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Minnesota County Budgets

2026 Summary Budget Data Together With 2025 Summary Budget Data

Government Information Division

Published March 19, 2026



STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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Scope

This publication presents revised 2025 and 2026 budget data for Minnesota counties. The budget represents a plan, reported by the county, for the coming year. The data presented here reflects unaudited budgeted revenues and expenditures reported by counties to the Office of the State Auditor (OSA) as required by Minn. Stat. § 6.745, subd. 2.

The form used to collect this information requested that counties provide two types of data: revised 2025 budgets and 2026 budgets. The original 2025 budgets, adopted by county boards in November and December of 2024 and submitted to the OSA in January of 2025, were also included on the budget form for reference. The revised 2025 budgets included changes to the original 2025 budgets. The 2026 budgets were adopted by county boards in November and December of 2025.

Table 1 compares the revised 2025 county budgets to the 2026 budgets. The revised 2025 column reflects the 2025 budgets that were submitted with the 2026 budgets. The revised 2025 budgets may differ from the original county budgets submitted to the OSA in 2025 for several reasons, such as the inclusion of additional budgeted funds, new staff completing the form, or the correction of errors.

The data in this report is best used as a tool to help review budgeting decisions for the years 2025 and 2026. The budget represents a plan, reported by the county, for the coming year. Rarely do actual revenues and expenditures match the amount budgeted. In addition, the data reported does not represent all county revenues and expenditures. Counties report budget data only for governmental funds for which an annual budget is adopted. Counties with funds where annual budgets are not adopted would have more revenues and expenditures than reported here.

Also, the revenues and expenses of county public service enterprises are not included. The inclusion of Enterprise Funds would significantly alter the revenue and expenditure trends of counties. Because of the limitations of budget data, as it is a plan, the OSA recommends using the financial information provided in our publication, *Minnesota County Finances*, which are the actual audited revenues and expenditures.¹

¹In addition to this publication, the Office of the State Auditor maintains a [Comparison Tool](#) containing several years of data.

Category Definitions

Counties report budget data only for the Governmental Funds for which the county adopts annual budgets. Enterprise Funds, such as hospitals and nursing homes, are not included in this report.

Adopted Budgets for Governmental Funds

The Governmental Funds include the General Fund (GF), which is the general operating fund of the county; Special Revenue Funds (SR), which are funds established to record activity for a specific purpose; Debt Service Funds (DS), which are for the principal and interest payments on indebtedness; and Capital Projects Funds (CP), which are for major construction projects or acquisition of assets.

Governmental Revenues

Taxes. Counties receive revenues from several types of taxes. In addition to levying property taxes, counties generate revenues from local option taxes, such as gravel taxes, hotel/motel taxes, franchise taxes, and sales and use taxes. Counties that have established tax increment financing (TIF) districts also receive tax increment revenue.

- **Property Taxes.** Property taxes are taxes levied on an assessed valuation of real and/or personal property by the county government. The budgeted property taxes category includes fiscal disparities.
- **Tax Increments.** Counties, by establishing county development authorities, such as housing and redevelopment authorities (HRAs) or economic development authorities (EDAs), may, through these HRAs and EDAs, reserve a portion of property taxes collected from increased development of parcels in a TIF district to pay development or redevelopment costs. The increased portion of property taxes on a parcel goes to the development authority as tax increment and is not available for the general services of the county, city, or school district until the end of the TIF district.
- **All Other Taxes.** This category of budgeted revenues accounts for taxes, such as gravel taxes, mortgage registry taxes, deed taxes, hotel/motel taxes, franchise taxes, sales and use taxes, and wheelage taxes. Counties must receive legislative approval before enacting local option taxes, such as hotel/motel taxes and sales and use taxes. The revenues are generally used for roads and transportation as well as dedicated to specific public facilities, such as convention centers and arenas.

Special Assessments. These budgeted revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments. Counties also use special assessments for debt service payments.

Licenses and Permits. This category accounts for budgeted revenues derived from fees collected for the issuance of both business and non-business licenses and permits. These budgeted revenues reflect receipts from liquor licenses, cigarette licenses, pet licenses, other business licenses, building permits, and other non-business licenses and permits.

Intergovernmental Revenues. These are budgeted revenues received from other governments in the form of grants, entitlements, or shared revenues.

- **Federal Grants.** Federal grants include the estimated amounts the county expects to receive from the federal government for emergency preparedness, transit, highways, human services, and urban redevelopment.
- **State General Purpose Aid.** Budgeted general purpose aid has no restrictions on its use and includes, among other things, County Program Aid and Market Value Credits.
- **State Categorical Aid.** Budgeted categorical aids are budgeted revenues for a specific purpose, such as income maintenance grants, social services grants, community health grants, state aid highway maintenance and construction grants, waste management grants, and pollution control grants.
- **Grants from County/Other Local Units.** These are estimated revenues generally received from cities, other counties, and townships for their share of a capital project.

Charges for Services. These budgeted revenues reflect fees for activities of the governmental funds, such as facility rentals by individuals or organizations, recreation fees, and park dedication fees.

Fines and Forfeits. These budgeted revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

Interest on Investments. These budgeted revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds.

All Other Revenues. These are budgeted revenues that cannot be classified in one of the other categories. These revenues include refunds, reimbursements, donations, and lease payments.

Other Financing Sources

- **Proceeds from Bond Sales.** This amount reflects the anticipated proceeds from the sale of bonds and other long-term debt issued.
- **Other Financing Sources.** The sale of fixed assets is included in this category.
- **Transfers from Other Funds.** This category reflects budgeted transfers of resources between funds. Examples include transfers from the General Fund to a Capital Projects Fund for authorized construction and transfers from an Enterprise Fund to the General Fund to finance General Fund expenditures.

Governmental Expenditures

Current Expenditures

Budgeted current expenditures include salaries and benefits, utilities, maintenance, and repairs, as well as operating expenses such as fuel, supplies, and insurance.

- **General Government.** General government budgeted expenditures reflect the administration costs of county governments, including salaries of county officials and maintenance of buildings.
- **Public Safety.** These budgeted expenditures reflect the costs related to the protection of persons and property. This category combines several distinct county departments, including sheriff, corrections, ambulance services, and other protection. Other protection includes building inspections, animal control, and flood control.
- **Streets and Highways.** These budgeted expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, street lighting, street cleaning, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.
- **Sanitation.** These budgeted expenditures reflect the costs of refuse collection, disposal, and recycling, as well as weed and pest control. Some counties provide sanitation services through Enterprise Funds.
- **Human Services.** These budgeted expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide for themselves, including income maintenance programs and social service programs.
- **Health.** These budgeted expenditures are for the maintenance of vital statistics, restaurant inspections, communicable disease control, and various health services and clinics.
- **Culture and Recreation.** These budgeted expenditures reflect the costs of libraries, park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, baseball fields, and organized recreation activities.
- **Conservation of Natural Resources.** These budgeted expenditures are for the conservation and development of natural resources. These include agricultural and forestry programs and services, weed inspection services, and soil and water conservation services.

- ***Economic Development and Housing.*** These budgeted expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.
- ***All Other Current Expenditures.*** These are budgeted expenditures not classified elsewhere. Examples include airport expenditures, cemeteries, unallocated insurance, unallocated pension costs, and public transportation costs.

Capital Outlay

These budgeted expenditures include the purchase of equipment, machinery, and land; construction or permanent improvements of buildings; and street construction.

- ***Streets and Highways Capital Outlay.*** This category includes budgeted expenditures for road and bridge construction projects, including major rehabilitation and improvement projects for existing roads and bridges.
- ***All Other Capital Outlay.*** These budgeted expenditures include the purchase of equipment, machinery, and land, and the construction or permanent improvement of buildings.

Debt Service

- ***Principal.*** This category includes budgeted principal payments on bonded debt (including special assessment bonds) as well as all principal payments for other long-term and short-term debt. (It does not include debt payments made by Enterprise Funds.)
- ***Interest and Fiscal Charges.*** This category includes all budgeted interest payments and fiscal charges paid in the Governmental Funds.

Other Financing Uses

- ***Other Financing Uses.*** These are anticipated refunding 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 for remittance to other agencies.
- ***Transfers to Other Funds.*** This category reflects budgeted transfers of resources between funds. Examples include transfers from the General Fund to a Capital Projects Fund for authorized construction and operating subsidies from the General Fund to an Enterprise Fund, such as transit.

Other Information

- ***Increase/(Decrease) in Fund Balance.*** This category shows budgeted increases or decreases in the fund balance. If the county intends to add to the fund balance during 2026, that would be shown as an increase in the fund balance. If the county intends to use a portion of its fund balance to finance projected expenditures, it would be shown as a (decrease) in the fund balance.
- ***Net Unrealized Gain or (Loss) from Investments.*** This shows the net increase or decrease in the fair value of investments held as of December 31, 2025. This calculation is the difference between the fair value of the investment on January 1 or when purchased, and the fair value of the investment on December 31.

Table 1
Minnesota Counties Summary of Budgeted Revenues and Expenditures
Revised 2025 and 2026

Revenues	Revised 2025*		2026		Percent
	Amount	%**	Amount	%**	Change
Property Taxes	\$4,189,414,279	39.9%	\$4,497,474,512	43.1%	7.4%
Tax Increments	8,300	0.0%	8,300	0.0%	0.0%
All Other Taxes	644,802,636	6.1%	637,840,573	6.1%	-1.1%
Special Assessments	52,113,695	0.5%	58,202,083	0.6%	11.7%
Licenses and Permits	46,330,540	0.4%	46,570,654	0.4%	0.5%
Intergovernmental Revenues					
Federal Grants	\$1,256,088,997	12.0%	\$1,090,389,594	10.4%	-13.2%
State General Purpose Aid	446,885,689	4.3%	443,633,187	4.3%	-0.7%
State Categorical Aid	2,204,294,461	21.0%	2,115,765,280	20.3%	-4.0%
Grants from County/Other Local Units	257,796,395	2.5%	260,090,266	2.5%	0.9%
Total Intergovernmental Revenues	\$4,165,065,542	39.6%	\$3,909,878,327	37.5%	-6.1%
Charges for Services	777,977,117	7.4%	807,745,075	7.7%	3.8%
Fines and Forfeits	6,697,147	0.1%	7,155,190	0.1%	6.8%
Interest on Investments	155,280,161	1.5%	173,074,913	1.7%	11.5%
All Other Revenues	466,951,206	4.4%	296,956,948	2.8%	-36.4%
Total Revenues	\$10,504,640,623	100.0%	\$10,434,906,575	100.0%	-0.7%
Other Financing Sources					
Proceeds from Bond Sales	295,126,493		238,596,023		
Other Financing Sources	135,851,094		40,065,753		
Transfers from Other Funds	185,768,991		126,906,454		
Total Revenues and Other Financing Sources	\$11,121,387,201		\$10,840,474,805		
Expenditures					
Current Expenditures					
General Government	\$1,771,412,151	21.9%	\$1,834,940,567	22.0%	3.6%
Public Safety	1,784,539,736	22.1%	1,876,384,693	22.5%	5.1%
Streets and Highways	791,902,675	9.8%	810,332,519	9.7%	2.3%
Sanitation	146,263,898	1.8%	161,111,356	1.9%	10.2%
Human Services	2,602,854,482	32.2%	2,685,609,455	32.1%	3.2%
Health	407,574,959	5.0%	422,681,084	5.1%	3.7%
Culture and Recreation	276,493,655	3.4%	269,776,958	3.2%	-2.4%
Conservation of Natural Resources	126,930,404	1.6%	132,937,774	1.6%	4.7%
Economic Development and Housing	129,960,990	1.6%	106,051,466	1.3%	-18.4%
All Other Current Expenditures	48,585,474	0.6%	56,022,295	0.7%	15.3%
Total Current Expenditures	\$8,086,518,424	100.0%	\$8,355,848,167	100.0%	3.3%
Percent of Total Expenditures		71.6%		76.9%	
Capital Outlay					
Streets and Highways Capital Outlay	\$1,797,390,768	15.9%	\$1,481,607,660	13.6%	-17.6%
All Other Capital Outlay	1,040,218,979	9.2%	649,366,232	6.0%	-37.6%
Total Capital Outlay	\$2,837,609,747	25.1%	\$2,130,973,892	19.6%	-24.9%
Debt Service					
Principal	\$252,967,815	2.2%	\$252,051,755	2.3%	-0.4%
Interest and Fiscal Charges	114,930,342	1.0%	125,721,459	1.2%	9.4%
Total Debt Service	\$367,898,157	3.3%	\$377,773,214	3.5%	2.7%
Total Expenditures	\$11,292,026,328	100.0%	\$10,864,595,273	100.0%	-3.8%
Other Financing Uses					
Other Financing Uses	4,048,862		29,447,343		
Transfers to Other Funds	113,805,550		68,193,591		
Total Expenditures and Other Financing Uses	\$11,409,880,740		\$10,962,236,207		
Increase/(Decrease) in Fund Balance	(\$288,493,539)		(\$121,761,402)		
Net Unrealized Gain or (Loss) from Investments	\$64,462,323		NA		

*The Revised 2025 column reflects the 2025 budgets adopted by the county boards in November and December of 2024 and, for some counties, revised 2025 budgets that were submitted with their 2026 budgets. The revised 2025 budgets may differ from what the county submitted to the OSA last year for several reasons, such as the inclusion of amendments to the budget, additional budgeted funds, new staff completing the form, or the correction of errors.

**Due to rounding, the sum of the percentages may be more or less than 100 percent.

Appendix 1

Minnesota Counties Summary Budget Information

Name of County: Aitkin

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$18,035,941	\$18,981,045	5.2%
Tax Increments	---	---	---
All Other Taxes	120,500	118,500	-1.7%
Special Assessments	---	---	---
Licenses and Permits	427,680	417,340	-2.4%
Federal Grants	2,582,429	2,646,260	2.5%
State General Purpose Aid	11,685,493	16,720,451	43.1%
State Categorical Aid	3,764,628	3,560,823	-5.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,417,310	2,608,068	7.9%
Fines and Forfeits	11,754	12,124	3.1%
Interest on Investments	801,100	901,100	12.5%
All Other Revenues	908,850	1,172,185	29.0%
Total Revenues	\$40,755,685	\$47,137,896	15.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	150,000	200,000	33.3%
Total Revenues and Other Sources	\$40,905,685	\$47,337,896	15.7%
Current Expenditures			
General Government	\$7,974,990	\$8,495,374	6.5%
Public Safety	8,867,970	9,256,051	4.4%
Streets and Highways (excluding Const.)	6,517,340	6,630,899	1.7%
Sanitation	441,847	397,058	-10.1%
Human Services	7,120,232	7,584,395	6.5%
Health	1,077,049	1,167,215	8.4%
Culture and Recreation	1,327,085	1,320,776	-0.5%
Conservation of Natural Resources	729,647	118,514	-83.8%
Economic Development and Housing	133,590	147,932	10.7%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$34,189,750	\$35,118,214	2.7%
Streets and Highways Capital Outlay	5,956,960	10,394,480	74.5%
All Other Capital Outlay	2,121,736	1,390,500	-34.5%
Debt Service - Principal	440,000	460,000	4.5%
Interest and Fiscal Charges	259,015	236,515	-8.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$42,967,461	\$47,599,709	10.8%

Name of County: Anoka

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$183,102,136	\$200,313,737	9.4%
Tax Increments	---	---	---
All Other Taxes	21,447,869	25,204,559	17.5%
Special Assessments	---	---	---
Licenses and Permits	1,493,195	1,439,300	-3.6%
Federal Grants	63,844,390	50,090,790	-21.5%
State General Purpose Aid	24,133,972	25,050,564	3.8%
State Categorical Aid	150,440,832	82,676,481	-45.0%
Grants from County/Other Local Units	10,062,270	4,287,609	-57.4%
Charges for Services	46,634,834	48,592,736	4.2%
Fines and Forfeits	41,000	45,000	9.8%
Interest on Investments	12,038,000	12,257,000	1.8%
All Other Revenues	6,212,040	7,187,584	15.7%
Total Revenues	\$519,450,538	\$457,145,360	-12.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	11,194,608	18,710,194	67.1%
Total Revenues and Other Sources	\$530,645,146	\$475,855,554	-10.3%
Current Expenditures			
General Government	\$85,870,557	\$89,483,919	4.2%
Public Safety	112,846,471	124,237,921	10.1%
Streets and Highways (excluding Const.)	7,399,992	8,805,433	19.0%
Sanitation	6,580,986	7,056,960	7.2%
Human Services	127,789,006	134,715,145	5.4%
Health	---	---	---
Culture and Recreation	23,997,181	24,795,868	3.3%
Conservation of Natural Resources	726,061	510,837	-29.6%
Economic Development and Housing	7,862,596	7,617,877	-3.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$373,072,850	\$397,223,960	6.5%
Streets and Highways Capital Outlay	148,246,358	67,408,287	-54.5%
All Other Capital Outlay	3,225,000	3,225,000	---
Debt Service - Principal	5,176,500	6,457,500	24.7%
Interest and Fiscal Charges	774,438	1,540,807	99.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	150,000	---	-100.0%
Total Expenditures and Other Uses	\$530,645,146	\$475,855,554	-10.3%

Name of County: Becker

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$28,282,911	\$30,745,690	8.7%
Tax Increments	---	---	---
All Other Taxes	5,917,670	4,821,200	-18.5%
Special Assessments	1,821,700	1,939,000	6.4%
Licenses and Permits	381,635	401,520	5.2%
Federal Grants	6,709,876	9,305,742	38.7%
State General Purpose Aid	1,871,283	1,839,698	-1.7%
State Categorical Aid	16,658,277	18,195,708	9.2%
Grants from County/Other Local Units	---	---	---
Charges for Services	7,150,896	7,270,667	1.7%
Fines and Forfeits	31,600	37,575	18.9%
Interest on Investments	400,000	500,000	25.0%
All Other Revenues	2,844,760	2,844,050	0.0%
Total Revenues	\$72,070,608	\$77,900,850	8.1%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	280,625	217,825	-22.4%
Total Revenues and Other Sources	\$72,351,233	\$78,118,675	8.0%
Current Expenditures			
General Government	\$10,192,997	\$11,024,237	8.2%
Public Safety	12,922,228	13,539,660	4.8%
Streets and Highways (excluding Const.)	6,401,397	8,088,157	26.3%
Sanitation	5,534,646	5,756,037	4.0%
Human Services	17,470,095	17,927,175	2.6%
Health	2,421,385	2,493,849	3.0%
Culture and Recreation	288,992	330,524	14.4%
Conservation of Natural Resources	1,645,133	1,819,813	10.6%
Economic Development and Housing	258,385	184,050	-28.8%
All Other Current Expenditures	---	566,289	---
Total Current Expenditures	\$57,135,258	\$61,729,791	8.0%
Streets and Highways Capital Outlay	11,210,000	10,891,000	-2.8%
All Other Capital Outlay	2,877,301	3,096,294	7.6%
Debt Service - Principal	1,276,000	1,335,000	4.6%
Interest and Fiscal Charges	454,822	423,256	-6.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	280,653	217,853	-22.4%
Total Expenditures and Other Uses	\$73,234,034	\$77,693,194	6.1%

Name of County: Beltrami

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$33,305,714	\$36,514,391	9.6%
Tax Increments	---	---	---
All Other Taxes	10,662,962	11,261,044	5.6%
Special Assessments	3,493,685	3,493,685	---
Licenses and Permits	293,095	292,615	-0.2%
Federal Grants	13,498,351	11,770,181	-12.8%
State General Purpose Aid	4,570,000	4,575,000	0.1%
State Categorical Aid	29,028,956	31,912,171	9.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	10,197,330	11,442,850	12.2%
Fines and Forfeits	101,750	103,600	1.8%
Interest on Investments	794,085	808,962	1.9%
All Other Revenues	3,277,042	3,122,019	-4.7%
Total Revenues	\$109,222,970	\$115,296,518	5.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	46,200	55,400	19.9%
Transfers from Other Funds	978,400	558,750	-42.9%
Total Revenues and Other Sources	\$110,247,570	\$115,910,668	5.1%
Current Expenditures			
General Government	\$20,560,167	\$20,080,667	-2.3%
Public Safety	17,401,630	21,238,843	22.1%
Streets and Highways (excluding Const.)	9,637,027	10,102,203	4.8%
Sanitation	8,245,397	6,425,990	-22.1%
Human Services	31,511,712	31,717,992	0.7%
Health	2,027,247	2,164,786	6.8%
Culture and Recreation	1,081,673	747,705	-30.9%
Conservation of Natural Resources	1,772,264	1,869,769	5.5%
Economic Development and Housing	245,671	240,000	-2.3%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$92,482,788	\$94,587,955	2.3%
Streets and Highways Capital Outlay	18,181,000	19,035,000	4.7%
All Other Capital Outlay	733,000	700,000	-4.5%
Debt Service - Principal	2,096,650	1,540,000	-26.5%
Interest and Fiscal Charges	1,753,237	1,680,231	-4.2%
Other Financing Uses	---	---	---
Transfers to Other Funds	978,400	558,750	-42.9%
Total Expenditures and Other Uses	\$116,225,075	\$118,101,936	1.6%

