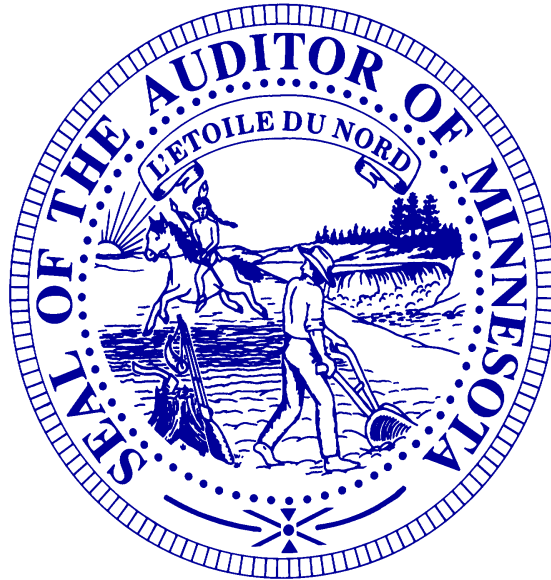


# STATE OF MINNESOTA

## Office of the State Auditor



**Patricia Anderson**  
**State Auditor**

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# Minnesota County Finances

*2003 Revenues, Expenditures, and Debt*  
&  
*2004 and 2005 Summary Budgets*

## **Description of the Office of the State Auditor**

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

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

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

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

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

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

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

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

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

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# Minnesota County Finances

## *2003 Revenues, Expenditures, and Debt & 2004 and 2005 Summary Budgets*



March 10, 2004

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## Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2003. In addition, the report contains supplemental data showing county 2004 and 2005 budgets.

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

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

Table 8 lists by each individual county the bonded and other long-term debt outstanding as of December 31, 2003. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 9 and 10 present an analysis of the 2002 and 2003 unreserved fund balances in the General and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2002 to 2003, and a comparison to 2003 total current expenditures. Table 10 classifies unreserved fund balances by the standard issued by the State Auditor. Appendix B provides a more detailed discussion of fund balances.

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

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

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

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# Overview

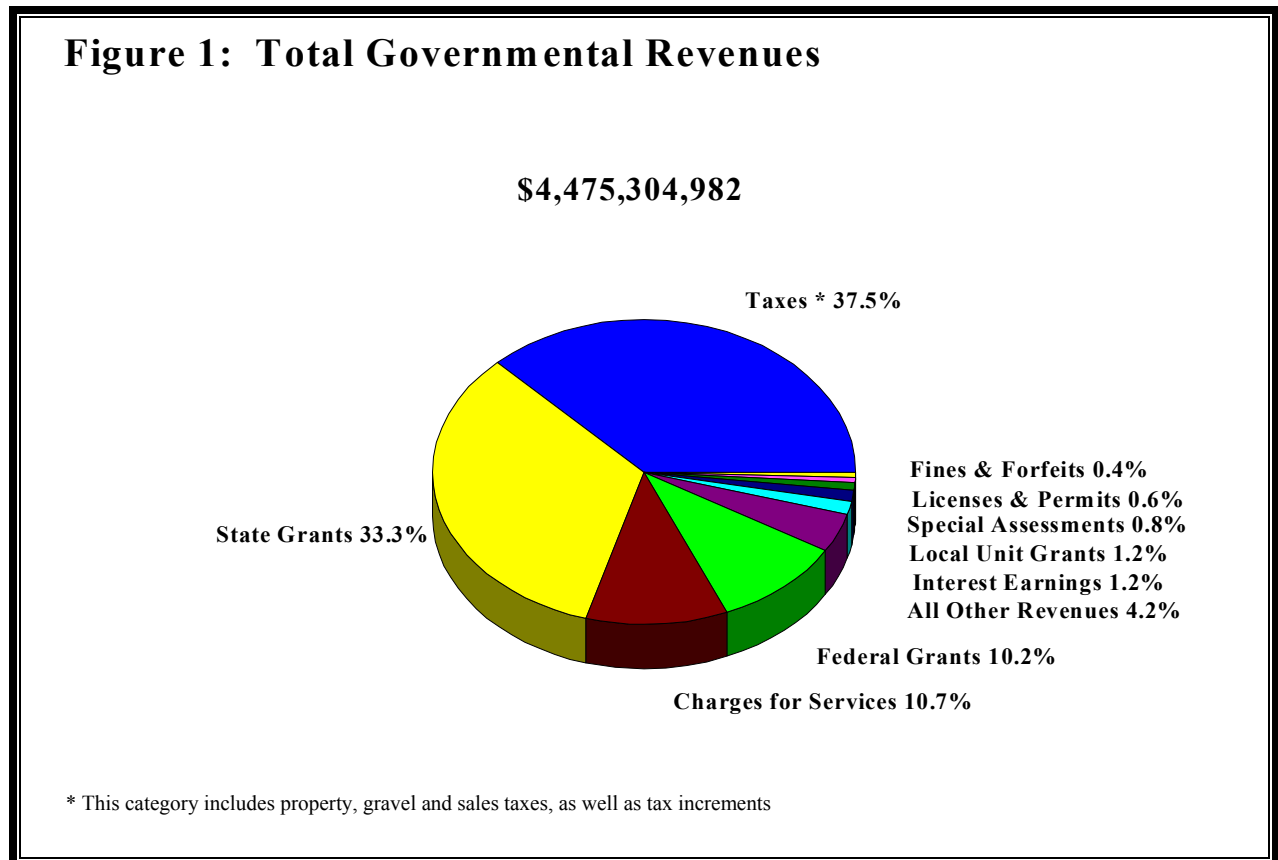
## Total Governmental Revenues

In 2003, Minnesota counties raised total governmental revenues of \$4.48 billion to finance county services. This represents an increase of 0.1 percent over the amount raised in 2002.

The composition of revenue sources for counties generally varies only slightly from year to year. The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues, which accounted for 37.5 and 33.3 percent of total revenues, respectively. Over a five-year period, there were some shifts in the composition of county revenues. Taxes as a percent of total revenues declined from 39.6 percent in 1999 to 37.5 percent in 2003. Total intergovernmental revenues and charges for services both increased in their share of total revenues. Intergovernmental revenues increased its percentage of total revenues from 42.7 percent to 44.7 percent, while charges for services increased from 9.6 percent to 10.7 percent.

Between 2002 and 2003, revenue decreased in more categories than it increased. The revenue categories showing the greatest increases were local units grants (37.1 percent), special assessments (25.4 percent), and licenses and permits (14.0 percent). The categories showing the greatest decrease were interest earnings (54.1 percent), fines and forfeits (5.1 percent), and state grants (4.1 percent). Taxes increased by 5.0 percent from 2002 to 2003.

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

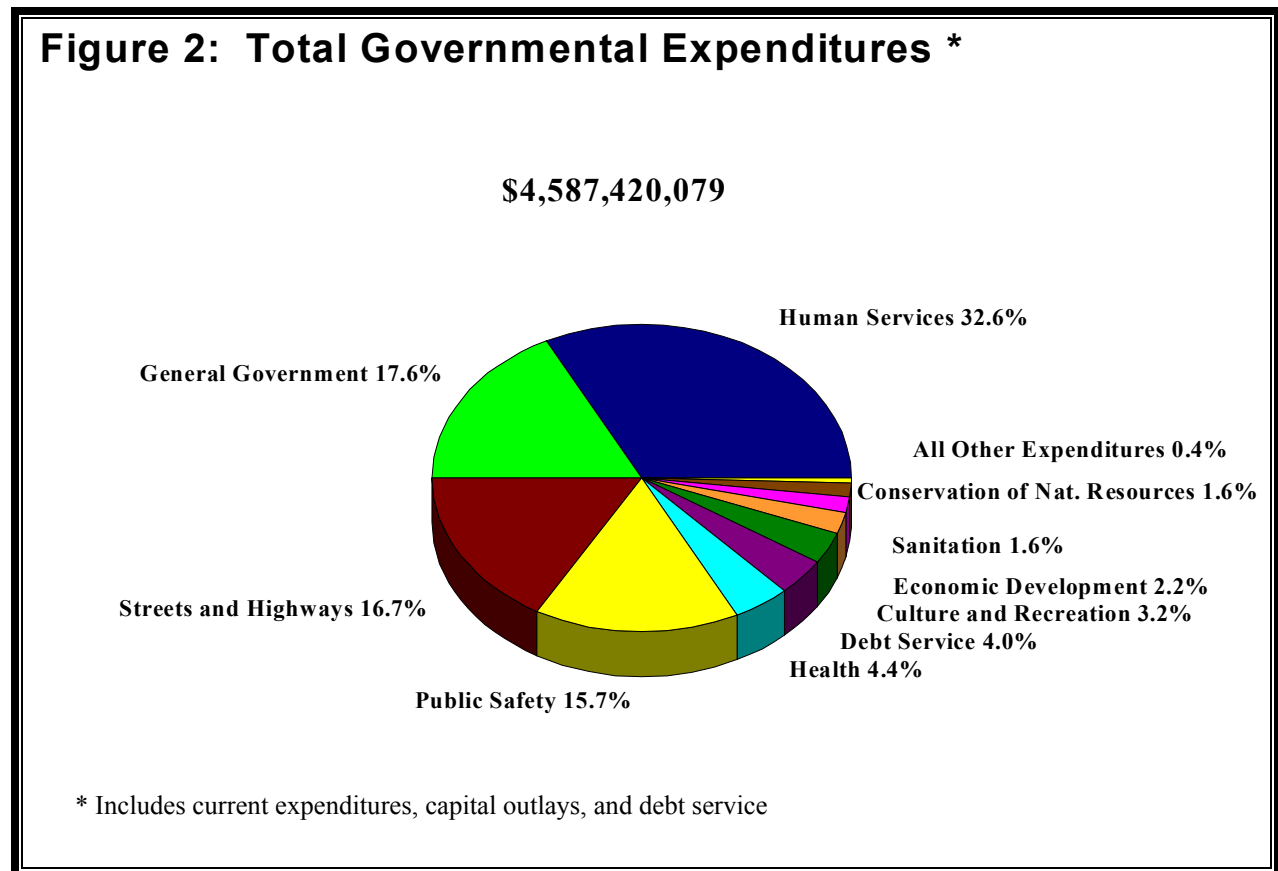


## Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2003, Minnesota counties expended \$4.59 billion from Governmental Funds to provide county services. This represents a decrease of 3.4 percent from 2002 total governmental expenditures. The three types of expenditures that constitute total governmental expenditures all decreased in 2003. Current expenditures decreased 0.6 percent, capital outlay expenditures decreased 8.7 percent, and debt service expenditures decreased 29.6 percent.

Expenditures in the subcategories varied between 2002 and 2003, with four categories seeing an increase in spending and six seeing a decrease in spending. The largest decrease was in the “all other” category at 52.7 percent. The “all other” category is more volatile than other categories because one-time expenditures or expenditures that are hard to classify, are often placed in this category. Debt service also decreased significantly, at 29.6 percent. For all other categories of expenditures, the change in spending (increased or decreased) was relatively small, with only two categories exceeding a five percent change.

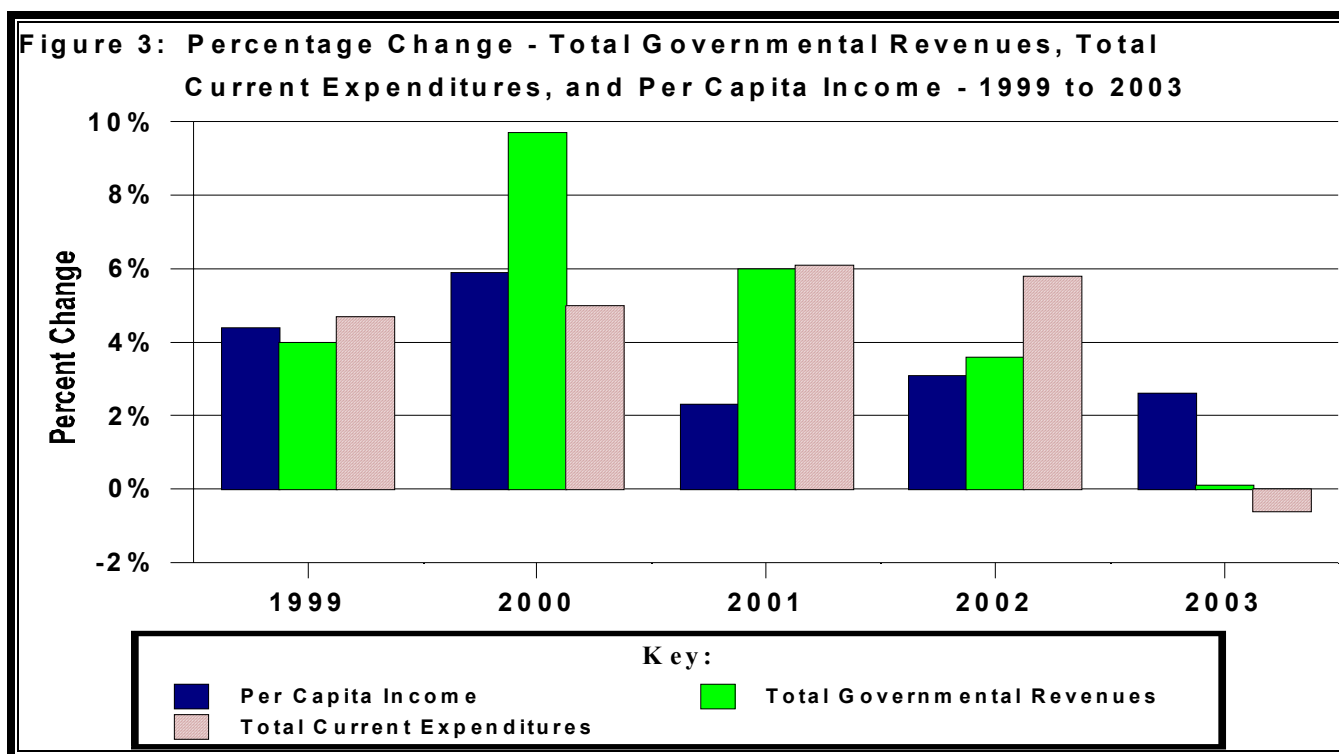
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



## Growth in Government

During the five-year period of 1999 to 2003, total governmental revenues and total current expenditures increased every year except 2003.<sup>1</sup> To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.<sup>2</sup> Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. If non-tax sources of revenue keep pace or grow faster than expenditures, however, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the change in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. There is a marked difference for the year 2003 compared to other years. The percent change in revenue and current expenditures was relatively flat between 2002 and 2003. This is the first year that one, or both total current expenditures and total revenues did not grow faster than per capita income. The growth in revenues has declined mostly due to reductions in state and federal aid. Many county programs are based on aid. Counties would adjust their spending to reflect the decrease in revenue.



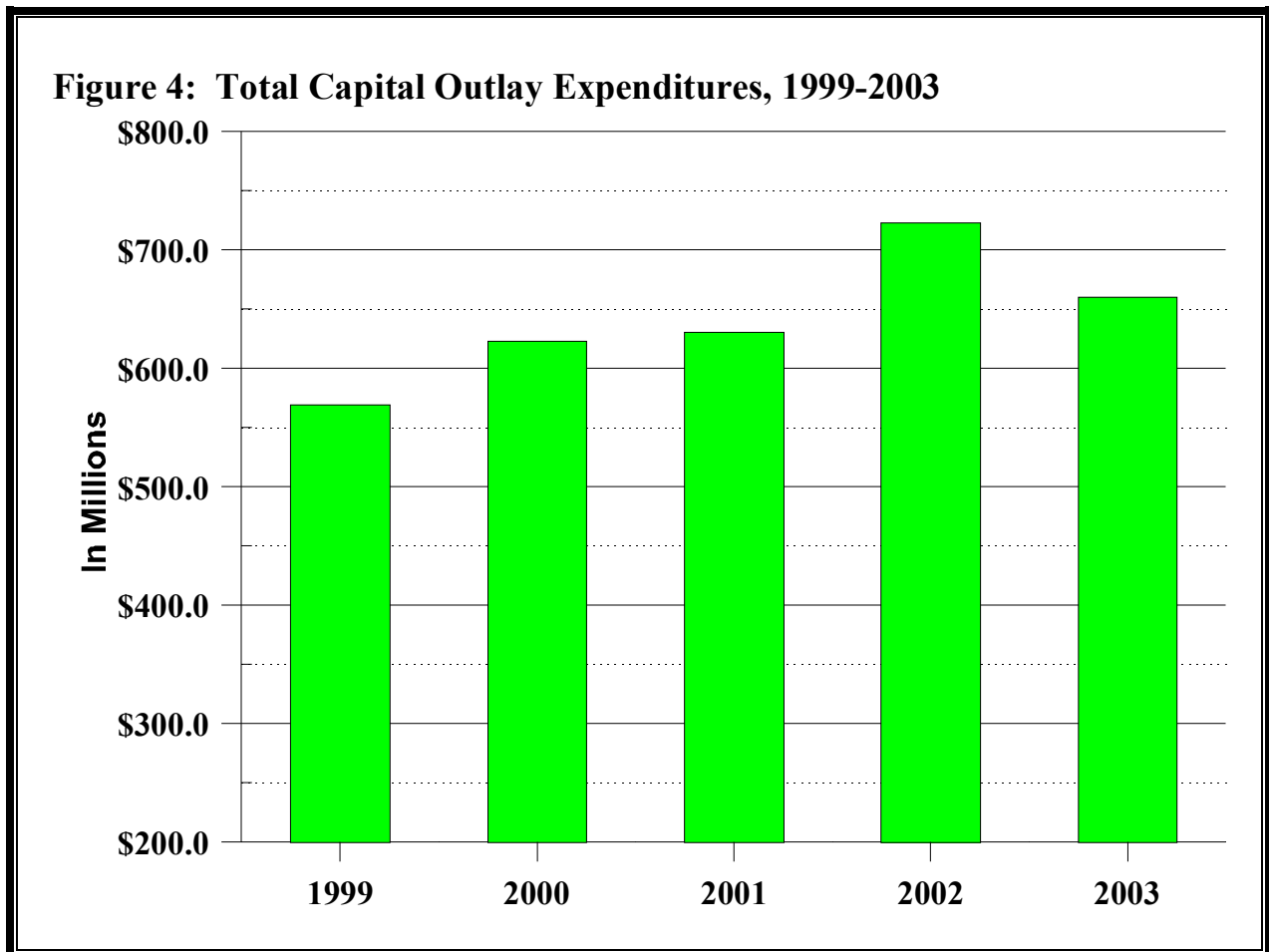
<sup>1</sup> The chart excludes capital outlay, as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other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

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

## Capital Outlay Expenditures

Counties expended \$660 million on capital investments in 2003, representing a decrease of 8.7 percent over the level expended in 2002. Capital outlays are more likely than current expenditures to vary significantly from year to year because capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include the need for infrastructure improvements, public safety concerns, demands for public meeting places and facilities, the need to replace aging infrastructure, and damage to public facilities caused by fire, floods, and storms.

Figure 4 illustrates the trend in capital spending for the years 1999 through 2003.

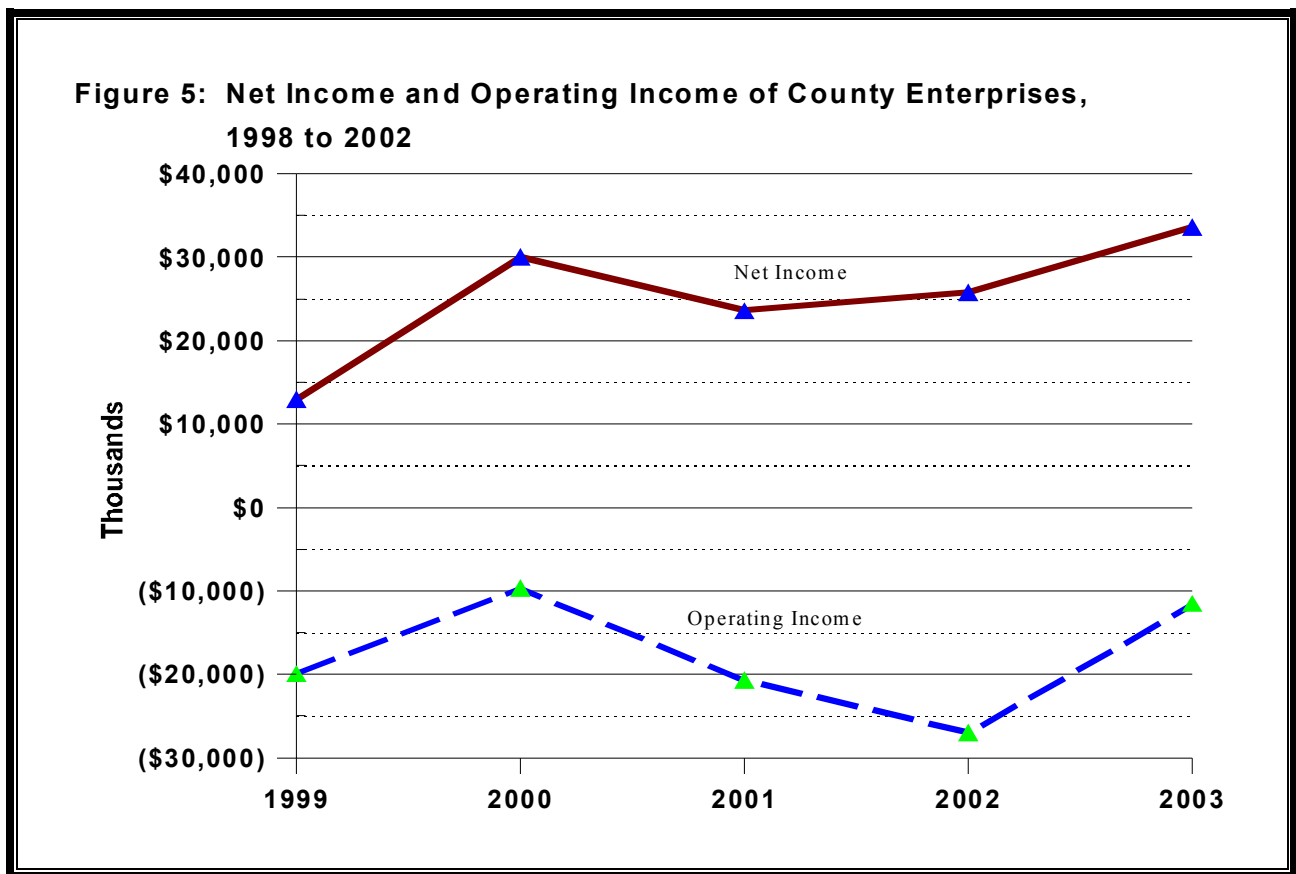


## Public Service Enterprises

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

Public service enterprises provide a good or service for a charge. Most enterprises are designed to recoup the costs of providing the service through charges to the user. Many county enterprises, however, do not recoup all the costs of the service and need to supplement the operating revenues with transfers from other funds and non-operating revenues such as taxes and intergovernmental revenues. In 2003, the operating losses of county enterprises totaled \$11.5 million. County enterprise operations received non-operating revenues (taxes, federal and state grants, interest, etc.) of \$80.0 million to cover operating losses. After the inclusion of non-operating revenues, county enterprises posted a net income of \$33.6 million in 2003. Approximately half of all county enterprises had operating losses in 2003. Tables 4 through 7 provide detailed financial information on Enterprise Fund operations.

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

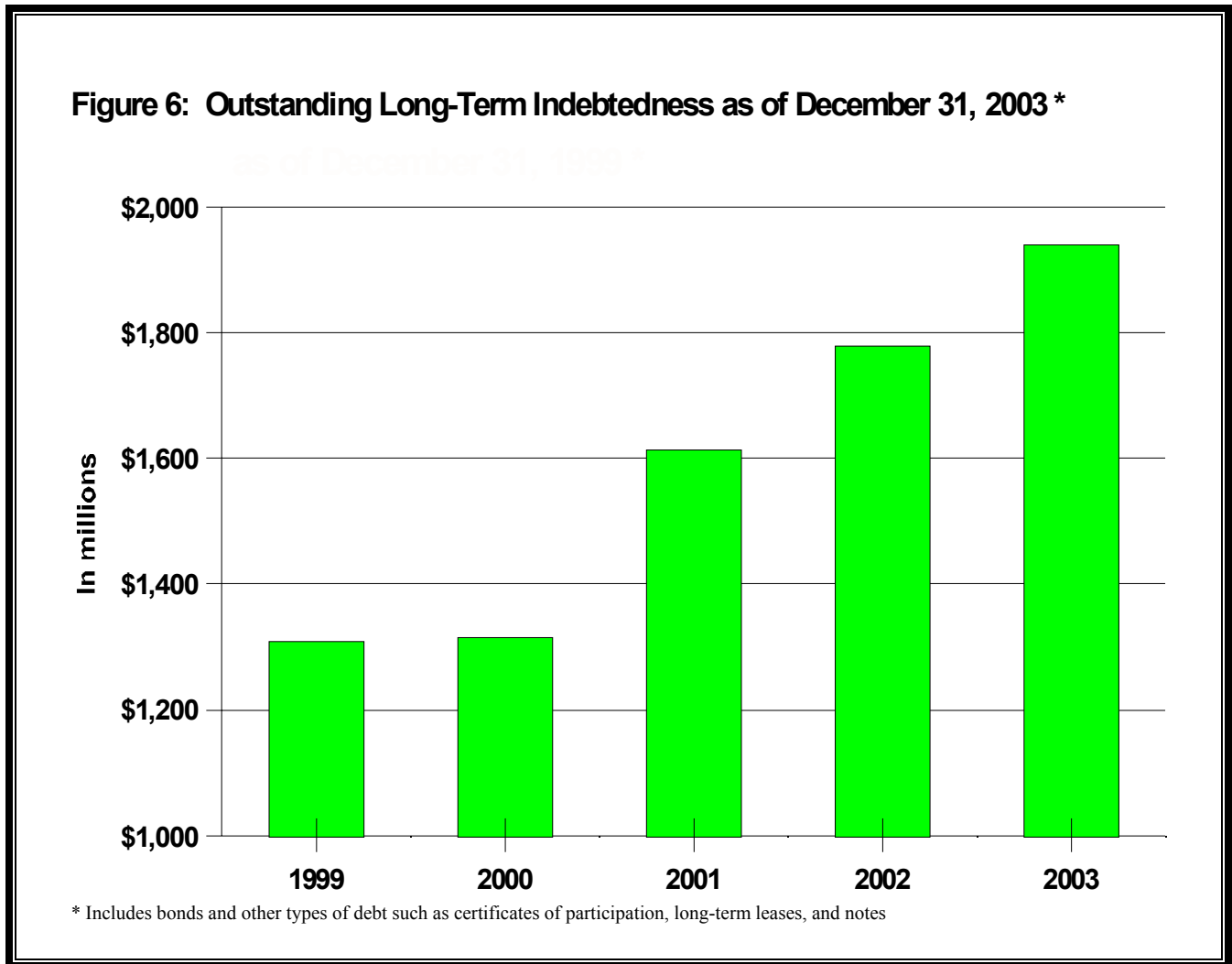


## Outstanding Long-Term Indebtedness

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

Counties reported a total of \$1.94 billion in outstanding long-term debt at the end of 2003. This represents an increase in long-term debt of 8.9 percent over the year 2002. The long-term debt was divided between \$1.72 billion in outstanding bonds and \$220.0 million in other long-term debt. Counties incurred long-term debt to finance a wide range of capital projects such as roads, light rail transit, government buildings, and other infrastructure improvements. Table 8 details outstanding debt by county.

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



## Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain cash reserves for several reasons. Counties should have relatively large fund balances at the end of the year in order to meet expenditures occurring in the first five months of the next fiscal year, before the first property tax and state aid payments are received. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.71 billion in 2003.<sup>3</sup> This represents an increase of 4.5 percent over the level in 2002.

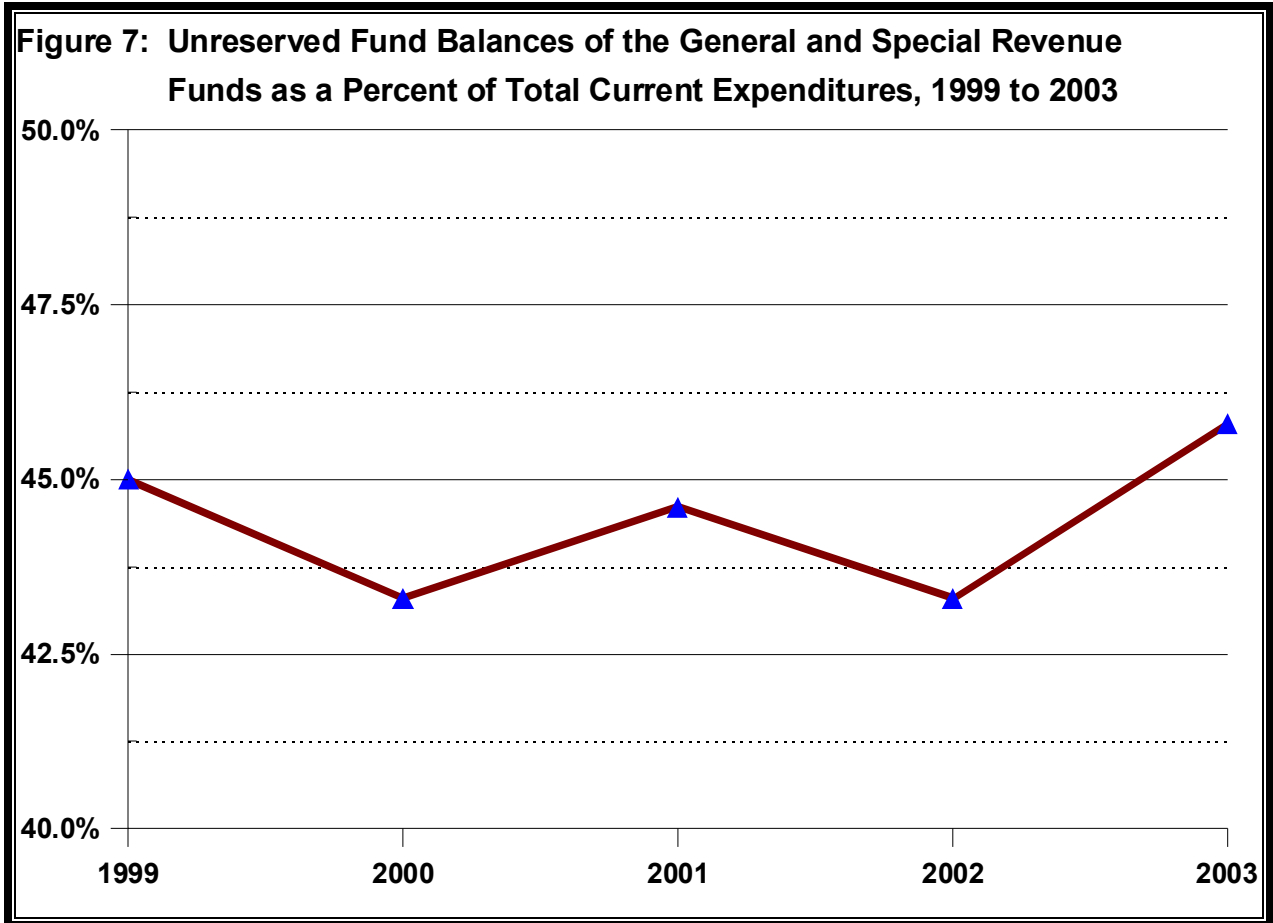
Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 45.8 percent in 2003. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 18.9 percent (Traverse County) to 180.4 percent (Blue Earth County). Overall, Minnesota counties fall within the correct range.

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

Fund Balance Classification	Range of Unreserved Fund Balance As a Percentage of Total Current Expenditures	Number of Counties 2003	Number of Counties Previous Year	Percent Change 02-03
Extremely Low Fund Balance	Below 20%	2	0	-
Low Fund Balance	20% to 35%	12	17	-29.4%
Acceptable Fund Balance	35% to 50%	15	13	15.4%
Moderately High Fund Balance	50% to 65%	22	28	-21.4%
High Fund Balance	65% to 100%	26	20	30.0%
Very High Fund Balance	100% to 150%	9	8	12.5%
Extremely High Fund Balance	Above 150%	1	1	0.0%

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

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





## **GOVERNMENTAL TABLES**

**Table 1**  
**Summary of Revenues and Expenditures**  
**5-Year Change**  
**For the Years Ended December 31, 1999 through 2003**

	1999		2000		2001		2002		2003		2002/2003 % Increase [Decrease]	5-Year Change
Population (2002 Population Estimates ) [*]	4,838,398		4,919,479		4,977,976		5,033,661		5,088,006			
Net Taxable Tax Capacity	3,375,834,603		3,597,494,073		3,986,582,963		3,214,720,110		3,533,489,889			
2001 Net Tax Levy (Collectible in 2002)	1,308,852,113		1,354,959,045		1,450,851,074		1,551,037,260		1,666,874,604			
<b>REVENUES</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>		
Taxes	1,468,569,966	39.6%	1,516,958,772	37.3%	1,624,230,440	37.7%	1,596,240,790	35.7%	1,676,681,514	37.5%	5.0%	14.2%
Special Assessments	25,113,461	0.7%	25,917,558	0.6%	28,009,005	0.6%	28,686,953	0.6%	35,960,236	0.8%	25.4%	43.2%
Licenses and Permits	18,016,649	0.5%	19,064,032	0.5%	20,956,192	0.5%	21,940,226	0.5%	25,016,386	0.6%	14.0%	38.9%
Intergovernmental Revenues												
Federal Grants												
Highways	20,715,556	0.6%	42,874,282	1.1%	54,184,861	1.3%	43,486,218	1.0%	54,809,926	1.2%	26.0%	164.6%
Human Services	216,459,252	5.8%	262,863,011	6.5%	258,103,318	6.0%	289,661,294	6.5%	284,469,074	6.4%	-1.8%	31.4%
Disaster	7,114,262	0.2%	6,662,537	0.2%	6,256,931	0.1%	10,478,389	0.2%	8,001,976	0.2%	-23.6%	12.5%
All Other	82,812,590	2.2%	90,320,516	2.2%	113,227,665	2.6%	126,738,841	2.8%	109,746,451	2.5%	-13.4%	32.5%
Total Federal Grants	327,101,660	8.8%	402,720,346	9.9%	431,772,775	10.0%	470,364,742	10.5%	457,027,427	10.2%	-2.8%	39.7%
State Grants												
HACA	197,327,756	5.3%	209,299,797	5.1%	208,716,319	4.8%	206,914,384	4.6%	132,483,435	3.0%	-36.0%	-32.9%
Manufactured Home HACA	2,075,054	0.1%	2,141,066	0.1%	2,020,058	0.0%	1,969,926	0.0%	2,038,732	0.0%	3.5%	-1.8%
Residential Market Value Credit	-	0.0%	-	0.0%	-	0.0%	146,337,081	3.3%	151,509,954	3.4%	3.5%	
Agricultural Market Value Credit	-	0.0%	-	0.0%	-	0.0%	3,297,718	0.1%	803,110	0.0%	-75.6%	
Mobile Home Market Value Credit	-	0.0%	-	0.0%	-	0.0%	431,608	0.0%	478,318	0.0%	10.8%	
Local Performance Aid	5,094,214	0.1%	221,266	0.0%	-	0.0%	-	-	-	0.0%		-100.0%
Attached Machinery Aid	2,381,787	0.1%	2,381,788	0.1%	2,381,796	0.1%	2,381,776	0.1%	403,108	0.0%	-83.1%	-83.1%
Disparity Reduction Aid	13,642,670	0.4%	13,528,153	0.3%	13,876,518	0.3%	10,125,470	0.2%	11,419,976	0.3%	12.8%	-16.3%
Highways	343,358,589	9.2%	385,346,186	9.5%	382,038,692	8.9%	383,708,396	8.6%	403,147,480	9.0%	5.1%	17.4%
Human Services	423,260,305	11.4%	441,395,309	10.8%	501,358,459	11.6%	525,073,661	11.7%	503,776,627	11.3%	-4.1%	19.0%
Criminal Justice Aid	14,286,794	0.4%	18,799,238	0.5%	20,424,463	0.5%	30,249,960	0.7%	31,849,580	0.7%	5.3%	122.9%
PERA Aid	4,559,225	0.1%	4,921,047	0.1%	4,951,470	0.1%	4,968,513	0.1%	7,969,013	0.2%	60.4%	74.8%
Police Aid	5,311,731	0.1%	6,831,715	0.2%	6,737,099	0.2%	7,421,517	0.2%	11,029,738	0.2%	48.6%	107.6%
All Other	209,306,311	5.6%	212,844,298	5.2%	217,742,319	5.0%	231,610,678	5.2%	234,113,539	5.2%	1.1%	11.9%
Total State Grants	1,220,604,436	32.9%	1,297,709,863	31.9%	1,360,247,193	31.5%	1,554,490,688	34.8%	1,491,022,610	33.3%	-4.1%	22.2%
Local Units Grants	36,324,133	1.0%	37,403,700	0.9%	48,674,200	1.1%	37,684,687	0.8%	51,659,560	1.2%	37.1%	42.2%
<b>Total Intergovernmental Revenues</b>	<b>1,584,030,229</b>	<b>42.7%</b>	<b>1,737,833,909</b>	<b>42.7%</b>	<b>1,840,694,168</b>	<b>42.7%</b>	<b>2,062,540,117</b>	<b>46.1%</b>	<b>1,999,709,597</b>	<b>44.7%</b>	<b>-3.0%</b>	<b>26.2%</b>
Charges for Services	354,659,618	9.6%	375,101,759	9.2%	412,807,139	9.6%	434,734,690	9.7%	476,745,917	10.7%	9.7%	34.4%
Fines and Forfeits	27,057,529	0.7%	24,521,712	0.6%	20,636,547	0.5%	20,448,379	0.5%	19,398,179	0.4%	-5.1%	-28.3%
Interest Earnings	65,144,053	1.8%	193,099,312	4.7%	149,327,806	3.5%	113,669,276	2.5%	52,145,845	1.2%	-54.1%	-20.0%
All Other Revenues	169,816,585	4.6%	178,351,352	4.4%	217,155,999	5.0%	192,626,382	4.3%	189,647,308	4.2%	-1.5%	11.7%
<b>Total Revenues</b>	<b>3,712,408,090</b>	<b>100.0%</b>	<b>4,070,848,406</b>	<b>100.0%</b>	<b>4,313,817,296</b>	<b>100.0%</b>	<b>4,470,886,813</b>	<b>100.0%</b>	<b>4,475,304,982</b>	<b>100.0%</b>	<b>0.1%</b>	<b>20.5%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonds Issued	154,189,290		137,989,777		294,231,894		320,078,756		245,328,475			
Other Long-term Debt	31,136,660		23,727,155		19,632,245		20,909,726		22,632,797			
<b>Total Borrowing</b>	<b>185,325,950</b>		<b>161,716,932</b>		<b>313,864,139</b>		<b>340,988,482</b>		<b>267,961,272</b>			
Other Sources	3,141,366		1,368,157		1,339,187		7,817,613		8,321,693			
Transfers From - Enterprise Funds	3,484,565		880,593		6,374,722		5,176,395		7,059,470			
- Governmental Funds	136,833,297		188,953,809		135,226,754		96,037,009		94,328,851			
<b>Total Revenues and Other Sources</b>	<b>4,041,193,268</b>		<b>4,423,767,897</b>		<b>4,770,622,098</b>		<b>4,920,906,312</b>		<b>4,852,976,268</b>			

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

2002/2003

		1999		2000		2001		2002		2003		% Increase	5-Year
<b>EXPENDITURES</b>		<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	[Decrease]	Change
General Government	- Current Expenditures	540,152,167	13.7%	573,499,966	13.8%	671,806,979	15.4%	703,962,913	14.8%	711,766,402	15.5%	1.1%	31.8%
	- Capital Outlay	53,035,079	1.3%	49,821,340	1.2%	79,075,602	1.8%	77,514,474	1.6%	93,991,723	2.0%	21.3%	77.2%
	Total General Government	593,187,246	15.0%	623,321,306	15.0%	750,882,581	17.2%	781,477,387	16.5%	805,758,125	17.6%	3.1%	35.8%
Public Safety	- Sheriff	244,968,235	6.2%	261,877,765	6.3%	275,538,852	6.3%	294,919,524	6.2%	315,400,826	6.9%	6.9%	28.8%
	- Corrections	274,521,702	6.9%	291,838,005	7.0%	307,690,619	7.1%	332,243,430	7.0%	328,448,682	7.2%	-1.1%	19.6%
	- All Other	96,422,890	2.4%	98,957,175	2.4%	26,154,594	0.6%	25,179,067	0.5%	27,609,698	0.6%	9.7%	-71.4%
	- Capital Outlay	77,553,491	2.0%	85,939,292	2.1%	54,174,324	1.2%	78,142,786	1.6%	47,788,689	1.0%	-38.8%	-38.4%
	Total Public Safety	693,466,318	17.5%	738,612,237	17.8%	663,558,389	15.2%	730,484,807	15.4%	719,247,895	15.7%	-1.5%	3.7%
Streets and Highways	- Administration	33,047,133	0.8%	35,342,827	0.9%	36,266,550	0.8%	39,998,887	0.8%	46,569,480	1.0%	16.4%	40.9%
	- Maintenance	229,119,751	5.8%	242,288,557	5.8%	261,127,831	6.0%	263,167,085	5.5%	247,225,177	5.4%	-6.1%	7.9%
	- Capital Outlay	347,122,968	8.8%	408,950,057	9.9%	430,720,156	9.9%	460,059,598	9.7%	473,569,572	10.3%	2.9%	36.4%
	Total Streets and Highways	609,289,852	15.4%	686,581,441	16.5%	728,114,537	16.7%	763,225,570	16.1%	767,364,229	16.7%	0.5%	25.9%
Sanitation	- Current Expenditures	58,596,300	1.5%	65,109,731	1.6%	66,839,586	1.5%	68,006,940	1.4%	74,373,036	1.6%	9.4%	26.9%
	- Capital Outlay	16,716,689	0.4%	12,575,192	0.3%	10,096,856	0.2%	3,674,716	0.1%	468,835	0.0%	-87.2%	-97.2%
	Total Sanitation	75,312,989	1.9%	77,684,923	1.9%	76,936,442	1.8%	71,681,656	1.5%	74,841,871	1.6%	4.4%	-0.6%
Human Services	-Income Maintenance	403,645,773	10.2%	420,113,154	10.1%	443,354,684	10.2%	474,543,482	10.0%	407,204,607	8.9%	-14.2%	0.9%
	-Social Services	819,462,005	20.7%	871,888,927	21.0%	916,409,540	21.0%	978,376,854	20.6%	1,013,530,241	22.1%	3.6%	23.7%
	-All Other	51,387,864	1.3%	52,208,365	1.3%	56,991,724	1.3%	65,845,349	1.4%	69,425,983	1.5%	5.4%	35.1%
	-Capital Outlay	16,228,889	0.4%	15,477,863	0.4%	7,027,604	0.2%	17,467,509	0.4%	6,920,345	0.2%	-60.4%	-57.4%
	Total Human Services	1,290,724,531	32.6%	1,359,688,309	32.8%	1,423,783,552	32.7%	1,536,233,194	32.3%	1,497,081,176	32.6%	-2.5%	16.0%
Health	- Current Expenditures	159,062,477	4.0%	181,735,767	4.4%	193,762,575	4.4%	212,429,594	4.5%	201,837,029	4.4%	-5.0%	26.9%
	- Capital Outlay	2,785,309	0.1%	2,613,795	0.1%	6,348,396	0.1%	(2,995,101)	-0.1%	1,111,652	0.0%	-137.1%	-60.1%
	Total Health	161,847,786	4.1%	184,349,562	4.4%	200,110,971	4.6%	209,434,493	4.4%	202,948,681	4.4%	-3.1%	25.4%
Culture and Recreation													
Libraries	- Current Expenditures	63,881,689	1.6%	71,112,819	1.7%	74,965,319	1.7%	78,922,196	1.7%	83,912,835	1.8%	6.3%	31.4%
	- Capital Outlay	14,114,632	0.4%	14,798,105	0.4%	10,035,763	0.2%	16,362,638	0.3%	11,353,935	0.2%	-30.6%	-19.6%
Parks and Recreation	- Current Expenditures	43,014,762	1.1%	41,041,345	1.0%	43,848,450	1.0%	47,146,044	1.0%	43,422,690	0.9%	-7.9%	0.9%
	- Capital Outlay	6,443,199	0.2%	3,737,924	0.1%	7,145,222	0.1%	7,353,034	0.2%	6,465,186	0.1%	-12.1%	0.3%
	Total Culture and Recreation	127,454,282	3.2%	130,690,193	3.1%	133,564,754	3.1%	149,783,912	3.2%	145,154,646	3.2%	-3.1%	13.9%
Conservation of Natural Resource	- Current Expenditures	68,479,093	1.7%	63,670,708	1.5%	67,638,147	1.6%	68,218,088	1.4%	68,828,561	1.5%	0.9%	0.5%
	- Capital Outlay	3,353,698	0.1%	1,352,271	0.0%	45,604	0.0%	277,452	0.0%	3,210,522	0.1%	1057.1%	-4.3%
	Total Conservation of Natural Resources	71,832,791	1.8%	65,022,979	1.6%	67,683,751	1.6%	68,495,540	1.4%	72,039,083	1.6%	5.2%	0.3%
Economic Development	- Current Expenditures	39,195,052	1.0%	59,254,121	1.4%	89,228,078	2.0%	88,730,880	1.9%	96,196,636	2.1%	8.4%	145.4%
	- Capital Outlay	5,274,370	0.1%	2,699,133	0.1%	9,683,091	0.2%	50,781,642	1.1%	4,690,513	0.1%	-90.8%	-11.1%
	Total Economic Development	44,469,422	1.1%	61,953,254	1.5%	98,911,169	2.3%	139,512,522	2.9%	100,887,149	2.2%	-27.7%	126.9%
All Other	- Current Expenditures	22,067,356	0.6%	23,766,000	0.6%	23,955,113	0.5%	21,367,506	0.4%	6,481,668	0.1%	-69.7%	-70.6%
	- Capital Outlay	26,330,658	0.7%	24,968,314	0.6%	18,757,110	0.4%	14,376,968	0.3%	10,437,409	0.2%	-27.4%	-60.4%
	Total All Other	48,398,014	1.2%	48,734,314	1.2%	42,712,223	1.0%	35,744,474	0.8%	16,919,077	0.4%	-52.7%	-65.0%
Debt Service	Principal Paid on Bonds	167,070,050	4.2%	103,034,610	2.5%	100,469,348	2.3%	170,683,645	3.6%	95,434,926	2.1%	-44.1%	-42.9%
	Other Long-term Debt	19,459,776	0.5%	21,116,592	0.5%	19,033,494	0.4%	33,469,956	0.7%	27,183,616	0.6%	-18.8%	39.7%
	Interest and Fiscal Charges	51,617,724	1.3%	50,883,110	1.2%	54,553,523	1.3%	58,794,376	1.2%	62,559,605	1.4%	6.4%	21.2%
	Total Current Expenditures	3,147,024,249	79.6%	3,353,705,232	80.8%	3,555,578,641	81.5%	3,763,057,839	79.2%	3,742,233,551	81.6%	-0.6%	18.9%
	Total Capital Outlay	568,958,982	14.4%	622,933,286	15.0%	630,679,728	14.5%	723,015,716	15.2%	660,008,381	14.4%	-8.7%	16.0%
	Total Debt Service	238,147,550	6.0%	175,034,312	4.2%	174,056,365	4.0%	262,947,977	5.5%	185,178,147	4.0%	-29.6%	-22.2%
<b>Total Expenditures</b>		<b>3,954,130,781</b>	<b>100.0%</b>	<b>4,151,672,830</b>	<b>100.0%</b>	<b>4,360,314,734</b>	<b>100.0%</b>	<b>4,749,021,532</b>	<b>100.0%</b>	<b>4,587,420,079</b>	<b>100.0%</b>	<b>-3.4%</b>	<b>16.0%</b>
Other Financing Uses													
Debt Redemption - Refunded Bonds		-		9,415,430		3,060,607		5,455,000		29,996,802			
Other Uses		-		-		17,505		328,244		789,377			
Transfers To	-Enterprise Funds	4,569,614		5,011,702		8,356,480		76,484,090		16,221,473			
	-Governmental Funds	136,833,297		188,953,809		135,226,754		96,037,009		94,328,851			
<b>Total Expenditures and Other Uses</b>		<b>4,095,533,692</b>		<b>4,355,053,771</b>		<b>4,506,976,080</b>		<b>4,927,325,875</b>		<b>4,728,756,582</b>			

