254.02	34.58	22.34	55.65	103.23	1.38	36.83
1979	276.33	39.78	24.23	60.87	111.99	1.39	38.06
1980	311.08	39.11	31.99	64.34	137.54	1.85	36.25
1981	339.85	43.23	36.64	62.04	158.77	2.55	36.61
1982	345.63	48.73	41.75	63.19	152.36	2.27	37.32
1983	380.31	49.54	44.30	71.81	171.64	2.89	40.12
1984	429.99	55.72	47.04	82.10	195.50	2.94	46.68
1985	468.75	60.28	49.30	87.12	215.47	5.57	51.01
1986	510.60	63.70	54.19	85.16	224.24	5.81	77.50
1987	505.58	66.81	60.34	89.77	232.78	4.02	51.84
1988	542.78	72.52	62.05	93.09	251.25	4.75	59.11

See introductory text for notes and sources.

Table A-10. Per Capita County Government Expenditure in 1988 Dollars  
by Function, Minnesota, 1970-88 [Dollars]

Year	Total Expend- iture	General Govern- ment	Public Safety	Highways	Human Services	Interest and Fiscal Charges	All Other Expend- iture
1970	413.26	37.91	17.69	84.80	226.74	2.17	43.95
1971	465.03	38.33	19.54	85.96	275.42	2.58	43.20
1972	505.90	51.92	20.72	81.79	299.58	2.76	49.12
1973	542.07	63.41	24.64	98.06	296.68	2.55	56.73
1974	481.63	58.47	29.93	96.87	222.27	2.09	72.00
1975	463.41	62.52	35.87	89.01	203.92	2.37	69.71
1976	449.20	63.53	36.69	88.12	179.64	2.97	78.25
1977	466.20	65.24	41.36	92.42	188.96	2.68	75.53
1978	460.91	62.75	40.54	100.97	187.31	2.50	66.83
1979	450.27	64.82	39.48	99.19	182.49	2.27	62.01
1980	446.62	56.15	45.93	92.38	197.47	2.65	52.04
1981	442.29	56.26	47.69	80.75	206.62	3.32	47.65
1982	423.71	59.74	51.19	77.46	186.78	2.79	45.75
1983	451.71	58.84	52.62	85.29	203.87	3.44	47.65
1984	489.59	63.45	53.56	93.48	222.59	3.35	53.15
1985	515.37	66.28	54.21	95.78	236.90	6.13	56.08
1986	551.13	68.76	58.49	91.93	242.04	6.27	83.65
1987	526.49	69.58	62.84	93.49	242.41	4.19	53.99
1988	542.78	72.52	62.05	93.09	251.25	4.75	59.11

See introductory text for notes and sources.