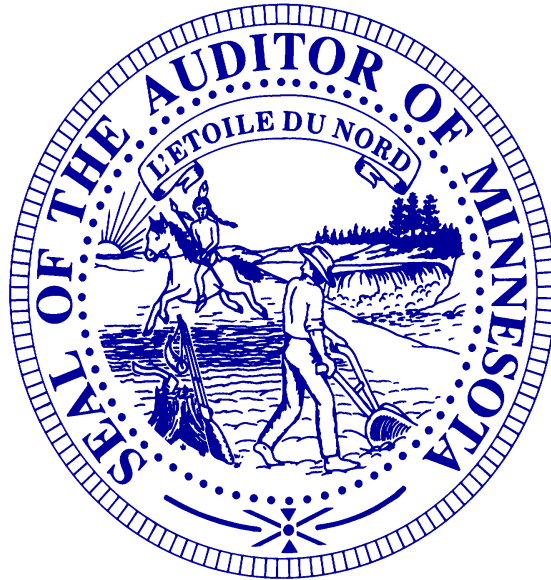


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Minnesota County Finances

2002 Revenues, Expenditures, and Debt
&
2003 and 2004 Summary Budgets

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

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

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

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

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Minnesota County Finances

2002 Revenues, Expenditures, and Debt & 2003 and 2004 Summary Budgets



March 12, 2004

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Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2002. In addition, the report contains supplemental data showing county 2003 and 2004 budgets.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Tables 2 and 3 present the data by individual county. Appendix A discusses factors that affect county finances.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate wholly, or in large part, from revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises are presented in Tables 4 through 7. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

Table 8 lists by individual county the bonded and other long-term debt outstanding as of December 31, 2002. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 9 and 10 present an analysis of the 2001 and 2002 unreserved fund balances in the General and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2001 to 2002, and a comparison to 2002 total current expenditures. Table 10 classifies unreserved fund balances by the standard issued by the State Auditor. Appendix B provides a more detailed discussion of fund balances.

In addition to this publication, the Office of the State Auditor presents an enhanced analysis of county finances on its web site. To provide additional insight into the relative spending and debt level of counties, the web site provides tables that show rankings of county per capita expenditures and debt.¹ Breakdowns by economic development regions are also presented.

The Office of the State Auditor also maintains an interactive database containing several years of data that can be accessed through its web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The Auditor's web site address is www.auditor.state.mn.us.

¹ The per capita tables do not incorporate the finances of enterprise funds. The inclusion of enterprise fund spending could significantly affect per capita figures for certain counties. Additionally, counties that provide services to other municipalities may have higher per capita expenditures.

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Overview

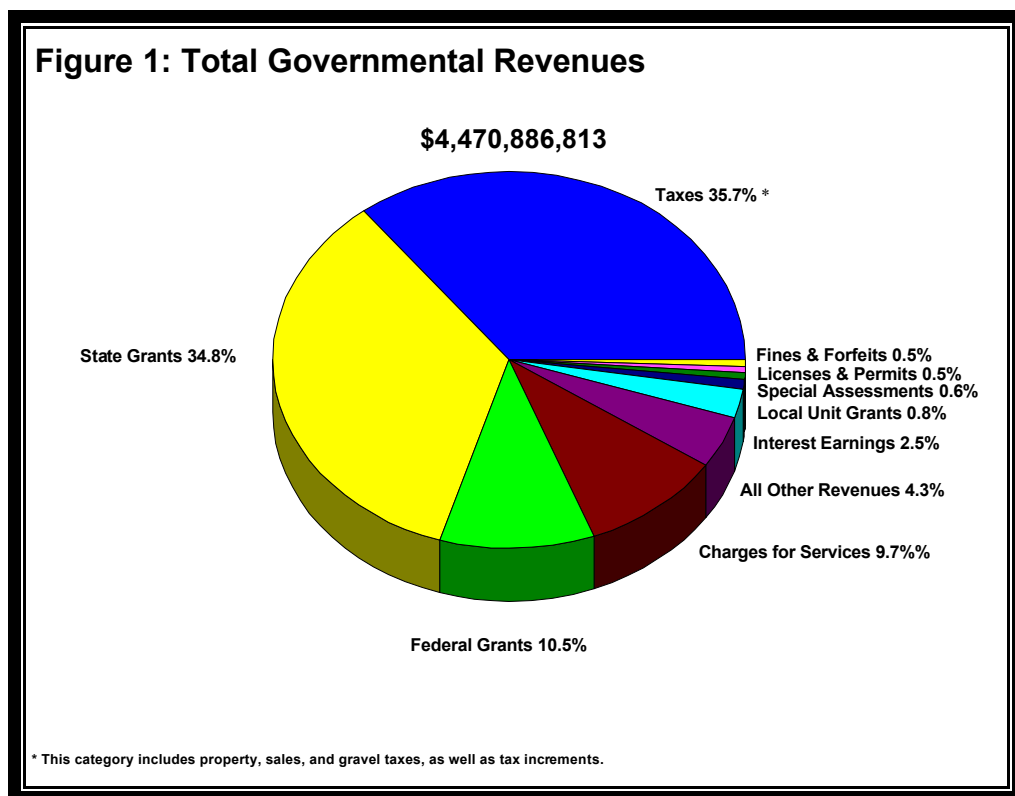
Total Governmental Revenues

In 2002, Minnesota counties raised total governmental revenues of \$4.47 billion to finance county services. This represents an increase of 3.6 percent over the amount raised in 2001.

The composition of revenue sources for counties generally varies only slightly from year to year. The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues, which accounted for 35.7 and 34.8 percent of total revenues, respectively. Over the five-year period of 1998 to 2002, there were some shifts in the composition of county revenues. Taxes as a percent of total revenues declined from 39.2 percent in 1998 to 35.7 percent in 2002. Interest earnings as a percent of total revenues also decreased, declining from 4.1 percent in 1998 to 2.5 percent in 2002. Total intergovernmental revenues and charges for services both increased in their share of total revenues. Intergovernmental revenues increased its percentage of total revenues from 41.4 percent to 46.1 percent, while charges for services increased from 8.9 percent to 9.7 percent.

Between 2001 and 2002, about half of the major categories of revenues increased and half decreased. The revenue categories showing the greatest increases were state grants (increased 14.3 percent), federal grants (increased 8.9 percent), and charges for services (increased 5.3 percent). The categories showing the greatest decrease were interest earnings (decreased 23.9 percent), local unit grants (decreased 22.6 percent), and all other revenues (11.3 percent). Tax revenues declined 1.7 percent between 2001 and 2002.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 1.



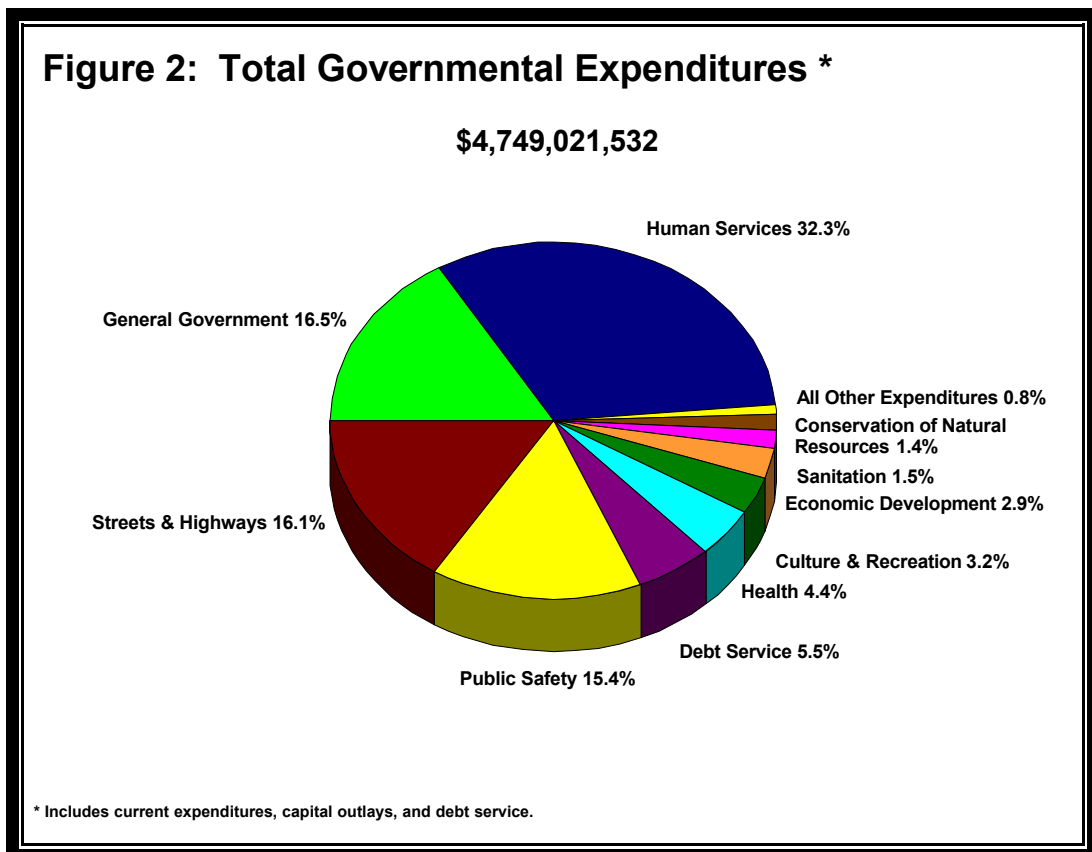
Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2002, Minnesota counties expended \$4.75 billion from Governmental Funds to provide county services. This represents an increase of 8.9 percent over 2001 total governmental expenditures. There was a wide variance among the three types of expenditures that constitute total governmental expenditures. Current expenditures rose 5.8 percent, capital outlay expenditures rose 14.6 percent, and debt service expenditures rose 51.1 percent.

All categories of expenditures except “all other” increased between 2001 and 2002. The “all other” category is more volatile than other categories because one-time expenditures or expenditures that are hard to classify, are often placed in this category. The construction of the new Ramsey County correctional facility and Hennepin County’s share of costs associated with the Hiawatha corridor light rail project significantly increased the public safety and economic development capital outlay categories. Hennepin County showed an increase of \$42.6 million or 871 percent in its economic development capital expenditures, while Ramsey County showed an increase of \$27.7 million or 603 percent in its public safety capital expenditures.

The large increase in debt service reflects considerable refinancing of existing debt. Many counties took advantage of low interest rates by issuing refunding bonds to pay off existing higher interest bonds. The repayment of existing bonds appears as principal paid on bonds and other long-term debt.

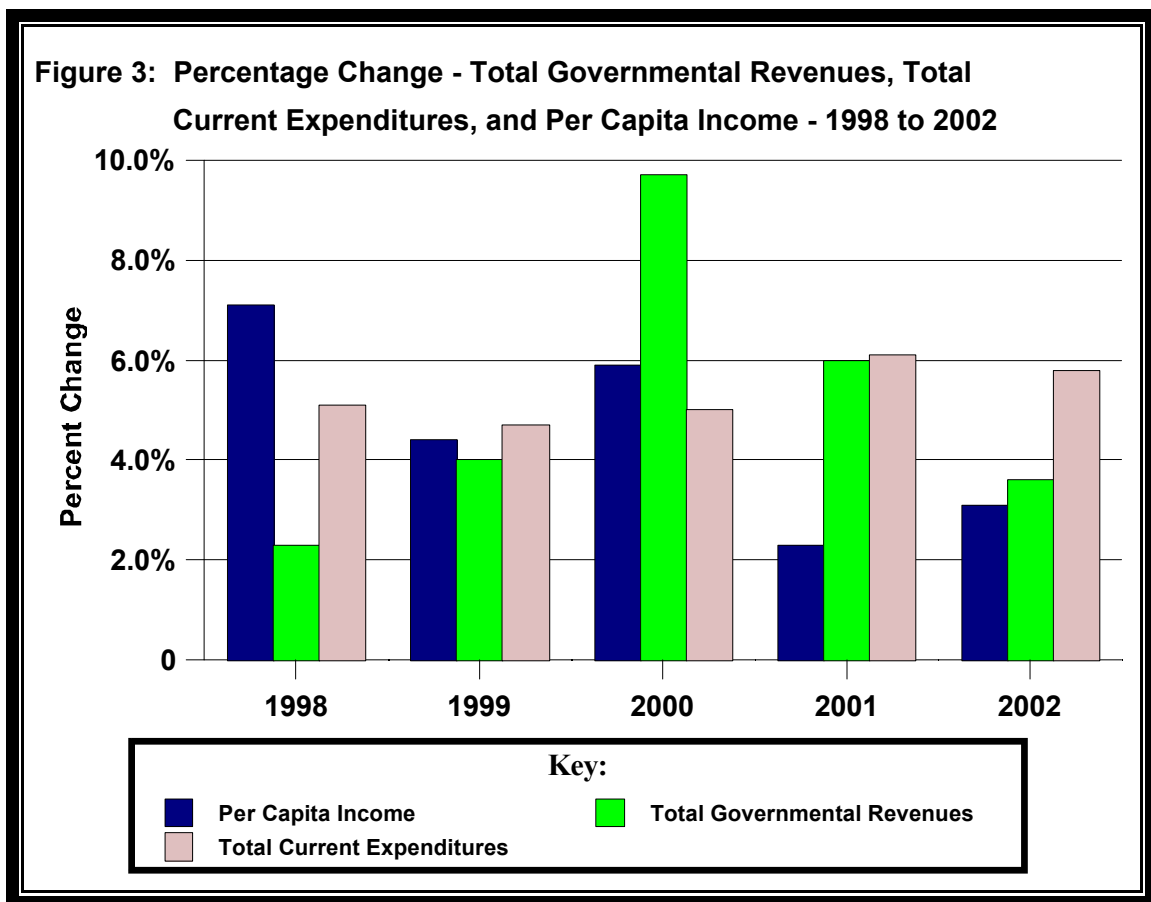
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



Growth in Government

During the five-year period of 1998 to 2002, total governmental revenues and total current expenditures increased every year.¹ The rate at which they increased varied from 2.3 percent to 9.7 percent. To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. If non-tax sources of revenue keep pace or grow faster than expenditures, however, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the change in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Total current expenditures grew faster than per capita income for three of the five years. Total revenues also grew faster than per capita income for three of the five years.



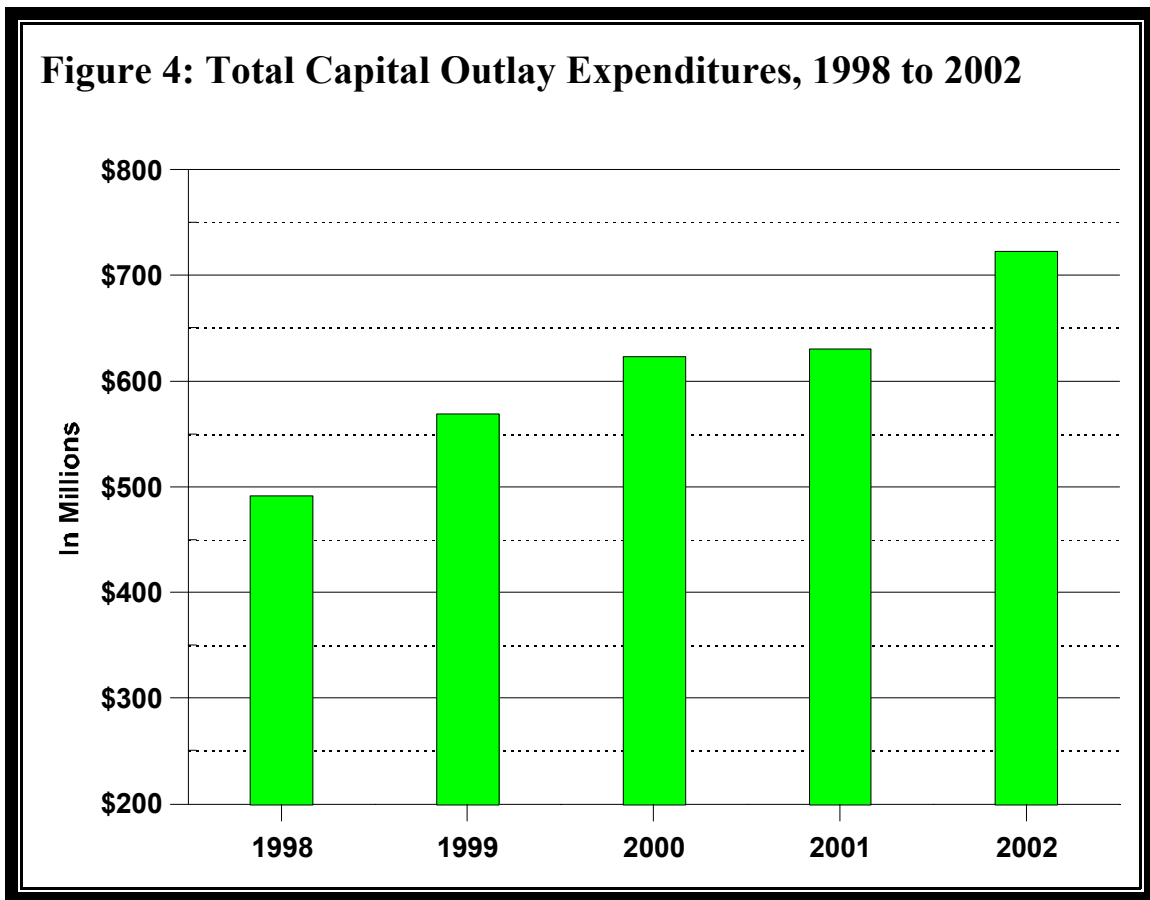
¹ The chart excludes capital outlay as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Counties expended \$723.0 million on capital investments in 2002, representing an increase of 14.6 percent over the level expended in 2001. Capital outlays are more likely than current expenditures to vary significantly from year to year because capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include the need for infrastructure improvements, public safety concerns, demands for public meeting places and facilities, the need to replace aging infrastructure, and damage to public facilities caused by fire, floods, and storms.

Figure 4 illustrates the trend in capital spending for the years 1998 through 2002.

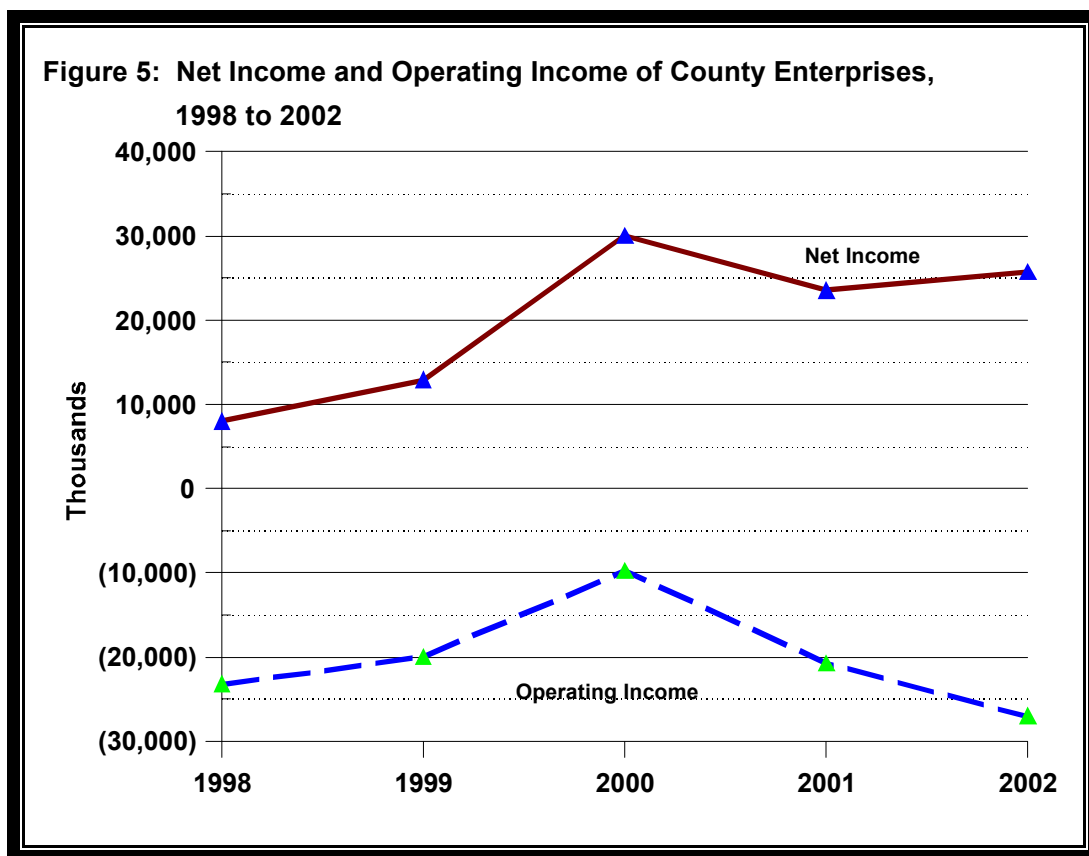


Public Service Enterprises

In addition to Governmental Funds, many counties establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise Fund accounting is also used to provide more detailed financial information on operations where there are concerns in regard to issues such as public policy, accountability, management control. The most common enterprises created by counties include hospitals, nursing homes, nursing services, and solid waste.

Public service enterprises provide a good or service for a charge. Most enterprises are designed to recoup the costs of providing the service through charges to the user. Many county enterprises, however, do not recoup all the costs of the service and need to supplement the operating revenues with transfers from other funds and non-operating revenues such as taxes and intergovernmental revenues. In 2002, the operating losses of county enterprises totaled \$26.9 million. County enterprise operations received non-operating revenues (taxes, federal and state grants, interest, etc.) of \$80.0 million to cover operating losses. After the inclusion of non-operating revenues, county enterprises posted a net income of \$25.8 million in 2002. Half of all county enterprises had operating losses in 2002. Tables 4 through 7 provide detailed financial information on Enterprise Fund operations.

Figure 5 examines the five-year trend in the operating income and net income or loss of municipal enterprises. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues to county enterprises.



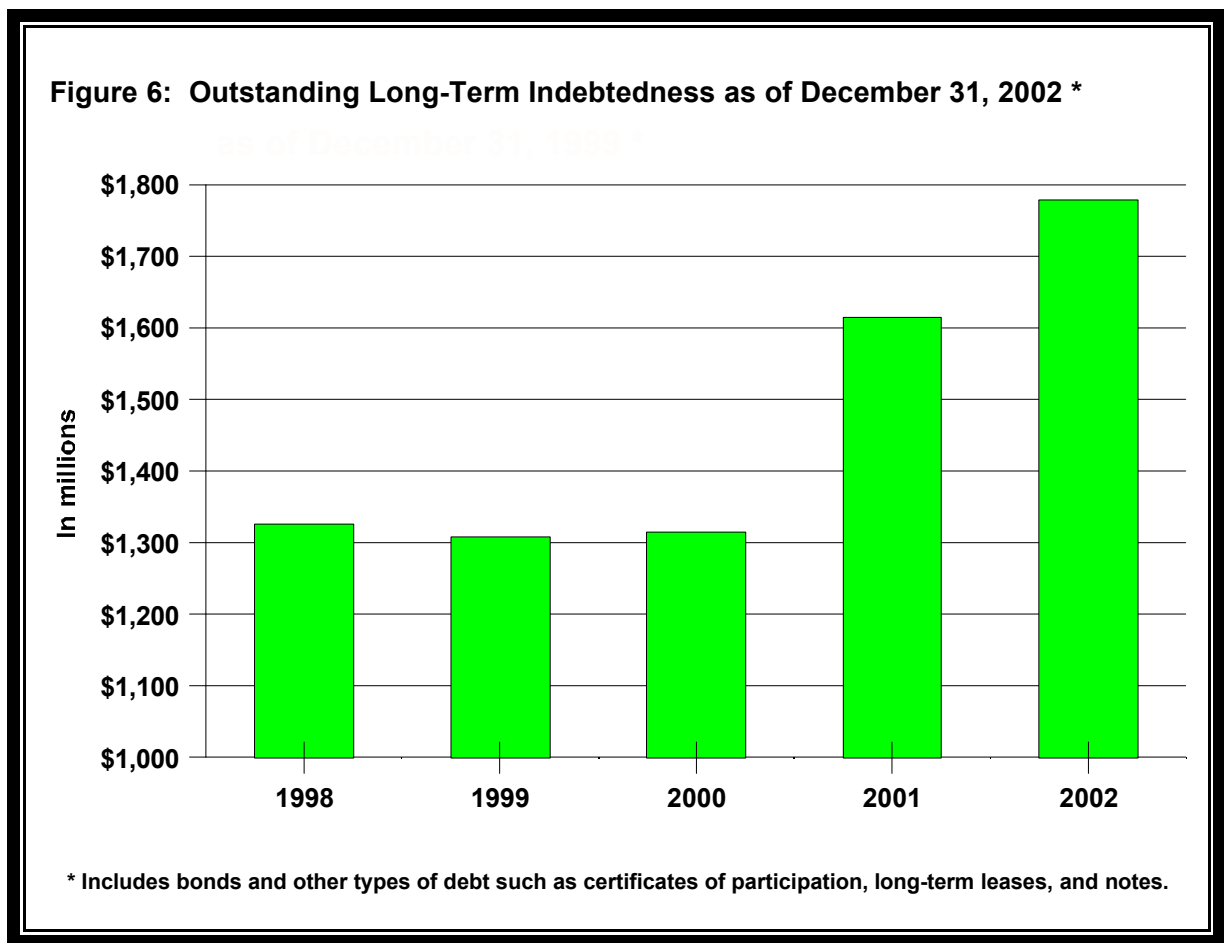
Outstanding Long-Term Indebtedness

Counties incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Counties may only borrow to finance capital projects and purchases because the law restricts them from borrowing for current expenditures. The amount of outstanding debt affects a county's expenditures because counties must make principal and interest payments to service the debt.

Counties reported a total of \$1.78 billion in outstanding long-term debt at the end of 2002. This represents an increase in long-term debt of 10.3 percent over the year 2001. The long-term debt was divided between \$1.53 billion in outstanding bonds and \$254.5 million in other long-term debt.

Counties incurred long-term debt to finance a wide range of capital projects such as roads, light rail transit, government buildings, and other infrastructure improvements. Table 8 details outstanding debt by individual county.

Figure 6 shows the five-year trend of outstanding long-term debt for Minnesota counties.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain cash reserves for several reasons. Counties should have relatively large fund balances at the end of the year in order to meet expenditures occurring in the first five months of the next fiscal year, before the first property tax and state aid payments are received. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.64 billion in 2002.³ This represents an increase of 3.5 percent over the level in 2001.

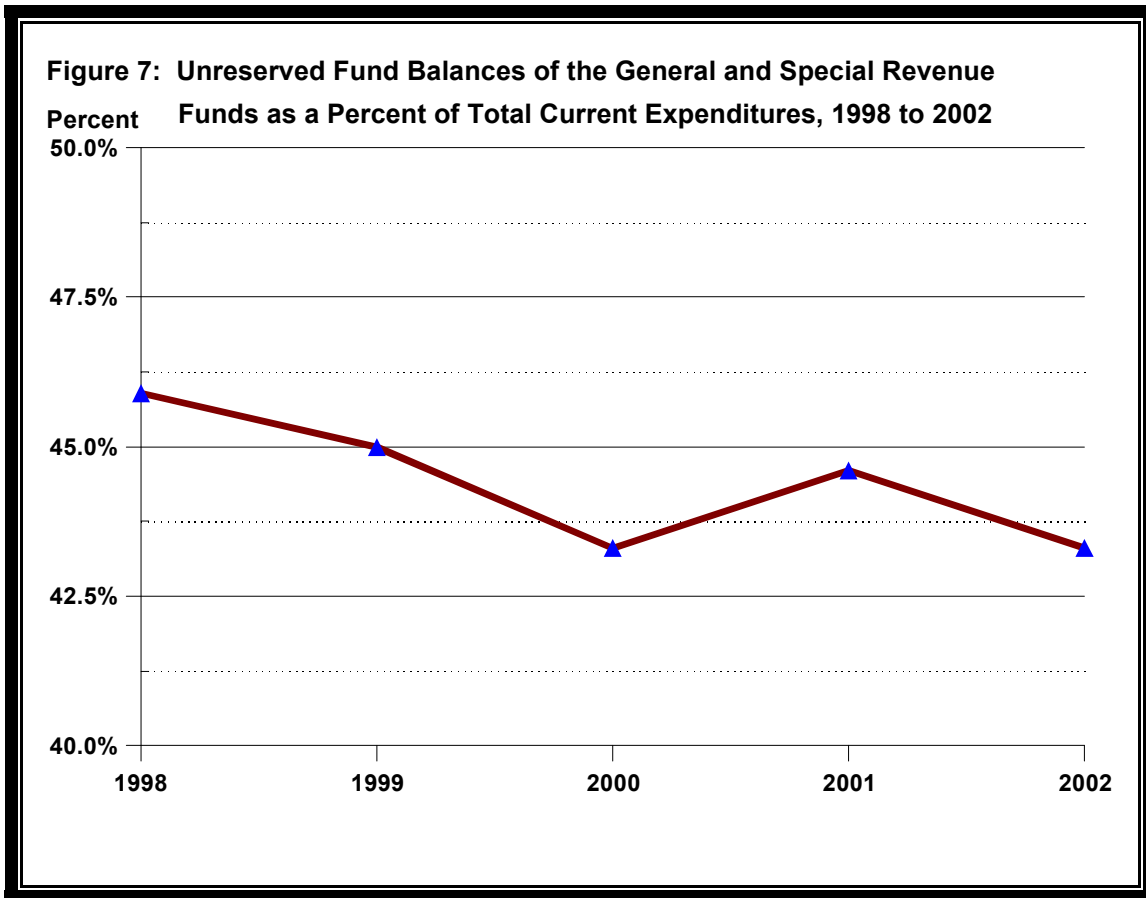
Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 43.6 percent in 2002. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 21.0 percent (Stearns County) to 185.3 percent (Blue Earth County).

The following table shows the State Auditor's classifications of county unreserved fund balances in the General and Special Revenue funds. The State Auditor recommends an unreserved fund balance of between 35 and 50 percent of total current expenditures. Tables 9 and 10 list individual counties by their unreserved fund balance as a percent of total current expenditures.

Fund Balance Classification	Range of Unreserved Fund Balance as a Percentage of Total Current Expenditures	Number of Counties
Extremely Low Fund Balance	Below 20%	0
Low Fund Balance	20% to 35%	17
Acceptable Fund Balance	35% to 50%	13
Moderately High Fund Balance	50% to 65%	28
High Fund Balance	65% to 100%	20
Very High Fund Balance	100% to 150%	8
Extremely High Fund Balance	Above 150%	1

³ Although this section discusses only one type of fund balance, Minnesota counties actually report three different classifications of fund balances in the General and Special Revenue Funds. The ***unreserved, undesignated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The ***unreserved, designated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The ***reserved fund balances*** include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1998 through 2002

	1998		1999		2000		2001		2002		2001/2002 % Increase [Decrease]	5-Year Change
Population (2002 Population Estimates) [*]	4,782,264		4,838,398		4,919,479		4,977,976		5,033,661			
Net Taxable Tax Capacity	3,401,524,623		3,375,834,603		3,597,494,073		3,986,582,963		3,214,720,110			
2001 Net Tax Levy (Collectible in 2002)	1,250,578,521		1,308,852,113		1,354,959,045		1,450,851,074		1,551,037,260			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	1,398,068,522	39.2%	1,468,569,966	39.6%	1,516,958,772	37.3%	1,624,230,440	37.7%	1,596,240,790	35.7%	-1.7%	14.2%
Special Assessments	26,612,112	0.7%	25,113,461	0.7%	25,917,558	0.6%	28,009,005	0.6%	28,686,953	0.6%	2.4%	7.8%
Licenses and Permits	16,265,881	0.5%	18,016,649	0.5%	19,064,032	0.5%	20,956,192	0.5%	21,940,226	0.5%	4.7%	34.9%
Intergovernmental Revenues												
Federal Grants												
Highways	10,901,800	0.3%	20,715,556	0.6%	42,874,282	1.1%	54,184,861	1.3%	43,486,218	1.0%	-19.7%	298.9%
Human Services	194,818,102	5.5%	216,459,252	5.8%	262,863,011	6.5%	258,103,318	6.0%	289,661,294	6.5%	12.2%	48.7%
Disaster	11,309,261	0.3%	7,114,262	0.2%	6,662,537	0.2%	6,256,931	0.1%	10,478,389	0.2%	67.5%	-7.3%
All Other	84,713,425	2.4%	82,812,590	2.2%	90,320,516	2.2%	113,227,665	2.6%	126,738,841	2.8%	11.9%	49.6%
Total Federal Grants	301,742,588	8.5%	327,101,660	8.8%	402,720,346	9.9%	431,772,775	10.0%	470,364,742	10.5%	8.9%	55.9%
State Grants												
HACA	194,076,301	5.4%	197,327,756	5.3%	209,299,797	5.1%	208,716,319	4.8%	206,914,384	4.6%	-0.9%	6.6%
Manufactured Home HACA	1,819,146	0.1%	2,075,054	0.1%	2,141,066	0.1%	2,020,058	0.0%	1,969,926	0.0%	-2.5%	8.3%
Residential Market Value Credit	---	---	---	---	---	---	---	---	146,337,081	3.3%	---	----
Agricultural Market Value Credit	---	---	---	---	---	---	---	---	3,297,718	0.1%	---	----
Mobile Home Market Value Credit	---	---	---	---	---	---	---	---	431,608	0.0%	---	----
Local Performance Aid	6,758,400	0.2%	5,094,214	0.1%	221,266	0.0%	---	---	---	---	---	----
Attached Machinery Aid	2,381,787	0.1%	2,381,787	0.1%	2,381,788	0.1%	2,381,796	0.1%	2,381,776	0.1%	-0.0%	-0.0%
Disparity Reduction Aid	14,364,514	0.4%	13,642,670	0.4%	13,528,153	0.3%	13,876,518	0.3%	10,125,470	0.2%	-27.0%	-29.5%
Highways	319,256,359	8.9%	343,358,589	9.2%	385,346,186	9.5%	382,038,692	8.9%	383,708,396	8.6%	0.4%	20.2%
Human Services	388,250,933	10.9%	423,260,305	11.4%	441,395,309	10.8%	501,358,459	11.6%	525,073,661	11.7%	4.7%	35.2%
Criminal Justice Aid	13,153,354	0.4%	14,286,794	0.4%	18,799,238	0.5%	20,424,463	0.5%	30,249,960	0.7%	48.1%	130.0%
PERA Aid	4,516,097	0.1%	4,559,225	0.1%	4,921,047	0.1%	4,951,470	0.1%	4,968,513	0.1%	0.3%	----
Police Aid	4,056,729	0.1%	5,311,731	0.1%	6,831,715	0.2%	6,737,099	0.2%	7,421,517	0.2%	10.2%	82.9%
All Other	195,828,028	5.5%	209,306,311	5.6%	212,844,298	5.2%	217,742,319	5.0%	231,610,678	5.2%	6.4%	18.3%
Total State Grants	1,144,461,648	32.1%	1,220,604,436	32.9%	1,297,709,863	31.9%	1,360,247,193	31.5%	1,554,490,688	34.8%	14.3%	35.8%
Local Units Grants	31,551,520	0.9%	36,324,133	1.0%	37,403,700	0.9%	48,674,200	1.1%	37,684,687	0.8%	-22.6%	19.4%
Total Intergovernmental Revenues	1,477,755,756	41.4%	1,584,030,229	42.7%	1,737,833,909	42.7%	1,840,694,168	42.7%	2,062,540,117	46.1%	12.1%	39.6%
Charges for Services	315,932,687	8.9%	354,659,618	9.6%	375,101,759	9.2%	412,807,139	9.6%	434,734,690	9.7%	5.3%	37.6%
Fines and Forfeits	24,893,772	0.7%	27,057,529	0.7%	24,521,712	0.6%	20,636,547	0.5%	20,448,379	0.5%	-0.9%	-17.9%
Interest Earnings	145,919,399	4.1%	65,144,053	1.8%	193,099,312	4.7%	149,327,806	3.5%	113,669,276	2.5%	-23.9%	-22.1%
All Other Revenues	162,738,107	4.6%	169,816,585	4.6%	178,351,352	4.4%	217,155,999	5.0%	192,626,382	4.3%	-11.3%	18.4%
Total Revenues	3,568,186,236	100.0%	3,712,408,090	100.0%	4,070,848,406	100.0%	4,313,817,296	100.0%	4,470,886,813	100.0%	3.6%	25.3%
Other Financing Sources												
Borrowing												
Bonds Issued	187,983,870		154,189,290		137,989,777		294,231,894		320,078,756			
Other Long-term Debt	22,247,172		31,136,660		23,727,155		19,632,245		20,909,726			
Total Borrowing	210,231,042		185,325,950		161,716,932		313,864,139		340,988,482			
Other Sources	1,039,120		3,141,366		1,368,157		1,339,187		7,817,613			
Transfers From - Enterprise Funds	1,559,455		3,484,565		880,593		6,374,722		5,176,395			
- Governmental Funds	148,717,485		136,833,297		188,953,809		135,226,754		96,037,009			
Total Revenues and Other Sources	3,929,733,338		4,041,193,268		4,423,767,897		4,770,622,098		4,920,906,312			

Note: [*] The population estimates are provided by the State Demographer.

