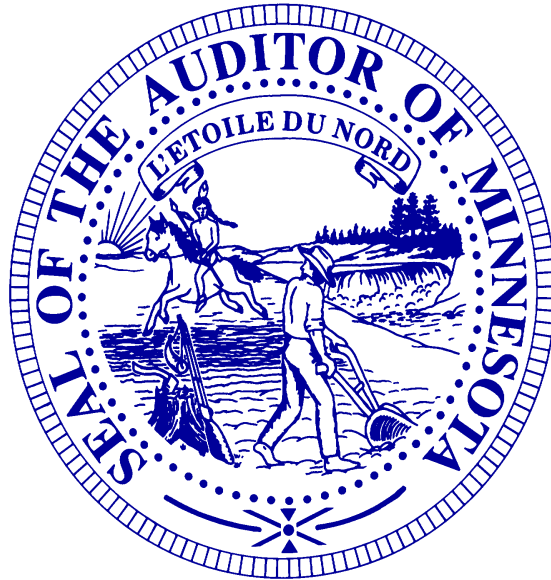


# STATE OF MINNESOTA

## Office of the State Auditor



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

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# Minnesota County Finances

*2004 Revenues, Expenditures, and Debt*  
&  
*2005 and 2006 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

## *2004 Revenues, Expenditures, and Debt & 2005 and 2006 Summary Budgets*



March 2, 2006

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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 2004. In addition, the report contains supplemental data showing county 2005 and 2006 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, Permanent Funds, 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, 2004. 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 2003 and 2004 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 2003 to 2004, and a comparison to 2004 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 website. To provide additional insight into the relative spending and debt level of counties, the website 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 website. 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 website 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

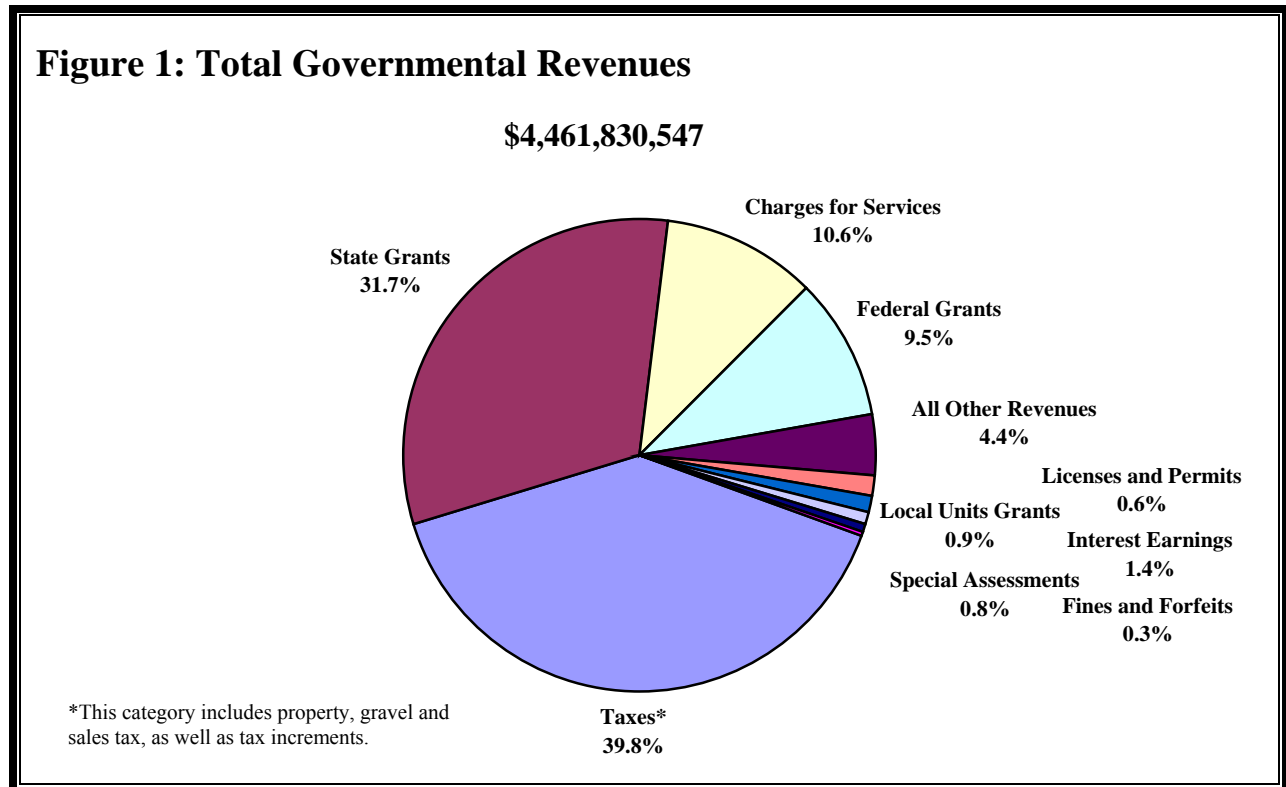
## Total Governmental Revenues

In 2004, Minnesota counties raised total governmental revenues of \$4.46 billion to finance county services. This represents a decrease of 0.3 percent over the amount raised in 2003.

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 39.8 and 31.7 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 increased from 37.3 percent in 2000 to 39.8 percent in 2004. Intergovernmental revenues increased its percentage of total revenues from 42.7 percent to 46.1 percent in 2002, but have decreased over the last two years to 42.1 percent in 2004. Charges for services increased from 9.2 percent to 10.6 percent over the same period.

Between 2003 and 2004, revenue decreased in more categories than it increased. The revenue categories showing the greatest increases were interest earnings (15.5 percent), licenses and permits (9.0 percent), and taxes (5.9 percent). The categories showing the greatest decrease were fines and forfeits (22.9 percent), local units grants (18.3 percent), and federal grants (7.4 percent). In addition, state grant revenue was restructured in 2004, according to Minn. Stat. §477A.0124, resulting in many categories having been collapsed into HACA.

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

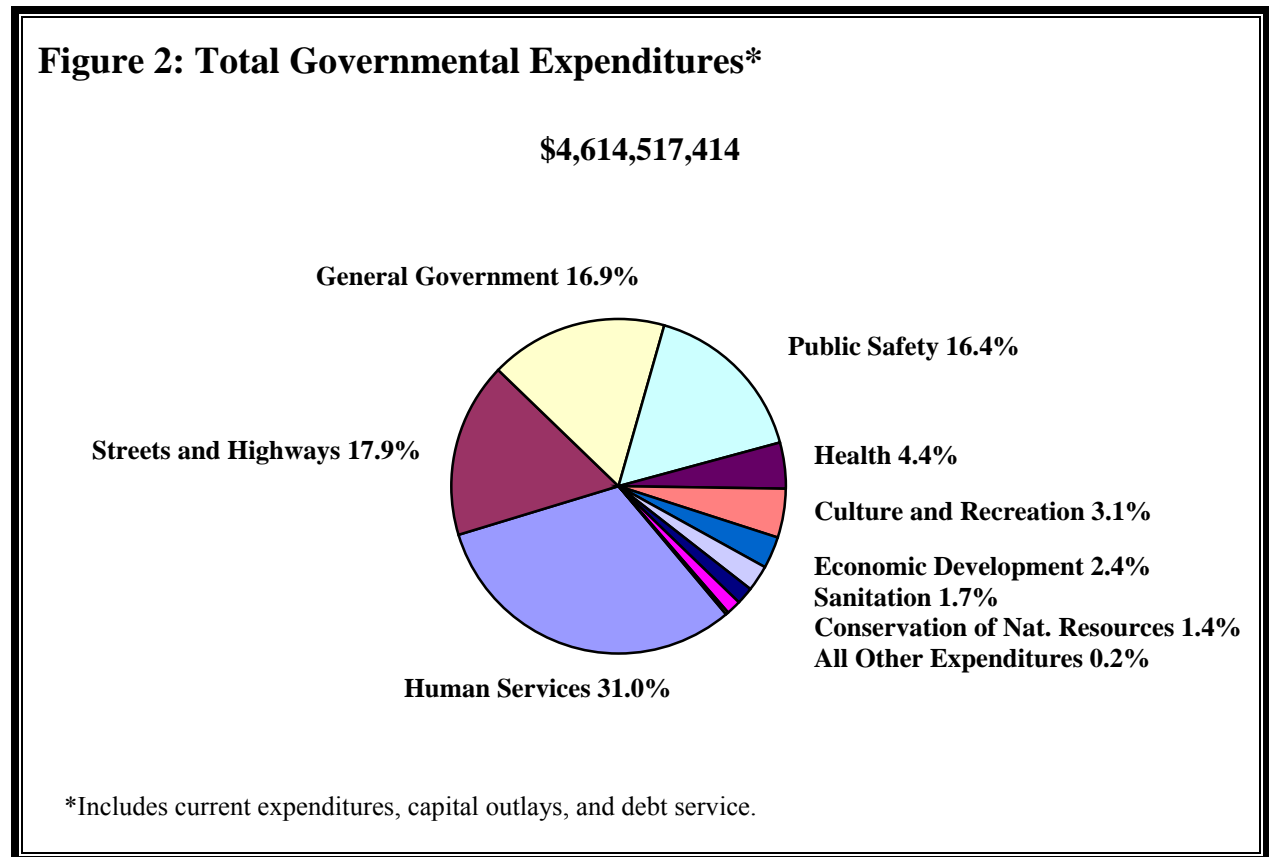


## Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2004, Minnesota counties expended \$4.61 billion from Governmental Funds to provide county services. This represents an increase of 0.6 percent from 2003 total governmental expenditures. Two of the three types of expenditures that constitute total governmental expenditures increased in 2004. Current expenditures decreased 0.5 percent, while capital outlay expenditures increased 2.6 percent, and debt service expenditures increased 14.7 percent.

Expenditures in the subcategories varied between 2003 and 2004, with five categories seeing an increase in spending and five seeing a decrease in spending. The largest decrease was in the “all other” category at 58.7 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. The next largest decrease was Conservation of Natural Resources, at 8.0 percent. The two largest increases were in Economic Development and Streets and Highways (8.5 and 7.9 percent, respectively). For all other categories of expenditures, the change in spending (increase or decrease) was relatively small, less than a five percent change.

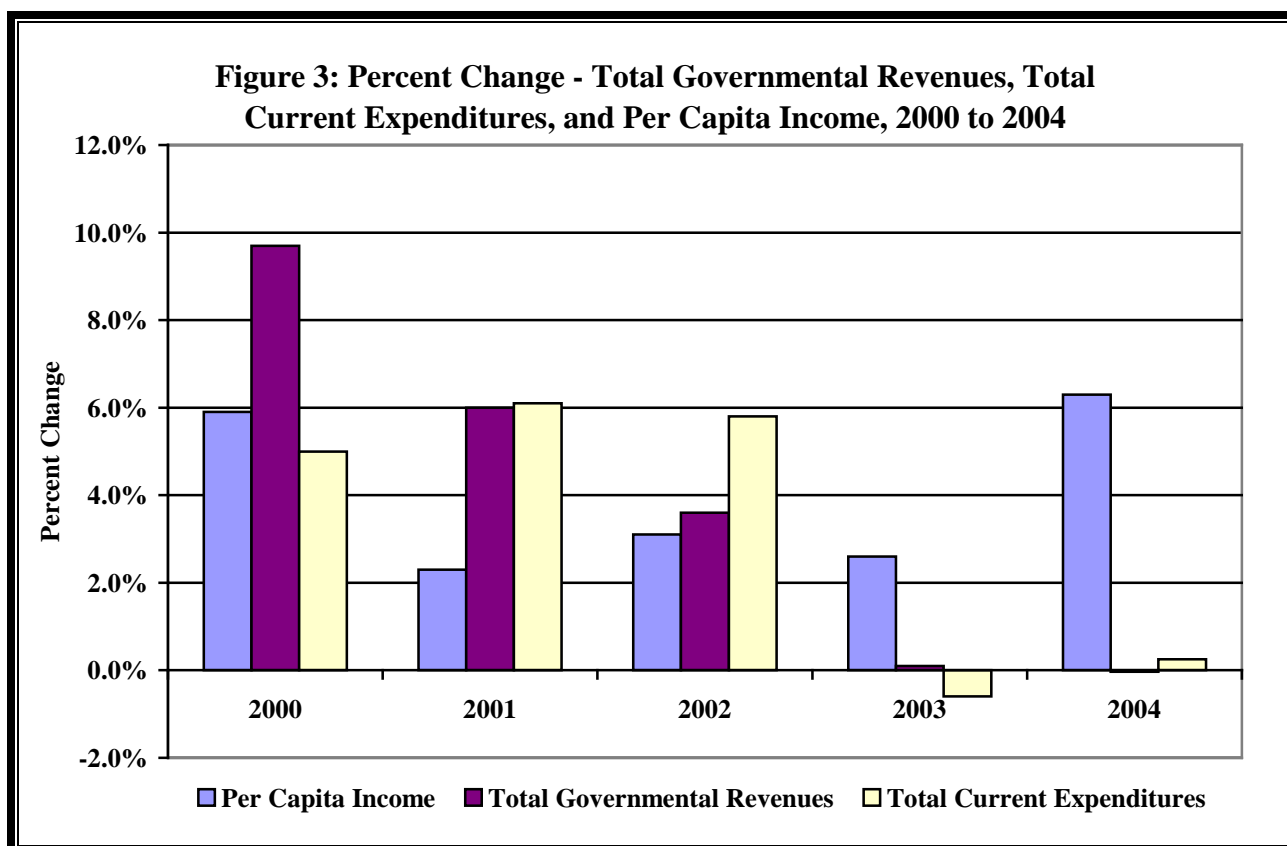
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



## Growth in Government

During the five-year period of 2000 to 2004, total governmental revenues and total current expenditures increased every year until 2003.<sup>2</sup> To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.<sup>3</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 years 2003 and 2004 compared to previous years. The percent change in revenue and current expenditures has remained relatively flat between 2002 and 2004, though per capita income has fluctuated, growing 6.3% between 2003 and 2004. The growth in revenues has declined mostly due to reductions in state and federal aid. Many county programs are based on aid. Counties have seemingly adjusted their spending to reflect the decrease in revenue.



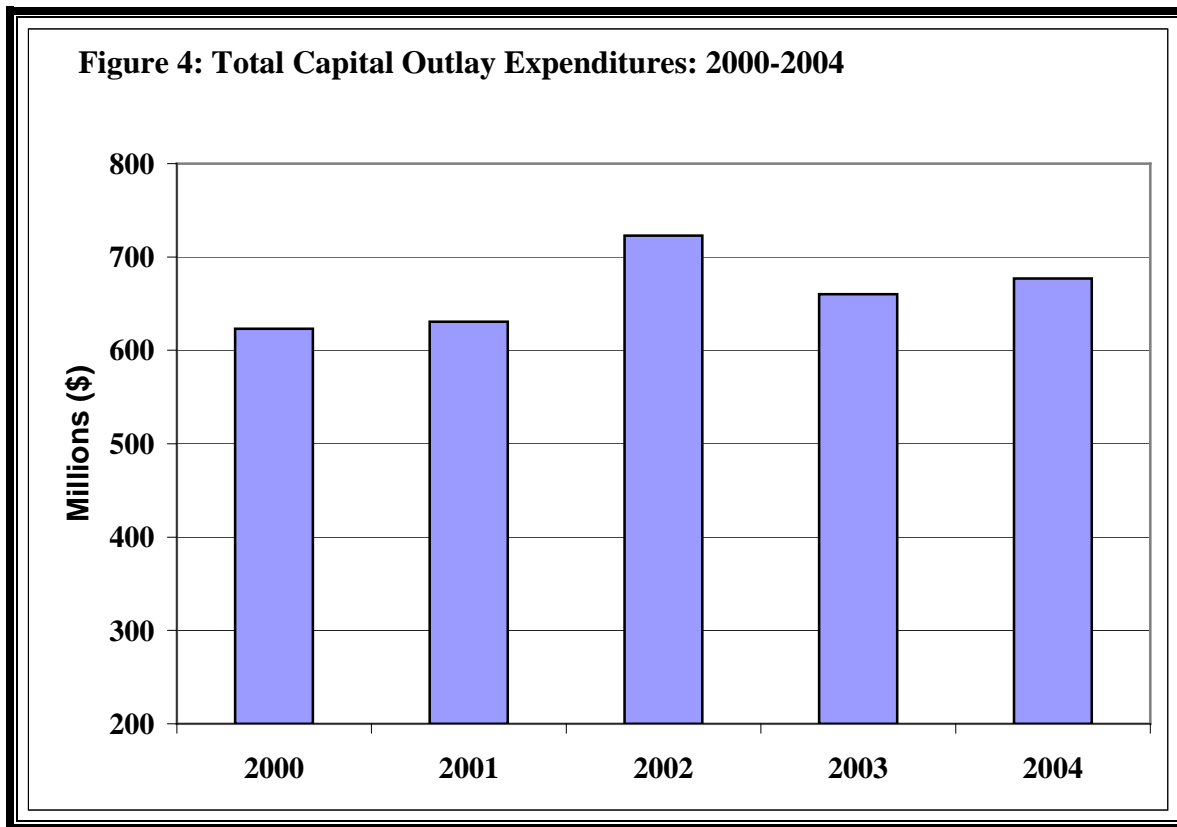
<sup>2</sup> The chart excludes capital outlay, as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

<sup>3</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 \$677 million on capital investments in 2004, representing an increase of 2.6 percent over the level expended in 2003. 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 2000 through 2004.

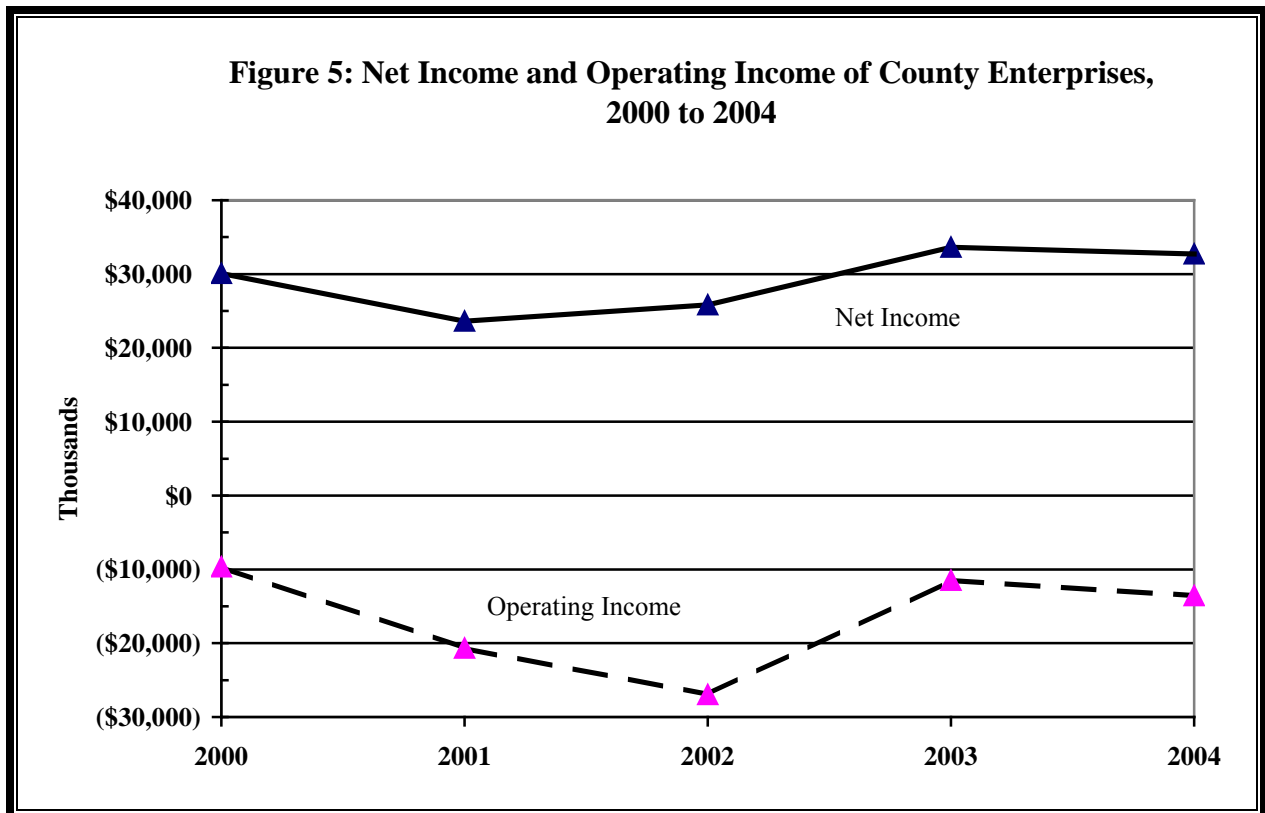


## Public Service Enterprises

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 2004, the operating losses of county enterprises totaled \$13.6 million. County enterprise operations received non-operating revenues (taxes, federal and state grants, interest, etc.) of \$82.0 million to cover operating losses. The Hennepin County Medical Center strongly affects these numbers with an operating loss of \$19.1 million, and non-operating revenues of \$34.9 million. After the inclusion of non-operating revenues, county enterprises posted a net income of \$32.7 million in 2004. 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.

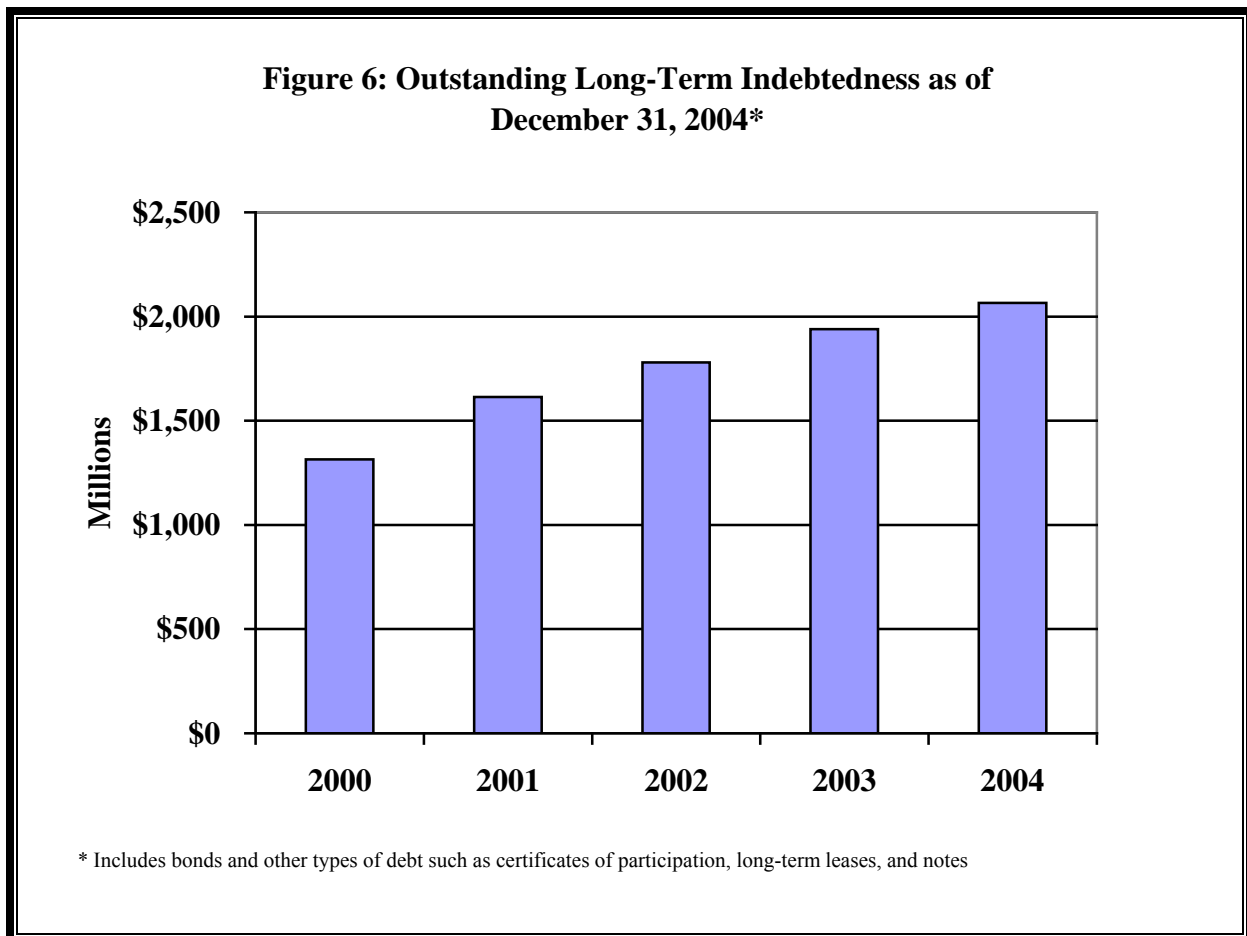


## Outstanding Long-Term Indebtedness

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 \$2.07 billion in outstanding long-term debt at the end of 2004. This represents an increase in long-term debt of 6.5 percent over the year 2003. The long-term debt was divided between \$1.84 billion in outstanding bonds and \$222.5 million in other long-term debt. Counties incurred long-term debt to finance a wide range of capital projects such as roads, light rail transit, government buildings, and other infrastructure improvements. Table 8 details outstanding debt by 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 \$1.77 billion in 2004.<sup>4</sup> This represents an increase of 3.2 percent over the level in 2003.

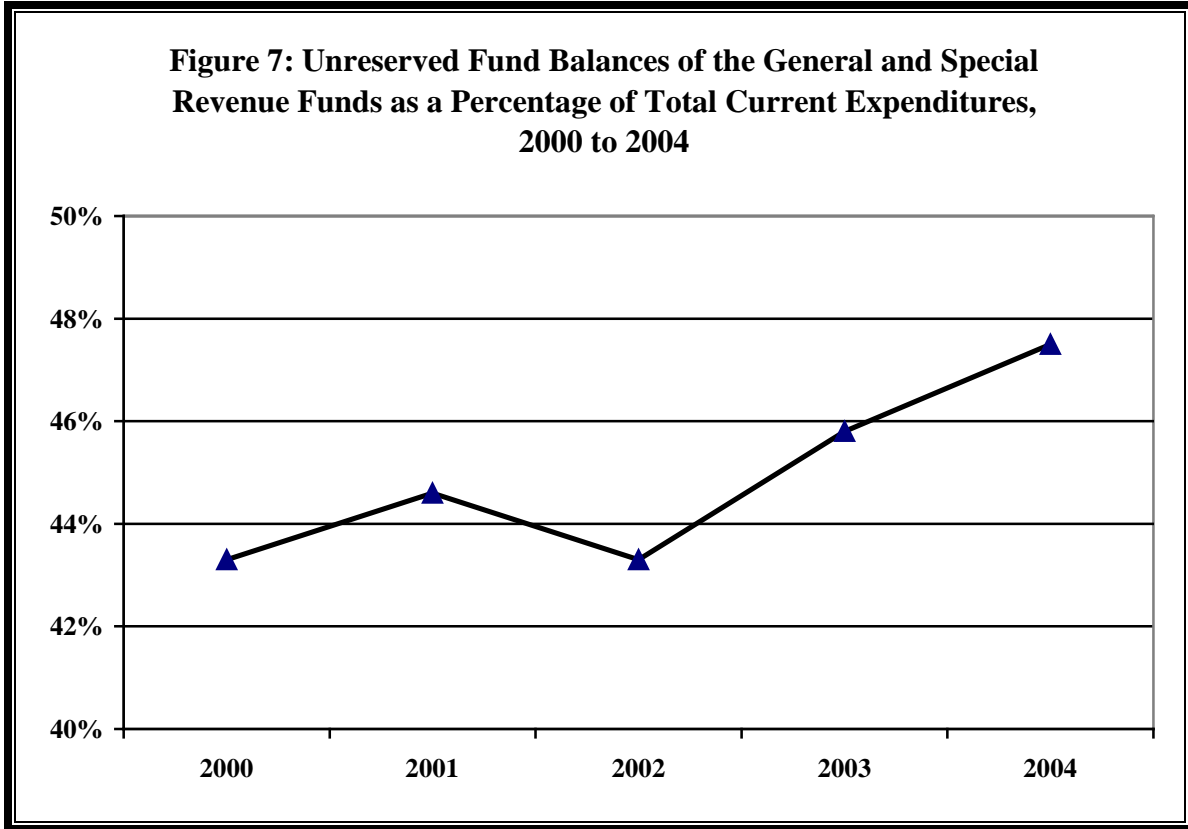
Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 47.5 percent in 2004. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 22.1 percent (Kanabec County) to 178.9 percent (Blue Earth County). Taken as a whole, 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 2004	Number of Counties Previous Year	Percent Change 03-04
Extremely Low Fund Balance	Below 20%	0	2	-100%
Low Fund Balance	20% to 35%	13	12	8%
Acceptable Fund Balance	35% to 50%	18	15	20%
Moderately High Fund Balance	50% to 65%	17	22	-23%
High Fund Balance	65% to 100%	29	26	12%
Very High Fund Balance	100% to 150%	9	9	0%
Extremely High Fund Balance	Above 150%	1	1	0%

<sup>4</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, 2000 through 2004**

	2000	2001	2002	2003	2004	2003/2004 % Increase [Decrease]	5-Year Change
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
Population (2004 Population Estimates ) [*]	4,919,479	4,977,976	5,033,661	5,088,006	5,145,106		
Net Taxable Tax Capacity	3,597,494,073	3,986,582,963	3,214,720,110	3,533,489,889	3,910,458,667		
2003 Net Tax Levy (Collectible in 2004)	1,354,959,045	1,450,851,074	1,551,037,260	1,666,874,604	1,752,348,280		
<b>REVENUES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>%</b>	<b>%</b>
Taxes	1,516,958,772	1,624,230,440	1,596,240,790	1,676,681,514	1,774,769,845	37.5%	39.8%
Special Assessments	25,917,558	28,009,005	28,686,953	35,960,236	35,639,201	0.6%	0.8%
Licenses and Permits	19,064,032	20,956,192	21,940,226	25,016,386	27,275,273	0.5%	0.6%
Intergovernmental Revenues							
Federal Grants							
Highways	42,874,282	54,184,861	43,486,218	54,809,926	54,167,612	1.2%	1.2%
Human Services	262,863,011	258,103,318	289,661,294	284,469,074	247,049,829	6.4%	5.5%
Disaster	6,662,537	6,256,931	10,478,389	8,001,976	22,082,179	0.2%	0.5%
All Other	90,320,516	113,227,665	126,738,841	109,746,451	99,753,615	2.5%	10.4%
Total Federal Grants	402,720,346	431,772,775	470,364,742	457,027,427	423,053,235	10.2%	9.5%
State Grants							
HACA	209,299,797	208,716,319	206,914,384	132,483,435	119,913,016	3.0%	2.7%
Manufactured Home HACA	2,141,066	2,020,058	1,969,926	2,038,732	10,118	0.0%	0.0%
Residential Market Value Credit	---	---	146,337,081	151,509,954	144,546,841	3.4%	3.2%
Agricultural Market Value Credit	---	---	3,297,718	803,110	3,408,927	0.1%	0.1%
Mobile Home Market Value Credit	---	---	431,608	478,318	470,975	0.0%	0.0%
Local Performance Aid	221,266	---	---	---	---	---	---
Attached Machinery Aid	2,381,788	2,381,796	2,381,776	403,108	---	---	---
Disparity Reduction Aid	13,528,153	13,876,518	11,419,976	11,419,976	11,222,231	0.3%	0.3%
Highways	385,346,186	382,038,692	383,708,396	403,147,480	429,146,786	9.0%	6.4%
Human Services	441,395,309	501,358,459	525,073,661	503,776,627	496,664,532	11.1%	12.5%
Criminal Justice Aid	18,799,238	20,424,463	30,249,960	31,849,580	69,953	0.7%	0.7%
PERA Aid	4,921,047	4,951,470	4,968,513	7,969,013	8,022,425	0.2%	0.2%
Police Aid	6,831,715	6,737,099	7,421,517	11,029,738	11,395,041	0.2%	0.3%
All Other	212,844,298	217,742,319	231,610,678	234,113,539	188,309,042	5.2%	19.6%
Total State Grants	1,297,709,863	1,360,247,193	1,554,490,688	1,491,022,610	1,413,179,887	33.3%	31.7%
Local Units Grants	37,403,700	48,674,200	37,684,687	51,659,560	42,210,926	0.9%	12.9%
<b>Total Intergovernmental Revenues</b>	<b>1,737,833,909</b>	<b>1,840,694,168</b>	<b>2,062,540,117</b>	<b>1,999,709,597</b>	<b>1,878,444,048</b>	<b>44.7%</b>	<b>42.1%</b>
Charges for Services	375,101,759	412,807,139	434,734,690	476,745,917	473,364,532	10.7%	10.6%
Fines and Forfeits	24,521,712	20,636,547	20,448,379	19,398,179	14,960,423	0.4%	0.3%
Interest Earnings	193,099,312	149,327,806	113,669,276	52,145,845	60,253,189	1.2%	15.5%
All Other Revenues	178,351,352	217,155,999	192,626,382	189,647,308	197,124,036	4.2%	3.9%
<b>Total Revenues</b>	<b>4,070,848,406</b>	<b>4,313,817,296</b>	<b>4,470,886,813</b>	<b>4,475,304,982</b>	<b>4,461,830,547</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	137,989,777	294,231,894	320,078,756	245,328,475	250,395,194	-0.7%	26.2%
Other Long-term Debt	23,727,155	19,632,245	20,909,726	22,632,797	24,246,975	-22.9%	-39.0%
<b>Total Borrowing</b>	<b>161,716,932</b>	<b>313,864,139</b>	<b>340,988,482</b>	<b>267,961,272</b>	<b>274,642,169</b>	<b>15.5%</b>	<b>-68.8%</b>
Other Sources	1,368,157	1,339,187	7,817,613	8,321,693	26,358,303	3.3%	10.5%
Transfers From	880,593	6,374,722	5,176,395	7,059,470	5,915,705	3.9%	9.6%
- Enterprise Funds	188,953,809	135,226,754	96,037,009	94,328,851	95,809,949	3.9%	10.5%
- Governmental Funds							
<b>Total Revenues and Other Sources</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>	<b>4,864,556,673</b>	<b>-0.3%</b>	<b>9.6%</b>

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

	2000		2001		2002		2003		2004		2003/2004	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
<b>EXPENDITURES</b>												
General Government	573,499,966	13.8%	671,806,979	15.4%	703,962,913	14.8%	711,766,402	15.5%	699,855,449	15.2%	-1.7%	22.0%
- Current Expenditures	49,821,340	1.2%	79,075,602	1.8%	77,514,474	1.6%	93,991,723	2.0%	78,058,448	1.7%	-17.0%	56.7%
- Capital Outlay	623,321,306	15.0%	750,882,381	17.2%	781,477,387	16.5%	805,758,125	17.6%	777,913,897	16.9%	-3.5%	24.8%
Total General Government	261,877,765	6.3%	275,538,852	6.3%	294,919,524	6.2%	315,400,826	6.9%	332,145,316	7.2%	5.3%	26.8%
- Sheriff	291,838,005	7.0%	307,690,619	7.1%	332,243,430	7.0%	328,448,682	7.2%	335,322,959	7.3%	2.1%	14.9%
- Corrections	98,957,175	2.4%	261,584,594	6.0%	25,179,067	0.5%	27,609,698	0.6%	37,366,023	0.8%	35.3%	-62.2%
- All Other	85,939,292	2.1%	54,174,324	1.2%	78,142,786	1.6%	47,788,689	1.0%	51,305,237	1.1%	7.4%	-40.3%
- Capital Outlay	738,612,237	17.8%	663,558,389	15.2%	730,484,807	15.4%	719,247,895	15.7%	756,139,535	16.4%	5.1%	2.4%
Total Public Safety	35,342,827	0.9%	36,266,550	0.8%	39,998,887	0.8%	46,569,480	1.0%	51,885,926	1.1%	11.4%	46.8%
Streets and Highways	242,288,557	5.8%	261,127,831	6.0%	263,167,085	5.5%	247,225,177	5.4%	269,016,578	5.8%	8.8%	11.0%
- Administration	408,950,057	9.9%	430,720,156	9.9%	460,059,598	9.7%	473,569,572	10.3%	506,954,130	11.0%	7.9%	24.0%
- Maintenance	686,581,441	16.5%	728,114,537	16.7%	767,326,229	16.7%	767,326,229	16.7%	827,856,634	17.9%	7.9%	20.6%
Total Streets and Highways	65,109,731	1.6%	66,839,586	1.5%	68,006,940	1.4%	74,373,036	1.6%	77,953,036	1.7%	4.8%	19.7%
Sanitation	12,575,192	0.3%	10,096,856	0.2%	3,674,716	0.1%	468,835	--	638,394	0.0%	36.2%	-94.9%
- Capital Outlay	77,684,923	1.9%	76,936,442	1.8%	71,681,656	1.5%	74,841,871	1.6%	78,591,430	1.7%	5.0%	1.2%
Total Sanitation	420,113,154	10.1%	443,354,684	10.2%	474,543,482	10.0%	407,204,607	8.9%	425,271,855	9.2%	4.4%	1.2%
Human Services	871,888,927	21.0%	916,409,540	21.0%	978,376,854	20.6%	1,013,530,241	22.1%	928,111,471	20.1%	-8.4%	6.4%
- Income Maintenance	52,208,365	1.3%	56,991,724	1.3%	65,845,349	1.4%	69,425,983	1.5%	66,494,327	1.4%	-4.2%	27.4%
- Social Services	15,477,863	0.4%	7,027,604	0.2%	17,467,509	0.4%	6,920,345	0.2%	12,896,495	0.3%	86.4%	-16.7%
- All Other	1,359,688,309	32.8%	1,423,783,552	32.7%	1,536,233,194	32.3%	1,497,081,176	32.6%	1,432,774,148	31.0%	-4.3%	5.4%
Total Human Services	181,735,767	4.4%	193,762,575	4.4%	212,429,594	4.5%	201,837,029	4.4%	200,005,483	4.3%	-0.9%	10.1%
Health	2,613,795	0.1%	6,348,396	0.1%	(2,995,101)	-0.1%	1,111,652	--	3,536,088	0.1%	218.1%	35.3%
- Current Expenditures	184,349,562	4.4%	200,110,971	4.6%	209,434,493	4.4%	202,948,681	4.4%	203,541,571	4.4%	0.3%	10.4%
- Capital Outlay												
Total Health	71,112,819	1.7%	74,965,319	1.7%	78,922,196	1.7%	83,912,835	1.8%	82,370,856	1.8%	-1.8%	15.8%
Culture and Recreation	14,798,105	0.4%	10,035,763	0.2%	16,362,638	0.3%	11,353,935	0.2%	13,989,138	0.3%	23.2%	-5.5%
- Libraries	41,041,345	1.0%	43,848,450	1.0%	47,146,044	1.0%	43,422,690	0.9%	43,098,721	0.9%	-0.7%	5.0%
- Current Expenditures	3,737,924	0.1%	4,715,222	0.1%	7,353,034	0.2%	6,465,186	0.1%	3,150,461	0.1%	-51.3%	-15.7%
- Capital Outlay	130,690,193	3.1%	133,564,754	3.1%	149,783,912	3.2%	145,154,646	3.2%	142,609,176	3.1%	-1.8%	9.1%
Total Culture and Recreation	63,670,708	1.5%	67,638,147	1.6%	68,218,481	1.4%	68,828,561	1.5%	65,770,481	1.4%	-4.4%	3.3%
Conservation of Natural Resources	1,352,271	0.0%	45,604	0.0%	277,452	0.0%	3,210,522	0.1%	535,453	0.0%	-83.3%	-60.4%
- Current Expenditures	65,022,979	1.6%	67,683,751	1.6%	68,495,540	1.4%	72,039,083	1.6%	66,305,934	1.4%	-8.0%	2.0%
- Capital Outlay	59,254,121	1.4%	89,228,078	2.0%	88,730,880	1.9%	96,196,636	2.1%	103,828,480	2.3%	7.9%	75.2%
Total Conservation of Natural Resources	2,699,133	0.1%	9,683,091	0.2%	50,781,642	1.1%	4,690,513	0.1%	5,622,191	0.1%	19.9%	108.3%
Economic Development	61,953,254	1.5%	98,911,169	2.3%	139,512,522	2.9%	100,887,149	2.2%	109,450,671	2.4%	8.5%	76.7%
- Current Expenditures	23,766,000	0.6%	23,955,113	0.5%	21,367,506	0.4%	6,481,668	0.1%	6,355,344	0.1%	-1.9%	-73.3%
- Capital Outlay	24,968,314	0.6%	18,757,110	0.4%	14,376,968	0.3%	10,437,409	0.2%	635,685	0.0%	-93.9%	-97.5%
Total All Other	48,734,314	1.2%	42,712,223	1.0%	35,744,474	0.8%	16,919,077	0.4%	6,991,029	0.2%	-58.7%	-85.7%
Debt Service	103,034,610	2.5%	100,469,348	2.3%	170,683,645	3.6%	95,434,926	2.1%	110,784,218	2.4%	16.1%	7.5%
- Principal Paid on Bonds	21,116,592	0.5%	19,033,494	0.4%	33,469,956	0.7%	27,183,616	0.6%	37,194,969	0.8%	36.8%	76.1%
- Other Long-term Debt	50,883,110	1.2%	54,553,523	1.3%	58,794,376	1.2%	62,559,605	1.4%	64,364,202	1.4%	2.9%	26.5%
- Interest and Fiscal Charges	3,353,705,232	80.8%	3,555,578,641	81.5%	3,763,057,839	79.2%	3,742,233,551	81.6%	3,724,852,305	80.7%	-0.5%	11.1%
Total Current Expenditures	622,933,286	15.0%	630,679,728	14.5%	660,008,381	14.4%	660,008,381	14.4%	677,321,720	14.7%	2.6%	8.7%
Total Capital Outlay	175,034,312	4.2%	174,056,365	4.0%	262,947,917	5.5%	185,178,147	4.0%	212,343,389	4.6%	14.7%	21.3%
Total Debt Service	4,151,672,830	100.0%	4,360,314,734	100.0%	4,749,021,552	100.0%	4,587,420,079	100.0%	4,614,517,414	100.0%	0.6%	11.1%
<b>Total Expenditures</b>												
Other Financing Uses	9,415,430	---	3,060,607	---	5,455,000	---	29,996,802	---	8,163,294	---		
Debt Redemption - Refunded Bonds	---	---	17,505	---	328,244	---	789,377	---	525,272	---		
Other Uses	5,011,702	---	8,356,480	---	76,484,090	---	16,221,473	---	12,674,575	---		
Transfers To	188,953,809	---	135,226,754	---	96,037,009	---	94,328,851	---	95,809,949	---		
- Enterprise Funds												
- Governmental Funds												
Total Expenditures and Other Uses	4,555,053,771		4,506,976,080		4,927,325,875		4,728,756,582		4,731,690,504			

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**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>AITKIN</b>	<b>ANOKA</b>	<b>BECKER</b>	<b>BELTRAMI</b>	<b>BENTON</b>	<b>BIG STONE</b>	<b>BLUE EARTH</b>
Population (2004 Population Estimates)	16,085	316,830	31,813	42,271	38,018	5,603	58,118
Net-Taxable Tax Capacity	13,967,814	232,754,564	21,002,147	16,708,938	19,168,783	3,195,098	38,186,315
2003 Tax Levy (Payable 2004)	8,619,318	71,347,307	13,306,591	13,773,520	13,280,706	2,246,034	18,799,054
<b>REVENUES</b>							
Taxes	7,405,586	81,193,661	12,397,318	14,160,275	12,360,320	2,185,709	16,737,568
Special Assessments	7,066	---	585,238	1,755,407	471,364	192,570	736,783
Licenses and Permits	101,103	837,543	335,571	141,102	169,328	28,620	251,402
Intergovernmental Revenues							
Federal Grants							
Highways	22,972	3,611,777	102,520	---	749,387	242,841	1,439,193
Human Services	434,325	13,062,863	1,444,932	2,276,170	1,092,765	212,594	2,145,317
Disaster	38,771	2,999,430	59,594	45,959	127,624	28,545	85,341
All Other	254,820	2,428,857	207,302	2,158,709	94,414	48,338	32,154
Total Federal Grants	750,888	22,102,927	1,814,348	4,480,838	2,064,190	532,318	3,702,005
State Grants							
HACA	1,264,289	8,659,787	581,742	120,999	514,906	637,390	1,387,542
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	953,742	7,218,312	1,252,968	1,290,903	1,324,267	234,439	1,941,050
Agricultural Market Value Credit	---	55,201	208,355	138,989	875	---	---
Mobile Home Market Value Credit	---	160,814	13,391	27,372	23,739	---	29,026
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	10,739	126	4,150	412	7,452	89,361	64,520
Highways	4,845,064	10,991,718	4,807,983	3,866,911	2,381,291	2,505,282	7,109,272
Human Services	2,295,186	35,329,012	4,314,447	8,819,886	4,081,133	1,001,628	7,683,928
Criminal Justice Aid	---	---	---	47,935	---	---	---
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	76,706
Police Aid	80,482	573,052	93,354	130,633	104,801	16,385	111,294
All Other	1,962,328	12,570,215	450,427	906,015	497,066	170,261	2,229,992
Total State Grants	11,439,995	75,964,818	11,764,998	15,411,240	8,973,434	4,666,193	20,633,330
Local Units Grants	41,321	4,521,463	13,230	388,462	106,015	41,146	96,644
<b>Total Intergovernmental Revenues</b>	<b>12,232,204</b>	<b>102,589,208</b>	<b>13,592,576</b>	<b>20,280,540</b>	<b>11,143,639</b>	<b>5,239,657</b>	<b>24,431,979</b>
Charges for Services	1,763,390	29,409,841	2,075,188	7,073,777	2,062,057	379,892	4,746,732
Fines and Forfeits	54,258	1,776,972	88,516	84,346	89,753	---	104,643
Interest Earnings	359,811	1,678,480	831,163	884,317	510,862	146,899	1,921,322
All Other Revenues	2,610,433	11,438,323	2,027,744	1,938,302	511,314	152,838	2,106,818
<b>Total Revenues</b>	<b>24,533,851</b>	<b>228,924,028</b>	<b>31,933,314</b>	<b>46,318,066</b>	<b>27,318,637</b>	<b>8,326,185</b>	<b>51,037,247</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	14,919,742	---	4,200,000	---	---	---
Other Long-term Debt	---	2,455,000	---	---	3,081,574	---	62,086
<b>Total Borrowing</b>	<b>---</b>	<b>17,374,742</b>	<b>---</b>	<b>4,200,000</b>	<b>3,081,574</b>	<b>---</b>	<b>62,086</b>
Other Sources	---	---	---	33,594	---	2,500	---
Transfers From	---	206,000	---	---	---	---	---
- Enterprise Funds	---	4,545,458	2,948,949	745,304	955,829	---	3,765,017
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>25,620,817</b>	<b>251,050,228</b>	<b>34,882,263</b>	<b>51,296,964</b>	<b>31,356,040</b>	<b>8,328,685</b>	<b>54,864,350</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	3,624,536	31,665,166	4,337,558	7,724,242	3,902,598	1,172,623	5,607,922
- Capital Expenditures	---	5,837,217	---	3,018,272	29,609	---	1,283,548
- Current Expenditures	---	---	---	---	---	---	---
- Sheriff	3,624,536	37,502,383	4,337,558	10,742,514	3,932,207	1,172,623	6,891,470
- Corrections	1,534,108	24,453,904	2,558,290	2,460,819	2,445,843	775,829	2,522,521
- All Other	2,112,394	19,678,329	2,360,812	2,678,155	2,856,324	18,543	3,195,802
- Capital Outlay	140,448	576,661	132,667	963,262	246,029	38,584	161,619
- Other Capital Outlay	---	3,572,950	---	4,910,876	466,508	---	464,145
- Administration	3,786,950	48,281,844	5,051,769	11,013,112	6,014,704	832,956	6,344,087
- Maintenance	323,268	1,149,008	282,789	2,475,976	208,061	265,206	419,723
- Construction	1,829,690	6,967,020	3,714,657	4,963,802	1,658,134	1,385,311	3,738,008
- Other Capital Outlay	4,711,618	19,167,739	3,357,296	1,274,206	3,116,325	2,374,027	9,435,735
- Capital Outlay	---	151,922	---	---	238,899	---	512,337
- Current Expenditures	6,864,576	27,435,689	7,354,742	8,713,984	5,221,419	4,024,544	14,105,803
- Capital Outlay	303,014	7,238,034	1,265,704	2,803,238	350,093	170,094	1,577,896
- Income Maintenance	303,014	7,238,034	1,265,704	2,803,238	350,093	170,094	1,620,029
- Social Services	1,153,335	19,906,568	2,150,290	3,958,943	2,287,848	465,975	3,211,142
- All Other	3,743,424	48,245,610	8,576,525	9,265,711	5,298,834	1,541,614	11,979,950
- Capital Outlay	---	2,668,926	138,814	---	---	76,358	---
- Current Expenditures	4,896,759	76,214,612	10,865,629	13,224,654	7,586,682	2,083,947	8,857
- Capital Outlay	494,940	7,011,054	261,125	2,156,815	607,206	70,418	1,002,849
- Current Expenditures	151,362	6,634,092	160,098	133,030	403,795	51,303	1,003,946
- Capital Outlay	483,425	5,687,149	354,393	414,058	112,857	44,846	607,668
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	634,787	12,321,241	514,491	547,088	533,995	96,149	1,611,614
- Current Expenditures	1,601,129	651,815	636,988	1,663,116	465,495	191,727	480,238
- Capital Outlay	1,601,129	651,815	636,988	1,663,116	465,495	191,727	480,238
- Current Expenditures	125,193	12,595,417	340,729	921,486	2,348	34,064	126,984
- Capital Outlay	125,193	12,595,417	340,729	921,486	2,348	34,064	126,984
- Current Expenditures	129,339	2,498,322	364,161	---	---	---	---
- Capital Outlay	129,339	2,498,322	364,161	---	---	---	---
- Current Expenditures	265,000	7,090,000	425,000	482,500	900,000	15,000	1,804,000
- Capital Outlay	104,190	1,709,267	341,837	54,817	3,440,736	24,187	17,820
- Current Expenditures	190,582	4,169,889	53,235	473,784	1,230,709	12,335	211,751
- Capital Outlay	17,749,605	197,627,075	27,635,600	42,582,653	20,845,465	6,302,495	35,636,268
- Current Expenditures	4,711,618	34,123,336	3,357,296	9,203,354	3,868,684	2,374,027	11,758,352
- Capital Outlay	559,772	12,969,156	820,072	1,011,101	5,571,445	51,522	2,033,571
- Current Expenditures	23,020,995	244,719,567	31,812,968	52,797,108	30,285,594	8,728,044	49,428,191
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	25,945	4,545,458	2,948,949	745,304	955,829	---	3,765,017
- Capital Outlay	1,086,966	249,265,025	34,761,917	53,584,412	31,241,423	8,728,044	53,219,971
- Current Expenditures	24,133,906	249,265,025	34,761,917	53,584,412	31,241,423	8,728,044	53,219,971
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	13,666,418	23,848,100	7,282,551	13,511,733	4,191,798	2,787,142	8,391,434
- Capital Outlay	8,628,667	25,808,084	12,813,139	17,915,508	6,575,321	3,884,084	55,366,728
- Current Expenditures	22,295,085	49,656,184	20,095,690	31,427,241	10,767,119	6,671,226	63,758,162
- Capital Outlay	125.6%	25.1%	72.7%	73.8%	51.7%	105.9%	178.9%
- Current Expenditures	125.6%	25.1%	72.7%	73.8%	51.7%	105.9%	178.9%
- Capital Outlay	---	---	---	---	---	---	---
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- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
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- Current Expenditures	---	---	---	---	---	---	---
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- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---					