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**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population ( 2003 Population Estimates)	15,810	313,197	31,159	41,607	36,970	5,648	57,435
Net Taxable Tax Capacity	12,071,621	206,920,380	18,442,942	14,812,073	17,357,566	2,893,288	34,725,911
2002 Tax Levy (Payable 2003)	8,484,948	67,804,431	13,026,872	13,330,659	12,687,154	2,122,503	18,247,826
<b>REVENUES</b>							
Taxes	7,180,632	76,052,661	12,325,302	13,443,569	11,613,076	1,948,341	16,381,981
Special Assessments	8,419	----	564,948	1,682,808	323,379	98,377	749,351
Licenses And Permits	98,620	786,542	358,543	125,661	167,951	21,259	171,390
Intergovernmental Revenues							
Federal Grants							
Highways	263,231	501,642	34,769	503	----	330,621	2,011,408
Human Services	574,825	11,885,931	1,672,034	3,685,753	1,084,685	186,536	2,901,256
Disaster	66,813	109,247	26,680	88,647	47,803	12,021	118,823
All Other	886,483	5,345,868	225,636	2,231,283	125,706	167,523	----
Total Federal Grants	1,791,352	17,842,688	1,959,119	6,006,186	1,258,194	696,701	5,031,487
State Grants							
HACA	1,339,161	10,725,697	586,301	----	556,782	662,506	1,284,523
Manufactured Home HACA	14,211	316,923	30,966	----	43,276	2,588	43,501
Residential Market Value Credit	988,951	7,577,234	1,435,870	1,893,666	1,320,773	228,013	2,021,685
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	167,477	12,542	----	21,227	----	25,264
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	10,723	123	4,140	408	7,572	89,504	64,853
Highways	4,242,663	8,668,053	3,646,600	4,732,090	1,883,504	2,654,684	5,387,343
Human Services	2,613,270	35,773,843	4,816,243	8,184,300	4,006,062	1,103,153	8,032,452
Criminal Justice Aid	96,566	2,135,174	132,722	1,011	169,332	----	376,173
PERA Aid	28,165	406,581	38,181	61,185	37,904	----	76,706
Police Aid	76,625	526,791	86,869	136,429	99,437	----	97,350
All Other	1,192,803	10,132,907	491,009	1,510,474	670,628	356,343	2,123,037
Total State Grants	10,603,138	76,430,803	11,281,443	16,519,563	8,816,497	5,096,791	19,532,887
Local Units Grants	16,574	4,380,068	4,231	504,347	58,504	4,445	1,852,309
<b>Total Intergovernmental Revenues</b>	<b>12,411,064</b>	<b>98,653,559</b>	<b>13,244,793</b>	<b>23,030,096</b>	<b>10,133,195</b>	<b>5,797,937</b>	<b>26,416,683</b>
Charges for Services	1,633,339	28,018,548	1,735,067	5,443,379	1,706,892	300,780	4,788,832
Fines and Forfeits	40,484	1,797,153	99,676	120,426	55,561	----	107,859
Interest Earnings	355,149	1,787,287	56,510	692,399	486,102	173,677	1,039,439
All Other Revenues	2,908,783	10,247,004	1,772,924	2,106,048	583,322	281,704	2,374,821
<b>Total Revenues</b>	<b>24,636,490</b>	<b>217,342,754</b>	<b>30,157,763</b>	<b>46,644,386</b>	<b>25,069,478</b>	<b>8,622,075</b>	<b>52,030,356</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	3,602,849	----	6,025,000	3,500,000	----	----
Other Long Term Debt	----	----	144,000	----	305,000	----	24,012
<b>Total Borrowing</b>	<b>----</b>	<b>3,602,849</b>	<b>144,000</b>	<b>6,025,000</b>	<b>3,805,000</b>	<b>----</b>	<b>24,012</b>
Other Sources	48,042	----	----	10,466	----	----	----
Transfers From - Enterprise Funds	----	243,500	141,000	----	----	----	----
- Governmental Funds	1,368,003	3,470,817	----	1,616,318	2,499,930	----	3,952,857
<b>Total Revenues and Other Sources</b>	<b>26,052,535</b>	<b>224,659,920</b>	<b>30,442,763</b>	<b>54,296,170</b>	<b>31,374,408</b>	<b>8,622,075</b>	<b>56,007,225</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>AITKIN</b>	<b>ANOKA</b>	<b>BECKER</b>	<b>BELTRAMI</b>	<b>BENTON</b>	<b>BIG STONE</b>	<b>BLUE EARTH</b>
General Government	- Current Expenditures	3,256,486	30,210,969	4,148,980	7,134,847	3,761,291	1,061,454	5,318,850
	- Capital Outlay	---	2,485,779	---	---	238,819	---	1,731,795
	<b>Total General Government</b>	<b>3,256,486</b>	<b>32,696,748</b>	<b>4,148,980</b>	<b>7,134,847</b>	<b>4,000,110</b>	<b>1,061,454</b>	<b>7,050,645</b>
Public Safety	- Sherriff	1,548,032	20,167,421	2,372,156	2,531,465	2,407,970	646,144	2,395,913
	- Corrections	2,090,604	19,351,764	2,097,573	2,427,554	2,758,272	35,317	3,050,886
	- All Other	320,434	590,163	55,674	817,679	226,328	43,052	159,254
	- Capital Outlay	---	7,473,402	---	2,020,404	---	---	346,906
	<b>Total Public Safety</b>	<b>3,959,070</b>	<b>47,582,750</b>	<b>4,525,403</b>	<b>7,797,102</b>	<b>5,392,570</b>	<b>724,513</b>	<b>5,952,959</b>
Streets and Highways	- Administration	439,681	952,726	275,685	2,268,162	315,541	232,952	409,343
	- Maintenance	3,197,468	6,039,373	2,813,428	1,719,202	1,546,498	668,306	3,200,230
	- Construction	1,690,995	13,510,112	3,026,814	3,631,194	1,753,963	2,807,920	8,928,094
	- Capital Outlay	---	581,212	---	---	---	622,663	---
	<b>Total Streets and Highways</b>	<b>5,328,144</b>	<b>21,083,423</b>	<b>6,115,927</b>	<b>7,618,558</b>	<b>3,616,002</b>	<b>4,331,841</b>	<b>12,537,667</b>
Sanitation	- Current Expenditures	327,831	7,035,246	1,123,443	2,741,514	77,233	249,652	1,421,007
	- Capital Outlay	---	11,010	---	---	---	---	24,079
	<b>Total Sanitation</b>	<b>327,831</b>	<b>7,046,256</b>	<b>1,123,443</b>	<b>2,741,514</b>	<b>77,233</b>	<b>249,652</b>	<b>1,445,086</b>
Human Services	- Income Maintenance	1,095,863	18,639,934	2,057,411	4,040,815	2,169,093	486,468	3,365,885
	- Social Services	3,696,702	47,929,807	8,808,929	10,462,457	5,670,159	1,435,585	11,371,844
	- All Other	---	3,674,744	23,725	---	---	90,033	---
	- Capital Outlay	---	10,625	---	---	---	---	45,930
	<b>Total Human Services</b>	<b>4,792,565</b>	<b>70,255,110</b>	<b>10,890,065</b>	<b>14,503,272</b>	<b>7,839,252</b>	<b>2,012,086</b>	<b>14,783,659</b>
Health	- Current Expenditures	515,101	7,228,217	213,868	2,226,432	623,049	74,639	1,034,982
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>515,101</b>	<b>7,228,217</b>	<b>213,868</b>	<b>2,226,432</b>	<b>623,049</b>	<b>74,639</b>	<b>1,034,982</b>
Culture and Recreation	Libraries - Current Expenditures	158,186	6,612,067	142,200	120,421	415,234	50,223	971,474
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	402,246	5,803,562	184,325	282,659	141,895	176,518	482,182
	- Capital Outlay	---	1,082,582	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>560,432</b>	<b>13,498,211</b>	<b>326,525</b>	<b>403,080</b>	<b>557,129</b>	<b>226,741</b>	<b>1,453,656</b>
Conservation of Natural Resources	- Current Expenditures	1,699,085	758,799	619,839	1,775,306	380,568	223,473	744,488
	- Capital Outlay	---	---	---	---	---	---	3,066
	<b>Total Conservation of Natural Resources</b>	<b>1,699,085</b>	<b>758,799</b>	<b>619,839</b>	<b>1,775,306</b>	<b>380,568</b>	<b>223,473</b>	<b>747,554</b>
Economic Development	- Current Expenditures	82,743	10,308,217	734,124	407,499	281,234	14,314	216,114
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>82,743</b>	<b>10,308,217</b>	<b>734,124</b>	<b>407,499</b>	<b>281,234</b>	<b>14,314</b>	<b>216,114</b>
All Other	- Current Expenditures	102,346	2,541,040	309,166	---	---	160,129	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total All Other</b>	<b>102,346</b>	<b>2,541,040</b>	<b>309,166</b>	<b>---</b>	<b>---</b>	<b>160,129</b>	<b>---</b>
Debt Service	- Principal Paid on Bonds	255,000	9,710,000	220,000	312,500	520,000	15,000	1,559,000
	- Other Long Term Debt	97,527	3,179,267	275,714	51,617	597,825	27,976	22,370
	- Interest and Fiscal Charges	205,864	4,466,589	83,573	643,271	1,165,561	14,161	274,260
	<b>Total Current Expenditures</b>	<b>18,932,808</b>	<b>187,844,049</b>	<b>25,980,526</b>	<b>38,956,012</b>	<b>20,774,365</b>	<b>5,648,259</b>	<b>34,142,452</b>
	<b>Total Capital Outlay</b>	<b>1,690,995</b>	<b>25,154,722</b>	<b>3,026,814</b>	<b>5,651,598</b>	<b>1,992,782</b>	<b>3,430,583</b>	<b>11,079,870</b>
	<b>Total Debt Service</b>	<b>558,391</b>	<b>17,355,856</b>	<b>579,287</b>	<b>1,007,388</b>	<b>2,283,386</b>	<b>57,137</b>	<b>1,855,630</b>
	<b>Total Expenditures</b>	<b>21,182,194</b>	<b>230,354,627</b>	<b>29,586,627</b>	<b>45,614,998</b>	<b>25,050,533</b>	<b>9,135,979</b>	<b>47,077,952</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	69,579	---	---	---
	Transfers To - Enterprise Funds	---	257,646	---	---	---	---	52,075
	- Governmental Funds	1,368,003	3,470,817	---	1,616,318	2,499,930	---	3,952,857
	<b>Total Expenditures and Other Uses</b>	<b>22,550,197</b>	<b>234,083,090</b>	<b>29,586,627</b>	<b>47,300,895</b>	<b>27,550,463</b>	<b>9,135,979</b>	<b>51,082,884</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	12,526,180	25,973,952	9,298,972	12,719,868	3,553,471	2,800,956	10,393,477
	Special Revenue Fund Unreserved Fund Balance	8,610,061	23,932,068	10,456,500	17,851,017	5,838,376	4,436,103	51,185,478
	<b>Total</b>	<b>21,136,241</b>	<b>49,906,020</b>	<b>19,755,472</b>	<b>30,570,885</b>	<b>9,391,847</b>	<b>7,237,059</b>	<b>61,578,955</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		111.6%	26.6%	76.0%	78.5%	45.2%	128.1%	180.4%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population ( 2003 Population Estimates)	26,832	33,154	78,444	28,191	12,827	46,472	51,934
Net Taxable Tax Capacity	14,375,313	15,249,966	57,910,951	28,662,877	7,744,705	27,836,224	20,795,936
2002 Tax Levy (Payable 2003)	7,501,233	12,809,784	27,742,121	12,729,167	4,610,220	17,853,544	16,886,872
<b>REVENUES</b>							
Taxes	6,496,594	12,055,168	32,128,089	11,913,623	4,136,592	16,026,825	13,787,885
Special Assessments	722,476	377,329	107,420	1,563,366	235,810	626,236	735,766
Licenses And Permits	31,734	91,936	639,687	88,158	9,975	777,226	38,947
Intergovernmental Revenues							
Federal Grants							
Highways	----	796,175	138,792	1,283,769	127,154	2,773,496	62,761
Human Services	1,114,860	1,554,610	1,451,081	1,570,296	291,110	1,047,795	2,472,305
Disaster	69,219	----	----	94,814	9,688	20,714	312,680
All Other	253,860	427,383	1,242,876	701,000	104,688	299,639	225,767
Total Federal Grants	1,437,939	2,778,168	2,832,749	3,649,879	532,640	4,141,644	3,073,513
State Grants							
HACA	850,149	1,613,379	3,627,135	882,454	884,018	2,112,505	890,803
Manufactured Home HACA	8,001	4,971	92,434	----	7,577	75,595	----
Residential Market Value Credit	1,126,708	1,423,888	2,054,150	1,094,476	515,076	1,801,029	2,060,358
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	----	14,480	----	26,622	----
Attached Machinery Aid	----	23,865	----	----	----	----	----
Disparity Reduction Aid	27,157	373,570	2,650	7,464	118,131	4,985	1,486,142
Highways	4,358,121	4,128,113	4,626,548	4,943,492	2,702,322	3,172,650	4,127,189
Human Services	3,759,140	6,461,827	5,524,291	4,443,896	1,745,373	5,980,545	7,882,597
Criminal Justice Aid	126,779	----	359,732	209,614	38,917	255,005	300,455
PERA Aid	39,317	54,851	90,840	51,886	49,212	48,855	61,294
Police Aid	46,049	100,672	344,292	115,702	38,631	165,836	138,330
All Other	1,212,806	1,191,779	2,433,550	954,656	470,849	1,270,156	600,736
Total State Grants	11,554,227	15,376,915	19,155,622	12,718,120	6,570,106	14,913,783	17,547,904
Local Units Grants	349,085	192,659	1,744,579	98,913	116,036	----	37,081
<b>Total Intergovernmental Revenues</b>	<b>13,341,251</b>	<b>18,347,742</b>	<b>23,732,950</b>	<b>16,466,912</b>	<b>7,218,782</b>	<b>19,055,427</b>	<b>20,658,498</b>
Charges for Services	2,300,728	2,483,428	9,989,243	3,854,327	573,821	3,440,181	1,493,035
Fines and Forfeits	10,265	281,015	506,396	6,019	----	396,627	3,970
Interest Earnings	215,188	154,166	878,379	620,425	225,587	291,368	279,610
All Other Revenues	1,011,255	1,945,061	1,758,505	3,189,624	623,621	339,167	894,935
<b>Total Revenues</b>	<b>24,129,491</b>	<b>35,735,845</b>	<b>69,740,669</b>	<b>37,702,454</b>	<b>13,024,188</b>	<b>40,953,057</b>	<b>37,892,646</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	----	4,305,000	----	----	----	2,720,000	1,550,000
Other Long Term Debt	102,251	313,132	100,000	560,000	----	----	----
<b>Total Borrowing</b>	<b>102,251</b>	<b>4,618,132</b>	<b>100,000</b>	<b>560,000</b>	<b>----</b>	<b>2,720,000</b>	<b>1,550,000</b>
Other Sources	----	----	111,764	----	----	----	----
Transfers From - Enterprise Funds	----	----	----	----	----	----	26,669
- Governmental Funds	132,580	69,286	4,238,614	1,809,267	20,112	1,656,039	1,519,552
<b>Total Revenues and Other Sources</b>	<b>24,364,322</b>	<b>40,423,263</b>	<b>74,191,047</b>	<b>40,071,721</b>	<b>13,044,300</b>	<b>45,329,096</b>	<b>40,988,867</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>BROWN</b>	<b>CARLTON</b>	<b>CARVER</b>	<b>CASS</b>	<b>CHIPPEWA</b>	<b>CHISAGO</b>	<b>CLAY</b>
General Government	- Current Expenditures	2,878,904	5,402,278	14,841,249	4,577,101	2,234,594	7,375,369	5,102,712
	- Capital Outlay	---	---	88,105	---	---	344,718	2,632,257
	<b>Total General Government</b>	<b>2,878,904</b>	<b>5,402,278</b>	<b>14,929,354</b>	<b>4,577,101</b>	<b>2,234,594</b>	<b>7,720,087</b>	<b>7,734,969</b>
Public Safety	- Sherriff	2,410,617	2,948,255	11,161,479	4,324,888	829,611	5,225,744	3,092,351
	- Corrections	1,101,988	2,106,094	1,095,026	430,960	471,777	583,765	2,827,218
	- All Other	47,881	107,069	481,243	142,562	112,368	999,215	120,244
	- Capital Outlay	---	---	570,143	---	---	129,207	---
	<b>Total Public Safety</b>	<b>3,560,486</b>	<b>5,161,418</b>	<b>13,307,891</b>	<b>4,898,410</b>	<b>1,413,756</b>	<b>6,937,931</b>	<b>6,039,813</b>
Streets and Highways	- Administration	265,043	437,294	376,670	581,897	186,888	902,600	428,867
	- Maintenance	1,800,966	2,973,762	3,034,418	3,362,319	1,263,512	2,238,796	2,711,087
	- Construction	3,097,202	5,589,847	8,691,013	5,486,274	2,458,364	7,817,960	2,603,285
	- Capital Outlay	---	61,000	1,898,249	---	---	85,631	60,305
	<b>Total Streets and Highways</b>	<b>5,163,211</b>	<b>9,061,903</b>	<b>14,000,350</b>	<b>9,430,490</b>	<b>3,908,764</b>	<b>11,044,987</b>	<b>5,803,544</b>
Sanitation	- Current Expenditures	527,411	1,092,962	---	1,807,684	430,506	560,689	1,487
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>527,411</b>	<b>1,092,962</b>	<b>---</b>	<b>1,807,684</b>	<b>430,506</b>	<b>560,689</b>	<b>1,487</b>
Human Services	- Income Maintenance	1,969,374	2,486,143	2,138,317	1,937,038	918,541	1,707,006	2,932,119
	- Social Services	5,012,749	7,615,565	14,698,953	6,471,156	2,912,859	8,239,440	13,579,758
	- All Other	418,364	---	---	780,568	---	---	---
	- Capital Outlay	---	---	545,840	---	---	---	---
	<b>Total Human Services</b>	<b>7,400,487</b>	<b>10,101,708</b>	<b>17,383,110</b>	<b>9,188,762</b>	<b>3,831,400</b>	<b>9,946,446</b>	<b>16,511,877</b>
Health	- Current Expenditures	1,533,370	1,795,424	2,985,510	1,906,642	129,221	2,045,615	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>1,533,370</b>	<b>1,795,424</b>	<b>2,985,510</b>	<b>1,906,642</b>	<b>129,221</b>	<b>2,045,615</b>	<b>---</b>
Culture and Recreation	Libraries - Current Expenditures	60,515	88,998	3,340,496	---	263,374	383,687	201,881
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	407,415	249,805	734,726	---	72,627	304,168	128,213
	- Capital Outlay	---	---	102,762	---	---	10,890	---
	<b>Total Culture and Recreation</b>	<b>467,930</b>	<b>338,803</b>	<b>4,177,984</b>	<b>---</b>	<b>336,001</b>	<b>698,745</b>	<b>330,094</b>
Conservation of Natural Resources	- Current Expenditures	669,798	803,287	749,086	2,038,296	674,878	540,340	1,801,155
	- Capital Outlay	---	---	8,305	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>669,798</b>	<b>803,287</b>	<b>757,391</b>	<b>2,038,296</b>	<b>674,878</b>	<b>540,340</b>	<b>1,801,155</b>
Economic Development	- Current Expenditures	29,605	102,044	4,858,510	---	44,856	442,275	325,248
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>29,605</b>	<b>102,044</b>	<b>4,858,510</b>	<b>---</b>	<b>44,856</b>	<b>442,275</b>	<b>325,248</b>
All Other	- Current Expenditures	---	233,475	---	---	---	---	---
	- Capital Outlay	---	---	---	140,000	---	---	---
	<b>Total All Other</b>	<b>---</b>	<b>233,475</b>	<b>---</b>	<b>140,000</b>	<b>---</b>	<b>---</b>	<b>---</b>
Debt Service	- Principal Paid on Bonds	275,000	460,000	895,000	525,000	---	845,800	427,750
	- Other Long Term Debt	86,387	239,564	19,815	615,273	---	734,200	---
	- Interest and Fiscal Charges	145,358	220,933	1,710,968	17,489	---	348,889	670,111
	<b>Total Current Expenditures</b>	<b>19,134,000</b>	<b>28,442,455</b>	<b>60,495,683</b>	<b>28,361,111</b>	<b>10,545,612</b>	<b>31,548,709</b>	<b>33,252,340</b>
	<b>Total Capital Outlay</b>	<b>3,097,202</b>	<b>5,650,847</b>	<b>11,904,417</b>	<b>5,626,274</b>	<b>2,458,364</b>	<b>8,388,406</b>	<b>5,295,847</b>
	<b>Total Debt Service</b>	<b>506,745</b>	<b>920,497</b>	<b>2,625,783</b>	<b>1,157,762</b>	<b>---</b>	<b>1,928,889</b>	<b>1,097,861</b>
	<b>Total Expenditures</b>	<b>22,737,947</b>	<b>35,013,799</b>	<b>75,025,883</b>	<b>35,145,147</b>	<b>13,003,976</b>	<b>41,866,004</b>	<b>39,646,048</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	395,000	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	783,310	---
	- Governmental Funds	132,580	69,286	4,238,614	1,809,267	20,112	1,656,039	1,519,552
	<b>Total Expenditures and Other Uses</b>	<b>22,870,527</b>	<b>35,478,085</b>	<b>79,264,497</b>	<b>36,954,414</b>	<b>13,024,088</b>	<b>44,305,353</b>	<b>41,165,600</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	3,503,334	5,241,391	24,612,532	14,491,285	3,979,892	5,689,524	4,425,171
	Special Revenue Fund Unreserved Fund Balance	6,829,359	5,912,161	11,389,368	8,253,834	8,597,991	7,938,624	7,465,836
	<b>Total</b>	<b>10,332,693</b>	<b>11,153,552</b>	<b>36,001,900</b>	<b>22,745,119</b>	<b>12,577,883</b>	<b>13,628,148</b>	<b>11,891,007</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		54.0%	39.2%	59.5%	80.2%	119.3%	43.2%	35.8%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population ( 2003 Population Estimates)	8,390	5,280	11,999	58,391	375,642	19,015	34,112
Net Taxable Tax Capacity	4,474,609	7,421,061	8,261,748	54,054,330	296,319,057	10,688,778	24,886,133
2002 Tax Levy (Payable 2003)	3,954,985	4,118,821	4,999,952	19,413,483	85,866,281	5,824,853	13,398,356
<b>REVENUES</b>							
Taxes	4,139,100	5,601,116	4,609,383	18,145,180	100,242,278	5,270,117	12,099,659
Special Assessments	464,934	6,372	385,801	563,669	----	109,439	330,098
Licenses And Permits	11,044	64,045	10,278	1,957,706	660,334	103,693	448,411
Intergovernmental Revenues							
Federal Grants							
Highways	435,004	3,601,593	389,881	1,053,872	1,674,237	4,695	861,806
Human Services	968,914	1,029,488	376,321	3,023,243	16,031,092	523,399	1,254,760
Disaster	242,088	144,162	7,793	67,714	464,009	26,871	15,862
All Other	165,456	283,964	69,076	233,403	7,874,913	109,694	78,038
Total Federal Grants	1,811,462	5,059,207	843,071	4,378,232	26,044,251	664,659	2,210,466
State Grants							
HACA	933,449	872,894	672,523	1,501,209	9,881,231	1,038,456	1,508,944
Manufactured Home HACA	5,310	3,808	1,246	46,216	241,810	5,284	28,549
Residential Market Value Credit	384,791	289,853	510,950	1,836,159	6,858,522	749,506	1,602,837
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	----	----	----	----	11,448
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	51,896	3,210	47,910	14,234	1,884	398,481	6,833
Highways	4,100,932	3,058,512	2,784,553	4,826,234	9,377,061	4,064,420	3,159,160
Human Services	1,679,241	695,864	2,023,756	8,413,563	14,180,148	1,481,664	3,749,949
Criminal Justice Aid	44,670	31,984	57,943	232,566	2,094,595	82,248	190,698
PERA Aid	17,744	17,896	26,117	82,902	333,927	30,670	47,124
Police Aid	29,402	55,601	26,472	163,085	406,171	83,435	97,495
All Other	320,030	755,359	470,924	910,987	9,419,196	391,231	670,030
Total State Grants	7,567,465	5,784,981	6,622,394	18,027,155	52,794,545	8,325,395	11,073,067
Local Units Grants	20,465	70,000	----	226,045	11,078,307	12,691	14,300
<b>Total Intergovernmental Revenues</b>	<b>9,399,392</b>	<b>10,914,188</b>	<b>7,465,465</b>	<b>22,631,432</b>	<b>89,917,103</b>	<b>9,002,745</b>	<b>13,297,833</b>
Charges for Services	1,408,205	743,004	363,794	3,039,161	61,647,620	2,057,601	3,495,135
Fines and Forfeits	13,133	86,282	----	65,694	1,509,902	56,538	93,912
Interest Earnings	299,721	203,034	141,414	339,235	4,093,944	113,519	187,457
All Other Revenues	503,535	1,006,707	483,948	3,289,474	9,495,863	426,007	996,336
<b>Total Revenues</b>	<b>16,239,064</b>	<b>18,624,748</b>	<b>13,460,083</b>	<b>50,031,551</b>	<b>267,567,044</b>	<b>17,139,659</b>	<b>30,948,841</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	----	3,270,000	----	----	32,335,000	----	6,134,638
Other Long Term Debt	----	4,235,000	----	2,460,000	----	----	921,366
<b>Total Borrowing</b>	----	<b>7,505,000</b>	----	<b>2,460,000</b>	<b>32,335,000</b>	----	<b>7,056,004</b>
Other Sources	----	11,864	----	25,065	2,145,200	2,928	----
Transfers From - Enterprise Funds	----	----	45,000	----	3,512,648	----	----
- Governmental Funds	198,921	671,005	180,998	991,090	13,948,845	248,377	3,478,869
<b>Total Revenues and Other Sources</b>	<b>16,437,985</b>	<b>26,812,617</b>	<b>13,686,081</b>	<b>53,507,706</b>	<b>319,508,737</b>	<b>17,390,964</b>	<b>41,483,714</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
General Government	- Current Expenditures	1,771,586	2,467,451	1,595,082	11,238,376	47,253,568	2,763,878	4,955,387
	- Capital Outlay	---	71,950	33,773	---	6,766,222	---	---
	<b>Total General Government</b>	<b>1,771,586</b>	<b>2,539,401</b>	<b>1,628,855</b>	<b>11,238,376</b>	<b>54,019,790</b>	<b>2,763,878</b>	<b>4,955,387</b>
Public Safety	- Sheriff	908,799	1,254,513	1,284,375	4,574,648	18,160,301	2,436,268	2,498,815
	- Corrections	760,765	364,377	105,076	2,803,253	14,697,709	138,524	2,516,228
	- All Other	57,361	410,029	65,234	431,502	388,276	86,895	99,083
	- Capital Outlay	---	98,841	25,018	---	166,503	---	3,405
	<b>Total Public Safety</b>	<b>1,726,925</b>	<b>2,127,760</b>	<b>1,479,703</b>	<b>7,809,403</b>	<b>33,412,789</b>	<b>2,661,687</b>	<b>5,117,531</b>
Streets and Highways	- Administration	495,828	209,882	204,598	537,914	412,034	350,635	366,283
	- Maintenance	1,179,215	2,041,402	1,756,978	2,578,537	6,033,372	1,488,681	2,937,117
	- Construction	4,117,439	4,949,542	2,044,311	5,446,599	20,780,377	4,165,929	3,683,794
	- Capital Outlay	---	---	---	---	410,887	---	---
	<b>Total Streets and Highways</b>	<b>5,792,482</b>	<b>7,200,826</b>	<b>4,005,887</b>	<b>8,563,050</b>	<b>27,636,670</b>	<b>6,005,245</b>	<b>6,987,194</b>
Sanitation	- Current Expenditures	639,681	980,877	218,547	---	5,221,481	1,277,036	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>639,681</b>	<b>980,877</b>	<b>218,547</b>	<b>---</b>	<b>5,221,481</b>	<b>1,277,036</b>	<b>---</b>
Human Services	- Income Maintenance	1,359,943	259,638	897,788	3,465,821	31,811,905	589,633	1,531,375
	- Social Services	2,052,681	979,342	3,182,824	12,609,943	51,265,272	---	5,967,030
	- All Other	120,270	---	---	---	---	2,224,578	---
	- Capital Outlay	---	134,936	---	---	---	---	---
	<b>Total Human Services</b>	<b>3,532,894</b>	<b>1,373,916</b>	<b>4,080,612</b>	<b>16,075,764</b>	<b>83,077,177</b>	<b>2,814,211</b>	<b>7,498,405</b>
Health	- Current Expenditures	---	249,180	107,240	1,641,249	11,812,290	456,384	2,530,114
	- Capital Outlay	---	---	1,486	---	---	---	---
	<b>Total Health</b>	<b>---</b>	<b>249,180</b>	<b>108,726</b>	<b>1,641,249</b>	<b>11,812,290</b>	<b>456,384</b>	<b>2,530,114</b>
Culture and Recreation	Libraries - Current Expenditures	61,723	95,843	46,138	370,896	10,921,522	68,126	583,228
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	201,617	436,027	211,263	234,658	5,862,621	16,095	616,507
	- Capital Outlay	---	5,913	11,344	---	211,066	---	---
	<b>Total Culture and Recreation</b>	<b>263,340</b>	<b>537,783</b>	<b>268,745</b>	<b>605,554</b>	<b>16,995,209</b>	<b>84,221</b>	<b>1,199,735</b>
Conservation of Natural Resources	- Current Expenditures	652,816	269,300	757,804	1,587,270	1,581,144	237,638	993,174
	- Capital Outlay	---	---	5,568	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>652,816</b>	<b>269,300</b>	<b>763,372</b>	<b>1,587,270</b>	<b>1,581,144</b>	<b>237,638</b>	<b>993,174</b>
Economic Development	- Current Expenditures	42,158	781,933	3,768	129,121	19,872,800	53,465	28,614
	- Capital Outlay	---	230,110	---	---	1,851,853	---	---
	<b>Total Economic Development</b>	<b>42,158</b>	<b>1,012,043</b>	<b>3,768</b>	<b>129,121</b>	<b>21,724,653</b>	<b>53,465</b>	<b>28,614</b>
All Other	- Current Expenditures	---	---	---	1,249	---	---	---
	- Capital Outlay	---	---	---	282,086	---	---	617,452
	<b>Total All Other</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>283,335</b>	<b>---</b>	<b>---</b>	<b>617,452</b>
Debt Service	- Principal Paid on Bonds	25,000	691,667	455,000	315,000	4,255,000	65,000	2,355,000
	- Other Long Term Debt	3,048	230,148	---	558,116	39,871	196,263	161,993
	- Interest and Fiscal Charges	18,318	730,722	214,203	435,945	3,200,893	110,784	468,231
	<b>Total Current Expenditures</b>	<b>10,304,443</b>	<b>10,799,794</b>	<b>10,436,715</b>	<b>42,204,437</b>	<b>225,294,295</b>	<b>12,187,836</b>	<b>25,622,955</b>
	<b>Total Capital Outlay</b>	<b>4,117,439</b>	<b>5,491,292</b>	<b>2,121,500</b>	<b>5,728,685</b>	<b>30,186,908</b>	<b>4,165,929</b>	<b>4,304,651</b>
	<b>Total Debt Service</b>	<b>46,366</b>	<b>1,652,537</b>	<b>669,203</b>	<b>1,309,061</b>	<b>7,495,764</b>	<b>372,047</b>	<b>2,985,224</b>
	<b>Total Expenditures</b>	<b>14,468,248</b>	<b>17,943,623</b>	<b>13,227,418</b>	<b>49,242,183</b>	<b>262,976,967</b>	<b>16,725,812</b>	<b>32,912,830</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	6,054,043	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	287,497	---	54,675	600,000	6,057,379	48,753	---
	- Governmental Funds	198,921	671,005	180,998	991,090	13,948,845	248,377	3,478,869
	<b>Total Expenditures and Other Uses</b>	<b>14,954,666</b>	<b>24,668,671</b>	<b>13,463,091</b>	<b>50,833,273</b>	<b>282,983,191</b>	<b>17,022,942</b>	<b>36,391,699</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	4,043,106	5,787,037	4,306,925	8,193,676	63,799,931	3,542,318	4,646,473
	Special Revenue Fund Unreserved Fund Balance	7,008,090	4,328,230	2,211,957	12,347,278	73,353,496	4,464,732	2,433,962
	<b>Total</b>	<b>11,051,196</b>	<b>10,115,267</b>	<b>6,518,882</b>	<b>20,540,954</b>	<b>137,153,427</b>	<b>8,007,050</b>	<b>7,080,435</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		107.2%	93.7%	62.5%	48.7%	60.9%	65.7%	27.6%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population ( 2003 Population Estimates)	15,723	21,294	32,035	45,183	6,241	1,139,837	19,965
Net Taxable Tax Capacity	9,972,610	11,295,586	17,924,943	36,761,996	4,172,734	987,427,355	9,160,142
2002 Tax Levy (Payable 2003)	5,223,315	5,401,252	11,069,216	22,291,065	2,727,564	442,082,950	5,170,503
<b>REVENUES</b>							
Taxes	4,633,875	4,577,470	8,523,890	21,074,609	2,529,212	452,666,139	4,434,847
Special Assessments	576,176	----	1,059,545	11,771	148,175	----	----
Licenses And Permits	20,125	80,025	109,572	667,640	121	2,355,449	50,368
Intergovernmental Revenues							
Federal Grants							
Highways	164,706	1,265,603	5,757	207,897	6,833	9,717,422	3,000
Human Services	----	532,915	1,324,361	1,197,028	167,029	111,259,652	641,257
Disaster	14,135	46,556	45,992	103,835	28,512	197,382	11,400
All Other	26,208	159,919	266,190	227,593	140,456	51,897,803	138,518
Total Federal Grants	205,049	2,004,993	1,642,300	1,736,353	342,830	173,072,259	794,175
State Grants							
HACA	622,233	882,803	1,255,371	311,732	539,953	9,181,657	1,024,203
Manufactured Home HACA	----	----	----	23,779	3,211	54,975	----
Residential Market Value Credit	594,008	888,138	1,336,325	1,776,452	306,374	23,908,647	822,095
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	----	----	553	----	----
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	72,115	187,586	52,587	29,415	6,198	----	140,656
Highways	4,268,972	4,735,422	5,023,893	3,919,574	2,207,088	26,121,223	4,224,950
Human Services	51,678	1,344,352	4,189,269	4,040,203	1,151,930	77,793,930	1,993,755
Criminal Justice Aid	77,507	72,090	167,467	288,038	35,217	8,688,863	82,578
PERA Aid	13,448	26,020	44,126	61,078	15,868	2,730,102	23,708
Police Aid	40,408	----	86,039	153,778	----	1,700,123	49,135
All Other	665,624	600,195	584,664	886,350	370,734	59,977,835	456,861
Total State Grants	6,405,993	8,736,606	12,739,741	11,490,399	4,637,126	210,157,355	8,817,941
Local Units Grants	----	1,362,994	9,160	----	----	7,273,750	----
<b>Total Intergovernmental Revenues</b>	<b>6,611,042</b>	<b>12,104,593</b>	<b>14,391,201</b>	<b>13,226,752</b>	<b>4,979,956</b>	<b>390,503,364</b>	<b>9,612,116</b>
Charges for Services	839,820	2,126,217	2,179,992	5,603,845	1,154,782	120,649,403	1,942,196
Fines and Forfeits	23,895	116,624	231,188	284,565	----	1,468,714	112,952
Interest Earnings	146,808	102,903	366,729	222,795	43,141	12,357,515	197,123
All Other Revenues	1,129,905	1,047,277	862,218	1,375,910	259,035	36,507,418	380,385
<b>Total Revenues</b>	<b>13,981,646</b>	<b>20,155,109</b>	<b>27,724,335</b>	<b>42,467,887</b>	<b>9,114,422</b>	<b>1,016,508,002</b>	<b>16,729,987</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	3,774,641	----	----	----	45,000,000	----
Other Long Term Debt	757,362	----	----	25,670	----	----	----
<b>Total Borrowing</b>	<b>757,362</b>	<b>3,774,641</b>	<b>----</b>	<b>25,670</b>	<b>----</b>	<b>45,000,000</b>	<b>----</b>
Other Sources	----	----	10,711	----	----	2,854,009	35,811
Transfers From - Enterprise Funds	----	----	----	----	----	220,000	----
- Governmental Funds	331,441	473,720	----	423,021	20,000	8,376,936	----
<b>Total Revenues and Other Sources</b>	<b>15,070,449</b>	<b>24,403,470</b>	<b>27,735,046</b>	<b>42,916,578</b>	<b>9,134,422</b>	<b>1,072,958,947</b>	<b>16,765,798</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>	<b>FARIBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
General Government - Current Expenditures	2,113,820	2,704,447	4,300,747	7,168,410	1,488,904	156,224,860	2,651,481
- Capital Outlay	---	2,475,051	7,207,216	---	---	38,221,407	---
<b>Total General Government</b>	<b>2,113,820</b>	<b>5,179,498</b>	<b>11,507,963</b>	<b>7,168,410</b>	<b>1,488,904</b>	<b>194,446,267</b>	<b>2,651,481</b>
Public Safety - Sherriff	1,331,354	1,204,604	2,588,640	7,665,111	727,145	35,455,857	1,607,420
- Corrections	263,338	975,528	636,195	890,464	75,774	111,274,611	211,658
- All Other	273,743	163,123	90,263	291,270	46,263	4,785,937	108,076
- Capital Outlay	---	99,583	384,432	---	---	10,581,310	---
<b>Total Public Safety</b>	<b>1,868,435</b>	<b>2,442,838</b>	<b>3,699,530</b>	<b>8,846,845</b>	<b>849,182</b>	<b>162,097,715</b>	<b>1,927,154</b>
Streets and Highways - Administration	129,683	264,946	237,664	365,850	243,925	3,226,623	162,139
- Maintenance	2,050,356	1,565,168	2,244,027	2,128,412	1,314,513	26,098,411	1,831,612
- Construction	2,368,603	6,045,029	4,388,622	4,228,262	1,183,260	40,182,387	3,611,362
- Capital Outlay	---	537,924	---	---	---	---	---
<b>Total Streets and Highways</b>	<b>4,548,642</b>	<b>8,413,067</b>	<b>6,870,313</b>	<b>6,722,524</b>	<b>2,741,698</b>	<b>69,507,421</b>	<b>5,605,113</b>
Sanitation - Current Expenditures	91,102	563,245	300,249	765,643	472,927	---	719,605
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>91,102</b>	<b>563,245</b>	<b>300,249</b>	<b>765,643</b>	<b>472,927</b>	<b>---</b>	<b>719,605</b>
Human Services - Income Maintenance	---	705,748	3,046,482	1,699,619	475,782	191,885,000	556,845
- Social Services	---	2,285,038	6,430,534	6,148,792	1,638,919	284,132,411	2,850,865
- All Other	1,019,183	---	304,849	---	---	---	---
- Capital Outlay	---	---	---	---	---	4,490,116	---
<b>Total Human Services</b>	<b>1,019,183</b>	<b>2,990,786</b>	<b>9,781,865</b>	<b>7,848,411</b>	<b>2,114,701</b>	<b>480,507,527</b>	<b>3,407,710</b>
Health - Current Expenditures	---	1,298,744	1,369,671	2,968,800	587,364	69,446,582	1,179,645
- Capital Outlay	---	---	---	---	---	884,769	---
<b>Total Health</b>	<b>---</b>	<b>1,298,744</b>	<b>1,369,671</b>	<b>2,968,800</b>	<b>587,364</b>	<b>70,331,351</b>	<b>1,179,645</b>
Culture and Recreation - Libraries - Current Expenditures	201,317	150,000	208,000	274,773	38,074	31,193,412	71,364
- Capital Outlay	---	---	---	---	---	11,045,176	---
Parks and Recreation - Current Expenditures	154,165	44,175	44,427	306,117	24,255	---	124,574
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Culture and Recreation</b>	<b>355,482</b>	<b>194,175</b>	<b>252,427</b>	<b>580,890</b>	<b>62,329</b>	<b>42,238,588</b>	<b>195,938</b>
Conservation of Natural Resources - Current Expenditures	910,734	592,203	1,066,807	219,661	233,260	---	319,747
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Conservation of Natural Resources</b>	<b>910,734</b>	<b>592,203</b>	<b>1,066,807</b>	<b>219,661</b>	<b>233,260</b>	<b>---</b>	<b>319,747</b>
Economic Development - Current Expenditures	532,843	30,527	171,359	138,182	148,483	10,775,573	50,575
- Capital Outlay	---	---	---	---	---	1,016,822	---
<b>Total Economic Development</b>	<b>532,843</b>	<b>30,527</b>	<b>171,359</b>	<b>138,182</b>	<b>148,483</b>	<b>11,792,395</b>	<b>50,575</b>
All Other - Current Expenditures	127,215	447,596	---	---	59,545	---	11,636
- Capital Outlay	---	---	---	---	---	---	---
<b>Total All Other</b>	<b>127,215</b>	<b>447,596</b>	<b>---</b>	<b>---</b>	<b>59,545</b>	<b>---</b>	<b>11,636</b>
Debt Service - Principal Paid on Bonds	510,000	---	465,000	1,391,493	85,000	24,958,280	---
- Other Long Term Debt	302,641	---	119,000	851,758	225	1,029,263	---
- Interest and Fiscal Charges	245,963	56,858	567,655	1,005,918	9,689	15,844,894	10,269
<b>Total Current Expenditures</b>	<b>9,198,853</b>	<b>12,995,092</b>	<b>23,039,914</b>	<b>31,031,104</b>	<b>7,575,133</b>	<b>924,499,277</b>	<b>12,457,242</b>
<b>Total Capital Outlay</b>	<b>2,368,603</b>	<b>9,157,587</b>	<b>11,980,270</b>	<b>4,228,262</b>	<b>1,183,260</b>	<b>106,421,987</b>	<b>3,611,362</b>
<b>Total Debt Service</b>	<b>1,058,604</b>	<b>56,858</b>	<b>1,151,655</b>	<b>3,249,169</b>	<b>94,914</b>	<b>41,832,437</b>	<b>10,269</b>
<b>Total Expenditures</b>	<b>12,626,060</b>	<b>22,209,537</b>	<b>36,171,839</b>	<b>38,508,535</b>	<b>8,853,307</b>	<b>1,072,753,701</b>	<b>16,078,873</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	895,000	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	3,203,522	---
- Governmental Funds	331,441	473,720	---	423,021	20,000	8,376,936	---
<b>Total Expenditures and Other Uses</b>	<b>12,957,501</b>	<b>22,683,257</b>	<b>37,066,839</b>	<b>38,931,556</b>	<b>8,873,307</b>	<b>1,084,334,159</b>	<b>16,078,873</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	2,203,282	2,841,364	5,876,269	9,053,551	1,034,034	133,383,400	5,402,026
Special Revenue Fund Unreserved Fund Balance	2,975,308	4,632,970	8,055,996	8,997,486	1,807,643	141,433,936	3,159,406
<b>Total</b>	<b>5,178,590</b>	<b>7,474,334</b>	<b>13,932,265</b>	<b>18,051,037</b>	<b>2,841,677</b>	<b>274,817,336</b>	<b>8,561,432</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	56.3%	57.5%	60.5%	58.2%	37.5%	29.7%	68.7%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population ( 2003 Population Estimates)	18,635	35,321	44,198	11,168	15,831	41,288	4,958
Net Taxable Tax Capacity	15,817,652	17,640,493	30,678,144	8,994,963	6,659,897	23,428,103	4,584,361
2002 Tax Levy (Payable 2003)	6,854,846	10,766,558	20,701,718	5,943,281	6,133,795	18,943,836	2,005,983
<b>REVENUES</b>							
Taxes	7,294,931	9,683,553	18,609,359	5,392,071	5,425,910	17,168,072	1,924,661
Special Assessments	1,506,360	6,153	865,913	365,246	147,177	2,510,021	135,134
Licenses And Permits	148,779	649,094	54,936	13,590	83,168	342,934	4,362
Intergovernmental Revenues							
Federal Grants							
Highways	37,060	286,279	765,987	----	502,163	446,072	28,655
Human Services	844,062	1,687,379	1,720,360	276,111	728,438	2,426,420	136,905
Disaster	43,431	24,221	64,879	27,950	15,663	38,613	117,323
All Other	404,858	249,987	846,351	44,531	90,814	989,358	133,734
Total Federal Grants	1,329,411	2,247,866	3,397,577	348,592	1,337,078	3,900,463	416,617
State Grants							
HACA	636,930	1,703,414	1,616,762	605,437	1,040,724	1,840,923	621,825
Manufactured Home HACA	18,303	31,067	38,073	3,206	42,798	34,317	2,424
Residential Market Value Credit	695,484	1,220,592	1,870,432	357,154	935,576	1,988,860	154,520
Agricultural Market Value Credit	----	----	----	173,537	----	----	----
Mobile Home Market Value Credit	----	----	----	874	12,046	----	----
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	----	36,940	162,568	55,658	4,393	21,506	4,480
Highways	4,691,564	2,271,297	7,200,434	4,616,015	2,286,008	4,305,891	3,497,499
Human Services	2,490,377	5,250,569	8,064,262	1,505,409	2,117,371	6,156,565	491,368
Criminal Justice Aid	131,017	172,586	191,427	55,853	93,226	241,333	23,809
PERA Aid	22,798	37,531	82,820	18,535	21,501	73,608	12,306
Police Aid	55,925	84,922	331,234	30,042	44,526	146,662	17,114
All Other	624,145	600,808	3,476,654	317,375	430,169	1,519,361	204,360
Total State Grants	9,366,543	11,409,726	23,034,666	7,739,095	7,028,338	16,329,026	5,029,705
Local Units Grants	----	18,622	33,250	----	68,168	2,440	50,599
<b>Total Intergovernmental Revenues</b>	<b>10,695,954</b>	<b>13,676,214</b>	<b>26,465,493</b>	<b>8,087,687</b>	<b>8,433,584</b>	<b>20,231,929</b>	<b>5,496,921</b>
Charges for Services	1,033,174	1,647,093	4,375,929	492,242	1,620,611	9,525,589	511,666
Fines and Forfeits	51,163	234,082	37,186	30,540	174,818	4,571	8,747
Interest Earnings	418,773	249,120	765,491	225,863	149,401	1,113,126	164,871
All Other Revenues	772,517	2,648,417	7,126,374	849,431	787,690	2,153,409	256,155
<b>Total Revenues</b>	<b>21,921,651</b>	<b>28,793,726</b>	<b>58,300,681</b>	<b>15,456,670</b>	<b>16,822,359</b>	<b>53,049,651</b>	<b>8,502,517</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	----	2,770,000	1,890,000	3,618,900	----	----	----
Other Long Term Debt	----	----	----	38,900	----	59,451	----
<b>Total Borrowing</b>	<b>----</b>	<b>2,770,000</b>	<b>1,890,000</b>	<b>3,657,800</b>	<b>----</b>	<b>59,451</b>	<b>----</b>
Other Sources	----	----	500,000	----	----	264,548	----
Transfers From - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	336,993	444,939	3,539,558	493,378	427,000	1,984,931	173
<b>Total Revenues and Other Sources</b>	<b>22,258,644</b>	<b>32,008,665</b>	<b>64,230,239</b>	<b>19,607,848</b>	<b>17,249,359</b>	<b>55,358,581</b>	<b>8,502,690</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,541,896	4,881,832	7,000,894	2,079,261	2,623,156	5,493,201	1,235,734
	- Capital Outlay	---	299,503	875,053	1,186,150	5,012	440,122	---
	Total General Government	2,541,896	5,181,335	7,875,947	3,265,411	2,628,168	5,933,323	1,235,734
Public Safety	- Sheriff	1,401,944	3,963,887	3,282,695	466,416	1,005,914	3,491,999	575,657
	- Corrections	876,457	503,877	3,209,913	703,034	1,163,561	4,935,666	136,067
	- All Other	133,894	157,312	544,136	70,932	99,719	270,767	36,200
	- Capital Outlay	---	368,310	---	299,954	---	182,330	---
	Total Public Safety	2,412,295	4,993,386	7,036,744	1,540,336	2,269,194	8,880,762	747,924
Streets and Highways	- Administration	250,690	295,290	427,513	203,739	555,201	566,204	359,650
	- Maintenance	2,903,229	1,285,679	10,015,807	1,590,562	1,544,299	2,468,292	1,219,985
	- Construction	3,929,046	2,485,278	6,571,451	2,401,041	2,566,055	6,352,542	3,461,454
	- Capital Outlay	---	---	862,606	---	---	66,637	---
	Total Streets and Highways	7,082,965	4,066,247	17,877,377	4,195,342	4,665,555	9,453,675	5,041,089
Sanitation	- Current Expenditures	1,938,551	245,959	1,360,967	---	176,629	2,158,599	86,928
	- Capital Outlay	---	---	---	---	---	193,640	---
	Total Sanitation	1,938,551	245,959	1,360,967	---	176,629	2,352,239	86,928
Human Services	- Income Maintenance	1,045,722	1,885,361	2,864,103	695,903	1,091,373	2,351,640	302,719
	- Social Services	3,863,137	7,246,046	13,534,570	2,439,971	2,872,326	11,443,942	755,464
	- All Other	297,231	---	---	---	---	---	9,499
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	5,206,090	9,131,407	16,398,673	3,135,874	3,963,699	13,795,582	1,067,682
Health	- Current Expenditures	58,592	1,161,940	1,385,445	141,732	1,576,790	1,928,705	36,568
	- Capital Outlay	---	---	3,779	---	---	1,023	---
	Total Health	58,592	1,161,940	1,389,224	141,732	1,576,790	1,929,728	36,568
Culture and Recreation	Libraries - Current Expenditures	141,119	278,804	---	178,470	113,975	220,200	37,971
	- Capital Outlay	---	---	---	---	---	132,428	---
	Parks and Recreation - Current Expenditures	200,375	95,574	939,261	214,658	5,733	330,725	89,259
	- Capital Outlay	---	---	---	14,015	---	247,798	---
	Total Culture and Recreation	341,494	374,378	939,261	407,143	119,708	931,151	127,230
Conservation of Natural Resources	- Current Expenditures	1,280,474	326,606	2,737,038	800,456	127,293	760,361	302,481
	- Capital Outlay	---	---	---	2,220,494	---	---	---
	Total Conservation of Natural Resources	1,280,474	326,606	2,737,038	3,020,950	127,293	760,361	302,481
Economic Development	- Current Expenditures	20,000	575,209	120,231	59,236	---	307,202	28,600
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	20,000	575,209	120,231	59,236	---	307,202	28,600
All Other	- Current Expenditures	---	---	---	---	---	722,649	---
	- Capital Outlay	---	---	---	---	15,003	949,410	---
	Total All Other	---	---	---	---	15,003	1,672,059	---
Debt Service	- Principal Paid on Bonds	---	1,610,000	---	140,000	235,000	1,490,000	54,000
	- Other Long Term Debt	65,878	29,573	1,072,646	115,000	21,492	1,945,615	---
	- Interest and Fiscal Charges	16,801	359,208	549,770	231,623	291,665	2,825,978	104,809
	Total Current Expenditures	16,953,311	22,903,376	47,422,573	9,644,370	12,955,969	37,450,152	5,212,782
	Total Capital Outlay	3,929,046	3,153,091	8,312,889	6,121,654	2,586,070	8,565,930	3,461,454
	Total Debt Service	82,679	1,998,781	1,622,416	486,623	548,157	6,261,593	158,809
	<b>Total Expenditures</b>	<b>20,965,036</b>	<b>28,055,248</b>	<b>57,357,878</b>	<b>16,252,647</b>	<b>16,090,196</b>	<b>52,277,675</b>	<b>8,833,045</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	1,865,000	---	---	---	---
	Other Uses	---	39,652	---	63,772	---	---	---
	Transfers To - Enterprise Funds	---	---	93,686	---	---	---	50,000
	- Governmental Funds	336,993	444,939	3,539,558	493,378	427,000	1,984,931	173
	<b>Total Expenditures and Other Uses</b>	<b>21,302,029</b>	<b>28,539,839</b>	<b>62,856,122</b>	<b>16,809,797</b>	<b>16,517,196</b>	<b>54,262,606</b>	<b>8,883,218</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	5,355,703	5,036,106	10,679,872	5,836,905	1,187,090	4,475,594	3,797,600
	Special Revenue Fund Unreserved Fund Balance	6,332,566	4,152,715	14,498,099	5,227,951	2,433,783	29,126,150	1,872,706
	<b>Total</b>	<b>11,688,269</b>	<b>9,188,821</b>	<b>25,177,971</b>	<b>11,064,856</b>	<b>3,620,873</b>	<b>33,601,744</b>	<b>5,670,306</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		68.9%	40.1%	53.1%	114.7%	27.9%	89.7%	108.8%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population ( 2003 Population Estimates)	13,986	7,879	11,160	4,387	26,664	6,171	25,000
Net Taxable Tax Capacity	6,346,060	4,722,908	7,152,115	2,332,937	16,363,189	3,965,792	14,165,720
2002 Tax Levy (Payable 2003)	3,024,650	2,567,696	4,794,366	1,700,051	8,311,982	3,015,204	7,683,935
<b>REVENUES</b>							
Taxes	2,667,354	2,329,681	6,765,049	1,911,800	7,461,535	2,671,588	6,882,607
Special Assessments	376,140	180,284	----	516,130	238,398	133,686	558,444
Licenses And Permits	14,447	7,903	26,165	53,945	179,867	21,855	28,180
Intergovernmental Revenues							
Federal Grants							
Highways	----	----	570,904	283,469	----	14,508	153,397
Human Services	482,253	220,160	1,402,992	288,632	745,422	----	----
Disaster	10,527	51,198	87,814	149,907	5,783	14,543	45,534
All Other	960,453	96,445	585,524	1,106,867	110,339	92,190	83,786
Total Federal Grants	1,453,233	367,803	2,647,234	1,828,875	861,544	121,241	282,717
State Grants							
HACA	37,802	572,746	953,863	279,704	1,496,042	536,162	707,368
Manufactured Home HACA	----	1,382	4,391	23,742	16,112	1,923	8,607
Residential Market Value Credit	593,290	358,995	471,514	210,174	1,198,386	350,388	935,288
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	----	----	----	----	----
Attached Machinery Aid	379,243	----	----	----	----	----	----
Disparity Reduction Aid	152,054	51,431	165,706	10,229	79,988	37,997	27,003
Highways	7,136,734	4,003,857	4,853,265	1,792,921	2,875,012	2,588,879	2,904,278
Human Services	2,076,945	976,447	2,268,958	701,645	2,912,571	----	113,294
Criminal Justice Aid	----	38,127	50,239	22,018	99,488	21,385	107,454
PERA Aid	28,034	12,441	24,475	12,302	28,707	14,142	54,674
Police Aid	----	27,800	63,494	18,241	78,799	14,904	60,264
All Other	1,125,488	285,522	917,878	283,374	444,814	784,795	415,627
Total State Grants	11,529,590	6,328,748	9,773,783	3,354,350	9,229,919	4,350,575	5,333,857
Local Units Grants	----	94,800	1,660	19,481	32,000	10,900	14,591
<b>Total Intergovernmental Revenues</b>	<b>12,982,823</b>	<b>6,791,351</b>	<b>12,422,677</b>	<b>5,202,706</b>	<b>10,123,463</b>	<b>4,482,716</b>	<b>5,631,165</b>
Charges for Services	1,459,506	266,989	824,870	624,348	1,759,530	179,672	600,590
Fines and Forfeits	1,200	----	74,872	16,215	180,927	5,012	20,498
Interest Earnings	175,487	115,059	205,512	23,132	349,678	102,893	145,242
All Other Revenues	5,414,989	189,349	1,036,688	289,884	784,843	327,574	857,851
<b>Total Revenues</b>	<b>23,091,946</b>	<b>9,880,616</b>	<b>21,355,833</b>	<b>8,638,160</b>	<b>21,078,241</b>	<b>7,924,996</b>	<b>14,724,577</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	----	1,995,000	----	4,250,000	----	----
Other Long Term Debt	----	----	500,000	----	----	81,520	70,882
<b>Total Borrowing</b>	<b>----</b>	<b>----</b>	<b>2,495,000</b>	<b>----</b>	<b>4,250,000</b>	<b>81,520</b>	<b>70,882</b>
Other Sources	15,518	----	9,417	----	----	----	----
Transfers From - Enterprise Funds	----	----	21,137	----	----	----	----
- Governmental Funds	1,864,448	116,213	----	95,000	43,398	13,043	----
<b>Total Revenues and Other Sources</b>	<b>24,971,912</b>	<b>9,996,829</b>	<b>23,881,387</b>	<b>8,733,160</b>	<b>25,371,639</b>	<b>8,019,559</b>	<b>14,795,459</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	3,426,162	1,038,395	3,772,122	1,377,608	3,200,456	953,056	2,490,371
	- Capital Outlay	---	---	---	1,300	81,436	---	---
	Total General Government	3,426,162	1,038,395	3,772,122	1,378,908	3,281,892	953,056	2,490,371
Public Safety	- Sherriff	1,554,916	606,878	1,945,739	754,806	1,231,463	764,805	1,759,640
	- Corrections	233,354	33,207	244,850	29,890	1,183,708	32,343	772,782
	- All Other	18,062	110,425	322,182	65,464	64,816	52,757	118,366
	- Capital Outlay	59,000	---	---	21,407	85,782	---	---
	Total Public Safety	1,865,332	750,510	2,512,771	871,567	2,565,769	849,905	2,650,788
Streets and Highways	- Administration	291,302	166,557	278,005	141,122	236,418	194,688	242,643
	- Maintenance	1,283,521	1,236,309	2,022,463	2,835,044	2,411,597	987,529	1,956,419
	- Construction	6,556,953	3,513,013	1,669,385	710,901	2,839,813	2,123,210	2,590,780
	- Capital Outlay	208,738	---	---	---	---	---	---
	Total Streets and Highways	8,340,514	4,915,879	3,969,853	3,687,067	5,487,828	3,305,427	4,789,842
Sanitation	- Current Expenditures	1,114,379	97,007	275,600	598,042	225,614	76,763	329,619
	- Capital Outlay	42,953	---	---	77,724	---	---	---
	Total Sanitation	1,157,332	97,007	275,600	675,766	225,614	76,763	329,619
Human Services	- Income Maintenance	1,062,578	421,547	672,507	283,952	1,348,022	---	---
	- Social Services	3,033,221	1,272,059	3,011,986	816,966	4,151,080	---	---
	- All Other	---	---	---	186,191	50,724	804,840	2,257,681
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,095,799	1,693,606	3,684,493	1,287,109	5,549,826	804,840	2,257,681
Health	- Current Expenditures	1,013,854	82,595	324,179	60,533	1,554,973	24,323	133,099
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,013,854	82,595	324,179	60,533	1,554,973	24,323	133,099
Culture and Recreation	Libraries - Current Expenditures	30,923	81,658	67,971	20,311	322,964	27,409	204,325
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	115,630	151,036	572,367	151,110	173,642	134,110	394,643
	- Capital Outlay	---	---	---	---	4,449	---	---
	Total Culture and Recreation	146,553	232,694	640,338	171,421	501,055	161,519	598,968
Conservation of Natural Resources	- Current Expenditures	1,627,025	775,591	675,629	465,118	488,214	997,693	688,647
	- Capital Outlay	---	---	612,020	---	---	---	---
	Total Conservation of Natural Resources	1,627,025	775,591	1,287,649	465,118	488,214	997,693	688,647
Economic Development	- Current Expenditures	470,398	57,876	747,555	111,250	200	220,763	30,000
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	470,398	57,876	747,555	111,250	200	220,763	30,000
All Other	- Current Expenditures	479,992	43,777	---	58,954	---	51,843	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	479,992	43,777	---	58,954	---	51,843	---
Debt Service	- Principal Paid on Bonds	---	---	535,000	---	260,000	207,000	155,000
	- Other Long Term Debt	---	6,000	13,035	145,000	20,521	62,126	349,144
	- Interest and Fiscal Charges	---	4,705	312,369	22,959	173,411	134,392	221,576
	Total Current Expenditures	15,755,317	6,174,917	14,933,155	7,956,361	16,643,891	5,322,922	11,378,235
	Total Capital Outlay	6,867,644	3,513,013	2,281,405	811,332	3,011,480	2,123,210	2,590,780
	Total Debt Service	---	10,705	860,404	167,959	453,932	403,518	725,720
	<b>Total Expenditures</b>	<b>22,622,961</b>	<b>9,698,635</b>	<b>18,074,964</b>	<b>8,935,652</b>	<b>20,109,303</b>	<b>7,849,650</b>	<b>14,694,735</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	690,000	---	---	---	---
	Other Uses	---	---	---	---	29,205	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,864,448	116,213	---	95,000	43,398	13,043	---
	<b>Total Expenditures and Other Uses</b>	<b>24,487,409</b>	<b>9,814,848</b>	<b>18,764,964</b>	<b>9,030,652</b>	<b>20,181,906</b>	<b>7,862,693</b>	<b>14,694,735</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	6,948,421	3,309,210	5,711,864	984,584	3,516,646	2,242,539	5,988,496
	Special Revenue Fund Unreserved Fund Balance	5,993,633	4,098,189	7,967,640	2,296,057	5,653,015	3,421,454	1,391,176
	<b>Total</b>	<b>12,942,054</b>	<b>7,407,399</b>	<b>13,679,504</b>	<b>3,280,641</b>	<b>9,169,661</b>	<b>5,663,993</b>	<b>7,379,672</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		82.1%	120.0%	91.6%	41.2%	55.1%	106.4%	64.9%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population ( 2003 Population Estimates)	5,108	9,979	21,228	35,872	23,182	24,254	32,618
Net Taxable Tax Capacity	19,316,651	2,380,236	6,244,903	15,155,842	12,673,364	10,948,150	15,562,721
2002 Tax Levy (Payable 2003)	12,168,771	2,760,286	3,165,743	6,891,202	6,897,440	9,688,662	10,591,531
<b>REVENUES</b>							
Taxes	2,650,548	2,833,706	6,464,548	10,720,261	6,450,345	8,795,211	9,269,420
Special Assessments	163,213	246,136	334,523	97,954	116,636	254,642	2,417
Licenses And Permits	9,992	19,882	23,786	113,975	17,053	340,817	253,442
Intergovernmental Revenues							
Federal Grants							
Highways	9,580	2,389,072	8,371	35,201	----	135,794	11,613
Human Services	882,877	1,285,046	----	850,111	586,043	1,132,018	1,522,311
Disaster	665,568	116,401	35,129	51,624	----	33,659	22,668
All Other	431,060	129,492	180,558	208,912	170,320	225,788	315,262
Total Federal Grants	1,989,085	3,920,011	224,058	1,145,848	756,363	1,527,259	1,871,854
State Grants							
HACA	226,479	543,275	449,127	1,365,921	1,057,805	832,450	1,328,983
Manufactured Home HACA	3,287	----	----	36,805	19,731	30,032	26,511
Residential Market Value Credit	240,580	379,265	813,898	1,629,397	453,905	1,223,989	1,626,905
Agricultural Market Value Credit	----	----	----	----	557,113	----	----
Mobile Home Market Value Credit	1,108	----	----	----	3,684	----	7,208
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	66,659	4,515	35,896	61,126	16,672	24,904	29,493
Highways	2,096,754	4,584,318	2,840,930	4,312,427	4,235,485	3,228,032	4,776,564
Human Services	1,211,197	556,244	79,070	3,576,636	2,536,787	3,645,002	3,468,897
Criminal Justice Aid	----	44,003	119,847	219,468	133,688	168,791	179,098
PERA Aid	----	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	----	54,220	43,897	87,900	56,863	75,309	62,828
All Other	777,235	299,480	396,352	505,985	391,286	595,274	605,099
Total State Grants	4,623,299	6,483,105	4,815,984	11,831,816	9,487,163	9,854,569	12,159,853
Local Units Grants	74,700	32,500	3,400	1,201,113	31,196	383,389	47,576
<b>Total Intergovernmental Revenues</b>	<b>6,687,084</b>	<b>10,435,616</b>	<b>5,043,442</b>	<b>14,178,777</b>	<b>10,274,722</b>	<b>11,765,217</b>	<b>14,079,283</b>
Charges for Services	344,934	1,671,788	1,370,122	3,092,608	2,811,981	1,046,550	4,156,061
Fines and Forfeits	8,597	----	39,097	276,380	9,635	65,600	24,490
Interest Earnings	61,165	55,514	113,121	396,916	357,205	168,643	423,731
All Other Revenues	385,903	484,315	479,616	1,170,338	1,079,750	1,073,656	1,544,957
<b>Total Revenues</b>	<b>10,311,436</b>	<b>15,746,957</b>	<b>13,868,255</b>	<b>30,047,209</b>	<b>21,117,327</b>	<b>23,510,336</b>	<b>29,753,801</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	----	----	3,680,000	----	----	705,000
Other Long Term Debt	19,525	----	109,784	28,078	2,210,000	385,000	320,000
<b>Total Borrowing</b>	<b>19,525</b>	<b>----</b>	<b>109,784</b>	<b>3,708,078</b>	<b>2,210,000</b>	<b>385,000</b>	<b>1,025,000</b>
Other Sources	----	357,860	----	80,161	----	11,209	----
Transfers From - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	42,596	----	25,000	769,850	688,697	77,037	----
<b>Total Revenues and Other Sources</b>	<b>10,373,557</b>	<b>16,104,817</b>	<b>14,003,039</b>	<b>34,605,298</b>	<b>24,016,024</b>	<b>23,983,582</b>	<b>30,778,801</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>MAHNOMEN</b>	<b>MARSHALL</b>	<b>MARTIN</b>	<b>MCLEOD</b>	<b>MEEKER</b>	<b>MILLE LACS</b>	<b>MORRISON</b>
General Government	- Current Expenditures	1,270,211	1,567,695	3,268,922	4,590,490	2,505,826	3,619,848	4,434,064
	- Capital Outlay	---	182,074	93,150	---	---	---	---
	<b>Total General Government</b>	<b>1,270,211</b>	<b>1,749,769</b>	<b>3,362,072</b>	<b>4,590,490</b>	<b>2,505,826</b>	<b>3,619,848</b>	<b>4,434,064</b>
Public Safety	- Sherriff	1,354,591	1,007,771	1,424,731	3,908,378	2,546,688	1,545,477	1,670,973
	- Corrections	64,254	88,681	983,322	336,773	313,176	2,750,532	83,100
	- All Other	1,045,192	25,063	49,504	129,213	110,644	77,990	1,619,415
	- Capital Outlay	---	36,364	11,796	---	---	---	---
	<b>Total Public Safety</b>	<b>2,464,037</b>	<b>1,157,879</b>	<b>2,469,353</b>	<b>4,374,364</b>	<b>2,970,508</b>	<b>4,373,999</b>	<b>3,373,488</b>
Streets and Highways	- Administration	437,554	560,662	166,114	648,608	311,248	426,339	324,711
	- Maintenance	872,690	3,105,564	2,355,480	1,940,147	1,718,340	1,103,856	2,240,784
	- Construction	1,541,453	4,892,984	2,309,831	5,076,244	256,779	3,234,145	4,979,303
	- Capital Outlay	---	---	---	---	2,878,125	---	---
	<b>Total Streets and Highways</b>	<b>2,851,697</b>	<b>8,559,210</b>	<b>4,831,425</b>	<b>7,664,999</b>	<b>5,164,492</b>	<b>4,764,340</b>	<b>7,544,798</b>
Sanitation	- Current Expenditures	250,985	119,219	408,835	3,688,703	125,083	261,443	1,472,272
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>250,985</b>	<b>119,219</b>	<b>408,835</b>	<b>3,688,703</b>	<b>125,083</b>	<b>261,443</b>	<b>1,472,272</b>
Human Services	- Income Maintenance	665,641	603,787	---	1,442,189	1,067,443	1,353,691	2,833,130
	- Social Services	1,905,174	1,930,831	---	6,357,487	3,421,546	5,985,233	5,160,155
	- All Other	186,227	5,118	1,655,386	197,590	300,433	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>2,757,042</b>	<b>2,539,736</b>	<b>1,655,386</b>	<b>7,997,266</b>	<b>4,789,422</b>	<b>7,338,924</b>	<b>7,993,285</b>
Health	- Current Expenditures	44,870	20,000	---	1,570,043	835,658	702,125	1,292,686
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>44,870</b>	<b>20,000</b>	<b>---</b>	<b>1,570,043</b>	<b>835,658</b>	<b>702,125</b>	<b>1,292,686</b>
Culture and Recreation	Libraries - Current Expenditures	22,353	63,817	539,107	130,000	132,288	173,482	377,139
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	46,650	93,412	54,902	348,393	158,582	3,225	77,651
	- Capital Outlay	---	---	5,897	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>69,003</b>	<b>157,229</b>	<b>599,906</b>	<b>478,393</b>	<b>290,870</b>	<b>176,707</b>	<b>454,790</b>
Conservation of Natural Resources	- Current Expenditures	243,334	461,678	535,918	495,596	308,694	192,679	344,451
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>243,334</b>	<b>461,678</b>	<b>535,918</b>	<b>495,596</b>	<b>308,694</b>	<b>192,679</b>	<b>344,451</b>
Economic Development	- Current Expenditures	63,026	15,684	10,370	2,720	162,340	78,026	58,500
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>63,026</b>	<b>15,684</b>	<b>10,370</b>	<b>2,720</b>	<b>162,340</b>	<b>78,026</b>	<b>58,500</b>
All Other	- Current Expenditures	133,669	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	289,141	383	714,465
	<b>Total All Other</b>	<b>133,669</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>289,141</b>	<b>383</b>	<b>714,465</b>
Debt Service	- Principal Paid on Bonds	66,800	205,000	145,000	175,000	220,000	230,000	3,587,500
	- Other Long Term Debt	44,570	75,000	49,627	736,661	536,252	---	65,000
	- Interest and Fiscal Charges	44,490	77,844	42,904	221,436	430,789	297,631	550,212
	<b>Total Current Expenditures</b>	<b>8,606,421</b>	<b>9,668,982</b>	<b>11,452,591</b>	<b>25,786,330</b>	<b>14,017,989</b>	<b>18,273,946</b>	<b>21,989,031</b>
	<b>Total Capital Outlay</b>	<b>1,541,453</b>	<b>5,111,422</b>	<b>2,420,674</b>	<b>5,076,244</b>	<b>3,424,045</b>	<b>3,234,528</b>	<b>5,693,768</b>
	<b>Total Debt Service</b>	<b>155,860</b>	<b>357,844</b>	<b>237,531</b>	<b>1,133,097</b>	<b>1,187,041</b>	<b>527,631</b>	<b>4,202,712</b>
	<b>Total Expenditures</b>	<b>10,303,734</b>	<b>15,138,248</b>	<b>14,110,796</b>	<b>31,995,671</b>	<b>18,629,075</b>	<b>22,036,105</b>	<b>31,885,511</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	1,910,000	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	42,596	---	25,000	769,850	688,697	77,037	---
	<b>Total Expenditures and Other Uses</b>	<b>10,346,330</b>	<b>15,138,248</b>	<b>14,135,796</b>	<b>32,765,521</b>	<b>21,227,772</b>	<b>22,113,142</b>	<b>31,885,511</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	1,274,276	738,812	2,606,147	4,349,923	5,193,545	5,615,495	5,321,381
	Special Revenue Fund Unreserved Fund Balance	1,481,711	5,280,839	4,250,580	5,066,893	6,293,280	5,352,394	8,408,130
	<b>Total</b>	<b>2,755,987</b>	<b>6,019,651</b>	<b>6,856,727</b>	<b>9,416,816</b>	<b>11,486,825</b>	<b>10,967,889</b>	<b>13,729,511</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		32.0%	62.3%	59.9%	36.5%	81.9%	60.0%	62.4%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population ( 2003 Population Estimates)	38,909	8,995	30,881	20,646	7,223	132,013	58,785
Net Taxable Tax Capacity	19,290,166	7,114,541	18,749,916	11,284,887	3,982,472	84,066,473	37,527,527
2002 Tax Levy (Payable 2003)	8,067,736	3,636,680	9,674,383	6,467,848	2,862,173	48,774,411	16,588,174
<b>REVENUES</b>							
Taxes	6,728,296	3,240,290	8,814,563	5,803,832	2,526,021	44,812,791	14,477,862
Special Assessments	374,665	871,501	538,694	88,723	474,257	----	54,584
Licenses And Permits	52,810	23,282	74,117	75,721	1,757	1,878,201	585,539
Intergovernmental Revenues							
Federal Grants							
Highways	464,830	217,335	5,725	----	1,403,009	94,654	531,310
Human Services	1,240,362	----	811,708	687,508	223,332	8,724,366	3,828,977
Disaster	89,592	11,143	206,744	3,750	524,612	70,922	75,341
All Other	141,105	88,099	72,379	62,902	35,027	879,737	211,484
Total Federal Grants	1,935,889	316,577	1,096,556	754,160	2,185,980	9,769,679	4,647,112
State Grants							
HACA	1,499,156	652,059	806,699	682,102	478,565	4,681,102	2,187,229
Manufactured Home HACA	----	2,111	25,195	4,476	2,393	----	39,627
Residential Market Value Credit	1,097,454	438,283	1,189,945	728,725	261,473	4,579,642	2,480,217
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	27,844	----	926	----	13,539
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	63,538	26,839	11,776	73,129	15,812	16,091	13,716
Highways	5,031,132	2,881,836	3,034,041	3,272,293	3,007,635	5,222,479	9,696,386
Human Services	5,057,585	16,441	2,989,738	2,784,027	1,143,580	23,273,402	7,323,195
Criminal Justice Aid	263,477	40,452	167,099	113,164	32,221	783,886	295,772
PERA Aid	40,232	21,336	34,276	43,263	13,183	177,727	64,946
Police Aid	88,066	15,111	43,988	34,672	----	279,614	----
All Other	1,156,309	583,705	648,336	197,491	299,319	3,947,236	899,232
Total State Grants	14,296,949	4,678,173	8,978,937	7,933,342	5,255,107	42,961,179	23,013,859
Local Units Grants	----	34,444	----	5,538	----	629,379	----
<b>Total Intergovernmental Revenues</b>	<b>16,232,838</b>	<b>5,029,194</b>	<b>10,075,493</b>	<b>8,693,040</b>	<b>7,441,087</b>	<b>53,360,237</b>	<b>27,660,971</b>
Charges for Services	2,772,847	324,043	2,171,604	1,190,119	276,312	18,363,498	2,545,810
Fines and Forfeits	358,110	2,721	22,377	----	120	628,681	122,947
Interest Earnings	498,569	145,840	241,439	214,633	62,376	1,713,697	307,972
All Other Revenues	776,016	542,161	456,825	1,267,065	284,503	901,527	1,677,763
<b>Total Revenues</b>	<b>27,794,151</b>	<b>10,179,032</b>	<b>22,395,112</b>	<b>17,333,133</b>	<b>11,066,433</b>	<b>121,658,632</b>	<b>47,433,448</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	----	----	----	2,783,963	----	----	----
Other Long Term Debt	----	806,962	65,842	----	----	----	11,427
<b>Total Borrowing</b>	<b>----</b>	<b>806,962</b>	<b>65,842</b>	<b>2,783,963</b>	<b>----</b>	<b>----</b>	<b>11,427</b>
Other Sources	88,482	----	----	99,316	----	----	34,310
Transfers From - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	183,546	224,033	55,618	627,252	----	641,235	63,343
<b>Total Revenues and Other Sources</b>	<b>28,066,179</b>	<b>11,210,027</b>	<b>22,516,572</b>	<b>20,843,664</b>	<b>11,066,433</b>	<b>122,299,867</b>	<b>47,542,528</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>MOWER</b>	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTER TAIL</b>
General Government	- Current Expenditures	4,689,093	1,665,542	4,474,643	3,865,598	995,048	17,732,297	8,290,979
	- Capital Outlay	---	---	1,013	---	---	---	---
	Total General Government	4,689,093	1,665,542	4,475,656	3,865,598	995,048	17,732,297	8,290,979
Public Safety	- Sherriff	2,011,500	851,048	1,548,706	1,037,499	702,740	6,112,227	3,526,404
	- Corrections	1,695,294	36,237	922,320	1,343,336	147,551	11,553,218	2,916,474
	- All Other	293,135	86,672	94,203	138,663	31,862	484,485	554,790
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	3,999,929	973,957	2,565,229	2,519,498	882,153	18,149,930	6,997,668
Streets and Highways	- Administration	531,995	181,087	203,022	234,209	234,841	1,192,571	387,745
	- Maintenance	2,813,145	1,951,123	1,538,534	1,282,060	1,967,743	4,385,464	3,167,757
	- Construction	4,690,504	2,192,250	3,128,170	2,153,338	2,016,361	10,144,848	8,929,041
	- Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	8,035,644	4,324,460	4,869,726	3,669,607	4,218,945	15,722,883	12,484,543
Sanitation	- Current Expenditures	583,837	829,548	339,525	302,204	346,430	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	583,837	829,548	339,525	302,204	346,430	---	---
Human Services	- Income Maintenance	2,086,481	---	1,578,618	1,237,836	480,866	8,073,035	3,003,854
	- Social Services	6,601,608	---	4,591,607	3,538,534	1,226,406	43,050,670	11,936,546
	- All Other	679,363	956,268	---	---	19,109	269,156	1,670,920
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	9,367,452	956,268	6,170,225	4,776,370	1,726,381	51,392,861	16,611,320
Health	- Current Expenditures	1,728,051	204,082	1,016,678	100,823	56,645	7,690,801	1,657,361
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,728,051	204,082	1,016,678	100,823	56,645	7,690,801	1,657,361
Culture and Recreation	Libraries - Current Expenditures	224,687	52,530	95,986	401,795	73,027	736,619	300,415
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	117,952	360,668	97,577	213,848	60,023	1,514,226	248,643
	- Capital Outlay	1,666,471	---	---	---	---	---	---
	Total Culture and Recreation	2,009,110	413,198	193,563	615,643	133,050	2,250,845	549,058
Conservation of Natural Resources	- Current Expenditures	963,802	785,744	412,481	486,225	312,341	731,226	580,186
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	963,802	785,744	412,481	486,225	312,341	731,226	580,186
Economic Development	- Current Expenditures	461,840	93,311	142,520	2,565,749	8,015	113,783	110,322
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	461,840	93,311	142,520	2,565,749	8,015	113,783	110,322
All Other	- Current Expenditures	---	---	---	---	195,135	71,911	---
	- Capital Outlay	---	---	---	---	---	---	7,039,907
	Total All Other	---	---	---	---	195,135	71,911	7,039,907
Debt Service	- Principal Paid on Bonds	---	220,000	470,000	275,000	50,000	545,000	65,000
	- Other Long Term Debt	40,000	---	120,883	50,000	---	30,620	84,025
	- Interest and Fiscal Charges	---	125,747	281,979	1,008,928	4,149	347,187	397,787
	Total Current Expenditures	25,481,783	8,053,860	17,056,420	16,748,379	6,857,782	103,711,689	38,352,396
	Total Capital Outlay	6,356,975	2,192,250	3,129,183	2,153,338	2,016,361	10,144,848	15,968,948
	Total Debt Service	40,000	345,747	872,862	1,333,928	54,149	922,807	546,812
	<b>Total Expenditures</b>	<b>31,878,758</b>	<b>10,591,857</b>	<b>21,058,465</b>	<b>20,235,645</b>	<b>8,928,292</b>	<b>114,779,344</b>	<b>54,868,156</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	5,566	---	---	---	1,029,906	---
	- Governmental Funds	183,546	224,033	55,618	627,252	---	641,235	63,343
	<b>Total Expenditures and Other Uses</b>	<b>32,062,304</b>	<b>10,821,456</b>	<b>21,114,083</b>	<b>20,862,897</b>	<b>8,928,292</b>	<b>116,450,485</b>	<b>54,931,499</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	13,830,716	4,285,725	7,654,526	3,785,605	2,379,912	11,525,537	8,829,231
	Special Revenue Fund Unreserved Fund Balance	9,979,044	3,276,184	4,016,779	5,244,565	2,521,836	20,458,407	7,263,747
	<b>Total</b>	<b>23,809,760</b>	<b>7,561,909</b>	<b>11,671,305</b>	<b>9,030,170</b>	<b>4,901,748</b>	<b>31,983,944</b>	<b>16,092,978</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		93.4%	93.9%	68.4%	53.9%	71.5%	30.8%	42.0%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population ( 2003 Population Estimates)	13,654	27,734	9,675	31,025	11,246	515,274	4,317
Net Taxable Tax Capacity	4,703,875	14,167,346	5,454,013	15,369,712	6,721,590	353,227,891	1,749,210
2002 Tax Levy (Payable 2003)	4,363,829	9,090,993	3,567,154	12,182,874	3,981,538	158,205,514	1,292,109
<b>REVENUES</b>							
Taxes	4,071,904	8,087,191	3,543,111	11,152,295	3,577,289	176,103,167	1,209,028
Special Assessments	164,909	----	135,850	2,949,106	320,019	----	10,141
Licenses And Permits	4,497	75,393	5,911	42,180	55,690	1,253,422	1,500
Intergovernmental Revenues							
Federal Grants							
Highways	636,000	1,001,647	59,022	155,287	177,128	1,201,127	1,836
Human Services	430,188	1,259,529	214,216	2,085,915	298,307	38,398,954	104,330
Disaster	50,693	41,294	34,215	359,211	26,259	215,498	37,850
All Other	76,585	265,448	76,195	165,029	77,863	9,217,045	27,226
Total Federal Grants	1,193,466	2,567,918	383,648	2,765,442	579,557	49,032,624	171,242
State Grants							
HACA	415,114	967,675	560,188	1,112,156	691,201	3,167,509	498,726
Manufactured Home HACA	18,577	55,488	3,225	20,911	7,038	----	2,768
Residential Market Value Credit	495,668	1,333,005	390,204	1,103,943	535,253	13,399,177	157,699
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	----	----	----	----	----
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	104,918	1,063	80,375	77,388	22,709	266,128	90,152
Highways	2,305,525	5,903,419	2,632,027	8,346,454	2,887,382	18,253,951	1,458,603
Human Services	2,278,112	3,302,798	1,058,515	7,725,643	1,281,637	46,777,328	568,951
Criminal Justice Aid	81,325	159,140	43,746	184,462	53,253	4,299,349	19,893
PERA Aid	16,384	36,545	22,206	43,810	17,671	746,654	8,965
Police Aid	31,785	101,602	7,159	105,183	26,049	1,199,137	24,611
All Other	315,662	1,019,061	323,208	972,844	342,553	77,464,474	166,390
Total State Grants	6,063,070	12,879,796	5,120,853	19,692,794	5,864,746	165,573,707	2,996,758
Local Units Grants	----	11,078	32,558	102,683	29,113	6,902,091	----
<b>Total Intergovernmental Revenues</b>	<b>7,256,536</b>	<b>15,458,792</b>	<b>5,537,059</b>	<b>22,560,919</b>	<b>6,473,416</b>	<b>221,508,422</b>	<b>3,168,000</b>
Charges for Services	1,779,608	1,735,219	785,358	1,703,888	997,469	56,428,484	532,647
Fines and Forfeits	30,481	223,944	16,350	43,824	33,944	2,437,722	11,719
Interest Earnings	44,632	163,111	233,715	374,105	199,834	4,884,456	72,240
All Other Revenues	647,805	2,916,507	363,961	2,606,734	319,209	15,796,823	297,155
<b>Total Revenues</b>	<b>14,000,372</b>	<b>28,660,157</b>	<b>10,621,315</b>	<b>41,433,051</b>	<b>11,976,870</b>	<b>478,412,496</b>	<b>5,302,430</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	----	----	----	6,505,000	1,000,000	27,015,000	----
Other Long Term Debt	407,831	365,971	----	290,000	----	----	----
<b>Total Borrowing</b>	<b>407,831</b>	<b>365,971</b>	<b>----</b>	<b>6,795,000</b>	<b>1,000,000</b>	<b>27,015,000</b>	<b>----</b>
Other Sources	----	----	----	----	12,500	1,021,603	----
Transfers From - Enterprise Funds	----	----	----	----	----	220,479	----
- Governmental Funds	6,720	1,024,991	----	1,413,400	151,773	9,386,233	25,124
<b>Total Revenues and Other Sources</b>	<b>14,414,923</b>	<b>30,051,119</b>	<b>10,621,315</b>	<b>49,641,451</b>	<b>13,141,143</b>	<b>516,055,811</b>	<b>5,327,554</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>	<b>PENNINGTON</b>	<b>PINE</b>	<b>PIPESTONE</b>	<b>POLK</b>	<b>POPE</b>	<b>RAMSEY</b>	<b>RED LAKE</b>
General Government - Current Expenditures	1,548,483	3,087,064	1,931,121	4,592,486	2,243,300	81,731,833	749,226
- Capital Outlay	---	39,163	---	72,299	---	11,379,610	---
<b>Total General Government</b>	<b>1,548,483</b>	<b>3,126,227</b>	<b>1,931,121</b>	<b>4,664,785</b>	<b>2,243,300</b>	<b>93,111,443</b>	<b>749,226</b>
Public Safety - Sherriff	1,226,847	2,811,538	915,591	2,301,102	863,621	30,256,747	595,031
- Corrections	1,411,215	1,421,564	339,189	1,405,593	242,653	49,036,612	72,493
- All Other	69,320	224,710	98,754	615,427	44,615	1,597,771	44,641
- Capital Outlay	---	246,786	---	100,962	---	17,583,262	---
<b>Total Public Safety</b>	<b>2,707,382</b>	<b>4,704,598</b>	<b>1,353,534</b>	<b>4,423,084</b>	<b>1,150,889</b>	<b>98,474,392</b>	<b>712,165</b>
Streets and Highways - Administration	216,819	758,805	189,043	265,616	161,990	3,688,210	312,010
- Maintenance	1,539,695	2,758,037	1,063,673	2,163,430	1,263,767	11,335,049	811,401
- Construction	2,948,473	7,812,152	2,203,051	6,772,313	2,683,847	33,249,238	1,611,522
- Capital Outlay	---	618,574	---	126,269	---	5,000	---
<b>Total Streets and Highways</b>	<b>4,704,987</b>	<b>11,947,568</b>	<b>3,455,767</b>	<b>9,327,628</b>	<b>4,109,604</b>	<b>48,277,497</b>	<b>2,734,933</b>
Sanitation - Current Expenditures	159,628	117,135	142,130	1,843,991	266,297	14,778,330	123,394
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>159,628</b>	<b>117,135</b>	<b>142,130</b>	<b>1,843,991</b>	<b>266,297</b>	<b>14,778,330</b>	<b>123,394</b>
Human Services - Income Maintenance	1,002,944	1,502,215	638,011	2,757,488	621,933	27,640,625	470,687
- Social Services	3,296,879	5,511,359	1,518,907	10,111,649	1,849,414	150,571,010	564,841
- All Other	29,480	---	---	---	---	66,869	16,166
- Capital Outlay	---	33,547	---	41,462	---	72,024	---
<b>Total Human Services</b>	<b>4,329,303</b>	<b>7,047,121</b>	<b>2,156,918</b>	<b>12,910,599</b>	<b>2,471,347</b>	<b>178,350,528</b>	<b>1,051,694</b>
Health - Current Expenditures	39,893	1,155,776	168,862	1,703,231	777,052	25,702,871	95,350
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Health</b>	<b>39,893</b>	<b>1,155,776</b>	<b>168,862</b>	<b>1,703,231</b>	<b>777,052</b>	<b>25,702,871</b>	<b>95,350</b>
Culture and Recreation - Libraries - Current Expenditures	60,683	210,204	38,571	180,381	54,000	7,836,249	28,638
- Capital Outlay	---	---	---	---	---	176,331	---
Parks and Recreation - Current Expenditures	63,873	93,353	86,887	106,260	118,800	8,712,289	35,963
- Capital Outlay	---	---	---	---	---	2,853,111	---
<b>Total Culture and Recreation</b>	<b>124,556</b>	<b>303,557</b>	<b>125,458</b>	<b>286,641</b>	<b>172,800</b>	<b>19,577,980</b>	<b>64,601</b>
Conservation of Natural Resources - Current Expenditures	427,068	1,803,146	251,642	1,786,241	293,461	775,940	253,626
- Capital Outlay	---	480	---	---	---	---	---
<b>Total Conservation of Natural Resources</b>	<b>427,068</b>	<b>1,803,626</b>	<b>251,642</b>	<b>1,786,241</b>	<b>293,461</b>	<b>775,940</b>	<b>253,626</b>
Economic Development - Current Expenditures	44,963	---	50,000	44,876	15,713	23,634,515	30,573
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Economic Development</b>	<b>44,963</b>	<b>---</b>	<b>50,000</b>	<b>44,876</b>	<b>15,713</b>	<b>23,634,515</b>	<b>30,573</b>
All Other - Current Expenditures	---	---	---	---	---	---	57,043
- Capital Outlay	---	---	---	---	163,660	---	---
<b>Total All Other</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>163,660</b>	<b>---</b>	<b>57,043</b>
Debt Service - Principal Paid on Bonds	215,000	---	65,000	1,134,000	90,000	15,426,680	---
- Other Long Term Debt	96,959	982,659	17,559	219,193	70,085	69,674	---
- Interest and Fiscal Charges	170,025	111,006	15,326	680,770	69,928	7,647,684	3,027
<b>Total Current Expenditures</b>	<b>11,137,790</b>	<b>21,454,906</b>	<b>7,432,381</b>	<b>29,877,771</b>	<b>8,816,616</b>	<b>437,364,920</b>	<b>4,261,083</b>
<b>Total Capital Outlay</b>	<b>2,948,473</b>	<b>8,750,702</b>	<b>2,203,051</b>	<b>7,113,305</b>	<b>2,847,507</b>	<b>65,318,576</b>	<b>1,611,522</b>
<b>Total Debt Service</b>	<b>481,984</b>	<b>1,093,665</b>	<b>97,885</b>	<b>2,033,963</b>	<b>230,013</b>	<b>23,144,038</b>	<b>3,027</b>
<b>Total Expenditures</b>	<b>14,568,247</b>	<b>31,299,273</b>	<b>9,733,317</b>	<b>39,025,039</b>	<b>11,894,136</b>	<b>525,827,534</b>	<b>5,875,632</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	192,724	---	---	1,876,988	---
- Governmental Funds	6,720	1,024,991	---	1,413,400	151,773	9,386,233	25,124
<b>Total Expenditures and Other Uses</b>	<b>14,574,967</b>	<b>32,324,264</b>	<b>9,926,041</b>	<b>40,438,439</b>	<b>12,045,909</b>	<b>537,090,755</b>	<b>5,900,756</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	2,686,927	1,724,175	5,466,137	9,866,814	3,620,645	124,662,190	2,758,686
Special Revenue Fund Unreserved Fund Balance	1,159,023	3,893,763	4,161,502	16,150,086	1,654,722	34,600,107	601,494
<b>Total</b>	<b>3,845,950</b>	<b>5,617,938</b>	<b>9,627,639</b>	<b>26,016,900</b>	<b>5,275,367</b>	<b>159,262,297</b>	<b>3,360,180</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.5%	26.2%	129.5%	87.1%	59.8%	36.4%	78.9%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population ( 2003 Population Estimates)	16,317	16,864	59,749	9,651	16,323	105,196	74,763
Net Taxable Tax Capacity	10,849,823	12,889,210	32,199,163	6,454,447	6,148,995	89,573,802	80,922,728
2002 Tax Levy (Payable 2003)	6,624,202	7,357,528	12,003,815	2,882,519	3,371,098	74,008,064	28,569,895
<b>REVENUES</b>							
Taxes	6,030,110	6,749,983	10,690,363	2,594,361	2,966,686	30,653,031	24,337,329
Special Assessments	386,036	1,811,733	173,329	207,680	747,952	153,684	505,184
Licenses And Permits	87,892	49,364	560,457	96,715	6,214	1,901,868	848,124
Intergovernmental Revenues							
Federal Grants							
Highways	----	----	285,996	198,443	2,840,867	----	280,285
Human Services	465,835	920,855	1,072,228	199,759	560,801	1,567,667	1,411,135
Disaster	77,632	96,060	51,580	9,054	505,773	86,476	73,277
All Other	172,388	303,888	1,645,047	35,623	784,899	2,025,724	518,913
Total Federal Grants	715,855	1,320,803	3,054,851	442,879	4,692,340	3,679,867	2,283,610
State Grants							
HACA	756,697	690,561	1,142,003	480,317	456,864	4,715,965	735,807
Manufactured Home HACA	4,050	5,402	29,023	2,550	25,845	----	32,097
Residential Market Value Credit	664,247	759,486	1,602,782	389,785	559,525	2,383,263	2,211,558
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	----	----	15,367	530	----	59,210	----
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	45,321	56,733	31,035	21,472	2,188	10,296	5,299
Highways	3,222,786	3,144,667	2,643,537	3,961,772	5,011,937	5,118,737	2,522,397
Human Services	1,866,886	2,134,655	4,257,056	454,188	1,269,811	9,380,829	6,185,685
Criminal Justice Aid	89,533	90,288	372,104	45,967	83,346	547,368	351,015
PERA Aid	41,488	29,967	50,501	22,632	16,974	109,095	63,819
Police Aid	41,209	39,570	101,135	52,301	36,263	207,602	214,832
All Other	443,316	1,045,998	1,580,529	954,795	639,083	2,463,455	1,582,697
Total State Grants	7,175,533	7,997,327	11,825,072	6,386,309	8,101,836	24,995,820	13,905,206
Local Units Grants	667	----	39,484	----	----	5,159,465	20,653
<b>Total Intergovernmental Revenues</b>	<b>7,892,055</b>	<b>9,318,130</b>	<b>14,919,407</b>	<b>6,829,188</b>	<b>12,794,176</b>	<b>33,835,152</b>	<b>16,209,469</b>
Charges for Services	1,225,234	1,527,217	3,283,536	575,738	1,140,584	7,425,052	5,499,557
Fines and Forfeits	8,294	27,609	433,634	9,714	57,174	582,339	617,778
Interest Earnings	210,114	445,098	1,022,724	102,689	129,456	1,401,927	758,226
All Other Revenues	441,293	571,220	1,421,739	477,504	359,289	1,733,347	3,272,007
<b>Total Revenues</b>	<b>16,281,028</b>	<b>20,500,354</b>	<b>32,505,189</b>	<b>10,893,589</b>	<b>18,201,531</b>	<b>77,686,400</b>	<b>52,047,674</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	----	----	295,000	----	34,449,182	----
Other Long Term Debt	89,209	65,985	34,000	479,226	----	----	----
<b>Total Borrowing</b>	<b>89,209</b>	<b>65,985</b>	<b>34,000</b>	<b>774,226</b>	<b>----</b>	<b>34,449,182</b>	<b>----</b>
Other Sources	----	----	----	----	----	4,749	----
Transfers From - Enterprise Funds	----	----	295,211	----	----	15,826	----
- Governmental Funds	30,736	921,253	62,489	100,000	1,372,522	70,358	2,732,154
<b>Total Revenues and Other Sources</b>	<b>16,400,973</b>	<b>21,487,592</b>	<b>32,896,889</b>	<b>11,767,815</b>	<b>19,574,053</b>	<b>112,226,515</b>	<b>54,779,828</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>REDWOOD</b>	<b>RENVILLE</b>	<b>RICE</b>	<b>ROCK</b>	<b>ROSEAU</b>	<b>SCOTT</b>	<b>SHERBURNE</b>
General Government	- Current Expenditures	2,683,692	3,239,296	5,676,326	1,368,050	1,770,592	17,517,728	13,841,112
	- Capital Outlay	---	---	---	653,105	---	6,639,550	283,542
	<b>Total General Government</b>	<b>2,683,692</b>	<b>3,239,296</b>	<b>5,676,326</b>	<b>2,021,155</b>	<b>1,770,592</b>	<b>24,157,278</b>	<b>14,124,654</b>
Public Safety	- Sherriff	1,675,687	1,392,637	2,876,516	810,220	979,323	3,217,269	3,798,946
	- Corrections	271,527	133,813	3,307,158	24,284	544,551	4,800,809	4,958,350
	- All Other	76,681	57,113	179,793	1,720	297,814	1,821,553	1,142,768
	- Capital Outlay	---	---	---	---	---	---	387,271
	<b>Total Public Safety</b>	<b>2,023,895</b>	<b>1,583,563</b>	<b>6,363,467</b>	<b>836,224</b>	<b>1,821,688</b>	<b>9,839,631</b>	<b>10,287,335</b>
Streets and Highways	- Administration	272,348	472,477	216,093	167,798	488,354	1,664,354	260,682
	- Maintenance	1,931,183	2,689,674	2,154,762	1,323,321	2,563,559	3,232,086	2,286,965
	- Construction	2,885,351	1,183,898	2,102,259	4,074,203	4,369,852	12,574,041	4,791,749
	- Capital Outlay	---	---	---	---	---	---	548,115
	<b>Total Streets and Highways</b>	<b>5,088,882</b>	<b>4,346,049</b>	<b>4,473,114</b>	<b>5,565,322</b>	<b>7,421,765</b>	<b>17,470,481</b>	<b>7,887,511</b>
Sanitation	- Current Expenditures	535,532	1,010,756	67,622	607,951	870,545	---	2,205,441
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>535,532</b>	<b>1,010,756</b>	<b>67,622</b>	<b>607,951</b>	<b>870,545</b>	<b>---</b>	<b>2,205,441</b>
Human Services	- Income Maintenance	1,013,080	1,586,439	2,069,921	711,480	739,313	1,587,119	2,587,602
	- Social Services	3,448,037	3,224,657	6,349,606	1,399,237	2,003,786	13,117,538	9,736,169
	- All Other	---	248,145	---	---	13,545	1,696,276	413,952
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>4,461,117</b>	<b>5,059,241</b>	<b>8,419,527</b>	<b>2,110,717</b>	<b>2,756,644</b>	<b>16,400,933</b>	<b>12,737,723</b>
Health	- Current Expenditures	1,025,697	1,246,957	2,488,997	65,030	107,417	1,731,502	1,392,199
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>1,025,697</b>	<b>1,246,957</b>	<b>2,488,997</b>	<b>65,030</b>	<b>107,417</b>	<b>1,731,502</b>	<b>1,392,199</b>
Culture and Recreation	Libraries - Current Expenditures	77,451	116,659	379,262	123,508	74,358	1,727,066	997,097
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	135,385	78,052	195,113	340,353	104,709	1,039,271	409,626
	- Capital Outlay	---	---	---	---	---	3,333	---
	<b>Total Culture and Recreation</b>	<b>212,836</b>	<b>194,711</b>	<b>574,375</b>	<b>463,861</b>	<b>179,067</b>	<b>2,769,670</b>	<b>1,406,723</b>
Conservation of Natural Resources	- Current Expenditures	694,765	1,219,515	409,429	248,411	345,982	658,386	901,295
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>694,765</b>	<b>1,219,515</b>	<b>409,429</b>	<b>248,411</b>	<b>345,982</b>	<b>658,386</b>	<b>901,295</b>
Economic Development	- Current Expenditures	23,321	---	1,637,516	---	743,017	1,561,852	150,910
	- Capital Outlay	---	---	---	---	---	1,585,728	6,000
	<b>Total Economic Development</b>	<b>23,321</b>	<b>---</b>	<b>1,637,516</b>	<b>---</b>	<b>743,017</b>	<b>3,147,580</b>	<b>156,910</b>
All Other	- Current Expenditures	---	---	---	---	---	---	---
	- Capital Outlay	---	157,394	27,075	---	---	---	---
	<b>Total All Other</b>	<b>---</b>	<b>157,394</b>	<b>27,075</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
Debt Service	- Principal Paid on Bonds	---	440,000	170,000	---	---	940,000	490,000
	- Other Long Term Debt	---	440,000	585,000	---	---	852,250	---
	- Interest and Fiscal Charges	78	187,850	406,921	---	7,690	1,494,492	687,235
	<b>Total Current Expenditures</b>	<b>13,864,386</b>	<b>16,716,190</b>	<b>28,008,114</b>	<b>7,191,363</b>	<b>11,646,865</b>	<b>55,372,809</b>	<b>45,083,114</b>
	<b>Total Capital Outlay</b>	<b>2,885,351</b>	<b>1,341,292</b>	<b>2,129,334</b>	<b>4,727,308</b>	<b>4,369,852</b>	<b>20,802,652</b>	<b>6,016,677</b>
	<b>Total Debt Service</b>	<b>78</b>	<b>1,067,850</b>	<b>1,161,921</b>	<b>---</b>	<b>7,690</b>	<b>3,286,742</b>	<b>1,177,235</b>
	<b>Total Expenditures</b>	<b>16,749,815</b>	<b>19,125,332</b>	<b>31,299,369</b>	<b>11,918,671</b>	<b>16,024,407</b>	<b>79,462,203</b>	<b>52,277,026</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	590,586	---
	- Governmental Funds	30,736	921,253	62,489	100,000	1,372,522	70,358	2,732,154
	<b>Total Expenditures and Other Uses</b>	<b>16,780,551</b>	<b>20,046,585</b>	<b>31,361,858</b>	<b>12,018,671</b>	<b>17,396,929</b>	<b>80,123,147</b>	<b>55,009,180</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	4,242,959	3,863,153	8,975,213	2,549,401	5,684,617	15,967,904	10,137,087
	Special Revenue Fund Unreserved Fund Balance	6,285,755	7,368,701	7,278,683	3,679,443	3,060,663	17,611,385	11,148,188
	<b>Total</b>	<b>10,528,714</b>	<b>11,231,854</b>	<b>16,253,896</b>	<b>6,228,844</b>	<b>8,745,280</b>	<b>33,579,289</b>	<b>21,285,275</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		75.9%	67.2%	58.0%	86.6%	75.1%	60.6%	47.2%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>SIBLEY</i>	<i>ST. LOUIS</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population ( 2003 Population Estimates)	15,366	198,721	137,777	34,691	9,957	11,698	24,315
Net Taxable Tax Capacity	55,065,851	9,705,761	72,420,556	21,698,191	5,635,441	6,855,892	9,518,201
2002 Tax Levy (Payable 2003)	25,478,044	6,383,196	38,705,911	10,825,873	3,006,358	4,278,258	7,605,938
<b>REVENUES</b>							
Taxes	5,712,973	81,545,253	35,507,639	9,644,176	2,713,244	3,871,758	6,626,025
Special Assessments	620,538	----	374,540	160,701	442,384	707,281	12,645
Licenses And Permits	54,188	155,927	462,469	113,877	9,304	7,545	178,266
Intergovernmental Revenues							
Federal Grants							
Highways	----	3,206,951	1,114,015	2,180,752	----	----	----
Human Services	436,464	14,673,518	3,944,376	1,380,199	209,138	248,665	1,878,211
Disaster	64,704	94,702	314,550	21,168	21,580	11,610	7,537
All Other	213,233	873,749	133,404	223,550	29,325	80,872	117,514
Total Federal Grants	714,401	18,848,920	5,506,345	3,805,669	260,043	341,147	2,003,262
State Grants							
HACA	832,731	7,508,199	3,382,812	842,264	902,313	772,214	1,318,050
Manufactured Home HACA	7,424	101,160	64,614	16,484	2,930	4,547	18,311
Residential Market Value Credit	855,114	8,292,087	4,383,897	1,345,201	346,639	471,474	1,135,155
Agricultural Market Value Credit	----	----	----	----	----	----	----
Mobile Home Market Value Credit	2,337	----	26,595	----	475	----	18,024
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	56,820	5,556,337	49,052	26,939	50,679	68,428	73,961
Highways	3,448,759	18,227,519	6,317,772	5,018,513	2,066,310	2,547,963	4,253,317
Human Services	1,759,423	35,695,609	11,169,179	4,035,395	1,417,910	1,575,534	3,133,554
Criminal Justice Aid	63,903	1,422,223	851,972	207,285	51,898	56,450	134,931
PERA Aid	25,384	402,715	145,954	49,359	18,442	36,367	26,232
Police Aid	40,832	546,879	212,009	67,738	----	29,772	58,972
All Other	531,483	2,254,478	4,369,088	658,506	248,785	240,908	995,433
Total State Grants	7,624,210	80,007,206	30,972,944	12,267,684	5,106,381	5,803,657	11,165,940
Local Units Grants	116,324	278,205	2,501,532	1,574,556	----	15,401	1,500
<b>Total Intergovernmental Revenues</b>	<b>8,454,935</b>	<b>99,134,331</b>	<b>38,980,821</b>	<b>17,647,909</b>	<b>5,366,424</b>	<b>6,160,205</b>	<b>13,170,702</b>
Charges for Services	1,266,360	10,527,851	4,444,265	2,575,037	419,150	1,010,090	1,751,453
Fines and Forfeits	109,453	1,592,818	196,739	207,654	----	35,961	3,009
Interest Earnings	216,757	1,500,489	637,720	722,796	198,137	134,172	145,263
All Other Revenues	551,341	13,264,529	3,746,571	850,236	266,015	1,195,035	647,299
<b>Total Revenues</b>	<b>16,986,545</b>	<b>207,721,198</b>	<b>84,350,764</b>	<b>31,922,386</b>	<b>9,414,658</b>	<b>13,122,047</b>	<b>22,534,662</b>
Other Financing Sources							
Borrowing							
Bonds Issued	947,500	----	----	----	----	----	----
Other Long Term Debt	----	38,535	4,775,000	----	----	----	----
<b>Total Borrowing</b>	<b>947,500</b>	<b>38,535</b>	<b>4,775,000</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>----</b>
Other Sources	25,576	----	76,371	----	----	106,500	----
Transfers From - Enterprise Funds	----	558,000	----	----	----	----	----
- Governmental Funds	798,922	3,403,400	2,658,477	----	1,100,000	----	393,225
<b>Total Revenues and Other Sources</b>	<b>18,758,543</b>	<b>211,721,133</b>	<b>91,860,612</b>	<b>31,922,386</b>	<b>10,514,658</b>	<b>13,228,547</b>	<b>22,927,887</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>SIBLEY</b>	<b>ST. LOUIS</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>SWIFT</b>	<b>TODD</b>
General Government	- Current Expenditures	2,594,654	30,378,167	11,624,194	5,039,962	1,759,671	1,733,366	3,102,884
	- Capital Outlay	35,116	1,511,380	67,743	---	---	---	---
	Total General Government	2,629,770	31,889,547	11,691,937	5,039,962	1,759,671	1,733,366	3,102,884
Public Safety	- Sherriff	1,382,191	14,941,024	5,764,585	1,987,945	749,166	1,094,832	1,698,641
	- Corrections	152,553	16,371,087	11,041,901	2,706,677	61,006	102,123	553,446
	- All Other	40,814	759,679	763,206	86,946	46,253	8,121	39,053
	- Capital Outlay	42,042	584,608	98,060	5,182,885	---	---	---
	Total Public Safety	1,617,600	32,656,398	17,667,752	9,964,453	856,425	1,205,076	2,291,140
Streets and Highways	- Administration	376,868	4,926,007	1,003,812	218,707	223,684	309,717	1,292,109
	- Maintenance	1,852,637	21,199,647	4,061,120	2,044,942	1,344,280	1,381,512	674,517
	- Construction	2,392,332	19,334,465	12,033,350	7,380,169	1,556,229	1,657,011	3,875,148
	- Capital Outlay	182,245	2,569,170	9,231	---	---	---	---
	Total Streets and Highways	4,804,082	48,029,289	17,107,513	9,643,818	3,124,193	3,348,240	5,841,774
Sanitation	- Current Expenditures	210,444	---	446,808	582,877	134,232	665,777	---
	- Capital Outlay	---	---	6,895	---	---	---	---
	Total Sanitation	210,444	---	453,703	582,877	134,232	665,777	---
Human Services	- Income Maintenance	636,590	10,989,104	---	1,640,665	401,277	773,209	2,780,023
	- Social Services	2,782,284	48,844,874	---	5,503,714	2,264,683	2,427,565	5,085,550
	- All Other	38,723	8,478,166	26,009,932	---	---	---	96,679
	- Capital Outlay	1,536,843	9,022	---	---	---	---	---
	Total Human Services	4,994,440	68,321,166	26,009,932	7,144,379	2,665,960	3,200,774	7,962,252
Health	- Current Expenditures	1,231,747	6,393,032	1,958,361	1,029,948	101,948	266,541	2,021,199
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,231,747	6,393,032	1,958,361	1,029,948	101,948	266,541	2,021,199
Culture and Recreation	Libraries - Current Expenditures	237,430	455,061	1,664,102	---	47,583	74,735	270,898
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	10,746	946,698	1,334,353	90,667	91,659	190,097	---
	- Capital Outlay	---	---	245,555	---	---	---	---
	Total Culture and Recreation	248,176	1,401,759	3,244,010	90,667	139,242	264,832	270,898
Conservation of Natural Resources	- Current Expenditures	1,494,646	5,935,528	3,087,018	551,299	460,382	793,711	272,599
	- Capital Outlay	20,848	250,304	---	---	---	---	---
	Total Conservation of Natural Resources	1,515,494	6,185,832	3,087,018	551,299	460,382	793,711	272,599
Economic Development	- Current Expenditures	371,679	3,996,222	280,129	---	113,000	41,400	58,055
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	371,679	3,996,222	280,129	---	113,000	41,400	58,055
All Other	- Current Expenditures	---	---	---	347,947	47,637	17,590	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	347,947	47,637	17,590	---
Debt Service	- Principal Paid on Bonds	315,000	1,949,226	3,155,000	380,000	---	250,000	40,000
	- Other Long Term Debt	475,000	2,222,823	1,902,183	360,000	---	---	105,000
	- Interest and Fiscal Charges	239,663	1,388,281	1,068,319	1,034,425	---	82,324	41,016
	Total Current Expenditures	13,414,006	174,614,296	69,039,521	21,832,296	7,846,461	9,880,296	17,945,653
	Total Capital Outlay	4,209,426	24,258,949	12,460,834	12,563,054	1,556,229	1,657,011	3,875,148
	Total Debt Service	1,029,663	5,560,330	6,125,502	1,774,425	---	332,324	186,016
	<b>Total Expenditures</b>	<b>18,653,095</b>	<b>204,433,575</b>	<b>87,625,857</b>	<b>36,169,775</b>	<b>9,402,690</b>	<b>11,869,631</b>	<b>22,006,817</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	145,000	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	459,761	---
	Transfers To - Enterprise Funds	---	---	13,705	---	62,124	116,000	---
	- Governmental Funds	798,922	3,403,400	2,658,477	---	1,100,000	---	393,225
	<b>Total Expenditures and Other Uses</b>	<b>19,597,017</b>	<b>207,836,975</b>	<b>90,298,039</b>	<b>36,169,775</b>	<b>10,564,814</b>	<b>12,445,392</b>	<b>22,400,042</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	3,953,237	20,945,967	6,609,525	5,043,676	3,626,706	1,622,115	2,456,627
	Special Revenue Fund Unreserved Fund Balance	3,335,366	29,119,228	6,786,220	2,175,327	3,332,810	4,209,693	5,384,575
	<b>Total</b>	<b>7,288,603</b>	<b>50,065,195</b>	<b>13,395,745</b>	<b>7,219,003</b>	<b>6,959,516</b>	<b>5,831,808</b>	<b>7,841,202</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		54.3%	28.7%	19.4%	33.1%	88.7%	59.0%	43.7%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population ( 2003 Population Estimates)	3,912	22,108	13,619	19,451	213,395	11,683	6,951
Net Taxable Tax Capacity	3,924,136	11,776,875	4,980,344	11,271,716	179,428,260	6,277,829	5,679,438
2002 Tax Levy (Payable 2003)	2,251,035	6,436,113	4,666,342	6,660,611	53,853,441	4,918,397	3,083,956
<b>REVENUES</b>							
Taxes	2,130,817	5,682,390	4,107,071	5,976,783	61,266,784	4,398,211	2,782,906
Special Assessments	68,835	----	323,147	318,110	116,824	365,355	177,758
Licenses And Permits	2,343	189,893	55,329	189,955	2,945,281	12,410	4,880
Intergovernmental Revenues							
Federal Grants							
Highways	137,806	2,560	161,612	----	747,476	183,463	1,017,600
Human Services	134,096	767,245	765,698	707,436	3,647,181	445,748	208,296
Disaster	12,168	14,040	30,009	30,829	184,932	22,846	16,811
All Other	9,634	282,554	99,863	123,252	8,770,249	62,816	100,484
Total Federal Grants	293,704	1,066,399	1,057,182	861,517	13,349,838	714,873	1,343,191
State Grants							
HACA	450,060	821,268	203,500	1,085,189	6,837,318	615,607	801,980
Manufactured Home HACA	1,199	----	16,369	10,242	----	6,298	6,800
Residential Market Value Credit	152,478	1,011,855	658,122	846,420	4,088,236	559,618	346,438
Agricultural Market Value Credit	----	----	----	72,460	----	----	----
Mobile Home Market Value Credit	611	----	2,415	----	----	1,180	3,975
Attached Machinery Aid	----	----	----	----	----	----	----
Disparity Reduction Aid	17,114	29,507	53,728	13,442	363	5,103	10,432
Highways	2,334,950	3,661,679	2,411,204	2,125,293	7,500,625	2,544,863	3,080,005
Human Services	616,468	1,890,438	2,761,760	2,168,292	13,939,660	1,933,723	847,500
Criminal Justice Aid	14,861	111,009	74,619	103,468	1,205,999	66,809	42,525
PERA Aid	16,482	22,637	20,825	25,777	209,159	19,906	14,877
Police Aid	----	67,138	25,742	55,311	442,814	32,484	23,970
All Other	154,283	681,219	564,181	642,270	5,791,079	409,646	315,444
Total State Grants	3,758,506	8,296,750	6,792,465	7,148,164	40,015,253	6,195,237	5,493,946
Local Units Grants	----	----	10,000	----	2,151,252	34,728	----
<b>Total Intergovernmental Revenues</b>	<b>4,052,210</b>	<b>9,363,149</b>	<b>7,859,647</b>	<b>8,009,681</b>	<b>55,516,343</b>	<b>6,944,838</b>	<b>6,837,137</b>
Charges for Services	482,755	1,594,497	943,928	883,761	11,807,548	941,762	784,936
Fines and Forfeits	----	75,167	41,145	106,452	1,493,666	10,811	----
Interest Earnings	101,360	157,840	84,727	168,953	1,746,796	144,214	114,913
All Other Revenues	416,476	448,177	673,652	731,182	6,868,871	833,612	416,037
<b>Total Revenues</b>	<b>7,254,796</b>	<b>17,511,113</b>	<b>14,088,646</b>	<b>16,384,877</b>	<b>141,762,113</b>	<b>13,651,213</b>	<b>11,118,567</b>
Other Financing Sources							
Borrowing							
Bonds Issued	----	----	----	----	38,720,000	----	----
Other Long Term Debt	----	69,246	----	----	479,029	373,601	----
<b>Total Borrowing</b>	<b>----</b>	<b>69,246</b>	<b>----</b>	<b>----</b>	<b>39,199,029</b>	<b>373,601</b>	<b>----</b>
Other Sources	----	37,023	----	----	309,585	----	----
Transfers From - Enterprise Funds	----	----	----	----	1,760,000	----	----
- Governmental Funds	7,164	68,543	405,482	250,050	1,629,362	361,802	392,864
<b>Total Revenues and Other Sources</b>	<b>7,261,960</b>	<b>17,685,925</b>	<b>14,494,128</b>	<b>16,634,927</b>	<b>184,660,089</b>	<b>14,386,616</b>	<b>11,511,431</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