EXPENDITURES	1998		1999		2000		2001		2002		2001/2002 % Increase [Decrease]	5-Year Change
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
General Government - Current Expenditures	537,488,974	14.5%	540,152,167	13.7%	573,499,966	13.8%	671,806,979	15.4%	703,962,913	14.8%	4.8%	31.0%
- Capital Outlay	75,050,953	2.0%	53,035,079	1.3%	49,821,340	1.2%	79,075,602	1.8%	77,514,474	1.6%	-2.0%	3.3%
Total General Government	612,539,927	16.6%	593,187,246	15.0%	623,321,306	15.0%	750,882,581	17.2%	781,477,387	16.5%	4.1%	27.6%
Public Safety - Sheriff	228,807,070	6.2%	244,968,235	6.2%	261,877,765	6.3%	275,538,852	6.3%	294,919,524	6.2%	7.0%	28.9%
- Corrections	255,228,573	6.9%	274,521,702	6.9%	291,838,005	7.0%	307,690,619	7.1%	332,243,430	7.0%	8.0%	30.2%
- All Other	94,824,208	2.6%	96,422,890	2.4%	98,957,175	2.4%	26,154,594	0.6%	25,179,067	0.5%	-3.7%	-73.4%
- Capital Outlay	64,423,361	1.7%	77,553,491	2.0%	85,939,292	2.1%	54,174,324	1.2%	78,142,786	1.6%	44.2%	21.3%
Total Public Safety	643,283,212	17.4%	693,466,318	17.5%	738,612,237	17.8%	663,558,389	15.2%	730,484,807	15.4%	10.1%	13.6%
Streets and Highways - Administration	29,087,322	0.8%	33,047,133	0.8%	35,342,827	0.9%	36,266,550	0.8%	39,998,887	0.8%	10.3%	37.5%
- Maintenance	226,340,683	6.1%	229,119,751	5.8%	242,288,557	5.8%	261,127,831	6.0%	263,167,085	5.5%	0.8%	16.3%
- Capital Outlay	305,369,052	8.3%	347,122,968	8.8%	408,950,057	9.9%	430,720,156	9.9%	460,059,598	9.7%	6.8%	50.7%
Total Streets and Highways	560,797,057	15.2%	609,289,852	15.4%	686,581,441	16.5%	728,114,537	16.7%	763,225,570	16.1%	4.8%	36.1%
Sanitation - Current Expenditures	61,172,389	1.7%	58,596,300	1.5%	65,109,731	1.6%	66,839,586	1.5%	68,006,940	1.4%	1.7%	11.2%
- Capital Outlay	365,633	0.0%	16,716,689	0.4%	12,575,192	0.3%	10,096,856	0.2%	3,674,716	0.1%	-63.6%	905.0%
Total Sanitation	61,538,022	1.7%	75,312,989	1.9%	77,684,923	1.9%	76,936,442	1.8%	71,681,656	1.5%	-6.8%	16.5%
Human Services - Income Maintenance	243,255,550	6.6%	403,645,773	10.2%	420,113,154	10.1%	443,354,684	10.2%	474,543,482	10.0%	7.0%	95.1%
- Social Services	612,098,523	16.6%	671,888,005	20.7%	871,888,927	21.0%	916,409,540	21.0%	978,376,854	20.6%	6.8%	59.8%
- All Other	339,680,261	9.2%	51,387,864	1.3%	52,208,365	1.3%	56,991,724	1.3%	65,845,349	1.4%	15.5%	-80.6%
- Capital Outlay	7,127,161	0.2%	16,228,889	0.4%	15,477,863	0.4%	7,027,604	0.2%	17,467,509	0.4%	148.6%	145.1%
Total Human Services	1,202,161,495	32.5%	1,290,724,531	32.6%	1,359,688,309	32.8%	1,423,783,552	32.7%	1,536,233,194	32.3%	7.9%	27.8%
Health - Current Expenditures	156,248,888	4.2%	159,062,477	4.0%	181,735,767	4.4%	193,762,575	4.4%	212,429,594	4.5%	9.6%	36.0%
- Capital Outlay	6,559,082	0.2%	2,785,309	0.1%	2,613,795	0.1%	6,348,396	0.1%	(2,995,101)	-0.1%	-147.2%	-145.7%
Total Health	162,807,970	4.4%	161,847,786	4.1%	184,349,562	4.4%	200,110,971	4.6%	209,434,493	4.4%	4.7%	28.6%
Culture and Recreation												
Libraries - Current Expenditures	61,344,058	1.7%	63,881,689	1.6%	71,112,819	1.7%	74,965,319	1.7%	78,922,196	1.7%	5.3%	28.7%
- Capital Outlay	7,890,497	0.2%	14,114,632	0.4%	14,798,105	0.4%	10,035,763	0.2%	16,362,638	0.3%	63.0%	107.4%
Parks and Recreation - Current Expenditures	37,917,313	1.0%	43,014,762	1.1%	41,041,345	1.0%	43,848,450	1.0%	47,146,044	1.0%	7.5%	24.3%
- Capital Outlay	2,660,664	0.1%	6,443,199	0.2%	3,737,924	0.1%	4,715,222	0.1%	7,353,034	0.2%	55.9%	176.4%
Total Culture and Recreation	109,812,532	3.0%	127,454,282	3.2%	130,690,193	3.1%	133,564,754	3.1%	149,783,912	3.2%	12.1%	36.4%
Conservation of Natural Resources - Current Expenditures	65,810,314	1.8%	68,479,093	1.7%	63,670,708	1.5%	67,638,147	1.6%	68,218,088	1.4%	0.9%	3.7%
- Capital Outlay	810,761	0.0%	3,353,698	0.1%	1,352,271	0.0%	45,604	0.0%	277,452	0.0%	508.4%	-65.8%
Total Conservation of Natural Resources	66,621,075	1.8%	71,832,791	1.8%	65,022,979	1.6%	67,683,751	1.6%	68,495,540	1.4%	1.2%	2.8%
Economic Development - Current Expenditures	36,851,364	1.0%	39,195,052	1.0%	59,254,121	1.4%	89,228,078	2.0%	88,730,880	1.9%	-0.6%	140.8%
- Capital Outlay	15,815,138	0.4%	5,274,370	0.1%	2,699,133	0.1%	9,683,091	0.2%	50,781,642	1.1%	424.4%	221.1%
Total Economic Development	52,666,502	1.4%	44,469,422	1.1%	61,953,254	1.5%	98,911,169	2.3%	139,512,522	2.9%	41.0%	164.9%
All Other - Current Expenditures	20,231,885	0.5%	22,067,356	0.6%	23,766,000	0.6%	23,955,113	0.5%	21,367,506	0.4%	-10.8%	5.6%
- Capital Outlay	5,252,085	0.1%	26,330,658	0.7%	24,968,314	0.6%	18,757,110	0.4%	14,376,968	0.3%	-23.4%	173.7%
Total All Other	25,483,970	0.7%	48,398,014	1.2%	48,734,314	1.2%	42,712,223	1.0%	35,744,474	0.8%	-16.3%	40.3%
Debt Service - Principal Paid on Bonds	109,464,856	3.0%	167,070,050	4.2%	103,034,610	2.5%	100,469,348	2.3%	170,683,645	3.6%	69.9%	55.9%
- Other Long-term Debt	19,218,512	0.5%	19,459,776	0.5%	21,116,592	0.5%	19,033,494	0.4%	33,469,956	0.7%	75.8%	74.2%
- Interest and Fiscal Charges	70,185,945	1.9%	51,617,724	1.3%	50,883,110	1.2%	54,553,523	1.3%	58,794,376	1.2%	7.8%	-16.2%
Total Current Expenditures	3,006,387,375	81.3%	3,147,024,249	79.6%	3,353,705,232	80.8%	3,555,578,641	81.5%	3,763,057,839	79.2%	5.8%	25.2%
Total Capital Outlay	491,324,387	13.3%	568,958,982	14.4%	622,933,286	15.0%	630,679,728	14.5%	723,015,716	15.2%	14.6%	47.2%
Total Debt Service	198,869,313	5.4%	238,147,550	6.0%	175,034,312	4.2%	174,056,365	4.0%	262,947,977	5.5%	51.1%	32.2%
Total Expenditures	3,696,581,075	100.0%	3,954,130,781	100.0%	4,151,672,830	100.0%	4,360,314,734	100.0%	4,749,021,532	100.0%	8.9%	28.5%
Other Financing Uses												
Debt Redemption - Refunded Bonds	10,685,434		---		9,415,430		3,060,607		5,455,000			
Other Uses	26,634		---		---		17,505		328,244			
Transfers To - Enterprise Funds	1,772,064		4,569,614		5,011,702		8,356,480		76,484,090			
- Governmental Funds	148,717,485		136,833,297		188,953,809		135,226,754		96,037,000			
Total Expenditures and Other Uses	3,857,782,692		4,095,533,692		4,355,053,771		4,506,976,080		4,927,325,875			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2002 Population Estimates)	15,495	308,171	30,646	40,959	36,355	5,683	57,053
Net Taxable Tax Capacity	10,858,210	185,235,310	16,579,141	13,440,275	15,688,600	2,698,810	32,171,229
2001 Tax Levy (Payable 2002)	8,279,309	59,705,672	11,951,721	12,544,989	11,694,558	2,090,346	17,717,910
REVENUES							
Taxes	7,649,496	69,814,379	11,297,199	11,385,628	10,811,504	1,982,360	16,028,672
Special Assessments	2,036	---	547,718	1,621,820	308,998	100,859	684,752
Licenses and Permits	120,125	560,758	252,207	134,015	145,615	18,588	208,940
Intergovernmental Revenues							
Federal Grants							
Highways	238,076	1,337,679	---	---	---	95,030	390,866
Human Services	650,676	12,771,462	2,112,868	3,283,879	1,386,916	239,648	2,504,534
Disaster	97,396	43,320	208,124	6,873	219,262	32,031	---
All Other	1,098,948	7,277,800	1,261,048	2,098,442	192,309	108,301	1,127,887
Total Federal Grants	2,085,096	21,430,261	3,582,040	5,389,194	1,798,487	475,010	4,023,287
State Grants							
HACA	1,651,143	13,395,872	1,034,647	30,522	837,125	760,342	1,784,558
Manufactured Home HACA	14,013	311,370	30,490	---	41,794	2,588	42,960
Residential Market Value Credit	911,398	7,502,538	1,188,744	1,332,946	1,153,284	126,553	1,963,355
Agricultural Market Value Credit	---	32,236	138,144	---	121,135	64,857	---
Mobile Home Market Value Credit	---	156,192	12,767	---	23,141	201	---
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	9,479	106	4,141	371	6,182	86,617	65,409
Highways	4,199,371	14,080,960	4,122,406	3,347,475	3,850,128	1,389,822	4,257,058
Human Services	2,375,750	35,290,642	4,821,864	6,305,117	3,987,209	1,066,494	7,083,783
Criminal Justice Aid	---	1,959,376	---	273,656	163,149	---	375,630
PERA Aid	---	406,581	---	61,185	31,364	---	76,706
Police Aid	---	505,903	---	132,850	88,272	---	89,596
All Other	1,010,540	10,525,852	1,072,149	1,312,280	1,575,931	625,149	2,265,928
Total State Grants	10,171,694	84,257,727	12,425,352	12,796,402	11,878,714	4,122,623	18,070,300
Local Units Grants	82,655	6,927,831	40,828	127,960	68,086	5,500	---
Total Intergovernmental Revenues	12,339,445	112,615,819	16,048,220	18,313,556	13,745,287	4,603,133	22,093,587
Charges for Services	1,252,674	26,755,663	1,974,270	6,168,052	1,325,131	289,929	4,680,154
Fines and Forfeits	8,729	1,680,077	86,057	127,881	51,975	---	96,818
Interest Earnings	386,442	4,461,415	1,375,304	1,125,003	637,889	227,886	3,136,523
All Other Revenues	2,123,576	10,536,387	1,119,201	3,799,566	334,247	489,901	2,170,893
Total Revenues	23,882,523	226,424,498	32,700,176	42,675,521	27,360,646	7,712,656	49,100,339
Other Financing Sources							
Borrowing							
Bonds Issued	---	21,400,000	---	6,930,000	4,805,000	---	4,235,213
Other Long-term Debt	60,867	---	23,412	199,134	---	75,000	29,648
Total Borrowing	60,867	21,400,000	23,412	7,129,134	4,805,000	75,000	4,264,861
Other Sources	---	---	---	---	38,077	---	---
Transfers From - Enterprise Funds	---	34,261	---	---	---	---	---
- Governmental Funds	1,349,386	3,689,570	---	369,910	3,253,049	6,157	4,057,726
Total Revenues and Other Sources	25,292,776	251,548,329	32,723,588	50,174,565	35,456,772	7,793,813	57,422,926

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,451,019	33,452,051	3,725,024	4,524,651	4,131,846	990,768	5,293,236
	- Capital Outlay	---	1,840,689	---	36,427	149,130	---	962,361
	Total General Government	3,451,019	35,292,740	3,725,024	4,561,078	4,280,976	990,768	6,255,597
Public Safety	- Sheriff	1,465,700	19,799,901	2,359,852	2,998,579	2,261,127	627,798	2,318,340
	- Corrections	1,887,050	18,944,051	1,924,437	2,716,779	2,571,880	34,567	2,945,086
	- All Other	246,727	517,513	62,978	134,796	93,607	18,151	46,735
	- Capital Outlay	136,270	3,312,249	---	658,487	---	---	595,872
	Total Public Safety	3,735,747	42,573,714	4,347,267	6,508,641	4,926,614	680,516	5,906,033
Streets and Highways	- Administration	434,611	790,166	282,345	266,777	260,115	203,679	470,278
	- Maintenance	2,658,115	6,735,192	2,922,993	3,270,989	2,798,236	1,183,356	4,031,159
	- Construction	3,677,925	16,605,941	4,494,537	1,243,244	3,532,747	1,395,997	5,433,791
	- Other Capital Outlay	---	431,521	---	517,460	---	---	420,301
	Total Streets and Highways	6,770,651	24,562,820	7,699,875	5,298,470	6,591,098	2,783,032	10,355,529
Sanitation	- Current Expenditures	337,484	7,387,100	1,174,983	2,608,324	176,225	240,543	1,505,591
	- Capital Outlay	---	---	---	---	---	---	35,079
	Total Sanitation	337,484	7,387,100	1,174,983	2,608,324	176,225	240,543	1,540,670
Human Services	- Income Maintenance	1,118,048	18,186,230	2,143,845	3,642,773	1,932,184	502,941	3,408,428
	- Social Services	3,807,592	42,167,790	8,998,520	12,470,409	6,164,022	1,406,763	10,795,274
	- All Other	---	13,349,888	1,439	342,899	---	93,786	---
	- Capital Outlay	---	126,722	---	---	---	---	210,422
	Total Human Services	4,925,640	73,830,630	11,143,804	16,456,081	8,096,206	2,003,490	14,414,124
Health	- Current Expenditures	539,318	6,980,727	213,868	2,442,602	588,186	76,450	898,347
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	539,318	6,980,727	213,868	2,442,602	588,186	76,450	898,347
Culture and Recreation	- Current Expenditures	156,910	6,624,192	142,200	100,421	401,028	47,253	914,988
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	299,923	6,164,453	216,700	214,431	207,998	53,477	432,043
	- Capital Outlay	---	1,526,868	---	---	2,110,935	---	---
	Total Culture and Recreation	456,833	14,315,513	358,900	314,852	2,719,961	100,730	1,347,031
Conservation of Natural Resources	- Current Expenditures	1,440,763	763,008	670,203	1,407,701	264,593	240,151	954,515
	- Capital Outlay	---	---	---	---	---	---	1,288
	Total Conservation of Natural Resources	1,440,763	763,008	670,203	1,407,701	264,593	240,151	955,803
Economic Development	- Current Expenditures	114,046	9,373,861	315,591	188,003	83,329	18,926	833,649
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	114,046	9,373,861	315,591	188,003	83,329	18,926	833,649
All Other	- Current Expenditures	---	---	633,095	409,311	---	111,863	---
	- Capital Outlay	---	---	---	---	---	76,681	---
	Total All Other	---	---	633,095	409,311	---	188,544	---
Debt Service	- Principal Paid on Bonds	245,000	26,270,000	1,320,000	290,000	500,000	15,000	1,445,000
	- Other Long-term Debt	96,186	5,454,266	164,584	50,255	586,776	14,937	1,224,147
	- Interest and Fiscal Charges	222,159	4,652,242	128,317	410,509	1,125,232	15,895	248,763
	<i>Total Current Expenditures</i>	<i>17,957,306</i>	<i>191,236,123</i>	<i>25,788,073</i>	<i>37,739,445</i>	<i>21,934,376</i>	<i>5,850,472</i>	<i>34,847,669</i>
	<i>Total Capital Outlay</i>	<i>3,814,195</i>	<i>23,843,990</i>	<i>4,494,537</i>	<i>2,455,618</i>	<i>5,792,812</i>	<i>1,472,678</i>	<i>7,659,114</i>
	<i>Total Debt Service</i>	<i>563,345</i>	<i>36,376,508</i>	<i>1,612,901</i>	<i>750,764</i>	<i>2,212,008</i>	<i>45,832</i>	<i>2,917,910</i>
	Total Expenditures	22,334,846	251,456,621	31,895,511	40,945,827	29,939,196	7,368,982	45,424,693
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	754	---	---	40,822
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,349,386	3,689,570	---	369,910	3,253,049	6,157	4,057,726
	Total Expenditures and Other Uses	23,684,232	255,146,191	31,895,511	41,316,491	33,192,245	7,375,139	49,523,241
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	11,276,471	25,996,452	9,018,897	12,414,038	3,298,771	2,752,044	18,171,785
	Special Revenue Fund Unreserved Fund Balance	7,566,542	26,695,626	11,806,841	16,743,766	5,101,049	4,764,625	46,411,858
	Total	18,843,013	52,692,078	20,825,738	29,157,804	8,399,820	7,516,669	64,583,643
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		104.9%	27.6%	80.8%	77.3%	38.3%	128.5%	185.3%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2002 Population Estimates)	26,740	32,547	75,312	27,825	12,994	44,780	52,024
Net Taxable Tax Capacity	13,583,518	13,909,627	50,126,053	25,282,687	7,273,995	24,388,337	19,714,442
2001 Tax Levy (Payable 2002)	7,170,586	12,178,101	23,986,410	12,121,383	4,288,931	16,085,759	15,905,410
REVENUES							
Taxes	6,130,758	11,194,259	28,024,096	13,157,181	3,874,450	14,684,039	13,087,054
Special Assessments	609,787	351,678	84,822	---	244,524	530,005	477,757
Licenses and Permits	26,612	73,735	553,352	80,832	8,985	820,269	29,224
Intergovernmental Revenues							
Federal Grants							
Highways	15,293	659,223	---	86,218	80,892	2,614,891	800,000
Human Services	1,317,902	1,677,870	1,800,821	1,856,104	379,820	1,401,029	3,244,089
Disaster	71,332	35,627	15,684	12,254	76,953	23,841	452,724
All Other	264,818	380,120	597,801	1,160,090	132,756	326,139	258,841
Total Federal Grants	1,669,345	2,752,840	2,414,306	3,114,666	670,421	4,365,900	4,755,654
State Grants							
HACA	1,143,816	1,589,967	6,642,609	1,326,752	1,072,585	2,647,744	1,321,773
Manufactured Home HACA	---	---	87,818	---	---	72,013	---
Residential Market Value Credit	1,093,851	1,342,382	---	1,068,334	455,770	1,832,272	2,126,020
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	7,563	25,491	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	26,894	322,678	2,344	6,373	113,191	4,411	1,094,428
Highways	4,217,219	2,738,096	5,450,536	5,309,583	3,464,514	3,725,235	5,447,929
Human Services	3,025,276	6,066,771	5,021,238	5,662,045	1,747,023	5,083,822	8,510,870
Criminal Justice Aid	127,451	---	347,996	220,441	37,277	231,874	273,310
PERA Aid	39,317	54,852	90,840	51,886	37,845	30,170	62,425
Police Aid	48,145	---	287,140	127,012	39,924	154,099	141,552
All Other	1,983,018	1,870,591	2,845,093	1,212,728	673,866	1,462,949	1,377,897
Total State Grants	11,704,987	14,476,276	20,775,614	14,985,154	7,649,558	15,270,080	20,428,437
Local Units Grants	263,794	14,500	1,821,955	97,926	96,430	56,245	34,367
Total Intergovernmental Revenues	13,638,126	17,243,616	25,011,875	18,197,746	8,416,409	19,692,225	25,218,458
Charges for Services	2,099,665	1,943,254	6,478,408	3,883,261	574,235	3,704,505	1,671,023
Fines and Forfeits	6,838	284,552	432,492	3,750	---	399,590	2,285
Interest Earnings	429,863	294,943	4,176,819	971,929	357,303	603,471	535,948
All Other Revenues	876,892	1,976,516	7,701,163	2,788,472	567,588	423,393	1,724,517
Total Revenues	23,818,541	33,362,553	72,463,027	39,083,171	14,043,494	40,857,497	42,746,266
Other Financing Sources							
Borrowing							
Bonds Issued	3,527,568	1,510,000	---	---	---	1,560,000	6,291,694
Other Long-term Debt	80,174	---	100,000	---	---	1,300,000	---
Total Borrowing	3,607,742	1,510,000	100,000	---	---	2,860,000	6,291,694
Other Sources	87,005	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	240,925	58,693	2,250,766	1,844,862	12,607	1,861,338	190,009
Total Revenues and Other Sources	27,754,213	34,931,246	74,813,793	40,928,033	14,056,101	45,578,835	49,227,969

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,741,851	5,434,216	13,982,605	4,513,688	2,097,560	6,781,938	4,213,510
	- Capital Outlay	---	---	138,114	---	---	665,174	3,485,123
	Total General Government	2,741,851	5,434,216	14,120,719	4,513,688	2,097,560	7,447,112	7,698,633
Public Safety	- Sheriff	1,252,053	2,610,417	11,055,760	2,774,766	915,338	4,894,571	2,918,781
	- Corrections	2,196,130	2,164,917	1,063,022	1,846,035	513,811	487,847	2,513,024
	- All Other	64,338	89,096	362,616	130,621	118,205	810,081	94,390
	- Capital Outlay	---	---	1,065,634	---	---	203,286	323,120
	Total Public Safety	3,512,521	4,864,430	13,547,032	4,751,422	1,547,354	6,395,785	5,849,315
Streets and Highways	- Administration	242,227	423,801	293,880	515,476	176,090	827,125	410,668
	- Maintenance	1,583,587	2,957,697	3,339,270	3,447,228	1,464,185	3,403,220	3,491,574
	- Construction	3,449,046	2,973,844	9,591,818	4,124,973	2,831,482	8,243,734	5,745,335
	- Other Capital Outlay	---	---	5,437,117	---	---	274,689	566,888
	Total Streets and Highways	5,274,860	6,355,342	18,662,085	8,087,677	4,471,757	12,748,768	10,214,465
Sanitation	- Current Expenditures	562,748	1,085,444	---	1,811,781	408,750	679,607	1,422
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	562,748	1,085,444	---	1,811,781	408,750	679,607	1,422
Human Services	- Income Maintenance	1,889,506	2,440,335	15,932,206	2,028,677	917,323	1,763,701	2,881,140
	- Social Services	5,636,892	7,249,908	2,019,870	7,199,906	3,286,021	8,731,858	15,099,989
	- All Other	453,536	---	---	2,079,791	---	---	---
	- Capital Outlay	---	---	14,976	941,671	---	---	---
	Total Human Services	7,979,934	9,690,243	17,967,052	12,250,045	4,203,344	10,495,559	17,981,129
Health	- Current Expenditures	1,560,753	1,854,605	2,609,997	1,801,630	119,403	2,159,389	---
	- Capital Outlay	---	---	15,082	---	---	---	---
	Total Health	1,560,753	1,854,605	2,625,079	1,801,630	119,403	2,159,389	---
Culture and Recreation	- Current Expenditures	---	95,010	2,282,048	---	240,385	---	201,881
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	351,218	230,004	813,912	10,000	86,535	300,867	132,177
	- Capital Outlay	---	---	137,391	---	---	20,692	---
	Total Culture and Recreation	351,218	325,014	3,233,351	10,000	326,920	321,559	334,058
Conservation of Natural Resources	- Current Expenditures	871,223	867,797	786,676	2,330,786	610,487	574,971	718,442
	- Capital Outlay	---	---	---	---	---	708	---
	Total Conservation of Natural Resources	871,223	867,797	786,676	2,330,786	610,487	575,679	718,442
Economic Development	- Current Expenditures	22,456	970,928	5,403,305	---	30,710	452,665	289,813
	- Capital Outlay	---	---	---	---	---	52,070	---
	Total Economic Development	22,456	970,928	5,403,305	---	30,710	504,735	289,813
All Other	- Current Expenditures	115,061	22,337	---	---	20,314	355,957	491,700
	- Capital Outlay	278,900	---	---	---	---	---	---
	Total All Other	393,961	22,337	---	---	20,314	355,957	491,700
Debt Service	- Principal Paid on Bonds	3,840,000	290,000	12,980,000	500,000	---	1,130,000	255,000
	- Other Long-term Debt	125,206	218,767	18,296	55,274	---	---	87,062
	- Interest and Fiscal Charges	236,702	230,598	918,738	37,916	---	361,278	527,058
	Total Current Expenditures	19,543,579	28,496,512	59,945,167	30,490,385	11,005,117	32,223,797	33,458,511
	Total Capital Outlay	3,727,946	2,973,844	16,400,132	5,066,644	2,831,482	9,460,353	10,120,466
	Total Debt Service	4,201,908	739,365	13,917,034	593,190	---	1,491,278	869,120
	Total Expenditures	27,473,433	32,209,721	90,262,333	36,150,219	13,836,599	43,175,428	44,448,097
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	1,655,000	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	15,000	---	---	---	---	---	445,991
	- Enterprise Funds	240,925	---	---	---	---	---	---
	- Governmental Funds	240,925	58,693	2,250,766	1,844,862	12,607	1,861,338	190,009
	Total Expenditures and Other Uses	27,729,358	33,923,414	92,513,099	37,995,081	13,849,206	45,036,766	45,084,097
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,395,632	5,491,001	24,974,341	12,214,679	4,136,409	5,467,586	5,222,635
	Special Revenue Fund Unreserved Fund Balance	7,377,358	5,977,438	11,829,933	8,099,482	8,782,053	7,595,341	5,088,817
	Total	10,772,990	11,468,439	36,804,274	20,314,161	12,918,462	13,062,927	10,311,452
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		55.1%	40.2%	61.4%	66.6%	117.4%	40.5%	30.8%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2002 Population Estimates)	8,389	5,223	12,026	57,132	369,593	18,575	33,795
Net Taxable Tax Capacity	4,575,467	6,598,332	7,735,961	47,409,765	266,657,612	9,641,346	22,051,103
2001 Tax Levy (Payable 2002)	4,640,349	4,154,489	4,999,917	18,514,645	78,771,459	5,723,535	12,204,513
REVENUES							
Taxes	4,344,088	5,540,074	4,640,612	17,100,178	90,877,349	5,120,694	10,926,035
Special Assessments	474,087	---	432,564	563,329	---	144,768	83,989
Licenses and Permits	10,248	66,354	6,863	1,049,059	781,615	113,584	419,801
Intergovernmental Revenues							
Federal Grants							
Highways	---	491,605	---	1,169,541	4,197,932	---	231,186
Human Services	997,087	118,235	589,105	2,716,203	12,427,224	459,676	1,220,284
Disaster	388,260	9,302	2,689	13,507	149,686	51,290	---
All Other	181,028	1,256,303	125,869	570,852	8,190,616	72,084	445,795
Total Federal Grants	1,566,375	1,875,445	717,663	4,470,103	24,965,458	583,050	1,897,265
State Grants							
HACA	205,111	1,040,472	866,872	2,108,165	12,636,071	1,242,651	1,971,149
Manufactured Home HACA	5,286	3,777	1,246	45,081	236,730	---	27,941
Residential Market Value Credit	354,199	293,904	480,134	1,884,378	7,418,579	697,638	1,412,418
Agricultural Market Value Credit	---	---	---	60,747	---	---	142,951
Mobile Home Market Value Credit	---	---	---	14,655	---	---	12,092
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	48,654	2,779	45,340	14,015	946	---	6,569
Highways	3,028,700	1,526,806	2,795,353	4,630,494	15,135,260	2,191,954	3,070,097
Human Services	1,051,123	607,283	1,806,631	7,673,251	16,687,258	1,328,289	3,384,664
Criminal Justice Aid	43,335	---	57,506	390,106	2,139,131	73,695	---
PERA Aid	23,510	---	17,410	72,987	333,927	18,883	---
Police Aid	29,627	---	21,985	153,485	377,599	---	---
All Other	596,574	665,825	444,473	1,255,090	11,619,591	608,979	1,353,329
Total State Grants	5,386,119	4,140,846	6,536,950	18,355,022	66,960,864	6,162,089	11,381,210
Local Units Grants	14,871	15,572	26,625	293,057	8,089,281	102,209	500
Total Intergovernmental Revenues	6,967,365	6,031,863	7,281,238	23,118,182	100,015,603	6,847,348	13,278,975
Charges for Services	981,471	1,504,389	351,841	1,940,646	53,183,515	2,325,649	4,322,152
Fines and Forfeits	15,558	89,536	---	95,004	1,539,738	37,873	59,376
Interest Earnings	456,132	403,449	167,773	380,459	7,318,914	198,978	362,929
All Other Revenues	1,285,741	605,905	416,525	4,493,376	5,190,721	338,664	1,045,655
Total Revenues	14,534,690	14,241,570	13,297,416	48,740,233	258,907,455	15,127,558	30,498,912
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	385,000	1,533,536
Other Long-term Debt	---	30,940	---	---	---	---	34,069
Total Borrowing	---	30,940	---	---	---	385,000	1,567,605
Other Sources	---	---	---	---	862,649	---	---
Transfers From - Enterprise Funds	---	---	---	338,383	1,259,153	---	---
- Governmental Funds	169,719	866,966	29,370	606,192	14,897,647	446,666	479,261
Total Revenues and Other Sources	14,704,409	15,139,476	13,326,786	49,684,808	275,926,904	15,959,224	32,545,778

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	1,535,255	2,241,967	1,394,676	9,511,159	45,203,995	2,337,236	4,275,304
	- Capital Outlay	---	---	---	---	974,060	186,928	23,313
	Total General Government	1,535,255	2,241,967	1,394,676	9,511,159	46,178,055	2,524,164	4,298,617
Public Safety	- Sheriff	811,416	1,365,407	673,462	3,975,526	15,287,480	2,247,564	2,478,496
	- Corrections	678,584	165,760	532,915	2,789,443	14,836,293	125,521	2,290,015
	- All Other	65,962	352,216	12,886	409,084	569,834	42,743	43,569
	- Capital Outlay	---	---	---	---	797,857	---	117,048
	Total Public Safety	1,555,962	1,883,383	1,219,263	7,174,053	31,491,464	2,415,828	4,929,128
Streets and Highways	- Administration	479,993	189,230	184,183	518,152	450,197	317,995	462,225
	- Maintenance	1,513,976	1,929,316	1,948,172	3,192,786	5,588,154	1,355,184	3,345,744
	- Construction	2,554,185	1,303,936	1,989,233	5,855,555	23,126,789	1,742,847	3,363,102
	- Other Capital Outlay	---	---	---	---	7,474,417	---	452,019
	Total Streets and Highways	4,548,154	3,422,482	4,121,588	9,566,493	36,639,557	3,416,026	7,623,090
Sanitation	- Current Expenditures	628,535	792,559	233,414	---	4,421,074	914,671	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	628,535	792,559	233,414	---	4,421,074	914,671	---
Human Services	- Income Maintenance	1,508,447	239,593	892,125	2,862,992	31,317,392	708,570	1,586,254
	- Social Services	2,012,982	915,399	3,337,912	13,322,605	51,612,479	2,007,855	6,633,883
	- All Other	176,334	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	10,506,075	---	22,631
	Total Human Services	3,697,763	1,154,992	4,230,037	16,185,597	93,435,946	2,716,425	8,242,768
Health	- Current Expenditures	1,200	318,640	111,422	1,624,588	11,929,348	453,564	2,625,588
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,200	318,640	111,422	1,624,588	11,929,348	453,564	2,625,588
Culture and Recreation	- Current Expenditures	61,723	91,279	46,745	370,914	9,866,470	73,612	580,380
	- Capital Outlay	---	---	---	---	339,436	---	26,023
Parks and Recreation	- Current Expenditures	176,252	1,034,002	211,634	244,343	9,243,767	216,465	562,304
	- Capital Outlay	---	---	---	---	60,110	---	---
	Total Culture and Recreation	237,975	1,125,281	258,379	615,257	19,509,783	290,077	1,168,707
Conservation of Natural Resources	- Current Expenditures	874,962	148,000	673,013	1,472,503	1,454,163	469,165	689,236
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	874,962	148,000	673,013	1,472,503	1,454,163	469,165	689,236
Economic Development	- Current Expenditures	60,262	1,518,118	13,241	105,569	17,348,427	118,985	27,537
	- Capital Outlay	---	---	---	---	3,009,275	---	---
	Total Economic Development	60,262	1,518,118	13,241	105,569	20,357,702	118,985	27,537
All Other	- Current Expenditures	172,709	---	345,311	1,049,647	500	263,604	469,407
	- Capital Outlay	---	79,162	59,856	---	494,859	---	---
	Total All Other	172,709	79,162	405,167	1,049,647	495,359	263,604	469,407
Debt Service	- Principal Paid on Bonds	20,000	611,667	440,000	630,000	5,350,000	15,000	565,000
	- Other Long-term Debt	4,368	160,000	---	560,353	74,442	263,873	192,083
	- Interest and Fiscal Charges	19,896	680,067	238,447	453,515	3,284,260	136,835	396,944
	Total Current Expenditures	10,758,592	11,301,486	10,611,111	41,449,311	219,129,573	11,652,734	26,069,942
	Total Capital Outlay	2,554,185	1,383,098	2,049,089	5,855,555	46,782,878	1,929,775	4,004,136
	Total Debt Service	44,264	1,451,734	678,447	1,643,868	8,708,702	415,708	1,154,027
	Total Expenditures	13,357,041	14,136,318	13,338,647	48,948,734	274,621,153	13,998,217	31,228,105
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	147,000	---	34,999	---	3,016,500	130,908	---
	- Enterprise Funds	169,719	866,966	29,370	606,192	14,897,647	446,666	479,261
	- Governmental Funds	---	---	---	---	---	---	---
	Total Expenditures and Other Uses	13,673,760	15,003,284	13,403,016	49,554,926	292,535,300	14,575,791	31,707,366
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,468,355	5,433,412	4,363,504	9,160,367	65,136,385	2,951,240	4,873,272
	Special Revenue Fund Unreserved Fund Balance	5,895,645	4,843,029	1,837,936	9,095,684	70,426,604	4,545,103	2,152,007
	Total	9,364,000	10,276,441	6,201,440	18,256,051	135,562,989	7,496,343	7,025,279
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.0%	90.9%	58.4%	44.0%	61.9%	64.3%	26.9%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2002 Population Estimates)	15,975	21,418	32,206	45,070	6,266	1,130,880	19,907
Net Taxable Tax Capacity	9,348,776	10,138,772	16,608,634	33,875,093	4,055,477	920,211,800	8,448,478
2001 Tax Levy (Payable 2002)	5,053,121	5,373,696	8,643,980	21,567,010	2,666,780	410,157,370	4,912,098
REVENUES							
Taxes	4,561,646	4,590,886	7,350,047	20,582,802	2,524,224	431,712,629	4,213,716
Special Assessments	468,730	---	1,181,673	1,168	197,430	---	---
Licenses and Permits	20,434	76,325	77,705	610,012	258	2,884,066	36,303
Intergovernmental Revenues							
Federal Grants							
Highways	1,561,623	360,399	---	---	---	6,642,788	2,628
Human Services	---	565,359	15,503	1,216,832	237,931	115,269,768	683,499
Disaster	27,954	5,386	130,245	11,354	3,468	366,630	9,396
All Other	8,495	254,503	1,605,486	640,333	639,608	51,711,795	253,568
Total Federal Grants	1,598,072	1,185,647	1,751,234	1,868,519	881,007	173,990,981	949,091
State Grants							
HACA	768,615	1,079,403	1,657,701	1,042,561	648,759	37,101,270	1,223,345
Manufactured Home HACA	---	---	---	23,403	3,200	54,556	---
Residential Market Value Credit	648,891	862,688	1,356,715	1,763,518	199,142	25,235,071	662,084
Agricultural Market Value Credit	---	---	---	---	82,981	---	115,644
Mobile Home Market Value Credit	---	---	---	---	737	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	66,448	201,279	44,998	24,547	5,723	---	138,995
Highways	5,389,541	4,029,226	4,624,240	3,105,802	2,099,663	16,699,111	2,815,201
Human Services	26,267	1,424,407	4,457,498	3,658,551	840,200	68,445,576	1,849,549
Criminal Justice Aid	74,000	83,104	172,245	271,096	35,228	8,597,200	84,967
PERA Aid	38,161	26,020	44,126	61,725	15,868	---	23,740
Police Aid	13,810	---	---	159,513	---	---	---
All Other	417,048	604,599	1,110,250	931,966	328,349	77,016,937	701,188
Total State Grants	7,442,781	8,310,726	13,467,773	11,042,682	4,259,850	233,149,721	7,614,713
Local Units Grants	---	27,682	---	---	---	2,828,169	---
Total Intergovernmental Revenues	9,040,853	9,524,055	15,219,007	12,911,201	5,140,857	409,968,871	8,563,804
Charges for Services	773,037	2,452,774	2,492,149	5,166,378	1,180,523	116,052,983	1,947,858
Fines and Forfeits	27,098	130,761	290,989	255,174	---	1,954,804	127,715
Interest Earnings	289,422	161,044	415,563	416,555	58,399	38,895,771	405,464
All Other Revenues	1,106,172	259,322	782,765	1,419,429	260,060	33,936,396	395,031
Total Revenues	16,287,392	17,195,167	27,809,898	41,362,719	9,361,751	1,035,405,520	15,689,891
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	10,400,000	1,038,248	---	75,000,000	---
Other Long-term Debt	---	---	---	---	---	---	150,000
Total Borrowing	---	---	10,400,000	1,038,248	---	75,000,000	150,000
Other Sources	---	11,420	94,451	---	---	4,619,674	---
Transfers From - Enterprise Funds	---	---	---	---	---	63,081	---
- Governmental Funds	685,628	114	230,000	397,851	---	8,725,091	---
Total Revenues and Other Sources	16,973,020	17,206,701	38,534,349	42,798,818	9,361,751	1,123,813,366	15,839,891

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,787,497	2,273,613	4,257,807	6,920,440	1,278,990	171,147,757	2,367,623
	- Capital Outlay	---	421,667	959,898	---	---	34,875,479	---
	Total General Government	1,787,497	2,695,280	5,217,705	6,920,440	1,278,990	206,023,236	2,367,623
Public Safety	- Sheriff	1,077,486	1,269,307	1,715,476	3,650,446	696,875	34,210,553	1,021,918
	- Corrections	432,827	926,231	1,395,632	4,133,695	102,008	112,822,989	745,391
	- All Other	116,259	77,646	41,817	237,009	9,918	3,422,191	77,783
	- Capital Outlay	---	---	42,689	---	---	20,404,862	---
	Total Public Safety	1,626,572	2,273,184	3,195,614	8,021,150	808,801	170,860,595	1,845,092
Streets and Highways	- Administration	170,915	280,650	215,142	257,974	235,247	2,971,747	153,906
	- Maintenance	2,226,914	2,113,760	2,374,902	2,533,392	1,198,517	25,196,921	2,112,464
	- Construction	5,884,502	3,844,912	3,957,488	4,036,789	2,149,315	29,677,267	1,863,627
	- Other Capital Outlay	---	---	150,824	---	---	---	---
	Total Streets and Highways	8,282,331	6,239,322	6,698,356	6,828,155	3,583,079	57,845,935	4,129,997
Sanitation	- Current Expenditures	112,632	620,209	397,543	793,058	449,556	---	711,488
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	112,632	620,209	397,543	793,058	449,556	---	711,488
Human Services	- Income Maintenance	---	647,939	1,976,497	1,827,912	425,367	246,615,478	495,665
	- Social Services	---	2,477,274	7,647,697	7,195,330	1,536,198	235,257,920	3,019,770
	- All Other	794,360	---	306,157	---	---	---	---
	- Capital Outlay	---	---	---	---	---	5,431,110	---
	Total Human Services	794,360	3,125,213	9,930,351	9,023,242	1,961,565	487,304,508	3,515,435
Health	- Current Expenditures	---	1,307,484	1,359,909	3,066,480	728,015	68,805,574	1,343,056
	- Capital Outlay	---	---	---	5,576	---	(4,179,155)	---
	Total Health	---	1,307,484	1,359,909	3,072,056	728,015	64,626,419	1,343,056
Culture and Recreation	- Current Expenditures	196,362	135,000	196,000	266,512	37,673	29,280,050	59,844
	- Capital Outlay	---	---	---	---	---	11,421,027	---
Parks and Recreation	- Current Expenditures	252,061	78,700	92,561	148,027	23,696	---	116,665
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	448,423	213,700	288,561	414,539	61,369	40,701,077	176,509
Conservation of Natural Resources	- Current Expenditures	1,077,502	643,820	1,537,612	313,936	203,255	---	343,547
	- Capital Outlay	---	---	145,168	---	---	---	---
	Total Conservation of Natural Resources	1,077,502	643,820	1,682,780	313,936	203,255	---	343,547
Economic Development	- Current Expenditures	190,263	30,997	57,009	231,752	44,369	7,439,280	59,360
	- Capital Outlay	---	---	---	---	---	47,496,084	---
	Total Economic Development	190,263	30,997	57,009	231,752	44,369	54,935,364	59,360
All Other	- Current Expenditures	758,918	365,843	140,308	---	78,310	---	232,601
	- Capital Outlay	---	---	435,381	---	---	---	---
	Total All Other	758,918	365,843	575,689	---	78,310	---	232,601
Debt Service	- Principal Paid on Bonds	280,000	135,000	555,000	1,456,392	90,000	28,385,000	---
	- Other Long-term Debt	287,588	27,666	---	784,054	1,291	---	150,000
	- Interest and Fiscal Charges	175,923	10,484	312,874	1,108,138	14,627	15,136,527	2,390
	Total Current Expenditures	9,193,996	13,248,473	23,712,069	31,575,963	7,047,994	937,170,460	12,861,081
	Total Capital Outlay	5,884,502	4,266,579	5,691,448	4,042,365	2,149,315	145,126,674	1,863,627
	Total Debt Service	743,511	173,150	867,874	3,348,584	105,918	43,521,527	152,390
	Total Expenditures	15,822,009	17,688,202	30,271,391	38,966,912	9,303,227	1,125,818,661	14,877,098
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	328,244	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	68,301,394	---
	- Governmental Funds	685,628	114	230,000	397,851	---	8,725,091	---
	Total Expenditures and Other Uses	16,507,637	17,688,316	30,501,391	39,693,007	9,303,227	1,202,845,146	14,877,098
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,638,098	2,813,045	7,438,380	5,898,392	1,310,885	119,214,359	4,969,422
Special Revenue Fund Unreserved Fund Balance		2,324,533	4,066,193	8,234,945	7,746,737	1,469,069	139,445,254	2,885,849
Total		3,962,631	6,879,238	15,673,325	13,645,129	2,779,954	258,659,613	7,855,271
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.1%	51.9%	66.1%	43.2%	39.4%	27.6%	61.1%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2002 Population Estimates)	18,480	33,757	44,191	11,245	15,468	41,307	5,111
Net Taxable Tax Capacity	13,763,613	15,386,743	28,056,693	8,670,772	5,889,747	21,984,419	4,681,338
2001 Tax Levy (Payable 2002)	6,687,211	9,870,131	20,142,890	5,783,361	5,684,947	17,419,205	2,126,057
REVENUES							
Taxes	6,219,066	8,896,055	20,681,154	5,280,671	5,098,095	15,632,278	2,050,051
Special Assessments	---	35,025	742,339	312,158	152,100	2,293,510	109,415
Licenses and Permits	151,909	601,015	48,136	13,240	69,661	230,669	2,445
Intergovernmental Revenues							
Federal Grants							
Highways	875,276	1,435,600	56,650	144,810	419,704	859,993	45,245
Human Services	900,082	1,479,106	1,809,477	507,744	651,517	2,007,860	176,299
Disaster	72,573	10,154	189,618	4,765	95,048	7,778	149,400
All Other	459,623	560,839	1,178,899	61,395	274,058	605,548	235,369
Total Federal Grants	2,307,554	3,485,699	3,234,644	718,714	1,440,327	3,481,179	606,313
State Grants							
HACA	886,792	2,217,684	1,975,326	828,159	1,255,026	2,492,970	382,464
Manufactured Home HACA	14,436	48,460	37,732	3,206	41,947	36,605	2,424
Residential Market Value Credit	644,492	1,186,348	1,843,808	357,090	739,063	1,900,256	154,454
Agricultural Market Value Credit	42,714	118,918	---	155,693	110,658	---	---
Mobile Home Market Value Credit	4,110	12,230	---	698	13,006	---	---
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	35,184	151,676	53,617	4,146	19,873	4,260
Highways	3,195,539	3,158,571	7,662,022	4,384,034	2,019,431	4,876,323	4,514,073
Human Services	2,429,135	4,441,915	8,672,173	1,324,459	1,892,285	5,651,732	503,642
Criminal Justice Aid	---	162,003	---	51,630	85,833	242,194	21,926
PERA Aid	---	37,531	82,819	18,535	21,549	73,608	13,152
Police Aid	---	74,690	---	28,045	42,061	137,974	20,924
All Other	861,737	1,589,270	1,959,083	528,009	624,294	2,069,565	295,452
Total State Grants	8,078,955	13,082,804	22,794,012	7,733,175	6,849,299	17,501,100	5,912,771
Local Units Grants	1,598	10,000	396,411	134,497	47,465	66,279	49,259
Total Intergovernmental Revenues	10,388,107	16,578,503	26,425,067	8,586,386	8,337,091	21,048,558	6,568,343
Charges for Services	701,964	1,519,527	3,618,022	627,859	1,628,177	8,693,540	611,811
Fines and Forfeits	42,501	240,591	61,857	29,434	136,834	12,478	10,332
Interest Earnings	393,812	473,473	1,013,528	321,175	189,593	1,270,448	282,263
All Other Revenues	1,792,805	1,683,883	4,587,183	233,336	477,578	5,245,645	253,427
Total Revenues	19,690,164	30,028,072	57,177,286	15,404,259	16,089,129	54,427,126	9,888,087
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	8,300,000	---	---	1,013,426	---
Other Long-term Debt	365,000	150,000	---	---	---	3,543,911	---
Total Borrowing	365,000	150,000	8,300,000	---	---	4,557,337	---
Other Sources	---	---	190,794	---	17,216	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	255,100	1,787	3,567,588	1,024,778	389,000	1,582,825	153
Total Revenues and Other Sources	20,310,264	30,179,859	69,235,668	16,429,037	16,495,345	60,567,288	9,888,240

