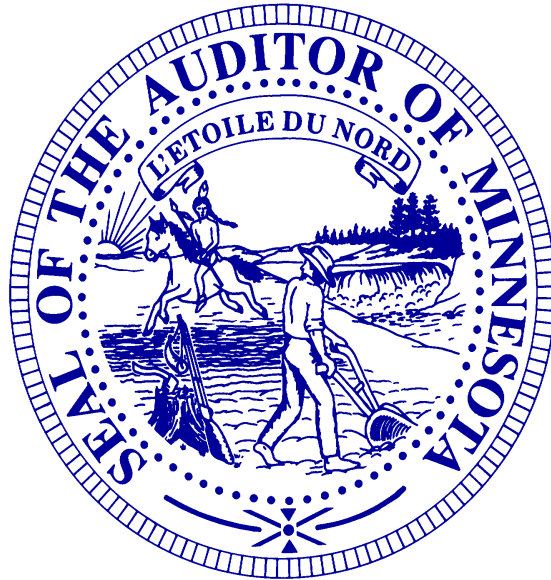


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2005 Revenues, Expenditures, and Debt
&
2006 and 2007 Summary Budgets

Description of the Office of the State Auditor

The mission of the State Auditor's Office is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of 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 - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

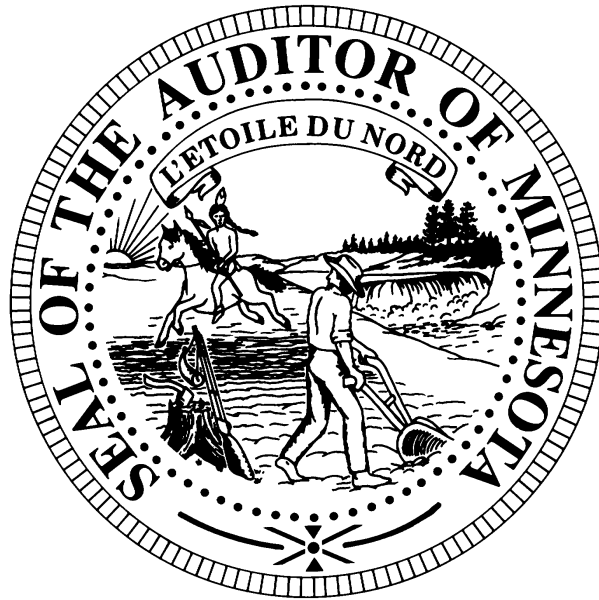
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Minnesota County Finances

2005 Revenues, Expenditures, and Debt & 2006 and 2007 Summary Budgets



August 31, 2007

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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 2005. In addition, the report examines longer term trends to help place current financial conditions in context. This report also includes supplemental data showing 2006 and 2007 county 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. Table 2 presents 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 3 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, 2005. 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 2004 and 2005 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 2004 to 2005, and a comparison to 2005 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

In addition to the audited financial information, Tables 11 and 12 present 2006 and 2007 budget data. The budget data reflects unaudited budgeted revenues and expenditures reported by counties to the Office of the State Auditor. The budgeted data is not directly comparable to the audited financial data as actual revenues and expenditures may differ from what was budgeted. Also, because the data is self-reported, there may be classification differences between the sets of data.

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. Another online tools allow users to examine the per capital levels of revenues and expenditures for individual counties and see how they rank compared to other counties. The Office of the State Auditor's website address is www.auditor.state.mn.us.

Executive Summary

Current Trends

In aggregate, Minnesota county revenues grew 6.6 percent while expenditures grew 5.2 percent from 2004 to 2005. The revenue growth coupled with slower growth in expenditures allowed counties to increase unreserved fund balances by 5.2 percent. A measure of fiscal health, unreserved fund balances as a percent of current expenditures sits at its highest level in more than 10 years. The overall improvement in financial condition reverses a recent trend in which non-inflation adjusted revenues and expenditures declined.

Overall, county revenues totaled \$4.76 billion, expenditures totaled \$4.86 billion, and unreserved fund balances totaled \$1.87 billion in 2005. The amount of outstanding long-term debt continued to increase and totaled \$2.21 billion at the end of 2005.

In aggregate, county enterprises reduced their operating losses from \$13.6 million in 2004 to \$406,248 in 2005 but overall net income dropped from \$32.7 million to \$30.3 million. In essence, county enterprises came much closer to recouping their costs through charges but received less in non-operating revenues (transfers of tax and aid revenues) so profits were lower.

Ten Year Trends

While counties appear to have ended 2005 in good financial condition, an examination of trends between 1996 and 2005 shows some troubling trends. In particular, when adjusted for inflation, revenue and expenditure levels remain near 1998 levels. At the same time, counties have incurred greater amounts of debt.

When the ten year period is broken into two five-year segments, 1996 to 2000 and 2001 to 2005, a wide divergence in trends emerges. From 1996 to 2000, non-adjusted county revenues grew 24 percent compared to 10 percent between 2001 and 2005. Among the two major sources of county revenues, taxes and state aid, large differences are apparent. Taxes (primarily property) grew 19 percent during the first period and 17 percent during the second period while state aids grew 33 percent during the first five-year period but just 7 percent during the second period.

Among expenditures, the trends are similar. Total expenditures, which can be broken into current, capital, and debt service expenditures, grew 25 percent between 1996 and 2000, but only 11 percent between 2001 and 2005. Among the subcategories, current expenditures grew 25 percent during the first five-year period and 10 percent during the second period; capital outlays grew 26 percent during the first period and 14 percent during the second; and, debt service expenditures grew by 24 percent during the first five year period and by 28 percent during the second period.

Long-term debt grew 5 percent from 1996 to 2000, but jumped by 37 percent between 2001 and 2005. The growth in long term debt could indicate that counties have been funding a greater number of capital projects with debt rather than by pay-as-you-go.

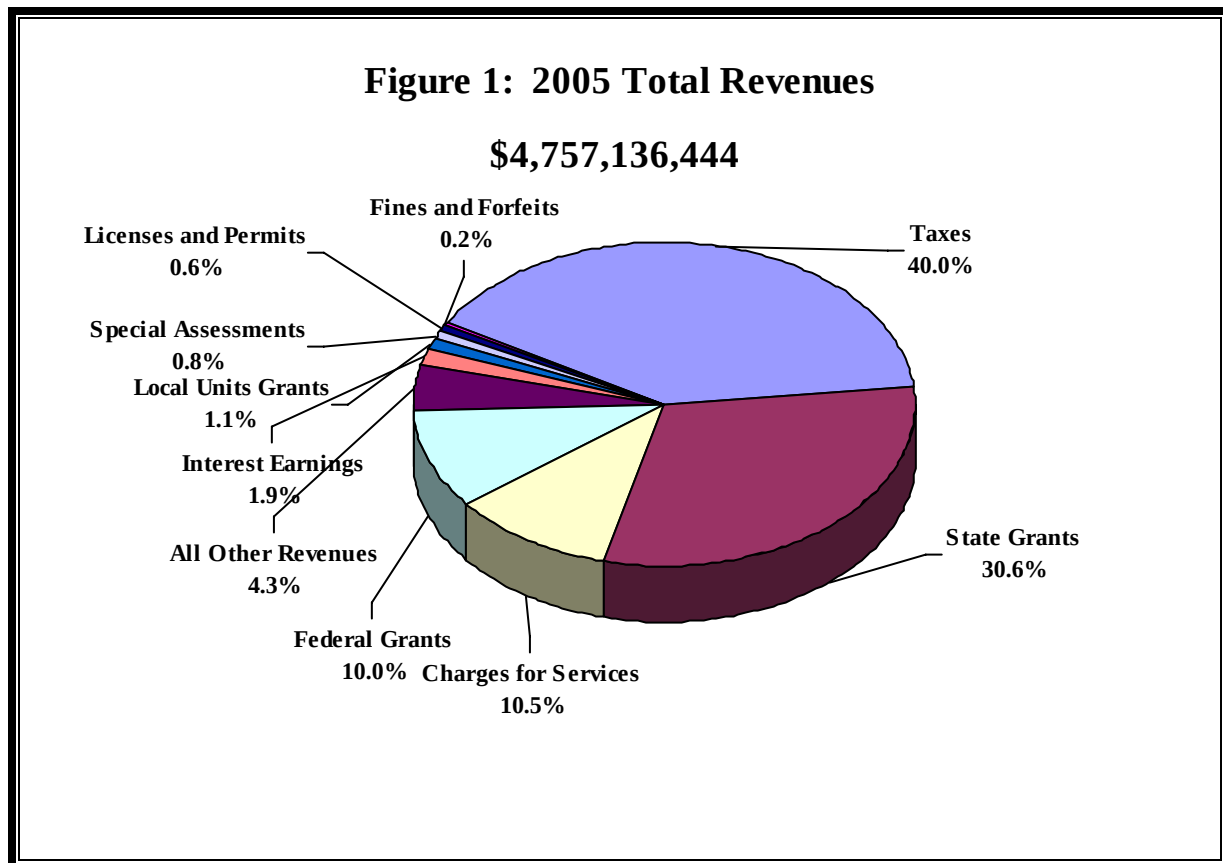
Total Governmental Revenues

Current Trends

Minnesota county revenues rebounded in 2005 after posting a decline in 2004. Total revenues for counties grew 6.6 percent to \$4.76 billion between 2004 and 2005. However, when adjusted for inflation, county revenues were near 1999 levels.

The growth in revenue was driven primarily by increases in taxes, interest earnings, and federal grants. Taxes, which account for the largest proportion of county revenues, increased by \$129.3 million or 7.3 percent between 2004 and 2005. Federal grants, which represent the fourth largest category of county revenues, increased \$53.8 million or 12.7 percent from 2004 to 2005. Interest earnings are one of the most volatile sources of revenues for counties and have fluctuated greatly in recent years. Between 2004 and 2005 interest earnings from investments grew \$27.9 million or 46.3 percent. While this was a large increase, revenue derived from interest earnings is down 40.9 percent from 2001.

The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues, which accounted for 40.0 and 30.6 percent of total revenues, respectively. Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 1.

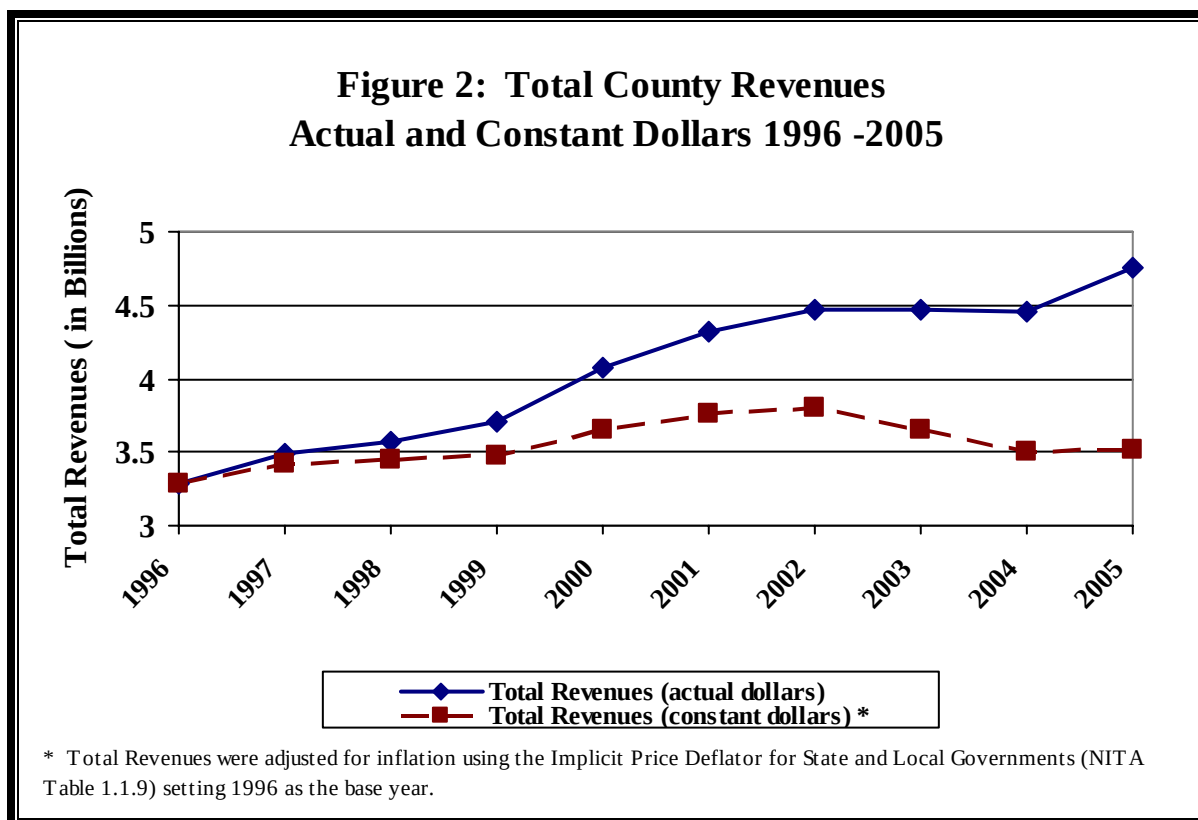


Ten Year Trends

Even in actual dollars, county revenues have been relatively flat since 2002. It appears that counties have responded to this through service reductions and funding more projects through the issuance of debt. As figure 2 shows, when adjusted for inflation, revenues declined in both 2003 and 2004 while increasing slightly in 2005.

An examination of county revenues between 1996 and 2005 shows that those revenue streams that are tied more closely to the beneficiaries of particular services have increased at a much greater pace than general revenues. During the ten year period, revenues derived from charges for services have risen 90 percent, those derived from licenses and permits have risen 105 percent, and those derived from special assessments have risen 65 percent. In contrast, revenues derived from taxes and state grants have each risen 49 percent, and those derived from federal sources have increased just 18 percent over this period.

When broken into two five-year segments, the 1996 to 2000 period shows more growth in revenue than the 2001 to 2005 period -- 24 percent to 10 percent respectively. The slow down in revenue growth primarily reflects actions taken by the governor and legislature to deal with the state's fiscal crises in 2002. As part of a package to address the large state deficit, aid to counties was significantly reduced in 2003 and 2004. In addition, the state imposed levy limits from 2002 to 2004 which restricted the amount of revenue the counties could collect in property taxes. To address the funding shortfalls caused by the state's actions, county reliance on other sources of revenues increased and service reductions were enacted. Table 1a on page 6 provides the underlying data for this analysis.



Primary Sources of Revenues

Since 1996, the primary sources of county revenues are taxes, state grants, federal grants, and charges for services. Over this period there has been some fluctuation in the proportion of total revenues represented by these four categories. Revenues derived from taxes now represent 40 percent of all county revenues – the highest level during the ten year period. Revenues derived from the state currently stand at 30.6 percent of all revenues. While not at its lowest point, this category has been trending downward since 2002. Revenue from charges for services has shown steady growth - rising from 8.0 percent of total revenues in 1996 to 10.5 percent in 2005. This growth has pushed federal grants down to the fourth largest source of county revenues.

Figure 3 shows how the makeup of county revenues changed between 1996 and 2005.

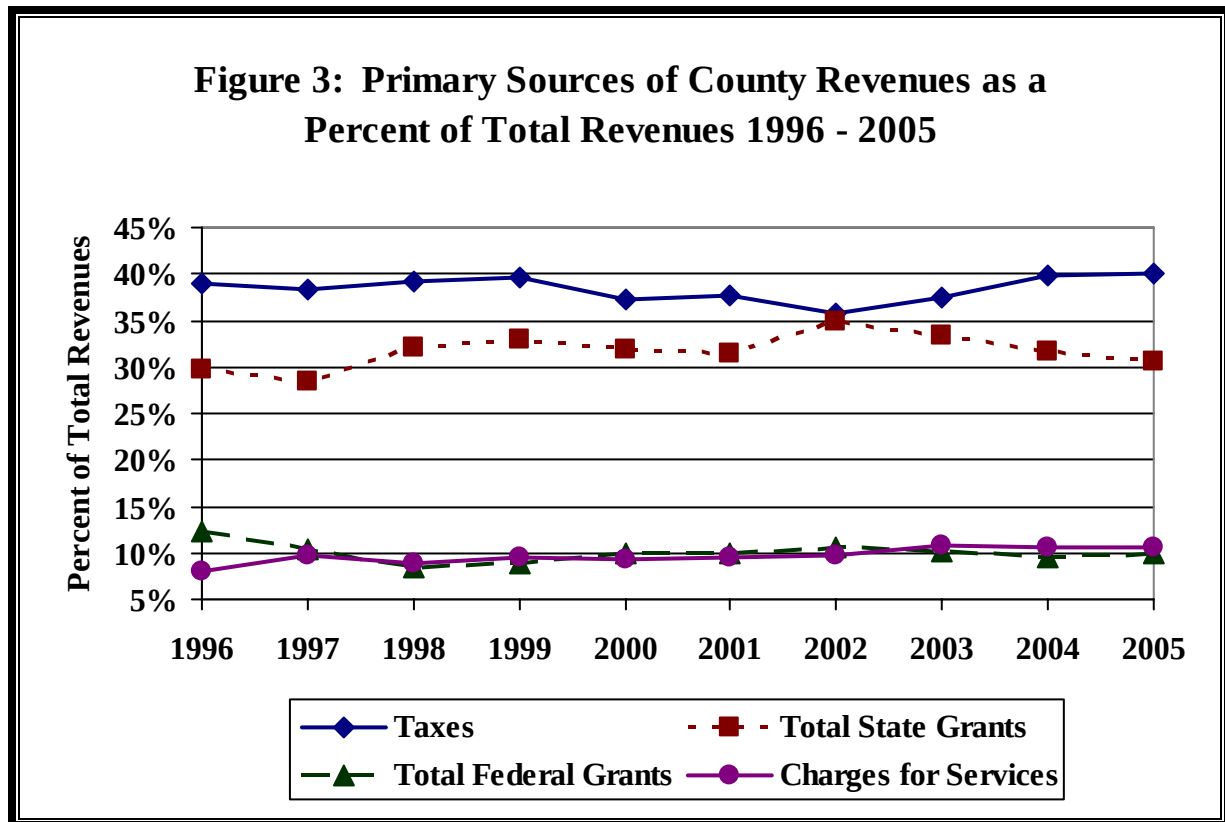


Table 1a: County Revenue Summary 1996 to 2005

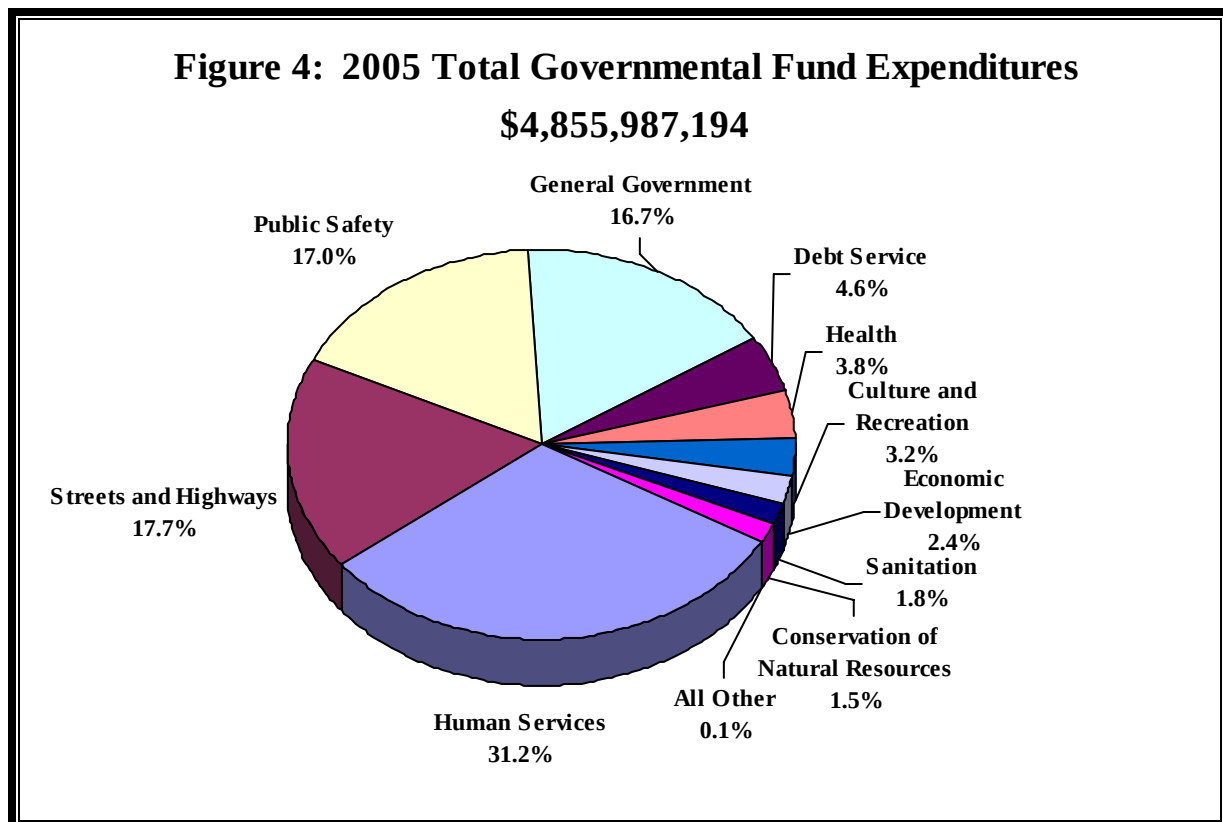
REVENUES	1996	2000	2001	2005	1996- 00 5-Year Change	2001 - 05 5-Year Change	10-Year Change
Taxes	1,279,091,203	1,516,958,772	1,624,230,440	1,904,061,809	18.6%	17.2%	48.9%
Special Assessments	21,893,879	25,917,558	28,009,005	36,189,217	18.4%	29.2%	65.3%
Licenses and Permits	14,154,643	19,064,032	20,956,192	29,013,006	34.7%	38.4%	105.0%
Total Federal Grants	403,727,056	402,720,346	431,772,775	476,849,483	-0.2%	10.4%	18.1%
Total State Grants	976,540,117	1,297,709,863	1,360,247,193	1,457,400,357	32.9%	7.1%	49.2%
Local Unit Grants	24,400,651	37,403,700	48,674,200	51,276,317	53.3%	5.3%	110.1%
Charges for Services	262,061,195	375,101,759	412,807,139	497,436,358	43.1%	20.5%	89.8%
Fines and Forfeits	20,927,004	24,521,712	20,636,547	10,047,529	17.2%	-51.3%	-52.0%
Interest Earnings	123,410,740	193,099,312	149,327,806	88,178,374	56.5%	-40.9%	-28.5%
All Other Revenues	<u>161,280,473</u>	<u>178,351,352</u>	<u>217,155,999</u>	<u>206,683,994</u>	10.6%	-4.8%	-28.2%
Total Revenues	<u><u>3,287,486,961</u></u>	<u><u>4,070,848,406</u></u>	<u><u>4,313,817,296</u></u>	<u><u>4,757,136,444</u></u>	23.8%	10.3%	44.7%

Total Governmental Expenditures

Current Trends

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2005, Minnesota counties expended \$4.86 billion from Governmental Funds to provide county services. This represents an increase of 5.2 percent over 2004 total governmental expenditures. Of the \$4.86 billion in total governmental expenditures, \$3.92 billion represented current expenditures (day-to-day operations), \$716 million represented capital expenditures (construction or purchase of large assets such as buildings or roads), and \$223 million represented debt service payments (interest and principal payments on debt). These three types of expenditures increased at roughly the same pace between 2004 and 2005, with current expenditures increasing 5.2 percent, capital outlay expenditures increasing 5.7 percent, and debt service expenditures increasing 5.1 percent.

Figure 4 shows the relative shares of total governmental expenditures by function. Each slice is a total of both the current and capital expenditures that fall within the functional area. Debt service is a stand alone category. The underlying data for this pie chart is detailed in Table 1.

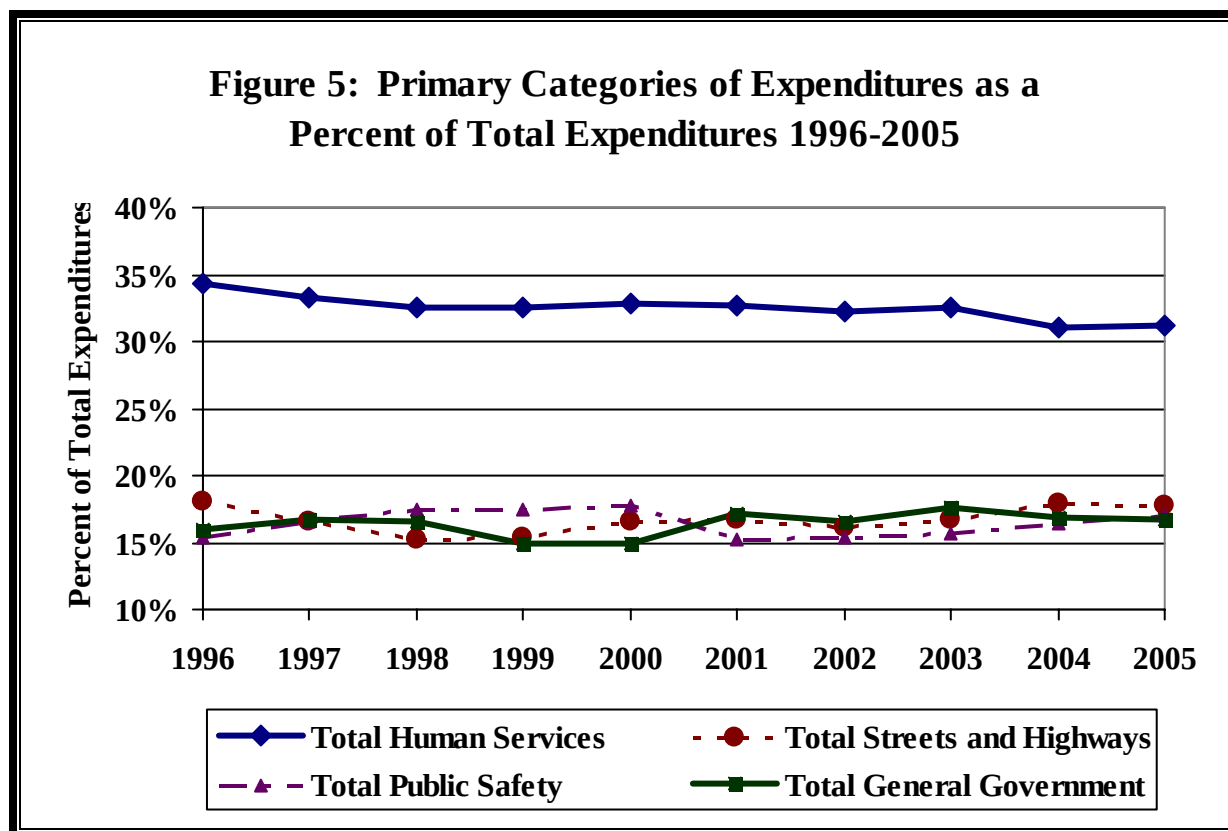


Ten Year Expenditure Trends

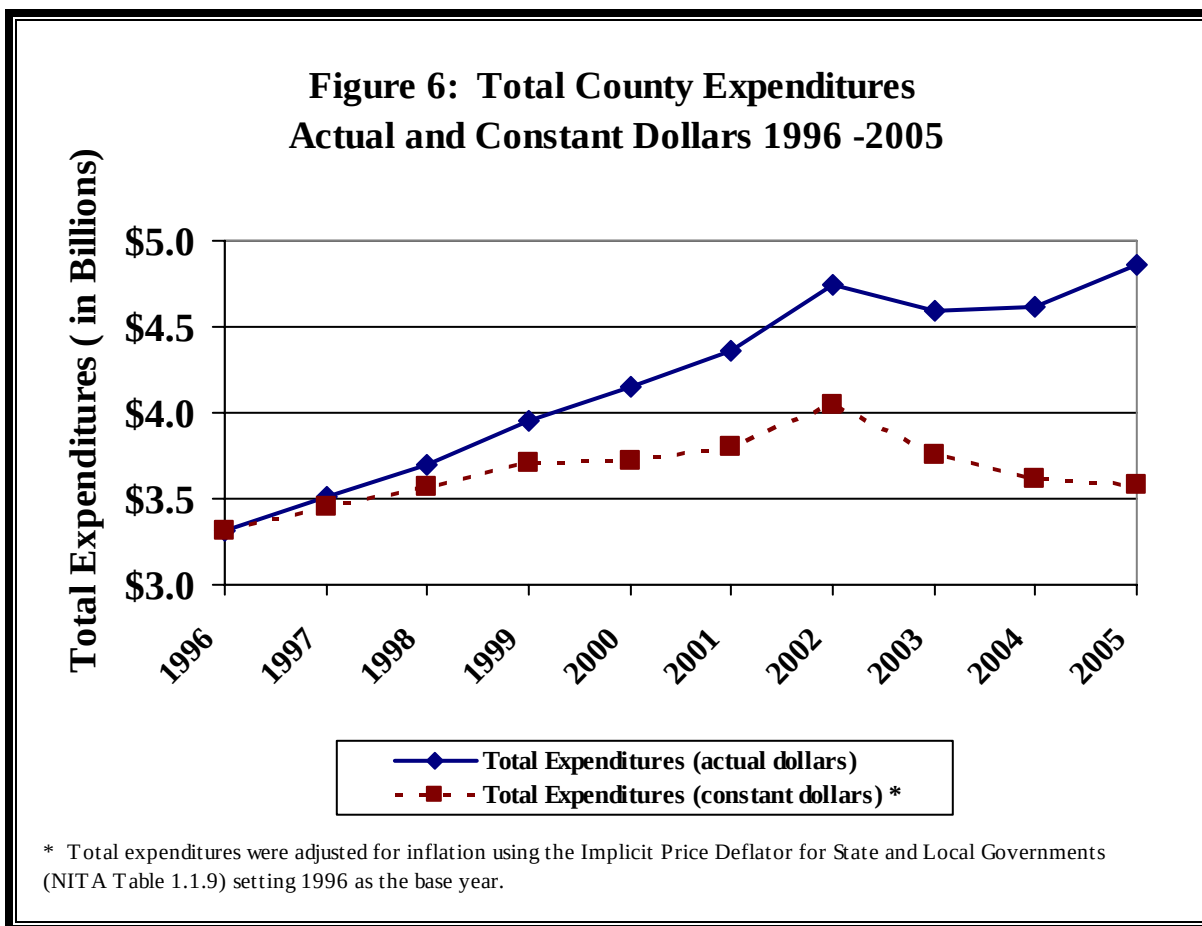
Over the past ten years, expenditures related to human services have dominated county spending. While this category of expenditure has remained the largest for counties, as a percent of total expenditures it has been trending downward. This downward trend reflects changes in human services programs both in how they are funded and stricter eligibility requirements. While counties pick up the administrative costs of human service programs, almost all the benefits are now paid by the federal and state governments. Stricter eligibility requirements have also meant fewer recipients of services.

In addition to the factors listed above, another reason that the human services share of total expenditures has declined is that spending on other county functions has risen much faster. While human service expenditures grew 33 percent between 1996 and 2005, the next three largest county functions grew much faster. During the ten year period, public safety spending grew by 61 percent, general government spending grew by 54 percent, and street and highway expenditures grew by 44 percent. As a result, these other categories represent a larger share of county spending relative to human services.

Each of the three functions listed above has held the spot as the second largest county expenditure during the ten-year period. Often the change in ranking is determined by the level of capital expenditures during a given period. Items such as jails, community centers, and large road projects can push one category above another for a period of time but then drop back down when the project is complete. Figure 5 examines this trend.



The spending trends during the period of 1996 to 2005 reflect those of the revenues. From the period of 1996 to 2002 there was fairly steady growth in expenditures. As the state's fiscal crises hit in 2002 and state aid cuts and levy limits were put in place, there was a real drop in available resources for counties. As a result, counties were forced to reduce staff and services. When adjusted for inflation, counties are now spending about what they did in 1998. Figure 6 below shows the slow down in expenditures since 2002.



If the ten year period is divided into two segments, 1996 to 2000 and 2001 to 2005, one sees a wide divergence in trends (see Table 2a on page 11). During the first period, county expenditures grew by 25 percent compared to 11 percent during the second period. When expenditures are broken out among current expenditures, capital outlays, and debt service, the trends are not the same. Current expenditures grew by 25 percent during the first period but by just 10 percent during the second period. Capital outlays grew by 26 percent during the first period and by 14 percent during the second period. Debt service payments increased 24 percent during the first period and an even higher 28 percent during the second period. The continued growth in debt service payments while the other categories significantly slowed reflects an increase in borrowing since 2000 (see figure 8 on page 12).

Capital Outlay Expenditures

Counties expended \$716 million on capital outlays in 2005, representing an increase of 5.7 percent over the level expended in 2004 (see Table 1). Capital expenditures 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 investment 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.

As discussed previously, the trends in capital expenditures mirrored those of current expenditures except with a little more volatility. While both capital outlays and total current expenditures decreased between 2002 and 2003, capital expenditures increased in both 2004 and 2005. Current expenditures did not show an increase until 2005. It's possible that counties were able to increase spending on capital projects more quickly because they could borrow for these projects. Figure 7 shows the trend in capital outlays from 1996 to 2005. Table 2a on the following page summarizes the trends for all expenditures over the ten year period.

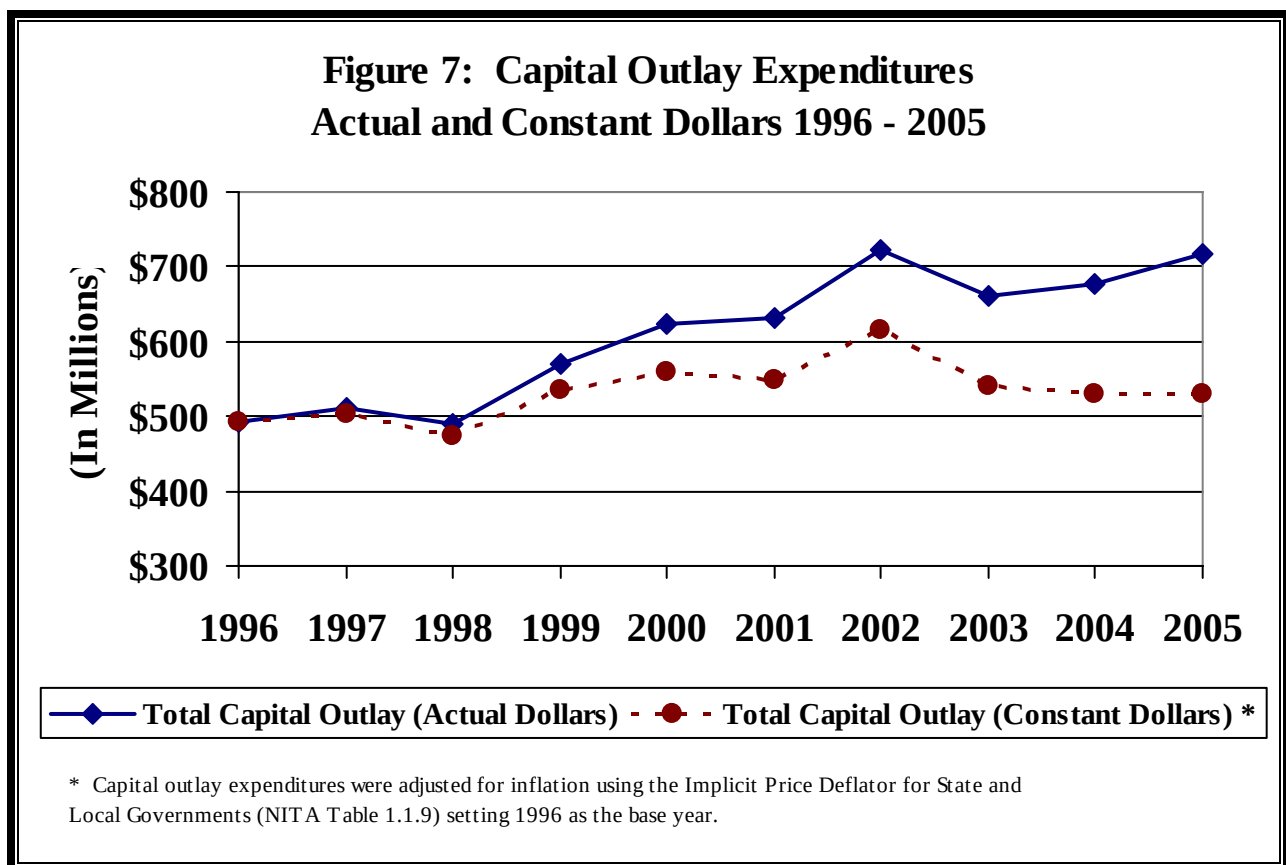


Table 2a: County Expenditure Summary - 1996 to 2005

EXPENDITURES	1996	2000	2001	2005	1996- 00 5-Year Change	2001 - 05 5-Year Change	10-Year Change
General Government	526,554,517	623,321,306	750,882,581	811,865,652	18.4%	8.1%	54.2%
Public Safety	512,522,344	738,612,237	663,558,389	826,294,731	44.1%	24.5%	61.2%
Streets and Highways	596,859,714	686,581,441	728,114,537	857,918,462	15.0%	17.8%	43.7%
Sanitation	52,445,638	77,684,923	76,936,442	86,092,527	48.1%	11.9%	64.2%
Human Services	1,139,930,020	1,359,688,309	1,423,783,552	1,515,382,785	19.3%	6.4%	32.9%
Health	133,079,599	184,349,562	200,110,971	183,317,930	38.5%	-8.4%	37.8%
Culture and Recreation	105,208,458	130,690,193	133,564,754	153,874,930	24.2%	15.2%	46.3%
Cons.of Natural Resources	55,509,168	65,022,979	67,683,751	74,597,621	17.1%	10.2%	34.4%
Economic Development	33,184,049	61,953,254	98,911,169	118,748,536	86.7%	20.1%	257.8%
All Other	21,304,867	48,734,314	42,712,223	4,778,135	128.7%	-88.8%	-77.6%
Total Debt Service	140,725,405	175,034,312	174,056,365	223,115,885	24.4%	28.2%	58.5%
Total Expenditures	3,317,323,779	4,151,672,830	4,360,314,734	4,855,987,194	25.2%	11.4%	46.4%
Total Current Expenditures	2,683,512,450	3,353,705,232	3,555,578,641	3,917,078,949	25.0%	10.2%	46.0%
Total Capital Outlay	493,085,924	622,933,286	630,679,728	715,792,360	26.3%	13.5%	45.2%
Total Debt Service	140,725,405	175,034,312	174,056,365	223,115,885	24.4%	28.2%	58.5%
Total Expenditures	3,317,323,779	4,151,672,830	4,360,314,734	4,855,987,194	25.2%	11.4%	46.4%

Outstanding Long-Term Indebtedness

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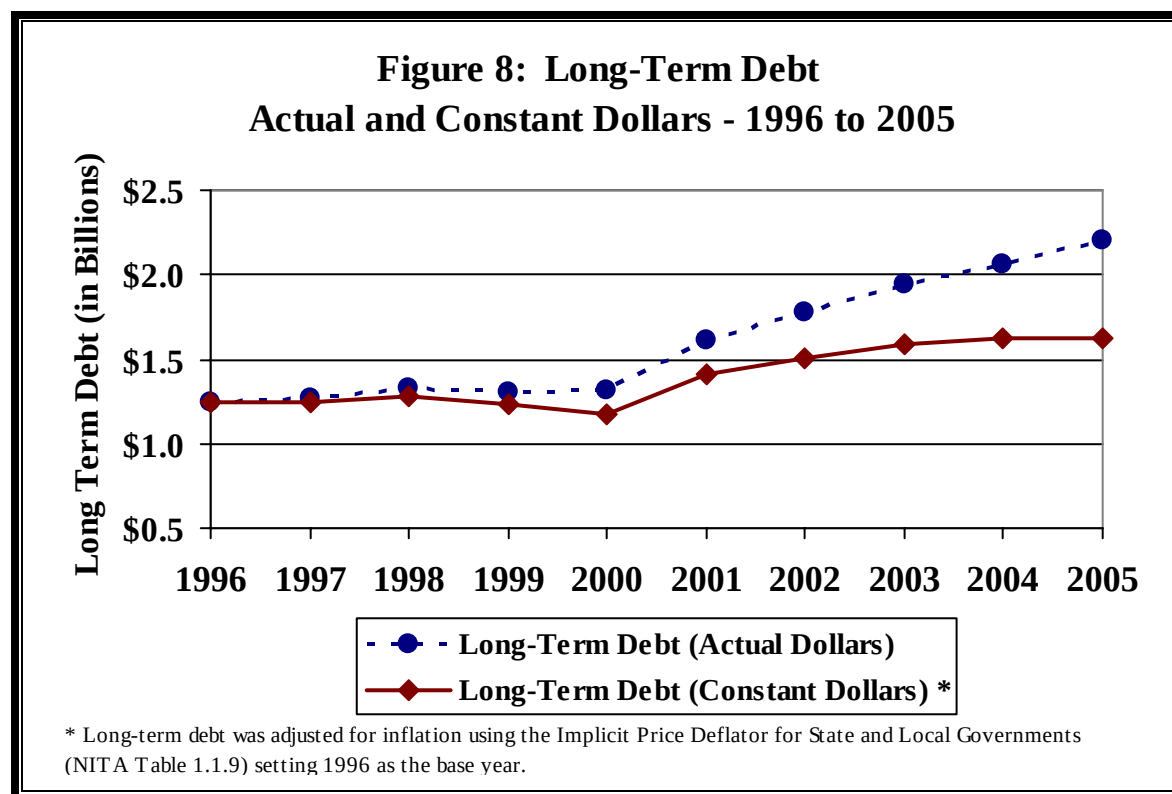
Current Trends

Counties reported a total of \$2.2 billion in outstanding long-term debt at the end of 2005. This represents an increase in long-term debt of 6.8 percent over the year 2004. The long-term debt was divided between \$2.0 billion in outstanding bonds and \$202.8 million in other long-term debt. Counties incurred long-term debt to finance a wide range of capital projects such as road and bridge construction, light rail transit, government buildings, and other infrastructure improvements. Table 8 shows outstanding debt by county.