<b>EXPENDITURES</b>		<b>TRAVERSE</b>	<b>WABASHA</b>	<b>WADENA</b>	<b>WASECA</b>	<b>WASHINGTON</b>	<b>WATONWAN</b>	<b>WILKIN</b>
General Government	- Current Expenditures	952,645	2,766,458	2,241,891	3,458,797	30,530,617	2,090,693	1,208,272
	- Capital Outlay	---	---	---	77,175	3,294,625	533,188	---
	<b>Total General Government</b>	<b>952,645</b>	<b>2,766,458</b>	<b>2,241,891</b>	<b>3,535,972</b>	<b>33,825,242</b>	<b>2,623,881</b>	<b>1,208,272</b>
Public Safety	- Sherriff	514,924	1,437,929	1,056,773	1,838,846	19,401,503	1,132,810	582,925
	- Corrections	22,084	1,394,270	70,000	21,919	7,340,725	473,276	50,365
	- All Other	7,794	109,057	46,992	80,651	---	55,972	12,172
	- Capital Outlay	---	---	50,268	422,867	---	---	---
	<b>Total Public Safety</b>	<b>544,802</b>	<b>2,941,256</b>	<b>1,224,033</b>	<b>2,364,283</b>	<b>26,742,228</b>	<b>1,662,058</b>	<b>645,462</b>
Streets and Highways	- Administration	286,948	337,892	316,146	219,935	816,023	383,290	263,580
	- Maintenance	1,808,747	1,474,926	914,938	1,331,447	4,069,291	2,237,071	1,355,378
	- Construction	2,214,998	2,732,919	2,356,758	2,386,650	9,256,227	1,227,058	4,245,538
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>4,310,693</b>	<b>4,545,737</b>	<b>3,587,842</b>	<b>3,938,032</b>	<b>14,141,541</b>	<b>3,847,419</b>	<b>5,864,496</b>
Sanitation	- Current Expenditures	49,187	390,701	890,040	491,783	---	182,052	233,899
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>49,187</b>	<b>390,701</b>	<b>890,040</b>	<b>491,783</b>	<b>---</b>	<b>182,052</b>	<b>233,899</b>
Human Services	- Income Maintenance	417,705	707,038	1,195,013	949,920	11,359,093	793,833	501,927
	- Social Services	891,559	3,330,381	3,577,542	3,141,249	19,586,770	2,652,594	1,743,254
	- All Other	---	---	323,965	---	13,792,035	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>1,309,264</b>	<b>4,037,419</b>	<b>5,096,520</b>	<b>4,091,169</b>	<b>44,737,898</b>	<b>3,446,427</b>	<b>2,245,181</b>
Health	- Current Expenditures	123,414	1,266,314	689,461	828,142	---	386,440	676,238
	- Capital Outlay	---	---	---	220,595	---	---	---
	<b>Total Health</b>	<b>123,414</b>	<b>1,266,314</b>	<b>689,461</b>	<b>1,048,737</b>	<b>---</b>	<b>386,440</b>	<b>676,238</b>
Culture and Recreation	Libraries - Current Expenditures	26,693	125,126	37,271	203,086	4,676,224	453,962	40,621
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	33,299	116,421	57,339	186,713	2,798,360	46,591	21,300
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>59,992</b>	<b>241,547</b>	<b>94,610</b>	<b>389,799</b>	<b>7,474,584</b>	<b>500,553</b>	<b>61,921</b>
Conservation of Natural Resources	- Current Expenditures	236,186	380,448	298,476	483,459	306,471	757,171	305,543
	- Capital Outlay	---	---	---	8,877	---	---	80,560
	<b>Total Conservation of Natural Resources</b>	<b>236,186</b>	<b>380,448</b>	<b>298,476</b>	<b>492,336</b>	<b>306,471</b>	<b>757,171</b>	<b>386,103</b>
Economic Development	- Current Expenditures	3,018	67,045	---	---	5,904,697	109,175	2,755
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>3,018</b>	<b>67,045</b>	<b>---</b>	<b>---</b>	<b>5,904,697</b>	<b>109,175</b>	<b>2,755</b>
All Other	- Current Expenditures	51,866	---	---	---	---	---	208,258
	- Capital Outlay	---	---	---	---	---	---	41,433
	<b>Total All Other</b>	<b>51,866</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>249,691</b>
Debt Service	- Principal Paid on Bonds	30,000	---	---	450,000	1,953,230	75,000	20,000
	- Other Long Term Debt	24,163	138,570	27,375	34,899	3,143,766	50,000	52,882
	- Interest and Fiscal Charges	25,846	25,350	---	279,074	2,902,185	141,324	4,702
	<b>Total Current Expenditures</b>	<b>5,426,069</b>	<b>13,904,006</b>	<b>11,715,847</b>	<b>13,235,947</b>	<b>120,581,809</b>	<b>11,754,930</b>	<b>7,206,487</b>
	<b>Total Capital Outlay</b>	<b>2,214,998</b>	<b>2,732,919</b>	<b>2,407,026</b>	<b>3,116,164</b>	<b>12,550,852</b>	<b>1,760,246</b>	<b>4,367,531</b>
	<b>Total Debt Service</b>	<b>80,009</b>	<b>163,920</b>	<b>27,375</b>	<b>763,973</b>	<b>7,999,181</b>	<b>266,324</b>	<b>77,584</b>
	<b>Total Expenditures</b>	<b>7,721,076</b>	<b>16,800,845</b>	<b>14,150,248</b>	<b>17,116,084</b>	<b>141,131,842</b>	<b>13,781,500</b>	<b>11,651,602</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	18,042,759	---	---
	Other Uses	---	---	---	---	127,408	---	---
	Transfers To - Enterprise Funds	14,064	---	---	---	831,267	---	---
	- Governmental Funds	7,164	68,543	405,482	250,050	1,629,362	361,802	392,864
	<b>Total Expenditures and Other Uses</b>	<b>7,742,304</b>	<b>16,869,388</b>	<b>14,555,730</b>	<b>17,366,134</b>	<b>161,762,638</b>	<b>14,143,302</b>	<b>12,044,466</b>
	<b>Unreserved Fund Balance</b>							
	General Fund Unreserved Fund Balance	768,976	4,284,976	1,960,366	4,067,898	25,650,936	2,550,464	4,495,135
	Special Revenue Fund Unreserved Fund Balance	255,755	2,769,565	1,843,503	6,666,116	15,327,041	2,662,718	207,814
	<b>Total</b>	<b>1,024,731</b>	<b>7,054,541</b>	<b>3,803,869</b>	<b>10,734,014</b>	<b>40,977,977</b>	<b>5,213,182</b>	<b>4,702,949</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		18.9%	50.7%	32.5%	81.1%	34.0%	44.3%	65.3%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2003**