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,866,195	4,674,755	6,735,326	1,551,280	2,070,329	5,360,244	1,156,681
	- Capital Outlay	---	50,865	1,101,646	1,493,489	75,920	319,902	---
	Total General Government	2,866,195	4,725,620	7,836,972	3,044,769	2,146,249	5,680,146	1,156,681
Public Safety	- Sheriff	1,401,887	3,832,974	2,909,751	501,974	963,491	3,372,372	469,631
	- Corrections	859,929	517,790	3,196,530	718,979	1,106,683	4,655,132	232,222
	- All Other	42,932	142,975	229,589	45,660	77,208	226,558	128,271
	- Capital Outlay	---	---	14,394	---	---	204,481	---
	Total Public Safety	2,304,748	4,493,739	6,350,264	1,266,613	2,147,382	8,458,543	830,124
Streets and Highways	- Administration	281,271	356,049	430,626	139,281	206,709	490,896	288,730
	- Maintenance	2,567,996	1,351,564	9,313,194	1,834,365	1,762,399	3,010,468	1,561,313
	- Construction	3,135,005	3,900,453	7,652,924	2,984,400	2,158,385	4,776,007	3,975,541
	- Other Capital Outlay	---	---	7,426,192	213,624	---	260,968	---
	Total Streets and Highways	5,984,272	5,608,066	24,822,936	5,171,670	4,127,493	8,538,339	5,825,584
Sanitation	- Current Expenditures	---	411,886	1,335,936	163,832	205,571	1,892,678	83,649
	- Capital Outlay	---	---	---	---	---	2,391,968	---
	Total Sanitation	---	411,886	1,335,936	163,832	205,571	4,284,646	83,649
Human Services	- Income Maintenance	1,021,064	1,820,396	2,924,506	671,067	1,119,827	2,250,760	396,669
	- Social Services	3,999,562	7,763,510	14,836,079	2,992,861	3,565,214	11,739,487	823,667
	- All Other	195,339	---	---	---	---	---	9,240
	- Capital Outlay	---	---	65,607	---	---	2,890	---
	Total Human Services	5,215,965	9,583,906	17,826,192	3,663,928	4,685,041	13,993,137	1,229,576
Health	- Current Expenditures	84,156	1,133,080	1,261,348	161,271	1,532,899	1,702,335	36,335
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	84,156	1,133,080	1,261,348	161,271	1,532,899	1,702,335	36,335
Culture and Recreation	- Current Expenditures	143,148	263,711	---	209,330	100,689	335,075	50,102
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	162,028	195,754	1,234,583	247,295	9,693	359,664	65,420
	- Capital Outlay	---	---	---	332,695	---	180,787	---
	Total Culture and Recreation	305,176	459,465	1,234,583	789,320	110,382	875,526	115,522
Conservation of Natural Resources	- Current Expenditures	1,083,664	368,831	2,053,180	719,660	152,932	966,063	543,570
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,083,664	368,831	2,053,180	719,660	152,932	966,063	543,570
Economic Development	- Current Expenditures	19,100	561,786	---	10,464	25,107	262,775	44,350
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	561,786	---	10,464	25,107	262,775	44,350
All Other	- Current Expenditures	92,751	---	957,841	696,473	429,400	759,561	72,278
	- Capital Outlay	---	---	---	---	---	88,996	---
	Total All Other	92,751	---	957,841	696,473	429,400	848,557	72,278
Debt Service	- Principal Paid on Bonds	---	6,300,000	385,000	155,000	220,000	1,010,000	---
	- Other Long-term Debt	129,526	34,015	693,817	35,000	24,683	1,142,259	---
	- Interest and Fiscal Charges	5,583	569,337	162,951	180,497	301,468	2,777,108	240
	Total Current Expenditures	14,821,022	23,395,061	47,418,489	10,663,792	13,328,151	37,384,068	5,962,128
	Total Capital Outlay	3,135,005	3,951,318	16,260,763	5,024,208	2,234,305	8,225,999	3,975,541
	Total Debt Service	135,109	6,903,352	1,241,768	370,497	546,151	4,929,367	240
	Total Expenditures	18,091,136	34,249,731	64,921,020	16,058,497	16,108,607	50,539,434	9,937,909
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	13,750	---	346,420	---	---	---	30,000
	- Governmental Funds	255,100	1,787	3,567,588	1,024,778	389,000	1,582,825	153
	Total Expenditures and Other Uses	18,359,986	34,251,518	68,835,028	17,083,275	16,497,607	52,122,259	9,968,062
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,739,692	4,929,957	10,067,272	5,158,553	995,218	3,942,280	3,419,721
Special Revenue Fund Unreserved Fund Balance		4,727,198	2,687,517	15,086,285	3,006,447	2,225,117	24,195,960	2,586,704
Total		9,466,890	7,617,474	25,153,557	8,165,000	3,220,335	28,138,240	6,006,425
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		63.9%	32.6%	53.0%	76.6%	24.2%	75.3%	100.7%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>KOOSCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2002 Population Estimates)	13,990	7,973	11,088	4,404	25,987	6,299	25,294
Net Taxable Tax Capacity	5,664,254	4,339,793	6,378,911	2,152,265	14,507,493	3,852,966	13,524,917
2001 Tax Levy (Payable 2002)	2,820,357	2,500,435	4,397,508	1,474,161	7,839,526	2,971,633	7,184,304
REVENUES							
Taxes	2,808,045	2,327,346	5,522,069	1,798,149	7,045,400	2,689,376	6,390,172
Special Assessments	377,194	231,922	---	457,581	152,766	208,263	492,432
Licenses and Permits	17,871	5,084	27,599	53,446	111,622	16,943	35,697
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	1,802,204	32,370	---	---	---
Human Services	659,602	303,835	434,779	132,243	761,114	---	11,000
Disaster	46,961	49,726	4,530	1,011,465	21,162	4,055	6,084
All Other	912,335	80,020	1,284,620	989,128	157,755	105,699	104,716
Total Federal Grants	1,618,898	433,581	3,526,133	2,165,206	940,031	109,754	121,800
State Grants							
HACA	37,796	681,260	1,180,635	347,283	1,800,107	653,383	976,438
Manufactured Home HACA	---	1,381	4,014	18,144	15,894	1,912	8,558
Residential Market Value Credit	567,312	313,852	453,371	195,039	1,197,661	314,432	904,531
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	487,626	---	---	---	---	---	---
Disparity Reduction Aid	152,202	47,926	157,352	8,824	78,360	37,821	26,266
Highways	4,258,797	2,868,787	5,624,533	3,636,516	4,393,196	2,530,083	4,414,572
Human Services	2,100,830	934,650	2,076,067	538,185	2,485,504	---	108,703
Criminal Justice Aid	---	34,381	51,684	21,391	102,250	21,320	106,790
PERA Aid	28,051	12,441	24,475	12,302	28,707	9,428	41,797
Police Aid	---	25,788	60,426	21,090	74,518	12,915	51,423
All Other	1,022,402	272,200	1,105,024	663,354	563,059	525,136	540,061
Total State Grants	8,655,016	5,192,666	10,737,581	5,462,128	10,739,256	4,106,430	7,179,139
Local Units Grants	2,215	14,200	191,985	29,858	---	9,900	36,584
Total Intergovernmental Revenues	10,276,129	5,640,447	14,455,699	7,657,192	11,679,287	4,226,084	7,337,523
Charges for Services	1,419,791	242,091	961,384	230,704	2,059,424	343,707	579,628
Fines and Forfeits	1,960	---	78,791	11,249	158,662	2,938	22,228
Interest Earnings	249,810	194,128	655,605	69,187	497,526	164,197	203,692
All Other Revenues	4,820,496	253,920	1,243,816	210,889	667,519	306,480	702,351
Total Revenues	19,971,296	8,894,938	22,944,963	10,488,397	22,372,206	7,957,988	15,763,723
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	57,600	175,000	---	21,300	---
Total Borrowing	---	---	57,600	175,000	---	21,300	---
Other Sources	---	---	---	---	---	---	20,720
Transfers From - Enterprise Funds	---	---	141,907	---	---	---	---
- Governmental Funds	1,666,313	1,067,495	1,664,397	124,025	---	67,729	3,664
Total Revenues and Other Sources	21,637,609	9,962,433	24,808,867	10,787,422	22,372,206	8,047,017	15,788,107

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	3,406,787	1,031,012	3,395,826	1,320,253	3,217,768	916,974	2,006,571
	- Capital Outlay	---	---	---	112,346	---	---	2,285,167
	Total General Government	3,406,787	1,031,012	3,395,826	1,432,599	3,217,768	916,974	4,291,738
Public Safety	- Sheriff	1,647,405	585,315	1,475,165	364,898	1,070,699	626,125	2,212,720
	- Corrections	257,189	23,411	580,469	325,858	1,252,912	105,336	332,316
	- All Other	8,949	54,306	419,643	94,900	141,444	17,457	76,528
	- Capital Outlay	---	---	---	44,917	---	---	---
	Total Public Safety	1,913,543	663,032	2,475,277	830,573	2,465,055	748,918	2,621,564
Streets and Highways	- Administration	261,387	141,159	250,541	128,637	515,458	269,913	246,087
	- Maintenance	1,568,533	1,783,082	2,501,408	2,393,661	2,354,436	1,102,452	1,965,100
	- Construction	3,659,006	2,513,824	6,687,426	2,693,019	3,879,000	1,492,824	3,851,945
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	5,488,926	4,438,065	9,439,375	5,215,317	6,748,894	2,865,189	6,063,132
Sanitation	- Current Expenditures	1,037,884	89,872	313,798	617,778	170,211	80,696	295,155
	- Capital Outlay	32,299	---	---	86,970	---	---	---
	Total Sanitation	1,070,183	89,872	313,798	704,748	170,211	80,696	295,155
Human Services	- Income Maintenance	1,176,531	439,818	662,690	310,492	1,401,509	---	---
	- Social Services	3,447,613	1,432,484	3,211,079	965,392	4,279,629	---	---
	- All Other	---	---	---	47,930	20,660	836,012	2,379,778
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,624,144	1,872,302	3,873,769	1,323,814	5,701,798	836,012	2,379,778
Health	- Current Expenditures	1,073,605	82,994	293,489	54,263	1,445,937	16,234	132,875
	- Capital Outlay	---	---	1,082,927	---	---	---	---
	Total Health	1,073,605	82,994	1,376,416	54,263	1,445,937	16,234	132,875
Culture and Recreation	- Current Expenditures	31,420	81,658	67,971	18,311	262,918	31,322	196,903
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	133,436	95,268	522,755	133,056	149,296	111,185	314,501
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	164,856	176,926	590,726	151,367	412,214	142,507	511,404
Conservation of Natural Resources	- Current Expenditures	1,621,950	574,543	760,858	313,086	546,903	703,611	729,892
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,621,950	574,543	760,858	313,086	546,903	703,611	729,892
Economic Development	- Current Expenditures	363,531	36,005	139,809	72,384	1,100	210,955	40,604
	- Capital Outlay	---	---	9,384	---	---	---	---
	Total Economic Development	363,531	36,005	149,193	72,384	1,100	210,955	40,604
All Other	- Current Expenditures	420,812	33,498	5,617	80,168	---	113,818	187,372
	- Capital Outlay	---	---	---	175,000	184,099	---	---
	Total All Other	420,812	33,498	5,617	255,168	184,099	113,818	187,372
Debt Service	- Principal Paid on Bonds	1,005,000	---	500,000	---	240,000	212,000	160,000
	- Other Long-term Debt	---	6,000	---	25,000	---	42,713	240,216
	- Interest and Fiscal Charges	---	4,424	295,558	41,096	123,151	143,948	215,928
	Total Current Expenditures	16,457,032	6,484,425	14,601,118	7,241,067	16,830,880	5,142,090	11,116,402
	Total Capital Outlay	3,691,305	2,513,824	7,779,737	3,112,252	4,063,099	1,492,824	6,137,112
	Total Debt Service	1,005,000	10,424	795,558	66,096	363,151	398,661	616,144
	Total Expenditures	21,153,337	9,008,673	23,176,413	10,419,415	21,257,130	7,033,575	17,869,658
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	15,100	---	---	---	---
	- Governmental Funds	1,666,313	1,067,495	1,664,397	124,025	---	67,729	3,664
	Total Expenditures and Other Uses	22,819,650	10,076,168	24,855,910	10,543,440	21,257,130	7,101,304	17,873,322
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	6,599,124	3,465,289	5,285,060	907,468	2,662,492	2,249,040	4,802,714
	Special Revenue Fund Unreserved Fund Balance	5,668,386	3,668,990	7,717,776	2,849,906	6,902,322	3,172,100	1,297,615
	Total	12,267,510	7,134,279	13,002,836	3,757,374	9,564,814	5,421,140	6,100,329
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		74.5%	110.0%	89.1%	51.9%	56.8%	105.4%	54.9%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2002 Population Estimates)	5,139	9,916	21,394	35,500	22,875	23,531	32,356
Net Taxable Tax Capacity	2,131,362	6,582,478	14,076,016	17,807,432	11,434,401	9,651,543	13,883,590
2001 Tax Levy (Payable 2002)	2,665,100	3,130,616	6,778,094	12,175,460	6,333,500	8,523,014	10,002,187
REVENUES							
Taxes	2,503,009	2,888,780	6,195,114	10,756,949	5,576,490	7,825,485	8,890,178
Special Assessments	233,173	303,847	573,330	73,955	72,289	236,547	2,824
Licenses and Permits	8,732	362	26,338	73,120	9,911	190,339	244,309
Intergovernmental Revenues							
Federal Grants							
Highways	75,179	169,419	149,170	215,151	---	1,251,491	419,081
Human Services	409,763	343,177	---	1,053,194	601,831	1,073,091	1,640,886
Disaster	482,502	683,217	6,218	37,514	53,185	177,313	183,251
All Other	292,180	388,684	156,207	351,759	329,721	303,227	341,144
Total Federal Grants	1,259,624	1,584,497	311,595	1,657,618	984,737	2,805,122	2,584,362
State Grants							
HACA	328,195	664,534	697,058	1,791,631	1,239,196	1,152,258	1,700,738
Manufactured Home HACA	3,236	4,854	---	36,343	18,402	29,114	25,960
Residential Market Value Credit	166,278	346,689	791,418	1,565,037	780,292	976,914	1,294,541
Agricultural Market Value Credit	49,413	---	---	---	125,244	94,038	260,075
Mobile Home Market Value Credit	1,235	---	---	---	6,664	10,179	8,304
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	62,354	4,239	35,710	56,374	15,499	23,228	26,568
Highways	1,224,572	6,194,905	3,793,023	5,009,759	1,525,400	2,893,337	2,673,017
Human Services	1,148,065	1,349,970	73,474	2,899,125	2,061,057	2,799,883	2,740,074
Criminal Justice Aid	---	49,338	112,268	212,184	133,319	146,487	171,451
PERA Aid	---	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	---	51,420	38,956	87,321	54,208	76,892	---
All Other	420,344	472,099	860,280	861,764	845,937	1,041,005	1,032,523
Total State Grants	3,403,692	9,155,833	6,439,154	12,555,689	6,829,362	9,274,121	9,981,518
Local Units Grants	7,739	143,495	22,270	---	30,873	---	20,891
Total Intergovernmental Revenues	4,671,055	10,883,825	6,773,019	14,213,307	7,844,972	12,079,243	12,586,771
Charges for Services	350,808	1,032,175	1,490,210	2,752,273	2,146,399	995,462	3,797,345
Fines and Forfeits	4,535	---	59,393	265,557	61,021	58,055	1,916
Interest Earnings	225,111	62,978	181,901	569,349	390,401	191,603	555,169
All Other Revenues	209,739	449,236	485,486	2,199,555	1,019,244	815,740	1,293,444
Total Revenues	8,206,162	15,621,203	15,784,791	30,904,065	17,120,727	22,392,474	27,371,956
Other Financing Sources							
Borrowing							
Bonds Issued	---	1,040,340	---	---	1,200,000	---	5,975,000
Other Long-term Debt	68,449	---	39,772	2,000,000	810,000	---	---
Total Borrowing	68,449	1,040,340	39,772	2,000,000	2,010,000	---	5,975,000
Other Sources	---	---	---	22,032	---	8,578	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	110,463	32,265	---	411,946	601,778	---	162,399
Total Revenues and Other Sources	8,385,074	16,693,808	15,824,563	33,338,043	19,732,505	22,401,052	33,509,355

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,310,269	1,446,979	2,770,065	4,258,684	2,335,231	3,676,212	3,889,339
	- Capital Outlay	---	466,708	---	---	---	---	---
	Total General Government	1,310,269	1,913,687	2,770,065	4,258,684	2,335,231	3,676,212	3,889,339
Public Safety	- Sheriff	1,561,272	1,242,031	2,344,537	2,668,336	2,242,907	1,418,388	1,597,469
	- Corrections	118,037	99,377	396,856	1,844,513	354,720	2,740,077	1,455,767
	- All Other	519,315	49,791	70,732	137,018	75,613	114,073	78,926
	- Capital Outlay	---	---	---	---	1,225,990	---	---
	Total Public Safety	2,198,624	1,391,199	2,812,125	4,649,867	3,899,230	4,272,538	3,132,162
Streets and Highways	- Administration	196,779	597,737	72,245	543,971	231,152	343,834	126,986
	- Maintenance	1,386,491	2,128,827	2,308,039	1,837,026	2,421,389	1,384,707	2,297,570
	- Construction	459,434	5,450,547	3,395,352	4,369,123	1,304,134	3,177,156	4,643,395
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	2,042,704	8,177,111	5,775,636	6,750,120	3,956,675	4,905,697	7,067,951
Sanitation	- Current Expenditures	242,183	111,373	217,301	1,374,180	155,465	276,820	1,368,533
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	242,183	111,373	217,301	1,374,180	155,465	276,820	1,368,533
Human Services	- Income Maintenance	688,674	567,774	---	1,231,111	1,158,151	1,318,755	2,623,195
	- Social Services	1,647,385	1,848,888	---	6,025,105	4,033,667	6,322,277	5,168,921
	- All Other	193,005	128,685	1,623,191	230,223	248,003	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,529,064	2,545,347	1,623,191	7,486,439	5,439,821	7,641,032	7,792,116
Health	- Current Expenditures	37,163	23,000	---	1,685,636	914,307	753,587	1,389,894
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	37,163	23,000	---	1,685,636	914,307	753,587	1,389,894
Culture and Recreation	- Current Expenditures	21,472	70,975	552,246	---	123,894	159,966	347,488
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	25,539	124,526	46,789	476,010	192,733	---	89,267
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	47,011	195,501	599,035	476,010	316,627	159,966	436,755
Conservation of Natural Resources	- Current Expenditures	255,421	872,200	767,927	539,424	458,776	261,422	454,365
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	255,421	872,200	767,927	539,424	458,776	261,422	454,365
Economic Development	- Current Expenditures	107,089	394,189	11,370	---	213,013	62,211	96,555
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	107,089	394,189	11,370	---	213,013	62,211	96,555
All Other	- Current Expenditures	100,006	145,068	221,886	1,442,492	93,879	28,339	122,584
	- Capital Outlay	---	---	---	---	---	6,600	1,439,659
	Total All Other	100,006	145,068	221,886	1,442,492	93,879	34,939	1,562,243
Debt Service	- Principal Paid on Bonds	62,900	---	1,105,000	170,000	115,000	220,000	4,687,500
	- Other Long-term Debt	34,265	70,000	52,988	75,000	275,862	---	308,864
	- Interest and Fiscal Charges	48,352	55,808	77,159	157,899	323,472	297,344	546,344
	Total Current Expenditures	8,410,100	9,851,420	11,403,184	24,293,729	15,252,900	18,860,668	21,106,859
	Total Capital Outlay	459,434	5,917,255	3,395,352	4,369,123	2,530,124	3,183,756	6,083,054
	Total Debt Service	145,517	125,808	1,235,147	402,899	714,334	517,344	5,542,708
	Total Expenditures	9,015,051	15,894,483	16,033,683	29,065,751	18,497,358	22,561,768	32,732,621
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	110,463	32,265	---	411,946	601,778	---	162,399
	Total Expenditures and Other Uses	9,125,514	15,926,748	16,033,683	29,477,697	19,099,136	22,561,768	32,895,020
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,715,379	105,153	2,663,418	3,069,241	4,275,093	4,966,950	4,952,909
	Special Revenue Fund Unreserved Fund Balance	1,438,518	4,878,302	4,572,576	12,002,111	4,152,381	4,628,963	8,422,918
	Total	3,153,897	4,983,455	7,235,994	15,071,352	8,427,474	9,595,913	13,375,827
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		37.5%	50.6%	63.5%	62.0%	55.3%	50.9%	63.4%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2002 Population Estimates)	38,940	9,086	30,471	20,532	7,326	129,804	57,992
Net Taxable Tax Capacity	17,642,817	6,532,196	17,260,844	10,587,583	3,934,523	74,770,329	33,422,882
2001 Tax Levy (Payable 2002)	7,643,534	3,544,830	9,444,112	6,178,822	2,813,376	44,582,442	15,679,215
REVENUES							
Taxes	6,384,638	3,154,432	8,470,641	5,529,313	2,684,894	40,566,252	13,470,873
Special Assessments	311,436	650,047	523,826	105,733	383,709	---	280,803
Licenses and Permits	62,277	22,975	123,690	34,922	859	1,717,933	192,400
Intergovernmental Revenues							
Federal Grants							
Highways	1,971,695	756,163	---	---	100,233	1,836,930	960,000
Human Services	1,578,101	---	1,023,696	658,789	301,663	8,015,231	3,621,377
Disaster	752,371	5,382	66,607	34,492	992,217	17,486	9,639
All Other	297,726	70,093	154,813	46,459	42,943	1,041,410	513,491
Total Federal Grants	4,599,893	831,638	1,245,116	739,740	1,437,056	10,911,057	5,104,507
State Grants							
HACA	1,756,080	794,407	1,136,164	929,811	592,006	6,091,297	2,799,216
Manufactured Home HACA	---	2,100	24,673	4,475	2,393	---	39,310
Residential Market Value Credit	1,366,674	422,355	1,057,773	693,610	161,153	4,540,251	2,011,895
Agricultural Market Value Credit	---	---	127,141	---	83,567	---	308,154
Mobile Home Market Value Credit	---	---	30,198	---	1,033	---	14,522
Attached Machinery Aid	49,738	---	---	---	---	---	---
Disparity Reduction Aid	213,575	33,649	11,924	64,875	15,591	13,284	13,854
Highways	3,972,248	2,977,357	2,909,445	3,526,652	2,034,352	5,550,797	7,950,711
Human Services	3,722,122	15,937	3,185,451	2,713,371	885,092	19,431,982	6,172,009
Criminal Justice Aid	249,495	38,898	164,961	103,618	31,289	677,568	289,943
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	---	14,703	41,077	31,409	---	254,402	---
All Other	2,664,795	498,114	1,529,586	1,047,379	402,958	4,177,343	1,710,926
Total State Grants	14,034,959	4,816,973	10,252,669	9,144,042	4,222,617	40,914,651	21,375,486
Local Units Grants	67,511	15,500	25,607	62,805	---	657,462	21,109
Total Intergovernmental Revenues	18,702,363	5,664,111	11,523,392	9,946,587	5,659,673	52,483,170	26,501,102
Charges for Services	2,321,798	296,268	1,541,698	715,884	265,100	15,213,565	1,989,984
Fines and Forfeits	206,770	2,000	28,993	---	---	618,257	12,617
Interest Earnings	1,992,868	213,240	418,025	371,525	101,390	1,890,524	750,319
All Other Revenues	473,933	448,100	382,310	1,097,232	392,925	1,415,232	1,475,178
Total Revenues	30,456,083	10,451,173	23,012,575	17,801,196	9,488,550	113,904,933	44,673,276
Other Financing Sources							
Borrowing							
Bonds Issued	---	331,650	2,450,000	---	---	12,500,000	9,995,000
Other Long-term Debt	---	---	---	---	---	---	96,126
Total Borrowing	---	331,650	2,450,000	---	---	12,500,000	10,091,126
Other Sources	---	---	---	---	---	---	22,466
Transfers From - Enterprise Funds	---	---	---	---	---	528,909	---
- Governmental Funds	970,638	67,152	67,418	1,460,906	---	509,219	26,667
Total Revenues and Other Sources	31,426,721	10,849,975	25,529,993	19,262,102	9,488,550	127,443,061	54,813,535

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	3,851,239	1,499,438	4,817,641	2,424,798	1,035,252	17,270,985	8,854,239
	- Capital Outlay	---	---	87,632	---	---	---	---
	Total General Government	3,851,239	1,499,438	4,905,273	2,424,798	1,035,252	17,270,985	8,854,239
Public Safety	- Sheriff	1,974,178	878,518	1,555,461	996,634	519,642	6,010,342	3,272,842
	- Corrections	1,662,973	205,698	205,698	1,452,357	154,622	11,264,039	2,801,555
	- All Other	86,987	43,493	149,094	144,299	28,246	557,976	167,435
	- Capital Outlay	---	---	---	7,393,409	---	---	---
	Total Public Safety	3,724,138	981,239	1,910,253	9,986,699	702,510	17,832,357	6,241,832
Streets and Highways	- Administration	367,201	150,314	196,101	302,006	217,934	1,173,939	342,640
	- Maintenance	3,483,590	1,665,032	1,311,617	1,309,956	3,807,873	5,254,415	3,008,754
	- Construction	6,682,441	3,140,124	4,273,132	2,671,204	1,970,070	8,886,786	7,993,293
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	10,533,232	4,955,470	5,780,850	4,283,166	5,995,877	15,315,140	11,344,687
Sanitation	- Current Expenditures	534,985	205,165	444,341	288,666	356,515	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	534,985	205,165	444,341	288,666	356,515	---	---
Human Services	- Income Maintenance	1,794,066	---	1,355,700	1,256,320	578,295	8,083,104	4,546,525
	- Social Services	8,315,743	---	5,249,366	3,721,182	1,470,407	40,344,576	11,817,283
	- All Other	659,624	986,604	---	---	12,083	350,186	---
	- Capital Outlay	41,746	---	---	---	---	---	---
	Total Human Services	10,811,179	986,604	6,605,066	4,977,502	2,060,785	48,777,866	16,363,808
Health	- Current Expenditures	1,877,512	235,803	960,668	100,823	55,666	7,265,065	1,586,632
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,877,512	235,803	960,668	100,823	55,666	7,265,065	1,586,632
Culture and Recreation	- Current Expenditures	290,016	55,231	105,160	399,075	73,027	772,310	289,656
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	206,593	273,798	141,935	236,010	23,870	1,565,201	172,236
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	496,609	329,029	247,095	635,085	96,897	2,337,511	461,892
Conservation of Natural Resources	- Current Expenditures	1,387,245	902,378	491,614	520,426	470,584	766,814	589,558
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,387,245	902,378	491,614	520,426	470,584	766,814	589,558
Economic Development	- Current Expenditures	74,321	82,665	132,122	184,416	14,060	158,091	198,590
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	74,321	82,665	132,122	184,416	14,060	158,091	198,590
All Other	- Current Expenditures	394,367	28,993	14,545	51,520	210,002	1,085,560	513,241
	- Capital Outlay	913,020	---	---	---	---	---	786,498
	Total All Other	1,307,387	28,993	14,545	51,520	210,002	1,085,560	1,299,739
Debt Service	- Principal Paid on Bonds	---	545,000	855,000	265,000	50,000	525,000	60,000
	- Other Long-term Debt	40,000	---	45,000	---	---	29,036	92,874
	- Interest and Fiscal Charges	5,767	180,166	252,038	899,287	6,521	208,383	315,519
	Total Current Expenditures	26,960,640	7,066,660	17,131,063	13,388,488	9,028,078	101,922,603	38,161,186
	Total Capital Outlay	7,637,207	3,140,124	4,360,764	10,064,613	1,970,070	8,886,786	8,779,791
	Total Debt Service	45,767	725,166	1,152,038	1,164,287	56,521	762,419	468,393
	Total Expenditures	34,643,614	10,931,950	22,643,865	24,617,388	11,054,669	111,571,808	47,409,370
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	4,013	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	970,638	67,152	67,418	1,460,906	---	509,219	26,667
	Total Expenditures and Other Uses	35,614,252	11,003,115	22,711,283	26,078,294	11,054,669	112,081,027	47,436,037
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	16,241,623	4,131,377	6,914,879	3,716,258	1,989,991	9,029,425	10,206,391
	Special Revenue Fund Unreserved Fund Balance	14,084,561	2,773,545	4,159,276	5,500,558	419,752	15,378,315	15,442,265
	Total	30,326,184	6,904,922	11,074,155	9,216,816	2,409,743	24,407,740	25,648,656
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		112.5%	97.7%	64.6%	68.8%	26.7%	23.9%	67.2%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2002 Population Estimates)	13,563	27,340	9,840	31,253	11,216	514,748	4,296
Net Taxable Tax Capacity	4,672,711	12,593,649	5,204,899	15,110,009	6,062,953	315,967,287	1,827,278
2001 Tax Levy (Payable 2002)	4,373,185	8,684,148	3,536,887	12,138,963	3,633,072	141,854,852	1,365,824
REVENUES							
Taxes	4,266,620	8,084,984	3,490,815	11,091,914	3,265,688	176,442,599	1,288,614
Special Assessments	151,812	---	104,403	3,058,765	308,753	---	70,107
Licenses and Permits	415	59,061	7,673	28,640	33,631	1,128,524	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,055,215	---	981,575	21,185	422,992	590,000
Human Services	513,394	1,341,880	319,634	1,890,982	335,500	44,552,738	167,918
Disaster	46,809	147,232	4,377	27,936	10,492	192,001	50,510
All Other	136,906	265,926	107,423	548,358	170,063	11,703,331	2,838
Total Federal Grants	697,109	2,810,253	431,434	3,448,851	537,240	56,871,062	811,266
State Grants							
HACA	577,868	1,329,652	712,134	1,494,979	841,940	13,791,450	334,554
Manufactured Home HACA	18,450	---	3,207	20,818	6,967	---	2,752
Residential Market Value Credit	467,704	1,166,444	394,594	1,028,108	362,904	13,746,099	136,775
Agricultural Market Value Credit	---	---	---	---	92,011	---	---
Mobile Home Market Value Credit	---	---	---	---	2,384	---	---
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	89,550	1,028	74,611	69,909	21,286	271,387	87,927
Highways	2,441,853	6,514,264	1,952,313	7,998,879	2,521,686	15,021,358	2,074,918
Human Services	2,067,130	3,801,889	775,826	6,306,458	1,116,499	96,079,171	402,570
Criminal Justice Aid	78,766	167,845	50,322	176,622	52,437	4,082,377	20,403
PERA Aid	16,384	36,545	14,804	43,810	17,671	765,917	8,965
Police Aid	29,903	85,065	7,239	---	22,378	1,236,795	27,587
All Other	420,749	895,184	410,382	1,393,751	396,117	35,116,313	210,631
Total State Grants	6,208,357	13,997,916	4,395,432	18,598,501	5,454,280	180,110,867	3,307,082
Local Units Grants	---	8,409	9,254	---	46,278	4,805,972	---
Total Intergovernmental Revenues	6,905,466	16,816,578	4,836,120	22,047,352	6,037,798	241,787,901	4,118,348
Charges for Services	1,682,652	1,945,307	466,136	2,459,844	976,352	42,762,479	614,305
Fines and Forfeits	25,152	188,436	19,191	427	33,188	4,124,232	11,835
Interest Earnings	69,496	366,130	412,537	377,296	228,250	11,579,900	307,452
All Other Revenues	885,928	2,665,845	666,768	2,384,055	348,511	15,921,523	414,519
Total Revenues	13,987,541	30,126,341	10,003,643	41,448,293	11,232,171	493,747,158	6,826,500
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,000,000	---	814,574	1,030,000	81,436,128	---
Other Long-term Debt	1,366,102	17,145	---	---	---	4,682,875	---
Total Borrowing	1,366,102	2,017,145	---	814,574	1,030,000	86,119,003	---
Other Sources	---	---	---	---	16,841	900,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	10,897	748,279	15,000	884,887	144,907	3,024,157	27,963
Total Revenues and Other Sources	15,364,540	32,891,765	10,018,643	43,147,754	12,423,919	583,790,318	6,854,463

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	1,555,633	3,157,231	1,313,659	3,831,592	2,280,691	87,766,749	701,336
	- Capital Outlay	---	197,650	---	---	---	7,119,732	194,390
	Total General Government	1,555,633	3,354,881	1,313,659	3,831,592	2,280,691	94,886,481	895,726
Public Safety	- Sheriff	1,079,926	2,901,926	506,715	1,965,962	928,755	29,633,292	592,126
	- Corrections	1,234,811	1,623,633	356,897	1,370,468	256,730	50,403,972	76,903
	- All Other	17,605	169,245	51,724	475,938	14,470	1,705,953	24,347
	- Capital Outlay	---	75,006	---	---	---	32,308,961	---
	Total Public Safety	2,332,342	4,769,810	915,336	3,812,368	1,199,955	114,052,178	693,376
Streets and Highways	- Administration	216,151	588,588	149,770	240,185	170,397	2,755,745	327,967
	- Maintenance	1,652,268	2,265,491	1,308,828	2,555,462	1,029,949	10,433,698	1,653,196
	- Construction	3,113,237	6,405,859	1,448,911	9,360,364	2,331,327	21,474,007	1,297,456
	- Other Capital Outlay	---	680,544	---	---	---	---	---
	Total Streets and Highways	4,981,656	9,940,482	2,907,509	12,156,011	3,531,673	34,663,450	3,278,619
Sanitation	- Current Expenditures	131,375	113,367	139,936	1,495,531	1,289,424	15,850,612	126,349
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	131,375	113,367	139,936	1,495,531	1,289,424	15,850,612	126,349
Human Services	- Income Maintenance	953,546	1,507,385	636,253	2,759,128	669,826	28,631,340	355,285
	- Social Services	3,418,471	6,255,550	1,629,955	9,500,261	2,121,129	156,564,908	751,671
	- All Other	30,467	291,890	---	---	---	21,041	14,722
	- Capital Outlay	---	16,962	---	---	---	63,133	---
	Total Human Services	4,402,484	8,071,787	2,266,208	12,259,389	2,790,955	185,280,422	1,121,678
Health	- Current Expenditures	14,083	1,350,948	155,900	2,154,539	732,059	24,993,929	62,170
	- Capital Outlay	---	---	---	---	---	73,314	---
	Total Health	14,083	1,350,948	155,900	2,154,539	732,059	25,067,243	62,170
Culture and Recreation	- Current Expenditures	60,683	207,921	38,532	180,381	58,038	7,937,427	41,736
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	37,756	127,931	426,600	158,669	126,877	8,806,055	31,185
	- Capital Outlay	---	---	---	---	---	2,983,556	---
	Total Culture and Recreation	98,439	335,852	466,132	339,050	184,915	19,727,038	72,921
Conservation of Natural Resources	- Current Expenditures	514,881	950,563	308,617	2,334,694	329,898	828,136	273,059
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	514,881	950,563	308,617	2,334,694	329,898	828,136	273,059
Economic Development	- Current Expenditures	106,741	13,224	93,150	59,949	19,060	25,678,477	18,949
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	106,741	13,224	93,150	59,949	19,060	25,678,477	18,949
All Other	- Current Expenditures	298,082	---	250,722	302,557	31,913	---	100,859
	- Capital Outlay	---	---	---	721,513	---	8,635	---
	Total All Other	298,082	---	250,722	1,024,070	31,913	8,635	100,859
Debt Service	- Principal Paid on Bonds	210,000	---	65,000	1,036,000	110,000	43,735,000	---
	- Other Long-term Debt	80,912	476,861	16,645	407,311	64,495	95,121	---
	- Interest and Fiscal Charges	128,904	117,746	19,680	589,129	52,126	7,619,897	3,744
	Total Current Expenditures	11,322,479	21,524,893	7,367,258	29,385,316	10,059,216	452,011,334	5,151,860
	Total Capital Outlay	3,113,237	7,376,021	1,448,911	10,081,877	2,331,327	64,031,338	1,491,846
	Total Debt Service	419,816	594,607	101,325	2,032,440	226,621	51,450,018	3,744
	Total Expenditures	14,855,532	29,495,521	8,917,494	41,499,633	12,617,164	567,492,690	6,647,450
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	255,205	---	---	518,756	---
	- Governmental Funds	10,897	748,279	15,000	884,887	144,907	3,024,157	27,963
	Total Expenditures and Other Uses	14,866,429	30,243,800	9,187,699	42,384,520	12,762,071	571,035,603	6,675,413
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		2,680,764	767,771	5,488,019	6,017,013	3,355,473	122,791,695	2,667,091
Special Revenue Fund Unreserved Fund Balance		1,430,722	6,372,656	4,187,335	11,124,271	1,817,795	29,932,015	1,298,610
Total		4,111,486	7,140,427	9,675,354	17,141,284	5,173,268	152,723,710	3,965,701
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		36.3%	33.2%	131.3%	58.3%	51.4%	33.8%	77.0%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (2002 Population Estimates)	16,519	17,076	58,628	9,809	16,251	99,488	71,537
Net Taxable Tax Capacity	10,039,730	12,398,167	28,775,024	5,955,233	5,918,427	70,218,325	49,428,973
2001 Tax Levy (Payable 2002)	6,282,264	7,187,359	11,432,421	2,839,036	3,309,056	25,281,087	23,512,439
REVENUES							
Taxes	5,723,134	6,638,388	10,099,562	2,563,915	2,979,044	28,499,445	22,126,350
Special Assessments	444,217	518,433	87,093	205,578	763,083	128,236	417,937
Licenses and Permits	86,930	15,360	454,400	18,050	3,940	1,717,463	748,381
Intergovernmental Revenues							
Federal Grants							
Highways	30,108	---	---	406,182	---	77,953	268,192
Human Services	546,594	989,168	1,359,831	278,391	385,965	2,372,108	1,436,975
Disaster	42,624	97,456	10,727	---	955,129	20,533	13,828
All Other	273,943	184,465	1,511,347	64,501	414,324	659,926	507,014
Total Federal Grants	893,269	1,271,089	2,881,905	749,074	1,755,418	3,130,520	2,226,009
State Grants							
HACA	1,007,840	964,148	1,555,949	590,429	584,600	5,449,814	1,520,266
Manufactured Home HACA	4,043	6,203	28,450	2,529	25,651	55,230	30,464
Residential Market Value Credit	646,889	712,719	1,610,341	329,237	533,644	2,382,363	2,036,606
Agricultural Market Value Credit	---	---	---	---	---	---	94,479
Mobile Home Market Value Credit	---	---	---	---	---	---	12,879
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	43,114	53,951	31,271	26,090	1,956	9,191	4,957
Highways	2,684,948	4,723,774	3,897,036	1,585,609	2,976,104	4,661,726	3,083,009
Human Services	1,769,699	2,414,149	4,107,893	1,107,401	1,280,967	9,563,976	5,803,218
Criminal Justice Aid	80,938	21,892	360,504	38,498	82,863	524,551	301,742
PERA Aid	27,660	28,401	50,501	13,657	16,974	109,097	63,819
Police Aid	35,517	---	---	47,821	33,317	190,887	206,427
All Other	425,537	921,358	2,238,952	391,026	1,088,308	1,963,364	2,073,114
Total State Grants	6,726,185	9,846,595	13,880,897	4,132,297	6,624,384	24,986,403	15,230,980
Local Units Grants	45,000	---	---	---	---	678,272	332,542
Total Intergovernmental Revenues	7,664,454	11,117,684	16,762,802	4,881,371	8,379,802	28,795,195	17,789,531
Charges for Services	1,329,089	1,869,341	2,928,194	585,807	1,342,312	6,731,365	5,290,417
Fines and Forfeits	---	81,179	403,129	---	15,710	585,305	516,825
Interest Earnings	290,614	534,861	1,055,829	118,087	251,854	2,277,637	2,245,637
All Other Revenues	329,467	703,731	1,269,565	457,088	513,187	2,413,667	1,388,868
Total Revenues	15,867,905	21,478,977	33,060,574	8,829,896	14,248,932	71,148,313	50,523,946
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	4,760,644	7,030,000
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	---	---	---	4,760,644	7,030,000
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	295,211	---	---	---	---
- Governmental Funds	58,299	3,792,412	1,161,368	---	23,054	1,768,924	1,821,038
Total Revenues and Other Sources	15,926,204	25,271,389	34,517,153	8,829,896	14,271,986	77,677,881	59,374,984