Name of County: Benton

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$25,224,859	\$27,600,413	9.4%
Tax Increments	---	---	---
All Other Taxes	4,484,500	4,746,000	5.8%
Special Assessments	---	---	---
Licenses and Permits	448,560	499,230	11.3%
Federal Grants	11,409,142	10,141,989	-11.1%
State General Purpose Aid	3,330,744	3,291,298	-1.2%
State Categorical Aid	12,075,379	13,037,724	8.0%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,129,189	2,106,982	-1.0%
Fines and Forfeits	6,000	6,300	5.0%
Interest on Investments	800,000	1,000,000	25.0%
All Other Revenues	726,323	1,329,542	83.1%
Total Revenues	\$60,634,696	\$63,759,478	5.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	6,890,967	4,529,124	-34.3%
Total Revenues and Other Sources	\$67,525,663	\$68,288,602	1.1%
Current Expenditures			
General Government	\$9,014,533	\$9,619,857	6.7%
Public Safety	11,644,100	12,220,776	5.0%
Streets and Highways (excluding Const.)	4,584,117	4,680,717	2.1%
Sanitation	---	---	---
Human Services	15,767,643	16,434,776	4.2%
Health	1,983,194	2,352,114	18.6%
Culture and Recreation	631,479	645,464	2.2%
Conservation of Natural Resources	529,130	542,264	2.5%
Economic Development and Housing	132,500	157,500	18.9%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$44,286,696	\$46,653,468	5.3%
Streets and Highways Capital Outlay	16,832,349	14,237,113	-15.4%
All Other Capital Outlay	1,478,225	1,396,204	-5.5%
Debt Service - Principal	315,186	660,186	109.5%
Interest and Fiscal Charges	49,375	1,456,323	2849.5%
Other Financing Uses	---	---	---
Transfers to Other Funds	6,924,927	4,507,610	-34.9%
Total Expenditures and Other Uses	\$69,886,758	\$68,910,904	-1.4%

Name of County: Big Stone

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$6,501,054	\$6,926,891	6.6%
Tax Increments	---	---	---
All Other Taxes	183,000	183,000	---
Special Assessments	156,780	115,787	-26.1%
Licenses and Permits	30,250	23,825	-21.2%
Federal Grants	1,051,629	1,607,461	52.9%
State General Purpose Aid	958,803	954,364	-0.5%
State Categorical Aid	4,030,882	11,874,442	194.6%
Grants from County/Other Local Units	40,894	40,894	---
Charges for Services	1,795,453	1,709,864	-4.8%
Fines and Forfeits	---	---	---
Interest on Investments	240,400	415,100	72.7%
All Other Revenues	313,057	309,623	-1.1%
Total Revenues	\$15,302,202	\$24,161,251	57.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	106,500	220,197	106.8%
Transfers from Other Funds	203,469	201,219	-1.1%
Total Revenues and Other Sources	\$15,612,171	\$24,582,667	57.5%
Current Expenditures			
General Government	\$3,257,002	\$3,648,093	12.0%
Public Safety	1,969,445	1,967,236	-0.1%
Streets and Highways (excluding Const.)	839,892	3,818,971	354.7%
Sanitation	256,704	251,134	-2.2%
Human Services	3,627,021	3,700,858	2.0%
Health	170,007	172,432	1.4%
Culture and Recreation	213,870	259,080	21.1%
Conservation of Natural Resources	560,248	773,270	38.0%
Economic Development and Housing	448,981	426,083	-5.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$11,343,170	\$15,017,157	32.4%
Streets and Highways Capital Outlay	2,876,000	8,327,958	189.6%
All Other Capital Outlay	1,888,851	1,525,647	-19.2%
Debt Service - Principal	185,000	275,000	48.6%
Interest and Fiscal Charges	209,538	200,538	-4.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	212,350	210,100	-1.1%
Total Expenditures and Other Uses	\$16,714,909	\$25,556,400	52.9%

Name of County: Blue Earth

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$47,529,899	\$51,659,812	8.7%
Tax Increments	---	---	---
All Other Taxes	9,144,000	8,729,000	-4.5%
Special Assessments	3,999,790	5,301,242	32.5%
Licenses and Permits	356,620	358,890	0.6%
Federal Grants	11,194,420	10,898,314	-2.6%
State General Purpose Aid	5,367,636	5,188,233	-3.3%
State Categorical Aid	24,829,247	24,545,435	-1.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	15,135,774	15,256,352	0.8%
Fines and Forfeits	79,375	66,275	-16.5%
Interest on Investments	3,010,000	3,007,000	-0.1%
All Other Revenues	1,906,736	2,179,156	14.3%
Total Revenues	\$122,553,497	\$127,189,709	3.8%
Proceeds from Bond Sales	30,177,680	---	-100.0%
Other Financing Sources	81,900	150,000	83.2%
Transfers from Other Funds	2,409,263	2,591,059	7.5%
Total Revenues and Other Sources	\$155,222,340	\$129,930,768	-16.3%
Current Expenditures			
General Government	\$16,580,969	\$18,175,158	9.6%
Public Safety	20,830,720	22,577,879	8.4%
Streets and Highways (excluding Const.)	12,383,784	12,817,886	3.5%
Sanitation	1,650,366	2,242,686	35.9%
Human Services	34,645,336	35,893,849	3.6%
Health	2,057,651	2,146,078	4.3%
Culture and Recreation	2,593,154	2,748,303	6.0%
Conservation of Natural Resources	5,277,525	6,075,314	15.1%
Economic Development and Housing	277,412	575,408	107.4%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$96,296,917	\$103,252,561	7.2%
Streets and Highways Capital Outlay	17,462,023	18,257,621	4.6%
All Other Capital Outlay	39,770,675	7,481,598	-81.2%
Debt Service - Principal	3,725,575	3,008,640	-19.2%
Interest and Fiscal Charges	1,005,713	2,366,613	135.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	2,021,763	2,166,059	7.1%
Total Expenditures and Other Uses	\$160,282,666	\$136,533,092	-14.8%

Name of County: Brown

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$17,813,775	\$19,594,261	10.0%
Tax Increments	---	---	---
All Other Taxes	7,533	9,725	29.1%
Special Assessments	140,000	140,000	---
Licenses and Permits	42,220	42,205	0.0%
Federal Grants	4,670,320	3,823,449	-18.1%
State General Purpose Aid	1,734,009	1,668,313	-3.8%
State Categorical Aid	13,267,373	12,918,471	-2.6%
Grants from County/Other Local Units	299,087	113,683	-62.0%
Charges for Services	3,100,191	3,084,595	-0.5%
Fines and Forfeits	1,100	1,100	---
Interest on Investments	935,699	914,654	-2.2%
All Other Revenues	3,858,168	5,358,970	38.9%
Total Revenues	\$45,869,475	\$47,669,426	3.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$45,869,475	\$47,669,426	3.9%
Current Expenditures			
General Government	\$641,255	\$684,812	6.8%
Public Safety	7,597,498	8,451,487	11.2%
Streets and Highways (excluding Const.)	5,597,530	5,912,298	5.6%
Sanitation	1,767,259	1,874,040	6.0%
Human Services	12,955,788	13,375,520	3.2%
Health	2,074,476	2,184,593	5.3%
Culture and Recreation	657,275	766,840	16.6%
Conservation of Natural Resources	203,042	220,856	8.8%
Economic Development and Housing	5,496	24,296	342.1%
All Other Current Expenditures	5,701,183	5,945,061	4.3%
Total Current Expenditures	\$37,201,252	\$39,439,803	6.0%
Streets and Highways Capital Outlay	8,116,100	7,678,100	-5.4%
All Other Capital Outlay	---	---	---
Debt Service - Principal	525,000	535,000	1.9%
Interest and Fiscal Charges	27,123	16,523	-39.1%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$45,869,475	\$47,669,426	3.9%

Name of County: Carlton

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$34,559,939	\$35,767,553	3.5%
Tax Increments	---	---	---
All Other Taxes	26,000	28,000	7.7%
Special Assessments	630,000	660,000	4.8%
Licenses and Permits	122,015	121,840	-0.1%
Federal Grants	13,577,979	8,361,600	-38.4%
State General Purpose Aid	3,090,737	3,050,587	-1.3%
State Categorical Aid	21,237,353	25,084,800	18.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,005,672	6,843,043	70.8%
Fines and Forfeits	46,000	46,000	---
Interest on Investments	2,000,200	2,000,200	---
All Other Revenues	3,288,338	5,028,797	52.9%
Total Revenues	\$82,584,233	\$86,992,420	5.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$82,584,233	\$86,992,420	5.3%
Current Expenditures			
General Government	\$12,896,517	\$13,129,777	1.8%
Public Safety	14,627,789	16,812,139	14.9%
Streets and Highways (excluding Const.)	7,995,843	8,668,683	8.4%
Sanitation	2,450,867	2,274,683	-7.2%
Human Services	21,446,703	22,495,621	4.9%
Health	3,079,628	3,082,298	0.1%
Culture and Recreation	529,334	555,990	5.0%
Conservation of Natural Resources	1,376,627	1,406,852	2.2%
Economic Development and Housing	2,349,411	925,622	-60.6%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$66,752,719	\$69,351,665	3.9%
Streets and Highways Capital Outlay	13,269,984	16,705,172	25.9%
All Other Capital Outlay	---	---	---
Debt Service - Principal	2,465,000	2,700,000	9.5%
Interest and Fiscal Charges	2,407,950	2,318,700	-3.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$84,895,653	\$91,075,537	7.3%

Name of County: Carver

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$76,128,808	\$82,193,506	8.0%
Tax Increments	---	---	---
All Other Taxes	37,465,793	12,320,644	-67.1%
Special Assessments	172,950	203,406	17.6%
Licenses and Permits	1,894,954	1,901,394	0.3%
Federal Grants	59,024,457	12,355,693	-79.1%
State General Purpose Aid	4,879,678	5,674,137	16.3%
State Categorical Aid	77,821,530	31,154,798	-60.0%
Grants from County/Other Local Units	3,679,046	2,597,885	-29.4%
Charges for Services	17,847,550	17,860,365	0.1%
Fines and Forfeits	240,266	235,786	-1.9%
Interest on Investments	3,018,792	3,033,792	0.5%
All Other Revenues	1,727,918	1,626,823	-5.9%
Total Revenues	\$283,901,742	\$171,158,229	-39.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	2,229,627	3,644,426	63.5%
Total Revenues and Other Sources	\$286,131,369	\$174,802,655	-38.9%
Current Expenditures			
General Government	\$31,968,801	\$33,933,186	6.1%
Public Safety	29,781,514	31,279,513	5.0%
Streets and Highways (excluding Const.)	11,431,168	11,888,889	4.0%
Sanitation	---	---	---
Human Services	37,295,497	38,593,050	3.5%
Health	3,467,654	3,856,054	11.2%
Culture and Recreation	7,093,749	7,039,984	-0.8%
Conservation of Natural Resources	5,235,968	5,174,775	-1.2%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$126,274,351	\$131,765,451	4.3%
Streets and Highways Capital Outlay	150,658,183	29,817,512	-80.2%
All Other Capital Outlay	2,957,888	5,113,946	72.9%
Debt Service - Principal	3,544,445	3,994,445	12.7%
Interest and Fiscal Charges	466,875	466,875	---
Other Financing Uses	---	---	---
Transfers to Other Funds	2,229,627	3,644,426	63.5%
Total Expenditures and Other Uses	\$286,131,369	\$174,802,655	-38.9%

Name of County: Cass

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$31,802,182	\$35,705,743	12.3%
Tax Increments	---	---	---
All Other Taxes	2,451,640	3,446,000	40.6%
Special Assessments	1,950,000	2,623,000	34.5%
Licenses and Permits	167,520	182,370	8.9%
Federal Grants	11,922,756	7,992,405	-33.0%
State General Purpose Aid	1,687,712	1,656,377	-1.9%
State Categorical Aid	20,574,746	15,038,434	-26.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	6,076,132	5,950,545	-2.1%
Fines and Forfeits	5,000	5,000	---
Interest on Investments	1,877,600	2,025,000	7.9%
All Other Revenues	11,375,845	11,958,763	5.1%
Total Revenues	\$89,891,133	\$86,583,637	-3.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$89,891,133	\$86,583,637	-3.7%
Current Expenditures			
General Government	\$17,896,456	\$18,722,364	4.6%
Public Safety	15,781,009	17,197,665	9.0%
Streets and Highways (excluding Const.)	8,798,096	10,288,356	16.9%
Sanitation	4,267,736	4,860,615	13.9%
Human Services	15,459,755	17,533,849	13.4%
Health	2,339,959	2,353,664	0.6%
Culture and Recreation	502,269	513,409	2.2%
Conservation of Natural Resources	3,931,644	3,903,378	-0.7%
Economic Development and Housing	57,500	57,000	-0.9%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$69,034,424	\$75,430,300	9.3%
Streets and Highways Capital Outlay	16,535,835	10,879,516	-34.2%
All Other Capital Outlay	7,313,615	4,268,140	-41.6%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$92,883,874	\$90,577,956	-2.5%

Name of County: Chippewa

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$15,863,428	\$17,172,017	8.2%
Tax Increments	---	---	---
All Other Taxes	9,000	930,000	10233.3%
Special Assessments	1,141,000	875,000	-23.3%
Licenses and Permits	26,800	27,800	3.7%
Federal Grants	3,066,589	6,079,272	98.2%
State General Purpose Aid	1,104,496	1,003,221	-9.2%
State Categorical Aid	7,770,315	7,766,382	-0.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,365,450	1,356,700	-0.6%
Fines and Forfeits	51,500	51,000	-1.0%
Interest on Investments	429,075	459,075	7.0%
All Other Revenues	716,326	1,241,576	73.3%
Total Revenues	\$31,543,979	\$36,962,043	17.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	580,500	789,342	36.0%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$32,124,479	\$37,751,385	17.5%
Current Expenditures			
General Government	\$5,300,124	\$5,350,095	0.9%
Public Safety	5,154,582	5,546,555	7.6%
Streets and Highways (excluding Const.)	9,140,694	9,286,003	1.6%
Sanitation	322,000	347,700	8.0%
Human Services	9,430,625	9,635,406	2.2%
Health	---	---	---
Culture and Recreation	516,480	474,164	-8.2%
Conservation of Natural Resources	1,653,306	2,019,460	22.1%
Economic Development and Housing	273,194	73,194	-73.2%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$31,791,005	\$32,732,577	3.0%
Streets and Highways Capital Outlay	4,870,000	6,861,382	40.9%
All Other Capital Outlay	1,383,402	1,332,900	-3.7%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$38,044,407	\$40,926,859	7.6%

Name of County: Chisago

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$50,347,571	\$52,390,364	4.1%
Tax Increments	---	---	---
All Other Taxes	5,125,000	5,990,000	16.9%
Special Assessments	---	450,000	---
Licenses and Permits	1,253,060	1,465,060	16.9%
Federal Grants	4,693,351	8,976,235	91.3%
State General Purpose Aid	4,102,612	4,020,736	-2.0%
State Categorical Aid	15,779,451	24,886,206	57.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	8,272,567	6,201,400	-25.0%
Fines and Forfeits	121,500	125,500	3.3%
Interest on Investments	900,000	1,100,000	22.2%
All Other Revenues	403,850	327,750	-18.8%
Total Revenues	\$90,998,962	\$105,933,251	16.4%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	1,200,000	578,050	-51.8%
Transfers from Other Funds	193,044	145,596	-24.6%
Total Revenues and Other Sources	\$92,392,006	\$106,656,897	15.4%
Current Expenditures			
General Government	\$19,355,350	\$20,788,047	7.4%
Public Safety	16,626,297	18,222,292	9.6%
Streets and Highways (excluding Const.)	13,131,538	24,236,637	84.6%
Sanitation	788,121	719,294	-8.7%
Human Services	15,994,305	17,650,506	10.4%
Health	2,384,250	2,868,117	20.3%
Culture and Recreation	1,527,098	1,550,631	1.5%
Conservation of Natural Resources	1,392,046	1,822,326	30.9%
Economic Development and Housing	38,500	38,500	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$71,237,505	\$87,896,350	23.4%
Streets and Highways Capital Outlay	12,800,000	10,500,000	-18.0%
All Other Capital Outlay	3,409,954	3,344,190	-1.9%
Debt Service - Principal	3,575,000	3,755,000	5.0%
Interest and Fiscal Charges	1,164,461	1,129,151	-3.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$92,186,920	\$106,624,691	15.7%

Name of County: Clay

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$50,415,653	\$52,602,791	4.3%
Tax Increments	---	---	---
All Other Taxes	595,000	540,000	-9.2%
Special Assessments	140,640	143,633	2.1%
Licenses and Permits	183,500	183,600	0.1%
Federal Grants	11,731,110	9,065,305	-22.7%
State General Purpose Aid	5,720,811	5,524,595	-3.4%
State Categorical Aid	15,891,243	20,782,737	30.8%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,238,861	2,377,562	6.2%
Fines and Forfeits	5,000	5,000	---
Interest on Investments	1,000,000	1,500,000	50.0%
All Other Revenues	2,483,649	1,803,406	-27.4%
Total Revenues	\$90,405,467	\$94,528,629	4.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	270,000	270,000	---
Total Revenues and Other Sources	\$90,675,467	\$94,798,629	4.5%
Current Expenditures			
General Government	\$14,557,958	\$15,379,481	5.6%
Public Safety	17,342,278	18,014,582	3.9%
Streets and Highways (excluding Const.)	8,893,658	9,466,706	6.4%
Sanitation	---	---	---
Human Services	29,810,381	31,862,296	6.9%
Health	---	---	---
Culture and Recreation	620,260	646,759	4.3%
Conservation of Natural Resources	738,461	739,068	0.1%
Economic Development and Housing	655,977	622,291	-5.1%
All Other Current Expenditures	1,140,683	1,179,666	3.4%
Total Current Expenditures	\$73,759,656	\$77,910,849	5.6%
Streets and Highways Capital Outlay	10,953,216	10,497,200	-4.2%
All Other Capital Outlay	---	---	---
Debt Service - Principal	3,205,000	3,590,000	12.0%
Interest and Fiscal Charges	1,511,268	1,510,768	0.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	2,006,359	2,167,258	8.0%
Total Expenditures and Other Uses	\$91,435,499	\$95,676,075	4.6%

Name of County: Clearwater

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$7,073,177	\$8,013,490	13.3%
Tax Increments	---	---	---
All Other Taxes	233,540	423,897	81.5%
Special Assessments	52,311	61,408	17.4%
Licenses and Permits	24,000	19,625	-18.2%
Federal Grants	1,231,140	1,222,623	-0.7%
State General Purpose Aid	1,919,361	2,694,203	40.4%
State Categorical Aid	9,802,697	7,680,909	-21.6%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,480,065	1,502,131	1.5%
Fines and Forfeits	3,300	3,300	---
Interest on Investments	433,000	533,000	23.1%
All Other Revenues	2,499,657	2,792,981	11.7%
Total Revenues	\$24,752,248	\$24,947,567	0.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$24,752,248	\$24,947,567	0.8%
Current Expenditures			
General Government	\$3,444,685	\$4,289,215	24.5%
Public Safety	3,075,317	3,632,604	18.1%
Streets and Highways (excluding Const.)	3,327,545	3,813,614	14.6%
Sanitation	1,330,239	1,553,920	16.8%
Human Services	4,366,478	4,907,170	12.4%
Health	623,582	739,147	18.5%
Culture and Recreation	623,068	623,649	0.1%
Conservation of Natural Resources	1,284,977	1,143,416	-11.0%
Economic Development and Housing	900	166	-81.6%
All Other Current Expenditures	1,894,200	1,882,600	-0.6%
Total Current Expenditures	\$19,970,991	\$22,585,501	13.1%
Streets and Highways Capital Outlay	9,909,000	4,120,540	-58.4%
All Other Capital Outlay	857,000	777,543	-9.3%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$30,736,991	\$27,483,584	-10.6%

Name of County: Cook

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$12,810,301	\$13,780,041	7.6%
Tax Increments	---	---	---
All Other Taxes	3,961,313	2,611,488	-34.1%
Special Assessments	135,000	135,000	---
Licenses and Permits	313,970	302,070	-3.8%
Federal Grants	4,171,620	4,161,445	-0.2%
State General Purpose Aid	1,510,811	1,500,755	-0.7%
State Categorical Aid	18,813,523	12,240,190	-34.9%
Grants from County/Other Local Units	115,000	115,000	---
Charges for Services	1,692,865	1,689,924	-0.2%
Fines and Forfeits	12,500	12,500	---
Interest on Investments	590,849	515,000	-12.8%
All Other Revenues	694,297	650,498	-6.3%
Total Revenues	\$44,822,049	\$37,713,911	-15.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$44,822,049	\$37,713,911	-15.9%
Current Expenditures			
General Government	\$6,978,233	\$7,330,501	5.0%
Public Safety	4,290,561	4,523,181	5.4%
Streets and Highways (excluding Const.)	4,360,173	4,481,508	2.8%
Sanitation	925,542	865,640	-6.5%
Human Services	4,182,154	4,763,193	13.9%
Health	1,493,515	1,334,222	-10.7%
Culture and Recreation	865,897	871,911	0.7%
Conservation of Natural Resources	411,635	425,895	3.5%
Economic Development and Housing	763,219	456,779	-40.2%
All Other Current Expenditures	10,000	9,000	-10.0%
Total Current Expenditures	\$24,280,929	\$25,061,830	3.2%
Streets and Highways Capital Outlay	17,928,188	9,658,623	-46.1%
All Other Capital Outlay	1,266,215	1,333,622	5.3%
Debt Service - Principal	1,580,000	2,025,000	28.2%
Interest and Fiscal Charges	531,415	1,067,471	100.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$45,586,747	\$39,146,546	-14.1%

Name of County: Cottonwood

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$13,570,703	\$14,520,653	7.0%
Tax Increments	---	---	---
All Other Taxes	821,000	824,000	0.4%
Special Assessments	1,252,000	1,331,120	6.3%
Licenses and Permits	67,420	70,620	4.7%
Federal Grants	788,000	8,000	-99.0%
State General Purpose Aid	845,364	839,228	-0.7%
State Categorical Aid	12,678,874	9,483,968	-25.2%
Grants from County/Other Local Units	---	---	---
Charges for Services	291,100	329,050	13.0%
Fines and Forfeits	12,000	11,500	-4.2%
Interest on Investments	594,250	702,000	18.1%
All Other Revenues	469,398	475,781	1.4%
Total Revenues	\$31,390,109	\$28,595,920	-8.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	191,000	241,000	26.2%
Transfers from Other Funds	94,411	108,526	15.0%
Total Revenues and Other Sources	\$31,675,520	\$28,945,446	-8.6%
Current Expenditures			
General Government	\$4,328,084	\$5,118,933	18.3%
Public Safety	4,011,276	4,307,485	7.4%
Streets and Highways (excluding Const.)	4,322,208	4,674,718	8.2%
Sanitation	---	---	---
Human Services	2,963,473	3,089,915	4.3%
Health	---	---	---
Culture and Recreation	295,877	299,720	1.3%
Conservation of Natural Resources	607,540	644,134	6.0%
Economic Development and Housing	---	---	---
All Other Current Expenditures	113,000	113,000	---
Total Current Expenditures	\$16,641,458	\$18,247,905	9.7%
Streets and Highways Capital Outlay	10,866,031	6,541,548	-39.8%
All Other Capital Outlay	1,529,691	2,309,112	51.0%
Debt Service - Principal	157,500	157,500	---
Interest and Fiscal Charges	222,091	221,291	-0.4%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$29,416,771	\$27,477,356	-6.6%