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.

Ten Year Trends

Between 1996 and 2000 the level of borrowing was relatively flat increasing just 5 percent over the period. However, during the next five year period, the level of county indebtedness increased by 37 percent. This is one of the few categories of county finances that did not decrease during the fiscal crises of 2002. Counties that may have in the past used reserves to finance capital projects and purchases appear to have decided to borrow the funds instead.¹ This could have allowed them to use reserves to ease the fiscal crunch caused by cuts in state aid and levy limits. Figure 8 illustrates the increase in long term debt since 2000.



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 generally intended to be self-sustaining through fees and user charges.² Although some enterprises generate net income, most have the objective of breaking even. Accounting principals used in Enterprise Funds also provide more detailed financial information on

¹ Counties may only issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations but they must be repaid within 15 months of the certification of the property tax levy.

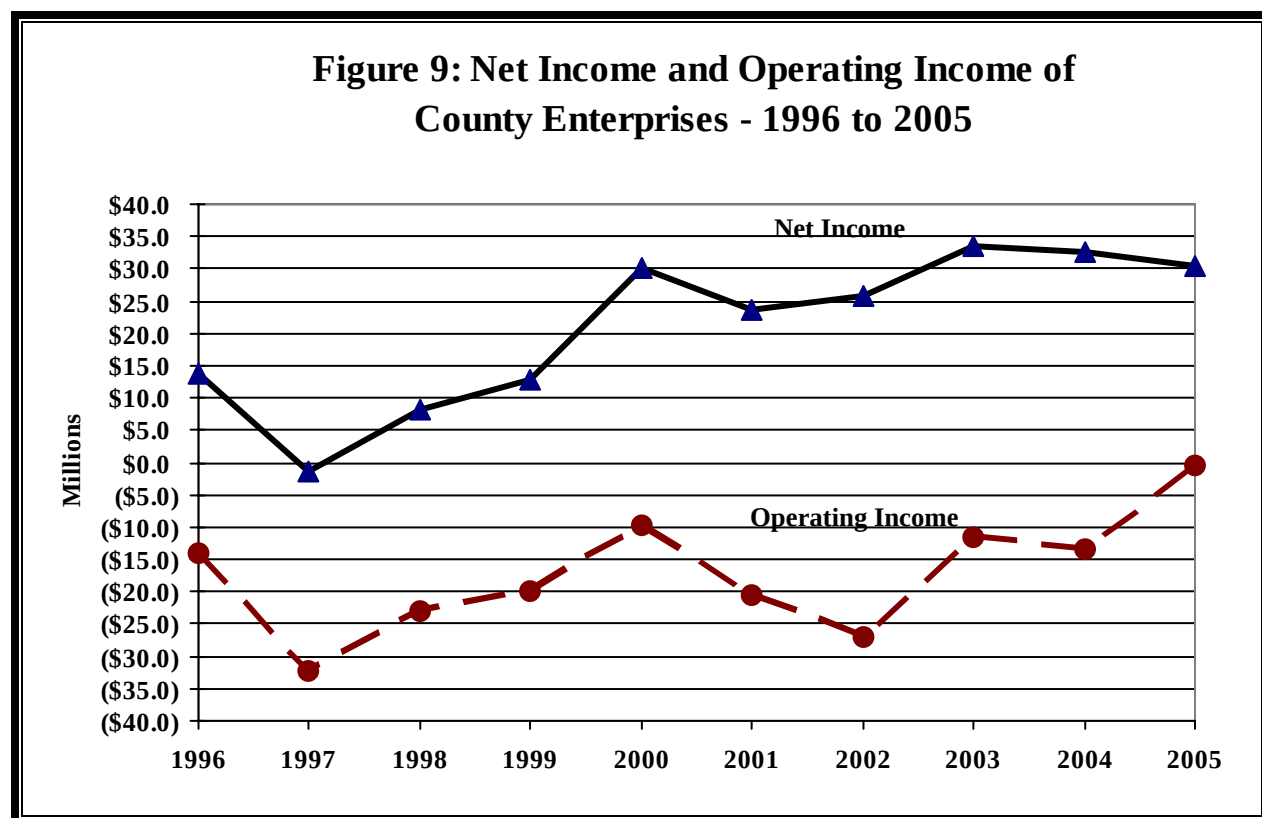
² Some enterprises that are not financially self-sustaining are seen as providing a benefit to the community as a whole. In these cases, counties may choose to provide a subsidy from other funds to support the activity. The Office of the State Auditor has issued a statement of position on enterprise fund accounting that can be found at: http://www.auditor.state.mn.us/other/Statements/enterprisefundaccounting_0705_statement.pdf

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.

Current Trends

Public service enterprises provide goods or services 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 2005, the operating losses of county enterprises totaled \$406,248 which was a considerable improvement over the operating loss of \$13.6 million in 2004. The primary reason for the improvement was greater operating revenues (fees and charges) from a number of larger enterprises. While operating losses were significantly less, net income decreased. Net income for all county enterprises decreased from \$32.7 million in 2004 to \$30.0 million in 2005. The primary reason for the decrease in net income was a 12 percent reduction in non-operating revenues coupled with a 17 percent increase in non-operating costs. Non-operating revenues (taxes, federal and state grants, interest, etc.) decreased from \$82.0 million in 2004 to \$72.4 million in 2005. Non-operating expenses increased from \$35.7 million in 2004 to \$41.7 million in 2005.

Figure 9 illustrates the ten-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.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain reserves for several reasons. The primary reason for these reserves is that property tax and state aid payments are not received until May/June. Because of this, sizeable year-end fund balances are necessary in order to meet expenditures occurring during the first five months of the following fiscal year. In addition, counties set aside reserves to provide a cushion for unforeseen revenue shortfalls or emergencies. Some counties also pay for capital projects by building up fund balances over a number of years so that they can limit or avoid bonding. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.86 billion in 2005.³ This represents an increase of 5.2 percent over the level in 2004.

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 2005 (see Table 10). This is the highest level during the 1996 to 2005 period. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 8.3 percent (Traverse County) to 171.8 percent (Blue Earth County).

The Office of the State Auditor recommends that counties maintain an unreserved fund balance in their general and special revenue funds of between 35 and 50 percent of fund operating revenues or no less than five months of operating expenditures (similar to current expenditures).⁴ From a financial condition standpoint, a very low fund balance is a greater concern than high fund balance. Counties should have policies regarding fund balances so that county officials and citizens can evaluate how fund balance levels conform to the county's stated policies.⁵

Ten Year Trend

Unreserved fund balances showed steady growth between 1996 and 2005. In no year was there an actual decline. Unreserved fund balances as a percent of total current expenditures have not shown the same trend. During periods when current expenditures grew at a faster pace than unreserved fund balances, the percentage declined. During the period of 2002 to 2005, declining and flat growth in current expenditures combined with rising fund balances caused unreserved fund balances as a percent of total current expenditures to rise. Figures 10 and 11 illustrate how these trends have interacted.

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

⁴ Due to data limitations, this analysis uses current expenditures as a proxy for operating expenditures.

⁵ The Office of the State Auditor issued a Statement of Position (SOP) on Local Government Fund Balances in August of 2007. See http://www.auditor.state.mn.us/other/Statements/fundbalances_0708_statement.pdf.

Figure 10: Unreserved Fund Balances as a Percent of Total Current Expenditures 1996 to 2005

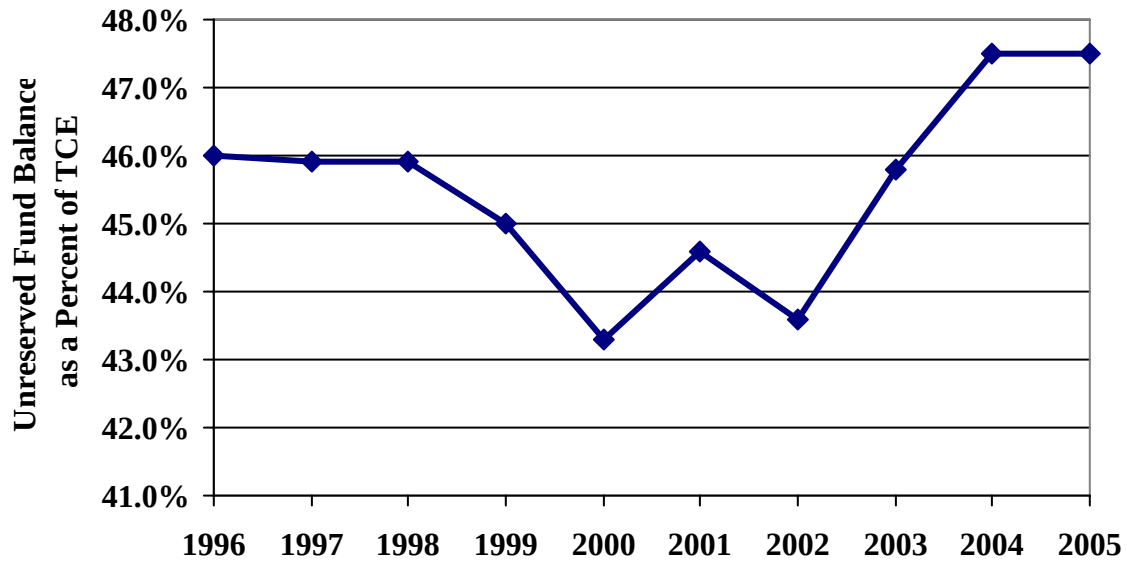
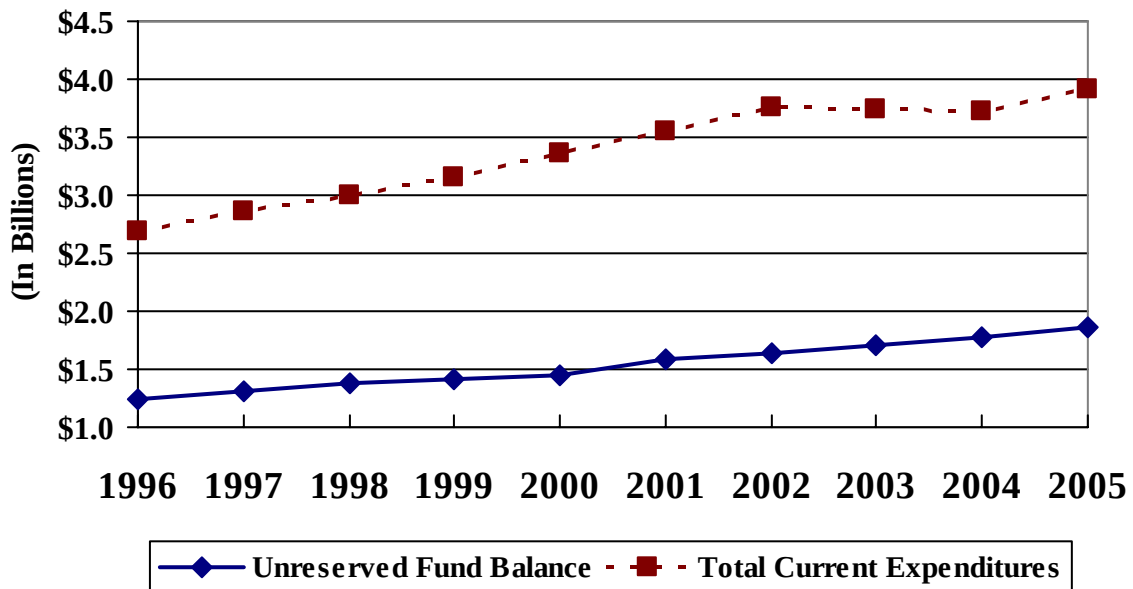


Figure 11: Unreserved Fund Balance (Actual) and Total Current Expenditures (Actual) - 1996 to 2005



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GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 2001 through 2005

	2001	2002	2003	2004	2005	2004/2005 % Increase [Decrease]	5-Year Change
Population (2005 Population Estimates) [1]	4,977,976	5,033,661	5,088,006	5,145,106	5,205,091	1.2%	4.6%
Net Taxable Tax Capacity	3,986,582,963	3,214,720,110	3,533,489,889	3,910,458,667	4,418,189,161	13.0%	10.8%
2004 Net Tax Levy (Collectible in 2005)	1,450,851,074	1,551,037,260	1,666,874,604	1,752,348,280	1,869,926,950	6.7%	28.9%
REVENUES							
Taxes	1,624,230,440	1,596,240,790	1,676,681,514	1,774,769,845	1,904,061,809	7.3%	17.2%
Special Assessments	28,009,005	28,686,953	35,960,236	35,639,201	36,189,217	1.5%	29.2%
Licenses and Permits	20,956,192	21,940,226	25,016,386	27,275,273	29,013,006	6.4%	38.4%
Intergovernmental Revenues							
Federal Grants							
Highways	54,184,861	43,486,218	54,809,926	54,167,612	46,304,918	-14.5%	-14.5%
Human Services	258,103,318	289,661,294	284,469,074	247,049,829	215,523,036	-12.8%	-16.5%
Disaster	6,256,931	10,478,389	8,001,976	22,082,179	29,826,844	0.6%	376.7%
All Other	113,227,665	126,738,841	109,746,451	99,753,615	185,194,685	85.7%	63.6%
Total Federal Grants	431,772,775	470,364,742	457,027,427	423,053,235	476,849,483	12.7%	10.4%
State Grants							
HACA [2]	208,716,319	206,914,384	132,483,435	0	0	N/A	-100.0%
Manufactured Home HACA [2]	2,020,058	1,969,926	2,038,732	10,118	0	-100.0%	-100.0%
Residential Market Value Credit	0	146,337,081	151,509,954	144,546,841	141,437,307	-2.2%	N/A
Agricultural Market Value Credit	0	3,297,718	803,110	3,408,927	2,480,679	0.1%	-27.2%
Mobile Home Market Value Credit	0	431,608	478,318	470,975	407,823	0.0%	-13.4%
County Program Aid	0	0	0	119,993,087	205,864,873	71.6%	N/A
Attached Machinery Aid [2]	2,381,796	2,381,776	403,108	0	0	0.0%	-100.0%
Disparity Reduction Aid	13,876,518	10,125,470	11,419,976	11,222,231	9,718,179	-13.4%	-30.0%
Highways	382,038,692	383,708,396	403,147,480	429,146,786	392,540,063	-8.5%	2.7%
Human Services	501,358,459	525,073,661	503,776,627	496,664,532	444,107,656	-10.6%	-11.4%
Criminal Justice Aid [2]	20,424,463	30,249,960	31,849,580	0	0	0.0%	-100.0%
PERA Aid	4,951,470	4,968,513	7,969,013	8,022,425	5,474,139	0.2%	10.6%
Police Aid	6,737,099	7,421,517	11,029,738	11,395,041	35,879,537	214.9%	432.6%
All Other	217,742,319	231,610,678	234,113,539	188,309,042	219,490,101	16.6%	0.8%
Total State Grants	1,360,247,193	1,554,490,688	1,491,022,610	1,413,179,887	1,457,400,357	3.1%	7.1%
Local Units Grants	48,674,200	37,684,687	51,659,560	42,210,926	51,276,317	21.5%	5.3%
Total Intergovernmental Revenues	1,840,694,168	2,062,540,117	1,999,709,597	1,878,444,048	1,985,526,157	5.7%	7.9%
Charges for Services	412,807,139	434,734,690	476,745,917	473,364,532	497,436,358	5.1%	20.5%
Fines and Forfeits	20,636,547	20,448,379	19,398,179	14,960,423	10,047,529	-32.8%	-51.3%
Interest Earnings	149,327,806	113,669,276	52,145,845	60,253,189	88,178,374	1.9%	-40.9%
All Other Revenues	217,155,999	192,626,382	189,647,308	197,124,036	206,683,994	4.8%	-4.8%
Total Revenues	4,313,817,296	4,470,886,813	4,475,304,982	4,461,830,547	4,757,136,444	6.6%	10.3%
Other Financing Sources							
Borrowing							
Bonds Issued	294,231,894	320,078,756	245,328,475	250,395,194	355,389,042		
Other Long-term Debt	19,632,245	20,909,726	22,632,797	24,246,975	30,000,601		
Total Borrowing	313,864,139	340,988,482	267,961,272	274,642,169	385,389,643		
Other Sources	1,339,187	7,817,613	8,321,693	26,358,303	11,235,913		
Transfers From	6,374,722	5,176,395	7,059,470	5,915,705	4,539,361		
- Enterprise Funds							
- Governmental Funds	135,226,754	96,037,009	94,328,851	95,809,949	106,523,094		
Total Revenues and Other Sources	4,770,622,098	4,920,906,312	4,852,976,268	4,864,556,673	5,264,824,455		

Footnotes:

[1] The population estimates are provided by the State Demographer.

[2] These programs were rolled into a new program called County Program Aid in 2004.

	2001			2002			2003			2004			2005			2004/2005 % Increase [Decrease]	5-Year Change
	AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%			
General Government	671,806,979	15.4%	- Current Expenditures	703,962,913	14.8%		711,766,402	15.5%		699,855,449	15.2%		728,493,385	15.0%		4.1%	8.4%
	79,075,602	1.8%	- Capital Outlay	77,514,474	1.6%		93,991,723	2.0%		78,058,448	1.7%		83,372,267	1.7%		6.8%	5.4%
Total General Government	750,882,581	17.2%		781,477,387	16.3%		805,758,125	17.6%		777,913,897	16.9%		811,865,652	16.7%		4.4%	8.1%
Public Safety	275,538,852	6.3%	- Sheriff	294,919,524	6.2%		315,400,826	6.9%		332,145,316	7.2%		368,948,463	7.6%		11.1%	33.9%
	307,690,619	7.1%	- Corrections	332,243,430	7.0%		328,448,682	7.2%		335,322,959	7.3%		335,959,742	6.9%		0.2%	9.2%
	26,154,594	0.6%	- All Other	25,179,067	0.5%		27,609,698	0.6%		37,366,023	0.8%		38,718,142	0.8%		3.6%	48.0%
- Capital Outlay	54,174,324	1.2%		78,142,786	1.6%		47,788,689	1.0%		51,305,237	1.1%		82,668,384	1.7%		61.1%	52.6%
Total Public Safety	663,558,389	15.2%		730,484,807	15.4%		719,247,895	15.7%		756,139,535	16.4%		826,294,731	17.0%		9.3%	24.5%
Streets and Highways	36,266,850	0.8%	- Administration	39,998,887	0.8%		46,569,486	1.0%		51,885,926	1.1%		50,114,391	1.0%		-3.4%	38.2%
	261,127,831	6.0%	- Maintenance	263,167,085	5.5%		247,225,177	5.4%		269,016,578	5.8%		311,920,858	6.4%		15.9%	19.5%
- Capital Outlay	430,720,156	9.9%		460,059,598	9.7%		473,669,572	10.3%		506,954,130	11.0%		495,883,213	10.2%		-2.2%	15.1%
Total Streets and Highways	728,114,537	16.7%		763,225,570	16.1%		767,364,229	16.7%		827,856,634	17.9%		857,918,462	17.7%		3.6%	17.8%
Sanitation	66,839,586	1.5%	- Current Expenditures	68,006,940	1.4%		74,373,036	1.6%		77,953,036	1.7%		80,321,143	1.7%		3.0%	20.2%
- Capital Outlay	10,096,856	0.2%		3,674,716	0.1%		468,835	0.0%		638,394	0.0%		5,771,384	0.1%		804.0%	-42.8%
Total Sanitation	76,936,442	1.8%		71,681,656	1.5%		74,841,871	1.6%		78,591,430	1.7%		86,092,527	1.8%		9.5%	11.9%
Human Services	443,354,684	10.2%	- Income Maintenance	474,543,482	10.0%		407,204,607	8.9%		425,271,855	9.2%		488,928,270	10.1%		15.0%	10.3%
- Social Services	916,409,540	21.0%		978,376,854	20.6%		1,013,530,241	22.1%		928,111,471	20.1%		956,484,807	19.7%		3.1%	4.4%
- All Other	56,991,724	1.3%		65,845,349	1.4%		69,425,983	1.5%		66,494,327	1.4%		52,293,967	1.1%		-21.4%	-8.2%
- Capital Outlay	7,027,604	0.2%		17,467,509	0.4%		6,920,345	0.2%		12,896,495	0.3%		17,675,741	0.4%		37.1%	151.5%
Total Human Services	1,423,783,552	32.7%		1,536,233,194	32.3%		1,497,081,176	32.6%		1,432,774,148	31.0%		1,515,382,785	31.2%		5.8%	6.4%
Health	193,762,575	4.4%	- Current Expenditures	212,429,594	4.5%		201,837,029	4.4%		200,005,483	4.3%		181,194,190	3.7%		-9.4%	-6.5%
- Capital Outlay	6,348,396	0.1%		-2,995,101	-0.1%		1,111,652	0.0%		3,536,088	0.1%		2,123,740	0.0%		-39.9%	-66.5%
Total Health	200,110,971	4.6%		209,434,493	4.4%		202,948,681	4.4%		203,541,571	4.4%		183,317,930	3.8%		-9.9%	-8.4%
Culture and Recreation	74,965,319	1.7%	- Current Expenditures	78,922,196	1.7%		83,912,835	1.8%		82,370,856	1.8%		86,077,151	1.8%		4.5%	14.8%
Libraries	10,035,763	0.2%	- Capital Outlay	16,362,638	0.3%		11,353,935	0.2%		13,989,138	0.3%		14,644,668	0.3%		4.7%	45.9%
Parks and Recreation	43,848,450	1.0%	- Current Expenditures	47,146,044	1.0%		43,422,690	0.9%		43,098,721	0.9%		48,610,504	1.0%		12.8%	10.9%
- Capital Outlay	4,715,222	0.1%		7,353,034	0.2%		6,465,186	0.1%		3,150,461	0.1%		4,542,607	0.1%		44.2%	-3.7%
Total Culture and Recreation	133,564,754	3.1%		149,783,912	3.2%		145,154,646	3.2%		142,609,176	3.1%		153,874,930	3.2%		7.9%	15.2%
Conservation of Natural Resources	67,638,147	1.6%	- Current Expenditures	68,218,088	1.4%		68,828,561	1.5%		65,770,481	1.4%		73,869,979	1.5%		12.3%	9.2%
- Capital Outlay	45,604	0.0%		277,452	0.0%		72,010,522	0.1%		535,453	0.0%		727,642	0.0%		35.9%	1495.6%
Total Conservation of Natural Resources	67,683,751	1.6%		68,495,540	1.4%		69,839,083	1.6%		66,305,934	1.4%		74,597,621	1.5%		12.5%	10.2%
Economic Development	89,228,078	2.0%	- Current Expenditures	88,730,880	1.9%		96,196,636	2.1%		103,828,480	2.3%		111,651,615	2.3%		7.5%	25.1%
- Capital Outlay	9,683,091	0.2%		50,781,642	1.1%		4,690,513	0.1%		5,622,191	0.1%		7,096,921	0.1%		26.2%	-26.7%
Total Economic Development	98,911,169	2.3%		139,512,522	2.9%		100,887,149	2.2%		109,450,671	2.4%		118,748,536	2.4%		8.5%	20.1%
All Other	23,955,113	0.5%	- Current Expenditures	21,367,506	0.4%		6,481,668	0.1%		6,355,344	0.1%		3,492,342	0.1%		-45.0%	-85.4%
- Capital Outlay	18,757,110	0.4%		14,376,968	0.3%		10,437,409	0.2%		635,685	0.0%		1,285,793	0.0%		102.3%	-93.1%
Total All Other	42,712,223	1.0%		35,744,474	0.8%		16,919,077	0.4%		6,991,029	0.2%		4,778,135	0.1%		-31.7%	-88.8%
Debt Service	100,469,348	2.3%	- Principal Paid on Bonds	170,683,645	3.6%		95,434,926	2.1%		110,784,218	2.4%		131,783,784	2.7%		19.0%	31.2%
- Other Long-term Debt	19,033,494	0.4%		33,469,956	0.7%		27,183,616	0.6%		37,194,969	0.8%		19,395,520	0.4%		-47.9%	1.9%
- Interest and Fiscal Charges	54,553,523	1.3%		58,794,376	1.2%		62,559,605	1.4%		64,364,202	1.4%		71,936,581	1.5%		11.8%	31.9%
Total Current Expenditures	3,555,578,641	81.5%		3,763,057,839	79.2%		3,742,233,551	81.6%		3,724,852,305	80.7%		3,917,078,949	80.7%		5.2%	10.2%
Total Capital Outlay	630,679,728	14.5%		723,015,716	15.2%		660,008,381	14.4%		677,321,720	14.7%		715,792,360	14.7%		5.7%	13.5%
Total Debt Service	174,056,365	4.0%		262,947,977	5.5%		185,178,147	4.0%		212,343,389	4.6%		223,115,885	4.6%		5.1%	28.2%
Total Expenditures	4,360,314,734	100.0%		4,749,021,532	100.0%		4,587,420,079	100.0%		4,614,517,414	100.0%		4,855,987,194	100.0%		5.2%	11.4%
Other Financing Uses																	
Debt Redemption - Refunded Bonds	3,060,607			5,455,000			29,996,802			8,163,294			96,861,528				
Other Uses	17,505			328,244			789,377			525,272			822,022				
Transfers To	8,356,480		- Enterprise Funds	76,484,090			16,221,473			12,674,575			28,405,975				
- Governmental Funds	135,226,754			96,037,009			94,328,851			95,809,949			105,213,779				
Total Expenditures and Other Uses	4,506,976,080			4,927,325,875			4,728,756,582			4,731,690,504			5,087,290,498				

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
Population (2005 Population Estimates)	16,216	326,393	31,872	42,698	38,532	5,495	58,494
Net Taxable Tax Capacity	16,634,984	264,174,867	24,600,370	19,206,913	21,840,518	3,668,089	44,463,860
2004 Tax Levy (Payable 2005)	8,971,286	77,095,595	13,727,009	14,510,616	14,695,207	2,448,712	20,047,141
REVENUES							
Taxes	7,749,349	87,558,824	12,982,398	15,150,248	13,683,319	2,257,815	18,856,004
Special Assessments	1,502	0	603,398	1,836,942	335,973	192,771	730,196
Licenses and Permits	98,055	944,922	325,519	156,435	141,765	19,764	247,117
Intergovernmental Revenues							
Federal Grants							
Highways	1,037,636	3,469,730	81,476	655,281	72,425	0	197,375
Human Services	604,630	13,848,068	1,841,276	327,144	1,630,906	227,366	3,043,996
Disaster	27,733	89,167	82,093	63,333	56,147	81,222	63,574
All Other	27,951	6,213,061	297,480	3,675,897	40,536	46,075	435,121
Total Federal Grants	1,697,950	23,620,026	2,302,325	4,721,655	1,800,014	354,663	3,740,066
State Grants							
County Program Aid	999,204	12,737,420	1,561,656	2,788,387	1,687,204	647,928	2,650,319
Residential Market Value Credit	975,594	6,672,034	1,459,443	1,311,379	1,332,984	242,790	1,836,639
Agricultural Market Value Credit	0	49,320	0	152,456	0	0	0
Mobile Home Market Value Credit	0	139,314	13,528	26,399	22,905	0	32,506
Disparity Reduction Aid	10,738	126	4,150	413	7,452	89,360	64,520
Highways	2,793,957	9,689,677	3,725,197	6,651,463	5,452,545	2,078,977	5,959,742
Human Services	2,293,806	32,689,551	4,826,401	8,300,047	3,962,234	1,060,423	6,583,336
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	76,706
Police Aid	80,803	629,760	96,703	139,345	120,990	18,953	111,942
All Other	1,963,646	10,405,059	747,937	810,446	480,153	266,664	1,798,343
Total State Grants	9,145,913	73,418,842	12,473,196	20,241,520	13,104,371	4,416,542	19,114,053
Local Units Grants	338,302	4,950,880	672,928	857,260	278,055	67,797	0
Total Intergovernmental Revenues	11,182,165	101,989,748	15,448,449	25,820,435	15,182,440	4,839,002	22,854,119
Charges for Services	1,810,613	32,467,202	2,411,142	7,457,001	2,234,816	485,313	5,278,101
Fines and Forfeits	51,205	1,298,563	96,010	122,321	133,269	0	94,358
Interest Earnings	766,738	2,573,879	904,093	956,022	556,972	203,606	2,106,358
All Other Revenues	3,042,609	11,388,430	2,782,387	1,934,615	517,670	228,611	2,262,208
Total Revenues	24,702,236	238,221,568	35,553,396	53,434,019	32,786,224	8,226,882	52,428,461
Other Financing Sources							
Borrowing							
Bonds Issued	2,920,000	34,595,000	1,250,000	5,940,000	0	0	0
Other Long-term Debt	0	1,595,000	372,135	0	0	0	26,188
Total Borrowing	2,920,000	36,190,000	1,622,135	5,940,000	0	0	26,188
Other Sources	189,444	16,601	0	98,726	0	20,424	0
Transfers From	0	258,089	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	1,681,942	8,758,050	6,199	1,797,434	259,572	0	4,076,980
Total Revenues and Other Sources	29,493,622	283,444,308	37,181,730	61,270,179	33,045,796	8,247,306	56,531,629

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	AUTKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	3,713,085	33,060,792	4,883,132	8,493,762	4,381,478	1,246,790	5,676,053
- Current Expenditures	0		0		0	0	1,986,110
- Capital Outlay		3,859,798	4,883,132	13,666,072	4,381,478	1,246,790	7,662,163
Total General Government	3,713,085	36,920,590					2,770,515
Public Safety	1,487,839	23,176,784	2,964,648	2,666,470	2,611,156	822,605	3,455,438
- Sheriff	2,252,442	20,143,987	2,536,345	2,948,760	2,739,737	0	102,287
- Corrections	172,665	609,823	112,357	821,565	368,291	92,873	359,401
- All Other	0	2,073,080		297,483	0	0	6,687,641
- Capital Outlay	3,912,946	46,003,674	5,613,350	6,734,278	5,719,184	915,478	521,393
Total Public Safety	344,839	1,069,857	278,346	2,450,272	370,669	316,507	4,113,917
Streets and Highways	2,249,828	7,734,946	3,694,558	5,926,885	2,006,195	1,443,249	8,553,832
- Administration	3,175,808	15,988,891	3,394,462	973,367	3,387,860	1,295,818	729,980
- Maintenance	0	0	0	0	2,723,192	0	13,919,122
- Construction	5,770,475	24,793,694	7,367,366	9,350,524	8,487,916	3,055,574	1,342,268
- Other Capital Outlay	320,993	8,392,028	1,581,255	2,822,233	0	177,002	28,914
Total Streets and Highways	0	0	0	0	0	0	1,371,182
Sanitation	320,993	8,392,028	1,581,255	2,822,233	2,082,012	529,752	3,319,742
- Current Expenditures	1,147,329	20,046,868	2,308,013	4,056,501	5,606,030	1,536,553	12,376,578
- Capital Outlay	3,798,950	42,298,576	9,561,365	9,424,629	0	49,622	0
Total Sanitation	0	238,656	35,539	0	0	0	133,025
Human Services	0	456,413	0	0	0	0	15,829,345
- Income Maintenance	4,946,279	63,040,513	11,904,917	13,481,130	7,688,042	2,115,927	1,097,564
- Social Services	498,654	16,787,155	821,211	2,198,313	761,666	70,855	0
- All Other	0	0	0	0	0	0	1,097,564
- Capital Outlay	498,654	16,787,155	821,211	2,198,313	761,666	70,855	0
Total Human Services	0	0	0	0	0	0	0
Health	173,038	7,016,303	180,128	137,481	429,932	0	1,059,672
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	420,206	7,278,516	238,312	473,577	11,500	133,641	511,618
Parks and Recreation	0	352,741	0	0	0	0	0
- Current Expenditures	593,244	14,647,560	418,440	61,058	441,432	133,641	1,571,290
- Capital Outlay	1,816,840	647,525	785,126	2,202,766	516,851	215,778	730,046
Total Parks and Recreation	0	0	0	0	0	0	1,421
Conservation of Natural Resources	1,816,840	647,525	785,126	2,202,766	516,851	215,778	730,046
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	1,816,840	647,525	785,126	2,202,766	516,851	215,778	730,046
Total Conservation of Natural Resources	1,816,840	647,525	785,126	2,202,766	516,851	215,778	730,046
Economic Development	114,669	16,455,432	380,955	1,045,719	408,725	13,814	119,874
- Current Expenditures	146,887	2,979,877	415,241	0	0	0	0
- Capital Outlay	261,556	19,435,309	796,196	1,045,719	408,725	13,814	119,874
Total Economic Development	0	0	0	40,000	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total All Other	0	0	368,410	40,000	0	0	0
Debt Service	275,000	8,445,000	440,000	1,090,000	7,165,000	15,000	1,834,000
- Principal Paid on Bonds	109,252	1,974,266	47,977	66,587	1,157,840	25,376	14,530
- Other Long-term Debt	208,289	5,150,720	35,576	1,407,539	901,824	10,423	166,968
- Interest and Fiscal Charges	18,511,377	204,957,248	30,729,700	45,708,933	22,294,242	6,649,041	37,196,965
Total Current Expenditures	3,322,695	25,710,800	3,809,703	6,443,160	6,111,052	1,295,818	11,792,683
Total Capital Outlay	592,541	15,569,986	523,553	2,564,126	9,224,664	50,799	2,015,498
Total Debt Service	22,426,613	246,238,034	35,062,956	54,716,219	37,629,958	7,995,658	51,005,146
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	3,075,000	7,465,116	440,000	0	0	0	0
Other Uses	0	260,108	0	0	0	0	0
Transfers To	184,908	3,728,983	0	0	0	0	28,874
- Enterprise Funds	1,681,942	8,758,050	6,199	1,797,434	259,572	0	4,076,980
- Governmental Funds	27,368,463	266,450,291	35,509,155	56,513,653	37,889,530	7,995,658	55,111,000
Total Expenditures and Other Uses							
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	15,291,667	22,686,317	7,490,607	14,872,108	5,235,262	2,864,415	5,154,351
Special Revenue Fund Unreserved Fund Balance	8,894,181	21,660,932	13,271,393	20,183,961	9,185,258	4,105,987	58,754,551
Total	24,185,848	44,347,249	20,762,000	35,056,069	14,420,520	6,970,402	63,908,902
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	130.7%	21.6%	67.6%	76.7%	64.7%	104.8%	171.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Population (2005 Population Estimates)	26,555	34,096	85,204	28,843	12,781	49,417	53,946
Net Taxable Tax Capacity	16,288,494	19,263,446	80,710,101	39,678,924	9,123,438	38,812,377	25,177,718
2004 Tax Levy (Payable 2005)	8,193,904	14,141,789	32,702,728	14,758,907	5,310,554	22,915,031	17,216,711
REVENUES							
Taxes	7,199,580	13,015,700	36,046,455	13,772,329	4,817,053	21,511,677	14,301,318
Special Assessments	639,839	434,947	192,109	1,633,527	348,836	489,640	436,235
Licenses and Permits	38,089	171,696	809,239	93,411	8,860	809,293	72,261
Intergovernmental Revenues							
Federal Grants							
Highways	848,247	337,599	112,958	143,137	0	1,086,646	693,505
Human Services	819,845	1,162,846	1,243,800	1,400,916	352,341	1,318,414	1,676,944
Disaster	49,644	67,941	107,514	88,540	337,349	324,878	126,339
All Other	153,043	69,274	236,204	190,634	910,248	349,740	215,852
Total Federal Grants	1,870,779	1,637,660	1,700,476	1,823,227	1,599,936	3,079,678	2,712,640
State Grants							
County Program Aid	1,337,390	1,953,100	2,330,515	899,106	792,989	1,807,036	2,981,361
Residential Market Value Credit	1,102,077	1,503,842	1,708,017	1,180,794	532,544	1,714,435	2,053,825
Agricultural Market Value Credit	0	0	181,364	0	0	0	0
Mobile Home Market Value Credit	7,247	0	24,177	0	0	32,699	0
Disparity Reduction Aid	27,182	373,575	2,170	7,486	106,346	4,985	13,210
Highways	4,053,670	6,151,068	2,288,595	4,647,835	2,451,836	4,687,275	5,040,351
Human Services	3,419,984	5,757,329	5,934,609	4,798,048	1,770,897	4,874,986	6,359,856
PERA Aid	39,317	54,851	90,840	51,886	22,736	48,855	61,294
Police Aid	52,095	100,439	367,625	150,456	39,805	181,959	154,121
All Other	727,500	1,115,585	1,612,469	810,641	197,636	1,502,056	1,749,420
Total State Grants	10,766,462	17,009,789	14,540,381	12,546,252	5,914,789	14,854,286	18,413,438
Local Units Grants	349,012	119,636	1,093,475	588,910	107,526	25,569	34,835
Total Intergovernmental Revenues	12,986,253	18,767,085	17,334,332	14,958,389	7,622,253	17,959,533	21,160,913
Charges for Services	2,754,545	3,183,316	8,293,172	3,656,747	544,499	4,513,684	1,825,914
Fines and Forfeits	14,897	158,956	241,259	7,642	0	344,533	207,862
Interest Earnings	405,602	537,980	1,925,276	1,014,726	422,030	803,095	363,915
All Other Revenues	1,051,278	2,236,142	1,952,319	4,475,127	630,855	5,051,394	1,275,814
Total Revenues	25,090,083	38,505,822	66,794,161	39,611,898	14,414,386	51,482,849	39,644,232
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	10,000,000	0	0	7,000,000	830,000
Other Long-term Debt	118,605	525,000	0	0	25,281	1,500,000	7,422
Total Borrowing	118,605	525,000	10,000,000	0	25,281	8,500,000	837,422
Other Sources	0	0	97,966	0	0	50,804	2,776
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	170,006	688,979	5,610,400	2,230,940	0	1,403,025	50,000
Total Revenues and Other Sources	25,378,694	39,719,801	82,502,527	41,842,838	14,439,667	61,436,678	40,534,430