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	2,132,015	3,588,257	5,645,851	1,344,315	1,650,883	18,148,176	9,419,350
	- Capital Outlay	---	948,436	---	---	---	1,945,415	---
	Total General Government	2,132,015	4,536,693	5,645,851	1,344,315	1,650,883	20,093,591	9,419,350
Public Safety	- Sheriff	1,522,337	1,355,482	2,714,041	822,079	902,623	3,281,963	3,618,805
	- Corrections	290,669	91,071	3,325,810	767	426,466	4,475,487	4,433,665
	- All Other	10,917	27,645	137,669	30,597	802,821	1,754,273	1,006,726
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,823,923	1,474,198	6,177,520	853,443	2,131,910	9,511,723	9,059,196
Streets and Highways	- Administration	261,874	52,661	197,252	185,197	381,815	1,053,498	581,356
	- Maintenance	2,379,153	2,445,885	1,810,630	1,264,659	3,774,669	2,498,119	1,661,477
	- Construction	1,828,979	3,697,705	2,369,577	1,463,914	2,030,164	10,795,512	5,463,058
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,470,006	6,196,251	4,377,459	2,913,770	6,186,648	14,347,129	7,705,891
Sanitation	- Current Expenditures	393,280	796,545	23,225	396,388	838,253	---	756,457
	- Capital Outlay	---	197,740	---	---	---	---	---
	Total Sanitation	393,280	994,285	23,225	396,388	838,253	---	756,457
Human Services	- Income Maintenance	1,033,732	1,700,584	2,022,298	630,229	630,604	1,583,581	2,463,104
	- Social Services	3,653,342	3,586,949	6,799,167	1,650,551	1,981,705	14,040,531	10,026,246
	- All Other	---	244,825	---	---	7,216	1,596,114	475,500
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,687,074	5,532,358	8,821,465	2,280,780	2,619,525	17,220,226	12,964,850
Health	- Current Expenditures	1,133,958	1,223,900	2,429,709	65,957	---	1,643,504	1,323,645
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,133,958	1,223,900	2,429,709	65,957	---	1,643,504	1,323,645
Culture and Recreation	- Current Expenditures	74,258	76,233	362,210	102,513	74,358	1,656,278	980,561
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	155,654	---	266,917	323,870	155,365	749,025	325,068
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	229,912	76,233	629,127	426,383	229,723	2,405,303	1,305,629
Conservation of Natural Resources	- Current Expenditures	704,942	1,173,694	402,777	269,102	431,842	454,641	732,932
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	704,942	1,173,694	402,777	269,102	431,842	454,641	732,932
Economic Development	- Current Expenditures	136,125	---	1,408,102	2,900	43,484	1,794,151	178,990
	- Capital Outlay	---	---	70,975	---	---	---	---
	Total Economic Development	136,125	---	1,479,077	2,900	43,484	1,794,151	178,990
All Other	- Current Expenditures	4,266	175,160	---	---	87,025	---	1,003,154
	- Capital Outlay	---	---	219,651	---	---	3,812,255	574,289
	Total All Other	4,266	175,160	219,651	---	87,025	3,812,255	1,577,443
Debt Service	- Principal Paid on Bonds	---	415,000	87,800	---	---	5,435,000	190,000
	- Other Long-term Debt	---	445,000	245,000	---	---	636,986	---
	- Interest and Fiscal Charges	1,533	248,801	413,751	---	9,324	1,105,794	514,050
	Total Current Expenditures	13,886,522	16,538,891	27,545,658	7,089,124	12,189,129	54,729,341	38,987,036
	Total Capital Outlay	1,828,979	4,843,881	2,660,203	1,463,914	2,030,164	16,553,182	6,037,347
	Total Debt Service	1,533	1,108,801	746,551	---	9,324	7,177,780	704,050
	Total Expenditures	15,717,034	22,491,573	30,952,412	8,553,038	14,228,617	78,460,303	45,728,433
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	197,227	---
	- Governmental Funds	58,299	3,792,412	1,161,368	---	23,054	1,768,924	1,821,038
	Total Expenditures and Other Uses	15,775,333	26,283,985	32,113,780	8,553,038	14,251,671	80,426,454	47,549,471
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,281,211	2,564,177	7,481,592	2,265,009	4,359,501	17,195,169	10,172,089
Special Revenue Fund Unreserved Fund Balance		6,628,630	8,116,529	7,388,912	4,163,272	3,451,550	14,283,969	8,373,119
Total		10,909,841	10,680,706	14,870,504	6,428,281	7,811,051	31,479,138	18,545,208
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		78.6%	64.6%	54.0%	90.7%	64.1%	57.5%	47.6%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2002 Population Estimates)	15,435	136,452	34,429	10,011	199,805	11,556	24,465
Net Taxable Tax Capacity	9,023,091	65,285,846	20,073,715	5,130,346	82,760,728	6,166,404	8,554,540
2001 Tax Levy (Payable 2002)	6,056,667	35,843,386	9,455,051	2,965,879	73,059,586	3,798,417	7,229,041
REVENUES							
Taxes	5,619,859	33,095,084	8,320,078	2,652,985	80,580,107	3,277,546	6,437,379
Special Assessments	734,393	254,725	156,300	196,031	---	548,895	13,567
Licenses and Permits	29,187	483,727	106,240	5,815	156,541	4,507	115,620
Intergovernmental Revenues							
Federal Grants							
Highways	---	2,268,993	59,247	184,581	---	---	680,000
Human Services	374,536	4,265,237	1,318,400	325,209	11,826,301	329,444	1,031,175
Disaster	201,271	76,727	6,350	33,373	268,234	---	120,478
All Other	346,068	200,655	337,163	35,529	5,198,748	104,268	1,224,324
Total Federal Grants	921,875	6,811,612	1,721,160	578,692	17,293,283	433,712	3,055,977
State Grants							
HACA	1,052,201	4,545,686	1,209,683	1,033,807	10,436,044	945,711	1,643,668
Manufactured Home HACA	7,113	63,426	16,235	2,921	100,867	4,546	---
Residential Market Value Credit	608,160	4,000,425	1,277,375	289,119	8,438,358	417,900	1,019,411
Agricultural Market Value Credit	189,212	313,969	---	92,825	---	---	---
Mobile Home Market Value Credit	2,676	27,718	---	727	---	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	55,201	47,343	26,556	50,584	5,067,431	65,243	72,845
Highways	3,233,768	8,791,594	2,995,432	2,548,793	16,396,103	4,082,684	3,628,464
Human Services	1,538,911	10,611,241	3,569,489	1,524,671	37,054,321	1,573,657	3,175,880
Criminal Justice Aid	38,679	865,504	199,289	47,738	1,248,732	51,472	128,305
PERA Aid	25,384	146,194	49,359	18,442	389,056	36,367	32,219
Police Aid	37,398	192,575	70,966	---	566,427	28,511	59,711
All Other	606,818	4,785,965	996,634	341,274	2,090,697	245,136	673,264
Total State Grants	7,395,521	34,437,867	10,411,018	5,950,901	81,788,036	7,451,227	10,433,767
Local Units Grants	141,806	4,420,068	---	---	885,552	58,849	3,108
Total Intergovernmental Revenues	8,459,202	45,669,547	12,132,178	6,529,593	99,966,871	7,943,788	13,492,852
Charges for Services	1,654,361	3,804,782	2,240,171	358,389	9,906,530	977,706	2,266,247
Fines and Forfeits	110,783	230,462	---	---	1,660,585	2,878	25
Interest Earnings	515,130	1,372,816	1,016,849	318,517	2,772,496	164,353	250,262
All Other Revenues	476,586	2,745,210	1,319,814	513,895	14,879,625	842,797	771,140
Total Revenues	17,599,501	87,656,353	25,291,630	10,575,225	209,922,755	13,762,470	23,347,092
Other Financing Sources							
Borrowing							
Bonds Issued	800,000	3,810,000	9,863,168	---	12,586,268	---	---
Other Long-term Debt	---	4,560,000	---	---	27,000	---	---
Total Borrowing	800,000	8,370,000	9,863,168	---	12,613,268	---	---
Other Sources	---	271,448	---	---	---	508,393	---
Transfers From - Enterprise Funds	---	---	---	---	---	15,490	---
- Governmental Funds	1,085,185	1,709,257	295,514	1,100,000	12,849,724	---	221,025
Total Revenues and Other Sources	19,484,686	98,007,058	35,450,312	11,675,225	235,385,747	14,286,353	23,568,117

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	2,487,237	12,264,603	4,762,215	1,377,949	29,062,448	1,552,228	2,895,433
	- Capital Outlay	1,313,513	---	---	---	7,370,154	---	---
	Total General Government	3,800,750	12,264,603	4,762,215	1,377,949	36,432,602	1,552,228	2,895,433
Public Safety	- Sheriff	1,464,541	5,388,271	3,171,970	856,157	14,071,983	1,208,538	1,343,721
	- Corrections	234,325	5,514,526	561,773	59,708	16,181,421	56,823	824,168
	- All Other	51,777	4,718,720	35,831	26,834	1,212,535	7,049	14,441
	- Capital Outlay	39,590	---	6,667,971	---	1,391,192	---	---
	Total Public Safety	1,790,233	15,621,517	10,437,545	942,699	32,857,131	1,272,410	2,182,330
Streets and Highways	- Administration	263,074	905,137	295,078	217,461	5,642,726	189,275	279,839
	- Maintenance	1,968,219	4,135,881	2,174,386	1,453,949	21,703,911	1,486,560	2,318,974
	- Construction	2,883,645	15,800,277	2,656,974	2,446,386	14,720,110	2,910,760	3,850,746
	- Other Capital Outlay	314,920	---	---	---	5,126,648	---	---
	Total Streets and Highways	5,429,858	20,841,295	5,126,438	4,117,796	47,193,395	4,586,595	6,449,559
Sanitation	- Current Expenditures	186,502	240,928	574,555	200,029	---	647,834	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	186,502	240,928	574,555	200,029	---	647,834	---
Human Services	- Income Maintenance	639,177	---	1,496,939	437,284	10,652,365	941,313	2,944,296
	- Social Services	3,085,762	---	5,481,073	2,433,754	52,412,867	2,535,415	5,315,271
	- All Other	51,184	26,248,974	---	---	8,398,596	---	248,775
	- Capital Outlay	---	---	---	---	23,564	---	---
	Total Human Services	3,776,123	26,248,974	6,978,012	2,871,038	71,487,392	3,476,728	8,508,342
Health	- Current Expenditures	1,315,444	2,033,094	986,599	101,948	6,443,495	394,609	1,780,217
	- Capital Outlay	---	---	---	---	7,155	---	---
	Total Health	1,315,444	2,033,094	986,599	101,948	6,450,650	394,609	1,780,217
Culture and Recreation	- Current Expenditures	300,232	1,609,897	---	47,583	455,061	71,222	252,231
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	24,504	1,276,960	116,347	92,179	741,993	181,480	181,995
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	324,736	2,886,857	116,347	139,762	1,197,054	252,702	434,226
Conservation of Natural Resources	- Current Expenditures	949,974	1,620,053	730,074	407,940	6,517,680	497,543	430,252
	- Capital Outlay	---	---	---	---	130,288	---	---
	Total Conservation of Natural Resources	949,974	1,620,053	730,074	407,940	6,647,968	497,543	430,252
Economic Development	- Current Expenditures	828,507	239,864	---	99,000	3,608,162	34,498	58,195
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	828,507	239,864	---	99,000	3,608,162	34,498	58,195
All Other	- Current Expenditures	149,594	---	1,215,663	114,386	---	302,564	190,785
	- Capital Outlay	---	1,152,184	128,755	106,812	---	---	---
	Total All Other	149,594	1,152,184	1,344,418	221,198	---	302,564	190,785
Debt Service	- Principal Paid on Bonds	265,000	2,580,000	220,000	---	813,075	255,000	40,000
	- Other Long-term Debt	1,145,000	1,660,530	415,000	3,695	10,084,617	---	113,461
	- Interest and Fiscal Charges	398,393	1,218,520	945,621	404	1,554,057	98,847	47,941
	Total Current Expenditures	14,000,053	66,196,908	21,602,503	7,926,161	177,105,243	10,106,951	19,078,593
	Total Capital Outlay	4,551,668	16,952,461	9,453,700	2,553,198	28,769,111	2,910,760	3,850,746
	Total Debt Service	1,808,393	5,459,050	1,580,621	4,099	12,451,749	353,847	201,402
	Total Expenditures	20,360,114	88,608,419	32,636,824	10,483,458	218,326,103	13,371,558	23,130,741
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	3,800,000	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	62,124	2,414,056	158,971	447
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,085,185	1,709,257	295,514	1,100,000	12,849,724	---	221,025
	Total Expenditures and Other Uses	21,445,299	94,117,676	32,932,338	11,645,582	233,589,883	13,530,529	23,352,213
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,604,903	6,143,849	5,601,678	3,769,966	22,626,991	1,419,005	2,174,364
	Special Revenue Fund Unreserved Fund Balance	4,067,189	7,767,689	1,650,850	2,906,653	24,012,540	3,512,517	5,002,544
	Total	7,672,092	13,911,538	7,252,528	6,676,619	46,639,531	4,931,522	7,176,908
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		54.8%	21.0%	33.6%	84.2%	26.3%	48.8%	37.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2002 Population Estimates)	3,965	21,883	13,674	19,541	210,724	11,789	7,020
Net Taxable Tax Capacity	3,540,334	10,720,038	4,468,301	10,237,576	158,940,486	6,106,956	5,636,998
2001 Tax Levy (Payable 2002)	2,126,159	6,253,805	4,546,048	6,291,963	49,238,297	4,802,905	2,976,461
REVENUES							
Taxes	2,004,493	5,471,898	4,083,699	5,528,161	57,722,175	4,332,341	2,682,928
Special Assessments	71,596	---	273,418	235,121	---	173,585	300,204
Licenses and Permits	2,540	173,785	45,191	38,140	2,653,705	13,500	4,778
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	1,080,000	69,087	226,473	---	473,000
Human Services	213,771	499,888	734,939	883,007	4,716,648	587,373	295,832
Disaster	200,823	44,908	4,491	5,394	195,643	4,687	36,685
All Other	13,789	610,517	214,891	79,213	6,762,706	91,675	83,541
Total Federal Grants	428,383	1,155,313	2,034,321	1,036,701	11,901,470	683,735	889,058
State Grants							
HACA	578,533	1,050,503	361,116	1,334,349	8,609,420	804,026	935,143
Manufactured Home HACA	1,295	---	16,263	9,984	---	6,293	6,800
Residential Market Value Credit	94,554	861,806	513,810	784,648	4,267,352	507,583	243,487
Agricultural Market Value Credit	64,915	---	84,097	---	49,840	---	82,060
Mobile Home Market Value Credit	683	---	2,621	---	22,997	---	3,905
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	17,524	32,524	49,115	13,060	363	4,758	14,878
Highways	1,335,653	3,271,160	3,223,618	2,868,401	4,415,808	1,792,829	2,928,484
Human Services	617,982	1,530,085	2,688,863	1,914,488	14,468,784	1,712,171	780,812
Criminal Justice Aid	18,421	106,564	---	93,347	1,164,524	59,484	37,856
PERA Aid	16,482	22,637	---	25,777	209,159	19,906	14,876
Police Aid	---	---	---	53,690	423,985	32,917	23,820
All Other	289,342	864,908	601,676	719,821	6,642,818	1,583,261	467,372
Total State Grants	3,035,384	7,740,187	7,541,179	7,817,565	40,375,563	6,523,228	5,539,493
Local Units Grants	---	161,307	16,152	---	2,401,708	---	---
Total Intergovernmental Revenues	3,463,767	9,056,807	9,591,652	8,854,266	54,678,741	7,206,963	6,428,551
Charges for Services	90,536	1,270,921	1,258,007	1,108,411	11,404,231	745,167	740,489
Fines and Forfeits	---	68,782	---	103,918	1,305,416	9,943	400
Interest Earnings	96,430	207,331	129,328	321,999	1,883,524	191,779	267,847
All Other Revenues	385,688	567,138	595,181	430,386	8,193,151	917,027	275,189
Total Revenues	6,115,050	16,816,662	15,976,476	16,620,402	137,840,943	13,590,305	10,700,386
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	550,000	---	---	54,003	---	133,591	108,608
Total Borrowing	550,000	---	---	54,003	---	133,591	108,608
Other Sources	---	124,250	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	2,500,000	---	---
- Governmental Funds	8,393	79,587	248,519	742,705	1,352,770	208,316	---
Total Revenues and Other Sources	6,673,443	17,020,499	16,224,995	17,417,110	141,693,713	13,932,212	10,808,994

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	1,006,262	2,277,277	1,583,019	3,137,697	29,220,972	1,697,769	1,217,322
	- Capital Outlay	---	11,109	---	---	976,825	---	---
	Total General Government	1,006,262	2,288,386	1,583,019	3,137,697	30,197,797	1,697,769	1,217,322
Public Safety	- Sheriff	591,736	1,262,993	909,940	1,726,465	18,822,834	1,006,000	886,826
	- Corrections	27,619	1,218,531	215,636	286,530	7,996,448	526,861	44,565
	- All Other	7,656	63,007	16,362	39,074	---	41,214	8,873
	- Capital Outlay	---	---	---	---	392,795	---	---
	Total Public Safety	627,011	2,544,531	1,141,938	2,052,069	27,212,077	1,574,075	940,264
Streets and Highways	- Administration	447,297	321,829	276,754	190,815	810,844	339,423	275,271
	- Maintenance	1,610,816	1,956,099	895,697	1,505,758	4,647,574	1,588,628	2,081,918
	- Construction	952,112	2,650,149	3,677,388	2,097,919	8,360,333	1,137,069	2,890,408
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	3,010,225	4,928,077	4,849,839	3,794,492	13,818,751	3,065,120	5,247,597
Sanitation	- Current Expenditures	44,046	396,838	697,028	638,240	---	172,397	219,411
	- Capital Outlay	---	300,483	---	---	---	---	---
	Total Sanitation	44,046	697,321	697,028	638,240	---	172,397	219,411
Human Services	- Income Maintenance	488,832	692,589	1,134,067	844,619	11,796,866	783,660	504,562
	- Social Services	960,903	3,107,688	3,828,191	3,481,912	19,167,669	3,079,949	2,064,688
	- All Other	---	---	---	---	2,697,292	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	1,449,735	3,800,277	4,962,258	4,326,531	33,661,827	3,863,609	2,569,250
Health	- Current Expenditures	119,032	1,178,949	1,195,550	423,263	11,632,869	391,651	662,779
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	119,032	1,178,949	1,195,550	423,263	11,632,869	391,651	662,779
Culture and Recreation	- Current Expenditures	28,032	120,446	37,086	211,487	4,393,708	446,855	38,049
	- Capital Outlay	---	---	---	---	4,576,152	---	---
Parks and Recreation	- Current Expenditures	29,695	162,411	53,860	153,809	1,847,755	53,103	25,400
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	57,727	282,857	90,946	365,296	10,817,615	499,958	63,449
Conservation of Natural Resources	- Current Expenditures	298,845	427,060	308,932	395,119	370,962	663,974	482,187
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	298,845	427,060	308,932	395,119	370,962	663,974	482,187
Economic Development	- Current Expenditures	9,193	69,742	---	54,556	5,037,454	105,365	2,855
	- Capital Outlay	---	143,854	---	---	---	---	---
	Total Economic Development	9,193	213,596	---	54,556	5,037,454	105,365	2,855
All Other	- Current Expenditures	35,762	288,519	692,519	22,441	---	257,989	116,227
	- Capital Outlay	---	290	---	287,756	---	1,903,846	105,365
	Total All Other	35,762	288,809	692,519	310,197	---	2,161,835	221,592
Debt Service	- Principal Paid on Bonds	30,000	185,000	---	435,000	381,311	75,000	20,000
	- Other Long-term Debt	43,730	116,576	27,375	27,034	3,052,481	50,000	55,726
	- Interest and Fiscal Charges	25,953	36,516	---	296,504	2,550,544	148,043	2,806
	Total Current Expenditures	5,705,726	13,543,978	11,844,641	13,111,785	118,443,247	11,154,838	8,630,933
	Total Capital Outlay	952,112	3,105,885	3,677,388	2,385,675	14,306,105	3,040,915	2,995,773
	Total Debt Service	99,683	338,092	27,375	758,538	5,984,336	273,043	78,532
	Total Expenditures	6,757,521	16,987,955	15,549,404	16,255,998	138,733,688	14,468,796	11,705,238
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	19,166	---	---	---	315,487	---	---
	- Enterprise Funds	8,393	---	---	---	---	---	---
	- Governmental Funds	---	79,587	248,519	742,705	1,352,770	208,316	---
	Total Expenditures and Other Uses	6,785,080	17,067,542	15,797,923	16,998,703	140,401,945	14,677,112	11,705,238
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	788,879	2,825,002	1,945,801	3,774,160	18,472,907	2,531,414	4,801,252
	Special Revenue Fund Unreserved Fund Balance	800,282	4,551,465	2,031,068	6,580,424	14,749,938	2,544,466	475,500
	Total	1,589,161	7,376,467	3,976,869	10,354,584	33,222,845	5,075,880	5,276,752
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		27.9%	54.5%	33.6%	79.0%	28.0%	45.5%	61.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2002 Population Estimates)	49,623	98,410	10,820	5,033,661
Net Taxable Tax Capacity	22,823,973	58,278,921	5,920,422	3,214,720,110
2001 Tax Levy (Payable 2002)	12,694,667	23,506,668	5,261,592	1,551,037,260
REVENUES				
Taxes	10,985,803	21,396,181	4,947,971	1,596,240,790
Special Assessments	228,546	641,990	171,447	28,686,953
Licenses and Permits	174,554	317,039	32,181	21,940,226
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	39,201	43,486,218
Human Services	1,602,281	2,469,970	396,424	289,661,294
Disaster	8,330	---	12,040	10,478,389
All Other	976,268	269,470	58,155	126,738,841
Total Federal Grants	2,586,879	2,739,440	505,820	470,364,742
State Grants				
HACA	1,856,002	2,467,200	1,076,155	206,914,384
Manufactured Home HACA	---	95,026	4,554	1,969,926
Residential Market Value Credit	1,881,151	2,741,672	522,448	146,337,081
Agricultural Market Value Credit	---	---	---	3,297,718
Mobile Home Market Value Credit	---	---	---	431,608
Attached Machinery Aid	---	---	---	2,381,776
Disparity Reduction Aid	64,271	5,266	41,132	10,125,470
Highways	4,373,268	5,612,084	3,558,944	383,708,396
Human Services	5,650,121	7,167,477	1,252,519	525,073,661
Criminal Justice Aid	284,953	505,943	45,395	30,249,960
PERA Aid	54,309	81,912	15,547	4,968,513
Police Aid	---	408,363	29,464	7,421,517
All Other	1,518,790	3,223,799	362,449	231,610,678
Total State Grants	15,682,865	22,308,742	6,908,607	1,554,490,688
Local Units Grants	93,292	383,522	92,040	37,684,687
Total Intergovernmental Revenues	18,363,036	25,431,704	7,506,467	2,062,540,117
Charges for Services	2,693,541	7,326,964	282,450	434,734,690
Fines and Forfeits	311,379	705,462	98	20,448,379
Interest Earnings	423,736	855,311	221,558	113,669,276
All Other Revenues	3,093,859	3,006,348	445,870	192,626,382
Total Revenues	36,274,454	59,680,999	13,608,042	4,470,886,813
Other Financing Sources				
Borrowing				
Bonds Issued	4,965,066	9,561,233	---	320,078,756
Other Long-term Debt	---	---	---	20,909,726
Total Borrowing	4,965,066	9,561,233	---	340,988,482
Other Sources	---	---	1,599	7,817,613
Transfers From - Enterprise Funds	---	---	---	5,176,395
- Governmental Funds	---	28,121	71,500	96,037,009
Total Revenues and Other Sources	41,239,520	69,270,353	13,681,141	4,920,906,312

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government - Current Expenditures	5,148,750	9,045,857	1,672,483	703,962,913
- Capital Outlay	6,725,212	---	---	77,514,474
Total General Government	11,873,962	9,045,857	1,672,483	781,477,387
Public Safety - Sheriff	2,516,811	8,585,922	827,425	294,919,524
- Corrections	1,800,483	4,923,625	842,524	332,243,430
- All Other	111,732	290,633	105,210	25,179,067
- Capital Outlay	---	---	726,706	78,142,786
Total Public Safety	4,429,026	13,800,180	2,501,865	730,484,807
Streets and Highways - Administration	349,592	510,624	167,015	39,998,887
- Maintenance	2,253,690	4,645,573	1,413,708	263,167,085
- Construction	3,697,165	5,140,463	4,889,581	430,311,466
- Other Capital Outlay	---	---	---	29,748,132
Total Streets and Highways	6,300,447	10,296,660	6,470,304	763,225,570
Sanitation - Current Expenditures	787,679	414,237	107,260	68,006,940
- Capital Outlay	---	630,177	---	3,674,716
Total Sanitation	787,679	1,044,414	107,260	71,681,656
Human Services - Income Maintenance	2,444,355	3,119,715	757,381	474,543,482
- Social Services	8,274,522	11,443,283	2,689,976	978,376,854
- All Other	---	---	---	65,845,349
- Capital Outlay	---	---	---	17,467,509
Total Human Services	10,718,877	14,562,998	3,447,357	1,536,233,194
Health - Current Expenditures	2,591,791	2,364,747	112,536	212,429,594
- Capital Outlay	---	---	---	(2,995,101)
Total Health	2,591,791	2,364,747	112,536	209,434,493
Culture and Recreation				
Libraries - Current Expenditures	249,696	1,238,303	49,225	78,922,196
- Capital Outlay	---	---	---	16,362,638
Parks and Recreation - Current Expenditures	171,572	1,017,539	101,814	47,146,044
- Capital Outlay	---	---	---	7,353,034
Total Culture and Recreation	421,268	2,255,842	151,039	149,783,912
Conservation of Natural Resources - Current Expenditures	833,823	689,138	605,827	68,218,088
- Capital Outlay	---	---	---	277,452
Total Conservation of Natural Resources	833,823	689,138	605,827	68,495,540
Economic Development - Current Expenditures	53,322	72,700	45,052	88,730,880
- Capital Outlay	---	---	---	50,781,642
Total Economic Development	53,322	72,700	45,052	139,512,522
All Other - Current Expenditures	803,924	485,009	99,519	21,367,506
- Capital Outlay	---	336,906	---	14,376,968
Total All Other	803,924	821,915	99,519	35,744,474
Debt Service - Principal Paid on Bonds	15,000	7,530,000	95,000	170,683,645
- Other Long-term Debt	47,170	117,500	43,138	33,469,956
- Interest and Fiscal Charges	264,286	918,397	181,383	58,794,376
Total Current Expenditures	28,391,742	48,846,905	9,596,955	3,763,057,839
Total Capital Outlay	10,422,377	6,107,546	5,616,287	723,015,716
Total Debt Service	326,456	8,565,897	319,521	262,947,977
Total Expenditures	39,140,575	63,520,348	15,532,763	4,749,021,532
Other Financing Uses				
Debt Redemption - Refunded Bonds	---	---	---	5,455,000
Other Uses	---	---	---	328,244
Transfers To - Enterprise Funds	---	---	---	76,484,090
- Governmental Funds	---	28,121	71,500	96,037,009
Total Expenditures and Other Uses	39,140,575	63,548,469	15,604,263	4,927,325,875
Unreserved Fund Balance				
General Fund Unreserved Fund Balance	9,805,027	10,752,445	2,304,206	811,130,247
Special Revenue Fund Unreserved Fund Balance	9,148,475	4,946,501	4,879,376	830,652,543
Total	18,953,502	15,698,946	7,183,582	1,641,782,790
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	66.8%	32.1%	74.9%	43.6%

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

**TABLE 4
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principa Payment	
BECKER	30,646															
NURSING HOME [3]		2,638,520	2,477,880	160,640	12,501	---	173,141	---	---	---	---	37,664	---	---	---	---
BELTRAMI	40,959															
NURSING SERVICE [4]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLAY	52,024															
NURSING SERVICE		1,019,289	2,961,063	(1,941,774)	1,517,896	---	(423,878)	---	523,693	802,770	(445,991)	13,445	---	---	---	---
CLEARWATER	8,389															
HOSPITAL		12,298,336	12,261,201	37,135	7,426	11,894	32,667	---	---	---	(147,000)	238,468	---	185,792	121,343	---
COOK	5,223															
HOSPITAL [2]		7,584,356	8,039,649	(455,293)	1,496,122	7,616	1,033,213	284,508	---	---	---	1,233,195	---	7,616	---	---
NURSING HOME [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	18,575															
NURSING HOME		4,272,490	4,173,973	98,517	34,930	12,912	120,535	---	---	17,037	(130,908)	7,353	---	12,912	43,654	---
DOUGLAS	33,795															
HOSPITAL		50,524,922	50,897,844	(372,922)	492,764	---	119,842	---	---	---	---	7,294,377	---	39,985	---	---
HENNEPIN	1,130,880															
MEDICAL CENTER HOSPITAL		387,395,638	417,752,702	(30,357,064)	25,195,589	1,766,373	(6,927,848)	10,249,843	1,400,327	18,404,648	(5,562,730)	23,813,554	---	1,761,428	2,158,138	---
HUBBARD	18,480															
NURSING HOME [3]		6,162,972	5,862,264	300,708	17,479	165,041	153,146	---	---	---	---	210,118	---	165,041	15,067	---
ITASCA	44,191															
NURSING HOME [3]		6,138,203	6,069,827	68,376	54,911	309,897	(186,610)	---	---	---	(346,420)	222,403	---	81,843	135,000	---
MEDICAL CARE		16,503,581	16,348,640	154,941	---	---	154,941	---	---	---	---	---	---	---	---	---
KANABEC	15,468															
HOSPITAL		20,780,452	19,803,795	976,657	113,614	---	1,090,271	---	---	---	---	2,211,756	---	188,761	136,069	---
LAKE	11,088															
NURSING HOME [3]		2,845,429	2,884,303	(38,874)	973,542	1,292	933,376	---	---	---	---	1,125,096	---	1,292	---	---
MAHNOMEN	5,139															
HOSPITAL [1] [2] [5]		4,302,260	4,702,595	(400,335)	579,119	---	178,784	---	---	---	---	541,723	---	14,188	47,114	---
NURSING HOME [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MEEKER	22,875															
HOSPITAL [5]		12,614,838	13,208,060	(593,222)	317,618	---	(275,604)	---	---	---	---	663,993	---	---	---	---
MURRAY	9,086															
HOSPITAL		5,585,623	5,394,970	190,653	200,571	12,189	379,035	---	---	---	---	196,370	---	---	---	---
PENNINGTON	13,563															
NURSING HOME [3]		2,617,332	2,677,921	(60,589)	9,430	208	(51,367)	---	---	---	---	21,368	---	---	---	---
PIPESTONE	9,840															
HOSPITAL [2]		11,247,629	10,008,948	1,238,681	140,041	86,795	1,291,927	---	---	---	(255,205)	4,341,860	---	7,220	74,902	---

**TABLE 4
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principa Payment	
NURSING HOME [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	514,748															
INTEGRATED MANAGED CARE		13,000	1,242,876	(1,229,876)	1,017,242	---	(212,634)	---	701,281	195,785	---	---	---	---	---	---
NURSING HOME		10,725,037	11,398,215	(673,178)	139,488	38,868	(572,558)	---	---	33,778	(318,139)	9,112	---	---	---	3,875
RENVILLE	17,076															
HOSPITAL		6,857,386	6,003,613	853,773	43,673	3,671	893,775	---	---	---	---	596,893	---	21,298	---	69,265
ST. LOUIS	199,805															
NURSING HOME		16,320,074	19,772,961	(3,452,887)	11,926	12,984	(3,453,945)	1,046	---	---	(89,536)	480,081	610,880	16,219	---	---
SUPERVISED LIVING FACILITIES		779,559	615,933	163,626	---	---	163,626	---	---	---	---	---	---	---	---	---
STEELE	34,429															
NURSING HOME		6,203,061	5,914,838	288,223	66,165	268,166	86,222	---	---	---	---	218,001	---	262,117	---	---
STEVENS	10,011															
AMBULANCE		580,393	678,375	(97,982)	15,432	---	(82,550)	---	---	---	(62,124)	18,838	---	---	---	---
SWIFT	11,556															
HOSPITAL [5]		6,424,527	5,707,950	716,577	1,062,203	20,008	1,758,772	---	---	---	(31,111)	1,784,855	---	1,357	---	42,289
TRAVERSE	3,965															
NURSING HOME		2,282,832	2,184,844	97,988	33,513	190	131,311	---	---	---	(29,363)	45,482	---	---	---	---
		<u>604,717,739</u>	<u>639,045,240</u>	<u>(34,327,501)</u>	<u>33,553,195</u>	<u>2,718,104</u>	<u>(3,492,410)</u>	<u>10,535,397</u>	<u>2,625,301</u>	<u>19,454,018</u>	<u>(7,418,527)</u>	<u>45,326,005</u>	<u>610,880</u>	<u>2,767,069</u>	<u>---</u>	<u>2,846,716</u>

**TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
BLUE EARTH	57,053														
LANDFILL		1,316,195	992,953	323,242	73,384	54,076	342,550	---	---	---	(40,822)	307,215	---	54,076	154,959
CASS	27,825														
PINE RIVER AREA SANITARY [5]		323,106	564,083	(240,977)	1,609	13,480	(252,848)	---	---	---	---	10,441	---	13,480	68,617
CLAY	52,024														
SOLID WASTE		791,036	1,673,784	(882,748)	1,284,957	---	402,209	962,775	---	183,043	---	240,989	---	---	240,132
COTTONWOOD	12,026														
LANDFILL		524,695	765,135	(240,440)	99,864	26,949	(167,525)	88,893	---	9,854	(34,999)	47,533	---	26,949	140,000
CROW WING	57,132														
SERPENT LAKE SANIT. DIST. [5]		371,444	291,122	80,322	10,120	58,876	31,566	---	---	---	---	2,129	---	58,876	---
SOLID WASTE		1,997,433	801,482	1,195,951	129,284	---	1,325,235	---	---	595	338,383	127,106	---	---	---
DOUGLAS	33,795														
SOLID WASTE [5]		1,841,428	3,318,194	(1,476,766)	1,361,542	---	(115,224)	---	---	---	---	3,143,754	---	---	---
HENNEPIN	1,130,880														
SOLID WASTE		60,609,891	58,153,442	2,456,449	4,935,662	189,361	7,202,750	322,153	33,205	3,107,526	(7,696,082)	14,162	---	189,361	2,800,000
HUBBARD	18,480														
SOLID WASTE		44,975	1,595,253	(1,550,278)	1,627,313	---	77,035	---	---	53,187	(13,750)	135,069	---	---	---
LYON	25,294														
LANDFILL		1,775,843	1,293,284	482,559	61,588	26,893	517,254	---	---	---	---	154,400	---	---	---
OLMSTED	129,804														
WASTE MANAGEMENT		10,389,840	9,787,079	602,761	2,956,234	748,013	2,810,982	236	---	2,799,677	(12,584)	9,419,667	17,923,047	748,013	12,525,610
OTTER TAIL	57,992														
WASTE MANAGEMENT		3,861,408	3,843,718	17,690	531,114	4,129	544,675	---	---	325,858	---	44,927	---	4,129	---
POLK	31,253														
LANDFILL		443,063	363,455	79,608	26,360	---	105,968	---	---	413	---	9,125	---	---	---
RESOURCE RECOVERY		2,810,965	2,607,786	203,179	480,862	36,270	647,771	---	---	460,896	---	851,431	---	36,270	740,000
RICE	58,628														
WASTE MANAGEMENT [10]		2,148,406	2,208,375	(59,969)	534,996	---	475,027	---	---	177,043	295,211	69,638	---	---	67,200
ST. LOUIS	199,805														
SOLID WASTE		5,176,566	5,699,236	(522,670)	990,538	79,731	388,137	10,154	506,484	---	---	1,312,407	---	89,223	2,327,736
STEELE	34,429														
SOLID WASTE		767,520	618,146	149,374	38,392	---	187,766	---	---	---	---	64,596	---	---	---
TODD	24,465														
SOLID WASTE		701,060	982,094	(281,034)	384,329	---	103,295	---	---	85,143	(447)	28,000	---	---	---
WRIGHT	98,410														
SOLID WASTE		---	781,653	(781,653)	1,285,950	599,154	(94,857)	---	---	---	---	---	---	587,860	710,000
		95,894,874	96,340,274	(445,400)	16,814,098	1,836,932	14,531,766	1,384,211	539,689	7,203,235	(7,165,090)	15,982,589	17,923,047	1,808,237	19,774,254

**TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Princi Payme	
BECKER	30,646															
EDA [5] [13]		142,139	507,081	(364,942)	821,810	1,088	455,780	---	---	---	---	32,424	---	12	2,4	
BLUE EARTH	57,053															
EDA		200,076	721,840	(521,764)	536,374	---	14,610	---	531,009	---	---	121,837	---	---		
BROWN	26,740															
ECONOMIC DEVELOPMENT PARTNERS [5]		---	10,135	(10,135)	29,343	373	18,835	---	---	---	(15,000)	---	---	373		
CASS	27,825															
HRA [5]		440,679	435,427	5,252	2,969	---	8,221	---	---	---	---	48,299	---	---	3,7	
CHISAGO	44,780															
HRA [5]		698,786	759,730	(60,944)	297,044	---	236,100	290,938	---	---	---	---	---	---	1,202,0	
DAKOTA	369,593															
CDA [5] [13]		7,724,944	7,722,719	2,225	13,722,304	14,153,227	(428,698)	---	13,149,069	---	(1,757,347)	4,264,046	22,988,710	1,766,008	5,625,0	
DOUGLAS	33,795															
HRA [5]		2,207,844	2,398,787	(190,943)	12,159	91,216	(270,000)	---	---	---	---	---	685,000	91,146	46,2	
FARIBAULT	15,975															
HRA [5]		252,997	253,075	(78)	---	---	(78)	---	---	---	---	---	---	---		
GRANT	6,266															
HRA [5] [99]		---	---	---	---	---	---	---	---	---	---	---	---	---		
KANDIYOHI	41,307															
HRA [5] [13]		1,330,615	1,256,085	74,530	5,340	105,277	(25,407)	90,367	1,084,966	---	---	64,278	---	104,751	18,0	
LAKE	11,088															
HRA [5]		136,895	115,555	21,340	---	54,198	(32,858)	---	---	---	(15,100)	---	---	54,198	24,0	
LE SUEUR	25,987															
HRA [5] [3]		259,658	262,010	(2,352)	---	---	(2,352)	---	259,644	---	---	---	---	---		
MCLEOD	35,500															
HRA [5] [13]		730,077	587,942	142,135	2,424	228,626	(84,067)	---	---	---	---	625,304	1,235,004	226,904	50,0	
MEEKER	22,875															
EDA [5]		384,514	218,829	165,685	2,683	189,538	(21,170)	---	---	---	---	1,743,609	930,000	187,618	55,2	
HRA [5] [13]		60,427	326,729	(266,302)	305,488	812	38,374	---	304,650	---	---	46,279	---	---		
MOWER	38,940															
HRA [5]		635,086	525,647	109,439	60,685	58,339	111,785	---	---	---	---	211,353	---	44,085	33,5	
MURRAY	9,086															
CONGREGATE HOUSING		249,759	175,871	73,888	---	88,147	(14,259)	---	---	---	(4,013)	---	---	88,147	35,0	
OLMSTED	129,804															
HRA [5]		3,695,589	4,124,500	(428,911)	746,496	1,485	316,100	---	3,067,340	470,483	---	3,026,804	1,851,831	---		
RENVILLE	17,076															
HRA / EDA [5]		61,509	312,541	(251,032)	483,151	193,379	38,740	163,555	295,172	---	---	40,907	---	---		

**TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Princi Payme	
SCOTT	99,488															
HRA [5]		3,188,530	3,045,541	142,989	5,867,585	927,000	5,083,574	---	5,662,619	176,901	(162,227)	10,174,043	---	927,000	160,0	
STEARNS	136,452															
HRA [5]		129,854	1,031,211	(901,357)	914,921	34,489	(20,925)	---	---	---	---	1,656,936	1,577,078	32,126		
SWIFT	11,556															
HRA [5]		296,146	591,906	(295,760)	---	---	(295,760)	---	---	---	(112,370)	648,739	---	---	4,7	
TRAVERSE	3,965															
CONGREGATE HOUSING		206,076	150,547	55,529	---	85,007	(29,478)	---	---	---	10,197	---	---	84,522	25,0	
WASHINGTON	210,724															
HRA		7,715,814	5,084,665	2,631,149	2,444,778	4,336,687	739,240	1,736,267	---	---	2,184,513	1,628,699	29,908,425	4,099,302	29,967,5	
		30,748,014	30,618,373	129,641	26,255,554	20,548,888	5,836,307	2,281,127	24,354,469	647,384	128,653	24,333,557	59,176,048	7,706,192	37,253,4	

**TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments	
AITKIN	15,495															
CONSERVATION CENTER		727,168	855,757	(128,589)	48,815	8,352	(88,126)	---	4,828	27,944	---	128,888	---	---	---	---
ANOKA	308,171															
GOLF COURSE		636,259	850,127	(213,868)	---	65,436	(279,304)	---	---	---	(40,739)	56,054	---	65,436	38,924	---
WAVE POOL		494,684	432,969	61,715	---	22,839	38,876	---	---	---	75,000	1,156	---	---	---	---
CASS	27,825															
SHINGOBBEE ISLAND WATER & SEWER [5]		2,716	19,642	(16,926)	320	---	(16,606)	---	---	---	---	---	---	---	---	---
CLAY	52,024															
FAMILY SERVICE CENTER		1,360,473	1,188,768	171,705	233,349	560,220	(155,166)	---	---	---	---	21,332	---	560,220	258,235	---
JUVENILE CENTER		1,618,231	1,683,523	(65,292)	123,710	141,924	(83,506)	---	59,974	58,400	---	3,380	---	141,924	96,723	---
DAKOTA	369,593															
GEOGRAPHIC INFORMATION SYSTEM		23,329	65,052	(41,723)	---	---	(41,723)	---	---	---	---	---	---	---	---	---
HENNEPIN	1,130,880															
GLEN LAKE GOLF COURSE		828,851	755,878	72,973	---	165,998	(93,025)	---	---	---	---	8,893	---	165,998	110,000	---
METRO HEALTH PLAN		100,359,681	95,521,797	4,837,884	2,110,081	710	6,947,255	---	---	---	---	360,768	---	---	---	---
ITASCA	44,191															
ITASCA RESOURCE CENTER		409,151	467,365	(58,214)	---	---	(58,214)	---	---	---	---	12,458	---	---	---	---
KITSON	5,111															
RURAL WATER DISTRICT [5]		273,439	308,787	(35,348)	264,945	316,796	(87,199)	---	---	---	(30,000)	553,187	---	137,335	256,523	---
OLMSTED	129,804															
COMMUNICATIONS		1,285,425	1,208,405	77,020	9,322	300,000	(213,658)	---	---	---	---	36,298	---	---	---	---
RAMSEY	514,748															
LAKE OWASSO RESIDENCE		7,295,797	6,909,876	385,921	23,491	232,955	176,457	---	---	19,968	(201,245)	237,689	---	232,345	140,000	---
LAW ENFORCEMENT SERVICES [15]		4,171,818	4,474,209	(302,391)	277,208	---	(25,183)	---	---	243,630	---	204,198	---	---	---	---
PONDS ON BATTLE CREEK GOLF COURSE [---	---	---	---	488	(488)	---	---	---	---	2,407,248	3,550,000	15,962	---	---
ROCK	9,809															
RURAL WATER DISTRICT [5]		482,140	611,555	(129,415)	113,990	55,884	(71,309)	---	---	---	---	91,411	---	55,884	66,000	---
SHERBURNE	71,537															
FEDERAL PRISON		5,773,590	2,518,183	3,255,407	---	170,998	3,084,409	---	---	---	---	11,512	---	170,850	850,000	---
ST. LOUIS	199,805															
COMMUNITY FOODS		1,307,746	1,369,057	(61,311)	---	---	(61,311)	---	---	---	---	---	---	---	---	---
LAUNDRY		1,158,147	1,112,192	45,955	---	---	45,955	---	---	---	---	28,280	---	---	---	---
STEELE	34,429															
CIVIC CENTER		302,775	461,333	(158,558)	125,404	55,455	(88,609)	---	---	---	---	4,745	---	55,455	105,000	---
		128,511,420	120,814,475	7,696,945	3,330,635	2,098,055	8,929,525	---	64,802	349,942	(196,984)	4,167,497	3,550,000	1,601,409	1,921,405	---

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Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The enterprise fund debt was reclassified to the general long-term debt account.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [9] The enterprise fund operations were reclassified and are included with other enterprise funds.
- [10] The enterprise fund operations were previously classified as a governmental fund type.
- [11] The enterprise fund operations were reclassified and are shown as a fiduciary fund.
- [12] The clinic operations are included with hospital operations.
- [13] The operations are for the fiscal year ended June 30.
- [14] The enterprise fund operations were reclassified and are shown as an internal service fund.
- [15] The enterprise fund operations were previously classified as an internal service fund.
- [99] Failed to report.