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population ( 2003 Population Estimates)	49,674	103,010	10,764	5,061,174
Net Taxable Tax Capacity	25,147,756	67,386,596	6,514,223	3,519,114,576
2002 Tax Levy (Payable 2003)	12,747,607	24,885,048	5,524,473	1,659,373,371
<b>REVENUES</b>				
Taxes	11,350,517	22,777,887	5,008,154	1,676,681,514
Special Assessments	245,391	1,748,600	103,808	35,960,236
Licenses And Permits	220,050	349,415	29,988	25,016,386
Intergovernmental Revenues				
Federal Grants				
Highways	983,585	1,913,573	211,280	54,809,926
Human Services	1,472,600	1,705,987	298,168	284,469,074
Disaster	49,542	327,895	114,182	8,001,976
All Other	238,335	70,148	69,291	109,746,451
Total Federal Grants	2,744,062	4,017,603	692,921	457,027,427
State Grants				
HACA	1,470,763	1,706,124	859,535	132,483,435
Manufactured Home HACA	----	100,082	4,554	2,038,732
Residential Market Value Credit	1,838,498	2,736,728	565,534	151,509,954
Agricultural Market Value Credit	----	----	----	803,110
Mobile Home Market Value Credit	----	----	757	478,318
Attached Machinery Aid	----	----	----	403,108
Disparity Reduction Aid	63,658	5,416	43,374	11,419,976
Highways	4,070,128	9,317,975	2,418,079	403,147,480
Human Services	6,042,887	8,988,406	1,354,919	503,776,627
Criminal Justice Aid	275,890	548,001	40,076	31,849,580
PERA Aid	54,309	81,912	23,321	7,969,013
Police Aid	82,560	443,547	30,980	11,029,738
All Other	1,015,562	1,826,240	276,407	234,113,539
Total State Grants	14,914,255	25,754,431	5,617,536	1,491,022,610
Local Units Grants	252,403	155,233	54,345	51,659,560
<b>Total Intergovernmental Revenues</b>	<b>17,910,720</b>	<b>29,927,267</b>	<b>6,364,802</b>	<b>1,999,709,597</b>
Charges for Services	2,649,130	7,632,892	318,450	476,745,917
Fines and Forfeits	368,005	733,377	1,960	19,398,179
Interest Earnings	299,351	575,786	119,151	52,145,845
All Other Revenues	732,668	2,897,400	463,256	189,647,308
<b>Total Revenues</b>	<b>33,775,832</b>	<b>66,642,624</b>	<b>12,409,569</b>	<b>4,475,304,982</b>
Other Financing Sources				
Borrowing				
Bonds Issued	----	2,486,802	----	245,328,475
Other Long Term Debt	510,000	----	----	22,632,797
<b>Total Borrowing</b>	<b>510,000</b>	<b>2,486,802</b>	<b>----</b>	<b>267,961,272</b>
Other Sources	11,105	----	----	8,321,693
Transfers From - Enterprise Funds	----	----	----	7,059,470
- Governmental Funds	1,012,805	87,633	7,490	94,328,851
<b>Total Revenues and Other Sources</b>	<b>35,309,742</b>	<b>69,217,059</b>	<b>12,417,059</b>	<b>4,852,976,268</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2003**

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	5,909,181	11,763,957	1,543,203	711,766,402
	- Capital Outlay	2,074,542	1,862,136	6,644	93,991,723
	Total General Government	7,983,723	13,626,093	1,549,847	805,758,125
Public Safety	- Sherriff	2,330,768	9,253,733	695,768	315,400,826
	- Corrections	2,306,063	3,571,178	804,923	328,448,682
	- All Other	261,003	545,227	147,994	27,609,698
	- Capital Outlay	---	---	125,581	47,788,689
	Total Public Safety	4,897,834	13,370,138	1,774,266	719,247,895
Streets and Highways	- Administration	400,251	547,610	181,221	46,569,480
	- Maintenance	2,268,233	4,412,384	1,656,917	247,225,177
	- Construction	5,207,150	10,097,635	2,416,679	461,236,991
	- Capital Outlay	---	---	---	12,332,581
	Total Streets and Highways	7,875,634	15,057,629	4,254,817	767,364,229
Sanitation	- Current Expenditures	843,595	364,836	98,254	74,373,036
	- Capital Outlay	---	112,534	---	468,835
	Total Sanitation	843,595	477,370	98,254	74,841,871
Human Services	- Income Maintenance	2,534,389	3,109,851	804,529	407,204,607
	- Social Services	7,393,173	11,413,116	2,592,665	1,013,530,241
	- All Other	---	---	---	69,425,983
	- Capital Outlay	---	---	---	6,920,345
	Total Human Services	9,927,562	14,522,967	3,397,194	1,497,081,176
Health	- Current Expenditures	2,304,565	2,394,731	101,630	201,837,029
	- Capital Outlay	---	---	---	1,111,652
	Total Health	2,304,565	2,394,731	101,630	202,948,681
Culture and Recreation	Libraries - Current Expenditures	272,261	1,229,944	51,194	83,912,835
	- Capital Outlay	---	---	---	11,353,935
	Parks and Recreation - Current Expenditures	267,984	974,906	124,906	43,422,690
	- Capital Outlay	---	---	---	6,465,186
	Total Culture and Recreation	540,245	2,204,850	176,100	145,154,646
Conservation of Natural Resources	- Current Expenditures	372,861	720,181	496,738	68,828,561
	- Capital Outlay	---	---	---	3,210,522
	Total Conservation of Natural Resources	372,861	720,181	496,738	72,039,083
Economic Development	- Current Expenditures	9,924	42,400	18,971	96,196,636
	- Capital Outlay	---	---	---	4,690,513
	Total Economic Development	9,924	42,400	18,971	100,887,149
All Other	- Current Expenditures	---	---	---	6,481,668
	- Capital Outlay	---	---	---	10,437,409
	Total All Other	---	---	---	16,919,077
Debt Service	- Principal Paid on Bonds	180,000	5,035,000	100,000	95,434,926
	- Other Long Term Debt	62,206	100,000	32,841	27,183,616
	- Interest and Fiscal Charges	434,126	1,268,881	174,339	62,559,605
	Total Current Expenditures	27,474,251	50,344,054	9,318,913	3,742,233,551
	Total Capital Outlay	7,281,692	12,072,305	2,548,904	660,008,381
	Total Debt Service	676,332	6,403,881	307,180	185,178,147
	<b>Total Expenditures</b>	<b>35,432,275</b>	<b>68,820,240</b>	<b>12,174,997</b>	<b>4,587,420,079</b>
	<b>Other Financing Uses</b>				
	Debt Redemption - Refunded Bonds	---	---	---	29,996,802
	Other Uses	---	---	---	789,377
	Transfers To - Enterprise Funds	---	---	---	16,221,473
	- Governmental Funds	1,012,805	87,633	7,490	94,328,851
	<b>Total Expenditures and Other Uses</b>	<b>36,445,080</b>	<b>68,907,873</b>	<b>12,182,487</b>	<b>4,728,756,582</b>
	<b>Unreserved Fund Balance</b>				---
	General Fund Unreserved Fund Balance	10,002,761	13,693,166	2,699,360	852,422,657
	Special Revenue Fund Unreserved Fund Balance	9,278,611	5,718,981	5,478,657	862,472,284
	<b>Total</b>	<b>19,281,372</b>	<b>19,412,147</b>	<b>8,178,017</b>	<b>1,714,894,941</b>
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		70.2%	38.6%	87.8%	45.8%

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**ANALYSIS OF  
PUBLIC SERVICE ENTERPRISES**

**TABLE 4  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment
<b>BECKER</b>	31,159														
NURSING HOME [3]		2,937,749	2,683,068	254,681	22,718	-	277,399	-	-	-	-	255,179	-	-	-
<b>BELTRAMI</b>	41,607														
NURSING SERVICE [4]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CLAY</b>	51,934														
NURSING SERVICE		1,310,716	3,132,970	(1,822,254)	1,321,163	-	(501,091)	-	383,104	938,059	(473,331)	-	-	-	-
<b>CLEARWATER</b>	8,390														
HOSPITAL		12,576,466	12,514,107	62,359	2,923	7,295	57,987	-	-	-	(147,000)	192,125	-	186,250	120,000
<b>DODGE</b>	19,015														
NURSING HOME		3,923,586	4,087,601	(164,015)	285	10,369	(174,099)	-	-	2,387	-	6,462	-	10,084	-
<b>DOUGLAS</b>	34,112														
HOSPITAL		53,240,400	51,951,235	1,289,165	231,198	106,499	1,413,864	-	-	-	-	2,872,094	-	106,499	-
<b>HENNEPIN</b>	1,139,837														
MEDICAL CENTER HOSPITAL		386,967,105	423,102,880	(36,135,775)	31,207,297	1,597,306	(6,525,784)	15,089,434	962,652	16,514,757	(2,780,000)	15,101,178	-	1,597,306	-
<b>HUBBARD</b>	18,635														
NURSING HOME [3]		6,414,856	6,386,598	28,258	54,775	146,882	(63,849)	-	-	-	-	109,314	-	144,866	15,000
<b>ITASCA</b>	44,198														
NURSING HOME [3]		6,398,844	6,078,100	320,744	147,731	171,776	296,699	-	-	22,407	(77,119)	281,080	4,450,456	76,710	140,000
MEDICAL CARE		19,762,627	19,762,627	-	69,645	-	69,645	-	-	-	-	-	-	-	-
<b>KANABEC</b>	15,831														
HOSPITAL		21,221,027	20,014,236	1,206,791	316,016	-	1,522,807	-	-	-	-	6,785,998	4,200,000	268,130	230,000
<b>LAKE</b>	11,160														
NURSING HOME [3]		3,075,676	3,002,429	73,247	38,511	10,208	101,550	-	-	-	-	224,802	-	1,114	-
<b>MAHNOMEN</b>	5,108														
HOSPITAL [1] [2] [5]		4,870,610	4,859,208	11,402	83,676	-	95,078	-	-	-	-	66,971	-	12,350	-
NURSING HOME [2]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>MEEKER</b>	23,182														
HOSPITAL [5]		13,369,606	12,794,109	575,497	886,800	-	1,462,297	-	-	-	-	1,092,696	-	-	-
<b>MURRAY</b>	8,995														
HOSPITAL		7,451,792	6,794,367	657,425	98,878	-	756,303	-	-	-	-	721,112	-	-	-
<b>PENNINGTON</b>	13,654														
NURSING HOME [3]		2,562,484	2,744,256	(181,772)	145,151	140	(36,761)	-	-	144,565	-	376,246	-	-	-
<b>PIPESTONE</b>	9,675														
HOSPITAL [2]		12,429,151	11,513,162	915,989	120,906	45,495	991,400	-	-	-	(192,724)	3,076,709	-	125,221	90,000
NURSING HOME [2]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>RAMSEY</b>	515,274														
INTEGRATED MANAGED CARE		193	709,636	(709,443)	934,065	-	224,622	-	333,634	480,436	(844,214)	-	-	-	-
NURSING HOME		11,132,147	11,751,254	(619,107)	177,415	-	(441,692)	-	-	58,779	(419,583)	-	-	-	-

**TABLE 4  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment	
<b>RENVILLE</b>	16,864															
HOSPITAL		6,842,212	6,348,763	493,449	43,024	17,592	518,881	-	-	-	-	1,121,367	-	17,462	-	
<b>ST. LOUIS</b>	198,721															
NURSING HOME		13,666,962	14,549,064	(882,102)	113,208	26,857	(795,751)	113,208	-	-	-	114,974	-	107,494	85,000	
<b>STEELE</b>	34,691															
NURSING HOME		6,712,070	6,358,245	353,825	24,713	262,302	116,236	-	-	-	-	442,394	-	262,302	50,000	
<b>SWIFT</b>	11,698															
HOSPITAL [5]		7,446,890	6,950,035	496,855	40,689	-	537,544	-	-	-	-	1,296,611	-	46,042	-	
<b>TRAVERSE</b>	3,912															
NURSING HOME		2,438,391	2,410,187	28,204	10,631	-	38,835	-	-	-	-	896,507	3,745,000	-	-	
		<b>606,751,560</b>	<b>640,498,137</b>	<b>(33,746,577)</b>	<b>36,091,418</b>	<b>2,402,721</b>	<b>(57,880)</b>	<b>15,202,642</b>	<b>1,679,390</b>	<b>18,161,390</b>	<b>(4,933,971)</b>	<b>35,033,819</b>	<b>12,395,456</b>	<b>2,961,830</b>	<b>730,000</b>	

**TABLE 5  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment
<b>BLUE EARTH</b>	57,435														
LANDFILL		1,343,602	1,189,828	153,774	27,687	42,874	138,587	-	-	-	(52,075)	99,799	-	42,874	-
<b>CASS</b>	28,191														
PINE RIVER AREA SANITARY [5]		340,112	448,360	(108,248)	1,256	15,524	(122,516)	-	-	-	-	1,768	-	15,524	-
<b>CLAY</b>	51,934														
SOLID WASTE		996,821	1,543,342	(546,521)	1,168,588	-	622,067	982,954	-	117,612	-	20,398	-	-	-
<b>COTTONWOOD</b>	11,999														
LANDFILL		457,468	150,635	306,833	94,395	17,632	383,596	90,465	-	9,854	(9,675)	-	-	15,971	150,000
<b>CROW WING</b>	58,391														
SERPENT LAKE SANIT. DIST. [5]		368,317	333,942	34,375	7,187	45,869	(4,307)	-	-	-	-	30,076	925,000	44,331	995,000
SOLID WASTE		1,806,018	851,909	954,109	103,485	-	1,057,594	-	-	595	(600,000)	70,348	-	-	-
<b>DOUGLAS</b>	34,112														
SOLID WASTE [5]		2,141,752	3,594,470	(1,452,718)	1,337,824	-	(114,894)	-	-	254,865	-	2,717,119	-	-	-
<b>HENNEPIN</b>	1,139,837														
SOLID WASTE		64,952,876	53,641,225	11,311,651	8,887,399	3,539,307	16,659,743	334,606	108,977	3,068,822	(427,340)	37,604,257	89,402,131	3,539,307	66,443,499
<b>HUBBARD</b>	18,635														
SOLID WASTE [8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>LYON</b>	25,000														
LANDFILL		1,754,288	1,502,632	251,656	37,034	-	288,690	-	-	-	-	-	-	-	-
<b>OLMSTED</b>	132,013														
WASTE MANAGEMENT		11,423,535	9,980,507	1,443,028	416,731	532,461	1,327,298	24	-	962,541	(6,078)	2,807,216	-	532,461	2,690,000
<b>OTTER TAIL</b>	58,785														
WASTE MANAGEMENT		4,332,663	4,560,289	(227,626)	456,703	-	229,077	-	-	310,176	-	1,015,398	-	-	-
<b>POLK</b>	31,025														
LANDFILL		476,777	567,753	(90,976)	19,270	-	(71,706)	-	-	413	-	230,650	-	-	-
RESOURCE RECOVERY		2,922,982	2,599,841	323,141	278,005	-	601,146	-	-	269,153	-	653,621	-	-	-
<b>RICE</b>	59,749														
WASTE MANAGEMENT [7]		2,422,728	2,471,434	(48,706)	521,522	3,516	469,300	-	-	147,630	295,211	41,680	-	-	-
<b>ST. LOUIS</b>	198,721														
SOLID WASTE		5,099,943	5,806,649	(706,706)	660,075	-	(46,631)	5,334	-	414,110	-	106,710	-	-	-
<b>STEELE</b>	34,691														
SOLID WASTE		934,491	824,979	109,512	20,360	-	129,872	-	-	-	-	1,118,707	-	-	-
<b>TODD</b>	24,315														
SOLID WASTE		835,866	1,247,931	(412,065)	362,656	-	(49,409)	-	-	45,637	-	91,814	-	-	-
<b>WABASHA</b>	22,108														
READS LANDING [5]		36,774	62,320	(25,546)	13	-	(25,533)	-	-	-	-	-	-	-	-
<b>WRIGHT</b>	103,010														
SOLID WASTE [8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>102,647,013</b>	<b>91,378,046</b>	<b>11,268,967</b>	<b>14,400,190</b>	<b>4,197,183</b>	<b>21,471,974</b>	<b>1,413,383</b>	<b>108,977</b>	<b>5,601,408</b>	<b>(799,957)</b>	<b>46,609,561</b>	<b>90,327,131</b>	<b>4,190,468</b>	<b>70,278,499</b>

**TABLE 6  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment
<b>BECKER</b>	31159														
EDA [5][13]		263,499	668,111	(404,612)	762,964	105	358,247	-	761,979	-	141,000	578,775	-	105	-
<b>BLUE EARTH</b>	57435														
EDA		192,685	785,146	(592,461)	745,846	-	153,385	-	435,772	-	-	139,229	-	-	-
<b>BROWN</b>	26832														
ECONOMIC DEVELOPMENT PARTNERS [5]		-	12,740	(12,740)	28,759	250	15,769	-	-	-	-	-	-	250	-
<b>CASS</b>	28191														
HRA [5]		459,317	463,884	(4,567)	46,223	-	41,656	-	463,546	-	-	28,605	-	-	-
<b>CHISAGO</b>	46472														
HRA [5]		280,731	320,603	(39,872)	1,149,278	337,453	771,953	307,608	-	-	(783,310)	556,734	2,000,000	320,135	580,000
<b>DAKOTA</b>	375642														
CDA [5][13]		8,643,877	8,248,379	395,498	15,429,925	15,630,155	195,268	-	14,767,631	-	(3,456,180)	5,436,441	-	2,395,116	2,015,000
<b>DOUGLAS</b>	34112														
HRA [5]		3,187,798	3,042,686	145,112	3,583	122,850	25,845	205,542	1,746,618	-	-	195,067	-	122,811	-
<b>FARIBAULT</b>	15723														
HRA [8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRANT</b>	6241														
HRA [5]		268,360	539,606	(271,246)	323,719	63,982	(11,509)	-	319,355	-	-	93,481	-	63,982	20,000
<b>KANDIYOHI</b>	41288														
HRA [5][13]		1,463,836	1,369,629	94,207	2,171	87,029	9,349	103,722	1,206,597	-	-	365	-	87,029	19,120
<b>LAKE</b>	11160														
HRA [5]		163,507	124,362	39,145	-	48,552	(9,407)	-	-	-	21,137	-	-	46,853	22,345
<b>LE SUEUR</b>	26664														
HRA [5][3]		239,794	222,224	17,570	-	-	17,570	-	113,100	-	-	61,004	-	-	-
<b>MCLEOD</b>	35872														
HRA [5][13]		739,856	600,910	138,946	1,621	240,127	(99,560)	-	-	-	-	596,858	-	238,160	73,784
<b>MEEKER</b>	23182														
EDA [5]		502,184	306,871	195,313	4,036	277,599	(78,250)	-	-	-	-	-	-	276,545	81,186
HRA [5][13]		67,110	327,475	(260,365)	314,100	34,361	19,374	-	279,192	-	-	20,293	-	-	-
<b>MOWER</b>	38909														
HRA [5][3]		627,675	605,113	22,562	36,112	46,151	12,523	-	-	-	-	52,299	-	42,735	-
<b>MURRAY</b>	8995														
CONGREGATE HOUSING		249,573	181,398	68,175	-	86,290	(18,115)	-	-	-	(5,566)	-	-	86,290	-
<b>OLMSTED</b>	132013														
HRA [5]		4,433,978	4,637,004	(203,026)	45,042	94,681	(252,665)	-	3,386,180	161,728	-	391,341	-	-	-
<b>RENVILLE</b>	16864														
HRA / EDA [5]		47,312	614,825	(567,513)	544,926	8,317	(30,904)	191,678	351,156	-	-	39,734	-	-	-
<b>SCOTT</b>	105196														
HRA [5]		3,853,659	3,889,965	(36,306)	350,056	1,110,217	(796,467)	-	233,358	-	(574,760)	5,873,313	6,640,000	1,056,413	200,000
<b>STEARNS</b>	137777														
HRA [5]		207,166	1,144,202	(937,036)	981,928	57,424	(12,532)	-	-	-	(13,705)	2,224	-	55,012	15,000

TABLE 6  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment
SWIFT	11698														
HRA [5]		1,047,710	48,622	999,088	-	901,409	97,679	-	-	-	(116,000)	1,417,628	2,373,000	-	835,226
TRAVERSE	3912														
CONGREGATE HOUSING		201,237	160,503	40,734	-	83,495	(42,761)	-	-	-	(14,064)	-	-	83,010	25,000
WASHINGTON	213395														
HRA [5]		7,600,011	5,771,110	1,828,901	2,802,224	3,885,235	745,890	1,718,505	-	-	928,733	496,579	9,710,667	3,184,734	14,092,268
		<u>34,740,875</u>	<u>34,085,368</u>	<u>655,507</u>	<u>23,572,513</u>	<u>23,115,682</u>	<u>1,112,338</u>	<u>2,527,055</u>	<u>24,064,484</u>	<u>161,728</u>	<u>(3,872,715)</u>	<u>15,979,970</u>	<u>20,723,667</u>	<u>8,059,180</u>	<u>17,978,929</u>

**TABLE 7  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Name of County	Population	OPERATING			NON-OPERATING			Taxes	Federal Grants	State Grants	Transfers To/From Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Payments	Principal Payment
<b>AITKIN</b>	15,810														
CONSERVATION CENTER		676,856	856,589	(179,733)	33,262	1,000	(147,471)	-	3,789	1,888	-	3,608	-	-	-
<b>ANOKA</b>	313,197														
GOLF COURSE		701,426	936,732	(235,306)	-	206,344	(441,650)	-	-	-	(86,699)	102,380	-	67,275	-
WAVE POOL		1,032,516	665,800	366,716	-	-	366,716	-	-	-	61,553	233,441	-	-	-
<b>CASS</b>	28,191														
SHINGOBEE ISLAND WATER & SEWER [8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CLAY</b>	51,934														
FAMILY SERVICE CENTER		1,400,957	1,217,102	183,855	229,642	544,408	(130,911)	-	-	-	-	-	-	544,408	275,000
JUVENILE CENTER		1,797,759	1,703,920	93,839	108,917	205,355	(2,599)	-	59,834	23,566	-	-	-	205,355	102,250
<b>COOK</b>	5,280														
EDA-GOLF COURSE [5]		884,423	962,252	(77,829)	82,967	90,711	(85,573)	80,308	-	-	-	50,426	-	88,613	95,000
<b>DAKOTA</b>	375,642														
GEOGRAPHIC INFORMATION SYSTEM		40,673	59,429	(18,756)	-	-	(18,756)	-	-	-	-	-	-	-	-
<b>DODGE</b>	19,015														
ICE ARENA [5]		194,804	238,626	(43,822)	48,752	17,403	(12,473)	-	-	-	(48,753)	-	-	17,403	-
<b>HENNEPIN</b>	1,139,837														
GLEN LAKE GOLF COURSE		894,345	836,742	57,603	-	124,905	(67,302)	-	-	-	-	6,579	-	124,905	150,000
METRO HEALTH PLAN		99,204,577	96,562,861	2,641,716	791,711	-	3,433,427	-	-	-	-	210,867	-	-	-
RADIO COMMUNICATIONS		935,689	1,146,880	(211,191)	-	-	(211,191)	-	-	-	-	-	-	-	-
<b>ITASCA</b>	44,198														
ITASCA RESOURCE CENTER		412,542	485,352	(72,810)	-	-	(72,810)	-	-	-	-	-	-	-	-
<b>KITTSON</b>	4,958														
RURAL WATER DISTRICT [5]		291,654	328,268	(36,614)	245,271	129,203	79,454	-	-	-	(50,000)	159,837	-	128,233	87,000
<b>OLMSTED</b>	132,013														
COMMUNICATIONS		1,230,362	1,148,082	82,280	7,324	-	89,604	-	-	-	-	-	-	-	-
<b>RAMSEY</b>	515,274														
LAKE OWASSO RESIDENCE		7,191,307	7,466,441	(275,134)	21,139	225,415	(479,410)	-	-	19,968	(207,656)	45,151	-	224,805	140,000
LAW ENFORCEMENT SERVICES		4,313,810	4,588,613	(274,803)	313,626	65	38,758	-	-	259,471	-	174,237	-	-	-
PONDS ON BATTLE CREEK GOLF COURSE		30,343	172,128	(141,785)	-	533	(142,318)	-	-	-	-	911,125	-	533	-
<b>ROCK</b>	9,651														
RURAL WATER DISTRICT [5]		480,005	597,627	(117,622)	97,609	52,821	(72,834)	-	-	-	-	357,420	-	52,821	-
<b>SHERBURNE</b>	74,763														
FEDERAL PRISON		6,875,485	3,125,114	3,750,371	16,064	318,531	3,447,904	-	-	-	-	613,163	15,000,000	318,531	900,000
<b>ST. LOUIS</b>	198,721														
COMMUNITY FOODS		1,380,280	1,330,481	49,799	-	-	49,799	-	-	-	-	-	-	-	-
LAUNDRY		1,110,454	1,042,481	67,973	-	-	67,973	-	-	-	-	11,255	-	-	-
SUPERVISED LIVING FACILITIES		1,050,422	823,745	226,677	-	-	226,677	-	-	-	-	-	-	-	-
<b>STEELE</b>	34,691														
CIVIC CENTER		326,121	454,677	(128,556)	67,894	54,827	(115,489)	-	-	-	-	-	-	54,827	-
<b>STEVENS</b>	9,957														
AMBULANCE		682,266	794,676	(112,410)	76,353	-	(36,057)	-	40,086	-	(62,124)	16,060	-	-	-
		<b>133,139,076</b>	<b>127,544,618</b>	<b>5,594,458</b>	<b>2,140,531</b>	<b>1,971,521</b>	<b>5,763,468</b>	<b>80,308</b>	<b>103,709</b>	<b>304,893</b>	<b>(393,679)</b>	<b>2,895,549</b>	<b>15,000,000</b>	<b>1,827,709</b>	<b>1,749,250</b>

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## **Enterprise Fund Footnotes**

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

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**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 8  
Outstanding Indebtedness of Counties  
For the Year Ended December 31, 2003**

County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
AITKIN	15,810	3,615,000	-	-	-	-	-	3,615,000	-	1,022,742	612,483
ANOKA	313,197	62,555,000	-	-	-	7,180,000	7,805,000	77,540,000	26,610,000	14,874,600	10,493,555
BECKER	31,159	380,000	-	-	1,035,000	-	-	1,415,000	1,415,000	543,673	1,471,841
BELTRAMI	41,607	1,060,000	-	-	-	17,310,000	-	18,370,000	5,310,000	104,025	1,612,848
BENTON	36,970	170,000	-	6,565,000	13,415,000	-	175,000	20,325,000	6,385,000	6,155,095	1,346,383
BIG STONE	5,648	-	-	135,000	-	-	-	135,000	-	138,221	414,410
BLUE EARTH	57,435	5,340,000	-	2,052,000	-	-	-	7,392,000	-	620,300	1,135,130
BROWN	26,832	585,000	-	-	-	2,505,000	-	3,090,000	3,090,000	935,466	971,992
CARLTON	33,154	6,185,000	-	-	-	-	-	6,185,000	1,720,000	405,355	2,010,694
CARVER	78,444	6,180,000	-	-	5,515,000	940,000	-	12,635,000	11,695,000	796,290	3,987,359
CASS	28,191	-	-	-	-	-	-	-	-	3,093,142	2,050,814
CHIPPEWA	12,827	-	-	-	-	-	-	-	-	115,318	384,253
CHISAGO	46,472	1,120,000	-	7,510,000	8,305,000	-	1,614,200	18,549,200	1,200,000	4,589,898	2,656,623
CLAY	51,934	-	-	4,435,000	6,383,306	17,536,694	-	28,355,000	9,400,000	741,302	2,173,564
CLEARWATER	8,390	355,000	-	-	3,025,000	-	-	3,380,000	-	320,567	606,075
COOK	5,280	5,557,499	1,630,000	-	-	1,600,000	380,000	9,167,499	5,985,000	4,310,624	395,276
COTTONWOOD	11,999	855,000	705,000	2,430,000	-	-	-	3,990,000	550,000	1,094,513	477,788
CROW WING	58,391	830,000	-	2,465,000	-	3,650,000	-	6,945,000	830,000	3,332,362	1,915,830
DAKOTA	375,642	92,090,000	-	-	44,180,000	-	5,325,000	141,595,000	24,315,000	767,374	18,853,790
DODGE	19,015	-	-	-	510,000	-	-	510,000	175,000	1,935,130	698,362
DOUGLAS	34,112	13,600,000	-	-	685,000	-	-	14,285,000	2,980,000	4,119,151	1,058,305
FARIBAULT	15,723	3,675,000	-	925,000	-	-	-	4,600,000	3,315,000	678,988	488,905
FILLMORE	21,294	3,800,000	-	-	-	-	-	3,800,000	-	-	1,040,586
FREEBORN	32,035	9,600,000	2,330,000	800,000	7,470,000	9,630,000	-	29,830,000	800,000	1,085,000	955,571
GOODHUE	45,183	1,410,000	-	-	16,701,589	-	-	18,111,589	-	2,009,515	2,711,018
GRANT	6,241	-	-	140,000	-	1,145,000	-	1,285,000	-	101,500	253,321
HENNEPIN	1,139,837	391,110,000	-	-	105,245,000	-	-	496,355,000	56,695,000	35,112,586	98,081,088
HOUSTON	19,965	-	-	-	-	-	-	-	-	42,000	668,982
HUBBARD	18,635	240,000	-	-	2,485,000	-	-	2,725,000	-	268,909	1,128,447
ISANTI	35,321	8,710,000	-	-	-	-	-	8,710,000	5,694,000	-	907,646
ITASCA	44,198	12,015,000	-	-	-	4,435,000	-	16,450,000	3,495,000	-	6,391,775
JACKSON	11,168	3,260,000	-	570,000	3,580,000	-	-	7,410,000	-	520,768	505,765
KANABEC	15,831	6,030,000	-	-	3,665,000	6,850,000	-	16,545,000	-	102,987	480,891
KANDIYOHI	41,288	18,940,000	-	8,835,000	-	1,484,133	2,605,000	31,864,133	2,065,000	34,368,051	2,083,153
KITSON	4,958	-	-	1,093,827	2,440,000	-	-	3,533,827	726,000	-	314,685
KOOCHICHING	13,986	-	-	-	-	-	-	-	-	-	698,688
LAC QUI PARLE	7,879	-	-	-	-	-	-	-	-	-	280,896
LAKE	11,160	2,221,781	2,985,000	-	690,000	-	-	5,896,781	2,575,000	712,237	1,214,725

**Table 8  
Outstanding Indebtedness of Counties  
For the Year Ended December 31, 2003**

County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
LAKE OF THE WOODS	4,387	-	-	-	-	-	-	-	-	505,000	201,566
LE SUEUR	26,664	6,370,000	-	-	-	-	-	6,370,000	-	49,645	486,221
LINCOLN	6,171	1,920,000	-	348,000	-	-	-	2,268,000	150,000	81,051	144,511
LYON	25,000	-	-	1,590,000	-	-	-	1,590,000	-	3,087,589	561,270
MAHNOMEN	5,108	-	-	20,000	748,800	-	-	768,800	-	152,521	241,967
MARSHALL	9,979	820,000	-	1,136,178	-	-	-	1,956,178	-	525,000	382,474
MARTIN	21,228	840,000	-	-	-	-	-	840,000	840,000	275,164	403,254
MCLEOD	35,872	5,710,000	-	-	-	4,513,712	-	10,223,712	-	1,631,417	1,075,320
MEEKER	23,182	2,700,000	-	-	1,100,000	5,109,022	-	8,909,022	-	2,630,078	809,409
MILLE LACS	24,254	4,235,000	-	-	-	1,500,000	-	5,735,000	-	385,000	961,465
MORRISON	32,618	6,500,000	1,785,000	-	2,725,000	-	-	11,010,000	5,205,000	615,000	1,153,972
MOWER	38,909	-	-	-	-	-	-	-	-	1,060,786	826,887
MURRAY	8,995	-	-	2,725,000	-	-	-	2,725,000	40,000	2,280,000	235,157
NICOLLET	30,881	3,720,000	-	-	-	-	2,245,000	5,965,000	-	1,290,617	1,718,122
NOBLES	20,646	7,465,000	2,805,000	-	-	-	-	10,270,000	-	10,950,000	578,722
NORMAN	7,223	-	-	50,000	-	-	-	50,000	50,000	-	277,270
OLMSTED	132,013	13,530,000	-	-	30,830,000	13,730,000	-	58,090,000	25,675,000	1,916,955	4,686,508
OTTER TAIL	58,785	1,215,000	-	-	-	9,995,000	-	11,210,000	-	224,438	3,045,462
PENNINGTON	13,654	2,305,000	-	-	-	-	-	2,305,000	-	1,619,798	312,049
PINE	27,734	-	-	-	-	-	-	-	-	2,715,057	438,444
PIPESTONE	9,675	2,985,000	-	-	-	-	-	2,985,000	-	3,167,254	178,842
POLK	31,025	820,000	-	6,249,000	5,030,000	-	4,000,000	16,099,000	2,505,000	563,915	816,847
POPE	11,246	1,830,000	-	-	-	-	-	1,830,000	-	-	509,187
RAMSEY	515,274	159,625,000	-	-	-	13,845,000	-	173,470,000	35,685,000	7,016,925	32,548,436
RED LAKE	4,317	-	-	-	-	-	-	-	-	-	114,734
REDWOOD	16,317	-	-	-	-	-	-	-	-	89,209	649,562
RENVILLE	16,864	2,465,000	-	-	-	-	-	2,465,000	-	1,981,507	1,209,457
RICE	59,749	2,925,000	-	-	-	-	-	2,925,000	480,000	4,437,300	1,065,842
ROCK	9,651	295,000	-	-	-	-	-	295,000	-	1,727,226	441,995
ROSEAU	16,323	-	-	-	-	-	-	-	-	-	645,354
SCOTT	105,196	65,660,000	-	-	-	-	-	65,660,000	42,350,000	16,290,000	3,321,142
SHERBURNE	74,763	17,990,000	-	6,770,000	-	7,425,000	-	32,185,000	-	-	2,088,313
SIBLEY	15,366	1,715,000	-	4,475,000	-	-	-	6,190,000	1,380,000	637,300	918,192
ST. LOUIS	198,721	20,329,101	-	-	515,000	-	-	20,844,101	6,449,101	9,837,457	38,100,706
STEARNS	137,777	9,500,000	-	230,000	9,000,000	1,055,000	-	19,785,000	1,252,000	5,768,001	5,537,738
STEELE	34,691	24,060,000	-	-	-	3,820,000	-	27,880,000	5,905,000	2,620,204	1,007,908
STEVENS	9,957	-	-	-	-	-	-	-	-	-	245,645
SWIFT	11,698	-	-	1,460,000	95,000	2,373,000	-	3,928,000	3,928,000	1,598,771	551,388
TODD	24,315	230,000	-	-	-	-	-	230,000	-	605,000	1,118,422