Name of County: Crow Wing

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$47,741,458	\$50,839,879	6.5%
Tax Increments	---	---	---
All Other Taxes	10,297,693	10,541,805	2.4%
Special Assessments	1,039,207	1,036,366	-0.3%
Licenses and Permits	1,612,750	1,615,589	0.2%
Federal Grants	11,005,314	14,554,709	32.3%
State General Purpose Aid	4,049,161	4,050,806	0.0%
State Categorical Aid	23,502,463	24,974,721	6.3%
Grants from County/Other Local Units	1,213,964	1,571,048	29.4%
Charges for Services	5,407,286	5,099,041	-5.7%
Fines and Forfeits	500	18,515	3603.0%
Interest on Investments	1,956,569	2,080,000	6.3%
All Other Revenues	1,959,698	2,213,297	12.9%
Total Revenues	\$109,786,603	\$118,595,776	8.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	474,000	793,000	67.3%
Total Revenues and Other Sources	\$110,260,603	\$119,388,776	8.3%
Current Expenditures			
General Government	\$15,432,324	\$16,038,272	3.9%
Public Safety	19,978,979	21,320,704	6.7%
Streets and Highways (excluding Const.)	7,360,686	7,734,805	5.1%
Sanitation	---	---	---
Human Services	36,866,811	38,088,706	3.3%
Health	2,393,276	2,356,256	-1.5%
Culture and Recreation	3,322,241	1,484,470	-55.3%
Conservation of Natural Resources	6,944,395	9,026,559	30.0%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$92,298,712	\$96,049,772	4.1%
Streets and Highways Capital Outlay	14,761,314	23,070,918	56.3%
All Other Capital Outlay	13,852,434	4,774,159	-65.5%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	1,898,600	491,440	-74.1%
Total Expenditures and Other Uses	\$122,811,060	\$124,386,289	1.3%

Name of County: Dakota

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$167,648,832	\$184,246,066	9.9%
Tax Increments	---	---	---
All Other Taxes	30,540,510	33,731,850	10.4%
Special Assessments	---	---	---
Licenses and Permits	1,522,170	1,539,188	1.1%
Federal Grants	51,478,568	62,632,476	21.7%
State General Purpose Aid	26,750,453	27,578,947	3.1%
State Categorical Aid	97,652,973	102,888,727	5.4%
Grants from County/Other Local Units	30,512,328	14,821,255	-51.4%
Charges for Services	36,931,202	39,529,689	7.0%
Fines and Forfeits	11,000	9,000	-18.2%
Interest on Investments	12,400,491	11,400,491	-8.1%
All Other Revenues	8,517,965	9,437,357	10.8%
Total Revenues	\$463,966,492	\$487,815,046	5.1%
Proceeds from Bond Sales	---	6,480,000	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$463,966,492	\$494,295,046	6.5%
Current Expenditures			
General Government	\$102,751,840	\$106,814,675	4.0%
Public Safety	62,766,117	63,366,005	1.0%
Streets and Highways (excluding Const.)	37,505,172	67,380,340	79.7%
Sanitation	6,814,802	8,973,791	31.7%
Human Services	138,702,803	142,228,823	2.5%
Health	16,739,638	16,630,668	-0.7%
Culture and Recreation	21,883,217	21,086,079	-3.6%
Conservation of Natural Resources	4,614,299	4,436,919	-3.8%
Economic Development and Housing	4,581,837	4,321,157	-5.7%
All Other Current Expenditures	82,595	82,595	---
Total Current Expenditures	\$396,442,320	\$435,321,052	9.8%
Streets and Highways Capital Outlay	52,371,179	46,212,349	-11.8%
All Other Capital Outlay	82,065,116	44,409,655	-45.9%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	1,741,038	---
Other Financing Uses	---	---	---
Transfers to Other Funds	24,225	---	-100.0%
Total Expenditures and Other Uses	\$530,902,840	\$527,684,094	-0.6%

Name of County: Dodge

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$17,941,263	\$18,967,236	5.7%
Tax Increments	---	---	---
All Other Taxes	2,147,877	1,952,800	-9.1%
Special Assessments	236,100	---	-100.0%
Licenses and Permits	534,998	100,040	-81.3%
Federal Grants	598,964	595,812	-0.5%
State General Purpose Aid	1,345,004	2,487,846	85.0%
State Categorical Aid	7,965,828	9,302,300	16.8%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,015,457	4,028,225	0.3%
Fines and Forfeits	1,050	900	-14.3%
Interest on Investments	750,000	905,700	20.8%
All Other Revenues	427,088	823,758	92.9%
Total Revenues	\$35,963,629	\$39,164,617	8.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$35,963,629	\$39,164,617	8.9%
Current Expenditures			
General Government	\$7,934,342	\$7,253,430	-8.6%
Public Safety	7,395,167	8,043,978	8.8%
Streets and Highways (excluding Const.)	5,466,014	5,037,594	-7.8%
Sanitation	2,614,353	2,416,315	-7.6%
Human Services	3,590,475	3,745,624	4.3%
Health	1,820,413	2,306,319	26.7%
Culture and Recreation	118,381	14,400	-87.8%
Conservation of Natural Resources	278,850	193,581	-30.6%
Economic Development and Housing	31,526	33,040	4.8%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$29,249,521	\$29,044,281	-0.7%
Streets and Highways Capital Outlay	5,568,305	8,484,454	52.4%
All Other Capital Outlay	747,480	745,680	-0.2%
Debt Service - Principal	951,300	906,000	-4.8%
Interest and Fiscal Charges	85,801	84,202	-1.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$36,602,407	\$39,264,617	7.3%

Name of County: Douglas

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$35,920,520	\$37,357,839	4.0%
Tax Increments	---	---	---
All Other Taxes	6,112,187	5,057,886	-17.2%
Special Assessments	---	---	---
Licenses and Permits	318,474	318,879	0.1%
Federal Grants	4,729,865	6,181,771	30.7%
State General Purpose Aid	2,915,615	2,829,587	-3.0%
State Categorical Aid	11,626,048	14,808,701	27.4%
Grants from County/Other Local Units	18,000	19,000	5.6%
Charges for Services	3,895,644	4,024,578	3.3%
Fines and Forfeits	48,800	46,663	-4.4%
Interest on Investments	725,600	725,600	---
All Other Revenues	991,845	787,889	-20.6%
Total Revenues	\$67,302,598	\$72,158,393	7.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$67,302,598	\$72,158,393	7.2%
Current Expenditures			
General Government	\$15,361,152	\$16,028,665	4.3%
Public Safety	15,600,505	16,935,983	8.6%
Streets and Highways (excluding Const.)	6,546,018	6,208,570	-5.2%
Sanitation	---	---	---
Human Services	13,424,191	13,544,582	0.9%
Health	263,998	263,998	---
Culture and Recreation	2,749,428	2,733,456	-0.6%
Conservation of Natural Resources	1,222,036	1,225,732	0.3%
Economic Development and Housing	78,750	142,977	81.6%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$55,246,078	\$57,083,963	3.3%
Streets and Highways Capital Outlay	11,153,483	16,442,796	47.4%
All Other Capital Outlay	215,000	200,000	-7.0%
Debt Service - Principal	1,950,000	2,005,000	2.8%
Interest and Fiscal Charges	472,998	416,634	-11.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$69,037,559	\$76,148,393	10.3%

Name of County: Faribault

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$15,901,136	\$16,536,364	4.0%
Tax Increments	---	---	---
All Other Taxes	356,000	275,500	-22.6%
Special Assessments	1,905,782	3,591,700	88.5%
Licenses and Permits	37,700	2,650	-93.0%
Federal Grants	144,715	23,164	-84.0%
State General Purpose Aid	906,626	911,527	0.5%
State Categorical Aid	12,529,761	12,182,272	-2.8%
Grants from County/Other Local Units	368,498	---	-100.0%
Charges for Services	1,359,655	1,274,544	-6.3%
Fines and Forfeits	16,000	18,250	14.1%
Interest on Investments	451,781	175,000	-61.3%
All Other Revenues	39,200	300,559	666.7%
Total Revenues	\$34,016,854	\$35,291,530	3.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	1,831,171	541,563	-70.4%
Transfers from Other Funds	461,541	---	-100.0%
Total Revenues and Other Sources	\$36,309,566	\$35,833,093	-1.3%
Current Expenditures			
General Government	\$6,212,002	\$6,381,582	2.7%
Public Safety	5,276,392	6,030,773	14.3%
Streets and Highways (excluding Const.)	5,587,461	5,566,575	-0.4%
Sanitation	486,750	424,819	-12.7%
Human Services	3,083,569	3,225,071	4.6%
Health	---	---	---
Culture and Recreation	522,479	195,205	-62.6%
Conservation of Natural Resources	2,157,191	5,829,154	170.2%
Economic Development and Housing	182,542	194,266	6.4%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$23,508,386	\$27,847,445	18.5%
Streets and Highways Capital Outlay	8,227,098	6,258,259	-23.9%
All Other Capital Outlay	1,528,650	1,288,644	-15.7%
Debt Service - Principal	1,720,000	1,770,000	2.9%
Interest and Fiscal Charges	519,825	424,195	-18.4%
Other Financing Uses	166,052	---	-100.0%
Transfers to Other Funds	360,955	---	-100.0%
Total Expenditures and Other Uses	\$36,030,966	\$37,588,543	4.3%

Name of County: Fillmore

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$13,610,478	\$14,341,623	5.4%
Tax Increments	---	---	---
All Other Taxes	2,649,677	1,814,850	-31.5%
Special Assessments	---	---	---
Licenses and Permits	95,470	81,220	-14.9%
Federal Grants	6,207,034	9,136,102	47.2%
State General Purpose Aid	2,338,024	2,459,680	5.2%
State Categorical Aid	11,114,064	13,269,144	19.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,930,801	2,221,688	15.1%
Fines and Forfeits	6,000	1,350	-77.5%
Interest on Investments	259,000	355,000	37.1%
All Other Revenues	780,421	1,268,619	62.6%
Total Revenues	\$38,990,969	\$44,949,276	15.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$38,990,969	\$44,949,276	15.3%
Current Expenditures			
General Government	\$6,250,358	\$6,642,804	6.3%
Public Safety	5,667,624	5,998,295	5.8%
Streets and Highways (excluding Const.)	6,197,874	7,408,814	19.5%
Sanitation	667,123	785,267	17.7%
Human Services	5,940,538	6,247,495	5.2%
Health	2,400,314	2,586,455	7.8%
Culture and Recreation	325,909	333,909	2.5%
Conservation of Natural Resources	600,475	593,040	-1.2%
Economic Development and Housing	50,276	52,354	4.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$28,100,491	\$30,648,433	9.1%
Streets and Highways Capital Outlay	10,222,338	13,634,021	33.4%
All Other Capital Outlay	150,000	150,000	---
Debt Service - Principal	220,000	225,000	2.3%
Interest and Fiscal Charges	274,550	265,560	-3.3%
Other Financing Uses	23,590	26,262	11.3%
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$38,990,969	\$44,949,276	15.3%

Name of County: Freeborn

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$28,490,545	\$31,197,147	9.5%
Tax Increments	---	---	---
All Other Taxes	4,782,160	3,830,160	-19.9%
Special Assessments	1,969,000	1,649,500	-16.2%
Licenses and Permits	169,115	152,230	-10.0%
Federal Grants	5,130,238	5,569,365	8.6%
State General Purpose Aid	2,363,274	2,305,688	-2.4%
State Categorical Aid	18,584,618	19,611,096	5.5%
Grants from County/Other Local Units	---	---	---
Charges for Services	5,852,830	5,992,130	2.4%
Fines and Forfeits	22,700	25,970	14.4%
Interest on Investments	1,050,600	1,425,100	35.6%
All Other Revenues	2,970,108	2,673,254	-10.0%
Total Revenues	\$71,385,188	\$74,431,640	4.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$71,385,188	\$74,431,640	4.3%
Current Expenditures			
General Government	\$11,544,701	\$12,260,687	6.2%
Public Safety	14,132,391	15,193,706	7.5%
Streets and Highways (excluding Const.)	7,056,115	8,369,576	18.6%
Sanitation	932,040	990,683	6.3%
Human Services	15,039,081	16,214,275	7.8%
Health	4,088,049	4,339,475	6.2%
Culture and Recreation	878,650	378,700	-56.9%
Conservation of Natural Resources	2,039,825	1,760,394	-13.7%
Economic Development and Housing	40,500	6,825	-83.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$55,751,352	\$59,514,321	6.7%
Streets and Highways Capital Outlay	15,095,500	15,707,145	4.1%
All Other Capital Outlay	4,267,600	2,697,500	-36.8%
Debt Service - Principal	350,000	365,000	4.3%
Interest and Fiscal Charges	324,820	---	-100.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	190,000	190,000	---
Total Expenditures and Other Uses	\$75,979,272	\$78,473,966	3.3%

Name of County: Goodhue

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$44,842,806	\$47,787,267	6.6%
Tax Increments	---	---	---
All Other Taxes	6,347,753	6,357,160	0.1%
Special Assessments	---	---	---
Licenses and Permits	497,000	518,570	4.3%
Federal Grants	7,240,872	7,727,267	6.7%
State General Purpose Aid	2,987,702	3,111,925	4.2%
State Categorical Aid	17,660,523	23,832,081	34.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	3,757,194	3,923,503	4.4%
Fines and Forfeits	14,900	12,900	-13.4%
Interest on Investments	2,207,500	2,510,000	13.7%
All Other Revenues	2,803,111	2,842,973	1.4%
Total Revenues	\$88,359,361	\$98,623,646	11.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	1,564,043	1,371,406	-12.3%
Total Revenues and Other Sources	\$89,923,404	\$99,995,052	11.2%
Current Expenditures			
General Government	\$18,300,145	\$19,056,354	4.1%
Public Safety	18,829,602	19,255,876	2.3%
Streets and Highways (excluding Const.)	7,395,138	7,466,506	1.0%
Sanitation	869,629	995,553	14.5%
Human Services	17,917,532	18,899,341	5.5%
Health	6,440,989	5,999,731	-6.9%
Culture and Recreation	383,355	383,582	0.1%
Conservation of Natural Resources	265,592	324,729	22.3%
Economic Development and Housing	50,474	51,250	1.5%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$70,452,456	\$72,432,922	2.8%
Streets and Highways Capital Outlay	14,703,210	20,112,377	36.8%
All Other Capital Outlay	4,413,836	5,256,325	19.1%
Debt Service - Principal	1,495,000	1,520,000	1.7%
Interest and Fiscal Charges	321,466	273,728	-14.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,564,043	1,371,406	-12.3%
Total Expenditures and Other Uses	\$92,950,011	\$100,966,758	8.6%

Name of County: Grant

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$8,357,393	\$8,670,805	3.8%
Tax Increments	---	---	---
All Other Taxes	182,400	239,400	31.3%
Special Assessments	138,557	327,457	136.3%
Licenses and Permits	7,465	17,323	132.1%
Federal Grants	---	---	---
State General Purpose Aid	820,000	820,000	---
State Categorical Aid	6,871,849	6,162,429	-10.3%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,134,896	1,549,193	36.5%
Fines and Forfeits	---	---	---
Interest on Investments	350,000	350,000	---
All Other Revenues	2,127,104	2,163,973	1.7%
Total Revenues	\$19,989,664	\$20,300,580	1.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	169,920	169,945	0.0%
Total Revenues and Other Sources	\$20,159,584	\$20,470,525	1.5%
Current Expenditures			
General Government	\$3,552,980	\$5,144,975	44.8%
Public Safety	2,637,260	2,865,310	8.6%
Streets and Highways (excluding Const.)	3,757,008	3,372,167	-10.2%
Sanitation	845,300	911,928	7.9%
Human Services	1,343,845	1,404,633	4.5%
Health	46,732	46,732	---
Culture and Recreation	134,874	660,653	389.8%
Conservation of Natural Resources	718,599	598,663	-16.7%
Economic Development and Housing	200,000	200,000	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$13,236,598	\$15,205,061	14.9%
Streets and Highways Capital Outlay	5,779,000	4,255,000	-26.4%
All Other Capital Outlay	515,000	565,000	9.7%
Debt Service - Principal	260,000	2,704,635	940.2%
Interest and Fiscal Charges	407,253	620,731	52.4%
Other Financing Uses	---	---	---
Transfers to Other Funds	169,920	169,945	0.0%
Total Expenditures and Other Uses	\$20,367,771	\$23,520,372	15.5%

Name of County: Hennepin

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$1,037,375,292	\$1,106,374,153	6.7%
Tax Increments	---	---	---
All Other Taxes	245,231,100	242,236,100	-1.2%
Special Assessments	---	---	---
Licenses and Permits	10,210,068	10,080,934	-1.3%
Federal Grants	272,565,523	270,157,877	-0.9%
State General Purpose Aid	48,147,708	49,046,258	1.9%
State Categorical Aid	382,484,398	342,615,604	-10.4%
Grants from County/Other Local Units	25,629,819	27,839,299	8.6%
Charges for Services	160,937,360	177,121,391	10.1%
Fines and Forfeits	271,000	267,500	-1.3%
Interest on Investments	34,120,000	34,180,000	0.2%
All Other Revenues	184,074,516	14,115,479	-92.3%
Total Revenues	\$2,401,046,784	\$2,274,034,595	-5.3%
Proceeds from Bond Sales	229,190,000	175,669,500	-23.4%
Other Financing Sources	300,000	---	-100.0%
Transfers from Other Funds	1,517,393	5,290,267	248.6%
Total Revenues and Other Sources	\$2,632,054,177	\$2,454,994,362	-6.7%
Current Expenditures			
General Government	\$392,713,025	\$398,882,373	1.6%
Public Safety	361,894,349	379,127,303	4.8%
Streets and Highways (excluding Const.)	54,630,406	49,830,727	-8.8%
Sanitation	---	---	---
Human Services	850,555,120	843,906,752	-0.8%
Health	105,903,934	109,039,434	3.0%
Culture and Recreation	74,985,608	77,784,705	3.7%
Conservation of Natural Resources	752,700	784,828	4.3%
Economic Development and Housing	35,878,718	17,248,051	-51.9%
All Other Current Expenditures	3,604,377	10,000,000	177.4%
Total Current Expenditures	\$1,880,918,237	\$1,886,604,173	0.3%
Streets and Highways Capital Outlay	28,137,648	27,171,057	-3.4%
All Other Capital Outlay	576,632,542	382,853,632	-33.6%
Debt Service - Principal	87,819,450	95,019,300	8.2%
Interest and Fiscal Charges	58,546,300	63,346,200	8.2%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$2,632,054,177	\$2,454,994,362	-6.7%

Name of County: Houston

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$14,317,745	\$15,345,999	7.2%
Tax Increments	---	---	---
All Other Taxes	698,994	651,877	-6.7%
Special Assessments	---	---	---
Licenses and Permits	99,743	105,460	5.7%
Federal Grants	5,702,652	2,654,759	-53.4%
State General Purpose Aid	1,866,873	1,809,696	-3.1%
State Categorical Aid	10,353,452	11,816,802	14.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,943,104	3,029,853	2.9%
Fines and Forfeits	700	1,600	128.6%
Interest on Investments	706,358	650,668	-7.9%
All Other Revenues	579,097	535,577	-7.5%
Total Revenues	\$37,268,718	\$36,602,291	-1.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	418,150	633,759	51.6%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$37,686,868	\$37,236,050	-1.2%
Current Expenditures			
General Government	\$7,090,349	\$6,819,066	-3.8%
Public Safety	5,546,791	5,804,112	4.6%
Streets and Highways (excluding Const.)	4,224,488	4,559,350	7.9%
Sanitation	1,138,437	1,163,737	2.2%
Human Services	7,726,338	7,902,477	2.3%
Health	1,039,270	1,091,282	5.0%
Culture and Recreation	144,592	200,442	38.6%
Conservation of Natural Resources	272,678	283,495	4.0%
Economic Development and Housing	2,596,535	234,453	-91.0%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$29,779,478	\$28,058,414	-5.8%
Streets and Highways Capital Outlay	5,142,358	6,860,680	33.4%
All Other Capital Outlay	868,995	709,873	-18.3%
Debt Service - Principal	1,340,250	1,382,000	3.1%
Interest and Fiscal Charges	263,541	225,083	-14.6%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$37,394,622	\$37,236,050	-0.4%

Name of County: Hubbard

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$21,400,000	\$22,900,000	7.0%
Tax Increments	---	---	---
All Other Taxes	2,194,923	2,365,500	7.8%
Special Assessments	4,852,817	5,400,446	11.3%
Licenses and Permits	269,580	306,322	13.6%
Federal Grants	8,096,793	3,641,384	-55.0%
State General Purpose Aid	3,633,058	3,487,235	-4.0%
State Categorical Aid	12,992,278	12,705,651	-2.2%
Grants from County/Other Local Units	88,000	---	-100.0%
Charges for Services	2,361,630	2,082,146	-11.8%
Fines and Forfeits	478,450	517,700	8.2%
Interest on Investments	1,018,250	1,150,000	12.9%
All Other Revenues	7,953,321	6,458,720	-18.8%
Total Revenues	\$65,339,100	\$61,015,104	-6.6%
Proceeds from Bond Sales	2,500,000	---	-100.0%
Other Financing Sources	---	---	---
Transfers from Other Funds	168,500	150,000	-11.0%
Total Revenues and Other Sources	\$68,007,600	\$61,165,104	-10.1%
Current Expenditures			
General Government	\$9,124,343	\$10,329,463	13.2%
Public Safety	9,867,334	10,553,366	7.0%
Streets and Highways (excluding Const.)	12,709,968	10,033,333	-21.1%
Sanitation	7,057,514	7,430,543	5.3%
Human Services	11,104,328	12,126,238	9.2%
Health	---	---	---
Culture and Recreation	791,919	660,000	-16.7%
Conservation of Natural Resources	1,925,973	2,119,331	10.0%
Economic Development and Housing	1,025,950	200,000	-80.5%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$53,607,329	\$53,452,274	-0.3%
Streets and Highways Capital Outlay	12,243,418	7,148,345	-41.6%
All Other Capital Outlay	2,750,000	---	-100.0%
Debt Service - Principal	825,000	900,485	9.1%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	150,000	150,000	---
Total Expenditures and Other Uses	\$69,575,747	\$61,651,104	-11.4%