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**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2002**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
AITKIN	15,495	3,870,000	---	---	---	---	3,870,000	---	1,120,269	606,917	
ANOKA	308,171	71,270,000	---	---	---	7,210,000	8,770,000	87,250,000	29,325,000	14,488,867	10,444,848
BECKER	30,646	460,000	---	---	1,175,000	---	---	1,635,000	1,635,000	675,387	1,590,676
BELTRAMI	40,959	77,500	---	---	---	12,580,000	---	12,657,500	580,000	155,744	1,437,509
BENTON	36,355	255,000	---	3,065,000	13,765,000	---	260,000	17,345,000	6,385,000	6,447,920	1,265,726
BIG STONE	5,683	---	---	150,000	---	---	---	150,000	---	166,197	394,518
BLUE EARTH	57,053	6,595,000	---	2,356,000	---	---	---	8,951,000	---	784,819	1,147,624
BROWN	26,740	655,000	---	---	---	2,710,000	---	3,365,000	3,365,000	919,602	910,755
CARLTON	32,547	2,735,000	---	---	---	---	---	2,735,000	1,510,000	331,787	1,979,877
CARVER	75,312	6,595,000	---	---	5,885,000	1,050,000	---	13,530,000	12,480,000	716,105	3,612,065
CASS	27,825	525,000	---	---	---	---	---	525,000	---	3,191,229	1,777,415
CHIPPEWA	12,994	---	---	---	---	---	---	---	---	---	330,978
CHISAGO	44,780	585,000	---	5,760,000	6,915,000	---	---	13,260,000	1,805,000	1,397,931	2,431,748
CLAY	52,024	---	---	3,160,000	6,568,306	17,881,694	---	27,610,000	8,890,000	858,364	2,081,474
CLEARWATER	8,389	380,000	---	---	---	3,145,000	---	3,525,000	---	22,607	479,076
COOK	5,223	4,619,166	1,725,000	---	---	1,695,000	430,000	8,469,166	4,250,000	4,270,148	345,031
COTTONWOOD	12,026	1,520,000	850,000	2,225,000	---	---	---	4,595,000	715,000	---	397,939
CROW WING	57,132	900,000	---	2,500,000	---	3,930,000	---	7,330,000	900,000	1,430,478	1,973,742
DAKOTA	369,593	69,335,000	---	---	46,195,000	---	---	115,530,000	27,505,000	790,161	13,316,383
DODGE	18,575	---	---	---	575,000	---	---	575,000	190,000	2,247,276	437,834
DOUGLAS	33,795	8,995,000	---	---	---	1,485,000	---	10,480,000	1,250,000	3,681,675	3,257,463
FARIBAULT	15,975	2,250,000	---	220,000	---	---	---	2,470,000	1,855,000	940,567	376,514
FILLMORE	21,418	---	---	---	---	---	---	---	---	8,720	797,718
FREEBORN	32,206	9,750,000	2,645,000	1,695,000	7,470,000	9,630,000	---	31,190,000	950,000	1,000,000	911,941
GOODHUE	45,070	1,515,000	---	---	17,988,082	---	---	19,503,082	---	2,857,328	2,552,324
GRANT	6,266	---	---	225,000	---	1,165,000	---	1,390,000	---	225	237,722
HENNEPIN	1,130,880	374,040,000	---	---	88,670,000	---	---	462,710,000	7,700,000	35,479,099	102,165,507
HOUSTON	19,907	---	---	---	---	---	---	---	---	42,000	633,894
HUBBARD	18,480	255,000	---	---	2,485,000	---	---	2,740,000	---	334,821	1,128,176
ISANTI	33,757	6,390,000	---	---	---	1,160,000	---	7,550,000	6,390,000	29,573	828,773
ITASCA	44,191	10,625,000	65,000	---	---	---	---	10,690,000	174,500	24,304,520	17,652,475
JACKSON	11,245	3,365,000	---	605,000	---	---	---	3,970,000	---	596,868	556,283
KANABEC	15,468	6,265,000	---	---	3,785,000	2,760,000	---	12,810,000	---	158,428	478,340
KANDIYOHI	41,307	19,795,000	---	9,290,000	---	1,503,253	2,785,000	33,373,253	2,330,000	36,254,215	2,083,153
KITTSOON	5,111	---	---	1,147,827	2,515,445	---	---	3,663,272	798,445	---	368,708
KOOCHICHING	13,990	---	---	---	---	---	---	---	---	---	697,065
LAC QUI PARLE	7,973	---	---	---	---	---	---	---	---	---	282,042
LAKE	11,088	1,609,126	1,925,000	---	1,615,000	---	---	5,149,126	1,445,000	215,153	1,134,155

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2002**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]				
LAKE OF THE WOODS	4,404	---	---	---	---	---	---	---	650,000	219,629
LE SUEUR	25,987	2,380,000	---	---	---	---	2,380,000	---	70,166	425,615
LINCOLN	6,299	1,990,000	---	485,000	---	---	2,475,000	225,000	61,657	136,255
LYON	25,294	---	---	1,745,000	---	---	1,745,000	---	3,286,576	492,802
MAHNOMEN	5,139	---	---	40,000	795,600	---	835,600	---	1,439,015	265,543
MARSHALL	9,916	1,025,000	---	1,415,006	---	---	2,440,006	107,300	600,000	365,079
MARTIN	21,394	985,000	---	---	---	---	985,000	985,000	306,342	374,817
MCLEOD	35,500	2,205,000	---	---	---	4,517,308	6,722,308	---	2,340,000	1,055,133
MEEKER	22,875	2,820,000	---	---	---	6,390,208	9,210,208	---	2,866,242	755,759
MILLE LACS	23,531	4,405,000	---	---	---	1,560,000	5,965,000	---	---	959,605
MORRISON	32,356	6,087,500	2,090,000	---	5,715,000	---	13,892,500	10,565,000	360,000	873,615
MOWER	38,940	---	---	---	---	---	---	---	1,021,199	751,719
MURRAY	9,086	---	---	2,945,000	---	---	2,945,000	80,000	1,510,000	192,764
NICOLLET	30,471	3,985,000	---	---	---	---	2,450,000	6,435,000	---	1,624,241
NOBLES	20,532	7,740,000	---	---	---	---	7,740,000	---	11,000,000	540,268
NORMAN	7,326	---	---	100,000	---	---	100,000	100,000	---	286,438
OLMSTED	129,804	14,075,000	---	---	24,070,000	14,850,000	52,995,000	52,995,000	2,078,736	3,963,647
OTTER TAIL	57,992	1,280,000	---	---	---	9,995,000	11,275,000	---	297,036	2,807,993
PENNINGTON	13,563	2,520,000	---	---	---	---	2,520,000	---	1,308,926	186,110
PINE	27,340	---	---	---	---	---	---	---	3,175,633	390,457
PIPESTONE	9,840	3,140,000	---	---	---	---	3,140,000	---	1,249,073	154,281
POLK	31,253	820,000	---	6,858,000	2,650,000	---	400,000	10,728,000	493,108	750,467
POPE	11,216	920,000	---	---	---	---	---	920,000	---	553,987
RAMSEY	514,748	148,165,000	---	---	---	13,845,000	162,010,000	46,015,000	7,003,570	31,974,879
RED LAKE	4,296	---	---	---	---	---	---	---	---	97,987
REDWOOD	16,519	---	---	---	---	---	---	---	---	612,885
RENVILLE	17,076	2,905,000	---	---	---	---	2,905,000	---	2,428,624	938,018
RICE	58,628	3,095,000	---	---	---	---	3,095,000	585,000	4,885,000	969,167
ROCK	9,809	---	---	---	---	---	---	---	1,972,000	528,426
ROSEAU	16,251	---	---	---	---	---	---	---	---	561,960
SCOTT	99,488	25,625,000	---	---	---	---	25,625,000	6,210,000	11,972,250	2,885,762
SHERBURNE	71,537	3,890,000	---	7,030,000	---	7,655,000	18,575,000	---	---	1,877,043
SIBLEY	15,435	1,005,000	---	4,695,000	---	---	5,700,000	1,130,000	578,300	846,653
STEARNS	136,452	10,500,000	---	305,000	11,080,000	1,070,000	22,955,000	15,110,000	2,745,184	4,958,837
STEELE	34,429	24,440,000	---	---	---	3,870,000	28,310,000	5,935,000	3,080,204	758,007
STEVENS	10,011	---	---	---	---	---	---	---	---	245,852
ST. LOUIS	199,805	22,278,325	---	---	600,000	---	22,878,325	7,558,325	12,186,978	38,395,797
SWIFT	11,556	---	---	1,615,000	190,000	835,226	2,640,226	695,000	2,509,078	508,337

Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2002

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
TODD	24,465	270,000	---	---	---	---	---	270,000	---	710,000	1,090,127
TRAVERSE	3,965	1,400,000	---	---	---	---	---	1,400,000	---	808,559	232,586
WABASHA	21,883	---	---	---	---	---	---	---	---	491,818	811,384
WADENA	13,674	---	---	---	---	---	---	---	---	27,375	617,128
WASECA	19,541	4,590,000	---	---	---	---	1,240,000	5,830,000	875,000	96,909	849,957
WASHINGTON	210,724	30,520,000	---	---	---	62,329,622	---	92,849,622	68,435,000	21,226,346	5,368,706
WATONWAN	11,789	2,425,000	---	---	---	---	---	2,425,000	---	379,847	612,715
WILKIN	7,020	40,000	---	---	---	---	---	40,000	40,000	52,882	195,626
WINONA	49,623	10,045,000	---	---	---	---	---	10,045,000	---	130,317	911,947
WRIGHT	98,410	15,910,000	---	---	12,225,000	---	---	28,135,000	22,920,000	200,000	1,856,597
YELLOW MEDICINE	10,820	3,365,000	---	---	---	---	---	3,365,000	---	166,008	277,111
TOTAL	5,033,661	982,076,617	9,300,000	59,631,833	262,932,433	194,822,311	16,335,000	1,525,098,194	362,993,570	254,493,126	300,214,106

Footnote: [1] All other includes bonds payable from county state-aid street allocations.

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

**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	858,462	15,909,859	16,768,321	10,929,341	7,913,672	18,843,013	12.4%	17,957,306	104.9%
ANOKA	49,484,593	(1,545,111)	47,939,482	52,692,078	---	52,692,078	9.9%	191,236,123	27.6%
BECKER	4,882,490	13,997,374	18,879,864	8,589,558	12,236,180	20,825,738	10.3%	25,788,073	80.8%
BELTRAMI	13,666,695	12,689,146	26,355,841	19,166,733	9,991,071	29,157,804	10.6%	37,739,445	77.3%
BENTON	1,359,248	7,367,628	8,726,876	140,037	8,259,783	8,399,820	-3.7%	21,934,376	38.3%
BIG STONE	1,992,411	5,482,629	7,475,040	3,213,728	4,302,941	7,516,669	0.6%	5,850,472	128.5%
BLUE EARTH	58,152,391	---	58,152,391	64,583,643	---	64,583,643	11.1%	34,847,669	185.3%
BROWN	3,127,689	7,534,941	10,662,630	3,209,376	7,563,614	10,772,990	1.0%	19,543,579	55.1%
CARLTON	1,783,238	8,823,408	10,606,646	1,640,952	9,827,487	11,468,439	8.1%	28,496,512	40.2%
CARVER	36,548,429	8,901,456	45,449,885	29,375,860	7,428,414	36,804,274	-19.0%	59,945,167	61.4%
CASS	12,092,878	5,311,770	17,404,648	18,253,162	2,060,999	20,314,161	16.7%	30,490,385	66.6%
CHIPPEWA	7,405,107	5,108,390	12,513,497	7,324,009	5,594,453	12,918,462	3.2%	11,005,117	117.4%
CHISAGO	7,154,241	2,289,307	9,443,548	9,585,282	3,477,645	13,062,927	38.3%	32,223,797	40.5%
CLAY	8,776,740	190,832	8,967,572	10,110,269	201,183	10,311,452	15.0%	33,458,511	30.8%
CLEARWATER	2,800,444	5,797,598	8,598,042	4,518,768	4,845,232	9,364,000	8.9%	10,758,592	87.0%
COOK	1,781,808	7,952,660	9,734,468	1,724,020	8,552,421	10,276,441	5.6%	11,301,486	90.9%
COTTONWOOD	474,960	5,790,914	6,265,874	338,022	5,863,418	6,201,440	-1.0%	10,611,111	58.4%
CROW WING	231,561	17,864,783	18,096,344	259,305	17,996,746	18,256,051	0.9%	41,449,311	44.0%
DAKOTA	125,545,574	960	125,546,534	135,562,989	---	135,562,989	8.0%	219,129,573	61.9%
DODGE	3,697,826	2,525,281	6,223,107	3,969,907	3,526,436	7,496,343	20.5%	11,652,734	64.3%
DOUGLAS	4,676,429	2,565,275	7,241,704	4,925,802	2,099,477	7,025,279	-3.0%	26,069,942	26.9%
FARIBAUT	1,766,743	2,115,111	3,881,854	1,607,159	2,355,472	3,962,631	2.1%	9,193,996	43.1%
FILLMORE	4,802,560	2,458,297	7,260,857	4,827,675	2,051,563	6,879,238	-5.3%	13,248,473	51.9%
FREEBORN	7,382,882	7,993,301	15,376,183	8,769,383	6,903,942	15,673,325	1.9%	23,712,069	66.1%
GOODHUE	1,642,091	9,010,401	10,652,492	2,342,508	11,302,621	13,645,129	28.1%	31,575,963	43.2%
GRANT	1,653,991	953,861	2,607,852	2,452,249	327,705	2,779,954	6.6%	7,047,994	39.4%
HENNEPIN	43,118,476	204,666,083	247,784,559	67,191,475	191,468,138	258,659,613	4.4%	937,170,460	27.6%
HOUSTON	3,793,278	3,135,390	6,928,668	4,564,000	3,291,271	7,855,271	13.4%	12,861,081	61.1%
HUBBARD	5,047,299	2,524,006	7,571,305	5,717,053	3,749,837	9,466,890	25.0%	14,821,022	63.9%
ISANTI	163,899	6,328,753	6,492,652	183,349	7,434,125	7,617,474	17.3%	23,395,061	32.6%
ITASCA	---	25,621,908	25,621,908	---	25,153,557	25,153,557	-1.8%	47,418,489	53.0%
JACKSON	3,220,102	4,150,231	7,370,333	2,536,256	5,628,744	8,165,000	10.8%	10,663,792	76.6%
KANABEC	393,020	3,133,918	3,526,938	148,906	3,071,429	3,220,335	-8.7%	13,328,151	24.2%
KANDIYOHI	---	19,213,741	19,213,741	127,262	28,010,978	28,138,240	46.4%	37,384,068	75.3%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KITTSOON	4,117,820	1,927,189	6,045,009	4,808,975	1,197,450	6,006,425	-0.6%	5,962,128	100.7%
KOOCHICHING	9,431,008	2,781,579	12,212,587	8,618,442	3,649,068	12,267,510	0.4%	16,457,032	74.5%
LAC QUI PARLE	3,795,238	3,589,089	7,384,327	4,845,238	2,289,041	7,134,279	-3.4%	6,484,425	110.0%
LAKE	3,534,761	9,288,809	12,823,570	3,257,657	9,745,179	13,002,836	1.4%	14,601,118	89.1%
LAKE OF THE WOODS	2,686,320	431,344	3,117,664	2,921,516	835,858	3,757,374	20.5%	7,241,067	51.9%
LE SUEUR	8,565,458	(97,658)	8,467,800	9,722,968	(158,154)	9,564,814	13.0%	16,830,880	56.8%
LINCOLN	178,791	4,376,962	4,555,753	277,068	5,144,072	5,421,140	19.0%	5,142,090	105.4%
LYON	898,851	4,916,056	5,814,907	2,831,005	3,269,324	6,100,329	4.9%	11,116,402	54.9%
MAHNOMEN	91,672	3,767,913	3,859,585	99,885	3,054,012	3,153,897	-18.3%	8,410,100	37.5%
MARSHALL	553,720	3,451,108	4,004,828	690,699	4,292,756	4,983,455	24.4%	9,851,420	50.6%
MARTIN	---	6,934,712	6,934,712	---	7,235,994	7,235,994	4.3%	11,403,184	63.5%
MCLEOD	13,650,022	516,114	14,166,136	14,601,222	470,130	15,071,352	6.4%	24,293,729	62.0%
MEEKER	3,396,979	4,866,053	8,263,032	3,597,240	4,830,234	8,427,474	2.0%	15,252,900	55.3%
MILLE LACS	4,540,381	5,076,620	9,617,001	5,266,159	4,329,754	9,595,913	-0.2%	18,860,668	50.9%
MORRISON	4,150,822	7,702,530	11,853,352	4,552,166	8,823,661	13,375,827	12.8%	21,106,859	63.4%
MOWER	18,870,159	16,050,860	34,921,019	21,903,368	8,422,816	30,326,184	-13.2%	26,960,640	112.5%
MURRAY	4,303,311	1,455,216	5,758,527	5,213,842	1,691,080	6,904,922	19.9%	7,066,660	97.7%
NICOLLET	4,878,471	3,410,949	8,289,420	5,605,843	5,468,312	11,074,155	33.6%	17,131,063	64.6%
NOBLES	3,509,952	5,546,000	9,055,952	7,687,819	1,528,997	9,216,816	1.8%	13,388,488	68.8%
NORMAN	620,526	3,837,949	4,458,475	600,000	1,809,743	2,409,743	-46.0%	9,028,078	26.7%
OLMSTED	12,749,908	7,779,747	20,529,655	24,014,810	392,930	24,407,740	18.9%	101,922,603	23.9%
OTTER TAIL	11,418,835	12,117,806	23,536,641	11,519,277	14,129,379	25,648,656	9.0%	38,161,186	67.2%
PENNINGTON	895,914	2,627,610	3,523,524	3,395,287	716,199	4,111,486	16.7%	11,322,479	36.3%
PINE	318,167	4,886,854	5,205,021	275,384	6,865,043	7,140,427	37.2%	21,524,893	33.2%
PIPESTONE	629,229	8,223,114	8,852,343	649,970	9,025,384	9,675,354	9.3%	7,367,258	131.3%
POLK	---	16,798,808	16,798,808	---	17,141,284	17,141,284	2.0%	29,385,316	58.3%
POPE	2,194,705	3,217,832	5,412,537	2,573,784	2,599,484	5,173,268	-4.4%	10,059,216	51.4%
RAMSEY	122,047,144	29,983,769	152,030,913	119,875,923	32,847,787	152,723,710	0.5%	452,011,334	33.8%
RED LAKE	2,169,093	1,594,365	3,763,458	3,437,306	528,395	3,965,701	5.4%	5,151,860	77.0%
REDWOOD	9,346,757	1,340,790	10,687,547	10,190,482	719,359	10,909,841	2.1%	13,886,522	78.6%
RENVILLE	4,584,805	5,819,601	10,404,406	4,622,758	6,057,948	10,680,706	2.7%	16,538,891	64.6%
RICE	15,066,706	3,231,691	18,298,397	11,403,061	3,467,443	14,870,504	-18.7%	27,545,658	54.0%
ROCK	2,085,000	4,046,997	6,131,997	4,472,460	1,955,821	6,428,281	4.8%	7,089,124	90.7%
ROSEAU	4,240,291	3,684,514	7,924,805	3,155,594	4,655,457	7,811,051	-1.4%	12,189,129	64.1%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SCOTT	37,381,670	1,150,976	38,532,646	30,568,238	910,900	31,479,138	-18.3%	54,729,341	57.5%
SHERBURNE	15,852,234	3,210,398	19,062,632	17,028,088	1,517,120	18,545,208	-2.7%	38,987,036	47.6%
SIBLEY	7,832,038	747,966	8,580,004	7,459,227	212,865	7,672,092	-10.6%	14,000,053	54.8%
STEARNS	12,104,029	1,183,711	13,287,740	13,020,446	891,092	13,911,538	4.7%	66,196,908	21.0%
STEELE	6,521,861	1,597,104	8,118,965	5,706,370	1,546,158	7,252,528	-10.7%	21,602,503	33.6%
STEVENS	1,330,683	5,576,603	6,907,286	5,843,016	833,603	6,676,619	-3.3%	7,926,161	84.2%
ST. LOUIS	49,791,827	6,557,295	56,349,122	39,602,205	7,037,326	46,639,531	-17.2%	177,105,243	26.3%
SWIFT	3,502,662	1,428,183	4,930,845	2,957,007	1,974,515	4,931,522	0.0%	10,106,951	48.8%
TODD	6,610,852	356,655	6,967,507	7,073,360	103,548	7,176,908	3.0%	19,078,593	37.6%
TRAVERSE	25,500	2,414,513	2,440,013	30,000	1,559,161	1,589,161	-34.9%	5,705,726	27.9%
WABASHA	4,026,800	3,147,422	7,174,222	5,337,167	2,039,300	7,376,467	2.8%	13,543,978	54.5%
WADENA	1,495,052	2,075,349	3,570,401	1,624,883	2,351,986	3,976,869	11.4%	11,844,641	33.6%
WASECA	4,318,404	5,485,031	9,803,435	8,475,364	1,879,220	10,354,584	5.6%	13,111,785	79.0%
WASHINGTON	11,758,125	19,962,598	31,720,723	11,131,106	22,091,739	33,222,845	4.7%	118,443,247	28.0%
WATONWAN	3,367,576	1,874,245	5,241,821	3,186,728	1,889,152	5,075,880	-3.2%	11,154,838	45.5%
WILKIN	1,696,201	4,498,367	6,194,568	1,615,874	3,660,878	5,276,752	-14.8%	8,630,933	61.1%
WINONA	7,627,209	7,860,286	15,487,495	9,229,992	9,723,510	18,953,502	22.4%	28,391,742	66.8%
WRIGHT	11,671,605	1,669,798	13,341,403	13,164,939	2,534,007	15,698,946	17.7%	48,846,905	32.1%
YELLOW MEDICINE	681,662	7,965,850	8,647,512	3,539,206	3,644,376	7,183,582	-16.9%	9,596,955	74.9%
Total	<u>886,594,361</u>	<u>699,809,343</u>	<u>1,586,403,704</u>	<u>973,302,118</u>	<u>657,922,250</u>	<u>1,631,224,368</u>	<u>2.8%</u>	<u>3,763,057,839</u>	<u>43.6%</u>

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	<u>Low Fund Balance</u>								
STEARNS	12,104,029	1,183,711	13,287,740	13,020,446	891,092	13,911,538	4.7%	66,196,908	21.0%
OLMSTED	12,749,908	7,779,747	20,529,655	24,014,810	392,930	24,407,740	18.9%	101,922,603	23.9%
KANABEC	393,020	3,133,918	3,526,938	148,906	3,071,429	3,220,335	-8.7%	13,328,151	24.2%
ST. LOUIS	49,791,827	6,557,295	56,349,122	39,602,205	7,037,326	46,639,531	-17.2%	177,105,243	26.3%
NORMAN	620,526	3,837,949	4,458,475	600,000	1,809,743	2,409,743	-46.0%	9,028,078	26.7%
DOUGLAS	4,676,429	2,565,275	7,241,704	4,925,802	2,099,477	7,025,279	-3.0%	26,069,942	26.9%
ANOKA	49,484,593	(1,545,111)	47,939,482	52,692,078	---	52,692,078	9.9%	191,236,123	27.6%
HENNEPIN	43,118,476	204,666,083	247,784,559	67,191,475	191,468,138	258,659,613	4.4%	937,170,460	27.6%
TRAVERSE	25,500	2,414,513	2,440,013	30,000	1,559,161	1,589,161	-34.9%	5,705,726	27.9%
WASHINGTON	11,758,125	19,962,598	31,720,723	11,131,106	22,091,739	33,222,845	4.7%	118,443,247	28.0%
CLAY	8,776,740	190,832	8,967,572	10,110,269	201,183	10,311,452	15.0%	33,458,511	30.8%
WRIGHT	11,671,605	1,669,798	13,341,403	13,164,939	2,534,007	15,698,946	17.7%	48,846,905	32.1%
ISANTI	163,899	6,328,753	6,492,652	183,349	7,434,125	7,617,474	17.3%	23,395,061	32.6%
PINE	318,167	4,886,854	5,205,021	275,384	6,865,043	7,140,427	37.2%	21,524,893	33.2%
STEELE	6,521,861	1,597,104	8,118,965	5,706,370	1,546,158	7,252,528	-10.7%	21,602,503	33.6%
WADENA	1,495,052	2,075,349	3,570,401	1,624,883	2,351,986	3,976,869	11.4%	11,844,641	33.6%
RAMSEY	122,047,144	29,983,769	152,030,913	119,875,923	32,847,787	152,723,710	0.5%	452,011,334	33.8%
	<u>Acceptable Fund Balance</u>								
PENNINGTON	895,914	2,627,610	3,523,524	3,395,287	716,199	4,111,486	16.7%	11,322,479	36.3%
MAHNOMEN	91,672	3,767,913	3,859,585	99,885	3,054,012	3,153,897	-18.3%	8,410,100	37.5%
TODD	6,610,852	356,655	6,967,507	7,073,360	103,548	7,176,908	3.0%	19,078,593	37.6%
BENTON	1,359,248	7,367,628	8,726,876	140,037	8,259,783	8,399,820	-3.7%	21,934,376	38.3%
GRANT	1,653,991	953,861	2,607,852	2,452,249	327,705	2,779,954	6.6%	7,047,994	39.4%
CARLTON	1,783,238	8,823,408	10,606,646	1,640,952	9,827,487	11,468,439	8.1%	28,496,512	40.2%
CHISAGO	7,154,241	2,289,307	9,443,548	9,585,282	3,477,645	13,062,927	38.3%	32,223,797	40.5%
FARIBAULT	1,766,743	2,115,111	3,881,854	1,607,159	2,355,472	3,962,631	2.1%	9,193,996	43.1%
GOODHUE	1,642,091	9,010,401	10,652,492	2,342,508	11,302,621	13,645,129	28.1%	31,575,963	43.2%
CROW WING	231,561	17,864,783	18,096,344	259,305	17,996,746	18,256,051	0.9%	41,449,311	44.0%
WATONWAN	3,367,576	1,874,245	5,241,821	3,186,728	1,889,152	5,075,880	-3.2%	11,154,838	45.5%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SHERBURNE	15,852,234	3,210,398	19,062,632	17,028,088	1,517,120	18,545,208	-2.7%	38,987,036	47.6%
SWIFT	3,502,662	1,428,183	4,930,845	2,957,007	1,974,515	4,931,522	0.0%	10,106,951	48.8%
<u>Moderately High Fund Balance</u>									
MARSHALL	553,720	3,451,108	4,004,828	690,699	4,292,756	4,983,455	24.4%	9,851,420	50.6%
MILLE LACS	4,540,381	5,076,620	9,617,001	5,266,159	4,329,754	9,595,913	-0.2%	18,860,668	50.9%
POPE	2,194,705	3,217,832	5,412,537	2,573,784	2,599,484	5,173,268	-4.4%	10,059,216	51.4%
LAKE OF THE WOODS	2,686,320	431,344	3,117,664	2,921,516	835,858	3,757,374	20.5%	7,241,067	51.9%
FILLMORE	4,802,560	2,458,297	7,260,857	4,827,675	2,051,563	6,879,238	-5.3%	13,248,473	51.9%
ITASCA	---	25,621,908	25,621,908	---	25,153,557	25,153,557	-1.8%	47,418,489	53.0%
RICE	15,066,706	3,231,691	18,298,397	11,403,061	3,467,443	14,870,504	-18.7%	27,545,658	54.0%
WABASHA	4,026,800	3,147,422	7,174,222	5,337,167	2,039,300	7,376,467	2.8%	13,543,978	54.5%
SIBLEY	7,832,038	747,966	8,580,004	7,459,227	212,865	7,672,092	-10.6%	14,000,053	54.8%
LYON	898,851	4,916,056	5,814,907	2,831,005	3,269,324	6,100,329	4.9%	11,116,402	54.9%
BROWN	3,127,689	7,534,941	10,662,630	3,209,376	7,563,614	10,772,990	1.0%	19,543,579	55.1%
MEEKER	3,396,979	4,866,053	8,263,032	3,597,240	4,830,234	8,427,474	2.0%	15,252,900	55.3%
LE SUEUR	8,565,458	(97,658)	8,467,800	9,722,968	(158,154)	9,564,814	13.0%	16,830,880	56.8%
SCOTT	37,381,670	1,150,976	38,532,646	30,568,238	910,900	31,479,138	-18.3%	54,729,341	57.5%
POLK	---	16,798,808	16,798,808	---	17,141,284	17,141,284	2.0%	29,385,316	58.3%
COTTONWOOD	474,960	5,790,914	6,265,874	338,022	5,863,418	6,201,440	-1.0%	10,611,111	58.4%
HOUSTON	3,793,278	3,135,390	6,928,668	4,564,000	3,291,271	7,855,271	13.4%	12,861,081	61.1%
WILKIN	1,696,201	4,498,367	6,194,568	1,615,874	3,660,878	5,276,752	-14.8%	8,630,933	61.1%
CARVER	36,548,429	8,901,456	45,449,885	29,375,860	7,428,414	36,804,274	-19.0%	59,945,167	61.4%
DAKOTA	125,545,574	960	125,546,534	135,562,989	---	135,562,989	8.0%	219,129,573	61.9%
MCLEOD	13,650,022	516,114	14,166,136	14,601,222	470,130	15,071,352	6.4%	24,293,729	62.0%
MORRISON	4,150,822	7,702,530	11,853,352	4,552,166	8,823,661	13,375,827	12.8%	21,106,859	63.4%
MARTIN	---	6,934,712	6,934,712	---	7,235,994	7,235,994	4.3%	11,403,184	63.5%
HUBBARD	5,047,299	2,524,006	7,571,305	5,717,053	3,749,837	9,466,890	25.0%	14,821,022	63.9%
ROSEAU	4,240,291	3,684,514	7,924,805	3,155,594	4,655,457	7,811,051	-1.4%	12,189,129	64.1%
DODGE	3,697,826	2,525,281	6,223,107	3,969,907	3,526,436	7,496,343	20.5%	11,652,734	64.3%
RENVILLE	4,584,805	5,819,601	10,404,406	4,622,758	6,057,948	10,680,706	2.7%	16,538,891	64.6%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NICOLLET	4,878,471	3,410,949	8,289,420	5,605,843	5,468,312	11,074,155	33.6%	17,131,063	64.6%
<u>High Fund Balance</u>									
FREEBORN	7,382,882	7,993,301	15,376,183	8,769,383	6,903,942	15,673,325	1.9%	23,712,069	66.1%
CASS	12,092,878	5,311,770	17,404,648	18,253,162	2,060,999	20,314,161	16.7%	30,490,385	66.6%
WINONA	7,627,209	7,860,286	15,487,495	9,229,992	9,723,510	18,953,502	22.4%	28,391,742	66.8%
OTTER TAIL	11,418,835	12,117,806	23,536,641	11,519,277	14,129,379	25,648,656	9.0%	38,161,186	67.2%
NOBLES	3,509,952	5,546,000	9,055,952	7,687,819	1,528,997	9,216,816	1.8%	13,388,488	68.8%
KOOCHICHING	9,431,008	2,781,579	12,212,587	8,618,442	3,649,068	12,267,510	0.4%	16,457,032	74.5%
YELLOW MEDICINE	681,662	7,965,850	8,647,512	3,539,206	3,644,376	7,183,582	-16.9%	9,596,955	74.9%
KANDIYOHI	---	19,213,741	19,213,741	127,262	28,010,978	28,138,240	46.4%	37,384,068	75.3%
JACKSON	3,220,102	4,150,231	7,370,333	2,536,256	5,628,744	8,165,000	10.8%	10,663,792	76.6%
RED LAKE	2,169,093	1,594,365	3,763,458	3,437,306	528,395	3,965,701	5.4%	5,151,860	77.0%
BELTRAMI	13,666,695	12,689,146	26,355,841	19,166,733	9,991,071	29,157,804	10.6%	37,739,445	77.3%
REDWOOD	9,346,757	1,340,790	10,687,547	10,190,482	719,359	10,909,841	2.1%	13,886,522	78.6%
WASECA	4,318,404	5,485,031	9,803,435	8,475,364	1,879,220	10,354,584	5.6%	13,111,785	79.0%
BECKER	4,882,490	13,997,374	18,879,864	8,589,558	12,236,180	20,825,738	10.3%	25,788,073	80.8%
STEVENS	1,330,683	5,576,603	6,907,286	5,843,016	833,603	6,676,619	-3.3%	7,926,161	84.2%
CLEARWATER	2,800,444	5,797,598	8,598,042	4,518,768	4,845,232	9,364,000	8.9%	10,758,592	87.0%
LAKE	3,534,761	9,288,809	12,823,570	3,257,657	9,745,179	13,002,836	1.4%	14,601,118	89.1%
ROCK	2,085,000	4,046,997	6,131,997	4,472,460	1,955,821	6,428,281	4.8%	7,089,124	90.7%
COOK	1,781,808	7,952,660	9,734,468	1,724,020	8,552,421	10,276,441	5.6%	11,301,486	90.9%
MURRAY	4,303,311	1,455,216	5,758,527	5,213,842	1,691,080	6,904,922	19.9%	7,066,660	97.7%
<u>Very High Fund Balance</u>									
KITTSOON	4,117,820	1,927,189	6,045,009	4,808,975	1,197,450	6,006,425	-0.6%	5,962,128	100.7%
AITKIN	858,462	15,909,859	16,768,321	10,929,341	7,913,672	18,843,013	12.4%	17,957,306	104.9%
LINCOLN	178,791	4,376,962	4,555,753	277,068	5,144,072	5,421,140	19.0%	5,142,090	105.4%
LAC QUI PARLE	3,795,238	3,589,089	7,384,327	4,845,238	2,289,041	7,134,279	-3.4%	6,484,425	110.0%
MOWER	18,870,159	16,050,860	34,921,019	21,903,368	8,422,816	30,326,184	-13.2%	26,960,640	112.5%
CHIPPEWA	7,405,107	5,108,390	12,513,497	7,324,009	5,594,453	12,918,462	3.2%	11,005,117	117.4%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BIG STONE	1,992,411	5,482,629	7,475,040	3,213,728	4,302,941	7,516,669	0.6%	5,850,472	128.5%
PIPESTONE	629,229	8,223,114	8,852,343	649,970	9,025,384	9,675,354	9.3%	7,367,258	131.3%
BLUE EARTH	58,152,391	---	58,152,391	64,583,643	---	64,583,643	11.1%	34,847,669	185.3%
Total	<u>886,594,361</u>	<u>699,809,343</u>	<u>1,586,403,704</u>	<u>983,860,540</u>	<u>657,922,250</u>	<u>1,641,782,790</u>	<u>3.5%</u>	<u>3,763,057,839</u>	<u>43.6%</u>

Extremely High Fund Balance

2003 and 2004 COUNTY BUDGET SUMMARIES

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Table 11
Summary of 2004 and 2003 County
Budgeted Revenues and Expenditures

Revenues	2004		2003		Percent Change
	Amount	%	Amount	%	
Property Taxes	\$1,809,688,168	41.6%	\$1,723,254,405	38.1%	5.0%
All Other Taxes	33,648,432	0.8%	32,416,874	0.7%	3.8%
Special Assessments	16,997,885	0.4%	15,464,546	0.3%	9.9%
Licenses and Permits	29,196,527	0.7%	27,545,347	0.6%	6.0%
Intergovernmental Revenues					
Federal Grants	553,928,118	12.7%	592,893,294	13.1%	-6.6%
State General Purpose Aid	182,224,489	4.2%	255,133,951	5.6%	-28.6%
State Categorical Aid	935,672,250	21.5%	1,050,057,496	23.2%	-10.9%
Total Intergovernmental Revenues	1,671,824,857	38.4%	1,898,084,741	41.9%	-11.9%
Charges for Services	478,125,303	11.0%	455,285,051	10.1%	5.0%
Fines and Forfeits	17,237,427	0.4%	20,780,571	0.5%	-17.1%
Interest on Investments	62,402,192	1.4%	76,547,238	1.7%	-18.5%
Miscellaneous Revenues	234,126,191	5.4%	279,225,241	6.2%	-16.2%
Total Revenues	4,353,246,982	100.0%	4,528,604,014	100.0%	-3.9%
Percent of Total Revenues & Other Sources		97.5%		97.1%	
Proceeds from Bond Sales	47,530,077	1.1%	60,807,049	1.3%	-21.8%
Other Financing Sources	23,358,839	0.5%	33,968,616	0.7%	-31.2%
Transfers from Other Funds	40,925,381	0.9%	39,062,875	0.8%	4.8%
Total Revenues and Other Sources	\$4,465,061,279	100.0%	\$4,662,456,314	100.0%	-4.2%
Expenditures					
General Government	\$650,000,609	17.4%	\$665,909,542	17.2%	-2.4%
Public Safety	710,266,831	19.0%	727,029,496	18.7%	-2.3%
Streets and Highways	321,675,818	8.6%	325,226,747	8.4%	-1.1%
Sanitation	77,629,744	2.1%	73,196,755	1.9%	6.1%
Human Services	1,507,271,454	40.4%	1,613,868,345	41.6%	-6.6%
Health	216,613,917	5.8%	214,295,598	5.5%	1.1%
Culture and Recreation	118,406,722	3.2%	122,009,255	3.1%	-3.0%
Conservation of Natural Resources	51,446,273	1.4%	54,470,633	1.4%	-5.6%
Economic Development	42,449,078	1.1%	45,537,934	1.2%	-6.8%
Miscellaneous Current Expenditures	33,894,824	0.9%	36,344,110	0.9%	-6.7%
Total Current Expenditures	\$3,729,655,270	100.0%	\$3,877,888,415	100.0%	-3.8%
Percent of Total Expenditures & Other Uses		81.9%		81.6%	
Debt Service					
Principal	\$108,494,057	2.4%	\$104,014,086	2.2%	4.3%
Interest and Fiscal Charges	60,871,236	1.3%	56,944,178	1.2%	6.9%
Streets and Highways Construction	387,595,355	8.5%	416,893,289	8.8%	-7.0%
Capital Outlay	221,345,604	4.9%	253,442,301	5.3%	-12.7%
Total Expenditures	4,507,961,522	98.9%	4,709,182,269	99.1%	-4.3%
Other Financing Uses	18,741,703	0.4%	16,489,279	0.3%	13.7%
Transfers to Other Funds	29,737,963	0.7%	25,586,746	0.5%	16.2%
Total Expenditures and Other Uses	\$4,556,441,188	100.0%	\$4,751,272,044	100.0%	-4.1%
Reported Increase (Decrease) in Fund Balance	(\$76,469,008)		(\$80,298,531)		-4.8%
Reported Net Unrealized Gain or (Loss) from Investments	(\$266,163)				