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
EXPENDITURES							
General Government	3,183,897	5,391,166	14,714,587	5,222,178	2,326,427	9,356,009	5,502,744
- Current Expenditures	0	19,472	0	0	0	0	213,865
- Capital Outlay							
Total General Government	3,183,897	5,391,166	14,734,059	5,222,178	2,326,427	9,356,009	5,716,609
Public Safety	2,798,023	2,930,920	12,703,382	5,475,598	884,232	6,231,308	3,260,664
- Sheriff							
- Corrections	1,119,739	2,519,547	1,067,753	542,639	582,294	777,881	3,089,608
- All Other	35,142	125,856	97,624	141,692	438,667	553,158	201,555
- Capital Outlay	0	0	0	0	0	0	0
Total Public Safety	3,952,904	5,576,323	13,868,759	6,159,929	1,905,193	7,562,347	6,551,827
Streets and Highways	366,749	499,175	331,948	660,798	183,414	1,515,702	385,315
- Administration							
- Maintenance	2,188,111	3,636,931	4,005,313	3,876,878	1,823,242	4,330,816	3,840,186
- Construction	2,397,985	5,628,205	3,928,300	4,792,736	2,842,366	10,553,278	3,908,504
- Other Capital Outlay	0	0	4,966	0	0	0	0
Total Streets and Highways	4,952,845	9,764,311	8,270,527	9,330,412	4,849,022	16,399,796	8,134,005
Sanitation	597,034	1,259,833	0	1,996,904	180,819	483,479	1,666
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Sanitation	597,034	1,259,833	0	1,996,904	180,819	483,479	1,666
Human Services	1,882,399	2,892,238	2,616,701	2,080,649	1,127,547	2,464,242	3,019,300
- Income Maintenance							
- Social Services	5,159,137	7,244,644	15,606,141	6,968,982	2,890,178	8,583,747	13,070,271
- All Other	506,784	0	0	787,101	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Human Services	7,548,320	10,136,882	18,222,842	9,836,732	4,017,725	11,047,989	16,089,571
Health	1,377,853	2,059,558	2,932,734	1,935,328	107,463	2,140,418	0
- Current Expenditures	0	0	2,252	0	0	0	0
- Capital Outlay							
Total Health	1,377,853	2,059,558	2,934,986	1,935,328	107,463	2,140,418	0
Culture and Recreation							
Libraries	64,920	107,608	2,673,061	0	260,218	445,640	201,881
- Current Expenditures	0	0	0	0	0	4,526,337	0
- Capital Outlay							
Parks and Recreation	299,359	264,444	837,953	0	46,870	675,253	131,135
- Current Expenditures	0	0	7,331	0	0	0	0
- Capital Outlay							
Total Culture and Recreation	364,279	372,052	3,518,345	0	307,088	5,647,230	333,016
Conservation of Natural Resources	665,939	1,022,979	1,148,011	2,448,584	546,648	509,689	1,323,910
- Current Expenditures	0	0	23,518	10,000	0	0	0
- Capital Outlay							
Total Conservation of Natural Resources	665,939	1,022,979	1,171,529	2,458,584	546,648	509,689	1,323,910
Economic Development	22,918	1,461,450	4,725	33,613	36,314	596,451	449,206
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Economic Development	22,918	1,461,450	4,725	33,613	36,314	596,451	449,206
All Other	0	549,099	0	0	6,115	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total All Other	0	549,099	0	0	6,115	0	0
Debt Service	300,000	420,000	990,000	0	0	1,550,000	678,712
- Principal Paid on Bonds							
- Other Long-term Debt	98,590	31,313	41,073	55,273	11,580	0	0
- Interest and Fiscal Charges	123,325	202,496	581,945	1,082	2,340	1,021,406	521,270
Total Current Expenditures	20,268,004	31,416,349	58,739,933	32,170,944	11,440,448	38,663,793	34,477,441
Total Capital Outlay	2,397,985	6,177,304	3,985,839	4,802,736	2,842,366	15,079,615	4,122,369
Total Debt Service	521,915	653,809	1,613,018	56,355	13,920	2,571,406	1,199,982
Total Expenditures	23,187,904	38,247,462	64,338,790	37,030,035	14,296,734	56,314,814	39,799,792
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	0	0	0
Other Uses	0	0	30,432	0	0	0	0
Transfers To	0	0	0	0	0	0	734,973
- Enterprise Funds							
- Governmental Funds	170,006	688,979	5,610,400	2,230,940	0	1,403,025	50,000
Total Expenditures and Other Uses	23,357,910	38,936,441	69,979,622	39,260,975	14,296,734	57,717,839	40,584,765
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	3,702,736	5,715,094	28,491,257	16,614,708	2,962,368	6,956,416	4,682,239
Special Revenue Fund Unreserved Fund Balance	6,769,889	7,009,225	12,509,689	6,904,204	9,573,573	10,395,529	3,958,307
Total	10,472,625	12,724,319	41,000,946	23,518,912	12,535,941	17,351,945	8,640,546
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	51.7%	40.5%	69.8%	73.1%	109.6%	44.9%	25.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population (2005 Population Estimates)	8,477	5,368	11,842	60,194	391,558	19,596	35,125
Net Taxable Tax Capacity	5,634,427	10,009,819	9,469,860	72,557,487	372,381,594	13,662,955	33,256,298
2004 Tax Levy (Payable 2005)	4,193,047	4,492,898	5,389,401	27,962,585	94,929,467	7,311,201	15,876,798
REVENUES							
Taxes	4,508,263	5,883,484	4,915,991	26,570,377	114,609,705	6,705,522	14,466,231
Special Assessments	476,774	19,280	612,936	567,024	0	139,620	292,890
Licenses and Permits	20,626	74,818	8,415	1,803,766	871,760	146,046	448,484
Intergovernmental Revenues							
Federal Grants							
Highways	0	1,132,880	65,788	524,735	4,769,033	1,630	542,276
Human Services	706,100	980,357	299,993	3,475,585	16,728,142	529,024	1,397,389
Disaster	35,839	57,658	56,580	225,981	1,048,585	64,212	14,569
All Other	609,697	278,862	10,651	190,000	6,251,425	98,047	126,410
Total Federal Grants	1,351,636	2,449,757	433,012	4,416,301	28,797,185	692,913	2,080,644
State Grants							
County Program Aid	986,454	599,628	968,410	1,927,663	12,919,146	791,838	1,396,225
Residential Market Value Credit	420,652	255,166	550,010	1,992,227	5,947,025	779,326	1,571,681
Agricultural Market Value Credit	0	0	0	0	0	0	0
Mobile Home Market Value Credit	0	0	0	0	0	0	9,905
Disparity Reduction Aid	51,914	3,220	46,857	12,720	1,879	178,739	5,378
Highways	1,257,109	3,881,054	3,184,838	4,906,276	9,474,781	2,666,913	3,847,150
Human Services	1,625,405	674,623	1,627,778	7,823,762	9,554,784	1,418,963	3,119,556
PERA Aid	17,741	18,057	17,411	72,992	333,927	30,670	47,124
Police Aid	33,634	54,993	32,611	167,891	451,465	87,702	113,134
All Other	327,166	732,213	267,024	1,155,164	9,018,058	355,994	677,001
Total State Grants	4,720,075	6,218,954	6,694,939	18,058,695	47,701,065	6,310,145	10,787,154
Local Units Grants	0	10,435	57,885	227,725	11,246,854	57,677	7,992
Total Intergovernmental Revenues	6,071,711	8,679,146	7,185,836	22,702,721	87,745,104	7,060,735	12,875,790
Charges for Services	1,234,704	662,713	359,853	4,210,944	65,953,036	2,498,750	4,099,686
Fines and Forfeits	6,934	26,084	0	30,057	98,247	7,002	131,167
Interest Earnings	279,139	357,639	266,383	2,119,426	8,729,490	245,353	524,301
All Other Revenues	490,588	670,794	645,730	4,303,603	7,893,916	481,189	1,255,182
Total Revenues	13,088,739	16,373,958	13,995,144	62,307,918	285,901,258	17,284,217	34,093,731
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	1,900,000	0	16,800,000	0	3,500,800
Other Long-term Debt	0	0	145,140	0	0	0	42,945
Total Borrowing	0	0	2,045,140	0	16,800,000	0	3,543,745
Other Sources	0	317,380	82,950	222,611	1,792,420	19,602	0
Transfers From	0	0	27,000	56,324	1,500,000	0	0
- Enterprise Funds							
- Governmental Funds	685,677	857,454	10,913	350,000	14,557,146	305,332	2,568,796
Total Revenues and Other Sources	13,774,416	17,548,792	16,161,147	62,936,853	320,550,824	17,609,151	40,206,272

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
EXPENDITURES							
General Government	2,243,362	2,563,439	1,876,477	10,774,790	46,495,009	2,637,722	5,437,837
- Current Expenditures	0	55,173	0	13,033,167	1,465,100	0	0
- Capital Outlay	2,243,362	2,618,612	1,876,477	23,807,957	47,960,109	2,637,722	5,437,837
Total General Government	2,243,362	2,618,612	1,876,477	10,774,790	46,495,009	2,637,722	5,437,837
Public Safety	985,727	1,412,040	814,026	4,894,083	16,477,172	2,919,971	2,470,852
- Sheriff	985,727	1,412,040	814,026	4,894,083	16,477,172	2,919,971	2,470,852
- Corrections	763,365	408,099	789,098	4,010,689	15,950,995	277,813	2,985,814
- All Other	79,458	132,209	87,888	533,811	438,655	92,845	53,654
- Capital Outlay	0	99,035	0	10,833,047	2,543,474	0	0
Total Public Safety	1,828,550	2,051,383	1,691,012	20,271,630	35,410,296	3,290,629	5,510,320
Streets and Highways	426,012	238,701	188,240	769,828	397,578	370,564	370,564
- Administration	426,012	238,701	188,240	769,828	397,578	370,564	370,564
- Maintenance	1,637,138	1,956,823	1,910,075	3,148,560	6,111,318	2,330,034	3,621,199
- Construction	1,906,374	4,110,312	3,168,158	6,072,459	36,835,880	2,829,788	4,026,222
- Other Capital Outlay	0	0	0	3,568,972	138,755	0	0
Total Streets and Highways	3,969,524	6,305,836	5,266,473	13,559,819	43,400,932	5,557,400	8,017,985
Sanitation	693,585	362,432	205,455	0	7,095,465	1,338,939	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	693,585	362,432	205,455	0	7,095,465	1,338,939	0
Total Sanitation	693,585	362,432	205,455	0	7,095,465	1,338,939	0
Human Services	1,292,559	280,628	966,246	4,147,012	30,792,284	757,162	1,958,251
- Income Maintenance	1,292,559	280,628	966,246	4,147,012	30,792,284	757,162	1,958,251
- Social Services	2,197,939	1,051,477	3,083,180	13,403,994	56,676,062	2,253,497	5,880,869
- All Other	113,134	0	0	308,373	0	0	0
- Capital Outlay	0	0	0	6,222,689	0	0	0
Total Human Services	3,603,632	1,332,105	4,049,426	24,082,068	87,468,346	3,010,659	7,839,120
Health	0	241,660	120,871	1,973,014	12,194,868	469,567	2,820,032
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	241,660	120,871	1,973,014	12,194,868	469,567	2,820,032
Total Health	0	241,660	120,871	1,973,014	12,194,868	469,567	2,820,032
Culture and Recreation	61,723	103,618	49,984	431,756	10,680,751	84,965	664,496
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	61,723	103,618	49,984	431,756	10,680,751	84,965	664,496
Parks and Recreation	270,073	547,396	145,811	275,828	5,263,093	54,266	690,384
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	270,073	547,396	145,811	275,828	5,263,093	54,266	690,384
Total Culture and Recreation	331,796	651,014	195,795	707,584	16,067,741	139,231	1,354,880
Conservation of Natural Resources	948,254	474,488	715,162	1,484,834	5,686,447	242,896	541,086
- Current Expenditures	0	0	0	43,271	0	0	0
- Capital Outlay	948,254	474,488	715,162	1,528,105	5,686,447	242,896	541,086
Total Conservation of Natural Resources	948,254	474,488	715,162	1,528,105	5,686,447	242,896	541,086
Economic Development	32,700	419,756	18,014	133,987	16,005,327	28,884	41,795
- Current Expenditures	0	411,515	18,014	133,987	85,346	0	0
- Capital Outlay	32,700	0	0	0	16,090,673	28,884	41,795
Total Economic Development	32,700	419,756	18,014	133,987	16,005,327	28,884	41,795
All Other	0	36,365	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	36,365	0	0	0	0	0
Total All Other	0	36,365	0	0	0	0	0
Debt Service	25,000	1,786,667	880,000	1,328,000	6,920,000	80,000	1,313,610
- Principal Paid on Bonds	25,000	1,786,667	880,000	1,328,000	6,920,000	80,000	1,313,610
- Other Long-term Debt	0	255,000	116,979	0	0	1,267,478	0
- Interest and Fiscal Charges	15,968	353,114	218,703	2,910,448	3,999,991	85,300	560,023
Total Current Expenditures	11,745,029	10,192,766	10,970,527	46,290,559	230,182,425	13,886,139	27,536,833
Total Capital Outlay	1,906,374	4,721,885	3,168,158	39,773,605	41,192,452	2,829,788	4,089,842
Total Debt Service	40,968	2,394,781	1,215,682	4,238,448	10,919,991	1,432,778	1,873,633
Total Expenditures	13,692,371	17,309,432	15,354,367	90,302,612	282,294,868	18,148,705	33,500,308
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	0	15,000	0
Other Uses	0	0	32,300	0	18,248	0	0
Transfers To	26,716	0	46,461	45,000	4,948,901	335,251	0
- Enterprise Funds	685,677	857,454	10,913	350,000	14,557,146	305,332	2,568,796
- Governmental Funds	0	0	0	0	0	0	0
Total Expenditures and Other Uses	14,404,764	18,166,886	15,444,041	90,697,612	301,819,163	18,804,288	36,069,104
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,593,671	6,720,685	4,880,425	9,427,279	71,088,338	4,189,584	6,932,045
Special Revenue Fund Unreserved Fund Balance	6,021,143	4,975,855	1,640,380	13,496,431	76,161,184	3,673,627	4,289,959
Total	10,614,814	11,696,540	6,520,805	22,923,710	147,249,522	7,863,211	11,222,004
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	90.4%	114.8%	59.4%	49.5%	64.0%	56.6%	40.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
Population (2005 Population Estimates)	15,486	21,347	31,904	46,000	6,098	1,150,912	19,942
Net Taxable Tax Capacity	12,028,643	14,405,997	21,346,132	43,632,223	5,322,318	1,193,918,660	11,112,880
2004 Tax Levy (Payable 2005)	5,652,214	6,389,503	12,894,243	23,631,211	3,348,152	469,774,552	5,701,349
REVENUES							
Taxes	4,967,504	5,459,274	10,483,522	22,236,659	3,093,440	488,605,660	4,952,000
Special Assessments	368,237	67,402	1,201,935	13,834	103,962	0	0
Licenses and Permits	1,453	46,068	114,356	567,875	1,603	3,892,156	60,906
Intergovernmental Revenues							
Federal Grants							
Highways	76,783	261,212	3,622	99,523	13,194	230,554	511,291
Human Services	630	487,877	1,672,127	891,180	157,036	41,796,447	727,740
Disaster	77,813	62,138	387,091	182,179	57,979	7,564,595	58,003
All Other	45,728	139,280	75,578	128,617	1,000	129,018,355	1,058
Total Federal Grants	200,954	950,507	2,138,418	1,301,499	229,209	178,609,951	1,298,092
State Grants							
County Program Aid	799,386	982,260	1,679,438	0	601,724	31,601,103	966,937
Residential Market Value Credit	719,361	958,242	1,548,681	1,771,173	334,337	19,323,330	826,782
Agricultural Market Value Credit	0	0	0	0	0	0	0
Mobile Home Market Value Credit	0	0	0	0	0	0	0
Disparity Reduction Aid	72,332	148,388	46,015	29,367	6,168	0	0
Highways	4,630,552	4,543,942	4,596,651	4,951,218	1,739,960	-99,839	139,652
Human Services	26,015	1,455,490	3,152,106	3,694,511	1,472,733	27,989,484	3,806,417
PERA Aid	13,448	26,020	44,126	61,078	15,868	0	23,696
Police Aid	43,476	2,843	85,801	183,961	28,019	25,417,996	50,264
All Other	328,905	458,098	624,607	2,392,307	220,643	87,894,249	843,514
Total State Grants	6,633,475	8,575,283	11,777,425	13,083,615	4,419,452	192,126,323	8,553,991
Local Units Grants	0	3,332	24,927	0	21,844	9,574,924	2,823
Total Intergovernmental Revenues	6,834,429	9,529,122	13,940,770	14,385,114	4,670,505	380,311,198	9,854,906
Charges for Services	1,143,974	2,307,080	2,673,013	5,638,138	893,295	103,760,570	1,925,443
Fines and Forfeits	20,436	771	53,593	4,057	703	1,257,555	24,996
Interest Earnings	223,313	172,649	458,623	868,470	52,143	12,128,997	297,318
All Other Revenues	1,160,837	431,493	710,706	1,361,449	357,105	38,568,631	405,495
Total Revenues	14,720,183	18,013,859	29,636,518	45,075,596	9,172,756	1,028,524,767	17,521,064
Other Financing Sources							
Borrowing							
Bonds Issued	1,165,000	0	0	9,140,484	0	96,000,000	0
Other Long-term Debt	91,462	23,348	0	29,166	0	0	143,339
Total Borrowing	1,256,462	23,348	0	9,169,650	0	96,000,000	143,339
Other Sources	0	685,979	1,690	66,551	0	114,291	8,000
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	131,846	1,581,513	0	456,596	34,644	8,589,638	0
Total Revenues and Other Sources	16,108,491	20,304,699	29,638,208	54,768,393	9,207,400	1,133,228,696	17,672,403

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
EXPENDITURES							
General Government	2,368,220	3,010,743	4,441,514	7,407,995	1,806,131	141,780,207	2,809,151
- Current Expenditures	0	209,545	2,034,611	0	0	23,055,423	0
- Capital Outlay	2,368,220	3,220,288	6,476,125	7,407,995	1,806,131	164,835,630	2,809,151
Total General Government							
Public Safety	1,567,395	1,402,271	1,888,800	7,652,239	858,499	62,763,238	1,881,744
- Sheriff	260,582	1,084,790	2,563,912	887,246	109,733	88,537,770	231,221
- Corrections	337,103	267,338	570,508	397,916	47,712	2,911,638	96,899
- All Other	0	0	16,049	0	0	20,802,542	0
- Capital Outlay	2,165,080	2,754,399	5,039,269	8,937,401	1,015,944	175,015,188	2,209,864
Total Public Safety							
Streets and Highways	183,357	310,589	249,522	344,801	252,652	3,473,388	199,275
- Administration	3,058,797	2,259,041	3,016,432	3,133,939	1,532,020	33,929,456	2,555,337
- Maintenance	2,338,776	564,913	3,379,981	6,103,121	997,834	0	3,465,748
- Construction	0	3,736,824	16,669	0	0	45,231,328	0
- Other Capital Outlay	5,580,930	6,871,367	6,662,604	9,581,861	2,782,506	82,634,172	6,220,360
Total Streets and Highways	92,780	540,783	396,885	741,803	551,132	0	735,153
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	92,780	540,783	396,885	741,803	551,132	0	735,153
Total Sanitation							
Human Services	0	417,321	1,981,459	1,993,645	581,892	262,837,803	746,696
- Income Maintenance	0	2,423,135	6,450,498	6,149,947	1,951,556	236,127,779	3,234,998
- Social Services	1,570,639	0	0	0	155,784	0	0
- All Other	0	0	0	0	0	10,195,303	0
- Capital Outlay	1,570,639	2,840,456	8,431,957	8,143,592	2,689,232	509,160,885	3,981,694
Total Human Services	0	1,296,933	2,404,485	3,153,642	145,030	17,732,529	1,271,301
- Current Expenditures	0	0	0	0	0	2,026,171	0
- Capital Outlay	0	1,296,933	2,404,485	3,153,642	145,030	19,758,700	1,271,301
Total Health							
Culture and Recreation	179,800	208,500	292,898	302,250	43,962	32,167,109	71,364
- Current Expenditures	0	0	0	0	0	6,790,281	0
- Capital Outlay	113,234	750	204,694	204,694	17,439	0	135,402
Parks and Recreation	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Culture and Recreation							
Conservation of Natural Resources	293,034	209,250	292,898	506,944	61,401	38,957,390	206,766
- Current Expenditures	791,396	608,713	1,876,978	679,807	234,117	0	297,660
- Capital Outlay	0	0	0	0	0	0	0
Total Conservation of Natural Resources							
Economic Development	442,079	608,713	1,876,978	679,807	234,117	0	297,660
- Current Expenditures	0	76,529	74,909	20,030	35,000	21,866,075	52,168
- Capital Outlay	442,079	0	0	0	0	2,168,341	0
Total Economic Development							
All Other	210,684	76,529	74,909	20,030	35,000	24,034,416	52,168
- Current Expenditures	0	0	0	0	0	0	95,211
- Capital Outlay	210,684	0	0	0	0	0	0
Total All Other							
Debt Service	1,905,000	161,111	1,169,000	3,023,992	140,000	30,731,777	0
- Principal Paid on Bonds	328,364	0	0	0	0	0	0
- Other Long-term Debt	198,175	125,771	631,983	798,547	5,548	17,988,137	0
- Interest and Fiscal Charges	11,176,066	13,907,436	26,208,800	33,069,954	8,322,659	904,126,992	14,413,580
Total Current Expenditures							
Total Capital Outlay	2,338,776	4,511,282	5,447,310	6,103,121	997,834	110,269,389	3,465,748
Total Debt Service	2,431,539	286,882	1,800,983	3,822,539	145,548	48,719,914	0
Total Expenditures	15,946,381	18,705,600	33,457,093	42,985,614	9,466,041	1,063,116,295	17,879,328
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	125,000	5,593,071	0	46,000,000	0
Other Uses	4,788	0	0	0	0	0	0
Transfers To	0	0	0	0	0	15,000,000	0
- Enterprise Funds	131,846	1,581,513	0	456,596	34,644	8,589,638	0
- Governmental Funds							
Total Expenditures and Other Uses	16,083,015	20,287,113	33,582,093	49,045,281	9,500,685	1,132,705,933	17,879,328
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,926,934	2,154,968	1,716,238	13,578,511	980,315	153,185,977	5,447,289
Special Revenue Fund Unreserved Fund Balance	2,750,809	4,434,394	6,310,308	7,559,839	1,326,346	133,953,404	3,678,644
Total	4,677,743	6,589,362	8,026,546	21,138,350	2,306,661	287,139,381	9,125,933
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	41.9%	47.4%	30.6%	63.9%	27.7%	31.8%	63.3%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
Population (2005 Population Estimates)	18,873	37,699	44,285	11,175	16,213	41,487	4,785
Net Taxable Tax Capacity	21,066,534	24,197,954	38,368,450	10,366,117	9,310,524	29,020,394	5,111,369
2004 Tax Levy (Payable 2005)	9,017,274	12,254,481	22,582,209	6,566,710	7,529,451	20,371,377	2,086,449
REVENUES							
Taxes	11,022,296	11,308,110	20,669,921	5,981,397	6,868,122	18,457,868	1,955,887
Special Assessments	1,791,630	0	909,261	525,501	69,342	2,257,797	89,201
Licenses and Permits	155,103	711,245	61,903	14,893	99,389	474,470	6,923
Intergovernmental Revenues							
Federal Grants							
Highways	626,557	641,683	3,240,049	507,796	326,337	6,494	52,951
Human Services	925,783	1,676,161	1,580,109	306,784	489,650	2,382,642	151,651
Disaster	51,613	364,883	60,229	32,632	31,615	69,674	182,464
All Other	378,601	79,115	657,704	96,953	166,563	255,210	175,574
Total Federal Grants	1,982,554	2,761,842	5,538,091	944,165	1,014,165	2,714,020	562,640
State Grants							
County Program Aid	775,594	1,408,854	1,937,034	781,887	854,436	2,115,015	526,706
Residential Market Value Credit	768,439	1,110,366	1,966,692	377,578	813,078	1,968,506	189,413
Agricultural Market Value Credit	0	215,637	0	171,664	189,194	0	0
Mobile Home Market Value Credit	0	1,181	0	913	10,944	0	0
Disparity Reduction Aid	0	40,987	163,220	55,657	4,419	21,491	4,480
Highways	2,168,372	2,795,582	7,310,936	4,417,084	2,770,828	7,593,182	3,254,417
Human Services	2,372,877	3,919,283	6,949,846	1,409,699	1,907,373	4,771,439	507,784
PERA Aid	23,411	37,531	82,819	18,535	21,501	73,608	12,728
Police Aid	67,520	86,612	347,319	28,734	47,110	173,851	17,283
All Other	346,204	932,914	4,042,003	336,594	933,624	1,222,379	787,407
Total State Grants	6,522,417	10,548,947	22,799,869	7,598,345	7,552,507	17,939,471	5,300,218
Local Units Grants	0	41,414	108,566	0	19,218	742	60,500
Total Intergovernmental Revenues	8,504,971	13,352,203	28,446,526	8,542,510	8,585,890	20,654,233	5,923,358
Charges for Services	1,345,933	1,794,946	3,559,045	767,268	686,408	13,034,619	803,097
Fines and Forfeits	44,892	339,462	59,771	39,666	34,120	9,233	7,632
Interest Earnings	568,898	354,817	1,524,416	450,336	155,044	1,327,562	271,976
All Other Revenues	701,141	1,146,544	8,697,049	865,709	1,143,643	2,037,013	367,474
Total Revenues	24,134,864	29,007,327	63,927,892	17,187,280	17,641,958	58,252,795	9,425,548
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	0	5,060,000	3,700,000	0
Other Long-term Debt	0	0	0	18,304	0	117,182	0
Total Borrowing	0	0	0	18,304	5,060,000	3,817,182	0
Other Sources	0	8,037	0	1,500	0	102,468	0
Transfers From	0	0	75,000	0	0	0	0
- Enterprise Funds							
- Governmental Funds	834,484	0	5,669,310	148,936	595,000	8,202,064	500,985
Total Revenues and Other Sources	24,969,348	29,015,364	69,672,202	17,356,020	23,296,958	70,374,509	9,926,533

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITSON
EXPENDITURES							
General Government	2,524,124	5,305,942	8,131,828	2,422,537	2,913,864	5,916,973	1,351,474
- Current Expenditures	0	471,330	364,091	459,688	0	232,956	0
- Capital Outlay	2,524,124	5,777,272	8,495,919	2,882,225	2,913,864	6,149,929	1,351,474
Total General Government	2,524,124	5,777,272	8,495,919	2,882,225	2,913,864	6,149,929	1,351,474
Public Safety	1,513,798	4,465,054	3,326,502	502,443	996,678	4,375,192	710,879
- Sheriff	1,336,065	558,197	3,724,092	740,307	1,574,777	5,719,036	206,481
- Corrections	102,054	135,782	841,399	55,511	96,313	1,480,215	37,039
- All Other	6,313,247	780,663	472,686	52,948	439,301	408,713	30,637
- Capital Outlay	9,265,154	5,939,696	8,364,679	1,351,209	3,107,069	11,983,156	985,036
Total Public Safety	303,944	297,426	373,437	1,116,315	178,289	683,455	370,709
Streets and Highways	3,751,459	1,670,954	10,442,691	882,094	2,019,332	3,314,699	1,810,992
- Administration	3,077,266	2,618,013	10,913,894	74,408	2,990,313	6,044,453	2,851,261
- Maintenance	0	0	0	0	0	512,552	0
- Construction	7,132,669	4,586,393	21,730,022	6,886,431	5,187,934	10,555,159	5,032,962
- Other Capital Outlay	2,041,238	191,078	1,425,498	177,618	62,199	2,762,261	88,549
Total Streets and Highways	0	0	0	0	0	2,936,088	0
Sanitation	2,041,238	191,078	1,611,177	221,861	62,199	5,698,349	88,549
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	2,041,238	191,078	1,611,177	221,861	62,199	5,698,349	88,549
Total Sanitation	2,041,238	191,078	1,611,177	221,861	62,199	5,698,349	88,549
Human Services	1,173,590	2,194,991	3,876,546	927,387	1,311,944	2,433,579	419,441
- Income Maintenance	4,868,600	6,505,855	11,094,397	2,566,310	3,158,049	9,512,082	764,308
- Social Services	263,036	0	0	100,441	0	0	7,809
- All Other	0	0	0	0	0	0	0
- Capital Outlay	6,305,226	8,700,846	14,970,943	3,598,086	4,469,993	11,945,661	1,191,558
Total Human Services	6,000	1,340,376	1,577,884	109,644	1,087,676	2,051,421	36,568
Health	0	16,554	0	0	0	1,363	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	16,554	0	0	0	1,363	0
Total Health	0	16,554	0	0	0	1,363	0
Culture and Recreation	6,000	1,356,930	1,577,884	109,644	1,087,676	2,052,784	36,568
- Current Expenditures	160,224	306,385	0	193,586	131,670	398,123	41,317
- Capital Outlay	0	100,260	0	597	0	0	0
Parks and Recreation	245,362	205,655	673,539	129,749	5,733	362,236	108,167
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	245,362	205,655	673,539	129,749	5,733	362,236	108,167
Total Parks and Recreation	245,362	205,655	673,539	129,749	5,733	362,236	108,167
Conservation of Natural Resources	405,586	653,399	673,539	323,932	137,403	956,679	149,484
- Current Expenditures	1,516,117	241,606	3,108,553	561,945	57,898	710,933	376,042
- Capital Outlay	0	0	0	0	0	0	0
Total Conservation of Natural Resources	1,516,117	241,606	3,108,553	561,945	57,898	710,933	376,042
Economic Development	20,000	662,598	141,344	284,296	0	5,180,502	11,600
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	20,000	662,598	141,344	284,296	0	5,180,502	11,600
Total Economic Development	20,000	662,598	141,344	284,296	0	5,180,502	11,600
All Other	0	0	0	0	0	470,783	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	470,783	0
Total All Other	0	0	0	0	0	470,783	0
Debt Service	0	315,000	1,090,000	290,000	349,041	3,769,827	0
- Principal Paid on Bonds	0	0	0	134,155	0	0	0
- Other Long-term Debt	146,300	0	0	0	0	0	0
- Interest and Fiscal Charges	312,175	362,445	341,421	386,738	328,538	2,633,607	940
Total Debt Service	19,825,601	24,081,899	48,737,710	10,770,183	13,594,422	45,371,490	6,341,375
Total Current Expenditures	9,390,513	4,027,919	11,936,350	5,449,446	3,429,614	10,332,614	2,881,898
Total Capital Outlay	458,475	677,445	1,431,421	810,893	677,579	6,403,434	940
Total Debt Service	29,674,589	28,787,263	62,105,481	17,030,522	17,701,615	62,107,369	9,224,213
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	0	280,000	0
Other Uses	0	0	0	0	11,600	42,765	0
Transfers To	0	0	0	0	0	0	0
- Enterprise Funds	834,484	0	5,669,310	148,936	595,000	8,202,064	500,985
- Governmental Funds	0	0	0	0	0	0	0
Total Expenditures and Other Uses	30,509,073	28,787,263	67,774,791	17,179,458	18,308,215	70,632,198	9,725,198
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	8,330,354	5,082,859	10,500,818	6,136,568	1,274,166	4,833,852	4,170,246
Special Revenue Fund Unreserved Fund Balance	5,283,154	10,233,691	15,074,288	4,378,439	1,438,570	36,142,235	1,952,442
Total	13,613,508	15,316,550	25,575,106	10,515,007	2,712,736	40,976,087	6,122,688
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	68.7%	42.5%	52.5%	97.6%	20.0%	90.3%	96.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	KOOCHICHI	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
Population (2005 Population Estimates)	13,773	7,623	11,189	4,427	27,786	6,065	24,948
Net Taxable Tax Capacity	7,294,100	5,678,837	9,669,007	2,840,389	21,047,160	4,196,601	16,686,019
2004 Tax Levy (Payable 2005)	3,174,659	2,848,675	5,236,123	1,891,707	9,720,722	2,975,177	9,046,229
REVENUES							
Taxes	2,835,808	2,634,315	6,266,050	2,151,332	8,773,321	2,948,196	8,251,973
Special Assessments	374,821	153,963	0	592,126	235,158	408,384	722,871
Licenses and Permits	17,148	9,358	22,065	53,798	375,581	26,385	24,612
Intergovernmental Revenues							
Federal Grants							
Highways	3,184	477,530	53,620	452,641	0	193,740	1,610,365
Human Services	551,529	180,186	1,412,699	151,483	844,243	0	0
Disaster	167,520	59,875	108,546	85,902	53,528	46,206	54,176
All Other	1,531,667	72,648	617,626	3,724	132,779	34,643	0
Total Federal Grants	2,253,900	790,239	2,192,491	693,750	1,030,550	274,589	1,664,541
State Grants							
County Program Aid	810,625	836,697	702,682	433,368	1,084,464	622,891	1,211,248
Residential Market Value Credit	523,328	394,377	483,474	209,354	1,202,220	369,899	907,040
Agricultural Market Value Credit	0	0	0	0	0	0	0
Mobile Home Market Value Credit	0	0	0	0	0	0	0
Disparity Reduction Aid	152,338	51,576	165,608	10,243	79,653	37,797	53,918
Highways	3,529,905	3,080,222	3,512,843	3,584,944	4,054,976	2,053,866	2,796,118
Human Services	1,987,542	890,365	1,729,346	796,051	2,717,001	0	0
PERA Aid	28,068	12,573	24,475	12,302	28,707	9,428	41,797
Police Aid	0	29,271	72,660	29,074	86,713	13,999	64,230
All Other	2,527,131	276,921	1,015,211	1,337,012	522,773	292,201	318,539
Total State Grants	9,558,937	5,572,002	7,706,299	6,412,348	9,776,507	3,400,081	5,392,890
Local Units Grants	0	56,735	131,782	21,660	63,219	30,800	107,590
Total Intergovernmental Revenues	11,812,837	6,418,976	10,030,572	7,127,758	10,870,276	3,705,470	7,165,021
Charges for Services	1,146,947	292,996	870,631	530,156	2,127,004	317,272	747,884
Fines and Forfeits	3,182	0	37,123	14,392	0	6,732	0
Interest Earnings	361,731	265,114	341,958	120,763	607,026	215,495	591,413
All Other Revenues	4,362,908	208,792	1,369,063	278,368	121,833	265,737	877,911
Total Revenues	20,915,382	9,983,514	18,937,462	10,868,693	23,110,199	7,893,671	18,381,685
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	6,400,000	0	4,795,000	0	0
Other Long-term Debt	7,454	54,979	282,072	0	60,300	243,650	586,302
Total Borrowing	7,454	54,979	6,682,072	0	4,855,300	243,650	586,302
Other Sources	0	35,030	250,000	0	37,936	3,972	0
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds	1,490,469	13,643	2,492,883	45,000	45,341	228,516	8,406
- Governmental Funds							
Total Revenues and Other Sources	22,413,305	10,087,166	28,362,417	10,913,693	28,048,776	8,369,809	18,976,393

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	KEOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
EXPENDITURES							
General Government	3,117,437	1,210,352	3,808,912	1,669,452	3,414,140	1,314,289	3,215,120
- Current Expenditures	69,297	0	3,268,087	0	0	0	0
- Capital Outlay	3,186,734	1,210,352	7,076,999	1,669,452	3,414,140	1,314,289	3,215,120
Total General Government	1,768,533	557,578	1,558,050	716,880	1,492,346	743,681	2,350,263
Public Safety	338,450	92,700	993,532	31,797	1,177,245	25,607	354,137
- Sheriff	23,482	143,580	282,642	57,477	152,135	76,988	89,242
- Corrections	0	0	0	135,909	24,215	0	0
- All Other	2,130,465	793,858	2,834,224	942,063	2,845,941	846,276	2,793,642
- Capital Outlay	278,568	138,891	322,353	139,537	444,147	245,532	300,700
Total Public Safety	2,255,612	1,982,994	2,529,799	1,745,357	1,967,953	2,705,112	2,865,775
Streets and Highways	2,217,531	2,102,141	3,155,819	3,202,746	6,579,502	2,731,145	4,897,387
- Administration	0	0	0	364,509	819,927	0	0
- Maintenance	4,751,711	4,224,026	6,007,971	5,452,149	9,811,529	5,681,789	8,063,862
- Construction	1,061,829	90,354	292,299	544,447	161,812	112,190	508,926
- Other Capital Outlay	2,360,753	0	0	79,875	0	0	0
Total Streets and Highways	3,422,582	90,354	292,299	624,322	161,812	112,190	508,926
Human Services	1,189,023	501,770	737,284	318,588	1,194,601	0	0
- Income Maintenance	3,089,694	1,157,828	2,769,916	1,050,879	3,983,845	0	0
- Social Services	0	0	0	9,320	347,545	732,471	2,212,232
- All Other	0	0	0	7,850	0	0	0
- Capital Outlay	4,278,717	1,659,598	3,507,200	1,386,637	5,525,991	732,471	2,212,232
Total Human Services	939,253	67,995	448,236	67,537	1,513,698	37,080	160,090
Health	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Health	0	0	0	0	0	0	0
Culture and Recreation	45,729	81,228	67,971	23,190	353,395	28,491	195,524
- Libraries	0	0	0	0	0	0	0
- Current Expenditures	139,711	118,012	460,298	160,647	260,101	127,356	183,161
- Capital Outlay	0	0	0	0	7,748	0	0
Total Culture and Recreation	185,440	199,240	528,269	183,837	621,244	155,847	378,685
Conservation of Natural Resources	1,699,756	616,005	964,254	214,598	437,653	647,862	519,715
- Current Expenditures	147,448	0	438,048	0	0	0	0
- Capital Outlay	1,847,204	616,005	1,402,302	214,598	437,653	647,862	519,715
Total Conservation of Natural Resources	233,820	10,620	463,790	116,007	0	53,186	0
Economic Development	0	0	0	0	0	0	0
- Current Expenditures	233,820	10,620	463,790	116,007	0	53,186	0
- Capital Outlay	245,317	0	27,500	0	0	0	1,785
Total Economic Development	245,317	0	27,500	0	0	0	1,785
All Other	0	0	0	0	0	0	0
- Principal Paid on Bonds	0	0	1,679,581	0	575,000	212,000	155,000
- Other Long-term Debt	0	6,000	0	160,000	0	70,748	429,813
- Interest and Fiscal Charges	0	2,940	239,015	22,879	206,344	191,356	351,473
Total Current Expenditures	16,426,214	6,769,907	15,726,836	6,865,713	16,900,616	6,849,845	12,956,670
Total Capital Outlay	4,795,029	2,102,141	6,861,954	3,790,889	7,431,392	2,731,145	4,897,387
Total Debt Service	0	8,940	1,918,596	182,879	781,344	474,104	936,286
Total Expenditures	21,221,243	8,880,988	24,507,386	10,839,481	25,113,352	10,055,094	18,790,343
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0
Transfers To	0	0	0	0	0	0	0
- Enterprise Funds	1,490,469	13,643	2,492,883	45,000	45,341	228,516	8,406
- Governmental Funds	0	0	0	0	0	0	0
Total Expenditures and Other Uses	22,711,712	8,894,631	27,000,269	10,884,481	25,158,693	10,283,610	18,798,749
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	6,698,928	3,858,130	5,876,443	1,219,833	4,346,301	2,645,543	6,921,734
Special Revenue Fund Unreserved Fund Balance	5,789,005	5,029,023	5,089,844	2,330,422	4,429,690	1,457,297	3,042,110
Total	12,487,933	8,887,153	10,966,287	3,550,255	8,775,991	4,102,840	9,963,844
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	76.0%	131.3%	69.7%	51.7%	51.9%	59.9%	76.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2005 Population Estimates)	5,113	9,942	20,982	36,642	23,416	25,598	32,866
Net Taxable Tax Capacity	2,620,792	6,812,345	16,890,683	23,274,572	15,961,006	15,118,398	20,372,733
2004 Tax Levy (Payable 2005)	3,044,088	3,592,482	7,720,219	14,679,207	8,168,858	11,485,809	12,051,307
REVENUES							
Taxes	2,861,052	3,206,756	7,051,639	13,081,689	7,414,276	10,380,428	10,546,544
Special Assessments	152,227	213,494	1,260,985	86,953	112,090	261,361	1,055
Licenses and Permits	8,525	5,240	43,708	175,496	14,093	632,537	342,916
Intergovernmental Revenues							
Federal Grants							
Highways	152,502	1,050,761	300,031	743,254	0	30,675	1,336,439
Human Services	186,541	1,372,182	0	846,942	442,227	861,818	1,067,618
Disaster	160,419	108,209	25,115	55,778	107,705	54,711	47,352
All Other	371,740	16,188	57,120	67,061	157,171	54,139	146,194
Total Federal Grants	871,202	2,547,340	382,266	1,713,035	707,103	1,001,343	2,597,603
State Grants							
County Program Aid	688,257	1,088,106	1,109,923	1,658,580	1,090,933	1,263,467	1,534,354
Residential Market Value Credit	255,758	269,565	913,377	1,689,067	430,410	1,264,035	1,749,490
Agricultural Market Value Credit	0	171,431	0	0	401,433	0	7,319
Mobile Home Market Value Credit	1,090	4,044	0	0	0	0	0
Disparity Reduction Aid	66,695	4,497	35,817	60,910	15,745	24,903	29,365
Highways	2,918,474	3,928,161	3,068,447	2,328,940	3,328,567	4,288,315	6,302,686
Human Services	1,051,369	337,294	46,788	3,322,743	1,934,329	3,112,382	3,695,263
PERA Aid	10,235	18,740	40,151	36,151	125,290	30,786	48,267
Police Aid	44,982	53,614	50,859	96,869	71,164	81,085	73,596
All Other	523,756	511,138	547,186	649,617	674,316	629,149	609,666
Total State Grants	5,560,616	6,386,590	5,812,548	9,842,877	8,072,187	10,694,122	14,050,006
Local Units Grants	114,264	70,158	0	19,298	36,507	84,487	1,152,528
Total Intergovernmental Revenues	6,546,082	9,004,088	6,194,814	11,575,210	8,815,797	11,779,952	17,800,137
Charges for Services	480,779	1,610,396	1,407,494	3,344,411	2,751,780	1,350,493	4,863,547
Fines and Forfeits	25,529	0	31,048	23,275	36,298	92,268	52,750
Interest Earnings	101,028	175,178	276,250	819,181	282,412	542,255	610,659
All Other Revenues	325,344	264,283	631,440	865,006	1,972,716	908,043	1,622,293
Total Revenues	10,500,566	14,479,435	16,897,378	29,971,221	21,399,462	25,947,337	35,839,901
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	1,545,000	1,275,000	2,210,000	3,555,000	0
Other Long-term Debt	0	0	8,297	15,931	0	0	0
Total Borrowing	0	0	1,553,297	1,290,931	2,210,000	3,555,000	0
Other Sources	34,985	131,064	154,785	15,509	6,669	67,939	0
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	11,631	0	0	801,692	973,974	0	0
Total Revenues and Other Sources	10,547,182	14,610,499	18,605,460	32,079,353	24,590,105	29,570,276	35,839,901