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>BROWN</b>	<b>CARLTON</b>	<b>CARVER</b>	<b>CASS</b>	<b>CHIPPewa</b>	<b>CHISAGO</b>	<b>CLAY</b>
Population (2004 Population Estimates)	26,905	33,748	81,618	28,453	12,694	48,424	52,994
Net-Taxable Tax Capacity	15,478,950	16,736,527	66,953,638	33,308,199	8,170,982	32,722,527	22,361,586
2003 Tax Levy (Payable 2004)	7,877,790	13,024,508	29,461,336	13,262,802	4,945,619	19,937,002	17,272,315
<b>REVENUES</b>							
Taxes	6,851,882	12,203,268	32,176,616	12,289,558	4,461,117	18,691,391	14,294,632
Special Assessments	654,985	545,413	103,606	1,584,896	299,045	596,693	1,060,849
Licenses and Permits	31,537	111,471	705,953	119,532	11,080	858,963	47,478
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,085,132	493,640	2,125,626	---	4,198,399	39,953
Human Services	822,928	1,178,601	1,188,528	1,295,254	251,629	898,073	1,705,508
Disaster	43,983	57,877	213,285	44,337	46,303	137,423	327,163
All Other	1,059,733	345,493	652,455	718,437	150,089	69,188	122,157
Total Federal Grants	1,926,644	2,667,103	2,547,908	4,183,654	448,021	5,303,083	2,194,781
State Grants							
HACA	836,816	1,695,912	2,647,780	1,013,789	835,184	2,125,403	999,114
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	1,136,908	1,440,497	1,896,317	1,158,631	526,951	1,587,693	2,076,762
Agricultural Market Value Credit	---	---	75,078	---	---	185,921	---
Mobile Home Market Value Credit	7,748	---	---	---	---	27,543	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	27,181	373,576	2,637	7,485	117,810	4,985	1,489,591
Highways	4,171,559	3,084,784	2,193,962	4,625,632	2,834,898	5,539,934	4,615,754
Human Services	3,431,562	5,897,454	5,229,476	4,966,736	1,751,946	4,761,457	6,863,681
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	39,317	54,850	90,840	51,886	22,735	48,855	61,294
Police Aid	48,401	103,089	347,933	129,487	36,990	167,409	150,780
All Other	731,196	886,473	1,963,876	701,774	298,794	1,984,965	728,838
Total State Grants	10,430,688	13,536,635	14,447,899	12,655,420	6,425,308	16,434,165	16,985,814
Local Units Grants	483,340	129,109	1,964,628	103,898	101,515	480,944	91,966
<b>Total Intergovernmental Revenues</b>	<b>12,840,672</b>	<b>16,332,847</b>	<b>18,960,435</b>	<b>16,942,972</b>	<b>6,974,844</b>	<b>22,218,192</b>	<b>19,272,561</b>
Charges for Services	2,155,545	2,664,259	7,498,466	3,470,958	522,163	4,001,268	1,777,323
Fines and Forfeits	30,266	302,028	484,997	12,443	---	452,275	1,200
Interest Earnings	236,811	323,169	1,877,842	788,622	203,712	482,474	274,558
All Other Revenues	1,048,641	2,077,134	1,567,921	3,539,608	716,919	2,164,171	619,353
<b>Total Revenues</b>	<b>23,850,339</b>	<b>34,559,589</b>	<b>63,375,836</b>	<b>38,748,589</b>	<b>13,188,880</b>	<b>49,465,427</b>	<b>37,347,954</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	700,000	---	---	4,000,000	---
Other Long-term Debt	150,207	---	79,000	---	---	---	---
<b>Total Borrowing</b>	<b>150,207</b>	<b>---</b>	<b>779,000</b>	<b>---</b>	<b>---</b>	<b>4,000,000</b>	<b>---</b>
Other Sources	---	---	262,315	---	---	---	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	136,577	456,840	2,766,683	1,654,854	---	892,473	224,989
<b>Total Revenues and Other Sources</b>	<b>24,137,123</b>	<b>35,016,429</b>	<b>67,183,834</b>	<b>40,403,443</b>	<b>13,188,880</b>	<b>54,357,900</b>	<b>37,572,943</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

EXPENDITURES	BROWN	CARLTON	CARVER	CASS	CHIPPewa	CHISAGO	CLAY
General Government	2,997,454	5,573,154	13,591,319	4,968,961	2,322,781	8,047,285	5,405,191
- Current Expenditures	---	---	---	---	---	1,056,313	279,509
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,997,454	5,573,154	13,591,319	4,968,961	2,322,781	8,047,285	5,405,191
Public Safety	2,567,227	2,822,700	11,170,457	5,033,772	889,181	9,103,598	5,684,700
- Sheriff	1,063,221	2,185,319	1,085,989	171,768	616,567	573,552	3,004,744
- Corrections	108,516	110,000	449,552	563,445	119,203	958,867	2,989,504
- All Other	---	---	---	---	---	222,342	139,344
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	3,738,964	5,118,019	12,705,998	5,768,985	1,624,951	7,729,281	6,133,592
Streets and Highways	315,752	457,249	331,122	759,916	152,657	879,645	470,878
- Administration	1,948,219	3,415,912	3,005,626	3,476,168	1,306,556	2,862,718	3,648,399
- Maintenance	4,901,409	2,588,666	4,257,634	7,795,750	1,953,022	11,469,235	4,643,453
- Construction	---	---	15,350	---	---	190,455	288,207
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	7,165,380	11,125,962	7,609,732	12,031,834	3,412,235	15,402,053	9,050,937
Sanitation	916,224	1,195,725	---	1,885,062	488,052	569,369	1,479
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	916,224	1,195,725	---	1,885,062	488,052	569,369	1,479
Human Services	1,945,136	2,614,780	2,348,541	1,997,970	1,051,178	1,910,687	2,823,720
- Income Maintenance	5,163,873	6,697,451	13,952,260	5,850,274	2,694,396	8,162,050	12,667,281
- Social Services	491,831	---	---	697,125	---	---	---
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	7,600,840	9,312,231	16,300,801	8,545,369	3,745,574	10,072,737	15,491,001
Health	1,306,740	2,208,174	3,011,243	1,809,285	107,463	1,987,224	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	146,055	---	---	---	---
Total Health	1,306,740	2,208,174	3,157,298	1,809,285	107,463	1,987,224	---
Culture and Recreation	66,236	94,723	3,073,714	---	257,483	608,706	201,881
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	354,897	212,660	776,381	---	64,240	1,471,891	123,716
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	731,741	---	---	17,065	---
Total Culture and Recreation	421,133	307,383	4,581,836	---	321,723	2,412,310	325,597
Conservation of Natural Resources	736,899	732,343	867,833	2,124,979	285,605	492,759	731,403
- Current Expenditures	21,755	754,193	4,800	31,387	50,609	549,939	299,380
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	736,899	732,343	867,833	2,124,979	285,605	492,759	731,403
Economic Development	21,755	754,193	4,800	31,387	50,609	549,939	299,380
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	21,755	754,193	4,800	31,387	50,609	549,939	299,380
All Other	---	---	---	41,101	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	41,101	---	---	---
Debt Service	285,000	545,000	1,060,000	55,273	---	102,500	2,598,132
- Principal Paid on Bonds	90,749	85,808	21,460	---	---	463,331	266,743
- Other Long-term Debt	133,449	156,903	620,586	4,156	---	460,665	577,224
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	20,003,980	29,074,383	53,668,837	29,370,112	10,405,971	33,891,969	32,506,920
Total Capital Outlay	4,901,409	7,252,801	5,150,780	7,836,851	1,953,022	14,427,301	5,211,169
Total Debt Service	509,198	787,711	1,702,046	59,429	---	1,026,496	3,442,099
<b>Total Expenditures</b>	<b>25,414,587</b>	<b>37,114,895</b>	<b>60,521,663</b>	<b>37,266,392</b>	<b>12,358,993</b>	<b>49,345,766</b>	<b>41,160,188</b>
<b>Other Financing Uses</b>	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	700,000	---	---	250,000	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	136,577	456,840	2,766,683	1,654,854	---	892,473	224,989
Total Expenditures and Other Uses	<b>25,551,164</b>	<b>37,571,735</b>	<b>63,988,346</b>	<b>38,921,246</b>	<b>12,358,993</b>	<b>50,488,239</b>	<b>41,942,195</b>
<b>Unreserved Fund Balance</b>	3,344,669	5,235,741	27,890,792	15,585,555	3,771,560	5,553,405	3,948,983
General Fund Unreserved Fund Balance	5,127,979	7,324,963	12,144,166	7,594,917	9,207,780	10,356,650	4,737,701
Special Revenue Fund Unreserved Fund Balance	8,472,648	12,560,704	40,034,958	23,180,472	12,979,340	15,910,055	8,686,684
<b>Total</b>	42.4%	43.2%	74.6%	78.9%	124.7%	46.9%	26.7%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

**Table 2  
Classification of County Revenues  
For the Year Ended December 31, 2004**

	<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
Population (2004 Population Estimates)	8,456	5,316	11,935	59,395	383,076	19,355	34,590
Net-Taxable Tax Capacity	4,960,270	8,519,264	8,552,829	62,415,706	332,787,774	11,969,614	28,698,387
2003 Tax Levy (Payable 2004)	4,133,107	4,437,125	5,230,324	20,760,234	90,195,768	6,631,349	14,648,150
<b>REVENUES</b>							
Taxes	4,536,117	5,677,399	4,799,719	19,574,536	105,967,033	6,142,158	13,456,349
Special Assessments	480,349	11,852	459,030	590,601	---	115,901	72,195
Licenses and Permits	16,483	62,820	16,513	1,540,861	781,824	114,878	483,657
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	819,334	633,525	506,515	1,092,854	---	298,574
Highways	649,402	1,068,370	326,030	2,415,210	14,709,236	434,679	1,162,096
Human Services	61,796	75,974	30,465	393,574	399,453	106,146	101,222
Disaster	217,132	472,624	---	191,918	5,729,564	74,588	10,309
All Other	928,330	2,436,302	990,020	3,507,217	21,931,107	615,413	1,572,201
State Grants	914,955	742,736	633,591	1,464,120	8,101,070	798,374	1,401,638
HACA	---	---	---	---	---	---	---
Manufactured Home HACA	293,568	272,298	523,746	1,809,738	6,698,384	775,299	1,375,471
Residential Market Value Credit	82,413	---	---	---	---	---	201,413
Agricultural Market Value Credit	---	---	---	---	---	---	10,514
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	51,914	3,220	47,860	14,190	1,880	204,531	6,076
Highways	3,046,750	2,059,812	4,622,173	4,358,951	12,418,903	2,784,730	3,743,229
Human Services	1,476,702	706,749	1,853,130	7,749,079	11,740,469	1,362,786	3,383,072
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	17,744	17,805	17,411	82,902	333,927	30,670	47,124
Police Aid	33,774	56,056	28,684	168,392	426,565	83,734	106,557
All Other	311,438	826,149	454,229	1,041,782	9,526,608	338,372	739,704
Total State Grants	6,229,258	4,684,825	8,180,824	16,689,154	49,247,806	6,378,496	11,014,798
Local Units Grants	36,163	24,734	64,413	188,410	7,791,615	26,068	17,193
<b>Total Intergovernmental Revenues</b>	<b>7,193,751</b>	<b>7,145,861</b>	<b>9,235,257</b>	<b>20,384,781</b>	<b>78,970,528</b>	<b>7,019,977</b>	<b>12,604,192</b>
Charges for Services	1,160,432	618,061	387,522	3,255,800	61,371,076	2,031,727	4,214,390
Fines and Forfeits	8,210	64,520	---	16,244	795,137	17,096	114,364
Interest Earnings	335,652	232,972	162,414	895,805	3,384,817	125,762	245,169
All Other Revenues	544,700	756,312	503,453	3,517,438	8,725,494	312,047	1,140,511
<b>Total Revenues</b>	<b>14,275,694</b>	<b>14,569,797</b>	<b>15,563,908</b>	<b>49,776,066</b>	<b>259,995,909</b>	<b>15,879,546</b>	<b>32,330,827</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	50,808,049	---	210,000	---
Bonds Issued	---	---	---	---	---	930,000	36,300
Other Long-term Debt	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,808,049</b>	<b>---</b>	<b>1,140,000</b>	<b>36,300</b>
Other Sources	---	14,631	---	11,318	77,370	17,385	50,000
Transfers From	67,555	---	15,000	873,861	2,000,068	---	---
- Enterprise Funds	---	---	---	1,887,628	9,743,607	249,602	3,378,427
- Governmental Funds	566,198	720,392	147,984	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>14,909,447</b>	<b>15,304,820</b>	<b>16,110,352</b>	<b>103,356,922</b>	<b>271,816,954</b>	<b>17,286,533</b>	<b>35,795,554</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
<b>EXPENDITURES</b>							
General Government	2,090,143	2,564,637	1,546,479	9,554,982	45,270,908	2,610,473	5,124,064
- Current Expenditures	---	377,175	62,384	8,672,328	3,795,008	241,013	101,783
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,090,143	2,941,812	1,608,863	18,227,310	49,065,916	2,851,486	5,225,847
Public Safety	978,069	1,239,940	1,255,245	4,761,548	16,131,698	2,876,241	2,489,954
- Sheriff	685,869	342,671	141,691	3,245,189	14,721,825	189,446	2,806,267
- Corrections	75,812	180,370	57,543	451,365	385,884	118,838	127,991
- All Other	---	68,269	71,078	422,667	---	---	86,709
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	1,739,750	1,831,250	1,525,557	8,880,769	31,368,435	3,184,525	5,510,921
Streets and Highways	427,482	225,190	220,915	655,998	401,407	362,320	368,791
- Administration	1,677,526	1,878,934	2,101,295	3,122,378	5,601,971	1,844,824	3,823,831
- Maintenance	2,476,553	2,153,049	3,522,833	6,795,977	23,709,600	2,254,625	5,287,825
- Construction	---	---	---	497,961	1,011,850	---	226,594
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,581,561	4,257,173	5,845,043	11,072,314	30,724,828	4,461,769	9,707,041
Sanitation	653,789	439,702	203,962	---	7,063,958	1,423,277	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	653,789	439,702	203,962	---	7,063,958	1,423,277	---
Human Services	1,255,016	267,239	959,525	3,302,720	28,147,911	712,354	1,869,898
- Income Maintenance	1,909,730	1,001,423	3,034,468	12,074,822	50,930,614	2,395,085	5,923,780
- Social Services	---	---	---	---	---	---	---
- All Other	176,319	---	---	---	---	---	---
- Capital Outlay	---	---	---	8,151	---	---	---
Total Human Services	3,341,065	1,268,662	3,993,993	15,385,693	79,078,525	3,107,439	7,793,678
Health	---	214,395	117,769	1,620,788	11,380,088	503,557	2,689,278
- Current Expenditures	---	---	---	14,211	---	---	12,484
- Capital Outlay	---	---	---	---	---	---	---
Total Health	---	214,395	117,769	1,634,999	11,380,088	503,557	2,701,762
Culture and Recreation	61,723	96,888	57,349	394,370	9,998,843	77,625	628,822
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	207,748	418,406	212,444	283,411	4,822,179	61,932	718,981
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	269,471	515,294	281,093	677,781	15,250,298	139,557	1,347,803
Conservation of Natural Resources	650,897	607,283	789,775	1,405,024	790,492	209,764	584,964
- Current Expenditures	---	6,081	15,568	278,511	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	650,897	613,364	805,343	1,683,535	790,492	209,764	584,964
Economic Development	117,700	351,657	4,275	1,066,603	20,075,703	42,190	32,614
- Current Expenditures	---	377,823	---	---	19,285	---	---
- Capital Outlay	---	729,480	4,275	1,066,603	20,094,988	42,190	32,614
Total Economic Development	117,700	729,480	4,275	1,066,603	20,094,988	42,190	32,614
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	20,000	576,667	485,000	390,000	6,700,000	65,000	585,000
- Principal Paid on Bonds	345	205,000	---	585,000	8,778	201,416	333,045
- Other Long-term Debt	---	396,584	197,695	551,675	4,424,848	133,357	468,619
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	10,967,823	9,828,735	10,702,735	41,939,198	215,723,481	13,427,926	27,189,235
Total Capital Outlay	2,476,553	2,982,397	3,683,163	16,689,806	29,094,047	2,495,638	5,713,395
Total Debt Service	37,421	1,178,251	682,695	1,526,675	11,133,626	399,773	1,386,664
<b>Total Expenditures</b>	<b>13,481,797</b>	<b>13,989,383</b>	<b>15,068,593</b>	<b>60,155,679</b>	<b>255,951,154</b>	<b>16,323,337</b>	<b>34,291,294</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	7,144	---
Transfers To	715,832	---	28,187	---	3,786,760	216,000	---
- Enterprise Funds	566,198	720,392	147,984	1,887,628	9,743,607	249,602	3,378,427
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	<b>14,763,827</b>	<b>14,709,775</b>	<b>15,244,764</b>	<b>62,043,307</b>	<b>269,481,521</b>	<b>16,796,083</b>	<b>37,669,721</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	4,174,308	6,640,207	4,875,993	7,836,713	64,530,381	3,475,121	5,367,067
Special Revenue Fund Unreserved Fund Balance	7,043,809	4,187,169	2,286,463	11,473,603	76,322,254	4,249,293	2,494,420
Total	11,218,117	10,827,376	7,162,456	19,310,316	140,852,635	7,724,414	7,861,487
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	102.3%	110.2%	66.9%	46.0%	65.3%	57.5%	28.9%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>FARIBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
Population (2004 Population Estimates)	15,618	21,359	31,997	45,679	6,182	1,144,037	19,945
Net-Taxable Tax Capacity	10,771,053	12,706,239	19,359,233	39,785,444	4,645,365	1,070,683,230	10,043,158
2003 Tax Levy (Payable 2004)	5,447,594	5,889,283	12,177,839	22,933,768	2,853,653	448,109,816	5,341,669
<b>REVENUES</b>							
Taxes	4,785,983	5,063,270	9,935,980	21,680,726	2,604,516	461,271,897	4,571,691
Special Assessments	466,229	---	1,130,369	16,439	152,428	---	---
Licenses and Permits	1,510	54,608	160,644	660,478	3,511	3,023,157	74,754
Intergovernmental Revenues							
Federal Grants							
Highways	578,150	270,053	---	762,360	9,381	5,177,896	357,607
Human Services	---	467,439	1,126,990	772,804	192,445	95,280,150	527,579
Disaster	111,414	59,230	73,776	99,474	25,108	3,095,720	39,708
All Other	159,832	127,806	203,301	295,115	22,165	50,065,114	194,243
Total Federal Grants	849,396	924,528	1,404,067	1,929,753	249,099	153,618,880	1,119,137
State Grants							
HACA	544,311	653,365	888,355	---	509,252	7,430,937	706,535
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	732,987	699,672	1,557,022	1,378,878	313,051	21,561,465	831,538
Agricultural Market Value Credit	---	228,108	---	---	---	---	---
Mobile Home Market Value Credit	---	2,914	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	72,325	165,396	50,192	29,367	6,168	2,730,102	23,774
Highways	4,115,484	5,362,211	4,539,552	5,163,859	2,063,315	19,378,012	4,777,998
Human Services	46,130	1,406,980	3,890,713	3,727,476	1,072,538	62,636,378	1,894,195
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	13,448	26,020	44,126	61,078	15,868	2,730,102	23,774
Police Aid	42,859	5,621	80,385	179,183	25,367	1,721,201	50,260
All Other	212,388	410,297	607,416	983,362	219,612	55,418,621	694,320
Total State Grants	5,779,932	8,960,584	11,657,761	11,523,203	4,225,171	170,876,716	9,118,330
Local Units Grants	---	170,502	40,248	15,000	58,876	6,847,185	16,877
<b>Total Intergovernmental Revenues</b>	<b>6,629,328</b>	<b>10,055,614</b>	<b>13,102,076</b>	<b>13,467,956</b>	<b>4,533,146</b>	<b>331,342,781</b>	<b>10,254,344</b>
Charges for Services	1,061,290	2,126,392	2,068,299	4,986,375	879,739	103,513,401	1,790,917
Fines and Forfeits	17,720	48,363	177,631	150,903	---	1,142,910	51,521
Interest Earnings	192,941	100,093	232,441	415,539	47,176	12,973,533	245,817
All Other Revenues	1,512,050	854,573	1,113,748	1,264,283	275,279	37,721,064	352,327
<b>Total Revenues</b>	<b>14,667,051</b>	<b>18,302,913</b>	<b>27,921,188</b>	<b>42,642,699</b>	<b>8,495,795</b>	<b>950,988,743</b>	<b>17,341,371</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	6,172,201	210,000	35,000,000	---
Other Long-term Debt	14,795	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>14,795</b>	<b>---</b>	<b>---</b>	<b>6,172,201</b>	<b>210,000</b>	<b>35,000,000</b>	<b>---</b>
Other Sources							
Transfers From - Enterprise Funds	---	97,169	3,050	12,586	---	5,854,479	37,918
- Governmental Funds	222,873	---	---	578,353	---	11,512,974	---
<b>Total Revenues and Other Sources</b>	<b>14,904,719</b>	<b>18,400,082</b>	<b>27,924,238</b>	<b>49,405,839</b>	<b>8,705,795</b>	<b>1,003,356,196</b>	<b>17,379,289</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>FARIBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
<b>EXPENDITURES</b>							
General Government	2,248,754	2,673,368	4,260,460	7,338,709	1,508,187	134,927,973	2,595,910
- Capital Expenditures	---	2,367,984	1,579,137	---	---	27,872,295	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,248,754	5,041,352	5,839,597	7,338,709	1,508,187	162,800,268	2,595,910
Public Safety	1,541,065	1,279,850	2,370,328	7,668,730	752,836	39,239,119	1,670,559
- Sheriff	204,779	1,055,367	2,091,180	878,818	113,356	106,091,871	232,500
- Corrections	290,243	142,301	99,465	358,931	42,189	5,398,669	143,101
- All Other	---	---	---	---	---	6,132,903	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,036,087	2,477,518	4,560,973	8,906,479	908,381	156,862,562	2,046,160
Streets and Highways	166,082	285,201	248,708	363,238	214,708	5,721,355	172,758
- Administration	2,646,196	1,878,034	2,621,162	3,387,920	1,461,629	22,974,969	2,021,469
- Maintenance	4,156,101	718,379	2,062,885	6,912,884	1,199,254	31,571,104	3,487,810
- Construction	---	3,652,461	22,509	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	6,968,379	6,534,075	4,955,264	10,664,042	2,875,591	60,267,428	5,682,037
Sanitation	140,645	559,768	373,776	683,527	510,076	---	706,916
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	140,645	559,768	373,776	683,527	510,076	---	706,916
Human Services	---	870,666	2,042,784	2,090,716	545,470	211,697,273	657,907
- Income Maintenance	---	2,372,744	7,134,538	6,038,019	1,719,758	221,518,201	2,789,534
- Social Services	---	---	8,378	---	---	---	---
- All Other	1,151,965	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	6,841,568	---
Total Human Services	1,151,965	3,243,410	9,185,700	8,128,735	2,265,228	440,057,042	3,447,441
Health	---	1,338,870	1,242,427	3,091,294	419,224	69,250,550	1,171,506
- Current Expenditures	---	---	---	---	---	3,251,818	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	---	1,338,870	1,242,427	3,091,294	419,224	72,502,368	1,171,506
Culture and Recreation	---	---	---	---	---	---	---
Libraries	194,883	164,900	214,000	274,773	37,539	30,262,682	64,228
- Current Expenditures	---	---	---	---	---	11,891,719	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	205,785	750	81,449	287,534	6,888	---	146,862
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	400,668	165,650	295,449	562,307	44,427	42,154,401	211,090
Conservation of Natural Resources	635,426	573,870	1,800,804	441,554	200,901	---	273,312
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	635,426	573,870	1,822,652	441,554	200,901	18,938,395	32,783
Total Conservation of Natural Resources	590,087	31,796	112,607	19,435	35,000	4,257,207	---
Economic Development	---	---	---	---	---	---	---
- Current Expenditures	590,087	31,796	112,607	19,435	35,000	23,195,602	32,783
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	590,087	31,796	112,607	19,435	35,000	23,195,602	32,783
All Other	181,303	---	163,874	---	171,550	---	53,860
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	181,303	---	163,874	---	171,550	---	53,860
Total All Other	181,303	---	163,874	---	171,550	---	53,860
Debt Service	515,000	---	705,000	1,876,596	70,000	25,138,789	---
- Principal Paid on Bonds	312,926	---	329,000	613,444	---	3,288,607	---
- Other Long-term Debt	224,439	---	663,156	1,038,822	---	16,836,849	---
- Interest and Fiscal Charges	---	137,114	---	---	14,398	---	9,639
Total Current Expenditures	10,197,213	13,227,485	24,702,066	32,923,198	7,567,761	866,021,057	12,733,205
Total Capital Outlay	4,156,101	6,738,824	3,850,253	6,912,884	1,370,804	91,818,614	3,487,810
Total Debt Service	1,052,365	1,371,114	1,697,156	3,528,862	84,398	45,264,245	9,639
<b>Total Expenditures</b>	<b>15,405,679</b>	<b>20,103,423</b>	<b>30,249,475</b>	<b>43,364,944</b>	<b>9,022,963</b>	<b>1,003,103,916</b>	<b>16,230,654</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	4,845,871	---	---	---
Other Uses	---	---	---	---	---	1,400,190	---
Transfers To	---	---	---	---	---	11,512,974	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	222,873	---	---	578,353	---	---	---
Total Expenditures and Other Uses	<b>15,628,552</b>	<b>20,103,423</b>	<b>30,249,475</b>	<b>48,789,168</b>	<b>9,022,963</b>	<b>1,016,017,080</b>	<b>16,230,654</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	1,958,165	2,038,922	4,476,088	10,011,556	1,019,317	142,414,494	5,495,798
Special Revenue Fund Unreserved Fund Balance	2,201,845	4,888,701	6,575,623	7,885,787	1,617,186	135,752,752	4,079,672
Total	4,160,010	6,927,623	11,051,711	17,897,343	2,636,503	278,167,246	9,575,470
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	40.8%	52.4%	44.7%	54.4%	34.8%	32.1%	75.2%

**Table 2  
Classification of County Revenues  
For the Year Ended December 31, 2004**

	<b>HUBBARD</b>	<b>ISANTI</b>	<b>ITASCA</b>	<b>JACKSON</b>	<b>KANABEC</b>	<b>KANDIYOHI</b>	<b>KITTSON</b>
Population (2004 Population Estimates)	18,856	36,512	44,242	11,214	16,054	41,398	4,856
Net-Taxable Tax Capacity	18,034,581	20,593,555	34,123,468	9,368,478	7,870,791	25,490,382	4,695,941
2003 Tax Levy (Payable 2004)	7,262,724	11,605,049	21,968,794	6,173,579	6,525,281	20,067,340	2,086,409
<b>REVENUES</b>							
Taxes	8,538,779	10,423,504	20,027,642	5,664,646	5,962,250	18,237,271	1,980,944
Special Assessments	2,259,428	5,376	895,988	403,497	137,739	2,493,801	148,556
Licenses and Permits	134,994	669,271	52,300	9,360	98,879	476,470	4,995
Intergovernmental Revenues							
Federal Grants							
Highways	269,801	---	1,902,228	---	263,247	39,633	354,353
Human Services	668,152	1,200,141	1,179,290	340,521	426,646	1,737,363	147,894
Disaster	21,176	121,944	88,831	36,701	51,313	85,088	32,256
All Other	404,522	488,430	1,111,404	566,454	218,847	575,797	165,983
Total Federal Grants	1,363,651	1,810,515	4,281,753	943,676	960,053	2,437,881	700,486
State Grants							
HACA	694,972	1,481,700	1,452,833	517,433	986,455	1,788,664	590,171
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	731,537	1,436,457	1,931,383	368,258	786,211	1,994,534	181,240
Agricultural Market Value Credit	---	---	---	167,630	176,088	---	---
Mobile Home Market Value Credit	---	---	---	930	9,898	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	---	40,989	163,228	55,658	4,419	21,488	4,480
Highways	3,660,343	2,934,118	7,705,321	4,434,356	1,901,264	4,839,664	3,228,204
Human Services	2,280,264	4,309,634	7,287,359	1,183,048	1,718,446	5,805,362	512,117
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	23,409	37,531	82,819	18,535	21,501	73,608	13,152
Police Aid	58,864	79,183	331,286	27,640	41,913	149,299	16,946
All Other	409,600	1,203,932	3,379,872	380,447	981,459	1,371,352	239,292
Total State Grants	7,858,989	11,523,544	22,334,101	7,153,935	6,627,654	16,043,971	4,785,602
Local Units Grants	6,800	60,789	745,180	---	---	178,984	66,000
<b>Total Intergovernmental Revenues</b>	<b>9,229,440</b>	<b>13,394,848</b>	<b>27,361,034</b>	<b>8,097,611</b>	<b>7,587,707</b>	<b>18,660,836</b>	<b>5,552,088</b>
Charges for Services	1,195,490	1,482,161	3,924,399	524,656	966,464	10,635,915	547,366
Fines and Forfeits	44,084	269,065	55,550	29,014	132,429	15,047	7,800
Interest Earnings	423,813	329,323	757,022	226,349	127,791	672,621	175,228
All Other Revenues	953,302	1,780,099	8,408,096	645,063	781,897	1,907,839	334,371
<b>Total Revenues</b>	<b>22,779,330</b>	<b>28,353,647</b>	<b>61,482,031</b>	<b>15,600,196</b>	<b>15,795,156</b>	<b>53,099,800</b>	<b>8,751,348</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	8,527,472	1,400,000	---	---	---	13,191,839	---
Other Long-term Debt	132,250	---	---	117,259	---	189,526	---
<b>Total Borrowing</b>	<b>8,659,722</b>	<b>1,400,000</b>	<b>---</b>	<b>117,259</b>	<b>---</b>	<b>13,381,365</b>	<b>---</b>
Other Sources	---	4,213	---	38,125	---	804,902	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	394,217	679,572	4,807,329	580,387	347,000	1,572,901	651
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>31,833,269</b>	<b>30,437,432</b>	<b>66,289,360</b>	<b>16,335,967</b>	<b>16,142,156</b>	<b>68,858,968</b>	<b>8,751,999</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	2,383,864	5,040,806	7,382,957	2,227,708	2,798,565	6,106,925	1,772,827
- Current Expenditures	---	---	541,593	307,070	5,554	377,041	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,383,864	5,040,806	7,924,550	2,534,778	2,804,119	6,483,966	1,772,827
Public Safety	1,497,435	4,373,813	3,718,166	461,773	1,001,589	3,707,435	550,073
- Sheriff	1,087,738	516,386	3,407,466	726,128	1,528,576	5,689,426	182,585
- Corrections	60,647	155,694	579,403	79,559	133,588	244,718	65,723
- All Other	2,371,511	3,259,050	7,705,035	18,763	2,663,753	577,218	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	5,017,331	8,304,943	7,705,035	1,286,223	2,663,753	10,218,797	798,381
Streets and Highways	272,112	312,067	521,405	1,260,719	166,495	571,475	338,056
- Administration	3,150,079	1,473,406	9,761,018	905,592	1,708,089	3,006,418	1,774,171
- Maintenance	3,192,448	2,254,355	7,762,102	16,381	2,732,038	4,401,676	2,032,700
- Construction	---	5,939	---	3,995,757	---	445,776	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	6,614,639	4,039,828	18,050,464	6,178,449	4,606,622	8,425,345	4,144,927
Sanitation	1,849,559	329,459	1,498,394	245,305	61,430	2,976,088	90,511
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	346,898	---
Total Sanitation	1,849,559	329,459	1,498,394	245,305	61,430	3,322,986	90,511
Human Services	1,102,650	1,994,044	2,588,759	746,155	1,219,659	2,646,644	414,020
- Income Maintenance	4,013,291	7,138,153	12,543,063	2,518,918	3,014,132	10,777,558	764,100
- Social Services	282,819	---	---	---	---	---	7,157
- All Other	---	---	---	6,236	---	---	---
- Capital Outlay	---	---	---	---	---	35,811	---
Total Human Services	5,398,760	9,132,197	15,131,822	3,271,309	4,233,791	13,460,013	1,185,277
Health	11,878	1,242,222	1,435,583	154,442	966,540	1,771,314	36,567
- Current Expenditures	---	---	70,614	---	---	1,109	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	11,878	1,242,222	1,506,197	154,442	966,540	1,772,423	36,567
Culture and Recreation	152,238	277,574	---	183,059	112,300	389,613	45,092
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	250,052	146,570	750,146	196,145	5,733	448,761	106,093
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	440,499	---	12,065	---	205,535	---
Total Culture and Recreation	402,290	864,643	750,146	391,269	118,033	1,043,909	151,185
Conservation of Natural Resources	1,471,903	247,493	2,975,811	559,577	192,753	825,561	283,003
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,471,903	247,493	2,975,811	559,577	192,753	845,428	283,003
Economic Development	20,000	646,513	95,000	531,029	---	18,765	7,856
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	465,206	---
Total Economic Development	20,000	646,513	95,000	531,029	---	18,765	7,856
All Other	254,859	775,000	1,060,000	205,000	245,000	1,600,000	---
- Principal Paid on Bonds	46,370	443,355	364,588	125,169	104,352	8,812,925	---
- Other Long-term Debt	---	---	---	---	---	---	---
- Interest and Fiscal Charges	---	---	---	278,655	287,377	2,578,010	---
Debt Service	17,606,265	23,894,200	47,257,171	10,796,109	12,909,449	39,645,907	6,437,834
- Principal Paid on Bonds	5,563,959	5,953,904	8,380,248	4,409,355	2,737,592	6,446,207	2,032,700
- Other Long-term Debt	301,229	1,218,355	1,424,588	608,824	636,729	12,990,935	3,253
- Interest and Fiscal Charges	23,471,453	31,066,459	57,062,007	15,814,288	16,283,770	59,083,049	8,473,787
Total Current Expenditures	---	---	---	---	---	---	---
Total Capital Outlay	---	---	---	---	---	---	---
Total Debt Service	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	13,443	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	394,217	679,572	4,807,329	580,387	347,000	1,572,901	651
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	23,865,670	31,759,474	61,869,336	16,394,675	16,630,770	60,655,950	8,474,438
Unreserved Fund Balance	6,807,700	5,135,143	9,741,384	5,895,560	1,121,191	4,565,417	4,262,768
General Fund Unreserved Fund Balance	6,977,679	4,557,513	15,896,121	3,640,115	1,735,653	32,054,091	1,712,515
Special Revenue Fund Unreserved Fund Balance	13,785,379	9,692,656	25,637,505	9,535,675	2,856,844	36,619,508	5,975,283
Total	78.3%	40.6%	54.3%	88.3%	22.1%	92.4%	92.8%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<i>KOOCHICHI</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 (2004 Population Estimates)	13,832	7,754	11,229	4,411	27,454	6,179	25,038
Net-Taxable Tax Capacity	6,757,983	5,000,493	8,236,616	2,546,378	18,331,031	3,819,092	15,263,753
2003 Tax Levy (Payable 2004)	3,130,718	2,686,582	5,156,616	1,891,746	8,812,339	2,900,211	8,140,340
<b>REVENUES</b>							
Taxes	2,789,643	2,441,649	6,306,890	2,158,498	7,869,872	2,891,223	7,363,510
Special Assessments	375,153	143,875	---	519,285	167,997	177,878	661,148
Licenses and Permits	16,358	9,239	28,558	51,960	249,417	15,777	27,885
Intergovernmental Revenues							
Federal Grants							
Highways	2,165	748,049	13,931	---	363	857,834	19,833
Human Services	540,005	138,992	1,354,104	147,717	712,642	---	---
Disaster	166,569	99,844	63,608	157,215	23,394	24,048	36,368
All Other	880,588	70,357	1,166,378	1,166,378	104,422	31,591	87,879
Total Federal Grants	1,589,327	1,057,242	2,043,262	1,471,310	840,821	913,473	144,080
State Grants							
HACA	494,868	546,586	664,025	263,330	1,206,375	477,716	715,238
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	520,784	374,782	483,781	169,959	1,219,147	357,066	871,334
Agricultural Market Value Credit	36,580	---	---	25,826	---	---	---
Mobile Home Market Value Credit	1,700	---	---	4,253	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	152,292	51,576	165,608	10,244	79,689	38,398	---
Highways	4,597,244	4,199,716	5,057,697	3,342,419	3,530,183	2,076,843	4,132,122
Human Services	1,824,533	880,262	1,092,610	810,773	2,951,683	---	---
Criminal Justice Aid	---	---	22,018	---	---	---	---
PERA Aid	28,034	18,794	24,475	12,302	28,707	9,428	41,797
Police Aid	---	29,375	67,299	24,376	74,916	16,899	56,863
All Other	725,387	1,194,016	2,192,020	241,526	430,356	469,607	387,392
Total State Grants	8,381,422	7,295,107	9,747,515	4,927,026	9,521,056	3,445,957	6,204,746
Local Units Grants	---	353,471	---	21,660	22,000	10,430	14,198
<b>Total Intergovernmental Revenues</b>	<b>9,970,749</b>	<b>8,705,820</b>	<b>11,790,777</b>	<b>6,419,996</b>	<b>10,383,877</b>	<b>4,369,860</b>	<b>6,363,024</b>
Charges for Services	1,133,400	308,956	990,345	506,313	1,283,442	226,980	624,476
Fines and Forfeits	679	---	66,437	24,741	102,760	5,820	20,751
Interest Earnings	195,516	110,311	302,044	32,799	467,139	128,637	231,343
All Other Revenues	4,524,669	226,328	1,104,587	305,767	819,375	277,194	905,670
<b>Total Revenues</b>	<b>19,006,167</b>	<b>11,946,178</b>	<b>20,589,638</b>	<b>10,019,359</b>	<b>21,343,879</b>	<b>8,093,369</b>	<b>16,197,807</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	---	73,356	---	---	1,758,769	5,275,000
Other Long-term Debt	---	---	---	---	---	---	184,397
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>73,356</b>	<b>---</b>	<b>---</b>	<b>1,758,769</b>	<b>5,459,397</b>
Other Sources	---	127,513	---	---	---	45,135	35,051
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	1,543,053	15,263	342,842	83,806	766,260	10,152	206,661
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>20,549,220</b>	<b>12,088,954</b>	<b>21,005,836</b>	<b>10,103,165</b>	<b>22,110,139</b>	<b>9,907,425</b>	<b>21,898,916</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>KOOCHICHI</b>	<b>LAC QUI PARLE</b>	<b>LAKE</b>	<b>LAKE OF THE WOODS</b>	<b>LE SUEUR</b>	<b>LINCOLN</b>	<b>LYON</b>
<b>EXPENDITURES</b>							
General Government	3,230,352	1,118,052	3,570,862	1,511,973	3,123,699	1,055,622	2,572,669
- Capital Expenditures	145,403	---	---	14,335	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	3,375,755	1,118,052	3,570,862	1,526,308	3,123,699	1,055,622	2,572,669
Public Safety	1,533,740	563,024	1,424,920	767,009	1,458,563	770,297	2,502,367
- Sheriff	176,620	25,463	962,334	29,838	1,146,665	36,752	308,556
- Corrections	50,045	78,669	273,988	70,066	76,131	41,937	95,541
- All Other	114,073	---	---	5,472	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	1,874,478	667,156	2,661,242	872,385	2,681,359	848,986	2,906,464
Streets and Highways	293,385	127,701	286,258	138,942	388,264	218,035	229,690
- Administration	1,649,101	1,590,631	2,205,285	1,682,229	2,391,462	1,744,545	2,325,544
- Maintenance	3,405,655	3,986,279	7,117,376	2,353,372	3,886,958	1,329,264	2,250,500
- Construction	32,433	---	---	341,746	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,380,574	5,704,611	9,608,919	4,516,289	6,666,684	3,291,844	4,805,734
Sanitation	1,073,019	94,834	241,282	544,377	141,386	79,627	408,835
- Capital Expenditures	106,431	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	1,179,450	94,834	241,282	544,377	141,386	79,627	408,835
Human Services	1,048,935	488,227	761,808	354,484	1,469,314	---	---
- Income Maintenance	2,931,861	1,204,246	3,090,209	895,229	4,015,577	---	---
- Social Services	---	---	---	14,988	205,272	925,505	2,209,636
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,980,796	1,692,473	3,852,017	1,264,701	5,690,163	925,505	2,209,636
Health	950,530	67,083	448,187	65,636	1,559,815	38,149	160,090
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	950,530	67,083	448,187	65,636	1,559,815	38,149	160,090
Culture and Recreation	39,178	73,492	67,971	18,690	270,387	28,534	191,265
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	125,382	114,776	542,070	134,242	166,940	152,976	205,092
- Current Expenditures	17,198	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	181,758	188,268	610,041	152,932	437,327	181,510	396,357
Conservation of Natural Resources	1,559,896	1,926,663	809,836	364,780	538,357	623,805	548,788
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,559,896	1,926,663	809,836	364,780	538,357	623,805	548,788
Economic Development	337,549	41,025	507,938	110,577	2,673	208,565	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	337,549	41,025	507,938	110,577	2,673	208,565	---
All Other	268,737	---	27,500	10,000	115,800	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	268,737	---	27,500	10,000	115,800	---	---
Debt Service	---	---	---	---	---	---	---
- Principal Paid on Bonds	---	---	---	---	---	---	---
- Other Long-term Debt	---	---	---	---	---	---	---
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	15,268,330	7,513,886	15,220,448	6,713,060	16,954,505	5,924,349	11,758,073
Total Capital Outlay	3,821,193	3,986,279	7,162,584	2,714,925	4,002,758	1,329,264	2,250,500
Total Debt Service	---	9,360	1,610,362	180,428	2,032,133	386,441	830,462
<b>Total Expenditures</b>	<b>19,089,523</b>	<b>11,509,525</b>	<b>23,993,394</b>	<b>9,608,413</b>	<b>22,989,396</b>	<b>7,640,054</b>	<b>14,839,035</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,543,053	15,263	342,842	83,806	766,260	10,152	206,661
Total Expenditures and Other Uses	<b>20,632,576</b>	<b>11,524,788</b>	<b>24,336,236</b>	<b>9,692,219</b>	<b>23,755,656</b>	<b>7,650,206</b>	<b>15,045,696</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	6,721,713	3,669,178	5,791,467	1,129,352	4,039,948	2,178,878	6,177,446
Special Revenue Fund Unreserved Fund Balance	6,216,002	4,385,372	7,449,600	1,931,140	5,090,367	3,454,205	2,552,697
Total	12,937,715	8,054,550	13,241,067	3,060,492	9,130,315	5,633,083	8,730,143
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	84.7%	107.2%	87.0%	45.6%	53.9%	95.1%	74.2%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>MAHONMEN</b>	<b>MARSHALL</b>	<b>MARTIN</b>	<b>MCLEOD</b>	<b>MEEKER</b>	<b>MILLE LACS</b>	<b>MORRISON</b>
Population (2004 Population Estimates)	5,079	9,996	21,077	36,198	23,267	25,018	32,822
Net-Taxable Tax Capacity	2,501,061	6,475,451	16,078,298	21,058,921	14,183,823	12,945,412	17,848,262
2003 Tax Levy (Payable 2004)	2,895,465	3,380,101	7,217,879	13,437,315	7,642,964	10,630,536	11,266,080
<b>REVENUES</b>							
Taxes	2,688,902	3,080,418	6,565,911	11,988,005	6,864,665	9,716,805	9,795,856
Special Assessments	149,064	193,020	569,973	92,054	68,727	259,078	1,415
Licenses and Permits	7,664	22,769	31,530	140,437	15,891	565,460	265,074
Intergovernmental Revenues							
Federal Grants							
Highways	423,879	231,611	300,050	338,789	---	590,595	---
Human Services	268,028	1,138,840	---	818,496	468,909	808,332	1,027,791
Disaster	159,492	34,514	76,743	117,455	106,441	32,133	67,380
All Other	472,966	13,925	168,787	172,589	684,381	99,734	264,174
Total Federal Grants	1,324,365	1,418,890	543,580	1,447,329	1,259,731	1,530,794	1,359,345
State Grants							
HACA	302,330	513,035	454,029	1,149,807	999,871	912,363	1,305,407
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	247,724	247,869	894,064	1,643,491	393,784	1,223,883	1,693,262
Agricultural Market Value Credit	---	162,254	---	---	477,297	---	---
Mobile Home Market Value Credit	1,017	3,595	---	---	3,216	---	7,270
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	66,695	4,497	35,817	60,910	15,745	24,904	29,364
Highways	3,481,747	4,740,441	3,875,186	3,891,090	2,469,536	3,800,904	5,828,916
Human Services	1,273,242	410,370	13,834	3,141,705	2,007,129	3,204,975	3,648,821
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	10,235	18,740	36,967	36,151	107,402	30,786	48,267
Police Aid	45,784	47,863	41,885	94,261	64,890	77,461	64,721
All Other	430,961	596,595	507,016	610,056	543,053	571,252	841,418
Total State Grants	5,859,735	6,745,259	5,858,798	10,627,471	7,081,923	9,846,528	13,467,446
Local Units Grants	76,166	4,428	---	452,727	134,130	80,684	76,194
<b>Total Intergovernmental Revenues</b>	<b>7,260,266</b>	<b>8,168,577</b>	<b>6,404,378</b>	<b>12,527,527</b>	<b>8,475,784</b>	<b>11,458,006</b>	<b>14,902,985</b>
Charges for Services	373,791	1,198,757	1,104,814	3,115,722	3,888,167	1,298,693	4,809,625
Fines and Forfeits	22,352	---	48,839	215,098	---	90,538	78,304
Interest Earnings	78,822	40,473	132,746	381,438	68,762	158,551	421,956
All Other Revenues	463,977	366,115	496,887	625,171	1,996,082	974,531	1,349,406
<b>Total Revenues</b>	<b>11,044,838</b>	<b>13,070,129</b>	<b>15,355,078</b>	<b>29,085,452</b>	<b>21,378,078</b>	<b>24,521,662</b>	<b>31,624,621</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	---	105,099	---	320,000	---	420,000
Other Long-term Debt	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>105,099</b>	<b>---</b>	<b>320,000</b>	<b>---</b>	<b>420,000</b>
Other Sources	186,670	54,138	11,587	27,672	---	36,242	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	170,275	15,179	---	1,693,843	1,039,587	375,253	---
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>11,401,783</b>	<b>13,139,446</b>	<b>15,471,764</b>	<b>30,806,967</b>	<b>22,737,665</b>	<b>24,933,157</b>	<b>32,044,621</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