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: AITKIN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: ANOKA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	8,532,465	8,532,465	8,674,905
All Other Taxes	654,379	654,379	699,979
Special Assessments			
Licenses and Permits	281,990	281,990	57,150
Federal Grants	2,039,875	2,039,875	2,228,107
State General Purpose Aid	2,926,064	2,926,064	2,267,494
State Categorical Aid	6,511,913	6,511,913	7,781,830
Charges for Services	971,277	971,277	1,223,756
Fines and Forfeits			
Interest on Investments	350,000	350,000	250,000
Miscellaneous Revenues	77,440	77,440	85,310
Total Revenues	22,345,403	22,345,403	23,268,531
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources	22,345,403	22,345,403	23,268,531
Current Expenditures			
General Government	3,499,610	3,499,610	3,775,238
Public Safety	3,921,899	3,921,899	3,730,498
Streets and Highways (excluding Const.)	2,151,992	2,151,992	2,632,271
Sanitation	419,511	419,511	360,357
Human Services	5,107,699	5,107,699	5,105,400
Health	598,959	598,959	551,259
Culture and Recreation	523,956	523,956	529,336
Conservation of Natural Resources	302,904	302,904	241,705
Economic Development & Housing	55,862	55,862	64,306
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	16,582,392	16,582,392	16,990,370
Debt Service - Principal	245,000	245,000	255,000
Interest and Fiscal Charges	170,261	170,261	159,636
Streets and Highways Construction	4,034,120	4,034,120	5,579,400
Total Capital Outlay	1,184,200	1,184,200	615,475
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	0	0	0

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	77,786,710	79,122,425	83,822,469
All Other Taxes	621,982	621,982	627,800
Special Assessments	0	0	0
Licenses and Permits	611,655	615,643	1,053,294
Federal Grants	33,567,669	34,091,995	35,273,804
State General Purpose Aid	13,620,538	13,506,393	11,920,266
State Categorical Aid	42,743,408	42,743,408	34,814,943
Charges for Services	29,858,167	30,483,258	32,286,689
Fines and Forfeits	1,388,750	1,398,750	1,422,250
Interest on Investments	4,509,750	4,513,250	4,063,250
Miscellaneous Revenues	14,160,078	15,013,244	12,610,646
Total Revenues	218,868,707	222,110,348	217,895,411
Proceeds from Bond Sales	1,135,000	2,435,000	4,209,730
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	220,003,707	224,545,348	222,105,141
Current Expenditures			
General Government	34,998,606	33,962,731	34,927,312
Public Safety	40,936,034	40,818,597	41,179,540
Streets and Highways (excluding Const.)	13,703,385	13,040,256	13,441,573
Sanitation	8,577,656	8,600,798	8,799,885
Human Services	74,708,440	74,194,557	72,979,096
Health	8,299,572	7,879,793	7,501,970
Culture and Recreation	11,303,988	12,150,097	10,965,620
Conservation of Natural Resources	653,428	724,070	429,000
Economic Development & Housing	6,007,228	5,934,465	5,980,645
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	199,188,337	197,305,364	196,204,641
Debt Service - Principal	8,225,000	9,075,000	9,595,000
Interest and Fiscal Charges	4,024,673	4,461,039	3,874,345
Streets and Highways Construction	17,907,324	17,907,324	12,628,289
Total Capital Outlay	4,746,176	5,096,176	4,634,730
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	234,091,510	233,844,903	226,937,005

Name of County: BECKER

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: BELTRAMI

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	13,030,798		13,310,566
All Other Taxes	600,000		600,000
Special Assessments	478,355		700,719
Licenses and Permits	5,023,666		3,679,799
Federal Grants	1,049,629		581,742
State General Purpose Aid	8,114,183		6,329,076
State Categorical Aid	467,200		587,000
Charges for Services	1,725,587		1,905,559
Fines and Forfeits	70,500		79,500
Interest on Investments	669,300		460,500
Miscellaneous Revenues	1,756,135		1,868,542
Total Revenues	32,985,353		30,103,003
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources	32,985,353		30,103,003
Current Expenditures			
General Government	4,813,131		4,341,505
Public Safety	5,151,793		5,162,919
Streets and Highways (excluding Const.)	3,814,146		3,862,022
Sanitation	1,322,951		1,382,402
Human Services	12,151,727		10,037,113
Health	220,284		213,868
Culture and Recreation	399,134		536,161
Conservation of Natural Resources	734,332		832,723
Economic Development & Housing	467,545		331,660
Miscellaneous Current Expenditures	321,688		369,042
Total Current Expenditures	29,396,731		27,069,415
Debt Service - Principal	220,000		425,000
Interest and Fiscal Charges	71,973		44,375
Streets and Highways Construction	3,076,000		2,410,000
Total Capital Outlay	0		0
Other Financing Uses	0		0
Transfers to Other Funds	0		0
Total Expenditures and Other Uses	32,764,704		29,948,790

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	13,330,652		13,773,751
All Other Taxes	1,234,000		1,284,900
Special Assessments	1,512,655		1,532,398
Licenses and Permits	162,780		118,580
Federal Grants	8,485,674		8,812,369
State General Purpose Aid	0		0
State Categorical Aid	11,119,972		9,993,263
Charges for Services	2,284,974		4,825,432
Fines and Forfeits	71,750		77,750
Interest on Investments	850,000		820,000
Miscellaneous Revenues	8,897,024		6,769,096
Total Revenues	47,949,481		48,007,539
Proceeds from Bond Sales	7,000,000		4,200,000
Other Financing Sources			0
Transfers from Other Funds			0
Total Revenues and Other Sources	54,949,481		52,207,539
Current Expenditures			
General Government	6,110,573		6,182,007
Public Safety	5,639,535		6,137,797
Streets and Highways (excluding Const.)	3,513,360		3,823,760
Sanitation	2,801,332		2,801,332
Human Services	17,155,063		17,042,399
Health	2,469,313		2,289,524
Culture and Recreation	83,026		98,106
Conservation of Natural Resources	1,855,183		1,693,144
Economic Development & Housing	329,562		194,100
Miscellaneous Current Expenditures	104,000		277,402
Total Current Expenditures	40,060,947		40,539,571
Debt Service - Principal	312,500		180,000
Interest and Fiscal Charges	551,597		452,126
Streets and Highways Construction	6,480,000		6,253,000
Total Capital Outlay	7,544,437		4,782,842
Other Financing Uses	0		0
Transfers to Other Funds	0		0
Total Expenditures and Other Uses	54,949,481		52,207,539

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: BENTON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: BIG STONE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	12,939,787	12,939,787	13,610,218
All Other Taxes	102,800	102,800	117,000
Special Assessments	3,068	3,068	327
Licenses and Permits	119,800	119,800	128,030
Federal Grants	3,462,675	3,460,675	3,133,187
State General Purpose Aid	1,195,502	752,979	534,687
State Categorical Aid	5,893,494	5,714,203	5,209,487
Charges for Services	1,758,303	1,440,553	1,434,976
Fines and Forfeits	14,500	14,500	24,060
Interest on Investments	248,200	243,200	210,000
Miscellaneous Revenues	604,222	621,212	755,821
Total Revenues	26,342,351	25,412,777	25,157,793
Proceeds from Bond Sales	3,805,000	3,805,000	0
Other Financing Sources	114,000	89,000	
Transfers from Other Funds	799,452	799,452	370,845
Total Revenues and Other Sources	31,060,803	30,106,229	25,528,638
Current Expenditures			
General Government	4,414,186	4,268,416	4,204,361
Public Safety	5,099,486	5,364,180	5,024,868
Streets and Highways (excluding Const.)	1,801,186	1,737,436	1,646,454
Sanitation	250,408	7,704	7,704
Human Services	8,230,159	8,151,727	7,631,600
Health	705,681	657,995	622,767
Culture and Recreation	716,431	720,666	533,964
Conservation of Natural Resources	331,615	236,909	242,695
Economic Development & Housing	226,989	226,989	337,241
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	21,776,141	21,372,022	20,251,654
Debt Service - Principal	1,416,174	1,416,174	1,478,787
Interest and Fiscal Charges	792,864	792,864	896,249
Streets and Highways Construction	3,101,219	3,101,219	3,027,008
Total Capital Outlay	3,805,000	5,506,462	17,425
Other Financing Uses	0	0	0
Transfers to Other Funds	364,402	364,402	278,650
Total Expenditures and Other Uses	31,255,800	32,553,143	25,949,773

Name of County: BLUE EARTH

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	16,255,166	16,255,166	16,742,821
All Other Taxes	95,200	95,200	95,200
Special Assessments	735,000	700,000	700,000
Licenses and Permits	203,241	203,241	206,950
Federal Grants	9,976,778	10,082,520	5,258,237
State General Purpose Aid	4,666,465	4,076,983	3,629,991
State Categorical Aid	13,270,095	13,032,282	18,562,574
Charges for Services	7,090,798	7,085,573	4,954,333
Fines and Forfeits	76,530	76,530	84,030
Interest on Investments	2,700,000	2,700,000	2,700,000
Miscellaneous Revenues	1,640,673	1,634,502	1,624,314
Total Revenues	56,709,946	55,941,997	54,558,450
Proceeds from Bond Sales	350,000	0	350,000
Other Financing Sources		24,012	
Transfers from Other Funds	2,781,828	2,695,340	2,013,721
Total Revenues and Other Sources	59,841,774	58,661,349	56,922,171
Current Expenditures			
General Government	6,432,162	6,179,805	6,458,142
Public Safety	5,504,821	5,495,320	5,639,050
Streets and Highways (excluding Const.)	4,839,166	4,852,974	4,460,573
Sanitation	1,304,224	1,300,390	1,202,007
Human Services	15,117,733	15,134,081	14,559,639
Health	1,098,318	1,117,321	1,100,654
Culture and Recreation	1,405,010	1,411,199	1,428,925
Conservation of Natural Resources	1,242,709	1,234,669	1,194,048
Economic Development & Housing	692,179	625,517	147,360
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	37,636,322	37,351,276	36,190,398
Debt Service - Principal	1,608,326	1,583,498	1,856,717
Interest and Fiscal Charges	313,430	332,968	285,420
Streets and Highways Construction	13,037,500	13,037,500	13,067,000
Total Capital Outlay	5,110,147	4,002,642	4,867,950
Other Financing Uses	0	0	0
Transfers to Other Funds	2,781,828	2,695,340	2,013,721
Total Expenditures and Other Uses	60,487,553	59,003,224	58,281,206

Name of County: BROWN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	7,528,377	7,528,377	7,904,796
All Other Taxes	38,500	38,500	38,500
Special Assessments	336,557	336,557	346,439
Licenses and Permits	28,425	28,425	28,310
Federal Grants			
State General Purpose Aid	1,435,174	1,435,174	876,133
State Categorical Aid	9,869,342	9,869,342	9,124,870
Charges for Services	2,425,403	2,425,403	3,209,852
Fines and Forfeits			2,000
Interest on Investments	275,000	275,000	142,395
Miscellaneous Revenues	1,555,130	1,555,130	1,577,799
Total Revenues	23,491,908	23,491,908	23,251,094
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources	23,491,908	23,491,908	23,251,094
Current Expenditures			
General Government	2,933,817	2,933,817	2,973,812
Public Safety	3,624,285	3,624,285	3,702,806
Streets and Highways (excluding Const.)	2,249,210	2,249,210	2,246,197
Sanitation	519,881	519,881	530,308
Human Services	7,609,899	7,609,899	8,263,307
Health	1,520,379	1,520,379	1,434,982
Culture and Recreation	357,191	357,191	329,052
Conservation of Natural Resources	687,836	687,836	657,220
Economic Development & Housing	21,845	21,845	12,795
Miscellaneous Current Expenditures			
Total Current Expenditures	19,524,343	19,524,343	20,150,479
Debt Service - Principal	280,000	280,000	290,000
Interest and Fiscal Charges	135,908	135,908	126,688
Streets and Highways Construction	2,795,000	2,795,000	2,205,000
Total Capital Outlay	596,865	596,865	703,936
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses	23,332,116	23,332,116	23,476,103

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: CARLTON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: CARVER

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	13,556,939	13,556,939	13,829,176
All Other Taxes	0	0	0
Special Assessments	420,000	420,000	390,000
Licenses and Permits	62,800	62,800	70,700
Federal Grants	0	0	0
State General Purpose Aid	17,187,147	17,187,147	14,444,125
State Categorical Aid	0	0	0
Charges for Services	1,552,500	1,552,500	1,588,500
Fines and Forfeits	241,850	241,850	246,350
Interest on Investments	350,000	350,000	250,000
Miscellaneous Revenues	974,400	974,400	981,597
Total Revenues	34,345,636	34,345,636	31,800,448
Proceeds from Bond Sales	1,260,000	1,260,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	35,605,636	35,605,636	31,800,448
Current Expenditures			
General Government	6,187,415	6,187,415	6,185,459
Public Safety	4,724,008	4,724,008	4,410,577
Streets and Highways (excluding Const.)	8,270,102	8,270,102	6,792,784
Sanitation	1,053,137	1,053,137	1,036,951
Human Services	12,330,262	12,330,262	11,385,770
Health	0	0	0
Culture and Recreation	222,086	222,086	205,248
Conservation of Natural Resources	796,358	796,358	1,073,315
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	33,583,368	33,583,368	31,090,104
Debt Service - Principal	676,268	676,268	650,344
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	1,260,000	1,260,000	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	35,519,636	35,519,636	31,740,448

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	31,956,355	31,952,131	33,148,932
All Other Taxes	1,178,500	1,178,500	825,600
Special Assessments	30,000	123,000	83,575
Licenses and Permits	527,160	527,160	629,820
Federal Grants	4,740,303	5,107,992	4,714,137
State General Purpose Aid	5,111,284	5,111,284	3,047,673
State Categorical Aid	8,222,176	16,945,228	7,534,501
Charges for Services	6,064,131	6,237,321	6,136,668
Fines and Forfeits	443,033	443,033	333,568
Interest on Investments	1,700,925	1,700,925	1,430,425
Miscellaneous Revenues	810,013	2,504,308	1,937,088
Total Revenues	60,783,880	71,830,882	59,821,987
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	4,175,477	4,175,477	2,853,420
Total Revenues and Other Sources	64,959,357	76,006,359	62,675,407
Current Expenditures			
General Government	18,444,857	18,740,086	16,945,997
Public Safety	11,726,401	11,882,992	12,358,191
Streets and Highways (excluding Const.)	3,869,309	3,968,246	3,967,976
Sanitation	0	0	0
Human Services	18,514,296	18,607,274	17,541,073
Health	2,815,949	3,188,697	2,599,201
Culture and Recreation	2,266,786	2,260,826	2,766,640
Conservation of Natural Resources	369,802	355,307	458,022
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	58,007,400	59,003,428	56,637,100
Debt Service - Principal	895,000	895,000	895,000
Interest and Fiscal Charges	726,230	726,230	726,230
Streets and Highways Construction	3,701,558	14,942,956	3,003,952
Total Capital Outlay	4,637,387	10,740,243	2,912,324
Other Financing Uses	0	0	0
Transfers to Other Funds	2,946,858	2,946,858	2,161,694
Total Expenditures and Other Uses	70,914,433	89,254,715	66,336,300

Name of County: CASS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: CHIPPEWA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	12,873,838	12,873,838	13,407,623
All Other Taxes	484,800	484,800	526,800
Special Assessments	0	0	0
Licenses and Permits	43,700	43,700	50,400
Federal Grants	805,000	805,000	1,900,000
State General Purpose Aid	1,349,201	1,349,201	1,031,317
State Categorical Aid	15,011,874	15,011,874	13,072,818
Charges for Services	4,527,774	4,527,774	5,102,815
Fines and Forfeits	1,100	1,100	1,500
Interest on Investments	750,000	750,000	650,000
Miscellaneous Revenues	3,087,740	3,087,740	3,583,690
Total Revenues	38,935,027	38,935,027	39,326,963
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	222,600	222,600	521,500
Total Revenues and Other Sources	39,157,627	39,157,627	39,848,463
Current Expenditures			
General Government	7,917,075	7,917,075	8,363,639
Public Safety	4,839,170	4,839,170	5,210,541
Streets and Highways (excluding Const.)	4,345,182	4,345,182	4,607,587
Sanitation	1,807,687	1,807,687	2,185,649
Human Services	11,029,987	11,029,987	9,114,986
Health	1,964,515	1,964,515	1,957,992
Culture and Recreation	243,163	243,163	243,059
Conservation of Natural Resources	1,546,742	1,546,742	1,443,400
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	33,693,521	33,693,521	33,126,853
Debt Service - Principal	582,165	582,165	613,675
Interest and Fiscal Charges	38,275	38,275	5,665
Streets and Highways Construction	3,900,000	3,900,000	5,500,000
Total Capital Outlay	900,160	900,160	819,506
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	39,114,121	39,114,121	40,065,699

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,727,893	0	5,063,106
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	6,625	0	7,425
Federal Grants	1,243,298	0	1,228,152
State General Purpose Aid	1,127,569	0	857,919
State Categorical Aid	4,407,710	0	3,207,070
Charges for Services	1,034,097	0	850,835
Fines and Forfeits	0	0	0
Interest on Investments	420,000	0	284,300
Miscellaneous Revenues	713,497	0	749,869
Total Revenues	13,680,689	0	12,248,676
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	13,680,689	0	12,248,676
Current Expenditures			
General Government	2,496,750	0	2,453,899
Public Safety	1,245,173	0	1,365,776
Streets and Highways (excluding Const.)	1,432,300	0	1,596,500
Sanitation	344,799	0	333,841
Human Services	4,136,361	0	3,845,360
Health	125,900	0	108,113
Culture and Recreation	285,728	0	256,790
Conservation of Natural Resources	322,971	0	267,832
Economic Development & Housing	26,300	0	21,800
Miscellaneous Current Expenditures	346,200	0	66,850
Total Current Expenditures	10,762,482	0	10,316,761
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,481,600	0	2,818,100
Total Capital Outlay	437,000	0	139,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	14,681,082	0	13,273,861

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: CHISAGO

Name of County: CLAY

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	17,857,811	17,857,811	19,941,326
All Other Taxes	0	0	0
Special Assessments	49,800	49,800	47,452
Licenses and Permits	676,850	676,850	679,850
Federal Grants	4,158,994	4,158,994	4,203,534
State General Purpose Aid	2,775,744	2,775,744	2,125,403
State Categorical Aid	19,465,159	19,465,159	11,629,214
Charges for Services	2,920,764	2,920,764	3,711,107
Fines and Forfeits	379,500	379,500	397,000
Interest on Investments	601,000	601,000	450,000
Miscellaneous Revenues	1,085,587	1,085,587	628,600
Total Revenues	49,971,209	49,971,209	43,813,486
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	49,971,209	49,971,209	43,813,486
Current Expenditures			
General Government	6,991,049	6,991,049	7,363,904
Public Safety	5,557,285	5,557,285	5,906,676
Streets and Highways (excluding Const.)	3,823,681	3,823,681	4,206,237
Sanitation	308,264	308,264	342,040
Human Services	10,793,442	10,793,442	10,561,695
Health	2,423,315	2,423,315	2,248,088
Culture and Recreation	256,771	256,771	364,895
Conservation of Natural Resources	484,289	484,289	586,211
Economic Development & Housing	75,262	75,262	67,762
Miscellaneous Current Expenditures	2,043,514	2,043,514	1,835,626
Total Current Expenditures	32,756,872	32,756,872	33,483,134
Debt Service - Principal	1,706,581	1,706,581	1,964,321
Interest and Fiscal Charges	254,578	254,578	359,628
Streets and Highways Construction	14,851,000	14,851,000	8,540,200
Total Capital Outlay	1,403,158	1,403,158	1,600,000
Other Financing Uses			
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	50,972,189	50,972,189	45,947,283

Name of County: CLEARWATER

Name of County: COOK

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,958,421		3,773,835
All Other Taxes	59,000	0	119,600
Special Assessments	446,123	0	464,654
Licenses and Permits	8,040	0	16,400
Federal Grants	2,221,222	0	2,317,912
State General Purpose Aid	1,156,855	0	1,364,323
State Categorical Aid	5,769,562	0	4,845,637
Charges for Services	564,592	0	588,744
Fines and Forfeits		0	13,000
Interest on Investments	419,500	0	220,800
Miscellaneous Revenues	703,066	0	850,829
Total Revenues	15,306,381	0	14,575,734
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	15,306,381	0	14,575,734
Current Expenditures			
General Government	1,662,781	0	2,120,577
Public Safety	1,740,819	0	1,901,037
Streets and Highways (excluding Const.)	2,096,470	0	2,076,774
Sanitation	692,832	0	559,510
Human Services	5,695,710	0	5,598,685
Health	85,000	0	85,000
Culture and Recreation	234,373	0	303,264
Conservation of Natural Resources	398,976	0	397,881
Economic Development & Housing	57,000	0	46,200
Miscellaneous Current Expenditures	89,303	0	93,050
Total Current Expenditures	12,753,264	0	13,181,978
Debt Service - Principal	25,000	0	20,000
Interest and Fiscal Charges	18,169	0	17,070
Streets and Highways Construction	2,890,000	0	2,022,000
Total Capital Outlay	268,000	0	330,800
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	15,954,433	0	15,571,848

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,080,720	4,080,720	4,277,079
All Other Taxes	432,482	432,482	307,649
Special Assessments	50,000	50,000	0
Licenses and Permits	52,300	52,300	52,300
Federal Grants	4,670,392	4,670,392	1,750,154
State General Purpose Aid	1,377,043	1,377,043	1,132,808
State Categorical Aid	4,282,810	4,282,810	2,493,885
Charges for Services	675,739	675,739	676,346
Fines and Forfeits	68,300	68,300	72,800
Interest on Investments	206,000	206,000	150,025
Miscellaneous Revenues	184,467	169,388	365,091
Total Revenues	16,080,253	16,065,174	11,278,137
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	518,279	518,279	508,250
Total Revenues and Other Sources	16,598,532	16,583,453	11,786,387
Current Expenditures			
General Government	2,573,485	2,573,485	2,717,997
Public Safety	1,761,030	1,761,030	1,789,946
Streets and Highways (excluding Const.)	2,134,692	2,134,692	1,996,460
Sanitation	449,048	449,048	421,048
Human Services	1,302,801	1,287,722	1,311,383
Health	368,253	368,253	343,358
Culture and Recreation	250,476	250,476	221,489
Conservation of Natural Resources	127,035	127,035	122,668
Economic Development & Housing	122,850	122,850	108,750
Miscellaneous Current Expenditures	6,900	6,900	5,255
Total Current Expenditures	9,096,570	9,081,491	9,038,354
Debt Service - Principal	690,872	690,872	924,200
Interest and Fiscal Charges	533,485	533,485	257,689
Streets and Highways Construction	6,115,395	6,115,395	1,089,487
Total Capital Outlay	683,670	683,670	628,410
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	17,119,992	17,104,913	11,938,140

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: COTTONWOOD

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: CROW WING

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,997,179	4,852,244	5,394,851
All Other Taxes	184,000	184,000	9,000
Special Assessments	106,000	106,000	106,000
Licenses and Permits	51,701	51,701	5,531
Federal Grants	2,108,140	2,108,140	1,314,883
State General Purpose Aid	936,367	915,673	686,666
State Categorical Aid	4,979,661	4,474,098	3,788,214
Charges for Services	834,382	869,482	818,330
Fines and Forfeits	17,000	17,000	500
Interest on Investments	199,500	199,500	182,700
Miscellaneous Revenues	386,917	480,153	551,880
Total Revenues	14,800,847	14,257,991	12,858,555
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	14,800,847	14,257,991	12,858,555
Current Expenditures			
General Government	1,611,247	1,536,822	1,539,013
Public Safety	1,493,272	1,489,422	1,247,086
Streets and Highways (excluding Const.)	2,118,611	2,018,357	2,050,735
Sanitation	645,135	600,635	631,605
Human Services	4,190,925	4,121,293	3,780,117
Health	97,344	97,344	112,268
Culture and Recreation	196,696	181,156	160,504
Conservation of Natural Resources	333,082	302,382	626,302
Economic Development & Housing	13,000	13,000	500
Miscellaneous Current Expenditures	197,564	195,624	332,312
Total Current Expenditures	10,896,876	10,556,035	10,480,442
Debt Service - Principal	460,000	460,000	485,000
Interest and Fiscal Charges	106,900	106,900	106,480
Streets and Highways Construction	3,407,381	2,807,381	1,586,364
Total Capital Outlay	63,600	63,600	45,150
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	14,934,757	13,993,916	12,703,436

Name of County: DAKOTA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	98,435,625	98,435,625	103,400,325
All Other Taxes	1,131,000	1,131,000	1,210,000
Special Assessments	0	0	0
Licenses and Permits	692,284	685,284	710,090
Federal Grants	19,989,867	27,544,843	22,424,678
State General Purpose Aid	13,067,292	13,067,292	8,655,780
State Categorical Aid	47,085,400	54,599,128	46,311,546
Charges for Services	53,849,438	54,639,655	55,419,141
Fines and Forfeits	1,294,100	1,294,100	796,579
Interest on Investments	0	0	0
Miscellaneous Revenues	27,197,428	34,793,258	32,478,447
Total Revenues	262,742,434	286,190,185	271,406,586
Proceeds from Bond Sales	7,000,000	7,000,000	0
Other Financing Sources	1,600,000	1,600,000	0
Transfers from Other Funds	8,430,658	8,993,723	9,466,223
Total Revenues and Other Sources	279,773,092	303,783,908	280,872,809
Current Expenditures			
General Government	50,838,056	55,759,313	47,454,479
Public Safety	30,213,399	31,834,144	30,269,918
Streets and Highways (excluding Const.)	7,900,112	8,034,923	7,958,197
Sanitation	6,504,561	6,782,352	8,194,174
Human Services	89,718,094	94,018,778	89,524,871
Health	12,417,893	13,178,119	12,220,926
Culture and Recreation	14,066,434	14,380,580	13,826,393
Conservation of Natural Resources	1,506,563	1,584,361	709,428
Economic Development & Housing	3,755,536	5,143,959	3,911,063
Miscellaneous Current Expenditures	807,167	850,740	854,909
Total Current Expenditures	217,727,815	231,567,269	214,924,358
Debt Service - Principal	6,665,000	6,665,000	7,200,000
Interest and Fiscal Charges	3,075,658	3,075,658	3,366,223
Streets and Highways Construction	43,397,488	61,053,596	45,073,932
Total Capital Outlay	13,017,063	32,063,064	12,620,053
Other Financing Uses	0	0	0
Transfers to Other Funds	8,430,658	8,922,618	9,104,179
Total Expenditures and Other Uses	292,313,682	343,347,205	292,288,745

Name of County: DODGE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,228,811	0	6,831,144
All Other Taxes	67,000	0	69,577
Special Assessments	109,022	0	115,233
Licenses and Permits	75,595	0	105,475
Federal Grants	904,287	0	949,998
State General Purpose Aid	1,326,583	0	918,849
State Categorical Aid	6,571,894	0	5,407,708
Charges for Services	2,113,525	0	2,096,453
Fines and Forfeits	100,150	0	51,350
Interest on Investments	135,534	0	122,160
Miscellaneous Revenues	538,586	0	281,561
Total Revenues	18,170,987	0	16,949,508
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	30,000
Total Revenues and Other Sources	18,170,987	0	16,979,508
Current Expenditures			
General Government	3,221,270	0	3,001,603
Public Safety	2,473,825	0	2,741,385
Streets and Highways (excluding Const.)	1,940,148	0	2,133,442
Sanitation	854,654	0	1,293,416
Human Services	3,101,074	0	3,000,565
Health	743,024	0	549,077
Culture and Recreation	68,126	0	77,625
Conservation of Natural Resources	266,380	0	195,946
Economic Development & Housing	65,800	0	69,995
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	12,734,301	0	13,063,054
Debt Service - Principal	254,075	0	258,689
Interest and Fiscal Charges	118,021	0	99,436
Streets and Highways Construction	4,511,590	0	3,364,000
Total Capital Outlay	616,000	0	592,210
Other Financing Uses	0	0	0
Transfers to Other Funds	100,000	0	107,094
Total Expenditures and Other Uses	18,333,987	0	17,484,483

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: DOUGLAS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: FARIBAUT

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	13,404,600	0	13,139,986
All Other Taxes	177,302	0	135,000
Special Assessments	0	0	0
Licenses and Permits	289,150	0	499,470
Federal Grants	3,674,329	0	3,257,278
State General Purpose Aid	3,412,516	0	3,108,107
State Categorical Aid	6,206,824	0	5,340,158
Charges for Services	2,828,442	0	3,065,373
Fines and Forfeits	53,000	0	52,500
Interest on Investments	408,316	0	204,832
Miscellaneous Revenues	1,789,055	0	2,079,709
Total Revenues	<u>32,243,534</u>	<u>0</u>	<u>30,882,413</u>
Proceeds from Bond Sales	0	0	3,587,000
Other Financing Sources			
Transfers from Other Funds	699,906	0	571,128
Total Revenues and Other Sources	<u>32,943,440</u>	<u>0</u>	<u>35,040,541</u>
Current Expenditures			
General Government	5,146,363	0	5,239,100
Public Safety	5,247,462	0	5,143,102
Streets and Highways (excluding Const.)	4,095,000	0	4,333,000
Sanitation	0	0	0
Human Services	8,295,377	0	8,000,483
Health	2,839,612	0	2,699,652
Culture and Recreation	865,048	0	886,912
Conservation of Natural Resources	405,077	0	253,643
Economic Development & Housing	28,614	0	28,614
Miscellaneous Current Expenditures	0	0	18,000
Total Current Expenditures	<u>26,922,553</u>	<u>0</u>	<u>26,602,506</u>
Debt Service - Principal	515,000	0	585,000
Interest and Fiscal Charges	464,600	0	411,617
Streets and Highways Construction	4,070,000	0	5,630,000
Total Capital Outlay	297,702	0	402,000
Other Financing Uses	0	0	0
Transfers to Other Funds	699,906	0	571,128
Total Expenditures and Other Uses	<u>32,969,761</u>	<u>0</u>	<u>34,202,251</u>

Name of County: FILLMORE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	5,373,198	0	5,839,099
All Other Taxes	168,955	0	177,455
Special Assessments	0	0	0
Licenses and Permits	54,740	0	55,740
Federal Grants	3,345,089	0	1,744,502
State General Purpose Aid	974,310	0	863,307
State Categorical Aid	7,859,886	0	7,804,001
Charges for Services	2,137,155	0	2,169,493
Fines and Forfeits	104,500	0	104,500
Interest on Investments	155,000	0	90,000
Miscellaneous Revenues	91,699	0	688,361
Total Revenues	<u>20,264,532</u>	<u>0</u>	<u>19,536,458</u>
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	<u>20,264,532</u>	<u>0</u>	<u>19,536,458</u>
Current Expenditures			
General Government	2,645,369	0	2,541,337
Public Safety	2,391,559	0	2,436,651
Streets and Highways (excluding Const.)	2,959,740	0	3,108,692
Sanitation	582,192	0	536,629
Human Services	3,592,677	0	3,540,943
Health	1,418,045	0	1,330,327
Culture and Recreation	194,250	0	165,500
Conservation of Natural Resources	665,619	0	537,366
Economic Development & Housing	438,323	0	435,223
Miscellaneous Current Expenditures	236,199	0	229,424
Total Current Expenditures	<u>15,123,973</u>	<u>0</u>	<u>14,862,092</u>
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	137,712
Streets and Highways Construction	5,725,268	0	4,673,486
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	<u>20,849,241</u>	<u>0</u>	<u>19,673,290</u>

Name of County: FREEBORN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	11,121,806	0	12,227,720
All Other Taxes	0	0	0
Special Assessments	1,015,017	0	1,016,017
Licenses and Permits	77,700	0	77,700
Federal Grants	3,991,143	0	3,906,273
State General Purpose Aid	1,966,271	0	1,002,053
State Categorical Aid	9,199,218	0	8,053,642
Charges for Services	1,968,150	0	2,072,074
Fines and Forfeits	319,400	0	170,500
Interest on Investments	800,000	0	800,000
Miscellaneous Revenues	1,692,278	0	1,534,850
Total Revenues	<u>32,150,983</u>	<u>0</u>	<u>30,860,829</u>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	77,000	0	27,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	<u>32,227,983</u>	<u>0</u>	<u>30,887,829</u>
Current Expenditures			
General Government	4,959,181	4,728,296	4,633,467
Public Safety	3,204,288	3,148,288	3,740,230
Streets and Highways (excluding Const.)	2,938,358	2,923,358	2,667,085
Sanitation	373,558	373,558	330,025
Human Services	10,868,630	10,805,130	10,659,990
Health	1,572,365	1,486,865	1,482,983
Culture and Recreation	512,050	422,050	596,550
Conservation of Natural Resources	1,634,813	1,629,813	1,266,071
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	<u>26,063,243</u>	<u>25,517,358</u>	<u>25,376,401</u>
Debt Service - Principal	155,000	155,000	970,000
Interest and Fiscal Charges	0	0	1,245,450
Streets and Highways Construction	5,428,100	5,328,100	4,521,000
Total Capital Outlay	190,000	125,000	130,000
Other Financing Uses	375,000	375,000	223,000
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	<u>32,211,343</u>	<u>31,500,458</u>	<u>32,465,851</u>

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: GOODHUE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: GRANT

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	22,380,749	22,380,749	21,465,910
All Other Taxes	115,000	128,000	138,000
Special Assessments	0	0	8,254
Licenses and Permits	507,320	515,120	554,445
Federal Grants	3,291,573	3,291,573	3,943,050
State General Purpose Aid	1,058,070	316,022	1,104,601
State Categorical Aid	7,976,385	7,976,385	6,430,120
Charges for Services	3,436,326	3,485,026	5,141,773
Fines and Forfeits	244,000	244,000	122,950
Interest on Investments	458,200	458,200	354,500
Miscellaneous Revenues	934,537	934,537	2,849,798
Total Revenues	40,402,160	39,729,612	42,113,401
Proceeds from Bond Sales	0	0	0
Other Financing Sources	309,916	309,916	
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	40,712,076	40,039,528	42,113,401
Current Expenditures			
General Government	7,629,770	7,377,772	7,728,294
Public Safety	8,341,936	8,164,770	8,623,479
Streets and Highways (excluding Const.)	2,785,170	2,709,629	3,377,052
Sanitation	707,249	698,977	705,680
Human Services	8,557,070	8,466,670	8,027,835
Health	3,255,142	3,255,142	3,020,938
Culture and Recreation	477,731	477,731	402,127
Conservation of Natural Resources	547,602	532,575	457,762
Economic Development & Housing	1,000	1,000	1,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	32,302,670	31,684,266	32,344,167
Debt Service - Principal	2,107,285	2,107,285	2,044,978
Interest and Fiscal Charges	1,405,065	1,405,065	1,184,975
Streets and Highways Construction	4,197,056	4,197,056	5,839,281
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	40,012,076	39,393,672	41,413,401

Name of County: HENNEPIN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	473,585,964	462,334,160	484,057,738
All Other Taxes	2,015,000	2,223,049	2,214,446
Special Assessments	0	0	0
Licenses and Permits	2,992,193	3,554,193	3,674,706
Federal Grants	164,944,291	165,518,641	151,094,203
State General Purpose Aid	25,963,848	25,963,848	7,434,761
State Categorical Aid	202,737,497	200,413,385	178,759,862
Charges for Services	117,094,773	107,279,856	121,568,443
Fines and Forfeits	1,736,100	1,736,100	1,258,500
Interest on Investments	18,212,000	18,040,000	15,965,000
Miscellaneous Revenues	131,778,008	141,118,885	79,645,667
Total Revenues	1,141,059,674	1,128,182,117	1,045,673,326
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	1,141,059,674	1,128,182,117	1,045,673,326
Current Expenditures			
General Government	116,597,718	115,165,384	108,448,266
Public Safety	227,355,997	222,714,579	200,235,118
Streets and Highways (excluding Const.)	24,383,533	25,759,508	23,163,679
Sanitation	0	0	0
Human Services	500,315,900	495,056,086	448,697,040
Health	71,558,213	69,409,649	82,165,157
Culture and Recreation	36,747,234	36,173,290	35,622,799
Conservation of Natural Resources	1,521,644	1,586,872	1,539,306
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	8,231,870	7,869,184	6,984,852
Total Current Expenditures	986,712,109	973,734,552	906,856,217
Debt Service - Principal	25,380,000	25,380,000	25,915,000
Interest and Fiscal Charges	18,820,000	18,820,000	18,648,100
Streets and Highways Construction	3,288,535	3,288,535	3,337,009
Total Capital Outlay	106,859,030	106,959,030	90,917,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	1,141,059,674	1,128,182,117	1,045,673,326

Name of County: HOUSTON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	5,170,344	0	5,340,655
All Other Taxes	151,108	0	129,400
Special Assessments	0	0	0
Licenses and Permits	37,350	0	43,935
Federal Grants	1,840,490	0	1,993,440
State General Purpose Aid	1,351,627	0	847,133
State Categorical Aid	10,474,778	0	8,379,955
Charges for Services	1,653,543	0	1,627,352
Fines and Forfeits	102,500	0	53,500
Interest on Investments	167,450	0	155,800
Miscellaneous Revenues	310,370	0	291,585
Total Revenues	21,259,560	0	18,862,755
Proceeds from Bond Sales	270,000	0	175,000
Other Financing Sources			81,398
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	21,529,560	0	19,119,153
Current Expenditures			
General Government	2,585,667	0	2,486,922
Public Safety	1,841,091	0	1,842,748
Streets and Highways (excluding Const.)	2,567,976	0	2,340,459
Sanitation	710,289	0	674,510
Human Services	3,939,342	0	3,814,461
Health	1,390,771	0	1,239,272
Culture and Recreation	211,824	0	196,848
Conservation of Natural Resources	324,751	0	255,269
Economic Development & Housing	80,482	0	50,450
Miscellaneous Current Expenditures	272,778	0	251,430
Total Current Expenditures	13,924,971	0	13,152,369
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	7,597,815	0	5,966,784
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	21,522,786	0	19,119,153

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: HUBBARD

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: ISANTI

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,854,724	0	7,262,703
All Other Taxes	745,611	0	718,630
Special Assessments	1,600,000	0	1,965,000
Licenses and Permits	1,245,045	0	1,360,685
Federal Grants	1,625,102	0	1,848,929
State General Purpose Aid	893,898	0	694,972
State Categorial Aid	6,890,548	0	5,951,955
Charges for Services	626,422	0	474,243
Fines and Forfeits	171,000	0	310,805
Interest on Investments	300,000	0	400,000
Miscellaneous Revenues	607,640	0	968,957
Total Revenues	21,559,990	0	21,956,879
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	13,750	0	13,750
Total Revenues and Other Sources	21,573,740	0	21,970,629
Current Expenditures			
General Government	3,619,644	0	3,541,235
Public Safety	2,407,385	0	2,301,348
Streets and Highways (excluding Const.)	3,441,000	0	3,414,900
Sanitation	1,667,768	0	1,675,617
Human Services	5,394,583	0	5,524,046
Health	81,548	0	8,000
Culture and Recreation	258,357	0	294,275
Conservation of Natural Resources	1,405,179	0	932,043
Economic Development & Housing	20,000	0	20,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	18,295,464	0	17,711,464
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,939,600	0	3,603,800
Total Capital Outlay	609,895	0	546,046
Other Financing Uses	0	0	0
Transfers to Other Funds	13,750	0	13,750
Total Expenditures and Other Uses	22,858,709	0	21,875,060

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	10,794,578	0	11,642,555
All Other Taxes	91,500	0	119,300
Special Assessments	0	0	0
Licenses and Permits	384,720	0	450,920
Federal Grants	4,530,550	0	4,173,635
State General Purpose Aid	9,362,641	0	7,640,242
State Categorial Aid	0	0	0
Charges for Services	1,542,974	0	1,773,406
Fines and Forfeits	261,068	0	278,500
Interest on Investments	360,050	0	370,010
Miscellaneous Revenues	756,930	0	763,031
Total Revenues	28,085,011	0	27,211,599
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	28,085,011	0	27,211,599
Current Expenditures			
General Government	5,156,479	0	5,093,640
Public Safety	4,439,173	0	4,384,008
Streets and Highways (excluding Const.)	4,495,180	0	3,930,931
Sanitation	270,000	0	300,293
Human Services	10,275,385	0	10,229,749
Health	1,334,860	0	964,752
Culture and Recreation	411,184	0	388,360
Conservation of Natural Resources	88,903	0	300,714
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	535,390	0	587,118
Total Current Expenditures	27,006,554	0	26,179,565
Debt Service - Principal	450,000	0	420,000
Interest and Fiscal Charges	304,192	0	296,632
Streets and Highways Construction	0	0	0
Total Capital Outlay	529,926	0	580,779
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	28,290,672	0	27,476,976