**Table 8**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 2003**

County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Other [1]					
TRAVERSE	3,912	1,345,000	-	-	3,745,000	-	-	5,090,000	-	783,855	214,898
WABASHA	22,108	-	-	-	-	-	-	-	-	422,495	884,883
WADENA	13,619	-	-	-	-	-	-	-	-	-	583,928
WASECA	19,451	4,325,000	-	-	-	-	1,055,000	5,380,000	675,000	62,713	655,927
WASHINGTON	213,395	67,305,000	-	-	-	58,125,000	-	125,430,000	85,710,735	3,618,249	5,478,836
WATONWAN	11,683	2,350,000	-	-	-	-	-	2,350,000	-	703,448	66,719
WILKIN	6,951	20,000	-	-	-	-	-	20,000	20,000	-	210,637
WINONA	49,674	9,865,000	-	-	-	-	-	9,865,000	-	611,488	808,648
WRIGHT	103,010	14,185,000	-	-	11,430,000	-	-	25,615,000	18,055,000	100,000	2,053,751
YELLOW MEDICINE	10,764	3,265,000	-	-	-	-	-	3,265,000	-	300,911	333,918
<b>TOTAL</b>	<b>5,088,006</b>	<b>1,131,908,381</b>	<b>12,240,000</b>	<b>63,009,005</b>	<b>290,548,695</b>	<b>195,756,561</b>	<b>25,204,200</b>	<b>1,718,666,842</b>	<b>413,379,836</b>	<b>219,956,033</b>	<b>294,435,422</b>

Footnote:

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

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

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

**Table 9**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	10,929,341	7,913,672	18,843,013	10,816,615	10,319,626	21,136,241	12.2%	18,932,808	111.6%
ANOKA	52,692,078	-	52,692,078	54,799,560	(4,893,540)	49,906,020	-5.3%	187,844,049	26.6%
BECKER	8,589,558	12,236,180	20,825,738	5,274,794	14,480,678	19,755,472	-5.1%	25,980,526	76.0%
BELTRAMI	19,166,733	9,991,071	29,157,804	23,622,397	6,948,488	30,570,885	4.8%	38,956,012	78.5%
BENTON	140,037	8,259,783	8,399,820	1,271,909	8,119,938	9,391,847	11.8%	20,774,365	45.2%
BIG STONE	3,213,728	4,302,941	7,516,669	3,319,741	3,917,318	7,237,059	-3.7%	5,648,259	128.1%
BLUE EARTH	64,583,643	-	64,583,643	61,578,955	-	61,578,955	-4.7%	34,142,452	180.4%
BROWN	3,209,376	7,563,614	10,772,990	2,358,392	7,974,301	10,332,693	-4.1%	19,134,000	54.0%
CARLTON	1,640,952	9,827,487	11,468,439	220,525	10,933,027	11,153,552	-2.7%	28,442,455	39.2%
CARVER	29,375,860	7,428,414	36,804,274	25,169,714	10,832,186	36,001,900	-2.2%	60,495,683	59.5%
CASS	18,253,162	2,060,999	20,314,161	19,256,736	3,488,383	22,745,119	12.0%	28,361,111	80.2%
CHIPPEWA	7,324,009	5,594,453	12,918,462	7,603,092	4,974,791	12,577,883	-2.6%	10,545,612	119.3%
CHISAGO	9,585,282	3,477,645	13,062,927	12,424,217	1,203,931	13,628,148	4.3%	31,548,709	43.2%
CLAY	10,110,269	201,183	10,311,452	11,705,674	185,333	11,891,007	15.3%	33,252,340	35.8%
CLEARWATER	4,518,768	4,845,232	9,364,000	9,846,532	1,204,664	11,051,196	18.0%	10,304,443	107.2%
COOK	1,724,020	8,552,421	10,276,441	1,833,136	8,282,131	10,115,267	-1.6%	10,799,794	93.7%
COTTONWOOD	338,022	5,863,418	6,201,440	434,392	6,084,490	6,518,882	5.1%	10,436,715	62.5%
CROW WING	259,305	17,996,746	18,256,051	162,041	20,378,913	20,540,954	12.5%	42,204,437	48.7%
DAKOTA	135,562,989	-	135,562,989	137,153,427	-	137,153,427	1.2%	225,294,295	60.9%
DODGE	3,969,907	3,526,436	7,496,343	4,220,469	3,786,581	8,007,050	6.8%	12,187,836	65.7%
DOUGLAS	4,925,802	2,099,477	7,025,279	4,681,603	2,398,832	7,080,435	0.8%	25,622,955	27.6%
FARIBAULT	1,607,159	2,355,472	3,962,631	2,278,905	2,899,685	5,178,590	30.7%	9,198,853	56.3%
FILLMORE	4,827,675	2,051,563	6,879,238	4,853,845	2,620,489	7,474,334	8.7%	12,995,092	57.5%
FREEBORN	8,769,383	6,903,942	15,673,325	7,990,939	5,941,326	13,932,265	-11.1%	23,039,914	60.5%
GOODHUE	2,342,508	11,302,621	13,645,129	4,373,854	13,677,183	18,051,037	32.3%	31,031,104	58.2%
GRANT	2,452,249	327,705	2,779,954	1,942,400	899,277	2,841,677	2.2%	7,575,133	37.5%
HENNEPIN	67,191,475	191,468,138	258,659,613	40,976,595	233,840,741	274,817,336	6.2%	924,499,277	29.7%
HOUSTON	4,564,000	3,291,271	7,855,271	4,463,376	4,098,056	8,561,432	9.0%	12,457,242	68.7%
HUBBARD	5,717,053	3,749,837	9,466,890	11,387,400	300,869	11,688,269	23.5%	16,953,311	68.9%
ISANTI	183,349	7,434,125	7,617,474	194,820	8,994,001	9,188,821	20.6%	22,903,376	40.1%
ITASCA	-	25,153,557	25,153,557	299,770	24,878,201	25,177,971	0.1%	47,422,573	53.1%
JACKSON	2,536,256	5,628,744	8,165,000	8,196,693	2,868,163	11,064,856	35.5%	9,644,370	114.7%
KANABEC	148,906	3,071,429	3,220,335	47,487	3,573,386	3,620,873	12.4%	12,955,969	27.9%



**Table 9**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KANDIYOHI	127,262	28,010,978	28,138,240	2,154	33,599,590	33,601,744	19.4%	37,450,152	89.7%
KITTSOON	4,808,975	1,197,450	6,006,425	4,502,158	1,168,148	5,670,306	-5.6%	5,212,782	108.8%
KOOCHICHING	8,618,442	3,649,068	12,267,510	10,386,468	2,555,586	12,942,054	5.5%	15,755,317	82.1%
LAC QUI PARLE	4,845,238	2,289,041	7,134,279	4,845,238	2,562,161	7,407,399	3.8%	6,174,917	120.0%
LAKE	3,257,657	9,745,179	13,002,836	3,758,174	9,921,330	13,679,504	5.2%	14,933,155	91.6%
LAKE OF THE WOODS	2,921,516	835,858	3,757,374	2,900,463	380,178	3,280,641	-12.7%	7,956,361	41.2%
LE SUEUR	9,722,968	(158,154)	9,564,814	8,461,648	708,013	9,169,661	-4.1%	16,643,891	55.1%
LINCOLN	277,068	5,144,072	5,421,140	716,341	4,947,652	5,663,993	4.5%	5,322,922	106.4%
LYON	2,831,005	3,269,324	6,100,329	984,086	6,395,586	7,379,672	21.0%	11,378,235	64.9%
MAHNOMEN	99,885	3,054,012	3,153,897	93,002	2,662,985	2,755,987	-12.6%	8,606,421	32.0%
MARSHALL	690,699	4,292,756	4,983,455	-	6,019,651	6,019,651	20.8%	9,668,982	62.3%
MARTIN	-	7,235,994	7,235,994	-	6,856,727	6,856,727	-5.2%	11,452,591	59.9%
MCLEOD	14,601,222	470,130	15,071,352	7,906,154	1,510,662	9,416,816	-37.5%	25,786,330	36.5%
MEEKER	3,597,240	4,830,234	8,427,474	3,739,593	7,747,232	11,486,825	36.3%	14,017,989	81.9%
MILLE LACS	5,266,159	4,329,754	9,595,913	5,520,822	5,447,067	10,967,889	14.3%	18,273,946	60.0%
MORRISON	4,552,166	8,823,661	13,375,827	4,997,343	8,732,168	13,729,511	2.6%	21,989,031	62.4%
MOWER	21,903,368	8,422,816	30,326,184	16,068,762	7,740,998	23,809,760	-21.5%	25,481,783	93.4%
MURRAY	5,213,842	1,691,080	6,904,922	4,824,608	2,737,301	7,561,909	9.5%	8,053,860	93.9%
NICOLLET	5,605,843	5,468,312	11,074,155	5,361,899	6,309,406	11,671,305	5.4%	17,056,420	68.4%
NOBLES	7,687,819	1,528,997	9,216,816	6,121,508	2,908,662	9,030,170	-2.0%	16,748,379	53.9%
NORMAN	600,000	1,809,743	2,409,743	839,281	4,062,467	4,901,748	103.4%	6,857,782	71.5%
OLMSTED	24,014,810	392,930	24,407,740	29,781,919	2,202,025	31,983,944	31.0%	103,711,689	30.8%
OTTER TAIL	11,519,277	14,129,379	25,648,656	9,625,671	6,467,307	16,092,978	-37.3%	38,352,396	42.0%
PENNINGTON	3,395,287	716,199	4,111,486	3,456,431	389,519	3,845,950	-6.5%	11,137,790	34.5%
PINE	275,384	6,865,043	7,140,427	526,109	5,091,829	5,617,938	-21.3%	21,454,906	26.2%
PIPESTONE	649,970	9,025,384	9,675,354	114,753	9,512,886	9,627,639	-0.5%	7,432,381	129.5%
POLK	-	17,141,284	17,141,284	5,000,000	21,016,900	26,016,900	51.8%	29,877,771	87.1%
POPE	2,573,784	2,599,484	5,173,268	2,740,898	2,534,469	5,275,367	2.0%	8,816,616	59.8%
RAMSEY	119,875,923	32,847,787	152,723,710	125,918,111	33,344,186	159,262,297	4.3%	437,364,920	36.4%
RED LAKE	3,437,306	528,395	3,965,701	2,761,586	598,594	3,360,180	-15.3%	4,261,083	78.9%
REDWOOD	10,190,482	719,359	10,909,841	9,331,885	1,196,829	10,528,714	-3.5%	13,864,386	75.9%
RENVILLE	4,622,758	6,057,948	10,680,706	1,705,933	9,525,921	11,231,854	5.2%	16,716,190	67.2%
RICE	11,403,061	3,467,443	14,870,504	11,879,646	4,374,250	16,253,896	9.3%	28,008,114	58.0%
ROCK	4,472,460	1,955,821	6,428,281	6,228,844	-	6,228,844	-3.1%	7,191,363	86.6%

**Table 9**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ROSEAU	3,155,594	4,655,457	7,811,051	5,224,346	3,520,934	8,745,280	12.0%	11,646,865	75.1%
SCOTT	30,568,238	910,900	31,479,138	17,553,382	16,025,907	33,579,289	6.7%	55,372,809	60.6%
SHERBURNE	17,028,088	1,517,120	18,545,208	17,485,957	3,799,318	21,285,275	14.8%	45,083,114	47.2%
SIBLEY	7,459,227	212,865	7,672,092	6,024,531	1,264,072	7,288,603	-5.0%	13,414,006	54.3%
ST. LOUIS	39,602,205	7,037,326	46,639,531	41,714,091	8,351,104	50,065,195	7.3%	174,614,296	28.7%
STEARNS	13,020,446	891,092	13,911,538	13,005,207	390,538	13,395,745	-3.7%	69,039,521	19.4%
STEELE	5,706,370	1,546,158	7,252,528	5,329,194	1,889,809	7,219,003	-0.5%	21,832,296	33.1%
STEVENS	5,843,016	833,603	6,676,619	5,546,648	1,412,868	6,959,516	4.2%	7,846,461	88.7%
SWIFT	2,957,007	1,974,515	4,931,522	3,158,864	2,672,944	5,831,808	18.3%	9,880,296	59.0%
TODD	7,073,360	103,548	7,176,908	7,022,339	818,863	7,841,202	9.3%	17,945,653	43.7%
TRAVERSE	30,000	1,559,161	1,589,161	63,916	960,815	1,024,731	-35.5%	5,426,069	18.9%
WABASHA	5,337,167	2,039,300	7,376,467	5,124,739	1,929,802	7,054,541	-4.4%	13,904,006	50.7%
WADENA	1,624,883	2,351,986	3,976,869	1,518,535	2,285,334	3,803,869	-4.4%	11,715,847	32.5%
WASECA	8,475,364	1,879,220	10,354,584	7,469,458	3,264,556	10,734,014	3.7%	13,235,947	81.1%
WASHINGTON	11,131,106	22,091,739	33,222,845	14,874,165	26,103,812	40,977,977	23.3%	120,581,809	34.0%
WATONWAN	3,186,728	1,889,152	5,075,880	3,343,288	1,869,894	5,213,182	2.7%	11,754,930	44.3%
WILKIN	1,615,874	3,660,878	5,276,752	1,469,711	3,233,238	4,702,949	-10.9%	7,206,487	65.3%
WINONA	9,229,992	9,723,510	18,953,502	10,882,935	8,398,437	19,281,372	1.7%	27,474,251	70.2%
WRIGHT	13,164,939	2,534,007	15,698,946	14,025,285	5,386,862	19,412,147	23.7%	50,344,054	38.6%
YELLOW MEDICINE	3,539,206	3,644,376	7,183,582	6,245,749	1,932,268	8,178,017	13.8%	9,318,913	87.8%
<b>TOTAL</b>	<b>983,860,540</b>	<b>657,922,250</b>	<b>1,641,782,790</b>	<b>972,943,833</b>	<b>741,951,108</b>	<b>1,714,894,941</b>	<b>4.5%</b>	<b>3,742,233,551</b>	<b>45.8%</b>

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures**  
**By Percentage Classification**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
<b>Extremely Low Fund Balance</b>									
TRAVERSE	30,000	1,559,161	1,589,161	63,916	960,815	1,024,731	-35.5%	5,426,069	18.9%
STEARNS	13,020,446	891,092	13,911,538	13,005,207	390,538	13,395,745	-3.7%	69,039,521	19.4%
<b>Low Fund Balance</b>									
PINE	275,384	6,865,043	7,140,427	526,109	5,091,829	5,617,938	-21.3%	21,454,906	26.2%
ANOKA	52,692,078	-	52,692,078	54,799,560	(4,893,540)	49,906,020	-5.3%	187,844,049	26.6%
DOUGLAS	4,925,802	2,099,477	7,025,279	4,681,603	2,398,832	7,080,435	0.8%	25,622,955	27.6%
KANABEC	148,906	3,071,429	3,220,335	47,487	3,573,386	3,620,873	12.4%	12,955,969	27.9%
ST. LOUIS	39,602,205	7,037,326	46,639,531	41,714,091	8,351,104	50,065,195	7.3%	174,614,296	28.7%
HENNEPIN	67,191,475	191,468,138	258,659,613	40,976,595	233,840,741	274,817,336	6.2%	924,499,277	29.7%
OLMSTED	24,014,810	392,930	24,407,740	29,781,919	2,202,025	31,983,944	31.0%	103,711,689	30.8%
MAHNOMEN	99,885	3,054,012	3,153,897	93,002	2,662,985	2,755,987	-12.6%	8,606,421	32.0%
WADENA	1,624,883	2,351,986	3,976,869	1,518,535	2,285,334	3,803,869	-4.4%	11,715,847	32.5%
STEELE	5,706,370	1,546,158	7,252,528	5,329,194	1,889,809	7,219,003	-0.5%	21,832,296	33.1%
WASHINGTON	11,131,106	22,091,739	33,222,845	14,874,165	26,103,812	40,977,977	23.3%	120,581,809	34.0%
PENNINGTON	3,395,287	716,199	4,111,486	3,456,431	389,519	3,845,950	-6.5%	11,137,790	34.5%
<b>Acceptable Fund Balance</b>									
CLAY	10,110,269	201,183	10,311,452	11,705,674	185,333	11,891,007	15.3%	33,252,340	35.8%
RAMSEY	119,875,923	32,847,787	152,723,710	125,918,111	33,344,186	159,262,297	4.3%	437,364,920	36.4%
MCLEOD	14,601,222	470,130	15,071,352	7,906,154	1,510,662	9,416,816	-37.5%	25,786,330	36.5%
GRANT	2,452,249	327,705	2,779,954	1,942,400	899,277	2,841,677	2.2%	7,575,133	37.5%
WRIGHT	13,164,939	2,534,007	15,698,946	14,025,285	5,386,862	19,412,147	23.7%	50,344,054	38.6%
CARLTON	1,640,952	9,827,487	11,468,439	220,525	10,933,027	11,153,552	-2.7%	28,442,455	39.2%
ISANTI	183,349	7,434,125	7,617,474	194,820	8,994,001	9,188,821	20.6%	22,903,376	40.1%
LAKE OF THE WOODS	2,921,516	835,858	3,757,374	2,900,463	380,178	3,280,641	-12.7%	7,956,361	41.2%
OTTER TAIL	11,519,277	14,129,379	25,648,656	9,625,671	6,467,307	16,092,978	-37.3%	38,352,396	42.0%
CHISAGO	9,585,282	3,477,645	13,062,927	12,424,217	1,203,931	13,628,148	4.3%	31,548,709	43.2%
TODD	7,073,360	103,548	7,176,908	7,022,339	818,863	7,841,202	9.3%	17,945,653	43.7%
WATONWAN	3,186,728	1,889,152	5,075,880	3,343,288	1,869,894	5,213,182	2.7%	11,754,930	44.3%
BENTON	140,037	8,259,783	8,399,820	1,271,909	8,119,938	9,391,847	11.8%	20,774,365	45.2%
SHERBURNE	17,028,088	1,517,120	18,545,208	17,485,957	3,799,318	21,285,275	14.8%	45,083,114	47.2%

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures**  
**By Percentage Classification**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CROW WING	259,305	17,996,746	18,256,051	162,041	20,378,913	20,540,954	12.5%	42,204,437	48.7%
<b>Moderately High Fund Balance</b>									
WABASHA	5,337,167	2,039,300	7,376,467	5,124,739	1,929,802	7,054,541	-4.4%	13,904,006	50.7%
ITASCA	-	25,153,557	25,153,557	299,770	24,878,201	25,177,971	0.1%	47,422,573	53.1%
NOBLES	7,687,819	1,528,997	9,216,816	6,121,508	2,908,662	9,030,170	-2.0%	16,748,379	53.9%
BROWN	3,209,376	7,563,614	10,772,990	2,358,392	7,974,301	10,332,693	-4.1%	19,134,000	54.0%
SIBLEY	7,459,227	212,865	7,672,092	6,024,531	1,264,072	7,288,603	-5.0%	13,414,006	54.3%
LE SUEUR	9,722,968	(158,154)	9,564,814	8,461,648	708,013	9,169,661	-4.1%	16,643,891	55.1%
FARIBAULT	1,607,159	2,355,472	3,962,631	2,278,905	2,899,685	5,178,590	30.7%	9,198,853	56.3%
FILLMORE	4,827,675	2,051,563	6,879,238	4,853,845	2,620,489	7,474,334	8.7%	12,995,092	57.5%
RICE	11,403,061	3,467,443	14,870,504	11,879,646	4,374,250	16,253,896	9.3%	28,008,114	58.0%
GOODHUE	2,342,508	11,302,621	13,645,129	4,373,854	13,677,183	18,051,037	32.3%	31,031,104	58.2%
SWIFT	2,957,007	1,974,515	4,931,522	3,158,864	2,672,944	5,831,808	18.3%	9,880,296	59.0%
CARVER	29,375,860	7,428,414	36,804,274	25,169,714	10,832,186	36,001,900	-2.2%	60,495,683	59.5%
POPE	2,573,784	2,599,484	5,173,268	2,740,898	2,534,469	5,275,367	2.0%	8,816,616	59.8%
MARTIN	-	7,235,994	7,235,994	-	6,856,727	6,856,727	-5.2%	11,452,591	59.9%
MILLE LACS	5,266,159	4,329,754	9,595,913	5,520,822	5,447,067	10,967,889	14.3%	18,273,946	60.0%
FREEBORN	8,769,383	6,903,942	15,673,325	7,990,939	5,941,326	13,932,265	-11.1%	23,039,914	60.5%
SCOTT	30,568,238	910,900	31,479,138	17,553,382	16,025,907	33,579,289	6.7%	55,372,809	60.6%
DAKOTA	135,562,989	-	135,562,989	137,153,427	-	137,153,427	1.2%	225,294,295	60.9%
MARSHALL	690,699	4,292,756	4,983,455	-	6,019,651	6,019,651	20.8%	9,668,982	62.3%
MORRISON	4,552,166	8,823,661	13,375,827	4,997,343	8,732,168	13,729,511	2.6%	21,989,031	62.4%
COTTONWOOD	338,022	5,863,418	6,201,440	434,392	6,084,490	6,518,882	5.1%	10,436,715	62.5%
LYON	2,831,005	3,269,324	6,100,329	984,086	6,395,586	7,379,672	21.0%	11,378,235	64.9%
<b>High Fund Balance</b>									
WILKIN	1,615,874	3,660,878	5,276,752	1,469,711	3,233,238	4,702,949	-10.9%	7,206,487	65.3%
DODGE	3,969,907	3,526,436	7,496,343	4,220,469	3,786,581	8,007,050	6.8%	12,187,836	65.7%
RENVILLE	4,622,758	6,057,948	10,680,706	1,705,933	9,525,921	11,231,854	5.2%	16,716,190	67.2%
NICOLLET	5,605,843	5,468,312	11,074,155	5,361,899	6,309,406	11,671,305	5.4%	17,056,420	68.4%
HOUSTON	4,564,000	3,291,271	7,855,271	4,463,376	4,098,056	8,561,432	9.0%	12,457,242	68.7%
HUBBARD	5,717,053	3,749,837	9,466,890	11,387,400	300,869	11,688,269	23.5%	16,953,311	68.9%

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures**  
**By Percentage Classification**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
WINONA	9,229,992	9,723,510	18,953,502	10,882,935	8,398,437	19,281,372	1.7%	27,474,251	70.2%
NORMAN	600,000	1,809,743	2,409,743	839,281	4,062,467	4,901,748	103.4%	6,857,782	71.5%
ROSEAU	3,155,594	4,655,457	7,811,051	5,224,346	3,520,934	8,745,280	12.0%	11,646,865	75.1%
REDWOOD	10,190,482	719,359	10,909,841	9,331,885	1,196,829	10,528,714	-3.5%	13,864,386	75.9%
BECKER	8,589,558	12,236,180	20,825,738	5,274,794	14,480,678	19,755,472	-5.1%	25,980,526	76.0%
BELTRAMI	19,166,733	9,991,071	29,157,804	23,622,397	6,948,488	30,570,885	4.8%	38,956,012	78.5%
RED LAKE	3,437,306	528,395	3,965,701	2,761,586	598,594	3,360,180	-15.3%	4,261,083	78.9%
CASS	18,253,162	2,060,999	20,314,161	19,256,736	3,488,383	22,745,119	12.0%	28,361,111	80.2%
WASECA	8,475,364	1,879,220	10,354,584	7,469,458	3,264,556	10,734,014	3.7%	13,235,947	81.1%
MEEKER	3,597,240	4,830,234	8,427,474	3,739,593	7,747,232	11,486,825	36.3%	14,017,989	81.9%
KOOCHICHING	8,618,442	3,649,068	12,267,510	10,386,468	2,555,586	12,942,054	5.5%	15,755,317	82.1%
ROCK	4,472,460	1,955,821	6,428,281	6,228,844	-	6,228,844	-3.1%	7,191,363	86.6%
POLK	-	17,141,284	17,141,284	5,000,000	21,016,900	26,016,900	51.8%	29,877,771	87.1%
YELLOW MEDICINE	3,539,206	3,644,376	7,183,582	6,245,749	1,932,268	8,178,017	13.8%	9,318,913	87.8%
STEVENS	5,843,016	833,603	6,676,619	5,546,648	1,412,868	6,959,516	4.2%	7,846,461	88.7%
KANDIYOHI	127,262	28,010,978	28,138,240	2,154	33,599,590	33,601,744	19.4%	37,450,152	89.7%
LAKE	3,257,657	9,745,179	13,002,836	3,758,174	9,921,330	13,679,504	5.2%	14,933,155	91.6%
MOWER	21,903,368	8,422,816	30,326,184	16,068,762	7,740,998	23,809,760	-21.5%	25,481,783	93.4%
COOK	1,724,020	8,552,421	10,276,441	1,833,136	8,282,131	10,115,267	-1.6%	10,799,794	93.7%
MURRAY	5,213,842	1,691,080	6,904,922	4,824,608	2,737,301	7,561,909	9.5%	8,053,860	93.9%
<b>Very High Fund Balance</b>									
LINCOLN	277,068	5,144,072	5,421,140	716,341	4,947,652	5,663,993	4.5%	5,322,922	106.4%
CLEARWATER	4,518,768	4,845,232	9,364,000	9,846,532	1,204,664	11,051,196	18.0%	10,304,443	107.2%
KITTSON	4,808,975	1,197,450	6,006,425	4,502,158	1,168,148	5,670,306	-5.6%	5,212,782	108.8%
AITKIN	10,929,341	7,913,672	18,843,013	10,816,615	10,319,626	21,136,241	12.2%	18,932,808	111.6%
JACKSON	2,536,256	5,628,744	8,165,000	8,196,693	2,868,163	11,064,856	35.5%	9,644,370	114.7%
CHIPPEWA	7,324,009	5,594,453	12,918,462	7,603,092	4,974,791	12,577,883	-2.6%	10,545,612	119.3%
LAC QUI PARLE	4,845,238	2,289,041	7,134,279	4,845,238	2,562,161	7,407,399	3.8%	6,174,917	120.0%
BIG STONE	3,213,728	4,302,941	7,516,669	3,319,741	3,917,318	7,237,059	-3.7%	5,648,259	128.1%
PIPESTONE	649,970	9,025,384	9,675,354	114,753	9,512,886	9,627,639	-0.5%	7,432,381	129.5%

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 2002 to 2003**  
**2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures**  
**By Percentage Classification**

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BLUE EARTH	64,583,643	-	64,583,643	61,578,955	-	61,578,955	-4.7%	34,142,452	180.4%
TOTAL	<u>983,860,540</u>	<u>657,922,250</u>	<u>1,641,782,790</u>	<u>972,943,833</u>	<u>741,951,108</u>	<u>1,714,894,941</u>	4.5%	<u>3,742,233,551</u>	<u>45.8%</u>

**Extremely High Fund Balance**

**2004 and 2005 COUNTY BUDGET SUMMARIES**

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**Table 11**  
**Summary of 2005 and 2004**  
**County Budgeted Revenues and Expenditures**

Revenues	2005		2004		Percent Change
	Amount	%	Amount	%	
Property Taxes	1,942,269,961	41.0%	1,828,976,554	41.2%	6.2%
All Other Taxes	34,489,216	0.7%	34,033,105	0.8%	1.3%
Special Assessments	21,694,651	0.5%	20,406,340	0.5%	6.3%
Licenses and Permits	27,814,985	0.6%	26,071,406	0.6%	6.7%
Intergovernmental Revenues					
Federal Grants	613,237,571	12.9%	569,538,949	12.8%	7.7%
State General Purpose Aid	287,745,988	6.1%	199,057,613	4.5%	44.6%
State Categorical Aid	940,801,042	19.8%	959,624,039	21.6%	-2.0%
Total Intergovernmental Revenues	1,841,784,601	38.9%	1,728,220,601	38.9%	6.6%
Charges for Services	493,285,373	10.4%	487,331,339	11.0%	1.2%
Fines and Forfeits	12,788,471	0.3%	17,567,292	0.4%	-27.2%
Interest on Investments	61,259,429	1.3%	63,194,292	1.4%	-3.1%
Miscellaneous Revenues	304,317,119	6.4%	233,725,258	5.3%	30.2%
Total Revenues	4,739,703,806	100.0%	4,439,526,187	100.0%	6.8%
Percent of Total Revenues & Other Sources		97.6%		97.3%	
Proceeds from Bond Sales	41,127,791	0.8%	48,030,077	1.1%	-14.4%
Other Financing Sources	34,268,507	0.7%	28,482,671	0.6%	20.3%
Transfers from Other Funds	43,491,885	0.9%	45,327,210	1.0%	-4.0%
<b>Total Revenues and Other Sources</b>	<b>4,858,591,989</b>	<b>100.0%</b>	<b>4,561,366,145</b>	<b>100.0%</b>	<b>6.5%</b>
<b>Expenditures</b>					
General Government	710,950,564	17.87%	664,753,419	17.51%	6.9%
Public Safety	760,162,468	19.10%	720,758,874	18.99%	5.5%
Streets and Highways	365,167,652	9.18%	328,468,123	8.65%	11.2%
Sanitation	85,588,380	2.15%	80,352,723	2.12%	6.5%
Human Services	1,606,954,278	40.38%	1,529,713,486	40.29%	5.0%
Health	179,585,444	4.51%	219,355,077	5.78%	-18.1%
Culture and Recreation	127,026,773	3.19%	119,769,752	3.15%	6.1%
Conservation of Natural Resources	51,699,811	1.30%	52,228,156	1.38%	-1.0%
Economic Development	45,431,073	1.14%	42,284,422	1.11%	7.4%
Miscellaneous Current Expenditures	46,829,408	1.18%	38,644,168	1.02%	21.2%
Total Current Expenditures	3,979,395,851	100.00%	3,796,328,200	100.00%	4.8%
Percent of Total Expenditures & Other Uses		80.5%		82.0%	
Debt Service					
Principal	120,313,285	2.4%	109,696,939	2.4%	9.7%
Interest and Fiscal Charges	66,686,974	1.3%	61,612,135	1.3%	8.2%
Streets and Highways Construction	435,127,985	8.8%	403,624,976	8.7%	7.8%
Capital Outlay	287,064,924	5.8%	210,403,623	4.5%	36.4%
Total Expenditures	4,888,589,019	98.9%	4,581,665,873	98.9%	6.7%
Other Financing Uses	19,771,631	0.4%	19,840,789	0.4%	-0.3%
Transfers to Other Funds	32,788,756	0.7%	30,097,619	0.6%	8.9%
<b>Total Expenditures and Other Uses</b>	<b>4,941,149,406</b>	<b>100.0%</b>	<b>4,631,604,281</b>	<b>100.0%</b>	<b>6.7%</b>
Reported Increase (Decrease) in Fund Balance	(33,106,466)		(50,807,753)		
Reported Net Unrealized Gain or (Loss) from Investments			(1,092,346)		

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: AITKIN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	8,674,905	8,674,905	9,027,037
All Other Taxes	699,979	699,979	722,550
Special Assessments	0	0	0
Licenses and Permits	57,150	57,150	59,100
Federal Grants	2,228,107	2,228,107	2,049,187
State General Purpose Aid	2,267,494	2,267,494	2,067,847
State Categorical Aid	7,781,830	7,781,830	5,427,280
Charges for Services	1,223,756	1,223,756	1,306,710
Fines and Forfeits	0	0	49,400
Interest on Investments	250,000	250,000	250,000
Miscellaneous Revenues	85,310	85,310	88,529
<b>Total Revenues</b>	<b>23,268,531</b>	<b>23,268,531</b>	<b>21,047,640</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>23,268,531</b>	<b>23,268,531</b>	<b>21,047,640</b>
<b>Current Expenditures</b>			
General Government	3,775,238	3,775,238	3,894,744
Public Safety	3,730,498	3,730,498	3,936,199
Streets and Highways (excluding Const.)	2,632,271	2,632,271	2,602,030
Sanitation	360,357	360,357	360,278
Human Services	5,105,400	5,105,400	5,146,342
Health	551,259	551,259	541,322
Culture and Recreation	529,336	529,336	589,860
Conservation of Natural Resources	241,705	241,705	253,801
Economic Development & Housing	64,306	64,306	66,981
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>16,990,370</b>	<b>16,990,370</b>	<b>17,391,557</b>
<b>Debt Service - Principal</b>	<b>255,000</b>	<b>255,000</b>	<b>265,000</b>
<b>Interest and Fiscal Charges</b>	<b>159,636</b>	<b>159,636</b>	<b>148,586</b>
<b>Streets and Highways Construction</b>	<b>5,579,400</b>	<b>5,579,400</b>	<b>2,976,000</b>
<b>Total Capital Outlay</b>	<b>615,475</b>	<b>615,475</b>	<b>763,650</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>23,599,881</b>	<b>23,599,881</b>	<b>21,544,793</b>

Name of County: ANOKA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	83,822,469	83,804,762	89,151,880
All Other Taxes	627,800	627,800	701,300
Special Assessments	0	0	0
Licenses and Permits	1,053,294	783,744	832,219
Federal Grants	35,273,804	35,009,847	34,080,982
State General Purpose Aid	11,920,266	11,920,236	13,906,155
State Categorical Aid	34,814,943	35,835,531	37,955,225
Charges for Services	32,286,689	32,626,489	31,287,711
Fines and Forfeits	1,422,250	1,422,250	891,250
Interest on Investments	4,063,250	4,063,250	3,397,161
Miscellaneous Revenues	12,610,646	13,828,032	14,048,411
<b>Total Revenues</b>	<b>217,895,411</b>	<b>219,921,941</b>	<b>226,252,294</b>
Proceeds from Bond Sales	4,209,730	6,852,882	19,546,600
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>222,105,141</b>	<b>226,774,823</b>	<b>245,798,894</b>
<b>Current Expenditures</b>			
General Government	34,927,312	35,512,221	33,733,113
Public Safety	41,179,540	41,336,066	42,842,636
Streets and Highways (excluding Const.)	13,441,573	13,441,573	19,129,692
Sanitation	8,799,885	8,845,885	8,968,280
Human Services	72,979,096	73,426,096	72,436,025
Health	7,501,970	7,807,485	7,948,778
Culture and Recreation	10,965,620	12,096,996	11,279,555
Conservation of Natural Resources	429,000	711,918	573,802
Economic Development & Housing	5,980,645	5,980,645	6,217,456
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>196,204,641</b>	<b>199,158,885</b>	<b>203,129,337</b>
<b>Debt Service - Principal</b>	<b>9,595,000</b>	<b>9,595,000</b>	<b>10,850,000</b>
<b>Interest and Fiscal Charges</b>	<b>3,874,345</b>	<b>3,874,345</b>	<b>4,138,931</b>
<b>Streets and Highways Construction</b>	<b>12,628,289</b>	<b>12,628,289</b>	<b>8,675,889</b>
<b>Total Capital Outlay</b>	<b>4,634,730</b>	<b>6,852,882</b>	<b>23,798,925</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>226,937,005</b>	<b>232,109,401</b>	<b>250,593,082</b>

Name of County: BECKER

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,310,566	0	13,733,163
All Other Taxes	700,719	0	728,184
Special Assessments	600,000	0	575,000
Licenses and Permits	587,000	0	285,060
Federal Grants	3,679,799	0	4,759,098
State General Purpose Aid	581,742	0	1,290,000
State Categorical Aid	6,329,076	0	7,170,576
Charges for Services	1,905,559	0	2,340,885
Fines and Forfeits	79,500	0	77,000
Interest on Investments	460,500	0	490,000
Miscellaneous Revenues	1,868,542	0	2,200,250
<b>Total Revenues</b>	<b>30,103,003</b>	<b>0</b>	<b>33,649,216</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>30,103,003</b>	<b>0</b>	<b>33,649,216</b>
<b>Current Expenditures</b>			
General Government	4,341,505	0	5,243,592
Public Safety	5,162,919	0	5,444,474
Streets and Highways (excluding Const.)	3,862,022	0	4,293,322
Sanitation	1,382,402	0	1,569,611
Human Services	10,037,113	0	11,880,976
Health	213,868	0	849,210
Culture and Recreation	536,161	0	472,111
Conservation of Natural Resources	832,723	0	860,486
Economic Development & Housing	331,660	0	346,823
Miscellaneous Current Expenditures	369,042	0	325,718
<b>Total Current Expenditures</b>	<b>27,069,415</b>	<b>0</b>	<b>31,286,323</b>
<b>Debt Service - Principal</b>	<b>425,000</b>	<b>0</b>	<b>450,000</b>
<b>Interest and Fiscal Charges</b>	<b>44,375</b>	<b>0</b>	<b>23,875</b>
<b>Streets and Highways Construction</b>	<b>2,410,000</b>	<b>0</b>	<b>1,805,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>29,948,790</b>	<b>0</b>	<b>33,565,198</b>

Name of County: BELTRAMI

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,773,751	13,773,751	14,510,591
All Other Taxes	1,284,900	1,284,900	1,300,000
Special Assessments	1,532,398	1,532,398	1,634,600
Licenses and Permits	118,580	118,580	118,030
Federal Grants	8,812,369	8,812,369	5,489,415
State General Purpose Aid	0	0	120,998
State Categorical Aid	9,993,263	9,993,263	3,677,408
Charges for Services	4,825,432	4,825,432	3,969,276
Fines and Forfeits	77,750	77,750	33,000
Interest on Investments	820,000	820,000	850,000
Miscellaneous Revenues	6,769,096	6,769,096	12,984,761
<b>Total Revenues</b>	<b>48,007,539</b>	<b>48,007,539</b>	<b>44,688,079</b>
Proceeds from Bond Sales	4,200,000	4,200,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>52,207,539</b>	<b>52,207,539</b>	<b>44,688,079</b>
<b>Current Expenditures</b>			
General Government	6,182,007	6,182,007	6,650,041
Public Safety	6,137,797	6,137,797	6,305,672
Streets and Highways (excluding Const.)	3,823,760	3,823,760	3,948,854
Sanitation	2,801,332	2,801,332	2,799,832
Human Services	17,042,399	17,042,399	14,046,158
Health	2,289,524	2,289,524	2,259,630
Culture and Recreation	98,106	98,106	213,941
Conservation of Natural Resources	1,693,144	1,693,144	1,298,071
Economic Development & Housing	194,100	194,100	160,000
Miscellaneous Current Expenditures	277,402	277,402	288,390
<b>Total Current Expenditures</b>	<b>40,539,571</b>	<b>40,539,571</b>	<b>37,970,589</b>
<b>Debt Service - Principal</b>	<b>180,000</b>	<b>180,000</b>	<b>968,791</b>
<b>Interest and Fiscal Charges</b>	<b>452,126</b>	<b>452,126</b>	<b>496,353</b>
<b>Streets and Highways Construction</b>	<b>6,253,000</b>	<b>6,253,000</b>	<b>4,450,000</b>
<b>Total Capital Outlay</b>	<b>4,782,842</b>	<b>4,782,842</b>	<b>802,344</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>52,207,539</b>	<b>52,207,539</b>	<b>44,688,077</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: BENTON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,610,218	13,610,218	14,933,540
All Other Taxes	117,000	117,000	119,000
Special Assessments	327	327	0
Licenses and Permits	128,030	128,030	130,743
Federal Grants	3,133,187	3,133,187	3,672,539
State General Purpose Aid	534,687	534,687	1,698,571
State Categorical Aid	5,209,487	5,209,487	7,230,707
Charges for Services	1,434,976	1,434,976	1,474,165
Fines and Forfeits	24,060	24,060	23,580
Interest on Investments	210,000	210,000	195,000
Miscellaneous Revenues	755,821	767,034	646,046
<b>Total Revenues</b>	<b>25,157,793</b>	<b>25,169,006</b>	<b>30,123,891</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	370,845	520,845	114,732
<b>Total Revenues and Other Sources</b>	<b>25,528,638</b>	<b>25,689,851</b>	<b>30,238,623</b>
<b>Current Expenditures</b>			
General Government	4,204,361	4,204,582	4,777,475
Public Safety	5,024,868	5,158,126	5,277,690
Streets and Highways (excluding Const.)	1,646,454	1,702,454	1,964,905
Sanitation	7,704	7,704	7,704
Human Services	7,631,600	7,631,600	8,581,613
Health	622,767	622,767	670,564
Culture and Recreation	533,964	543,679	448,971
Conservation of Natural Resources	242,695	242,695	287,106
Economic Development & Housing	337,241	341,741	236,838
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>20,251,654</b>	<b>20,455,348</b>	<b>22,252,866</b>
<b>Debt Service - Principal</b>	<b>1,478,787</b>	<b>1,478,787</b>	<b>1,581,194</b>
<b>Interest and Fiscal Charges</b>	<b>896,249</b>	<b>896,249</b>	<b>747,606</b>
<b>Streets and Highways Construction</b>	<b>3,027,008</b>	<b>3,074,388</b>	<b>4,801,703</b>
<b>Total Capital Outlay</b>	<b>17,425</b>	<b>4,967,146</b>	<b>541,506</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	278,650	278,650	37,000
<b>Total Expenditures and Other Uses</b>	<b>25,949,773</b>	<b>31,150,568</b>	<b>29,961,875</b>

Name of County: BIG STONE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,011,532	2,011,532	2,207,441
All Other Taxes	11,057	11,057	42,057
Special Assessments	115,570	115,570	115,000
Licenses and Permits	24,120	24,120	21,370
Federal Grants	263,745	263,745	272,353
State General Purpose Aid	1,013,883	1,013,883	1,045,226
State Categorical Aid	3,019,398	3,019,398	3,205,356
Charges for Services	301,013	301,013	304,321
Fines and Forfeits	0	0	0
Interest on Investments	211,300	211,300	175,300
Miscellaneous Revenues	57,430	57,430	81,455
<b>Total Revenues</b>	<b>7,029,048</b>	<b>7,029,048</b>	<b>7,469,879</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	8,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>7,029,048</b>	<b>7,029,048</b>	<b>7,477,879</b>
<b>Current Expenditures</b>			
General Government	1,250,301	1,250,301	1,303,325
Public Safety	696,628	746,628	805,314
Streets and Highways (excluding Const.)	1,477,000	1,477,000	1,582,075
Sanitation	161,706	161,706	172,106
Human Services	1,797,471	1,797,471	2,138,955
Health	70,605	70,605	70,605
Culture and Recreation	77,174	77,174	77,054
Conservation of Natural Resources	170,869	170,869	182,483
Economic Development & Housing	14,064	14,064	15,064
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>5,715,818</b>	<b>5,765,818</b>	<b>6,346,981</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,690,000</b>	<b>2,485,100</b>	<b>1,344,049</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>7,405,818</b>	<b>8,250,918</b>	<b>7,691,030</b>

Name of County: BLUE EARTH

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	16,742,821	16,894,494	18,008,984
All Other Taxes	95,200	95,200	95,200
Special Assessments	700,000	700,000	700,000
Licenses and Permits	206,950	206,950	206,850
Federal Grants	5,258,237	5,265,573	5,999,418
State General Purpose Aid	3,629,991	3,469,818	4,860,642
State Categorical Aid	18,562,574	18,788,290	16,253,866
Charges for Services	4,954,333	5,028,183	4,237,208
Fines and Forfeits	84,030	84,030	85,030
Interest on Investments	2,700,000	2,700,000	2,200,000
Miscellaneous Revenues	1,624,314	1,624,314	1,621,562
<b>Total Revenues</b>	<b>54,558,450</b>	<b>54,856,852</b>	<b>54,268,760</b>
Proceeds from Bond Sales	350,000	0	350,000
Other Financing Sources	0	0	0
Transfers from Other Funds	2,013,721	1,962,928	2,778,678
<b>Total Revenues and Other Sources</b>	<b>56,922,171</b>	<b>56,819,780</b>	<b>57,397,438</b>
<b>Current Expenditures</b>			
General Government	6,458,142	6,390,742	6,695,266
Public Safety	5,639,050	5,748,832	6,203,283
Streets and Highways (excluding Const.)	4,460,573	4,463,488	4,676,258
Sanitation	1,202,007	1,202,552	1,227,787
Human Services	14,559,639	14,549,411	15,078,499
Health	1,100,654	1,049,654	1,049,663
Culture and Recreation	1,428,925	1,421,065	1,434,357
Conservation of Natural Resources	1,194,048	837,367	791,556
Economic Development & Housing	147,360	160,889	245,715
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>36,190,398</b>	<b>35,824,000</b>	<b>37,402,384</b>
<b>Debt Service - Principal</b>	<b>1,856,717</b>	<b>1,856,717</b>	<b>1,915,399</b>
<b>Interest and Fiscal Charges</b>	<b>285,420</b>	<b>285,420</b>	<b>254,680</b>
<b>Streets and Highways Construction</b>	<b>13,067,000</b>	<b>13,067,000</b>	<b>10,352,000</b>
<b>Total Capital Outlay</b>	<b>4,867,950</b>	<b>3,601,599</b>	<b>6,408,960</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,013,721	1,962,928	2,778,678
<b>Total Expenditures and Other Uses</b>	<b>58,281,206</b>	<b>56,597,664</b>	<b>59,112,101</b>

Name of County: BROWN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,904,796	7,904,796	8,220,988
All Other Taxes	38,500	38,500	42,500
Special Assessments	346,439	346,439	386,918
Licenses and Permits	28,310	28,310	28,420
Federal Grants	0	0	0
State General Purpose Aid	876,133	876,133	1,376,707
State Categorical Aid	9,124,870	9,124,870	9,079,642
Charges for Services	3,209,852	3,209,852	2,958,845
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	142,395	142,395	163,400
Miscellaneous Revenues	1,577,799	1,577,799	1,341,747
<b>Total Revenues</b>	<b>23,251,094</b>	<b>23,251,094</b>	<b>23,601,167</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>23,251,094</b>	<b>23,251,094</b>	<b>23,601,167</b>
<b>Current Expenditures</b>			
General Government	2,973,812	2,973,812	3,077,972
Public Safety	3,702,806	3,702,806	3,797,328
Streets and Highways (excluding Const.)	2,246,197	2,246,197	2,314,701
Sanitation	530,308	530,308	538,542
Human Services	8,263,307	8,263,307	7,957,230
Health	1,434,982	1,434,982	1,372,023
Culture and Recreation	329,052	329,052	327,777
Conservation of Natural Resources	657,220	657,220	614,003
Economic Development & Housing	12,795	12,795	13,795
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>20,150,479</b>	<b>20,150,479</b>	<b>20,013,371</b>
<b>Debt Service - Principal</b>	<b>290,000</b>	<b>290,000</b>	<b>300,000</b>
<b>Interest and Fiscal Charges</b>	<b>126,688</b>	<b>126,688</b>	<b>116,788</b>
<b>Streets and Highways Construction</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>2,345,000</b>
<b>Total Capital Outlay</b>	<b>703,936</b>	<b>703,936</b>	<b>708,558</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>23,476,103</b>	<b>23,476,103</b>	<b>23,483,717</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: CARLTON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,829,176	13,829,176	14,811,968
All Other Taxes	0	0	0
Special Assessments	390,000	390,000	390,000
Licenses and Permits	70,700	70,700	77,000
Federal Grants	0	0	0
State General Purpose Aid	14,444,125	14,444,125	15,871,151
State Categorical Aid	0	0	0
Charges for Services	1,588,500	1,588,500	1,611,500
Fines and Forfeits	246,350	246,350	163,778
Interest on Investments	250,000	250,000	180,000
Miscellaneous Revenues	981,597	981,597	1,065,164
<b>Total Revenues</b>	<b>31,800,448</b>	<b>31,800,448</b>	<b>34,170,561</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>31,800,448</b>	<b>31,800,448</b>	<b>34,170,561</b>
<b>Current Expenditures</b>			
General Government	6,185,459	6,141,989	6,105,780
Public Safety	4,410,577	4,410,577	4,700,929
Streets and Highways (excluding Const.)	6,792,784	6,792,784	8,144,256
Sanitation	1,036,951	1,036,951	1,133,901
Human Services	11,385,770	11,385,770	12,068,406
Health	0	0	0
Culture and Recreation	205,248	205,248	234,334
Conservation of Natural Resources	1,073,315	533,938	508,395
Economic Development & Housing	0	582,847	483,257
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>31,090,104</b>	<b>31,090,104</b>	<b>33,379,258</b>
<b>Debt Service - Principal</b>	<b>650,344</b>	<b>650,344</b>	<b>652,021</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,740,448</b>	<b>31,740,448</b>	<b>34,031,279</b>