EXPENDITURES	MAHOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	1,391,552	1,565,405	3,021,220	4,341,587	3,886,453	3,947,756	4,519,768
- Current Expenditures	---	---	73,252	169,926	665,552	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,391,552	1,565,405	3,094,472	4,511,513	4,552,005	3,947,756	4,519,768
Public Safety	1,500,088	1,146,452	1,398,098	4,112,519	2,839,442	1,615,672	1,737,347
- Sheriff	146,451	85,727	948,766	339,270	330,950	2,833,170	1,955,425
- Corrections	723,105	119,996	174,674	113,325	136,742	114,878	107,914
- All Other	---	49,838	69,994	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,369,644	1,402,013	2,591,332	4,565,114	3,307,134	4,563,720	3,800,686
Streets and Highways	195,467	248,047	331,182	552,070	618,503	436,251	315,755
- Administration	1,268,407	485,315	2,278,230	2,285,068	1,682,588	1,917,080	2,878,427
- Maintenance	2,559,313	5,045,432	2,085,246	2,148,444	3,914,224	3,221,865	5,828,884
- Construction	---	137,878	337,005	214,171	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,023,187	5,916,672	5,031,663	4,985,582	6,429,486	5,575,196	9,023,066
Sanitation	227,371	127,255	233,320	1,377,017	128,167	259,175	1,649,924
- Current Expenditures	---	69,500	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	227,371	196,755	233,320	1,377,017	128,167	259,175	1,649,924
Human Services	662,996	697,141	---	1,518,672	1,201,618	1,394,765	2,712,959
- Income Maintenance	1,291,416	1,853,477	---	5,642,531	3,329,776	5,705,495	5,325,730
- Social Services	122,840	12,678	1,748,740	263,549	288,243	---	---
- All Other	---	28,100	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,077,252	2,591,396	1,748,740	7,424,752	4,819,637	7,100,260	8,038,689
Health	37,763	24,000	---	1,517,095	927,326	610,876	1,380,022
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	37,763	24,000	---	1,517,095	927,326	610,876	1,380,022
Culture and Recreation	22,353	63,817	529,102	128,700	115,726	172,001	369,008
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	53,721	77,233	62,050	255,547	298,510	---	70,443
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	76,074	141,050	591,152	384,247	414,236	172,001	439,451
Conservation of Natural Resources	216,921	510,851	719,098	435,908	137,402	160,338	345,492
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	216,921	510,851	719,098	435,908	137,402	160,338	345,492
Economic Development	240,666	90,648	25,135	2,183	726,900	77,863	53,043
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	240,666	90,648	25,135	2,183	726,900	77,863	53,043
All Other	---	197,450	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	197,450	---	---	---	---	---
Debt Service	66,800	205,000	165,000	1,185,000	230,000	240,000	993,000
- Principal Paid on Bonds	14,894	75,000	55,589	762,916	769,510	140,000	390,000
- Other Long-term Debt	38,996	56,933	34,767	204,608	234,383	283,300	446,905
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	8,101,117	7,305,492	11,469,615	22,885,041	16,648,346	19,245,320	23,421,257
Total Capital Outlay	2,559,313	5,330,748	2,565,497	2,318,370	4,793,947	3,221,865	5,883,885
Total Debt Service	120,690	336,933	255,356	2,152,524	1,233,893	663,300	1,829,905
<b>Total Expenditures</b>	<b>10,781,120</b>	<b>12,973,173</b>	<b>14,290,468</b>	<b>27,355,935</b>	<b>22,676,186</b>	<b>23,130,485</b>	<b>31,135,047</b>
<b>Other Financing Uses</b>	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	170,275	15,179	---	1,693,843	1,039,587	375,253	---
<b>Total Expenditures and Other Uses</b>	<b>10,951,395</b>	<b>12,988,352</b>	<b>14,290,468</b>	<b>29,049,778</b>	<b>23,715,773</b>	<b>23,505,738</b>	<b>31,135,047</b>
<b>Unreserved Fund Balance</b>	1,197,694	897,206	2,793,738	5,304,114	4,324,129	7,102,241	5,872,719
General Fund Unreserved Fund Balance	2,175,930	5,123,339	5,095,701	7,805,885	5,728,931	5,365,194	8,377,881
Special Revenue Fund Unreserved Fund Balance	3,373,624	6,020,545	7,889,439	13,109,999	10,053,060	12,467,435	14,250,600
<b>Total</b>	41.6%	82.4%	68.8%	57.3%	60.4%	64.8%	60.8%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>MOWER</b>	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTER TAIL</b>
Population (2004 Population Estimates)	38,984	8,992	31,147	20,543	7,128	134,282	58,658
Net-Taxable Tax Capacity	20,378,731	7,815,420	20,823,787	11,813,090	4,054,442	93,111,592	42,279,911
2003 Tax Levy (Payable 2004)	8,955,588	4,140,014	10,233,485	6,731,022	2,962,633	52,704,530	18,491,037
<b>REVENUES</b>							
Taxes	7,687,020	3,740,243	9,201,312	6,111,984	2,771,342	51,325,528	16,299,876
Special Assessments	762,285	519,817	601,603	108,228	400,732	---	37,011
Licenses and Permits	57,253	22,761	78,575	136,194	6,528	1,771,712	641,328
Intergovernmental Revenues							
Federal Grants							
Highways	20,849	501,206	---	1,338,636	20,339	579,083	2,066
Human Services	998,243	147,552	619,877	461,137	192,919	7,054,341	2,557,615
Disaster	228,032	53,012	85,820	64,645	81,462	156,500	71,585
All Other	85,069	66,706	121,720	344,510	25,882	731,298	1,389,587
Total Federal Grants	1,332,193	768,476	827,417	2,208,928	320,602	8,521,222	4,020,853
State Grants							
HACA	1,237,995	599,019	868,275	713,023	452,744	4,704,753	2,239,201
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	1,493,967	458,303	1,142,954	553,211	283,896	3,159,531	2,537,249
Agricultural Market Value Credit	---	---	---	179,564	---	---	---
Mobile Home Market Value Credit	---	---	26,546	970	885	---	13,004
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	132,210	30,780	11,717	72,996	15,815	16,081	13,729
Highways	3,969,669	5,051,100	2,738,525	3,858,899	4,695,285	7,959,974	8,778,853
Human Services	4,293,242	---	2,493,541	2,421,487	989,202	22,301,438	6,982,375
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	40,232	15,531	34,276	28,842	13,183	177,727	64,946
Police Aid	95,439	19,255	46,882	37,074	19,625	289,451	---
All Other	921,490	305,430	562,745	837,126	197,117	3,867,361	1,339,921
Total State Grants	12,184,244	6,479,418	7,925,461	8,703,192	6,667,752	42,476,316	21,969,278
Local Units Grants	2,151	290,729	---	253,684	394	659,402	47
<b>Total Intergovernmental Revenues</b>	<b>13,518,588</b>	<b>7,538,623</b>	<b>8,752,878</b>	<b>11,165,804</b>	<b>6,988,748</b>	<b>51,656,940</b>	<b>25,990,178</b>
Charges for Services	2,510,675	363,676	1,463,192	2,361,881	242,968	18,532,649	2,978,442
Fines and Forfeits	170,754	75	---	---	300	343,755	130,162
Interest Earnings	868,810	175,919	258,083	221,300	80,541	2,096,033	355,459
All Other Revenues	862,885	497,798	856,448	1,938,199	372,794	1,426,852	1,603,906
<b>Total Revenues</b>	<b>26,438,270</b>	<b>12,858,912</b>	<b>21,212,091</b>	<b>22,043,590</b>	<b>10,863,953</b>	<b>127,153,469</b>	<b>48,036,362</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	2,605,000	6,072,014	---	---	1,050,000
Other Long-term Debt	124,712	---	569,509	---	---	---	---
<b>Total Borrowing</b>	<b>124,712</b>	<b>---</b>	<b>3,174,509</b>	<b>6,072,014</b>	<b>---</b>	<b>---</b>	<b>1,050,000</b>
Other Sources	1,259,480	1,750	---	---	39,610	260,561	48,092
Transfers From	---	---	---	---	---	293,913	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	4,389,675	77,151	1,112,705	373,341	---	210,819	20,000
<b>Total Revenues and Other Sources</b>	<b>32,212,137</b>	<b>12,937,813</b>	<b>25,499,305</b>	<b>28,488,945</b>	<b>10,903,563</b>	<b>127,918,762</b>	<b>49,154,454</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>MOWER</b>	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTER TAIL</b>
<b>EXPENDITURES</b>							
General Government	4,371,082	1,790,538	4,577,338	3,017,798	1,109,679	17,370,362	8,423,026
- Current Expenditures	---	---	36,116	---	---	---	837,341
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	4,371,082	1,790,538	4,613,454	3,017,798	1,109,679	17,370,362	9,260,367
Public Safety	2,111,905	181,103	1,566,590	1,006,938	613,496	6,239,016	3,625,650
- Sheriff	1,991,417	181,761	757,456	1,894,057	169,870	12,898,492	3,131,258
- Corrections	174,229	109,474	155,791	176,879	30,171	446,207	599,839
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	4,277,551	1,101,338	2,479,837	3,077,874	813,537	19,583,715	7,356,747
Streets and Highways	529,365	250,732	317,243	193,698	337,457	1,903,252	390,770
- Administration	3,354,881	1,867,346	1,477,268	1,561,030	1,942,993	5,042,834	5,096,042
- Maintenance	2,454,487	4,620,687	3,805,499	3,992,226	3,856,779	13,087,904	6,602,015
- Construction	---	---	---	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	6,338,733	6,738,765	5,600,010	5,746,954	6,137,229	20,033,990	12,088,827
Sanitation	774,269	412,282	404,039	334,461	324,380	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	774,269	412,282	404,039	334,461	324,380	---	---
Human Services	2,057,880	---	1,865,048	1,294,411	556,819	7,291,155	3,534,046
- Income Maintenance	5,685,833	---	4,303,553	2,934,749	1,388,797	45,368,394	11,105,886
- Social Services	361,395	981,647	---	---	11,949	322,307	683,571
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	8,105,108	981,647	6,168,601	4,229,160	1,957,565	52,981,856	15,323,503
Health	1,817,035	176,343	1,022,321	1,687,051	205,051	7,877,019	1,620,177
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,817,035	176,343	1,022,321	1,687,051	205,051	7,877,019	1,620,177
Culture and Recreation	226,322	58,838	93,494	402,600	73,027	711,959	320,156
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	363,584	322,063	131,825	204,895	67,771	1,909,555	2,600,025
- Current Expenditures	49,357	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	639,263	380,901	225,319	607,495	140,798	2,621,514	580,181
Conservation of Natural Resources	604,379	664,827	373,706	333,058	314,785	504,748	566,961
- Current Expenditures	264,628	262,625	121,086	38,026	4,040	80,425	129,205
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	604,379	664,827	373,706	333,058	314,785	504,748	566,961
Economic Development	264,628	262,625	121,086	38,026	4,040	80,425	129,205
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	264,628	262,625	121,086	38,026	4,040	80,425	129,205
All Other	---	---	---	---	---	368,763	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	368,763	---
Debt Service	40,000	270,000	615,000	290,000	50,000	475,000	65,000
- Principal Paid on Bonds	---	---	355,883	370,000	---	32,289	88,496
- Other Long-term Debt	---	---	288,103	1,046,511	1,671	482,582	592,361
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	24,688,204	7,888,579	17,166,758	15,079,651	7,150,285	108,334,488	39,486,612
Total Capital Outlay	2,503,844	4,620,687	3,841,615	3,992,226	3,856,779	13,087,904	7,439,356
Total Debt Service	40,000	397,887	1,258,986	1,706,511	51,671	989,871	745,857
<b>Total Expenditures</b>	<b>27,232,048</b>	<b>12,907,153</b>	<b>22,267,359</b>	<b>20,778,388</b>	<b>11,058,735</b>	<b>122,412,263</b>	<b>47,671,825</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	14,613	---	---	---	---
Transfers To	---	5,244	---	---	---	1,579,752	---
- Enterprise Funds	---	77,151	1,112,705	373,341	---	210,819	20,000
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Expenditures and Other Uses</b>	<b>31,621,723</b>	<b>12,989,548</b>	<b>23,394,677</b>	<b>21,151,729</b>	<b>11,058,735</b>	<b>124,202,834</b>	<b>47,691,825</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	16,314,972	4,378,375	8,326,538	4,078,608	2,724,851	16,481,501	9,132,449
Special Revenue Fund Unreserved Fund Balance	9,090,397	3,128,758	5,281,884	6,341,718	2,036,256	25,076,843	9,754,330
<b>Total</b>	<b>25,405,369</b>	<b>7,507,133</b>	<b>13,608,422</b>	<b>10,420,326</b>	<b>4,761,107</b>	<b>41,558,344</b>	<b>18,886,779</b>
<b>ASA PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>102.9%</b>	<b>95.2%</b>	<b>79.3%</b>	<b>69.1%</b>	<b>66.6%</b>	<b>38.4%</b>	<b>47.8%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (2004 Population Estimates)	13,559	28,071	9,589	31,092	11,221	515,411	4,298
Net Taxable Tax Capacity	5,025,460	16,360,232	5,464,689	15,863,847	7,574,690	383,824,549	1,838,277
2003 Tax Levy (Payable 2004)	4,662,031	9,238,488	3,411,251	12,594,622	4,248,378	168,472,660	1,359,622
<b>REVENUES</b>							
Taxes	4,239,054	8,177,597	3,716,217	11,467,781	3,808,694	187,853,804	1,278,138
Special Assessments	209,804	---	124,581	2,831,129	275,735	---	64,740
Licenses and Permits	2,653	95,110	8,871	48,984	61,151	1,258,037	1,905
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	---	---	---	---	---	---
Highways	---	529,391	788,743	2,320,000	5,192	28,634	---
Human Services	363,945	932,177	169,274	1,707,771	269,025	35,182,626	103,767
Disaster	28,973	63,738	39,605	99,369	31,418	4,333,794	45,677
All Other	99,267	341,834	37,046	377,702	19,093	9,555,879	84,069
Total Federal Grants	492,185	1,867,140	1,034,668	4,504,842	324,728	49,100,933	233,513
State Grants	---	---	---	---	---	---	---
HACA	419,039	1,116,434	531,570	1,136,547	648,619	4,066,038	478,818
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	546,928	1,345,429	364,359	1,134,180	545,086	12,673,475	159,928
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	96,571	1,034	80,146	77,191	22,609	263,262	90,199
Highways	2,991,598	9,577,987	1,970,581	8,961,776	2,990,516	11,939,984	3,107,649
Human Services	2,084,069	2,637,746	839,491	7,113,573	1,081,212	85,168,787	533,433
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	16,384	35,238	14,804	43,810	17,671	767,184	8,965
Police Aid	33,650	96,871	10,210	111,210	24,426	1,157,695	25,714
All Other	203,750	1,242,363	194,964	848,761	405,585	31,604,247	165,630
Total State Grants	6,391,989	16,053,102	4,006,125	19,427,048	5,735,724	147,640,672	4,570,336
Local Units Grants	---	5,975	22,096	59,590	102,526	4,568,408	---
<b>Total Intergovernmental Revenues</b>	<b>6,884,174</b>	<b>17,926,217</b>	<b>5,062,889</b>	<b>23,991,480</b>	<b>6,162,978</b>	<b>201,310,013</b>	<b>4,803,849</b>
Charges for Services	1,968,967	1,426,847	961,155	1,623,692	1,047,509	61,635,081	505,974
Fines and Forfeits	24,796	216,633	21,886	45,685	37,843	733,823	9,849
Interest Earnings	56,088	395,144	277,317	470,457	196,134	6,254,178	142,783
All Other Revenues	823,805	3,034,329	454,762	2,567,067	312,149	12,970,534	279,946
<b>Total Revenues</b>	<b>14,209,341</b>	<b>31,271,877</b>	<b>10,627,678</b>	<b>43,046,275</b>	<b>11,902,193</b>	<b>472,015,470</b>	<b>7,087,184</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	837,534	3,665,000	---	3,576,128	4,300	56,390,673	---
Other Long-term Debt	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>837,534</b>	<b>3,665,000</b>	<b>---</b>	<b>3,576,128</b>	<b>4,300</b>	<b>56,390,673</b>	<b>---</b>
Other Sources	---	---	3,940	---	472,422	13,845,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	32,975	2,460,265	---	56,612	663,938	2,118,199	67
<b>Total Revenues and Other Sources</b>	<b>15,079,850</b>	<b>37,397,142</b>	<b>10,631,618</b>	<b>46,679,015</b>	<b>13,042,853</b>	<b>544,369,342</b>	<b>7,087,251</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<b>EXPENDITURES</b>							
General Government	1,722,957	3,655,172	2,226,747	4,660,957	2,147,793	79,591,902	723,419
- Capital Expenditures	---	106,792	---	13,721	1,338,945	2,079,492	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,722,957	3,761,964	2,226,747	4,674,678	3,486,738	81,671,394	723,419
Public Safety	1,164,525	3,131,674	987,568	2,333,860	982,096	33,962,592	689,745
- Sheriff	1,637,521	1,832,189	336,960	1,475,832	240,396	50,761,263	89,241
- Corrections	69,783	322,377	112,354	498,447	47,003	1,675,780	16,571
- All Other	---	8,767	---	---	---	5,377,547	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,871,829	5,295,007	1,436,882	4,308,139	1,269,495	91,777,182	795,557
Streets and Highways	197,534	820,818	209,270	287,178	200,156	3,818,986	324,699
- Administration	1,798,301	2,703,744	1,395,690	3,816,813	1,334,924	10,268,015	805,798
- Maintenance	2,106,021	10,077,378	2,465,083	11,729,847	2,432,159	12,804,293	1,454,828
- Construction	---	44,688	---	---	---	20,483,463	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,101,856	13,646,628	4,070,043	15,833,838	3,967,239	47,374,757	2,585,325
Sanitation	106,084	128,142	122,565	1,431,969	280,092	15,742,726	128,489
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	106,084	128,142	122,565	1,431,969	280,092	15,742,726	128,489
Human Services	1,136,822	1,524,667	722,344	2,948,125	644,905	28,356,316	546,920
- Income Maintenance	3,209,190	5,211,754	1,807,221	9,988,238	1,701,169	144,864,918	515,210
- Social Services	33,542	---	---	---	---	92,475	22,002
- All Other	---	9,820	---	---	---	564,444	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	4,379,554	6,746,241	2,529,565	12,936,363	2,346,074	173,878,153	1,084,132
Health	38,802	789,937	222,186	1,496,854	756,484	24,447,734	65,350
- Current Expenditures	---	---	---	---	---	6,033	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	38,802	789,937	222,186	1,496,854	756,484	24,453,767	65,350
Culture and Recreation	60,683	199,545	36,437	180,381	124,006	7,492,454	29,702
Libraries	---	---	---	---	---	625,528	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	44,619	108,488	93,331	87,049	62,082	8,647,722	35,872
- Current Expenditures	---	---	---	---	---	1,213,182	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	105,302	308,033	129,768	267,430	186,088	17,978,886	65,574
Conservation of Natural Resources	444,383	1,249,232	326,035	3,260,898	289,001	458,455	287,272
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	444,383	1,249,232	326,035	3,260,898	289,001	458,455	287,272
Economic Development	21,732	---	59,614	39,688	455,037	23,122,428	77,551
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	21,732	---	59,614	39,688	455,037	23,122,428	77,551
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	115,000	---	70,000	4,132,000	280,000	11,295,000	---
- Principal Paid on Bonds	86,782	1,033,084	18,523	439,017	---	222,541	---
- Other Long-term Debt	199,124	132,775	11,026	616,165	---	8,689,754	---
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	11,686,478	21,677,739	8,658,322	32,506,289	9,295,144	433,303,766	4,357,841
Total Capital Outlay	2,106,021	10,247,445	2,465,083	11,743,568	3,771,104	43,153,982	1,454,828
Total Debt Service	400,906	1,165,859	99,549	5,187,182	327,349	20,207,295	3,027
<b>Total Expenditures</b>	<b>14,193,405</b>	<b>33,091,043</b>	<b>11,222,954</b>	<b>49,437,039</b>	<b>13,393,597</b>	<b>496,665,043</b>	<b>5,815,696</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	22,423	---	2,345,000	---
Other Uses	---	---	---	---	---	607,492	---
Transfers To	---	---	---	---	---	2,118,199	67
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	32,975	2,460,265	---	56,612	663,938	---	---
<b>Total Expenditures and Other Uses</b>	<b>14,226,380</b>	<b>35,551,308</b>	<b>11,463,545</b>	<b>49,516,074</b>	<b>14,057,535</b>	<b>501,735,734</b>	<b>5,815,763</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	2,766,482	1,702,181	5,665,683	9,128,349	2,957,978	118,932,269	2,792,756
Special Revenue Fund Unreserved Fund Balance	1,274,272	4,223,177	3,324,548	13,670,747	2,176,949	40,014,429	1,851,210
<b>Total</b>	<b>4,040,754</b>	<b>5,925,358</b>	<b>8,990,231</b>	<b>22,799,096</b>	<b>5,134,927</b>	<b>158,946,698</b>	<b>4,643,966</b>
<b>ASA PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>34.6%</b>	<b>27.3%</b>	<b>103.8%</b>	<b>70.1%</b>	<b>55.2%</b>	<b>36.7%</b>	<b>106.6%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	<b>REDWOOD</b>	<b>RENVILLE</b>	<b>RICE</b>	<b>ROCK</b>	<b>ROSEAU</b>	<b>SCOTT</b>	<b>SHERBURNE</b>
Population (2004 Population Estimates)	16,245	16,838	60,576	9,590	16,303	112,623	79,030
Net-Taxable Tax Capacity	11,332,550	13,896,538	36,513,176	7,072,313	6,274,363	95,046,656	61,339,931
2003 Tax Levy (Payable 2004)	6,976,356	7,692,139	12,714,415	3,075,548	3,666,206	31,941,002	27,232,740
<b>REVENUES</b>							
Taxes	6,339,310	7,001,697	11,574,552	2,740,495	3,460,003	34,731,262	26,368,909
Special Assessments	440,921	774,438	93,243	207,150	784,463	---	619,397
Licenses and Permits	32,548	137,180	590,539	166,066	4,205	2,506,398	822,587
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	---	---	---	---	---	---
Highways	---	---	37,260	293,520	85,893	1,303,964	3,294,152
Human Services	495,289	319,933	2,736,949	161,145	696,101	1,273,483	1,366,734
Disaster	80,977	48,351	105,347	73,375	625,892	131,492	181,965
All Other	30,207	821,074	222,971	99,316	477,565	1,995,589	148,936
Total Federal Grants	606,473	1,189,358	3,102,527	627,356	1,885,451	4,704,528	4,991,787
State Grants	---	---	---	---	---	---	---
HACA	729,114	644,936	1,079,738	460,206	490,648	3,948,759	---
Manufactured Home HACA	---	619	---	---	---	---	---
Residential Market Value Credit	685,027	763,164	1,594,005	294,535	602,940	2,286,696	2,009,883
Agricultural Market Value Credit	---	---	---	97,759	---	---	---
Mobile Home Market Value Credit	---	---	---	572	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	45,162	56,439	30,950	15,329	2,187	10,295	5,609
Highways	4,582,989	3,707,077	4,971,427	1,895,825	5,394,108	5,834,164	5,037
Human Services	1,674,687	1,917,255	4,052,875	1,002,600	1,301,840	8,881,697	6,018,254
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	27,659	28,406	50,501	15,078	16,974	109,098	63,819
Police Aid	43,802	51,180	102,044	48,198	38,442	200,444	233,651
All Other	414,850	1,055,101	1,591,211	433,488	676,728	2,110,420	2,369,878
Total State Grants	8,203,290	8,224,177	13,472,751	4,263,590	8,523,867	23,381,573	10,706,131
Local Units Grants	35,718	---	103,473	---	3,637	2,427,330	22,429
<b>Total Intergovernmental Revenues</b>	<b>8,845,481</b>	<b>9,413,535</b>	<b>16,678,751</b>	<b>4,890,946</b>	<b>10,412,955</b>	<b>30,513,431</b>	<b>15,720,347</b>
Charges for Services	1,205,146	2,219,834	3,056,864	1,238,388	3,222,884	7,416,000	6,658,618
Fines and Forfeits	---	42,439	235,610	29,745	17,489	455,886	602,566
Interest Earnings	187,308	335,813	1,001,308	84,747	167,861	2,459,764	1,431,075
All Other Revenues	579,613	658,277	1,394,098	427,475	485,571	1,604,593	2,194,432
<b>Total Revenues</b>	<b>17,630,327</b>	<b>20,583,213</b>	<b>34,624,965</b>	<b>9,785,012</b>	<b>18,555,431</b>	<b>79,667,334</b>	<b>54,417,931</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	375,000	170,409	---	---	---	---	4,898,071
Other Long-term Debt	---	---	---	---	---	---	5,779,924
<b>Total Borrowing</b>	<b>375,000</b>	<b>170,409</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,677,995</b>
Other Sources	---	---	---	---	---	---	---
Transfers From	---	4,097	295,211	---	---	5,252	21,229
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	138,885	866,786	549,000	26,069	200,435	38,631	1,000,000
<b>Total Revenues and Other Sources</b>	<b>18,144,212</b>	<b>21,624,505</b>	<b>35,469,176</b>	<b>9,811,081</b>	<b>18,755,866</b>	<b>79,711,217</b>	<b>68,718,763</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>REDWOOD</b>	<b>RENVILLE</b>	<b>RICE</b>	<b>ROCK</b>	<b>ROSEAU</b>	<b>SCOTT</b>	<b>SHERBURNE</b>
<b>EXPENDITURES</b>							
General Government	2,179,238	3,630,858	5,789,532	1,456,270	2,089,615	19,181,789	11,468,525
- Current Expenditures	---	33,908	7,533	---	---	1,586,135	5,831,842
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,179,238	3,664,766	5,797,065	1,456,270	2,089,615	20,767,924	17,300,367
Public Safety	1,933,899	1,526,914	2,961,135	1,349,110	1,082,293	3,704,099	4,197,996
- Sheriff	282,007	155,863	202,473	42,767	473,679	5,296,898	5,298,673
- Corrections	86,229	452,188	3,504,753	3,085	613,483	1,447,908	1,202,035
- All Other	---	124,586	380,866	---	---	19,943,005	369,700
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,302,135	2,259,551	7,049,227	1,394,962	2,169,455	30,391,910	11,068,404
Streets and Highways	285,735	484,486	226,085	222,296	358,484	1,299,370	392,113
- Administration	2,733,024	3,316,856	2,634,897	1,661,117	2,444,077	3,040,304	3,031,941
- Maintenance	2,575,886	3,099,912	5,977,856	1,307,098	6,625,461	13,459,185	5,863,546
- Construction	---	---	---	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,594,645	6,901,254	8,838,838	3,190,511	9,428,022	17,798,859	9,682,319
Sanitation	476,855	504,260	31,660	499,220	885,577	---	4,502,258
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	476,855	504,260	31,660	499,220	885,577	---	4,502,258
Human Services	1,133,058	1,222,542	2,021,043	766,069	664,029	1,483,996	2,840,706
- Income Maintenance	3,091,216	3,486,789	6,377,419	1,397,512	2,103,682	12,163,009	9,158,647
- Social Services	---	---	---	---	---	---	---
- All Other	---	422,167	---	---	---	1,670,697	5,037
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	4,224,274	5,131,498	8,398,462	2,163,581	2,767,711	15,317,702	12,004,390
Health	1,031,962	1,275,409	2,732,816	56,676	40,319	1,501,534	1,377,002
- Current Expenditures	---	6,222	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,031,962	1,281,631	2,732,816	56,676	40,319	1,501,534	1,377,002
Culture and Recreation	81,174	94,327	378,762	80,007	70,000	1,873,418	978,976
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	128,049	56,928	226,814	392,383	138,536	1,277,443	306,591
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	209,223	151,255	605,576	472,390	208,536	3,150,861	1,285,567
Conservation of Natural Resources	635,745	1,141,506	389,570	230,031	527,791	872,923	583,524
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	635,745	1,141,506	389,570	230,031	527,791	872,923	583,524
Economic Development	21,205	---	1,990,800	---	664,215	1,306,578	548,410
- Current Expenditures	---	---	---	---	---	967,876	---
- Capital Outlay	---	---	---	---	---	2,274,454	548,410
Total Economic Development	21,205	---	1,990,800	---	664,215	1,360,843	548,410
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	---	450,000	235,000	---	---	1,020,000	820,000
- Principal Paid on Bonds	---	467,145	140,000	54,015	---	1,927,641	43,728
- Other Long-term Debt	---	164,997	389,227	25,354	---	2,765,986	609,216
- Interest and Fiscal Charges	9,953	---	---	---	2,162	---	---
Total Current Expenditures	14,099,396	17,771,093	29,467,759	8,156,543	12,155,780	57,480,809	45,892,434
Total Capital Outlay	2,575,886	3,264,628	6,366,255	1,307,098	6,625,461	35,956,201	12,459,807
Total Debt Service	9,953	1,082,142	764,227	79,369	2,162	5,713,627	1,472,944
<b>Total Expenditures</b>	<b>16,685,235</b>	<b>22,117,863</b>	<b>36,598,241</b>	<b>9,543,010</b>	<b>18,783,403</b>	<b>99,150,637</b>	<b>59,825,185</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	2,062	---	---	---	---	---	---
Transfers To	---	---	---	---	---	430,195	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	138,885	866,786	549,000	26,069	200,435	38,631	2,601,608
<b>Total Expenditures and Other Uses</b>	<b>16,826,182</b>	<b>22,984,649</b>	<b>37,147,241</b>	<b>9,569,079</b>	<b>18,983,838</b>	<b>99,619,463</b>	<b>62,426,793</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	4,353,745	3,926,779	8,701,207	2,886,096	5,563,332	16,512,386	11,581,428
Special Revenue Fund Unreserved Fund Balance	7,486,383	6,449,498	6,536,960	3,604,448	4,031,877	8,780,887	10,341,366
<b>Total</b>	<b>11,840,128</b>	<b>10,376,277</b>	<b>15,238,167</b>	<b>6,490,544</b>	<b>9,595,209</b>	<b>25,293,273</b>	<b>21,922,794</b>
<b>ASA PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>84.0%</b>	<b>58.4%</b>	<b>51.7%</b>	<b>79.6%</b>	<b>78.9%</b>	<b>44.0%</b>	<b>47.8%</b>

**Table 2  
Classification of County Revenues  
For the Year Ended December 31, 2004**

	<b>SIBLEY</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>ST. LOUIS</b>	<b>SWIFT</b>	<b>TODD</b>
Population (2004 Population Estimates)	15,320	140,841	35,166	9,874	198,262	11,599	24,657
Net-Taxable Tax Capacity	10,610,327	82,041,415	23,237,184	6,218,816	101,174,066	7,388,718	10,860,375
2003 Tax Levy (Payable 2004)	7,193,404	42,069,178	11,891,913	3,196,423	78,789,332	4,540,972	8,032,000
<b>REVENUES</b>							
Taxes	6,670,662	38,770,887	10,835,486	2,896,369	86,425,663	4,082,965	7,041,410
Special Assessments	398,849	395,888	144,682	161,314	---	478,222	11,560
Licenses and Permits	46,669	555,090	52,948	19,811	150,938	4,678	187,266
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	610,200	17,047	690,417	3,905,134	1,215,127	669,152
Highways	310,333	3,615,121	673,152	233,197	10,376,284	224,493	1,663,752
Human Services	38,572	3,003,193	118,299	41,255	235,514	22,243	39,831
Disaster	91,311	932,310	346,347	28,592	1,112,632	44,611	21,315
All Other	440,216	8,160,824	1,154,845	993,461	15,629,564	1,506,474	2,394,050
Total Federal Grants	---	---	---	---	---	---	---
State Grants	531,394	3,582,001	521,297	869,228	8,478,183	725,908	1,328,319
HACA	---	---	---	392	---	---	5,992
Manufactured Home HACA	668,738	4,528,665	1,382,563	341,515	8,530,250	335,473	1,165,189
Residential Market Value Credit	225,987	---	---	---	---	142,206	40,257
Agricultural Market Value Credit	2,586	---	---	---	---	475	554
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	56,616	48,907	---	---	---	---	---
Disparity Reduction Aid	3,441,223	7,777,599	2,963,841	50,560	5,548,835	67,204	77,705
Highways	1,463,472	11,213,093	3,386,927	2,682,982	34,944,505	2,914,844	3,736,968
Human Services	---	---	---	986,613	29,058,460	1,532,414	3,177,685
Criminal Justice Aid	25,385	145,954	49,358	18,442	410,279	36,367	26,232
PERA Aid	38,212	218,540	71,149	23,587	575,577	27,328	---
Police Aid	681,549	3,529,706	893,243	236,036	2,240,429	225,356	742,765
All Other	7,135,162	31,044,465	9,295,129	5,209,355	89,786,518	6,007,575	10,301,666
Total State Grants	---	---	---	---	---	---	---
Local Units Grants	22,891	2,320,546	131,830	---	3,690	66,341	---
<b>Total Intergovernmental Revenues</b>	<b>7,598,269</b>	<b>41,525,835</b>	<b>10,581,804</b>	<b>6,202,816</b>	<b>105,419,772</b>	<b>7,580,390</b>	<b>12,695,716</b>
Charges for Services	1,606,497	4,375,878	2,179,633	525,028	10,586,660	1,026,481	1,733,631
Fines and Forfeits	130,707	211,923	143,489	21,738	1,622,789	450	3,341
Interest Earnings	226,967	910,836	317,220	271,390	1,534,185	80,364	129,873
All Other Revenues	644,201	3,695,760	2,508,889	222,858	15,276,261	817,548	1,395,206
<b>Total Revenues</b>	<b>17,322,821</b>	<b>90,442,097</b>	<b>26,764,151</b>	<b>10,321,324</b>	<b>221,016,268</b>	<b>14,071,098</b>	<b>23,198,003</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	12,093	---	---	---	17,771,120	---	---
Other Long-term Debt	---	---	---	---	79,000	53,877	---
<b>Total Borrowing</b>	<b>12,093</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,850,120</b>	<b>53,877</b>	<b>---</b>
Other Sources	200,000	9,575	---	---	---	93,602	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	730,952	4,210,643	---	---	---	---	---
- Governmental Funds	---	---	---	---	3,774,887	---	510,178
<b>Total Revenues and Other Sources</b>	<b>18,265,866</b>	<b>94,662,315</b>	<b>26,764,151</b>	<b>10,321,324</b>	<b>242,641,275</b>	<b>14,218,577</b>	<b>23,708,181</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	<b>SIBLEY</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>ST. LOUIS</b>	<b>SWIFT</b>	<b>TODD</b>
<b>EXPENDITURES</b>							
General Government	2,775,027	12,668,469	5,443,221	1,647,019	32,537,856	1,837,171	3,305,563
- Capital Expenditures	356,248	1,504,477	---	---	55,686	---	98,970
- Current Expenditures	3,131,275	14,172,946	5,443,221	1,647,019	32,593,542	1,837,171	3,404,533
Total General Government	1,470,809	6,619,217	1,884,287	769,395	10,427,364	1,142,624	1,527,861
- Sheriff	197,574	11,340,319	3,876,911	79,168	16,228,066	89,066	691,515
- Corrections	59,745	2,804,837	124,086	42,334	5,218,444	31,498	6,847
- All Other	58,051	---	54,533	292,025	---	---	168,964
- Capital Outlay	1,786,179	20,764,373	5,939,817	890,897	32,165,899	1,263,188	2,395,187
Total Public Safety	305,026	1,045,916	228,584	448,678	5,421,699	309,228	1,071,297
Streets and Highways	2,070,922	4,865,984	1,846,831	1,279,167	22,085,408	1,804,533	1,008,824
- Administration	---	7,988,759	2,615,779	2,336,578	36,011,450	2,756,807	4,414,733
- Maintenance	---	---	---	---	---	---	---
- Construction	157,990	---	---	---	2,001,324	---	182,689
- Other Capital Outlay	5,088,363	13,900,659	4,691,194	4,064,423	65,519,881	4,870,568	6,677,543
Total Streets and Highways	211,160	339,555	571,493	162,512	1,924	758,265	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	211,160	339,555	571,493	162,512	1,924	758,265	---
Total Sanitation	763,112	---	1,878,686	379,930	11,430,260	802,024	2,090,097
- Income Maintenance	2,509,582	---	4,791,273	1,793,896	41,427,310	2,365,724	4,953,878
- Social Services	19,108	27,606,801	---	---	7,999,893	---	694,682
- All Other	---	---	---	---	---	---	---
- Capital Outlay	3,291,802	27,606,801	6,669,959	2,173,826	60,857,463	3,167,748	7,738,657
Total Human Services	1,125,222	1,652,663	1,120,964	101,948	6,482,829	214,827	1,929,823
- Current Expenditures	8,432	---	---	---	15,404	---	3,706
- Capital Outlay	1,133,654	1,652,663	1,120,964	101,948	6,498,233	214,827	1,933,529
Total Health	227,249	1,618,028	22,160	47,583	469,011	76,748	261,683
- Current Expenditures	25,396	1,269,528	100,890	358,813	1,199,783	91,677	---
- Capital Outlay	---	---	---	---	---	---	---
- Current Expenditures	25,645	2,887,556	123,050	406,396	1,668,794	168,425	261,683
- Capital Outlay	1,016,509	3,179,268	562,347	356,984	6,117,557	518,100	205,135
Total Culture and Recreation	1,016,509	3,179,268	562,347	356,984	135,672	518,100	1,101
- Current Expenditures	189,457	1,251,511	---	57,000	3,545,611	227,500	206,236
- Capital Outlay	189,457	1,251,511	---	57,000	3,545,611	227,500	53,712
Total Economic Development	---	---	389,463	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	389,463	---	---	---	---
Total All Other	395,000	3,320,000	6,015,000	---	3,031,234	695,000	40,000
- Principal Paid on Bonds	---	1,668,132	346,492	---	2,311,755	---	110,000
- Other Long-term Debt	262,431	922,427	1,295,702	---	1,218,003	43,537	34,623
- Interest and Fiscal Charges	12,965,898	76,262,096	22,841,196	7,524,427	170,593,015	10,279,382	17,800,917
Total Current Expenditures	3,135,146	9,493,236	2,670,312	2,336,578	38,511,561	2,756,807	4,870,163
Total Capital Outlay	657,431	5,910,559	7,657,194	---	6,560,992	738,537	184,623
Total Debt Service	<b>16,758,475</b>	<b>91,665,891</b>	<b>33,168,702</b>	<b>9,861,005</b>	<b>215,665,568</b>	<b>13,774,726</b>	<b>22,855,703</b>
<b>Total Expenditures</b>							
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	446,010	---
Transfers To	---	---	---	58,990	394,000	100,000	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	730,952	4,210,643	---	3,774,887	---	---	510,178
<b>Total Expenditures and Other Uses</b>	<b>17,489,427</b>	<b>95,876,534</b>	<b>33,168,702</b>	<b>9,919,995</b>	<b>219,834,455</b>	<b>14,320,736</b>	<b>23,365,881</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	4,422,256	7,971,668	4,579,349	3,421,293	21,829,844	1,295,651	3,185,800
Special Revenue Fund Unreserved Fund Balance	3,302,836	9,605,479	2,296,722	4,097,260	34,754,408	5,073,297	5,201,628
<b>Total</b>	<b>7,725,092</b>	<b>17,577,147</b>	<b>6,876,071</b>	<b>7,518,553</b>	<b>56,584,252</b>	<b>6,368,948</b>	<b>8,387,428</b>
<b>ASA PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>59.6%</b>	<b>23.0%</b>	<b>30.1%</b>	<b>99.9%</b>	<b>33.2%</b>	<b>62.0%</b>	<b>47.1%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2004 Population Estimates)	3,866	22,232	13,600	19,450	217,435	11,570	6,837
Net-Taxable Tax Capacity	4,366,837	13,131,602	5,572,882	12,579,190	202,239,240	6,643,367	5,803,157
2003 Tax Levy (Payable 2004)	2,383,367	6,903,505	4,908,998	6,904,391	57,225,371	5,164,556	3,399,348
<b>REVENUES</b>							
Taxes	2,224,961	6,101,100	4,267,767	6,141,436	67,217,857	4,722,146	3,078,012
Special Assessments	57,905	---	322,540	411,750	72,411	265,169	129,661
Licenses and Permits	1,824	199,399	64,198	185,316	3,084,784	11,541	9,210
Intergovernmental Revenues							
Federal Grants							
Highways	13,387	910,735	22,804	---	2,355,302	96,414	707
Human Services	129,321	634,053	590,655	440,556	6,782,834	367,698	252,834
Disaster	14,029	60,991	36,444	65,812	916,635	28,542	6,300
All Other	---	172,376	32,791	135,066	4,663,875	36,684	29,585
Total Federal Grants	156,737	1,778,155	682,694	641,434	14,718,646	529,338	289,426
State Grants							
HACA	444,162	530,059	252,044	854,521	4,391,562	605,216	787,113
Manufactured Home HACA	---	---	---	3,115	---	---	---
Residential Market Value Credit	173,720	1,025,294	682,421	844,559	3,808,727	582,244	349,953
Agricultural Market Value Credit	---	---	---	71,044	94,248	---	---
Mobile Home Market Value Credit	648	---	2,039	---	26,108	1,583	3,363
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	18,776	21,943	53,618	13,405	363	5,082	17,713
Highways	3,445,952	3,506,814	2,466,168	2,660,904	4,576,970	2,914,020	3,369,278
Human Services	648,763	1,658,408	2,405,386	1,802,977	12,297,250	1,580,722	821,863
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	16,482	22,637	44,341	26,326	209,159	19,906	14,876
Police Aid	12,287	62,079	29,569	55,234	431,420	34,077	22,437
All Other	161,208	747,873	423,623	881,410	7,093,443	301,480	166,534
Total State Grants	4,921,998	7,575,107	6,359,209	7,213,495	32,929,250	6,044,330	5,553,130
Local Units Grants	10,306	---	1,423	---	4,503,567	21,865	23,124
<b>Total Intergovernmental Revenues</b>	<b>5,089,041</b>	<b>9,353,262</b>	<b>7,043,326</b>	<b>7,854,929</b>	<b>52,151,463</b>	<b>6,595,533</b>	<b>5,865,680</b>
Charges for Services	297,144	1,368,244	1,005,083	1,025,982	11,572,266	799,178	847,279
Fines and Forfeits	318	64,576	105,104	52,488	1,293,792	11,714	17,062
Interest Earnings	83,192	173,048	77,394	172,996	1,556,690	115,302	119,418
All Other Revenues	438,625	607,556	875,850	903,440	8,988,788	801,340	429,044
<b>Total Revenues</b>	<b>8,193,010</b>	<b>17,867,185</b>	<b>13,761,262</b>	<b>16,748,337</b>	<b>145,938,051</b>	<b>13,321,923</b>	<b>10,495,366</b>
<b>Other Financing Sources</b>							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	179,810	---	---	---	2,153,122	---
Other Long-term Debt	---	---	---	---	---	123,510	105,000
<b>Total Borrowing</b>	<b>---</b>	<b>179,810</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,276,632</b>	<b>105,000</b>
Other Sources	---	9,765	243,557	---	---	---	---
Transfers From	---	---	---	---	1,160,000	---	---
- Enterprise Funds	---	---	---	---	2,415,360	---	---
- Governmental Funds	63,916	277,262	474,021	365,712	---	154,043	274,457
<b>Total Revenues and Other Sources</b>	<b>8,256,926</b>	<b>18,334,022</b>	<b>14,478,840</b>	<b>17,114,049</b>	<b>149,513,411</b>	<b>15,752,598</b>	<b>10,874,823</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<b>EXPENDITURES</b>							
General Government	1,154,467	2,824,651	2,675,154	3,560,026	31,083,466	2,219,793	1,388,371
- Capital Expenditures	---	---	---	71,532	2,464,545	81,585	92,847
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,154,467	2,824,651	2,675,154	3,631,558	33,548,011	2,301,378	1,481,218
Public Safety	534,310	1,639,628	1,146,123	1,656,983	20,678,251	971,586	937,613
- Sheriff	203,968	1,619,974	70,000	13,847	7,659,267	649,071	59,841
- Corrections	5,089	113,052	49,851	109,208	---	57,920	32,659
- All Other	---	---	---	887,050	---	---	54,724
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	765,835	3,372,654	1,265,974	2,667,088	28,337,518	1,678,577	1,084,837
Streets and Highways	338,690	310,870	315,804	215,283	855,349	349,810	274,678
- Administration	1,592,204	1,716,758	1,581,501	1,576,789	4,298,741	1,777,651	1,941,346
- Maintenance	1,947,665	4,238,551	1,505,896	422,735	9,568,905	1,500,022	2,252,518
- Construction	154,475	---	---	1,863,069	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,033,034	6,266,179	3,403,201	4,077,876	14,722,995	3,627,483	4,468,542
- Current Expenditures	42,965	251,516	1,007,512	517,746	---	150,070	288,083
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	42,965	251,516	1,007,512	517,746	---	150,070	288,083
Human Services	526,623	777,114	1,325,915	1,007,217	7,899,830	830,841	567,791
- Income Maintenance	1,014,792	3,175,749	3,208,628	2,770,284	20,108,093	2,518,247	1,736,850
- Social Services	---	---	---	---	13,873,898	---	---
- All Other	---	---	202,013	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	1,541,415	3,952,863	4,736,556	3,777,501	41,881,821	3,349,088	2,304,641
- Current Expenditures	68,217	1,236,360	608,958	843,559	382,619	382,619	587,974
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	68,217	1,236,360	608,958	843,559	---	---	---
Culture and Recreation	35,032	112,129	37,271	186,597	5,032,872	457,228	40,421
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	31,488	274,940	61,145	216,483	2,058,233	69,479	10,400
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	66,520	387,069	98,416	408,980	7,091,105	526,707	50,821
Conservation of Natural Resources	273,113	329,149	256,254	410,404	210,261	517,759	326,587
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	273,113	329,149	256,254	410,404	210,261	517,759	326,587
- Current Expenditures	9,863	64,413	3,403	40,451	7,938,832	132,859	3,755
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	9,863	64,413	3,403	40,451	7,938,832	132,859	3,755
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	200,567	350,018	---	470,000	2,340,000	80,000	20,000
- Principal Paid on Bonds	19,881	24,456	---	68,294	143,431	92,068	105,000
- Other Long-term Debt	---	---	---	260,500	2,408,543	186,256	2,015
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	5,830,821	14,446,303	12,549,532	13,124,877	121,697,093	11,084,933	8,196,369
Total Capital Outlay	2,124,608	4,238,551	1,505,896	3,250,286	12,033,450	1,581,607	2,400,089
Total Debt Service	220,448	374,474	798,794	4,891,974	4,891,974	358,324	127,015
<b>Total Expenditures</b>	<b>8,175,877</b>	<b>19,059,328</b>	<b>14,055,428</b>	<b>17,173,957</b>	<b>138,622,517</b>	<b>13,024,864</b>	<b>10,723,473</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	14,616	---	---	---	2,487,000	---	---
- Enterprise Funds	63,916	277,262	474,021	365,712	2,415,360	154,043	274,457
- Governmental Funds	---	---	---	---	---	---	---
<b>Total Expenditures and Other Uses</b>	<b>8,254,409</b>	<b>19,336,590</b>	<b>14,529,449</b>	<b>17,539,669</b>	<b>143,524,877</b>	<b>13,178,907</b>	<b>10,997,930</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	651,366	4,171,886	1,645,837	4,529,158	30,982,597	2,740,071	3,881,806
Special Revenue Fund Unreserved Fund Balance	648,767	2,063,525	1,843,844	6,430,038	15,647,470	2,953,192	792,553
<b>Total</b>	<b>1,300,133</b>	<b>6,235,411</b>	<b>3,489,681</b>	<b>10,959,196</b>	<b>46,630,067</b>	<b>5,693,263</b>	<b>4,674,359</b>
<b>ASA PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>22.3%</b>	<b>43.2%</b>	<b>27.8%</b>	<b>83.5%</b>	<b>38.3%</b>	<b>51.4%</b>	<b>57.0%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2004**