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
EXPENDITURES							
General Government	1,638,343	2,012,375	3,899,892	4,464,656	4,464,257	4,219,282	4,917,826
- Current Expenditures	0	118,211	375,029	800,467	520,176	0	0
- Capital Outlay							
Total General Government	1,638,343	2,130,586	4,274,921	5,265,123	4,984,433	4,219,282	4,917,826
Public Safety	1,542,298	1,304,281	1,422,025	4,424,178	2,841,515	1,801,024	1,985,433
- Sheriff							
- Corrections	92,584	83,232	1,048,792	344,534	2,841,515	3,245,418	2,161,628
- All Other	548,188	89,801	171,508	187,128	248,593	154,970	125,550
- Capital Outlay	0	126,893	347,666	0	133,515	0	0
Total Public Safety	2,183,070	1,604,207	2,969,991	4,955,840	3,223,623	5,201,412	4,272,611
Streets and Highways	183,414	623,583	303,054	594,508	648,441	517,507	320,504
- Administration							
- Maintenance	1,249,967	533,662	2,789,151	2,406,036	1,630,263	2,301,017	5,190,052
- Construction	1,339,183	4,658,085	1,911,996	3,945,754	2,411,018	3,141,440	4,485,200
- Other Capital Outlay	0	770,855	0	244,972	0	0	0
Total Streets and Highways	2,772,564	6,586,185	5,004,201	6,946,298	4,934,694	5,959,964	9,985,756
Sanitation	215,723	137,504	242,132	1,403,438	146,443	237,874	3,365,396
- Current Expenditures	0	15,390	0	0	0	0	0
- Capital Outlay							
Total Sanitation	215,723	152,894	242,132	1,403,438	146,443	237,874	3,365,396
Human Services	706,426	737,188	0	1,696,918	1,565,978	1,532,983	2,814,433
- Income Maintenance							
- Social Services	1,308,054	1,937,044	0	5,665,020	2,891,100	5,738,620	5,857,944
- All Other	156,997	146,304	1,743,950	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Human Services	2,171,477	2,820,536	1,743,950	7,361,938	4,457,078	7,271,603	8,672,377
Health	39,364	28,000	0	1,739,203	1,054,706	619,649	1,497,508
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Health	39,364	28,000	0	1,739,203	1,054,706	619,649	1,497,508
Culture and Recreation							
Libraries	22,353	57,514	552,731	130,000	123,873	200,683	390,375
- Current Expenditures	0	0	7,829	0	0	0	0
- Capital Outlay							
Parks and Recreation	42,850	91,398	149,667	317,115	233,056	3,300	85,022
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Culture and Recreation	65,203	148,912	710,227	447,115	356,929	203,983	475,397
Conservation of Natural Resources	232,150	575,920	612,156	640,703	254,210	167,210	549,033
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Conservation of Natural Resources	232,150	575,920	612,156	640,703	254,210	167,210	549,033
Economic Development	7,409	148,454	89,482	2,445	112,000	79,223	53,833
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total Economic Development	7,409	148,454	89,482	2,445	112,000	79,223	53,833
All Other	113,182	0	0	40,044	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay							
Total All Other	113,182	0	0	40,044	0	0	0
Debt Service	60,916	205,000	2,215,000	1,075,000	240,000	250,000	1,052,000
- Principal Paid on Bonds	0						
- Other Long-term Debt	0	80,000	73,499	778,501	456,713	120,000	495,000
- Interest and Fiscal Charges	35,215	44,954	137,965	209,850	291,573	365,911	398,847
Total Current Expenditures	8,099,302	8,506,260	13,024,540	24,055,926	16,214,435	20,818,760	29,314,537
Total Capital Outlay	1,339,183	5,689,434	2,642,520	4,746,221	3,309,681	3,141,440	4,485,200
Total Debt Service	96,131	329,954	2,426,464	2,063,351	988,286	735,911	1,945,847
Total Expenditures	9,534,616	14,525,648	18,093,524	30,865,498	20,512,402	24,696,111	35,745,584
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	2,167,117	0	0
Other Uses	0	0	0	5,738	0	31,035	0
Transfers To	0	0	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	11,631	0	0	801,692	973,974	0	0
Total Expenditures and Other Uses	9,546,247	14,525,648	18,093,524	31,672,928	23,653,493	24,727,146	35,745,584
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,386,759	1,304,565	3,239,377	7,154,527	4,900,921	6,096,439	6,125,617
Special Revenue Fund Unreserved Fund Balance	2,511,159	4,806,877	5,001,660	5,513,028	6,074,854	5,987,375	9,502,893
Total	3,897,918	6,111,442	8,241,037	12,667,555	10,975,775	12,083,814	15,628,510
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	48.1%	71.8%	63.3%	52.7%	67.7%	58.0%	53.3%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population (2005 Population Estimates)	38,965	8,857	31,449	20,553	7,059	136,526	58,665
Net Taxable Tax Capacity	22,738,264	8,396,782	22,544,568	13,037,243	4,227,387	108,670,432	47,641,013
2004 Tax Levy (Payable 2005)	9,759,271	4,353,272	10,911,665	7,283,432	2,962,683	57,071,583	20,793,687
REVENUES							
Taxes	8,374,975	4,182,222	9,979,280	6,845,180	2,717,069	52,803,277	18,524,460
Special Assessments	559,154	620,019	481,532	112,829	455,873	0	67,911
Licenses and Permits	94,670	38,192	80,642	158,833	4,254	1,859,586	332,174
Intergovernmental Revenues							
Federal Grants							
Highways	25,748	66,176	2,000	23,342	100,000	544,724	1,070,619
Human Services	1,025,458	152,884	750,536	841,119	308,808	8,936,192	2,382,274
Disaster	185,880	9,545	55,448	163,563	363,394	4,057,199	29,877
All Other	8,142	56,414	18,119	8,040	38,086	811,390	163,499
Total Federal Grants	1,245,228	285,019	826,103	1,036,064	810,288	14,349,505	3,646,269
State Grants							
County Program Aid	2,218,339	791,729	1,361,538	1,082,426	855,055	6,949,829	2,630,363
Residential Market Value Credit	1,567,737	480,804	1,120,419	759,929	304,309	2,972,798	2,602,659
Agricultural Market Value Credit	0	0	0	0	0	0	0
Mobile Home Market Value Credit	0	0	26,473	0	882	0	13,531
Disparity Reduction Aid	214,100	26,104	11,716	72,764	15,814	12,419	13,695
Highways	4,465,312	3,126,250	2,946,979	6,697,785	2,927,876	6,161,019	10,820,965
Human Services	4,152,135	961	2,838,924	2,263,158	860,475	19,299,531	8,190,779
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	95,793	21,642	39,853	43,551	20,249	289,593	145,838
All Other	709,070	196,456	413,893	1,094,456	372,738	3,539,724	1,221,816
Total State Grants	13,462,718	4,655,555	8,794,071	12,042,911	5,370,581	39,402,640	25,704,592
Local Units Grants	100,000	758,985	163,596	318,927	349	658,302	45
Total Intergovernmental Revenues	14,807,946	5,699,559	9,783,770	13,397,902	6,181,218	54,410,447	29,350,906
Charges for Services	2,649,517	341,023	1,430,650	2,289,759	273,866	16,188,542	2,923,831
Fines and Forfeits	41,572	823	0	2,223	0	27,898	136,801
Interest Earnings	762,777	232,205	514,237	519,447	133,603	2,676,611	638,052
All Other Revenues	613,357	522,541	797,691	4,817,674	263,275	1,189,201	1,695,297
Total Revenues	27,903,968	11,636,584	23,067,802	28,143,847	10,029,158	129,155,562	53,669,432
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	4,705,000	0	0	0
Other Long-term Debt	54,000	74,187	391,728	0	0	0	0
Total Borrowing	54,000	74,187	391,728	4,705,000	0	0	0
Other Sources	0	10,800	0	102,770	0	68,374	43,988
Transfers From	0	0	0	0	0	2,640	0
- Enterprise Funds							
- Governmental Funds	0	428,607	847,668	0	0	92,942	1,078,799
Total Revenues and Other Sources	27,957,968	12,150,178	24,307,198	32,951,617	10,029,158	129,319,518	54,792,219

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
EXPENDITURES							
General Government	1,766,403	3,777,238	2,137,317	4,539,506	2,404,431	88,857,578	720,582
- Current Expenditures	23,419	623,736	0	754,494	485,460	3,553,088	0
- Capital Outlay	1,789,822	4,400,974	2,137,317	5,294,000	2,889,891	92,410,666	720,582
Total General Government	1,813,242	4,400,974	2,137,317	5,294,000	2,889,891	92,410,666	720,582
Public Safety	1,083,964	3,354,286	1,118,791	2,332,536	1,115,764	34,979,504	673,487
- Sheriff	1,374,256	2,164,854	375,352	1,649,023	275,554	52,868,569	109,161
- Corrections	164,860	121,419	88,176	525,731	101,138	1,738,221	26,776
- All Other	519,704	2,626,680	0	2,121,405	0	11,115,395	48,518
- Capital Outlay	3,142,784	8,267,239	1,582,319	6,628,695	1,492,456	100,701,689	857,942
Total Public Safety	215,679	646,513	214,956	296,774	251,164	3,945,614	334,859
Streets and Highways	1,722,207	2,718,182	1,475,209	3,899,890	1,778,745	10,376,033	978,542
- Administration	1,090,571	7,890,729	5,346,412	7,130,944	2,442,669	14,685,414	1,473,470
- Maintenance	70,640	0	0	0	2,701,147	0	0
- Construction	3,089,097	11,255,424	7,036,577	11,327,608	4,472,578	31,708,208	2,786,871
- Other Capital Outlay	62,050	417,625	179,061	1,462,398	354,524	17,852,048	154,091
- Capital Outlay	49,296	0	0	0	0	0	0
Total Streets and Highways	111,346	417,625	179,061	1,462,398	354,524	17,852,048	154,091
Human Services	1,083,040	1,619,520	888,266	3,027,149	688,393	28,568,351	577,594
- Income Maintenance	3,319,764	5,226,832	1,784,528	10,687,414	2,050,189	145,735,193	510,918
- Social Services	41,228	0	0	0	0	100,326	15,309
- All Other	0	0	0	0	0	317,926	0
- Capital Outlay	4,444,032	6,846,352	2,672,794	13,714,563	2,738,582	174,721,796	1,103,821
Total Human Services	116,614	843,459	247,453	1,506,360	746,166	26,459,940	46,850
- Current Expenditures	0	0	0	0	0	30,275	0
- Capital Outlay	116,614	843,459	247,453	1,506,360	746,166	26,490,215	46,850
Total Health	0	0	0	0	0	0	0
Culture and Recreation	73,886	0	34,714	180,381	74,061	8,055,037	25,774
- Libraries	0	0	0	0	0	3,219,364	0
- Current Expenditures	52,628	104,505	91,889	110,876	136,057	9,397,115	36,197
- Capital Outlay	0	0	0	0	0	3,337,283	0
Parks and Recreation	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Culture and Recreation	0	0	0	0	0	0	0
Conservation of Natural Resources	126,514	104,505	126,603	672,196	210,118	24,008,799	61,971
- Current Expenditures	395,750	741,299	302,487	1,794,866	321,259	438,555	503,562
- Capital Outlay	0	0	0	0	0	0	0
Total Conservation of Natural Resources	395,750	741,299	302,487	1,794,866	321,259	438,555	503,562
Economic Development	22,759	0	17,385	29,526	77,944	22,734,910	370,168
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	22,759	0	17,385	29,526	77,944	22,734,910	370,168
Total Economic Development	22,759	0	17,385	29,526	77,944	22,734,910	370,168
All Other	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total All Other	0	0	0	0	0	0	0
Debt Service	460,000	895,000	89,541	2,002,000	290,000	11,860,000	0
- Principal Paid on Bonds	84,419	0	88,087	88,087	120,000	53,241	0
- Other Long-term Debt	165,315	309,836	6,512	792,085	43,470	9,794,324	2,256
- Interest and Fiscal Charges	11,495,088	21,735,732	8,955,584	32,042,430	10,375,389	452,106,994	5,083,870
Total Current Expenditures	1,753,630	11,141,145	5,346,412	10,387,782	2,928,129	38,959,892	1,521,988
Total Capital Outlay	709,734	1,204,836	96,053	2,882,172	453,470	21,707,565	2,256
Total Debt Service	13,958,452	34,081,713	14,398,049	45,312,384	13,756,988	512,774,451	6,608,114
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	0	10,505,000	0
Other Uses	0	128,523	0	5,288	0	0	0
Transfers To	226,000	0	298,523	0	0	578,687	0
- Enterprise Funds	558	3,191,334	0	1,662,298	474,266	226,989	12,159
- Governmental Funds	0	0	0	0	0	0	0
Total Expenditures and Other Uses	14,185,010	37,401,570	14,696,572	46,979,790	14,231,254	524,085,127	6,620,273
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,797,851	1,698,886	6,013,627	11,724,278	3,016,374	135,073,134	2,709,442
Special Revenue Fund Unreserved Fund Balance	1,862,564	6,541,903	4,570,157	14,686,237	2,669,443	40,037,182	1,704,431
Total	4,660,415	8,240,789	10,583,784	26,410,515	5,685,817	175,110,316	4,413,873
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	40.5%	37.9%	118.2%	82.4%	54.8%	38.7%	86.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (2005 Population Estimates)	13,624	28,453	9,497	31,021	11,249	515,258	4,317
Net Taxable Tax Capacity	5,444,892	19,607,576	5,871,335	16,603,665	8,797,613	429,414,190	2,103,711
2004 Tax Levy (Payable 2005)	4,887,306	10,922,740	2,825,665	14,123,589	4,691,103	177,320,336	1,462,223
REVENUES							
Taxes	4,487,289	9,751,956	3,053,307	12,961,358	4,368,190	197,333,878	1,351,177
Special Assessments	196,849	0	126,463	2,982,379	352,315	0	57,807
Licenses and Permits	3,235	106,191	11,209	46,879	58,629	1,410,846	1,340
Intergovernmental Revenues							
Federal Grants							
Highways	773,375	798,771	543,825	200,951	678,786	133,283	687
Human Services	431,275	904,963	199,379	2,216,619	351,088	42,906,599	118,106
Disaster	111,888	12,954	59,706	221,405	94,905	5,961,088	61,465
All Other	63,391	13,613	25,165	244,812	438	16,204,207	336,444
Total Federal Grants	1,379,929	1,730,301	828,075	2,883,787	1,125,217	65,205,177	516,702
State Grants							
County Program Aid	791,042	1,302,975	1,140,471	1,831,426	788,128	16,551,406	550,637
Residential Market Value Credit	556,907	1,390,911	358,848	1,217,998	589,295	11,728,761	177,032
Agricultural Market Value Credit	0	0	0	0	0	0	0
Mobile Home Market Value Credit	0	0	0	0	0	0	0
Disparity Reduction Aid	96,572	1,034	75,870	77,191	22,617	263,262	89,055
Highways	1,754,048	8,247,403	6,806,121	11,580,024	3,003,205	8,036,551	2,210,137
Human Services	1,944,232	3,108,992	929,361	6,855,416	1,175,948	77,164,695	458,529
PERA Aid	16,384	36,545	14,804	43,810	17,671	767,396	8,965
Police Aid	33,682	138,167	39,881	113,027	26,045	1,221,946	27,244
All Other	361,483	1,134,566	198,237	796,195	426,096	29,816,696	187,430
Total State Grants	5,554,350	15,360,593	9,563,593	22,515,087	6,049,005	145,550,713	3,709,029
Local Units Grants	1,235	394	0	0	62,156	6,149,416	0
Total Intergovernmental Revenues	6,935,514	17,091,288	10,391,668	25,398,874	7,236,378	216,905,306	4,225,731
Charges for Services	1,765,814	2,222,536	1,061,157	1,775,462	840,685	64,869,125	474,240
Fines and Forfeits	31,333	109,394	21,807	47,816	41,941	761,722	9,131
Interest Earnings	124,923	547,503	304,556	964,314	249,939	9,187,327	166,621
All Other Revenues	610,651	2,227,040	543,672	2,461,940	380,592	15,865,870	385,787
Total Revenues	14,155,608	32,055,908	15,513,839	46,639,022	13,528,669	506,334,074	6,671,834
Other Financing Sources							
Borrowing							
Bonds Issued	0	29,954,543	0	19,040,000	0	18,632,776	0
Other Long-term Debt	0	0	0	0	420,616	0	0
Total Borrowing	0	29,954,543	0	19,040,000	420,616	18,632,776	0
Other Sources	0	0	33,605	132,275	6,978	756,306	0
Transfers From	0	0	20,000	0	0	0	0
- Enterprise Funds							
- Governmental Funds	558	0	0	1,662,298	474,266	226,989	12,159
Total Revenues and Other Sources	14,156,166	62,010,451	15,567,444	67,473,595	14,430,529	525,950,145	6,683,993

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
EXPENDITURES							
General Government	4,285,117	1,936,455	4,790,059	3,116,937	1,197,720	11,392,749	8,623,524
- Current Expenditures	26,603	0	103,971	0	0	0	198,514
- Capital Outlay	4,311,720	1,936,455	4,894,030	3,116,937	1,197,720	11,392,749	8,822,038
Total General Government							
Public Safety	2,270,257	871,123	1,794,562	1,356,966	622,139	7,902,249	3,732,046
- Sheriff	2,122,675	243,323	861,797	1,411,949	189,211	14,331,559	3,208,337
- Corrections	138,768	71,009	156,068	769,768	325,678	4,138,998	570,004
- All Other	0	0	0	3,785	0	5,071,697	0
- Capital Outlay	4,531,700	1,185,455	2,812,427	3,542,468	1,137,028	31,444,503	7,510,387
Total Public Safety							
Streets and Highways	435,481	261,312	235,981	200,882	356,409	1,481,813	404,829
- Administration	3,853,271	2,018,949	1,617,419	2,514,408	2,042,335	6,274,802	6,268,341
- Maintenance	3,461,597	1,176,414	5,163,680	5,058,146	1,091,918	10,557,914	7,298,108
- Construction	0	0	0	0	0	0	756,916
- Other Capital Outlay	7,750,349	3,456,675	7,017,080	7,773,436	3,490,662	18,314,529	14,728,194
Total Streets and Highways							
Sanitation	717,510	1,760,967	433,626	344,600	310,342	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	717,510	1,760,967	433,626	344,600	310,342	0	0
Total Sanitation							
Human Services	2,048,942	0	2,128,872	1,465,016	468,546	7,541,928	4,214,624
- Income Maintenance	5,170,277	0	4,565,463	3,163,024	1,427,306	46,236,055	12,292,811
- Social Services	0	967,755	0	0	12,730	297,531	329,063
- All Other	0	0	0	0	0	0	0
- Capital Outlay	7,219,219	967,755	6,694,335	4,628,040	1,908,582	54,075,514	16,836,498
Total Human Services							
Health	1,685,921	71,352	945,937	1,844,072	211,808	8,288,777	1,636,515
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	1,685,921	71,352	945,937	1,844,072	211,808	8,288,777	1,636,515
Total Health							
Culture and Recreation	213,768	61,012	94,393	402,722	73,027	849,958	393,168
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	75,853	565,059	448,597	204,808	298,617	1,761,514	263,515
Parks and Recreation	48,048	0	0	0	0	0	1,223
- Capital Outlay	337,669	626,071	542,990	607,530	371,644	2,611,472	657,906
Total Culture and Recreation							
Conservation of Natural Resources	609,302	601,631	412,637	289,799	367,568	569,860	724,268
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	609,302	601,631	412,637	289,799	367,568	569,860	724,268
Total Conservation of Natural Resources							
Economic Development	42,400	209,594	133,932	479,318	25,498	81,695	89,014
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	42,400	209,594	133,932	479,318	25,498	81,695	89,014
Total Economic Development							
All Other	0	0	0	0	0	238,627	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	238,627	0
Total All Other							
Debt Service	0	581,860	425,000	3,105,000	0	540,000	560,000
- Principal Paid on Bonds	40,000	0	355,665	390,000	0	34,051	75,853
- Other Long-term Debt	0	135,140	374,166	1,595,923	0	411,112	549,188
- Interest and Fiscal Charges	23,669,542	9,639,541	18,619,343	17,564,269	7,928,934	111,388,115	42,750,059
Total Current Expenditures	3,536,248	1,176,414	5,267,651	5,061,931	1,091,918	15,629,611	8,254,761
Total Capital Outlay	40,000	717,000	1,154,831	5,090,923	0	985,163	1,185,041
Total Debt Service							
Total Expenditures	27,245,790	11,532,955	25,041,825	27,717,123	9,020,852	128,002,889	52,189,861
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	4,639,060	0	0	0
Other Uses	0	0	0	21,935	0	0	0
Transfers To	0	4,997	0	0	0	1,169,808	0
- Enterprise Funds	0	428,607	847,668	0	0	92,942	1,078,799
- Governmental Funds							
Total Expenditures and Other Uses	27,245,790	11,966,559	25,889,493	32,378,118	9,020,852	129,265,639	53,268,660
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	17,885,916	3,250,116	8,464,170	5,281,468	3,294,950	19,407,710	9,820,922
Special Revenue Fund Unreserved Fund Balance	8,751,390	3,718,712	3,605,381	6,553,960	2,028,524	25,087,113	11,054,489
Total	26,637,306	6,968,828	12,069,551	11,835,428	5,323,474	44,494,823	20,875,411
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	112.5%	72.3%	64.8%	67.4%	67.1%	39.9%	48.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
Population (2005 Population Estimates)	16,096	16,771	61,547	9,541	16,484	115,997	82,246
Net Taxable Tax Capacity	12,392,808	15,028,822	41,985,267	7,715,214	6,821,413	111,875,186	69,557,310
2004 Tax Levy (Payable 2005)	7,483,456	8,549,043	13,462,216	3,254,289	4,514,250	36,483,742	29,228,265
REVENUES							
Taxes	6,877,427	7,819,554	12,237,961	2,913,902	4,138,013	40,112,350	29,308,250
Special Assessments	619,618	787,774	56,066	209,242	825,108	0	525,083
Licenses and Permits	30,062	144,339	557,214	122,967	4,175	2,461,846	831,747
Intergovernmental Revenues							
Federal Grants							
Highways	0	0	1,622,988	230,750	0	1,786,801	10,148
Human Services	527,615	320,516	2,802,720	172,669	385,400	1,377,420	1,860,997
Disaster	13,605	66,945	49,582	29,083	782,447	340,412	89,950
All Other	35,000	2,542,759	210,580	0	566,642	454,842	163,683
Total Federal Grants	576,220	2,930,220	4,685,870	432,502	1,734,489	3,959,475	2,124,778
State Grants							
County Program Aid	809,011	787,403	2,590,917	940,993	801,469	3,279,236	836,284
Residential Market Value Credit	730,258	813,014	1,481,355	322,035	671,659	2,216,215	2,259,306
Agricultural Market Value Credit	0	0	0	103,649	0	0	0
Mobile Home Market Value Credit	0	0	0	518	0	0	0
Disparity Reduction Aid	45,162	55,177	15,717	7,273	2,186	10,244	5,338
Highways	4,893,086	4,059,724	4,315,992	4,592,374	3,577,136	6,536,103	3,023,696
Human Services	1,676,876	1,998,714	3,948,597	1,265,782	1,198,948	7,892,028	6,421,182
PERA Aid	27,752	28,401	50,501	15,078	16,974	109,088	63,819
Police Aid	46,480	41,818	106,411	53,089	39,567	204,904	271,731
All Other	358,316	743,370	1,453,423	227,540	509,714	1,993,256	2,889,156
Total State Grants	8,586,941	8,527,621	13,962,913	7,528,331	6,817,655	22,241,074	15,770,512
Local Units Grants	97,498	0	72,266	0	465,683	3,489,016	22,011
Total Intergovernmental Revenues	9,260,659	11,457,841	18,721,049	7,960,833	9,017,825	29,689,565	17,917,301
Charges for Services	1,215,175	1,389,894	3,322,736	1,264,326	1,275,122	8,008,900	6,887,484
Fines and Forfeits	0	45,687	44,296	23,186	15,193	169,433	423,520
Interest Earnings	412,875	447,803	1,191,776	153,272	245,406	2,320,385	1,792,616
All Other Revenues	616,827	611,786	1,115,431	375,040	357,364	1,565,637	1,862,546
Total Revenues	19,032,643	22,704,678	37,246,529	13,022,768	15,878,206	84,328,116	59,548,547
Other Financing Sources							
Borrowing							
Bonds Issued	0	2,895,000	3,255,439	1,750,000	0	17,560,000	1,965,000
Other Long-term Debt	161,335	152,770	7,200,000	0	0	5,410,000	0
Total Borrowing	161,335	3,047,770	10,455,439	1,750,000	0	22,970,000	1,965,000
Other Sources	0	0	27,040	3,000	0	81,324	2,162,519
Transfers From	0	0	295,460	0	0	0	2,304,848
- Enterprise Funds							
- Governmental Funds	32,915	55,097	80,000	206,672	76,627	3,911,957	1,271,081
Total Revenues and Other Sources	19,226,893	25,807,545	48,104,468	14,982,440	15,954,833	111,291,397	67,251,995

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
EXPENDITURES							
General Government	2,378,448	3,685,882	5,968,237	1,538,961	2,192,335	19,655,670	12,459,628
- Current Expenditures	0	0	378,669	0	0	8,001,291	11,715
- Capital Outlay	2,378,448	3,685,882	6,346,906	1,538,961	2,192,335	27,656,961	12,471,343
Total General Government	2,378,448	3,685,882	6,346,906	1,538,961	2,192,335	38,811,598	4,682,809
Public Safety	2,351,448	1,546,026	3,230,902	1,573,061	1,178,244	5,783,238	5,126,220
- Sheriff	279,788	135,071	3,635,762	47,686	400,513	1,650,020	1,286,397
- Corrections	20,098	49,563	141,784	3,843	252,491	11,092,667	467,999
- All Other	0	0	0	123,417	446,501	22,407,523	11,563,425
- Capital Outlay	2,651,334	1,730,660	7,008,448	1,748,007	2,277,749	361,507	726,276
Total Public Safety	308,702	466,328	242,135	190,900	361,507	1,312,116	2,890,222
Streets and Highways	2,744,198	3,161,776	2,756,123	1,389,928	1,930,676	5,387,628	6,300,184
- Administration	2,646,788	4,942,449	5,896,223	4,682,613	3,022,246	19,926,225	307,876
- Maintenance	0	376,276	0	0	257,085	0	0
- Construction	5,699,688	8,946,829	8,894,481	6,263,441	5,571,514	26,625,969	10,224,558
- Other Capital Outlay	473,416	31,063	69,885	421,994	974,063	0	1,379,453
Total Streets and Highways	473,416	31,063	69,885	421,994	974,063	0	0
Sanitation	1,282,386	1,326,250	1,941,849	859,145	737,098	1,443,259	3,003,629
- Current Expenditures	3,275,539	3,791,688	6,644,086	1,654,606	2,100,473	13,314,999	8,723,722
- Capital Outlay	0	367,654	0	0	0	1,661,869	1,007,776
Total Sanitation	4,557,925	13,305	8,585,935	2,513,751	2,837,571	16,420,127	190,553
Human Services	1,123,250	1,368,472	2,660,182	75,370	12,733	1,639,749	1,480,877
- Income Maintenance	0	0	0	0	0	0	0
- Social Services	1,123,250	1,368,472	2,660,182	75,370	12,733	1,639,749	1,480,877
- All Other	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Human Services	1,123,250	1,368,472	2,660,182	75,370	12,733	1,639,749	1,480,877
Health	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Health	0	0	0	0	0	0	0
Culture and Recreation	75,792	101,506	408,489	113,171	80,000	2,077,171	1,073,512
- Libraries	0	0	0	0	0	0	0
- Current Expenditures	168,031	74,493	276,401	353,655	140,771	842,674	2,080,514
- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	243,823	175,999	684,890	466,826	220,771	2,919,845	3,154,026
- Current Expenditures	735,334	1,083,434	413,216	221,777	799,038	1,589,195	625,618
- Capital Outlay	0	0	0	0	0	0	0
Total Culture and Recreation	735,334	1,083,434	413,216	221,777	799,038	1,589,195	625,618
Conservation of Natural Resources	37,823	0	1,891,620	0	583,191	1,321,606	2,081,342
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	37,823	0	1,891,620	0	583,191	1,321,606	2,081,342
Total Conservation of Natural Resources	37,823	0	1,891,620	0	583,191	1,321,606	2,081,342
Economic Development	0	0	0	0	0	1,522,955	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	1,522,955	0
Total Economic Development	0	0	0	0	0	1,522,955	0
All Other	0	0	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total All Other	0	0	0	0	0	0	0
Debt Service	91,380	494,655	419,402	55,000	0	1,685,000	4,492,166
- Principal Paid on Bonds	13,310	225,730	778,899	47,297	749	3,790,672	0
- Other Long-term Debt	0	0	0	0	0	0	0
- Interest and Fiscal Charges	15,254,253	17,189,206	30,280,671	8,444,097	11,743,133	63,083,747	48,627,995
Total Current Expenditures	2,646,788	5,332,030	6,274,892	4,838,099	3,725,832	39,909,897	7,278,327
Total Capital Outlay	104,690	840,385	1,198,301	154,930	749	7,946,481	4,492,166
Total Debt Service	18,005,731	23,361,621	37,753,864	13,437,126	15,469,714	110,940,125	60,398,488
Total Expenditures							
Other Financing Uses	0	0	3,897,164	0	0	0	0
Debt Redemption - Refunded Bonds	0	0	29,117	30,625	0	0	26,565
Other Uses	0	0	0	0	0	970,572	0
Transfers To	32,915	55,097	80,000	206,672	76,627	3,911,957	1,271,081
- Governmental Funds	18,038,646	23,416,718	41,760,145	13,674,423	15,546,341	115,822,654	61,696,134
Total Expenditures and Other Uses							
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,432,984	4,936,020	8,544,314	2,847,396	5,922,886	15,222,668	13,746,586
Special Revenue Fund Unreserved Fund Balance	7,817,030	1,747,665	6,298,888	3,062,695	4,139,497	-1,663,023	12,769,221
Total	12,250,014	6,683,685	14,843,202	5,910,091	10,062,383	13,559,645	26,515,807
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	80.3%	38.9%	49.0%	70.0%	85.7%	21.5%	54.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
Population (2005 Population Estimates)	15,384	142,684	35,662	9,816	198,102	11,429	24,614
Net Taxable Tax Capacity	12,197,869	93,765,286	25,230,449	6,930,932	115,677,826	8,372,978	12,517,854
2004 Tax Levy (Payable 2005)	8,188,208	46,054,720	12,996,167	3,386,131	78,821,385	4,563,428	8,547,028
REVENUES							
Taxes	7,564,907	42,701,891	11,815,917	3,084,895	86,468,064	4,182,406	7,698,677
Special Assessments	698,907	656,962	332,665	127,219	0	361,272	31,684
Licenses and Permits	70,902	575,844	33,190	22,497	149,306	5,070	187,847
Intergovernmental Revenues							
Federal Grants							
Highways	3,000	2,159,525	231,204	43,762	2,997,766	170,064	0
Human Services	367,753	3,813,464	929,021	292,792	12,163,547	284,658	1,152,647
Disaster	10,509	2,567,981	89,890	67,439	130,600	35,528	34,793
All Other	88,993	1,099,533	247,670	29,482	2,199,803	17,895	21,805
Total Federal Grants	470,255	9,640,503	1,497,785	433,475	17,491,716	508,145	1,209,245
State Grants							
County Program Aid	637,338	6,274,225	1,622,551	1,059,120	12,672,187	933,568	1,297,580
Residential Market Value Credit	683,428	4,558,966	1,389,325	344,151	8,233,609	345,496	926,060
Agricultural Market Value Credit	226,007	0	0	0	0	135,593	304,279
Mobile Home Market Value Credit	2,542	0	0	0	0	0	4,315
Disparity Reduction Aid	56,581	47,575	26,616	50,560	5,527,945	43,061	74,447
Highways	3,677,381	8,652,309	4,212,743	2,482,397	18,205,952	3,786,639	4,925,410
Human Services	1,531,700	11,294,066	2,384,179	1,020,883	29,326,431	1,301,100	3,355,760
PERA Aid	25,035	145,954	49,359	18,442	617,422	36,367	22,369
Police Aid	44,230	234,526	84,249	22,549	592,720	24,962	0
All Other	308,934	4,022,667	2,219,272	272,569	2,393,662	194,299	988,143
Total State Grants	7,193,176	35,230,288	11,988,294	5,270,671	77,569,928	6,801,085	11,898,363
Local Units Grants	193,149	541,719	76,255	0	164,492	23,870	0
Total Intergovernmental Revenues	7,856,580	45,412,510	13,562,334	5,704,146	95,226,136	7,333,100	13,107,608
Charges for Services	1,402,421	5,031,055	3,548,980	500,375	10,082,260	1,134,553	2,042,039
Fines and Forfeits	20,650	364,681	30,054	20,557	967,127	575	7,706
Interest Earnings	386,421	1,447,017	444,145	236,747	3,633,796	235,493	160,308
All Other Revenues	510,863	3,789,351	1,778,927	308,889	14,974,464	746,012	427,329
Total Revenues	18,511,651	99,979,311	31,546,212	10,005,325	211,501,153	13,998,481	23,663,198
Other Financing Sources							
Borrowing							
Bonds Issued	2,630,000	1,050,000	9,850,000	0	0	0	0
Other Long-term Debt	48,416	400,000	0	0	9,123,361	5,500	0
Total Borrowing	2,678,416	1,450,000	9,850,000	0	9,123,361	5,500	0
Other Sources	0	0	225,438	0	899,565	28,720	81,098
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds	695,274	4,500,649	0	48,663	4,064,829	0	509,127
- Governmental Funds							
Total Revenues and Other Sources	21,885,341	105,929,960	41,621,650	10,053,988	225,588,908	14,032,701	24,253,423

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
EXPENDITURES							
General Government	2,642,226	14,555,706	5,920,768	1,722,174	29,017,182	2,470,712	3,816,645
- Current Expenditures	0	171,934	0	0	6,196,195	0	42,854
- Capital Outlay	2,642,226	14,727,640	5,920,768	1,722,174	35,213,377	2,470,712	3,859,499
Total General Government							
Public Safety	1,734,291	6,670,590	2,576,298	916,950	11,512,785	1,326,255	1,648,892
- Sheriff	174,480	11,804,755	3,925,899	63,325	17,946,391	95,993	767,755
- Corrections	34,070	3,681,485	502,067	74,154	5,445,972	11,233	20,437
- All Other	0	221,433	85,198	0	646,989	0	137,903
- Capital Outlay	1,942,841	22,378,263	7,089,462	1,054,429	35,552,137	1,433,481	2,574,987
Total Public Safety							
Streets and Highways	310,821	895,301	240,231	0	5,575,615	436,395	414,092
- Administration	2,137,686	5,479,176	2,031,616	3,681,954	23,646,771	2,985,888	672,806
- Maintenance	2,470,497	9,962,016	5,064,609	0	19,391,753	2,911,538	5,398,913
- Construction	0	0	0	0	2,599,955	0	0
- Other Capital Outlay	4,919,004	16,336,493	7,336,456	3,681,954	51,214,094	6,333,821	6,485,811
- Other Streets and Highways	211,062	499,899	574,919	225,643	0	709,748	0
- Capital Outlay	0	0	0	0	0	0	0
Total Sanitation							
Human Services	211,062	499,899	574,919	225,643	0	709,748	0
- Income Maintenance	834,849	63,146	1,904,315	401,638	12,122,547	843,544	2,223,980
- Social Services	2,732,336	0	5,428,132	2,043,672	39,524,895	2,547,248	5,012,187
- All Other	61,825	28,591,905	0	0	8,655,075	0	464,154
- Capital Outlay	0	19,127	0	0	0	0	0
Total Human Services							
Health	3,629,010	28,674,178	7,332,447	2,445,310	60,302,517	3,390,792	7,700,321
- Current Expenditures	1,271,285	1,638,890	1,411,636	101,948	6,386,687	126,083	2,019,232
- Capital Outlay	0	0	0	0	7,191	0	0
Total Health							
Culture and Recreation	1,271,285	1,638,890	1,411,636	101,948	6,393,878	126,083	2,019,232
Libraries	252,660	1,714,988	0	49,010	0	0	276,577
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	18,453	1,352,862	167,976	160,974	1,253,974	11,818	0
Parks and Recreation	0	45,978	0	0	0	0	0
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total Culture and Recreation							
Conservation of Natural Resources	271,113	3,113,828	167,976	209,984	1,253,974	11,818	276,577
- Current Expenditures	1,073,444	3,444,279	562,105	381,139	6,708,815	439,184	258,698
- Capital Outlay	0	0	0	0	63,936	0	0
Total Conservation of Natural Resources							
Economic Development	1,073,444	3,444,279	562,105	381,139	6,772,751	439,184	258,698
- Current Expenditures	172,587	810,769	0	58,500	4,323,387	228	55,104
- Capital Outlay	0	0	0	0	0	0	0
Total Economic Development							
All Other	172,587	810,769	0	58,500	4,323,387	228	55,104
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	636,709	0	0	0	0	0	0
Total All Other							
Debt Service	510,000	3,095,000	590,000	0	4,876,581	125,000	45,000
- Principal Paid on Bonds	0	2,216,095	135,792	0	0	0	115,000
- Other Long-term Debt	331,283	886,201	1,055,685	0	1,704,141	31,631	27,678
- Interest and Fiscal Charges							
Total Current Expenditures							
Total Capital Outlay	13,662,075	81,203,751	25,245,962	9,881,081	172,120,096	12,004,329	17,650,559
Total Debt Service	3,107,206	10,420,488	5,149,807	0	28,906,019	2,911,538	5,579,670
Total Expenditures	841,283	6,197,296	1,781,477	0	6,582,722	156,631	187,678
	17,610,564	97,821,535	32,177,246	9,881,081	207,608,837	15,072,498	23,417,907
Other Financing Uses							
Debt Redemption - Refunded Bonds	230,000	0	0	0	0	0	0
Other Uses	42,080	0	0	0	0	0	0
Transfers To	0	0	0	60,000	0	0	0
- Enterprise Funds	0	0	0	48,663	0	0	0
- Governmental Funds	695,274	0	0	0	4,064,829	0	509,127
Total Expenditures and Other Uses							
	18,577,918	97,821,535	32,177,246	9,989,744	211,673,666	15,072,498	23,927,034
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,675,330	8,844,337	4,163,879	3,415,539	33,761,123	1,284,061	2,892,411
Special Revenue Fund Unreserved Fund Balance	3,581,484	12,185,169	1,132,802	4,085,276	42,349,756	3,899,062	5,737,122
Total	8,256,814	21,029,506	5,296,681	7,500,815	76,110,879	5,183,123	8,629,533
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	60.4%	25.9%	21.0%	75.9%	44.2%	43.2%	48.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2005 Population Estimates)	3,817	22,366	13,668	19,551	224,857	11,528	6,811
Net Taxable Tax Capacity	4,988,086	14,924,580	6,322,159	13,729,776	232,339,997	7,541,678	6,149,188
2004 Tax Levy (Payable 2005)	2,949,636	7,316,771	5,271,623	7,804,539	60,767,827	5,423,037	3,660,293
REVENUES							
Taxes	2,767,625	6,610,525	4,681,775	6,949,498	71,582,190	4,918,986	3,340,685
Special Assessments	56,263	0	389,851	267,646	10	252,799	210,018
Licenses and Permits	2,649	194,169	62,031	185,559	3,422,309	21,934	9,535
Intergovernmental Revenues							
Federal Grants							
Highways	0	978,185	47,973	19,124	193,334	27,280	246,679
Human Services	157,114	632,813	764,000	457,325	7,168,319	329,021	319,066
Disaster	52,102	71,343	76,254	60,253	292,497	58,566	0
All Other	0	210,460	6,694	217,343	3,882,267	56,761	0
Total Federal Grants	209,216	1,892,801	894,921	754,045	11,536,417	471,628	565,745
State Grants							
County Program Aid	392,945	970,441	848,539	936,282	6,545,988	977,763	740,031
Residential Market Value Credit	183,022	1,010,746	739,707	883,741	3,344,732	619,763	360,613
Agricultural Market Value Credit	0	0	0	76,340	94,993	0	0
Mobile Home Market Value Credit	652	0	2,560	0	24,919	1,253	3,326
Disparity Reduction Aid	18,777	21,271	53,618	13,407	363	5,082	10,415
Highways	3,244,050	3,087,830	1,785,566	1,564,540	5,201,556	2,411,165	3,199,770
Human Services	717,890	1,664,761	2,298,820	2,058,428	13,904,918	1,626,294	823,570
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	12,664	67,600	28,465	56,818	469,640	33,426	25,528
All Other	148,814	748,417	541,930	1,084,368	5,168,540	296,784	268,803
Total State Grants	4,735,296	7,593,703	6,320,030	6,700,250	34,964,808	5,991,436	5,446,932
Local Units Grants	10,147	162,455	800	0	4,505,491	29,666	838
Total Intergovernmental Revenues	4,954,659	9,648,959	7,215,751	7,454,295	51,006,716	6,492,730	6,013,515
Charges for Services	275,570	1,470,012	982,038	1,087,005	13,259,694	915,235	858,993
Fines and Forfeits	0	24,896	26,925	0	971,318	11,325	16,619
Interest Earnings	49,664	277,843	105,234	355,661	4,218,548	178,188	227,311
All Other Revenues	391,500	641,614	846,873	803,046	7,906,024	973,699	448,444
Total Revenues	8,497,930	18,868,018	14,310,478	17,102,710	152,366,809	13,764,896	11,125,120
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	2,880,000	12,430,000	845,000	3,750,000
Other Long-term Debt	0	0	0	0	0	344,823	0
Total Borrowing	0	0	0	2,880,000	12,430,000	1,189,823	3,750,000
Other Sources	0	46,621	0	0	67,835	0	26,646
Transfers From	0	0	0	0	0	0	0
- Enterprise Funds							
- Governmental Funds	0	7,114	1,006,582	602,015	3,162,137	109,530	54,724
Total Revenues and Other Sources	8,497,930	18,921,753	15,317,060	20,584,725	168,026,781	15,064,249	14,956,490