Name of County: Isanti

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$27,622,835	\$28,173,348	2.0%
Tax Increments	---	---	---
All Other Taxes	3,692,500	3,792,500	2.7%
Special Assessments	81,750	81,750	---
Licenses and Permits	484,313	585,712	20.9%
Federal Grants	5,720,668	5,453,471	-4.7%
State General Purpose Aid	3,303,848	3,333,057	0.9%
State Categorical Aid	15,979,413	15,499,196	-3.0%
Grants from County/Other Local Units	5,500	5,500	---
Charges for Services	1,441,482	1,755,380	21.8%
Fines and Forfeits	25,190	22,190	-11.9%
Interest on Investments	450,000	750,000	66.7%
All Other Revenues	813,388	1,146,399	40.9%
Total Revenues	\$59,620,887	\$60,598,503	1.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$59,620,887	\$60,598,503	1.6%
Current Expenditures			
General Government	\$11,747,203	\$12,132,695	3.3%
Public Safety	12,946,940	13,956,699	7.8%
Streets and Highways (excluding Const.)	7,865,494	8,154,526	3.7%
Sanitation	36,703	29,020	-20.9%
Human Services	16,016,114	16,488,877	3.0%
Health	1,976,795	2,009,587	1.7%
Culture and Recreation	1,177,107	1,185,298	0.7%
Conservation of Natural Resources	756,761	641,657	-15.2%
Economic Development and Housing	83,350	82,300	-1.3%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$52,606,467	\$54,680,659	3.9%
Streets and Highways Capital Outlay	6,808,705	5,588,500	-17.9%
All Other Capital Outlay	841,500	850,000	1.0%
Debt Service - Principal	525,000	343,038	-34.7%
Interest and Fiscal Charges	107,963	291,200	169.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$60,889,635	\$61,753,397	1.4%

Name of County: Itasca

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$43,557,747	\$45,804,135	5.2%
Tax Increments	---	---	---
All Other Taxes	50,000	50,000	---
Special Assessments	2,479,501	3,177,241	28.1%
Licenses and Permits	1,279,840	1,057,340	-17.4%
Federal Grants	15,326,936	18,031,521	17.6%
State General Purpose Aid	7,461,648	8,355,728	12.0%
State Categorical Aid	86,228,421	83,929,046	-2.7%
Grants from County/Other Local Units	3,150,285	2,037,258	-35.3%
Charges for Services	994,000	1,130,970	13.8%
Fines and Forfeits	2,824,554	3,096,388	9.6%
Interest on Investments	1,800,000	2,050,000	13.9%
All Other Revenues	1,207,204	3,008,123	149.2%
Total Revenues	\$166,360,136	\$171,727,750	3.2%
Proceeds from Bond Sales	4,442,963	3,963,813	-10.8%
Other Financing Sources	---	---	---
Transfers from Other Funds	10,876,666	11,876,666	9.2%
Total Revenues and Other Sources	\$181,679,765	\$187,568,229	3.2%
Current Expenditures			
General Government	\$14,457,997	\$15,348,532	6.2%
Public Safety	17,373,243	17,881,327	2.9%
Streets and Highways (excluding Const.)	14,719,726	14,747,751	0.2%
Sanitation	3,399,027	3,534,668	4.0%
Human Services	31,178,992	32,444,792	4.1%
Health	69,770,000	71,770,000	2.9%
Culture and Recreation	889,758	890,635	0.1%
Conservation of Natural Resources	2,715,294	3,023,073	11.3%
Economic Development and Housing	329,129	279,129	-15.2%
All Other Current Expenditures	3,685,515	4,468,810	21.3%
Total Current Expenditures	\$158,518,681	\$164,388,717	3.7%
Streets and Highways Capital Outlay	7,681,011	7,708,433	0.4%
All Other Capital Outlay	---	---	---
Debt Service - Principal	4,603,407	4,594,413	-0.2%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	10,876,666	10,876,666	---
Total Expenditures and Other Uses	\$181,679,765	\$187,568,229	3.2%

Name of County: Jackson

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$13,007,829	\$13,974,280	7.4%
Tax Increments	---	---	---
All Other Taxes	684,100	784,100	14.6%
Special Assessments	---	---	---
Licenses and Permits	15,420	15,900	3.1%
Federal Grants	1,817,000	765,000	-57.9%
State General Purpose Aid	754,772	757,237	0.3%
State Categorical Aid	9,309,932	9,826,130	5.5%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,410,922	2,319,700	-3.8%
Fines and Forfeits	65,442	24,600	-62.4%
Interest on Investments	528,965	529,165	0.0%
All Other Revenues	4,369,939	4,319,096	-1.2%
Total Revenues	\$32,964,321	\$33,315,208	1.1%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$32,964,321	\$33,315,208	1.1%
Current Expenditures			
General Government	\$5,761,383	\$6,052,899	5.1%
Public Safety	4,664,839	4,917,737	5.4%
Streets and Highways (excluding Const.)	4,145,000	5,479,333	32.2%
Sanitation	302,428	306,789	1.4%
Human Services	2,639,986	2,757,113	4.4%
Health	102,600	186,575	81.8%
Culture and Recreation	1,251,695	1,457,860	16.5%
Conservation of Natural Resources	536,209	540,029	0.7%
Economic Development and Housing	87,686	81,733	-6.8%
All Other Current Expenditures	526,087	528,128	0.4%
Total Current Expenditures	\$20,017,913	\$22,308,196	11.4%
Streets and Highways Capital Outlay	9,581,730	7,258,519	-24.2%
All Other Capital Outlay	493,000	883,220	79.2%
Debt Service - Principal	580,000	1,320,000	127.6%
Interest and Fiscal Charges	2,291,678	1,545,273	-32.6%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$32,964,321	\$33,315,208	1.1%

Name of County: Kanabec

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$14,897,974	\$15,315,883	2.8%
Tax Increments	---	---	---
All Other Taxes	1,511,300	1,542,300	2.1%
Special Assessments	50	50	---
Licenses and Permits	135,280	122,380	-9.5%
Federal Grants	4,209,367	4,218,985	0.2%
State General Purpose Aid	4,028,858	4,219,770	4.7%
State Categorical Aid	7,839,085	7,351,286	-6.2%
Grants from County/Other Local Units	---	38,010	---
Charges for Services	3,741,575	3,969,858	6.1%
Fines and Forfeits	250	---	-100.0%
Interest on Investments	310,000	321,000	3.5%
All Other Revenues	1,174,793	1,016,657	-13.5%
Total Revenues	\$37,848,532	\$38,116,179	0.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	983,031	2,534,142	157.8%
Transfers from Other Funds	62,000	62,000	---
Total Revenues and Other Sources	\$38,893,563	\$40,712,321	4.7%
Current Expenditures			
General Government	\$6,989,916	\$7,681,259	9.9%
Public Safety	8,045,820	8,848,792	10.0%
Streets and Highways (excluding Const.)	5,115,347	4,027,991	-21.3%
Sanitation	128,110	131,677	2.8%
Human Services	7,163,690	7,661,230	6.9%
Health	3,411,314	3,382,534	-0.8%
Culture and Recreation	208,636	216,668	3.8%
Conservation of Natural Resources	186,779	192,379	3.0%
Economic Development and Housing	35,706	20,500	-42.6%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$31,285,318	\$32,163,030	2.8%
Streets and Highways Capital Outlay	5,905,000	6,675,000	13.0%
All Other Capital Outlay	577,254	742,000	28.5%
Debt Service - Principal	997,500	1,023,750	2.6%
Interest and Fiscal Charges	66,491	46,541	-30.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	62,000	62,000	---
Total Expenditures and Other Uses	\$38,893,563	\$40,712,321	4.7%

Name of County: Kandiyohi

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$41,448,434	\$44,030,137	6.2%
Tax Increments	---	---	---
All Other Taxes	4,422,800	4,322,800	-2.3%
Special Assessments	1,269,406	1,285,215	1.2%
Licenses and Permits	636,650	651,520	2.3%
Federal Grants	---	---	---
State General Purpose Aid	3,953,772	3,604,236	-8.8%
State Categorical Aid	25,449,932	24,021,356	-5.6%
Grants from County/Other Local Units	---	---	---
Charges for Services	24,981,912	19,880,101	-20.4%
Fines and Forfeits	68,500	68,500	---
Interest on Investments	1,720,700	2,215,000	28.7%
All Other Revenues	1,561,600	1,438,350	-7.9%
Total Revenues	\$105,513,706	\$101,517,215	-3.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	3,645,000	1,155,000	-68.3%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$109,158,706	\$102,672,215	-5.9%
Current Expenditures			
General Government	\$13,467,626	\$14,579,400	8.3%
Public Safety	20,823,750	22,138,485	6.3%
Streets and Highways (excluding Const.)	4,898,500	4,887,300	-0.2%
Sanitation	---	---	---
Human Services	25,429,900	25,904,200	1.9%
Health	3,094,900	3,296,500	6.5%
Culture and Recreation	1,257,800	1,263,150	0.4%
Conservation of Natural Resources	468,400	514,230	9.8%
Economic Development and Housing	---	---	---
All Other Current Expenditures	10,546,380	6,935,400	-34.2%
Total Current Expenditures	\$79,987,256	\$79,518,665	-0.6%
Streets and Highways Capital Outlay	27,462,200	20,911,300	-23.9%
All Other Capital Outlay	1,467,450	845,150	-42.4%
Debt Service - Principal	230,000	235,000	2.2%
Interest and Fiscal Charges	11,800	7,100	-39.8%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$109,158,706	\$101,517,215	-7.0%

Name of County: Kittson

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$6,159,517	\$6,444,189	4.6%
Tax Increments	---	---	---
All Other Taxes	24,902	28,168	13.1%
Special Assessments	143,000	172,000	20.3%
Licenses and Permits	9,100	36,300	298.9%
Federal Grants	618,736	563,175	-9.0%
State General Purpose Aid	620,583	1,675,408	170.0%
State Categorical Aid	8,076,722	8,259,568	2.3%
Grants from County/Other Local Units	17,243	---	-100.0%
Charges for Services	945,317	1,203,650	27.3%
Fines and Forfeits	2,500	3,000	20.0%
Interest on Investments	150,000	150,000	---
All Other Revenues	546,703	662,812	21.2%
Total Revenues	\$17,314,323	\$19,198,270	10.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$17,314,323	\$19,198,270	10.9%
Current Expenditures			
General Government	\$4,269,218	\$3,041,688	-28.8%
Public Safety	1,923,393	2,208,046	14.8%
Streets and Highways (excluding Const.)	4,351,598	3,189,522	-26.7%
Sanitation	30,085	124,409	313.5%
Human Services	1,996,065	2,283,134	14.4%
Health	20,000	140,931	604.7%
Culture and Recreation	177,022	361,790	104.4%
Conservation of Natural Resources	86,900	460,176	429.5%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$12,854,281	\$11,809,696	-8.1%
Streets and Highways Capital Outlay	4,256,535	5,925,703	39.2%
All Other Capital Outlay	---	1,074,474	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	163,000	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$17,110,816	\$18,972,873	10.9%

Name of County: Koochiching

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$7,594,747	\$8,118,548	6.9%
Tax Increments	---	---	---
All Other Taxes	2,157,031	2,344,448	8.7%
Special Assessments	831,958	1,000,784	20.3%
Licenses and Permits	50,220	53,860	7.2%
Federal Grants	2,329,516	2,337,283	0.3%
State General Purpose Aid	5,713,168	5,708,517	-0.1%
State Categorical Aid	13,475,551	12,858,170	-4.6%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,932,671	1,727,423	-10.6%
Fines and Forfeits	39,800	35,800	-10.1%
Interest on Investments	1,074,936	650,000	-39.5%
All Other Revenues	596,100	628,508	5.4%
Total Revenues	\$35,795,698	\$35,463,341	-0.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	18,583,801	4,103,218	-77.9%
Total Revenues and Other Sources	\$54,379,499	\$39,566,559	-27.2%
Current Expenditures			
General Government	\$5,943,030	\$5,740,470	-3.4%
Public Safety	4,587,707	4,857,466	5.9%
Streets and Highways (excluding Const.)	4,606,410	4,826,332	4.8%
Sanitation	1,808,239	1,901,761	5.2%
Human Services	5,522,781	5,728,298	3.7%
Health	1,341,614	1,357,956	1.2%
Culture and Recreation	347,711	365,957	5.2%
Conservation of Natural Resources	2,846,461	2,583,756	-9.2%
Economic Development and Housing	810,135	758,791	-6.3%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$27,814,088	\$28,120,787	1.1%
Streets and Highways Capital Outlay	7,550,000	7,100,000	-6.0%
All Other Capital Outlay	16,569,146	2,485,384	-85.0%
Debt Service - Principal	935,808	981,808	4.9%
Interest and Fiscal Charges	1,138,652	1,035,993	-9.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$54,007,694	\$39,723,972	-26.4%

Name of County: Lac qui Parle

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$7,534,930	\$8,267,886	9.7%
Tax Increments	---	---	---
All Other Taxes	93,500	93,500	---
Special Assessments	634,000	1,056,162	66.6%
Licenses and Permits	88,235	96,585	9.5%
Federal Grants	1,178,276	3,055,100	159.3%
State General Purpose Aid	12,163,967	6,392,980	-47.4%
State Categorical Aid	1,430,543	1,511,419	5.7%
Grants from County/Other Local Units	309,853	331,543	7.0%
Charges for Services	662,546	607,652	-8.3%
Fines and Forfeits	---	---	---
Interest on Investments	599,173	642,101	7.2%
All Other Revenues	364,602	527,705	44.7%
Total Revenues	\$25,059,625	\$22,582,633	-9.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	42,000	84,000	100.0%
Transfers from Other Funds	10,000	10,000	---
Total Revenues and Other Sources	\$25,111,625	\$22,676,633	-9.7%
Current Expenditures			
General Government	\$2,860,060	\$3,159,584	10.5%
Public Safety	2,206,980	2,341,788	6.1%
Streets and Highways (excluding Const.)	12,906,313	9,224,312	-28.5%
Sanitation	235,437	226,638	-3.7%
Human Services	3,628,752	3,851,553	6.1%
Health	133,648	140,403	5.1%
Culture and Recreation	121,600	120,606	-0.8%
Conservation of Natural Resources	1,060,499	1,435,572	35.4%
Economic Development and Housing	170,153	279,444	64.2%
All Other Current Expenditures	333,342	420,861	26.3%
Total Current Expenditures	\$23,656,784	\$21,200,761	-10.4%
Streets and Highways Capital Outlay	---	---	---
All Other Capital Outlay	787,994	1,207,733	53.3%
Debt Service - Principal	395,000	420,000	6.3%
Interest and Fiscal Charges	195,112	170,738	-12.5%
Other Financing Uses	32,085	34,451	7.4%
Transfers to Other Funds	10,000	10,000	---
Total Expenditures and Other Uses	\$25,076,975	\$23,043,683	-8.1%

Name of County: Lake

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$13,231,163	\$13,961,159	5.5%
Tax Increments	---	---	---
All Other Taxes	1,875,000	2,165,000	15.5%
Special Assessments	---	---	---
Licenses and Permits	135,900	252,600	85.9%
Federal Grants	5,390,654	5,434,280	0.8%
State General Purpose Aid	2,999,548	3,851,952	28.4%
State Categorical Aid	28,088,261	21,737,499	-22.6%
Grants from County/Other Local Units	---	---	---
Charges for Services	634,156	744,658	17.4%
Fines and Forfeits	84,350	94,250	11.7%
Interest on Investments	513,145	317,845	-38.1%
All Other Revenues	1,356,802	1,069,399	-21.2%
Total Revenues	\$54,308,979	\$49,628,642	-8.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$54,308,979	\$49,628,642	-8.6%
Current Expenditures			
General Government	\$6,953,080	\$7,300,778	5.0%
Public Safety	4,953,782	5,065,335	2.3%
Streets and Highways (excluding Const.)	12,601,963	7,732,872	-38.6%
Sanitation	574,830	531,769	-7.5%
Human Services	11,982,328	12,385,485	3.4%
Health	1,219,687	1,487,243	21.9%
Culture and Recreation	725,900	667,990	-8.0%
Conservation of Natural Resources	190,409	167,016	-12.3%
Economic Development and Housing	7,500	7,500	---
All Other Current Expenditures	634,509	705,075	11.1%
Total Current Expenditures	\$39,843,988	\$36,051,063	-9.5%
Streets and Highways Capital Outlay	14,783,415	12,200,000	-17.5%
All Other Capital Outlay	2,289,301	4,180,752	82.6%
Debt Service - Principal	795,000	825,000	3.8%
Interest and Fiscal Charges	253,919	227,644	-10.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	10,000	23,000	130.0%
Total Expenditures and Other Uses	\$57,975,623	\$53,507,459	-7.7%

Name of County: Lake of the Woods

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$4,430,400	\$4,794,827	8.2%
Tax Increments	---	---	---
All Other Taxes	---	---	---
Special Assessments	1,296,143	1,296,143	---
Licenses and Permits	45,000	45,000	---
Federal Grants	868,039	911,180	5.0%
State General Purpose Aid	4,034,192	4,092,559	1.4%
State Categorical Aid	5,007,882	3,135,875	-37.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	472,900	474,500	0.3%
Fines and Forfeits	15,000	14,000	-6.7%
Interest on Investments	100,000	100,000	---
All Other Revenues	629,531	1,352,889	114.9%
Total Revenues	\$16,899,087	\$16,216,973	-4.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	473,482	497,828	5.1%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$17,372,569	\$16,714,801	-3.8%
Current Expenditures			
General Government	\$3,427,749	\$3,658,849	6.7%
Public Safety	2,495,823	2,563,655	2.7%
Streets and Highways (excluding Const.)	2,927,824	3,493,019	19.3%
Sanitation	1,466,697	1,292,525	-11.9%
Human Services	2,432,740	2,460,795	1.2%
Health	85,000	85,000	---
Culture and Recreation	382,723	380,097	-0.7%
Conservation of Natural Resources	287,110	270,672	-5.7%
Economic Development and Housing	168,391	162,452	-3.5%
All Other Current Expenditures	337,449	330,636	-2.0%
Total Current Expenditures	\$14,011,506	\$14,697,700	4.9%
Streets and Highways Capital Outlay	3,342,981	2,007,683	-39.9%
All Other Capital Outlay	---	---	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	18,082	9,418	-47.9%
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$17,372,569	\$16,714,801	-3.8%

Name of County: Le Sueur

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$28,249,829	\$30,309,121	7.3%
Tax Increments	---	---	---
All Other Taxes	2,618,130	2,653,960	1.4%
Special Assessments	305,000	300,000	-1.6%
Licenses and Permits	340,445	354,456	4.1%
Federal Grants	4,603,672	6,529,689	41.8%
State General Purpose Aid	2,479,662	4,949,394	99.6%
State Categorical Aid	12,946,912	13,586,094	4.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,316,222	1,675,835	27.3%
Fines and Forfeits	36,650	47,250	28.9%
Interest on Investments	740,100	823,625	11.3%
All Other Revenues	8,210,340	271,926	-96.7%
Total Revenues	\$61,846,962	\$61,501,350	-0.6%
Proceeds from Bond Sales	725,000	740,000	2.1%
Other Financing Sources	---	---	---
Transfers from Other Funds	462,507	961,911	108.0%
Total Revenues and Other Sources	\$63,034,469	\$63,203,261	0.3%
Current Expenditures			
General Government	\$10,538,556	\$10,806,869	2.5%
Public Safety	8,702,220	9,024,783	3.7%
Streets and Highways (excluding Const.)	5,640,551	5,910,726	4.8%
Sanitation	227,207	266,794	17.4%
Human Services	9,017,190	11,708,206	29.8%
Health	3,100,250	3,156,898	1.8%
Culture and Recreation	523,249	1,385,341	164.8%
Conservation of Natural Resources	1,481,218	1,580,092	6.7%
Economic Development and Housing	41,750	1,184,500	2737.1%
All Other Current Expenditures	16,600	416,850	2411.1%
Total Current Expenditures	\$39,288,791	\$45,441,059	15.7%
Streets and Highways Capital Outlay	14,021,791	12,165,953	-13.2%
All Other Capital Outlay	1,423,089	2,358,672	65.7%
Debt Service - Principal	3,260,000	3,460,000	6.1%
Interest and Fiscal Charges	1,147,440	1,042,508	-9.1%
Other Financing Uses	---	---	---
Transfers to Other Funds	276,507	671,666	142.9%
Total Expenditures and Other Uses	\$59,417,618	\$65,139,858	9.6%