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2004 Population Estimates)	49,827	106,734	10,656	5,145,106
Net Taxable Tax Capacity	27,648,388	78,335,799	7,065,656	3,910,458,667
2003 Tax Levy (Payable 2004)	13,655,137	27,958,791	5,806,178	1,752,348,280
<b>REVENUES</b>				
Taxes	11,834,846	26,495,603	5,234,699	1,774,769,845
Special Assessments	229,859	1,607,297	284,457	35,639,201
Licenses and Permits	260,195	324,466	25,686	27,275,273
Intergovernmental Revenues				
Federal Grants				
Highways	808,274	680,795	49,139	54,167,612
Human Services	1,077,968	1,301,231	300,664	247,049,829
Disaster	113,882	66,877	111,523	22,082,179
All Other	382,039	181,124	953	99,753,615
Total Federal Grants	2,382,163	2,230,027	462,279	423,053,235
State Grants				
HACA	1,066,100	1,992,275	761,058	119,913,016
Manufactured Home HACA	---	---	---	10,118
Residential Market Value Credit	1,906,407	2,369,483	583,787	144,546,841
Agricultural Market Value Credit	22,987	312,847	---	3,408,927
Mobile Home Market Value Credit	---	56,702	---	470,975
Attached Machinery Aid	---	---	---	---
Disparity Reduction Aid	57,551	4,695	43,341	11,222,231
Highways	4,607,138	9,331,257	3,086,963	429,146,786
Human Services	6,073,528	9,742,938	1,295,133	496,664,532
Criminal Justice Aid	---	---	---	69,953
PERA Aid	54,309	81,912	15,547	8,022,425
Police Aid	82,594	479,406	31,830	11,395,041
All Other	811,528	1,961,574	289,992	188,309,042
Total State Grants	14,682,142	26,333,089	6,107,651	1,413,179,887
Local Units Grants	58,611	251,755	72,582	42,210,926
<b>Total Intergovernmental Revenues</b>	<b>17,122,916</b>	<b>28,814,871</b>	<b>6,642,512</b>	<b>1,878,444,048</b>
Charges for Services	3,557,282	8,431,986	579,626	473,364,532
Fines and Forfeits	170,918	694,597	497	14,960,423
Interest Earnings	350,417	913,077	131,841	60,253,189
All Other Revenues	980,053	2,265,193	568,667	197,124,036
<b>Total Revenues</b>	<b>34,506,486</b>	<b>69,547,090</b>	<b>13,467,985</b>	<b>4,461,830,547</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonds Issued	---	8,285,000	---	250,395,194
Other Long-term Debt	168,982	4,485,000	---	24,246,975
<b>Total Borrowing</b>	<b>168,982</b>	<b>12,770,000</b>	<b>---</b>	<b>274,642,169</b>
Other Sources	17,694	1,981,211	---	26,358,303
Transfers From	---	---	---	5,915,705
- Enterprise Funds	1,070,832	1,705,303	13,014	95,809,949
- Governmental Funds	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>35,763,994</b>	<b>86,003,604</b>	<b>13,480,999</b>	<b>4,864,556,673</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2004**

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	6,141,679	13,602,036	1,980,424	699,855,449
- Current Expenditures	---	2,587,432	---	78,058,448
- Capital Outlay	---	---	---	---
Total General Government	6,141,679	16,189,468	1,980,424	777,913,897
Public Safety	2,567,295	10,372,805	669,042	332,145,316
- Sheriff	2,111,863	3,476,415	954,621	335,322,959
- Corrections	131,572	506,191	250,862	37,366,023
- All Other	549,557	---	---	51,305,237
- Capital Outlay	---	---	---	---
Total Public Safety	5,360,287	14,355,411	1,874,525	756,139,535
Streets and Highways	406,724	588,919	202,362	51,885,926
- Administration	2,415,957	4,616,743	2,084,281	269,016,578
- Maintenance	4,195,221	8,829,055	2,271,573	464,688,328
- Construction	---	---	---	42,265,802
- Other Capital Outlay	---	---	---	---
Total Streets and Highways	7,017,902	14,034,717	4,558,216	827,856,634
Sanitation	811,264	507,111	82,817	77,953,036
- Current Expenditures	---	73,432	---	638,394
- Capital Outlay	---	---	---	---
Total Sanitation	811,264	580,543	82,817	78,591,430
Human Services	2,690,544	3,571,639	850,889	425,271,855
- Income Maintenance	6,289,030	12,500,012	2,348,206	928,111,471
- Social Services	---	---	---	66,494,327
- All Other	---	---	---	12,896,495
- Capital Outlay	---	---	---	---
Total Human Services	8,979,574	16,071,651	3,199,095	1,432,774,148
Health	2,358,273	2,482,088	91,697	200,005,483
- Current Expenditures	---	---	---	3,536,088
- Capital Outlay	---	---	---	---
Total Health	2,358,273	2,482,088	91,697	203,541,571
Culture and Recreation	225,316	1,282,924	53,242	82,370,856
Libraries	---	---	---	13,989,138
- Current Expenditures	---	---	---	43,098,721
- Capital Outlay	---	---	---	3,150,461
Parks and Recreation	173,652	1,017,047	106,353	142,609,176
- Current Expenditures	---	---	---	65,770,481
- Capital Outlay	---	---	---	535,453
Total Culture and Recreation	398,968	2,299,971	159,595	66,305,934
Conservation of Natural Resources	335,976	495,705	519,912	103,828,480
- Current Expenditures	7,524	38,289	3,950	109,450,671
- Capital Outlay	---	---	---	5,622,191
Total Conservation of Natural Resources	7,524	38,289	3,950	6,355,344
Economic Development	---	---	---	635,685
- Current Expenditures	---	---	---	6,991,029
- Capital Outlay	---	---	---	---
Total All Other	---	---	---	---
Debt Service	420,000	10,640,000	105,000	110,784,218
- Principal Paid on Bonds	327,093	1,310,000	41,042	37,194,969
- Other Long-term Debt	440,363	1,217,930	167,020	64,364,202
- Interest and Fiscal Charges	---	---	---	---
Total Current Expenditures	26,666,669	55,057,924	10,198,658	3,724,852,305
Total Capital Outlay	4,744,778	11,489,919	2,271,573	677,321,720
Total Debt Service	1,187,456	13,167,930	313,062	212,343,389
<b>Total Expenditures</b>	<b>32,598,903</b>	<b>79,715,773</b>	<b>12,783,293</b>	<b>4,614,517,414</b>
<b>Other Financing Uses</b>	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	---	8,163,294
Other Uses	---	---	---	525,272
Transfers To	---	---	---	12,674,575
- Enterprise Funds	---	---	---	95,809,949
- Governmental Funds	1,070,832	1,705,303	13,014	---
<b>Total Expenditures and Other Uses</b>	<b>33,669,735</b>	<b>81,421,076</b>	<b>12,796,307</b>	<b>4,731,690,504</b>
<b>Unreserved Fund Balance</b>	9,385,742	14,818,913	2,960,517	879,434,716
General Fund Unreserved Fund Balance	11,835,066	7,274,020	5,587,003	889,754,240
Special Revenue Fund Unreserved Fund Balance	21,220,808	22,092,933	8,547,520	1,769,188,956
<b>Total</b>	79.6%	40.1%	83.8%	47.5%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES				

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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, 2004**

Name of County	Pop.	OPERATING				NONOPERATING				Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense	Income	Interest Payments	Principal Payments									
<b>BECKER</b>	31,813																	
NURSING HOME [3]		2,561,570	2,689,621	(128,051)	13,397	963	(115,617)			57,600				1,240,116			963	5,430
<b>CLAY</b>	52,994																	
NURSING SERVICE		1,131,058	2,738,776	(1,607,718)	1,300,070		(307,648)			437,932	851,153		(473,380)					
<b>CLEARWATER</b>	8,456																	
HOSPITAL		12,237,943	13,685,163	(1,447,220)	2,996		(1,444,224)						(648,277)	1,153,414			191,062	186,415
<b>DODGE</b>	19,355																	
NURSING HOME		3,527,556	3,786,286	(258,730)	21,224	21,702	(259,208)						(216,000)	5,328	335,000		13,894	48,838
<b>DOUGLAS</b>	34,590																	
HOSPITAL		57,293,147	55,724,887	1,568,260	301,968	307,582	1,562,646							1,649,313			223,388	794,587
<b>HENNEPIN</b>	1,144,037																	
MEDICAL CENTER HOSPITAL		384,346,477	403,462,835	(19,116,358)	34,886,651	2,113,940	13,656,353	18,460,637	2,009,611	17,166,093				10,035,323			1,565,895	2,271,864
<b>HUBBARD</b>	18,856																	
NURSING HOME [3]		6,007,979	6,166,544	(158,565)	29,495	146,444	(275,514)							58,119	250,000		146,444	285,000
<b>ITASCA</b>	44,242																	
NURSING HOME [3]		7,012,301	6,671,368	340,933	77,415	214,410	203,938				14,446			3,917,577			214,410	150,000
<b>MEDICAL CARE</b>	20,582,563																	
MEDICAL CARE		20,582,563	20,582,563		94,387		94,387											
<b>KANABEC</b>	16,054																	
HOSPITAL [5]		21,761,397	20,759,522	1,001,875	171,035		1,172,910				73,348			1,277,040			657,840	352,095
<b>LAKE</b>	11,229																	
NURSING HOME [3]		3,196,851	3,132,381	64,470	9,949	937	73,482							58,671			937	1,634
<b>MAHONMIN</b>	5,079																	
HOSPITAL [1][2][5]		5,276,622	5,127,124	149,498	72,714	6,292	215,920				59,258			139,765			6,292	73,875
<b>NURSING HOME [2]</b>																		
NURSING HOME [2]																		
<b>MEEKER</b>	23,267																	
HOSPITAL		14,850,511	14,073,875	776,636	113,681		890,317							856,722				
<b>MURRAY</b>	8,992																	
HOSPITAL		8,735,071	8,459,377	275,694	88,135		363,829							2,321,482				
<b>PENNINGTON</b>	13,559																	
NURSING HOME [3]		2,721,106	2,870,897	(149,791)	92,718		(57,073)				77,252			40,822				
<b>PIPESTONE</b>	9,589																	
HOSPITAL [2]		14,795,429	13,258,764	1,536,665	114,022	63,861	1,586,826						(240,591)	474,632			290,364	237,245
<b>NURSING HOME [2]</b>																		
NURSING HOME [2]																		
<b>RAMSEY</b>	515,411																	
NURSING HOME		11,484,976	12,068,747	(583,771)	122,744	12,811	(473,838)				33,778		(410,294)	17,208				
<b>RENVILLE</b>	16,838																	
HOSPITAL		7,323,050	6,977,258	345,792	49,913	10,839	384,866				11,659			216,277			10,839	27,239

**TABLE 4  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING			NONOPERATING				Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense	Income	Interest Payments								Principa Payment	
ST. LOUIS	198,262																
NURSING HOME		13,814,668	14,943,279	(1,128,611)	116,497	18,191	(1,030,305)	116,390	---	---	---	---	(394,000)	31,489	---	15,725	95,000
STEELE	35,166																
NURSING HOME		7,032,617	6,600,489	432,128	13,384	258,209	187,303	---	---	---	---	---	---	359,550	---	258,209	55,000
SWIFT	11,599																
HOSPITAL [5]		7,624,525	7,708,014	(83,489)	128,225	7,455	37,281	---	---	---	---	---	(100,000)	435,624	---	67,555	48,656
TRAVERSE	3,866																
NURSING HOME		2,606,331	2,591,479	14,852	9,058	---	23,910	---	---	---	---	---	---	2,159,200	400,000	---	---
		<u>615,933,748</u>	<u>634,079,249</u>	<u>(18,155,501)</u>	<u>37,829,678</u>	<u>3,183,636</u>	<u>16,490,541</u>	<u>18,577,027</u>	<u>2,505,143</u>	<u>18,286,967</u>	<u>(2,482,542)</u>	<u>26,447,672</u>	<u>985,000</u>	<u>3,663,817</u>	<u>4,632,877</u>		

**TABLE 5  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense									Interest Payments	Principal Payments
<b>BLUE EARTH</b>																
LANDFILL	---	1,343,210	1,191,251	151,959	29,165	30,862	150,262	---	---	---	---	(26,763)	423,564	---	30,862	178,173
<b>CASS</b>																
PINE RIVER AREA SANITARY [5]	---	343,636	394,497	(50,861)	1,113	11,278	(61,026)	---	---	---	---	---	---	---	11,278	70,180
<b>CLAY</b>																
SOLID WASTE	---	976,269	2,677,154	(1,700,885)	1,188,845	---	(512,040)	---	10,285	119,455	---	---	---	---	---	---
<b>COTTONWOOD</b>																
LANDFILL	---	432,932	610,543	(177,611)	98,893	14,574	(93,292)	88,779	---	10,114	(13,187)	---	---	365,000	12,218	150,000
<b>CROW WING</b>																
SERPENT LAKE SANIT. DIST. [5]	---	353,476	319,414	34,062	7,797	18,815	23,044	---	---	---	---	---	26,249	---	16,179	130,000
SOLID WASTE	---	1,907,989	1,045,288	862,701	96,041	---	958,742	---	---	595	873,861	---	564,292	---	---	---
<b>DOUGLAS</b>																
SOLID WASTE [5]	---	2,279,445	3,898,546	(1,619,101)	1,313,004	---	(306,097)	---	---	258,891	---	---	628,950	---	---	---
<b>HENNEPIN</b>																
SOLID WASTE	---	66,379,678	57,683,793	8,695,885	7,696,669	3,311,191	13,081,363	406,655	134,507	1,753,393	---	---	1,053,041	---	3,311,191	11,885,000
<b>LYON</b>																
LANDFILL	---	1,974,768	1,286,191	688,577	40,321	---	728,898	---	---	---	---	---	266,078	---	---	---
<b>OLMSTED</b>																
WASTE MANAGEMENT	---	12,709,017	11,053,721	1,655,296	430,578	418,009	1,667,865	16	---	549,050	(47,879)	---	1,422,349	---	418,009	3,085,660
<b>OTTERTAIL</b>																
WASTE MANAGEMENT	---	4,655,573	4,596,773	58,800	364,192	4,111	418,881	---	---	271,639	---	---	781,248	---	---	---
<b>POLK</b>																
LANDFILL	---	531,927	610,698	(78,771)	20,007	---	(58,764)	---	---	413	33,907	---	137,159	---	---	---
RESOURCE RECOVERY	---	2,855,393	2,569,374	286,019	87,264	---	373,283	---	---	76,728	(33,907)	---	478,795	---	---	---
<b>RICE</b>																
ENVIRONMENTAL SERVICES FUND	---	2,494,525	2,162,817	331,708	543,354	3,943	871,119	---	---	169,718	295,211	---	278,317	---	---	---
<b>ST. LOUIS</b>																
SOLID WASTE	---	5,441,373	5,778,425	(337,052)	605,585	---	268,533	13,062	---	451,261	---	---	921,487	---	---	---
<b>STEELE</b>																
SOLID WASTE	---	1,093,811	1,065,719	28,092	15,625	---	43,717	---	---	---	---	---	619,086	---	---	---
<b>TODD</b>																
SOLID WASTE	---	986,078	1,440,849	(454,771)	344,431	691	(111,031)	---	---	57,378	---	---	14,889	---	---	---
<b>WABASHA</b>																
READS LANDING [5]	---	56,185	80,126	(23,941)	58	2,567	(26,450)	---	---	---	---	---	---	101,000	2,567	972
		<b>106,815,285</b>	<b>98,465,179</b>	<b>8,350,106</b>	<b>12,882,942</b>	<b>3,816,041</b>	<b>17,417,007</b>	<b>508,512</b>	<b>144,792</b>	<b>3,718,635</b>	<b>1,081,243</b>	<b>7,617,504</b>	<b>466,000</b>	<b>3,802,304</b>	<b>15,499,985</b>	

**TABLE 6**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense	Income								Interest Payments	Principal Payments
<b>BECKER</b>	---	158,941	852,584	(693,643)	785,173	1,700	89,830	---	418,578	365,079	---	262,970	---	---	---	---
EDA [5] [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>BLUE EARTH</b>	---	183,121	758,386	(575,265)	549,715	---	(25,550)	---	420,402	---	---	96,633	---	---	---	---
EDA	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>BROWN</b>	---	---	37,112	(37,112)	17,808	250	(19,554)	---	---	---	---	---	---	---	250	---
ECONOMIC DEVELOPMENT PARTNERS [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>CARVER</b>	---	4,153,455	5,666,525	(1,513,070)	2,098,281	1,527,688	(942,477)	---	653,827	---	---	3,276,812	5,735,879	1,489,408	4,464,634	---
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>CASS</b>	---	674,073	511,700	162,373	11,489	---	173,862	---	218,750	---	---	54,838	---	---	---	---
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>CHISAGO</b>	---	292,070	620,662	(328,592)	2,313,674	1,942,033	43,049	477,676	81,211	57,033	---	1,848,363	6,740,000	566,905	754,926	---
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>DAKOTA</b>	---	9,428,319	9,158,731	269,588	16,596,720	17,227,736	(361,428)	---	14,371,876	---	(1,786,692)	12,705,993	---	1,804,900	2,025,000	---
CDA [5] [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>DOUGLAS</b>	---	2,611,212	2,339,052	272,160	40,642	121,858	190,944	205,542	1,896,475	---	---	---	---	---	121,453	76,319
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>GRANT</b>	---	808,652	634,407	174,245	5,426	58,175	121,496	35,000	430,609	---	---	209,979	---	---	58,175	20,000
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>KANDIYOHI</b>	---	1,461,602	1,346,407	115,195	2,449	71,953	45,691	112,728	1,192,566	---	---	---	---	---	71,428	28,014
HRA [5] [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>LAKE</b>	---	140,986	128,834	12,152	---	40,549	(28,397)	---	---	---	---	---	---	---	40,549	27,819
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>LE SUEUR</b>	---	179,061	235,448	(56,387)	58,727	11,234	(8,894)	---	113,084	---	---	74,626	---	---	---	---
HRA [5] [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>MCLEOD</b>	---	787,541	566,290	221,251	7,636	230,155	(1,268)	---	---	---	---	45,698	---	228,263	84,129	---
HRA [5] [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>MEEKER</b>	---	513,866	330,746	183,120	921,935	314,669	790,386	---	---	---	---	24,274	---	---	255,444	91,392
EDA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HRA [5] [13]	---	64,855	345,204	(280,349)	290,986	---	10,637	---	290,320	---	---	37,052	---	---	---	---
<b>MOWER</b>	---	705,368	635,604	69,764	29,642	43,072	56,334	---	---	---	---	66,787	---	---	43,072	21,918
HRA [5] [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>MURRAY</b>	---	251,518	227,572	23,946	4,601	71,498	(42,951)	---	---	---	(5,244)	---	1,580,000	70,240	45,000	---
CONGREGATE HOUSING	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>OLMSTED</b>	---	4,899,298	5,085,714	(186,416)	206,035	572,365	(552,746)	---	---	---	---	76,783	---	---	91,711	---
HRA [5]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>RENVILLE</b>	---	47,312	614,825	(567,513)	544,926	8,317	(30,904)	191,678	351,156	---	---	39,734	---	---	---	---
HRA / EDA [5] [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**TABLE 6**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense	Income								Interest Payments	Principal Payments
SCOTT	---	4,238,981	4,496,987	(258,006)	507,153	1,239,220	(990,073)	---	335,814	30,958	(430,195)	5,943,157	---	1,188,201	263,062	
STEARNS	---	234,101	1,184,081	(949,980)	973,673	56,710	(33,017)	---	965,072	---	---	637,239	---	56,584	20,739	
SWIFT	---	2,123,428	2,599,114	(475,686)	196,837	---	(278,849)	---	261,663	---	---	1,069	---	---	31,378	
TRAVERSE	---	220,480	171,109	49,371	---	81,982	(32,611)	---	---	---	(14,616)	---	---	81,982	30,000	
CONGREGATE HOUSING	---	6,923,109	6,109,671	813,438	2,821,790	3,474,521	160,707	1,948,675	---	---	(1,327,000)	254,450	---	2,823,880	970,000	
WASHINGTON	---	41,101,349	44,656,765	(3,555,416)	28,985,318	27,095,685	(1,665,783)	2,971,299	22,001,403	453,070	(3,563,747)	25,656,457	14,055,879	8,992,445	8,954,330	

**TABLE 7  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense	Income								Interest Payments	Principal Payments
<b>AITKIN</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CONSERVATION CENTER	---	723,442	862,214	(138,772)	11,844	---	(126,928)	---	---	1,888	(25,945)	30,578	---	---	---	---
<b>ANOKA</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AQUATIC CENTER	---	805,444	686,227	119,217	---	54,991	64,226	---	---	---	230,000	12,481	---	---	---	---
GOLF COURSE	---	718,413	902,887	(184,474)	---	128,806	(313,280)	---	---	---	(24,000)	51,460	---	---	76,050	---
<b>CASS</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHINGOBBE ISLAND WATER & SEWER [8]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>CLAY</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAMILY SERVICE CENTER	---	1,222,764	1,252,238	(29,474)	24,327	313,615	(318,762)	---	---	---	---	---	---	---	313,615	302,273
JUVENILE CENTER	---	2,042,408	1,751,737	290,671	63,532	122,276	231,927	---	45,169	---	(83,638)	---	---	---	122,276	107,777
<b>COOK</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EDA-GOLF COURSE [5]	---	791,972	896,420	(104,448)	52,246	84,186	(136,388)	50,000	---	---	---	13,446	---	---	84,186	118,559
<b>DAKOTA</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GEOGRAPHIC INFORMATION SYSTEM	---	51,850	45,355	6,495	---	---	6,495	---	---	---	---	---	---	---	---	---
<b>DODGE</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUR SEASONS ICE ARENA [5]	---	213,494	244,415	(30,921)	98,863	13,401	54,541	---	---	---	---	---	---	---	13,401	73,697
<b>HENNEPIN</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLEN LAKE GOLF COURSE	---	941,102	819,563	121,539	---	121,530	9	---	---	---	---	---	---	---	121,530	155,000
METRO HEALTH PLAN	---	97,589,364	101,684,398	(4,095,034)	600,739	---	(3,494,295)	---	---	---	4,506,246	300,003	---	---	---	---
RADIO COMMUNICATIONS	---	1,560,678	1,088,259	472,419	---	26,964	445,455	---	---	---	---	---	---	---	---	---
<b>ITASCA</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ITASCA RESOURCE CENTER	---	419,951	475,226	(55,275)	---	---	(55,275)	---	---	---	---	---	---	---	---	---
<b>KITTSON</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RURAL WATER DISTRICT [5]	---	319,127	503,141	(184,014)	785,798	128,325	473,459	---	82,000	---	---	26,268	2,288,000	128,325	2,444,394	
<b>OLMSTED</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
COMMUNICATIONS	---	1,229,300	1,238,957	(9,657)	9,911	---	254	---	---	---	---	---	---	---	---	---
<b>RAMSEY</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE OWASSO RESIDENCE	---	7,715,951	7,570,029	145,922	23,028	217,292	(48,342)	---	---	19,968	(197,198)	17,461	---	---	217,254	145,000
LAW ENFORCEMENT SERVICES	---	4,550,667	4,790,221	(239,554)	269,174	---	29,620	---	---	254,674	---	168,289	---	---	---	---
PONDS ON BATTLE CREEK GOLF COURSE	---	460,246	515,142	(54,896)	---	150,455	(205,351)	---	---	---	---	161,347	---	---	150,455	235,000
<b>ROCK</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RURAL WATER DISTRICT [5]	---	500,583	596,357	(95,774)	109,719	21,765	(7,820)	---	---	---	---	30,888	---	---	21,765	68,000
<b>SHERBURNE</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FEDERAL PRISON	---	7,801,610	3,736,073	4,065,537	143,368	199,593	4,009,312	---	---	---	1,000,000	10,391,966	2,065,000	199,593	2,990,000	
<b>ST. LOUIS</b>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
COMMUNITY FOODS	---	1,251,477	1,313,785	(62,308)	---	---	(62,308)	---	---	---	---	---	---	---	---	---
LAUNDRY	---	825,906	845,284	(19,378)	---	---	(19,378)	---	---	---	---	---	---	---	---	---
SUPERVISED LIVING FACILITIES	---	1,112,660	869,610	243,050	---	---	243,050	---	---	---	---	---	---	---	---	---

**TABLE 7  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

Name of County	Pop.	OPERATING		NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue								Expense	Interest Payments
STEELE	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CIVIC CENTER		325,919	510,559	(184,640)	71,082	50,127	(163,685)	---	---	---	---	---	50,127	100,000
STEVENS	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AMBULANCE		590,859	784,037	(193,178)	61,655	---	(131,523)	14,500	---	(58,990)	11,553	---	---	---
		<u>133,765,187</u>	<u>133,982,134</u>	<u>(216,947)</u>	<u>2,325,286</u>	<u>1,633,326</u>	<u>475,013</u>	<u>141,669</u>	<u>276,530</u>	<u>5,346,475</u>	<u>11,215,740</u>	<u>4,353,000</u>	<u>1,498,577</u>	<u>6,739,700</u>



## **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, 2004**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				Long-term Debt	Compensated Absences
AITKIN	16,085	3,350,000	0	0	0	0	3,350,000	0	918,552	650,183	
ANOKA	316,830	57,445,000	0	3,500,000	0	17,530,000	85,275,000	23,065,000	15,620,333	11,471,535	
BECKER	31,813	295,000	0	0	695,000	0	990,000	990,000	1,786,953	1,705,146	
BELTRAMI	42,271	1,042,500	0	0	0	16,045,000	17,087,500	4,975,000	49,208	1,522,071	
BENTON	38,018	85,000	0	6,205,000	13,045,000	0	19,425,000	6,385,000	5,795,933	1,383,214	
BIG STONE	5,603	0	0	1,200,000	0	0	120,000	0	114,034	396,693	
BLUE EARTH	58,118	3,840,000	0	1,748,000	0	0	5,588,000	0	486,393	1,242,950	
BROWN	26,905	510,000	0	0	0	2,295,000	2,805,000	2,805,000	994,924	990,367	
CARLTON	33,748	5,640,000	0	0	0	0	5,640,000	1,420,000	319,547	2,033,992	
CARVER	81,618	5,745,000	0	14,230,691	5,130,000	11,895,000	37,000,691	11,575,000	5,876,228	4,138,093	
CASS	28,453	0	0	0	0	0	0	0	2,813,114	2,203,491	
CHIPPEWA	12,694	0	0	0	0	0	0	0	216,544	396,789	
CHISAGO	48,424	1,045,000	0	11,200,000	14,350,000	0	26,595,000	710,000	5,101,619	2,684,868	
CLAY	52,994	0	0	3,618,000	2,263,307	12,571,694	18,453,001	9,260,001	472,286	13,513,076	
CLEARWATER	8,456	335,000	0	0	2,900,000	0	3,235,000	0	258,807	616,565	
COOK	5,316	5,225,832	1,455,000	0	0	1,500,000	8,490,832	5,545,000	4,087,065	410,961	
COTTONWOOD	11,935	895,000	930,000	2,280,000	0	0	4,105,000	375,000	1,179,450	489,018	
CROW WING	59,395	18,810,000	0	35,230,000	1,280,000	3,355,000	58,675,000	700,000	2,738,958	1,903,597	
DAKOTA	383,076	85,580,000	0	0	42,155,000	0	132,870,000	20,965,000	1,304,921	17,956,216	
DODGE	19,355	0	0	0	655,000	335,000	990,000	160,000	2,541,179	645,371	
DOUGLAS	34,590	13,005,000	0	0	670,000	0	13,675,000	2,635,000	5,220,282	1,243,477	
FARIBAULT	15,618	3,180,000	0	905,000	0	0	4,085,000	2,855,000	380,857	537,518	
FILLMORE	21,359	3,800,000	0	0	0	0	3,800,000	0	68,351	1,061,153	
FREEBORN	31,997	9,345,000	2,000,000	680,000	7,280,000	9,400,000	28,705,000	680,000	756,000	964,077	
GOODHUE	45,679	2,535,000	0	0	15,204,993	0	17,739,993	6,140,000	1,396,071	2,852,598	
GRANT	6,182	0	0	280,000	0	1,125,000	1,405,000	0	101,500	301,370	
HENNEPIN	1,144,037	402,175,000	0	0	91,940,000	0	494,115,000	48,510,000	27,668,200	102,759,891	
HOUSTON	19,945	0	0	0	0	0	0	0	42,000	669,687	
HUBBARD	18,856	235,000	0	8,600,000	2,455,000	0	11,290,000	235,000	146,300	1,064,455	
ISANTI	36,512	9,335,000	0	0	0	0	9,335,000	5,520,000	0	971,001	
ITASCA	44,242	10,805,000	0	0	0	4,435,000	15,240,000	2,725,000	0	6,370,265	
JACKSON	11,214	3,130,000	0	535,000	3,540,000	0	7,205,000	0	512,858	502,923	
KANABEC	16,054	5,785,000	0	0	3,540,000	6,660,000	15,985,000	0	65,892	507,271	
KANDIYOHI	41,398	25,095,000	0	8,315,000	0	1,456,119	43,416,119	8,835,000	25,744,652	2,771,062	
KITSON	4,856	0	0	0	2,283,606	0	2,283,606	1,965,000	0	285,201	
KOOCHICING	13,832	0	0	0	0	0	0	0	0	734,570	
LAC QUI PARLE	7,754	0	0	0	0	0	0	0	42,000	253,118	
LAKE	11,229	1,728,962	2,490,000	0	440,000	0	4,658,962	1,295,000	647,305	1,225,586	
LAKE OF THE WOODS	4,411	0	0	0	0	0	0	0	0	209,585	
LE SUEUR	27,454	4,585,000	0	0	0	0	4,585,000	0	27,654	480,798	
LINCOLN	6,179	3,635,000	0	211,000	0	0	3,846,000	1,865,000	880,343	128,103	
LYON	25,038	5,275,000	0	1,435,000	0	0	6,710,000	0	2,873,907	536,074	
MAHONOMEN	5,079	0	0	0	702,000	0	702,000	0	63,752	143,126	
MARSHALL	9,996	615,000	0	1,109,000	0	0	1,724,000	0	450,000	317,000	
MARTIN	21,077	675,000	0	0	0	0	675,000	675,000	306,408	425,658	
MCLEOD	36,198	4,525,000	0	0	0	4,429,583	8,954,583	0	868,501	1,041,535	
MEEKER	23,267	2,575,000	0	0	995,000	5,017,630	8,587,630	0	2,181,242	848,928	
MILLE LACS	25,018	4,055,000	0	0	0	1,440,000	5,495,000	0	245,000	1,038,841	
MORRISON	32,822	6,182,000	1,465,000	0	2,370,000	0	10,017,000	6,035,000	645,000	1,264,015	

**Table 8  
Outstanding Indebtedness of Counties  
For the Year Ended December 31, 2004**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				Debt	Compensated Absences
MOWER	38,984	0	0	0	0	0	0	0	0	1,093,480	868,786
MURRAY	8,992	0	0	2,455,000	1,580,000	0	4,035,000	1,580,000	0	2,804,092	268,421
NICOLLET	31,147	5,915,000	0	0	0	0	7,955,000	0	0	1,504,243	1,510,743
NOBLES	20,543	13,300,000	2,805,000	0	0	0	16,105,000	6,125,000	0	10,736,331	832,806
NORMAN	7,128	0	0	0	0	0	0	0	0	0	320,659
OLMSTED	134,282	12,855,000	0	0	27,385,000	12,555,000	52,795,000	21,700,000	0	2,225,536	4,506,659
OTTER TAIL	58,658	2,200,000	0	0	0	9,995,000	12,195,000	0	0	135,942	3,737,071
PENNINGTON	13,559	3,035,000	0	0	0	0	3,035,000	310,000	0	1,530,419	317,023
PINE	28,071	0	0	0	0	0	0	0	0	5,499,427	484,483
PIPESTONE	9,589	2,820,000	0	0	0	0	2,820,000	0	0	3,006,486	173,455
POLK	31,092	770,000	0	9,067,000	2,505,000	0	15,542,000	6,080,000	0	124,898	915,886
POPE	11,221	1,550,000	0	0	0	0	1,550,000	0	0	4,300	545,029
RAMSEY	515,411	200,335,000	0	0	0	13,845,000	214,180,000	42,950,000	0	6,792,287	32,712,418
RED LAKE	4,298	0	0	0	0	0	0	0	0	4,647	135,641
REDWOOD	16,245	0	0	0	0	0	0	0	0	551,540	690,902
RENVILLE	16,838	2,015,000	0	0	0	0	2,015,000	0	0	1,657,532	1,294,336
RICE	60,576	2,690,000	0	0	0	0	2,690,000	365,000	0	4,297,300	1,040,690
ROCK	9,590	295,000	0	0	0	0	295,000	0	0	1,605,211	403,716
ROSEAU	16,303	0	0	0	0	0	0	0	0	0	670,024
SCOTT	112,623	40,340,000	2,070,000	0	0	21,990,000	64,400,000	3,675,000	0	19,931,440	3,144,451
SHERBURNE	79,030	17,065,000	0	6,230,000	0	12,025,000	35,320,000	4,880,000	0	6,159,172	2,257,502
SIBLEY	15,320	1,505,000	0	4,290,000	0	0	5,795,000	1,250,000	0	115,393	771,098
STEARNS	140,841	8,425,000	0	165,000	6,830,000	1,035,000	16,455,000	9,790,000	0	4,114,984	5,026,911
STEELE	35,166	18,045,000	0	0	0	3,765,000	21,810,000	5,875,000	0	2,173,712	1,093,287
STEVENS	9,874	0	0	0	0	0	0	0	0	0	258,904
ST. LOUIS	198,262	32,143,093	0	0	420,000	0	32,563,093	6,199,148	0	10,644,609	38,793,142
SWIFT	11,599	0	0	860,000	0	2,341,622	3,201,622	505,000	0	1,603,985	606,206
TODD	24,657	190,000	0	0	0	0	190,000	0	0	495,000	1,210,160
TRaverse	3,866	1,315,000	0	0	4,145,000	0	5,460,000	0	0	583,288	0
WABASHA	22,232	0	0	0	0	100,028	100,028	0	0	252,288	906,787
WADENA	13,600	0	0	0	0	0	0	0	0	0	645,224
WASECA	19,450	4,050,000	0	0	0	0	4,910,000	460,000	0	26,457	750,575
WASHINGTON	217,435	64,965,000	0	0	0	57,160,000	122,125,000	81,155,000	0	3,469,818	6,126,013
WATONWAN	11,570	4,385,000	0	0	0	0	4,385,000	2,115,000	0	734,890	741,285
WILKIN	6,837	0	0	0	0	0	0	0	0	0	238,886
WINONA	49,827	9,445,000	0	0	0	0	9,445,000	0	0	653,413	805,522
WRIGHT	106,734	12,800,000	0	0	10,460,000	0	23,260,000	16,005,000	0	3,275,000	2,101,946
YELLOW MEDICINE	10,656	3,160,000	0	0	0	0	3,160,000	0	0	317,562	372,519
<b>TOTAL</b>	<b>5,145,106</b>	<b>1,177,732,387</b>	<b>13,215,000</b>	<b>123,268,691</b>	<b>267,218,906</b>	<b>234,301,676</b>	<b>1,842,721,660</b>	<b>389,919,149</b>	<b>222,484,805</b>	<b>315,142,248</b>	<b>315,142,248</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.

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**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 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004	2004	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
AITKIN	10,816,615	10,319,626	21,136,241	11,167,855	11,127,230	22,295,085	5.2%	17,749,605	125.6%	
ANOKA	54,799,560	(4,893,540)	49,906,020	53,292,451	(3,636,267)	49,656,184	-0.5%	197,627,075	25.1%	
BECKER	5,274,794	14,480,678	19,755,472	3,996,558	16,099,132	20,095,690	1.7%	27,635,600	72.7%	
BELTRAMI	23,622,397	6,948,488	30,570,885	15,301,562	16,125,679	31,427,241	2.7%	42,582,653	73.8%	
BENTON	1,271,909	8,119,938	9,391,847	1,536,684	9,230,435	10,767,119	12.8%	20,845,465	51.7%	
BIG STONE	3,319,741	3,917,318	7,237,059	3,608,858	3,062,368	6,671,226	-8.5%	6,302,495	105.9%	
BLUE EARTH	61,578,955	---	61,578,955	63,758,162	---	63,758,162	3.4%	35,636,268	178.9%	
BROWN	2,358,392	7,974,301	10,332,693	1,852,648	6,620,000	8,472,648	-22.0%	20,003,980	42.4%	
CARLTON	220,525	10,933,027	11,153,552	1,575	12,559,129	12,560,704	11.2%	29,074,383	43.2%	
CARVER	25,169,714	10,832,186	36,001,900	28,655,883	11,379,075	40,034,958	10.1%	53,668,837	74.6%	
CASS	19,256,736	3,488,383	22,745,119	19,858,908	3,321,564	23,180,472	1.9%	29,370,112	78.9%	
CHIPPEWA	7,603,092	4,974,791	12,577,883	7,297,560	5,681,780	12,979,340	3.1%	10,405,971	124.7%	
CHISAGO	12,424,217	1,203,931	13,628,148	10,337,030	5,573,025	15,910,055	14.3%	33,891,969	46.9%	
CLAY	11,705,674	185,333	11,891,007	8,470,277	216,407	8,686,684	-36.9%	32,506,920	26.7%	
CLEARWATER	9,846,532	1,204,664	11,051,196	10,697,786	520,331	11,218,117	1.5%	10,967,823	102.3%	
COOK	1,833,136	8,282,131	10,115,267	1,585,059	9,242,317	10,827,376	6.6%	9,828,735	110.2%	
COTTONWOOD	434,392	6,084,490	6,518,882	169,167	6,993,289	7,162,456	9.0%	10,702,735	66.9%	
CROW WING	162,041	20,378,913	20,540,954	189,613	19,120,703	19,310,316	-6.4%	41,939,198	46.0%	
DAKOTA	137,153,427	---	137,153,427	140,852,635	---	140,852,635	2.6%	215,723,481	65.3%	
DODGE	4,220,469	3,786,581	8,007,050	4,243,740	3,480,674	7,724,414	-3.7%	13,427,926	57.5%	
DOUGLAS	4,681,603	2,398,832	7,080,435	5,384,664	2,476,823	7,861,487	9.9%	27,189,235	28.9%	
FARIBAULT	2,278,905	2,899,685	5,178,590	2,067,518	2,092,492	4,160,010	-24.5%	10,197,213	40.8%	
FILLMORE	4,853,845	2,620,489	7,474,334	2,152,072	4,775,551	6,927,623	-7.9%	13,227,485	52.4%	
FREEBORN	7,990,939	5,941,326	13,932,265	7,634,244	3,417,467	11,051,711	-26.1%	24,702,066	44.7%	
GOODHUE	4,373,854	13,677,183	18,051,037	4,388,422	13,508,921	17,897,343	-0.9%	32,923,198	54.4%	



**TABLE 9  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	GRANT	1,942,400	899,277	2,841,677	1,870,000	766,503			
HENNEPIN	40,976,595	233,840,741	274,817,336	41,327,852	236,839,394	278,167,246	1.2%	866,021,057	32.1%
HOUSTON	4,463,376	4,098,056	8,561,432	4,757,611	4,817,859	9,575,470	10.6%	12,733,205	75.2%
HUBBARD	11,387,400	300,869	11,688,269	12,796,172	989,207	13,785,379	15.2%	17,606,265	78.3%
ISANTI	194,820	8,994,001	9,188,821	225,043	9,467,613	9,692,656	5.2%	23,894,200	40.6%
ITASCA	299,770	24,878,201	25,177,971	6,422,585	19,214,920	25,637,505	1.8%	47,257,171	54.3%
JACKSON	8,196,693	2,868,163	11,064,856	6,448,817	3,086,858	9,535,675	-16.0%	10,796,109	88.3%
KANABEC	47,487	3,573,386	3,620,873	---	2,856,844	2,856,844	-26.7%	12,909,449	22.1%
KANDIYOHI	2,154	33,599,590	33,601,744	17,807	36,601,701	36,619,508	8.2%	39,645,907	92.4%
KITTON	4,502,158	1,168,148	5,670,306	3,969,112	2,006,171	5,975,283	5.1%	6,437,834	92.8%
KOOCHICHING	10,386,468	2,555,586	12,942,054	11,417,132	1,520,583	12,937,715	-0.0%	15,268,330	84.7%
LAC QUI PARLE	4,845,238	2,562,161	7,407,399	4,845,238	3,209,312	8,054,550	8.0%	7,513,886	107.2%
LAKE	3,758,174	9,921,330	13,679,504	3,910,147	9,330,920	13,241,067	-3.3%	15,220,448	87.0%
LAKE OF THE WOODS	2,900,463	380,178	3,280,641	2,743,496	316,996	3,060,492	-7.2%	6,713,060	45.6%
LE SUEUR	8,461,648	708,013	9,169,661	8,534,978	595,337	9,130,315	-0.4%	16,954,505	53.9%
LINCOLN	716,341	4,947,652	5,663,993	971,743	4,661,340	5,633,083	-0.5%	5,924,349	95.1%
LYON	984,086	6,395,586	7,379,672	3,459,364	5,270,779	8,730,143	15.5%	11,758,073	74.2%
MAHNOMEN	93,002	2,662,985	2,755,987	113,296	3,260,328	3,373,624	18.3%	8,101,117	41.6%
MARSHALL	---	6,019,651	6,019,651	---	6,020,545	6,020,545	0.0%	7,305,492	82.4%
MARTIN	---	6,856,727	6,856,727	---	7,889,439	7,889,439	13.1%	11,469,615	68.8%
MCLEOD	7,906,154	1,510,662	9,416,816	8,471,014	4,638,985	13,109,999	28.2%	22,885,041	57.3%
MEEKER	3,739,593	7,747,232	11,486,825	5,687,476	4,365,584	10,053,060	-14.3%	16,648,346	60.4%
MILLE LACS	5,520,822	5,447,067	10,967,889	5,359,210	7,108,225	12,467,435	12.0%	19,245,320	64.8%
MORRISON	4,997,343	8,732,168	13,729,511	5,807,701	8,442,899	14,250,600	3.7%	23,421,257	60.8%
MOWER	16,068,762	7,740,998	23,809,760	17,746,026	7,659,343	25,405,369	6.3%	24,688,204	102.9%

**TABLE 9  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004	2004	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
MURRAY	4,824,608	2,737,301	7,561,909	4,702,965	2,804,168	7,507,133	-0.7%	7,888,579	95.2%	
NICOLLET	5,361,899	6,309,406	11,671,305	7,555,639	6,052,783	13,608,422	14.2%	17,166,758	79.3%	
NOBLES	6,121,508	2,908,662	9,030,170	5,751,186	4,669,140	10,420,326	13.3%	15,079,651	69.1%	
NORMAN	839,281	4,062,467	4,901,748	808,945	3,952,162	4,761,107	-3.0%	7,150,285	66.6%	
OLMSTED	29,781,919	2,202,025	31,983,944	36,825,003	4,733,341	41,558,344	23.0%	108,334,488	38.4%	
OTTER TAIL	9,625,671	6,467,307	16,092,978	10,720,743	8,166,036	18,886,779	14.8%	39,486,612	47.8%	
PENNINGTON	3,456,431	389,519	3,845,950	3,835,451	205,303	4,040,754	4.8%	11,686,478	34.6%	
PINE	526,109	5,091,829	5,617,938	1,428,329	4,497,029	5,925,358	5.2%	21,677,739	27.3%	
PIPESTONE	114,753	9,512,886	9,627,639	115,846	8,874,385	8,990,231	-7.1%	8,658,322	103.8%	
POLK	5,000,000	21,016,900	26,016,900	5,000,000	17,799,096	22,799,096	-14.1%	32,506,289	70.1%	
POPE	2,740,898	2,534,469	5,275,367	2,116,905	3,018,022	5,134,927	-2.7%	9,295,144	55.2%	
RAMSEY	125,918,111	33,344,186	159,262,297	125,917,423	33,029,275	158,946,698	-0.2%	433,303,766	36.7%	
RED LAKE	2,761,586	598,594	3,360,180	3,021,144	1,622,822	4,643,966	27.6%	4,357,841	106.6%	
REDWOOD	9,331,885	1,196,829	10,528,714	10,990,968	849,160	11,840,128	11.1%	14,099,396	84.0%	
RENVILLE	1,705,933	9,525,921	11,231,854	2,227,748	8,148,529	10,376,277	-8.2%	17,771,093	58.4%	
RICE	11,879,646	4,374,250	16,253,896	12,221,099	3,017,068	15,238,167	-6.7%	29,467,759	51.7%	
ROCK	6,228,844	---	6,228,844	6,490,544	---	6,490,544	4.0%	8,156,543	79.6%	
ROSEAU	5,224,346	3,520,934	8,745,280	6,787,419	2,807,790	9,595,209	8.9%	12,155,780	78.9%	
SCOTT	17,553,382	16,025,907	33,579,289	23,008,141	2,285,132	25,293,273	-32.8%	57,480,809	44.0%	
SHERBURNE	17,485,957	3,799,318	21,285,275	20,337,788	1,585,006	21,922,794	2.9%	45,892,434	47.8%	
SIBLEY	6,024,531	1,264,072	7,288,603	6,675,701	1,049,391	7,725,092	5.7%	12,965,898	59.6%	
ST. LOUIS	41,714,091	8,351,104	50,065,195	42,083,346	14,500,906	56,584,252	11.5%	170,593,015	33.2%	
STEARNS	13,005,207	390,538	13,395,745	16,127,814	1,449,333	17,577,147	23.8%	76,262,096	23.0%	
STEELE	5,329,194	1,889,809	7,219,003	4,898,763	1,977,308	6,876,071	-5.0%	22,841,196	30.1%	
STEVENS	5,546,648	1,412,868	6,959,516	5,825,643	1,692,910	7,518,553	7.4%	7,524,427	99.9%	

**TABLE 9  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004	2004	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
										2004 Total Current Expenditures
SWIFT	3,158,864	2,672,944	5,831,808	2,862,058	3,506,890	6,368,948	8.4%	10,279,382	62.0%	
TODD	7,022,339	818,863	7,841,202	5,872,685	2,514,743	8,387,428	6.5%	17,800,917	47.1%	
TRAVERSE	63,916	960,815	1,024,731	---	1,300,133	1,300,133	21.2%	5,830,821	22.3%	
WABASHA	5,124,739	1,929,802	7,054,541	5,120,253	1,115,158	6,235,411	-13.1%	14,446,303	43.2%	
WADENA	1,518,535	2,285,334	3,803,869	1,897,123	1,592,558	3,489,681	-9.0%	12,549,532	27.8%	
WASECA	7,469,458	3,264,556	10,734,014	7,668,517	3,290,679	10,959,196	2.1%	13,124,877	83.5%	
WASHINGTON	14,874,165	26,103,812	40,977,977	15,957,570	30,672,497	46,630,067	12.1%	121,697,093	38.3%	
WATONWAN	3,343,288	1,869,894	5,213,182	3,756,619	1,936,644	5,693,263	8.4%	11,084,933	51.4%	
WILKIN	1,469,711	3,233,238	4,702,949	1,758,086	2,916,273	4,674,359	-0.6%	8,196,369	57.0%	
WINONA	10,882,935	8,398,437	19,281,372	16,756,708	4,464,100	21,220,808	9.1%	26,666,669	79.6%	
WRIGHT	14,025,285	5,386,862	19,412,147	15,500,012	6,592,921	22,092,933	12.1%	55,057,924	40.1%	
YELLOW MEDICINE	6,245,749	1,932,268	8,178,017	6,461,131	2,086,389	8,547,520	4.3%	10,198,658	83.8%	
<b>County Totals</b>	<b>972,943,833</b>	<b>741,951,108</b>	<b>1,714,894,941</b>	<b>1,014,488,066</b>	<b>754,700,890</b>	<b>1,769,188,956</b>	<b>3.2%</b>	<b>3,724,852,305</b>	<b>47.5%</b>	