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
EXPENDITURES							
General Government	1,123,465	2,753,237	2,539,151	3,732,113	29,273,223	2,411,872	1,433,104
- Current Expenditures		0	0	214,595	3,025,384	107,084	0
- Capital Outlay	1,123,465	2,753,237	2,539,151	3,946,708	32,298,607	2,518,956	1,433,104
Total General Government							
Public Safety	588,763	1,473,319	1,323,121	1,965,194	20,393,419	1,037,299	767,586
- Sheriff	211,323	1,644,649	70,000	18,157	7,874,056	577,549	94,401
- Corrections	36,120	250,282	93,904	117,877	0	81,356	40,258
- All Other	0	0	0	49,976	0	0	1,598,613
- Capital Outlay	836,206	3,368,250	1,487,025	2,151,204	28,267,475	1,696,204	2,500,858
Total Public Safety							
Streets and Highways	355,849	333,050	398,428	222,925	866,713	373,855	257,339
- Administration	1,585,880	2,249,402	2,163,452	1,740,341	4,438,173	2,231,113	2,266,350
- Maintenance	2,626,247	1,401,496	509,490	1,262,246	7,044,277	1,387,975	2,785,777
- Construction	0	0	0	248,308	0	0	0
- Other Capital Outlay	4,567,976	3,983,948	3,071,370	3,473,820	12,349,163	3,992,943	5,309,466
Total Streets and Highways							
Sanitation	82,569	246,256	945,593	525,176	0	176,511	290,142
- Current Expenditures	0	0	0	29,592	0	0	0
- Capital Outlay	82,569	246,256	945,593	554,768	0	176,511	290,142
Total Sanitation							
Human Services	517,371	809,397	1,423,263	1,247,415	9,408,199	889,349	607,579
- Income Maintenance	1,032,164	3,592,824	3,648,019	2,966,601	20,503,615	2,775,179	1,953,944
- Social Services	0	0	232,530	1,500	0	0	0
- All Other	0	0	0	0	0	0	0
- Capital Outlay	1,549,535	4,402,221	5,303,812	4,215,516	29,911,814	3,664,528	2,561,523
Total Human Services							
Health	69,406	1,290,936	723,605	943,421	14,843,144	403,667	647,266
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	69,406	1,290,936	723,605	943,421	14,843,144	403,667	647,266
Total Health							
Culture and Recreation	30,832	117,000	43,022	229,534	5,012,437	533,197	40,421
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	30,832	117,000	43,022	229,534	5,012,437	533,197	40,421
Total Culture and Recreation							
Parks and Recreation	15,053	721,263	63,715	132,867	2,831,384	60,559	10,900
- Current Expenditures	0	0	0	0	0	0	0
- Capital Outlay	15,053	721,263	63,715	132,867	2,831,384	60,559	10,900
Total Parks and Recreation							
Conservation of Natural Resources	45,885	838,263	106,737	362,401	7,843,821	593,756	51,321
- Current Expenditures	295,008	325,192	245,014	557,701	218,884	778,063	800
- Capital Outlay	0	0	0	0	0	0	0
Total Conservation of Natural Resources							
Economic Development	418	325,192	245,014	557,701	218,884	778,063	800
- Current Expenditures	0	115,679	11,822	0	7,286,902	140,861	319,286
- Capital Outlay	418	0	0	0	0	0	0
Total Economic Development							
All Other	0	115,679	11,822	0	7,286,902	140,861	319,286
- Current Expenditures	0	0	0	111,729	0	0	0
- Capital Outlay	0	0	0	0	0	0	0
Total All Other							
Debt Service	0	0	0	490,000	5,155,000	85,000	0
- Principal Paid on Bonds	201,053	93,420	0	26,457	116,674	114,801	0
- Other Long-term Debt	13,996	12,572	0	358,404	2,808,191	235,124	67,264
- Interest and Fiscal Charges							
Total Debt Service							
Total Current Expenditures	5,944,221	15,922,486	13,924,639	14,512,551	122,950,149	12,470,430	8,729,376
Total Capital Outlay	2,626,247	1,401,496	509,490	1,804,717	10,069,661	1,495,059	4,384,390
Total Debt Service	215,049	105,992	0	874,861	8,079,865	434,925	67,264
Total Expenditures	8,785,517	17,429,974	14,434,129	17,192,129	141,099,675	14,400,414	13,181,030
Other Financing Uses							
Debt Redemption - Refunded Bonds	0	0	0	0	12,430,000	0	0
Other Uses	0	0	0	0	67,835	9,505	0
Transfers To	6,321	0	0	0	11,000	0	0
- Enterprise Funds	0	7,114	1,006,582	602,015	3,162,137	109,530	54,724
- Governmental Funds							
Total Expenditures and Other Uses	8,791,838	17,437,088	15,440,711	17,794,144	156,770,647	14,519,449	13,235,754
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	772,395	4,743,468	1,396,278	4,727,844	38,802,507	2,974,391	3,959,426
Special Revenue Fund Unreserved Fund Balance	-281,691	3,251,225	2,048,096	6,085,076	17,937,041	2,442,179	-1,031,356
Total	490,704	7,994,693	3,444,374	10,812,920	56,739,548	5,416,570	2,928,070
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	8.3%	50.2%	24.7%	74.5%	46.1%	43.4%	33.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2005

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2005 Population Estimates)	49,930	110,836	10,583	5,205,091
Net Taxable Tax Capacity	30,630,850	90,204,086	7,903,500	4,418,189,161
2004 Tax Levy (Payable 2005)	14,648,374	31,052,743	5,806,200	1,869,926,950
REVENUES				
Taxes	13,083,790	30,144,782	5,297,440	1,904,061,809
Special Assessments	231,469	1,446,238	132,163	36,189,217
Licenses and Permits	250,066	161,990	28,932	29,013,006
Intergovernmental Revenues				
Federal Grants				
Highways	1,218,389	567,356	13,158	46,304,918
Human Services	1,208,776	1,465,357	266,359	215,523,036
Disaster	56,060	26,138	49,702	29,826,844
All Other	124,567	117,902	0	185,194,685
Total Federal Grants	2,607,792	2,176,753	329,219	476,849,483
State Grants				
County Program Aid	2,349,730	3,966,645	820,315	205,864,873
Residential Market Value Credit	1,819,432	2,617,218	575,193	141,437,307
Agricultural Market Value Credit	0	0	0	2,480,679
Mobile Home Market Value Credit	0	0	0	407,823
Disparity Reduction Aid	53,454	4,695	43,341	9,718,179
Highways	5,419,112	7,147,444	5,608,338	392,540,063
Human Services	5,111,783	9,059,753	1,359,837	444,107,656
PERA Aid	54,309	81,912	15,547	5,474,139
Police Aid	91,311	501,209	33,798	35,879,537
All Other	976,573	2,423,406	271,050	219,490,101
Total State Grants	15,875,704	25,802,282	8,727,419	1,457,400,357
Local Units Grants	38,955	241,325	87,205	51,276,317
Total Intergovernmental Revenues	18,522,451	28,220,360	9,143,843	1,985,526,157
Charges for Services	3,754,702	9,859,744	651,468	497,436,358
Fines and Forfeits	64,351	276,891	228	10,047,529
Interest Earnings	796,273	1,257,918	354,511	88,178,374
All Other Revenues	903,783	5,187,510	547,960	206,683,994
Total Revenues	37,606,885	76,555,433	16,156,545	4,757,136,444
Other Financing Sources				
Borrowing				
Bonds Issued	0	0	2,615,000	355,389,042
Other Long-term Debt	115,570	0	58,793	30,000,601
Total Borrowing	115,570	0	2,673,793	385,389,643
Other Sources	815,151	971,508	6,243	11,235,913
Transfers From	0	0	0	4,539,361
- Enterprise Funds				
- Governmental Funds	589,771	1,788,628	0	106,523,094
Total Revenues and Other Sources	39,127,377	79,315,569	18,836,581	5,264,824,455

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2005

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
EXPENDITURES				
General Government	5,492,562	15,731,131	1,695,565	728,493,385
- Current Expenditures	192,323	1,477,032	0	83,372,267
- Capital Outlay	5,684,885	17,208,163	1,695,565	811,865,652
Total General Government	2,598,351	10,836,550	756,216	368,948,463
Public Safety	2,415,861	4,186,008	1,009,334	335,959,742
- Sheriff	108,651	652,693	205,987	38,718,142
- Corrections	0	0	0	82,668,384
- All Other	5,122,863	15,675,251	1,971,537	826,294,731
- Capital Outlay	420,326	507,496	216,941	50,114,391
Total Public Safety	2,860,971	4,422,527	2,411,673	311,920,858
Streets and Highways	5,592,329	9,918,193	3,906,292	424,887,895
- Administration	0	0	0	70,995,318
- Maintenance	8,873,626	14,848,216	6,534,906	857,918,462
- Construction	766,828	380,434	108,913	80,321,143
- Other Capital Outlay	0	0	0	5,771,384
Total Streets and Highways	766,828	380,434	108,913	86,092,527
Sanitation	2,558,872	3,556,585	943,443	488,928,270
- Current Expenditures	6,942,159	12,705,631	2,471,057	956,484,807
- Capital Outlay	0	0	0	52,293,967
Total Sanitation	0	115,602	0	17,675,741
Human Services	9,501,031	16,377,818	3,414,500	1,515,382,785
- Income Maintenance	2,544,687	2,634,351	91,497	181,194,190
- Social Services	0	39,934	0	2,123,740
- All Other	2,544,687	2,674,285	91,497	183,317,930
- Capital Outlay	0	0	0	0
Total Human Services	0	0	0	0
Health	246,416	1,417,869	54,226	86,077,151
- Current Expenditures	0	0	0	14,644,668
- Capital Outlay	142,241	913,336	126,471	48,610,504
Parks and Recreation	0	0	0	4,542,607
- Current Expenditures	388,657	2,331,205	180,697	153,874,930
- Capital Outlay	401,886	290,761	481,702	73,869,979
Total Culture and Recreation	0	0	0	727,642
Conservation of Natural Resources	56,300	0	8,320	74,597,621
- Current Expenditures	0	0	0	111,651,615
- Capital Outlay	56,300	0	8,320	7,096,921
Total Conservation of Natural Resources	0	0	0	118,748,536
Economic Development	0	0	0	3,492,342
- Current Expenditures	0	0	0	1,285,793
- Capital Outlay	0	0	0	4,778,135
All Other	540,000	2,375,000	115,000	131,783,784
- Principal Paid on Bonds	341,998	1,761,403	49,964	19,395,520
- Other Long-term Debt	416,726	938,092	242,375	71,936,581
- Interest and Fiscal Charges	27,556,111	58,235,372	10,581,345	3,917,078,949
Total Current Expenditures	5,784,652	11,550,761	3,906,292	715,792,360
Total Capital Outlay	1,298,724	5,074,495	407,339	223,115,885
Total Debt Service	34,639,487	74,860,628	14,894,976	4,855,987,194
Total Expenditures				
Other Financing Uses				
Debt Redemption - Refunded Bonds	0	0	0	96,861,528
Other Uses	0	0	23,535	822,022
Transfers To	589,771	1,788,628	0	28,405,975
- Enterprise Funds	0	0	0	105,213,779
- Governmental Funds	35,229,258	76,649,256	14,918,511	5,087,290,498
Total Expenditures and Other Uses				
Unreserved Fund Balance				
General Fund Unreserved Fund Balance	10,041,671	19,818,025	3,494,113	967,504,280
Special Revenue Fund Unreserved Fund Balance	12,565,574	6,072,681	5,378,763	893,916,117
Total	22,607,245	25,890,706	8,872,876	1,861,420,397
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	82.0%	44.5%	83.9%	47.5%

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PUBLIC SERVICE ENTERPRISES

TABLE 3
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
BECKER	31,872															
SUNNYSIDE CARE CENTER [3]		3,081,383	2,840,498	240,885	57,126	61,911	236,100	---	---	---	---	---	---	---	---	---
CLAY	53,946															
PUBLIC HEALTH		1,149,704	2,774,630	(1,624,926)	1,520,150	---	(104,776)	---	---	---	1,032,384	(520,423)	---	---	---	---
CLEARWATER	8,477															
CLEARWATER HEALTH SERVICES		12,452,085	13,224,510	(772,425)	3,570	26,906	(795,761)	---	---	---	---	(196,982)	---	---	---	---
DODGE	19,596															
NURSING HOME		3,601,803	4,074,782	(472,979)	5,150	18,131	(485,960)	---	---	---	---	(335,251)	---	---	---	---
DOUGLAS	35,125															
HOSPITAL		61,638,034	59,387,055	2,250,979	597,564	718,485	2,130,058	---	---	---	---	---	---	---	---	---
HENNEPIN	1,150,912															
MEDICAL CENTER		415,153,465	429,019,670	(13,866,205)	19,910,193	1,830,046	4,213,942	---	---	---	---	(15,000,000)	---	---	---	---
METROPOLITAN HEALTH PLAN		107,224,133	110,516,072	(3,291,939)	483,144	---	(2,808,795)	---	---	---	---	---	---	---	---	---
HUBBARD	18,873															
HERITAGE LIVING CENTER		4,995,949	5,038,266	(42,317)	36,679	8,283	(13,921)	---	---	---	---	---	---	---	---	---
HERITAGE MANOR		507,183	339,543	167,640	76,670	194,606	49,704	---	---	---	---	---	---	---	---	---
ITASCA	44,285															
NURSING HOME		9,452,396	8,598,894	853,502	36,735	314,970	575,267	---	---	---	18,192	---	---	---	---	---
ITASCA MEDICAL CARE		23,291,582	23,291,582	---	202,340	---	202,340	---	---	---	---	---	---	---	---	---
KANABEC	16,213															
HOSPITAL		26,033,669	24,363,721	1,669,948	189,717	---	1,859,665	---	---	---	---	---	---	---	---	---
LAKE	11,189															
NURSING HOME [3]		3,198,876	3,121,914	76,962	13,995	767	90,190	---	---	---	---	---	---	---	---	---
MAHNOMEN	5,113															
HOSPITAL [5][2][1]		6,068,276	5,654,221	414,055	88,863	2,932	499,986	---	---	---	68,267	---	---	---	---	---
NURSING HOME [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MEEKER	23,416															
HOSPITAL		17,341,398	15,297,697	2,043,701	94,733	---	2,138,434	---	---	---	---	---	---	---	---	---
MURRAY	8,857															
HOSPITAL		13,069,054	10,344,432	2,724,622	93,053	---	2,817,675	---	---	---	---	---	---	---	---	---
PENNINGTON	13,624															
OAKLAND PARK NURSING HOME		2,841,703	3,030,447	(188,744)	13,226	---	(175,518)	---	---	---	8,893	(226,000)	---	---	---	---
PIPESTONE	9,497															
HOSPITAL [2]		16,169,538	14,335,341	1,834,197	250,189	154,548	1,929,838	---	---	---	---	(278,523)	---	---	---	---
NURSING HOME [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	515,258															
LAKE OWASSO RESIDENCE		7,478,024	7,492,375	(14,351)	58,442	208,759	(164,668)	---	---	---	19,968	(199,170)	---	---	---	---

TABLE 3
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
NURSING HOME		11,323,025	12,185,696	(862,671)	140,036	1,046	(723,681)	---	---	---	33,778	(359,391)	---	---	---	---
RENVILLE	16,771															
HOSPITAL		7,857,615	7,495,067	362,548	67,456	15,110	414,894	---	---	---	---	---	---	---	---	---
ST. LOUIS	198,102															
NURSING HOME		14,644,607	15,299,959	(655,352)	192,128	15,328	(478,552)	---	---	---	---	---	---	---	---	---
STEELE	35,662															
CEDARVIEW CARE CENTER		7,278,442	6,850,764	427,678	75,822	282,168	221,332	---	---	---	---	---	---	---	---	---
SWIFT	11,429															
HOSPITAL		8,920,227	8,306,838	613,389	54,913	---	668,302	---	---	---	---	---	---	---	---	---
TRAVERSE	3,817															
TRAVERSE CARE CENTER		2,656,185	2,949,023	(292,838)	6,191	100,129	(386,776)	---	---	---	---	---	---	---	---	---
Total		787,428,356	795,832,997	(8,404,641)	24,268,085	3,954,125	11,909,319	---	---	---	1,181,432	(17,115,740)	0	---	---	0

TABLE 4
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
BLUE EARTH	58,494															
LANDFILL		1,503,013	1,219,557	283,456	31,359	17,983	296,832	---	---	---	---	(28,874)	---	---	---	---
CASS	28,843															
PINE RIVER AREA SANITARY DISTRICT		360,121	403,973	(43,852)	1,403	11,795	(54,244)	---	---	---	94,190	---	---	---	---	---
CLAY	53,946															
SOLID WASTE MANAGEMENT		1,006,864	4,033,726	(3,026,862)	1,274,405	---	(1,752,457)	---	---	---	85,852	---	---	---	---	---
COTTONWOOD	11,842															
LANDFILL		382,416	577,676	(195,260)	97,782	18,572	(116,050)	---	---	---	10,306	(46,461)	---	---	---	---
CROW WING	60,194															
SERPENT LAKE SANITARY SEWER		443,111	344,280	98,831	31,802	16,933	113,700	---	---	---	---	---	---	---	---	---
SOLID WASTE		2,029,358	1,346,716	682,642	105,482	8,588	779,536	---	---	---	---	(45,000)	---	---	---	---
DOUGLAS	35,125															
POPE DOUGLAS SOLID WASTE		2,513,865	4,466,256	(1,952,391)	1,487,134	---	(465,257)	---	---	---	141,840	---	---	---	---	---
HENNEPIN	1,150,912															
SOLID WASTE		67,261,096	59,744,869	7,516,227	9,026,485	3,070,643	13,472,069	---	---	---	3,064,275	---	---	---	---	---
LYON	24,948															
LANDFILL		2,237,165	1,222,060	1,015,105	93,997	---	1,109,102	---	---	---	---	---	---	---	---	---
OLMSTED	136,526															
SANITARY SEWER		23,243	14,411	8,832	---	608	8,224	---	---	---	---	(74,000)	---	---	---	---
WASTE MANAGEMENT		13,753,115	12,183,844	1,569,271	713,638	615,307	1,667,602	---	---	---	402,184	---	---	---	---	---
OTTERTAIL	58,665															
WASTE MANAGEMENT		4,891,305	5,650,314	(759,009)	253,196	---	(505,813)	---	---	---	186,791	---	---	---	---	---
POLK	31,021															
LANDFILL		481,355	551,323	(69,968)	32,881	---	(37,087)	---	---	---	413	---	---	---	---	---
RESOURCE RECOVERY		2,973,510	2,801,404	172,106	53,559	---	225,665	---	---	---	34,403	---	---	---	---	---
RENVILLE	16,771															
SOLID WASTE		729,182	771,563	(42,381)	61,900	---	19,519	---	---	---	49,079	---	---	---	---	---
RICE	61,547															
ENVIRONMENTAL SERVICES		2,892,579	2,589,298	303,281	569,464	6,860	865,885	---	---	---	170,271	---	---	---	---	---
ST. LOUIS	198,102															
SOLID WASTE		5,557,064	6,263,815	(706,751)	884,597	---	177,846	---	---	---	474,575	---	---	---	---	---
STEELE	35,662															
SOLID WASTE		1,265,248	881,639	383,609	58,964	60,220	382,353	---	---	---	---	---	---	---	---	---
TODD	24,614															
SOLID WASTE		1,026,396	1,488,669	(462,273)	505,589	1,271	42,045	---	---	---	56,887	---	---	---	---	---

TABLE 4
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
WABASHA	22,366															
READ'S LANDING SANITARY SEWER DISTRICT		54,341	79,891	(25,550)	171	4,376	(29,755)									
		<u>111,384,347</u>	<u>106,635,284</u>	<u>4,749,063</u>	<u>15,283,808</u>	<u>3,833,156</u>	<u>16,199,715</u>	<u>---</u>	<u>---</u>	<u>0</u>	<u>4,771,066</u>	<u>(194,335)</u>	<u>---</u>	<u>---</u>	<u>0</u>	<u>0</u>

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
BECKER	31,872															
EDA [13] [5]		176,571	874,507	(697,936)	839,037	142	140,959	---	---	---	---	(833,360)	---	---	---	---
BLUE EARTH	58,494															
EDA		186,012	784,659	(598,647)	548,642	---	(50,005)	---	---	---	---	---	---	---	---	---
BROWN	26,555															
ECONOMIC DEVELOPMENT PARTNERS		---	7,867	(7,867)	19,555	250	11,438	---	---	---	---	---	---	---	---	---
CARVER	85,204															
CARVER COUNTY HRA		4,228,749	3,732,763	495,986	3,405,536	3,968,280	(66,758)	---	---	---	1,812,141	(52,166)	---	---	---	---
CASS	28,843															
HRA		474,736	480,258	(5,522)	15,664	---	10,142	---	---	---	496,521	(3,450)	---	---	---	---
CHISAGO	49,417															
EDA		370,473	541,058	(170,585)	5,766,147	5,187,367	408,195	---	---	---	---	---	---	---	---	---
DAKOTA	391,558															
CDA [5] [13]		11,408,589	10,737,617	670,972	15,529,990	16,740,478	(539,516)	---	---	---	---	(4,948,901)	---	---	---	---
DOUGLAS	35,125															
HRA		1,994,370	2,004,760	(10,390)	56,267	119,404	(73,527)	---	---	---	---	---	---	---	---	---
FARIBAUT	15,486															
HRA [8]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRANT	6,098															
GRANT CO. HRA		309,982	573,985	(264,003)	345,501	77,480	4,018	---	---	---	---	---	---	---	---	---
KANDIYOHI	41,487															
HRA [5]		1,661,409	1,389,351	272,058	6,060	70,589	207,529	---	---	---	---	---	---	---	---	---
LAKE	11,189															
HRA-SILVERPOINTE [5]		143,938	122,635	21,303	---	40,420	(19,117)	---	---	---	---	---	---	---	---	---
LE SUEUR	27,786															
HRA		299,344	299,791	(447)	8,626	---	8,179	---	---	---	---	---	---	---	---	---
MCLEOD	36,642															
HRA		821,413	567,825	253,588	2,200	222,994	32,794	---	---	---	---	---	---	---	---	---
MEEKER	23,416															
EDA		532,534	339,520	193,014	4,946	238,270	(40,310)	---	---	---	---	---	---	---	---	---
HRA		59,125	374,368	(315,243)	298,717	---	(16,526)	---	---	---	---	(10,904)	---	---	---	---
MOWER	38,965															
HRA [5] [3]		692,722	621,903	70,819	38,050	39,813	69,056	---	---	---	---	---	---	---	---	---
MURRAY	8,857															
HOUSING		252,572	196,127	56,445	---	69,098	(12,653)	---	---	---	---	(5,997)	---	---	---	---
OLMSTED	136,526															
HRA		4,788,394	4,814,910	(26,516)	36,327	121,869	(112,059)	---	---	---	210,987	---	---	---	---	---

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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
RENVILLE	16,771															
HRAVEDA [5][13]		58,298	595,501	(537,203)	553,891	1,942	14,746									
SCOTT	115,997															
HRA		4,642,248	4,827,402	(185,154)	725,173	1,482,172	(942,153)				79,042	(970,572)				
STEARNS	142,684															
HRA [5][13]		274,084	1,282,636	(1,008,552)	963,015	86,762	(132,299)					(37,295)				
SWIFT	11,429															
HRA		1,109,165	353,377	755,788	20,496	804,408	(28,124)									
TRAVERSE	3,817															
PRAIRIEVIEW PLACE		225,247	175,497	49,750		72,412	(22,662)					(6,321)				
WASHINGTON	224,857															
HRA		6,952,907	5,923,011	1,029,896	2,706,184	3,143,118	592,962					(11,000)				
		41,662,882	41,621,328	41,554	31,890,024	32,487,268	(555,690)			0	2,538,691	(6,879,966)	0		0	0

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense	Interest Payments							Borrowing	Principal Payments	
AITKIN	16,216															
LONG LAKE CONSERVATION CENTER		735,128	891,392	(156,264)	9,034	1,500	(148,730)				1,902	(184,908)				
ANOKA	326,393															
AQUATIC CENTER		1,030,500	724,669	305,831		3,283	302,548									
GOLF COURSE [4]												(1,826,168)				
COOK	5,368															
GOLF COURSE (EDA)		943,882	1,033,252	(89,370)	60,902	83,992	(112,460)									
DODGE	19,596															
ICE ARENA [5]		223,002	248,596	(25,594)	83,782	9,099	49,089									
HENNEPIN	1,150,912															
GLEN LAKE GOLF COURSE		1,024,325	838,675	185,650		93,650	92,000									
ITASCA	44,285															
ITASCA RESOURCE CENTER		413,162	482,171	(69,009)			(69,009)									
STEELE	35,662															
FOUR SEASONS CIVIC CENTER		357,371	450,503	(93,132)	67,435	41,440	(67,137)									
		4,727,370	4,669,258	58,112	221,153	232,964	46,301			0	1,902	(2,011,076)	0		0	0

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2005

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	Principal Payments
CLAY	53,946															
FAMILY SERVICE CENTER		1,216,772	1,323,657	(106,885)	12,193	220,333	(315,025)	---	---	---	168,049	(175,000)	---	---	---	---
JUVENILE CENTER		1,619,853	1,764,923	(145,070)	55,750	79,442	(168,762)	---	---	---	28,821	(39,550)	---	---	---	---
DAKOTA	391,558															
GIS		34,905	51,166	(16,261)	---	---	(16,261)	---	---	---	---	---	---	---	---	---
HENNEPIN	1,150,912															
RADIO COMMUNICATIONS		1,863,904	1,634,253	229,651	---	14,892	214,759	---	---	---	---	(691,843)	---	---	---	---
KITTSON	4,785															
NORTH KITTSON RURAL WATER [5]		312,056	543,657	(231,601)	220,171	99,765	(111,195)	---	---	---	---	---	---	---	---	---
OLMSTED	136,526															
COMMUNICATIONS		1,218,538	1,243,362	(24,824)	18,253	---	(6,571)	---	---	---	---	---	---	---	---	---
RAMSEY	515,258															
LAW ENFORCEMENT SERVICES		4,613,674	4,945,064	(331,390)	305,545	---	(25,845)	---	---	---	260,424	---	---	---	---	---
PONDS AT BATTLE CREEK		430,735	462,015	(31,280)	---	146,570	(177,850)	---	---	---	---	---	---	---	---	---
ROCK	9,541															
RURAL WATER DISTRICT		582,525	598,599	(16,074)	126,637	26,068	84,495	---	---	---	---	---	---	---	---	---
SHERBURNE	82,246															
JUSTICE FUND		9,541,767	5,749,487	3,792,280	17,902	620,730	3,189,452	---	---	---	---	---	---	---	---	---
ST. LOUIS	198,102															
COMMUNITY FOOD		1,253,128	1,235,322	17,806	---	---	17,806	---	---	---	---	---	---	---	---	---
LAUNDRY		910,404	978,112	(67,708)	---	---	(67,708)	---	---	---	---	---	---	---	---	---
SUPERVISED LIVING		1,004,346	870,306	134,040	---	---	134,040	---	---	---	---	---	---	---	---	---
STEVENS	9,816															
AMBULANCE		788,022	841,042	(53,020)	9,225	---	(43,795)	---	---	---	---	(60,000)	---	---	---	---
		25,390,629	22,240,965	3,149,664	765,676	1,207,800	2,707,540	---	---	0	457,294	(966,393)	0	---	0	0

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Enterprise Fund Footnotes

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

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TOTAL OUTSTANDING INDEBTEDNESS

Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2005

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other		Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue			Long-term Debt		
Aitkin	16,216	2,920,000					2,920,000	2,920,000	809,300		700,034
Anoka	326,393	70,165,000			7,500,000	17,460,000	104,245,000	32,880,000	15,241,067		9,957,634
Becker	31,872	1,450,000			350,000		1,800,000	550,000	1,782,510		1,710,133
Beltrami	42,698	942,500				21,055,000	21,997,500	4,600,000	47,555		1,547,270
Benton	38,532				6,385,000		12,260,000	6,385,000	4,638,093		1,541,817
Big Stone	5,495				105,000		105,000		88,658		434,116
Blue Earth	58,494	2,305,000			1,449,000		3,754,000		302,904		1,309,233
Brown	26,555	430,000				2,075,000	2,505,000	2,505,000	1,014,939		1,078,656
Carlton	34,096	5,220,000					5,220,000	1,110,000	813,234		2,068,365
Carver	85,204	15,285,000		14,085,690	4,730,000	11,675,000	45,775,690	10,015,000	6,158,196		4,450,230
Cass	28,843								2,532,291		2,532,291
Chippewa	12,781								230,244		650,479
Chisago	49,417	905,000		17,505,000	14,790,000		33,200,000	250,000	10,063,368		2,701,977
Clay	53,946			4,095,000	2,127,895	11,892,106	18,115,001	8,650,000	500,922		1,993,196
Clearwater	8,477	310,000			2,770,000		3,080,000		185,110		995,223
Cook	5,368	3,689,165	1,280,000			1,395,000	6,599,165	5,085,000	3,836,322		402,762
Cottonwood	11,842	565,000	385,000	4,030,000			4,980,000	190,000	1,231,005		534,064
Crow Wing	60,194	18,675,000		35,135,000	1,280,000	3,050,000	58,140,000	565,000	1,860,243		1,853,343
Dakota	391,558	95,665,000			44,270,000		144,865,000	17,485,000	1,432,093		18,458,850
Dodge	19,596				575,000	335,000	910,000	145,000	1,144,132		679,357
Douglas	35,125	18,045,000		860,000	650,000		18,695,000	2,255,000	1,150,982		1,299,073
Faribault	15,486	2,485,000					3,345,000	2,195,000	144,135		579,800
Fillmore	21,347	3,665,000					3,665,000		65,088		1,072,502
Freeborn	31,904	8,990,000	1,650,000	555,000	7,010,000	9,060,000	27,265,000	555,000	417,000		1,008,769
Goodhue	46,000	10,365,000		140,000	8,508,293	1,100,000	18,873,293	15,030,000	932,945		3,025,779
Grant	6,098						1,240,000		101,500		338,462
Hennepin	1,150,912	423,025,000			79,160,000		502,185,000	82,815,000	27,328,405		104,597,790
Houston	19,942								185,339		596,429
Hubbard	18,873	2,390,000		8,600,000	2,400,000		13,390,000	2,390,000			1,215,713
Isanti	37,699	9,020,000					9,020,000	5,255,000			1,074,059
Itasca	44,285	9,560,000				4,365,000	13,925,000	1,940,000			6,327,128
Jackson	11,175	3,000,000		500,000	3,415,000		6,915,000		397,007		535,725
Kanabec	16,213	10,590,000			3,415,000	6,455,000	20,460,000	5,060,000			575,081
Kandiyohi	41,487	27,870,000		7,805,000		1,403,949	45,428,949	8,555,000	23,727,007		3,014,071
Kitson	4,785				2,143,025		2,143,025	1,870,000			322,394
Koochiching	13,773										746,025
Lac Qui Parle	7,623										288,622
Lake	11,189	1,570,035	1,215,000	6,400,000	300,000		9,485,035	1,785,000	792,991		1,221,769
Lake Of The Woods	4,427								190,000		215,318
Le Sueur	27,786	8,805,000					8,805,000		55,025		619,884
Lincoln	6,065	3,560,000		74,000			3,634,000	1,840,000	1,090,912		129,749
Lyon	24,948	5,275,000		1,280,000			6,555,000		3,030,396		578,373
Mahnomen	5,113				651,300		651,300		65,392		150,144
Marshall	9,942	410,000		1,077,000			1,487,000		370,000		331,750
Martin	20,982	2,060,000					2,060,000	2,060,000	241,206		458,188
McLeod	36,642	4,725,000				4,339,962	9,064,962	1,275,000	105,931		1,089,258
Meeker	23,416	2,490,000			885,000	4,917,700	8,292,700		1,724,528		854,197
Millie Lacs	25,598	7,425,000				1,375,000	8,800,000	3,555,000	125,000		1,076,910
Morrison	32,866	5,830,000	1,130,000		2,005,000		8,965,000	5,040,000	150,000		1,367,027

Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2005

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Mower	38,965								1,084,060	937,883
Murray	8,857			2,225,000	1,505,000		3,730,000	1,505,000	2,996,339	397,464
Nicollet	31,449	5,695,000					7,530,000		1,540,306	1,637,338
Nobles	20,553	13,000,000		4,705,000			17,705,000	6,125,000	5,450,000	846,097
Norman	7,059									329,457
Olmsted	136,526	12,175,000			24,275,000	11,340,000	47,790,000	18,160,000	2,853,594	5,124,477
Otter Tail	58,665	2,130,000				9,505,000	11,635,000		60,089	4,011,473
Pennington	13,624	2,575,000					2,575,000	310,000	1,446,000	356,932
Pine	28,453	16,935,000			13,285,000		30,220,000		4,604,427	543,087
Pipestone	9,497	4,790,000					4,790,000		2,871,443	189,416
Polk	31,021	19,755,000		8,080,000			32,580,000	5,900,000	36,811	935,567
Pope	11,249	1,260,000			2,345,000		1,260,000		304,916	516,363
Ramsey	515,258	198,825,000				13,375,000	212,200,000	58,125,000	6,573,806	33,376,245
Red Lake	4,317									136,753
Redwood	16,096								619,354	762,662
Renville	16,771	4,790,000					4,790,000	1,545,000	1,300,206	1,272,399
Rice	61,547	9,490,000					9,490,000	250,000	329,256	1,141,685
Rock	9,541	1,990,000					1,990,000		1,483,580	465,944
Roseau	16,484									690,912
Scott	115,997	56,175,000	2,055,000			21,780,000	80,010,000	3,100,000	18,566,424	3,541,995
Sherburne	82,246	16,040,000		7,630,000		11,690,000	35,360,000	4,880,000	2,498,353	2,476,285
Sibley	15,384	1,220,000		6,695,000			7,915,000	3,650,000	163,809	871,820
St. Louis	198,102	29,320,829			320,000		29,640,829	4,812,512	17,597,833	40,951,279
Stearns	142,684	7,315,000		1,150,000	4,930,000	1,015,000	14,410,000	7,315,000	2,780,894	5,996,243
Steele	35,662	27,305,000				7,250,000	34,555,000	19,020,000	1,937,920	1,023,327
Stevens	9,816			735,000						304,651
Swift	11,429					2,304,963	3,039,963	415,000	1,558,684	621,444
Todd	24,614	145,000					145,000		380,000	1,309,976
Traverse	3,817	1,140,000			3,745,000		4,885,000	1,190,000	782,235	310,031
Wabasha	22,366					99,013	99,013		158,868	1,067,368
Wadena	13,668									653,012
Waseca	19,551	6,640,000					7,300,000	3,115,000		754,595
Washington	224,857	72,240,000				55,360,000	127,600,000	14,720,000	2,973,144	6,403,478
Watonswan	11,528	5,145,000					5,145,000	2,115,000	964,912	835,669
Wilkin	6,811	3,750,000					3,750,000			233,591
Winona	49,930	8,905,000					8,905,000		426,985	865,701
Wright	110,836	11,345,000			9,540,000		20,885,000	13,945,000	1,700,000	2,167,890
Yellow Medicine	10,583	5,660,000					5,660,000	2,615,000	326,391	380,403
TOTAL	5,205,091	1,335,437,529	7,715,000	144,155,690	255,265,513	235,672,693	2,002,411,425	409,622,512	202,764,593	314,749,931

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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**UNRESERVED 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 2004 TO 2005
2005 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES

Name of County	December 31, 2004				December 31, 2005				2004/2005 Percent Change	2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Unreserved Designated	Unreserved Undesignated	Total Unreserved				
			Unreserved	Unreserved			Unreserved	Unreserved			
Aitkin	11,167,855	11,127,230	22,295,085		11,750,687	12,435,161	24,185,848	8.5%	18,511,377	130.7%	
Anoka	53,292,451	(3,636,267)	49,656,184		49,528,268	(5,181,019)	44,347,249	-10.7%	204,957,248	21.6%	
Becker	3,996,558	16,099,132	20,095,690		3,771,286	16,990,714	20,762,000	3.3%	30,729,700	67.6%	
Beltrami	15,301,562	16,125,679	31,427,241		16,066,750	18,989,319	35,056,069	11.5%	45,708,933	76.7%	
Benton	1,536,684	9,230,435	10,767,119		1,579,667	12,840,853	14,420,520	33.9%	22,294,242	64.7%	
Big Stone	3,608,858	3,062,368	6,671,226		3,635,776	3,334,626	6,970,402	4.5%	6,649,041	104.8%	
Blue Earth	63,758,162	---	63,758,162		64,134,175	(225,273)	63,908,902	0.2%	37,196,965	171.8%	
Brown	1,852,648	6,620,000	8,472,648		2,200,445	8,272,180	10,472,625	23.6%	20,268,004	51.7%	
Carlton	1,575	12,559,129	12,560,704		1,575	12,722,744	12,724,319	1.3%	31,416,349	40.5%	
Carver	28,655,883	11,379,075	40,034,958		34,130,550	6,870,396	41,000,946	2.4%	58,739,933	69.8%	
Cass	19,858,908	3,321,564	23,180,472		21,381,934	2,136,978	23,518,912	1.5%	32,170,944	73.1%	
Chippewa	7,297,560	5,681,780	12,979,340		5,884,868	6,651,073	12,535,941	-3.4%	11,440,448	109.6%	
Chisago	10,337,030	5,573,025	15,910,055		17,150,923	201,022	17,351,945	9.1%	38,663,793	44.9%	
Clay	8,470,277	216,407	8,686,684		8,414,247	226,299	8,640,546	-0.5%	34,477,441	25.1%	
Clearwater	10,697,786	520,331	11,218,117		10,215,873	398,941	10,614,814	-5.4%	11,745,029	90.4%	
Cook	1,585,059	9,242,317	10,827,376		1,494,920	10,201,620	11,696,540	8.0%	10,192,766	114.8%	
Cottonwood	169,167	6,993,289	7,162,456		---	6,520,805	6,520,805	-9.0%	10,970,527	59.4%	
Crow Wing	189,613	19,120,703	19,310,316		217,067	22,706,643	22,923,710	18.7%	46,290,559	49.5%	
Dakota	140,852,635	---	140,852,635		147,249,522	---	147,249,522	4.5%	230,182,425	64.0%	
Dodge	4,243,740	3,480,674	7,724,414		4,069,791	3,793,420	7,863,211	1.8%	13,886,139	56.6%	
Douglas	5,384,664	2,476,823	7,861,487		6,137,691	5,084,313	11,222,004	42.7%	27,536,833	40.8%	
Faribault	2,067,518	2,092,492	4,160,010		2,074,800	2,602,943	4,677,743	12.4%	11,176,066	41.9%	
Fillmore	2,152,072	4,775,551	6,927,623		1,788,576	4,800,786	6,589,362	-4.9%	13,907,436	47.4%	
Freeborn	7,634,244	3,417,467	11,051,711		7,178,588	847,958	8,026,546	-27.4%	26,208,800	30.6%	