Name of County: Lincoln

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$6,416,375	\$6,769,111	5.5%
Tax Increments	---	---	---
All Other Taxes	3,107,335	3,141,500	1.1%
Special Assessments	435,265	504,363	15.9%
Licenses and Permits	20,520	20,620	0.5%
Federal Grants	---	---	---
State General Purpose Aid	760,997	100,500	-86.8%
State Categorical Aid	11,059,444	8,744,333	-20.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	746,300	803,040	7.6%
Fines and Forfeits	---	---	---
Interest on Investments	278,000	383,000	37.8%
All Other Revenues	281,285	264,500	-6.0%
Total Revenues	\$23,105,521	\$20,730,967	-10.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	3,000	137,500	4483.3%
Transfers from Other Funds	1,920,835	1,972,747	2.7%
Total Revenues and Other Sources	\$25,029,356	\$22,841,214	-8.7%
Current Expenditures			
General Government	\$4,007,640	\$4,166,887	4.0%
Public Safety	2,770,660	2,943,323	6.2%
Streets and Highways (excluding Const.)	3,565,551	3,974,793	11.5%
Sanitation	486,671	639,663	31.4%
Human Services	1,153,465	1,226,205	6.3%
Health	106,455	86,010	-19.2%
Culture and Recreation	477,817	524,908	9.9%
Conservation of Natural Resources	857,546	783,827	-8.6%
Economic Development and Housing	114,042	116,470	2.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$13,539,847	\$14,462,086	6.8%
Streets and Highways Capital Outlay	8,273,077	5,058,941	-38.9%
All Other Capital Outlay	---	---	---
Debt Service - Principal	1,209,559	1,271,638	5.1%
Interest and Fiscal Charges	86,038	75,802	-11.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,920,835	1,972,747	2.7%
Total Expenditures and Other Uses	\$25,029,356	\$22,841,214	-8.7%

Name of County: Lyon

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$15,631,431	\$18,160,356	16.2%
Tax Increments	---	---	---
All Other Taxes	446,000	412,000	-7.6%
Special Assessments	500,000	500,000	---
Licenses and Permits	18,005	18,005	---
Federal Grants	1,895,866	1,895,900	0.0%
State General Purpose Aid	1,490,193	1,453,954	-2.4%
State Categorical Aid	6,826,374	8,379,603	22.8%
Grants from County/Other Local Units	216,000	20,000	-90.7%
Charges for Services	1,071,725	1,087,225	1.4%
Fines and Forfeits	---	---	---
Interest on Investments	1,700,000	1,400,000	-17.6%
All Other Revenues	1,325,260	1,302,025	-1.8%
Total Revenues	\$31,120,854	\$34,629,068	11.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$31,120,854	\$34,629,068	11.3%
Current Expenditures			
General Government	\$5,869,713	\$6,322,487	7.7%
Public Safety	7,489,795	7,896,874	5.4%
Streets and Highways (excluding Const.)	4,928,488	6,614,930	34.2%
Sanitation	815,425	829,200	1.7%
Human Services	4,199,942	4,535,937	8.0%
Health	385,352	385,352	---
Culture and Recreation	994,724	1,052,484	5.8%
Conservation of Natural Resources	796,067	671,527	-15.6%
Economic Development and Housing	15,200	15,200	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$25,494,706	\$28,323,991	11.1%
Streets and Highways Capital Outlay	5,950,282	6,305,077	6.0%
All Other Capital Outlay	---	---	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$31,444,988	\$34,629,068	10.1%

Name of County: Mahanomen

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$6,348,117	\$6,918,187	9.0%
Tax Increments	---	---	---
All Other Taxes	4,200	4,575	8.9%
Special Assessments	341,000	349,000	2.3%
Licenses and Permits	10,540	10,140	-3.8%
Federal Grants	1,665,826	4,573,424	174.5%
State General Purpose Aid	2,705,842	2,565,547	-5.2%
State Categorical Aid	7,558,647	5,591,107	-26.0%
Grants from County/Other Local Units	202,479	238,493	17.8%
Charges for Services	880,736	847,600	-3.8%
Fines and Forfeits	11,500	11,500	---
Interest on Investments	85,000	100,000	17.6%
All Other Revenues	360,800	91,229	-74.7%
Total Revenues	\$20,174,687	\$21,300,802	5.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	18,110	220,110	1115.4%
Total Revenues and Other Sources	\$20,192,797	\$21,520,912	6.6%
Current Expenditures			
General Government	\$2,799,969	\$3,158,079	12.8%
Public Safety	4,232,722	4,627,463	9.3%
Streets and Highways (excluding Const.)	2,284,865	1,977,959	-13.4%
Sanitation	301,249	319,869	6.2%
Human Services	3,657,271	3,831,483	4.8%
Health	127,918	127,918	---
Culture and Recreation	48,890	53,320	9.1%
Conservation of Natural Resources	373,126	383,828	2.9%
Economic Development and Housing	267,603	258,280	-3.5%
All Other Current Expenditures	714,358	795,659	11.4%
Total Current Expenditures	\$14,807,971	\$15,533,858	4.9%
Streets and Highways Capital Outlay	4,927,611	2,904,150	-41.1%
All Other Capital Outlay	696,000	3,734,814	436.6%
Debt Service - Principal	85,000	90,000	5.9%
Interest and Fiscal Charges	38,019	36,369	-4.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	18,110	18,110	---
Total Expenditures and Other Uses	\$20,572,711	\$22,317,301	8.5%

Name of County: Marshall

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$8,448,083	\$8,827,107	4.5%
Tax Increments	---	---	---
All Other Taxes	756,963	756,423	-0.1%
Special Assessments	---	---	---
Licenses and Permits	23,590	24,590	4.2%
Federal Grants	2,870,442	2,847,650	-0.8%
State General Purpose Aid	922,196	976,781	5.9%
State Categorical Aid	11,265,957	11,727,002	4.1%
Grants from County/Other Local Units	85,741	85,741	---
Charges for Services	2,470,769	2,591,265	4.9%
Fines and Forfeits	16,100	16,100	---
Interest on Investments	701,000	601,000	-14.3%
All Other Revenues	660,360	506,084	-23.4%
Total Revenues	\$28,221,201	\$28,959,743	2.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$28,221,201	\$28,959,743	2.6%
Current Expenditures			
General Government	\$4,117,675	\$4,347,587	5.6%
Public Safety	3,868,658	3,929,299	1.6%
Streets and Highways (excluding Const.)	4,633,326	4,666,027	0.7%
Sanitation	327,131	258,390	-21.0%
Human Services	4,591,423	4,743,121	3.3%
Health	70,000	75,000	7.1%
Culture and Recreation	334,080	350,153	4.8%
Conservation of Natural Resources	597,862	495,629	-17.1%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$18,540,155	\$18,865,206	1.8%
Streets and Highways Capital Outlay	7,937,052	8,095,000	2.0%
All Other Capital Outlay	1,812,007	1,306,367	-27.9%
Debt Service - Principal	534,575	613,825	14.8%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$28,823,789	\$28,880,398	0.2%

Name of County: Martin

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$22,434,192	\$23,745,936	5.8%
Tax Increments	---	---	---
All Other Taxes	566,000	468,000	-17.3%
Special Assessments	710,000	755,922	6.5%
Licenses and Permits	73,900	74,600	0.9%
Federal Grants	23,132	2,020,000	8632.5%
State General Purpose Aid	1,144,928	1,881,846	64.4%
State Categorical Aid	12,113,923	12,454,975	2.8%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,158,086	385,740	-66.7%
Fines and Forfeits	23,500	35,500	51.1%
Interest on Investments	325,000	400,000	23.1%
All Other Revenues	1,114,647	1,693,210	51.9%
Total Revenues	\$39,687,308	\$43,915,729	10.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	25,000	25,000	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$39,712,308	\$43,940,729	10.6%
Current Expenditures			
General Government	\$8,813,919	\$9,853,506	11.8%
Public Safety	7,105,382	7,930,331	11.6%
Streets and Highways (excluding Const.)	7,200,296	7,305,355	1.5%
Sanitation	725,500	740,500	2.1%
Human Services	4,437,332	4,680,955	5.5%
Health	---	---	---
Culture and Recreation	1,219,224	1,249,689	2.5%
Conservation of Natural Resources	244,023	259,673	6.4%
Economic Development and Housing	155,250	1,608,500	936.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$29,900,926	\$33,628,509	12.5%
Streets and Highways Capital Outlay	7,353,780	9,631,148	31.0%
All Other Capital Outlay	---	---	---
Debt Service - Principal	2,082,250	388,500	-81.3%
Interest and Fiscal Charges	276,550	144,504	-47.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$39,613,506	\$43,792,661	10.5%

Name of County: McLeod

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$29,418,534	\$30,153,997	2.5%
Tax Increments	8,300	8,300	---
All Other Taxes	3,129,292	3,167,177	1.2%
Special Assessments	172,355	174,470	1.2%
Licenses and Permits	94,850	95,050	0.2%
Federal Grants	3,621,667	6,689,905	84.7%
State General Purpose Aid	6,771,696	6,655,262	-1.7%
State Categorical Aid	10,904,400	10,056,356	-7.8%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,129,829	4,120,329	-0.2%
Fines and Forfeits	10,200	9,200	-9.8%
Interest on Investments	2,001,310	2,001,310	---
All Other Revenues	1,056,011	1,217,938	15.3%
Total Revenues	\$61,318,444	\$64,349,294	4.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	382,813	427,065	11.6%
Transfers from Other Funds	441,315	100,000	-77.3%
Total Revenues and Other Sources	\$62,142,572	\$64,876,359	4.4%
Current Expenditures			
General Government	\$13,522,122	\$16,377,345	21.1%
Public Safety	9,895,614	10,232,153	3.4%
Streets and Highways (excluding Const.)	5,629,091	6,533,707	16.1%
Sanitation	1,829,913	1,879,317	2.7%
Human Services	14,058,372	14,897,898	6.0%
Health	3,318,977	3,235,955	-2.5%
Culture and Recreation	892,137	904,789	1.4%
Conservation of Natural Resources	1,095,744	1,186,871	8.3%
Economic Development and Housing	128,274	137,145	6.9%
All Other Current Expenditures	253,700	3,700	-98.5%
Total Current Expenditures	\$50,623,944	\$55,388,880	9.4%
Streets and Highways Capital Outlay	15,790,125	14,145,000	-10.4%
All Other Capital Outlay	---	---	---
Debt Service - Principal	1,550,000	670,000	-56.8%
Interest and Fiscal Charges	350,628	317,853	-9.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	441,315	100,000	-77.3%
Total Expenditures and Other Uses	\$68,756,012	\$70,621,733	2.7%

Name of County: Meeker

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$17,415,860	\$19,010,390	9.2%
Tax Increments	---	---	---
All Other Taxes	440,935	418,327	-5.1%
Special Assessments	---	---	---
Licenses and Permits	177,605	185,086	4.2%
Federal Grants	6,477,158	2,993,679	-53.8%
State General Purpose Aid	3,385,543	3,332,983	-1.6%
State Categorical Aid	10,655,999	9,579,200	-10.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,594,748	5,185,732	12.9%
Fines and Forfeits	27,000	27,000	---
Interest on Investments	695,000	850,000	22.3%
All Other Revenues	2,823,638	2,591,793	-8.2%
Total Revenues	\$46,693,486	\$44,174,190	-5.4%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	4,330,469	1,369,924	-68.4%
Transfers from Other Funds	1,349,232	904,426	-33.0%
Total Revenues and Other Sources	\$52,373,187	\$46,448,540	-11.3%
Current Expenditures			
General Government	\$7,003,962	\$7,619,295	8.8%
Public Safety	8,389,976	9,922,621	18.3%
Streets and Highways (excluding Const.)	5,253,683	6,205,291	18.1%
Sanitation	2,033,535	2,360,775	16.1%
Human Services	10,439,334	10,407,652	-0.3%
Health	1,421,397	1,270,452	-10.6%
Culture and Recreation	833,206	946,928	13.6%
Conservation of Natural Resources	938,504	935,583	-0.3%
Economic Development and Housing	118,000	100,000	-15.3%
All Other Current Expenditures	828,921	494,500	-40.3%
Total Current Expenditures	\$37,260,518	\$40,263,097	8.1%
Streets and Highways Capital Outlay	568,673	4,088,470	618.9%
All Other Capital Outlay	12,712,922	666,500	-94.8%
Debt Service - Principal	312,000	363,000	16.3%
Interest and Fiscal Charges	169,842	163,047	-4.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,349,232	904,426	-33.0%
Total Expenditures and Other Uses	\$52,373,187	\$46,448,540	-11.3%

Name of County: Mille Lacs

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$25,268,847	\$25,812,739	2.2%
Tax Increments	---	---	---
All Other Taxes	2,719,462	4,757,687	74.9%
Special Assessments	215,000	215,000	---
Licenses and Permits	620,110	747,340	20.5%
Federal Grants	4,781,808	6,633,603	38.7%
State General Purpose Aid	3,016,670	2,569,182	-14.8%
State Categorical Aid	6,755,721	7,478,432	10.7%
Grants from County/Other Local Units	---	3,193,741	---
Charges for Services	1,605,938	1,652,361	2.9%
Fines and Forfeits	73,700	63,200	-14.2%
Interest on Investments	1,000,050	1,100,050	10.0%
All Other Revenues	828,893	1,265,934	52.7%
Total Revenues	\$46,886,199	\$55,489,269	18.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	462,961	143,115	-69.1%
Transfers from Other Funds	---	180,000	---
Total Revenues and Other Sources	\$47,349,160	\$55,812,384	17.9%
Current Expenditures			
General Government	\$10,186,663	\$10,403,650	2.1%
Public Safety	12,654,637	12,600,364	-0.4%
Streets and Highways (excluding Const.)	4,467,406	5,910,138	32.3%
Sanitation	368,378	404,351	9.8%
Human Services	13,002,242	12,777,331	-1.7%
Health	1,422,546	1,439,812	1.2%
Culture and Recreation	488,150	461,944	-5.4%
Conservation of Natural Resources	50,000	535,041	970.1%
Economic Development and Housing	212,228	233,506	10.0%
All Other Current Expenditures	38,314	455,075	1087.8%
Total Current Expenditures	\$42,890,564	\$45,221,212	5.4%
Streets and Highways Capital Outlay	1,375,000	8,082,280	487.8%
All Other Capital Outlay	4,011,872	1,525,779	-62.0%
Debt Service - Principal	1,421,000	1,244,000	-12.5%
Interest and Fiscal Charges	353,943	318,593	-10.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	180,000	---
Total Expenditures and Other Uses	\$50,052,379	\$56,571,864	13.0%

Name of County: Morrison

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$22,347,412	\$24,387,208	9.1%
Tax Increments	---	---	---
All Other Taxes	2,530,000	2,529,000	0.0%
Special Assessments	---	---	---
Licenses and Permits	278,000	288,500	3.8%
Federal Grants	6,807,312	6,532,079	-4.0%
State General Purpose Aid	3,371,618	3,309,617	-1.8%
State Categorical Aid	14,547,377	16,479,231	13.3%
Grants from County/Other Local Units	---	---	---
Charges for Services	8,727,943	8,669,205	-0.7%
Fines and Forfeits	---	---	---
Interest on Investments	500,000	500,000	---
All Other Revenues	879,345	1,025,245	16.6%
Total Revenues	\$59,989,007	\$63,720,085	6.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$59,989,007	\$63,720,085	6.2%
Current Expenditures			
General Government	\$9,458,516	\$9,993,836	5.7%
Public Safety	10,454,720	11,027,093	5.5%
Streets and Highways (excluding Const.)	5,916,899	6,334,060	7.1%
Sanitation	4,226,962	4,386,976	3.8%
Human Services	14,118,052	14,888,955	5.5%
Health	2,672,891	2,761,468	3.3%
Culture and Recreation	754,476	1,984,199	163.0%
Conservation of Natural Resources	850,880	877,294	3.1%
Economic Development and Housing	112,650	112,650	---
All Other Current Expenditures	90,000	95,000	5.6%
Total Current Expenditures	\$48,656,046	\$52,461,531	7.8%
Streets and Highways Capital Outlay	12,224,886	12,643,742	3.4%
All Other Capital Outlay	225,000	225,000	---
Debt Service - Principal	600,000	620,000	3.3%
Interest and Fiscal Charges	303,531	285,531	-5.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$62,009,463	\$66,235,804	6.8%

Name of County: Mower

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$26,252,538	\$29,508,534	12.4%
Tax Increments	---	---	---
All Other Taxes	5,109,000	5,406,447	5.8%
Special Assessments	1,958,071	1,932,209	-1.3%
Licenses and Permits	193,190	173,720	-10.1%
Federal Grants	8,226,308	7,782,772	-5.4%
State General Purpose Aid	10,677,411	10,243,046	-4.1%
State Categorical Aid	9,603,040	11,560,543	20.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	3,041,369	2,877,055	-5.4%
Fines and Forfeits	20,000	21,000	5.0%
Interest on Investments	900,000	815,400	-9.4%
All Other Revenues	3,736,664	1,915,781	-48.7%
Total Revenues	\$69,717,591	\$72,236,507	3.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	3,396,315	167,150	-95.1%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$73,113,906	\$72,403,657	-1.0%
Current Expenditures			
General Government	\$10,676,595	\$11,066,820	3.7%
Public Safety	16,005,297	14,070,231	-12.1%
Streets and Highways (excluding Const.)	9,088,299	8,799,243	-3.2%
Sanitation	1,387,675	1,409,286	1.6%
Human Services	17,405,534	17,561,113	0.9%
Health	2,417,245	2,011,474	-16.8%
Culture and Recreation	556,820	554,025	-0.5%
Conservation of Natural Resources	503,883	520,961	3.4%
Economic Development and Housing	732,000	525,000	-28.3%
All Other Current Expenditures	1,119,508	2,069,874	84.9%
Total Current Expenditures	\$59,892,856	\$58,588,027	-2.2%
Streets and Highways Capital Outlay	11,853,050	12,366,150	4.3%
All Other Capital Outlay	1,068,000	1,144,480	7.2%
Debt Service - Principal	300,000	300,000	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	5,000	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$73,113,906	\$72,403,657	-1.0%

Name of County: Murray

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$9,994,775	\$10,748,248	7.5%
Tax Increments	---	---	---
All Other Taxes	9,500	9,500	---
Special Assessments	1,114,687	1,493,416	34.0%
Licenses and Permits	52,888	54,918	3.8%
Federal Grants	21,740	1,237,740	5593.4%
State General Purpose Aid	5,706,453	1,520,661	-73.4%
State Categorical Aid	7,030,860	10,977,630	56.1%
Grants from County/Other Local Units	---	---	---
Charges for Services	460,950	508,050	10.2%
Fines and Forfeits	---	---	---
Interest on Investments	1,018,214	1,018,214	---
All Other Revenues	1,292,088	1,261,888	-2.3%
Total Revenues	\$26,702,155	\$28,830,265	8.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	100	750,100	75000.0%
Transfers from Other Funds	173,843	645,093	271.1%
Total Revenues and Other Sources	\$26,876,098	\$30,225,458	12.5%
Current Expenditures			
General Government	\$4,455,470	\$4,821,991	8.2%
Public Safety	3,216,436	3,385,857	5.3%
Streets and Highways (excluding Const.)	4,893,302	3,603,499	-26.4%
Sanitation	314,677	245,015	-22.1%
Human Services	1,664,062	1,810,039	8.8%
Health	124,730	124,730	---
Culture and Recreation	866,030	915,319	5.7%
Conservation of Natural Resources	1,435,695	1,504,167	4.8%
Economic Development and Housing	281,785	573,861	103.7%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$17,252,187	\$16,984,478	-1.6%
Streets and Highways Capital Outlay	7,754,000	10,941,366	41.1%
All Other Capital Outlay	13,500	16,000	18.5%
Debt Service - Principal	850,000	970,000	14.1%
Interest and Fiscal Charges	322,043	315,614	-2.0%
Other Financing Uses	2,500	---	-100.0%
Transfers to Other Funds	891,843	873,093	-2.1%
Total Expenditures and Other Uses	\$27,086,073	\$30,100,551	11.1%

Name of County: Nicollet

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$27,335,294	\$29,277,367	7.1%
Tax Increments	---	---	---
All Other Taxes	2,754,000	2,808,000	2.0%
Special Assessments	300,000	325,000	8.3%
Licenses and Permits	87,037	80,610	-7.4%
Federal Grants	6,013,020	6,030,582	0.3%
State General Purpose Aid	2,535,397	2,437,611	-3.9%
State Categorical Aid	10,823,798	11,475,399	6.0%
Grants from County/Other Local Units	800,017	817,836	2.2%
Charges for Services	2,906,440	2,947,487	1.4%
Fines and Forfeits	16,000	13,000	-18.8%
Interest on Investments	401,400	1,120,900	179.2%
All Other Revenues	598,140	653,407	9.2%
Total Revenues	\$54,570,543	\$57,987,199	6.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	2,781,630	3,075,347	10.6%
Total Revenues and Other Sources	\$57,352,173	\$61,062,546	6.5%
Current Expenditures			
General Government	\$14,690,138	\$15,545,961	5.8%
Public Safety	9,317,698	10,031,027	7.7%
Streets and Highways (excluding Const.)	5,509,522	6,184,504	12.3%
Sanitation	317,800	395,500	24.4%
Human Services	17,687,477	19,031,600	7.6%
Health	---	---	---
Culture and Recreation	132,114	278,533	110.8%
Conservation of Natural Resources	710,729	708,516	-0.3%
Economic Development and Housing	254,192	246,457	-3.0%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$48,619,670	\$52,422,098	7.8%
Streets and Highways Capital Outlay	6,631,701	6,937,570	4.6%
All Other Capital Outlay	---	---	---
Debt Service - Principal	1,835,000	1,010,000	-45.0%
Interest and Fiscal Charges	53,392	34,445	-35.5%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,052,372	658,433	-37.4%
Total Expenditures and Other Uses	\$58,192,135	\$61,062,546	4.9%