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	<u>Low Fund Balance</u>								
KANABEC	47,487	3,573,386	3,620,873	---	2,856,844	2,856,844	-26.7%	12,909,449	22.1%
TRAVERSE	63,916	960,815	1,024,731	---	1,300,133	1,300,133	21.2%	5,830,821	22.3%
STEARNS	13,005,207	390,538	13,395,745	16,127,814	1,449,333	17,577,147	23.8%	76,262,096	23.0%
ANOKA	54,799,560	(4,893,540)	49,906,020	53,292,451	(3,636,267)	49,656,184	-0.5%	197,627,075	25.1%
CLAY	11,705,674	185,333	11,891,007	8,470,277	216,407	8,686,684	-36.9%	32,506,920	26.7%
PINE	526,109	5,091,829	5,617,938	1,428,329	4,497,029	5,925,358	5.2%	21,677,739	27.3%
WADENA	1,518,535	2,285,334	3,803,869	1,897,123	1,592,558	3,489,681	-9.0%	12,549,532	27.8%
DOUGLAS	4,681,603	2,398,832	7,080,435	5,384,664	2,476,823	7,861,487	9.9%	27,189,235	28.9%
STEELE	5,329,194	1,889,809	7,219,003	4,898,763	1,977,308	6,876,071	-5.0%	22,841,196	30.1%
HENNEPIN	40,976,595	233,840,741	274,817,336	41,327,852	236,839,394	278,167,246	1.2%	866,021,057	32.1%
ST. LOUIS	41,714,091	8,351,104	50,065,195	42,083,346	14,500,906	56,584,252	11.5%	170,593,015	33.2%
PENNINGTON	3,456,431	389,519	3,845,950	3,835,451	205,303	4,040,754	4.8%	11,686,478	34.6%
GRANT	1,942,400	899,277	2,841,677	1,870,000	766,503	2,636,503	-7.8%	7,567,761	34.8%
								<u>Acceptable Fund Balance</u>	
RAMSEY	125,918,111	33,344,186	159,262,297	125,917,423	33,029,275	158,946,698	-0.2%	433,303,766	36.7%
WASHINGTON	14,874,165	26,103,812	40,977,977	15,957,570	30,672,497	46,630,067	12.1%	121,697,093	38.3%
OLMSTED	29,781,919	2,202,025	31,983,944	36,825,003	4,733,341	41,558,344	23.0%	108,334,488	38.4%
WRIGHT	14,025,285	5,386,862	19,412,147	15,500,012	6,592,921	22,092,933	12.1%	55,057,924	40.1%
ISANTI	194,820	8,994,001	9,188,821	225,043	9,467,613	9,692,656	5.2%	23,894,200	40.6%
FARIBAULT	2,278,905	2,899,685	5,178,590	2,067,518	2,092,492	4,160,010	-24.5%	10,197,213	40.8%
MAHONOMEN	93,002	2,662,985	2,755,987	113,296	3,260,328	3,373,624	18.3%	8,101,117	41.6%
BROWN	2,358,392	7,974,301	10,332,693	1,852,648	6,620,000	8,472,648	-22.0%	20,003,980	42.4%

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004				2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated			
WABASHA	5,124,739	1,929,802	7,054,541	5,120,253	1,115,158	6,235,411			-13.1%	14,446,303	43.2%
CARLTON	220,525	10,933,027	11,153,552	1,575	12,559,129	12,560,704			11.2%	29,074,383	43.2%
SCOTT	17,553,382	16,025,907	33,579,289	23,008,141	2,285,132	25,293,273			-32.8%	57,480,809	44.0%
FREEBORN	7,990,939	5,941,326	13,932,265	7,634,244	3,417,467	11,051,711			-26.1%	24,702,066	44.7%
LAKE OF THE WOODS	2,900,463	380,178	3,280,641	2,743,496	316,996	3,060,492			-7.2%	6,713,060	45.6%
CROW WING	162,041	20,378,913	20,540,954	189,613	19,120,703	19,310,316			-6.4%	41,939,198	46.0%
CHISAGO	12,424,217	1,203,931	13,628,148	10,337,030	5,573,025	15,910,055			14.3%	33,891,969	46.9%
TODD	7,022,339	818,863	7,841,202	5,872,685	2,514,743	8,387,428			6.5%	17,800,917	47.1%
SHERBURNE	17,485,957	3,799,318	21,285,275	20,337,788	1,585,006	21,922,794			2.9%	45,892,434	47.8%
OTTER TAIL	9,625,671	6,467,307	16,092,978	10,720,743	8,166,036	18,886,779			14.8%	39,486,612	47.8%
<b>Moderately High Fund Balance</b>											
WATONWAN	3,343,288	1,869,894	5,213,182	3,756,619	1,936,644	5,693,263			8.4%	11,084,933	51.4%
BENTON	1,271,909	8,119,938	9,391,847	1,536,684	9,230,435	10,767,119			12.8%	20,845,465	51.7%
RICE	11,879,646	4,374,250	16,253,896	12,221,099	3,017,068	15,238,167			-6.7%	29,467,759	51.7%
FILLMORE	4,853,845	2,620,489	7,474,334	2,152,072	4,775,551	6,927,623			-7.9%	13,227,485	52.4%
LE SUEUR	8,461,648	708,013	9,169,661	8,534,978	595,337	9,130,315			-0.4%	16,954,505	53.9%
ITASCA	299,770	24,878,201	25,177,971	6,422,585	19,214,920	25,637,505			1.8%	47,257,171	54.3%
GOODHUE	4,373,854	13,677,183	18,051,037	4,388,422	13,508,921	17,897,343			-0.9%	32,923,198	54.4%
POPE	2,740,898	2,534,469	5,275,367	2,116,905	3,018,022	5,134,927			-2.7%	9,295,144	55.2%
WILKIN	1,469,711	3,233,238	4,702,949	1,758,086	2,916,273	4,674,359			-0.6%	8,196,369	57.0%
MCLEOD	7,906,154	1,510,662	9,416,816	8,471,014	4,638,985	13,109,999			28.2%	22,885,041	57.3%
DODGE	4,220,469	3,786,581	8,007,050	4,243,740	3,480,674	7,724,414			-3.7%	13,427,926	57.5%

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004				2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures 2004
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated			
RENVILLE	1,705,933	9,525,921	11,231,854	2,227,748	8,148,529	10,376,277				17,771,093	58.4%
SIBLEY	6,024,531	1,264,072	7,288,603	6,675,701	1,049,391	7,725,092				12,965,898	59.6%
MEEKER	3,739,593	7,747,232	11,486,825	5,687,476	4,365,584	10,053,060				16,648,346	60.4%
MORRISON	4,997,343	8,732,168	13,729,511	5,807,701	8,442,899	14,250,600				23,421,257	60.8%
SWIFT	3,158,864	2,672,944	5,831,808	2,862,058	3,506,890	6,368,948				10,279,382	62.0%
MILLE LACS	5,520,822	5,447,067	10,967,889	5,359,210	7,108,225	12,467,435				19,245,320	64.8%
<b>High Fund Balance</b>											
DAKOTA	137,153,427	---	137,153,427	140,852,635	---	140,852,635				215,723,481	65.3%
NORMAN	839,281	4,062,467	4,901,748	808,945	3,952,162	4,761,107				7,150,285	66.6%
COTTONWOOD	434,392	6,084,490	6,518,882	169,167	6,993,289	7,162,456				10,702,735	66.9%
MARTIN	---	6,856,727	6,856,727	---	7,889,439	7,889,439				11,469,615	68.8%
NOBLES	6,121,508	2,908,662	9,030,170	5,751,186	4,669,140	10,420,326				15,079,651	69.1%
POLK	5,000,000	21,016,900	26,016,900	5,000,000	17,799,096	22,799,096				32,506,289	70.1%
BECKER	5,274,794	14,480,678	19,755,472	3,996,558	16,099,132	20,095,690				27,635,600	72.7%
BELTRAMI	23,622,397	6,948,488	30,570,885	15,301,562	16,125,679	31,427,241				42,582,653	73.8%
LYON	984,086	6,395,586	7,379,672	3,459,364	5,270,779	8,730,143				11,758,073	74.2%
CARVER	25,169,714	10,832,186	36,001,900	28,655,883	11,379,075	40,034,958				53,668,837	74.6%
HOUSTON	4,463,376	4,098,056	8,561,432	4,757,611	4,817,859	9,575,470				12,733,205	75.2%
HUBBARD	11,387,400	300,869	11,688,269	12,796,172	989,207	13,785,379				17,606,265	78.3%
CASS	19,256,736	3,488,383	22,745,119	19,858,908	3,321,564	23,180,472				29,370,112	78.9%
ROSEAU	5,224,346	3,520,934	8,745,280	6,787,419	2,807,790	9,595,209				12,155,780	78.9%
NICOLLET	5,361,899	6,309,406	11,671,305	7,555,639	6,052,783	13,608,422				17,166,758	79.3%

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
	6,228,844	---	6,228,844	6,490,544	---	6,490,544				
ROCK	6,228,844	---	6,228,844	6,490,544	---	6,490,544	4.0%	8,156,543	79.6%	
WINONA	10,882,935	8,398,437	19,281,372	16,756,708	4,464,100	21,220,808	9.1%	26,666,669	79.6%	
MARSHALL	---	6,019,651	6,019,651	---	6,020,545	6,020,545	0.0%	7,305,492	82.4%	
WASECA	7,469,458	3,264,556	10,734,014	7,668,517	3,290,679	10,959,196	2.1%	13,124,877	83.5%	
YELLOW MEDICINE	6,245,749	1,932,268	8,178,017	6,461,131	2,086,389	8,547,520	4.3%	10,198,658	83.8%	
REDWOOD	9,331,885	1,196,829	10,528,714	10,990,968	849,160	11,840,128	11.1%	14,099,396	84.0%	
KOOCHICHING	10,386,468	2,555,586	12,942,054	11,417,132	1,520,583	12,937,715	-0.0%	15,268,330	84.7%	
LAKE	3,758,174	9,921,330	13,679,504	3,910,147	9,330,920	13,241,067	-3.3%	15,220,448	87.0%	
JACKSON	8,196,693	2,868,163	11,064,856	6,448,817	3,086,858	9,535,675	-16.0%	10,796,109	88.3%	
KANDIYOHI	2,154	33,599,590	33,601,744	17,807	36,601,701	36,619,508	8.2%	39,645,907	92.4%	
KITTON	4,502,158	1,168,148	5,670,306	3,969,112	2,006,171	5,975,283	5.1%	6,437,834	92.8%	
LINCOLN	716,341	4,947,652	5,663,993	971,743	4,661,340	5,633,083	-0.5%	5,924,349	95.1%	
MURRAY	4,824,608	2,737,301	7,561,909	4,702,965	2,804,168	7,507,133	-0.7%	7,888,579	95.2%	
STEVENS	5,546,648	1,412,868	6,959,516	5,825,643	1,692,910	7,518,553	7.4%	7,524,427	99.9%	
<b>Very High Fund Balance</b>										
CLEARWATER	9,846,532	1,204,664	11,051,196	10,697,786	520,331	11,218,117	1.5%	10,967,823	102.3%	
MOWER	16,068,762	7,740,998	23,809,760	17,746,026	7,659,343	25,405,369	6.3%	24,688,204	102.9%	
PIPESTONE	114,753	9,512,886	9,627,639	115,846	8,874,385	8,990,231	-7.1%	8,658,322	103.8%	
BIG STONE	3,319,741	3,917,318	7,237,059	3,608,858	3,062,368	6,671,226	-8.5%	6,302,495	105.9%	
RED LAKE	2,761,586	598,594	3,360,180	3,021,144	1,622,822	4,643,966	27.6%	4,357,841	106.6%	
LAC QUI PARLE	4,845,238	2,562,161	7,407,399	4,845,238	3,209,312	8,054,550	8.0%	7,513,886	107.2%	
COOK	1,833,136	8,282,131	10,115,267	1,585,059	9,242,317	10,827,376	6.6%	9,828,735	110.2%	

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	CHIPPEWA	7,603,092	4,974,791	12,577,883	7,297,560	5,681,780			
AITKIN	10,816,615	10,319,626	21,136,241	11,167,855	11,127,230	22,295,085	5.2%	17,749,605	125.6%
BLUE EARTH	61,578,955	---	61,578,955	63,758,162	---	63,758,162	3.4%	35,636,268	178.9%
<b>County Totals</b>	<b>972,943,833</b>	<b>741,951,108</b>	<b>1,714,894,941</b>	<b>1,014,488,066</b>	<b>754,700,890</b>	<b>1,769,188,956</b>	<b>3.2%</b>	<b>3,724,852,305</b>	<b>47.5%</b>

**Extremely High Fund Balance**



**2005 and 2006 COUNTY BUDGET SUMMARIES**

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**Table 11**  
**Summary of 2006 and 2005 County**  
**Budgeted Revenues and Expenditures**

Revenues	2006		2005		Percent Change
	Amount	%	Amount	%	
Property Taxes	\$2,060,988,482	41.0%	\$1,940,922,700	41.0%	6.2%
All Other Taxes	34,435,721	0.7%	34,208,423	0.7%	0.7%
Special Assessments	20,657,160	0.4%	20,938,941	0.4%	-1.3%
Licenses and Permits	31,191,420	0.6%	27,821,034	0.6%	12.1%
Intergovernmental Revenues					
Federal Grants	642,953,798	12.8%	608,794,484	12.9%	5.6%
State General Purpose Aid	287,640,641	5.7%	283,748,846	6.0%	1.4%
State Categorical Aid	1,004,191,937	20.0%	944,794,380	20.0%	6.3%
Total Intergovernmental Revenues	1,934,786,376	38.5%	1,837,337,710	38.8%	5.3%
Charges for Services	466,178,298	9.3%	496,841,949	10.5%	-6.2%
Fines and Forfeits	7,099,387	0.1%	10,398,763	0.2%	-31.7%
Interest on Investments	70,767,859	1.4%	62,045,785	1.3%	14.1%
Miscellaneous Revenues	403,819,571	8.0%	304,648,708	6.4%	32.6%
Total Revenues	5,029,924,274	100.0%	4,735,164,013	100.0%	6.2%
Percent of Total Revenues & Other Sources		97.0%		97.5%	
Proceeds from Bond Sales	64,908,668	1.3%	41,127,791	0.8%	57.8%
Other Financing Sources	39,295,526	0.8%	36,570,001	0.8%	7.5%
Transfers from Other Funds	52,714,015	1.0%	42,484,936	0.9%	24.1%
<b>Total Revenues and Other Sources</b>	<b>\$5,186,842,483</b>	<b>100.0%</b>	<b>\$4,855,346,741</b>	<b>100.0%</b>	<b>6.8%</b>
<b>Expenditures</b>					
General Government	\$752,009,114	18.2%	\$711,214,719	17.9%	5.7%
Public Safety	821,424,409	19.8%	762,341,486	19.2%	7.8%
Streets and Highways	373,538,859	9.0%	363,051,806	9.1%	2.9%
Sanitation	91,193,708	2.2%	85,119,078	2.1%	7.1%
Human Services	1,618,186,389	39.1%	1,606,362,540	40.4%	0.7%
Health	185,330,034	4.5%	178,924,728	4.5%	3.6%
Culture and Recreation	134,684,598	3.3%	127,002,989	3.2%	6.0%
Conservation of Natural Resources	69,269,522	1.7%	53,250,208	1.3%	30.1%
Economic Development	47,456,291	1.1%	45,367,428	1.1%	4.6%
Miscellaneous Current Expenditures	49,333,938	1.2%	45,243,417	1.1%	9.0%
<b>Total Current Expenditures</b>	<b>\$4,142,426,862</b>	<b>100.0%</b>	<b>\$3,977,878,399</b>	<b>100.0%</b>	<b>4.1%</b>
Percent of Total Expenditures & Other Uses		78.8%		80.5%	
Debt Service					
Principal	\$130,330,382	2.5%	\$121,018,125	2.5%	7.7%
Interest and Fiscal Charges	69,542,696	1.3%	65,674,214	1.3%	5.9%
Streets and Highways Construction	470,271,888	8.9%	437,489,426	8.9%	7.5%
Capital Outlay	389,416,232	7.4%	284,943,972	5.8%	36.7%
Total Expenditures	5,201,988,060	98.9%	4,887,004,136	98.9%	6.4%
Other Financing Uses	21,117,367	0.4%	19,997,212	0.4%	5.6%
Transfers to Other Funds	36,194,090	0.7%	32,424,260	0.7%	11.6%
<b>Total Expenditures and Other Uses</b>	<b>\$5,259,299,517</b>	<b>100.0%</b>	<b>\$4,939,425,608</b>	<b>100.0%</b>	<b>6.5%</b>
Reported Increase (Decrease) in Fund Balance	(\$23,366,269)		(\$43,963,537)		-46.9%
Reported Net Unrealized Gain or (Loss) from Investments	(\$509,294)				
Net Tax Levy	\$1,996,942,583		\$1,865,558,355		7.0%

Name of County: AITKIN

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

Name of County: ANOKA

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	9,027,037	9,027,037	9,734,644
All Other Taxes	722,550	722,550	824,550
Special Assessments	0	0	0
Licenses and Permits	59,100	59,100	63,360
Federal Grants	2,049,187	2,049,187	2,179,688
State General Purpose Aid	2,067,847	2,067,847	1,744,422
State Categorical Aid	5,427,280	5,427,280	6,163,509
Charges for Services	1,306,710	1,306,710	1,700,438
Fines and Forfeits	49,400	49,400	0
Interest on Investments	250,000	250,000	400,000
Miscellaneous Revenues	88,529	88,529	103,830
<b>Total Revenues</b>	<b>21,047,640</b>	<b>21,047,640</b>	<b>22,914,441</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>21,047,640</b>	<b>21,047,640</b>	<b>22,914,441</b>
<b>Current Expenditures</b>			
General Government	3,894,744	3,894,744	4,210,377
Public Safety	3,936,199	3,936,199	4,195,306
Streets and Highways (excluding Const.)	2,602,030	2,602,030	2,804,212
Sanitation	360,278	360,278	354,755
Human Services	5,146,342	5,146,342	5,265,533
Health	541,322	541,322	550,541
Culture and Recreation	589,860	589,860	624,614
Conservation of Natural Resources	253,801	253,801	274,725
Economic Development & Housing	66,981	66,981	66,063
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,391,557</b>	<b>17,391,557</b>	<b>18,346,126</b>
<b>Debt Service - Principal</b>	<b>265,000</b>	<b>265,000</b>	<b>275,000</b>
<b>Interest and Fiscal Charges</b>	<b>148,586</b>	<b>148,586</b>	<b>137,111</b>
<b>Streets and Highways Construction</b>	<b>2,976,000</b>	<b>2,976,000</b>	<b>3,447,600</b>
<b>Total Capital Outlay</b>	<b>763,650</b>	<b>763,650</b>	<b>1,188,304</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>21,544,793</b>	<b>21,544,793</b>	<b>23,394,141</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	89,151,880	89,264,830	96,234,209
All Other Taxes	701,300	701,300	754,750
Special Assessments	0	0	0
Licenses and Permits	832,219	832,219	880,980
Federal Grants	34,080,982	34,603,575	43,834,420
State General Purpose Aid	13,906,155	11,920,236	13,016,475
State Categorical Aid	37,955,225	37,561,153	36,977,148
Charges for Services	29,537,511	30,085,331	33,675,353
Fines and Forfeits	891,250	891,250	346,000
Interest on Investments	3,397,161	3,397,161	3,041,011
Miscellaneous Revenues	14,669,190	12,443,414	14,964,846
<b>Total Revenues</b>	<b>225,122,873</b>	<b>221,700,469</b>	<b>243,725,192</b>
Proceeds from Bond Sales	19,546,600	22,695,000	12,325,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	568,814
<b>Total Revenues and Other Sources</b>	<b>244,669,473</b>	<b>244,395,469</b>	<b>256,619,006</b>
<b>Current Expenditures</b>			
General Government	33,733,113	33,757,239	34,216,903
Public Safety	42,842,636	43,431,477	46,594,481
Streets and Highways (excluding Const.)	19,129,692	19,067,061	18,241,081
Sanitation	8,968,280	9,038,280	9,443,834
Human Services	72,436,025	71,664,923	75,930,931
Health	7,948,778	8,007,486	8,289,257
Culture and Recreation	11,279,555	12,807,439	12,289,982
Conservation of Natural Resources	573,802	754,749	589,598
Economic Development & Housing	6,217,456	5,798,953	5,974,141
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>203,129,337</b>	<b>204,327,607</b>	<b>211,570,208</b>
<b>Debt Service - Principal</b>	<b>10,850,000</b>	<b>11,800,000</b>	<b>12,695,000</b>
<b>Interest and Fiscal Charges</b>	<b>4,138,931</b>	<b>4,532,615</b>	<b>5,457,397</b>
<b>Streets and Highways Construction</b>	<b>8,675,889</b>	<b>8,675,889</b>	<b>13,394,322</b>
<b>Total Capital Outlay</b>	<b>23,798,925</b>	<b>19,546,600</b>	<b>11,787,850</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>250,593,082</b>	<b>248,882,711</b>	<b>254,904,777</b>

Name of County: BECKER

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

Name of County: BELTRAMI

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	13,733,163	0	14,268,181
All Other Taxes	728,184	0	737,293
Special Assessments	575,000	0	223,154
Licenses and Permits	285,060	0	300,160
Federal Grants	4,759,098	0	5,890,198
State General Purpose Aid	1,290,000	0	1,567,467
State Categorical Aid	7,170,576	0	10,579,506
Charges for Services	2,340,885	0	3,051,701
Fines and Forfeits	77,000	0	77,500
Interest on Investments	490,000	0	733,000
Miscellaneous Revenues	2,200,250	0	2,284,137
<b>Total Revenues</b>	<b>33,649,216</b>	<b>0</b>	<b>39,712,297</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>33,649,216</b>	<b>0</b>	<b>39,712,297</b>
<b>Current Expenditures</b>			
General Government	5,243,592	0	4,773,960
Public Safety	5,444,474	0	5,871,390
Streets and Highways (excluding Const.)	4,293,322	0	4,747,922
Sanitation	1,569,611	0	1,662,816
Human Services	11,880,976	0	12,025,157
Health	849,210	0	877,494
Culture and Recreation	472,111	0	565,554
Conservation of Natural Resources	860,486	0	1,005,425
Economic Development & Housing	346,823	0	352,214
Miscellaneous Current Expenditures	325,718	0	326,947
<b>Total Current Expenditures</b>	<b>31,286,323</b>	<b>0</b>	<b>32,208,879</b>
<b>Debt Service - Principal</b>	<b>450,000</b>	<b>0</b>	<b>450,000</b>
<b>Interest and Fiscal Charges</b>	<b>23,875</b>	<b>0</b>	<b>12,840</b>
<b>Streets and Highways Construction</b>	<b>1,805,000</b>	<b>0</b>	<b>6,865,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>33,565,198</b>	<b>0</b>	<b>42,036,719</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,510,591	14,510,591	13,534,135
All Other Taxes	1,300,000	1,300,000	875,000
Special Assessments	1,634,600	1,634,600	1,727,731
Licenses and Permits	118,030	118,030	121,330
Federal Grants	5,489,415	5,489,415	5,683,116
State General Purpose Aid	120,998	120,998	1,448,000
State Categorical Aid	3,677,408	3,677,408	19,352,050
Charges for Services	3,969,276	3,969,276	5,698,537
Fines and Forfeits	33,000	33,000	145,000
Interest on Investments	850,000	850,000	739,790
Miscellaneous Revenues	12,984,759	12,984,759	1,931,887
<b>Total Revenues</b>	<b>44,688,077</b>	<b>44,688,077</b>	<b>51,256,576</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	20,000
Transfers from Other Funds	0	0	819,741
<b>Total Revenues and Other Sources</b>	<b>44,688,077</b>	<b>44,688,077</b>	<b>52,096,317</b>
<b>Current Expenditures</b>			
General Government	6,650,041	6,650,041	7,325,885
Public Safety	6,305,672	6,305,672	7,116,186
Streets and Highways (excluding Const.)	3,948,854	3,948,854	5,474,747
Sanitation	2,799,832	2,799,832	2,910,808
Human Services	14,046,158	14,046,158	14,693,894
Health	2,259,630	2,259,630	2,345,461
Culture and Recreation	213,941	213,941	487,241
Conservation of Natural Resources	1,298,071	1,298,071	2,583,902
Economic Development & Housing	160,000	160,000	640,806
Miscellaneous Current Expenditures	288,390	288,390	0
<b>Total Current Expenditures</b>	<b>37,970,589</b>	<b>37,970,589</b>	<b>43,578,930</b>
<b>Debt Service - Principal</b>	<b>968,791</b>	<b>968,791</b>	<b>1,946,787</b>
<b>Interest and Fiscal Charges</b>	<b>496,353</b>	<b>496,353</b>	<b>40,000</b>
<b>Streets and Highways Construction</b>	<b>4,450,000</b>	<b>4,450,000</b>	<b>5,950,000</b>
<b>Total Capital Outlay</b>	<b>802,344</b>	<b>802,344</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	819,741
<b>Total Expenditures and Other Uses</b>	<b>44,688,077</b>	<b>44,688,077</b>	<b>52,335,458</b>

Name of County: BENTON

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

Name of County: BIG STONE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,933,540	14,933,540	16,809,408
All Other Taxes	119,000	119,000	125,000
Special Assessments	0	0	0
Licenses and Permits	130,743	130,743	133,190
Federal Grants	3,672,539	3,672,539	3,630,403
State General Purpose Aid	1,698,571	1,698,571	1,800,105
State Categorical Aid	7,230,707	7,230,707	4,780,253
Charges for Services	1,474,165	1,474,165	1,849,399
Fines and Forfeits	23,580	23,580	24,520
Interest on Investments	195,000	195,000	205,000
Miscellaneous Revenues	646,046	646,046	798,562
<b>Total Revenues</b>	<b>30,123,891</b>	<b>30,123,891</b>	<b>30,155,840</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	114,732	114,732	300,000
<b>Total Revenues and Other Sources</b>	<b>30,238,623</b>	<b>30,238,623</b>	<b>30,455,840</b>
<b>Current Expenditures</b>			
General Government	4,495,552	4,451,758	5,003,084
Public Safety	5,499,982	5,524,010	5,980,266
Streets and Highways (excluding Const.)	1,964,905	1,974,905	2,137,658
Sanitation	7,704	7,704	7,704
Human Services	8,581,613	8,581,613	8,813,991
Health	670,564	670,564	747,966
Culture and Recreation	508,602	510,501	539,119
Conservation of Natural Resources	287,106	287,106	337,246
Economic Development & Housing	236,838	236,838	351,148
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>22,252,866</b>	<b>22,244,999</b>	<b>23,918,182</b>
<b>Debt Service - Principal</b>	<b>1,581,194</b>	<b>1,581,194</b>	<b>1,592,813</b>
<b>Interest and Fiscal Charges</b>	<b>747,606</b>	<b>747,606</b>	<b>646,854</b>
<b>Streets and Highways Construction</b>	<b>4,493,703</b>	<b>4,502,703</b>	<b>2,282,321</b>
<b>Total Capital Outlay</b>	<b>849,506</b>	<b>4,379,129</b>	<b>1,385,105</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	37,000	37,000	0
<b>Total Expenditures and Other Uses</b>	<b>29,961,875</b>	<b>33,492,631</b>	<b>29,825,275</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	2,207,441	2,207,441	2,511,762
All Other Taxes	42,057	42,057	42,757
Special Assessments	115,000	115,000	110,560
Licenses and Permits	21,370	21,370	43,430
Federal Grants	272,353	272,353	437,518
State General Purpose Aid	1,045,226	1,045,226	1,117,797
State Categorical Aid	3,205,356	3,205,356	3,710,300
Charges for Services	304,321	304,321	334,700
Fines and Forfeits	0	0	0
Interest on Investments	175,300	175,300	176,000
Miscellaneous Revenues	81,455	81,455	83,189
<b>Total Revenues</b>	<b>7,469,879</b>	<b>7,469,879</b>	<b>8,568,013</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	8,000	8,000	5,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>7,477,879</b>	<b>7,477,879</b>	<b>8,573,013</b>
<b>Current Expenditures</b>			
General Government	1,303,325	1,303,325	1,709,934
Public Safety	805,314	805,314	842,865
Streets and Highways (excluding Const.)	1,582,075	1,582,075	1,854,445
Sanitation	172,106	172,106	176,061
Human Services	2,138,955	2,138,955	2,218,172
Health	70,605	70,605	70,605
Culture and Recreation	77,054	77,054	96,672
Conservation of Natural Resources	182,483	182,483	201,267
Economic Development & Housing	15,064	15,064	66,929
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>6,346,981</b>	<b>6,346,981</b>	<b>7,236,950</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>1,344,049</b>	<b>1,344,049</b>	<b>1,613,415</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>7,691,030</b>	<b>7,691,030</b>	<b>8,850,365</b>

Name of County: BLUE EARTH

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

Name of County: BROWN

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	18,008,984	18,228,081	19,677,250
All Other Taxes	95,200	95,200	95,200
Special Assessments	700,000	717,397	735,000
Licenses and Permits	206,850	206,850	216,210
Federal Grants	5,999,418	6,234,818	7,006,308
State General Purpose Aid	4,860,642	4,641,545	4,505,169
State Categorical Aid	16,253,866	16,183,843	15,981,393
Charges for Services	4,237,208	4,242,208	5,211,164
Fines and Forfeits	85,030	85,030	85,030
Interest on Investments	2,200,000	2,200,000	2,700,000
Miscellaneous Revenues	1,621,562	1,586,874	1,625,410
<b>Total Revenues</b>	<b>54,268,760</b>	<b>54,421,846</b>	<b>57,838,134</b>
Proceeds from Bond Sales	350,000	0	5,000,000
Other Financing Sources	0	26,188	0
Transfers from Other Funds	2,778,678	2,752,834	1,047,484
<b>Total Revenues and Other Sources</b>	<b>57,397,438</b>	<b>57,200,868</b>	<b>63,885,618</b>
<b>Current Expenditures</b>			
General Government	6,695,266	6,174,454	7,031,177
Public Safety	6,203,283	6,307,136	6,853,889
Streets and Highways (excluding Const.)	4,676,258	4,668,102	4,373,241
Sanitation	1,227,787	1,223,963	1,273,743
Human Services	15,078,499	15,034,097	15,863,500
Health	1,049,663	1,103,773	1,315,555
Culture and Recreation	1,434,357	1,432,093	1,572,446
Conservation of Natural Resources	791,556	551,871	1,600,808
Economic Development & Housing	245,715	150,723	161,058
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>37,402,384</b>	<b>36,646,212</b>	<b>40,045,417</b>
<b>Debt Service - Principal</b>	<b>1,915,399</b>	<b>1,850,625</b>	<b>1,974,399</b>
<b>Interest and Fiscal Charges</b>	<b>254,680</b>	<b>220,028</b>	<b>193,782</b>
<b>Streets and Highways Construction</b>	<b>10,352,000</b>	<b>10,352,000</b>	<b>10,980,000</b>
<b>Total Capital Outlay</b>	<b>6,408,960</b>	<b>3,450,941</b>	<b>16,243,486</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,778,678	2,755,834	1,047,484
<b>Total Expenditures and Other Uses</b>	<b>59,112,101</b>	<b>55,275,640</b>	<b>70,484,568</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	8,220,988	8,220,988	8,710,633
All Other Taxes	42,500	42,500	38,800
Special Assessments	386,918	386,918	406,255
Licenses and Permits	28,420	28,420	32,350
Federal Grants	0	0	0
State General Purpose Aid	1,376,707	1,376,707	1,415,750
State Categorical Aid	9,079,642	9,079,642	9,590,368
Charges for Services	2,958,845	2,958,845	3,015,011
Fines and Forfeits	2,000	2,000	5,000
Interest on Investments	163,400	163,400	360,590
Miscellaneous Revenues	1,341,747	1,341,747	1,373,801
<b>Total Revenues</b>	<b>23,601,167</b>	<b>23,601,167</b>	<b>24,948,558</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>23,601,167</b>	<b>23,601,167</b>	<b>24,948,558</b>
<b>Current Expenditures</b>			
General Government	3,077,972	3,077,972	3,210,515
Public Safety	3,797,328	3,797,328	3,987,792
Streets and Highways (excluding Const.)	2,314,701	2,314,701	2,370,980
Sanitation	538,542	538,542	561,885
Human Services	7,957,230	7,957,230	7,808,814
Health	1,372,023	1,372,023	1,478,557
Culture and Recreation	327,777	327,777	347,757
Conservation of Natural Resources	614,003	614,003	806,422
Economic Development & Housing	13,795	13,795	13,795
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>20,013,371</b>	<b>20,013,371</b>	<b>20,586,517</b>
<b>Debt Service - Principal</b>	<b>300,000</b>	<b>300,000</b>	<b>310,000</b>
<b>Interest and Fiscal Charges</b>	<b>116,788</b>	<b>116,788</b>	<b>106,308</b>
<b>Streets and Highways Construction</b>	<b>2,345,000</b>	<b>2,345,000</b>	<b>3,072,000</b>
<b>Total Capital Outlay</b>	<b>708,558</b>	<b>708,558</b>	<b>899,589</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>23,483,717</b>	<b>23,483,717</b>	<b>24,974,414</b>

Name of County: CARLTON

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

Name of County: CARVER

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,811,968	14,811,968	16,148,299
All Other Taxes	0	0	0
Special Assessments	390,000	390,000	420,000
Licenses and Permits	77,000	77,000	71,350
Federal Grants	0	0	0
State General Purpose Aid	15,871,151	15,871,151	15,377,851
State Categorical Aid	0	0	0
Charges for Services	1,611,500	1,611,500	1,835,722
Fines and Forfeits	163,778	163,778	35,000
Interest on Investments	180,000	180,000	240,000
Miscellaneous Revenues	1,065,164	1,065,164	1,136,942
<b>Total Revenues</b>	<b>34,170,561</b>	<b>34,170,561</b>	<b>35,265,164</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>34,170,561</b>	<b>34,170,561</b>	<b>35,265,164</b>
<b>Current Expenditures</b>			
General Government	6,105,780	6,105,780	6,157,226
Public Safety	4,700,929	4,700,929	4,974,423
Streets and Highways (excluding Const.)	8,144,256	8,144,256	7,827,329
Sanitation	1,133,901	1,133,901	1,258,833
Human Services	12,068,406	12,068,406	12,458,759
Health	0	0	0
Culture and Recreation	234,334	234,334	268,673
Conservation of Natural Resources	508,395	508,395	723,109
Economic Development & Housing	483,257	483,257	505,606
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>33,379,258</b>	<b>33,379,258</b>	<b>34,173,958</b>
<b>Debt Service - Principal</b>	<b>652,021</b>	<b>652,021</b>	<b>1,009,784</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>34,031,279</b>	<b>34,031,279</b>	<b>35,183,742</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	36,482,398	36,482,398	38,107,848
All Other Taxes	1,511,134	1,448,084	1,571,584
Special Assessments	213,575	213,575	213,575
Licenses and Permits	696,660	696,660	844,210
Federal Grants	4,565,360	4,739,361	4,953,947
State General Purpose Aid	2,702,765	2,662,609	2,685,583
State Categorical Aid	17,898,912	21,975,982	30,085,444
Charges for Services	7,296,766	7,647,393	9,532,800
Fines and Forfeits	163,750	163,750	166,000
Interest on Investments	1,450,925	1,450,925	2,500,925
Miscellaneous Revenues	2,616,317	2,671,739	4,955,218
<b>Total Revenues</b>	<b>75,598,562</b>	<b>80,152,476</b>	<b>95,617,134</b>
Proceeds from Bond Sales	0	9,927,555	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,438,143	2,745,868	2,938,640
<b>Total Revenues and Other Sources</b>	<b>78,036,705</b>	<b>92,825,899</b>	<b>98,555,774</b>
<b>Current Expenditures</b>			
General Government	14,523,018	15,531,275	16,769,897
Public Safety	12,806,942	12,996,627	13,446,537
Streets and Highways (excluding Const.)	4,455,572	4,741,081	4,777,696
Sanitation	0	0	0
Human Services	17,725,572	17,736,434	18,312,453
Health	2,865,314	3,193,233	2,885,991
Culture and Recreation	3,173,875	3,304,715	3,582,140
Conservation of Natural Resources	2,236,410	2,749,462	2,591,038
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>57,786,703</b>	<b>60,252,827</b>	<b>62,365,752</b>
<b>Debt Service - Principal</b>	<b>1,195,000</b>	<b>1,195,000</b>	<b>1,648,546</b>
<b>Interest and Fiscal Charges</b>	<b>538,240</b>	<b>538,240</b>	<b>916,405</b>
<b>Streets and Highways Construction</b>	<b>13,030,000</b>	<b>27,076,312</b>	<b>23,744,000</b>
<b>Total Capital Outlay</b>	<b>5,596,619</b>	<b>6,970,741</b>	<b>13,415,200</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,488,143	2,438,143	2,809,227
<b>Total Expenditures and Other Uses</b>	<b>80,634,705</b>	<b>98,471,263</b>	<b>104,899,130</b>

Name of County: CASS

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

Name of County: CHIPPEWA

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,904,609	14,904,609	16,216,138
All Other Taxes	547,000	547,000	562,000
Special Assessments	0	0	0
Licenses and Permits	63,900	63,900	66,900
Federal Grants	6,185,591	6,185,591	5,099,930
State General Purpose Aid	914,434	914,434	777,715
State Categorical Aid	7,267,649	7,267,649	6,808,093
Charges for Services	6,721,583	6,721,583	7,520,472
Fines and Forfeits	1,500	1,500	1,500
Interest on Investments	675,000	675,000	950,000
Miscellaneous Revenues	4,078,870	4,078,870	4,369,176
<b>Total Revenues</b>	<b>41,360,136</b>	<b>41,360,136</b>	<b>42,371,924</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	350,000
<b>Total Revenues and Other Sources</b>	<b>41,360,136</b>	<b>41,360,136</b>	<b>42,721,924</b>
<b>Current Expenditures</b>			
General Government	9,736,609	9,736,609	9,103,485
Public Safety	5,520,406	5,520,406	6,201,104
Streets and Highways (excluding Const.)	4,917,072	4,917,072	5,018,983
Sanitation	2,327,000	2,327,000	2,406,924
Human Services	9,138,399	9,138,399	9,730,349
Health	1,953,025	1,953,025	2,173,012
Culture and Recreation	262,856	262,856	286,497
Conservation of Natural Resources	1,466,285	1,466,285	1,631,457
Economic Development & Housing	0	0	35,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>35,321,652</b>	<b>35,321,652</b>	<b>36,586,811</b>
<b>Debt Service - Principal</b>	<b>58,250</b>	<b>58,250</b>	<b>37,840</b>
<b>Interest and Fiscal Charges</b>	<b>1,090</b>	<b>1,090</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>5,300,000</b>	<b>5,300,000</b>	<b>3,840,000</b>
<b>Total Capital Outlay</b>	<b>943,304</b>	<b>943,304</b>	<b>1,888,375</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	350,000
<b>Total Expenditures and Other Uses</b>	<b>41,624,296</b>	<b>41,624,296</b>	<b>42,703,026</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,406,889	0	5,901,302
All Other Taxes	6,500	0	7,500
Special Assessments	229,292	0	235,050
Licenses and Permits	7,425	0	7,625
Federal Grants	0	0	0
State General Purpose Aid	952,744	0	1,081,004
State Categorical Aid	5,054,733	0	5,530,682
Charges for Services	737,963	0	843,514
Fines and Forfeits	0	0	0
Interest on Investments	261,000	0	260,000
Miscellaneous Revenues	1,516,244	0	534,039
<b>Total Revenues</b>	<b>14,172,790</b>	<b>0</b>	<b>14,400,716</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>14,172,790</b>	<b>0</b>	<b>14,400,716</b>
<b>Current Expenditures</b>			
General Government	2,442,799	0	2,833,558
Public Safety	1,591,045	0	1,720,570
Streets and Highways (excluding Const.)	1,906,000	0	2,183,800
Sanitation	180,320	0	180,320
Human Services	4,444,738	0	4,478,212
Health	107,463	0	107,463
Culture and Recreation	241,757	0	238,068
Conservation of Natural Resources	637,772	0	601,450
Economic Development & Housing	37,905	0	68,605
Miscellaneous Current Expenditures	133,701	0	127,881
<b>Total Current Expenditures</b>	<b>11,723,500</b>	<b>0</b>	<b>12,539,927</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>3,100,000</b>	<b>0</b>	<b>2,150,000</b>
<b>Total Capital Outlay</b>	<b>712,000</b>	<b>0</b>	<b>165,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,535,500</b>	<b>0</b>	<b>14,855,427</b>

Name of County: CHISAGO

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

Name of County: CLAY

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	22,918,798	22,918,798	24,800,308
All Other Taxes	0	0	0
Special Assessments	23,000	23,000	21,500
Licenses and Permits	710,150	710,150	807,150
Federal Grants	4,445,701	4,445,701	9,205,329
State General Purpose Aid	1,807,033	1,807,033	1,763,241
State Categorical Aid	10,353,450	10,353,450	7,701,804
Charges for Services	3,482,287	3,486,487	3,550,848
Fines and Forfeits	437,300	437,300	233,300
Interest on Investments	450,000	450,000	450,000
Miscellaneous Revenues	635,000	635,000	1,039,693
<b>Total Revenues</b>	<b>45,262,719</b>	<b>45,266,919</b>	<b>49,573,173</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	3,025,000
<b>Total Revenues and Other Sources</b>	<b>45,262,719</b>	<b>45,266,919</b>	<b>52,598,173</b>
<b>Current Expenditures</b>			
General Government	7,725,548	7,827,152	7,914,415
Public Safety	7,228,038	7,330,278	7,666,085
Streets and Highways (excluding Const.)	4,592,257	4,592,257	6,393,946
Sanitation	308,096	308,096	311,334
Human Services	10,718,332	10,718,332	10,477,656
Health	2,431,832	2,431,832	2,559,103
Culture and Recreation	372,000	372,000	859,759
Conservation of Natural Resources	619,132	642,858	656,378
Economic Development & Housing	65,000	65,000	70,000
Miscellaneous Current Expenditures	1,812,931	2,085,756	1,668,835
<b>Total Current Expenditures</b>	<b>35,873,166</b>	<b>36,373,561</b>	<b>38,577,511</b>
<b>Debt Service - Principal</b>	<b>2,153,088</b>	<b>2,153,088</b>	<b>2,357,000</b>
<b>Interest and Fiscal Charges</b>	<b>638,720</b>	<b>638,720</b>	<b>1,070,932</b>
<b>Streets and Highways Construction</b>	<b>4,645,000</b>	<b>4,645,000</b>	<b>8,870,825</b>
<b>Total Capital Outlay</b>	<b>1,800,000</b>	<b>4,377,694</b>	<b>1,897,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>45,109,974</b>	<b>48,188,063</b>	<b>52,773,268</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	17,455,252	17,455,252	18,662,498
All Other Taxes	290,000	290,000	290,000
Special Assessments	508,500	508,500	508,500
Licenses and Permits	39,980	39,980	95,694
Federal Grants	40,743,195	40,743,195	43,619,801
State General Purpose Aid	2,981,362	2,981,362	3,069,710
State Categorical Aid	44,110,652	44,110,652	48,470,008
Charges for Services	1,940,359	1,940,359	2,117,630
Fines and Forfeits	5,000	5,000	5,000
Interest on Investments	256,000	256,000	306,000
Miscellaneous Revenues	947,268	947,268	682,491
<b>Total Revenues</b>	<b>109,277,568</b>	<b>109,277,568</b>	<b>117,827,332</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>109,277,568</b>	<b>109,277,568</b>	<b>117,827,332</b>
<b>Current Expenditures</b>			
General Government	5,011,751	5,011,751	5,597,675
Public Safety	6,182,518	6,182,518	6,781,987
Streets and Highways (excluding Const.)	4,249,090	4,249,090	4,304,858
Sanitation	0	0	0
Human Services	86,946,188	86,946,188	90,985,220
Health	0	0	126,881
Culture and Recreation	344,416	344,416	363,248
Conservation of Natural Resources	475,786	475,786	494,550
Economic Development & Housing	364,929	364,929	383,788
Miscellaneous Current Expenditures	821,985	821,985	811,463
<b>Total Current Expenditures</b>	<b>104,396,663</b>	<b>104,396,663</b>	<b>109,849,670</b>
<b>Debt Service - Principal</b>	<b>677,589</b>	<b>677,589</b>	<b>703,062</b>
<b>Interest and Fiscal Charges</b>	<b>499,171</b>	<b>499,171</b>	<b>474,980</b>
<b>Streets and Highways Construction</b>	<b>3,085,418</b>	<b>3,085,418</b>	<b>5,935,037</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	574,222	574,222	817,782
<b>Total Expenditures and Other Uses</b>	<b>109,233,063</b>	<b>109,233,063</b>	<b>117,780,531</b>

Name of County: CLEARWATER

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

Name of County: COOK

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,696,786	0	3,738,905
All Other Taxes	208,700	0	216,500
Special Assessments	458,954	0	456,343
Licenses and Permits	12,700	0	11,348
Federal Grants	2,937,514	0	3,135,253
State General Purpose Aid	1,539,368	0	1,715,504
State Categorical Aid	4,938,512	0	4,604,865
Charges for Services	641,317	0	1,136,679
Fines and Forfeits	19,000	0	14,300
Interest on Investments	322,500	0	312,520
Miscellaneous Revenues	833,168	0	753,460
<b>Total Revenues</b>	<b>15,608,519</b>	<b>0</b>	<b>16,095,677</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>15,608,519</b>	<b>0</b>	<b>16,095,677</b>
<b>Current Expenditures</b>			
General Government	1,998,036	0	2,297,143
Public Safety	1,940,826	0	2,001,437
Streets and Highways (excluding Const.)	2,126,372	0	2,236,540
Sanitation	647,639	0	699,562
Human Services	6,093,003	0	6,203,359
Health	85,000	0	85,000
Culture and Recreation	316,757	0	374,291
Conservation of Natural Resources	488,788	0	533,202
Economic Development & Housing	47,745	0	47,000
Miscellaneous Current Expenditures	106,742	0	97,114
<b>Total Current Expenditures</b>	<b>13,850,908</b>	<b>0</b>	<b>14,574,648</b>
<b>Debt Service - Principal</b>	<b>25,000</b>	<b>0</b>	<b>20,000</b>
<b>Interest and Fiscal Charges</b>	<b>15,968</b>	<b>0</b>	<b>14,865</b>
<b>Streets and Highways Construction</b>	<b>1,769,500</b>	<b>0</b>	<b>2,365,500</b>
<b>Total Capital Outlay</b>	<b>490,800</b>	<b>0</b>	<b>517,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,152,176</b>	<b>0</b>	<b>17,492,013</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,344,988	4,344,988	4,562,237
All Other Taxes	124,405	124,405	108,269
Special Assessments	50,000	50,000	50,000
Licenses and Permits	52,000	52,000	77,000
Federal Grants	1,870,839	1,870,839	3,174,026
State General Purpose Aid	976,587	976,587	817,901
State Categorical Aid	2,741,435	2,741,435	2,652,251
Charges for Services	672,589	672,589	723,716
Fines and Forfeits	24,750	24,750	4,200
Interest on Investments	230,000	230,000	325,000
Miscellaneous Revenues	346,295	346,295	344,510
<b>Total Revenues</b>	<b>11,433,888</b>	<b>11,433,888</b>	<b>12,839,110</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	737,848	737,848	715,432
<b>Total Revenues and Other Sources</b>	<b>12,171,736</b>	<b>12,171,736</b>	<b>13,554,542</b>
<b>Current Expenditures</b>			
General Government	2,552,843	2,552,843	2,559,679
Public Safety	1,852,114	1,852,114	1,965,155
Streets and Highways (excluding Const.)	2,223,395	2,223,395	2,151,218
Sanitation	430,085	430,085	557,245
Human Services	1,337,195	1,337,195	1,420,463
Health	351,908	351,908	362,415
Culture and Recreation	251,858	251,858	267,603
Conservation of Natural Resources	120,478	120,478	95,165
Economic Development & Housing	78,306	78,306	109,000
Miscellaneous Current Expenditures	5,300	5,300	4,456
<b>Total Current Expenditures</b>	<b>9,203,482</b>	<b>9,203,482</b>	<b>9,492,399</b>
<b>Debt Service - Principal</b>	<b>871,570</b>	<b>871,570</b>	<b>929,367</b>
<b>Interest and Fiscal Charges</b>	<b>346,516</b>	<b>346,516</b>	<b>291,015</b>
<b>Streets and Highways Construction</b>	<b>1,580,277</b>	<b>1,580,277</b>	<b>2,744,997</b>
<b>Total Capital Outlay</b>	<b>663,454</b>	<b>663,454</b>	<b>490,566</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,665,299</b>	<b>12,665,299</b>	<b>13,948,344</b>