Name of County: CARVER

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	33,148,932	33,148,932	36,482,398
All Other Taxes	825,600	825,600	1,511,134
Special Assessments	83,575	207,922	213,575
Licenses and Permits	629,820	629,820	696,660
Federal Grants	4,714,137	4,658,651	4,565,360
State General Purpose Aid	3,047,673	3,057,523	2,702,765
State Categorical Aid	7,534,501	11,627,043	17,898,912
Charges for Services	6,136,668	6,347,048	7,296,766
Fines and Forfeits	333,568	360,568	163,750
Interest on Investments	1,430,425	1,430,425	1,450,925
Miscellaneous Revenues	1,937,088	3,563,424	2,616,317
<b>Total Revenues</b>	<b>59,821,987</b>	<b>65,856,956</b>	<b>75,598,562</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,853,420	2,286,393	2,438,143
<b>Total Revenues and Other Sources</b>	<b>62,675,407</b>	<b>68,143,349</b>	<b>78,036,705</b>
<b>Current Expenditures</b>			
General Government	16,945,997	17,959,280	16,393,550
Public Safety	12,358,191	12,574,256	12,806,942
Streets and Highways (excluding Const.)	3,967,976	4,193,804	4,455,572
Sanitation	0	0	0
Human Services	17,541,073	17,416,041	17,725,572
Health	2,599,201	3,201,499	2,865,314
Culture and Recreation	2,766,640	2,842,919	3,173,875
Conservation of Natural Resources	458,022	459,333	365,878
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>56,637,100</b>	<b>58,647,132</b>	<b>57,786,703</b>
<b>Debt Service - Principal</b>	<b>895,000</b>	<b>895,000</b>	<b>1,195,000</b>
<b>Interest and Fiscal Charges</b>	<b>726,230</b>	<b>726,230</b>	<b>538,240</b>
<b>Streets and Highways Construction</b>	<b>3,003,952</b>	<b>7,546,970</b>	<b>13,030,000</b>
<b>Total Capital Outlay</b>	<b>2,912,324</b>	<b>5,507,147</b>	<b>5,596,619</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,161,694	2,286,393	2,438,143
<b>Total Expenditures and Other Uses</b>	<b>66,336,300</b>	<b>75,608,872</b>	<b>80,584,705</b>

Name of County: CASS

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,407,623	13,407,623	14,904,609
All Other Taxes	526,800	526,800	547,000
Special Assessments	0	0	0
Licenses and Permits	50,400	50,400	63,900
Federal Grants	1,900,000	1,900,000	6,185,591
State General Purpose Aid	1,031,317	1,031,317	914,434
State Categorical Aid	13,072,818	13,072,818	7,267,649
Charges for Services	5,102,815	5,102,815	6,721,583
Fines and Forfeits	1,500	1,500	1,500
Interest on Investments	650,000	650,000	675,000
Miscellaneous Revenues	3,583,690	3,583,690	4,078,870
<b>Total Revenues</b>	<b>39,326,963</b>	<b>39,326,963</b>	<b>41,360,136</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	521,500	521,500	0
<b>Total Revenues and Other Sources</b>	<b>39,848,463</b>	<b>39,848,463</b>	<b>41,360,136</b>
<b>Current Expenditures</b>			
General Government	8,363,639	8,363,639	9,736,609
Public Safety	5,210,541	5,210,541	5,520,406
Streets and Highways (excluding Const.)	4,607,587	4,607,587	4,917,072
Sanitation	2,185,649	2,185,649	2,327,000
Human Services	9,114,986	9,114,986	9,138,399
Health	1,957,992	1,957,992	1,953,025
Culture and Recreation	243,059	243,059	262,856
Conservation of Natural Resources	1,443,400	1,443,400	1,466,285
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>33,126,853</b>	<b>33,126,853</b>	<b>35,321,652</b>
<b>Debt Service - Principal</b>	<b>613,675</b>	<b>613,675</b>	<b>58,250</b>
<b>Interest and Fiscal Charges</b>	<b>5,665</b>	<b>5,665</b>	<b>1,090</b>
<b>Streets and Highways Construction</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>5,300,000</b>
<b>Total Capital Outlay</b>	<b>819,506</b>	<b>819,506</b>	<b>943,304</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>40,065,699</b>	<b>40,065,699</b>	<b>41,624,296</b>

Name of County: CHIPPEWA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,063,106	0	5,416,622
All Other Taxes	0	0	0
Special Assessments	0	0	84,092
Licenses and Permits	7,425	0	7,425
Federal Grants	1,228,152	0	2,495,336
State General Purpose Aid	857,919	0	815,725
State Categorical Aid	3,207,070	0	3,661,132
Charges for Services	850,835	0	904,895
Fines and Forfeits	0	0	0
Interest on Investments	284,300	0	225,000
Miscellaneous Revenues	749,869	0	524,664
<b>Total Revenues</b>	<b>12,248,676</b>	<b>0</b>	<b>14,134,891</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	1,231,143
<b>Total Revenues and Other Sources</b>	<b>12,248,676</b>	<b>0</b>	<b>15,366,034</b>
<b>Current Expenditures</b>			
General Government	2,453,899	0	2,578,296
Public Safety	1,365,776	0	1,640,743
Streets and Highways (excluding Const.)	1,596,500	0	1,906,000
Sanitation	333,841	0	331,740
Human Services	3,845,360	0	4,444,738
Health	108,113	0	107,463
Culture and Recreation	256,790	0	272,226
Conservation of Natural Resources	267,832	0	288,484
Economic Development & Housing	21,800	0	35,300
Miscellaneous Current Expenditures	66,850	0	64,350
<b>Total Current Expenditures</b>	<b>10,316,761</b>	<b>0</b>	<b>11,669,340</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,818,100</b>	<b>0</b>	<b>3,100,000</b>
<b>Total Capital Outlay</b>	<b>139,000</b>	<b>0</b>	<b>712,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>13,273,861</b>	<b>0</b>	<b>15,481,340</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: CHISAGO

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	19,941,326	19,941,326	22,918,798
All Other Taxes	0	0	0
Special Assessments	47,452	47,452	23,000
Licenses and Permits	679,850	679,850	710,150
Federal Grants	4,203,534	4,203,534	4,445,701
State General Purpose Aid	2,125,403	2,125,403	1,807,033
State Categorical Aid	11,629,214	11,629,214	10,353,450
Charges for Services	3,711,107	3,711,107	3,482,287
Fines and Forfeits	397,000	397,000	437,300
Interest on Investments	450,000	450,000	450,000
Miscellaneous Revenues	628,600	628,600	635,000
<b>Total Revenues</b>	<b>43,813,486</b>	<b>43,813,486</b>	<b>45,262,719</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>43,813,486</b>	<b>43,813,486</b>	<b>45,262,719</b>
<b>Current Expenditures</b>			
General Government	7,363,904	7,363,904	7,725,548
Public Safety	5,906,676	5,906,676	7,228,038
Streets and Highways (excluding Const.)	4,206,237	4,206,237	4,592,257
Sanitation	342,040	342,040	308,096
Human Services	10,561,695	10,561,695	10,718,332
Health	2,248,088	2,248,088	2,431,832
Culture and Recreation	364,895	364,895	372,000
Conservation of Natural Resources	586,211	586,211	619,132
Economic Development & Housing	67,762	67,762	65,000
Miscellaneous Current Expenditures	1,835,626	1,835,626	1,812,931
<b>Total Current Expenditures</b>	<b>33,483,134</b>	<b>33,483,134</b>	<b>35,873,166</b>
<b>Debt Service - Principal</b>	<b>1,964,321</b>	<b>1,964,321</b>	<b>2,153,088</b>
<b>Interest and Fiscal Charges</b>	<b>359,628</b>	<b>359,628</b>	<b>638,720</b>
<b>Streets and Highways Construction</b>	<b>8,540,200</b>	<b>8,540,200</b>	<b>4,645,000</b>
<b>Total Capital Outlay</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,800,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>45,947,283</b>	<b>45,947,283</b>	<b>45,109,974</b>

Name of County: CLAY

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	17,408,372	17,408,372	17,455,252
All Other Taxes	277,000	277,000	290,000
Special Assessments	433,500	433,500	508,500
Licenses and Permits	34,180	34,180	39,980
Federal Grants	35,763,334	35,763,334	40,743,195
State General Purpose Aid	1,071,356	1,071,356	2,981,362
State Categorical Aid	38,863,288	38,863,288	44,110,652
Charges for Services	1,970,846	1,970,846	1,940,359
Fines and Forfeits	5,000	5,000	5,000
Interest on Investments	361,000	361,000	256,000
Miscellaneous Revenues	1,171,958	1,171,958	947,268
<b>Total Revenues</b>	<b>97,359,834</b>	<b>97,359,834</b>	<b>109,277,568</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>97,359,834</b>	<b>97,359,834</b>	<b>109,277,568</b>
<b>Current Expenditures</b>			
General Government	4,993,649	4,993,649	5,011,751
Public Safety	6,002,877	6,002,877	6,182,518
Streets and Highways (excluding Const.)	3,868,781	3,868,781	4,249,090
Sanitation	0	0	0
Human Services	77,000,702	77,000,702	86,946,188
Health	0	0	0
Culture and Recreation	330,486	330,486	344,416
Conservation of Natural Resources	346,963	346,963	475,786
Economic Development & Housing	347,190	347,190	364,929
Miscellaneous Current Expenditures	494,493	494,493	821,985
<b>Total Current Expenditures</b>	<b>93,385,141</b>	<b>93,385,141</b>	<b>104,396,663</b>
<b>Debt Service - Principal</b>	<b>442,000</b>	<b>442,000</b>	<b>677,589</b>
<b>Interest and Fiscal Charges</b>	<b>580,009</b>	<b>580,009</b>	<b>499,171</b>
<b>Streets and Highways Construction</b>	<b>2,841,512</b>	<b>2,841,512</b>	<b>3,085,418</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	473,380	473,380	574,222
<b>Total Expenditures and Other Uses</b>	<b>97,722,042</b>	<b>97,722,042</b>	<b>109,233,063</b>

Name of County: CLEARWATER

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	3,773,835	0	3,696,786
All Other Taxes	119,600	0	208,700
Special Assessments	464,654	0	458,954
Licenses and Permits	16,400	0	12,700
Federal Grants	2,317,912	0	2,937,514
State General Purpose Aid	1,364,323	0	1,539,368
State Categorical Aid	4,845,637	0	4,938,512
Charges for Services	588,744	0	641,317
Fines and Forfeits	13,000	0	19,000
Interest on Investments	220,800	0	322,500
Miscellaneous Revenues	850,829	0	833,168
<b>Total Revenues</b>	<b>14,575,734</b>	<b>0</b>	<b>15,608,519</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14,575,734</b>	<b>0</b>	<b>15,608,519</b>
<b>Current Expenditures</b>			
General Government	2,120,577	0	1,998,036
Public Safety	1,901,037	0	1,940,826
Streets and Highways (excluding Const.)	2,076,774	0	2,126,372
Sanitation	559,510	0	647,639
Human Services	5,598,685	0	6,093,003
Health	85,000	0	85,000
Culture and Recreation	303,264	0	316,757
Conservation of Natural Resources	397,881	0	488,788
Economic Development & Housing	46,200	0	47,745
Miscellaneous Current Expenditures	93,050	0	106,742
<b>Total Current Expenditures</b>	<b>13,181,978</b>	<b>0</b>	<b>13,850,908</b>
<b>Debt Service - Principal</b>	<b>20,000</b>	<b>0</b>	<b>25,000</b>
<b>Interest and Fiscal Charges</b>	<b>17,070</b>	<b>0</b>	<b>15,968</b>
<b>Streets and Highways Construction</b>	<b>2,022,000</b>	<b>0</b>	<b>1,769,500</b>
<b>Total Capital Outlay</b>	<b>330,800</b>	<b>0</b>	<b>490,800</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,571,848</b>	<b>0</b>	<b>16,152,176</b>

Name of County: COOK

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	4,277,079	4,277,079	4,344,988
All Other Taxes	307,649	307,649	334,198
Special Assessments	0	0	50,000
Licenses and Permits	52,300	52,300	52,000
Federal Grants	1,750,154	1,756,960	1,870,839
State General Purpose Aid	1,132,808	1,132,808	976,587
State Categorical Aid	2,493,885	2,501,451	2,741,435
Charges for Services	676,346	676,346	672,589
Fines and Forfeits	72,800	72,800	24,750
Interest on Investments	150,025	150,025	230,000
Miscellaneous Revenues	365,091	365,091	346,295
<b>Total Revenues</b>	<b>11,278,137</b>	<b>11,292,509</b>	<b>11,643,681</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	508,250	508,250	528,055
<b>Total Revenues and Other Sources</b>	<b>11,786,387</b>	<b>11,800,759</b>	<b>12,171,736</b>
<b>Current Expenditures</b>			
General Government	2,717,997	2,717,997	2,552,843
Public Safety	1,789,946	1,789,946	1,852,114
Streets and Highways (excluding Const.)	1,996,460	1,996,460	2,223,395
Sanitation	421,048	421,048	430,085
Human Services	1,311,383	1,336,295	1,337,195
Health	343,358	343,358	351,908
Culture and Recreation	221,489	222,489	251,858
Conservation of Natural Resources	122,668	122,668	120,478
Economic Development & Housing	108,750	108,750	78,306
Miscellaneous Current Expenditures	5,255	5,255	5,300
<b>Total Current Expenditures</b>	<b>9,038,354</b>	<b>9,064,506</b>	<b>9,203,482</b>
<b>Debt Service - Principal</b>	<b>924,200</b>	<b>924,200</b>	<b>871,570</b>
<b>Interest and Fiscal Charges</b>	<b>257,689</b>	<b>257,689</b>	<b>346,516</b>
<b>Streets and Highways Construction</b>	<b>1,089,487</b>	<b>1,089,487</b>	<b>1,580,277</b>
<b>Total Capital Outlay</b>	<b>628,410</b>	<b>628,410</b>	<b>663,454</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>11,938,140</b>	<b>11,964,292</b>	<b>12,665,299</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: COTTONWOOD

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,394,851	5,174,851	5,383,164
All Other Taxes	9,000	179,000	189,500
Special Assessments	106,000	133,466	460,937
Licenses and Permits	5,531	5,531	6,517
Federal Grants	1,314,883	1,372,522	1,469,594
State General Purpose Aid	686,666	703,621	1,057,920
State Categorical Aid	3,788,214	4,670,953	4,457,432
Charges for Services	818,330	842,400	690,830
Fines and Forfeits	500	500	0
Interest on Investments	182,700	182,700	196,650
Miscellaneous Revenues	551,880	530,948	566,865
<b>Total Revenues</b>	<b>12,858,555</b>	<b>13,796,492</b>	<b>14,479,409</b>
Proceeds from Bond Sales	0	350,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>12,858,555</b>	<b>14,146,492</b>	<b>14,479,409</b>
<b>Current Expenditures</b>			
General Government	1,539,013	1,759,322	1,912,126
Public Safety	1,247,086	1,371,941	1,577,794
Streets and Highways (excluding Const.)	2,050,735	2,050,735	2,230,313
Sanitation	631,605	778,370	321,753
Human Services	3,780,117	4,712,528	4,086,806
Health	112,268	120,193	122,743
Culture and Recreation	160,504	183,579	188,733
Conservation of Natural Resources	626,302	757,131	751,873
Economic Development & Housing	500	10,250	13,900
Miscellaneous Current Expenditures	332,312	96,810	337,933
<b>Total Current Expenditures</b>	<b>10,480,442</b>	<b>11,840,859</b>	<b>11,543,974</b>
<b>Debt Service - Principal</b>	<b>485,000</b>	<b>485,000</b>	<b>676,000</b>
<b>Interest and Fiscal Charges</b>	<b>106,480</b>	<b>106,480</b>	<b>195,700</b>
<b>Streets and Highways Construction</b>	<b>1,586,364</b>	<b>1,586,364</b>	<b>1,996,735</b>
<b>Total Capital Outlay</b>	<b>45,150</b>	<b>45,150</b>	<b>67,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,703,436</b>	<b>14,063,853</b>	<b>14,479,409</b>

Name of County: CROW WING

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	21,838,226	21,838,226	29,055,174
All Other Taxes	0	0	0
Special Assessments	550,000	550,000	556,500
Licenses and Permits	994,824	1,232,824	1,068,160
Federal Grants	6,658,592	6,598,592	6,615,319
State General Purpose Aid	1,727,270	1,727,270	2,141,113
State Categorical Aid	9,295,650	9,710,400	9,922,594
Charges for Services	2,254,126	2,254,126	2,355,663
Fines and Forfeits	10,000	10,000	10,000
Interest on Investments	580,000	580,000	580,000
Miscellaneous Revenues	4,478,794	4,393,794	3,215,918
<b>Total Revenues</b>	<b>48,387,482</b>	<b>48,895,232</b>	<b>55,520,441</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>48,387,482</b>	<b>48,895,232</b>	<b>55,520,441</b>
<b>Current Expenditures</b>			
General Government	9,601,105	9,694,105	10,188,683
Public Safety	7,515,049	7,515,049	8,064,927
Streets and Highways (excluding Const.)	4,658,537	4,658,537	4,749,124
Sanitation	655,723	655,723	910,575
Human Services	16,334,262	16,334,262	17,049,758
Health	1,713,999	1,707,573	1,732,052
Culture and Recreation	655,241	655,241	720,829
Conservation of Natural Resources	1,610,341	1,610,341	1,269,311
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>42,744,257</b>	<b>42,830,831</b>	<b>44,685,259</b>
<b>Debt Service - Principal</b>	<b>1,105,000</b>	<b>1,105,000</b>	<b>1,463,000</b>
<b>Interest and Fiscal Charges</b>	<b>384,022</b>	<b>384,022</b>	<b>2,896,355</b>
<b>Streets and Highways Construction</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>3,847,986</b>
<b>Total Capital Outlay</b>	<b>1,315,235</b>	<b>1,736,411</b>	<b>1,040,469</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>49,098,514</b>	<b>49,606,264</b>	<b>53,933,069</b>

Name of County: DAKOTA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	103,400,325	103,400,325	107,794,839
All Other Taxes	1,210,000	1,210,000	1,241,000
Special Assessments	0	0	0
Licenses and Permits	710,090	711,590	771,110
Federal Grants	22,424,678	27,144,637	22,755,640
State General Purpose Aid	8,655,780	8,655,780	12,800,000
State Categorical Aid	46,311,546	60,044,479	47,936,953
Charges for Services	55,419,141	53,781,650	55,385,988
Fines and Forfeits	796,579	796,579	48,000
Interest on Investments	0	0	461,850
Miscellaneous Revenues	32,478,447	37,914,464	40,609,074
<b>Total Revenues</b>	<b>271,406,586</b>	<b>293,659,504</b>	<b>289,804,454</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	9,466,223	9,534,319	9,289,652
<b>Total Revenues and Other Sources</b>	<b>280,872,809</b>	<b>303,193,823</b>	<b>299,094,106</b>
<b>Current Expenditures</b>			
General Government	48,236,388	55,479,741	53,527,571
Public Safety	30,269,918	31,575,268	31,512,910
Streets and Highways (excluding Const.)	7,958,197	8,232,976	8,393,529
Sanitation	8,194,174	8,413,432	8,399,615
Human Services	89,524,871	90,561,549	92,193,768
Health	12,220,926	12,494,582	12,261,914
Culture and Recreation	13,826,393	14,077,405	13,805,050
Conservation of Natural Resources	709,428	702,900	619,790
Economic Development & Housing	3,911,063	4,180,867	4,121,543
Miscellaneous Current Expenditures	73,000	73,000	82,595
<b>Total Current Expenditures</b>	<b>214,924,358</b>	<b>225,791,720</b>	<b>224,918,285</b>
<b>Debt Service - Principal</b>	<b>7,200,000</b>	<b>7,200,000</b>	<b>6,920,000</b>
<b>Interest and Fiscal Charges</b>	<b>3,366,223</b>	<b>3,366,223</b>	<b>3,931,502</b>
<b>Streets and Highways Construction</b>	<b>45,073,932</b>	<b>69,098,408</b>	<b>56,055,619</b>
<b>Total Capital Outlay</b>	<b>12,620,053</b>	<b>29,393,296</b>	<b>13,242,056</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	9,104,179	9,172,275	9,289,652
<b>Total Expenditures and Other Uses</b>	<b>292,288,745</b>	<b>344,021,922</b>	<b>314,357,114</b>

Name of County: DODGE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,831,144	0	7,489,899
All Other Taxes	69,577	0	84,400
Special Assessments	115,233	0	143,000
Licenses and Permits	105,475	0	102,755
Federal Grants	949,998	0	1,068,914
State General Purpose Aid	918,849	0	879,929
State Categorical Aid	5,407,708	0	5,061,051
Charges for Services	2,096,453	0	2,352,059
Fines and Forfeits	51,350	0	23,000
Interest on Investments	122,160	0	106,600
Miscellaneous Revenues	281,561	0	345,945
<b>Total Revenues</b>	<b>16,949,508</b>	<b>0</b>	<b>17,657,552</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	30,000	0	2,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>16,979,508</b>	<b>0</b>	<b>17,659,552</b>
<b>Current Expenditures</b>			
General Government	3,001,603	0	3,253,403
Public Safety	2,741,385	0	3,107,697
Streets and Highways (excluding Const.)	2,133,442	0	2,218,254
Sanitation	1,293,416	0	1,291,305
Human Services	3,000,565	0	3,222,604
Health	549,077	0	548,354
Culture and Recreation	77,625	0	84,965
Conservation of Natural Resources	195,946	0	213,850
Economic Development & Housing	69,995	0	48,530
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>13,063,054</b>	<b>0</b>	<b>13,988,962</b>
<b>Debt Service - Principal</b>	<b>258,689</b>	<b>0</b>	<b>314,416</b>
<b>Interest and Fiscal Charges</b>	<b>99,436</b>	<b>0</b>	<b>86,439</b>
<b>Streets and Highways Construction</b>	<b>3,364,000</b>	<b>0</b>	<b>2,949,000</b>
<b>Total Capital Outlay</b>	<b>592,210</b>	<b>0</b>	<b>685,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	107,094	0	114,047
<b>Total Expenditures and Other Uses</b>	<b>17,484,483</b>	<b>0</b>	<b>18,138,364</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: DOUGLAS

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	14,555,257	14,555,257	15,962,229
All Other Taxes	57,000	57,000	57,000
Special Assessments	0	0	0
Licenses and Permits	467,100	467,100	476,600
Federal Grants	3,461,968	3,461,968	3,062,931
State General Purpose Aid	4,674,751	4,674,751	5,593,946
State Categorical Aid	2,277,892	2,277,892	2,198,410
Charges for Services	4,370,663	4,370,663	3,859,684
Fines and Forfeits	55,500	55,500	57,500
Interest on Investments	204,832	204,832	202,344
Miscellaneous Revenues	758,450	758,450	649,291
<b>Total Revenues</b>	<b>30,883,413</b>	<b>30,883,413</b>	<b>32,119,935</b>
Proceeds from Bond Sales	3,587,000	3,587,000	2,260,000
Other Financing Sources	0	0	0
Transfers from Other Funds	571,128	571,128	0
<b>Total Revenues and Other Sources</b>	<b>35,041,541</b>	<b>35,041,541</b>	<b>34,379,935</b>
<b>Current Expenditures</b>			
General Government	5,225,936	5,225,936	5,556,181
Public Safety	5,143,102	5,143,102	5,952,513
Streets and Highways (excluding Const.)	3,995,000	3,995,000	3,962,047
Sanitation	0	0	0
Human Services	8,000,483	8,000,483	7,748,447
Health	2,705,887	2,705,887	3,090,748
Culture and Recreation	1,171,415	1,171,415	964,563
Conservation of Natural Resources	310,069	310,069	285,475
Economic Development & Housing	32,614	32,614	41,795
Miscellaneous Current Expenditures	18,000	18,000	0
<b>Total Current Expenditures</b>	<b>26,602,506</b>	<b>26,602,506</b>	<b>27,601,769</b>
<b>Debt Service - Principal</b>	<b>585,000</b>	<b>585,000</b>	<b>754,549</b>
<b>Interest and Fiscal Charges</b>	<b>411,617</b>	<b>411,617</b>	<b>996,617</b>
<b>Streets and Highways Construction</b>	<b>5,630,000</b>	<b>5,630,000</b>	<b>5,027,000</b>
<b>Total Capital Outlay</b>	<b>402,000</b>	<b>402,000</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	571,128	571,128	0
<b>Total Expenditures and Other Uses</b>	<b>34,202,251</b>	<b>34,202,251</b>	<b>34,379,935</b>

Name of County: FARIBAULT

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	4,704,311	4,704,311	4,918,819
All Other Taxes	81,500	81,500	71,500
Special Assessments	281,000	281,000	358,900
Licenses and Permits	970	970	970
Federal Grants	7,500	7,500	7,500
State General Purpose Aid	1,333,167	1,333,167	1,638,252
State Categorical Aid	5,198,427	5,198,427	4,474,997
Charges for Services	519,650	519,650	501,500
Fines and Forfeits	1,000	1,000	1,000
Interest on Investments	240,000	240,000	245,000
Miscellaneous Revenues	933,600	933,600	449,200
<b>Total Revenues</b>	<b>13,301,125</b>	<b>13,301,125</b>	<b>12,667,638</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	654,650	654,650	500,650
Transfers from Other Funds	244,802	244,802	225,000
<b>Total Revenues and Other Sources</b>	<b>14,200,577</b>	<b>14,200,577</b>	<b>13,393,288</b>
<b>Current Expenditures</b>			
General Government	1,761,539	1,761,539	1,906,152
Public Safety	1,535,780	1,535,780	1,655,540
Streets and Highways (excluding Const.)	2,479,692	2,479,692	2,429,435
Sanitation	80,500	80,500	105,500
Human Services	1,301,684	1,301,684	1,391,486
Health	0	0	0
Culture and Recreation	350,403	350,403	478,085
Conservation of Natural Resources	466,866	466,866	420,500
Economic Development & Housing	108,500	108,500	119,350
Miscellaneous Current Expenditures	858,331	858,331	906,890
<b>Total Current Expenditures</b>	<b>8,943,295</b>	<b>8,943,295</b>	<b>9,412,938</b>
<b>Debt Service - Principal</b>	<b>199,615</b>	<b>199,615</b>	<b>182,480</b>
<b>Interest and Fiscal Charges</b>	<b>795,150</b>	<b>795,150</b>	<b>870,000</b>
<b>Streets and Highways Construction</b>	<b>3,635,700</b>	<b>3,635,700</b>	<b>2,294,200</b>
<b>Total Capital Outlay</b>	<b>400,000</b>	<b>400,000</b>	<b>350,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	244,802	244,802	225,000
<b>Total Expenditures and Other Uses</b>	<b>14,218,562</b>	<b>14,218,562</b>	<b>13,334,618</b>

Name of County: FILLMORE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,839,099	5,839,099	6,322,273
All Other Taxes	177,455	177,455	187,760
Special Assessments	0	0	0
Licenses and Permits	55,740	55,740	53,740
Federal Grants	1,744,502	1,744,502	1,800,023
State General Purpose Aid	863,307	863,307	1,295,709
State Categorical Aid	7,804,001	7,804,001	6,356,567
Charges for Services	2,169,493	2,169,493	2,153,029
Fines and Forfeits	104,500	104,500	111,500
Interest on Investments	90,000	90,000	95,000
Miscellaneous Revenues	688,361	688,361	526,000
<b>Total Revenues</b>	<b>19,536,458</b>	<b>19,536,458</b>	<b>18,901,601</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	500,600
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>19,536,458</b>	<b>19,536,458</b>	<b>19,402,201</b>
<b>Current Expenditures</b>			
General Government	2,541,337	2,541,337	2,828,688
Public Safety	2,436,651	2,436,651	3,286,093
Streets and Highways (excluding Const.)	3,108,692	3,108,692	2,864,167
Sanitation	536,629	536,629	562,188
Human Services	3,540,943	3,540,943	3,766,439
Health	1,330,327	1,330,327	1,374,924
Culture and Recreation	165,500	165,500	209,100
Conservation of Natural Resources	537,366	537,366	552,414
Economic Development & Housing	435,223	435,223	496,188
Miscellaneous Current Expenditures	229,424	229,424	198,871
<b>Total Current Expenditures</b>	<b>14,862,092</b>	<b>14,862,092</b>	<b>16,139,072</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>149,985</b>
<b>Interest and Fiscal Charges</b>	<b>137,712</b>	<b>137,712</b>	<b>125,270</b>
<b>Streets and Highways Construction</b>	<b>4,673,486</b>	<b>4,673,486</b>	<b>3,453,860</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>548,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>19,673,290</b>	<b>19,673,290</b>	<b>20,416,687</b>

Name of County: FREEBORN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	12,227,720	0	12,940,195
All Other Taxes	0	0	221,600
Special Assessments	1,016,017	0	1,052,017
Licenses and Permits	77,700	0	77,700
Federal Grants	3,906,273	0	3,987,545
State General Purpose Aid	1,002,053	0	1,679,438
State Categorical Aid	8,053,642	0	6,581,893
Charges for Services	2,072,074	0	2,111,074
Fines and Forfeits	170,500	0	170,500
Interest on Investments	800,000	0	800,000
Miscellaneous Revenues	1,534,850	0	1,133,232
<b>Total Revenues</b>	<b>30,860,829</b>	<b>0</b>	<b>30,755,194</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	27,000	0	25,700
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>30,887,829</b>	<b>0</b>	<b>30,780,894</b>
<b>Current Expenditures</b>			
General Government	4,633,467	0	4,494,869
Public Safety	3,740,230	0	3,668,064
Streets and Highways (excluding Const.)	2,667,085	0	3,245,056
Sanitation	330,025	0	389,606
Human Services	10,659,990	0	10,471,016
Health	1,482,983	0	1,271,191
Culture and Recreation	596,550	0	494,485
Conservation of Natural Resources	1,266,071	0	1,229,778
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>25,376,401</b>	<b>0</b>	<b>25,264,065</b>
<b>Debt Service - Principal</b>	<b>970,000</b>	<b>0</b>	<b>1,305,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,245,450</b>	<b>0</b>	<b>1,157,850</b>
<b>Streets and Highways Construction</b>	<b>4,521,000</b>	<b>0</b>	<b>3,601,582</b>
<b>Total Capital Outlay</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>
Other Financing Uses	223,000	0	95,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>32,465,851</b>	<b>0</b>	<b>31,553,497</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: GOODHUE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	21,465,910	21,465,910	23,660,780
All Other Taxes	138,000	138,000	327,500
Special Assessments	8,254	8,254	13,000
Licenses and Permits	554,445	554,445	632,210
Federal Grants	3,943,050	3,943,050	3,024,197
State General Purpose Aid	1,104,601	1,104,601	1,755,421
State Categorical Aid	6,430,120	6,458,707	6,136,836
Charges for Services	5,141,773	5,153,273	5,099,758
Fines and Forfeits	122,950	122,950	20,200
Interest on Investments	354,500	354,500	303,900
Miscellaneous Revenues	2,849,798	2,849,798	1,139,902
<b>Total Revenues</b>	<b>42,113,401</b>	<b>42,153,488</b>	<b>42,113,704</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	307,293	1,306,159
Transfers from Other Funds	0	5,940	584,500
<b>Total Revenues and Other Sources</b>	<b>42,113,401</b>	<b>42,466,721</b>	<b>44,004,363</b>
<b>Current Expenditures</b>			
General Government	7,728,294	8,094,346	7,838,882
Public Safety	8,623,479	8,598,867	9,451,298
Streets and Highways (excluding Const.)	3,377,052	3,377,199	3,334,743
Sanitation	705,680	705,680	914,572
Human Services	8,027,835	8,027,835	8,250,713
Health	3,020,938	3,020,938	3,959,943
Culture and Recreation	402,127	402,127	432,558
Conservation of Natural Resources	457,762	457,762	499,927
Economic Development & Housing	1,000	1,000	5,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>32,344,167</b>	<b>32,685,754</b>	<b>34,687,636</b>
<b>Debt Service - Principal</b>	<b>2,044,978</b>	<b>2,044,978</b>	<b>2,026,701</b>
<b>Interest and Fiscal Charges</b>	<b>1,184,975</b>	<b>1,184,975</b>	<b>996,672</b>
<b>Streets and Highways Construction</b>	<b>5,839,281</b>	<b>5,845,074</b>	<b>4,987,454</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	5,940	584,500
<b>Total Expenditures and Other Uses</b>	<b>41,413,401</b>	<b>41,766,721</b>	<b>43,282,963</b>

Name of County: GRANT

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,858,956	2,858,956	3,394,318
All Other Taxes	64,602	64,602	71,100
Special Assessments	0	0	0
Licenses and Permits	35	35	35
Federal Grants	587,649	587,649	736,537
State General Purpose Aid	472,166	472,166	601,724
State Categorical Aid	3,149,491	3,149,491	2,997,703
Charges for Services	488,704	488,704	332,927
Fines and Forfeits	0	0	0
Interest on Investments	40,000	40,000	35,000
Miscellaneous Revenues	211,716	211,716	217,330
<b>Total Revenues</b>	<b>7,873,319</b>	<b>7,873,319</b>	<b>8,386,674</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>7,873,319</b>	<b>7,873,319</b>	<b>8,386,674</b>
<b>Current Expenditures</b>			
General Government	1,713,962	1,713,962	1,561,951
Public Safety	981,039	981,039	923,958
Streets and Highways (excluding Const.)	1,133,680	1,133,680	1,018,000
Sanitation	0	0	0
Human Services	2,048,470	2,048,470	2,207,428
Health	379,811	379,811	152,370
Culture and Recreation	61,594	61,594	69,941
Conservation of Natural Resources	69,573	69,573	306,347
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	132,726	132,726	221,435
<b>Total Current Expenditures</b>	<b>6,520,855</b>	<b>6,520,855</b>	<b>6,461,430</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>6,676</b>
<b>Streets and Highways Construction</b>	<b>1,344,313</b>	<b>1,344,313</b>	<b>1,565,884</b>
<b>Total Capital Outlay</b>	<b>231,035</b>	<b>231,035</b>	<b>505,125</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,096,203</b>	<b>8,096,203</b>	<b>8,609,115</b>

Name of County: HENNEPIN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	484,057,738	484,057,738	503,350,512
All Other Taxes	2,214,446	2,214,446	2,490,860
Special Assessments	0	0	0
Licenses and Permits	3,674,706	5,091,366	5,570,699
Federal Grants	151,094,203	155,331,801	169,880,606
State General Purpose Aid	7,434,761	7,434,761	31,604,399
State Categorical Aid	178,759,862	178,763,629	159,568,890
Charges for Services	121,568,443	119,343,683	124,070,143
Fines and Forfeits	1,258,500	1,254,500	1,349,500
Interest on Investments	15,965,000	15,965,000	17,596,374
Miscellaneous Revenues	79,645,667	81,615,197	129,142,501
<b>Total Revenues</b>	<b>1,045,673,326</b>	<b>1,051,072,121</b>	<b>1,144,624,484</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>1,045,673,326</b>	<b>1,051,072,121</b>	<b>1,144,624,484</b>
<b>Current Expenditures</b>			
General Government	108,448,266	107,089,575	117,063,241
Public Safety	200,235,118	201,973,284	206,463,362
Streets and Highways (excluding Const.)	23,163,679	23,163,679	28,585,811
Sanitation	0	0	0
Human Services	448,697,040	502,217,894	506,964,995
Health	82,165,157	30,816,790	35,747,620
Culture and Recreation	35,622,799	35,622,799	37,776,799
Conservation of Natural Resources	1,539,306	992,569	992,569
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	6,984,852	10,378,422	14,795,482
<b>Total Current Expenditures</b>	<b>906,856,217</b>	<b>912,255,012</b>	<b>948,389,879</b>
<b>Debt Service - Principal</b>	<b>25,915,000</b>	<b>25,915,000</b>	<b>30,110,000</b>
<b>Interest and Fiscal Charges</b>	<b>18,648,100</b>	<b>18,648,100</b>	<b>19,589,661</b>
<b>Streets and Highways Construction</b>	<b>3,337,009</b>	<b>3,337,009</b>	<b>3,392,944</b>
<b>Total Capital Outlay</b>	<b>90,917,000</b>	<b>90,917,000</b>	<b>143,142,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>1,045,673,326</b>	<b>1,051,072,121</b>	<b>1,144,624,484</b>

Name of County: HOUSTON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,340,655	0	5,700,402
All Other Taxes	129,400	0	131,200
Special Assessments	0	0	0
Licenses and Permits	43,935	0	45,925
Federal Grants	1,993,440	0	2,074,327
State General Purpose Aid	847,133	0	1,107,535
State Categorical Aid	8,379,955	0	7,282,114
Charges for Services	1,627,352	0	1,631,300
Fines and Forfeits	53,500	0	18,000
Interest on Investments	155,800	0	169,050
Miscellaneous Revenues	291,585	0	281,835
<b>Total Revenues</b>	<b>18,862,755</b>	<b>0</b>	<b>18,441,688</b>
Proceeds from Bond Sales	175,000	0	0
Other Financing Sources	81,398	0	91,853
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>19,119,153</b>	<b>0</b>	<b>18,533,541</b>
<b>Current Expenditures</b>			
General Government	2,486,922	0	2,390,033
Public Safety	1,842,748	0	2,006,339
Streets and Highways (excluding Const.)	2,340,459	0	2,434,889
Sanitation	674,510	0	696,956
Human Services	3,814,461	0	3,989,282
Health	1,239,272	0	1,217,587
Culture and Recreation	196,848	0	191,384
Conservation of Natural Resources	255,269	0	286,256
Economic Development & Housing	50,450	0	63,850
Miscellaneous Current Expenditures	251,430	0	216,500
<b>Total Current Expenditures</b>	<b>13,152,369</b>	<b>0</b>	<b>13,493,076</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>5,966,784</b>	<b>0</b>	<b>5,040,465</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>19,119,153</b>	<b>0</b>	<b>18,533,541</b>



# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: HUBBARD

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,262,703	0	8,356,727
All Other Taxes	718,630	0	755,159
Special Assessments	1,965,000	0	1,760,000
Licenses and Permits	1,360,685	0	1,336,463
Federal Grants	1,848,929	0	2,381,138
State General Purpose Aid	694,972	0	775,593
State Categorical Aid	5,951,955	0	5,261,807
Charges for Services	474,243	0	547,367
Fines and Forfeits	310,805	0	365,000
Interest on Investments	400,000	0	350,000
Miscellaneous Revenues	968,957	0	1,066,479
<b>Total Revenues</b>	<b>21,956,879</b>	<b>0</b>	<b>22,955,733</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	13,750	0	13,750
<b>Total Revenues and Other Sources</b>	<b>21,970,629</b>	<b>0</b>	<b>22,969,483</b>
<b>Current Expenditures</b>			
General Government	3,541,235	0	3,610,807
Public Safety	2,301,348	0	2,888,125
Streets and Highways (excluding Const.)	3,414,900	0	2,875,700
Sanitation	1,675,617	0	1,836,207
Human Services	5,524,046	0	6,021,766
Health	8,000	0	6,800
Culture and Recreation	294,275	0	362,013
Conservation of Natural Resources	932,043	0	897,375
Economic Development & Housing	20,000	0	20,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,711,464</b>	<b>0</b>	<b>18,518,793</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,603,800</b>	<b>0</b>	<b>3,967,200</b>
<b>Total Capital Outlay</b>	<b>546,046</b>	<b>0</b>	<b>850,560</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	13,750	0	13,750
<b>Total Expenditures and Other Uses</b>	<b>21,875,060</b>	<b>0</b>	<b>23,350,303</b>

Name of County: ISANTI

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	11,642,555	11,642,555	12,294,435
All Other Taxes	119,300	119,300	82,300
Special Assessments	0	0	0
Licenses and Permits	450,920	450,920	486,725
Federal Grants	4,173,635	4,173,635	3,893,626
State General Purpose Aid	7,640,242	7,640,242	9,137,361
State Categorical Aid	0	0	0
Charges for Services	1,773,406	1,773,406	2,089,670
Fines and Forfeits	278,500	278,500	114,775
Interest on Investments	370,010	370,010	340,000
Miscellaneous Revenues	763,031	763,031	718,562
<b>Total Revenues</b>	<b>27,211,599</b>	<b>27,211,599</b>	<b>29,157,454</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	265,377	265,377	168,435
<b>Total Revenues and Other Sources</b>	<b>27,476,976</b>	<b>27,476,976</b>	<b>29,325,889</b>
<b>Current Expenditures</b>			
General Government	5,093,640	5,093,640	5,453,113
Public Safety	4,384,008	4,384,008	4,839,771
Streets and Highways (excluding Const.)	3,930,931	3,930,931	4,633,207
Sanitation	300,293	300,293	191,801
Human Services	10,229,749	10,229,749	10,220,971
Health	964,752	964,752	1,248,676
Culture and Recreation	388,360	388,360	304,423
Conservation of Natural Resources	300,714	300,714	340,636
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	587,118	587,118	594,794
<b>Total Current Expenditures</b>	<b>26,179,565</b>	<b>26,179,565</b>	<b>27,827,392</b>
<b>Debt Service - Principal</b>	<b>445,000</b>	<b>445,000</b>	<b>315,000</b>
<b>Interest and Fiscal Charges</b>	<b>271,632</b>	<b>271,632</b>	<b>559,487</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>580,779</b>	<b>580,779</b>	<b>624,010</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>27,476,976</b>	<b>27,476,976</b>	<b>29,325,889</b>

Name of County: ITASCA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	22,400,712	22,400,712	23,045,719
All Other Taxes	80,000	80,000	80,000
Special Assessments	850,000	850,000	880,755
Licenses and Permits	44,000	44,000	48,000
Federal Grants	5,013,924	5,013,924	5,179,152
State General Purpose Aid	3,309,349	3,309,349	3,995,553
State Categorical Aid	14,747,265	14,747,265	13,728,233
Charges for Services	4,060,148	4,060,148	4,304,480
Fines and Forfeits	0	0	0
Interest on Investments	700,000	700,000	650,000
Miscellaneous Revenues	792,074	792,074	661,000
<b>Total Revenues</b>	<b>51,997,472</b>	<b>51,997,472</b>	<b>52,572,892</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	17,000,000	17,000,000	17,000,000
Transfers from Other Funds	9,224,000	9,224,000	11,545,445
<b>Total Revenues and Other Sources</b>	<b>78,221,472</b>	<b>78,221,472</b>	<b>81,118,337</b>
<b>Current Expenditures</b>			
General Government	6,400,767	6,400,767	6,301,468
Public Safety	6,769,808	6,769,808	6,861,266
Streets and Highways (excluding Const.)	9,539,668	9,539,668	9,695,004
Sanitation	1,398,699	1,398,699	1,429,454
Human Services	18,097,952	18,097,952	18,366,666
Health	0	0	0
Culture and Recreation	585,467	585,467	584,304
Conservation of Natural Resources	1,856,598	1,856,598	1,833,881
Economic Development & Housing	125,000	125,000	118,750
Miscellaneous Current Expenditures	1,739,028	1,739,028	1,941,190
<b>Total Current Expenditures</b>	<b>46,512,987</b>	<b>46,512,987</b>	<b>47,131,983</b>
<b>Debt Service - Principal</b>	<b>1,099,960</b>	<b>1,099,960</b>	<b>1,090,000</b>
<b>Interest and Fiscal Charges</b>	<b>357,877</b>	<b>357,877</b>	<b>357,603</b>
<b>Streets and Highways Construction</b>	<b>3,958,318</b>	<b>3,958,318</b>	<b>3,993,306</b>
<b>Total Capital Outlay</b>	<b>302,409</b>	<b>302,409</b>	<b>1,268,002</b>
Other Financing Uses	17,000,000	17,000,000	17,000,000
Transfers to Other Funds	9,224,000	9,224,000	11,545,445
<b>Total Expenditures and Other Uses</b>	<b>78,455,551</b>	<b>78,455,551</b>	<b>82,386,339</b>

Name of County: JACKSON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,176,075	0	6,565,960
All Other Taxes	28,700	0	28,700
Special Assessments	0	0	0
Licenses and Permits	8,900	0	12,300
Federal Grants	863,198	0	865,243
State General Purpose Aid	652,090	0	837,545
State Categorical Aid	4,121,497	0	4,525,194
Charges for Services	345,185	0	391,000
Fines and Forfeits	500	0	500
Interest on Investments	225,000	0	225,000
Miscellaneous Revenues	438,543	0	612,881
<b>Total Revenues</b>	<b>12,859,688</b>	<b>0</b>	<b>14,064,323</b>
Proceeds from Bond Sales	122,000	0	0
Other Financing Sources	20,000	0	37,752
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,001,688</b>	<b>0</b>	<b>14,102,075</b>
<b>Current Expenditures</b>			
General Government	1,901,731	0	1,865,184
Public Safety	1,234,255	0	1,442,085
Streets and Highways (excluding Const.)	2,118,837	0	2,145,000
Sanitation	110,056	0	118,212
Human Services	3,750,598	0	3,696,909
Health	156,638	0	162,263
Culture and Recreation	378,827	0	592,214
Conservation of Natural Resources	399,282	0	378,898
Economic Development & Housing	0	0	3,380
Miscellaneous Current Expenditures	830,500	0	1,168,060
<b>Total Current Expenditures</b>	<b>10,880,724</b>	<b>0</b>	<b>11,572,205</b>
<b>Debt Service - Principal</b>	<b>250,000</b>	<b>0</b>	<b>255,000</b>
<b>Interest and Fiscal Charges</b>	<b>186,500</b>	<b>0</b>	<b>182,095</b>
<b>Streets and Highways Construction</b>	<b>3,214,000</b>	<b>0</b>	<b>4,328,000</b>
<b>Total Capital Outlay</b>	<b>422,200</b>	<b>0</b>	<b>342,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>14,953,424</b>	<b>0</b>	<b>16,679,800</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: KANABEC

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,706,506	0	7,867,086
All Other Taxes	11,000	0	73,000
Special Assessments	133,000	0	65,976
Licenses and Permits	64,300	0	68,300
Federal Grants	1,549,240	0	1,474,862
State General Purpose Aid	1,041,394	0	1,216,441
State Categorical Aid	4,060,378	0	4,119,581
Charges for Services	405,588	0	507,894
Fines and Forfeits	90,000	0	50,000
Interest on Investments	161,500	0	159,200
Miscellaneous Revenues	1,753,891	0	1,544,234
<b>Total Revenues</b>	<b>15,976,797</b>	<b>0</b>	<b>17,146,574</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	347,175
<b>Total Revenues and Other Sources</b>	<b>15,976,797</b>	<b>0</b>	<b>17,493,749</b>
<b>Current Expenditures</b>			
General Government	2,722,756	0	2,862,910
Public Safety	2,205,069	0	2,814,616
Streets and Highways (excluding Const.)	1,896,150	0	2,285,175
Sanitation	194,875	0	161,594
Human Services	3,974,536	0	4,178,957
Health	1,678,657	0	1,885,619
Culture and Recreation	118,193	0	137,803
Conservation of Natural Resources	157,771	0	140,848
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>12,948,007</b>	<b>0</b>	<b>14,467,522</b>
<b>Debt Service - Principal</b>	<b>245,000</b>	<b>0</b>	<b>255,000</b>
<b>Interest and Fiscal Charges</b>	<b>280,040</b>	<b>0</b>	<b>269,300</b>
<b>Streets and Highways Construction</b>	<b>2,206,500</b>	<b>0</b>	<b>1,597,925</b>
<b>Total Capital Outlay</b>	<b>297,250</b>	<b>0</b>	<b>556,827</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	347,175
<b>Total Expenditures and Other Uses</b>	<b>15,976,797</b>	<b>0</b>	<b>17,493,749</b>

Name of County: KANDIYOHI

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	20,087,142	20,087,142	18,095,774
All Other Taxes	0	0	0
Special Assessments	825,000	825,000	825,000
Licenses and Permits	0	0	0
Federal Grants	0	0	0
State General Purpose Aid	1,788,664	1,788,664	4,410,003
State Categorical Aid	11,528,800	11,528,800	14,014,700
Charges for Services	11,149,501	11,149,501	11,570,619
Fines and Forfeits	0	0	0
Interest on Investments	691,500	691,500	550,000
Miscellaneous Revenues	2,839,108	2,839,108	3,299,282
<b>Total Revenues</b>	<b>48,909,715</b>	<b>48,909,715</b>	<b>52,765,378</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>48,909,715</b>	<b>48,909,715</b>	<b>52,765,378</b>
<b>Current Expenditures</b>			
General Government	5,890,097	5,890,097	5,999,312
Public Safety	10,531,283	10,531,283	11,265,700
Streets and Highways (excluding Const.)	3,881,000	3,881,000	4,014,000
Sanitation	0	0	0
Human Services	13,001,100	13,001,100	12,556,700
Health	1,851,000	1,851,000	1,815,000
Culture and Recreation	496,200	496,200	533,550
Conservation of Natural Resources	273,890	273,890	277,800
Economic Development & Housing	10,000	10,000	1,000
Miscellaneous Current Expenditures	2,758,132	2,758,132	2,925,916
<b>Total Current Expenditures</b>	<b>38,692,702</b>	<b>38,692,702</b>	<b>39,388,978</b>
<b>Debt Service - Principal</b>	<b>2,030,000</b>	<b>2,030,000</b>	<b>2,110,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,127,000</b>	<b>1,127,000</b>	<b>1,055,800</b>
<b>Streets and Highways Construction</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>9,166,000</b>
<b>Total Capital Outlay</b>	<b>1,957,145</b>	<b>1,957,145</b>	<b>1,680,700</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>49,316,847</b>	<b>49,316,847</b>	<b>53,401,478</b>

Name of County: KITTSON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	1,937,395	0	1,960,771
All Other Taxes	44,000	0	45,400
Special Assessments	104,000	0	63,200
Licenses and Permits	1,800	0	1,725
Federal Grants	661,859	0	428,163
State General Purpose Aid	878,328	0	796,487
State Categorical Aid	4,326,221	0	4,800,254
Charges for Services	601,508	0	579,786
Fines and Forfeits	9,500	0	8,500
Interest on Investments	171,700	0	151,600
Miscellaneous Revenues	162,440	0	179,420
<b>Total Revenues</b>	<b>8,898,751</b>	<b>0</b>	<b>9,015,306</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	85,266	0	13,864
<b>Total Revenues and Other Sources</b>	<b>8,984,017</b>	<b>0</b>	<b>9,029,170</b>
<b>Current Expenditures</b>			
General Government	1,304,529	0	1,334,742
Public Safety	784,022	0	837,698
Streets and Highways (excluding Const.)	1,948,345	0	2,139,165
Sanitation	96,856	0	86,993
Human Services	1,228,005	0	1,218,106
Health	36,568	0	36,568
Culture and Recreation	142,067	0	124,602
Conservation of Natural Resources	260,376	0	264,194
Economic Development & Housing	21,600	0	21,600
Miscellaneous Current Expenditures	44,812	0	47,812
<b>Total Current Expenditures</b>	<b>5,867,180</b>	<b>0</b>	<b>6,111,480</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,751,837</b>	<b>0</b>	<b>2,798,353</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,619,017</b>	<b>0</b>	<b>8,909,833</b>