Name of County: ITASCA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: JACKSON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	21,079,087	21,079,087	22,400,712
All Other Taxes	82,000	82,000	80,000
Special Assessments	731,316	731,316	850,000
Licenses and Permits	42,200	42,200	44,000
Federal Grants	5,216,898	5,216,898	5,013,924
State General Purpose Aid	3,940,967	3,106,773	3,309,349
State Categorial Aid	15,369,439	14,959,439	14,747,265
Charges for Services	4,765,208	4,765,208	4,060,148
Fines and Forfeits	0	0	0
Interest on Investments	950,000	950,000	700,000
Miscellaneous Revenues	664,741	664,741	792,074
Total Revenues	52,841,856	51,597,662	51,997,472
Proceeds from Bond Sales	0	4,435,000	0
Other Financing Sources	14,300,000	14,300,000	17,000,000
Transfers from Other Funds	6,235,600	6,235,600	9,224,000
Total Revenues and Other Sources	73,377,456	76,568,262	78,221,472
Current Expenditures			
General Government	5,948,925	5,948,925	6,400,767
Public Safety	6,576,989	6,576,989	6,769,808
Streets and Highways (excluding Const.)	10,364,543	10,364,543	9,539,668
Sanitation	1,334,966	1,334,966	1,398,699
Human Services	18,641,115	18,641,115	18,097,952
Health	0	0	0
Culture and Recreation	625,901	625,901	585,467
Conservation of Natural Resources	2,152,562	2,152,562	1,856,598
Economic Development & Housing	140,000	140,000	125,000
Miscellaneous Current Expenditures	1,947,007	1,947,007	1,739,028
Total Current Expenditures	47,732,008	47,732,008	46,512,987
Debt Service - Principal	1,002,947	1,002,947	1,099,960
Interest and Fiscal Charges	111,253	111,253	357,877
Streets and Highways Construction	3,755,084	3,755,084	3,958,318
Total Capital Outlay	915,482	2,044,820	302,409
Other Financing Uses	14,300,000	14,300,000	17,000,000
Transfers to Other Funds	6,235,600	6,235,600	9,224,000
Total Expenditures and Other Uses	74,052,374	75,181,712	78,455,551

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	5,945,764	0	6,176,075
All Other Taxes	33,100	0	28,700
Special Assessments	0	0	0
Licenses and Permits	7,925	0	8,900
Federal Grants	902,339	0	863,198
State General Purpose Aid	957,889	0	652,090
State Categorial Aid	4,556,944	0	4,121,497
Charges for Services	344,455	0	345,185
Fines and Forfeits	500	0	500
Interest on Investments	375,000	0	225,000
Miscellaneous Revenues	432,439	0	438,543
Total Revenues	13,556,355	0	12,859,688
Proceeds from Bond Sales	0	0	122,000
Other Financing Sources	156,762	0	20,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	13,713,117	0	13,001,688
Current Expenditures			
General Government	1,587,169	0	1,901,731
Public Safety	1,229,813	0	1,234,255
Streets and Highways (excluding Const.)	2,118,837	0	2,118,837
Sanitation	98,831	0	110,056
Human Services	3,851,947	0	3,750,598
Health	144,332	0	156,638
Culture and Recreation	412,368	0	378,827
Conservation of Natural Resources	481,160	0	399,282
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	793,335	0	830,500
Total Current Expenditures	10,717,792	0	10,880,724
Debt Service - Principal	220,000	0	250,000
Interest and Fiscal Charges	220,400	0	186,500
Streets and Highways Construction	2,003,500	0	3,214,000
Total Capital Outlay	1,182,421	0	422,200
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	14,344,113	0	14,953,424

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: KANABEC

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: KANDIYOHI

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,318,927	0	6,706,506
All Other Taxes	8,500	0	11,000
Special Assessments	141,500	0	133,000
Licenses and Permits	50,980	0	64,300
Federal Grants	1,531,615	0	1,549,240
State General Purpose Aid	1,286,668	0	1,041,394
State Categorical Aid	4,728,392	0	4,060,378
Charges for Services	282,636	0	405,588
Fines and Forfeits	120,000	0	90,000
Interest on Investments	178,000	0	161,500
Miscellaneous Revenues	1,815,769	0	1,753,891
Total Revenues	16,462,987	0	15,976,797
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	16,462,987	0	15,976,797
Current Expenditures			
General Government	2,520,641	0	2,722,756
Public Safety	2,210,405	0	2,205,069
Streets and Highways (excluding Const.)	1,649,250	0	1,896,150
Sanitation	194,875	0	194,875
Human Services	4,249,134	0	3,974,536
Health	1,706,642	0	1,678,657
Culture and Recreation	124,126	0	118,193
Conservation of Natural Resources	154,414	0	157,771
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	12,809,487	0	12,948,007
Debt Service - Principal	235,000	0	245,000
Interest and Fiscal Charges	290,960	0	280,040
Streets and Highways Construction	2,770,500	0	2,206,500
Total Capital Outlay	357,040	0	297,250
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	16,462,987	0	15,976,797

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	18,963,423	0	20,087,142
All Other Taxes	0	0	0
Special Assessments	800,000	0	825,000
Licenses and Permits	0	0	0
Federal Grants	0	0	0
State General Purpose Aid	2,544,695	0	1,788,664
State Categorical Aid	11,025,423	0	11,528,800
Charges for Services	11,532,320	0	11,149,501
Fines and Forfeits	0	0	0
Interest on Investments	825,000	0	691,500
Miscellaneous Revenues	2,349,674	0	2,839,108
Total Revenues	48,040,535	0	48,909,715
Proceeds from Bond Sales	0	0	0
Other Financing Sources	450,000		
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	48,490,535	0	48,909,715
Current Expenditures			
General Government	5,407,934	0	5,890,097
Public Safety	10,056,314	0	10,531,283
Streets and Highways (excluding Const.)	3,814,000	0	3,881,000
Sanitation	0	0	0
Human Services	12,910,960	0	13,001,100
Health	1,804,769	0	1,851,000
Culture and Recreation	481,950	0	496,200
Conservation of Natural Resources	349,569	0	273,890
Economic Development & Housing	200,000	0	10,000
Miscellaneous Current Expenditures	2,402,839	0	2,758,132
Total Current Expenditures	37,428,335	0	38,692,702
Debt Service - Principal	1,920,000	0	2,030,000
Interest and Fiscal Charges	1,190,000	0	1,127,000
Streets and Highways Construction	5,617,000	0	5,510,000
Total Capital Outlay	2,335,200	0	1,957,145
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	48,490,535	0	49,316,847

Name of County: KITTSON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: KOOCHICHING

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	1,996,852	0	1,937,395
All Other Taxes	49,000	0	44,000
Special Assessments	91,000	0	104,000
Licenses and Permits	1,925	0	1,800
Federal Grants	405,571	0	661,859
State General Purpose Aid	835,340	0	878,328
State Categorical Aid	4,735,935	0	4,326,221
Charges for Services	581,261	0	601,508
Fines and Forfeits	10,500	0	9,500
Interest on Investments	206,000	0	171,700
Miscellaneous Revenues	54,230	0	162,440
Total Revenues	8,967,614	0	8,898,751
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	13,750	0	85,266
Total Revenues and Other Sources	8,981,364	0	8,984,017
Current Expenditures			
General Government	1,345,121	0	1,304,529
Public Safety	720,265	0	784,022
Streets and Highways (excluding Const.)	2,056,207	0	1,948,345
Sanitation	110,172	0	96,856
Human Services	1,205,228	0	1,228,005
Health	36,335	0	36,568
Culture and Recreation	124,792	0	142,067
Conservation of Natural Resources	349,971	0	260,376
Economic Development & Housing	28,600	0	21,600
Miscellaneous Current Expenditures	46,412	0	44,812
Total Current Expenditures	6,023,103	0	5,867,180
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,903,131	0	2,751,837
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	8,926,234	0	8,619,017

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	2,990,706	2,990,706	3,096,738
All Other Taxes	340,000	340,000	330,000
Special Assessments	0	0	0
Licenses and Permits	18,000	18,000	18,000
Federal Grants	1,925,066	1,931,362	1,566,608
State General Purpose Aid	1,565,756	1,457,646	1,473,557
State Categorical Aid	8,699,769	8,589,918	5,903,212
Charges for Services	2,865,710	2,898,840	2,628,784
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	300,000	300,000	250,000
Miscellaneous Revenues	188,020	253,020	272,400
Total Revenues	18,895,027	18,781,492	15,541,299
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,230,000	1,368,000	1,580,000
Transfers from Other Funds	129,520	129,520	178,592
Total Revenues and Other Sources	20,254,547	20,279,012	17,299,891
Current Expenditures			
General Government	2,359,265	2,175,576	2,295,805
Public Safety	1,743,450	1,772,526	1,617,129
Streets and Highways (excluding Const.)	1,713,917	1,737,785	1,821,199
Sanitation	922,117	905,815	921,596
Human Services	4,987,895	4,945,517	4,381,784
Health	1,034,464	1,082,054	813,735
Culture and Recreation	157,278	154,127	122,228
Conservation of Natural Resources	1,283,645	1,243,647	1,232,586
Economic Development & Housing	138,521	138,521	168,817
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	14,340,552	14,155,568	13,374,879
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	6,097,901	6,115,728	3,621,242
Total Capital Outlay	960,926	700,009	324,770
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	21,399,379	20,971,305	17,320,891

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: LAC QUI PARLE

Name of County: LAKE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	2,618,987		2,738,069
All Other Taxes	21,100		21,300
Special Assessments	100,000		100,000
Licenses and Permits	1,500		3,000
Federal Grants	2,228,108		1,382,194
State General Purpose Aid	919,367		716,787
State Categorical Aid	2,742,572		4,122,337
Charges for Services	253,710		258,740
Fines and Forfeits	12,000		12,000
Interest on Investments	198,000		125,000
Miscellaneous Revenues	422,786		159,653
Total Revenues	9,518,130		9,639,080
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources	9,518,130		9,639,080
Current Expenditures			
General Government	1,122,568		1,110,688
Public Safety	671,447		618,075
Streets and Highways (excluding Const.)	1,700,000		1,762,193
Sanitation	0		0
Human Services	1,997,459		1,795,734
Health	83,310		67,539
Culture and Recreation	26,660		24,050
Conservation of Natural Resources	484,742		373,785
Economic Development & Housing	0		0
Miscellaneous Current Expenditures	225,397		204,833
Total Current Expenditures	6,311,583		5,956,897
Debt Service - Principal	0		0
Interest and Fiscal Charges	0		0
Streets and Highways Construction	3,249,020		3,582,183
Total Capital Outlay	100,000		100,000
Other Financing Uses	0		0
Transfers to Other Funds	0		0
Total Expenditures and Other Uses	9,660,603		9,639,080

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,852,774	0	5,807,458
All Other Taxes	1,694,518	0	1,572,600
Special Assessments	0	0	0
Licenses and Permits	19,547	0	19,147
Federal Grants	1,242,176	0	1,476,293
State General Purpose Aid	2,351,517	0	704,026
State Categorical Aid	8,896,170	0	6,716,933
Charges for Services	796,930	0	715,285
Fines and Forfeits	127,600	0	137,600
Interest on Investments	505,680	0	347,425
Miscellaneous Revenues	959,522	0	1,119,529
Total Revenues	20,446,434	0	18,616,296
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	184,678	0	228,870
Total Revenues and Other Sources	20,631,112	0	18,845,166
Current Expenditures			
General Government	3,595,389	0	3,559,476
Public Safety	2,184,347	0	2,130,651
Streets and Highways (excluding Const.)	2,161,380	0	2,752,035
Sanitation	355,110	0	324,582
Human Services	3,951,711	0	3,639,640
Health	468,835	0	340,135
Culture and Recreation	542,319	0	465,522
Conservation of Natural Resources	991,919	0	796,357
Economic Development & Housing	0	0	55,093
Miscellaneous Current Expenditures	6,875	0	80,563
Total Current Expenditures	14,257,885	0	14,144,054
Debt Service - Principal	535,000	0	970,000
Interest and Fiscal Charges	261,717	0	223,102
Streets and Highways Construction	4,857,600	0	3,037,000
Total Capital Outlay	745,004	0	522,550
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	20,657,206	0	18,896,706

Name of County: LAKE OF THE WOODS

Name of County: LE SUEUR

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	1,699,999	0	1,782,221
All Other Taxes	424,377	0	621,693
Special Assessments	463,035	0	520,400
Licenses and Permits	51,800	0	51,000
Federal Grants	362,122	0	461,344
State General Purpose Aid	1,329,924	0	1,298,278
State Categorical Aid	3,266,648	0	3,680,293
Charges for Services	179,700	0	245,446
Fines and Forfeits	9,500	0	10,500
Interest on Investments	80,000	0	15,500
Miscellaneous Revenues	148,375	0	191,984
Total Revenues	8,015,480	0	8,878,659
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	30,000	0	0
Total Revenues and Other Sources	8,045,480	0	8,878,659
Current Expenditures			
General Government	1,490,327	0	1,526,498
Public Safety	726,269	0	754,926
Streets and Highways (excluding Const.)	1,488,172	0	1,827,793
Sanitation	645,220	0	590,705
Human Services	1,171,191	0	1,317,962
Health	57,408	0	58,065
Culture and Recreation	158,088	0	155,974
Conservation of Natural Resources	215,238	0	200,488
Economic Development & Housing	29,383	0	24,620
Miscellaneous Current Expenditures	71,315	0	82,178
Total Current Expenditures	6,052,611	0	6,539,209
Debt Service - Principal	115,000	0	125,000
Interest and Fiscal Charges	15,412	0	12,325
Streets and Highways Construction	1,906,612	0	2,009,466
Total Capital Outlay	193,550	0	86,445
Other Financing Uses	0	0	0
Transfers to Other Funds	30,000	0	0
Total Expenditures and Other Uses	8,313,185	0	8,772,445

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,659,670	6,659,670	7,839,993
All Other Taxes	145,500	165,186	124,000
Special Assessments	81,586	81,586	89,863
Licenses and Permits	114,120	144,120	207,385
Federal Grants	3,564,520	3,564,520	3,989,137
State General Purpose Aid	3,967,634	3,639,988	2,510,047
State Categorical Aid	5,405,724	6,119,272	6,507,093
Charges for Services	785,530	865,691	920,836
Fines and Forfeits	569,228	569,228	562,280
Interest on Investments	300,000	300,000	330,000
Miscellaneous Revenues	117,031	123,581	94,722
Total Revenues	21,710,543	22,232,842	23,175,356
Proceeds from Bond Sales	240,000	240,000	0
Other Financing Sources	102,100	102,100	245,070
Transfers from Other Funds	20,182	20,182	28,682
Total Revenues and Other Sources	22,072,825	22,595,124	23,449,108
Current Expenditures			
General Government	3,507,435	3,301,778	3,513,061
Public Safety	2,424,772	2,552,963	2,583,144
Streets and Highways (excluding Const.)	2,574,331	2,617,655	2,838,136
Sanitation	148,992	148,964	155,658
Human Services	5,282,121	5,179,211	5,564,093
Health	1,650,049	1,700,446	1,886,063
Culture and Recreation	433,294	415,926	403,776
Conservation of Natural Resources	357,442	341,027	593,972
Economic Development & Housing	1,100	1,100	1,600
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	16,379,536	16,259,070	17,539,503
Debt Service - Principal	280,683	280,683	273,527
Interest and Fiscal Charges	119,317	119,317	124,266
Streets and Highways Construction	4,167,127	4,170,127	6,935,000
Total Capital Outlay	1,006,797	934,708	734,130
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	21,953,460	21,763,905	25,606,426

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: LINCOLN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: LYON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,052,765	0	2,938,429
All Other Taxes	57,000	0	898,716
Special Assessments	139,000	0	238,120
Licenses and Permits	12,726	0	14,050
Federal Grants	0	0	0
State General Purpose Aid	656,340	0	0
State Categorical Aid	3,390,351	0	2,625,584
Charges for Services	521,932	0	386,526
Fines and Forfeits	0	0	0
Interest on Investments	100,000	0	123,500
Miscellaneous Revenues	176,678	0	116,549
Total Revenues	8,106,792	0	7,341,474
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	131,569	0	35,370
Total Revenues and Other Sources	8,238,361	0	7,376,844
Current Expenditures			
General Government	1,225,497	0	1,242,314
Public Safety	835,749	0	842,122
Streets and Highways (excluding Const.)	4,006,490	0	3,182,734
Sanitation	111,164	0	121,493
Human Services	833,516	0	833,516
Health	24,200	0	40,666
Culture and Recreation	168,716	0	171,674
Conservation of Natural Resources	602,910	0	548,096
Economic Development & Housing	38,000	0	23,500
Miscellaneous Current Expenditures	40,000	0	30,000
Total Current Expenditures	7,886,242	0	7,036,115
Debt Service - Principal	217,346	0	219,346
Interest and Fiscal Charges	134,773	0	121,383
Streets and Highways Construction	0	0	0
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	8,238,361	0	7,376,844

Name of County: MAHNOMEN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	2,786,893	2,893,536	2,893,536
All Other Taxes	91,100	76,550	76,550
Special Assessments	219,500	205,500	205,500
Licenses and Permits	8,032	8,140	8,140
Federal Grants	1,925,070	1,757,706	1,757,706
State General Purpose Aid	592,204	623,579	623,579
State Categorical Aid	3,544,428	3,915,480	3,915,480
Charges for Services	434,821	441,391	441,391
Fines and Forfeits	19,400	12,250	12,250
Interest on Investments	200,000	125,000	125,000
Miscellaneous Revenues	116,825	98,575	98,575
Total Revenues	9,938,273	10,157,707	10,157,707
Proceeds from Bond Sales			
Other Financing Sources			30,000
Transfers from Other Funds		13,750	140,375
Total Revenues and Other Sources		9,952,023	10,328,082
Current Expenditures			
General Government		3,011,186	2,956,335
Public Safety		2,924,454	1,822,871
Streets and Highways (excluding Const.)		870,075	817,589
Sanitation		268,635	232,503
Human Services		1,182,815	1,059,666
Health		107,763	88,000
Culture and Recreation		28,853	22,353
Conservation of Natural Resources		379,448	308,286
Economic Development & Housing		188,386	307,820
Miscellaneous Current Expenditures		550,100	399,900
Total Current Expenditures		9,511,715	8,015,323
Debt Service - Principal		69,254	69,254
Interest and Fiscal Charges		40,809	37,114
Streets and Highways Construction		1,632,000	2,777,000
Total Capital Outlay		227,500	177,500
Other Financing Uses		7,500	6,500
Transfers to Other Funds		13,750	9,875
Total Expenditures and Other Uses		11,502,528	11,092,566

Name of County: MARSHALL

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,210,386	3,210,386	3,409,573
All Other Taxes	234,768	234,768	283,700
Special Assessments			0
Licenses and Permits	50,705	50,705	61,410
Federal Grants	2,130,201	2,130,201	1,956,211
State General Purpose Aid	1,171,108	1,171,108	934,691
State Categorical Aid	7,781,342	7,781,342	8,025,244
Charges for Services	1,000,936	1,000,936	1,203,680
Fines and Forfeits		0	0
Interest on Investments	265,000	265,000	80,000
Miscellaneous Revenues	82,260	82,260	156,800
Total Revenues	15,926,706	15,926,706	16,111,309
Proceeds from Bond Sales	0	0	0
Other Financing Sources			101,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	15,926,706	15,926,706	16,212,309
Current Expenditures			
General Government	1,627,123	1,573,808	1,629,350
Public Safety	1,131,813	1,081,413	1,204,216
Streets and Highways (excluding Const.)	2,206,888	2,153,888	2,513,936
Sanitation	134,427	133,027	128,246
Human Services	2,688,485	2,688,485	2,680,670
Health	27,000	24,000	24,000
Culture and Recreation	141,000	105,450	137,607
Conservation of Natural Resources	325,028	305,178	331,810
Economic Development & Housing		0	0
Miscellaneous Current Expenditures	132,909	131,909	125,634
Total Current Expenditures	8,414,673	8,197,158	8,775,469
Debt Service - Principal	253,391	253,391	234,813
Interest and Fiscal Charges		0	0
Streets and Highways Construction	6,580,221	6,580,221	6,457,491
Total Capital Outlay	615,650	615,650	470,500
Other Financing Uses	25,000	25,000	0
Transfers to Other Funds		0	0
Total Expenditures and Other Uses	15,888,935	15,671,420	15,938,273

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: MARTIN

Name of County: MCLEOD

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
Total Revenues			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources			
Current Expenditures			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
Total Current Expenditures			
Debt Service - Principal			
Interest and Fiscal Charges			
Streets and Highways Construction			
Total Capital Outlay			
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses			

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
Total Revenues			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources			
Current Expenditures			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
Total Current Expenditures			
Debt Service - Principal			
Interest and Fiscal Charges			
Streets and Highways Construction			
Total Capital Outlay			
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses			

Name of County: MEEKER

Name of County: MILLE LACS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	7,059,014	0	8,417,411
All Other Taxes	14,000	0	20,000
Special Assessments	0	0	0
Licenses and Permits	13,152	0	14,500
Federal Grants	1,345,804	0	1,257,260
State General Purpose Aid	1,301,911	0	755,702
State Categorical Aid	5,713,575	0	4,871,289
Charges for Services	1,781,000	0	1,753,025
Fines and Forfeits	51,285	0	66,085
Interest on Investments	350,000	0	230,000
Miscellaneous Revenues	960,168	0	877,286
Total Revenues	18,589,909	0	18,262,558
Proceeds from Bond Sales	0	0	0
Other Financing Sources			205,792
Transfers from Other Funds	829,918	0	839,701
Total Revenues and Other Sources	19,419,827	0	19,308,051
Current Expenditures			
General Government	2,644,678	0	3,092,558
Public Safety	2,899,288	0	3,041,979
Streets and Highways (excluding Const.)	2,919,500	0	2,353,080
Sanitation	139,994	0	190,079
Human Services	4,619,270	0	4,769,218
Health	884,449	0	820,354
Culture and Recreation	256,914	0	240,241
Conservation of Natural Resources	274,708	0	208,730
Economic Development & Housing	167,034	0	144,410
Miscellaneous Current Expenditures	308,535	0	290,017
Total Current Expenditures	15,114,370	0	15,150,666
Debt Service - Principal	1,061,579	0	1,222,712
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,800,000	0	2,012,020
Total Capital Outlay	668,160	0	508,290
Other Financing Uses	0	0	0
Transfers to Other Funds	739,918	0	398,613
Total Expenditures and Other Uses	19,384,027	0	19,292,301

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	8,363,562	0	8,688,138
All Other Taxes	21,500	0	27,500
Special Assessments	230,000	0	236,500
Licenses and Permits	150,410	0	379,410
Federal Grants	3,099,807	0	3,088,402
State General Purpose Aid	2,642,225	0	2,981,592
State Categorical Aid	6,096,367	0	5,409,032
Charges for Services	821,869	0	940,358
Fines and Forfeits	30,000	0	30,000
Interest on Investments	125,000	0	125,000
Miscellaneous Revenues	330,300	0	298,092
Total Revenues	21,911,040	0	22,204,024
Proceeds from Bond Sales	0	0	383,770
Other Financing Sources			
Transfers from Other Funds	0	0	383,770
Total Revenues and Other Sources	21,911,040	0	22,971,564
Current Expenditures			
General Government	3,921,921	0	4,007,600
Public Safety	4,500,394	0	4,842,542
Streets and Highways (excluding Const.)	1,817,366	0	2,289,682
Sanitation	300,000	0	336,500
Human Services	8,318,921	0	7,606,794
Health	893,438	0	733,124
Culture and Recreation	190,535	0	172,001
Conservation of Natural Resources	178,279	0	151,808
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	19,979	0	66,364
Total Current Expenditures	20,140,833	0	20,206,415
Debt Service - Principal	230,000	0	380,000
Interest and Fiscal Charges	313,048	0	316,466
Streets and Highways Construction	2,427,159	0	2,215,380
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	383,770
Total Expenditures and Other Uses	23,111,040	0	23,502,031

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: MORRISON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: MOWER

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	10,620,669	10,620,669	11,295,224
All Other Taxes	157,500	157,500	160,500
Special Assessments	0	0	0
Licenses and Permits	249,180	249,180	269,580
Federal Grants	3,302,881	3,302,881	3,284,132
State General Purpose Aid	2,042,262	2,042,262	1,437,897
State Categorical Aid	8,165,158	8,165,158	9,162,362
Charges for Services	3,863,201	3,863,201	4,487,357
Fines and Forfeits	0	0	0
Interest on Investments	525,000	525,000	300,000
Miscellaneous Revenues	495,500	495,500	518,300
Total Revenues	29,421,351	29,421,351	30,915,352
Proceeds from Bond Sales	326,000	326,000	426,000
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	29,747,351	29,747,351	31,341,352
Current Expenditures			
General Government	4,165,685	4,165,685	4,398,971
Public Safety	3,371,257	3,371,257	3,789,805
Streets and Highways (excluding Const.)	3,118,566	3,118,566	3,166,781
Sanitation	1,802,180	1,802,180	1,653,050
Human Services	8,686,612	8,686,612	8,148,187
Health	1,430,842	1,430,842	1,345,547
Culture and Recreation	462,139	462,139	448,592
Conservation of Natural Resources	387,684	387,684	347,787
Economic Development & Housing	85,863	85,863	75,043
Miscellaneous Current Expenditures	307,500	307,500	192,000
Total Current Expenditures	23,818,328	23,818,328	23,565,763
Debt Service - Principal	1,070,000	1,070,000	1,165,000
Interest and Fiscal Charges	321,233	321,233	415,502
Streets and Highways Construction	5,107,245	5,107,245	6,497,325
Total Capital Outlay	75,000	75,000	50,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	30,391,806	30,391,806	31,693,590

Name of County: MURRAY

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,915,626	3,915,626	4,360,190
All Other Taxes	5,000	5,000	5,000
Special Assessments	622,582	622,582	549,323
Licenses and Permits	15,350	15,350	16,350
Federal Grants	187,175	187,175	326,150
State General Purpose Aid	696,150	582,628	497,688
State Categorical Aid	4,415,855	4,415,855	4,211,679
Charges for Services	215,950	215,950	229,230
Fines and Forfeits	0	0	0
Interest on Investments	173,800	173,800	165,350
Miscellaneous Revenues	819,906	819,906	758,307
Total Revenues	11,067,394	10,953,872	11,119,267
Proceeds from Bond Sales	0	810,000	0
Other Financing Sources	50,820	50,820	37,000
Transfers from Other Funds	21,936	168,458	236,000
Total Revenues and Other Sources	11,140,150	11,983,150	11,392,267
Current Expenditures			
General Government	1,376,483	1,611,954	1,613,008
Public Safety	823,387	892,587	864,432
Streets and Highways (excluding Const.)	2,079,075	2,085,315	2,025,447
Sanitation	364,553	353,617	383,159
Human Services	972,538	972,538	973,038
Health	164,578	164,578	163,794
Culture and Recreation	219,958	275,284	270,417
Conservation of Natural Resources	936,389	1,434,789	771,152
Economic Development & Housing	104,341	94,341	89,185
Miscellaneous Current Expenditures	143,405	143,405	145,902
Total Current Expenditures	7,184,707	8,028,408	7,299,534
Debt Service - Principal	260,000	260,000	235,100
Interest and Fiscal Charges	135,660	135,660	171,708
Streets and Highways Construction	2,743,175	2,743,175	2,448,000
Total Capital Outlay	533,587	708,587	564,812
Other Financing Uses	0	0	0
Transfers to Other Funds	262,817	262,817	320,098
Total Expenditures and Other Uses	11,119,946	12,138,647	11,039,252

Name of County: NICOLLET

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	9,774,093	9,774,093	10,335,334
All Other Taxes	0	0	0
Special Assessments	228,500	228,500	230,000
Licenses and Permits	159,400	159,400	155,000
Federal Grants	2,065,682	2,065,682	2,068,715
State General Purpose Aid	1,165,933	1,165,933	868,275
State Categorical Aid	4,751,794	4,751,794	3,972,707
Charges for Services	1,077,393	1,077,393	1,373,042
Fines and Forfeits	29,227	29,227	30,527
Interest on Investments	370,000	370,000	376,000
Miscellaneous Revenues	896,744	896,744	648,504
Total Revenues	20,518,766	20,518,766	20,058,104
Proceeds from Bond Sales	0	0	0
Other Financing Sources	50,000	50,000	3,289
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	20,568,766	20,568,766	20,061,393
Current Expenditures			
General Government	4,855,086	4,855,086	4,555,140
Public Safety	2,575,113	2,575,113	2,586,315
Streets and Highways (excluding Const.)	4,133,796	4,133,796	3,790,740
Sanitation	0	0	0
Human Services	5,998,845	5,998,845	6,144,076
Health	1,098,566	1,098,566	1,050,946
Culture and Recreation	387,566	387,566	362,686
Conservation of Natural Resources	111,266	111,266	70,574
Economic Development & Housing	115,180	115,180	112,654
Miscellaneous Current Expenditures	831,011	831,011	689,065
Total Current Expenditures	20,106,429	20,106,429	19,362,196
Debt Service - Principal	462,337	462,337	699,197
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	20,568,766	20,568,766	20,061,393

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: NOBLES

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: NORMAN

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,540,191	0	6,803,075
All Other Taxes	27,450	0	29,450
Special Assessments	35,776	0	55,658
Licenses and Permits	196,000	0	226,333
Federal Grants	2,276,037	0	2,105,953
State General Purpose Aid	929,002	0	713,023
State Categorical Aid	8,130,521	0	7,449,604
Charges for Services	1,679,938	0	1,823,562
Fines and Forfeits	0	0	0
Interest on Investments	350,000	0	205,000
Miscellaneous Revenues	854,848	0	1,042,068
Total Revenues	21,019,763	0	20,453,726
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,574,084	0	138,118
Transfers from Other Funds	1,500	0	93,667
Total Revenues and Other Sources	22,595,347	0	20,685,511
Current Expenditures			
General Government	2,597,045	0	3,001,843
Public Safety	2,239,743	0	2,354,231
Streets and Highways (excluding Const.)	1,631,584	0	1,468,488
Sanitation	342,613	0	431,936
Human Services	5,903,426	0	5,340,318
Health	100,823	0	81,158
Culture and Recreation	607,443	0	566,045
Conservation of Natural Resources	453,336	0	342,848
Economic Development & Housing	100,344	0	36,400
Miscellaneous Current Expenditures	47,383	0	135,352
Total Current Expenditures	14,023,740	0	13,758,619
Debt Service - Principal	0	0	370,000
Interest and Fiscal Charges	1,355,443	0	1,224,777
Streets and Highways Construction	5,396,015	0	5,038,615
Total Capital Outlay	1,819,009	0	291,500
Other Financing Uses	0	0	0
Transfers to Other Funds	1,140	0	2,000
Total Expenditures and Other Uses	22,595,347	0	20,685,511

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	2,877,631	0	2,978,068
All Other Taxes	80,000	0	80,000
Special Assessments	215,765	0	215,765
Licenses and Permits	600	0	600
Federal Grants	0	0	0
State General Purpose Aid	591,931	0	452,743
State Categorical Aid	2,315,000	0	2,825,000
Charges for Services	10,000	0	10,000
Fines and Forfeits	0	0	0
Interest on Investments	80,000	0	70,000
Miscellaneous Revenues	3,932,020	0	1,825,947
Total Revenues	10,102,947	0	8,458,123
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	10,102,947	0	8,458,123
Current Expenditures			
General Government	1,083,748	0	1,116,539
Public Safety	715,725	0	731,433
Streets and Highways (excluding Const.)	2,158,905	0	887,030
Sanitation	379,945	0	307,770
Human Services	2,109,573	0	1,884,072
Health	56,645	0	56,645
Culture and Recreation	90,757	0	60,668
Conservation of Natural Resources	240,991	0	196,315
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	383,380	0	343,886
Total Current Expenditures	7,219,669	0	5,584,358
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,315,000	0	2,825,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	9,534,669	0	8,409,358

Name of County: OLMSTED

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: OTTER TAIL

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	48,814,568	48,814,568	52,719,733
All Other Taxes	355,000	266,170	355,000
Special Assessments	0	0	0
Licenses and Permits	1,598,880	1,761,306	1,696,965
Federal Grants	11,925,553	9,840,330	12,235,304
State General Purpose Aid	6,508,353	4,748,374	3,529,106
State Categorical Aid	38,784,182	33,038,905	33,026,212
Charges for Services	18,022,634	18,961,198	20,809,857
Fines and Forfeits	640,600	628,681	340,597
Interest on Investments	1,787,839	1,549,782	1,612,536
Miscellaneous Revenues	1,239,830	1,648,154	1,339,250
Total Revenues	129,677,439	121,257,468	127,664,560
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	756,000	0
Transfers from Other Funds	234,755	633,464	837,425
Total Revenues and Other Sources	129,912,194	122,646,932	128,501,985
Current Expenditures			
General Government	17,388,129	15,946,432	17,700,048
Public Safety	19,501,840	17,815,034	19,836,330
Streets and Highways (excluding Const.)	7,314,338	5,829,457	6,907,431
Sanitation	0	0	0
Human Services	56,433,317	52,289,049	56,225,143
Health	8,064,736	7,654,297	8,125,862
Culture and Recreation	2,636,079	2,269,542	2,266,656
Conservation of Natural Resources	573,981	1,010,677	740,173
Economic Development & Housing	126,425	113,783	80,425
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	112,038,845	102,928,271	111,882,068
Debt Service - Principal	1,665,000	1,665,000	1,175,000
Interest and Fiscal Charges	654,814	977,302	596,588
Streets and Highways Construction	22,483,887	9,628,274	17,631,520
Total Capital Outlay	0	0	0
Other Financing Uses	0	763,800	0
Transfers to Other Funds	393,542	569,175	810,401
Total Expenditures and Other Uses	137,236,088	116,531,822	132,095,577

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	16,601,258	16,601,258	18,704,015
All Other Taxes	495,150	495,150	463,300
Special Assessments	175,000	175,000	194,000
Licenses and Permits	183,775	183,775	287,425
Federal Grants	6,154,868	6,154,868	4,858,881
State General Purpose Aid	2,828,511	2,828,511	2,239,201
State Categorical Aid	16,866,376	16,866,376	13,179,994
Charges for Services	2,410,963	2,410,963	4,257,539
Fines and Forfeits	31,068	31,068	35,568
Interest on Investments	1,202,000	1,202,000	520,094
Miscellaneous Revenues	2,627,582	2,627,582	2,731,411
Total Revenues	49,576,551	49,576,551	47,471,428
Proceeds from Bond Sales	10,000,000	10,000,000	500,000
Other Financing Sources	0	0	0
Transfers from Other Funds	4,932	4,932	4,932
Total Revenues and Other Sources	59,581,483	59,581,483	47,976,360
Current Expenditures			
General Government	8,031,527	8,031,527	7,701,154
Public Safety	6,653,554	6,653,554	6,578,616
Streets and Highways (excluding Const.)	5,743,500	5,743,500	5,738,500
Sanitation	0	0	0
Human Services	15,260,356	15,260,356	14,438,890
Health	1,724,897	1,724,897	1,672,144
Culture and Recreation	403,315	403,315	408,406
Conservation of Natural Resources	627,833	627,833	688,140
Economic Development & Housing	37,687	37,687	211,212
Miscellaneous Current Expenditures	978,559	978,559	1,395,839
Total Current Expenditures	39,461,228	39,461,228	38,832,901
Debt Service - Principal	65,000	65,000	560,000
Interest and Fiscal Charges	558,337	558,337	521,159
Streets and Highways Construction	9,380,000	9,380,000	6,900,000
Total Capital Outlay	12,832,198	12,832,198	2,047,413
Other Financing Uses	33,167	33,167	56,903
Transfers to Other Funds	4,932	4,932	504,932
Total Expenditures and Other Uses	62,334,862	62,334,862	49,423,308

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: PENNINGTON

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: PINE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,873,804	0	4,145,723
All Other Taxes	176,810	0	181,060
Special Assessments	150,000	0	150,000
Licenses and Permits	2,350	0	2,450
Federal Grants	1,340,000	0	1,326,000
State General Purpose Aid	1,167,675	0	1,031,665
State Categorical Aid	4,369,125	0	4,611,175
Charges for Services	1,421,676	0	1,579,127
Fines and Forfeits	29,000	0	21,000
Interest on Investments	60,000	0	40,000
Miscellaneous Revenues	1,198,268	0	505,341
Total Revenues	13,788,708	0	13,593,541
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	13,788,708	0	13,593,541
Current Expenditures			
General Government	1,661,504		1,682,734
Public Safety	2,222,475	0	2,424,925
Streets and Highways (excluding Const.)	2,111,452	0	2,091,530
Sanitation	186,000	0	106,500
Human Services	4,280,000	0	4,348,000
Health	47,813	0	47,813
Culture and Recreation	83,483	0	112,278
Conservation of Natural Resources	302,468	0	241,317
Economic Development & Housing	56,435	0	10,700
Miscellaneous Current Expenditures	88,550	0	76,600
Total Current Expenditures	11,040,180	0	11,142,397
Debt Service - Principal	215,000	0	115,000
Interest and Fiscal Charges	111,579	0	114,174
Streets and Highways Construction	2,003,201	0	1,760,000
Total Capital Outlay	358,625	0	330,900
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	13,728,585	0	13,462,471

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	9,150,904		9,282,177
All Other Taxes	506,804		445,000
Special Assessments	0		0
Licenses and Permits	61,000		122,500
Federal Grants	2,581,068		2,198,583
State General Purpose Aid	4,329,536		3,936,147
State Categorical Aid	5,373,809		5,312,769
Charges for Services	1,637,843		1,288,423
Fines and Forfeits	1,669,415		1,729,955
Interest on Investments	320,000		340,000
Miscellaneous Revenues	1,498,555		1,513,822
Total Revenues	27,128,934		26,169,376
Proceeds from Bond Sales	1,136,149		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
Total Revenues and Other Sources	28,265,083		26,169,376
Current Expenditures			
General Government	3,440,453		3,641,535
Public Safety	5,169,902		4,433,274
Streets and Highways (excluding Const.)	4,497,804		3,524,881
Sanitation	384,159		139,818
Human Services	8,312,002		7,701,638
Health	0		0
Culture and Recreation	228,730		205,870
Conservation of Natural Resources	1,094,524		1,099,700
Economic Development & Housing	173,317		330,567
Miscellaneous Current Expenditures	164,707		238,850
Total Current Expenditures	23,465,598		21,316,133
Debt Service - Principal	766,875		790,205
Interest and Fiscal Charges	31,875		32,513
Streets and Highways Construction	3,392,720		3,952,740
Total Capital Outlay	0		0
Other Financing Uses	0		0
Transfers to Other Funds	0		0
Total Expenditures and Other Uses	27,657,068		26,091,591

Name of County: PIPESTONE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: POLK

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,964,550		3,810,109
All Other Taxes	4,500		322,000
Special Assessments	120,000		120,000
Licenses and Permits	4,105		4,955
Federal Grants	589,851		1,601,055
State General Purpose Aid	713,223		531,570
State Categorical Aid	3,123,858		3,376,248
Charges for Services	875,283		852,778
Fines and Forfeits	43,000		27,527
Interest on Investments	310,589		320,000
Miscellaneous Revenues	461,165		453,700
Total Revenues	10,210,124		11,419,942
Proceeds from Bond Sales			
Other Financing Sources	1,153,489		646,815
Transfers from Other Funds			
Total Revenues and Other Sources	11,363,613		12,066,757
Current Expenditures			
General Government	1,445,500		1,490,767
Public Safety	1,531,522		1,441,121
Streets and Highways (excluding Const.)	1,400,901		1,445,523
Sanitation	169,747		170,941
Human Services	3,958,756		3,325,460
Health	15,200		274,075
Culture and Recreation	84,007		117,337
Conservation of Natural Resources	165,377		170,295
Economic Development & Housing	52,970		53,620
Miscellaneous Current Expenditures	386,071		228,304
Total Current Expenditures	9,210,051		8,717,443
Debt Service - Principal	155,000		173,900
Interest and Fiscal Charges	162,120		145,100
Streets and Highways Construction	1,641,442		3,030,314
Total Capital Outlay	195,000		0
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses	11,363,613		12,066,757

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
Total Revenues			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources			
Current Expenditures			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
Total Current Expenditures			
Debt Service - Principal			
Interest and Fiscal Charges			
Streets and Highways Construction			
Total Capital Outlay			
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses			

Failed to report

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: POPE

Name of County: RAMSEY

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,003,698	0	4,270,082
All Other Taxes	20,000	0	22,000
Special Assessments	0	0	0
Licenses and Permits	21,888	0	40,300
Federal Grants	1,013,021	0	561,260
State General Purpose Aid	849,567	0	648,619
State Categorical Aid	3,993,374	0	3,472,755
Charges for Services	1,294,766	0	1,291,464
Fines and Forfeits	0	0	0
Interest on Investments	200,000	0	200,000
Miscellaneous Revenues	196,308	0	182,744
Total Revenues	11,592,622	0	10,689,224
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	220,800
Total Revenues and Other Sources	11,592,622	0	10,910,024
Current Expenditures			
General Government	2,439,854	0	2,340,527
Public Safety	1,336,925	0	1,262,030
Streets and Highways (excluding Const.)	1,672,897	0	1,644,900
Sanitation	0	0	0
Human Services	2,754,484	0	2,228,841
Health	777,301	0	789,171
Culture and Recreation	54,000	0	62,082
Conservation of Natural Resources	180,899	0	169,043
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	170,629	0	333,800
Total Current Expenditures	9,386,989	0	8,830,394
Debt Service - Principal	122,485	0	346,645
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,140,891	0	1,479,276
Total Capital Outlay	140,000	0	254,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	11,790,365	0	10,910,315