Name of County: Nobles

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$17,948,964	\$19,007,953	5.9%
Tax Increments	---	---	---
All Other Taxes	5,720,200	4,543,501	-20.6%
Special Assessments	---	---	---
Licenses and Permits	486,050	459,900	-5.4%
Federal Grants	3,665,641	3,265,159	-10.9%
State General Purpose Aid	4,233,312	4,418,797	4.4%
State Categorical Aid	9,450,819	9,454,730	0.0%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,899,373	1,904,074	0.2%
Fines and Forfeits	6,000	6,000	---
Interest on Investments	1,239,000	1,139,000	-8.1%
All Other Revenues	2,090,484	2,209,499	5.7%
Total Revenues	\$46,739,843	\$46,408,613	-0.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	3,266,569	2,876,958	-11.9%
Transfers from Other Funds	2,377,961	482,761	-79.7%
Total Revenues and Other Sources	\$52,384,373	\$49,768,332	-5.0%
Current Expenditures			
General Government	\$13,397,642	\$12,456,208	-7.0%
Public Safety	6,636,807	6,845,339	3.1%
Streets and Highways (excluding Const.)	5,813,284	5,965,098	2.6%
Sanitation	904,240	912,350	0.9%
Human Services	9,639,703	9,429,419	-2.2%
Health	1,683,045	2,020,153	20.0%
Culture and Recreation	1,510,683	1,533,011	1.5%
Conservation of Natural Resources	829,552	778,766	-6.1%
Economic Development and Housing	303,006	271,727	-10.3%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$40,717,962	\$40,212,071	-1.2%
Streets and Highways Capital Outlay	9,946,353	7,833,080	-21.2%
All Other Capital Outlay	---	---	---
Debt Service - Principal	1,527,750	1,575,000	3.1%
Interest and Fiscal Charges	192,308	148,181	-22.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$52,384,373	\$49,768,332	-5.0%

Name of County: Norman

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$7,999,001	\$9,006,507	12.6%
Tax Increments	---	---	---
All Other Taxes	186,200	237,168	27.4%
Special Assessments	570,280	607,400	6.5%
Licenses and Permits	153,178	179,565	17.2%
Federal Grants	1,595,759	3,824,011	139.6%
State General Purpose Aid	968,100	956,495	-1.2%
State Categorical Aid	5,701,254	6,428,920	12.8%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,847,002	1,506,382	-18.4%
Fines and Forfeits	4,600	7,200	56.5%
Interest on Investments	376,000	401,000	6.6%
All Other Revenues	531,744	1,265,799	138.0%
Total Revenues	\$19,933,118	\$24,420,447	22.5%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$19,933,118	\$24,420,447	22.5%
Current Expenditures			
General Government	\$3,063,858	\$4,068,716	32.8%
Public Safety	2,493,432	2,894,569	16.1%
Streets and Highways (excluding Const.)	5,787,100	6,406,502	10.7%
Sanitation	536,566	638,245	18.9%
Human Services	3,350,264	3,417,544	2.0%
Health	1,012,616	1,188,389	17.4%
Culture and Recreation	274,617	155,225	-43.5%
Conservation of Natural Resources	368,430	240,427	-34.7%
Economic Development and Housing	15,000	15,000	---
All Other Current Expenditures	131,235	215,748	64.4%
Total Current Expenditures	\$17,033,118	\$19,240,365	13.0%
Streets and Highways Capital Outlay	2,800,000	5,080,000	81.4%
All Other Capital Outlay	---	---	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$19,833,118	\$24,320,365	22.6%

Name of County: Olmsted

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$132,690,673	\$141,713,639	6.8%
Tax Increments	---	---	---
All Other Taxes	20,842,103	21,215,000	1.8%
Special Assessments	---	---	---
Licenses and Permits	2,282,000	2,278,000	-0.2%
Federal Grants	48,456,023	49,985,553	3.2%
State General Purpose Aid	10,893,567	11,116,862	2.0%
State Categorical Aid	61,629,347	78,220,963	26.9%
Grants from County/Other Local Units	437,827	445,630	1.8%
Charges for Services	29,260,951	30,389,312	3.9%
Fines and Forfeits	22,794	22,000	-3.5%
Interest on Investments	7,144,820	6,116,407	-14.4%
All Other Revenues	15,058,237	8,065,211	-46.4%
Total Revenues	\$328,718,342	\$349,568,577	6.3%
Proceeds from Bond Sales	5,406,250	14,242,710	163.4%
Other Financing Sources	---	---	---
Transfers from Other Funds	47,168,751	5,877,016	-87.5%
Total Revenues and Other Sources	\$381,293,343	\$369,688,303	-3.0%
Current Expenditures			
General Government	\$33,015,436	\$29,411,246	-10.9%
Public Safety	67,909,414	69,561,555	2.4%
Streets and Highways (excluding Const.)	10,181,070	10,875,692	6.8%
Sanitation	---	---	---
Human Services	102,101,738	105,371,281	3.2%
Health	17,125,117	17,235,702	0.6%
Culture and Recreation	6,655,721	6,966,453	4.7%
Conservation of Natural Resources	2,013,583	2,538,200	26.1%
Economic Development and Housing	5,863,704	3,551,160	-39.4%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$244,865,783	\$245,511,289	0.3%
Streets and Highways Capital Outlay	68,302,923	83,323,485	22.0%
All Other Capital Outlay	68,234,740	---	-100.0%
Debt Service - Principal	22,194,608	5,935,599	-73.3%
Interest and Fiscal Charges	2,023,032	2,046,011	1.1%
Other Financing Uses	---	22,887,505	---
Transfers to Other Funds	49,105,202	6,042,013	-87.7%
Total Expenditures and Other Uses	\$454,726,288	\$365,745,902	-19.6%

Name of County: Otter Tail

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$54,780,411	\$57,873,505	5.6%
Tax Increments	---	---	---
All Other Taxes	4,035,300	5,035,954	24.8%
Special Assessments	813,476	765,087	-5.9%
Licenses and Permits	791,460	605,500	-23.5%
Federal Grants	11,795,679	8,723,616	-26.0%
State General Purpose Aid	3,776,119	3,688,438	-2.3%
State Categorical Aid	42,306,425	38,941,470	-8.0%
Grants from County/Other Local Units	---	---	---
Charges for Services	3,271,433	3,660,047	11.9%
Fines and Forfeits	77,500	76,000	-1.9%
Interest on Investments	1,003,500	1,738,526	73.2%
All Other Revenues	3,439,473	3,287,145	-4.4%
Total Revenues	\$126,090,776	\$124,395,288	-1.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	10,424,594	2,742,064	-73.7%
Total Revenues and Other Sources	\$136,515,370	\$127,137,352	-6.9%
Current Expenditures			
General Government	\$17,350,439	\$20,539,049	18.4%
Public Safety	18,651,642	19,974,548	7.1%
Streets and Highways (excluding Const.)	17,809,341	13,846,960	-22.2%
Sanitation	---	---	---
Human Services	23,714,045	24,440,017	3.1%
Health	5,426,790	4,665,658	-14.0%
Culture and Recreation	7,819,364	6,404,195	-18.1%
Conservation of Natural Resources	2,533,438	2,397,705	-5.4%
Economic Development and Housing	2,355,427	2,760,770	17.2%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$95,660,486	\$95,028,902	-0.7%
Streets and Highways Capital Outlay	30,243,524	19,812,617	-34.5%
All Other Capital Outlay	3,578,872	3,812,522	6.5%
Debt Service - Principal	6,221,356	4,017,199	-35.4%
Interest and Fiscal Charges	1,724,049	1,571,006	-8.9%
Other Financing Uses	2,254,718	2,254,718	---
Transfers to Other Funds	4,475,431	2,323,964	-48.1%
Total Expenditures and Other Uses	\$144,158,436	\$128,820,928	-10.6%

Name of County: Pennington

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$12,815,397	\$13,307,004	3.8%
Tax Increments	---	---	---
All Other Taxes	356,912	365,712	2.5%
Special Assessments	225,000	225,000	---
Licenses and Permits	12,050	12,700	5.4%
Federal Grants	1,787,157	3,251,366	81.9%
State General Purpose Aid	1,193,524	1,157,292	-3.0%
State Categorical Aid	6,878,435	7,155,188	4.0%
Grants from County/Other Local Units	599,235	642,726	7.3%
Charges for Services	2,005,065	2,015,162	0.5%
Fines and Forfeits	27,800	27,500	-1.1%
Interest on Investments	55,000	60,000	9.1%
All Other Revenues	650,280	667,300	2.6%
Total Revenues	\$26,605,855	\$28,886,950	8.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$26,605,855	\$28,886,950	8.6%
Current Expenditures			
General Government	\$5,016,925	\$4,471,358	-10.9%
Public Safety	6,204,903	6,383,064	2.9%
Streets and Highways (excluding Const.)	3,497,219	3,464,417	-0.9%
Sanitation	125,600	125,600	---
Human Services	5,571,750	6,134,154	10.1%
Health	63,550	63,550	---
Culture and Recreation	217,867	220,977	1.4%
Conservation of Natural Resources	915,154	937,357	2.4%
Economic Development and Housing	25,000	30,000	20.0%
All Other Current Expenditures	173,246	183,600	6.0%
Total Current Expenditures	\$21,811,214	\$22,014,077	0.9%
Streets and Highways Capital Outlay	3,042,500	4,730,000	55.5%
All Other Capital Outlay	1,459,829	2,027,100	38.9%
Debt Service - Principal	775,000	810,000	4.5%
Interest and Fiscal Charges	294,906	263,206	-10.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$27,383,449	\$29,844,383	9.0%

Name of County: Pine

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$22,854,439	\$23,445,947	2.6%
Tax Increments	---	---	---
All Other Taxes	1,949,100	1,989,400	2.1%
Special Assessments	289,239	8,989	-96.9%
Licenses and Permits	195,816	242,792	24.0%
Federal Grants	4,229,819	6,976,739	64.9%
State General Purpose Aid	3,513,971	3,428,405	-2.4%
State Categorical Aid	12,027,037	14,660,730	21.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	5,384,090	4,923,972	-8.5%
Fines and Forfeits	19,200	19,200	---
Interest on Investments	450,700	600,700	33.3%
All Other Revenues	1,791,297	1,621,129	-9.5%
Total Revenues	\$52,704,708	\$57,918,003	9.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	10,000	55,000	450.0%
Transfers from Other Funds	1,178,646	1,649,959	40.0%
Total Revenues and Other Sources	\$53,893,354	\$59,622,962	10.6%
Current Expenditures			
General Government	\$8,605,423	\$8,871,776	3.1%
Public Safety	14,471,094	14,635,787	1.1%
Streets and Highways (excluding Const.)	4,799,295	5,108,377	6.4%
Sanitation	551,101	557,642	1.2%
Human Services	11,535,664	11,320,707	-1.9%
Health	1,962,259	1,918,538	-2.2%
Culture and Recreation	423,922	418,018	-1.4%
Conservation of Natural Resources	1,380,453	1,158,165	-16.1%
Economic Development and Housing	477,502	140,466	-70.6%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$44,206,713	\$44,129,476	-0.2%
Streets and Highways Capital Outlay	6,088,014	11,834,439	94.4%
All Other Capital Outlay	875,000	1,100,000	25.7%
Debt Service - Principal	2,224,740	2,065,000	-7.2%
Interest and Fiscal Charges	460,088	354,378	-23.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	113,646	649,959	471.9%
Total Expenditures and Other Uses	\$53,968,201	\$60,133,252	11.4%

Name of County: Pipestone

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$9,812,704	\$10,226,776	4.2%
Tax Increments	---	---	---
All Other Taxes	1,014,125	988,125	-2.6%
Special Assessments	334,750	373,950	11.7%
Licenses and Permits	10,650	13,550	27.2%
Federal Grants	3,166,500	13,000	-99.6%
State General Purpose Aid	747,265	739,155	-1.1%
State Categorical Aid	6,910,662	9,085,958	31.5%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,239,436	2,214,730	-1.1%
Fines and Forfeits	5,500	8,000	45.5%
Interest on Investments	275,000	370,000	34.5%
All Other Revenues	787,951	807,294	2.5%
Total Revenues	\$25,304,543	\$24,840,538	-1.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	17,500	---	-100.0%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$25,322,043	\$24,840,538	-1.9%
Current Expenditures			
General Government	\$5,046,069	\$5,405,101	7.1%
Public Safety	5,247,549	5,507,981	5.0%
Streets and Highways (excluding Const.)	3,664,550	4,015,952	9.6%
Sanitation	380,399	382,748	0.6%
Human Services	1,773,555	1,929,388	8.8%
Health	143,716	143,716	---
Culture and Recreation	185,087	186,472	0.7%
Conservation of Natural Resources	608,142	709,149	16.6%
Economic Development and Housing	112,428	74,373	-33.8%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$17,161,495	\$18,354,880	7.0%
Streets and Highways Capital Outlay	8,085,507	6,878,966	-14.9%
All Other Capital Outlay	---	---	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	4,407	4,407	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$25,251,409	\$25,238,253	-0.1%

Name of County: Polk

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
Revenues	Budget	Budget	Change
Property Taxes	\$28,577,760	\$29,424,678	3.0%
Tax Increments	---	---	---
All Other Taxes	1,830,250	1,800,200	-1.6%
Special Assessments	3,546,535	2,757,000	-22.3%
Licenses and Permits	134,575	149,565	11.1%
Federal Grants	6,594,203	8,069,625	22.4%
State General Purpose Aid	2,596,875	2,292,100	-11.7%
State Categorical Aid	20,940,615	19,636,403	-6.2%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,871,149	4,317,787	-11.4%
Fines and Forfeits	5,600	6,000	7.1%
Interest on Investments	650,000	965,025	48.5%
All Other Revenues	3,511,514	2,933,572	-16.5%
Total Revenues	\$73,259,076	\$72,351,955	-1.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	3,600	5,000	38.9%
Transfers from Other Funds	531,413	316,502	-40.4%
Total Revenues and Other Sources	\$73,794,089	\$72,673,457	-1.5%
Current Expenditures			
General Government	\$13,575,018	\$12,732,208	-6.2%
Public Safety	12,976,768	13,283,520	2.4%
Streets and Highways (excluding Const.)	8,708,241	9,547,801	9.6%
Sanitation	3,743,281	3,010,384	-19.6%
Human Services	20,666,879	21,568,719	4.4%
Health	4,410,648	4,307,285	-2.3%
Culture and Recreation	632,893	320,045	-49.4%
Conservation of Natural Resources	160,308	133,183	-16.9%
Economic Development and Housing	---	---	---
All Other Current Expenditures	580,001	754,098	30.0%
Total Current Expenditures	\$65,454,037	\$65,657,243	0.3%
Streets and Highways Capital Outlay	8,850,000	7,312,500	-17.4%
All Other Capital Outlay	2,752,455	2,513,191	-8.7%
Debt Service - Principal	1,590,000	2,320,585	45.9%
Interest and Fiscal Charges	431,618	454,259	5.2%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$79,078,110	\$78,257,778	-1.0%

Name of County: Pope

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$10,992,107	\$11,420,799	3.9%
Tax Increments	---	---	---
All Other Taxes	273,000	273,000	---
Special Assessments	---	---	---
Licenses and Permits	83,775	84,325	0.7%
Federal Grants	48,000	2,400,600	4901.3%
State General Purpose Aid	815,077	806,796	-1.0%
State Categorical Aid	7,327,096	6,387,970	-12.8%
Grants from County/Other Local Units	8,000	8,000	---
Charges for Services	501,789	500,317	-0.3%
Fines and Forfeits	2,200	1,200	-45.5%
Interest on Investments	510,000	650,000	27.5%
All Other Revenues	155,851	102,758	-34.1%
Total Revenues	\$20,716,895	\$22,635,765	9.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	12,000	35,000	191.7%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$20,728,895	\$22,670,765	9.4%
Current Expenditures			
General Government	\$4,502,637	\$4,791,566	6.4%
Public Safety	3,682,234	3,759,293	2.1%
Streets and Highways (excluding Const.)	4,371,090	3,925,263	-10.2%
Sanitation	---	---	---
Human Services	2,166,712	2,324,216	7.3%
Health	80,086	80,086	---
Culture and Recreation	195,662	195,862	0.1%
Conservation of Natural Resources	775,895	781,076	0.7%
Economic Development and Housing	---	---	---
All Other Current Expenditures	358,962	354,229	-1.3%
Total Current Expenditures	\$16,133,278	\$16,211,591	0.5%
Streets and Highways Capital Outlay	3,806,085	5,495,814	44.4%
All Other Capital Outlay	772,512	753,920	-2.4%
Debt Service - Principal	277,935	281,033	1.1%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$20,989,810	\$22,742,358	8.3%

Name of County: Ramsey

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$386,189,767	\$418,259,666	8.3%
Tax Increments	---	---	---
All Other Taxes	5,672,200	7,825,000	38.0%
Special Assessments	---	---	---
Licenses and Permits	2,004,105	2,161,359	7.8%
Federal Grants	216,332,436	144,627,412	-33.1%
State General Purpose Aid	26,526,306	26,195,141	-1.2%
State Categorical Aid	122,225,709	124,173,309	1.6%
Grants from County/Other Local Units	137,105,657	166,186,945	21.2%
Charges for Services	144,313,054	150,615,018	4.4%
Fines and Forfeits	70,000	50,000	-28.6%
Interest on Investments	7,725,000	16,067,000	108.0%
All Other Revenues	60,779,056	65,581,218	7.9%
Total Revenues	\$1,108,943,290	\$1,121,742,068	1.2%
Proceeds from Bond Sales	19,500,000	31,500,000	61.5%
Other Financing Sources	---	---	---
Transfers from Other Funds	27,432,140	14,932,637	-45.6%
Total Revenues and Other Sources	\$1,155,875,430	\$1,168,174,705	1.1%
Current Expenditures			
General Government	\$226,058,606	\$225,747,316	-0.1%
Public Safety	180,524,511	197,835,104	9.6%
Streets and Highways (excluding Const.)	52,739,354	44,749,338	-15.2%
Sanitation	28,884,608	37,100,623	28.4%
Human Services	223,771,846	248,802,614	11.2%
Health	43,921,443	50,290,584	14.5%
Culture and Recreation	30,707,126	32,433,581	5.6%
Conservation of Natural Resources	1,008,955	1,112,342	10.2%
Economic Development and Housing	43,552,568	43,443,227	-0.3%
All Other Current Expenditures	3,100,000	3,100,000	---
Total Current Expenditures	\$834,269,017	\$884,614,729	6.0%
Streets and Highways Capital Outlay	260,054,890	210,253,000	-19.2%
All Other Capital Outlay	36,140,829	49,897,950	38.1%
Debt Service - Principal	17,915,933	18,740,000	4.6%
Interest and Fiscal Charges	7,815,142	8,436,571	8.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	507,840	---	-100.0%
Total Expenditures and Other Uses	\$1,156,703,651	\$1,171,942,250	1.3%

Name of County: Red Lake

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$4,072,914	\$4,607,939	13.1%
Tax Increments	---	---	---
All Other Taxes	4,050	4,500	11.1%
Special Assessments	---	---	---
Licenses and Permits	1,340	1,290	-3.7%
Federal Grants	718,568	704,217	-2.0%
State General Purpose Aid	748,441	743,057	-0.7%
State Categorical Aid	8,318,851	8,598,450	3.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	945,765	674,975	-28.6%
Fines and Forfeits	14,500	10,600	-26.9%
Interest on Investments	160,000	140,000	-12.5%
All Other Revenues	213,798	177,643	-16.9%
Total Revenues	\$15,198,227	\$15,662,671	3.1%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	416,206	409,942	-1.5%
Total Revenues and Other Sources	\$15,614,433	\$16,072,613	2.9%
Current Expenditures			
General Government	\$1,507,737	\$1,516,760	0.6%
Public Safety	1,986,237	2,094,322	5.4%
Streets and Highways (excluding Const.)	2,991,245	2,641,120	-11.7%
Sanitation	200,084	158,620	-20.7%
Human Services	1,775,864	1,925,757	8.4%
Health	39,038	107,171	174.5%
Culture and Recreation	98,795	90,723	-8.2%
Conservation of Natural Resources	333,114	519,333	55.9%
Economic Development and Housing	34,753	43,252	24.5%
All Other Current Expenditures	197,145	204,613	3.8%
Total Current Expenditures	\$9,164,012	\$9,301,671	1.5%
Streets and Highways Capital Outlay	5,534,000	5,800,000	4.8%
All Other Capital Outlay	916,421	601,000	-34.4%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	369,942	---
Total Expenditures and Other Uses	\$15,614,433	\$16,072,613	2.9%

Name of County: Redwood

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$17,773,485	\$18,684,599	5.1%
Tax Increments	---	---	---
All Other Taxes	1,622,527	1,632,628	0.6%
Special Assessments	648,122	2,150,400	231.8%
Licenses and Permits	74,805	81,015	8.3%
Federal Grants	595,520	3,005,825	404.7%
State General Purpose Aid	1,557,459	1,558,084	0.0%
State Categorical Aid	16,093,872	19,261,787	19.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	834,589	864,229	3.6%
Fines and Forfeits	---	---	---
Interest on Investments	604,382	607,817	0.6%
All Other Revenues	498,658	487,678	-2.2%
Total Revenues	\$40,303,419	\$48,334,062	19.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	35,000	---	-100.0%
Transfers from Other Funds	326,376	1,046,869	220.8%
Total Revenues and Other Sources	\$40,664,795	\$49,380,931	21.4%
Current Expenditures			
General Government	\$5,770,385	\$6,795,862	17.8%
Public Safety	5,950,497	6,290,520	5.7%
Streets and Highways (excluding Const.)	6,163,601	6,214,918	0.8%
Sanitation	698,294	706,611	1.2%
Human Services	3,483,008	3,683,546	5.8%
Health	235,231	235,231	---
Culture and Recreation	305,476	321,453	5.2%
Conservation of Natural Resources	3,229,493	2,279,191	-29.4%
Economic Development and Housing	345,348	410,150	18.8%
All Other Current Expenditures	109,323	109,323	---
Total Current Expenditures	\$26,290,656	\$27,046,805	2.9%
Streets and Highways Capital Outlay	12,224,323	20,091,109	64.4%
All Other Capital Outlay	1,234,023	1,719,474	39.3%
Debt Service - Principal	1,453,628	1,688,801	16.2%
Interest and Fiscal Charges	976,892	914,710	-6.4%
Other Financing Uses	---	---	---
Transfers to Other Funds	326,376	1,046,869	220.8%
Total Expenditures and Other Uses	\$42,505,898	\$52,507,768	23.5%