Name of County: KOOCHICHING

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,096,738	2,634,114	2,581,781
All Other Taxes	330,000	234,500	306,000
Special Assessments	0	0	0
Licenses and Permits	18,000	18,000	15,000
Federal Grants	1,566,608	1,608,150	1,654,085
State General Purpose Aid	1,473,557	2,007,681	2,387,271
State Categorical Aid	5,903,212	5,718,256	5,092,135
Charges for Services	2,628,784	2,670,009	2,590,074
Fines and Forfeits	2,000	2,000	1,600
Interest on Investments	250,000	250,000	250,000
Miscellaneous Revenues	272,400	436,100	376,491
<b>Total Revenues</b>	<b>15,541,299</b>	<b>15,578,810</b>	<b>15,254,437</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,580,000	1,580,000	1,340,000
Transfers from Other Funds	178,592	178,842	154,492
<b>Total Revenues and Other Sources</b>	<b>17,299,891</b>	<b>17,337,652</b>	<b>16,748,929</b>
<b>Current Expenditures</b>			
General Government	2,295,805	2,292,105	2,662,932
Public Safety	1,617,129	1,622,818	1,792,313
Streets and Highways (excluding Const.)	1,821,199	1,826,199	2,040,930
Sanitation	921,596	820,341	995,152
Human Services	4,381,784	4,412,872	4,455,979
Health	813,735	929,967	990,385
Culture and Recreation	122,228	123,228	134,779
Conservation of Natural Resources	1,232,586	1,355,042	1,315,448
Economic Development & Housing	168,817	168,817	151,172
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>13,374,879</b>	<b>13,551,389</b>	<b>14,539,090</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,621,242</b>	<b>3,596,242</b>	<b>2,726,467</b>
<b>Total Capital Outlay</b>	<b>324,770</b>	<b>331,361</b>	<b>452,827</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>17,320,891</b>	<b>17,478,992</b>	<b>17,718,384</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: LAC QUI PARLE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,738,069	0	2,900,205
All Other Taxes	21,300	0	42,600
Special Assessments	100,000	0	100,000
Licenses and Permits	3,000	0	23,000
Federal Grants	1,382,194	0	1,497,741
State General Purpose Aid	716,787	0	1,008,897
State Categorical Aid	4,122,337	0	3,246,884
Charges for Services	258,740	0	272,810
Fines and Forfeits	12,000	0	11,000
Interest on Investments	125,000	0	125,000
Miscellaneous Revenues	159,653	0	126,256
<b>Total Revenues</b>	<b>9,639,080</b>	<b>0</b>	<b>9,354,393</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	39,000
<b>Total Revenues and Other Sources</b>	<b>9,639,080</b>	<b>0</b>	<b>9,393,393</b>
<b>Current Expenditures</b>			
General Government	1,110,688	0	1,199,609
Public Safety	618,075	0	678,880
Streets and Highways (excluding Const.)	1,762,193	0	1,925,500
Sanitation	0	0	0
Human Services	1,795,734	0	1,827,415
Health	67,539	0	67,539
Culture and Recreation	24,050	0	24,150
Conservation of Natural Resources	373,785	0	379,986
Economic Development & Housing	0	0	50,000
Miscellaneous Current Expenditures	204,833	0	203,314
<b>Total Current Expenditures</b>	<b>5,956,897</b>	<b>0</b>	<b>6,356,393</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,582,183</b>	<b>0</b>	<b>2,530,000</b>
<b>Total Capital Outlay</b>	<b>100,000</b>	<b>0</b>	<b>507,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>9,639,080</b>	<b>0</b>	<b>9,393,393</b>

Name of County: LAKE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,807,458	0	5,890,629
All Other Taxes	1,572,600	0	1,211,800
Special Assessments	0	0	0
Licenses and Permits	19,147	0	20,797
Federal Grants	1,476,293	0	1,531,875
State General Purpose Aid	704,026	0	793,831
State Categorical Aid	6,716,933	0	8,882,815
Charges for Services	715,285	0	713,280
Fines and Forfeits	137,600	0	85,250
Interest on Investments	347,425	0	301,500
Miscellaneous Revenues	1,119,529	0	866,299
<b>Total Revenues</b>	<b>18,616,296</b>	<b>0</b>	<b>20,298,076</b>
Proceeds from Bond Sales	0	0	2,000,000
Other Financing Sources	0	0	0
Transfers from Other Funds	228,870	0	239,800
<b>Total Revenues and Other Sources</b>	<b>18,845,166</b>	<b>0</b>	<b>22,537,876</b>
<b>Current Expenditures</b>			
General Government	3,559,476	0	3,429,905
Public Safety	2,130,651	0	2,362,662
Streets and Highways (excluding Const.)	2,752,035	0	2,840,793
Sanitation	324,582	0	333,387
Human Services	3,639,640	0	3,757,562
Health	340,135	0	368,522
Culture and Recreation	465,522	0	455,418
Conservation of Natural Resources	796,357	0	1,044,142
Economic Development & Housing	55,093	0	47,396
Miscellaneous Current Expenditures	80,563	0	5,900
<b>Total Current Expenditures</b>	<b>14,144,054</b>	<b>0</b>	<b>14,645,687</b>
<b>Debt Service - Principal</b>	<b>970,000</b>	<b>0</b>	<b>550,000</b>
<b>Interest and Fiscal Charges</b>	<b>223,102</b>	<b>0</b>	<b>140,085</b>
<b>Streets and Highways Construction</b>	<b>3,037,000</b>	<b>0</b>	<b>4,610,800</b>
<b>Total Capital Outlay</b>	<b>522,550</b>	<b>0</b>	<b>3,886,858</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	129,800
<b>Total Expenditures and Other Uses</b>	<b>18,896,706</b>	<b>0</b>	<b>23,963,230</b>

Name of County: LAKE OF THE WOODS

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	1,782,221	0	1,901,701
All Other Taxes	621,693	0	470,578
Special Assessments	520,400	0	524,228
Licenses and Permits	51,000	0	51,000
Federal Grants	461,344	0	547,952
State General Purpose Aid	1,298,278	0	2,045,555
State Categorical Aid	3,680,293	0	3,829,102
Charges for Services	245,446	0	232,190
Fines and Forfeits	10,500	0	10,500
Interest on Investments	15,500	0	15,000
Miscellaneous Revenues	191,984	0	175,747
<b>Total Revenues</b>	<b>8,878,659</b>	<b>0</b>	<b>9,803,553</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>8,878,659</b>	<b>0</b>	<b>9,803,553</b>
<b>Current Expenditures</b>			
General Government	1,526,498	0	1,663,259
Public Safety	754,926	0	806,449
Streets and Highways (excluding Const.)	1,827,793	0	1,906,564
Sanitation	590,705	0	535,000
Human Services	1,317,962	0	1,353,571
Health	58,065	0	59,700
Culture and Recreation	155,974	0	162,640
Conservation of Natural Resources	200,488	0	139,149
Economic Development & Housing	24,620	0	133,120
Miscellaneous Current Expenditures	82,178	0	50,170
<b>Total Current Expenditures</b>	<b>6,539,209</b>	<b>0</b>	<b>6,809,622</b>
<b>Debt Service - Principal</b>	<b>125,000</b>	<b>0</b>	<b>130,000</b>
<b>Interest and Fiscal Charges</b>	<b>12,325</b>	<b>0</b>	<b>7,850</b>
<b>Streets and Highways Construction</b>	<b>2,009,466</b>	<b>0</b>	<b>2,660,039</b>
<b>Total Capital Outlay</b>	<b>86,445</b>	<b>0</b>	<b>4,600</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,772,445</b>	<b>0</b>	<b>9,612,111</b>

Name of County: LE SUEUR

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,839,993	7,839,993	8,750,752
All Other Taxes	124,000	124,000	187,859
Special Assessments	89,863	89,863	100,000
Licenses and Permits	207,385	207,385	244,800
Federal Grants	3,989,137	3,989,137	2,645,410
State General Purpose Aid	2,510,047	2,510,047	2,335,779
State Categorical Aid	6,507,093	6,780,955	8,389,844
Charges for Services	920,836	920,836	922,923
Fines and Forfeits	562,280	562,280	374,610
Interest on Investments	330,000	330,000	250,602
Miscellaneous Revenues	94,722	114,922	112,573
<b>Total Revenues</b>	<b>23,175,356</b>	<b>23,469,418</b>	<b>24,315,152</b>
Proceeds from Bond Sales	0	0	1,057,949
Other Financing Sources	245,070	245,070	231,095
Transfers from Other Funds	28,682	29,682	916,137
<b>Total Revenues and Other Sources</b>	<b>23,449,108</b>	<b>23,744,170</b>	<b>26,520,333</b>
<b>Current Expenditures</b>			
General Government	3,513,061	3,485,161	3,388,496
Public Safety	2,583,144	2,583,044	2,796,816
Streets and Highways (excluding Const.)	2,838,136	2,838,136	3,078,326
Sanitation	155,658	155,658	141,341
Human Services	5,564,093	5,564,093	5,511,783
Health	1,886,063	1,886,063	1,825,975
Culture and Recreation	403,776	403,776	508,904
Conservation of Natural Resources	593,972	593,972	510,582
Economic Development & Housing	1,600	1,600	1,600
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,539,503</b>	<b>17,511,503</b>	<b>17,763,823</b>
<b>Debt Service - Principal</b>	<b>273,527</b>	<b>273,527</b>	<b>1,055,000</b>
<b>Interest and Fiscal Charges</b>	<b>124,266</b>	<b>124,266</b>	<b>77,008</b>
<b>Streets and Highways Construction</b>	<b>6,935,000</b>	<b>6,935,000</b>	<b>7,043,644</b>
<b>Total Capital Outlay</b>	<b>734,130</b>	<b>734,130</b>	<b>1,054,478</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>25,606,426</b>	<b>25,578,426</b>	<b>26,993,953</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: LINCOLN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,938,429	0	3,012,365
All Other Taxes	898,716	0	417,000
Special Assessments	238,120	0	284,630
Licenses and Permits	14,050	0	22,742
Federal Grants	0	0	0
State General Purpose Aid	0	0	679,563
State Categorical Aid	2,625,584	0	2,855,072
Charges for Services	386,526	0	511,151
Fines and Forfeits	0	0	0
Interest on Investments	123,500	0	123,000
Miscellaneous Revenues	116,549	0	166,013
<b>Total Revenues</b>	<b>7,341,474</b>	<b>0</b>	<b>8,071,536</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	35,370	0	25,000
<b>Total Revenues and Other Sources</b>	<b>7,376,844</b>	<b>0</b>	<b>8,096,536</b>
<b>Current Expenditures</b>			
General Government	1,242,314	0	1,356,698
Public Safety	842,122	0	922,276
Streets and Highways (excluding Const.)	3,182,734	0	3,562,772
Sanitation	121,493	0	127,856
Human Services	833,516	0	833,516
Health	40,666	0	36,666
Culture and Recreation	171,674	0	171,265
Conservation of Natural Resources	548,096	0	621,427
Economic Development & Housing	23,500	0	45,000
Miscellaneous Current Expenditures	30,000	0	0
<b>Total Current Expenditures</b>	<b>7,036,115</b>	<b>0</b>	<b>7,677,476</b>
<b>Debt Service - Principal</b>	<b>219,346</b>	<b>0</b>	<b>212,000</b>
<b>Interest and Fiscal Charges</b>	<b>121,383</b>	<b>0</b>	<b>122,475</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>7,376,844</b>	<b>0</b>	<b>8,011,951</b>

Name of County: LYON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	8,140,507	0	9,100,000
All Other Taxes	57,000	0	55,900
Special Assessments	279,225	0	336,962
Licenses and Permits	56,845	0	52,110
Federal Grants	60,000	0	2,175,200
State General Purpose Aid	715,238	0	1,211,248
State Categorical Aid	2,623,400	0	2,290,300
Charges for Services	896,795	0	904,642
Fines and Forfeits	0	0	0
Interest on Investments	153,750	0	120,750
Miscellaneous Revenues	728,318	0	810,508
<b>Total Revenues</b>	<b>13,711,078</b>	<b>0</b>	<b>17,057,620</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	2,511,408
Transfers from Other Funds	347,754	0	396,961
<b>Total Revenues and Other Sources</b>	<b>14,058,832</b>	<b>0</b>	<b>19,965,989</b>
<b>Current Expenditures</b>			
General Government	1,664,064	0	1,977,787
Public Safety	2,646,979	0	2,797,887
Streets and Highways (excluding Const.)	2,694,668	0	2,546,994
Sanitation	454,944	0	494,683
Human Services	2,184,291	0	2,184,291
Health	156,000	0	156,000
Culture and Recreation	393,447	0	362,962
Conservation of Natural Resources	768,313	0	635,230
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,179,475	0	762,397
<b>Total Current Expenditures</b>	<b>12,142,181</b>	<b>0</b>	<b>11,918,231</b>
<b>Debt Service - Principal</b>	<b>213,000</b>	<b>0</b>	<b>1,056,085</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>171,080</b>
<b>Streets and Highways Construction</b>	<b>1,703,651</b>	<b>0</b>	<b>6,197,828</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>486,090</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	347,754	0	396,961
<b>Total Expenditures and Other Uses</b>	<b>14,406,586</b>	<b>0</b>	<b>20,226,275</b>

Name of County: MAHNOMEN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,893,536	2,873,366	3,286,492
All Other Taxes	76,550	76,550	58,718
Special Assessments	205,500	108,000	197,500
Licenses and Permits	8,140	8,140	7,825
Federal Grants	1,757,706	1,757,706	1,589,985
State General Purpose Aid	623,579	623,579	961,203
State Categorical Aid	3,915,480	3,915,480	3,747,315
Charges for Services	441,391	440,251	459,294
Fines and Forfeits	12,250	12,250	23,610
Interest on Investments	125,000	125,000	100,000
Miscellaneous Revenues	98,575	98,575	59,599
<b>Total Revenues</b>	<b>10,157,707</b>	<b>10,038,897</b>	<b>10,491,541</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	30,000	160,500	134,000
Transfers from Other Funds	140,375	9,875	12,280
<b>Total Revenues and Other Sources</b>	<b>10,328,082</b>	<b>10,209,272</b>	<b>10,637,821</b>
<b>Current Expenditures</b>			
General Government	2,956,335	2,956,335	3,009,201
Public Safety	1,822,871	1,822,871	1,812,083
Streets and Highways (excluding Const.)	817,589	817,589	928,157
Sanitation	232,503	222,628	216,116
Human Services	1,059,666	1,059,666	1,133,305
Health	88,000	38,000	109,364
Culture and Recreation	22,353	22,353	22,353
Conservation of Natural Resources	308,286	159,310	231,351
Economic Development & Housing	307,820	307,820	326,605
Miscellaneous Current Expenditures	399,900	399,900	364,900
<b>Total Current Expenditures</b>	<b>8,015,323</b>	<b>7,806,472</b>	<b>8,153,435</b>
<b>Debt Service - Principal</b>	<b>69,254</b>	<b>69,254</b>	<b>53,154</b>
<b>Interest and Fiscal Charges</b>	<b>37,114</b>	<b>37,122</b>	<b>34,040</b>
<b>Streets and Highways Construction</b>	<b>2,777,000</b>	<b>3,197,000</b>	<b>2,488,286</b>
<b>Total Capital Outlay</b>	<b>177,500</b>	<b>177,500</b>	<b>160,000</b>
Other Financing Uses	6,500	6,500	7,500
Transfers to Other Funds	9,875	9,875	12,280
<b>Total Expenditures and Other Uses</b>	<b>11,092,566</b>	<b>11,303,723</b>	<b>10,908,695</b>

Name of County: MARSHALL

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,409,573	3,409,573	3,501,413
All Other Taxes	283,700	283,700	286,700
Special Assessments	0	0	0
Licenses and Permits	61,410	61,410	66,640
Federal Grants	1,956,211	1,956,211	2,284,930
State General Purpose Aid	934,691	934,691	1,530,525
State Categorical Aid	8,025,244	8,025,244	6,705,148
Charges for Services	1,203,680	1,203,680	1,164,131
Fines and Forfeits	0	0	0
Interest on Investments	80,000	80,000	80,000
Miscellaneous Revenues	156,800	156,800	109,350
<b>Total Revenues</b>	<b>16,111,309</b>	<b>16,111,309</b>	<b>15,728,837</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	101,000	101,000	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>16,212,309</b>	<b>16,212,309</b>	<b>15,728,837</b>
<b>Current Expenditures</b>			
General Government	1,629,350	1,629,350	1,779,565
Public Safety	1,204,216	1,204,216	1,356,772
Streets and Highways (excluding Const.)	2,513,936	2,513,936	3,292,314
Sanitation	128,246	128,246	133,152
Human Services	2,680,670	2,681,170	2,890,039
Health	24,000	24,000	28,000
Culture and Recreation	137,607	132,607	140,229
Conservation of Natural Resources	331,810	334,310	349,538
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	125,634	125,634	135,200
<b>Total Current Expenditures</b>	<b>8,775,469</b>	<b>8,773,469</b>	<b>10,104,809</b>
<b>Debt Service - Principal</b>	<b>234,813</b>	<b>234,813</b>	<b>226,613</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>6,457,491</b>	<b>6,457,491</b>	<b>4,571,760</b>
<b>Total Capital Outlay</b>	<b>470,500</b>	<b>470,000</b>	<b>97,800</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,938,273</b>	<b>15,935,773</b>	<b>15,000,982</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: MARTIN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,253,438	7,253,438	7,758,087
All Other Taxes	114,000	114,000	113,000
Special Assessments	1,060,387	1,060,387	1,037,342
Licenses and Permits	59,300	59,300	39,725
Federal Grants	266,560	266,560	142,040
State General Purpose Aid	454,029	454,029	1,109,923
State Categorical Aid	4,419,412	4,419,412	4,031,140
Charges for Services	773,618	773,618	917,252
Fines and Forfeits	59,450	59,450	49,250
Interest on Investments	383,000	383,000	204,400
Miscellaneous Revenues	485,778	485,778	400,245
<b>Total Revenues</b>	<b>15,328,972</b>	<b>15,328,972</b>	<b>15,802,404</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>15,328,972</b>	<b>15,328,972</b>	<b>15,802,404</b>
<b>Current Expenditures</b>			
General Government	2,324,601	2,324,601	2,399,089
Public Safety	2,784,308	2,784,308	2,895,004
Streets and Highways (excluding Const.)	5,136,255	5,136,255	4,840,627
Sanitation	253,822	253,822	254,880
Human Services	1,792,528	1,792,528	1,930,726
Health	0	0	0
Culture and Recreation	578,978	578,978	607,184
Conservation of Natural Resources	644,678	644,678	613,150
Economic Development & Housing	10,570	10,570	11,090
Miscellaneous Current Expenditures	498,837	498,837	626,112
<b>Total Current Expenditures</b>	<b>14,024,577</b>	<b>14,024,577</b>	<b>14,177,862</b>
<b>Debt Service - Principal</b>	<b>191,961</b>	<b>191,961</b>	<b>181,680</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>154,781</b>	<b>154,781</b>	<b>359,000</b>
Other Financing Uses	1,099,086	1,099,086	856,043
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,470,405</b>	<b>15,470,405</b>	<b>15,574,585</b>

Name of County: MCLEOD

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,682,938	13,682,938	14,929,365
All Other Taxes	26,000	26,000	26,000
Special Assessments	0	0	0
Licenses and Permits	83,430	83,430	83,100
Federal Grants	3,340,955	3,340,955	3,867,410
State General Purpose Aid	2,072,242	2,072,242	1,879,083
State Categorical Aid	4,426,099	4,426,099	4,362,488
Charges for Services	3,578,364	3,578,364	3,347,332
Fines and Forfeits	238,875	238,875	232,375
Interest on Investments	339,600	339,600	355,400
Miscellaneous Revenues	616,012	616,012	693,602
<b>Total Revenues</b>	<b>28,404,515</b>	<b>28,404,515</b>	<b>29,776,155</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	208,150	208,150	218,624
Transfers from Other Funds	1,905,120	1,905,120	588,714
<b>Total Revenues and Other Sources</b>	<b>30,517,785</b>	<b>30,517,785</b>	<b>30,583,493</b>
<b>Current Expenditures</b>			
General Government	4,416,749	4,381,363	4,727,012
Public Safety	4,570,232	4,533,816	4,587,616
Streets and Highways (excluding Const.)	2,387,165	2,387,165	2,448,403
Sanitation	2,214,087	2,214,087	2,170,158
Human Services	7,778,142	7,778,142	7,705,007
Health	1,457,394	1,519,504	1,583,394
Culture and Recreation	412,143	413,638	424,139
Conservation of Natural Resources	426,639	418,581	378,817
Economic Development & Housing	2,369	2,369	2,369
Miscellaneous Current Expenditures	702,500	702,500	48,669
<b>Total Current Expenditures</b>	<b>24,367,420</b>	<b>24,351,165</b>	<b>24,075,584</b>
<b>Debt Service - Principal</b>	<b>1,820,000</b>	<b>1,820,000</b>	<b>1,845,000</b>
<b>Interest and Fiscal Charges</b>	<b>181,582</b>	<b>181,582</b>	<b>152,150</b>
<b>Streets and Highways Construction</b>	<b>3,270,000</b>	<b>3,270,000</b>	<b>3,231,000</b>
<b>Total Capital Outlay</b>	<b>871,024</b>	<b>871,024</b>	<b>1,629,787</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>30,510,026</b>	<b>30,493,771</b>	<b>30,933,521</b>

Name of County: MEEKER

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	8,417,411	0	8,798,066
All Other Taxes	20,000	0	27,500
Special Assessments	0	0	0
Licenses and Permits	14,500	0	10,450
Federal Grants	1,257,260	0	1,474,102
State General Purpose Aid	755,702	0	1,555,419
State Categorical Aid	4,871,289	0	4,629,423
Charges for Services	1,753,025	0	1,408,066
Fines and Forfeits	66,085	0	39,785
Interest on Investments	230,000	0	230,000
Miscellaneous Revenues	877,286	0	1,132,909
<b>Total Revenues</b>	<b>18,262,558</b>	<b>0</b>	<b>19,305,720</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	205,792	0	0
Transfers from Other Funds	839,701	0	738,228
<b>Total Revenues and Other Sources</b>	<b>19,308,051</b>	<b>0</b>	<b>20,043,948</b>
<b>Current Expenditures</b>			
General Government	3,092,558	0	3,593,448
Public Safety	3,041,979	0	3,051,441
Streets and Highways (excluding Const.)	2,353,080	0	2,667,260
Sanitation	190,079	0	188,068
Human Services	4,769,218	0	4,910,568
Health	820,354	0	943,070
Culture and Recreation	240,241	0	316,556
Conservation of Natural Resources	208,730	0	137,340
Economic Development & Housing	144,410	0	112,000
Miscellaneous Current Expenditures	290,017	0	342,433
<b>Total Current Expenditures</b>	<b>15,150,666</b>	<b>0</b>	<b>16,262,184</b>
<b>Debt Service - Principal</b>	<b>1,222,712</b>	<b>0</b>	<b>690,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>209,396</b>
<b>Streets and Highways Construction</b>	<b>2,012,020</b>	<b>0</b>	<b>2,144,140</b>
<b>Total Capital Outlay</b>	<b>508,290</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	398,613	0	738,228
<b>Total Expenditures and Other Uses</b>	<b>19,292,301</b>	<b>0</b>	<b>20,043,948</b>

Name of County: MILLE LACS

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	8,688,138	0	10,305,243
All Other Taxes	27,500	0	27,500
Special Assessments	236,500	0	230,000
Licenses and Permits	379,410	0	420,010
Federal Grants	3,088,402	0	2,428,240
State General Purpose Aid	2,981,592	0	2,575,572
State Categorical Aid	5,409,032	0	5,480,734
Charges for Services	940,358	0	1,616,604
Fines and Forfeits	30,000	0	40,000
Interest on Investments	125,000	0	125,000
Miscellaneous Revenues	298,092	0	312,021
<b>Total Revenues</b>	<b>22,204,024</b>	<b>0</b>	<b>23,560,924</b>
Proceeds from Bond Sales	383,770	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	383,770	0	0
<b>Total Revenues and Other Sources</b>	<b>22,971,564</b>	<b>0</b>	<b>23,560,924</b>
<b>Current Expenditures</b>			
General Government	4,007,600	0	4,301,242
Public Safety	4,842,542	0	4,888,766
Streets and Highways (excluding Const.)	2,289,682	0	2,694,313
Sanitation	336,500	0	240,389
Human Services	7,606,794	0	7,220,947
Health	733,124	0	664,053
Culture and Recreation	172,001	0	200,682
Conservation of Natural Resources	151,808	0	169,914
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	66,364	0	290,508
<b>Total Current Expenditures</b>	<b>20,206,415</b>	<b>0</b>	<b>20,670,814</b>
<b>Debt Service - Principal</b>	<b>380,000</b>	<b>0</b>	<b>370,000</b>
<b>Interest and Fiscal Charges</b>	<b>316,466</b>	<b>0</b>	<b>299,487</b>
<b>Streets and Highways Construction</b>	<b>2,215,380</b>	<b>0</b>	<b>2,720,623</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	383,770	0	0
<b>Total Expenditures and Other Uses</b>	<b>23,502,031</b>	<b>0</b>	<b>24,060,924</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: MORRISON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	11,295,224	11,295,224	12,080,628
All Other Taxes	160,500	160,500	111,500
Special Assessments	0	0	0
Licenses and Permits	269,580	269,580	280,780
Federal Grants	3,284,132	3,284,132	3,013,252
State General Purpose Aid	1,437,897	1,437,897	1,676,696
State Categorical Aid	9,162,362	9,162,362	9,338,396
Charges for Services	4,487,357	4,487,357	4,756,209
Fines and Forfeits	0	0	0
Interest on Investments	300,000	300,000	355,000
Miscellaneous Revenues	518,300	518,300	521,300
<b>Total Revenues</b>	<b>30,915,352</b>	<b>30,915,352</b>	<b>32,133,761</b>
Proceeds from Bond Sales	426,000	426,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>31,341,352</b>	<b>31,341,352</b>	<b>32,133,761</b>
<b>Current Expenditures</b>			
General Government	4,398,971	4,398,971	4,747,874
Public Safety	3,789,805	3,789,805	4,131,171
Streets and Highways (excluding Const.)	3,166,781	3,166,781	3,292,721
Sanitation	1,653,050	1,653,050	2,922,527
Human Services	8,148,187	8,148,187	8,179,673
Health	1,345,547	1,345,547	1,432,084
Culture and Recreation	448,592	448,592	471,956
Conservation of Natural Resources	347,787	347,787	347,089
Economic Development & Housing	75,043	75,043	80,743
Miscellaneous Current Expenditures	192,000	192,000	59,428
<b>Total Current Expenditures</b>	<b>23,565,763</b>	<b>23,565,763</b>	<b>25,665,266</b>
<b>Debt Service - Principal</b>	<b>1,165,000</b>	<b>1,165,000</b>	<b>805,000</b>
<b>Interest and Fiscal Charges</b>	<b>415,502</b>	<b>415,502</b>	<b>343,694</b>
<b>Streets and Highways Construction</b>	<b>6,497,325</b>	<b>6,497,325</b>	<b>6,773,450</b>
<b>Total Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>51,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,693,590</b>	<b>31,693,590</b>	<b>33,638,410</b>

Name of County: MOWER

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	9,106,496	9,106,496	9,971,613
All Other Taxes	60,500	60,500	47,000
Special Assessments	421,461	421,461	580,723
Licenses and Permits	127,535	167,535	81,826
Federal Grants	3,773,096	3,773,096	3,175,051
State General Purpose Aid	1,274,583	1,274,583	2,218,339
State Categorical Aid	6,944,720	6,950,662	9,247,888
Charges for Services	2,869,281	2,865,131	2,812,778
Fines and Forfeits	177,850	177,850	77,275
Interest on Investments	1,113,198	1,113,198	888,418
Miscellaneous Revenues	138,000	138,000	346,800
<b>Total Revenues</b>	<b>26,006,720</b>	<b>26,048,512</b>	<b>29,447,711</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	4,506,651	4,506,651	3,751,436
Transfers from Other Funds	215,667	215,667	0
<b>Total Revenues and Other Sources</b>	<b>30,729,038</b>	<b>30,770,830</b>	<b>33,199,147</b>
<b>Current Expenditures</b>			
General Government	3,858,818	3,951,252	3,596,060
Public Safety	4,651,673	4,665,946	3,110,485
Streets and Highways (excluding Const.)	3,703,628	3,703,628	3,945,297
Sanitation	546,361	529,779	502,923
Human Services	8,634,760	9,012,027	7,976,204
Health	1,940,425	1,973,008	1,954,019
Culture and Recreation	462,497	462,497	441,926
Conservation of Natural Resources	915,086	921,790	1,004,915
Economic Development & Housing	42,400	42,400	42,400
Miscellaneous Current Expenditures	615,076	615,076	674,820
<b>Total Current Expenditures</b>	<b>25,370,724</b>	<b>25,877,403</b>	<b>23,249,049</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,450,000</b>	<b>2,450,000</b>	<b>4,675,146</b>
<b>Total Capital Outlay</b>	<b>2,908,314</b>	<b>2,937,134</b>	<b>5,274,952</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>30,729,038</b>	<b>31,264,537</b>	<b>33,199,147</b>

Name of County: MURRAY

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	4,243,179	4,002,447	3,923,564
All Other Taxes	5,000	5,000	5,000
Special Assessments	549,323	549,323	580,039
Licenses and Permits	16,350	16,350	16,350
Federal Grants	336,063	336,063	20,200
State General Purpose Aid	614,699	855,431	1,345,339
State Categorical Aid	4,201,766	3,992,668	3,081,001
Charges for Services	233,730	233,730	231,530
Fines and Forfeits	0	0	0
Interest on Investments	165,350	165,350	183,550
Miscellaneous Revenues	305,922	455,922	499,569
<b>Total Revenues</b>	<b>10,671,382</b>	<b>10,612,284</b>	<b>9,886,142</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	484,885	487,885	349,801
Transfers from Other Funds	236,000	295,098	41,000
<b>Total Revenues and Other Sources</b>	<b>11,392,267</b>	<b>11,395,267</b>	<b>10,276,943</b>
<b>Current Expenditures</b>			
General Government	1,563,375	1,581,156	1,557,089
Public Safety	865,432	865,432	900,520
Streets and Highways (excluding Const.)	1,745,347	1,745,347	1,777,505
Sanitation	408,159	408,159	406,756
Human Services	1,042,418	1,042,418	1,024,158
Health	99,084	99,084	60,404
Culture and Recreation	475,050	481,176	482,527
Conservation of Natural Resources	757,498	843,137	649,123
Economic Development & Housing	127,515	127,515	124,893
Miscellaneous Current Expenditures	280,100	286,100	300,100
<b>Total Current Expenditures</b>	<b>7,363,978</b>	<b>7,479,524</b>	<b>7,283,075</b>
<b>Debt Service - Principal</b>	<b>251,406</b>	<b>251,406</b>	<b>564,933</b>
<b>Interest and Fiscal Charges</b>	<b>174,056</b>	<b>174,056</b>	<b>131,617</b>
<b>Streets and Highways Construction</b>	<b>2,448,000</b>	<b>2,448,000</b>	<b>1,270,000</b>
<b>Total Capital Outlay</b>	<b>565,812</b>	<b>978,259</b>	<b>428,853</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	236,000	236,000	349,500
<b>Total Expenditures and Other Uses</b>	<b>11,039,252</b>	<b>11,567,245</b>	<b>10,027,978</b>

Name of County: NICOLLET

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	10,335,334	10,335,334	11,015,512
All Other Taxes	0	0	0
Special Assessments	230,000	230,000	244,000
Licenses and Permits	155,000	155,000	195,000
Federal Grants	2,068,715	2,068,715	2,339,136
State General Purpose Aid	868,275	868,275	1,361,538
State Categorical Aid	3,972,707	3,972,707	4,549,660
Charges for Services	1,373,042	1,373,042	1,507,207
Fines and Forfeits	30,527	30,527	20,000
Interest on Investments	376,000	376,000	376,000
Miscellaneous Revenues	648,504	648,504	709,064
<b>Total Revenues</b>	<b>20,058,104</b>	<b>20,058,104</b>	<b>22,317,117</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	3,289	3,289	172,032
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>20,061,393</b>	<b>20,061,393</b>	<b>22,489,149</b>
<b>Current Expenditures</b>			
General Government	4,555,140	4,555,140	4,926,030
Public Safety	2,586,315	2,586,315	3,041,697
Streets and Highways (excluding Const.)	3,790,740	3,790,740	4,494,846
Sanitation	0	0	0
Human Services	6,144,076	6,144,076	6,657,832
Health	1,050,946	1,050,946	1,135,964
Culture and Recreation	362,686	362,686	344,397
Conservation of Natural Resources	70,574	70,574	75,095
Economic Development & Housing	112,654	112,654	113,463
Miscellaneous Current Expenditures	689,065	689,065	763,559
<b>Total Current Expenditures</b>	<b>19,362,196</b>	<b>19,362,196</b>	<b>21,552,883</b>
<b>Debt Service - Principal</b>	<b>699,197</b>	<b>699,197</b>	<b>936,266</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>20,061,393</b>	<b>20,061,393</b>	<b>22,489,149</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: NOBLES

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,803,075	6,803,075	7,354,981
All Other Taxes	29,450	127,740	28,250
Special Assessments	55,658	55,658	59,510
Licenses and Permits	226,333	237,333	240,783
Federal Grants	2,105,953	2,272,587	2,205,470
State General Purpose Aid	713,023	1,308,432	1,104,503
State Categorical Aid	7,449,604	6,717,561	8,189,462
Charges for Services	1,823,562	1,824,067	1,903,614
Fines and Forfeits	0	0	0
Interest on Investments	205,000	206,200	133,550
Miscellaneous Revenues	1,042,068	1,007,168	1,317,723
<b>Total Revenues</b>	<b>20,453,726</b>	<b>20,559,821</b>	<b>22,537,846</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	138,118	0	0
Transfers from Other Funds	93,667	93,667	38,140
<b>Total Revenues and Other Sources</b>	<b>20,685,511</b>	<b>20,653,488</b>	<b>22,575,986</b>
<b>Current Expenditures</b>			
General Government	3,001,843	3,002,543	3,134,424
Public Safety	2,354,231	2,356,731	2,667,209
Streets and Highways (excluding Const.)	1,468,488	1,468,488	1,705,924
Sanitation	431,936	340,783	347,733
Human Services	5,340,318	5,340,318	5,094,905
Health	81,158	78,658	117,299
Culture and Recreation	566,045	541,843	572,128
Conservation of Natural Resources	342,848	343,466	366,168
Economic Development & Housing	36,400	35,000	50,000
Miscellaneous Current Expenditures	135,352	88,553	29,249
<b>Total Current Expenditures</b>	<b>13,758,619</b>	<b>13,596,383</b>	<b>14,085,039</b>
<b>Debt Service - Principal</b>	<b>370,000</b>	<b>660,000</b>	<b>690,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,224,777</b>	<b>996,471</b>	<b>967,737</b>
<b>Streets and Highways Construction</b>	<b>5,038,615</b>	<b>4,410,165</b>	<b>5,268,212</b>
<b>Total Capital Outlay</b>	<b>291,500</b>	<b>13,207</b>	<b>1,022,491</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,000	2,000	13,640
<b>Total Expenditures and Other Uses</b>	<b>20,685,511</b>	<b>19,678,226</b>	<b>22,047,119</b>

Name of County: NORMAN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,978,068	0	2,978,068
All Other Taxes	80,000	0	80,000
Special Assessments	215,765	0	215,765
Licenses and Permits	600	0	600
Federal Grants	0	0	0
State General Purpose Aid	452,743	0	855,055
State Categorical Aid	2,825,000	0	2,640,750
Charges for Services	10,000	0	10,000
Fines and Forfeits	0	0	0
Interest on Investments	70,000	0	50,000
Miscellaneous Revenues	1,825,947	0	3,423,724
<b>Total Revenues</b>	<b>8,458,123</b>	<b>0</b>	<b>10,253,962</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>8,458,123</b>	<b>0</b>	<b>10,253,962</b>
<b>Current Expenditures</b>			
General Government	1,116,539	0	1,119,515
Public Safety	731,433	0	780,806
Streets and Highways (excluding Const.)	887,030	0	2,724,955
Sanitation	307,770	0	300,279
Human Services	1,884,072	0	1,858,069
Health	56,645	0	56,645
Culture and Recreation	60,668	0	91,283
Conservation of Natural Resources	196,315	0	218,297
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	343,886	0	423,156
<b>Total Current Expenditures</b>	<b>5,584,358</b>	<b>0</b>	<b>7,573,005</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,825,000</b>	<b>0</b>	<b>2,640,750</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,409,358</b>	<b>0</b>	<b>10,213,755</b>

Name of County: OLMSTED

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	52,719,733	52,719,733	57,082,700
All Other Taxes	355,000	219,944	355,000
Special Assessments	0	0	0
Licenses and Permits	1,696,965	1,716,596	1,609,610
Federal Grants	12,235,304	6,356,585	24,006,276
State General Purpose Aid	3,529,106	3,528,147	5,780,381
State Categorical Aid	33,026,212	34,572,599	19,812,704
Charges for Services	20,809,857	19,734,751	20,624,501
Fines and Forfeits	340,597	343,755	5,000
Interest on Investments	1,612,536	2,001,391	739,093
Miscellaneous Revenues	1,339,250	1,728,496	2,406,245
<b>Total Revenues</b>	<b>127,664,560</b>	<b>122,921,997</b>	<b>132,421,510</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	837,425	620,401	119,536
<b>Total Revenues and Other Sources</b>	<b>128,501,985</b>	<b>123,542,398</b>	<b>132,541,046</b>
<b>Current Expenditures</b>			
General Government	19,471,636	17,611,348	18,749,658
Public Safety	19,836,330	19,291,000	23,213,976
Streets and Highways (excluding Const.)	5,953,148	6,858,946	6,584,898
Sanitation	0	0	0
Human Services	56,225,143	52,571,118	57,065,638
Health	8,125,862	7,822,298	8,609,434
Culture and Recreation	2,266,656	2,283,608	2,626,706
Conservation of Natural Resources	740,173	355,732	412,404
Economic Development & Housing	80,425	80,425	79,695
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>112,699,373</b>	<b>106,874,475</b>	<b>117,342,409</b>
<b>Debt Service - Principal</b>	<b>475,000</b>	<b>475,000</b>	<b>480,000</b>
<b>Interest and Fiscal Charges</b>	<b>479,283</b>	<b>479,283</b>	<b>469,733</b>
<b>Streets and Highways Construction</b>	<b>17,631,520</b>	<b>12,726,493</b>	<b>17,255,520</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	810,401	1,439,395	606,912
<b>Total Expenditures and Other Uses</b>	<b>132,095,577</b>	<b>121,994,646</b>	<b>136,154,574</b>

Name of County: OTTER TAIL

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	18,704,015	18,704,015	21,006,636
All Other Taxes	463,300	463,300	417,166
Special Assessments	194,000	194,000	136,000
Licenses and Permits	287,425	287,425	334,300
Federal Grants	4,858,881	4,858,881	6,828,388
State General Purpose Aid	2,239,201	2,239,201	2,630,363
State Categorical Aid	13,179,994	13,397,744	16,501,598
Charges for Services	4,257,539	4,257,539	2,085,832
Fines and Forfeits	35,568	35,568	15,568
Interest on Investments	520,094	520,094	465,000
Miscellaneous Revenues	2,731,411	2,731,411	2,802,900
<b>Total Revenues</b>	<b>47,471,428</b>	<b>47,689,178</b>	<b>53,223,571</b>
Proceeds from Bond Sales	500,000	500,000	0
Other Financing Sources	0	0	500,000
Transfers from Other Funds	4,932	4,932	0
<b>Total Revenues and Other Sources</b>	<b>47,976,360</b>	<b>48,194,110</b>	<b>53,723,571</b>
<b>Current Expenditures</b>			
General Government	7,711,701	7,711,701	8,750,594
Public Safety	6,608,616	6,608,616	7,088,736
Streets and Highways (excluding Const.)	5,738,500	5,738,500	5,652,200
Sanitation	0	0	0
Human Services	14,428,890	14,736,145	15,225,929
Health	1,672,144	1,582,639	1,570,483
Culture and Recreation	408,406	408,406	469,742
Conservation of Natural Resources	688,140	790,840	632,436
Economic Development & Housing	211,212	211,212	217,212
Miscellaneous Current Expenditures	1,345,292	1,242,592	1,286,060
<b>Total Current Expenditures</b>	<b>38,812,901</b>	<b>39,030,651</b>	<b>40,893,392</b>
<b>Debt Service - Principal</b>	<b>560,000</b>	<b>560,000</b>	<b>990,000</b>
<b>Interest and Fiscal Charges</b>	<b>521,159</b>	<b>521,159</b>	<b>506,319</b>
<b>Streets and Highways Construction</b>	<b>6,900,000</b>	<b>6,900,000</b>	<b>9,370,200</b>
<b>Total Capital Outlay</b>	<b>2,067,413</b>	<b>2,067,413</b>	<b>3,022,197</b>
Other Financing Uses	56,903	56,903	51,688
Transfers to Other Funds	504,932	504,932	0
<b>Total Expenditures and Other Uses</b>	<b>49,423,308</b>	<b>49,641,058</b>	<b>54,833,796</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: PENNINGTON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	4,145,723	0	4,373,827
All Other Taxes	181,060	0	180,253
Special Assessments	150,000	0	150,000
Licenses and Permits	2,450	0	2,450
Federal Grants	1,326,000	0	3,518,000
State General Purpose Aid	1,031,665	0	1,401,585
State Categorical Aid	4,611,175	0	3,469,165
Charges for Services	1,579,127	0	1,535,343
Fines and Forfeits	21,000	0	20,000
Interest on Investments	40,000	0	40,000
Miscellaneous Revenues	505,341	0	540,368
<b>Total Revenues</b>	<b>13,593,541</b>	<b>0</b>	<b>15,230,991</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,593,541</b>	<b>0</b>	<b>15,230,991</b>
<b>Current Expenditures</b>			
General Government	1,682,734	0	1,766,713
Public Safety	2,424,925	0	2,472,295
Streets and Highways (excluding Const.)	2,091,530	0	1,975,102
Sanitation	106,500	0	75,618
Human Services	4,348,000	0	4,342,000
Health	47,813	0	53,244
Culture and Recreation	112,278	0	124,686
Conservation of Natural Resources	241,317	0	274,628
Economic Development & Housing	10,700	0	10,750
Miscellaneous Current Expenditures	76,600	0	66,700
<b>Total Current Expenditures</b>	<b>11,142,397</b>	<b>0</b>	<b>11,161,736</b>
<b>Debt Service - Principal</b>	<b>115,000</b>	<b>0</b>	<b>160,000</b>
<b>Interest and Fiscal Charges</b>	<b>114,174</b>	<b>0</b>	<b>114,725</b>
<b>Streets and Highways Construction</b>	<b>1,760,000</b>	<b>0</b>	<b>3,105,000</b>
<b>Total Capital Outlay</b>	<b>330,900</b>	<b>0</b>	<b>506,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>13,462,471</b>	<b>0</b>	<b>15,047,461</b>

Name of County: PINE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	9,282,177	0	10,966,374
All Other Taxes	445,000	0	437,200
Special Assessments	0	0	0
Licenses and Permits	122,500	0	127,000
Federal Grants	2,198,583	0	2,463,804
State General Purpose Aid	3,936,147	0	3,664,650
State Categorical Aid	5,312,769	0	7,235,934
Charges for Services	1,288,423	0	2,554,640
Fines and Forfeits	1,729,955	0	1,888,181
Interest on Investments	340,000	0	325,750
Miscellaneous Revenues	1,513,822	0	1,150,160
<b>Total Revenues</b>	<b>26,169,376</b>	<b>0</b>	<b>30,813,693</b>
Proceeds from Bond Sales	0	0	1,285,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>26,169,376</b>	<b>0</b>	<b>32,098,693</b>
<b>Current Expenditures</b>			
General Government	3,641,535	0	4,356,032
Public Safety	4,433,274	0	5,332,506
Streets and Highways (excluding Const.)	3,524,881	0	10,419,486
Sanitation	139,818	0	235,354
Human Services	7,701,638	0	7,600,383
Health	0	0	0
Culture and Recreation	205,870	0	248,268
Conservation of Natural Resources	1,099,700	0	1,316,574
Economic Development & Housing	330,567	0	295,625
Miscellaneous Current Expenditures	238,850	0	235,085
<b>Total Current Expenditures</b>	<b>21,316,133</b>	<b>0</b>	<b>30,039,313</b>
<b>Debt Service - Principal</b>	<b>790,205</b>	<b>0</b>	<b>695,000</b>
<b>Interest and Fiscal Charges</b>	<b>32,513</b>	<b>0</b>	<b>88,117</b>
<b>Streets and Highways Construction</b>	<b>3,952,740</b>	<b>0</b>	<b>1,285,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	150,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>26,091,591</b>	<b>0</b>	<b>32,257,430</b>

Name of County: PIPESTONE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,810,109	0	3,208,923
All Other Taxes	322,000	0	323,500
Special Assessments	120,000	0	120,000
Licenses and Permits	4,955	0	5,925
Federal Grants	1,601,055	0	661,101
State General Purpose Aid	531,570	0	2,012,951
State Categorical Aid	3,376,248	0	7,890,774
Charges for Services	852,778	0	1,009,803
Fines and Forfeits	27,527	0	26,300
Interest on Investments	320,000	0	335,000
Miscellaneous Revenues	453,700	0	455,525
<b>Total Revenues</b>	<b>11,419,942</b>	<b>0</b>	<b>16,049,802</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	646,815	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>12,066,757</b>	<b>0</b>	<b>16,049,802</b>
<b>Current Expenditures</b>			
General Government	1,490,767	0	1,593,263
Public Safety	1,441,121	0	1,497,542
Streets and Highways (excluding Const.)	1,445,523	0	1,706,656
Sanitation	170,941	0	168,942
Human Services	3,325,460	0	2,734,754
Health	274,075	0	275,757
Culture and Recreation	117,337	0	152,325
Conservation of Natural Resources	170,295	0	263,636
Economic Development & Housing	53,620	0	59,820
Miscellaneous Current Expenditures	228,304	0	383,988
<b>Total Current Expenditures</b>	<b>8,717,443</b>	<b>0</b>	<b>8,836,683</b>
<b>Debt Service - Principal</b>	<b>173,900</b>	<b>0</b>	<b>170,000</b>
<b>Interest and Fiscal Charges</b>	<b>145,100</b>	<b>0</b>	<b>137,420</b>
<b>Streets and Highways Construction</b>	<b>3,030,314</b>	<b>0</b>	<b>6,905,699</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,066,757</b>	<b>0</b>	<b>16,049,802</b>

Name of County: POLK

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	12,731,313	12,731,313	14,259,069
All Other Taxes	0	0	0
Special Assessments	1,668,780	1,668,780	1,484,058
Licenses and Permits	27,400	27,400	37,400
Federal Grants	9,293,082	9,293,082	8,355,938
State General Purpose Aid	2,232,742	2,232,742	2,931,426
State Categorical Aid	13,112,103	13,112,103	11,323,198
Charges for Services	4,980,053	4,980,053	4,558,156
Fines and Forfeits	28,000	28,000	28,000
Interest on Investments	300,000	300,000	300,000
Miscellaneous Revenues	65,000	65,000	2,049,328
<b>Total Revenues</b>	<b>44,438,473</b>	<b>44,438,473</b>	<b>45,326,573</b>
Proceeds from Bond Sales	500,000	0	5,704,992
Other Financing Sources	0	0	1,426,300
Transfers from Other Funds	1,949,665	2,449,665	1,205,503
<b>Total Revenues and Other Sources</b>	<b>46,888,138</b>	<b>46,888,138</b>	<b>53,663,368</b>
<b>Current Expenditures</b>			
General Government	6,387,339	6,387,339	8,939,543
Public Safety	4,132,323	4,132,323	4,595,673
Streets and Highways (excluding Const.)	3,320,514	3,320,514	3,458,211
Sanitation	768,417	768,417	799,721
Human Services	12,818,306	12,818,306	13,569,748
Health	1,383,051	1,383,051	1,764,959
Culture and Recreation	239,781	239,781	254,781
Conservation of Natural Resources	416,129	416,129	348,358
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	3,144,142	3,144,142	1,830,925
<b>Total Current Expenditures</b>	<b>32,610,002</b>	<b>32,610,002</b>	<b>35,561,919</b>
<b>Debt Service - Principal</b>	<b>290,000</b>	<b>290,000</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>116,239</b>	<b>116,239</b>	<b>82,120</b>
<b>Streets and Highways Construction</b>	<b>11,558,243</b>	<b>11,558,243</b>	<b>9,802,539</b>
<b>Total Capital Outlay</b>	<b>2,313,654</b>	<b>2,313,654</b>	<b>8,216,790</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>46,888,138</b>	<b>46,888,138</b>	<b>53,663,368</b>



# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: POPE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	4,270,082	0	4,712,853
All Other Taxes	22,000	0	22,000
Special Assessments	0	0	0
Licenses and Permits	40,300	0	40,300
Federal Grants	561,260	0	773,413
State General Purpose Aid	648,619	0	788,128
State Categorical Aid	3,472,755	0	4,193,868
Charges for Services	1,291,464	0	1,262,065
Fines and Forfeits	0	0	0
Interest on Investments	200,000	0	200,000
Miscellaneous Revenues	182,744	0	205,426
<b>Total Revenues</b>	<b>10,689,224</b>	<b>0</b>	<b>12,198,053</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	220,800	0	165,000
<b>Total Revenues and Other Sources</b>	<b>10,910,024</b>	<b>0</b>	<b>12,363,053</b>
<b>Current Expenditures</b>			
General Government	2,340,527	0	2,544,588
Public Safety	1,262,030	0	1,660,152
Streets and Highways (excluding Const.)	1,644,900	0	1,332,400
Sanitation	0	0	0
Human Services	2,228,841	0	2,441,576
Health	789,171	0	801,447
Culture and Recreation	62,082	0	74,061
Conservation of Natural Resources	169,043	0	139,676
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	333,800	0	289,406
<b>Total Current Expenditures</b>	<b>8,830,394</b>	<b>0</b>	<b>9,283,306</b>
<b>Debt Service - Principal</b>	<b>346,645</b>	<b>0</b>	<b>342,050</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,479,276</b>	<b>0</b>	<b>2,441,999</b>
<b>Total Capital Outlay</b>	<b>254,000</b>	<b>0</b>	<b>272,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	173,698
<b>Total Expenditures and Other Uses</b>	<b>10,910,315</b>	<b>0</b>	<b>12,513,053</b>