TABLE 9
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2004 TO 2005
2005 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES

Name of County	December 31, 2004				December 31, 2005				2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Unreserved	Total Unreserved			
Goodhue	4,388,422	13,508,921	17,897,343		7,137,416	14,000,934	21,138,350	18.1%	33,069,954	63.9%	
Grant	1,870,000	766,503	2,636,503		1,630,387	676,274	2,306,661	-12.5%	8,322,659	27.7%	
Hennepin	41,327,852	236,839,394	278,167,246		42,025,752	245,113,629	287,139,381	3.2%	904,126,992	31.8%	
Houston	4,757,611	4,817,859	9,575,470		5,020,740	4,105,193	9,125,933	-4.7%	14,413,580	63.3%	
Hubbard	12,796,172	989,207	13,785,379		13,077,681	535,827	13,613,508	-1.2%	19,825,601	68.7%	
Isanti	225,043	9,467,613	9,692,656		237,254	9,996,637	10,233,891	5.6%	24,081,899	42.5%	
Itasca	6,422,585	19,214,920	25,637,505		155,889	25,419,217	25,575,106	-0.2%	48,737,710	52.5%	
Jackson	6,448,817	3,086,858	9,535,675		2,844,934	7,670,073	10,515,007	10.3%	10,770,183	97.6%	
Kanabec	---	2,856,844	2,856,844		70,184	2,642,552	2,712,736	-5.0%	13,594,422	20.0%	
Kandiyohti	17,807	36,601,701	36,619,508		32,796,664	8,179,423	40,976,087	11.9%	45,371,490	90.3%	
Kittson	3,969,112	2,006,171	5,975,283		4,323,386	1,799,302	6,122,688	2.5%	6,341,375	96.6%	
Koochiching	11,417,132	1,520,583	12,937,715		11,250,763	1,237,170	12,487,933	-3.5%	16,426,214	76.0%	
Lac Qui Parle	4,845,238	3,209,312	8,054,550		4,765,974	4,121,179	8,887,153	10.3%	6,769,907	131.3%	
Lake	3,910,147	9,330,920	13,241,067		2,087,877	8,878,410	10,966,287	-17.2%	15,726,836	69.7%	
Lake Of The Woods	2,743,496	316,996	3,060,492		3,145,765	404,490	3,550,255	16.0%	6,865,713	51.7%	
Le Sueur	8,534,978	595,337	9,130,315		8,402,131	373,860	8,775,991	-3.9%	16,900,616	51.9%	
Lincoln	971,743	4,661,340	5,633,083		666,837	3,436,003	4,102,840	-27.2%	6,849,845	59.9%	
Lyon	3,459,364	5,270,779	8,730,143		3,215,205	6,748,639	9,963,844	14.1%	12,956,670	76.9%	
Mahnomen	113,296	3,260,328	3,373,624		235,466	3,662,452	3,897,918	15.5%	8,099,302	48.1%	
Marshall	---	6,020,545	6,020,545		---	6,111,442	6,111,442	1.5%	8,506,260	71.8%	
Martin	---	7,889,439	7,889,439		---	8,241,037	8,241,037	4.5%	13,024,540	63.3%	
McLeod	8,471,014	4,638,985	13,109,999		8,594,853	4,072,702	12,667,555	-3.4%	24,055,926	52.7%	
Meeker	5,687,476	4,365,584	10,053,060		5,871,806	5,103,969	10,975,775	9.2%	16,214,435	67.7%	
Mille Lacs	5,359,210	7,108,225	12,467,435		6,430,936	5,652,878	12,083,814	-3.1%	20,818,760	58.0%	

TABLE 9
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2004 TO 2005
2005 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES

Name of County	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved		2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
Morrison	5,807,701	8,442,899	14,250,600	4,132,815	11,495,695	15,628,510	9.7%	29,314,537	53.3%
Mower	17,746,026	7,659,343	25,405,369	19,396,866	7,240,440	26,637,306	4.8%	23,669,542	112.5%
Murray	4,702,965	2,804,168	7,507,133	4,875,422	2,093,406	6,968,828	-7.2%	9,639,541	72.3%
Nicollet	7,555,639	6,052,783	13,608,422	8,310,829	3,758,722	12,069,551	-11.3%	18,619,343	64.8%
Nobles	5,751,186	4,669,140	10,420,326	7,115,628	4,719,800	11,835,428	13.6%	17,564,269	67.4%
Norman	808,945	3,952,162	4,761,107	822,817	4,500,657	5,323,474	11.8%	7,928,934	67.1%
Olmsted	36,825,003	4,733,341	41,558,344	38,784,034	5,710,789	44,494,823	7.1%	111,388,115	39.9%
Otter Tail	10,720,743	8,166,036	18,886,779	12,038,584	8,836,827	20,875,411	10.5%	42,750,059	48.8%
Pennington	3,835,451	205,303	4,040,754	4,149,834	510,581	4,660,415	15.3%	11,495,088	40.5%
Pine	1,428,329	4,497,029	5,925,358	445,597	7,795,192	8,240,789	39.1%	21,735,732	37.9%
Pipestone	115,846	8,874,385	8,990,231	385,442	10,198,342	10,583,784	17.7%	8,955,584	118.2%
Polk	5,000,000	17,799,096	22,799,096	4,397,053	22,013,462	26,410,515	15.8%	32,042,430	82.4%
Pope	2,116,905	3,018,022	5,134,927	2,124,328	3,561,489	5,685,817	10.7%	10,375,389	54.8%
Ramsey	125,917,423	33,029,275	158,946,698	141,113,361	33,996,955	175,110,316	10.2%	452,106,994	38.7%
Red Lake	3,021,144	1,622,822	4,643,966	3,757,562	656,311	4,413,873	-5.0%	5,083,870	86.8%
Redwood	10,990,968	849,160	11,840,128	11,141,896	1,108,118	12,250,014	3.5%	15,254,253	80.3%
Renville	2,227,748	8,148,529	10,376,277	3,535,120	3,148,565	6,683,685	-35.6%	17,189,206	38.9%
Rice	12,221,099	3,017,068	15,238,167	13,706,839	1,136,363	14,843,202	-2.6%	30,280,671	49.0%
Rock	6,490,544	---	6,490,544	5,910,091	---	5,910,091	-8.9%	8,444,097	70.0%
Roseau	6,787,419	2,807,790	9,595,209	7,201,962	2,860,421	10,062,383	4.9%	11,743,133	85.7%
Scott	23,008,141	2,285,132	25,293,273	15,222,668	(1,663,023)	13,559,645	-46.4%	63,083,747	21.5%
Sherburne	20,337,788	1,585,006	21,922,794	22,241,885	4,273,922	26,515,807	21.0%	48,627,995	54.5%
Sibley	6,675,701	1,049,391	7,725,092	6,359,056	1,897,758	8,256,814	6.9%	13,662,075	60.4%
St. Louis	42,083,346	14,500,906	56,584,252	65,282,938	10,827,941	76,110,879	34.5%	172,120,096	44.2%

TABLE 9
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2004 TO 2005
2005 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES

Name of County	December 31, 2004				December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Unreserved Total	Unreserved	Unreserved Designated	Unreserved Undesignated	Unreserved Total			
	Unreserved Designated	Unreserved Undesignated	Unreserved Total	Unreserved	Unreserved Designated	Unreserved Undesignated	Unreserved Total			
Stearns	16,127,814	1,449,333	17,577,147	19,188,893	1,840,613	21,029,506	19.6%	81,203,751	25.9%	
Steele	4,898,763	1,977,308	6,876,071	4,457,537	839,144	5,296,681	-23.0%	25,245,962	21.0%	
Stevens	5,825,643	1,692,910	7,518,553	5,857,212	1,643,603	7,500,815	-0.2%	9,881,081	75.9%	
Swift	2,862,058	3,506,890	6,368,948	2,806,327	2,376,796	5,183,123	-18.6%	12,004,329	43.2%	
Todd	5,872,685	2,514,743	8,387,428	6,394,044	2,235,489	8,629,533	2.9%	17,650,559	48.9%	
Traverse	---	1,300,133	1,300,133	---	490,704	490,704	-62.3%	5,944,221	8.3%	
Wabasha	5,120,253	1,115,158	6,235,411	5,693,830	2,300,863	7,994,693	28.2%	15,922,486	50.2%	
Wadena	1,897,123	1,592,558	3,489,681	2,127,513	1,316,861	3,444,374	-1.3%	13,924,639	24.7%	
Waseca	7,668,517	3,290,679	10,959,196	8,130,560	2,682,360	10,812,920	-1.3%	14,512,551	74.5%	
Washington	15,957,570	30,672,497	46,630,067	22,380,279	34,359,269	56,739,548	21.7%	122,950,149	46.1%	
Watsonwan	3,756,619	1,936,644	5,693,263	3,636,598	1,779,972	5,416,570	-4.9%	12,470,430	43.4%	
Wilkin	1,758,086	2,916,273	4,674,359	3,036,568	(108,498)	2,928,070	-37.4%	8,729,376	33.5%	
Winona	16,756,708	4,464,100	21,220,808	17,052,355	5,554,890	22,607,245	6.5%	27,556,111	82.0%	
Wright	15,500,012	6,592,921	22,092,933	13,936,555	11,954,151	25,890,706	17.2%	58,235,372	44.5%	
Yellow Medicine	6,461,131	2,086,389	8,547,520	6,996,077	1,876,799	8,872,876	3.8%	10,581,345	83.9%	
County Totals	1,014,488,066	754,700,890	1,769,188,956	1,108,192,854	753,227,543	1,861,420,397	5.2%	3,917,078,949	47.5%	

TABLE 10

**UNRESERVED FUND BALANCES OF GENERAL AND SPECIAL REVENUE FUNDS
SORTED ON UNRESERVED FUND BALANCE AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2004				December 31, 2005				2004/2005 Percent Change	2005	
	Unreserved Designated	Unreserved Undesignated	Total		Unreserved Designated	Unreserved Undesignated	Total			2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
			Unreserved	Unreserved			Unreserved	Unreserved			
Traverse	---	1,300,133	1,300,133		---	490,704	490,704	-62.3%	5,944,221	8.3%	
Kanabec	---	2,856,844	2,856,844		70,184	2,642,552	2,712,736	-5.0%	13,594,422	20.0%	
Steele	4,898,763	1,977,308	6,876,071		4,457,537	839,144	5,296,681	-23.0%	25,245,962	21.0%	
Scott	23,008,141	2,285,132	25,293,273		15,222,668	(1,663,023)	13,559,645	-46.4%	63,083,747	21.5%	
Anoka	53,292,451	(3,636,267)	49,656,184		49,528,268	(5,181,019)	44,347,249	-10.7%	204,957,248	21.6%	
Wadena	1,897,123	1,592,558	3,489,681		2,127,513	1,316,861	3,444,374	-1.3%	13,924,639	24.7%	
Clay	8,470,277	216,407	8,686,684		8,414,247	226,299	8,640,546	-0.5%	34,477,441	25.1%	
Stearns	16,127,814	1,449,333	17,577,147		19,188,893	1,840,613	21,029,506	19.6%	81,203,751	25.9%	
Grant	1,870,000	766,503	2,636,503		1,630,387	676,274	2,306,661	-12.5%	8,322,659	27.7%	
Freeborn	7,634,244	3,417,467	11,051,711		7,178,588	847,958	8,026,546	-27.4%	26,208,800	30.6%	
Hennepin	41,327,852	236,839,394	278,167,246		42,025,752	245,113,629	287,139,381	3.2%	904,126,992	31.8%	
Wilkin	1,758,086	2,916,273	4,674,359		3,036,568	(108,498)	2,928,070	-37.4%	8,729,376	33.5%	
Pine	1,428,329	4,497,029	5,925,358		445,597	7,795,192	8,240,789	39.1%	21,735,732	37.9%	
Ramsey	125,917,423	33,029,275	158,946,698		141,113,361	33,996,955	175,110,316	10.2%	452,106,994	38.7%	
Renville	2,227,748	8,148,529	10,376,277		3,535,120	3,148,565	6,683,685	-35.6%	17,189,206	38.9%	
Olmsted	36,825,003	4,733,341	41,558,344		38,784,034	5,710,789	44,494,823	7.1%	111,388,115	39.9%	
Carlton	1,575	12,559,129	12,560,704		1,575	12,722,744	12,724,319	1.3%	31,416,349	40.5%	
Pennington	3,835,451	205,303	4,040,754		4,149,834	510,581	4,660,415	15.3%	11,495,088	40.5%	
Douglas	5,384,664	2,476,823	7,861,487		6,137,691	5,084,313	11,222,004	42.7%	27,536,833	40.8%	
Faribault	2,067,518	2,092,492	4,160,010		2,074,800	2,602,943	4,677,743	12.4%	11,176,066	41.9%	
Isanti	225,043	9,467,613	9,692,656		237,254	9,996,637	10,233,891	5.6%	24,081,899	42.5%	
Swift	2,862,058	3,506,890	6,368,948		2,806,327	2,376,796	5,183,123	-18.6%	12,004,329	43.2%	
Watonwan	3,756,619	1,936,644	5,693,263		3,636,598	1,779,972	5,416,570	-4.9%	12,470,430	43.4%	
St. Louis	42,083,346	14,500,906	56,584,252		65,282,938	10,827,941	76,110,879	34.5%	172,120,096	44.2%	
Wright	15,500,012	6,592,921	22,092,933		13,936,555	11,954,151	25,890,706	17.2%	58,235,372	44.5%	

TABLE 10

**UNRESERVED FUND BALANCES OF GENERAL AND SPECIAL REVENUE FUNDS
SORTED ON UNRESERVED FUND BALANCE AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2004				December 31, 2005			2004/2005 Percent Change	2005	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Unreserved Designated	Unreserved Undesignated	Total Unreserved		2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
Chisago	10,337,030	5,573,025	15,910,055		17,150,923	201,022	17,351,945	9.1%	38,663,793	44.9%
Washington	15,957,570	30,672,497	46,630,067		22,380,279	34,359,269	56,739,548	21.7%	122,950,149	46.1%
Fillmore	2,152,072	4,775,551	6,927,623		1,788,576	4,800,786	6,589,362	-4.9%	13,907,436	47.4%
Mahnomen	113,296	3,260,328	3,373,624		235,466	3,662,452	3,897,918	15.5%	8,099,302	48.1%
Otter Tail	10,720,743	8,166,036	18,886,779		12,038,584	8,836,827	20,875,411	10.5%	42,750,059	48.8%
Todd	5,872,685	2,514,743	8,387,428		6,394,044	2,235,489	8,629,533	2.9%	17,650,559	48.9%
Rice	12,221,099	3,017,068	15,238,167		13,706,839	1,136,363	14,843,202	-2.6%	30,280,671	49.0%
Crow Wing	189,613	19,120,703	19,310,316		217,067	22,706,643	22,923,710	18.7%	46,290,559	49.5%
Wabasha	5,120,253	1,115,158	6,235,411		5,693,830	2,300,863	7,994,693	28.2%	15,922,486	50.2%
≡ Brown	1,852,648	6,620,000	8,472,648		2,200,445	8,272,180	10,472,625	23.6%	20,268,004	51.7%
Lake Of The Woods	2,743,496	316,996	3,060,492		3,145,765	404,490	3,550,255	16.0%	6,865,713	51.7%
Le Sueur	8,534,978	595,337	9,130,315		8,402,131	373,860	8,775,991	-3.9%	16,900,616	51.9%
Itasca	6,422,585	19,214,920	25,637,505		155,889	25,419,217	25,575,106	-0.2%	48,737,710	52.5%
McLeod	8,471,014	4,638,985	13,109,999		8,594,853	4,072,702	12,667,555	-3.4%	24,055,926	52.7%
Morrison	5,807,701	8,442,899	14,250,600		4,132,815	11,495,695	15,628,510	9.7%	29,314,537	53.3%
Sherburne	20,337,788	1,585,006	21,922,794		22,241,885	4,273,922	26,515,807	21.0%	48,627,995	54.5%
Pope	2,116,905	3,018,022	5,134,927		2,124,328	3,561,489	5,685,817	10.7%	10,375,389	54.8%
Dodge	4,243,740	3,480,674	7,724,414		4,069,791	3,793,420	7,863,211	1.8%	13,886,139	56.6%
Mille Lacs	5,359,210	7,108,225	12,467,435		6,430,936	5,652,878	12,083,814	-3.1%	20,818,760	58.0%
Cottonwood	169,167	6,993,289	7,162,456		---	6,520,805	6,520,805	-9.0%	10,970,527	59.4%
Lincoln	971,743	4,661,340	5,633,083		666,837	3,436,003	4,102,840	-27.2%	6,849,845	59.9%
Sibley	6,675,701	1,049,391	7,725,092		6,359,056	1,897,758	8,256,814	6.9%	13,662,075	60.4%
Martin	---	7,889,439	7,889,439		---	8,241,037	8,241,037	4.5%	13,024,540	63.3%
Houston	4,757,611	4,817,859	9,575,470		5,020,740	4,105,193	9,125,933	-4.7%	14,413,580	63.3%
Goodhue	4,388,422	13,508,921	17,897,343		7,137,416	14,000,934	21,138,350	18.1%	33,069,954	63.9%

TABLE 10

**UNRESERVED FUND BALANCES OF GENERAL AND SPECIAL REVENUE FUNDS
SORTED ON UNRESERVED FUND BALANCE AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2004				December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total		Unreserved Designated	Unreserved Undesignated	Total			
			Unreserved	Unreserved				Unreserved	Unreserved	
Dakota	140,852,635	---	140,852,635	147,249,522	---	147,249,522	4.5%	230,182,425	64.0%	
Benton	1,536,684	9,230,435	10,767,119	1,579,667	12,840,853	14,420,520	33.9%	22,294,242	64.7%	
Nicollet	7,555,639	6,052,783	13,608,422	8,310,829	3,758,722	12,069,551	-11.3%	18,619,343	64.8%	
Norman	808,945	3,952,162	4,761,107	822,817	4,500,657	5,323,474	11.8%	7,928,934	67.1%	
Nobles	5,751,186	4,669,140	10,420,326	7,115,628	4,719,800	11,835,428	13.6%	17,564,269	67.4%	
Becker	3,996,558	16,099,132	20,095,690	3,771,286	16,990,714	20,762,000	3.3%	30,729,700	67.6%	
Meeker	5,687,476	4,365,584	10,053,060	5,871,806	5,103,969	10,975,775	9.2%	16,214,435	67.7%	
Hubbard	12,796,172	989,207	13,785,379	13,077,681	535,827	13,613,508	-1.2%	19,825,601	68.7%	
Lake	3,910,147	9,330,920	13,241,067	2,087,877	8,878,410	10,966,287	-17.2%	15,726,836	69.7%	
Carver	28,655,883	11,379,075	40,034,958	34,130,550	6,870,396	41,000,946	2.4%	58,739,933	69.8%	
Rock	6,490,544	---	6,490,544	5,910,091	---	5,910,091	-8.9%	8,444,097	70.0%	
Marshall	---	6,020,545	6,020,545	---	6,111,442	6,111,442	1.5%	8,506,260	71.8%	
Murray	4,702,965	2,804,168	7,507,133	4,875,422	2,093,406	6,968,828	-7.2%	9,639,541	72.3%	
Cass	19,858,908	3,321,564	23,180,472	21,381,934	2,136,978	23,518,912	1.5%	32,170,944	73.1%	
Waseca	7,668,517	3,290,679	10,959,196	8,130,560	2,682,360	10,812,920	-1.3%	14,512,551	74.5%	
Stevens	5,825,643	1,692,910	7,518,553	5,857,212	1,643,603	7,500,815	-0.2%	9,881,081	75.9%	
Koochiching	11,417,132	1,520,583	12,937,715	11,250,763	1,237,170	12,487,933	-3.5%	16,426,214	76.0%	
Beltrami	15,301,562	16,125,679	31,427,241	16,066,750	18,989,319	35,056,069	11.5%	45,708,933	76.7%	
Lyon	3,459,364	5,270,779	8,730,143	3,215,205	6,748,639	9,963,844	14.1%	12,956,670	76.9%	
Redwood	10,990,968	849,160	11,840,128	11,141,896	1,108,118	12,250,014	3.5%	15,254,253	80.3%	
Winona	16,756,708	4,464,100	21,220,808	17,052,355	5,554,890	22,607,245	6.5%	27,556,111	82.0%	
Polk	5,000,000	17,799,096	22,799,096	4,397,053	22,013,462	26,410,515	15.8%	32,042,430	82.4%	
Yellow Medicine	6,461,131	2,086,389	8,547,520	6,996,077	1,876,799	8,872,876	3.8%	10,581,345	83.9%	
Roseau	6,787,419	2,807,790	9,595,209	7,201,962	2,860,421	10,062,383	4.9%	11,743,133	85.7%	
Red Lake	3,021,144	1,622,822	4,643,966	3,757,562	656,311	4,413,873	-5.0%	5,083,870	86.8%	

TABLE 10

UNRESERVED FUND BALANCES OF GENERAL AND SPECIAL REVENUE FUNDS
SORTED ON UNRESERVED FUND BALANCE AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of County	December 31, 2004				December 31, 2005			2004/2005 Percent Change	2005		Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Unreserved Designated	Unreserved Undesignated	Total Unreserved		2005 Total Current Expenditures		
Kandiyohti	17,807	36,601,701	36,619,508		32,796,664	8,179,423	40,976,087	11.9%	45,371,490	90.3%	
Clearwater	10,697,786	520,331	11,218,117		10,215,873	398,941	10,614,814	-5.4%	11,745,029	90.4%	
Kittson	3,969,112	2,006,171	5,975,283		4,323,386	1,799,302	6,122,688	2.5%	6,341,375	96.6%	
Jackson	6,448,817	3,086,858	9,535,675		2,844,934	7,670,073	10,515,007	10.3%	10,770,183	97.6%	
Big Stone	3,608,858	3,062,368	6,671,226		3,635,776	3,334,626	6,970,402	4.5%	6,649,041	104.8%	
Chippewa	7,297,560	5,681,780	12,979,340		5,884,868	6,651,073	12,535,941	-3.4%	11,440,448	109.6%	
Mower	17,746,026	7,659,343	25,405,369		19,396,866	7,240,440	26,637,306	4.8%	23,669,542	112.5%	
Cook	1,585,059	9,242,317	10,827,376		1,494,920	10,201,620	11,696,540	8.0%	10,192,766	114.8%	
Pipestone	115,846	8,874,385	8,990,231		385,442	10,198,342	10,583,784	17.7%	8,955,584	118.2%	
St. Aitkin	11,167,855	11,127,230	22,295,085		11,750,687	12,435,161	24,185,848	8.5%	18,511,377	130.7%	
Lac Qui Parle	4,845,238	3,209,312	8,054,550		4,765,974	4,121,179	8,887,153	10.3%	6,769,907	131.3%	
Blue Earth	63,758,162	---	63,758,162		64,134,175	(225,273)	63,908,902	0.2%	37,196,965	171.8%	
County Totals	1,014,488,066	754,700,890	1,769,188,956		1,108,192,854	753,227,543	1,861,420,397	5.2%	3,917,078,949	47.5%	

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2006 and 2007 COUNTY BUDGET SUMMARIES

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Table 11
Summary of 2007 and 2006 County
Budgeted Revenues and Expenditures

Revenues	2007		2006		Percent Change
	Amount	%	Amount	%	
Property Taxes	\$2,211,274,566	42.9%	\$2,065,268,729	41.1%	7.1%
All Other Taxes	39,847,323	0.8%	34,174,711	0.7%	16.6%
Special Assessments	21,700,934	0.4%	20,264,592	0.4%	7.1%
Licenses and Permits	32,279,888	0.6%	31,159,400	0.6%	3.6%
Intergovernmental Revenues					
Federal Grants/Aid	620,828,592	12.0%	642,489,250	12.8%	-3.4%
State Grants/Aid	1,201,286,266	23.3%	1,280,266,615	25.5%	-6.2%
Local Grants/Aid	37,236,560	0.7%	44,458,770	0.9%	-16.2%
Total Intergovernmental Revenues	1,859,351,418	36.1%	1,967,214,635	39.2%	-5.5%
Charges for Services	500,200,691	9.7%	464,104,355	9.2%	7.8%
Fines and Forfeits	6,436,587	0.1%	7,094,387	0.1%	-9.3%
Interest on Investments	82,623,567	1.6%	70,625,799	1.4%	17.0%
Miscellaneous Revenues	402,256,495	7.8%	360,292,299	7.2%	11.6%
Total Revenues	5,155,971,469	100.0%	5,020,198,907	100.0%	2.7%
Percent of Total Revenues & Other Sources		95.4%		97.0%	
Proceeds from Bond Sales	149,686,756	2.8%	64,088,668	1.2%	133.6%
Other Financing Sources	35,871,980	0.7%	36,450,541	0.7%	-1.6%
Transfers from Other Funds	61,305,242	1.1%	52,693,135	1.0%	16.3%
Total Revenues and Other Sources	\$5,402,835,447	100.0%	\$5,173,431,251	100.0%	4.4%
Expenditures					
General Government	\$788,632,293	18.5%	\$744,673,234	18.0%	5.9%
Public Safety	893,406,897	21.0%	824,419,957	20.0%	8.4%
Streets and Highways	394,147,355	9.3%	370,109,085	9.0%	6.5%
Sanitation	90,468,223	2.1%	88,705,006	2.1%	2.0%
Human Services	1,580,724,667	37.1%	1,617,126,513	39.1%	-2.3%
Health	196,940,336	4.6%	185,404,585	4.5%	6.2%
Culture and Recreation	141,971,959	3.3%	134,398,955	3.3%	5.6%
Conservation of Natural Resources	71,799,778	1.7%	68,007,668	1.6%	5.6%
Economic Development	54,964,328	1.3%	49,322,147	1.2%	11.4%
Miscellaneous Current Expenditures	44,479,599	1.0%	48,920,470	1.2%	-9.1%
Total Current Expenditures	\$4,257,535,435	100.0%	\$4,131,087,620	100.0%	3.1%
Percent of Total Expenditures & Other Uses		77.5%		78.7%	
Debt Service					
Principal	\$139,439,205	2.5%	\$129,755,932	2.5%	7.5%
Interest and Fiscal Charges	74,971,991	1.4%	69,480,115	1.3%	7.9%
Streets and Highways Construction	487,718,403	8.9%	469,166,620	8.9%	4.0%
Capital Outlay	472,760,015	8.6%	390,754,964	7.4%	21.0%
Total Expenditures	5,432,425,049	98.8%	5,190,245,251	98.9%	4.7%
Other Financing Uses	19,881,860	0.4%	19,357,079	0.4%	2.7%
Transfers to Other Funds	44,066,943	0.8%	39,421,762	0.8%	11.8%
Total Expenditures and Other Uses	\$5,496,373,852	100.0%	\$5,249,024,092	100.0%	4.7%
Reported Increase (Decrease) in Fund Balance	(\$79,861,120)		(\$43,546,347)		83.4%
Reported Net Unrealized Gain or (Loss) from Investments	\$3,371,403				
Net Tax Levy	\$2,193,402,104		\$2,025,936,156		8.3%

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Aitkin

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,734,644	9,734,644	10,249,096
All Other Taxes	824,550	824,550	850,300
Special Assessments	0	0	0
Licenses and Permits	63,360	63,360	66,960
Federal Grants/Aid	2,179,688	2,179,688	1,922,904
State Grants/Aid	7,907,931	7,907,931	7,730,577
Local Grants/Aid	0	0	0
Charges for Services	1,700,438	1,700,438	1,881,715
Fines and Forfeits	0	0	0
Interest on Investments	400,000	400,000	1,000,000
Miscellaneous Revenues	103,830	103,830	119,330
Total Revenues	22,914,441	22,914,441	23,820,882
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	22,914,441	22,914,441	23,820,882
Current Expenditures			
General Government	4,210,377	4,210,377	4,494,093
Public Safety	4,195,306	4,195,306	4,417,699
Streets and Highways (excluding Const.)	2,804,212	2,804,212	2,943,664
Sanitation	354,755	354,755	369,930
Human Services	5,265,533	5,265,533	5,289,827
Health	550,541	550,541	587,020
Culture and Recreation	624,614	624,614	681,035
Conservation of Natural Resources	274,725	285,043	314,469
Economic Development & Housing	66,063	66,063	72,014
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	18,346,126	18,356,444	19,169,751
Debt Service - Principal	275,000	275,000	260,000
Interest and Fiscal Charges	137,111	137,111	139,500
Streets and Highways Construction	3,447,600	3,447,600	3,655,400
Total Capital Outlay	1,188,304	1,188,304	1,301,391
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	23,394,141	23,404,459	24,526,042

Name of County: Becker

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	14,268,181	14,268,181	15,236,663
All Other Taxes	737,293	737,293	836,436
Special Assessments	223,154	223,154	204,173
Licenses and Permits	300,160	300,160	309,200
Federal Grants/Aid	5,890,198	5,890,198	5,003,718
State Grants/Aid	12,146,973	12,146,973	9,310,013
Local Grants/Aid	0	0	0
Charges for Services	3,051,701	3,051,701	4,041,100
Fines and Forfeits	77,500	77,500	90,000
Interest on Investments	733,000	733,000	650,000
Miscellaneous Revenues	2,284,137	2,284,137	2,941,108
Total Revenues	39,712,297	39,712,297	38,622,411
Proceeds from Bond Sales	0	0	9,600,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	39,712,297	39,712,297	48,222,411
Current Expenditures			
General Government	4,773,960	4,773,960	4,792,736
Public Safety	5,871,390	5,871,390	6,211,316
Streets and Highways (excluding Const.)	4,747,922	4,747,922	4,710,736
Sanitation	1,662,816	1,662,816	1,844,555
Human Services	12,025,157	12,025,157	12,619,799
Health	877,494	877,494	1,120,084
Culture and Recreation	565,554	565,554	514,690
Conservation of Natural Resources	1,005,425	1,005,425	981,302
Economic Development & Housing	352,214	352,214	362,749
Miscellaneous Current Expenditures	326,947	326,947	371,927
Total Current Expenditures	32,208,879	32,208,879	33,529,894
Debt Service - Principal	450,000	450,000	100,000
Interest and Fiscal Charges	12,840	12,840	2,000
Streets and Highways Construction	6,865,000	6,865,000	4,538,000
Total Capital Outlay	2,500,000	2,500,000	10,100,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	42,036,719	42,036,719	48,269,894

Name of County: Anoka

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	101,255,337	101,359,259	108,545,193
All Other Taxes	754,750	754,750	1,329,100
Special Assessments	0	0	0
Licenses and Permits	880,980	880,980	968,810
Federal Grants/Aid	41,012,987	42,436,382	46,043,422
State Grants/Aid	48,255,555	49,994,979	48,421,439
Local Grants/Aid	5,194,545	6,406,036	4,942,008
Charges for Services	33,730,503	33,987,703	38,969,507
Fines and Forfeits	346,000	346,000	351,000
Interest on Investments	3,082,651	3,082,651	3,217,751
Miscellaneous Revenues	10,084,271	10,452,142	10,861,936
Total Revenues	244,597,579	249,700,882	263,650,166
Proceeds from Bond Sales	12,325,000	17,037,850	24,575,786
Other Financing Sources	0	0	0
Transfers from Other Funds	383,814	631,981	388,508
Total Revenues and Other Sources	257,306,393	267,370,713	288,614,460
Current Expenditures			
General Government	34,216,903	33,514,730	34,912,408
Public Safety	46,594,481	46,774,934	50,953,222
Streets and Highways (excluding Const.)	18,241,081	18,244,489	20,353,092
Sanitation	9,443,834	9,474,997	9,615,791
Human Services	75,930,931	79,564,235	74,899,339
Health	8,289,257	8,305,998	8,552,315
Culture and Recreation	12,289,982	13,729,879	12,721,563
Conservation of Natural Resources	589,598	848,386	572,244
Economic Development & Housing	6,635,229	6,635,229	7,785,277
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	212,231,296	217,092,877	220,365,251
Debt Service - Principal	12,695,000	12,245,000	13,610,000
Interest and Fiscal Charges	5,457,397	5,559,265	6,187,458
Streets and Highways Construction	13,394,322	13,394,322	19,331,875
Total Capital Outlay	11,787,850	17,037,850	25,558,498
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	255,565,865	265,329,314	285,053,082

Name of County: Beltrami

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	13,534,135	13,534,135	14,489,376
All Other Taxes	875,000	875,000	800,271
Special Assessments	1,727,731	1,727,731	1,813,105
Licenses and Permits	121,330	121,330	133,760
Federal Grants/Aid	5,683,116	5,683,116	5,838,350
State Grants/Aid	20,800,050	20,800,050	23,289,625
Local Grants/Aid	0	0	0
Charges for Services	5,698,537	5,698,537	6,240,755
Fines and Forfeits	145,000	145,000	141,000
Interest on Investments	739,790	739,790	1,009,080
Miscellaneous Revenues	1,931,887	1,931,887	1,812,591
Total Revenues	51,256,576	51,256,576	55,567,913
Proceeds from Bond Sales	0	0	0
Other Financing Sources	20,000	20,000	32,275
Transfers from Other Funds	819,741	819,741	818,021
Total Revenues and Other Sources	52,096,317	52,096,317	56,418,209
Current Expenditures			
General Government	7,325,885	7,325,885	8,203,002
Public Safety	7,116,186	7,116,186	7,292,778
Streets and Highways (excluding Const.)	5,474,747	5,474,747	6,083,332
Sanitation	2,910,808	2,910,808	2,969,522
Human Services	14,693,894	14,693,894	15,304,445
Health	2,345,461	2,345,461	2,440,461
Culture and Recreation	487,241	487,241	718,029
Conservation of Natural Resources	2,583,902	2,583,902	2,205,191
Economic Development & Housing	640,806	640,806	725,254
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	43,578,930	43,578,930	45,942,014
Debt Service - Principal	1,946,787	1,946,787	1,140,000
Interest and Fiscal Charges	40,000	40,000	867,286
Streets and Highways Construction	5,950,000	5,950,000	7,950,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	819,741	819,741	818,021
Total Expenditures and Other Uses	52,335,458	52,335,458	56,717,321

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	16,764,808	16,764,808	18,218,720
All Other Taxes	169,600	169,600	184,000
Special Assessments	0	0	0
Licenses and Permits	133,190	133,190	177,434
Federal Grants/Aid	3,630,403	3,630,403	3,284,406
State Grants/Aid	6,580,358	6,580,358	6,796,409
Local Grants/Aid	0	0	0
Charges for Services	1,849,399	1,849,399	2,255,096
Fines and Forfeits	24,520	24,520	26,232
Interest on Investments	205,000	205,000	400,000
Miscellaneous Revenues	798,562	798,562	478,713
Total Revenues	30,155,840	30,155,840	31,821,010
Proceeds from Bond Sales	0	0	5,195,000
Other Financing Sources	0	0	0
Transfers from Other Funds	300,000	1,023,647	899,000
Total Revenues and Other Sources	30,455,840	31,179,487	37,915,010
Current Expenditures			
General Government	5,003,084	4,954,289	5,365,147
Public Safety	5,980,266	6,012,726	6,383,443
Streets and Highways (excluding Const.)	2,682,934	2,899,934	3,176,606
Sanitation	7,704	7,704	7,704
Human Services	8,813,991	8,826,647	9,028,993
Health	747,966	751,301	817,752
Culture and Recreation	539,119	539,119	566,264
Conservation of Natural Resources	337,246	337,246	356,057
Economic Development & Housing	351,148	351,148	97,065
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	24,463,458	24,680,114	25,799,031
Debt Service - Principal	1,681,496	1,681,496	1,761,221
Interest and Fiscal Charges	657,112	657,112	717,271
Streets and Highways Construction	1,638,104	1,924,104	8,292,171
Total Capital Outlay	1,385,105	2,715,078	1,068,667
Other Financing Uses	0	0	42,365
Transfers to Other Funds	0	968,312	899,000
Total Expenditures and Other Uses	29,825,275	32,626,216	38,579,726

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	2,511,762	2,511,762	2,924,876
All Other Taxes	42,757	42,757	42,100
Special Assessments	110,560	110,560	116,000
Licenses and Permits	43,430	43,430	18,700
Federal Grants/Aid	437,518	437,518	982,387
State Grants/Aid	4,828,097	4,828,097	5,075,395
Local Grants/Aid	0	0	2,400
Charges for Services	334,700	334,700	316,400
Fines and Forfeits	0	0	0
Interest on Investments	176,000	176,000	179,000
Miscellaneous Revenues	83,189	83,189	193,220
Total Revenues	8,568,013	8,568,013	9,850,478
Proceeds from Bond Sales	0	0	0
Other Financing Sources	5,000	5,000	25,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	8,573,013	8,573,013	9,875,478
Current Expenditures			
General Government	1,702,734	1,710,234	1,448,331
Public Safety	842,865	872,865	942,902
Streets and Highways (excluding Const.)	1,854,445	1,854,445	1,904,620
Sanitation	176,061	176,061	195,615
Human Services	2,218,172	2,218,172	2,386,964
Health	70,605	70,605	71,705
Culture and Recreation	96,672	96,672	107,577
Conservation of Natural Resources	201,267	201,267	217,015
Economic Development & Housing	66,929	66,929	66,906
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	7,229,750	7,267,250	7,341,635
Debt Service - Principal	7,200	7,200	41,200
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,613,415	1,613,415	3,658,685
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	8,850,365	8,887,865	11,041,520

Name of County: Blue Earth

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	19,636,907	19,588,835	21,475,168
All Other Taxes	135,543	175,488	169,837
Special Assessments	735,000	754,042	853,517
Licenses and Permits	216,210	216,210	216,410
Federal Grants/Aid	7,006,308	11,402,515	5,853,927
State Grants/Aid	20,486,562	23,040,643	20,370,060
Local Grants/Aid	0	0	0
Charges for Services	5,211,164	5,220,164	5,508,471
Fines and Forfeits	85,030	85,030	85,030
Interest on Investments	2,700,000	2,700,000	2,700,000
Miscellaneous Revenues	1,625,410	1,555,410	1,589,720
Total Revenues	57,838,134	64,738,337	58,822,140
Proceeds from Bond Sales	5,000,000	5,010,000	1,000,000
Other Financing Sources	0	33,479	0
Transfers from Other Funds	1,047,484	975,140	1,229,351
Total Revenues and Other Sources	63,885,618	70,756,956	61,051,491
Current Expenditures			
General Government	7,031,177	7,184,132	7,251,645
Public Safety	6,853,889	6,929,412	7,565,884
Streets and Highways (excluding Const.)	4,373,241	10,440,583	4,765,564
Sanitation	1,273,743	1,269,963	1,362,001
Human Services	15,863,500	17,541,527	19,145,891
Health	1,315,555	1,370,020	1,550,953
Culture and Recreation	1,572,446	1,563,464	1,630,704
Conservation of Natural Resources	1,600,808	1,449,435	1,645,556
Economic Development & Housing	161,058	254,765	215,918
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	40,045,417	48,003,301	45,134,116
Debt Service - Principal	1,974,399	2,246,433	1,690,433
Interest and Fiscal Charges	193,782	219,524	329,118
Streets and Highways Construction	10,980,000	11,225,000	7,301,000
Total Capital Outlay	16,243,486	6,882,446	20,764,494
Other Financing Uses	0	9,225	0
Transfers to Other Funds	1,047,484	975,140	1,175,819
Total Expenditures and Other Uses	70,484,568	69,561,069	76,394,980

