State Auditor Otto Releases Report on Minnesota County Finances

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ST. PAUL (4/23/2012) – State Auditor Rebecca Otto today released the 2010 Minnesota County Finances Report. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2010 and examines long-term trends. The report is intended to help the public, local government officials, and other policy makers understand county financial operations.

Highlights from the report include:

Current Trends

- Minnesota county revenues totaled $5.8 billion in 2010. This represents an increase of $75.1 million or 1.3 percent over 2009. Increased revenue from taxes, federal grants, and charges for services helped offset decreases in state grants, interest earnings, and all other revenues.

- Counties reported total expenditures of $6.0 billion in 2010. This represents an increase of $161.4 million, or 2.8 percent, over total expenditures in 2009.

- In 2010, Minnesota counties reported outstanding long-term debt of $3.5 billion. This represents an increase of 3.4 percent over long-term debt reported in 2009. Of the $3.5 billion in long-term debt, $3.3 billion was outstanding bonded debt, and $225.6 million was other long-term debt.

- The operating income of Minnesota county enterprises totaled $34.9 million in 2010. The net income of county enterprises totaled $56.1 million in 2010.

- In 2010, Minnesota counties’ unreserved fund balances of General Fund and Special Revenue Funds totaled $2.3 billion. This represents an increase of 3.7 percent over 2009 unreserved fund balances. The average unreserved fund balances as a percent of current expenditures for counties decreased from 48.3 percent in 2009 to 47.2 percent in 2010.

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Ten-Year Trends

- In actual dollars, total revenues rose 33.9 percent from 2001 to 2010. When converted to constant dollars, there was a decrease of 4.9 percent over this period.

- Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 45.6 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 24.2 percent.

- When adjusted for inflation, total county expenditures decreased 2.8 percent from 2001 to 2010. In actual dollars, expenditures increased 36.9 percent.

- When adjusted for inflation, outstanding long-term indebtedness grew 53.8 percent between 2001 and 2010. In actual dollars, long-term debt increased 116.6 percent over this period.

To view the complete report, which includes an Executive Summary, charts and graphs, go to:


The Office of the State Auditor is a constitutional office that is charged with overseeing more than $20 billion spent annually by local governments in Minnesota. The Office of the State Auditor does this by performing audits of local government financial statements, and by reviewing documents, data, reports, and complaints reported to the Office. The financial information collected from local governments is analyzed and is the basis of statutory reports issued by the Office of the State Auditor.

Rebecca Otto is Minnesota’s 18th State Auditor. A high-resolution official photo is available for download at http://www.auditor.state.mn.us/images/otto_hires.jpg. To learn more about State Auditor Otto, see http://www.auditor.state.mn.us/default.aspx?page=bio.