Name of County: COTTONWOOD

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

Name of County: CROW WING

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,283,164	5,283,164	5,604,999
All Other Taxes	189,500	189,500	7,000
Special Assessments	0	0	0
Licenses and Permits	5,456	5,456	5,500
Federal Grants	931,959	931,959	801,075
State General Purpose Aid	1,571,750	1,571,750	1,907,299
State Categorical Aid	4,431,237	4,431,237	4,233,466
Charges for Services	521,601	521,601	512,870
Fines and Forfeits	20,000	20,000	16,000
Interest on Investments	169,650	169,650	185,150
Miscellaneous Revenues	501,155	501,155	474,025
<b>Total Revenues</b>	<b>13,625,472</b>	<b>13,625,472</b>	<b>13,747,384</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>13,625,472</b>	<b>13,625,472</b>	<b>13,747,384</b>
<b>Current Expenditures</b>			
General Government	2,355,981	2,357,995	2,290,772
Public Safety	1,563,252	1,563,752	1,469,737
Streets and Highways (excluding Const.)	2,230,313	2,230,313	2,591,053
Sanitation	233,651	251,151	226,028
Human Services	4,086,806	5,517,139	4,234,876
Health	1,725	1,725	1,900
Culture and Recreation	120,233	128,733	137,638
Conservation of Natural Resources	466,300	471,300	589,379
Economic Development & Housing	7,950	7,950	7,450
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>11,066,211</b>	<b>12,530,058</b>	<b>11,548,833</b>
<b>Debt Service - Principal</b>	<b>185,000</b>	<b>185,000</b>	<b>190,000</b>
<b>Interest and Fiscal Charges</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Streets and Highways Construction</b>	<b>1,996,735</b>	<b>1,996,735</b>	<b>1,694,895</b>
<b>Total Capital Outlay</b>	<b>67,000</b>	<b>39,000</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>13,335,946</b>	<b>14,771,793</b>	<b>13,454,728</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	29,055,074	29,055,074	32,422,710
All Other Taxes	0	0	0
Special Assessments	556,500	556,500	565,000
Licenses and Permits	1,068,160	1,068,160	1,265,760
Federal Grants	6,615,319	6,615,319	7,041,730
State General Purpose Aid	2,141,113	2,141,113	2,083,154
State Categorical Aid	9,922,594	9,922,594	10,272,728
Charges for Services	2,355,663	2,355,663	3,311,879
Fines and Forfeits	10,000	10,000	5,000
Interest on Investments	580,000	580,000	1,000,000
Miscellaneous Revenues	3,215,918	3,215,918	3,059,061
<b>Total Revenues</b>	<b>55,520,341</b>	<b>55,520,341</b>	<b>61,027,022</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>55,520,341</b>	<b>55,520,341</b>	<b>61,027,022</b>
<b>Current Expenditures</b>			
General Government	10,188,683	10,033,903	11,384,410
Public Safety	8,064,927	8,167,942	9,471,629
Streets and Highways (excluding Const.)	4,749,124	4,749,124	5,152,267
Sanitation	910,575	910,575	904,657
Human Services	17,049,758	17,049,758	17,916,378
Health	1,732,052	1,759,974	1,950,796
Culture and Recreation	720,829	723,755	792,416
Conservation of Natural Resources	1,269,311	1,270,178	1,421,493
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>44,685,259</b>	<b>44,665,209</b>	<b>48,994,046</b>
<b>Debt Service - Principal</b>	<b>1,463,000</b>	<b>1,463,000</b>	<b>3,358,000</b>
<b>Interest and Fiscal Charges</b>	<b>2,896,355</b>	<b>2,896,355</b>	<b>2,636,517</b>
<b>Streets and Highways Construction</b>	<b>3,847,986</b>	<b>3,847,986</b>	<b>3,828,145</b>
<b>Total Capital Outlay</b>	<b>1,040,469</b>	<b>1,060,519</b>	<b>1,799,319</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>53,933,069</b>	<b>53,933,069</b>	<b>60,616,027</b>

Name of County: DAKOTA

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

Name of County: DODGE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	107,794,839	107,794,839	112,427,346
All Other Taxes	1,241,000	1,241,000	1,254,685
Special Assessments	0	0	0
Licenses and Permits	770,110	770,110	817,375
Federal Grants	22,755,640	32,281,766	14,617,968
State General Purpose Aid	12,800,000	12,800,000	13,231,163
State Categorical Aid	47,936,953	53,839,355	69,256,205
Charges for Services	55,385,988	55,205,508	60,132,943
Fines and Forfeits	48,000	48,000	48,000
Interest on Investments	461,850	461,850	423,350
Miscellaneous Revenues	40,610,074	46,462,135	51,573,402
<b>Total Revenues</b>	<b>289,804,454</b>	<b>310,904,563</b>	<b>323,782,437</b>
Proceeds from Bond Sales	0	6,050,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	9,289,652	10,025,504	10,378,659
<b>Total Revenues and Other Sources</b>	<b>299,094,106</b>	<b>326,980,067</b>	<b>334,161,096</b>
<b>Current Expenditures</b>			
General Government	53,527,571	59,266,155	53,528,946
Public Safety	31,512,910	33,870,217	34,326,246
Streets and Highways (excluding Const.)	8,393,529	8,441,116	8,875,398
Sanitation	8,399,615	8,718,186	8,473,825
Human Services	92,193,768	89,411,406	91,377,583
Health	12,261,914	12,767,087	11,795,476
Culture and Recreation	13,805,050	14,397,185	14,663,960
Conservation of Natural Resources	619,790	663,152	645,607
Economic Development & Housing	4,121,543	3,928,020	3,142,060
Miscellaneous Current Expenditures	82,595	82,595	82,595
<b>Total Current Expenditures</b>	<b>224,918,285</b>	<b>231,545,119</b>	<b>226,911,696</b>
<b>Debt Service - Principal</b>	<b>6,920,000</b>	<b>6,920,000</b>	<b>7,185,000</b>
<b>Interest and Fiscal Charges</b>	<b>3,931,502</b>	<b>3,931,502</b>	<b>4,096,009</b>
<b>Streets and Highways Construction</b>	<b>56,055,619</b>	<b>78,828,876</b>	<b>51,442,586</b>
<b>Total Capital Outlay</b>	<b>13,242,056</b>	<b>46,155,465</b>	<b>61,096,425</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	8,911,934	9,647,786	10,378,658
<b>Total Expenditures and Other Uses</b>	<b>313,979,396</b>	<b>377,028,748</b>	<b>361,110,374</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,489,899	0	8,040,240
All Other Taxes	84,400	0	83,400
Special Assessments	143,000	0	108,903
Licenses and Permits	102,755	0	50,393
Federal Grants	1,068,914	0	1,251,293
State General Purpose Aid	879,929	0	967,817
State Categorical Aid	5,061,051	0	4,340,243
Charges for Services	2,352,059	0	2,577,392
Fines and Forfeits	23,000	0	20,900
Interest on Investments	106,600	0	113,700
Miscellaneous Revenues	345,945	0	377,218
<b>Total Revenues</b>	<b>17,657,552</b>	<b>0</b>	<b>17,931,499</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	2,000	0	0
Transfers from Other Funds	478,812	0	357,413
<b>Total Revenues and Other Sources</b>	<b>18,138,364</b>	<b>0</b>	<b>18,288,912</b>
<b>Current Expenditures</b>			
General Government	3,253,403	0	3,693,112
Public Safety	3,107,697	0	3,271,359
Streets and Highways (excluding Const.)	2,218,254	0	2,307,224
Sanitation	1,291,305	0	1,194,823
Human Services	3,222,604	0	3,124,755
Health	548,354	0	617,110
Culture and Recreation	84,965	0	102,345
Conservation of Natural Resources	213,850	0	194,244
Economic Development & Housing	48,530	0	29,180
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>13,988,962</b>	<b>0</b>	<b>14,534,152</b>
<b>Debt Service - Principal</b>	<b>314,416</b>	<b>0</b>	<b>323,496</b>
<b>Interest and Fiscal Charges</b>	<b>86,439</b>	<b>0</b>	<b>49,545</b>
<b>Streets and Highways Construction</b>	<b>2,949,000</b>	<b>0</b>	<b>2,582,000</b>
<b>Total Capital Outlay</b>	<b>685,500</b>	<b>0</b>	<b>726,600</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	114,047	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,138,364</b>	<b>0</b>	<b>18,215,793</b>



Name of County: DOUGLAS

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

Name of County: FARIBAULT

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	15,962,229	15,962,229	16,107,051
All Other Taxes	57,000	57,000	57,000
Special Assessments	0	0	94,768
Licenses and Permits	476,600	476,600	483,700
Federal Grants	3,062,931	3,134,663	3,175,113
State General Purpose Aid	5,593,946	5,593,946	6,330,891
State Categorical Aid	2,198,410	2,126,678	1,887,437
Charges for Services	3,859,684	3,859,684	3,689,366
Fines and Forfeits	57,500	57,500	61,000
Interest on Investments	202,344	202,344	404,044
Miscellaneous Revenues	649,291	649,291	720,190
<b>Total Revenues</b>	<b>32,119,935</b>	<b>32,119,935</b>	<b>33,010,560</b>
Proceeds from Bond Sales	2,260,000	2,260,000	1,980,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>34,379,935</b>	<b>34,379,935</b>	<b>34,990,560</b>
<b>Current Expenditures</b>			
General Government	5,556,181	5,558,181	6,168,207
Public Safety	5,952,513	5,952,513	6,102,356
Streets and Highways (excluding Const.)	3,962,047	3,962,047	3,830,977
Sanitation	0	0	0
Human Services	7,748,447	7,748,447	8,008,796
Health	3,090,748	2,819,930	2,429,190
Culture and Recreation	964,563	1,235,381	1,197,386
Conservation of Natural Resources	285,475	285,475	325,123
Economic Development & Housing	41,795	41,795	41,795
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>27,601,769</b>	<b>27,603,769</b>	<b>28,103,830</b>
<b>Debt Service - Principal</b>	<b>754,549</b>	<b>1,245,000</b>	<b>1,570,000</b>
<b>Interest and Fiscal Charges</b>	<b>996,617</b>	<b>506,166</b>	<b>603,623</b>
<b>Streets and Highways Construction</b>	<b>5,027,000</b>	<b>5,027,000</b>	<b>4,076,776</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	636,331
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>34,379,935</b>	<b>34,381,935</b>	<b>34,990,560</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,918,819	4,918,819	5,363,154
All Other Taxes	71,500	71,500	69,500
Special Assessments	358,900	358,900	452,900
Licenses and Permits	970	970	970
Federal Grants	7,500	7,500	7,500
State General Purpose Aid	1,638,252	1,638,252	1,516,904
State Categorical Aid	4,474,997	4,474,997	5,914,035
Charges for Services	501,500	501,500	628,020
Fines and Forfeits	1,000	1,000	1,000
Interest on Investments	245,000	245,000	240,000
Miscellaneous Revenues	449,200	449,200	474,200
<b>Total Revenues</b>	<b>12,667,638</b>	<b>12,667,638</b>	<b>14,668,183</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	500,650	500,650	478,000
Transfers from Other Funds	225,000	225,000	168,000
<b>Total Revenues and Other Sources</b>	<b>13,393,288</b>	<b>13,393,288</b>	<b>15,314,183</b>
<b>Current Expenditures</b>			
General Government	1,906,152	1,906,152	2,675,730
Public Safety	1,655,540	1,655,540	1,747,290
Streets and Highways (excluding Const.)	2,429,435	2,429,435	3,293,371
Sanitation	105,500	105,500	123,500
Human Services	1,391,486	1,391,486	1,472,179
Health	0	0	0
Culture and Recreation	478,085	478,085	350,929
Conservation of Natural Resources	420,500	420,500	556,850
Economic Development & Housing	119,350	119,350	122,350
Miscellaneous Current Expenditures	906,890	906,890	951,000
<b>Total Current Expenditures</b>	<b>9,412,938</b>	<b>9,412,938</b>	<b>11,293,199</b>
<b>Debt Service - Principal</b>	<b>870,000</b>	<b>870,000</b>	<b>555,000</b>
<b>Interest and Fiscal Charges</b>	<b>182,480</b>	<b>182,480</b>	<b>164,700</b>
<b>Streets and Highways Construction</b>	<b>2,294,200</b>	<b>2,294,200</b>	<b>3,665,700</b>
<b>Total Capital Outlay</b>	<b>350,000</b>	<b>350,000</b>	<b>355,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	225,000	225,000	168,000
<b>Total Expenditures and Other Uses</b>	<b>13,334,618</b>	<b>13,334,618</b>	<b>16,202,099</b>

Name of County: FILLMORE

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

Name of County: FREEBORN

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	6,322,273	5,844,521	6,275,570
All Other Taxes	187,760	187,760	265,323
Special Assessments	0	0	0
Licenses and Permits	53,740	53,740	48,090
Federal Grants	1,800,023	1,800,023	1,937,343
State General Purpose Aid	1,295,709	1,773,461	1,692,837
State Categorical Aid	6,356,567	6,356,567	8,103,597
Charges for Services	2,153,029	2,153,029	1,926,148
Fines and Forfeits	111,500	111,500	0
Interest on Investments	95,000	95,000	95,000
Miscellaneous Revenues	526,000	526,000	462,666
<b>Total Revenues</b>	<b>18,901,601</b>	<b>18,901,601</b>	<b>20,806,574</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	500,600	500,600	490,100
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>19,402,201</b>	<b>19,402,201</b>	<b>21,296,674</b>
<b>Current Expenditures</b>			
General Government	2,828,688	2,869,875	2,690,642
Public Safety	3,286,093	3,303,069	2,859,433
Streets and Highways (excluding Const.)	2,864,167	2,864,167	2,324,840
Sanitation	562,188	581,375	561,897
Human Services	3,766,439	3,766,439	3,432,897
Health	1,374,924	1,374,924	1,414,290
Culture and Recreation	209,100	209,100	214,250
Conservation of Natural Resources	552,414	552,414	616,929
Economic Development & Housing	496,188	496,188	497,827
Miscellaneous Current Expenditures	198,871	198,871	118,670
<b>Total Current Expenditures</b>	<b>16,139,072</b>	<b>16,216,422</b>	<b>14,731,675</b>
<b>Debt Service - Principal</b>	<b>149,985</b>	<b>149,985</b>	<b>151,871</b>
<b>Interest and Fiscal Charges</b>	<b>125,270</b>	<b>125,270</b>	<b>121,318</b>
<b>Streets and Highways Construction</b>	<b>3,453,860</b>	<b>3,453,860</b>	<b>5,498,710</b>
<b>Total Capital Outlay</b>	<b>548,500</b>	<b>689,842</b>	<b>928,100</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>20,416,687</b>	<b>20,635,379</b>	<b>21,431,674</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	12,940,195	0	14,193,660
All Other Taxes	221,600	0	59,300
Special Assessments	1,052,017	0	777,030
Licenses and Permits	77,700	0	117,700
Federal Grants	3,987,545	0	3,933,555
State General Purpose Aid	1,679,438	0	1,672,410
State Categorical Aid	6,581,893	0	8,153,710
Charges for Services	2,111,074	0	2,235,574
Fines and Forfeits	170,500	0	45,500
Interest on Investments	800,000	0	800,000
Miscellaneous Revenues	1,133,232	0	1,476,624
<b>Total Revenues</b>	<b>30,755,194</b>	<b>0</b>	<b>33,465,063</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	25,700	0	25,700
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>30,780,894</b>	<b>0</b>	<b>33,490,763</b>
<b>Current Expenditures</b>			
General Government	4,494,869	0	4,567,475
Public Safety	3,668,064	0	3,880,096
Streets and Highways (excluding Const.)	3,245,056	0	3,419,761
Sanitation	389,606	0	389,606
Human Services	10,471,016	0	10,505,986
Health	1,271,191	0	1,275,811
Culture and Recreation	494,485	0	471,485
Conservation of Natural Resources	1,229,778	0	988,268
Economic Development & Housing	0	0	28,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>25,264,065</b>	<b>0</b>	<b>25,526,488</b>
<b>Debt Service - Principal</b>	<b>1,305,000</b>	<b>0</b>	<b>1,654,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,157,850</b>	<b>0</b>	<b>732,775</b>
<b>Streets and Highways Construction</b>	<b>3,601,582</b>	<b>0</b>	<b>4,837,000</b>
<b>Total Capital Outlay</b>	<b>130,000</b>	<b>0</b>	<b>680,500</b>
Other Financing Uses	95,000	0	60,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,553,497</b>	<b>0</b>	<b>33,490,763</b>

Name of County: GOODHUE

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

Name of County: GRANT

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	23,660,780	23,660,780	23,660,780
All Other Taxes	327,500	327,500	331,500
Special Assessments	13,000	13,000	13,000
Licenses and Permits	632,210	613,490	579,245
Federal Grants	3,024,197	3,029,463	4,977,816
State General Purpose Aid	1,755,421	1,755,421	1,745,039
State Categorical Aid	6,136,836	6,314,999	8,260,191
Charges for Services	5,099,758	5,110,283	5,548,211
Fines and Forfeits	20,200	20,200	21,200
Interest on Investments	303,900	303,900	622,800
Miscellaneous Revenues	1,139,902	1,199,902	1,220,321
<b>Total Revenues</b>	<b>42,113,704</b>	<b>42,348,938</b>	<b>46,980,103</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,306,159	1,306,159	0
Transfers from Other Funds	584,500	584,500	470,000
<b>Total Revenues and Other Sources</b>	<b>44,004,363</b>	<b>44,239,597</b>	<b>47,450,103</b>
<b>Current Expenditures</b>			
General Government	7,838,882	7,514,484	8,794,840
Public Safety	9,451,298	9,487,507	10,560,804
Streets and Highways (excluding Const.)	3,334,743	3,334,743	3,487,473
Sanitation	914,572	914,572	692,162
Human Services	8,250,713	8,250,713	8,586,989
Health	3,959,943	4,071,976	3,443,837
Culture and Recreation	432,558	493,558	525,883
Conservation of Natural Resources	499,927	726,494	574,853
Economic Development & Housing	5,000	5,000	5,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>34,687,636</b>	<b>34,799,047</b>	<b>36,671,841</b>
<b>Debt Service - Principal</b>	<b>2,026,701</b>	<b>2,026,701</b>	<b>2,256,807</b>
<b>Interest and Fiscal Charges</b>	<b>996,672</b>	<b>996,672</b>	<b>679,058</b>
<b>Streets and Highways Construction</b>	<b>4,987,454</b>	<b>4,987,454</b>	<b>7,637,739</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	605,900	605,900	470,000
<b>Total Expenditures and Other Uses</b>	<b>43,304,363</b>	<b>43,415,774</b>	<b>47,715,445</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,394,318	3,394,318	3,821,148
All Other Taxes	71,100	71,100	62,800
Special Assessments	0	0	0
Licenses and Permits	35	35	6,075
Federal Grants	736,537	736,537	768,537
State General Purpose Aid	601,724	601,724	563,324
State Categorical Aid	2,997,703	2,997,703	4,294,558
Charges for Services	332,927	332,927	287,340
Fines and Forfeits	0	0	0
Interest on Investments	35,000	35,000	40,000
Miscellaneous Revenues	217,330	217,330	319,752
<b>Total Revenues</b>	<b>8,386,674</b>	<b>8,386,674</b>	<b>10,163,534</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>8,386,674</b>	<b>8,386,674</b>	<b>10,163,534</b>
<b>Current Expenditures</b>			
General Government	1,561,951	1,561,951	1,982,349
Public Safety	923,958	923,958	939,809
Streets and Highways (excluding Const.)	1,018,000	1,018,000	1,096,860
Sanitation	0	0	0
Human Services	2,207,428	2,207,428	3,381,846
Health	152,370	152,370	142,850
Culture and Recreation	69,941	69,941	86,884
Conservation of Natural Resources	306,347	306,347	186,625
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	221,435	221,435	510,556
<b>Total Current Expenditures</b>	<b>6,461,430</b>	<b>6,461,430</b>	<b>8,327,779</b>
<b>Debt Service - Principal</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Interest and Fiscal Charges</b>	<b>6,676</b>	<b>6,676</b>	<b>2,765</b>
<b>Streets and Highways Construction</b>	<b>1,565,884</b>	<b>1,565,884</b>	<b>3,375,000</b>
<b>Total Capital Outlay</b>	<b>505,125</b>	<b>505,125</b>	<b>221,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,609,115</b>	<b>8,609,115</b>	<b>11,997,044</b>

Name of County: HENNEPIN

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

Name of County: HOUSTON

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	503,350,512	503,350,512	525,839,635
All Other Taxes	2,490,860	2,490,860	2,456,563
Special Assessments	0	0	0
Licenses and Permits	5,570,699	5,570,699	6,496,230
Federal Grants	169,880,606	178,630,472	171,590,612
State General Purpose Aid	31,604,399	31,604,399	30,937,946
State Categorical Aid	159,568,890	151,661,916	163,068,478
Charges for Services	124,070,143	124,211,643	66,120,877
Fines and Forfeits	1,349,500	1,347,500	1,362,500
Interest on Investments	17,596,374	17,596,374	16,973,514
Miscellaneous Revenues	129,142,501	128,565,682	206,312,250
<b>Total Revenues</b>	<b>1,144,624,484</b>	<b>1,145,030,057</b>	<b>1,191,158,605</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>1,144,624,484</b>	<b>1,145,030,057</b>	<b>1,191,158,605</b>
<b>Current Expenditures</b>			
General Government	117,063,241	115,583,128	124,146,048
Public Safety	206,463,362	207,302,910	222,944,827
Streets and Highways (excluding Const.)	28,585,811	28,585,811	27,816,511
Sanitation	0	0	0
Human Services	506,964,995	508,915,609	493,281,795
Health	35,747,620	34,843,144	37,443,300
Culture and Recreation	37,776,799	37,776,799	38,938,311
Conservation of Natural Resources	992,569	992,569	1,038,108
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	14,795,482	14,795,482	16,013,214
<b>Total Current Expenditures</b>	<b>948,389,879</b>	<b>948,795,452</b>	<b>961,622,114</b>
<b>Debt Service - Principal</b>	<b>30,110,000</b>	<b>30,110,000</b>	<b>30,030,000</b>
<b>Interest and Fiscal Charges</b>	<b>19,589,661</b>	<b>19,589,661</b>	<b>21,058,722</b>
<b>Streets and Highways Construction</b>	<b>3,392,944</b>	<b>3,392,944</b>	<b>3,509,149</b>
<b>Total Capital Outlay</b>	<b>143,142,000</b>	<b>143,142,000</b>	<b>174,938,620</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>1,144,624,484</b>	<b>1,145,030,057</b>	<b>1,191,158,605</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,700,402	0	6,211,402
All Other Taxes	131,200	0	129,300
Special Assessments	0	0	0
Licenses and Permits	45,925	0	48,115
Federal Grants	2,074,327	0	2,054,386
State General Purpose Aid	1,107,535	0	1,130,369
State Categorical Aid	7,282,114	0	5,862,051
Charges for Services	1,631,300	0	1,959,235
Fines and Forfeits	18,000	0	18,000
Interest on Investments	169,050	0	196,600
Miscellaneous Revenues	281,835	0	291,295
<b>Total Revenues</b>	<b>18,441,688</b>	<b>0</b>	<b>17,900,753</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	91,853	0	240,447
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>18,533,541</b>	<b>0</b>	<b>18,141,200</b>
<b>Current Expenditures</b>			
General Government	2,390,033	0	2,662,687
Public Safety	2,006,339	0	2,166,270
Streets and Highways (excluding Const.)	2,434,889	0	2,828,468
Sanitation	696,956	0	830,149
Human Services	3,989,282	0	4,089,778
Health	1,217,587	0	1,458,434
Culture and Recreation	191,384	0	234,689
Conservation of Natural Resources	286,256	0	325,565
Economic Development & Housing	63,850	0	62,955
Miscellaneous Current Expenditures	216,500	0	235,600
<b>Total Current Expenditures</b>	<b>13,493,076</b>	<b>0</b>	<b>14,894,595</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>5,040,465</b>	<b>0</b>	<b>3,246,605</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>18,533,541</b>	<b>0</b>	<b>18,141,200</b>

Name of County: HUBBARD

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

Name of County: ISANTI

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	8,356,727	0	9,063,601
All Other Taxes	755,159	0	1,187,359
Special Assessments	1,760,000	0	1,780,000
Licenses and Permits	1,336,463	0	2,030,140
Federal Grants	2,381,138	0	2,514,262
State General Purpose Aid	775,593	0	625,658
State Categorical Aid	5,261,807	0	4,782,605
Charges for Services	547,367	0	1,017,843
Fines and Forfeits	365,000	0	525,600
Interest on Investments	350,000	0	400,000
Miscellaneous Revenues	1,066,479	0	1,561,778
<b>Total Revenues</b>	<b>22,955,733</b>	<b>0</b>	<b>25,488,846</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>22,969,483</b>	<b>0</b>	<b>25,502,596</b>
<b>Current Expenditures</b>			
General Government	3,610,807	0	4,204,910
Public Safety	2,888,125	0	3,386,920
Streets and Highways (excluding Const.)	2,875,700	0	4,313,600
Sanitation	1,836,207	0	1,954,150
Human Services	6,021,766	0	6,942,689
Health	6,800	0	6,800
Culture and Recreation	362,013	0	311,607
Conservation of Natural Resources	897,375	0	956,354
Economic Development & Housing	20,000	0	50,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>18,518,793</b>	<b>0</b>	<b>22,127,030</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>3,967,200</b>	<b>0</b>	<b>2,386,500</b>
<b>Total Capital Outlay</b>	<b>850,560</b>	<b>0</b>	<b>432,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	13,750	0	13,750
<b>Total Expenditures and Other Uses</b>	<b>23,350,303</b>	<b>0</b>	<b>24,959,780</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	12,294,435	12,294,435	12,966,776
All Other Taxes	82,300	82,300	65,000
Special Assessments	0	0	0
Licenses and Permits	486,725	486,725	540,790
Federal Grants	3,893,626	3,893,626	5,337,182
State General Purpose Aid	1,562,640	1,562,640	1,445,022
State Categorical Aid	7,574,721	7,574,721	8,433,820
Charges for Services	2,089,670	2,089,670	2,815,826
Fines and Forfeits	114,775	114,775	0
Interest on Investments	340,000	340,000	340,000
Miscellaneous Revenues	718,562	718,562	317,253
<b>Total Revenues</b>	<b>29,157,454</b>	<b>29,157,454</b>	<b>32,261,669</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	168,435	168,435	193,382
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>29,325,889</b>	<b>29,325,889</b>	<b>32,455,051</b>
<b>Current Expenditures</b>			
General Government	5,453,113	5,453,113	5,444,685
Public Safety	4,839,771	4,839,771	5,277,534
Streets and Highways (excluding Const.)	1,733,057	1,733,057	1,830,386
Sanitation	191,801	191,801	190,494
Human Services	10,220,971	10,220,971	10,908,183
Health	1,248,676	1,248,676	1,368,811
Culture and Recreation	304,423	304,423	524,930
Conservation of Natural Resources	340,636	340,636	344,215
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	594,794	594,794	645,686
<b>Total Current Expenditures</b>	<b>24,927,242</b>	<b>24,927,242</b>	<b>26,534,924</b>
<b>Debt Service - Principal</b>	<b>550,000</b>	<b>550,000</b>	<b>590,000</b>
<b>Interest and Fiscal Charges</b>	<b>324,487</b>	<b>324,487</b>	<b>363,097</b>
<b>Streets and Highways Construction</b>	<b>2,900,150</b>	<b>2,900,150</b>	<b>4,301,736</b>
<b>Total Capital Outlay</b>	<b>624,010</b>	<b>624,010</b>	<b>665,294</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>29,325,889</b>	<b>29,325,889</b>	<b>32,455,051</b>

Name of County: ITASCA

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

Name of County: JACKSON

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	23,045,719	23,045,719	24,106,731
All Other Taxes	80,000	80,000	83,000
Special Assessments	880,755	880,755	828,274
Licenses and Permits	48,000	48,000	52,000
Federal Grants	5,179,152	5,179,152	5,457,781
State General Purpose Aid	3,995,553	3,995,553	1,422,833
State Categorical Aid	13,728,233	13,728,233	15,291,007
Charges for Services	4,304,480	4,304,480	4,727,315
Fines and Forfeits	0	0	0
Interest on Investments	650,000	650,000	650,000
Miscellaneous Revenues	661,000	661,000	1,450,006
<b>Total Revenues</b>	<b>52,572,892</b>	<b>52,572,892</b>	<b>54,068,947</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	17,000,000	17,000,000	17,000,000
Transfers from Other Funds	11,545,445	11,545,445	11,543,315
<b>Total Revenues and Other Sources</b>	<b>81,118,337</b>	<b>81,118,337</b>	<b>82,612,262</b>
<b>Current Expenditures</b>			
General Government	6,301,468	6,301,468	6,927,689
Public Safety	6,861,266	6,861,266	7,416,979
Streets and Highways (excluding Const.)	9,695,004	9,695,004	11,297,454
Sanitation	1,429,454	1,429,454	1,376,973
Human Services	18,366,666	18,366,666	18,422,914
Health	0	0	0
Culture and Recreation	584,304	584,304	647,652
Conservation of Natural Resources	1,833,881	1,833,881	1,946,320
Economic Development & Housing	118,750	118,750	145,000
Miscellaneous Current Expenditures	1,941,190	1,941,190	1,963,068
<b>Total Current Expenditures</b>	<b>47,131,983</b>	<b>47,131,983</b>	<b>50,144,049</b>
<b>Debt Service - Principal</b>	<b>1,090,000</b>	<b>1,090,000</b>	<b>1,158,589</b>
<b>Interest and Fiscal Charges</b>	<b>357,603</b>	<b>357,603</b>	<b>325,151</b>
<b>Streets and Highways Construction</b>	<b>3,993,306</b>	<b>3,993,306</b>	<b>3,441,158</b>
<b>Total Capital Outlay</b>	<b>1,268,002</b>	<b>1,268,002</b>	<b>0</b>
Other Financing Uses	17,000,000	17,000,000	17,000,000
Transfers to Other Funds	11,545,445	11,545,445	11,543,315
<b>Total Expenditures and Other Uses</b>	<b>82,386,339</b>	<b>82,386,339</b>	<b>83,612,262</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	6,565,960	0	6,945,683
All Other Taxes	28,700	0	28,800
Special Assessments	0	0	0
Licenses and Permits	12,300	0	12,500
Federal Grants	865,243	0	866,675
State General Purpose Aid	837,545	0	819,109
State Categorical Aid	4,525,194	0	4,490,815
Charges for Services	391,000	0	387,075
Fines and Forfeits	500	0	500
Interest on Investments	225,000	0	225,000
Miscellaneous Revenues	612,881	0	419,276
<b>Total Revenues</b>	<b>14,064,323</b>	<b>0</b>	<b>14,195,433</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	37,752	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14,102,075</b>	<b>0</b>	<b>14,195,433</b>
<b>Current Expenditures</b>			
General Government	1,865,184	0	1,895,525
Public Safety	1,442,085	0	1,493,906
Streets and Highways (excluding Const.)	2,145,000	0	2,256,000
Sanitation	118,212	0	116,327
Human Services	3,696,909	0	3,830,967
Health	162,263	0	167,517
Culture and Recreation	592,214	0	592,388
Conservation of Natural Resources	378,898	0	347,172
Economic Development & Housing	3,380	0	3,380
Miscellaneous Current Expenditures	1,168,060	0	1,141,494
<b>Total Current Expenditures</b>	<b>11,572,205</b>	<b>0</b>	<b>11,844,676</b>
<b>Debt Service - Principal</b>	<b>255,000</b>	<b>0</b>	<b>265,000</b>
<b>Interest and Fiscal Charges</b>	<b>182,095</b>	<b>0</b>	<b>172,095</b>
<b>Streets and Highways Construction</b>	<b>4,328,000</b>	<b>0</b>	<b>2,699,000</b>
<b>Total Capital Outlay</b>	<b>342,500</b>	<b>0</b>	<b>393,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,679,800</b>	<b>0</b>	<b>15,373,771</b>

Name of County: KANABEC

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

Name of County: KANDIYOHI

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,867,086	0	8,257,871
All Other Taxes	73,000	0	182,500
Special Assessments	65,976	0	10
Licenses and Permits	68,300	0	66,475
Federal Grants	1,474,862	0	1,718,379
State General Purpose Aid	1,216,441	0	2,299,579
State Categorical Aid	4,119,581	0	3,056,613
Charges for Services	507,894	0	599,739
Fines and Forfeits	50,000	0	0
Interest on Investments	159,200	0	122,962
Miscellaneous Revenues	1,544,234	0	1,930,045
<b>Total Revenues</b>	<b>17,146,574</b>	<b>0</b>	<b>18,234,173</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	194,004
Transfers from Other Funds	347,175	0	350,625
<b>Total Revenues and Other Sources</b>	<b>17,493,749</b>	<b>0</b>	<b>18,778,802</b>
<b>Current Expenditures</b>			
General Government	2,862,910	0	3,034,434
Public Safety	2,814,616	0	2,913,156
Streets and Highways (excluding Const.)	2,285,175	0	2,433,504
Sanitation	161,594	0	157,491
Human Services	4,178,957	0	4,433,582
Health	1,885,619	0	1,900,993
Culture and Recreation	137,803	0	152,488
Conservation of Natural Resources	140,848	0	148,932
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	284,073
<b>Total Current Expenditures</b>	<b>14,467,522</b>	<b>0</b>	<b>15,458,653</b>
<b>Debt Service - Principal</b>	<b>255,000</b>	<b>0</b>	<b>270,000</b>
<b>Interest and Fiscal Charges</b>	<b>269,300</b>	<b>0</b>	<b>257,751</b>
<b>Streets and Highways Construction</b>	<b>1,597,925</b>	<b>0</b>	<b>1,970,000</b>
<b>Total Capital Outlay</b>	<b>556,827</b>	<b>0</b>	<b>471,773</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	347,175	0	350,625
<b>Total Expenditures and Other Uses</b>	<b>17,493,749</b>	<b>0</b>	<b>18,778,802</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	18,095,774	0	19,542,715
All Other Taxes	0	0	0
Special Assessments	825,000	0	850,000
Licenses and Permits	0	0	0
Federal Grants	0	0	0
State General Purpose Aid	4,410,003	0	3,956,635
State Categorical Aid	14,014,700	0	15,512,511
Charges for Services	11,570,619	0	12,902,630
Fines and Forfeits	0	0	0
Interest on Investments	550,000	0	900,000
Miscellaneous Revenues	3,299,282	0	4,077,700
<b>Total Revenues</b>	<b>52,765,378</b>	<b>0</b>	<b>57,742,191</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>52,765,378</b>	<b>0</b>	<b>57,742,191</b>
<b>Current Expenditures</b>			
General Government	5,999,312	0	6,533,850
Public Safety	11,265,700	0	11,987,700
Streets and Highways (excluding Const.)	4,014,000	0	3,745,000
Sanitation	0	0	0
Human Services	12,556,700	0	13,161,400
Health	1,815,000	0	2,262,400
Culture and Recreation	533,550	0	560,700
Conservation of Natural Resources	277,800	0	282,000
Economic Development & Housing	1,000	0	0
Miscellaneous Current Expenditures	2,925,916	0	3,392,100
<b>Total Current Expenditures</b>	<b>39,388,978</b>	<b>0</b>	<b>41,925,150</b>
<b>Debt Service - Principal</b>	<b>2,110,000</b>	<b>0</b>	<b>2,195,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,055,800</b>	<b>0</b>	<b>972,100</b>
<b>Streets and Highways Construction</b>	<b>9,166,000</b>	<b>0</b>	<b>10,967,000</b>
<b>Total Capital Outlay</b>	<b>1,680,700</b>	<b>0</b>	<b>2,373,800</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>53,401,478</b>	<b>0</b>	<b>58,433,050</b>

Name of County: KITTSON

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

Name of County: KOOCHICHING

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	1,960,771	0	2,077,779
All Other Taxes	45,400	0	49,410
Special Assessments	63,200	0	92,750
Licenses and Permits	1,725	0	1,950
Federal Grants	428,163	0	1,229,720
State General Purpose Aid	796,487	0	780,668
State Categorical Aid	4,800,254	0	4,341,371
Charges for Services	579,786	0	687,723
Fines and Forfeits	8,500	0	12,600
Interest on Investments	151,600	0	201,100
Miscellaneous Revenues	179,420	0	201,582
<b>Total Revenues</b>	<b>9,015,306</b>	<b>0</b>	<b>9,676,653</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	13,864	0	0
<b>Total Revenues and Other Sources</b>	<b>9,029,170</b>	<b>0</b>	<b>9,676,653</b>
<b>Current Expenditures</b>			
General Government	1,334,742	0	1,466,914
Public Safety	837,698	0	903,548
Streets and Highways (excluding Const.)	2,139,165	0	2,321,527
Sanitation	86,993	0	78,659
Human Services	1,218,106	0	1,188,768
Health	36,568	0	36,568
Culture and Recreation	124,602	0	172,849
Conservation of Natural Resources	264,194	0	301,660
Economic Development & Housing	21,600	0	21,600
Miscellaneous Current Expenditures	47,812	0	0
<b>Total Current Expenditures</b>	<b>6,111,480</b>	<b>0</b>	<b>6,492,093</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>2,798,353</b>	<b>0</b>	<b>3,200,598</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>8,909,833</b>	<b>0</b>	<b>9,692,691</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	2,581,781	2,581,781	2,680,774
All Other Taxes	306,000	306,000	308,000
Special Assessments	0	0	0
Licenses and Permits	15,000	15,000	16,000
Federal Grants	1,654,085	1,654,085	3,624,054
State General Purpose Aid	2,387,271	2,387,271	2,458,915
State Categorical Aid	5,092,135	5,092,135	12,910,033
Charges for Services	2,590,074	2,590,074	2,666,574
Fines and Forfeits	1,600	1,600	1,600
Interest on Investments	250,000	250,000	300,000
Miscellaneous Revenues	376,491	379,291	282,000
<b>Total Revenues</b>	<b>15,254,437</b>	<b>15,257,237</b>	<b>25,247,950</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,340,000	1,340,000	1,482,000
Transfers from Other Funds	154,492	154,492	154,492
<b>Total Revenues and Other Sources</b>	<b>16,748,929</b>	<b>16,751,729</b>	<b>26,884,442</b>
<b>Current Expenditures</b>			
General Government	2,662,932	2,415,732	2,757,062
Public Safety	1,792,313	1,788,613	1,843,456
Streets and Highways (excluding Const.)	2,040,930	2,040,930	1,940,342
Sanitation	995,152	995,152	1,017,287
Human Services	4,455,979	4,457,759	4,638,609
Health	990,385	1,018,175	890,610
Culture and Recreation	134,779	134,779	184,099
Conservation of Natural Resources	1,315,448	1,315,448	10,058,474
Economic Development & Housing	151,172	151,172	330,786
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>14,539,090</b>	<b>14,317,760</b>	<b>23,660,725</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>2,726,467</b>	<b>2,726,467</b>	<b>3,470,556</b>
<b>Total Capital Outlay</b>	<b>452,827</b>	<b>452,827</b>	<b>823,695</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>17,718,384</b>	<b>17,497,054</b>	<b>27,954,976</b>

Name of County: LAC QUI PARLE

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

Name of County: LAKE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	2,900,205	0	3,055,636
All Other Taxes	42,600	0	113,100
Special Assessments	100,000	0	0
Licenses and Permits	23,000	0	3,000
Federal Grants	1,497,741	0	1,070,130
State General Purpose Aid	1,008,897	0	993,580
State Categorical Aid	3,246,884	0	4,102,145
Charges for Services	272,810	0	417,025
Fines and Forfeits	11,000	0	11,000
Interest on Investments	125,000	0	150,000
Miscellaneous Revenues	126,256	0	176,724
<b>Total Revenues</b>	<b>9,354,393</b>	<b>0</b>	<b>10,092,340</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	39,000	0	0
<b>Total Revenues and Other Sources</b>	<b>9,393,393</b>	<b>0</b>	<b>10,092,340</b>
<b>Current Expenditures</b>			
General Government	1,199,609	0	1,231,493
Public Safety	678,880	0	743,136
Streets and Highways (excluding Const.)	1,925,500	0	1,936,400
Sanitation	0	0	0
Human Services	1,827,415	0	1,875,816
Health	67,539	0	67,539
Culture and Recreation	24,150	0	82,842
Conservation of Natural Resources	379,986	0	398,840
Economic Development & Housing	50,000	0	50,000
Miscellaneous Current Expenditures	203,314	0	126,274
<b>Total Current Expenditures</b>	<b>6,356,393</b>	<b>0</b>	<b>6,512,340</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>2,530,000</b>	<b>0</b>	<b>3,110,000</b>
<b>Total Capital Outlay</b>	<b>507,000</b>	<b>0</b>	<b>470,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>9,393,393</b>	<b>0</b>	<b>10,092,340</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,890,629	0	6,571,173
All Other Taxes	1,211,800	0	1,215,300
Special Assessments	0	0	0
Licenses and Permits	20,797	0	55,555
Federal Grants	1,531,875	0	1,956,195
State General Purpose Aid	793,831	0	697,632
State Categorical Aid	8,882,815	0	11,224,518
Charges for Services	713,280	0	705,903
Fines and Forfeits	85,250	0	2,000
Interest on Investments	301,500	0	387,925
Miscellaneous Revenues	866,299	0	1,164,048
<b>Total Revenues</b>	<b>20,298,076</b>	<b>0</b>	<b>23,980,249</b>
Proceeds from Bond Sales	2,000,000	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	239,800	0	1,242,465
<b>Total Revenues and Other Sources</b>	<b>22,537,876</b>	<b>0</b>	<b>25,222,714</b>
<b>Current Expenditures</b>			
General Government	3,429,905	0	3,679,959
Public Safety	2,362,662	0	2,575,384
Streets and Highways (excluding Const.)	2,840,793	0	2,498,138
Sanitation	333,387	0	346,717
Human Services	3,757,562	0	3,502,255
Health	368,522	0	402,202
Culture and Recreation	455,418	0	393,199
Conservation of Natural Resources	1,044,142	0	1,156,947
Economic Development & Housing	47,396	0	45,051
Miscellaneous Current Expenditures	5,900	0	134,393
<b>Total Current Expenditures</b>	<b>14,645,687</b>	<b>0</b>	<b>14,734,245</b>
<b>Debt Service - Principal</b>	<b>550,000</b>	<b>0</b>	<b>615,000</b>
<b>Interest and Fiscal Charges</b>	<b>140,085</b>	<b>0</b>	<b>266,556</b>
<b>Streets and Highways Construction</b>	<b>4,610,800</b>	<b>0</b>	<b>7,102,553</b>
<b>Total Capital Outlay</b>	<b>3,886,858</b>	<b>0</b>	<b>2,604,724</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	129,800	0	1,000,000
<b>Total Expenditures and Other Uses</b>	<b>23,963,230</b>	<b>0</b>	<b>26,323,078</b>

Name of County: LAKE OF THE WOODS

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

Name of County: LE SUEUR

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	1,901,701	0	2,046,189
All Other Taxes	470,578	0	488,684
Special Assessments	524,228	0	494,608
Licenses and Permits	51,000	0	51,000
Federal Grants	547,932	0	889,881
State General Purpose Aid	2,045,555	0	1,538,949
State Categorical Aid	3,829,102	0	3,357,895
Charges for Services	232,190	0	237,790
Fines and Forfeits	10,500	0	10,500
Interest on Investments	15,000	0	25,000
Miscellaneous Revenues	175,747	0	194,151
<b>Total Revenues</b>	<b>9,803,533</b>	<b>0</b>	<b>9,334,647</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	300,885
<b>Total Revenues and Other Sources</b>	<b>9,803,533</b>	<b>0</b>	<b>9,635,532</b>
<b>Current Expenditures</b>			
General Government	1,663,259	0	1,817,037
Public Safety	806,449	0	788,186
Streets and Highways (excluding Const.)	1,906,564	0	1,943,529
Sanitation	535,100	0	541,897
Human Services	1,353,571	0	1,387,017
Health	59,700	0	61,700
Culture and Recreation	162,640	0	173,676
Conservation of Natural Resources	139,149	0	110,465
Economic Development & Housing	133,120	0	104,720
Miscellaneous Current Expenditures	50,170	0	61,870
<b>Total Current Expenditures</b>	<b>6,809,722</b>	<b>0</b>	<b>6,990,097</b>
<b>Debt Service - Principal</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>
<b>Interest and Fiscal Charges</b>	<b>7,850</b>	<b>0</b>	<b>2,850</b>
<b>Streets and Highways Construction</b>	<b>2,660,039</b>	<b>0</b>	<b>2,049,169</b>
<b>Total Capital Outlay</b>	<b>4,600</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	191,322	0	463,416
<b>Total Expenditures and Other Uses</b>	<b>9,803,533</b>	<b>0</b>	<b>9,635,532</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	8,750,752	8,750,752	9,465,312
All Other Taxes	187,859	204,746	188,900
Special Assessments	100,000	100,000	103,500
Licenses and Permits	244,800	244,800	266,698
Federal Grants	2,645,410	2,253,910	2,609,998
State General Purpose Aid	2,335,779	2,335,779	2,404,969
State Categorical Aid	8,389,844	5,305,560	6,658,658
Charges for Services	922,923	922,923	1,128,340
Fines and Forfeits	374,610	374,610	507,410
Interest on Investments	250,602	390,602	300,300
Miscellaneous Revenues	112,573	151,789	579,324
<b>Total Revenues</b>	<b>24,315,152</b>	<b>21,035,471</b>	<b>24,213,409</b>
Proceeds from Bond Sales	1,057,949	2,926,792	2,865,968
Other Financing Sources	231,095	365,095	98,361
Transfers from Other Funds	916,137	916,137	177,585
<b>Total Revenues and Other Sources</b>	<b>26,520,333</b>	<b>25,243,495</b>	<b>27,355,323</b>
<b>Current Expenditures</b>			
General Government	3,388,496	3,427,122	3,862,607
Public Safety	2,796,816	2,796,816	2,795,232
Streets and Highways (excluding Const.)	3,078,326	3,150,326	2,664,682
Sanitation	141,341	141,341	212,435
Human Services	5,511,783	5,511,783	6,258,925
Health	1,825,975	1,825,975	1,634,072
Culture and Recreation	508,904	508,904	504,392
Conservation of Natural Resources	510,582	510,582	621,068
Economic Development & Housing	1,600	1,600	3,348
Miscellaneous Current Expenditures	0	0	100,400
<b>Total Current Expenditures</b>	<b>17,763,823</b>	<b>17,874,449</b>	<b>18,657,161</b>
<b>Debt Service - Principal</b>	<b>1,055,000</b>	<b>1,355,000</b>	<b>850,000</b>
<b>Interest and Fiscal Charges</b>	<b>77,008</b>	<b>102,008</b>	<b>250,058</b>
<b>Streets and Highways Construction</b>	<b>7,043,644</b>	<b>3,377,192</b>	<b>7,120,008</b>
<b>Total Capital Outlay</b>	<b>1,054,478</b>	<b>1,060,478</b>	<b>1,119,754</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>26,993,953</b>	<b>23,769,127</b>	<b>27,996,981</b>