Name of County: RAMSEY

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	180,035,249	180,035,249	188,689,340
All Other Taxes	2,235,000	2,235,000	2,235,000
Special Assessments	0	0	0
Licenses and Permits	1,434,579	1,434,579	1,391,328
Federal Grants	80,754,555	87,463,750	79,056,240
State General Purpose Aid	16,809,869	16,809,869	29,295,237
State Categorical Aid	78,147,812	81,828,131	77,200,315
Charges for Services	63,297,637	63,479,417	63,697,926
Fines and Forfeits	446,000	446,000	473,000
Interest on Investments	8,430,000	8,430,000	8,440,000
Miscellaneous Revenues	10,596,173	10,615,285	9,694,226
<b>Total Revenues</b>	<b>442,186,874</b>	<b>452,777,280</b>	<b>460,172,612</b>
Proceeds from Bond Sales	25,705,000	41,710,000	8,875,000
Other Financing Sources	0	0	0
Transfers from Other Funds	551,560	551,560	557,076
<b>Total Revenues and Other Sources</b>	<b>468,443,434</b>	<b>495,038,840</b>	<b>469,604,688</b>
<b>Current Expenditures</b>			
General Government	63,518,889	63,832,934	79,545,775
Public Safety	83,190,152	83,581,127	86,448,464
Streets and Highways (excluding Const.)	12,016,753	11,652,946	12,357,482
Sanitation	16,679,465	16,695,225	17,818,661
Human Services	183,169,043	183,602,937	177,635,892
Health	26,135,516	28,248,506	27,894,437
Culture and Recreation	15,657,252	15,718,952	16,396,431
Conservation of Natural Resources	936,473	975,113	1,004,231
Economic Development & Housing	18,331,846	25,541,756	20,705,558
Miscellaneous Current Expenditures	1,800,000	1,800,000	2,000,000
<b>Total Current Expenditures</b>	<b>421,435,389</b>	<b>431,649,496</b>	<b>441,806,931</b>
<b>Debt Service - Principal</b>	<b>12,420,000</b>	<b>12,765,000</b>	<b>12,240,000</b>
<b>Interest and Fiscal Charges</b>	<b>9,553,262</b>	<b>9,439,584</b>	<b>9,156,895</b>
<b>Streets and Highways Construction</b>	<b>2,123,193</b>	<b>2,487,000</b>	<b>2,302,087</b>
<b>Total Capital Outlay</b>	<b>26,914,468</b>	<b>42,869,638</b>	<b>12,120,236</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	720,560	551,560	557,076
<b>Total Expenditures and Other Uses</b>	<b>473,166,872</b>	<b>499,762,278</b>	<b>478,183,225</b>

Name of County: RED LAKE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	1,449,822	0	1,551,279
All Other Taxes	22,500	0	22,600
Special Assessments	0	0	0
Licenses and Permits	1,300	0	1,300
Federal Grants	334,802	0	202,000
State General Purpose Aid	517,826	0	768,601
State Categorical Aid	968,845	0	1,321,823
Charges for Services	74,790	0	291,080
Fines and Forfeits	0	0	0
Interest on Investments	114,000	0	112,513
Miscellaneous Revenues	815,118	0	389,937
<b>Total Revenues</b>	<b>4,299,003</b>	<b>0</b>	<b>4,661,133</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	144,985	0	21,503
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>4,443,988</b>	<b>0</b>	<b>4,682,636</b>
<b>Current Expenditures</b>			
General Government	609,666	0	646,962
Public Safety	686,097	0	762,891
Streets and Highways (excluding Const.)	1,118,723	0	1,276,915
Sanitation	209,488	0	203,708
Human Services	1,237,048	0	1,245,890
Health	27,000	0	27,000
Culture and Recreation	85,771	0	59,924
Conservation of Natural Resources	144,588	0	152,539
Economic Development & Housing	3,957	0	3,957
Miscellaneous Current Expenditures	171,850	0	177,850
<b>Total Current Expenditures</b>	<b>4,294,188</b>	<b>0</b>	<b>4,557,636</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>149,800</b>	<b>0</b>	<b>125,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>4,443,988</b>	<b>0</b>	<b>4,682,636</b>

Name of County: REDWOOD

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,975,748	6,975,748	7,414,413
All Other Taxes	43,000	43,000	43,800
Special Assessments	374,000	374,000	498,000
Licenses and Permits	21,700	21,700	23,200
Federal Grants	1,517,685	1,517,685	3,347,444
State General Purpose Aid	801,747	801,747	874,097
State Categorical Aid	8,054,968	8,054,968	7,452,163
Charges for Services	1,251,742	1,251,742	1,224,241
Fines and Forfeits	0	0	0
Interest on Investments	117,500	117,500	96,500
Miscellaneous Revenues	276,303	276,303	281,314
<b>Total Revenues</b>	<b>19,434,393</b>	<b>19,434,393</b>	<b>21,255,172</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>19,434,393</b>	<b>19,434,393</b>	<b>21,255,172</b>
<b>Current Expenditures</b>			
General Government	2,137,270	2,137,270	2,229,646
Public Safety	2,024,616	2,024,616	2,225,907
Streets and Highways (excluding Const.)	2,148,000	2,148,000	2,147,000
Sanitation	309,817	309,817	317,824
Human Services	4,780,090	4,780,090	4,938,988
Health	1,197,599	1,197,599	1,291,025
Culture and Recreation	193,098	193,098	111,385
Conservation of Natural Resources	679,301	679,301	703,628
Economic Development & Housing	22,500	22,500	24,800
Miscellaneous Current Expenditures	1,231,000	1,231,000	1,275,000
<b>Total Current Expenditures</b>	<b>14,723,291</b>	<b>14,723,291</b>	<b>15,265,203</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>5,782,000</b>	<b>5,782,000</b>	<b>7,058,000</b>
<b>Total Capital Outlay</b>	<b>498,630</b>	<b>498,630</b>	<b>516,389</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>21,003,921</b>	<b>21,003,921</b>	<b>22,839,592</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: RENVILLE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,717,300	0	8,604,639
All Other Taxes	114,450	0	67,000
Special Assessments	151,000	0	154,000
Licenses and Permits	39,250	0	101,900
Federal Grants	2,465,670	0	4,161,754
State General Purpose Aid	644,936	0	787,404
State Categorical Aid	6,356,000	0	6,900,056
Charges for Services	1,830,671	0	1,309,860
Fines and Forfeits	0	0	0
Interest on Investments	166,451	0	203,100
Miscellaneous Revenues	1,065,960	0	487,339
<b>Total Revenues</b>	<b>20,551,688</b>	<b>0</b>	<b>22,777,052</b>
Proceeds from Bond Sales	871,577	0	48,250
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>21,423,265</b>	<b>0</b>	<b>22,825,302</b>
<b>Current Expenditures</b>			
General Government	3,311,164	0	3,956,308
Public Safety	1,674,247	0	1,796,270
Streets and Highways (excluding Const.)	2,519,055	0	3,200,398
Sanitation	662,000	0	524,177
Human Services	5,311,357	0	5,122,567
Health	1,291,699	0	1,336,736
Culture and Recreation	188,140	0	165,319
Conservation of Natural Resources	247,390	0	261,869
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>15,205,052</b>	<b>0</b>	<b>16,363,644</b>
<b>Debt Service - Principal</b>	<b>715,000</b>	<b>0</b>	<b>484,400</b>
<b>Interest and Fiscal Charges</b>	<b>46,903</b>	<b>0</b>	<b>14,400</b>
<b>Streets and Highways Construction</b>	<b>4,520,733</b>	<b>0</b>	<b>5,712,940</b>
<b>Total Capital Outlay</b>	<b>921,577</b>	<b>0</b>	<b>100,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>21,409,265</b>	<b>0</b>	<b>22,675,384</b>

Name of County: RICE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	11,151,013	11,151,013	11,793,159
All Other Taxes	240,900	240,900	277,500
Special Assessments	133,000	133,000	310,000
Licenses and Permits	519,620	519,620	568,070
Federal Grants	2,926,488	2,926,488	2,552,175
State General Purpose Aid	2,903,766	2,903,766	3,213,090
State Categorical Aid	8,144,003	8,144,003	7,413,506
Charges for Services	3,003,752	3,003,752	2,998,790
Fines and Forfeits	200,240	200,240	3,500
Interest on Investments	836,131	836,131	890,000
Miscellaneous Revenues	1,018,495	1,018,495	948,095
<b>Total Revenues</b>	<b>31,077,408</b>	<b>31,077,408</b>	<b>30,967,885</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	350,460	350,460	350,460
<b>Total Revenues and Other Sources</b>	<b>31,427,868</b>	<b>31,427,868</b>	<b>31,318,345</b>
<b>Current Expenditures</b>			
General Government	5,820,004	5,820,004	5,898,162
Public Safety	6,295,557	6,295,557	6,633,371
Streets and Highways (excluding Const.)	3,008,114	3,008,114	3,771,414
Sanitation	50,000	50,000	200,000
Human Services	8,689,710	8,689,710	8,413,844
Health	2,734,876	2,734,876	2,689,289
Culture and Recreation	568,943	568,943	619,755
Conservation of Natural Resources	410,248	410,248	500,969
Economic Development & Housing	35,416	35,416	71,541
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>27,612,868</b>	<b>27,612,868</b>	<b>28,798,345</b>
<b>Debt Service - Principal</b>	<b>385,000</b>	<b>385,000</b>	<b>465,000</b>
<b>Interest and Fiscal Charges</b>	<b>395,000</b>	<b>395,000</b>	<b>465,000</b>
<b>Streets and Highways Construction</b>	<b>4,645,000</b>	<b>4,645,000</b>	<b>2,100,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>33,037,868</b>	<b>33,037,868</b>	<b>31,828,345</b>

Name of County: ROCK

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,090,472	3,090,472	3,261,258
All Other Taxes	0	0	0
Special Assessments	175,803	175,803	196,327
Licenses and Permits	83,975	83,975	104,725
Federal Grants	198,598	198,598	187,820
State General Purpose Aid	460,503	460,503	941,558
State Categorical Aid	0	0	0
Charges for Services	461,247	461,247	439,353
Fines and Forfeits	2,300,415	2,300,415	2,389,868
Interest on Investments	104,000	104,000	77,800
Miscellaneous Revenues	222,226	222,226	263,399
<b>Total Revenues</b>	<b>7,097,239</b>	<b>7,097,239</b>	<b>7,862,108</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	788,763	788,763	861,424
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>7,886,002</b>	<b>7,886,002</b>	<b>8,723,532</b>
<b>Current Expenditures</b>			
General Government	1,388,099	1,388,099	1,608,005
Public Safety	1,175,617	1,175,617	1,284,485
Streets and Highways (excluding Const.)	1,609,343	1,609,343	1,917,828
Sanitation	350,760	350,760	348,903
Human Services	1,937,686	1,937,686	2,090,079
Health	59,455	59,455	75,450
Culture and Recreation	183,776	183,776	154,081
Conservation of Natural Resources	82,189	82,189	93,588
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,033,978	1,033,978	1,081,624
<b>Total Current Expenditures</b>	<b>7,820,903</b>	<b>7,820,903</b>	<b>8,654,043</b>
<b>Debt Service - Principal</b>	<b>65,099</b>	<b>65,099</b>	<b>69,489</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>7,886,002</b>	<b>7,886,002</b>	<b>8,723,532</b>

Name of County: ROSEAU

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,306,294	3,306,294	4,115,048
All Other Taxes	6,000	6,000	7,000
Special Assessments	435,000	435,000	430,000
Licenses and Permits	3,465	3,465	4,040
Federal Grants	1,547,954	1,547,954	1,122,515
State General Purpose Aid	1,806,050	1,806,050	2,324,544
State Categorical Aid	6,875,057	6,875,057	6,530,502
Charges for Services	1,064,723	1,094,723	1,155,773
Fines and Forfeits	8,000	8,000	6,800
Interest on Investments	200,000	200,000	125,000
Miscellaneous Revenues	344,550	344,550	247,956
<b>Total Revenues</b>	<b>15,597,093</b>	<b>15,627,093</b>	<b>16,069,178</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	33,350	25,000	19,350
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>15,630,443</b>	<b>15,652,093</b>	<b>16,088,528</b>
<b>Current Expenditures</b>			
General Government	1,762,969	1,824,595	1,916,458
Public Safety	1,504,925	1,556,364	1,703,547
Streets and Highways (excluding Const.)	5,914,170	5,921,525	2,215,579
Sanitation	900,026	926,392	997,713
Human Services	2,372,395	2,389,751	2,546,123
Health	7,515	7,515	7,465
Culture and Recreation	161,800	161,800	171,116
Conservation of Natural Resources	268,476	230,051	253,108
Economic Development & Housing	91,200	91,200	66,690
Miscellaneous Current Expenditures	314,982	306,632	309,482
<b>Total Current Expenditures</b>	<b>13,298,458</b>	<b>13,415,825</b>	<b>10,187,281</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,432,889</b>	<b>2,429,374</b>	<b>4,964,323</b>
<b>Total Capital Outlay</b>	<b>840,500</b>	<b>840,500</b>	<b>1,013,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,571,847</b>	<b>16,685,699</b>	<b>16,165,104</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: SCOTT

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	34,998,714	34,998,714	39,670,181
All Other Taxes	835,500	835,500	1,384,008
Special Assessments	0	0	0
Licenses and Permits	1,908,611	1,908,611	2,128,871
Federal Grants	5,008,550	5,008,550	5,633,113
State General Purpose Aid	4,101,286	4,101,286	3,279,234
State Categorical Aid	10,650,362	10,650,362	13,096,004
Charges for Services	6,406,699	6,406,699	6,777,099
Fines and Forfeits	309,078	309,078	82,863
Interest on Investments	2,420,000	2,420,000	1,828,000
Miscellaneous Revenues	1,700,737	1,700,737	2,532,837
<b>Total Revenues</b>	<b>68,339,537</b>	<b>68,339,537</b>	<b>76,412,210</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>68,339,537</b>	<b>68,339,537</b>	<b>76,412,210</b>
<b>Current Expenditures</b>			
General Government	18,146,988	18,382,477	19,165,465
Public Safety	9,732,507	9,732,507	10,728,597
Streets and Highways (excluding Const.)	6,079,343	6,079,343	6,708,045
Sanitation	0	0	0
Human Services	14,436,462	14,436,462	16,172,067
Health	2,387,788	2,387,788	2,771,362
Culture and Recreation	1,946,407	1,946,407	2,121,292
Conservation of Natural Resources	767,000	767,000	1,339,331
Economic Development & Housing	1,173,682	1,173,682	1,193,879
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>54,670,177</b>	<b>54,905,666</b>	<b>60,200,038</b>
<b>Debt Service - Principal</b>	<b>1,680,000</b>	<b>1,680,000</b>	<b>2,590,000</b>
<b>Interest and Fiscal Charges</b>	<b>2,492,910</b>	<b>2,492,910</b>	<b>2,331,064</b>
<b>Streets and Highways Construction</b>	<b>11,012,370</b>	<b>11,012,370</b>	<b>22,689,224</b>
<b>Total Capital Outlay</b>	<b>23,365,044</b>	<b>23,129,555</b>	<b>15,231,775</b>
Other Financing Uses	150,000	150,000	150,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>93,370,501</b>	<b>93,370,501</b>	<b>103,192,101</b>

Name of County: SHERBURNE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	25,338,584	25,338,584	27,234,311
All Other Taxes	665,000	665,000	659,030
Special Assessments	414,000	400,000	429,850
Licenses and Permits	696,220	640,220	642,970
Federal Grants	4,999,074	4,955,074	5,099,119
State General Purpose Aid	2,962,714	3,007,714	4,962,809
State Categorical Aid	4,993,301	4,996,792	5,677,126
Charges for Services	5,460,893	5,900,523	5,719,109
Fines and Forfeits	431,000	478,500	271,750
Interest on Investments	1,450,000	1,450,000	1,300,000
Miscellaneous Revenues	1,565,159	1,275,777	1,532,279
<b>Total Revenues</b>	<b>48,975,945</b>	<b>49,108,184</b>	<b>53,528,353</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>48,975,945</b>	<b>49,108,184</b>	<b>53,528,353</b>
<b>Current Expenditures</b>			
General Government	10,661,565	10,878,439	10,657,097
Public Safety	10,018,259	10,353,842	11,097,164
Streets and Highways (excluding Const.)	4,037,649	5,335,592	4,206,480
Sanitation	1,553,341	3,562,266	2,523,969
Human Services	11,284,399	11,284,399	11,775,438
Health	1,427,793	1,442,126	1,496,573
Culture and Recreation	1,210,703	1,267,918	1,365,281
Conservation of Natural Resources	478,158	483,113	493,917
Economic Development & Housing	230,094	464,714	259,722
Miscellaneous Current Expenditures	639,820	730,879	614,101
<b>Total Current Expenditures</b>	<b>41,541,781</b>	<b>45,803,288</b>	<b>44,489,742</b>
<b>Debt Service - Principal</b>	<b>935,000</b>	<b>935,000</b>	<b>900,000</b>
<b>Interest and Fiscal Charges</b>	<b>631,264</b>	<b>631,264</b>	<b>935,322</b>
<b>Streets and Highways Construction</b>	<b>5,818,858</b>	<b>7,497,110</b>	<b>5,243,120</b>
<b>Total Capital Outlay</b>	<b>1,614,204</b>	<b>1,874,831</b>	<b>5,267,885</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>50,541,107</b>	<b>56,741,493</b>	<b>56,836,069</b>

Name of County: Sibley

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,298,346	7,298,346	8,295,098
All Other Taxes	83,500	83,500	83,500
Special Assessments	130,000	130,000	130,000
Licenses and Permits	58,134	58,134	59,260
Federal Grants	1,748,947	1,748,947	1,496,251
State General Purpose Aid	588,096	588,096	694,040
State Categorical Aid	5,727,422	5,727,422	3,442,430
Charges for Services	1,166,403	1,166,403	1,092,760
Fines and Forfeits	46,250	46,250	600
Interest on Investments	170,500	170,500	231,580
Miscellaneous Revenues	309,569	309,569	148,882
<b>Total Revenues</b>	<b>17,327,167</b>	<b>17,327,167</b>	<b>15,674,401</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	151,455	151,455	244,698
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17,478,622</b>	<b>17,478,622</b>	<b>15,919,099</b>
<b>Current Expenditures</b>			
General Government	2,435,955	2,435,955	2,393,550
Public Safety	1,625,378	1,625,378	1,716,072
Streets and Highways (excluding Const.)	2,174,484	2,174,484	2,179,014
Sanitation	169,510	169,510	169,755
Human Services	4,022,000	4,022,000	3,805,796
Health	1,165,519	1,165,519	1,340,348
Culture and Recreation	223,615	223,615	234,682
Conservation of Natural Resources	306,068	306,068	349,789
Economic Development & Housing	222,017	222,017	175,779
Miscellaneous Current Expenditures	278,336	278,336	266,313
<b>Total Current Expenditures</b>	<b>12,622,882</b>	<b>12,622,882</b>	<b>12,631,098</b>
<b>Debt Service - Principal</b>	<b>914,000</b>	<b>914,000</b>	<b>410,000</b>
<b>Interest and Fiscal Charges</b>	<b>294,830</b>	<b>294,830</b>	<b>214,840</b>
<b>Streets and Highways Construction</b>	<b>4,012,598</b>	<b>4,012,598</b>	<b>1,985,693</b>
<b>Total Capital Outlay</b>	<b>222,400</b>	<b>222,400</b>	<b>677,468</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,066,710</b>	<b>18,066,710</b>	<b>15,919,099</b>

Name of County: SAINT LOUIS

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	75,530,748	75,488,459	75,779,008
All Other Taxes	3,948,968	2,713,968	2,713,968
Special Assessments	0	0	0
Licenses and Permits	148,070	148,070	148,070
Federal Grants	25,447,359	31,815,860	27,022,506
State General Purpose Aid	17,915,265	17,957,554	22,233,572
State Categorical Aid	47,045,330	76,218,411	54,946,072
Charges for Services	9,076,890	9,014,715	9,650,862
Fines and Forfeits	1,644,800	1,644,800	824,150
Interest on Investments	1,804,100	1,628,100	1,626,050
Miscellaneous Revenues	12,066,874	12,723,021	14,520,210
<b>Total Revenues</b>	<b>194,628,404</b>	<b>229,352,958</b>	<b>209,464,468</b>
Proceeds from Bond Sales	2,500,000	17,090,265	0
Other Financing Sources	0	0	0
Transfers from Other Funds	500,000	1,774,217	1,790,000
<b>Total Revenues and Other Sources</b>	<b>197,628,404</b>	<b>248,217,440</b>	<b>211,254,468</b>
<b>Current Expenditures</b>			
General Government	31,062,026	31,950,171	31,712,372
Public Safety	29,526,179	30,505,804	31,391,126
Streets and Highways (excluding Const.)	28,440,579	28,796,349	28,567,728
Sanitation	0	0	0
Human Services	61,765,580	62,425,030	61,753,662
Health	6,543,328	7,194,733	6,869,320
Culture and Recreation	727,647	727,647	814,593
Conservation of Natural Resources	6,299,945	6,536,723	6,696,847
Economic Development & Housing	4,424,861	9,013,824	4,249,189
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>168,790,145</b>	<b>177,150,281</b>	<b>172,054,837</b>
<b>Debt Service - Principal</b>	<b>4,375,600</b>	<b>5,300,600</b>	<b>4,973,900</b>
<b>Interest and Fiscal Charges</b>	<b>1,253,375</b>	<b>1,211,077</b>	<b>1,685,892</b>
<b>Streets and Highways Construction</b>	<b>14,577,923</b>	<b>44,153,623</b>	<b>26,655,080</b>
<b>Total Capital Outlay</b>	<b>3,395,696</b>	<b>18,380,157</b>	<b>5,119,845</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>192,392,739</b>	<b>246,195,738</b>	<b>210,489,554</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: STEARNS

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	42,221,027	42,221,027	46,101,623
All Other Taxes	151,000	151,000	362,000
Special Assessments	314,754	314,754	325,000
Licenses and Permits	599,137	558,287	515,600
Federal Grants	9,834,231	10,404,573	11,559,903
State General Purpose Aid	3,582,001	3,582,001	6,274,225
State Categorical Aid	16,702,456	17,332,648	14,571,576
Charges for Services	4,342,571	4,334,021	3,965,374
Fines and Forfeits	151,600	151,600	128,000
Interest on Investments	767,810	767,810	766,632
Miscellaneous Revenues	4,011,490	4,131,165	3,776,178
<b>Total Revenues</b>	<b>82,678,077</b>	<b>83,948,886</b>	<b>88,346,111</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	3,919,381	4,794,303	2,050,000
<b>Total Revenues and Other Sources</b>	<b>86,597,458</b>	<b>88,743,189</b>	<b>90,396,111</b>
<b>Current Expenditures</b>			
General Government	14,308,975	15,325,208	15,214,527
Public Safety	19,541,480	19,464,694	19,709,288
Streets and Highways (excluding Const.)	5,626,761	5,630,268	5,635,660
Sanitation	0	0	0
Human Services	26,791,089	27,991,045	28,356,310
Health	1,947,755	1,800,295	1,721,948
Culture and Recreation	2,742,186	2,779,426	4,356,150
Conservation of Natural Resources	1,821,894	1,782,955	1,835,905
Economic Development & Housing	72,231	116,589	128,850
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>72,852,371</b>	<b>74,890,480</b>	<b>76,958,638</b>
<b>Debt Service - Principal</b>	<b>4,571,741</b>	<b>4,785,000</b>	<b>4,615,000</b>
<b>Interest and Fiscal Charges</b>	<b>978,150</b>	<b>991,325</b>	<b>1,422,164</b>
<b>Streets and Highways Construction</b>	<b>9,352,696</b>	<b>9,667,889</b>	<b>7,400,309</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>87,754,958</b>	<b>90,334,694</b>	<b>90,396,111</b>

Name of County: STEELE

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	11,917,500	0	13,021,633
All Other Taxes	24,000	0	24,000
Special Assessments	0	0	150,000
Licenses and Permits	35,250	0	39,600
Federal Grants	2,611,087	0	2,912,052
State General Purpose Aid	449,415	0	1,828,870
State Categorical Aid	6,888,004	0	5,238,708
Charges for Services	2,481,663	0	3,545,460
Fines and Forfeits	108,000	0	37,000
Interest on Investments	330,000	0	330,000
Miscellaneous Revenues	552,038	0	1,042,522
<b>Total Revenues</b>	<b>25,396,957</b>	<b>0</b>	<b>28,169,845</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	1,723,552	0	256,448
<b>Total Revenues and Other Sources</b>	<b>27,120,509</b>	<b>0</b>	<b>28,426,293</b>
<b>Current Expenditures</b>			
General Government	5,296,374	0	6,788,208
Public Safety	5,099,520	0	5,579,411
Streets and Highways (excluding Const.)	2,102,932	0	2,188,848
Sanitation	629,853	0	607,318
Human Services	6,246,278	0	6,628,378
Health	1,026,396	0	1,240,733
Culture and Recreation	263,600	0	263,397
Conservation of Natural Resources	388,661	0	539,382
Economic Development & Housing	5,000	0	25,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>21,058,614</b>	<b>0</b>	<b>23,860,675</b>
<b>Debt Service - Principal</b>	<b>866,589</b>	<b>0</b>	<b>735,792</b>
<b>Interest and Fiscal Charges</b>	<b>751,492</b>	<b>0</b>	<b>840,567</b>
<b>Streets and Highways Construction</b>	<b>4,143,814</b>	<b>0</b>	<b>2,756,059</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	300,000	0	233,200
<b>Total Expenditures and Other Uses</b>	<b>27,120,509</b>	<b>0</b>	<b>28,426,293</b>

Name of County: STEVENS

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	3,246,445	0	3,436,369
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	29,800	0	31,300
Federal Grants	300,000	0	300,000
State General Purpose Aid	889,233	0	1,079,120
State Categorical Aid	4,430,573	0	3,769,174
Charges for Services	1,274,500	0	912,951
Fines and Forfeits	0	0	0
Interest on Investments	300,000	0	300,000
Miscellaneous Revenues	440,761	0	289,656
<b>Total Revenues</b>	<b>10,911,312</b>	<b>0</b>	<b>10,118,570</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>10,911,312</b>	<b>0</b>	<b>10,118,570</b>
<b>Current Expenditures</b>			
General Government	1,559,166	0	1,737,370
Public Safety	888,596	0	984,295
Streets and Highways (excluding Const.)	1,620,000	0	1,892,000
Sanitation	94,816	0	97,781
Human Services	2,405,633	0	2,422,657
Health	1,400,485	0	703,540
Culture and Recreation	163,443	0	119,186
Conservation of Natural Resources	244,918	0	255,941
Economic Development & Housing	57,000	0	58,500
Miscellaneous Current Expenditures	67,500	0	70,800
<b>Total Current Expenditures</b>	<b>8,501,557</b>	<b>0</b>	<b>8,342,070</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,260,000</b>	<b>0</b>	<b>1,550,000</b>
<b>Total Capital Outlay</b>	<b>432,280</b>	<b>0</b>	<b>329,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>11,193,837</b>	<b>0</b>	<b>10,221,570</b>

Name of County: SWIFT

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

	2004	2004	2005
	Budget	Amended	Budget
<b>Revenues:</b>			
Property Taxes	4,607,114	0	4,606,071
All Other Taxes	0	0	0
Special Assessments	127,571	0	0
Licenses and Permits	2,400	0	6,000
Federal Grants	2,594,177	0	1,158,150
State General Purpose Aid	725,908	0	4,450,855
State Categorical Aid	3,404,806	0	933,229
Charges for Services	1,441,821	0	2,342,624
Fines and Forfeits	0	0	0
Interest on Investments	90,000	0	146,000
Miscellaneous Revenues	0	0	1,000
<b>Total Revenues</b>	<b>12,993,797</b>	<b>0</b>	<b>13,643,929</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>12,993,797</b>	<b>0</b>	<b>13,643,929</b>
<b>Current Expenditures</b>			
General Government	2,024,534	0	2,022,934
Public Safety	1,182,000	0	1,324,196
Streets and Highways (excluding Const.)	2,044,924	0	5,546,105
Sanitation	781,723	0	704,300
Human Services	3,570,165	0	3,706,462
Health	81,686	0	0
Culture and Recreation	198,748	0	907,019
Conservation of Natural Resources	212,251	0	101,016
Economic Development & Housing	30,000	0	62,500
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>10,126,031</b>	<b>0</b>	<b>14,374,532</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,808,500</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>326,700</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>13,261,231</b>	<b>0</b>	<b>14,374,532</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: TODD

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	8,105,696	8,105,696	8,620,267
All Other Taxes	144,912	144,912	21,000
Special Assessments	0	0	0
Licenses and Permits	141,810	141,810	145,191
Federal Grants	2,680,368	2,680,368	2,195,412
State General Purpose Aid	1,330,491	1,330,491	1,287,729
State Categorical Aid	2,783,349	2,783,349	2,725,716
Charges for Services	1,731,407	1,731,407	1,804,204
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	0	0	0
Miscellaneous Revenues	460,664	460,664	1,157,748
<b>Total Revenues</b>	<b>17,380,697</b>	<b>17,380,697</b>	<b>17,959,267</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	589,798	589,798	627,798
<b>Total Revenues and Other Sources</b>	<b>17,970,495</b>	<b>17,970,495</b>	<b>18,587,065</b>
<b>Current Expenditures</b>			
General Government	2,830,123	3,034,666	2,997,309
Public Safety	1,968,190	1,985,740	2,049,517
Streets and Highways (excluding Const.)	1,722,500	1,722,500	2,500,000
Sanitation	0	0	0
Human Services	6,538,409	6,538,409	6,268,280
Health	2,089,924	2,089,924	2,186,930
Culture and Recreation	0	0	0
Conservation of Natural Resources	172,518	174,395	176,019
Economic Development & Housing	50,880	50,880	51,877
Miscellaneous Current Expenditures	676,475	676,475	726,978
<b>Total Current Expenditures</b>	<b>16,049,019</b>	<b>16,272,989</b>	<b>16,956,910</b>
<b>Debt Service - Principal</b>	<b>150,000</b>	<b>150,000</b>	<b>160,000</b>
<b>Interest and Fiscal Charges</b>	<b>33,888</b>	<b>33,888</b>	<b>29,018</b>
<b>Streets and Highways Construction</b>	<b>900,000</b>	<b>900,000</b>	<b>725,000</b>
<b>Total Capital Outlay</b>	<b>358,200</b>	<b>358,200</b>	<b>553,536</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	589,798	589,798	627,798
<b>Total Expenditures and Other Uses</b>	<b>18,080,905</b>	<b>18,304,875</b>	<b>19,052,262</b>

Name of County: TRAVERSE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	2,397,119	2,397,119	2,967,914
All Other Taxes	0	0	0
Special Assessments	50,000	50,000	50,000
Licenses and Permits	2,300	2,300	2,440
Federal Grants	172,411	172,411	223,490
State General Purpose Aid	722,768	722,768	660,640
State Categorical Aid	2,831,513	2,831,513	3,992,805
Charges for Services	207,700	207,700	227,400
Fines and Forfeits	5,500	5,500	5,500
Interest on Investments	110,000	110,000	95,000
Miscellaneous Revenues	757,096	757,096	973,214
<b>Total Revenues</b>	<b>7,256,407</b>	<b>7,256,407</b>	<b>9,198,403</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	1,209,609	1,209,609	946,255
<b>Total Revenues and Other Sources</b>	<b>8,466,016</b>	<b>8,466,016</b>	<b>10,144,658</b>
<b>Current Expenditures</b>			
General Government	995,478	995,478	1,145,774
Public Safety	560,310	560,310	651,104
Streets and Highways (excluding Const.)	1,555,000	1,555,000	1,770,000
Sanitation	38,200	38,200	47,596
Human Services	1,187,180	1,187,180	1,270,166
Health	70,638	70,638	70,638
Culture and Recreation	57,482	57,482	58,212
Conservation of Natural Resources	211,270	211,270	162,633
Economic Development & Housing	3,000	3,000	8,375
Miscellaneous Current Expenditures	34,500	34,500	152,174
<b>Total Current Expenditures</b>	<b>4,713,058</b>	<b>4,713,058</b>	<b>5,336,672</b>
<b>Debt Service - Principal</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>Interest and Fiscal Charges</b>	<b>25,300</b>	<b>25,300</b>	<b>25,300</b>
<b>Streets and Highways Construction</b>	<b>2,405,000</b>	<b>2,405,000</b>	<b>3,205,000</b>
<b>Total Capital Outlay</b>	<b>282,500</b>	<b>282,500</b>	<b>342,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	1,209,609	1,209,609	946,255
<b>Total Expenditures and Other Uses</b>	<b>8,645,967</b>	<b>8,645,967</b>	<b>9,866,227</b>

Name of County: WABASHA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	7,138,624	7,138,624	7,557,560
All Other Taxes	29,550	29,550	30,600
Special Assessments	0	0	0
Licenses and Permits	154,740	154,740	160,085
Federal Grants	1,972,706	1,972,706	1,431,261
State General Purpose Aid	814,427	814,427	1,168,062
State Categorical Aid	6,871,294	6,925,134	3,784,540
Charges for Services	1,330,234	1,330,234	1,290,609
Fines and Forfeits	37,250	37,250	6,500
Interest on Investments	170,000	170,000	170,000
Miscellaneous Revenues	400,204	400,204	314,872
<b>Total Revenues</b>	<b>18,919,029</b>	<b>18,972,869</b>	<b>15,914,089</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>18,919,029</b>	<b>18,972,869</b>	<b>15,914,089</b>
<b>Current Expenditures</b>			
General Government	2,457,324	2,511,164	2,423,559
Public Safety	2,831,566	2,831,566	3,166,398
Streets and Highways (excluding Const.)	1,954,365	1,954,365	2,038,047
Sanitation	284,112	284,112	248,804
Human Services	4,073,271	4,073,271	3,935,822
Health	1,244,614	1,244,614	1,260,560
Culture and Recreation	904,750	904,750	223,352
Conservation of Natural Resources	311,684	311,684	297,639
Economic Development & Housing	61,914	61,914	64,164
Miscellaneous Current Expenditures	338,814	338,814	353,812
<b>Total Current Expenditures</b>	<b>14,462,414</b>	<b>14,516,254</b>	<b>14,012,157</b>
<b>Debt Service - Principal</b>	<b>131,000</b>	<b>131,000</b>	<b>94,249</b>
<b>Interest and Fiscal Charges</b>	<b>18,715</b>	<b>18,715</b>	<b>12,511</b>
<b>Streets and Highways Construction</b>	<b>4,297,850</b>	<b>4,297,850</b>	<b>1,340,921</b>
<b>Total Capital Outlay</b>	<b>392,000</b>	<b>392,000</b>	<b>384,866</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>19,301,979</b>	<b>19,355,819</b>	<b>15,844,704</b>

Name of County: WADENA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	4,451,607	5,072,402	5,551,541
All Other Taxes	6,900	133,894	139,136
Special Assessments	309,476	341,778	312,621
Licenses and Permits	498,060	82,969	81,230
Federal Grants	2,109,993	2,109,993	3,311,205
State General Purpose Aid	916,682	252,045	848,539
State Categorical Aid	5,005,703	4,310,859	4,243,620
Charges for Services	347,329	814,984	830,478
Fines and Forfeits	0	0	0
Interest on Investments	85,000	85,000	65,000
Miscellaneous Revenues	431,071	1,157,295	1,186,332
<b>Total Revenues</b>	<b>14,161,821</b>	<b>14,361,219</b>	<b>16,569,702</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	391,909	391,909	55,796
<b>Total Revenues and Other Sources</b>	<b>14,553,730</b>	<b>14,753,128</b>	<b>16,625,498</b>
<b>Current Expenditures</b>			
General Government	2,580,549	2,675,257	2,562,904
Public Safety	1,164,455	1,121,937	1,239,246
Streets and Highways (excluding Const.)	1,794,862	1,794,862	2,197,027
Sanitation	781,597	957,954	940,071
Human Services	4,478,993	4,478,993	4,700,421
Health	1,087,416	1,087,416	1,055,330
Culture and Recreation	24,205	24,205	27,789
Conservation of Natural Resources	105,400	134,751	135,000
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,000	1,000	202,968
<b>Total Current Expenditures</b>	<b>12,018,477</b>	<b>12,276,375</b>	<b>13,060,756</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,345,231</b>	<b>2,345,231</b>	<b>3,273,859</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	391,909	391,909	55,796
<b>Total Expenditures and Other Uses</b>	<b>14,755,617</b>	<b>15,013,515</b>	<b>16,390,411</b>

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: WASECA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	6,985,399	6,985,399	7,886,993
All Other Taxes	43,000	43,000	49,000
Special Assessments	262,989	262,989	313,272
Licenses and Permits	145,685	145,685	152,185
Federal Grants	1,982,458	1,982,458	1,794,801
State General Purpose Aid	836,168	836,168	891,705
State Categorical Aid	3,132,237	3,132,237	3,316,228
Charges for Services	888,105	888,105	916,570
Fines and Forfeits	52,400	52,400	1,500
Interest on Investments	222,250	222,250	185,000
Miscellaneous Revenues	704,846	704,846	532,252
<b>Total Revenues</b>	15,255,537	15,255,537	16,039,506
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	5,000	5,000	225,680
<b>Total Revenues and Other Sources</b>	15,260,537	15,260,537	16,265,186
<b>Current Expenditures</b>			
General Government	3,185,997	3,185,997	3,532,255
Public Safety	2,048,639	2,048,639	2,217,652
Streets and Highways (excluding Const.)	1,972,201	1,972,201	2,307,399
Sanitation	512,289	512,289	519,560
Human Services	4,467,371	4,467,371	4,167,175
Health	726,199	726,199	819,690
Culture and Recreation	314,504	314,504	347,015
Conservation of Natural Resources	251,476	251,476	247,877
Economic Development & Housing	44,589	44,589	46,689
Miscellaneous Current Expenditures	67,879	67,879	69,237
<b>Total Current Expenditures</b>	13,591,144	13,591,144	14,274,549
<b>Debt Service - Principal</b>	561,750	561,750	315,000
<b>Interest and Fiscal Charges</b>	232,143	232,143	199,137
<b>Streets and Highways Construction</b>	750,000	750,000	1,050,000
<b>Total Capital Outlay</b>	125,500	125,500	426,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	15,260,537	15,260,537	16,265,186

Name of County: WASHINGTON

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	63,059,625	63,059,600	66,520,800
All Other Taxes	7,243,400	7,493,400	7,375,300
Special Assessments	0	0	0
Licenses and Permits	2,961,500	3,014,500	3,074,500
Federal Grants	16,635,700	16,643,600	12,564,300
State General Purpose Aid	7,057,328	7,057,300	7,457,100
State Categorical Aid	18,963,100	16,254,800	20,744,800
Charges for Services	10,733,200	11,331,000	10,910,400
Fines and Forfeits	1,338,000	1,338,000	741,000
Interest on Investments	1,312,300	1,312,300	1,246,700
Miscellaneous Revenues	7,491,400	7,584,400	7,344,700
<b>Total Revenues</b>	136,795,553	135,088,900	137,979,600
Proceeds from Bond Sales	0	24,910,600	0
Other Financing Sources	1,305,300	1,587,000	1,461,400
Transfers from Other Funds	2,076,300	2,007,200	1,965,600
<b>Total Revenues and Other Sources</b>	140,177,153	163,593,700	141,406,600
<b>Current Expenditures</b>			
General Government	31,217,953	33,224,900	30,178,200
Public Safety	27,375,600	28,214,000	28,130,000
Streets and Highways (excluding Const.)	5,890,300	6,047,200	5,867,000
Sanitation	7,449,700	7,749,800	8,021,900
Human Services	29,545,900	29,650,900	29,557,200
Health	4,548,200	4,463,300	4,397,800
Culture and Recreation	6,724,500	6,960,100	7,052,400
Conservation of Natural Resources	608,700	608,700	553,100
Economic Development & Housing	3,020,100	3,020,100	2,630,300
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	116,380,953	119,939,000	116,387,900
<b>Debt Service - Principal</b>	5,052,600	4,849,000	5,979,800
<b>Interest and Fiscal Charges</b>	3,010,600	3,028,400	2,702,100
<b>Streets and Highways Construction</b>	11,591,300	9,872,400	11,703,200
<b>Total Capital Outlay</b>	2,876,100	8,411,800	4,142,300
Other Financing Uses	1,305,300	1,587,000	1,461,400
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	140,216,853	147,687,600	142,376,700

Name of County: WATONWAN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,169,564	0	5,428,042
All Other Taxes	5,500	0	85,032
Special Assessments	0	0	0
Licenses and Permits	10,630	0	10,590
Federal Grants	1,239,369	0	1,250,572
State General Purpose Aid	605,216	0	977,763
State Categorical Aid	4,403,429	0	4,075,302
Charges for Services	815,239	0	757,046
Fines and Forfeits	11,750	0	9,283
Interest on Investments	169,200	0	126,752
Miscellaneous Revenues	461,614	0	561,553
<b>Total Revenues</b>	12,891,511	0	13,281,935
Proceeds from Bond Sales	0	0	0
Other Financing Sources	96,000	0	95,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	12,987,511	0	13,376,935
<b>Current Expenditures</b>			
General Government	1,648,546	0	1,718,076
Public Safety	1,629,155	0	1,646,566
Streets and Highways (excluding Const.)	1,145,423	0	1,229,000
Sanitation	187,021	0	186,668
Human Services	3,500,237	0	3,640,877
Health	346,091	0	385,046
Culture and Recreation	510,766	0	567,051
Conservation of Natural Resources	477,589	0	488,855
Economic Development & Housing	121,662	0	138,335
Miscellaneous Current Expenditures	424,913	0	517,221
<b>Total Current Expenditures</b>	9,991,403	0	10,517,695
<b>Debt Service - Principal</b>	169,635	0	168,000
<b>Interest and Fiscal Charges</b>	137,690	0	137,327
<b>Streets and Highways Construction</b>	2,704,135	0	2,317,449
<b>Total Capital Outlay</b>	229,200	0	531,035
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	13,232,063	0	13,671,506

Name of County: WILKIN

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	3,408,663	0	3,670,130
All Other Taxes	27,000	0	30,000
Special Assessments	0	0	0
Licenses and Permits	4,980	0	6,000
Federal Grants	441,720	0	954,630
State General Purpose Aid	787,113	0	740,032
State Categorical Aid	3,312,192	0	3,870,118
Charges for Services	501,850	0	564,500
Fines and Forfeits	5,000	0	5,000
Interest on Investments	150,000	0	150,000
Miscellaneous Revenues	1,051,462	0	954,207
<b>Total Revenues</b>	9,689,980	0	10,944,617
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	224,969	0	191,710
<b>Total Revenues and Other Sources</b>	9,914,949	0	11,136,327
<b>Current Expenditures</b>			
General Government	1,540,772	0	1,632,990
Public Safety	726,680	0	785,554
Streets and Highways (excluding Const.)	2,129,035	0	2,381,200
Sanitation	243,750	0	289,585
Human Services	2,665,132	0	2,632,588
Health	640,708	0	611,646
Culture and Recreation	49,421	0	50,420
Conservation of Natural Resources	149,451	0	152,344
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	8,144,949	0	8,536,327
<b>Debt Service - Principal</b>	20,000	0	0
<b>Interest and Fiscal Charges</b>	0	0	0
<b>Streets and Highways Construction</b>	1,750,000	0	2,600,000
<b>Total Capital Outlay</b>	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	9,914,949	0	11,136,327

# TABLE 12

## 2004 and 2005 COUNTY BUDGET SUMMARIES

Name of County: WINONA

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	13,712,452	13,712,452	14,701,412
All Other Taxes	548,500	548,500	239,500
Special Assessments	228,546	228,546	559,550
Licenses and Permits	197,415	197,415	229,816
Federal Grants	3,725,335	3,725,335	3,991,798
State General Purpose Aid	1,066,100	1,066,100	2,349,730
State Categorical Aid	9,650,176	9,650,176	8,496,196
Charges for Services	2,602,915	2,602,915	2,932,671
Fines and Forfeits	143,953	143,953	7,540
Interest on Investments	385,100	385,100	365,025
Miscellaneous Revenues	893,456	893,456	1,418,150
<b>Total Revenues</b>	<b>33,153,948</b>	<b>33,153,948</b>	<b>35,291,388</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	516,699
<b>Total Revenues and Other Sources</b>	<b>33,153,948</b>	<b>33,153,948</b>	<b>35,808,087</b>
<b>Current Expenditures</b>			
General Government	5,554,047	5,554,047	5,357,863
Public Safety	4,391,165	4,391,165	4,785,331
Streets and Highways (excluding Const.)	2,901,275	2,901,275	3,209,944
Sanitation	895,690	895,690	885,120
Human Services	9,952,525	9,952,525	10,552,670
Health	2,444,543	2,444,543	2,653,965
Culture and Recreation	326,784	326,784	246,416
Conservation of Natural Resources	815,916	815,916	847,480
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	356,045	356,045	710,059
<b>Total Current Expenditures</b>	<b>27,637,990</b>	<b>27,637,990</b>	<b>29,248,848</b>
<b>Debt Service - Principal</b>	<b>757,834</b>	<b>757,834</b>	<b>752,561</b>
<b>Interest and Fiscal Charges</b>	<b>312,263</b>	<b>312,263</b>	<b>386,979</b>
<b>Streets and Highways Construction</b>	<b>4,995,186</b>	<b>4,995,186</b>	<b>3,926,888</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>1,492,811</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>33,703,273</b>	<b>33,703,273</b>	<b>35,808,087</b>

Name of County: WRIGHT

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	27,906,836	27,906,836	30,892,826
All Other Taxes	480,000	480,000	558,416
Special Assessments	0	0	0
Licenses and Permits	31,750	31,750	31,850
Federal Grants	8,282,894	8,282,894	9,034,200
State General Purpose Aid	2,011,504	2,011,504	1,770,939
State Categorical Aid	12,273,749	12,273,749	13,741,605
Charges for Services	16,541,655	16,541,655	15,883,793
Fines and Forfeits	731,000	731,000	522,000
Interest on Investments	850,000	850,000	850,000
Miscellaneous Revenues	1,204,914	1,204,914	1,160,664
<b>Total Revenues</b>	<b>70,314,302</b>	<b>70,314,302</b>	<b>74,444,293</b>
Proceeds from Bond Sales	4,500,000	4,500,000	0
Other Financing Sources	0	0	1,457,722
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>74,814,302</b>	<b>74,814,302</b>	<b>75,902,015</b>
<b>Current Expenditures</b>			
General Government	13,150,278	13,150,278	13,394,896
Public Safety	12,873,723	12,873,723	13,966,982
Streets and Highways (excluding Const.)	5,405,285	5,405,285	5,408,809
Sanitation	0	0	0
Human Services	16,116,900	16,116,900	17,616,800
Health	2,536,400	2,536,400	2,732,200
Culture and Recreation	2,247,164	2,247,164	2,426,905
Conservation of Natural Resources	248,500	248,500	286,000
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,942,925	1,942,925	2,266,816
<b>Total Current Expenditures</b>	<b>54,521,175</b>	<b>54,521,175</b>	<b>58,099,408</b>
<b>Debt Service - Principal</b>	<b>2,419,027</b>	<b>2,419,027</b>	<b>3,030,000</b>
<b>Interest and Fiscal Charges</b>	<b>656,076</b>	<b>656,076</b>	<b>666,383</b>
<b>Streets and Highways Construction</b>	<b>12,498,962</b>	<b>12,498,962</b>	<b>13,234,882</b>
<b>Total Capital Outlay</b>	<b>1,517,831</b>	<b>1,517,831</b>	<b>2,315,741</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>71,613,071</b>	<b>71,613,071</b>	<b>77,346,414</b>

Name of County: YELLOW MEDICINE

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

	2004 Budget	2004 Amended	2005 Budget
<b>Revenues:</b>			
Property Taxes	5,215,829	5,274,018	5,264,078
All Other Taxes	53,242	51,901	64,000
Special Assessments	297,800	297,800	136,350
Licenses and Permits	22,350	22,350	23,800
Federal Grants	1,038,032	1,185,905	1,204,016
State General Purpose Aid	1,376,500	1,379,652	1,442,730
State Categorical Aid	2,041,057	2,043,857	1,903,619
Charges for Services	273,390	273,890	447,825
Fines and Forfeits	0	0	0
Interest on Investments	141,300	151,100	132,910
Miscellaneous Revenues	356,938	340,465	369,394
<b>Total Revenues</b>	<b>10,816,438</b>	<b>11,020,938</b>	<b>10,988,722</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>10,816,438</b>	<b>11,020,938</b>	<b>10,988,722</b>
<b>Current Expenditures</b>			
General Government	1,958,298	2,059,765	1,817,016
Public Safety	1,706,474	1,909,591	1,792,433
Streets and Highways (excluding Const.)	2,180,542	2,180,542	2,227,106
Sanitation	109,000	109,000	106,000
Human Services	3,182,100	3,205,100	3,172,100
Health	91,297	91,297	91,297
Culture and Recreation	126,508	154,070	154,206
Conservation of Natural Resources	464,970	490,989	440,075
Economic Development & Housing	3,320	4,070	58,320
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>9,822,509</b>	<b>10,204,424</b>	<b>9,858,553</b>
<b>Debt Service - Principal</b>	<b>117,312</b>	<b>117,312</b>	<b>156,780</b>
<b>Interest and Fiscal Charges</b>	<b>161,889</b>	<b>161,889</b>	<b>163,471</b>
<b>Streets and Highways Construction</b>	<b>264,000</b>	<b>264,000</b>	<b>292,500</b>
<b>Total Capital Outlay</b>	<b>398,500</b>	<b>604,094</b>	<b>677,945</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>10,764,210</b>	<b>11,351,719</b>	<b>11,149,249</b>

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## **APPENDIX A**

### **FACTORS INFLUENCING COUNTY FINANCES**

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# Appendix A

## Factors Influencing County Finances

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

### A. Demographics

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

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

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

### B. Geographic location

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

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

## **C. Revenue sources**

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

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

## **D. Shared services, joint powers agreements**

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

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

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

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

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

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

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

## **F. Source of labor**

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

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

## **G. Other factors**

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

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**APPENDIX B**

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

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# Appendix B

## County General and Special Revenue Unreserved Fund Balances

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

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

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

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

## Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

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

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

# **GLOSSARY**

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## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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## **RECENT ANNUAL REPORTS, SPECIAL STUDIES, AND BEST PRACTICES REVIEWS FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION**

### **An Analysis of Minnesota's Municipal Liquor Store Operations in 2003**

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. December 2004.

### **Best Practices Review: *Cooperative Efforts in Public Service Delivery***

The best practices review highlights examples of successful local government cooperation and offers guidance to those local governments pursuing cooperative efforts. December 2004.

### **2003 Minnesota Township Finances**

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. November 2004

### **Financial Trends of Minnesota School Districts – School Districts Under 1,000 Enrollment**

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments under 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. May 2004.

### **2003 Criminal Forfeitures in the State of Minnesota**

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. May 2004

### **2003 Local Government Lobbying Expenditures**

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2004

### **Summary Budget Information for Minnesota Cities**

This annual report analyzes the unaudited revenues and expenditures budgeted for 2004 by all Minnesota cities. It includes comparisons with 2003 budget data. April 2004

### **Special Study: Municipal Enterprise Activity**

This study, requested by a bipartisan group of legislators, examines the financial information of enterprise fund operations of Minnesota cities from 1998 to 2002. March 2004

### **Minnesota County Finances**

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2002). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2003 and 2004. March 2004

### **Financial Trends of Minnesota School Districts – School Districts Over 1,000 Enrollment**

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments over 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. February 2004.

### **An Analysis of Minnesota's Municipal Liquor Store Operations in 2002**

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. January 2004

### **Special Study: School Superintendent Compensation**

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

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

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

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