Name of County: Brown

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,710,633	8,710,633	9,268,113
All Other Taxes	38,800	38,800	37,300
Special Assessments	406,255	406,255	483,810
Licenses and Permits	32,350	32,350	36,050
Federal Grants/Aid	0	0	0
State Grants/Aid	11,006,118	11,006,118	10,404,868
Local Grants/Aid	0	0	0
Charges for Services	3,015,011	3,015,011	3,301,018
Fines and Forfeits	5,000	5,000	5,000
Interest on Investments	360,590	360,590	379,900
Miscellaneous Revenues	1,373,801	1,373,801	3,178,242
Total Revenues	24,948,558	24,948,558	27,094,301
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	24,948,558	24,948,558	27,094,301
Current Expenditures			
General Government	3,210,515	3,210,515	3,305,115
Public Safety	3,987,792	3,987,792	4,315,154
Streets and Highways (excluding Const.)	2,370,980	2,370,980	2,600,548
Sanitation	561,885	561,885	563,063
Human Services	7,808,814	7,808,814	8,189,517
Health	1,478,557	1,478,557	1,677,518
Culture and Recreation	347,757	347,757	352,384
Conservation of Natural Resources	806,422	806,422	643,863
Economic Development & Housing	13,795	13,795	5,820
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	20,586,517	20,586,517	21,652,982
Debt Service - Principal	310,000	310,000	320,000
Interest and Fiscal Charges	106,308	106,308	94,133
Streets and Highways Construction	3,072,000	3,072,000	4,150,000
Total Capital Outlay	899,589	899,589	759,800
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	24,974,414	24,974,414	26,976,915

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	16,148,299	16,148,299	16,859,668
All Other Taxes	0	0	25,000
Special Assessments	420,000	420,000	420,000
Licenses and Permits	71,350	71,350	70,675
Federal Grants/Aid	0	0	0
State Grants/Aid	15,377,851	15,377,851	16,449,439
Local Grants/Aid	0	0	0
Charges for Services	1,835,722	1,835,722	1,886,222
Fines and Forfeits	35,000	35,000	33,000
Interest on Investments	240,000	240,000	500,000
Miscellaneous Revenues	1,136,942	1,136,942	1,330,166
Total Revenues	35,265,164	35,265,164	37,574,170
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	35,265,164	35,265,164	37,574,170
Current Expenditures			
General Government	6,157,226	6,157,226	6,455,241
Public Safety	4,974,423	4,974,423	5,545,331
Streets and Highways (excluding Const.)	7,827,329	7,827,329	8,355,258
Sanitation	1,258,833	1,258,833	1,210,447
Human Services	12,458,759	12,458,759	13,289,809
Health	0	0	0
Culture and Recreation	268,673	268,673	287,675
Conservation of Natural Resources	723,109	723,109	821,382
Economic Development & Housing	505,606	505,606	715,552
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	34,173,958	34,173,958	36,680,695
Debt Service - Principal	1,009,784	1,009,784	1,024,778
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	785,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	35,183,742	35,183,742	38,490,473

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	38,116,348	38,116,348	40,749,750
All Other Taxes	1,505,084	1,505,084	1,593,884
Special Assessments	213,575	213,575	213,575
Licenses and Permits	844,210	844,210	829,910
Federal Grants/Aid	4,861,947	5,102,173	4,219,170
State Grants/Aid	32,680,448	43,159,151	14,361,806
Local Grants/Aid	3,909,824	4,821,824	602,305
Charges for Services	9,535,800	9,551,888	9,468,697
Fines and Forfeits	166,000	166,000	167,500
Interest on Investments	2,500,925	2,500,925	3,750,925
Miscellaneous Revenues	1,282,973	1,419,328	1,505,058
Total Revenues	95,617,134	107,400,506	77,462,580
Proceeds from Bond Sales	0	10,000,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,938,640	2,938,640	3,077,848
Total Revenues and Other Sources	98,555,774	120,339,146	80,540,428
Current Expenditures			
General Government	16,124,489	16,325,347	16,103,800
Public Safety	13,402,657	13,650,116	14,607,000
Streets and Highways (excluding Const.)	4,732,696	5,042,096	5,159,967
Sanitation	0	0	0
Human Services	18,312,453	18,395,472	19,599,147
Health	2,885,991	3,150,310	3,148,635
Culture and Recreation	3,955,542	4,082,244	4,430,060
Conservation of Natural Resources	2,051,186	2,710,487	2,160,658
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	61,465,014	63,356,072	65,209,267
Debt Service - Principal	1,663,546	1,663,546	1,708,265
Interest and Fiscal Charges	946,405	946,405	926,820
Streets and Highways Construction	23,744,000	49,464,155	6,761,000
Total Capital Outlay	13,415,200	18,877,906	3,644,053
Other Financing Uses	0	0	0
Transfers to Other Funds	3,664,965	3,712,165	3,953,357
Total Expenditures and Other Uses	104,899,130	138,020,249	82,202,762

Name of County: Cass

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	16,216,138	16,216,138	18,035,214
All Other Taxes	562,000	562,000	580,000
Special Assessments	0	0	0
Licenses and Permits	66,900	66,900	70,000
Federal Grants/Aid	5,099,930	5,099,930	6,061,152
State Grants/Aid	7,585,808	7,585,808	7,534,329
Local Grants/Aid	0	0	0
Charges for Services	7,520,472	7,520,472	7,507,708
Fines and Forfeits	1,500	1,500	1,500
Interest on Investments	950,000	950,000	1,100,000
Miscellaneous Revenues	4,369,176	4,369,176	4,738,475
Total Revenues	42,371,924	42,371,924	45,628,378
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	350,000	350,000	0
Total Revenues and Other Sources	42,721,924	42,721,924	45,628,378
Current Expenditures			
General Government	9,103,485	9,103,485	9,643,110
Public Safety	6,201,104	6,201,104	7,196,234
Streets and Highways (excluding Const.)	5,018,983	5,018,983	5,321,312
Sanitation	2,406,924	2,406,924	2,470,090
Human Services	9,730,349	9,730,349	10,728,635
Health	2,173,012	2,173,012	2,243,190
Culture and Recreation	286,497	286,497	316,391
Conservation of Natural Resources	1,631,457	1,631,457	1,814,184
Economic Development & Housing	35,000	35,000	35,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	36,586,811	36,586,811	39,768,146
Debt Service - Principal	37,840	37,840	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,840,000	3,840,000	4,030,000
Total Capital Outlay	1,888,375	1,888,375	1,637,005
Other Financing Uses	0	0	0
Transfers to Other Funds	350,000	350,000	0
Total Expenditures and Other Uses	42,703,026	42,703,026	45,435,151

Name of County: Chippewa

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,901,302	5,901,302	6,194,153
All Other Taxes	7,500	7,500	8,100
Special Assessments	235,050	235,050	252,000
Licenses and Permits	7,625	7,625	7,625
Federal Grants/Aid	1,466,306	1,466,306	1,308,537
State Grants/Aid	5,145,380	6,162,780	3,775,093
Local Grants/Aid	0	0	0
Charges for Services	843,514	855,014	649,049
Fines and Forfeits	0	0	0
Interest on Investments	260,000	260,000	469,000
Miscellaneous Revenues	534,039	534,039	904,004
Total Revenues	14,400,716	15,429,616	13,567,561
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	81,000	492,600	258,700
Total Revenues and Other Sources	14,481,716	15,922,216	13,826,261
Current Expenditures			
General Government	2,833,558	2,780,873	2,825,913
Public Safety	1,720,570	1,740,838	1,853,889
Streets and Highways (excluding Const.)	2,183,800	2,241,800	1,985,900
Sanitation	180,320	180,320	403,870
Human Services	4,478,212	4,478,212	4,379,783
Health	107,463	107,463	107,463
Culture and Recreation	238,068	256,068	368,577
Conservation of Natural Resources	601,450	545,676	717,118
Economic Development & Housing	68,605	68,605	69,615
Miscellaneous Current Expenditures	127,881	127,881	160,425
Total Current Expenditures	12,539,927	12,527,736	12,872,553
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,150,000	3,500,000	1,180,000
Total Capital Outlay	165,500	311,500	339,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	14,855,427	16,339,236	14,391,553

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	24,800,308	24,800,308	27,500,842
All Other Taxes	0	0	0
Special Assessments	21,500	21,500	21,260
Licenses and Permits	807,150	807,150	857,150
Federal Grants/Aid	9,205,329	9,205,329	5,128,906
State Grants/Aid	9,465,045	9,465,045	10,738,942
Local Grants/Aid	0	0	0
Charges for Services	3,550,848	4,064,348	4,178,728
Fines and Forfeits	233,300	233,300	148,300
Interest on Investments	450,000	450,000	800,000
Miscellaneous Revenues	1,039,693	499,933	578,883
Total Revenues	49,573,173	49,546,913	49,953,011
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	3,025,000	3,025,000	5,875,000
Total Revenues and Other Sources	52,598,173	52,571,913	55,828,011
Current Expenditures			
General Government	7,914,415	9,992,080	10,724,432
Public Safety	7,666,085	7,837,281	8,255,272
Streets and Highways (excluding Const.)	6,393,946	6,393,946	6,073,414
Sanitation	311,334	311,334	356,162
Human Services	10,477,656	10,477,656	10,903,937
Health	2,559,103	2,559,103	2,712,240
Culture and Recreation	859,759	951,509	999,842
Conservation of Natural Resources	656,378	789,352	688,342
Economic Development & Housing	70,000	448,547	517,384
Miscellaneous Current Expenditures	1,668,835	0	0
Total Current Expenditures	38,577,511	39,760,808	41,231,025
Debt Service - Principal	2,357,000	2,357,000	2,077,000
Interest and Fiscal Charges	1,070,932	1,070,932	1,018,822
Streets and Highways Construction	8,870,825	8,870,825	9,960,000
Total Capital Outlay	1,897,000	4,599,811	1,500,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	52,773,268	56,659,376	55,786,847

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	18,662,498	18,662,498	20,408,219
All Other Taxes	290,000	290,000	322,000
Special Assessments	508,500	508,500	508,500
Licenses and Permits	95,694	95,694	94,412
Federal Grants/Aid	43,619,801	43,619,801	3,861,626
State Grants/Aid	51,539,718	51,539,718	13,090,081
Local Grants/Aid	0	0	0
Charges for Services	2,117,630	2,117,630	2,196,561
Fines and Forfeits	5,000	5,000	6,000
Interest on Investments	306,000	306,000	426,000
Miscellaneous Revenues	682,491	682,491	725,471
Total Revenues	117,827,332	117,827,332	41,638,870
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	117,827,332	117,827,332	41,638,870
Current Expenditures			
General Government	5,597,675	5,597,675	5,978,893
Public Safety	6,781,987	6,781,987	7,160,271
Streets and Highways (excluding Const.)	4,304,858	4,304,858	4,741,136
Sanitation	0	0	0
Human Services	90,985,220	90,985,220	15,674,674
Health	126,881	126,881	135,996
Culture and Recreation	363,248	363,248	393,166
Conservation of Natural Resources	494,550	494,550	573,972
Economic Development & Housing	383,788	383,788	406,379
Miscellaneous Current Expenditures	811,463	811,463	755,153
Total Current Expenditures	109,849,670	109,849,670	35,819,640
Debt Service - Principal	703,062	703,062	773,535
Interest and Fiscal Charges	474,980	474,980	475,486
Streets and Highways Construction	5,935,037	5,935,037	3,639,741
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	817,782	817,782	973,212
Total Expenditures and Other Uses	117,780,531	117,780,531	41,681,614

Name of County: Clearwater

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,738,905	0	3,961,067
All Other Taxes	216,500	0	324,000
Special Assessments	456,343	0	470,965
Licenses and Permits	11,348	0	12,100
Federal Grants/Aid	3,135,253	0	2,760,071
State Grants/Aid	6,320,369	0	6,557,280
Local Grants/Aid	0	0	0
Charges for Services	1,136,679	0	1,515,618
Fines and Forfeits	14,300	0	14,300
Interest on Investments	312,520	0	321,500
Miscellaneous Revenues	753,460	0	765,748
Total Revenues	16,095,677	0	16,702,649
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	16,095,677	0	16,702,649
Current Expenditures			
General Government	2,297,143	0	2,221,769
Public Safety	2,001,437	0	2,028,282
Streets and Highways (excluding Const.)	2,236,540	0	2,010,225
Sanitation	699,562	0	670,600
Human Services	6,203,359	0	6,446,236
Health	85,000	0	20,000
Culture and Recreation	374,291	0	437,810
Conservation of Natural Resources	533,202	0	569,709
Economic Development & Housing	47,000	0	1,100
Miscellaneous Current Expenditures	97,114	0	119,471
Total Current Expenditures	14,574,648	0	14,525,202
Debt Service - Principal	20,000	0	25,000
Interest and Fiscal Charges	14,865	0	13,763
Streets and Highways Construction	2,365,500	0	2,242,500
Total Capital Outlay	517,000	0	366,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	17,492,013	0	17,172,965

Name of County: Cook

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	4,562,237	4,562,237	5,018,507
All Other Taxes	108,269	108,269	124,650
Special Assessments	50,000	50,000	0
Licenses and Permits	77,000	77,000	77,050
Federal Grants/Aid	3,174,026	3,174,026	2,133,020
State Grants/Aid	3,470,152	3,470,152	4,003,342
Local Grants/Aid	0	0	0
Charges for Services	723,716	723,716	716,425
Fines and Forfeits	4,200	4,200	5,000
Interest on Investments	325,000	325,000	405,000
Miscellaneous Revenues	344,510	344,510	420,908
Total Revenues	12,839,110	12,839,110	12,903,902
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	715,432	715,432	715,720
Total Revenues and Other Sources	13,554,542	13,554,542	13,619,622
Current Expenditures			
General Government	2,559,679	2,559,679	2,729,410
Public Safety	1,965,155	1,956,619	2,097,412
Streets and Highways (excluding Const.)	2,151,218	2,151,218	2,125,530
Sanitation	557,245	557,245	478,802
Human Services	1,420,463	1,420,463	1,579,506
Health	362,415	362,415	379,128
Culture and Recreation	267,603	267,603	280,327
Conservation of Natural Resources	95,165	95,165	103,963
Economic Development & Housing	109,000	109,000	110,694
Miscellaneous Current Expenditures	4,456	4,456	7,147
Total Current Expenditures	9,492,399	9,483,863	9,891,919
Debt Service - Principal	929,367	929,367	925,167
Interest and Fiscal Charges	291,015	291,015	267,428
Streets and Highways Construction	2,744,997	2,744,997	2,470,629
Total Capital Outlay	490,566	490,566	493,685
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	13,948,344	13,939,808	14,048,828

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Cottonwood

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

Name of County: Crow Win

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,604,999	5,654,999	5,753,962
All Other Taxes	7,000	7,000	157,000
Special Assessments	0	0	0
Licenses and Permits	5,500	5,500	22,300
Federal Grants/Aid	801,075	801,075	966,696
State Grants/Aid	6,140,765	6,140,765	6,276,551
Local Grants/Aid	0	0	0
Charges for Services	512,870	512,870	515,160
Fines and Forfeits	16,000	16,000	14,500
Interest on Investments	185,150	185,150	245,000
Miscellaneous Revenues	474,025	474,025	874,736
Total Revenues	13,747,384	13,797,384	14,825,905
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	12,500
Total Revenues and Other Sources	13,747,384	13,797,384	14,838,405
Current Expenditures			
General Government	2,290,772	2,290,772	2,579,268
Public Safety	1,469,737	1,473,737	1,717,320
Streets and Highways (excluding Const.)	2,591,053	2,668,558	2,705,965
Sanitation	226,028	226,028	275,200
Human Services	4,234,876	4,234,876	4,476,579
Health	1,900	1,900	124,232
Culture and Recreation	137,638	147,638	167,980
Conservation of Natural Resources	589,379	589,379	512,229
Economic Development & Housing	7,450	7,450	7,450
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	11,548,833	11,640,338	12,566,223
Debt Service - Principal	190,000	190,000	0
Interest and Fiscal Charges	21,000	21,000	20,000
Streets and Highways Construction	1,694,895	1,694,895	1,681,925
Total Capital Outlay	0	0	129,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	13,454,728	13,546,233	14,397,648

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	28,921,860	28,921,860	30,669,882
All Other Taxes	552,100	552,100	741,050
Special Assessments	535,000	535,000	540,000
Licenses and Permits	1,265,760	1,265,760	1,367,260
Federal Grants/Aid	7,041,730	7,041,730	6,501,863
State Grants/Aid	14,732,882	14,786,319	14,806,147
Local Grants/Aid	0	0	0
Charges for Services	3,316,879	3,316,879	3,898,648
Fines and Forfeits	0	0	0
Interest on Investments	1,000,000	1,000,000	1,600,000
Miscellaneous Revenues	2,585,553	2,585,553	3,701,002
Total Revenues	59,951,764	60,005,201	63,825,852
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	328,145	328,145	0
Total Revenues and Other Sources	60,279,909	60,333,346	63,825,852
Current Expenditures			
General Government	11,297,410	11,239,931	12,042,298
Public Safety	9,354,034	9,473,943	10,611,366
Streets and Highways (excluding Const.)	4,750,517	4,750,517	5,084,061
Sanitation	0	0	0
Human Services	17,916,378	17,916,378	19,263,430
Health	1,950,796	1,969,373	2,188,514
Culture and Recreation	792,416	793,554	766,321
Conservation of Natural Resources	1,998,005	1,998,174	2,624,618
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	2,725
Total Current Expenditures	48,059,556	48,141,870	52,583,333
Debt Service - Principal	3,223,000	3,223,000	3,290,650
Interest and Fiscal Charges	2,626,154	2,626,154	2,650,504
Streets and Highways Construction	3,828,145	3,828,145	3,383,000
Total Capital Outlay	1,799,319	1,786,142	1,201,021
Other Financing Uses	0	0	0
Transfers to Other Funds	528,145	528,145	0
Total Expenditures and Other Uses	60,064,319	60,133,456	63,108,508

Name of County: Dakota

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	112,427,346	112,427,346	117,897,237
All Other Taxes	1,254,685	1,254,685	1,367,500
Special Assessments	0	0	0
Licenses and Permits	817,375	817,375	934,531
Federal Grants/Aid	14,617,968	26,903,405	23,743,599
State Grants/Aid	82,487,368	94,871,648	49,850,111
Local Grants/Aid	31,246,228	44,176,707	16,153,957
Charges for Services	60,132,943	60,667,750	60,363,975
Fines and Forfeits	48,000	48,000	45,000
Interest on Investments	423,350	423,350	478,875
Miscellaneous Revenues	20,327,174	20,316,753	22,132,231
Total Revenues	323,782,437	361,907,019	292,967,016
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	10,378,659	11,627,671	13,260,242
Total Revenues and Other Sources	334,161,096	373,534,690	306,227,258
Current Expenditures			
General Government	53,528,946	58,614,861	54,980,331
Public Safety	34,326,246	35,411,558	35,771,993
Streets and Highways (excluding Const.)	8,875,398	9,097,587	9,636,540
Sanitation	8,473,825	8,341,908	8,196,445
Human Services	91,300,083	94,618,801	96,550,592
Health	11,795,476	12,483,722	12,657,422
Culture and Recreation	14,663,960	15,209,242	15,730,281
Conservation of Natural Resources	645,607	2,228,505	2,102,639
Economic Development & Housing	3,219,560	4,049,556	3,192,514
Miscellaneous Current Expenditures	82,595	82,595	82,595
Total Current Expenditures	226,911,696	240,138,335	238,901,352
Debt Service - Principal	7,185,000	7,185,000	7,825,000
Interest and Fiscal Charges	4,096,009	4,096,009	4,002,438
Streets and Highways Construction	51,442,586	77,190,558	47,879,738
Total Capital Outlay	61,096,425	87,867,954	28,369,310
Other Financing Uses	0	0	0
Transfers to Other Funds	10,378,658	11,627,673	13,260,242
Total Expenditures and Other Uses	361,110,374	428,105,529	340,238,080

Name of County: Dodge

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,040,240	0	8,552,043
All Other Taxes	83,400	0	95,500
Special Assessments	108,903	0	141,020
Licenses and Permits	50,393	0	69,407
Federal Grants/Aid	1,251,293	0	1,300,599
State Grants/Aid	5,308,060	0	7,656,141
Local Grants/Aid	0	0	322,510
Charges for Services	2,577,392	0	2,638,801
Fines and Forfeits	20,900	0	900
Interest on Investments	113,700	0	169,676
Miscellaneous Revenues	377,218	0	454,155
Total Revenues	17,931,499	0	21,400,752
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	357,413	0	294,210
Total Revenues and Other Sources	18,288,912	0	21,694,962
Current Expenditures			
General Government	3,693,112	0	3,903,380
Public Safety	3,271,359	0	3,656,239
Streets and Highways (excluding Const.)	2,307,224	0	2,403,778
Sanitation	1,194,823	0	1,315,442
Human Services	3,124,755	0	3,383,832
Health	617,110	0	810,303
Culture and Recreation	102,345	0	107,510
Conservation of Natural Resources	194,244	0	202,811
Economic Development & Housing	29,180	0	53,578
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	14,534,152	0	15,836,873
Debt Service - Principal	323,496	0	279,221
Interest and Fiscal Charges	49,545	0	27,508
Streets and Highways Construction	2,582,000	0	4,898,000
Total Capital Outlay	726,600	0	653,360
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	18,215,793	0	21,694,962

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	16,107,051	16,157,152	17,226,655
All Other Taxes	57,000	57,000	46,272
Special Assessments	94,768	94,768	90,536
Licenses and Permits	483,700	483,700	504,210
Federal Grants/Aid	3,175,113	3,175,113	3,161,752
State Grants/Aid	8,218,328	8,168,227	8,511,083
Local Grants/Aid	24,000	24,000	35,000
Charges for Services	3,689,366	3,676,231	3,896,590
Fines and Forfeits	61,000	61,000	69,700
Interest on Investments	404,044	417,179	604,500
Miscellaneous Revenues	696,190	696,190	886,063
Total Revenues	33,010,560	33,010,560	35,032,361
Proceeds from Bond Sales	1,980,000	1,980,000	705,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	34,990,560	34,990,560	35,737,361
Current Expenditures			
General Government	6,168,207	6,168,207	6,221,056
Public Safety	6,102,356	6,118,653	6,695,967
Streets and Highways (excluding Const.)	3,840,977	3,840,977	4,221,475
Sanitation	0	0	0
Human Services	8,008,796	8,008,796	8,219,466
Health	2,429,190	2,429,190	2,855,802
Culture and Recreation	1,197,386	1,197,386	1,277,407
Conservation of Natural Resources	325,123	325,123	341,108
Economic Development & Housing	41,795	41,795	41,157
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	28,113,830	28,130,127	29,873,438
Debt Service - Principal	1,570,000	1,570,000	1,565,000
Interest and Fiscal Charges	603,623	603,623	560,398
Streets and Highways Construction	4,066,776	4,066,776	3,738,525
Total Capital Outlay	0	0	0
Other Financing Uses	636,331	636,331	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	34,990,560	35,006,857	35,737,361

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,363,154	5,363,154	5,855,950
All Other Taxes	69,500	69,500	82,000
Special Assessments	452,900	452,900	717,000
Licenses and Permits	970	970	970
Federal Grants/Aid	7,500	7,500	1,010,000
State Grants/Aid	7,430,939	7,430,939	5,893,534
Local Grants/Aid	0	0	0
Charges for Services	628,020	628,020	644,500
Fines and Forfeits	1,000	1,000	1,000
Interest on Investments	240,000	240,000	260,000
Miscellaneous Revenues	474,200	474,200	638,200
Total Revenues	14,668,183	14,668,183	15,103,154
Proceeds from Bond Sales	0	0	0
Other Financing Sources	478,000	478,000	202,350
Transfers from Other Funds	168,000	168,000	168,850
Total Revenues and Other Sources	15,314,183	15,314,183	15,474,354
Current Expenditures			
General Government	2,675,730	2,675,730	3,413,220
Public Safety	1,747,290	1,747,290	2,122,914
Streets and Highways (excluding Const.)	3,293,371	3,293,371	3,724,517
Sanitation	123,500	123,500	68,500
Human Services	1,472,179	1,472,179	1,588,156
Health	0	0	0
Culture and Recreation	350,929	350,929	350,590
Conservation of Natural Resources	556,850	556,850	686,530
Economic Development & Housing	122,350	122,350	122,350
Miscellaneous Current Expenditures	951,000	951,000	0
Total Current Expenditures	11,293,199	11,293,199	12,076,777
Debt Service - Principal	555,000	555,000	552,750
Interest and Fiscal Charges	164,700	164,700	96,800
Streets and Highways Construction	3,665,700	3,665,700	3,320,000
Total Capital Outlay	355,500	355,500	332,000
Other Financing Uses	0	0	0
Transfers to Other Funds	168,000	168,000	103,000
Total Expenditures and Other Uses	16,202,099	16,202,099	16,481,327

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	6,275,570	5,332,296	6,158,577
All Other Taxes	265,323	265,323	291,060
Special Assessments	0	0	0
Licenses and Permits	48,090	48,090	47,990
Federal Grants/Aid	1,937,343	2,073,343	2,155,273
State Grants/Aid	9,796,434	10,774,434	10,681,035
Local Grants/Aid	0	0	0
Charges for Services	1,926,148	1,926,148	2,443,852
Fines and Forfeits	0	0	0
Interest on Investments	95,000	95,000	165,000
Miscellaneous Revenues	462,666	479,619	485,061
Total Revenues	20,806,574	20,994,253	22,427,848
Proceeds from Bond Sales	0	0	0
Other Financing Sources	490,100	490,100	17,600
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	21,296,674	21,484,353	22,445,448
Current Expenditures			
General Government	2,690,642	2,690,642	2,757,236
Public Safety	2,859,433	2,859,433	2,853,712
Streets and Highways (excluding Const.)	2,324,840	2,324,840	2,715,510
Sanitation	561,897	561,897	541,774
Human Services	3,432,897	3,432,897	3,463,050
Health	1,414,290	1,414,290	1,484,516
Culture and Recreation	214,250	214,250	221,550
Conservation of Natural Resources	616,929	616,929	774,363
Economic Development & Housing	497,827	497,827	498,815
Miscellaneous Current Expenditures	118,670	118,670	191,525
Total Current Expenditures	14,731,675	14,731,675	15,502,051
Debt Service - Principal	151,871	151,871	152,871
Interest and Fiscal Charges	121,318	121,318	121,152
Streets and Highways Construction	5,498,710	5,498,710	6,302,615
Total Capital Outlay	928,100	928,100	682,259
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	21,431,674	21,431,674	22,760,948

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	14,193,660	0	15,034,923
All Other Taxes	59,300	0	125,800
Special Assessments	777,030	0	877,030
Licenses and Permits	117,700	0	117,700
Federal Grants/Aid	3,933,555	0	3,720,477
State Grants/Aid	9,826,120	0	9,247,160
Local Grants/Aid	0	0	0
Charges for Services	2,235,574	0	2,414,700
Fines and Forfeits	45,500	0	47,500
Interest on Investments	800,000	0	800,000
Miscellaneous Revenues	1,476,624	0	1,669,722
Total Revenues	33,465,063	0	34,055,012
Proceeds from Bond Sales	0	0	453,970
Other Financing Sources	25,700	0	25,700
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	33,490,763	0	34,534,682
Current Expenditures			
General Government	4,567,475	0	4,974,297
Public Safety	3,880,096	0	4,374,122
Streets and Highways (excluding Const.)	3,419,761	0	3,658,367
Sanitation	389,606	0	403,892
Human Services	10,505,986	0	10,794,403
Health	1,275,811	0	1,313,820
Culture and Recreation	471,485	0	338,200
Conservation of Natural Resources	988,268	0	1,132,111
Economic Development & Housing	28,000	0	25,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	25,526,488	0	27,014,212
Debt Service - Principal	1,654,000	0	1,438,000
Interest and Fiscal Charges	732,775	0	1,192,970
Streets and Highways Construction	4,837,000	0	4,364,000
Total Capital Outlay	680,500	0	635,000
Other Financing Uses	60,000	0	62,500
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	33,490,763	0	34,706,682

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	23,660,780	21,916,375	22,466,463
All Other Taxes	331,500	331,500	358,000
Special Assessments	13,000	13,000	10,254
Licenses and Permits	579,245	579,245	525,800
Federal Grants/Aid	4,977,816	4,657,816	3,445,338
State Grants/Aid	10,005,230	11,325,135	12,452,587
Local Grants/Aid	0	0	0
Charges for Services	5,548,211	5,548,211	6,668,015
Fines and Forfeits	21,200	21,200	14,500
Interest on Investments	622,800	622,800	902,500
Miscellaneous Revenues	1,220,321	1,212,821	1,244,411
Total Revenues	46,980,103	46,228,103	48,087,868
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	470,000	724,500	598,000
Total Revenues and Other Sources	47,450,103	46,952,603	48,685,868
Current Expenditures			
General Government	8,794,840	9,492,297	9,208,109
Public Safety	10,560,804	11,184,792	11,077,926
Streets and Highways (excluding Const.)	3,487,473	3,588,873	3,911,814
Sanitation	692,162	836,662	664,083
Human Services	8,586,989	8,586,989	9,534,209
Health	3,443,837	3,445,922	3,807,759
Culture and Recreation	525,883	525,883	606,451
Conservation of Natural Resources	574,853	575,213	473,141
Economic Development & Housing	5,000	21,135	38,135
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	36,671,841	38,257,766	39,321,627
Debt Service - Principal	2,256,807	5,656,807	1,701,915
Interest and Fiscal Charges	679,058	679,058	574,840
Streets and Highways Construction	7,637,739	6,541,339	7,276,445
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	470,000	724,500	598,000
Total Expenditures and Other Uses	47,715,445	51,859,470	49,472,827

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,821,148	3,821,148	3,107,853
All Other Taxes	62,800	62,800	222,000
Special Assessments	0	0	0
Licenses and Permits	6,075	6,075	6,075
Federal Grants/Aid	768,537	720,640	958,135
State Grants/Aid	4,857,882	4,799,551	4,962,744
Local Grants/Aid	0	0	95,909
Charges for Services	287,340	257,650	377,526
Fines and Forfeits	0	0	0
Interest on Investments	40,000	40,000	40,000
Miscellaneous Revenues	319,752	319,752	204,021
Total Revenues	10,163,534	10,027,616	9,974,263
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	10,163,534	10,027,616	9,974,263
Current Expenditures			
General Government	1,982,349	1,982,349	1,752,190
Public Safety	939,809	939,809	994,668
Streets and Highways (excluding Const.)	1,096,860	1,096,860	1,619,500
Sanitation	0	0	0
Human Services	3,381,846	3,381,846	3,372,278
Health	142,850	142,850	112,850
Culture and Recreation	86,884	86,884	95,783
Conservation of Natural Resources	186,625	186,625	199,577
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	510,556	510,556	220,178
Total Current Expenditures	8,327,779	8,327,779	8,367,024
Debt Service - Principal	70,000	70,000	70,000
Interest and Fiscal Charges	2,765	2,765	1,505
Streets and Highways Construction	3,375,000	3,375,000	2,221,000
Total Capital Outlay	221,500	221,500	237,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	11,997,044	11,997,044	10,896,529

Name of County: Hennepin

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	525,839,635	525,839,635	554,680,512
All Other Taxes	2,456,563	2,456,563	4,553,612
Special Assessments	0	0	0
Licenses and Permits	6,496,230	6,496,230	7,381,511
Federal Grants/Aid	171,590,612	174,869,977	182,601,600
State Grants/Aid	194,006,424	197,702,739	178,447,828
Local Grants/Aid	0	0	0
Charges for Services	66,120,877	66,944,372	71,190,976
Fines and Forfeits	1,362,500	1,362,500	1,362,500
Interest on Investments	16,973,514	16,973,514	18,542,567
Miscellaneous Revenues	206,312,250	202,531,916	241,573,219
Total Revenues	1,191,158,605	1,195,177,446	1,260,334,325
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	1,191,158,605	1,195,177,446	1,260,334,325
Current Expenditures			
General Government	124,146,048	122,646,448	136,987,187
Public Safety	222,944,827	223,743,555	236,132,380
Streets and Highways (excluding Const.)	27,816,511	27,941,511	27,908,783
Sanitation	0	0	0
Human Services	493,281,795	497,812,510	497,740,046
Health	37,443,300	37,443,300	39,516,090
Culture and Recreation	38,938,311	38,938,311	40,849,662
Conservation of Natural Resources	1,038,108	1,038,108	1,132,240
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	16,013,214	15,923,212	15,439,184
Total Current Expenditures	961,622,114	965,486,955	995,705,572
Debt Service - Principal	30,030,000	30,030,000	40,720,000
Interest and Fiscal Charges	21,058,722	21,058,722	24,095,065
Streets and Highways Construction	3,509,149	3,509,149	3,646,595
Total Capital Outlay	174,938,620	175,092,620	196,167,093
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	1,191,158,605	1,195,177,446	1,260,334,325

Name of County: Houston

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	6,211,402	0	6,792,486
All Other Taxes	129,300	0	134,300
Special Assessments	0	0	0
Licenses and Permits	48,115	0	51,295
Federal Grants/Aid	2,054,386	0	2,144,128
State Grants/Aid	6,992,420	0	9,587,548
Local Grants/Aid	0	0	0
Charges for Services	1,959,235	0	2,074,514
Fines and Forfeits	18,000	0	25,000
Interest on Investments	196,600	0	225,400
Miscellaneous Revenues	291,295	0	330,875
Total Revenues	17,900,753	0	21,365,546
Proceeds from Bond Sales	0	0	0
Other Financing Sources	240,447	0	241,444
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	18,141,200	0	21,606,990
Current Expenditures			
General Government	2,662,687	0	2,840,026
Public Safety	2,166,270	0	2,573,146
Streets and Highways (excluding Const.)	2,828,468	0	3,300,590
Sanitation	830,149	0	880,632
Human Services	4,089,778	0	4,423,088
Health	1,458,434	0	1,597,535
Culture and Recreation	234,689	0	276,258
Conservation of Natural Resources	325,565	0	336,092
Economic Development & Housing	62,955	0	67,847
Miscellaneous Current Expenditures	235,600	0	258,625
Total Current Expenditures	14,894,595	0	16,553,839
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,246,605	0	5,053,151
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	18,141,200	0	21,606,990

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,063,601	0	9,505,990
All Other Taxes	1,187,359	0	1,082,221
Special Assessments	1,780,000	0	1,920,000
Licenses and Permits	2,030,140	0	1,507,600
Federal Grants/Aid	2,514,262	0	2,304,550
State Grants/Aid	5,408,263	0	5,434,615
Local Grants/Aid	0	0	0
Charges for Services	1,017,843	0	971,671
Fines and Forfeits	525,600	0	729,800
Interest on Investments	400,000	0	450,000
Miscellaneous Revenues	1,561,778	0	1,433,435
Total Revenues	25,488,846	0	25,339,882
Proceeds from Bond Sales	0	0	2,400,000
Other Financing Sources	0	0	0
Transfers from Other Funds	13,750	0	13,750
Total Revenues and Other Sources	25,502,596	0	27,753,632
Current Expenditures			
General Government	4,204,910	0	4,016,178
Public Safety	3,386,920	0	3,656,886
Streets and Highways (excluding Const.)	4,313,600	0	4,435,000
Sanitation	1,954,150	0	2,044,212
Human Services	6,942,689	0	7,236,716
Health	6,800	0	6,800
Culture and Recreation	311,607	0	358,897
Conservation of Natural Resources	956,354	0	1,287,052
Economic Development & Housing	50,000	0	50,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	22,127,030	0	23,091,741
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,386,500	0	4,356,200
Total Capital Outlay	432,500	0	904,700
Other Financing Uses	0	0	0
Transfers to Other Funds	13,750	0	13,750
Total Expenditures and Other Uses	24,959,780	0	28,366,391

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	12,966,776	12,966,776	13,782,283
All Other Taxes	65,000	65,000	65,000
Special Assessments	0	0	0
Licenses and Permits	540,790	540,790	448,509
Federal Grants/Aid	5,337,182	5,337,182	3,819,859
State Grants/Aid	9,878,842	9,878,842	8,833,738
Local Grants/Aid	0	0	0
Charges for Services	2,815,826	2,815,826	3,012,696
Fines and Forfeits	0	0	0
Interest on Investments	340,000	340,000	400,000
Miscellaneous Revenues	317,253	317,253	437,693
Total Revenues	32,261,669	32,261,669	30,799,778
Proceeds from Bond Sales	0	0	0
Other Financing Sources	193,382	193,382	692,470
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	32,455,051	32,455,051	31,492,248
Current Expenditures			
General Government	5,444,685	5,444,685	5,761,831
Public Safety	5,277,534	5,277,534	5,550,959
Streets and Highways (excluding Const.)	2,457,122	2,457,122	1,808,698
Sanitation	190,494	190,494	0
Human Services	10,908,183	10,908,183	10,655,820
Health	1,368,811	1,368,811	1,480,429
Culture and Recreation	524,930	524,930	625,693
Conservation of Natural Resources	344,215	344,215	515,525
Economic Development & Housing	0	0	50,000
Miscellaneous Current Expenditures	645,686	645,686	794,986
Total Current Expenditures	27,161,660	27,161,660	27,243,941
Debt Service - Principal	570,000	570,000	595,000
Interest and Fiscal Charges	383,097	383,097	499,420
Streets and Highways Construction	3,675,000	3,675,000	2,548,000
Total Capital Outlay	665,294	665,294	605,887
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	32,455,051	32,455,051	31,492,248

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	24,106,731	24,106,731	25,237,192
All Other Taxes	83,000	83,000	83,000
Special Assessments	828,274	828,274	901,187
Licenses and Permits	52,000	52,000	52,000
Federal Grants/Aid	5,457,781	5,457,781	3,926,504
State Grants/Aid	16,713,840	16,713,840	16,493,634
Local Grants/Aid	0	0	0
Charges for Services	4,727,315	4,727,315	5,195,612
Fines and Forfeits	0	0	0
Interest on Investments	650,000	650,000	650,000
Miscellaneous Revenues	1,450,006	1,450,006	1,750,769
Total Revenues	54,068,947	54,068,947	54,289,898
Proceeds from Bond Sales	0	0	0
Other Financing Sources	17,000,000	17,000,000	17,000,000
Transfers from Other Funds	11,543,315	11,543,315	11,543,315
Total Revenues and Other Sources	82,612,262	82,612,262	82,833,213
Current Expenditures			
General Government	6,927,689	6,927,689	7,137,398
Public Safety	7,416,979	7,416,979	7,712,762
Streets and Highways (excluding Const.)	11,297,454	11,297,454	11,120,950
Sanitation	1,376,973	1,376,973	1,449,886
Human Services	18,422,914	18,422,914	18,042,104
Health	0	0	0
Culture and Recreation	647,652	647,652	753,658
Conservation of Natural Resources	1,946,320	1,946,320	2,250,005
Economic Development & Housing	145,000	145,000	150,000
Miscellaneous Current Expenditures	1,963,068	1,963,068	2,460,985
Total Current Expenditures	50,144,049	50,144,049	51,077,748
Debt Service - Principal	1,158,589	1,158,589	700,000
Interest and Fiscal Charges	325,151	325,151	151,300
Streets and Highways Construction	3,441,158	3,441,158	3,860,850
Total Capital Outlay	0	0	0
Other Financing Uses	17,000,000	17,000,000	17,000,000
Transfers to Other Funds	11,543,315	11,543,315	11,543,315
Total Expenditures and Other Uses	83,612,262	83,612,262	84,333,213

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	6,945,683	0	7,605,229
All Other Taxes	28,800	0	29,300
Special Assessments	0	0	0
Licenses and Permits	12,500	0	12,000
Federal Grants/Aid	866,675	0	790,052
State Grants/Aid	5,309,924	0	5,201,803
Local Grants/Aid	0	0	96,512
Charges for Services	387,075	0	475,380
Fines and Forfeits	500	0	1,500
Interest on Investments	225,000	0	250,000
Miscellaneous Revenues	419,276	0	543,588
Total Revenues	14,195,433	0	15,005,364
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	14,195,433	0	15,005,364
Current Expenditures			
General Government	1,895,525	0	2,151,295
Public Safety	1,493,906	0	1,363,970
Streets and Highways (excluding Const.)	2,256,000	0	2,260,000
Sanitation	116,327	0	126,209
Human Services	3,830,967	0	3,971,600
Health	167,517	0	173,237
Culture and Recreation	592,388	0	659,582
Conservation of Natural Resources	347,172	0	239,543
Economic Development & Housing	3,380	0	3,380
Miscellaneous Current Expenditures	1,141,494	0	1,273,500
Total Current Expenditures	11,844,676	0	12,222,316
Debt Service - Principal	265,000	0	140,000
Interest and Fiscal Charges	172,095	0	157,095
Streets and Highways Construction	2,699,000	0	2,125,000
Total Capital Outlay	393,000	0	684,883
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	15,373,771	0	15,329,294