Name of County: LINCOLN

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

Name of County: LYON

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,012,365	3,012,365	3,262,590
All Other Taxes	417,000	417,000	420,500
Special Assessments	284,630	284,630	82,000
Licenses and Permits	22,742	22,742	22,550
Federal Grants	0	0	0
State General Purpose Aid	679,563	689,563	665,500
State Categorical Aid	2,855,072	2,855,072	2,921,627
Charges for Services	511,151	511,151	608,569
Fines and Forfeits	0	0	0
Interest on Investments	123,000	123,000	115,300
Miscellaneous Revenues	166,013	166,013	348,350
<b>Total Revenues</b>	<b>8,071,536</b>	<b>8,081,536</b>	<b>8,446,986</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	25,000	28,696	75,500
<b>Total Revenues and Other Sources</b>	<b>8,096,536</b>	<b>8,110,232</b>	<b>8,522,486</b>
<b>Current Expenditures</b>			
General Government	1,356,698	1,381,398	1,707,138
Public Safety	922,276	858,201	911,466
Streets and Highways (excluding Const.)	3,562,772	3,562,772	3,681,300
Sanitation	127,856	129,956	127,200
Human Services	833,516	833,516	833,516
Health	36,666	37,091	38,666
Culture and Recreation	171,265	142,774	175,813
Conservation of Natural Resources	621,427	578,702	640,414
Economic Development & Housing	45,000	45,000	45,000
Miscellaneous Current Expenditures	0	66,491	106,788
<b>Total Current Expenditures</b>	<b>7,677,476</b>	<b>7,635,901</b>	<b>8,267,301</b>
<b>Debt Service - Principal</b>	<b>212,000</b>	<b>212,000</b>	<b>142,000</b>
<b>Interest and Fiscal Charges</b>	<b>122,475</b>	<b>110,432</b>	<b>113,185</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>8,011,951</b>	<b>7,958,333</b>	<b>8,522,486</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	9,100,000	0	9,508,510
All Other Taxes	55,900	0	59,000
Special Assessments	336,962	0	352,725
Licenses and Permits	52,110	0	52,520
Federal Grants	2,175,200	0	401,858
State General Purpose Aid	1,211,248	0	1,241,762
State Categorical Aid	2,290,300	0	3,563,451
Charges for Services	904,642	0	959,359
Fines and Forfeits	0	0	0
Interest on Investments	120,750	0	260,750
Miscellaneous Revenues	810,508	0	920,070
<b>Total Revenues</b>	<b>17,057,620</b>	<b>0</b>	<b>17,320,005</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	2,511,408	0	2,920,300
Transfers from Other Funds	396,961	0	733,670
<b>Total Revenues and Other Sources</b>	<b>19,965,989</b>	<b>0</b>	<b>20,973,975</b>
<b>Current Expenditures</b>			
General Government	1,977,787	0	2,237,616
Public Safety	2,797,887	0	2,942,067
Streets and Highways (excluding Const.)	2,546,994	0	3,039,267
Sanitation	494,683	0	486,344
Human Services	2,184,291	0	2,184,291
Health	156,000	0	221,000
Culture and Recreation	362,962	0	385,178
Conservation of Natural Resources	635,230	0	671,650
Economic Development & Housing	0	0	52,985
Miscellaneous Current Expenditures	762,397	0	816,785
<b>Total Current Expenditures</b>	<b>11,918,231</b>	<b>0</b>	<b>13,037,183</b>
<b>Debt Service - Principal</b>	<b>1,056,085</b>	<b>0</b>	<b>532,236</b>
<b>Interest and Fiscal Charges</b>	<b>171,080</b>	<b>0</b>	<b>182,836</b>
<b>Streets and Highways Construction</b>	<b>6,197,828</b>	<b>0</b>	<b>6,245,436</b>
<b>Total Capital Outlay</b>	<b>486,090</b>	<b>0</b>	<b>376,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	396,961	0	733,670
<b>Total Expenditures and Other Uses</b>	<b>20,226,275</b>	<b>0</b>	<b>21,107,361</b>

Name of County: MAHNOMEN

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

Name of County: MARSHALL

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,286,492	3,286,492	3,660,298
All Other Taxes	58,718	58,718	1,700
Special Assessments	197,500	197,500	187,500
Licenses and Permits	7,825	7,825	7,325
Federal Grants	1,589,985	1,589,985	2,242,627
State General Purpose Aid	961,203	961,203	1,123,507
State Categorical Aid	3,747,315	3,747,315	3,220,178
Charges for Services	459,294	459,294	446,387
Fines and Forfeits	23,610	23,610	20,000
Interest on Investments	100,000	100,000	100,000
Miscellaneous Revenues	59,599	59,599	131,599
<b>Total Revenues</b>	<b>10,491,541</b>	<b>10,491,541</b>	<b>11,141,121</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	134,000	134,000	212,000
Transfers from Other Funds	12,280	12,280	12,270
<b>Total Revenues and Other Sources</b>	<b>10,637,821</b>	<b>10,637,821</b>	<b>11,365,391</b>
<b>Current Expenditures</b>			
General Government	3,009,201	3,009,201	3,361,229
Public Safety	1,812,083	1,812,083	2,059,160
Streets and Highways (excluding Const.)	928,157	928,157	854,521
Sanitation	216,116	216,116	214,947
Human Services	1,133,305	1,133,305	973,078
Health	109,364	109,364	110,545
Culture and Recreation	22,353	22,353	23,851
Conservation of Natural Resources	231,351	231,351	216,807
Economic Development & Housing	326,605	326,605	666,024
Miscellaneous Current Expenditures	364,900	364,900	310,250
<b>Total Current Expenditures</b>	<b>8,153,435</b>	<b>8,153,435</b>	<b>8,790,412</b>
<b>Debt Service - Principal</b>	<b>53,154</b>	<b>53,154</b>	<b>52,614</b>
<b>Interest and Fiscal Charges</b>	<b>34,040</b>	<b>34,040</b>	<b>31,647</b>
<b>Streets and Highways Construction</b>	<b>2,488,286</b>	<b>2,488,286</b>	<b>2,264,095</b>
<b>Total Capital Outlay</b>	<b>160,000</b>	<b>160,000</b>	<b>176,000</b>
Other Financing Uses	7,500	7,500	7,500
Transfers to Other Funds	12,280	12,280	12,270
<b>Total Expenditures and Other Uses</b>	<b>10,908,695</b>	<b>10,908,695</b>	<b>11,334,538</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,501,413	3,501,413	3,868,691
All Other Taxes	286,700	286,700	284,800
Special Assessments	0	0	0
Licenses and Permits	66,640	66,640	4,500
Federal Grants	2,284,930	2,284,930	3,215,083
State General Purpose Aid	1,530,525	1,530,525	1,571,630
State Categorical Aid	6,705,148	6,705,148	6,771,008
Charges for Services	1,164,131	1,164,131	1,247,354
Fines and Forfeits	0	0	0
Interest on Investments	80,000	80,000	185,000
Miscellaneous Revenues	109,350	109,350	103,150
<b>Total Revenues</b>	<b>15,728,837</b>	<b>15,728,837</b>	<b>17,251,216</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>15,728,837</b>	<b>15,728,837</b>	<b>17,251,216</b>
<b>Current Expenditures</b>			
General Government	1,779,565	1,779,565	1,913,683
Public Safety	1,356,772	1,356,772	1,502,153
Streets and Highways (excluding Const.)	3,292,314	3,292,314	2,792,999
Sanitation	133,152	133,152	145,034
Human Services	2,890,039	2,890,039	2,985,326
Health	28,000	28,000	28,000
Culture and Recreation	140,229	140,229	157,434
Conservation of Natural Resources	349,538	349,538	368,682
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	135,200	135,200	20,450
<b>Total Current Expenditures</b>	<b>10,104,809</b>	<b>10,104,809</b>	<b>9,913,761</b>
<b>Debt Service - Principal</b>	<b>226,613</b>	<b>226,613</b>	<b>321,991</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>4,571,760</b>	<b>4,571,760</b>	<b>5,807,500</b>
<b>Total Capital Outlay</b>	<b>97,800</b>	<b>97,800</b>	<b>722,450</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,000,982</b>	<b>15,000,982</b>	<b>16,765,702</b>

Name of County: MARTIN

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

Name of County: MCLEOD

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,758,087	7,758,087	8,243,599
All Other Taxes	14,500	14,500	15,000
Special Assessments	812,798	812,798	789,273
Licenses and Permits	39,725	39,725	36,400
Federal Grants	42,040	42,040	57,033
State General Purpose Aid	1,109,923	1,109,923	1,129,951
State Categorical Aid	3,812,281	3,812,281	4,437,509
Charges for Services	694,941	694,941	773,614
Fines and Forfeits	34,750	34,750	27,500
Interest on Investments	204,400	204,400	162,000
Miscellaneous Revenues	1,278,959	1,278,959	1,357,942
<b>Total Revenues</b>	<b>15,802,404</b>	<b>15,802,404</b>	<b>17,029,821</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>15,802,404</b>	<b>15,802,404</b>	<b>17,029,821</b>
<b>Current Expenditures</b>			
General Government	2,424,589	2,424,589	3,203,223
Public Safety	2,946,089	2,946,089	2,973,084
Streets and Highways (excluding Const.)	4,840,627	4,840,627	5,122,802
Sanitation	0	0	0
Human Services	1,930,726	1,930,726	2,109,536
Health	0	0	0
Culture and Recreation	607,184	607,184	628,606
Conservation of Natural Resources	213,150	213,150	240,205
Economic Development & Housing	11,090	11,090	21,090
Miscellaneous Current Expenditures	2,072,652	2,072,652	2,017,421
<b>Total Current Expenditures</b>	<b>15,046,107</b>	<b>15,046,107</b>	<b>16,315,967</b>
<b>Debt Service - Principal</b>	<b>415,000</b>	<b>415,000</b>	<b>450,000</b>
<b>Interest and Fiscal Charges</b>	<b>113,478</b>	<b>113,478</b>	<b>52,466</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>15,574,585</b>	<b>15,574,585</b>	<b>16,818,433</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,929,365	14,929,365	16,954,416
All Other Taxes	26,000	26,000	33,000
Special Assessments	0	0	0
Licenses and Permits	83,100	83,100	94,000
Federal Grants	3,867,410	3,867,410	2,701,233
State General Purpose Aid	1,879,083	1,879,083	1,910,917
State Categorical Aid	4,362,488	4,362,488	5,842,517
Charges for Services	3,347,332	3,347,332	4,132,720
Fines and Forfeits	232,375	232,375	19,875
Interest on Investments	355,400	355,400	554,250
Miscellaneous Revenues	693,602	693,602	930,397
<b>Total Revenues</b>	<b>29,776,155</b>	<b>29,776,155</b>	<b>33,173,325</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	218,624	218,624	122,800
Transfers from Other Funds	588,714	588,714	38,500
<b>Total Revenues and Other Sources</b>	<b>30,583,493</b>	<b>30,583,493</b>	<b>33,334,625</b>
<b>Current Expenditures</b>			
General Government	4,336,621	4,394,534	5,158,174
Public Safety	4,799,198	4,799,198	4,852,893
Streets and Highways (excluding Const.)	2,448,403	2,448,403	2,449,031
Sanitation	2,170,158	2,170,158	1,934,289
Human Services	7,705,007	7,705,007	8,173,205
Health	1,741,313	1,741,313	1,761,118
Culture and Recreation	441,521	441,521	454,470
Conservation of Natural Resources	382,325	382,325	401,119
Economic Development & Housing	2,369	2,369	2,369
Miscellaneous Current Expenditures	48,669	48,669	46,669
<b>Total Current Expenditures</b>	<b>24,075,584</b>	<b>24,133,497</b>	<b>25,233,337</b>
<b>Debt Service - Principal</b>	<b>1,845,000</b>	<b>1,845,000</b>	<b>1,180,000</b>
<b>Interest and Fiscal Charges</b>	<b>152,150</b>	<b>152,150</b>	<b>108,458</b>
<b>Streets and Highways Construction</b>	<b>3,231,000</b>	<b>3,231,000</b>	<b>3,700,000</b>
<b>Total Capital Outlay</b>	<b>1,629,787</b>	<b>1,629,787</b>	<b>1,696,114</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>30,933,521</b>	<b>30,991,434</b>	<b>31,917,909</b>

Name of County: MEEKER

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

Name of County: MILLE LACS

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	8,798,066	8,798,066	8,447,362
All Other Taxes	27,500	27,500	77,000
Special Assessments	0	0	0
Licenses and Permits	10,450	10,450	9,800
Federal Grants	1,474,102	1,474,102	1,568,836
State General Purpose Aid	1,555,419	1,555,419	2,100,243
State Categorical Aid	4,629,423	4,629,423	4,716,221
Charges for Services	1,408,066	1,408,066	1,478,339
Fines and Forfeits	39,785	39,785	40,100
Interest on Investments	230,000	230,000	233,550
Miscellaneous Revenues	1,132,909	1,132,909	1,705,420
<b>Total Revenues</b>	<b>19,305,720</b>	<b>19,305,720</b>	<b>20,376,871</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	738,228	738,228	887,427
<b>Total Revenues and Other Sources</b>	<b>20,043,948</b>	<b>20,043,948</b>	<b>21,264,298</b>
<b>Current Expenditures</b>			
General Government	3,593,448	3,593,448	3,578,088
Public Safety	3,051,441	3,051,441	3,652,749
Streets and Highways (excluding Const.)	2,667,260	2,667,260	2,720,124
Sanitation	188,068	188,068	176,843
Human Services	4,910,568	4,910,568	4,606,984
Health	943,070	943,070	1,031,010
Culture and Recreation	316,556	316,556	352,548
Conservation of Natural Resources	137,340	137,340	160,510
Economic Development & Housing	112,000	112,000	667,237
Miscellaneous Current Expenditures	342,433	342,433	386,900
<b>Total Current Expenditures</b>	<b>16,262,184</b>	<b>16,262,184</b>	<b>17,332,993</b>
<b>Debt Service - Principal</b>	<b>690,000</b>	<b>690,000</b>	<b>700,000</b>
<b>Interest and Fiscal Charges</b>	<b>209,396</b>	<b>209,396</b>	<b>210,174</b>
<b>Streets and Highways Construction</b>	<b>2,144,140</b>	<b>2,144,140</b>	<b>2,243,727</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	738,228	738,228	887,427
<b>Total Expenditures and Other Uses</b>	<b>20,043,948</b>	<b>20,043,948</b>	<b>21,374,321</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	10,305,243	0	11,068,393
All Other Taxes	27,500	0	27,500
Special Assessments	230,000	0	230,000
Licenses and Permits	420,010	0	475,540
Federal Grants	2,428,240	0	2,602,201
State General Purpose Aid	2,575,572	0	2,580,339
State Categorical Aid	5,480,734	0	5,434,969
Charges for Services	1,616,604	0	1,813,004
Fines and Forfeits	40,000	0	40,000
Interest on Investments	125,000	0	147,700
Miscellaneous Revenues	312,021	0	329,750
<b>Total Revenues</b>	<b>23,560,924</b>	<b>0</b>	<b>24,749,396</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>23,560,924</b>	<b>0</b>	<b>24,749,396</b>
<b>Current Expenditures</b>			
General Government	4,301,242	0	5,056,380
Public Safety	4,888,766	0	5,918,285
Streets and Highways (excluding Const.)	2,694,313	0	2,672,585
Sanitation	240,389	0	246,000
Human Services	7,220,947	0	7,756,969
Health	664,053	0	707,219
Culture and Recreation	200,682	0	225,706
Conservation of Natural Resources	169,914	0	186,845
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	290,508	0	213,320
<b>Total Current Expenditures</b>	<b>20,670,814</b>	<b>0</b>	<b>22,983,309</b>
<b>Debt Service - Principal</b>	<b>370,000</b>	<b>0</b>	<b>390,000</b>
<b>Interest and Fiscal Charges</b>	<b>299,487</b>	<b>0</b>	<b>288,257</b>
<b>Streets and Highways Construction</b>	<b>2,720,623</b>	<b>0</b>	<b>2,387,830</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>24,060,924</b>	<b>0</b>	<b>26,049,396</b>

Name of County: MORRISON

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

Name of County: MOWER

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	12,080,628	12,080,628	13,126,529
All Other Taxes	111,500	111,500	114,500
Special Assessments	0	0	0
Licenses and Permits	280,780	280,780	290,280
Federal Grants	3,013,252	3,013,252	3,623,498
State General Purpose Aid	1,676,696	1,676,696	1,686,432
State Categorical Aid	9,338,396	9,338,396	7,535,108
Charges for Services	4,756,209	4,756,209	5,160,455
Fines and Forfeits	0	0	0
Interest on Investments	355,000	355,000	320,000
Miscellaneous Revenues	521,300	521,300	483,500
<b>Total Revenues</b>	<b>32,133,761</b>	<b>32,133,761</b>	<b>32,340,302</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>32,133,761</b>	<b>32,133,761</b>	<b>32,340,302</b>
<b>Current Expenditures</b>			
General Government	4,747,874	4,747,874	5,586,471
Public Safety	4,131,171	4,131,171	4,523,159
Streets and Highways (excluding Const.)	3,292,721	3,292,721	3,562,372
Sanitation	2,922,527	2,922,527	2,147,242
Human Services	8,179,673	8,179,673	8,264,876
Health	1,432,084	1,432,084	1,650,450
Culture and Recreation	471,956	471,956	513,618
Conservation of Natural Resources	347,089	347,089	381,891
Economic Development & Housing	80,743	80,743	80,743
Miscellaneous Current Expenditures	59,428	59,428	65,000
<b>Total Current Expenditures</b>	<b>25,665,266</b>	<b>25,665,266</b>	<b>26,775,822</b>
<b>Debt Service - Principal</b>	<b>805,000</b>	<b>805,000</b>	<b>825,000</b>
<b>Interest and Fiscal Charges</b>	<b>343,694</b>	<b>343,694</b>	<b>324,455</b>
<b>Streets and Highways Construction</b>	<b>6,773,450</b>	<b>6,773,450</b>	<b>5,098,360</b>
<b>Total Capital Outlay</b>	<b>51,000</b>	<b>51,000</b>	<b>75,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>33,638,410</b>	<b>33,638,410</b>	<b>33,098,637</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	9,971,613	9,971,613	10,759,370
All Other Taxes	47,000	47,000	106,000
Special Assessments	580,723	580,723	615,767
Licenses and Permits	81,826	81,826	33,620
Federal Grants	4,900,789	4,930,789	4,701,154
State General Purpose Aid	2,803,026	2,803,026	2,565,932
State Categorical Aid	6,867,463	6,608,754	7,296,517
Charges for Services	2,882,778	2,882,778	2,995,013
Fines and Forfeits	77,275	77,275	65,350
Interest on Investments	873,418	873,418	980,988
Miscellaneous Revenues	346,800	346,800	173,380
<b>Total Revenues</b>	<b>29,432,711</b>	<b>29,204,002</b>	<b>30,293,091</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	3,766,436	3,766,436	2,001,543
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>33,199,147</b>	<b>32,970,438</b>	<b>32,294,634</b>
<b>Current Expenditures</b>			
General Government	3,645,375	3,723,475	4,339,777
Public Safety	4,583,527	4,664,066	5,484,772
Streets and Highways (excluding Const.)	4,729,601	4,729,601	4,314,042
Sanitation	527,923	527,923	560,823
Human Services	7,976,204	7,976,204	7,399,635
Health	1,954,019	1,954,019	1,920,966
Culture and Recreation	441,926	441,926	498,515
Conservation of Natural Resources	964,915	964,915	929,349
Economic Development & Housing	42,400	42,400	31,800
Miscellaneous Current Expenditures	574,820	447,105	832,383
<b>Total Current Expenditures</b>	<b>25,440,710</b>	<b>25,471,634</b>	<b>26,312,062</b>
<b>Debt Service - Principal</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>4,416,437</b>	<b>4,157,728</b>	<b>3,020,000</b>
<b>Total Capital Outlay</b>	<b>3,303,000</b>	<b>3,303,000</b>	<b>2,922,572</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>33,200,147</b>	<b>32,972,362</b>	<b>32,294,634</b>

Name of County: MURRAY

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

Name of County: NICOLLET

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,880,164	4,140,764	4,692,002
All Other Taxes	5,000	5,000	6,000
Special Assessments	580,039	580,039	518,460
Licenses and Permits	16,350	16,350	14,230
Federal Grants	20,200	20,200	23,675
State General Purpose Aid	1,407,548	1,407,548	1,108,863
State Categorical Aid	3,004,606	3,011,606	3,438,259
Charges for Services	231,530	226,530	318,300
Fines and Forfeits	0	0	0
Interest on Investments	167,250	167,250	227,000
Miscellaneous Revenues	614,068	638,068	685,085
<b>Total Revenues</b>	<b>9,926,755</b>	<b>10,213,355</b>	<b>11,031,874</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	67,838	67,838	102,081
Transfers from Other Funds	282,750	287,750	221,225
<b>Total Revenues and Other Sources</b>	<b>10,277,343</b>	<b>10,568,943</b>	<b>11,355,180</b>
<b>Current Expenditures</b>			
General Government	1,557,089	1,616,271	1,745,394
Public Safety	900,520	906,189	999,162
Streets and Highways (excluding Const.)	1,777,505	1,777,505	1,804,451
Sanitation	406,756	406,756	414,745
Human Services	1,024,158	1,024,158	1,023,981
Health	60,404	60,404	60,404
Culture and Recreation	482,527	484,852	525,641
Conservation of Natural Resources	649,123	1,346,294	734,541
Economic Development & Housing	124,893	124,893	137,682
Miscellaneous Current Expenditures	609,600	609,600	536,200
<b>Total Current Expenditures</b>	<b>7,592,575</b>	<b>8,356,922</b>	<b>7,982,201</b>
<b>Debt Service - Principal</b>	<b>564,933</b>	<b>564,933</b>	<b>588,607</b>
<b>Interest and Fiscal Charges</b>	<b>131,617</b>	<b>131,617</b>	<b>119,602</b>
<b>Streets and Highways Construction</b>	<b>1,270,000</b>	<b>1,270,000</b>	<b>1,740,000</b>
<b>Total Capital Outlay</b>	<b>428,853</b>	<b>850,120</b>	<b>436,448</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	40,000	40,000	0
<b>Total Expenditures and Other Uses</b>	<b>10,027,978</b>	<b>11,213,592</b>	<b>10,866,858</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	11,015,512	11,015,512	11,841,675
All Other Taxes	0	0	0
Special Assessments	244,000	244,000	244,000
Licenses and Permits	195,000	195,000	215,000
Federal Grants	2,339,136	2,339,136	2,411,495
State General Purpose Aid	1,361,538	1,361,538	1,418,931
State Categorical Aid	4,549,660	4,549,660	4,664,669
Charges for Services	1,507,207	1,507,207	1,606,464
Fines and Forfeits	20,000	20,000	59,000
Interest on Investments	376,000	376,000	386,000
Miscellaneous Revenues	709,064	709,064	762,560
<b>Total Revenues</b>	<b>22,317,117</b>	<b>22,317,117</b>	<b>23,609,794</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	172,032	172,032	175,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>22,489,149</b>	<b>22,489,149</b>	<b>23,784,794</b>
<b>Current Expenditures</b>			
General Government	4,926,030	4,926,030	5,512,687
Public Safety	3,041,697	3,041,697	3,146,428
Streets and Highways (excluding Const.)	4,494,846	4,494,846	2,021,577
Sanitation	0	0	0
Human Services	6,657,832	6,657,832	7,024,795
Health	1,135,964	1,135,964	1,226,225
Culture and Recreation	344,397	344,397	363,324
Conservation of Natural Resources	75,095	75,095	84,046
Economic Development & Housing	113,463	113,463	123,249
Miscellaneous Current Expenditures	763,559	763,559	897,419
<b>Total Current Expenditures</b>	<b>21,552,883</b>	<b>21,552,883</b>	<b>20,399,750</b>
<b>Debt Service - Principal</b>	<b>936,266</b>	<b>936,266</b>	<b>785,044</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>2,600,000</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>22,489,149</b>	<b>22,489,149</b>	<b>23,784,794</b>



Name of County: NOBLES

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

Name of County: NORMAN

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,354,981	7,354,981	7,907,206
All Other Taxes	28,250	28,250	11,000
Special Assessments	59,510	59,510	63,678
Licenses and Permits	240,783	240,783	289,473
Federal Grants	2,205,470	2,205,470	2,289,875
State General Purpose Aid	1,104,503	1,104,503	1,090,818
State Categorical Aid	8,189,462	8,189,462	7,498,853
Charges for Services	1,903,614	1,903,614	1,497,551
Fines and Forfeits	0	0	0
Interest on Investments	133,550	133,550	275,150
Miscellaneous Revenues	1,317,723	1,317,723	1,869,368
<b>Total Revenues</b>	<b>22,537,846</b>	<b>22,537,846</b>	<b>22,792,972</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	38,140	38,140	25,000
<b>Total Revenues and Other Sources</b>	<b>22,575,986</b>	<b>22,575,986</b>	<b>22,817,972</b>
<b>Current Expenditures</b>			
General Government	3,134,424	3,144,240	4,073,045
Public Safety	2,667,209	2,667,209	2,661,349
Streets and Highways (excluding Const.)	1,705,924	1,705,924	1,675,427
Sanitation	347,733	347,733	351,719
Human Services	5,094,905	5,094,905	5,372,051
Health	117,299	117,299	183,966
Culture and Recreation	572,128	572,128	637,305
Conservation of Natural Resources	366,168	366,168	865,247
Economic Development & Housing	50,000	50,000	50,000
Miscellaneous Current Expenditures	29,249	29,249	72,913
<b>Total Current Expenditures</b>	<b>14,085,039</b>	<b>14,094,855</b>	<b>15,943,022</b>
<b>Debt Service - Principal</b>	<b>690,000</b>	<b>690,000</b>	<b>725,000</b>
<b>Interest and Fiscal Charges</b>	<b>967,737</b>	<b>967,737</b>	<b>844,414</b>
<b>Streets and Highways Construction</b>	<b>5,268,212</b>	<b>5,268,212</b>	<b>4,173,765</b>
<b>Total Capital Outlay</b>	<b>1,022,491</b>	<b>1,022,491</b>	<b>765,350</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	13,640	13,640	386,912
<b>Total Expenditures and Other Uses</b>	<b>22,047,119</b>	<b>22,056,935</b>	<b>22,838,463</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	2,978,068	2,978,068	3,067,000
All Other Taxes	80,000	80,000	80,000
Special Assessments	215,765	215,765	215,765
Licenses and Permits	600	600	600
Federal Grants	0	0	0
State General Purpose Aid	855,055	855,055	809,357
State Categorical Aid	2,640,750	2,640,750	1,230,000
Charges for Services	10,000	10,000	10,000
Fines and Forfeits	0	0	0
Interest on Investments	50,000	50,000	100,000
Miscellaneous Revenues	3,423,724	3,423,724	9,376,813
<b>Total Revenues</b>	<b>10,253,962</b>	<b>10,253,962</b>	<b>14,889,535</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>10,253,962</b>	<b>10,253,962</b>	<b>14,889,535</b>
<b>Current Expenditures</b>			
General Government	1,119,515	1,116,539	1,461,012
Public Safety	780,806	780,806	835,147
Streets and Highways (excluding Const.)	2,724,955	2,724,955	2,607,355
Sanitation	300,279	300,279	309,908
Human Services	1,858,069	1,858,069	1,965,761
Health	56,645	56,645	90,632
Culture and Recreation	91,283	91,283	94,586
Conservation of Natural Resources	218,297	218,297	229,176
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	423,156	423,156	1,345,851
<b>Total Current Expenditures</b>	<b>7,573,005</b>	<b>7,573,005</b>	<b>8,939,428</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>2,640,750</b>	<b>2,640,750</b>	<b>6,425,980</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	500,000
<b>Total Expenditures and Other Uses</b>	<b>10,213,755</b>	<b>10,213,755</b>	<b>15,865,408</b>

Name of County: OLMSTED

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

Name of County: OTTER TAIL

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	57,082,700	57,082,700	61,239,330
All Other Taxes	355,000	355,000	355,000
Special Assessments	0	0	0
Licenses and Permits	1,609,610	1,520,516	1,674,225
Federal Grants	24,006,276	31,617,062	24,516,886
State General Purpose Aid	5,780,381	5,780,381	5,847,870
State Categorical Aid	19,812,704	20,294,895	19,905,747
Charges for Services	20,624,501	21,350,506	20,175,379
Fines and Forfeits	5,000	9,000	7,000
Interest on Investments	1,547,749	1,547,749	2,774,355
Miscellaneous Revenues	1,597,589	1,856,311	3,399,669
<b>Total Revenues</b>	<b>132,421,510</b>	<b>141,414,120</b>	<b>139,895,461</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	119,536	512,106	181,516
<b>Total Revenues and Other Sources</b>	<b>132,541,046</b>	<b>141,926,226</b>	<b>140,076,977</b>
<b>Current Expenditures</b>			
General Government	18,749,658	18,704,763	19,320,856
Public Safety	23,213,976	31,764,305	24,765,982
Streets and Highways (excluding Const.)	6,584,898	6,580,098	7,549,955
Sanitation	0	0	0
Human Services	57,065,638	60,476,539	59,142,306
Health	8,609,434	8,627,434	9,554,744
Culture and Recreation	2,626,706	2,678,008	2,803,106
Conservation of Natural Resources	412,404	595,122	656,123
Economic Development & Housing	79,695	79,695	88,500
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>117,342,409</b>	<b>129,505,964</b>	<b>123,881,572</b>
<b>Debt Service - Principal</b>	<b>480,000</b>	<b>480,000</b>	<b>490,000</b>
<b>Interest and Fiscal Charges</b>	<b>469,733</b>	<b>469,733</b>	<b>458,808</b>
<b>Streets and Highways Construction</b>	<b>17,255,520</b>	<b>18,399,657</b>	<b>16,898,419</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	606,912	1,227,592	804,513
<b>Total Expenditures and Other Uses</b>	<b>136,154,574</b>	<b>150,082,946</b>	<b>142,533,312</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	21,006,636	18,404,655	20,280,485
All Other Taxes	417,166	417,166	264,500
Special Assessments	136,000	136,000	129,000
Licenses and Permits	334,300	334,300	365,900
Federal Grants	6,828,388	7,394,638	7,293,779
State General Purpose Aid	2,630,363	5,232,344	5,417,820
State Categorical Aid	16,501,598	16,501,598	17,775,812
Charges for Services	2,085,832	2,085,832	2,893,360
Fines and Forfeits	15,568	15,568	10,000
Interest on Investments	465,000	465,000	546,000
Miscellaneous Revenues	2,802,900	2,802,900	3,470,109
<b>Total Revenues</b>	<b>53,223,751</b>	<b>53,790,001</b>	<b>58,446,765</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	500,000	0	0
Transfers from Other Funds	0	35,000	70,000
<b>Total Revenues and Other Sources</b>	<b>53,723,751</b>	<b>53,825,001</b>	<b>58,516,765</b>
<b>Current Expenditures</b>			
General Government	8,750,594	9,043,154	9,439,427
Public Safety	7,088,736	7,309,257	8,173,490
Streets and Highways (excluding Const.)	5,652,200	5,652,200	6,402,858
Sanitation	0	0	0
Human Services	15,225,929	15,225,929	16,056,577
Health	1,570,483	1,570,483	1,786,442
Culture and Recreation	469,742	470,720	695,956
Conservation of Natural Resources	632,436	636,167	553,935
Economic Development & Housing	217,212	783,462	520,212
Miscellaneous Current Expenditures	1,286,060	807,200	1,447,165
<b>Total Current Expenditures</b>	<b>40,893,392</b>	<b>41,498,572</b>	<b>45,076,062</b>
<b>Debt Service - Principal</b>	<b>990,000</b>	<b>990,000</b>	<b>625,000</b>
<b>Interest and Fiscal Charges</b>	<b>506,319</b>	<b>506,319</b>	<b>455,891</b>
<b>Streets and Highways Construction</b>	<b>9,370,200</b>	<b>9,370,200</b>	<b>11,457,700</b>
<b>Total Capital Outlay</b>	<b>3,022,197</b>	<b>3,125,550</b>	<b>3,308,379</b>
Other Financing Uses	51,688	51,688	54,102
Transfers to Other Funds	0	35,000	70,000
<b>Total Expenditures and Other Uses</b>	<b>54,833,796</b>	<b>55,577,329</b>	<b>61,047,134</b>

Name of County: PENNINGTON

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

Name of County: PINE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,373,827	4,373,827	4,665,522
All Other Taxes	180,253	180,253	150,980
Special Assessments	150,000	150,000	150,000
Licenses and Permits	2,450	2,450	4,450
Federal Grants	3,518,000	3,512,005	3,625,000
State General Purpose Aid	1,401,585	1,401,585	1,378,061
State Categorical Aid	3,469,165	3,489,180	4,996,298
Charges for Services	1,535,343	1,566,343	1,830,893
Fines and Forfeits	20,000	20,000	23,500
Interest on Investments	40,000	40,000	50,000
Miscellaneous Revenues	540,368	1,095,062	594,739
<b>Total Revenues</b>	<b>15,230,991</b>	<b>15,830,705</b>	<b>17,469,443</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>15,230,991</b>	<b>15,830,705</b>	<b>17,469,443</b>
<b>Current Expenditures</b>			
General Government	1,766,713	1,864,313	1,989,249
Public Safety	2,472,295	2,792,395	2,619,850
Streets and Highways (excluding Const.)	1,975,102	2,325,102	1,960,302
Sanitation	75,618	75,618	191,418
Human Services	4,342,000	4,342,000	4,352,000
Health	53,244	53,244	53,354
Culture and Recreation	124,686	129,686	126,800
Conservation of Natural Resources	274,628	426,628	432,293
Economic Development & Housing	10,750	10,750	5,750
Miscellaneous Current Expenditures	66,700	416,700	69,000
<b>Total Current Expenditures</b>	<b>11,161,736</b>	<b>12,436,436</b>	<b>11,800,016</b>
<b>Debt Service - Principal</b>	<b>160,000</b>	<b>160,000</b>	<b>180,000</b>
<b>Interest and Fiscal Charges</b>	<b>114,725</b>	<b>114,725</b>	<b>101,451</b>
<b>Streets and Highways Construction</b>	<b>3,105,000</b>	<b>3,105,000</b>	<b>4,670,000</b>
<b>Total Capital Outlay</b>	<b>506,000</b>	<b>496,800</b>	<b>359,400</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	290,000
<b>Total Expenditures and Other Uses</b>	<b>15,047,461</b>	<b>16,312,961</b>	<b>17,400,867</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	10,966,374	10,966,374	12,810,943
All Other Taxes	437,200	437,200	74,000
Special Assessments	0	0	0
Licenses and Permits	127,000	127,000	98,000
Federal Grants	2,463,804	2,463,804	3,105,727
State General Purpose Aid	3,664,650	3,664,650	4,526,777
State Categorical Aid	7,235,934	7,235,934	5,821,264
Charges for Services	2,554,640	2,554,640	1,453,547
Fines and Forfeits	1,888,181	1,888,181	1,650,500
Interest on Investments	325,750	325,750	820,750
Miscellaneous Revenues	1,150,160	1,150,160	1,299,224
<b>Total Revenues</b>	<b>30,813,693</b>	<b>30,813,693</b>	<b>31,660,732</b>
Proceeds from Bond Sales	1,285,000	1,285,000	15,982,700
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	947,535
<b>Total Revenues and Other Sources</b>	<b>32,098,693</b>	<b>32,098,693</b>	<b>48,590,967</b>
<b>Current Expenditures</b>			
General Government	4,356,032	4,321,186	3,806,474
Public Safety	5,332,506	5,332,506	5,508,563
Streets and Highways (excluding Const.)	10,419,486	10,419,486	3,629,765
Sanitation	235,354	235,354	185,258
Human Services	7,600,383	7,600,383	8,157,889
Health	0	0	0
Culture and Recreation	248,268	248,268	268,500
Conservation of Natural Resources	1,316,574	1,316,574	1,175,700
Economic Development & Housing	295,625	295,625	307,156
Miscellaneous Current Expenditures	235,085	235,085	250,910
<b>Total Current Expenditures</b>	<b>30,039,313</b>	<b>30,004,467</b>	<b>23,290,215</b>
<b>Debt Service - Principal</b>	<b>695,000</b>	<b>695,000</b>	<b>900,103</b>
<b>Interest and Fiscal Charges</b>	<b>88,117</b>	<b>88,117</b>	<b>1,490,665</b>
<b>Streets and Highways Construction</b>	<b>1,285,000</b>	<b>1,285,000</b>	<b>6,674,410</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>15,982,700</b>
Other Financing Uses	150,000	150,000	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>32,257,430</b>	<b>32,222,584</b>	<b>48,338,093</b>

Name of County: PIPESTONE

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

Name of County: POLK

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,208,923	3,208,923	3,457,278
All Other Taxes	339,500	339,500	343,500
Special Assessments	120,000	120,000	120,600
Licenses and Permits	15,125	15,125	21,400
Federal Grants	287,961	287,961	388,451
State General Purpose Aid	1,689,143	1,689,143	1,508,263
State Categorical Aid	8,614,577	8,614,577	3,899,107
Charges for Services	933,053	933,053	1,097,728
Fines and Forfeits	21,500	21,500	20,500
Interest on Investments	335,000	335,000	330,000
Miscellaneous Revenues	485,020	485,020	489,092
<b>Total Revenues</b>	<b>16,049,802</b>	<b>16,049,802</b>	<b>11,675,919</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	170,000
<b>Total Revenues and Other Sources</b>	<b>16,049,802</b>	<b>16,049,802</b>	<b>11,845,919</b>
<b>Current Expenditures</b>			
General Government	2,422,375	2,422,375	2,648,328
Public Safety	1,782,799	1,782,799	2,053,075
Streets and Highways (excluding Const.)	1,706,656	1,706,656	1,849,358
Sanitation	168,942	168,942	169,265
Human Services	2,254,316	2,254,316	2,804,460
Health	0	0	0
Culture and Recreation	125,497	125,497	135,489
Conservation of Natural Resources	316,278	316,278	369,099
Economic Development & Housing	59,820	59,820	61,705
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>8,836,683</b>	<b>8,836,683</b>	<b>10,090,779</b>
<b>Debt Service - Principal</b>	<b>170,000</b>	<b>170,000</b>	<b>110,000</b>
<b>Interest and Fiscal Charges</b>	<b>137,420</b>	<b>137,420</b>	<b>125,090</b>
<b>Streets and Highways Construction</b>	<b>6,905,699</b>	<b>6,905,699</b>	<b>2,303,248</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	170,000
<b>Total Expenditures and Other Uses</b>	<b>16,049,802</b>	<b>16,049,802</b>	<b>12,799,117</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,259,069	14,259,069	13,952,379
All Other Taxes	0	0	0
Special Assessments	1,484,058	1,484,058	1,533,826
Licenses and Permits	37,400	37,400	33,000
Federal Grants	8,355,938	8,355,938	5,915,211
State General Purpose Aid	2,931,426	2,931,426	3,427,774
State Categorical Aid	11,323,198	11,323,198	11,579,994
Charges for Services	4,558,156	4,558,156	4,980,605
Fines and Forfeits	28,000	28,000	32,000
Interest on Investments	300,000	300,000	385,000
Miscellaneous Revenues	2,049,328	2,049,328	2,027,258
<b>Total Revenues</b>	<b>45,326,573</b>	<b>45,326,573</b>	<b>43,867,047</b>
Proceeds from Bond Sales	5,704,992	5,704,992	8,575,000
Other Financing Sources	1,426,300	1,426,300	4,029,586
Transfers from Other Funds	1,205,503	1,205,503	1,459,994
<b>Total Revenues and Other Sources</b>	<b>53,663,368</b>	<b>53,663,368</b>	<b>57,931,627</b>
<b>Current Expenditures</b>			
General Government	8,939,543	8,939,543	8,813,583
Public Safety	4,595,673	4,595,673	4,822,631
Streets and Highways (excluding Const.)	3,458,211	3,458,211	3,523,533
Sanitation	799,721	799,721	1,972,739
Human Services	13,569,748	13,569,748	14,164,750
Health	1,764,959	1,764,959	1,939,030
Culture and Recreation	254,781	254,781	215,831
Conservation of Natural Resources	348,358	348,358	369,784
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,830,925	1,830,925	1,631,992
<b>Total Current Expenditures</b>	<b>35,561,919</b>	<b>35,561,919</b>	<b>37,453,873</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>565,000</b>
<b>Interest and Fiscal Charges</b>	<b>82,120</b>	<b>82,120</b>	<b>1,037,937</b>
<b>Streets and Highways Construction</b>	<b>9,802,539</b>	<b>9,802,539</b>	<b>5,820,354</b>
<b>Total Capital Outlay</b>	<b>8,216,790</b>	<b>8,216,790</b>	<b>13,054,463</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>53,663,368</b>	<b>53,663,368</b>	<b>57,931,627</b>

Name of County: POPE

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

Name of County: RAMSEY

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,712,853	0	5,606,856
All Other Taxes	22,000	0	22,000
Special Assessments	0	0	0
Licenses and Permits	40,300	0	40,000
Federal Grants	773,413	0	866,075
State General Purpose Aid	788,128	0	676,018
State Categorical Aid	4,193,868	0	4,247,314
Charges for Services	1,262,065	0	1,177,641
Fines and Forfeits	0	0	0
Interest on Investments	200,000	0	200,000
Miscellaneous Revenues	205,426	0	222,057
<b>Total Revenues</b>	<b>12,198,053</b>	<b>0</b>	<b>13,057,961</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	165,000	0	0
<b>Total Revenues and Other Sources</b>	<b>12,363,053</b>	<b>0</b>	<b>13,057,961</b>
<b>Current Expenditures</b>			
General Government	2,544,588	0	3,032,527
Public Safety	1,660,152	0	1,614,622
Streets and Highways (excluding Const.)	1,332,400	0	1,573,700
Sanitation	0	0	0
Human Services	2,441,576	0	2,674,963
Health	801,447	0	674,490
Culture and Recreation	74,061	0	96,975
Conservation of Natural Resources	139,676	0	144,233
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	289,406	0	479,247
<b>Total Current Expenditures</b>	<b>9,283,306</b>	<b>0</b>	<b>10,290,757</b>
<b>Debt Service - Principal</b>	<b>342,050</b>	<b>0</b>	<b>427,456</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,441,999</b>	<b>0</b>	<b>2,545,500</b>
<b>Total Capital Outlay</b>	<b>272,000</b>	<b>0</b>	<b>272,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	173,698	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,513,053</b>	<b>0</b>	<b>13,535,713</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	189,246,416	190,352,309	201,057,523
All Other Taxes	2,235,000	2,235,000	2,235,000
Special Assessments	0	0	0
Licenses and Permits	1,391,328	1,391,328	1,440,483
Federal Grants	79,056,240	83,177,833	86,165,346
State General Purpose Aid	29,295,237	28,189,344	28,087,458
State Categorical Aid	77,200,315	75,374,566	66,314,339
Charges for Services	63,697,926	57,869,077	62,117,668
Fines and Forfeits	473,000	473,000	533,000
Interest on Investments	8,440,000	8,440,000	8,475,000
Miscellaneous Revenues	9,694,226	9,796,311	9,801,904
<b>Total Revenues</b>	<b>460,729,688</b>	<b>457,298,768</b>	<b>466,227,721</b>
Proceeds from Bond Sales	8,875,000	2,500,000	6,750,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	105,000
<b>Total Revenues and Other Sources</b>	<b>469,604,688</b>	<b>459,798,768</b>	<b>473,082,721</b>
<b>Current Expenditures</b>			
General Government	79,545,775	79,951,030	78,844,531
Public Safety	86,448,464	86,191,848	91,397,603
Streets and Highways (excluding Const.)	12,357,482	12,391,987	12,971,435
Sanitation	17,818,661	18,463,285	21,007,584
Human Services	177,635,892	173,899,719	170,893,537
Health	27,894,437	27,407,579	28,595,858
Culture and Recreation	16,396,431	16,396,431	17,081,229
Conservation of Natural Resources	1,004,231	958,020	1,029,683
Economic Development & Housing	20,705,558	20,684,112	20,840,002
Miscellaneous Current Expenditures	2,000,000	2,000,000	2,000,000
<b>Total Current Expenditures</b>	<b>441,806,931</b>	<b>438,344,011</b>	<b>444,661,462</b>
<b>Debt Service - Principal</b>	<b>12,240,000</b>	<b>12,240,000</b>	<b>12,653,000</b>
<b>Interest and Fiscal Charges</b>	<b>9,156,895</b>	<b>9,156,895</b>	<b>9,174,295</b>
<b>Streets and Highways Construction</b>	<b>2,302,087</b>	<b>2,334,087</b>	<b>2,877,835</b>
<b>Total Capital Outlay</b>	<b>12,120,236</b>	<b>5,745,236</b>	<b>10,447,065</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	557,076	557,076	557,076
<b>Total Expenditures and Other Uses</b>	<b>478,183,225</b>	<b>468,377,305</b>	<b>480,370,733</b>

Name of County: RED LAKE

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

Name of County: REDWOOD

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	1,551,279	0	1,616,354
All Other Taxes	22,600	0	23,700
Special Assessments	0	0	0
Licenses and Permits	1,300	0	1,300
Federal Grants	202,000	0	210,000
State General Purpose Aid	768,601	0	578,821
State Categorical Aid	1,321,823	0	1,676,721
Charges for Services	291,080	0	116,880
Fines and Forfeits	0	0	0
Interest on Investments	112,513	0	135,916
Miscellaneous Revenues	389,937	0	439,906
<b>Total Revenues</b>	<b>4,661,133</b>	<b>0</b>	<b>4,799,598</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	21,503	0	86,668
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>4,682,636</b>	<b>0</b>	<b>4,886,266</b>
<b>Current Expenditures</b>			
General Government	646,962	0	676,362
Public Safety	762,891	0	743,427
Streets and Highways (excluding Const.)	1,276,915	0	1,234,668
Sanitation	203,708	0	185,428
Human Services	1,245,890	0	1,347,860
Health	27,000	0	67,382
Culture and Recreation	59,924	0	89,794
Conservation of Natural Resources	152,539	0	164,741
Economic Development & Housing	3,957	0	3,963
Miscellaneous Current Expenditures	177,850	0	145,141
<b>Total Current Expenditures</b>	<b>4,557,636</b>	<b>0</b>	<b>4,658,766</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>125,000</b>	<b>0</b>	<b>227,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>4,682,636</b>	<b>0</b>	<b>4,886,266</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,414,413	7,414,413	7,766,607
All Other Taxes	43,800	43,800	45,200
Special Assessments	498,000	498,000	323,000
Licenses and Permits	23,200	23,200	22,700
Federal Grants	3,347,444	3,347,444	1,407,409
State General Purpose Aid	874,097	874,097	855,822
State Categorical Aid	7,452,163	7,452,163	6,413,394
Charges for Services	1,224,241	1,224,241	1,302,335
Fines and Forfeits	0	0	0
Interest on Investments	96,500	96,500	189,000
Miscellaneous Revenues	281,314	281,314	315,814
<b>Total Revenues</b>	<b>21,255,172</b>	<b>21,255,172</b>	<b>18,641,281</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>21,255,172</b>	<b>21,255,172</b>	<b>18,641,281</b>
<b>Current Expenditures</b>			
General Government	2,229,646	2,229,646	2,578,116
Public Safety	2,225,907	2,225,907	2,297,471
Streets and Highways (excluding Const.)	2,147,000	2,147,000	2,250,000
Sanitation	317,824	317,824	333,646
Human Services	4,938,988	4,938,988	4,978,981
Health	1,291,025	1,291,025	1,301,245
Culture and Recreation	111,385	111,385	120,541
Conservation of Natural Resources	703,628	703,628	704,025
Economic Development & Housing	24,800	24,800	25,300
Miscellaneous Current Expenditures	1,275,000	1,275,000	1,301,000
<b>Total Current Expenditures</b>	<b>15,265,203</b>	<b>15,265,203</b>	<b>15,890,325</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>11,869</b>
<b>Streets and Highways Construction</b>	<b>7,058,000</b>	<b>7,058,000</b>	<b>3,990,000</b>
<b>Total Capital Outlay</b>	<b>516,389</b>	<b>516,389</b>	<b>492,980</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>22,839,592</b>	<b>22,839,592</b>	<b>20,460,174</b>