Name of County: Renville

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$17,609,450	\$19,782,703	12.3%
Tax Increments	---	---	---
All Other Taxes	1,195,200	1,136,400	-4.9%
Special Assessments	109,866	107,850	-1.8%
Licenses and Permits	107,605	107,255	-0.3%
Federal Grants	5,228,898	5,696,574	8.9%
State General Purpose Aid	1,788,035	1,679,418	-6.1%
State Categoricial Aid	13,948,035	18,855,575	35.2%
Grants from County/Other Local Units	---	---	---
Charges for Services	4,502,820	4,677,839	3.9%
Fines and Forfeits	8,350	8,350	---
Interest on Investments	1,023,634	1,034,086	1.0%
All Other Revenues	779,576	1,264,618	62.2%
Total Revenues	\$46,301,469	\$54,350,668	17.4%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	186,000	223,962	20.4%
Total Revenues and Other Sources	\$46,487,469	\$54,574,630	17.4%
Current Expenditures			
General Government	\$7,638,454	\$7,441,054	-2.6%
Public Safety	7,060,860	7,330,412	3.8%
Streets and Highways (excluding Const.)	6,882,530	7,266,006	5.6%
Sanitation	---	---	---
Human Services	6,954,555	6,984,556	0.4%
Health	2,381,680	2,560,614	7.5%
Culture and Recreation	482,478	555,989	15.2%
Conservation of Natural Resources	497,101	407,475	-18.0%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$31,897,658	\$32,546,106	2.0%
Streets and Highways Capital Outlay	10,443,417	15,930,736	52.5%
All Other Capital Outlay	1,541,537	1,969,514	27.8%
Debt Service - Principal	2,323,083	2,397,376	3.2%
Interest and Fiscal Charges	951,787	875,294	-8.0%
Other Financing Uses	100,000	100,000	---
Transfers to Other Funds	186,000	223,962	20.4%
Total Expenditures and Other Uses	\$47,443,482	\$54,042,988	13.9%

Name of County: Rice

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$39,216,675	\$42,607,893	8.6%
Tax Increments	---	---	---
All Other Taxes	5,786,030	4,112,252	-28.9%
Special Assessments	375,000	375,000	---
Licenses and Permits	58,000	59,000	1.7%
Federal Grants	14,824,281	9,393,111	-36.6%
State General Purpose Aid	5,389,975	5,246,077	-2.7%
State Categoricial Aid	20,236,059	20,198,811	-0.2%
Grants from County/Other Local Units	3,585,000	40,000	-98.9%
Charges for Services	5,752,569	5,726,879	-0.4%
Fines and Forfeits	5,000	7,000	40.0%
Interest on Investments	2,171,847	2,300,000	5.9%
All Other Revenues	839,000	967,050	15.3%
Total Revenues	\$98,239,436	\$91,033,073	-7.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	340,000	75,000	-77.9%
Total Revenues and Other Sources	\$98,579,436	\$91,108,073	-7.6%
Current Expenditures			
General Government	\$13,721,848	\$14,776,440	7.7%
Public Safety	18,831,306	20,041,368	6.4%
Streets and Highways (excluding Const.)	5,554,026	5,904,610	6.3%
Sanitation	50,000	55,000	10.0%
Human Services	25,041,100	26,337,749	5.2%
Health	5,164,220	5,329,458	3.2%
Culture and Recreation	774,148	879,341	13.6%
Conservation of Natural Resources	900,119	985,901	9.5%
Economic Development and Housing	780,183	836,335	7.2%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$70,816,950	\$75,146,202	6.1%
Streets and Highways Capital Outlay	27,280,813	10,712,552	-60.7%
All Other Capital Outlay	2,360,602	1,531,527	-35.1%
Debt Service - Principal	2,150,000	2,210,000	2.8%
Interest and Fiscal Charges	2,438,581	2,378,581	-2.5%
Other Financing Uses	---	---	---
Transfers to Other Funds	340,000	175,000	-48.5%
Total Expenditures and Other Uses	\$105,386,946	\$92,153,862	-12.6%

Name of County: Rock

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$7,462,412	\$7,835,604	5.0%
Tax Increments	---	---	---
All Other Taxes	880,635	630,800	-28.4%
Special Assessments	257,942	265,453	2.9%
Licenses and Permits	50,370	47,350	-6.0%
Federal Grants	23,000	20,000	-13.0%
State General Purpose Aid	1,344,849	1,365,275	1.5%
State Categoricial Aid	2,350,000	2,434,653	3.6%
Grants from County/Other Local Units	176,043	180,373	2.5%
Charges for Services	2,400,861	2,610,057	8.7%
Fines and Forfeits	10,000	20,000	100.0%
Interest on Investments	251,000	252,000	0.4%
All Other Revenues	221,063	262,000	18.5%
Total Revenues	\$15,428,175	\$15,923,565	3.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$15,428,175	\$15,923,565	3.2%
Current Expenditures			
General Government	\$2,917,641	\$3,228,708	10.7%
Public Safety	2,943,654	3,217,320	9.3%
Streets and Highways (excluding Const.)	3,913,000	4,123,653	5.4%
Sanitation	941,350	976,817	3.8%
Human Services	1,817,625	1,962,415	8.0%
Health	195,317	196,437	0.6%
Culture and Recreation	519,045	573,487	10.5%
Conservation of Natural Resources	717,688	728,538	1.5%
Economic Development and Housing	1,500	1,500	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$13,966,820	\$15,008,875	7.5%
Streets and Highways Capital Outlay	---	---	---
All Other Capital Outlay	662,010	581,200	-12.2%
Debt Service - Principal	738,917	224,197	-69.7%
Interest and Fiscal Charges	107,332	137,857	28.4%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$15,475,079	\$15,952,129	3.1%

Name of County: Roseau

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$11,804,305	\$13,471,278	14.1%
Tax Increments	---	---	---
All Other Taxes	11,000	11,000	---
Special Assessments	---	---	---
Licenses and Permits	6,820	7,940	16.4%
Federal Grants	2,482,625	1,817,036	-26.8%
State General Purpose Aid	10,012,295	6,397,475	-36.1%
State Categoricial Aid	6,028,833	10,547,062	74.9%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,387,200	2,418,600	1.3%
Fines and Forfeits	2,500	2,500	---
Interest on Investments	550,000	383,000	-30.4%
All Other Revenues	261,650	285,533	9.1%
Total Revenues	\$33,547,228	\$35,341,424	5.3%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	15,000	10,000	-33.3%
Total Revenues and Other Sources	\$33,562,228	\$35,351,424	5.3%
Current Expenditures			
General Government	\$4,905,662	\$5,355,401	9.2%
Public Safety	4,792,686	4,916,598	2.6%
Streets and Highways (excluding Const.)	4,542,135	4,724,183	4.0%
Sanitation	1,347,921	1,466,331	8.8%
Human Services	5,673,408	5,988,362	5.6%
Health	2,000	1,730	-13.5%
Culture and Recreation	470,400	405,081	-13.9%
Conservation of Natural Resources	710,136	582,444	-18.0%
Economic Development and Housing	69,400	158,900	129.0%
All Other Current Expenditures	376,866	452,436	20.1%
Total Current Expenditures	\$22,890,614	\$24,051,466	5.1%
Streets and Highways Capital Outlay	730,356	734,349	0.5%
All Other Capital Outlay	10,238,269	9,892,200	-3.4%
Debt Service - Principal	721,000	340,000	-52.8%
Interest and Fiscal Charges	305,050	287,300	-5.8%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$34,885,289	\$35,305,315	1.2%

Name of County: Saint Louis

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$180,310,863	\$202,669,428	12.4%
Tax Increments	---	---	---
All Other Taxes	29,104,946	31,583,901	8.5%
Special Assessments	---	---	---
Licenses and Permits	781,500	829,000	6.1%
Federal Grants	54,370,775	53,248,380	-2.1%
State General Purpose Aid	18,104,397	17,824,350	-1.5%
State Categorical Aid	82,646,017	104,231,389	26.1%
Grants from County/Other Local Units	67,643	42,550	-37.1%
Charges for Services	13,328,856	12,299,675	-7.7%
Fines and Forfeits	117,000	117,000	---
Interest on Investments	7,230,500	7,230,500	---
All Other Revenues	37,756,600	39,867,943	5.6%
Total Revenues	\$423,819,097	\$469,944,116	10.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	273,138	266,800	-2.3%
Transfers from Other Funds	12,965,206	17,185,698	32.6%
Total Revenues and Other Sources	\$437,057,441	\$487,396,614	11.5%
Current Expenditures			
General Government	\$70,436,447	\$74,892,360	6.3%
Public Safety	72,369,696	79,090,443	9.3%
Streets and Highways (excluding Const.)	48,259,885	52,346,985	8.5%
Sanitation	---	---	---
Human Services	117,725,707	121,680,997	3.4%
Health	9,402,348	9,791,587	4.1%
Culture and Recreation	3,521,548	4,772,828	35.5%
Conservation of Natural Resources	11,821,187	11,705,430	-1.0%
Economic Development and Housing	6,886,311	7,278,934	5.7%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$340,423,129	\$361,559,564	6.2%
Streets and Highways Capital Outlay	64,962,719	84,185,788	29.6%
All Other Capital Outlay	10,656,305	11,104,023	4.2%
Debt Service - Principal	9,795,000	13,720,000	40.1%
Interest and Fiscal Charges	3,406,208	6,117,758	79.6%
Other Financing Uses	---	---	---
Transfers to Other Funds	8,741,248	13,106,551	49.9%
Total Expenditures and Other Uses	\$437,984,609	\$489,793,684	11.8%

Name of County: Scott

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$89,222,222	\$96,640,324	8.3%
Tax Increments	---	---	---
All Other Taxes	3,615,914	16,165,914	347.1%
Special Assessments	950,000	1,500,000	57.9%
Licenses and Permits	1,887,624	1,849,015	-2.0%
Federal Grants	18,053,021	14,670,771	-18.7%
State General Purpose Aid	7,980,350	8,416,552	5.5%
State Categorical Aid	30,681,001	37,517,744	22.3%
Grants from County/Other Local Units	7,384,965	3,480,288	-52.9%
Charges for Services	13,520,361	19,002,202	40.5%
Fines and Forfeits	596,375	588,875	-1.3%
Interest on Investments	695,000	760,000	9.4%
All Other Revenues	2,603,818	2,412,884	-7.3%
Total Revenues	\$177,190,651	\$203,004,569	14.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	8,949,663	---	-100.0%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$186,140,314	\$203,004,569	9.1%
Current Expenditures			
General Government	\$29,961,428	\$35,169,942	17.4%
Public Safety	38,224,041	40,370,918	5.6%
Streets and Highways (excluding Const.)	14,948,066	14,822,474	-0.8%
Sanitation	2,714,727	2,763,734	1.8%
Human Services	44,340,791	46,926,049	5.8%
Health	5,079,612	4,993,367	-1.7%
Culture and Recreation	7,800,372	7,988,522	2.4%
Conservation of Natural Resources	723,789	686,412	-5.2%
Economic Development and Housing	965,873	819,613	-15.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$144,758,699	\$154,541,031	6.8%
Streets and Highways Capital Outlay	20,425,801	26,685,592	30.6%
All Other Capital Outlay	13,384,425	11,004,848	-17.8%
Debt Service - Principal	4,840,000	4,940,000	2.1%
Interest and Fiscal Charges	3,074,945	2,913,575	-5.2%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$186,483,870	\$200,085,046	7.3%

Name of County: Sherburne

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$62,765,982	\$66,842,284	6.5%
Tax Increments	---	---	---
All Other Taxes	17,754,324	9,581,634	-46.0%
Special Assessments	186,953	252,875	35.3%
Licenses and Permits	697,507	717,701	2.9%
Federal Grants	61,595,515	16,123,084	-73.8%
State General Purpose Aid	7,260,932	7,284,305	0.3%
State Categorical Aid	40,532,505	24,635,387	-39.2%
Grants from County/Other Local Units	---	---	---
Charges for Services	12,710,967	13,396,969	5.4%
Fines and Forfeits	101,700	127,327	25.2%
Interest on Investments	2,435,000	2,435,000	---
All Other Revenues	3,743,414	4,147,481	10.8%
Total Revenues	\$209,784,799	\$145,544,047	-30.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	383,500	212,200	-44.7%
Transfers from Other Funds	3,746,738	3,192,638	-14.8%
Total Revenues and Other Sources	\$213,915,037	\$148,948,885	-30.4%
Current Expenditures			
General Government	\$26,171,217	\$26,678,633	1.9%
Public Safety	32,489,110	32,293,894	-0.6%
Streets and Highways (excluding Const.)	44,844,876	18,628,642	-58.5%
Sanitation	3,581,292	3,754,059	4.8%
Human Services	30,535,751	31,395,040	2.8%
Health	3,928,243	3,963,780	0.9%
Culture and Recreation	4,204,955	3,145,691	-25.2%
Conservation of Natural Resources	625,152	621,215	-0.6%
Economic Development and Housing	496,142	684,285	37.9%
All Other Current Expenditures	1,941,516	1,732,728	-10.8%
Total Current Expenditures	\$148,818,254	\$122,897,967	-17.4%
Streets and Highways Capital Outlay	84,100,886	12,609,500	-85.0%
All Other Capital Outlay	6,042,250	7,422,620	22.8%
Debt Service - Principal	1,656,892	1,700,437	2.6%
Interest and Fiscal Charges	1,128,588	1,082,838	-4.1%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,543,834	726,042	-53.0%
Total Expenditures and Other Uses	\$243,290,704	\$146,439,404	-39.8%

Name of County: Sibley

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$17,088,774	\$17,780,576	4.0%
Tax Increments	---	---	---
All Other Taxes	386,120	627,690	62.6%
Special Assessments	135,600	135,600	---
Licenses and Permits	55,135	26,638	-51.7%
Federal Grants	6,086,447	2,198,726	-63.9%
State General Purpose Aid	884,676	883,569	-0.1%
State Categorical Aid	8,980,132	2,278,349	-74.6%
Grants from County/Other Local Units	9,762,801	10,406,859	6.6%
Charges for Services	1,410,937	1,539,703	9.1%
Fines and Forfeits	22,648	20,560	-9.2%
Interest on Investments	950,000	1,070,400	12.7%
All Other Revenues	739,701	762,365	3.1%
Total Revenues	\$46,502,971	\$37,731,035	-18.9%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	7,000	7,580	8.3%
Transfers from Other Funds	465,000	860,000	84.9%
Total Revenues and Other Sources	\$46,974,971	\$38,598,615	-17.8%
Current Expenditures			
General Government	\$6,255,483	\$6,429,065	2.8%
Public Safety	4,634,939	4,759,843	2.7%
Streets and Highways (excluding Const.)	6,609,773	6,946,796	5.1%
Sanitation	234,713	249,026	6.1%
Human Services	8,006,208	7,953,296	-0.7%
Health	1,557,932	1,362,428	-12.5%
Culture and Recreation	624,804	506,087	-19.0%
Conservation of Natural Resources	788,933	824,684	4.5%
Economic Development and Housing	71,606	68,929	-3.7%
All Other Current Expenditures	10,065	9,936	-1.3%
Total Current Expenditures	\$28,794,456	\$29,110,090	1.1%
Streets and Highways Capital Outlay	19,352,885	9,564,436	-50.6%
All Other Capital Outlay	49,000	100,000	104.1%
Debt Service - Principal	267,500	273,000	2.0%
Interest and Fiscal Charges	122,325	116,576	-4.7%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$48,586,416	\$39,164,102	-19.4%

Name of County: Stearns

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [No] CP: [No]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$96,965,859	\$102,003,648	5.2%
Tax Increments	---	---	---
All Other Taxes	11,963,250	12,018,350	0.5%
Special Assessments	535,088	539,304	0.8%
Licenses and Permits	1,409,700	1,555,100	10.3%
Federal Grants	23,930,576	26,122,363	9.2%
State General Purpose Aid	13,168,741	12,665,471	-3.8%
State Categorical Aid	42,766,024	33,740,975	-21.1%
Grants from County/Other Local Units	595,000	25,000	-95.8%
Charges for Services	6,766,232	7,490,091	10.7%
Fines and Forfeits	---	---	---
Interest on Investments	2,567,300	4,200,000	63.6%
All Other Revenues	3,604,853	4,892,135	35.7%
Total Revenues	\$204,272,623	\$205,252,437	0.5%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	750,000	700,000	-6.7%
Total Revenues and Other Sources	\$205,022,623	\$205,952,437	0.5%
Current Expenditures			
General Government	\$32,176,888	\$35,692,180	10.9%
Public Safety	46,202,184	49,529,617	7.2%
Streets and Highways (excluding Const.)	13,751,041	14,110,582	2.6%
Sanitation	1,241,218	1,400,304	12.8%
Human Services	53,656,681	57,452,709	7.1%
Health	4,923,871	5,087,324	3.3%
Culture and Recreation	4,747,448	5,010,506	5.5%
Conservation of Natural Resources	7,652,603	7,915,150	3.4%
Economic Development and Housing	169,958	179,037	5.3%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$164,521,892	\$176,377,409	7.2%
Streets and Highways Capital Outlay	41,235,000	30,660,000	-25.6%
All Other Capital Outlay	4,991,435	4,730,028	-5.2%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	750,000	700,000	-6.7%
Total Expenditures and Other Uses	\$211,498,327	\$212,467,437	0.5%

Name of County: Steele

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$30,303,710	\$31,708,481	4.6%
Tax Increments	---	---	---
All Other Taxes	4,965,500	9,511,958	91.6%
Special Assessments	300,000	300,000	---
Licenses and Permits	186,000	181,800	-2.3%
Federal Grants	1,043,782	5,102,506	388.8%
State General Purpose Aid	3,144,876	3,032,788	-3.6%
State Categorical Aid	12,539,859	14,377,062	14.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	5,364,839	7,660,598	42.8%
Fines and Forfeits	12,000	11,500	-4.2%
Interest on Investments	315,000	600,000	90.5%
All Other Revenues	8,732,030	6,095,801	-30.2%
Total Revenues	\$66,907,596	\$78,582,494	17.4%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	207,000	23,200	-88.8%
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$67,114,596	\$78,605,694	17.1%
Current Expenditures			
General Government	\$10,835,749	\$12,153,001	12.2%
Public Safety	12,932,723	13,820,558	6.9%
Streets and Highways (excluding Const.)	4,899,576	8,438,256	72.2%
Sanitation	1,074,568	1,068,303	-0.6%
Human Services	5,780,206	5,878,215	1.7%
Health	4,443,630	4,633,585	4.3%
Culture and Recreation	1,243,383	1,276,472	2.7%
Conservation of Natural Resources	902,983	889,548	-1.5%
Economic Development and Housing	156,185	156,185	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$42,269,003	\$48,314,123	14.3%
Streets and Highways Capital Outlay	17,579,000	22,166,732	26.1%
All Other Capital Outlay	4,635,677	3,480,900	-24.9%
Debt Service - Principal	992,250	975,000	-1.7%
Interest and Fiscal Charges	146,265	103,950	-28.9%
Other Financing Uses	1,451,835	629,989	-56.6%
Transfers to Other Funds	40,566	2,935,000	7135.1%
Total Expenditures and Other Uses	\$67,114,596	\$78,605,694	17.1%

Name of County: Stevens

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$9,239,820	\$9,696,935	4.9%
Tax Increments	---	---	---
All Other Taxes	382,300	380,200	-0.5%
Special Assessments	378,000	378,000	---
Licenses and Permits	16,320	18,820	15.3%
Federal Grants	1,815,194	2,146,132	18.2%
State General Purpose Aid	949,779	907,505	-4.5%
State Categorical Aid	6,934,079	8,458,410	22.0%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,895,373	2,016,628	6.4%
Fines and Forfeits	900	100	-88.9%
Interest on Investments	175,000	250,000	42.9%
All Other Revenues	1,330,275	1,567,300	17.8%
Total Revenues	\$23,117,040	\$25,820,030	11.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	278,154	348,802	25.4%
Total Revenues and Other Sources	\$23,395,194	\$26,168,832	11.9%
Current Expenditures			
General Government	\$5,193,393	\$5,726,770	10.3%
Public Safety	3,201,692	3,437,712	7.4%
Streets and Highways (excluding Const.)	3,527,987	3,472,712	-1.6%
Sanitation	422,664	480,778	13.7%
Human Services	4,901,473	5,215,345	6.4%
Health	69,208	69,208	---
Culture and Recreation	183,636	190,823	3.9%
Conservation of Natural Resources	325,316	372,934	14.6%
Economic Development and Housing	71,585	73,000	2.0%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$17,896,954	\$19,039,282	6.4%
Streets and Highways Capital Outlay	3,503,500	5,405,901	54.3%
All Other Capital Outlay	933,635	742,135	-20.5%
Debt Service - Principal	590,000	600,000	1.7%
Interest and Fiscal Charges	107,018	95,058	-11.2%
Other Financing Uses	---	---	---
Transfers to Other Funds	315,869	333,802	5.7%
Total Expenditures and Other Uses	\$23,346,976	\$26,216,178	12.3%

Name of County: Swift

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$13,272,011	\$14,333,772	8.0%
Tax Increments	---	---	---
All Other Taxes	186,800	186,800	---
Special Assessments	295,000	295,000	---
Licenses and Permits	4,020	4,020	---
Federal Grants	1,779,350	1,963,375	10.3%
State General Purpose Aid	910,237	989,846	8.7%
State Categorical Aid	8,486,941	7,427,531	-12.5%
Grants from County/Other Local Units	6,000	6,000	---
Charges for Services	9,602,193	3,740,178	-61.0%
Fines and Forfeits	---	---	---
Interest on Investments	627,400	656,250	4.6%
All Other Revenues	---	---	---
Total Revenues	\$35,169,952	\$29,602,772	-15.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$35,169,952	\$29,602,772	-15.8%
Current Expenditures			
General Government	\$4,817,200	\$4,968,263	3.1%
Public Safety	4,043,652	4,372,181	8.1%
Streets and Highways (excluding Const.)	3,593,768	3,803,244	5.8%
Sanitation	1,289,520	1,352,656	4.9%
Human Services	6,799,145	7,418,050	9.1%
Health	156,329	161,019	3.0%
Culture and Recreation	135,393	147,138	8.7%
Conservation of Natural Resources	488,162	506,051	3.7%
Economic Development and Housing	---	---	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$21,323,169	\$22,728,602	6.6%
Streets and Highways Capital Outlay	10,434,775	5,016,990	-51.9%
All Other Capital Outlay	2,755,695	895,250	-67.5%
Debt Service - Principal	847,190	1,689,475	99.4%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$35,360,829	\$30,330,317	-14.2%