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	181,837,562	169,243,204	192,779,080
All Other Taxes	2,665,000	2,665,000	2,235,000
Special Assessments	0	0	0
Licenses and Permits	1,287,875	1,574,571	1,434,579
Federal Grants	82,903,982	81,135,613	80,754,555
State General Purpose Aid	9,468,555	22,773,089	4,066,038
State Categorical Aid	91,611,556	94,203,609	78,147,812
Charges for Services	57,306,935	57,873,670	63,297,637
Fines and Forfeits	1,934,864	1,952,505	446,000
Interest on Investments	13,389,769	13,028,998	8,430,000
Miscellaneous Revenues	10,737,820	13,656,765	10,596,173
Total Revenues	453,143,918	458,107,024	442,186,874
Proceeds from Bond Sales	27,015,000	39,104,532	25,705,000
Other Financing Sources	0	0	0
Transfers from Other Funds	519,624	519,624	551,560
Total Revenues and Other Sources	480,678,542	497,731,180	468,443,434
Current Expenditures			
General Government	69,928,339	71,191,564	63,518,889
Public Safety	83,676,414	84,746,713	83,190,152
Streets and Highways (excluding Const.)	12,571,668	12,588,764	12,016,753
Sanitation	14,398,990	14,797,031	16,679,465
Human Services	186,206,372	190,868,737	183,169,043
Health	27,915,747	28,056,487	26,135,516
Culture and Recreation	16,735,901	16,843,637	15,657,252
Conservation of Natural Resources	1,307,367	1,356,131	936,473
Economic Development & Housing	20,611,697	12,557,134	18,331,846
Miscellaneous Current Expenditures	1,778,000	1,048,437	1,800,000
Total Current Expenditures	435,130,495	434,054,635	421,435,389
Debt Service - Principal	15,755,000	15,840,000	12,420,000
Interest and Fiscal Charges	8,012,145	8,265,393	9,553,262
Streets and Highways Construction	2,728,547	8,574,808	2,123,193
Total Capital Outlay	33,389,019	45,333,008	26,914,468
Other Financing Uses	0	0	0
Transfers to Other Funds	519,384	519,384	720,560
Total Expenditures and Other Uses	495,534,590	512,587,228	473,166,872

Name of County: RED LAKE

Name of County: REDWOOD

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	1,382,253	0	1,449,822
All Other Taxes	34,500	0	22,500
Special Assessments	0	0	0
Licenses and Permits	1,300	0	1,300
Federal Grants	133,292	0	334,802
State General Purpose Aid	633,712	0	517,826
State Categorical Aid	1,380,807	0	968,845
Charges for Services	129,452	0	74,790
Fines and Forfeits	0	0	0
Interest on Investments	175,400	0	114,000
Miscellaneous Revenues	558,355	0	815,118
Total Revenues	4,429,071	0	4,299,003
Proceeds from Bond Sales	0	0	0
Other Financing Sources	211,890	0	144,985
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	4,640,961	0	4,443,988
Current Expenditures			
General Government	644,325	0	609,666
Public Safety	673,449	0	686,097
Streets and Highways (excluding Const.)	1,448,760	0	1,118,723
Sanitation	232,304	0	209,488
Human Services	1,122,536	0	1,237,048
Health	27,000	0	27,000
Culture and Recreation	87,600	0	85,771
Conservation of Natural Resources	171,671	0	144,588
Economic Development & Housing	3,957	0	3,957
Miscellaneous Current Expenditures	181,109	0	171,850
Total Current Expenditures	4,592,711	0	4,294,188
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	48,250	0	149,800
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	4,640,961	0	4,443,988

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,623,416	6,623,416	6,975,748
All Other Taxes	43,800	43,800	43,000
Special Assessments	355,000	355,000	374,000
Licenses and Permits	19,600	19,600	21,700
Federal Grants	4,098,855	4,098,855	1,517,685
State General Purpose Aid	1,081,310	1,081,310	801,747
State Categorical Aid	7,360,037	7,360,037	8,054,968
Charges for Services	1,286,512	1,286,512	1,251,742
Fines and Forfeits	0	0	0
Interest on Investments	157,500	157,500	117,500
Miscellaneous Revenues	273,873	273,873	276,303
Total Revenues	21,299,903	21,299,903	19,434,393
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	21,299,903	21,299,903	19,434,393
Current Expenditures			
General Government	2,668,274	2,668,274	2,137,270
Public Safety	1,848,224	1,848,224	2,024,616
Streets and Highways (excluding Const.)	2,087,000	2,087,000	2,148,000
Sanitation	268,400	268,400	309,817
Human Services	4,943,033	4,943,033	4,780,090
Health	1,302,705	1,302,705	1,197,599
Culture and Recreation	195,621	195,621	193,098
Conservation of Natural Resources	749,054	749,054	679,301
Economic Development & Housing	26,700	26,700	22,500
Miscellaneous Current Expenditures	1,237,000	1,237,000	1,231,000
Total Current Expenditures	15,326,011	15,326,011	14,723,291
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	7,394,000	7,394,000	5,782,000
Total Capital Outlay	465,850	465,850	498,630
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	23,185,861	23,185,861	21,003,921

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: RENVILLE

Name of County: RICE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	7,413,208	0	7,717,300
All Other Taxes	60,000	0	114,450
Special Assessments	142,600	0	151,000
Licenses and Permits	25,000	0	39,250
Federal Grants	1,640,202	0	2,465,670
State General Purpose Aid	964,059	0	644,936
State Categorical Aid	4,603,259	0	6,356,000
Charges for Services	2,120,215	0	1,830,671
Fines and Forfeits	0	0	0
Interest on Investments	189,089	0	166,451
Miscellaneous Revenues	1,873,633	0	1,065,960
Total Revenues	19,031,265	0	20,551,688
Proceeds from Bond Sales	643,200	0	871,577
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	19,674,465	0	21,423,265
Current Expenditures			
General Government	3,774,400	0	3,311,164
Public Safety	1,635,309	0	1,674,247
Streets and Highways (excluding Const.)	2,629,079	0	2,519,055
Sanitation	818,400	0	662,000
Human Services	6,154,972	0	5,311,357
Health	1,172,090	0	1,291,699
Culture and Recreation	253,081	0	188,140
Conservation of Natural Resources	277,669	0	247,390
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	16,715,000	0	15,205,052
Debt Service - Principal	675,000	0	715,000
Interest and Fiscal Charges	80,094	0	46,903
Streets and Highways Construction	2,183,158	0	4,520,733
Total Capital Outlay	50,000	0	921,577
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	19,703,252	0	21,409,265

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	12,034,955	12,034,955	12,745,017
All Other Taxes	288,900	288,900	370,900
Special Assessments	3,000	3,000	3,000
Licenses and Permits	457,610	457,610	519,620
Federal Grants	3,421,166	3,421,166	2,926,488
State General Purpose Aid	2,030,072	2,030,072	1,209,762
State Categorical Aid	7,671,053	7,671,053	8,244,003
Charges for Services	2,881,131	2,881,131	3,003,752
Fines and Forfeits	484,809	484,809	200,240
Interest on Investments	850,000	850,000	836,131
Miscellaneous Revenues	1,087,025	1,087,025	1,018,495
Total Revenues	31,209,721	31,209,721	31,077,408
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	350,460	350,460	350,460
Total Revenues and Other Sources	31,560,181	31,560,181	31,427,868
Current Expenditures			
General Government	6,110,970	6,110,970	5,820,004
Public Safety	6,311,809	6,311,809	6,295,557
Streets and Highways (excluding Const.)	2,798,215	2,798,215	3,008,114
Sanitation	100,000	100,000	50,000
Human Services	8,956,433	8,956,433	8,689,710
Health	2,783,077	2,783,077	2,734,876
Culture and Recreation	579,020	579,020	568,943
Conservation of Natural Resources	406,893	406,893	410,248
Economic Development & Housing	63,764	63,764	35,416
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	28,110,181	28,110,181	27,612,868
Debt Service - Principal	375,000	375,000	385,000
Interest and Fiscal Charges	405,000	405,000	395,000
Streets and Highways Construction	2,670,000	2,670,000	4,645,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	31,560,181	31,560,181	33,037,868

Name of County: ROCK

Name of County: ROSEAU

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	2,903,602	2,903,602	3,090,472
All Other Taxes	0	0	0
Special Assessments	184,098	184,098	175,803
Licenses and Permits	66,965	66,965	83,975
Federal Grants	1,245,600	1,245,600	198,598
State General Purpose Aid	594,831	594,831	460,503
State Categorical Aid	0	0	0
Charges for Services	470,614	470,614	461,247
Fines and Forfeits	1,574,892	1,574,892	2,300,415
Interest on Investments	162,500	162,500	104,000
Miscellaneous Revenues	377,424	377,424	222,226
Total Revenues	7,580,526	7,580,526	7,097,239
Proceeds from Bond Sales	0	0	0
Other Financing Sources	681,821	681,821	788,763
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	8,262,347	8,262,347	7,886,002
Current Expenditures			
General Government	1,398,529	1,398,529	1,388,099
Public Safety	1,101,708	1,101,708	1,175,617
Streets and Highways (excluding Const.)	1,758,408	1,758,408	1,609,343
Sanitation	390,630	390,630	350,760
Human Services	2,441,451	2,441,451	1,937,686
Health	69,286	69,286	59,455
Culture and Recreation	213,890	213,890	183,776
Conservation of Natural Resources	109,286	109,286	82,189
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	779,159	779,159	1,033,978
Total Current Expenditures	8,262,347	8,262,347	7,820,903
Debt Service - Principal	0	0	65,099
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	8,262,347	8,262,347	7,886,002

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,579,174	3,036,502	3,306,294
All Other Taxes	5,000	5,000	6,000
Special Assessments	450,000	450,000	435,000
Licenses and Permits	3,915	3,915	3,465
Federal Grants	1,311,741	1,311,741	1,547,954
State General Purpose Aid	2,485,641	1,870,819	1,806,500
State Categorical Aid	3,703,359	4,860,853	6,875,057
Charges for Services	5,160,650	5,160,650	1,064,723
Fines and Forfeits	9,000	9,000	8,000
Interest on Investments	300,000	300,000	200,000
Miscellaneous Revenues	476,860	476,860	344,550
Total Revenues	17,485,340	17,485,340	15,597,093
Proceeds from Bond Sales	0	0	0
Other Financing Sources	30,400	30,400	33,350
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,515,740	17,515,740	15,630,443
Current Expenditures			
General Government	1,644,680	1,669,352	1,762,969
Public Safety	1,311,911	1,360,954	1,504,925
Streets and Highways (excluding Const.)	2,860,934	2,860,934	5,914,170
Sanitation	912,842	877,867	900,026
Human Services	2,265,063	2,265,063	2,372,395
Health	7,240	7,240	7,515
Culture and Recreation	174,458	174,458	161,800
Conservation of Natural Resources	281,045	317,453	268,476
Economic Development & Housing	66,300	66,300	91,200
Miscellaneous Current Expenditures	465,878	391,765	314,982
Total Current Expenditures	9,990,351	9,991,386	13,298,458
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	6,777,731	6,777,731	2,432,889
Total Capital Outlay	954,950	954,950	840,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	17,723,032	17,724,067	16,571,847

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: SCOTT

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: SHERBURNE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	31,264,324	31,264,324	34,998,714
All Other Taxes	800,829	800,829	835,500
Special Assessments	0	0	0
Licenses and Permits	1,946,060	1,946,060	1,908,611
Federal Grants	6,582,141	6,582,141	5,008,550
State General Purpose Aid	5,835,676	5,835,676	4,101,286
State Categorical Aid	12,668,930	12,668,930	10,650,362
Charges for Services	5,742,343	5,742,343	6,406,699
Fines and Forfeits	639,479	639,479	309,078
Interest on Investments	2,000,000	2,000,000	2,420,000
Miscellaneous Revenues	2,049,653	2,049,653	1,700,737
Total Revenues	69,529,435	69,529,435	68,339,537
Proceeds from Bond Sales	0	0	0
Other Financing Sources	8,963,169	8,963,169	
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	78,492,604	78,492,604	68,339,537
Current Expenditures			
General Government	18,387,332	18,387,332	18,146,988
Public Safety	9,210,985	9,210,985	9,732,507
Streets and Highways (excluding Const.)	4,181,277	4,181,277	6,079,343
Sanitation	0	0	0
Human Services	17,687,765	17,687,765	14,436,462
Health	2,483,423	2,483,423	2,387,788
Culture and Recreation	1,875,127	1,875,127	1,946,407
Conservation of Natural Resources	960,539	960,539	767,000
Economic Development & Housing	936,439	936,439	1,173,682
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	55,722,887	55,722,887	54,670,177
Debt Service - Principal	1,511,584	1,511,584	1,680,000
Interest and Fiscal Charges	1,261,671	1,261,671	2,492,910
Streets and Highways Construction	9,041,596	9,041,596	11,012,370
Total Capital Outlay	10,804,866	10,804,866	23,365,044
Other Financing Uses	150,000	150,000	150,000
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	78,492,604	78,492,604	93,370,501

Name of County: Sibley

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,486,340	6,486,340	7,298,346
All Other Taxes	83,500	83,500	83,500
Special Assessments	121,000	121,000	130,000
Licenses and Permits	29,400	40,400	58,134
Federal Grants	1,905,866	1,912,866	1,748,947
State General Purpose Aid	1,116,581	781,581	588,096
State Categorical Aid	6,199,224	6,206,622	5,727,422
Charges for Services	997,278	1,079,722	1,166,403
Fines and Forfeits	92,900	92,066	46,250
Interest on Investments	275,000	275,500	170,500
Miscellaneous Revenues	388,245	377,495	309,569
Total Revenues	17,695,334	17,457,092	17,327,167
Proceeds from Bond Sales	0	0	0
Other Financing Sources	120,561	326,977	151,455
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,815,895	17,784,069	17,478,622
Current Expenditures			
General Government	2,447,554	2,382,346	2,435,955
Public Safety	1,535,656	1,578,617	1,625,378
Streets and Highways (excluding Const.)	2,282,701	2,265,025	2,174,484
Sanitation	168,370	168,346	169,510
Human Services	4,024,809	3,970,806	4,022,000
Health	1,286,074	1,263,074	1,165,519
Culture and Recreation	265,035	264,846	223,615
Conservation of Natural Resources	383,579	380,975	306,068
Economic Development & Housing	341,545	394,524	222,017
Miscellaneous Current Expenditures	330,728	315,786	278,336
Total Current Expenditures	13,066,051	12,984,345	12,622,882
Debt Service - Principal	824,000	824,000	914,000
Interest and Fiscal Charges	289,000	289,000	294,830
Streets and Highways Construction	3,591,082	3,589,043	4,012,598
Total Capital Outlay	292,233	360,852	222,400
Other Financing Uses	0	0	0
Transfers to Other Funds	0	529,977	0
Total Expenditures and Other Uses	18,062,366	18,577,217	18,066,710

Name of County: SAINT LOUIS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	72,276,886	72,374,765	75,530,748
All Other Taxes	3,724,000	3,643,968	3,948,968
Special Assessments	0	0	0
Licenses and Permits	144,070	146,270	148,070
Federal Grants	28,917,024	32,350,322	25,447,359
State General Purpose Aid	20,803,479	17,446,079	17,915,265
State Categorical Aid	60,643,843	87,122,292	47,045,330
Charges for Services	8,388,375	8,721,207	9,076,890
Fines and Forfeits	1,680,909	1,628,500	1,644,800
Interest on Investments	2,205,500	2,004,120	1,804,100
Miscellaneous Revenues	10,180,467	10,623,819	12,066,874
Total Revenues	208,964,553	236,061,342	194,628,404
Proceeds from Bond Sales	0	0	2,500,000
Other Financing Sources			
Transfers from Other Funds	811,040	968,000	500,000
Total Revenues and Other Sources	209,775,593	237,029,342	197,628,404
Current Expenditures			
General Government	30,445,502	30,358,125	31,062,026
Public Safety	30,183,287	30,942,374	29,526,179
Streets and Highways (excluding Const.)	29,161,949	29,632,969	28,440,579
Sanitation	0	0	0
Human Services	73,209,410	70,294,997	61,765,580
Health	7,557,684	7,571,950	6,543,328
Culture and Recreation	881,874	721,994	727,647
Conservation of Natural Resources	6,037,089	6,246,867	6,299,945
Economic Development & Housing	4,768,064	8,949,365	4,424,861
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	182,244,859	184,718,641	168,790,145
Debt Service - Principal	5,113,400	4,148,400	4,375,600
Interest and Fiscal Charges	1,478,539	1,408,629	1,253,375
Streets and Highways Construction	17,623,195	45,757,608	14,577,923
Total Capital Outlay	4,389,176	6,905,465	3,395,696
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	210,849,169	242,938,743	192,392,739

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: STEARNS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: STEELE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	38,754,279	38,870,480	42,221,027
All Other Taxes	347,101	118,600	151,000
Special Assessments	153,000	153,000	314,754
Licenses and Permits	390,225	400,225	599,137
Federal Grants	11,622,408	10,772,405	9,834,231
State General Purpose Aid	4,774,421	4,583,051	3,582,001
State Categorical Aid	20,191,154	19,050,936	16,702,456
Charges for Services	3,735,800	3,902,499	4,342,571
Fines and Forfeits	157,864	157,864	151,600
Interest on Investments	931,649	931,649	767,810
Miscellaneous Revenues	4,152,088	5,226,315	4,011,490
Total Revenues	85,209,989	84,167,024	82,678,077
Proceeds from Bond Sales	0	0	0
Other Financing Sources		163,500	
Transfers from Other Funds	1,800,000	2,928,642	3,919,381
Total Revenues and Other Sources	87,009,989	87,259,166	86,597,458
Current Expenditures			
General Government	13,832,015	16,145,780	14,308,975
Public Safety	16,915,570	17,199,570	19,541,480
Streets and Highways (excluding Const.)	5,561,267	5,431,685	5,626,761
Sanitation	0	0	0
Human Services	28,392,134	27,185,214	26,791,089
Health	2,258,982	2,074,725	1,947,755
Culture and Recreation	3,919,978	3,927,978	2,742,186
Conservation of Natural Resources	1,691,286	1,679,947	1,821,894
Economic Development & Housing	117,021	117,021	72,231
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	72,688,253	73,761,920	72,852,371
Debt Service - Principal	4,755,000	4,527,396	4,571,741
Interest and Fiscal Charges	926,849	876,849	978,150
Streets and Highways Construction	8,639,887	8,639,887	9,352,696
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	87,009,989	87,806,052	87,754,958

Name of County: STEVENS

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,056,942	0	3,246,445
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	22,500	0	29,800
Federal Grants	0	0	300,000
State General Purpose Aid	1,055,949	0	889,233
State Categorical Aid	4,301,940	0	4,430,573
Charges for Services	1,311,322	0	1,274,500
Fines and Forfeits	0	0	0
Interest on Investments	300,000	0	300,000
Miscellaneous Revenues	433,544	0	440,761
Total Revenues	10,482,197	0	10,911,312
Proceeds from Bond Sales	0	0	0
Other Financing Sources			
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	10,482,197	0	10,911,312
Current Expenditures			
General Government	1,546,354	0	1,559,166
Public Safety	885,303	0	888,596
Streets and Highways (excluding Const.)	1,663,500	0	1,620,000
Sanitation	114,584	0	94,816
Human Services	3,001,359	0	2,405,633
Health	1,395,454	0	1,400,485
Culture and Recreation	114,583	0	163,443
Conservation of Natural Resources	285,458	0	244,918
Economic Development & Housing	99,000	0	57,000
Miscellaneous Current Expenditures	67,000	0	67,500
Total Current Expenditures	9,172,595	0	8,501,557
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,450,000	0	2,260,000
Total Capital Outlay	231,967	0	432,280
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	10,854,562	0	11,193,837

Name of County: SWIFT

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,346,334		4,607,114
All Other Taxes			
Special Assessments	127,571		127,571
Licenses and Permits	2,000		2,400
Federal Grants	2,107,300		2,594,177
State General Purpose Aid	1,112,849		725,908
State Categorical Aid	2,636,000		3,404,806
Charges for Services	1,542,003		1,441,821
Fines and Forfeits			
Interest on Investments	135,000		90,000
Miscellaneous Revenues			
Total Revenues	12,009,057		12,993,797
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
Total Revenues and Other Sources	12,009,057		12,993,797
Current Expenditures			
General Government	1,945,607		2,024,534
Public Safety	1,219,530		1,182,000
Streets and Highways (excluding Const.)	1,941,437		2,044,924
Sanitation	772,700		781,723
Human Services	3,728,065		3,570,165
Health	122,067		81,686
Culture and Recreation	172,685		198,748
Conservation of Natural Resources	212,982		212,251
Economic Development & Housing	195,900		30,000
Miscellaneous Current Expenditures			
Total Current Expenditures	10,310,973		10,126,031
Debt Service - Principal			
Interest and Fiscal Charges			
Streets and Highways Construction	1,526,000		2,808,500
Total Capital Outlay	239,950		326,700
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses	12,076,923		13,261,231

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: TODD

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: TRAVERSE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	7,679,559	7,679,559	8,105,696
All Other Taxes	615,000	615,000	144,912
Special Assessments	0	0	0
Licenses and Permits	108,275	108,275	141,810
Federal Grants	1,858,985	2,230,635	2,680,368
State General Purpose Aid	1,624,753	1,624,753	1,330,491
State Categorial Aid	2,765,670	2,765,670	2,783,349
Charges for Services	2,412,230	2,412,230	1,731,407
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	258,000	258,000	204,500
Miscellaneous Revenues	290,731	290,731	256,164
Total Revenues	17,615,203	17,986,853	17,380,697
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	433,464	433,464	589,798
Total Revenues and Other Sources	18,048,667	18,420,317	17,970,495
Current Expenditures			
General Government	2,688,803	26,888,030	2,830,123
Public Safety	1,911,174	1,911,174	1,968,190
Streets and Highways (excluding Const.)	1,630,000	1,630,000	1,722,500
Sanitation	0	0	0
Human Services	6,397,241	6,967,702	6,538,409
Health	1,966,653	1,966,653	2,089,924
Culture and Recreation	114,408	114,408	285,543
Conservation of Natural Resources	238,883	238,883	172,518
Economic Development & Housing	53,940	55,000	50,880
Miscellaneous Current Expenditures	533,388	533,388	390,932
Total Current Expenditures	15,534,490	16,106,011	16,049,019
Debt Service - Principal	150,000	150,000	150,000
Interest and Fiscal Charges	35,391	35,391	33,888
Streets and Highways Construction	1,000,000	1,000,000	900,000
Total Capital Outlay	656,800	656,800	358,200
Other Financing Uses	0	0	0
Transfers to Other Funds	327,798	327,798	589,798
Total Expenditures and Other Uses	17,704,479	18,276,000	18,080,905

Name of County: WABASHA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,704,789	6,704,789	7,138,624
All Other Taxes	174,527	174,527	29,550
Special Assessments	0	0	0
Licenses and Permits	98,360	98,360	154,740
Federal Grants	1,503,756	1,503,756	1,972,706
State General Purpose Aid	1,064,803	1,064,803	814,427
State Categorial Aid	5,794,055	5,794,055	6,871,294
Charges for Services	1,254,183	1,254,183	1,330,234
Fines and Forfeits	73,500	73,500	37,250
Interest on Investments	200,000	200,000	170,000
Miscellaneous Revenues	380,938	380,938	400,204
Total Revenues	17,248,911	17,248,911	18,919,029
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,248,911	17,248,911	18,919,029
Current Expenditures			
General Government	2,472,601	2,472,601	2,457,324
Public Safety	2,599,436	2,599,436	2,831,566
Streets and Highways (excluding Const.)	1,943,900	1,943,900	1,954,365
Sanitation	157,625	157,625	284,112
Human Services	4,489,706	4,489,706	4,073,271
Health	1,554,722	1,554,722	1,244,614
Culture and Recreation	263,000	263,000	904,750
Conservation of Natural Resources	393,293	393,293	311,684
Economic Development & Housing	64,414	64,414	61,914
Miscellaneous Current Expenditures	353,525	353,525	338,814
Total Current Expenditures	14,292,222	14,292,222	14,462,414
Debt Service - Principal	123,521	123,521	131,000
Interest and Fiscal Charges	26,479	26,479	18,715
Streets and Highways Construction	3,094,500	3,104,500	4,297,850
Total Capital Outlay	814,724	921,180	392,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	18,351,446	18,467,902	19,301,979

Name of County: WADENA

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,449,302	4,449,302	4,451,607
All Other Taxes	5,200	5,200	6,900
Special Assessments	306,377	306,377	309,476
Licenses and Permits	463,711	463,711	498,060
Federal Grants	1,949,514	1,949,514	2,109,993
State General Purpose Aid	930,371	930,371	916,682
State Categorial Aid	5,860,055	5,860,055	5,005,703
Charges for Services	335,854	332,334	347,329
Fines and Forfeits	0	0	0
Interest on Investments	200,000	200,000	85,000
Miscellaneous Revenues	281,722	281,722	431,071
Total Revenues	14,782,106	14,778,586	14,161,821
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	517,037	346,075	391,909
Total Revenues and Other Sources	15,299,143	15,124,661	14,553,730
Current Expenditures			
General Government	2,499,136	2,499,136	2,580,549
Public Safety	1,100,485	1,100,485	1,164,455
Streets and Highways (excluding Const.)	1,011,085	1,011,085	1,794,862
Sanitation	792,599	763,918	781,597
Human Services	4,924,840	4,924,840	4,478,993
Health	864,113	864,113	1,087,416
Culture and Recreation	24,205	24,205	24,205
Conservation of Natural Resources	122,792	122,792	105,400
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	1,000
Total Current Expenditures	11,339,255	11,310,574	12,018,477
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,485,188	3,485,188	2,345,231
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	124,756	346,075	391,909
Total Expenditures and Other Uses	14,949,199	15,141,837	14,755,617

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: WASECA
 Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Name of County: WASHINGTON
 Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	6,743,865	6,743,865	6,985,399
All Other Taxes	48,600	48,600	43,000
Special Assessments	188,937	188,937	262,989
Licenses and Permits	147,185	147,185	145,685
Federal Grants	2,080,361	2,080,361	1,982,458
State General Purpose Aid	1,370,730	1,029,530	836,168
State Categorical Aid	4,867,235	4,867,235	3,132,237
Charges for Services	605,999	665,999	888,105
Fines and Forfeits	103,300	103,300	52,400
Interest on Investments	217,000	217,000	222,250
Miscellaneous Revenues	442,609	442,609	704,846
Total Revenues	16,815,821	16,534,621	15,255,537
Proceeds from Bond Sales	626,700	626,700	0
Other Financing Sources			
Transfers from Other Funds	38,000	49,000	5,000
Total Revenues and Other Sources	17,480,521	17,210,321	15,260,537
Current Expenditures			
General Government	3,327,182	3,128,882	3,185,997
Public Safety	2,092,032	2,088,032	2,048,639
Streets and Highways (excluding Const.)	1,924,384	1,920,384	1,972,201
Sanitation	484,737	484,737	512,289
Human Services	4,957,474	4,957,474	4,467,371
Health	780,778	780,778	726,199
Culture and Recreation	392,575	356,875	314,504
Conservation of Natural Resources	314,472	286,272	251,476
Economic Development & Housing	46,189	46,189	44,589
Miscellaneous Current Expenditures	69,875	69,875	67,879
Total Current Expenditures	14,389,698	14,119,498	13,591,144
Debt Service - Principal	288,750	288,750	561,750
Interest and Fiscal Charges	225,373	225,373	232,143
Streets and Highways Construction	1,690,000	1,690,000	750,000
Total Capital Outlay	886,700	886,700	125,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	17,480,521	17,210,321	15,260,537

Name of County: WATONWAN
 Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	4,923,394	4,923,394	5,169,564
All Other Taxes	5,500	5,500	5,500
Special Assessments			
Licenses and Permits	10,630	10,630	10,630
Federal Grants	1,284,725	1,284,725	1,239,369
State General Purpose Aid	803,644	690,130	605,216
State Categorical Aid	4,110,267	4,102,105	4,403,429
Charges for Services	800,348	809,898	815,239
Fines and Forfeits	8,000	11,100	11,750
Interest on Investments	205,548	205,548	169,200
Miscellaneous Revenues	1,075,097	1,122,453	461,614
Total Revenues	13,227,153	13,165,483	12,891,511
Proceeds from Bond Sales			
Other Financing Sources	99,000	99,000	96,000
Transfers from Other Funds			
Total Revenues and Other Sources	13,326,153	13,264,483	12,987,511
Current Expenditures			
General Government	1,610,249	1,608,107	1,648,546
Public Safety	1,556,862	1,555,442	1,629,155
Streets and Highways (excluding Const.)	1,023,710	1,025,010	1,145,423
Sanitation	180,173	180,173	187,021
Human Services	3,769,661	3,769,661	3,500,237
Health	381,941	381,941	346,091
Culture and Recreation	507,992	496,274	510,766
Conservation of Natural Resources	611,643	603,568	477,589
Economic Development & Housing	108,621	106,121	121,662
Miscellaneous Current Expenditures	687,729	687,729	424,913
Total Current Expenditures	10,438,581	10,414,026	9,991,403
Debt Service - Principal	139,495	139,495	169,635
Interest and Fiscal Charges	155,490	155,490	137,690
Streets and Highways Construction	2,189,771	2,189,771	2,704,135
Total Capital Outlay	953,231	826,987	229,200
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses	13,876,568	13,725,769	13,232,063

Name of County: WILKIN
 Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	3,093,311		3,408,663
All Other Taxes	30,000		27,000
Special Assessments			
Licenses and Permits	3,150		4,980
Federal Grants	1,254,828		441,720
State General Purpose Aid	934,092		787,113
State Categorical Aid	3,062,870		3,312,192
Charges for Services	487,544		501,850
Fines and Forfeits	5,000		5,000
Interest on Investments	200,000		150,000
Miscellaneous Revenues	1,810,190		1,051,462
Total Revenues	10,880,995		9,689,980
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds	226,340		224,969
Total Revenues and Other Sources	11,107,335		9,914,949
Current Expenditures			
General Government	1,445,258		1,540,772
Public Safety	728,793		726,680
Streets and Highways (excluding Const.)	2,369,427		2,129,035
Sanitation	227,100		243,750
Human Services	2,602,574		2,665,132
Health	687,708		640,708
Culture and Recreation	49,421		49,421
Conservation of Natural Resources	172,054		149,451
Economic Development & Housing			
Miscellaneous Current Expenditures			
Total Current Expenditures	8,282,335		8,144,949
Debt Service - Principal	20,000		20,000
Interest and Fiscal Charges			
Streets and Highways Construction	2,805,000		1,750,000
Total Capital Outlay			
Other Financing Uses			
Transfers to Other Funds			
Total Expenditures and Other Uses	11,107,335		9,914,949

TABLE 12

2003 and 2004 COUNTY BUDGET SUMMARIES

Name of County: WINONA

Name of County: WRIGHT

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	12,178,242	12,178,242	13,937,633
All Other Taxes	251,500	251,500	257,046
Special Assessments	0	0	0
Licenses and Permits	368,896	368,896	399,497
Federal Grants	5,321,588	5,321,588	3,874,755
State General Purpose Aid	2,454,166	2,454,166	1,274,395
State Categorical Aid	8,670,622	8,670,622	9,181,152
Charges for Services	3,122,187	3,122,187	3,112,404
Fines and Forfeits	242,950	242,950	143,413
Interest on Investments	460,100	460,100	385,100
Miscellaneous Revenues	218,063	218,063	166,049
Total Revenues	33,288,314	33,288,314	32,731,444
Proceeds from Bond Sales	0	0	0
Other Financing Sources	840,504	840,504	211,504
Transfers from Other Funds	15,000	15,000	0
Total Revenues and Other Sources	34,143,818	34,143,818	32,942,948
Current Expenditures			
General Government	5,521,001	5,521,001	5,522,294
Public Safety	4,472,381	4,472,381	4,316,165
Streets and Highways (excluding Const.)	3,158,245	3,158,245	2,901,275
Sanitation	877,243	877,243	895,690
Human Services	11,152,387	11,152,387	9,958,849
Health	2,868,777	2,868,777	2,444,543
Culture and Recreation	377,335	377,335	314,760
Conservation of Natural Resources	894,661	894,661	184,107
Economic Development & Housing	1,600	1,600	1,200
Miscellaneous Current Expenditures	5,000	5,000	4,500
Total Current Expenditures	29,328,630	29,328,630	26,543,383
Debt Service - Principal	177,115	177,115	757,834
Interest and Fiscal Charges	428,462	428,462	312,263
Streets and Highways Construction	5,690,987	5,690,987	4,995,186
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	35,625,194	35,625,194	32,608,666

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	25,453,963	25,453,963	27,906,836
All Other Taxes	385,000	385,000	480,000
Special Assessments	0	0	0
Licenses and Permits	31,750	31,750	31,750
Federal Grants	11,526,834	11,526,834	8,282,894
State General Purpose Aid	2,639,020	2,639,020	2,011,504
State Categorical Aid	15,775,334	15,775,334	12,273,749
Charges for Services	14,724,689	14,724,689	16,541,655
Fines and Forfeits	718,000	718,000	731,000
Interest on Investments	850,000	850,000	850,000
Miscellaneous Revenues	1,242,959	1,242,959	1,204,914
Total Revenues	73,347,549	73,347,549	70,314,302
Proceeds from Bond Sales	0	0	4,500,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	73,347,549	73,347,549	74,814,302
Current Expenditures			
General Government	12,304,324	12,304,324	13,150,278
Public Safety	11,248,078	11,248,078	12,873,723
Streets and Highways (excluding Const.)	4,625,729	4,625,729	5,405,285
Sanitation	0	0	0
Human Services	18,584,900	18,584,900	16,116,900
Health	2,568,400	2,568,400	2,536,400
Culture and Recreation	2,241,740	2,241,740	2,247,164
Conservation of Natural Resources	248,500	248,500	248,500
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,986,115	1,986,115	1,942,925
Total Current Expenditures	53,807,786	53,807,786	54,521,175
Debt Service - Principal	1,175,000	1,175,000	2,419,027
Interest and Fiscal Charges	617,323	617,323	656,076
Streets and Highways Construction	15,795,430	15,795,430	12,873,723
Total Capital Outlay	1,978,287	1,978,287	1,517,831
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	73,373,826	73,373,826	71,987,832

Name of County: YELLOW MEDICINE

Adopted budgets for the following funds: GF: R&B: HS: OSR: DS: CP:

	2003 Budget	2003 Amended	2004 Budget
Revenues:			
Property Taxes	5,515,984	5,515,984	5,215,829
All Other Taxes	51,194	51,194	53,242
Special Assessments	102,513	102,513	297,800
Licenses and Permits	22,200	22,200	22,350
Federal Grants	1,052,820	1,202,945	1,038,032
State General Purpose Aid	1,140,448	1,110,448	1,376,500
State Categorical Aid	2,109,659	2,245,017	2,041,057
Charges for Services	236,800	236,800	273,390
Fines and Forfeits	0	0	0
Interest on Investments	261,550	262,550	141,300
Miscellaneous Revenues	372,888	377,808	356,938
Total Revenues	10,866,056	11,127,459	10,816,438
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	10,866,056	11,127,459	10,816,438
Current Expenditures			
General Government	1,550,461	1,659,791	1,958,298
Public Safety	1,640,455	1,713,207	1,706,474
Streets and Highways (excluding Const.)	2,513,003	2,513,003	2,180,542
Sanitation	102,300	107,300	109,000
Human Services	3,261,700	3,261,700	3,182,100
Health	101,330	101,330	91,297
Culture and Recreation	119,178	154,855	126,508
Conservation of Natural Resources	468,036	577,040	464,970
Economic Development & Housing	28,320	33,060	3,320
Miscellaneous Current Expenditures	183,800	119,944	0
Total Current Expenditures	9,968,583	10,241,230	9,822,509
Debt Service - Principal	130,000	130,000	117,312
Interest and Fiscal Charges	165,836	165,836	161,889
Streets and Highways Construction	1,592,000	1,592,000	264,000
Total Capital Outlay	716,200	716,200	398,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	12,572,619	12,845,266	10,764,210

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APPENDIX A

FACTORS INFLUENCING COUNTY FINANCES

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Appendix A

Factors Influencing County Finances

The finances of counties are affected by many different factors. Some of the variation results from decisions made by county officials, and some are due to factors outside the control of the elected officials such as state mandates, county size, economic status of residents, and the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by changes in property values, the use of fee-based services, intergovernmental grants for projects, and other interrelated factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the county. One-time events such as floods, fires, and tornadoes that create demand for cleanup and reconstruction may cause expenditures to increase significantly for a year or more. Some factors have an on-going effect on county finances, while others might be one-time events.

A. Demographics

Population. Counties with higher populations face different challenges than smaller populated counties. Dealing with high traffic numbers imposes a greater cost depending on the burden carried by an area's highways. Higher population density is also associated with higher poverty and crime rates.

Population decline. Infrastructure costs do not decrease automatically when population decreases, and even if costs do remain the same; per capita spending will increase because the costs are distributed over a smaller population base.

Income. The average per capita income of a county's residents is related to a county's expenditure level in several ways. Per capita income is indirectly related to a county's ability to raise revenues. Where incomes are lower, property values may also be depressed, which reduces a county's tax capacity. Poverty rates, in turn, will be higher, thus creating greater demand for public services.

B. Geographic location

Different areas of the state often operate within quite different economic environments. The presence of one large business or industry can impact an entire region.

Certain regions of Minnesota may experience economic difficulties while other regions may prosper. Declines in industries or companies that dominate local economies may result in a higher level of need for public assistance. Trends in agriculture could result in lower property values and a decline in revenues for counties in regions where the economy is primarily based on agriculture. Counties located in these areas may have more difficulty raising revenues and also may face higher demands for public services.

C. Revenue sources

Tax Capacity Per Capita. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs. The greater the amount and types of revenue available to a county, the more it will spend. The more it costs to provide services in a county, the more funds the county will need to raise.

Enterprise Funds. The per capita tables do not reflect expenditures accounted for in enterprise funds. The most common enterprise funds provide sanitation, hospital, nursing home, and nursing services. Other enterprises include recreation facilities, housing, and economic development. Counties that offer these services and account for them in the General Fund or Special Revenue Funds will show higher per capita expenditures in the per capita tables than those that provide the services through enterprise funds.

D. Shared services, joint powers agreements

A significant practice among counties is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes, section 471.59. Such arrangements allow counties to provide services jointly with other counties and thus pool their resources.

Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis. The importance of shared services and joint powers agreements on this per capita analysis of county expenditures relates to the population figure used to determine the per capita rates. If a county of 10,000 provides services to neighboring cities or counties with populations totaling 5,000, the size of the population served is actually 15,000. If the county providing the service does not reduce its expenditures by the amount spent providing the service to the other jurisdictions, the calculated per capita rate will be too high. This result occurs because the calculation for the per capita rate uses the population of the county providing the service and not the combined population of all jurisdictions served.

The Office of the State Auditor does not collect information on joint powers agreements such that it would enable us to divide every expenditure by the actual recipient population figure. It is imperative, therefore, that in those instances where one county's expenditures appear higher than the average, the reader exercise caution in interpreting the numbers and investigate further into the possible sharing of services and/or the use of joint powers.

E. Proximity to county, regional, or state-run programs/facilities

If your neighbor has a pool and they are willing to let you use it, you probably won't install one of your own. Counties are subject to the same effect of proximity. Similarly, counties located close to a regional or state park may opt not to develop or expand their own park program.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service needs and costs. Counties that are remote from other communities may not have the opportunity to participate in joint powers

arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Source of labor

The extent to which a county depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees, significant reliance on volunteers, and use of contracts for specific projects or general services. Besides lower wages to part-time employees, an important reduction in costs created through these types of arrangements is in the area of fringe benefits, which are not generally paid either to part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some counties' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult to control for these counties.

G. Other factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by natural disasters, such as floods, may have higher public safety, streets and highways, and infrastructure costs. There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials to better understand each county's per capita expenditures.

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APPENDIX B

**COUNTY GENERAL AND SPECIAL REVENUE
UNRESERVED FUND BALANCES**

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Appendix B

County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year which ends December 31. This creates an impression that counties have excessive amounts of revenue held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Counties must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, many counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid, and property tax credits comprise the majority of county discretionary revenues. Minnesota laws govern the flow of these major revenue sources into county treasuries.

- ! Counties receive the first half of property taxes from property owners by May 15 of each year.
- ! Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- ! Counties receive the second half of property taxes from property owners by October 15 of each year.
- ! Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

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

Unique Circumstances of Each County Determine the Size of Fund Balance

While counties must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

- ! If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

- ! Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties may need less reserves in their General and Special Revenue Funds if they have unreserved fund balances in other governmental or proprietary funds from which they may borrow or transfer resources, or if they receive significant revenues from sources other than property taxes and state aid payments (i.e. charges for services). Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

GLOSSARY

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Glossary

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

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

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

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

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

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

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

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

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

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

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

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

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

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

Glossary

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

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

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

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

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

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

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

OTHER FINANCING SOURCES - These sources include long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - These sources include transfers to other funds, the refunding of bond proceeds deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations, such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, baseball fields, organized recreation activities, etc.

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

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

Glossary

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

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

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

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

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

TAX INCREMENTS - These revenues refer to the amount of resources local governments generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the county and school district.

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

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

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

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

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

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

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

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**RECENT ANNUAL REPORTS AND SPECIAL STUDIES
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This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments over 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. February 2003.

● ***Revenues, Expenditures and Debt of Minnesota Cities, December 31, 2002***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities during the most recent year. It also examines enterprise operations. December 2003.

● ***Special Study: School Superintendent Compensation***

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

● ***2002 Criminal Forfeitures in the State of Minnesota***

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● ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2001***

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● ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. May 2003.

● ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. April 2003

● ***2002 Local Government Lobbying Expenditures***

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2003

● ***2003 Budget Data for Minnesota Counties Together With 2002 Revised Budgets***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by county. It includes comparisons with 2002 budget data. March 2003.

● ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2001***

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. Provides ranking of 10 current expenditure categories as well as total capital outlay, debt service, and outstanding long-term debt. March 2003

● ***Special Study: Local Government Aid and its' Effect on Expenditures***

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.