Name of County: RENVILLE

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

Name of County: RICE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,751,726	0	8,509,868
All Other Taxes	67,000	0	37,000
Special Assessments	154,000	0	0
Licenses and Permits	101,900	0	104,000
Federal Grants	4,161,754	0	1,701,650
State General Purpose Aid	1,640,317	0	1,684,878
State Categorical Aid	6,900,056	0	6,160,355
Charges for Services	1,309,860	0	1,105,923
Fines and Forfeits	0	0	13,000
Interest on Investments	203,100	0	221,120
Miscellaneous Revenues	487,339	0	607,065
<b>Total Revenues</b>	<b>22,777,052</b>	<b>0</b>	<b>20,144,859</b>
Proceeds from Bond Sales	48,250	0	1,110,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>22,825,302</b>	<b>0</b>	<b>21,254,859</b>
<b>Current Expenditures</b>			
General Government	3,956,308	0	4,100,114
Public Safety	1,796,270	0	1,857,406
Streets and Highways (excluding Const.)	3,200,398	0	3,448,320
Sanitation	524,177	0	0
Human Services	5,122,567	0	5,329,027
Health	1,336,736	0	1,458,664
Culture and Recreation	165,319	0	198,909
Conservation of Natural Resources	261,869	0	315,274
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>16,363,644</b>	<b>0</b>	<b>16,707,714</b>
<b>Debt Service - Principal</b>	<b>484,400</b>	<b>0</b>	<b>490,000</b>
<b>Interest and Fiscal Charges</b>	<b>14,400</b>	<b>0</b>	<b>69,850</b>
<b>Streets and Highways Construction</b>	<b>5,712,940</b>	<b>0</b>	<b>3,900,695</b>
<b>Total Capital Outlay</b>	<b>100,000</b>	<b>0</b>	<b>586,600</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>22,675,384</b>	<b>0</b>	<b>21,754,859</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	11,793,159	11,793,159	12,758,635
All Other Taxes	277,500	277,500	273,500
Special Assessments	310,000	310,000	310,000
Licenses and Permits	568,070	568,070	602,400
Federal Grants	2,552,175	2,552,175	2,918,495
State General Purpose Aid	3,213,090	3,213,090	4,278,252
State Categorical Aid	7,413,506	7,413,506	6,811,014
Charges for Services	2,998,790	2,998,790	3,287,411
Fines and Forfeits	3,500	3,500	2,000
Interest on Investments	890,000	890,000	1,068,996
Miscellaneous Revenues	948,095	948,095	1,253,032
<b>Total Revenues</b>	<b>30,967,885</b>	<b>30,967,885</b>	<b>33,563,735</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	350,460	350,460	295,460
<b>Total Revenues and Other Sources</b>	<b>31,318,345</b>	<b>31,318,345</b>	<b>33,859,195</b>
<b>Current Expenditures</b>			
General Government	5,898,162	5,898,162	7,634,354
Public Safety	6,633,371	6,633,371	7,027,959
Streets and Highways (excluding Const.)	3,771,414	3,771,414	3,482,496
Sanitation	200,000	200,000	200,000
Human Services	8,413,844	8,413,844	8,567,794
Health	2,689,289	2,689,289	2,696,639
Culture and Recreation	619,755	619,755	645,676
Conservation of Natural Resources	500,969	500,969	484,215
Economic Development & Housing	71,541	71,541	84,319
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>28,798,345</b>	<b>28,798,345</b>	<b>30,823,452</b>
<b>Debt Service - Principal</b>	<b>465,000</b>	<b>465,000</b>	<b>780,000</b>
<b>Interest and Fiscal Charges</b>	<b>465,000</b>	<b>465,000</b>	<b>428,743</b>
<b>Streets and Highways Construction</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,137,000</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>31,828,345</b>	<b>31,828,345</b>	<b>34,169,195</b>

Name of County: ROCK

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

Name of County: ROSEAU

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,261,258	3,261,258	3,349,095
All Other Taxes	0	0	0
Special Assessments	196,327	196,327	184,327
Licenses and Permits	104,725	104,725	107,363
Federal Grants	187,820	187,820	384,066
State General Purpose Aid	941,558	941,558	955,229
State Categorical Aid	0	0	0
Charges for Services	439,353	439,353	294,423
Fines and Forfeits	0	0	0
Interest on Investments	77,800	77,800	82,030
Miscellaneous Revenues	263,399	263,399	340,010
<b>Total Revenues</b>	<b>5,472,240</b>	<b>5,472,240</b>	<b>5,696,543</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	3,251,292	3,251,292	3,575,419
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>8,723,532</b>	<b>8,723,532</b>	<b>9,271,962</b>
<b>Current Expenditures</b>			
General Government	1,608,005	1,608,005	2,003,828
Public Safety	1,284,485	1,284,485	1,386,033
Streets and Highways (excluding Const.)	1,917,828	1,917,828	1,630,335
Sanitation	348,903	348,903	365,031
Human Services	2,090,079	2,090,079	2,232,817
Health	75,450	75,450	108,703
Culture and Recreation	154,081	154,081	217,008
Conservation of Natural Resources	93,588	93,588	103,975
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>7,572,419</b>	<b>7,572,419</b>	<b>8,047,730</b>
<b>Debt Service - Principal</b>	<b>69,489</b>	<b>69,489</b>	<b>68,198</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	1,081,624	1,081,624	1,156,034
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,723,532</b>	<b>8,723,532</b>	<b>9,271,962</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,115,048	4,115,048	4,319,192
All Other Taxes	7,000	7,000	7,000
Special Assessments	430,000	430,000	350,000
Licenses and Permits	4,040	4,040	4,040
Federal Grants	1,122,515	822,515	1,087,164
State General Purpose Aid	2,324,544	2,324,544	2,831,206
State Categorical Aid	6,530,502	6,830,502	5,413,519
Charges for Services	1,155,773	1,155,773	1,445,838
Fines and Forfeits	6,800	6,800	7,900
Interest on Investments	125,000	125,000	125,000
Miscellaneous Revenues	247,956	247,956	330,040
<b>Total Revenues</b>	<b>16,069,178</b>	<b>16,069,178</b>	<b>15,920,899</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	2,000,000
Transfers from Other Funds	19,350	19,350	24,207
<b>Total Revenues and Other Sources</b>	<b>16,088,528</b>	<b>16,088,528</b>	<b>17,945,106</b>
<b>Current Expenditures</b>			
General Government	1,916,458	1,938,487	2,512,059
Public Safety	1,703,547	1,792,448	1,808,067
Streets and Highways (excluding Const.)	2,215,579	2,279,734	2,827,560
Sanitation	997,713	1,022,317	1,056,946
Human Services	2,546,123	2,546,123	2,824,734
Health	7,465	7,465	8,415
Culture and Recreation	171,116	171,116	173,400
Conservation of Natural Resources	253,108	254,205	288,347
Economic Development & Housing	66,690	66,690	45,723
Miscellaneous Current Expenditures	309,482	309,482	333,114
<b>Total Current Expenditures</b>	<b>10,187,281</b>	<b>10,388,067</b>	<b>11,878,365</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>4,964,323</b>	<b>4,984,567</b>	<b>4,084,639</b>
<b>Total Capital Outlay</b>	<b>1,013,500</b>	<b>1,013,500</b>	<b>2,489,150</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,165,104</b>	<b>16,386,134</b>	<b>18,452,154</b>

Name of County: SCOTT

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

Name of County: SHERBURNE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	39,670,181	39,670,181	43,747,147
All Other Taxes	1,384,008	1,384,008	1,050,000
Special Assessments	0	0	0
Licenses and Permits	2,128,871	2,128,871	2,583,880
Federal Grants	5,633,113	5,633,113	6,242,337
State General Purpose Aid	3,279,234	3,279,234	3,427,853
State Categorical Aid	13,096,004	13,096,004	13,389,946
Charges for Services	6,777,099	6,777,099	13,550,394
Fines and Forfeits	82,863	82,863	119,919
Interest on Investments	1,828,000	1,828,000	1,850,969
Miscellaneous Revenues	2,532,837	2,532,837	3,061,402
<b>Total Revenues</b>	<b>76,412,210</b>	<b>76,412,210</b>	<b>89,023,847</b>
Proceeds from Bond Sales	0	0	9,000,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>76,412,210</b>	<b>76,412,210</b>	<b>98,023,847</b>
<b>Current Expenditures</b>			
General Government	19,165,465	19,285,465	20,878,067
Public Safety	10,728,597	10,728,597	10,916,958
Streets and Highways (excluding Const.)	6,708,045	6,708,045	7,219,934
Sanitation	0	0	0
Human Services	16,172,067	16,172,067	17,553,633
Health	2,771,362	2,771,362	2,630,892
Culture and Recreation	2,121,292	2,132,409	2,344,686
Conservation of Natural Resources	1,339,331	1,339,331	1,456,056
Economic Development & Housing	1,193,879	1,193,879	790,371
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>60,200,038</b>	<b>60,331,155</b>	<b>63,790,597</b>
<b>Debt Service - Principal</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,667,500</b>
<b>Interest and Fiscal Charges</b>	<b>2,331,064</b>	<b>2,331,064</b>	<b>2,811,067</b>
<b>Streets and Highways Construction</b>	<b>22,689,224</b>	<b>22,569,224</b>	<b>22,672,631</b>
<b>Total Capital Outlay</b>	<b>15,231,775</b>	<b>15,231,775</b>	<b>3,814,335</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>103,192,101</b>	<b>103,203,218</b>	<b>95,906,130</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	27,234,311	27,119,794	30,493,936
All Other Taxes	659,030	659,030	880,030
Special Assessments	429,850	429,850	440,324
Licenses and Permits	642,970	642,970	668,410
Federal Grants	5,099,119	5,099,119	7,873,278
State General Purpose Aid	4,962,809	5,077,326	4,907,010
State Categorical Aid	5,677,126	5,677,126	7,135,392
Charges for Services	6,025,109	6,385,989	6,090,225
Fines and Forfeits	271,750	271,750	61,000
Interest on Investments	1,300,000	1,300,000	1,900,000
Miscellaneous Revenues	1,226,279	1,226,279	1,155,768
<b>Total Revenues</b>	<b>53,528,353</b>	<b>53,889,233</b>	<b>61,605,373</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	1,115,431	649,901
<b>Total Revenues and Other Sources</b>	<b>53,528,353</b>	<b>55,004,664</b>	<b>62,255,274</b>
<b>Current Expenditures</b>			
General Government	10,657,097	11,183,200	11,420,035
Public Safety	11,097,164	12,094,227	11,995,687
Streets and Highways (excluding Const.)	4,206,480	5,268,170	4,556,286
Sanitation	2,523,969	2,555,667	4,015,129
Human Services	11,775,438	11,775,438	12,830,048
Health	1,496,573	1,501,866	1,573,893
Culture and Recreation	1,365,281	1,429,007	1,503,850
Conservation of Natural Resources	493,917	493,917	497,896
Economic Development & Housing	259,722	618,022	165,203
Miscellaneous Current Expenditures	614,101	1,753,532	645,671
<b>Total Current Expenditures</b>	<b>44,489,742</b>	<b>48,673,046</b>	<b>49,203,698</b>
<b>Debt Service - Principal</b>	<b>900,000</b>	<b>900,000</b>	<b>1,470,000</b>
<b>Interest and Fiscal Charges</b>	<b>935,322</b>	<b>935,322</b>	<b>964,557</b>
<b>Streets and Highways Construction</b>	<b>5,243,120</b>	<b>9,150,066</b>	<b>11,262,225</b>
<b>Total Capital Outlay</b>	<b>5,267,885</b>	<b>5,267,885</b>	<b>4,069,155</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>56,836,069</b>	<b>64,926,319</b>	<b>66,969,635</b>

Name of County: SIBLEY

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

Name of County: ST. LOUIS

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	8,295,098	8,295,098	9,027,831
All Other Taxes	83,500	83,500	83,500
Special Assessments	130,000	130,000	130,000
Licenses and Permits	59,260	59,260	62,915
Federal Grants	1,496,251	1,496,251	1,364,130
State General Purpose Aid	694,040	694,040	663,794
State Categorical Aid	3,442,430	3,442,430	3,490,894
Charges for Services	1,092,760	1,092,760	1,056,022
Fines and Forfeits	600	600	1,000
Interest on Investments	231,580	231,580	266,263
Miscellaneous Revenues	148,882	148,882	318,318
<b>Total Revenues</b>	<b>15,674,401</b>	<b>15,674,401</b>	<b>16,464,667</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	244,698	244,698	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>15,919,099</b>	<b>15,919,099</b>	<b>16,464,667</b>
<b>Current Expenditures</b>			
General Government	2,393,550	2,393,550	2,561,811
Public Safety	1,716,072	1,716,072	1,884,055
Streets and Highways (excluding Const.)	2,179,014	2,179,014	2,565,362
Sanitation	169,755	169,755	183,055
Human Services	3,805,796	3,805,796	3,794,567
Health	1,340,348	1,340,348	1,463,599
Culture and Recreation	234,682	234,682	265,911
Conservation of Natural Resources	349,789	349,789	360,840
Economic Development & Housing	175,779	175,779	178,024
Miscellaneous Current Expenditures	266,313	266,313	330,652
<b>Total Current Expenditures</b>	<b>12,631,098</b>	<b>12,631,098</b>	<b>13,587,876</b>
<b>Debt Service - Principal</b>	<b>410,000</b>	<b>410,000</b>	<b>430,000</b>
<b>Interest and Fiscal Charges</b>	<b>214,840</b>	<b>214,840</b>	<b>202,200</b>
<b>Streets and Highways Construction</b>	<b>1,985,693</b>	<b>1,985,693</b>	<b>1,748,091</b>
<b>Total Capital Outlay</b>	<b>677,468</b>	<b>677,468</b>	<b>566,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,919,099</b>	<b>15,919,099</b>	<b>16,534,667</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	75,779,008	75,742,438	80,436,832
All Other Taxes	2,713,968	2,995,669	3,137,669
Special Assessments	0	0	0
Licenses and Permits	148,070	138,400	140,400
Federal Grants	27,022,506	39,932,383	31,597,958
State General Purpose Aid	22,233,572	22,270,142	20,908,334
State Categorical Aid	54,946,072	62,013,929	53,020,897
Charges for Services	9,650,862	9,356,981	10,311,079
Fines and Forfeits	824,150	824,150	3,500
Interest on Investments	1,626,050	2,023,652	2,080,364
Miscellaneous Revenues	14,520,210	16,496,511	14,154,143
<b>Total Revenues</b>	<b>209,464,468</b>	<b>231,794,255</b>	<b>215,791,176</b>
Proceeds from Bond Sales	0	6,115,000	1,320,000
Other Financing Sources	0	0	0
Transfers from Other Funds	1,790,000	1,290,000	2,356,700
<b>Total Revenues and Other Sources</b>	<b>211,254,468</b>	<b>239,199,255</b>	<b>219,467,876</b>
<b>Current Expenditures</b>			
General Government	31,712,372	32,312,400	30,297,296
Public Safety	31,391,126	34,664,132	33,862,788
Streets and Highways (excluding Const.)	28,567,728	29,263,568	31,107,253
Sanitation	0	0	0
Human Services	61,753,662	60,999,884	64,863,606
Health	6,869,320	7,108,800	7,097,050
Culture and Recreation	814,593	814,593	941,724
Conservation of Natural Resources	6,696,847	6,732,902	7,987,296
Economic Development & Housing	4,249,189	9,393,119	5,242,800
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>172,054,837</b>	<b>181,289,398</b>	<b>181,399,813</b>
<b>Debt Service - Principal</b>	<b>4,973,900</b>	<b>4,973,900</b>	<b>5,527,200</b>
<b>Interest and Fiscal Charges</b>	<b>1,685,892</b>	<b>1,685,892</b>	<b>1,666,018</b>
<b>Streets and Highways Construction</b>	<b>26,655,080</b>	<b>37,859,376</b>	<b>26,251,649</b>
<b>Total Capital Outlay</b>	<b>5,119,845</b>	<b>25,108,340</b>	<b>5,417,657</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>210,489,554</b>	<b>250,916,906</b>	<b>220,262,337</b>

Name of County: STEARNS

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

Name of County: STEELE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	46,101,623	46,101,623	49,934,321
All Other Taxes	362,000	362,000	391,500
Special Assessments	325,000	325,000	1,020,000
Licenses and Permits	515,600	515,600	545,450
Federal Grants	11,559,903	11,795,449	10,887,089
State General Purpose Aid	6,274,225	6,274,225	6,568,321
State Categorical Aid	14,571,576	14,771,882	18,023,775
Charges for Services	3,965,374	3,999,374	4,304,800
Fines and Forfeits	128,000	154,000	136,000
Interest on Investments	766,632	766,632	785,000
Miscellaneous Revenues	3,776,178	5,293,025	4,930,924
<b>Total Revenues</b>	<b>88,346,111</b>	<b>90,358,810</b>	<b>97,527,180</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,050,000	2,677,818	2,295,000
<b>Total Revenues and Other Sources</b>	<b>90,396,111</b>	<b>93,036,628</b>	<b>99,822,180</b>
<b>Current Expenditures</b>			
General Government	15,214,527	16,771,738	17,405,716
Public Safety	19,709,288	19,810,389	21,506,704
Streets and Highways (excluding Const.)	5,635,660	5,819,013	6,200,330
Sanitation	0	0	0
Human Services	28,356,310	28,919,529	29,479,436
Health	1,721,948	1,734,136	1,940,048
Culture and Recreation	4,356,150	4,432,364	3,587,042
Conservation of Natural Resources	1,835,905	1,929,068	2,409,373
Economic Development & Housing	128,850	173,984	153,935
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>76,958,638</b>	<b>79,590,221</b>	<b>82,682,584</b>
<b>Debt Service - Principal</b>	<b>4,615,000</b>	<b>5,065,000</b>	<b>4,760,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,422,164</b>	<b>972,164</b>	<b>1,480,213</b>
<b>Streets and Highways Construction</b>	<b>7,400,309</b>	<b>7,409,243</b>	<b>10,899,383</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>90,396,111</b>	<b>93,036,628</b>	<b>99,822,180</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	13,021,633	0	14,314,774
All Other Taxes	24,000	0	35,000
Special Assessments	150,000	0	0
Licenses and Permits	39,600	0	40,500
Federal Grants	2,912,052	0	3,150,912
State General Purpose Aid	1,828,870	0	1,767,733
State Categorical Aid	5,238,708	0	5,191,339
Charges for Services	3,545,460	0	4,111,106
Fines and Forfeits	37,000	0	27,500
Interest on Investments	330,000	0	300,000
Miscellaneous Revenues	1,042,522	0	1,900,071
<b>Total Revenues</b>	<b>28,169,845</b>	<b>0</b>	<b>30,838,935</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	256,448	0	315,603
<b>Total Revenues and Other Sources</b>	<b>28,426,293</b>	<b>0</b>	<b>31,154,538</b>
<b>Current Expenditures</b>			
General Government	6,788,208	0	6,244,831
Public Safety	5,579,411	0	6,461,468
Streets and Highways (excluding Const.)	2,188,848	0	2,383,337
Sanitation	607,318	0	626,308
Human Services	6,628,378	0	7,182,708
Health	1,240,733	0	1,654,074
Culture and Recreation	263,397	0	277,006
Conservation of Natural Resources	539,382	0	403,117
Economic Development & Housing	25,000	0	25,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>23,860,675</b>	<b>0</b>	<b>25,257,849</b>
<b>Debt Service - Principal</b>	<b>735,792</b>	<b>0</b>	<b>824,561</b>
<b>Interest and Fiscal Charges</b>	<b>840,567</b>	<b>0</b>	<b>768,400</b>
<b>Streets and Highways Construction</b>	<b>2,756,059</b>	<b>0</b>	<b>3,614,125</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>374,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	233,200	0	315,603
<b>Total Expenditures and Other Uses</b>	<b>28,426,293</b>	<b>0</b>	<b>31,154,538</b>

Name of County: STEVENS

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

Name of County: SWIFT

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,436,369	0	3,685,582
All Other Taxes	0	0	53,000
Special Assessments	0	0	24,357
Licenses and Permits	31,300	0	17,900
Federal Grants	300,000	0	734,000
State General Purpose Aid	1,059,120	0	1,036,483
State Categorical Aid	3,769,174	0	2,725,786
Charges for Services	394,615	0	523,300
Fines and Forfeits	0	0	5,000
Interest on Investments	300,000	0	350,000
Miscellaneous Revenues	289,256	0	249,200
<b>Total Revenues</b>	<b>9,579,834</b>	<b>0</b>	<b>9,404,608</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>9,579,834</b>	<b>0</b>	<b>9,404,608</b>
<b>Current Expenditures</b>			
General Government	1,808,170	0	1,919,109
Public Safety	984,295	0	1,047,382
Streets and Highways (excluding Const.)	1,892,000	0	1,722,900
Sanitation	97,781	0	97,426
Human Services	2,422,657	0	2,471,640
Health	101,948	0	111,948
Culture and Recreation	119,186	0	124,891
Conservation of Natural Resources	255,941	0	275,541
Economic Development & Housing	58,500	0	60,500
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>7,740,478</b>	<b>0</b>	<b>7,831,337</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>1,550,000</b>	<b>0</b>	<b>1,245,660</b>
<b>Total Capital Outlay</b>	<b>259,500</b>	<b>0</b>	<b>277,811</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	60,000	0	49,800
<b>Total Expenditures and Other Uses</b>	<b>9,609,978</b>	<b>0</b>	<b>9,404,608</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,539,300	0	5,892,012
All Other Taxes	0	0	0
Special Assessments	127,571	0	127,571
Licenses and Permits	6,000	0	8,500
Federal Grants	1,158,150	0	1,213,600
State General Purpose Aid	4,335,855	0	3,893,219
State Categorical Aid	115,000	0	114,427
Charges for Services	2,215,053	0	2,556,842
Fines and Forfeits	0	0	0
Interest on Investments	146,000	0	191,000
Miscellaneous Revenues	1,000	0	2,000
<b>Total Revenues</b>	<b>13,643,929</b>	<b>0</b>	<b>13,999,171</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>13,643,929</b>	<b>0</b>	<b>13,999,171</b>
<b>Current Expenditures</b>			
General Government	2,190,445	0	2,602,004
Public Safety	1,324,196	0	1,520,542
Streets and Highways (excluding Const.)	5,546,105	0	4,647,171
Sanitation	704,300	0	739,877
Human Services	3,706,462	0	3,821,521
Health	0	0	0
Culture and Recreation	907,019	0	860,592
Conservation of Natural Resources	101,016	0	166,339
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>14,479,543</b>	<b>0</b>	<b>14,358,046</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>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>14,479,543</b>	<b>0</b>	<b>14,358,046</b>

Name of County: TODD

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

Name of County: TRAVERSE

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,400,847	7,400,847	8,200,918
All Other Taxes	21,000	21,000	21,000
Special Assessments	0	0	0
Licenses and Permits	145,191	147,391	179,675
Federal Grants	2,195,412	2,135,912	2,177,506
State General Purpose Aid	2,507,149	3,738,682	3,743,527
State Categorical Aid	2,725,716	2,220,793	2,432,026
Charges for Services	1,804,204	1,476,754	1,826,578
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	0	0	0
Miscellaneous Revenues	1,157,748	1,821,248	1,619,951
<b>Total Revenues</b>	<b>17,959,267</b>	<b>18,964,627</b>	<b>20,203,181</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	627,798	500,000	500,000
<b>Total Revenues and Other Sources</b>	<b>18,587,065</b>	<b>19,464,627</b>	<b>20,703,181</b>
<b>Current Expenditures</b>			
General Government	3,724,287	3,810,922	3,912,179
Public Safety	2,049,517	2,050,517	2,331,118
Streets and Highways (excluding Const.)	2,500,000	2,428,348	2,710,591
Sanitation	0	0	0
Human Services	6,268,280	6,268,280	6,477,119
Health	2,186,930	2,115,825	2,182,337
Culture and Recreation	0	0	288,712
Conservation of Natural Resources	176,019	175,019	184,041
Economic Development & Housing	51,877	54,927	30,495
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>16,956,910</b>	<b>16,903,838</b>	<b>18,116,592</b>
<b>Debt Service - Principal</b>	<b>160,000</b>	<b>160,000</b>	<b>165,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>725,000</b>	<b>725,000</b>	<b>730,000</b>
<b>Total Capital Outlay</b>	<b>553,536</b>	<b>794,779</b>	<b>921,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	627,798	0	0
<b>Total Expenditures and Other Uses</b>	<b>19,023,244</b>	<b>18,583,617</b>	<b>19,933,092</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	2,967,914	2,967,914	3,401,127
All Other Taxes	0	0	0
Special Assessments	50,000	50,000	50,000
Licenses and Permits	2,440	2,440	1,940
Federal Grants	223,490	223,490	266,724
State General Purpose Aid	660,640	660,640	300,599
State Categorical Aid	3,992,805	3,992,805	4,717,237
Charges for Services	227,400	227,400	253,900
Fines and Forfeits	5,500	5,500	5,000
Interest on Investments	95,000	95,000	70,000
Miscellaneous Revenues	973,214	973,214	587,766
<b>Total Revenues</b>	<b>9,198,403</b>	<b>9,198,403</b>	<b>9,654,293</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	946,255	946,255	942,796
<b>Total Revenues and Other Sources</b>	<b>10,144,658</b>	<b>10,144,658</b>	<b>10,597,089</b>
<b>Current Expenditures</b>			
General Government	1,145,774	1,145,774	1,397,937
Public Safety	651,104	651,104	823,433
Streets and Highways (excluding Const.)	1,770,000	1,770,000	1,889,000
Sanitation	47,596	47,596	0
Human Services	1,270,166	1,270,166	1,334,096
Health	70,638	70,638	90,638
Culture and Recreation	58,212	58,212	59,212
Conservation of Natural Resources	162,633	162,633	167,991
Economic Development & Housing	8,375	8,375	3,375
Miscellaneous Current Expenditures	152,174	152,174	182,537
<b>Total Current Expenditures</b>	<b>5,336,672</b>	<b>5,336,672</b>	<b>5,948,219</b>
<b>Debt Service - Principal</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>25,300</b>	<b>25,300</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,205,000</b>	<b>3,205,000</b>	<b>3,500,000</b>
<b>Total Capital Outlay</b>	<b>342,500</b>	<b>342,500</b>	<b>352,200</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	946,255	946,255	942,796
<b>Total Expenditures and Other Uses</b>	<b>9,866,227</b>	<b>9,866,227</b>	<b>10,743,215</b>

Name of County: WABASHA

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

Name of County: WADENA

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,557,560	7,557,560	8,348,063
All Other Taxes	30,600	30,600	27,675
Special Assessments	0	0	0
Licenses and Permits	160,085	160,085	163,095
Federal Grants	1,431,261	1,482,153	1,836,615
State General Purpose Aid	1,168,062	1,168,062	1,175,759
State Categorical Aid	3,784,540	3,784,540	5,467,491
Charges for Services	1,290,609	1,290,609	1,435,962
Fines and Forfeits	6,500	6,500	8,500
Interest on Investments	170,000	170,000	200,000
Miscellaneous Revenues	314,872	314,872	382,757
<b>Total Revenues</b>	<b>15,914,089</b>	<b>15,964,981</b>	<b>19,045,917</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>15,914,089</b>	<b>15,964,981</b>	<b>19,045,917</b>
<b>Current Expenditures</b>			
General Government	2,423,559	2,474,451	3,054,907
Public Safety	3,166,398	3,166,398	3,420,819
Streets and Highways (excluding Const.)	2,038,047	2,038,047	2,191,984
Sanitation	248,804	248,804	250,573
Human Services	3,935,822	3,935,822	4,086,201
Health	1,260,560	1,260,560	1,347,296
Culture and Recreation	223,352	223,352	240,447
Conservation of Natural Resources	297,639	297,639	296,081
Economic Development & Housing	64,164	64,164	114,277
Miscellaneous Current Expenditures	353,812	353,812	537,911
<b>Total Current Expenditures</b>	<b>14,012,157</b>	<b>14,063,049</b>	<b>15,540,496</b>
<b>Debt Service - Principal</b>	<b>94,249</b>	<b>94,249</b>	<b>53,225</b>
<b>Interest and Fiscal Charges</b>	<b>12,511</b>	<b>12,511</b>	<b>7,698</b>
<b>Streets and Highways Construction</b>	<b>1,340,921</b>	<b>1,340,921</b>	<b>2,904,221</b>
<b>Total Capital Outlay</b>	<b>384,866</b>	<b>384,866</b>	<b>829,950</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,844,704</b>	<b>15,895,596</b>	<b>19,335,590</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,551,541	4,715,458	5,284,541
All Other Taxes	139,136	8,500	9,000
Special Assessments	312,621	312,621	414,510
Licenses and Permits	81,230	57,239	56,352
Federal Grants	3,311,205	3,311,205	1,800,321
State General Purpose Aid	848,539	1,865,320	1,851,648
State Categorical Aid	4,243,620	4,234,620	4,282,814
Charges for Services	830,478	830,478	709,609
Fines and Forfeits	0	0	0
Interest on Investments	65,000	65,000	85,000
Miscellaneous Revenues	1,186,332	952,151	1,239,898
<b>Total Revenues</b>	<b>16,569,702</b>	<b>16,352,592</b>	<b>15,733,693</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	55,796	0	0
<b>Total Revenues and Other Sources</b>	<b>16,625,498</b>	<b>16,352,592</b>	<b>15,733,693</b>
<b>Current Expenditures</b>			
General Government	2,562,904	2,675,464	2,767,156
Public Safety	1,239,246	1,259,246	1,403,156
Streets and Highways (excluding Const.)	2,197,027	2,197,027	2,447,518
Sanitation	940,071	878,673	861,114
Human Services	4,700,421	4,700,421	4,740,638
Health	1,055,330	770,330	795,678
Culture and Recreation	27,789	76,791	117,990
Conservation of Natural Resources	135,000	135,000	139,778
Economic Development & Housing	0	0	2,000
Miscellaneous Current Expenditures	202,968	202,968	227,698
<b>Total Current Expenditures</b>	<b>13,060,756</b>	<b>12,895,920</b>	<b>13,502,726</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>3,273,859</b>	<b>3,274,859</b>	<b>1,751,350</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	55,796	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,390,411</b>	<b>16,170,779</b>	<b>15,254,076</b>

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

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	7,886,993	7,886,993	8,514,646
All Other Taxes	49,000	49,000	44,000
Special Assessments	313,272	313,272	383,066
Licenses and Permits	152,185	152,185	165,495
Federal Grants	1,794,801	1,794,801	1,736,446
State General Purpose Aid	891,705	891,705	959,222
State Categorical Aid	3,316,228	3,316,228	4,106,033
Charges for Services	916,570	916,570	866,244
Fines and Forfeits	1,500	1,500	1,500
Interest on Investments	185,000	185,000	235,000
Miscellaneous Revenues	532,252	532,252	895,131
<b>Total Revenues</b>	<b>16,039,506</b>	<b>16,039,506</b>	<b>17,906,783</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	225,680	225,680	189,529
<b>Total Revenues and Other Sources</b>	<b>16,265,186</b>	<b>16,265,186</b>	<b>18,096,312</b>
<b>Current Expenditures</b>			
General Government	3,532,255	3,532,255	3,883,355
Public Safety	2,217,652	2,217,652	2,358,460
Streets and Highways (excluding Const.)	2,307,399	2,307,399	2,170,880
Sanitation	519,560	519,560	605,307
Human Services	4,167,175	4,167,175	4,321,525
Health	819,690	819,690	977,939
Culture and Recreation	347,015	347,015	370,486
Conservation of Natural Resources	247,877	247,877	329,696
Economic Development & Housing	46,689	46,689	55,015
Miscellaneous Current Expenditures	69,237	69,237	70,622
<b>Total Current Expenditures</b>	<b>14,274,549</b>	<b>14,274,549</b>	<b>15,143,285</b>
<b>Debt Service - Principal</b>	<b>315,000</b>	<b>315,000</b>	<b>423,226</b>
<b>Interest and Fiscal Charges</b>	<b>199,137</b>	<b>199,137</b>	<b>92,476</b>
<b>Streets and Highways Construction</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,600,000</b>
<b>Total Capital Outlay</b>	<b>426,500</b>	<b>426,500</b>	<b>595,300</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	242,025
<b>Total Expenditures and Other Uses</b>	<b>16,265,186</b>	<b>16,265,186</b>	<b>18,096,312</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	66,520,800	66,520,800	70,343,800
All Other Taxes	7,375,300	7,375,300	7,538,300
Special Assessments	0	0	0
Licenses and Permits	3,074,500	3,080,500	3,393,800
Federal Grants	12,564,300	17,010,300	14,739,000
State General Purpose Aid	7,457,100	7,457,100	6,708,300
State Categorical Aid	20,744,800	26,968,400	21,084,300
Charges for Services	10,910,400	11,866,100	11,755,200
Fines and Forfeits	741,000	741,000	312,000
Interest on Investments	1,246,700	1,246,700	2,475,500
Miscellaneous Revenues	7,344,700	7,375,900	7,267,400
<b>Total Revenues</b>	<b>137,979,600</b>	<b>149,642,100</b>	<b>145,617,600</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,461,400	1,478,100	2,053,400
Transfers from Other Funds	1,965,600	7,613,800	2,077,200
<b>Total Revenues and Other Sources</b>	<b>141,406,600</b>	<b>158,734,000</b>	<b>149,748,200</b>
<b>Current Expenditures</b>			
General Government	29,954,500	31,706,000	31,380,300
Public Safety	28,130,000	28,548,500	29,479,400
Streets and Highways (excluding Const.)	5,867,000	5,934,400	5,996,700
Sanitation	8,021,900	8,085,700	8,325,700
Human Services	29,430,900	29,449,900	30,682,600
Health	4,747,800	4,778,200	4,660,500
Culture and Recreation	7,052,400	7,135,200	7,337,800
Conservation of Natural Resources	553,100	553,100	532,400
Economic Development & Housing	2,630,300	2,980,300	3,035,800
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>116,387,900</b>	<b>119,171,300</b>	<b>121,431,200</b>
<b>Debt Service - Principal</b>	<b>5,979,800</b>	<b>5,886,500</b>	<b>6,510,000</b>
<b>Interest and Fiscal Charges</b>	<b>2,702,100</b>	<b>2,795,400</b>	<b>2,516,300</b>
<b>Streets and Highways Construction</b>	<b>11,703,200</b>	<b>26,765,900</b>	<b>9,000,500</b>
<b>Total Capital Outlay</b>	<b>4,142,300</b>	<b>29,445,300</b>	<b>8,725,700</b>
Other Financing Uses	1,461,400	1,478,100	2,053,400
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>142,376,700</b>	<b>185,542,500</b>	<b>150,237,100</b>

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

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	4,816,042	4,816,042	5,152,581
All Other Taxes	85,032	85,032	86,613
Special Assessments	0	0	0
Licenses and Permits	10,590	10,590	10,710
Federal Grants	1,250,572	1,250,572	1,227,719
State General Purpose Aid	1,589,763	1,589,763	1,565,160
State Categorical Aid	4,075,302	4,075,302	4,623,276
Charges for Services	757,046	757,046	1,001,350
Fines and Forfeits	9,283	9,283	10,283
Interest on Investments	126,752	126,752	120,142
Miscellaneous Revenues	561,553	561,553	711,182
<b>Total Revenues</b>	<b>13,281,935</b>	<b>13,281,935</b>	<b>14,509,016</b>
Proceeds from Bond Sales	0	836,257	0
Other Financing Sources	95,000	95,000	92,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,376,935</b>	<b>14,213,192</b>	<b>14,601,016</b>
<b>Current Expenditures</b>			
General Government	1,718,076	1,764,093	1,857,330
Public Safety	1,646,566	1,646,566	1,687,421
Streets and Highways (excluding Const.)	1,229,000	1,229,000	1,235,778
Sanitation	186,668	186,668	197,450
Human Services	3,640,877	3,640,877	3,708,786
Health	385,046	385,046	404,483
Culture and Recreation	567,051	567,051	584,743
Conservation of Natural Resources	488,855	488,855	454,880
Economic Development & Housing	138,335	138,335	140,337
Miscellaneous Current Expenditures	517,221	517,221	597,700
<b>Total Current Expenditures</b>	<b>10,517,695</b>	<b>10,563,712</b>	<b>10,868,908</b>
<b>Debt Service - Principal</b>	<b>168,000</b>	<b>168,000</b>	<b>160,000</b>
<b>Interest and Fiscal Charges</b>	<b>137,327</b>	<b>137,327</b>	<b>128,245</b>
<b>Streets and Highways Construction</b>	<b>2,317,449</b>	<b>2,317,449</b>	<b>2,630,901</b>
<b>Total Capital Outlay</b>	<b>531,035</b>	<b>531,035</b>	<b>1,474,037</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>13,671,506</b>	<b>13,717,523</b>	<b>15,262,091</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	3,670,130	0	4,510,391
All Other Taxes	30,000	0	30,000
Special Assessments	0	0	0
Licenses and Permits	6,000	0	10,000
Federal Grants	954,630	0	426,084
State General Purpose Aid	740,032	0	701,705
State Categorical Aid	3,870,118	0	2,528,063
Charges for Services	564,500	0	551,695
Fines and Forfeits	5,000	0	15,000
Interest on Investments	150,000	0	163,500
Miscellaneous Revenues	954,207	0	2,479,008
<b>Total Revenues</b>	<b>10,944,617</b>	<b>0</b>	<b>11,415,446</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	191,710	0	2,519,950
<b>Total Revenues and Other Sources</b>	<b>11,136,327</b>	<b>0</b>	<b>13,935,396</b>
<b>Current Expenditures</b>			
General Government	1,632,990	0	2,857,025
Public Safety	785,554	0	1,157,632
Streets and Highways (excluding Const.)	2,381,200	0	2,477,940
Sanitation	289,585	0	315,600
Human Services	2,632,588	0	2,664,831
Health	611,646	0	591,009
Culture and Recreation	50,420	0	50,668
Conservation of Natural Resources	152,344	0	144,471
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>8,536,327</b>	<b>0</b>	<b>10,259,176</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>192,720</b>
<b>Streets and Highways Construction</b>	<b>2,600,000</b>	<b>0</b>	<b>1,260,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>2,223,500</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>11,136,327</b>	<b>0</b>	<b>13,935,396</b>



Name of County: WINONA

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

Name of County: WRIGHT

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	14,701,412	14,701,412	15,436,483
All Other Taxes	244,500	244,500	212,000
Special Assessments	240,550	240,550	260,000
Licenses and Permits	228,726	228,726	233,651
Federal Grants	1,329,104	1,329,104	1,713,504
State General Purpose Aid	2,404,039	2,404,039	2,423,939
State Categorical Aid	6,317,512	6,317,512	7,677,039
Charges for Services	9,144,576	9,147,676	7,679,326
Fines and Forfeits	7,000	7,000	7,000
Interest on Investments	365,025	365,025	430,025
Miscellaneous Revenues	294,440	301,120	886,203
<b>Total Revenues</b>	<b>35,276,884</b>	<b>35,286,664</b>	<b>36,959,170</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	29,504	29,504	29,504
Transfers from Other Funds	516,699	527,928	697,732
<b>Total Revenues and Other Sources</b>	<b>35,823,087</b>	<b>35,844,096</b>	<b>37,686,406</b>
<b>Current Expenditures</b>			
General Government	6,210,990	5,963,384	7,203,497
Public Safety	4,785,331	4,892,863	5,270,331
Streets and Highways (excluding Const.)	3,209,944	3,207,570	3,320,307
Sanitation	885,120	898,863	892,359
Human Services	10,567,670	10,565,405	10,561,139
Health	2,483,697	2,530,343	2,708,279
Culture and Recreation	271,416	271,416	272,316
Conservation of Natural Resources	847,480	847,478	884,091
Economic Development & Housing	2,200	2,200	2,500
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>29,263,848</b>	<b>29,179,522</b>	<b>31,114,819</b>
<b>Debt Service - Principal</b>	<b>752,561</b>	<b>752,561</b>	<b>555,000</b>
<b>Interest and Fiscal Charges</b>	<b>386,979</b>	<b>386,979</b>	<b>370,613</b>
<b>Streets and Highways Construction</b>	<b>3,954,888</b>	<b>3,945,056</b>	<b>5,635,161</b>
<b>Total Capital Outlay</b>	<b>1,464,811</b>	<b>1,464,811</b>	<b>10,813</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	11,229	0
<b>Total Expenditures and Other Uses</b>	<b>35,823,087</b>	<b>35,740,158</b>	<b>37,686,406</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	30,892,826	30,892,826	34,735,491
All Other Taxes	558,416	558,416	745,000
Special Assessments	0	0	0
Licenses and Permits	31,850	31,850	31,850
Federal Grants	9,034,200	9,034,200	10,185,146
State General Purpose Aid	1,770,939	1,770,939	3,407,169
State Categorical Aid	13,741,605	13,741,605	12,000,230
Charges for Services	15,883,793	15,883,793	11,601,344
Fines and Forfeits	520,000	520,000	0
Interest on Investments	850,000	850,000	850,000
Miscellaneous Revenues	1,160,664	1,160,664	1,679,150
<b>Total Revenues</b>	<b>74,444,293</b>	<b>74,444,293</b>	<b>75,235,380</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,457,722	1,457,722	1,668,231
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>75,902,015</b>	<b>75,902,015</b>	<b>76,903,611</b>
<b>Current Expenditures</b>			
General Government	13,394,896	13,394,896	13,869,476
Public Safety	13,966,982	13,966,982	15,783,124
Streets and Highways (excluding Const.)	5,408,809	5,408,809	9,643,257
Sanitation	0	0	0
Human Services	17,616,800	17,616,800	17,404,700
Health	2,732,200	2,732,200	2,985,900
Culture and Recreation	2,426,905	2,426,905	2,596,380
Conservation of Natural Resources	286,000	286,000	328,500
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	2,266,816	2,266,816	2,617,540
<b>Total Current Expenditures</b>	<b>58,099,408</b>	<b>58,099,408</b>	<b>65,228,877</b>
<b>Debt Service - Principal</b>	<b>3,030,000</b>	<b>3,030,000</b>	<b>3,170,000</b>
<b>Interest and Fiscal Charges</b>	<b>666,383</b>	<b>666,383</b>	<b>422,421</b>
<b>Streets and Highways Construction</b>	<b>13,234,882</b>	<b>13,234,882</b>	<b>5,771,898</b>
<b>Total Capital Outlay</b>	<b>2,315,741</b>	<b>2,315,741</b>	<b>2,161,524</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>77,346,414</b>	<b>77,346,414</b>	<b>76,754,720</b>

Name of County: YELLOW MEDICINE

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

Name of County: Total for all Counties

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

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	5,264,078	5,264,078	5,364,606
All Other Taxes	64,000	64,000	88,427
Special Assessments	112,350	112,350	139,000
Licenses and Permits	23,800	23,800	24,250
Federal Grants	1,204,016	1,266,516	1,076,480
State General Purpose Aid	1,442,730	1,442,730	1,446,039
State Categorical Aid	1,903,619	1,984,457	1,798,844
Charges for Services	447,825	448,325	645,240
Fines and Forfeits	0	0	300
Interest on Investments	132,910	132,910	167,960
Miscellaneous Revenues	369,394	580,362	435,914
<b>Total Revenues</b>	<b>10,964,722</b>	<b>11,319,528</b>	<b>11,187,060</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>10,964,722</b>	<b>11,319,528</b>	<b>11,187,060</b>
<b>Current Expenditures</b>			
General Government	1,817,016	1,870,033	2,007,062
Public Safety	1,792,433	1,822,793	1,911,412
Streets and Highways (excluding Const.)	2,227,106	2,227,106	2,296,772
Sanitation	106,000	106,000	106,500
Human Services	3,172,100	3,485,100	3,354,450
Health	91,297	91,297	91,797
Culture and Recreation	154,206	179,607	173,671
Conservation of Natural Resources	440,075	455,716	487,993
Economic Development & Housing	58,320	58,320	60,195
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>9,858,553</b>	<b>10,295,972</b>	<b>10,489,852</b>
<b>Debt Service - Principal</b>	<b>156,780</b>	<b>141,980</b>	<b>151,060</b>
<b>Interest and Fiscal Charges</b>	<b>163,471</b>	<b>163,471</b>	<b>151,496</b>
<b>Streets and Highways Construction</b>	<b>292,500</b>	<b>292,500</b>	<b>260,000</b>
<b>Total Capital Outlay</b>	<b>677,945</b>	<b>712,058</b>	<b>733,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>11,149,249</b>	<b>11,605,981</b>	<b>11,785,408</b>

	2005 Budget	2005 Amended	2006 Budget
<b>Revenues:</b>			
Property Taxes	1,940,922,700	1,776,959,617	2,060,988,482
All Other Taxes	34,208,423	30,056,504	34,435,721
Special Assessments	20,938,941	14,161,138	20,657,160
Licenses and Permits	27,821,034	24,944,089	31,191,420
Federal Grants	608,794,484	618,736,126	642,953,798
State General Purpose Aid	283,748,846	251,605,806	287,640,641
State Categorical Aid	944,794,380	837,259,359	1,004,191,937
Charges for Services	496,841,949	456,643,723	466,178,298
Fines and Forfeits	10,398,763	9,506,513	7,099,387
Interest on Investments	62,045,785	56,869,574	70,767,859
Miscellaneous Revenues	304,648,708	294,258,252	403,819,571
<b>Total Revenues</b>	<b>4,735,164,013</b>	<b>4,371,000,701</b>	<b>5,029,924,274</b>
Proceeds from Bond Sales	41,127,791	60,300,596	64,908,668
Other Financing Sources	35,570,001	33,556,673	39,295,526
Transfers from Other Funds	42,484,936	48,515,499	52,714,015
<b>Total Revenues and Other Sources</b>	<b>4,855,346,741</b>	<b>4,513,373,469</b>	<b>5,186,842,483</b>
<b>Current Expenditures</b>			
General Government	711,214,719	653,385,655	752,009,114
Public Safety	762,341,486	719,159,836	821,424,409
Streets and Highways (excluding Const.)	363,051,806	306,359,269	373,538,859
Sanitation	85,119,078	75,250,812	91,193,708
Human Services	1,606,362,540	1,497,654,206	1,618,186,389
Health	178,924,728	164,952,179	185,330,034
Culture and Recreation	127,002,989	123,539,282	134,684,598
Conservation of Natural Resources	53,250,208	45,448,449	69,269,522
Economic Development & Housing	45,367,428	50,196,822	47,456,291
Miscellaneous Current Expenditures	45,243,417	39,761,595	49,333,938
<b>Total Current Expenditures</b>	<b>3,977,878,399</b>	<b>3,675,711,081</b>	<b>4,142,426,862</b>
<b>Debt Service - Principal</b>	<b>121,018,125</b>	<b>114,652,959</b>	<b>130,330,382</b>
<b>Interest and Fiscal Charges</b>	<b>65,674,214</b>	<b>60,934,256</b>	<b>69,542,696</b>
<b>Streets and Highways Construction</b>	<b>437,489,426</b>	<b>427,739,946</b>	<b>470,271,888</b>
<b>Total Capital Outlay</b>	<b>284,943,972</b>	<b>346,885,204</b>	<b>389,416,232</b>
Other Financing Uses	19,997,212	19,918,912	21,117,367
Transfers to Other Funds	32,424,260	31,410,630	36,194,090
<b>Total Expenditures and Other Uses</b>	<b>4,939,425,608</b>	<b>4,677,252,988</b>	<b>5,259,302,517</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

### **An Analysis of Minnesota's Municipal Liquor Store Operations in 2004**

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. December 2005

### **2004 Minnesota City Finances – “The State Auditor’s Big Book of Cities”**

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities for the most recent audited fiscal year (year-ended 2004). It also examines enterprise operations. December 2005

### **Best Practice Review: *Contracting and Procurement in the Public Sector***

The best practices review provides detailed steps that can help increase accountability, reduce liability, and encourage savings when contracting and procuring in the public sector. November 2005

### **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 (2004). October 2005

### **Annual Summary of Local Government Finances**

This new annual report provides a summary of all local government finances: counties, cities, school districts, townships and special districts for the most recently audited fiscal year. August 2005

### **Special District Finances**

This annual report, issued for the first time in 20 years, lists the sources and amounts of revenues, expenditures and outstanding debt for all special districts in Minnesota for the most recent audited fiscal year. July 2005

### **Financial Trends of Minnesota School Districts and Charter Schools: 2000 to 2004**

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 and charter schools. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. June 2005

### **2004 Local Government Lobbying Expenditures**

This annual report lists what local government and associations of local governments spend to lobby the Legislature and agencies of the state administration. March 2005 [NOTE: Supplemental report issued July 2005.]

### **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 2003). 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 2004 and 2005. March 2005

### **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

### **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

### **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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