Name of County: Todd

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$18,804,881	\$19,710,868	4.8%
Tax Increments	---	---	---
All Other Taxes	1,428,917	1,631,948	14.2%
Special Assessments	---	---	---
Licenses and Permits	174,800	174,800	---
Federal Grants	4,068,850	5,159,456	26.8%
State General Purpose Aid	2,404,142	2,269,803	-5.6%
State Categorical Aid	12,243,428	12,323,962	0.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,670,927	2,494,514	-6.6%
Fines and Forfeits	---	---	---
Interest on Investments	251,000	250,000	-0.4%
All Other Revenues	2,997,164	3,321,751	10.8%
Total Revenues	\$45,044,109	\$47,337,102	5.1%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	28,000	28,500	1.8%
Transfers from Other Funds	5,000	5,000	---
Total Revenues and Other Sources	\$45,077,109	\$47,370,602	5.1%
Current Expenditures			
General Government	\$7,236,005	\$8,153,129	12.7%
Public Safety	6,186,128	6,601,372	6.7%
Streets and Highways (excluding Const.)	4,531,355	4,687,327	3.4%
Sanitation	---	---	---
Human Services	10,493,622	10,740,262	2.4%
Health	2,915,750	2,876,079	-1.4%
Culture and Recreation	448,734	481,592	7.3%
Conservation of Natural Resources	1,628,853	1,650,590	1.3%
Economic Development and Housing	99,458	107,800	8.4%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$33,539,905	\$35,298,151	5.2%
Streets and Highways Capital Outlay	9,119,710	10,242,034	12.3%
All Other Capital Outlay	1,682,736	746,100	-55.7%
Debt Service - Principal	415,354	419,984	1.1%
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	619,404	664,333	7.3%
Total Expenditures and Other Uses	\$45,377,109	\$47,370,602	4.4%

Name of County: Traverse

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$6,668,695	\$7,964,872	19.4%
Tax Increments	---	---	---
All Other Taxes	5,520	4,192	-24.1%
Special Assessments	232,425	212,610	-8.5%
Licenses and Permits	7,487	8,288	10.7%
Federal Grants	1,336,861	990,562	-25.9%
State General Purpose Aid	792,424	779,032	-1.7%
State Categorical Aid	8,299,306	5,415,557	-34.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,511,801	1,189,990	-21.3%
Fines and Forfeits	---	---	---
Interest on Investments	250,000	310,000	24.0%
All Other Revenues	204,586	173,834	-15.0%
Total Revenues	\$19,309,105	\$17,048,937	-11.7%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	96,430	96,700	0.3%
Total Revenues and Other Sources	\$19,405,535	\$17,145,637	-11.6%
Current Expenditures			
General Government	\$2,577,109	\$2,990,580	16.0%
Public Safety	2,497,844	2,691,531	7.8%
Streets and Highways (excluding Const.)	3,899,084	3,939,398	1.0%
Sanitation	189,813	199,562	5.1%
Human Services	2,512,143	1,186,267	-52.8%
Health	38,500	35,300	-8.3%
Culture and Recreation	68,994	77,567	12.4%
Conservation of Natural Resources	399,741	405,992	1.6%
Economic Development and Housing	35,652	30,019	-15.8%
All Other Current Expenditures	330,000	852,780	158.4%
Total Current Expenditures	\$12,548,880	\$12,408,996	-1.1%
Streets and Highways Capital Outlay	6,139,600	3,853,538	-37.2%
All Other Capital Outlay	790,630	795,020	0.6%
Debt Service - Principal	280,000	550,000	96.4%
Interest and Fiscal Charges	49,995	56,744	13.5%
Other Financing Uses	---	---	---
Transfers to Other Funds	96,430	96,700	0.3%
Total Expenditures and Other Uses	\$19,905,535	\$17,760,998	-10.8%

Name of County: Wabasha

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$17,978,618	\$18,882,922	5.0%
Tax Increments	---	---	---
All Other Taxes	3,131,000	1,343,944	-57.1%
Special Assessments	---	---	---
Licenses and Permits	140,114	146,164	4.3%
Federal Grants	5,643,800	5,999,914	6.3%
State General Purpose Aid	1,749,847	1,695,038	-3.1%
State Categorical Aid	12,715,617	12,809,133	0.7%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,408,215	1,545,392	9.7%
Fines and Forfeits	5,100	5,100	---
Interest on Investments	850,000	1,100,000	29.4%
All Other Revenues	715,244	548,647	-23.3%
Total Revenues	\$44,337,555	\$44,076,254	-0.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	1,900	1,900	---
Total Revenues and Other Sources	\$44,339,455	\$44,078,154	-0.6%
Current Expenditures			
General Government	\$5,923,280	\$6,301,892	6.4%
Public Safety	8,128,454	8,960,270	10.2%
Streets and Highways (excluding Const.)	6,346,389	6,045,116	-4.7%
Sanitation	234,282	234,072	-0.1%
Human Services	6,424,731	7,139,130	11.1%
Health	2,028,069	2,296,669	13.2%
Culture and Recreation	274,766	282,704	2.9%
Conservation of Natural Resources	416,967	461,569	10.7%
Economic Development and Housing	85,732	101,082	17.9%
All Other Current Expenditures	343,494	380,528	10.8%
Total Current Expenditures	\$30,206,164	\$32,203,032	6.6%
Streets and Highways Capital Outlay	13,527,000	10,595,000	-21.7%
All Other Capital Outlay	224,533	402,671	79.3%
Debt Service - Principal	1,315,000	1,360,000	3.4%
Interest and Fiscal Charges	101,175	79,900	-21.0%
Other Financing Uses	---	---	---
Transfers to Other Funds	1,900	1,900	---
Total Expenditures and Other Uses	\$45,375,772	\$44,642,503	-1.6%

Name of County: Wadena

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$11,271,290	\$12,184,650	8.1%
Tax Increments	---	---	---
All Other Taxes	1,150,400	1,242,200	8.0%
Special Assessments	570,000	---	-100.0%
Licenses and Permits	63,090	67,590	7.1%
Federal Grants	2,023,115	3,396,552	67.9%
State General Purpose Aid	1,745,750	1,758,000	0.7%
State Categorical Aid	8,598,366	8,707,397	1.3%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,127,195	1,132,406	-46.8%
Fines and Forfeits	13,000	13,000	---
Interest on Investments	380,000	400,000	5.3%
All Other Revenues	1,432,605	1,343,997	-6.2%
Total Revenues	\$29,374,811	\$30,245,792	3.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$29,374,811	\$30,245,792	3.0%
Current Expenditures			
General Government	\$4,896,965	\$5,436,117	11.0%
Public Safety	4,230,337	4,550,603	7.6%
Streets and Highways (excluding Const.)	4,455,018	4,487,008	0.7%
Sanitation	1,754,001	1,806,946	3.0%
Human Services	9,250,745	9,645,219	4.3%
Health	1,511,589	1,138,778	-24.7%
Culture and Recreation	321,505	327,596	1.9%
Conservation of Natural Resources	271,302	283,948	4.7%
Economic Development and Housing	30,000	30,000	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$26,721,462	\$27,706,215	3.7%
Streets and Highways Capital Outlay	3,100,000	4,550,000	46.8%
All Other Capital Outlay	827,111	757,745	-8.4%
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	---	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$30,648,573	\$33,013,960	7.7%

Name of County: Waseca

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$18,075,313	\$19,181,206	6.1%
Tax Increments	---	---	---
All Other Taxes	1,242,000	987,000	-20.5%
Special Assessments	1,664,009	1,326,090	-20.3%
Licenses and Permits	28,990	38,990	34.5%
Federal Grants	1,076,054	1,432,947	33.2%
State General Purpose Aid	1,316,402	1,267,682	-3.7%
State Categoricial Aid	10,379,206	9,484,174	-8.6%
Grants from County/Other Local Units	---	---	---
Charges for Services	1,956,230	2,032,993	3.9%
Fines and Forfeits	---	---	---
Interest on Investments	623,086	600,000	-3.7%
All Other Revenues	779,569	1,013,263	30.0%
Total Revenues	\$37,140,859	\$37,364,345	0.6%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	2,773,044	2,187,886	-21.1%
Total Revenues and Other Sources	\$39,913,903	\$39,552,231	-0.9%
Current Expenditures			
General Government	\$6,976,439	\$7,353,780	5.4%
Public Safety	6,244,175	6,604,798	5.8%
Streets and Highways (excluding Const.)	5,242,995	5,192,346	-1.0%
Sanitation	1,152,775	1,236,315	7.2%
Human Services	3,291,999	3,311,079	0.6%
Health	2,385,810	2,534,078	6.2%
Culture and Recreation	357,107	986,059	176.1%
Conservation of Natural Resources	2,175,601	1,825,520	-16.1%
Economic Development and Housing	172,250	172,000	-0.1%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$27,999,151	\$29,215,975	4.3%
Streets and Highways Capital Outlay	8,210,000	7,480,000	-8.9%
All Other Capital Outlay	2,876,000	2,143,308	-25.5%
Debt Service - Principal	376,400	411,532	9.3%
Interest and Fiscal Charges	92,150	72,850	-20.9%
Other Financing Uses	---	---	---
Transfers to Other Funds	360,202	228,566	-36.5%
Total Expenditures and Other Uses	\$39,913,903	\$39,552,231	-0.9%

Name of County: Washington

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$141,139,200	\$150,822,700	6.9%
Tax Increments	---	---	---
All Other Taxes	45,185,200	48,801,700	8.0%
Special Assessments	---	---	---
Licenses and Permits	6,314,300	6,491,100	2.8%
Federal Grants	42,275,700	38,403,100	-9.2%
State General Purpose Aid	23,601,600	24,201,900	2.5%
State Categoricial Aid	64,862,000	80,566,700	24.2%
Grants from County/Other Local Units	21,219,900	20,426,100	-3.7%
Charges for Services	25,946,600	26,735,900	3.0%
Fines and Forfeits	330,900	331,800	0.3%
Interest on Investments	5,404,400	9,497,500	75.7%
All Other Revenues	13,608,900	14,149,600	4.0%
Total Revenues	\$389,888,700	\$420,428,100	7.8%
Proceeds from Bond Sales	684,600	---	-100.0%
Other Financing Sources	92,525,804	8,243,400	-91.1%
Transfers from Other Funds	8,041,700	6,374,000	-20.7%
Total Revenues and Other Sources	\$491,140,804	\$435,045,500	-11.4%
Current Expenditures			
General Government	\$67,096,304	\$62,752,400	-6.5%
Public Safety	91,170,200	78,469,700	-13.9%
Streets and Highways (excluding Const.)	18,363,000	19,379,600	5.5%
Sanitation	13,258,000	16,921,800	27.6%
Human Services	62,538,000	65,171,400	4.2%
Health	13,499,200	14,250,300	5.6%
Culture and Recreation	29,425,300	17,567,700	-40.3%
Conservation of Natural Resources	420,000	432,600	3.0%
Economic Development and Housing	2,833,300	2,775,900	-2.0%
All Other Current Expenditures	9,086,700	9,688,200	6.6%
Total Current Expenditures	\$307,690,004	\$287,409,600	-6.6%
Streets and Highways Capital Outlay	108,058,500	113,920,900	5.4%
All Other Capital Outlay	47,740,000	10,531,100	-77.9%
Debt Service - Principal	13,345,000	13,135,000	-1.6%
Interest and Fiscal Charges	4,096,400	3,674,900	-10.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	10,210,900	6,374,000	-37.6%
Total Expenditures and Other Uses	\$491,140,804	\$435,045,500	-11.4%

Name of County: Watonwan

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$12,706,920	\$13,485,845	6.1%
Tax Increments	---	---	---
All Other Taxes	205,000	662,000	222.9%
Special Assessments	500,000	335,000	-33.0%
Licenses and Permits	14,650	12,650	-13.7%
Federal Grants	2,120,525	1,961,202	-7.5%
State General Purpose Aid	1,167,308	1,109,977	-4.9%
State Categoricial Aid	25,356,313	12,286,125	-51.5%
Grants from County/Other Local Units	---	---	---
Charges for Services	2,099,752	2,441,922	16.3%
Fines and Forfeits	2,000	2,000	---
Interest on Investments	460,000	510,000	10.9%
All Other Revenues	571,800	537,598	-6.0%
Total Revenues	\$45,204,268	\$33,344,319	-26.2%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	140,000	140,000	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$45,344,268	\$33,484,319	-26.2%
Current Expenditures			
General Government	\$5,552,228	\$5,550,037	0.0%
Public Safety	3,838,275	4,550,242	18.5%
Streets and Highways (excluding Const.)	5,384,012	6,149,636	14.2%
Sanitation	408,345	338,226	-17.2%
Human Services	7,121,236	7,316,990	2.7%
Health	838,929	890,522	6.1%
Culture and Recreation	999,596	1,057,546	5.8%
Conservation of Natural Resources	1,115,177	1,166,021	4.6%
Economic Development and Housing	154,119	48,000	-68.9%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$25,411,917	\$27,067,220	6.5%
Streets and Highways Capital Outlay	19,844,346	6,607,655	-66.7%
All Other Capital Outlay	221,000	222,192	0.5%
Debt Service - Principal	262,740	285,000	8.5%
Interest and Fiscal Charges	9,321	10,231	9.8%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$45,749,324	\$34,192,298	-25.3%

Name of County: Wilkin

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [No] CP: [No]

	2025 Revised Budget	2026 Budget	Percent Change
Revenues			
Property Taxes	\$10,770,023	\$11,969,028	11.1%
Tax Increments	---	---	---
All Other Taxes	---	89,913	---
Special Assessments	---	---	---
Licenses and Permits	9,350	8,950	-4.3%
Federal Grants	1,655,963	1,743,891	5.3%
State General Purpose Aid	707,813	834,438	17.9%
State Categoricial Aid	7,142,236	6,720,255	-5.9%
Grants from County/Other Local Units	6,300	---	-100.0%
Charges for Services	986,177	718,561	-27.1%
Fines and Forfeits	7,500	---	-100.0%
Interest on Investments	156,000	155,000	-0.6%
All Other Revenues	---	263,642	---
Total Revenues	\$21,441,362	\$22,503,678	5.0%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$21,441,362	\$22,503,678	5.0%
Current Expenditures			
General Government	\$3,281,639	\$4,369,782	33.2%
Public Safety	3,655,171	2,997,064	-18.0%
Streets and Highways (excluding Const.)	5,778,063	4,472,987	-22.6%
Sanitation	366,023	351,181	-4.1%
Human Services	4,277,560	4,651,110	8.7%
Health	530,331	474,219	-10.6%
Culture and Recreation	77,321	2,641	-96.6%
Conservation of Natural Resources	458,391	314,585	-31.4%
Economic Development and Housing	36,025	---	-100.0%
All Other Current Expenditures	---	324,579	---
Total Current Expenditures	\$18,460,524	\$17,958,148	-2.7%
Streets and Highways Capital Outlay	2,980,838	3,754,114	25.9%
All Other Capital Outlay	---	788,466	---
Debt Service - Principal	---	---	---
Interest and Fiscal Charges	---	2,950	---
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$21,441,362	\$22,503,678	5.0%

Name of County: Winona

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$25,166,089	\$28,906,772	14.9%
Tax Increments	---	---	---
All Other Taxes	5,667,794	4,498,532	-20.6%
Special Assessments	5,905	9,000	52.4%
Licenses and Permits	196,791	171,100	-13.1%
Federal Grants	6,691,091	6,267,521	-6.3%
State General Purpose Aid	8,182,004	6,104,654	-25.4%
State Categorical Aid	11,412,140	19,457,810	70.5%
Grants from County/Other Local Units	5,000	3,000	-40.0%
Charges for Services	4,754,985	4,758,937	0.1%
Fines and Forfeits	2,999	11,100	270.1%
Interest on Investments	1,487,856	1,000,150	-32.8%
All Other Revenues	1,027,191	769,690	-25.1%
Total Revenues	\$64,599,845	\$71,958,266	11.4%
Proceeds from Bond Sales	---	3,500,000	---
Other Financing Sources	1,522,280	2,249,669	47.8%
Transfers from Other Funds	107,533	5,110,763	4652.7%
Total Revenues and Other Sources	\$66,229,658	\$82,818,698	25.0%
Current Expenditures			
General Government	\$11,175,550	\$10,795,136	-3.4%
Public Safety	14,248,416	15,079,388	5.8%
Streets and Highways (excluding Const.)	5,523,385	6,177,797	11.8%
Sanitation	1,725,026	1,729,138	0.2%
Human Services	18,306,546	19,210,998	4.9%
Health	1,600,426	1,605,947	0.3%
Culture and Recreation	756,420	757,447	0.1%
Conservation of Natural Resources	738,834	811,357	9.8%
Economic Development and Housing	1,285,986	675,808	-47.4%
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$55,360,589	\$56,843,016	2.7%
Streets and Highways Capital Outlay	10,369,398	13,990,775	34.9%
All Other Capital Outlay	1,188,569	5,386,000	353.1%
Debt Service - Principal	964,734	2,529,874	162.2%
Interest and Fiscal Charges	629,433	569,033	-9.6%
Other Financing Uses	---	3,500,000	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$68,512,723	\$82,818,698	20.9%

Name of County: Wright

Adopted budgets for the following funds: GF: [Yes] SR: [No] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$100,422,479	\$106,016,926	5.6%
Tax Increments	---	---	---
All Other Taxes	13,421,500	13,519,875	0.7%
Special Assessments	---	---	---
Licenses and Permits	80,720	109,103	35.2%
Federal Grants	15,450,135	12,790,832	-17.2%
State General Purpose Aid	9,001,320	8,697,073	-3.4%
State Categorical Aid	35,438,077	38,762,460	9.4%
Grants from County/Other Local Units	---	---	---
Charges for Services	22,954,212	24,418,869	6.4%
Fines and Forfeits	200,500	364,892	82.0%
Interest on Investments	2,500,000	2,500,000	---
All Other Revenues	2,316,995	2,283,385	-1.5%
Total Revenues	\$201,785,938	\$209,463,415	3.8%
Proceeds from Bond Sales	---	---	---
Other Financing Sources	9,970,448	15,422,311	54.7%
Transfers from Other Funds	211,449	13,500	-93.6%
Total Revenues and Other Sources	\$211,967,835	\$224,899,226	6.1%
Current Expenditures			
General Government	\$51,479,250	\$57,413,939	11.5%
Public Safety	47,132,077	49,101,356	4.2%
Streets and Highways (excluding Const.)	14,536,882	14,456,952	-0.5%
Sanitation	720,150	---	-100.0%
Human Services	31,929,862	32,685,500	2.4%
Health	5,997,308	5,884,438	-1.9%
Culture and Recreation	5,451,416	5,540,437	1.6%
Conservation of Natural Resources	1,920,077	2,028,236	5.6%
Economic Development and Housing	110,000	80,000	-27.3%
All Other Current Expenditures	176,200	161,718	-8.2%
Total Current Expenditures	\$159,453,222	\$167,352,576	5.0%
Streets and Highways Capital Outlay	37,262,602	41,846,578	12.3%
All Other Capital Outlay	3,023,500	3,470,000	14.8%
Debt Service - Principal	7,515,000	7,815,000	4.0%
Interest and Fiscal Charges	4,713,511	4,415,072	-6.3%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$211,967,835	\$224,899,226	6.1%

Name of County: Yellow Medicine

Adopted budgets for the following funds: GF: [Yes] SR: [Yes] DS: [Yes] CP: [Yes]

	2025 Revised	2026	Percent
	Budget	Budget	Change
Revenues			
Property Taxes	\$13,678,684	\$14,437,316	5.5%
Tax Increments	---	---	---
All Other Taxes	727,775	304,825	-58.1%
Special Assessments	1,176,000	1,186,000	0.9%
Licenses and Permits	38,178	36,178	-5.2%
Federal Grants	992,894	975,968	-1.7%
State General Purpose Aid	1,067,939	983,554	-7.9%
State Categorical Aid	11,126,410	9,294,224	-16.5%
Grants from County/Other Local Units	23,000	23,000	---
Charges for Services	857,285	886,536	3.4%
Fines and Forfeits	2,000	---	-100.0%
Interest on Investments	281,544	307,500	9.2%
All Other Revenues	458,968	558,328	21.6%
Total Revenues	\$30,430,677	\$28,993,429	-4.7%
Proceeds from Bond Sales	2,500,000	2,500,000	---
Other Financing Sources	---	---	---
Transfers from Other Funds	---	---	---
Total Revenues and Other Sources	\$32,930,677	\$31,493,429	-4.4%
Current Expenditures			
General Government	\$4,171,358	\$4,418,263	5.9%
Public Safety	4,257,740	4,609,874	8.3%
Streets and Highways (excluding Const.)	3,642,635	3,581,546	-1.7%
Sanitation	202,000	201,000	-0.5%
Human Services	5,370,481	5,530,650	3.0%
Health	161,589	181,437	12.3%
Culture and Recreation	310,960	319,628	2.8%
Conservation of Natural Resources	8,137,809	7,088,745	-12.9%
Economic Development and Housing	19,525	19,525	---
All Other Current Expenditures	---	---	---
Total Current Expenditures	\$26,274,097	\$25,950,668	-1.2%
Streets and Highways Capital Outlay	7,642,820	6,741,042	-11.8%
All Other Capital Outlay	3,622,138	4,052,739	11.9%
Debt Service - Principal	1,091,600	1,008,000	-7.7%
Interest and Fiscal Charges	306,900	284,075	-7.4%
Other Financing Uses	---	---	---
Transfers to Other Funds	---	---	---
Total Expenditures and Other Uses	\$38,937,555	\$38,036,524	-2.3%