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,257,871	0	9,971,822
All Other Taxes	182,500	0	159,100
Special Assessments	10	0	6
Licenses and Permits	66,475	0	65,025
Federal Grants/Aid	1,718,379	0	1,767,089
State Grants/Aid	5,356,192	0	5,282,942
Local Grants/Aid	0	0	0
Charges for Services	599,739	0	568,694
Fines and Forfeits	0	0	0
Interest on Investments	122,962	0	152,700
Miscellaneous Revenues	1,930,045	0	2,393,037
Total Revenues	18,234,173	0	20,360,415
Proceeds from Bond Sales	0	0	0
Other Financing Sources	194,004	0	0
Transfers from Other Funds	350,625	0	401,075
Total Revenues and Other Sources	18,778,802	0	20,761,490
Current Expenditures			
General Government	3,034,434	0	3,248,587
Public Safety	2,913,156	0	3,172,469
Streets and Highways (excluding Const.)	2,433,504	0	2,454,500
Sanitation	157,491	0	61,875
Human Services	4,433,582	0	4,999,415
Health	1,900,993	0	2,586,554
Culture and Recreation	152,488	0	161,899
Conservation of Natural Resources	148,932	0	158,257
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	284,073	0	415,806
Total Current Expenditures	15,458,653	0	17,259,362
Debt Service - Principal	270,000	0	285,000
Interest and Fiscal Charges	257,751	0	245,515
Streets and Highways Construction	1,970,000	0	2,291,500
Total Capital Outlay	471,773	0	325,120
Other Financing Uses	0	0	0
Transfers to Other Funds	350,625	0	401,075
Total Expenditures and Other Uses	18,778,802	0	20,807,572

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	19,542,715	0	20,955,757
All Other Taxes	0	0	0
Special Assessments	850,000	0	850,000
Licenses and Permits	0	0	0
Federal Grants/Aid	0	0	0
State Grants/Aid	19,469,146	0	18,332,396
Local Grants/Aid	0	0	0
Charges for Services	12,902,630	0	13,863,341
Fines and Forfeits	0	0	0
Interest on Investments	900,000	0	818,000
Miscellaneous Revenues	4,077,700	0	3,614,200
Total Revenues	57,742,191	0	58,433,694
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	57,742,191	0	58,433,694
Current Expenditures			
General Government	6,533,850	0	7,384,100
Public Safety	11,987,700	0	12,498,700
Streets and Highways (excluding Const.)	3,745,000	0	4,008,000
Sanitation	0	0	0
Human Services	13,161,400	0	13,477,161
Health	2,262,400	0	2,292,300
Culture and Recreation	560,700	0	630,700
Conservation of Natural Resources	282,000	0	355,800
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	3,392,100	0	2,913,700
Total Current Expenditures	41,925,150	0	43,560,461
Debt Service - Principal	2,195,000	0	1,410,000
Interest and Fiscal Charges	972,100	0	861,000
Streets and Highways Construction	10,967,000	0	10,057,000
Total Capital Outlay	2,373,800	0	2,816,200
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	58,433,050	0	58,704,661

Name of County: Kittson

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	2,077,779	0	2,211,822
All Other Taxes	49,410	(8,510)	46,510
Special Assessments	92,750	0	129,600
Licenses and Permits	1,950	1,900	1,875
Federal Grants/Aid	1,229,720	(655)	595,433
State Grants/Aid	5,122,039	(72,264)	5,047,215
Local Grants/Aid	0	10,200	12,280
Charges for Services	687,723	319,120	1,505,520
Fines and Forfeits	12,600	18,400	13,100
Interest on Investments	201,100	230,000	276,600
Miscellaneous Revenues	201,582	54,510	169,150
Total Revenues	9,676,653	552,701	10,009,105
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	9,676,653	552,701	10,009,105
Current Expenditures			
General Government	1,466,914	(65,248)	1,482,568
Public Safety	903,548	(4,396)	935,068
Streets and Highways (excluding Const.)	2,321,527	129,983	2,506,900
Sanitation	78,659	14,040	82,108
Human Services	1,188,768	81,157	1,213,619
Health	36,568	0	36,568
Culture and Recreation	172,849	0	179,000
Conservation of Natural Resources	301,660	8,913	447,098
Economic Development & Housing	21,600	0	41,600
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	6,492,093	164,449	6,924,529
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,200,598	302,632	2,968,918
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	9,692,691	467,081	9,893,447

Name of County: Koochiching

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	2,680,774	2,680,774	2,748,740
All Other Taxes	308,000	308,000	300,000
Special Assessments	0	0	121,646
Licenses and Permits	16,000	16,000	17,100
Federal Grants/Aid	3,624,054	4,034,157	2,895,550
State Grants/Aid	15,368,948	13,324,658	14,185,653
Local Grants/Aid	0	0	0
Charges for Services	2,666,574	2,647,198	3,113,096
Fines and Forfeits	1,600	1,600	2,000
Interest on Investments	300,000	300,000	402,000
Miscellaneous Revenues	282,000	282,000	113,400
Total Revenues	25,247,950	23,594,387	23,899,185
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,482,000	1,482,000	1,500,000
Transfers from Other Funds	154,492	154,492	161,492
Total Revenues and Other Sources	26,884,442	25,230,879	25,560,677
Current Expenditures			
General Government	2,757,062	2,348,179	2,670,745
Public Safety	1,843,456	1,843,456	2,078,860
Streets and Highways (excluding Const.)	1,940,342	1,990,248	1,871,039
Sanitation	1,017,287	1,017,287	1,158,352
Human Services	4,638,609	4,659,925	4,706,404
Health	890,610	947,723	1,185,122
Culture and Recreation	184,099	184,099	191,655
Conservation of Natural Resources	10,058,474	8,730,759	4,740,283
Economic Development & Housing	330,786	180,786	334,159
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	23,660,725	21,902,462	18,936,619
Debt Service - Principal	0	0	230,795
Interest and Fiscal Charges	0	0	48,168
Streets and Highways Construction	3,470,556	3,470,556	6,931,601
Total Capital Outlay	823,695	823,695	811,559
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	27,954,976	26,196,713	26,958,742

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,289,071	0	3,427,963
All Other Taxes	408,100	0	405,200
Special Assessments	94,992	0	130,176
Licenses and Permits	3,000	0	5,000
Federal Grants/Aid	615,130	0	597,125
State Grants/Aid	4,622,745	0	3,673,783
Local Grants/Aid	399,545	0	410,884
Charges for Services	417,025	0	399,295
Fines and Forfeits	11,000	0	13,000
Interest on Investments	165,000	0	325,500
Miscellaneous Revenues	176,724	0	677,619
Total Revenues	10,202,332	0	10,065,545
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	10,202,332	0	10,065,545
Current Expenditures			
General Government	1,231,493	0	1,257,540
Public Safety	743,136	0	802,632
Streets and Highways (excluding Const.)	1,936,400	0	2,154,800
Sanitation	0	0	0
Human Services	1,875,816	0	1,962,140
Health	67,539	0	67,539
Culture and Recreation	82,842	0	92,597
Conservation of Natural Resources	1,089,503	0	1,113,846
Economic Development & Housing	50,000	0	173,938
Miscellaneous Current Expenditures	126,274	0	0
Total Current Expenditures	7,203,003	0	7,625,032
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,110,000	0	2,816,000
Total Capital Outlay	470,000	0	175,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	10,783,003	0	10,616,032

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	6,571,173	0	7,251,520
All Other Taxes	1,215,300	0	1,421,550
Special Assessments	0	0	0
Licenses and Permits	55,555	0	163,301
Federal Grants/Aid	1,956,195	0	1,805,654
State Grants/Aid	11,922,150	0	11,762,279
Local Grants/Aid	0	0	0
Charges for Services	705,903	0	661,358
Fines and Forfeits	2,000	0	1,500
Interest on Investments	387,925	0	411,795
Miscellaneous Revenues	1,164,048	0	1,982,906
Total Revenues	23,980,249	0	25,461,863
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	1,242,465	0	4,038,884
Total Revenues and Other Sources	25,222,714	0	29,500,747
Current Expenditures			
General Government	3,679,959	0	3,698,770
Public Safety	2,575,384	0	2,800,095
Streets and Highways (excluding Const.)	2,498,138	0	2,525,887
Sanitation	346,717	0	276,522
Human Services	3,502,255	0	3,702,895
Health	402,202	0	418,673
Culture and Recreation	393,199	0	373,029
Conservation of Natural Resources	1,156,947	0	936,247
Economic Development & Housing	45,051	0	42,850
Miscellaneous Current Expenditures	134,393	0	181,172
Total Current Expenditures	14,734,245	0	14,956,140
Debt Service - Principal	615,000	0	1,408,915
Interest and Fiscal Charges	266,556	0	277,709
Streets and Highways Construction	7,102,553	0	11,185,629
Total Capital Outlay	2,604,724	0	1,547,290
Other Financing Uses	0	0	0
Transfers to Other Funds	1,000,000	0	2,183,222
Total Expenditures and Other Uses	26,323,078	0	31,558,905

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	2,506,873	0	2,586,862
All Other Taxes	3,000	0	32,800
Special Assessments	494,608	0	518,240
Licenses and Permits	51,000	0	49,000
Federal Grants/Aid	889,881	0	941,902
State Grants/Aid	4,855,844	0	5,564,895
Local Grants/Aid	0	0	0
Charges for Services	303,790	0	301,520
Fines and Forfeits	10,500	0	10,500
Interest on Investments	25,000	0	48,000
Miscellaneous Revenues	194,151	0	152,252
Total Revenues	9,334,647	0	10,205,971
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	300,885	0	201,201
Total Revenues and Other Sources	9,635,532	0	10,407,172
Current Expenditures			
General Government	1,817,037	0	1,930,605
Public Safety	788,186	0	831,365
Streets and Highways (excluding Const.)	1,943,529	0	2,197,997
Sanitation	541,897	0	658,299
Human Services	1,387,017	0	1,436,173
Health	61,700	0	63,700
Culture and Recreation	173,676	0	228,828
Conservation of Natural Resources	52,145	0	52,895
Economic Development & Housing	162,220	0	222,020
Miscellaneous Current Expenditures	61,870	0	93,620
Total Current Expenditures	6,989,277	0	7,715,502
Debt Service - Principal	130,000	0	0
Interest and Fiscal Charges	2,850	0	0
Streets and Highways Construction	2,049,169	0	2,657,498
Total Capital Outlay	0	0	0
Other Financing Uses	820	0	5,172
Transfers to Other Funds	253,805	0	26,223
Total Expenditures and Other Uses	9,425,921	0	10,404,395

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,465,312	9,465,312	10,305,285
All Other Taxes	188,900	188,900	188,128
Special Assessments	103,500	103,500	108,000
Licenses and Permits	266,698	266,698	268,920
Federal Grants/Aid	2,609,998	3,183,228	2,693,684
State Grants/Aid	9,063,627	9,122,869	7,311,205
Local Grants/Aid	0	0	10,000
Charges for Services	1,128,340	1,128,340	1,049,533
Fines and Forfeits	507,410	507,410	459,303
Interest on Investments	300,300	300,300	420,425
Miscellaneous Revenues	579,324	587,824	199,254
Total Revenues	24,213,409	24,854,381	23,013,737
Proceeds from Bond Sales	2,865,968	4,928,341	2,655,000
Other Financing Sources	98,361	98,361	43,100
Transfers from Other Funds	177,585	177,585	175,835
Total Revenues and Other Sources	27,355,323	30,058,668	25,887,672
Current Expenditures			
General Government	3,862,607	3,862,607	4,274,465
Public Safety	2,795,232	2,795,232	3,006,252
Streets and Highways (excluding Const.)	2,664,682	3,224,682	2,806,695
Sanitation	212,435	212,435	231,122
Human Services	6,258,925	6,258,925	6,035,139
Health	1,634,072	1,634,072	2,007,877
Culture and Recreation	504,392	504,392	534,743
Conservation of Natural Resources	621,068	621,068	669,260
Economic Development & Housing	3,348	3,348	4,229
Miscellaneous Current Expenditures	100,400	100,400	0
Total Current Expenditures	18,657,161	19,217,161	19,569,782
Debt Service - Principal	850,000	850,000	685,000
Interest and Fiscal Charges	250,058	250,058	384,532
Streets and Highways Construction	7,120,008	8,854,458	4,909,169
Total Capital Outlay	1,119,754	1,139,754	719,400
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	27,996,981	30,311,431	26,267,883

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☐

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,262,590	3,262,590	3,573,497
All Other Taxes	420,500	420,500	482,500
Special Assessments	82,000	82,000	72,345
Licenses and Permits	22,550	22,550	35,850
Federal Grants/Aid	0	0	0
State Grants/Aid	3,587,127	3,587,127	3,641,599
Local Grants/Aid	0	0	0
Charges for Services	608,569	608,569	600,817
Fines and Forfeits	0	0	0
Interest on Investments	115,300	115,300	114,200
Miscellaneous Revenues	348,350	348,350	196,513
Total Revenues	8,446,986	8,446,986	8,717,321
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	75,500	75,500	39,564
Total Revenues and Other Sources	8,522,486	8,522,486	8,756,885
Current Expenditures			
General Government	1,707,138	1,728,338	1,742,130
Public Safety	911,466	911,466	974,489
Streets and Highways (excluding Const.)	3,681,300	3,681,300	3,801,539
Sanitation	127,200	127,200	169,256
Human Services	833,516	833,516	916,868
Health	38,666	38,666	37,666
Culture and Recreation	175,813	175,813	171,127
Conservation of Natural Resources	640,414	640,414	609,712
Economic Development & Housing	45,000	45,000	40,000
Miscellaneous Current Expenditures	106,788	106,788	91,753
Total Current Expenditures	8,267,301	8,288,501	8,554,540
Debt Service - Principal	142,000	142,000	117,000
Interest and Fiscal Charges	113,185	113,185	86,645
Streets and Highways Construction	0	0	0
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	8,522,486	8,543,686	8,758,185

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,508,510	0	10,102,126
All Other Taxes	59,000	0	19,000
Special Assessments	352,725	0	283,940
Licenses and Permits	52,520	0	21,205
Federal Grants/Aid	401,858	0	12,185
State Grants/Aid	4,805,213	0	4,774,215
Local Grants/Aid	0	0	0
Charges for Services	959,359	0	1,104,600
Fines and Forfeits	0	0	0
Interest on Investments	260,750	0	516,861
Miscellaneous Revenues	920,070	0	978,224
Total Revenues	17,320,005	0	17,812,356
Proceeds from Bond Sales	0	0	0
Other Financing Sources	2,920,300	0	2,577,610
Transfers from Other Funds	733,670	0	0
Total Revenues and Other Sources	20,973,975	0	20,389,966
Current Expenditures			
General Government	2,237,616	0	3,408,804
Public Safety	2,942,067	0	3,216,755
Streets and Highways (excluding Const.)	3,039,267	0	5,953,070
Sanitation	486,344	0	377,850
Human Services	2,184,291	0	2,402,720
Health	221,000	0	221,000
Culture and Recreation	385,178	0	336,244
Conservation of Natural Resources	671,650	0	556,852
Economic Development & Housing	52,985	0	54,155
Miscellaneous Current Expenditures	816,785	0	8,239
Total Current Expenditures	13,037,183	0	16,535,689
Debt Service - Principal	532,236	0	614,217
Interest and Fiscal Charges	182,836	0	244,350
Streets and Highways Construction	6,245,436	0	2,535,412
Total Capital Outlay	376,000	0	460,298
Other Financing Uses	0	0	0
Transfers to Other Funds	733,670	0	0
Total Expenditures and Other Uses	21,107,361	0	20,389,966

Name of County: McLeod

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

Name of County: Mahanomen

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	16,954,416	16,954,416	18,288,314
All Other Taxes	33,000	33,000	43,500
Special Assessments	0	0	0
Licenses and Permits	94,000	94,000	110,825
Federal Grants/Aid	2,701,233	2,701,233	5,176,845
State Grants/Aid	7,753,434	7,753,434	10,496,942
Local Grants/Aid	0	0	0
Charges for Services	4,132,720	4,132,720	3,080,502
Fines and Forfeits	19,875	19,875	20,775
Interest on Investments	554,250	554,250	663,250
Miscellaneous Revenues	930,397	930,397	873,016
Total Revenues	33,173,325	33,173,325	38,753,969
Proceeds from Bond Sales	0	0	0
Other Financing Sources	122,800	122,800	285,250
Transfers from Other Funds	38,500	38,500	1,035,259
Total Revenues and Other Sources	33,334,625	33,334,625	40,074,478
Current Expenditures			
General Government	5,158,174	5,158,174	5,728,062
Public Safety	4,852,893	4,852,893	5,186,231
Streets and Highways (excluding Const.)	2,449,031	2,449,031	2,620,616
Sanitation	1,934,289	1,934,289	1,533,560
Human Services	8,173,205	8,173,205	8,336,912
Health	1,761,118	1,761,118	1,709,560
Culture and Recreation	454,470	454,470	489,195
Conservation of Natural Resources	401,119	401,119	462,958
Economic Development & Housing	2,369	2,369	2,476
Miscellaneous Current Expenditures	46,669	46,669	56,959
Total Current Expenditures	25,233,337	25,233,337	26,126,529
Debt Service - Principal	1,180,000	1,180,000	1,548,731
Interest and Fiscal Charges	108,458	108,458	1,106,220
Streets and Highways Construction	3,700,000	3,700,000	8,333,000
Total Capital Outlay	1,696,114	1,696,114	2,309,104
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	1,035,259
Total Expenditures and Other Uses	31,917,909	31,917,909	40,458,843

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,660,298	3,660,298	3,455,509
All Other Taxes	187,500	1,700	1,800
Special Assessments	1,700	187,500	217,500
Licenses and Permits	7,325	7,325	6,820
Federal Grants/Aid	2,242,627	2,242,627	1,224,941
State Grants/Aid	4,343,685	4,343,685	4,092,676
Local Grants/Aid	0	0	46,000
Charges for Services	446,387	446,387	491,829
Fines and Forfeits	20,000	20,000	35,058
Interest on Investments	100,000	100,000	125,000
Miscellaneous Revenues	131,599	131,599	70,803
Total Revenues	11,141,121	11,141,121	9,767,936
Proceeds from Bond Sales	0	0	0
Other Financing Sources	212,000	212,000	0
Transfers from Other Funds	12,270	12,270	12,270
Total Revenues and Other Sources	11,365,391	11,365,391	9,780,206
Current Expenditures			
General Government	3,361,229	3,361,229	1,635,312
Public Safety	2,059,160	2,059,160	1,931,585
Streets and Highways (excluding Const.)	854,521	854,521	1,330,238
Sanitation	214,947	214,947	226,230
Human Services	973,078	973,078	2,372,896
Health	110,545	110,545	113,000
Culture and Recreation	23,851	23,851	25,471
Conservation of Natural Resources	216,807	216,807	237,727
Economic Development & Housing	666,024	666,024	549,404
Miscellaneous Current Expenditures	310,250	310,250	143,600
Total Current Expenditures	8,790,412	8,790,412	8,565,463
Debt Service - Principal	52,614	52,614	54,600
Interest and Fiscal Charges	31,647	31,647	28,958
Streets and Highways Construction	2,264,095	2,264,095	1,164,753
Total Capital Outlay	176,000	176,000	78,204
Other Financing Uses	7,500	7,500	7,500
Transfers to Other Funds	12,270	12,270	12,700
Total Expenditures and Other Uses	11,334,538	11,334,538	9,912,178

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Marshall

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

Name of County: Martin

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,868,691	0	3,642,061
All Other Taxes	284,800	0	306,000
Special Assessments	0	0	0
Licenses and Permits	4,500	0	22,540
Federal Grants/Aid	3,215,083	0	1,223,504
State Grants/Aid	8,342,638	0	8,259,709
Local Grants/Aid	0	0	0
Charges for Services	1,247,354	0	1,269,088
Fines and Forfeits	0	0	0
Interest on Investments	185,000	0	235,000
Miscellaneous Revenues	103,150	0	117,500
Total Revenues	17,251,216	0	15,075,402
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,251,216	0	15,075,402
Current Expenditures			
General Government	1,913,683	0	2,135,575
Public Safety	1,502,153	0	1,623,183
Streets and Highways (excluding Const.)	2,792,999	0	2,850,596
Sanitation	145,034	0	159,737
Human Services	2,985,326	0	2,910,654
Health	28,000	0	28,000
Culture and Recreation	157,434	0	193,739
Conservation of Natural Resources	368,682	0	404,020
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	20,450	0	8,041
Total Current Expenditures	9,913,761	0	10,313,545
Debt Service - Principal	321,991	0	209,628
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	5,807,500	0	3,634,000
Total Capital Outlay	722,450	0	710,550
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	16,765,702	0	14,867,723

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,243,599	8,243,599	8,422,969
All Other Taxes	15,000	15,000	557,089
Special Assessments	789,273	789,273	802,554
Licenses and Permits	36,400	36,400	30,480
Federal Grants/Aid	57,033	57,033	71,250
State Grants/Aid	5,567,460	5,567,460	6,392,982
Local Grants/Aid	0	0	0
Charges for Services	773,614	773,614	798,152
Fines and Forfeits	27,500	27,500	28,500
Interest on Investments	162,000	162,000	226,000
Miscellaneous Revenues	1,357,942	1,357,942	1,422,648
Total Revenues	17,029,821	17,029,821	18,752,624
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,029,821	17,029,821	18,752,624
Current Expenditures			
General Government	3,203,223	3,203,223	3,040,615
Public Safety	2,973,084	2,973,084	3,191,762
Streets and Highways (excluding Const.)	5,122,802	5,122,802	3,096,295
Sanitation	0	0	0
Human Services	2,109,536	2,109,536	2,193,044
Health	0	0	0
Culture and Recreation	628,606	628,606	647,587
Conservation of Natural Resources	240,205	240,205	252,781
Economic Development & Housing	21,090	21,090	33,090
Miscellaneous Current Expenditures	2,017,421	2,017,421	2,147,243
Total Current Expenditures	16,315,967	16,315,967	14,602,417
Debt Service - Principal	450,000	450,000	475,000
Interest and Fiscal Charges	52,466	52,466	39,672
Streets and Highways Construction	0	0	3,442,750
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	16,818,433	16,818,433	18,559,839

Name of County: Meeker

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,447,362	8,447,362	8,660,285
All Other Taxes	77,000	77,000	78,000
Special Assessments	0	0	0
Licenses and Permits	9,800	9,800	10,730
Federal Grants/Aid	1,568,836	1,568,836	1,493,891
State Grants/Aid	6,816,464	6,816,464	7,112,509
Local Grants/Aid	0	0	0
Charges for Services	1,478,339	1,478,339	1,661,095
Fines and Forfeits	40,100	40,100	40,100
Interest on Investments	233,550	233,550	413,300
Miscellaneous Revenues	1,705,420	1,705,420	1,775,501
Total Revenues	20,376,871	20,376,871	21,245,411
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	887,427	887,427	811,692
Total Revenues and Other Sources	21,264,298	21,264,298	22,057,103
Current Expenditures			
General Government	3,578,088	3,578,088	3,621,394
Public Safety	3,652,749	3,652,749	3,600,570
Streets and Highways (excluding Const.)	2,720,124	2,720,124	2,523,412
Sanitation	176,843	176,843	185,223
Human Services	4,606,984	4,606,984	4,650,111
Health	1,031,010	1,031,010	1,119,471
Culture and Recreation	352,548	352,548	357,310
Conservation of Natural Resources	160,510	160,510	175,038
Economic Development & Housing	667,237	667,237	662,324
Miscellaneous Current Expenditures	386,900	386,900	418,317
Total Current Expenditures	17,332,993	17,332,993	17,313,170
Debt Service - Principal	700,000	700,000	615,000
Interest and Fiscal Charges	210,174	210,174	340,695
Streets and Highways Construction	2,243,727	2,243,727	2,296,253
Total Capital Outlay	0	0	704,304
Other Financing Uses	0	0	0
Transfers to Other Funds	887,427	887,427	787,681
Total Expenditures and Other Uses	21,374,321	21,374,321	22,057,103

Name of County: Mille Lacs

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	11,068,393	0	11,906,211
All Other Taxes	27,500	0	30,000
Special Assessments	230,000	0	115,000
Licenses and Permits	475,540	0	379,340
Federal Grants/Aid	2,602,201	0	2,083,680
State Grants/Aid	8,015,308	0	7,963,560
Local Grants/Aid	0	0	0
Charges for Services	1,813,004	0	2,081,183
Fines and Forfeits	40,000	0	48,000
Interest on Investments	147,700	0	300,400
Miscellaneous Revenues	329,750	0	344,550
Total Revenues	24,749,396	0	25,251,924
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	24,749,396	0	25,251,924
Current Expenditures			
General Government	5,056,380	0	4,722,075
Public Safety	5,918,285	0	6,526,008
Streets and Highways (excluding Const.)	2,672,585	0	2,440,457
Sanitation	246,000	0	114,560
Human Services	7,756,969	0	7,832,370
Health	707,219	0	832,703
Culture and Recreation	225,706	0	230,363
Conservation of Natural Resources	186,845	0	211,605
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	213,320	0	295,968
Total Current Expenditures	22,983,309	0	23,206,109
Debt Service - Principal	390,000	0	275,000
Interest and Fiscal Charges	288,257	0	266,998
Streets and Highways Construction	2,387,830	0	2,036,817
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	26,049,396	0	25,784,924

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	13,126,529	13,126,529	14,104,911
All Other Taxes	114,500	114,500	113,200
Special Assessments	0	0	0
Licenses and Permits	290,280	290,280	300,280
Federal Grants/Aid	3,623,498	3,623,498	3,425,628
State Grants/Aid	9,221,540	9,221,540	10,522,264
Local Grants/Aid	0	0	0
Charges for Services	5,160,455	5,160,455	5,370,580
Fines and Forfeits	0	0	0
Interest on Investments	320,000	320,000	500,000
Miscellaneous Revenues	483,500	483,500	486,500
Total Revenues	32,340,302	32,340,302	34,823,363
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	32,340,302	32,340,302	34,823,363
Current Expenditures			
General Government	5,586,471	5,586,471	5,394,977
Public Safety	4,523,159	4,523,159	4,998,151
Streets and Highways (excluding Const.)	3,562,372	3,562,372	3,448,842
Sanitation	2,147,242	2,147,242	2,804,403
Human Services	8,264,876	8,264,876	8,566,800
Health	1,650,450	1,650,450	1,934,768
Culture and Recreation	513,618	513,618	531,045
Conservation of Natural Resources	381,891	381,891	384,480
Economic Development & Housing	80,743	80,743	80,743
Miscellaneous Current Expenditures	65,000	65,000	45,000
Total Current Expenditures	26,775,822	26,775,822	28,189,209
Debt Service - Principal	825,000	825,000	920,000
Interest and Fiscal Charges	324,455	324,455	385,980
Streets and Highways Construction	5,098,360	5,098,360	6,712,208
Total Capital Outlay	75,000	75,000	50,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	33,098,637	33,098,637	36,257,397

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,177,510	9,177,510	10,026,947
All Other Taxes	106,000	106,000	63,000
Special Assessments	587,467	587,467	530,715
Licenses and Permits	33,620	33,620	84,320
Federal Grants/Aid	5,129,261	5,129,261	4,427,679
State Grants/Aid	10,516,202	10,516,202	9,317,129
Local Grants/Aid	0	0	0
Charges for Services	2,995,013	3,001,985	2,533,537
Fines and Forfeits	65,350	65,350	51,000
Interest on Investments	1,009,288	1,009,288	963,652
Miscellaneous Revenues	173,380	177,080	694,000
Total Revenues	29,793,091	29,803,763	28,691,979
Proceeds from Bond Sales	500,000	500,000	0
Other Financing Sources	2,001,543	2,001,543	686,149
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	32,294,634	32,305,306	29,378,128
Current Expenditures			
General Government	4,339,777	4,323,598	4,213,052
Public Safety	5,484,772	5,515,563	6,117,859
Streets and Highways (excluding Const.)	4,314,042	4,314,042	4,465,343
Sanitation	710,823	710,823	737,623
Human Services	7,399,635	7,390,838	7,636,152
Health	1,920,966	1,920,966	1,609,985
Culture and Recreation	498,515	498,515	379,181
Conservation of Natural Resources	819,349	825,164	460,079
Economic Development & Housing	31,800	31,800	31,800
Miscellaneous Current Expenditures	832,383	836,083	799,224
Total Current Expenditures	26,352,062	26,367,392	26,450,298
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,020,000	3,020,000	2,300,000
Total Capital Outlay	2,922,572	2,922,572	627,830
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	32,294,634	32,309,964	29,378,128

Name of County: Nicollet

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	11,841,675	11,841,675	12,664,671
All Other Taxes	0	0	0
Special Assessments	244,000	244,000	244,000
Licenses and Permits	215,000	215,000	235,000
Federal Grants/Aid	2,411,495	2,411,495	2,727,554
State Grants/Aid	6,083,600	6,083,600	6,356,364
Local Grants/Aid	0	0	0
Charges for Services	1,606,464	1,606,464	1,718,203
Fines and Forfeits	59,000	59,000	60,000
Interest on Investments	386,000	386,000	506,000
Miscellaneous Revenues	762,560	762,560	630,633
Total Revenues	23,609,794	23,609,794	25,142,425
Proceeds from Bond Sales	0	0	0
Other Financing Sources	175,000	175,000	255,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	23,784,794	23,784,794	25,397,425
Current Expenditures			
General Government	5,512,687	5,512,687	5,651,624
Public Safety	3,146,428	3,146,428	3,390,706
Streets and Highways (excluding Const.)	2,021,577	2,021,577	2,392,524
Sanitation	0	0	0
Human Services	7,024,795	7,024,795	7,613,760
Health	1,226,225	1,226,225	1,304,509
Culture and Recreation	363,324	363,324	393,206
Conservation of Natural Resources	84,046	84,046	95,769
Economic Development & Housing	123,249	123,249	123,736
Miscellaneous Current Expenditures	897,419	897,419	871,005
Total Current Expenditures	20,399,750	20,399,750	21,836,839
Debt Service - Principal	785,044	785,044	1,299,533
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,600,000	2,600,000	2,261,053
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	23,784,794	23,784,794	25,397,425

Name of County: Nobles

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	7,907,206	7,907,206	8,493,818
All Other Taxes	11,000	11,000	12,000
Special Assessments	63,678	63,678	86,006
Licenses and Permits	289,473	289,473	285,470
Federal Grants/Aid	2,289,875	2,289,875	2,008,113
State Grants/Aid	8,589,671	8,628,242	11,334,956
Local Grants/Aid	0	0	0
Charges for Services	1,497,551	1,497,551	1,263,699
Fines and Forfeits	0	0	0
Interest on Investments	275,150	275,150	501,200
Miscellaneous Revenues	1,869,368	1,869,368	1,090,500
Total Revenues	22,792,972	22,831,543	25,075,762
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	25,000	25,000	20,130
Total Revenues and Other Sources	22,817,972	22,856,543	25,095,892
Current Expenditures			
General Government	4,073,045	3,544,990	3,801,237
Public Safety	2,661,349	2,760,257	3,010,044
Streets and Highways (excluding Const.)	1,675,427	2,100,646	2,352,494
Sanitation	351,719	388,455	381,408
Human Services	5,372,051	5,372,049	5,427,107
Health	183,966	183,966	230,975
Culture and Recreation	637,305	606,526	658,710
Conservation of Natural Resources	865,247	402,049	387,638
Economic Development & Housing	50,000	50,000	60,450
Miscellaneous Current Expenditures	72,913	72,913	80,149
Total Current Expenditures	15,943,022	15,481,851	16,390,212
Debt Service - Principal	725,000	725,000	825,000
Interest and Fiscal Charges	844,414	844,414	706,983
Streets and Highways Construction	4,173,765	4,114,765	5,848,173
Total Capital Outlay	765,350	1,348,371	1,311,827
Other Financing Uses	0	0	0
Transfers to Other Funds	386,912	0	19,890
Total Expenditures and Other Uses	22,838,463	22,514,401	25,102,085

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Norman

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

Name of County: Olmsted

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,067,000	3,067,000	3,205,015
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/Aid	0	0	0
State Grants/Aid	2,039,357	2,039,357	2,136,921
Local Grants/Aid	0	0	0
Charges for Services	10,000	10,000	10,000
Fines and Forfeits	0	0	0
Interest on Investments	100,000	100,000	100,000
Miscellaneous Revenues	9,376,813	9,376,813	7,565,535
Total Revenues	14,889,535	14,889,535	13,313,836
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	14,889,535	14,889,535	13,313,836
Current Expenditures			
General Government	1,461,012	1,461,012	1,243,067
Public Safety	835,147	835,147	884,178
Streets and Highways (excluding Const.)	2,607,355	2,607,355	2,759,250
Sanitation	309,908	309,908	329,619
Human Services	1,965,761	1,965,761	2,020,550
Health	90,632	90,632	90,632
Culture and Recreation	94,586	94,586	94,808
Conservation of Natural Resources	229,176	229,176	249,592
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,345,851	1,345,851	693,361
Total Current Expenditures	8,939,428	8,939,428	8,365,057
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	6,425,980	6,425,980	5,260,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	500,000	500,000	0
Total Expenditures and Other Uses	15,865,408	15,865,408	13,625,057

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	61,239,330	61,239,330	67,224,000
All Other Taxes	355,000	355,000	155,000
Special Assessments	0	0	0
Licenses and Permits	1,674,225	1,674,225	1,824,900
Federal Grants/Aid	24,516,886	27,057,585	20,951,958
State Grants/Aid	25,753,617	26,053,174	29,034,152
Local Grants/Aid	1,607,428	1,873,788	6,022,404
Charges for Services	20,175,379	21,040,833	18,636,107
Fines and Forfeits	7,000	18,380	7,000
Interest on Investments	2,774,355	2,774,355	2,684,124
Miscellaneous Revenues	1,792,241	3,096,216	1,171,376
Total Revenues	139,895,461	145,182,886	147,711,021
Proceeds from Bond Sales	0	5,022,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	181,516	386,129	457,530
Total Revenues and Other Sources	140,076,977	150,591,015	148,168,551
Current Expenditures			
General Government	19,320,856	20,406,546	19,453,781
Public Safety	24,765,982	26,808,607	26,550,458
Streets and Highways (excluding Const.)	7,549,955	7,574,831	8,025,205
Sanitation	0	0	0
Human Services	59,142,306	61,455,073	62,151,833
Health	9,554,744	9,627,611	10,164,144
Culture and Recreation	2,803,106	9,481,200	2,943,284
Conservation of Natural Resources	656,123	660,087	711,666
Economic Development & Housing	88,500	88,500	87,500
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	123,881,572	136,102,455	130,087,871
Debt Service - Principal	490,000	490,000	500,000
Interest and Fiscal Charges	458,808	458,808	445,183
Streets and Highways Construction	16,898,419	17,458,159	18,305,692
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	804,513	1,089,126	772,530
Total Expenditures and Other Uses	142,533,312	155,598,548	150,111,276

Name of County: Otter Tail

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

Name of County: Pennington

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	20,280,485	20,280,485	21,878,524
All Other Taxes	264,500	264,500	290,000
Special Assessments	129,000	129,000	59,648
Licenses and Permits	365,900	365,900	425,400
Federal Grants/Aid	7,293,779	7,304,375	6,407,858
State Grants/Aid	23,193,632	23,293,632	23,662,037
Local Grants/Aid	0	0	0
Charges for Services	2,893,360	2,893,360	3,031,899
Fines and Forfeits	10,000	10,000	31,500
Interest on Investments	546,000	546,000	825,000
Miscellaneous Revenues	3,470,109	3,590,997	3,282,300
Total Revenues	58,446,765	58,678,249	59,894,166
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	70,000	70,000	178,984
Total Revenues and Other Sources	58,516,765	58,748,249	60,073,150
Current Expenditures			
General Government	9,439,427	8,939,440	8,703,766
Public Safety	8,173,490	8,683,672	8,917,751
Streets and Highways (excluding Const.)	6,402,858	6,402,858	6,965,890
Sanitation	0	0	0
Human Services	16,056,577	16,056,577	16,626,699
Health	1,786,442	1,797,038	2,059,101
Culture and Recreation	695,956	638,366	579,430
Conservation of Natural Resources	553,935	771,403	709,283
Economic Development & Housing	520,212	520,212	400,000
Miscellaneous Current Expenditures	1,447,165	1,581,793	1,335,615
Total Current Expenditures	45,076,062	45,391,359	46,297,535
Debt Service - Principal	625,000	625,000	650,000
Interest and Fiscal Charges	455,891	455,891	429,068
Streets and Highways Construction	11,457,700	11,457,700	10,123,000
Total Capital Outlay	3,308,379	4,056,349	2,304,223
Other Financing Uses	54,102	54,102	1,152,957
Transfers to Other Funds	70,000	70,000	178,984
Total Expenditures and Other Uses	61,047,134	62,110,401	61,135,767

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	4,665,522	4,665,522	5,053,772
All Other Taxes	150,980	150,980	149,853
Special Assessments	150,000	150,000	150,000
Licenses and Permits	4,450	4,450	3,425
Federal Grants/Aid	3,625,000	3,625,000	2,658,100
State Grants/Aid	6,374,359	6,374,359	6,524,781
Local Grants/Aid	0	0	293,191
Charges for Services	1,830,893	1,830,893	1,684,428
Fines and Forfeits	23,500	23,500	21,000
Interest on Investments	50,000	50,000	75,000
Miscellaneous Revenues	594,739	594,739	584,131
Total Revenues	17,469,443	17,469,443	17,197,681
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	28,780
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	17,469,443	17,469,443	17,226,461
Current Expenditures			
General Government	1,989,249	1,989,249	2,031,075
Public Safety	2,619,850	2,619,850	2,667,762
Streets and Highways (excluding Const.)	1,960,302	1,960,302	2,524,330
Sanitation	191,418	191,418	172,998
Human Services	4,352,000	4,352,000	4,512,000
Health	53,354	53,354	52,594
Culture and Recreation	126,800	126,800	131,800
Conservation of Natural Resources	432,293	432,293	435,901
Economic Development & Housing	5,750	5,750	5,425
Miscellaneous Current Expenditures	69,000	69,000	172,200
Total Current Expenditures	11,800,016	11,800,016	12,706,085
Debt Service - Principal	180,000	180,000	190,000
Interest and Fiscal Charges	101,451	101,451	96,319
Streets and Highways Construction	4,670,000	4,670,000	3,637,000
Total Capital Outlay	359,400	359,400	231,250
Other Financing Uses	0	0	0
Transfers to Other Funds	290,000	290,000	240,000
Total Expenditures and Other Uses	17,400,867	17,400,867	17,100,654

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Pine

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

Name of County: Pipestone

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	12,810,943	0	13,625,612
All Other Taxes	74,000	0	69,500
Special Assessments	0	0	0
Licenses and Permits	98,000	0	104,000
Federal Grants/Aid	3,105,727	0	3,537,183
State Grants/Aid	10,348,041	0	11,424,001
Local Grants/Aid	0	0	0
Charges for Services	1,453,547	0	1,617,276
Fines and Forfeits	1,650,500	0	654,591
Interest on Investments	820,750	0	452,500
Miscellaneous Revenues	1,299,224	0	1,202,395
Total Revenues	31,660,732	0	32,687,058
Proceeds from Bond Sales	15,982,700	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	947,535	0	1,090,813
Total Revenues and Other Sources	48,590,967	0	33,777,871
Current Expenditures			
General Government	3,806,474	0	3,866,754
Public Safety	5,508,563	0	6,551,789
Streets and Highways (excluding Const.)	3,629,765	0	2,895,196
Sanitation	185,258	0	199,177
Human Services	8,157,889	0	8,307,872
Health	0	0	0
Culture and Recreation	268,500	0	289,359
Conservation of Natural Resources	1,175,700	0	503,249
Economic Development & Housing	307,156	0	358,401
Miscellaneous Current Expenditures	250,910	0	313,581
Total Current Expenditures	23,290,215	0	23,285,378
Debt Service - Principal	900,103	0	710,000
Interest and Fiscal Charges	1,490,665	0	1,471,386
Streets and Highways Construction	6,674,410	0	8,471,075
Total Capital Outlay	15,982,700	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	48,338,093	0	33,937,839

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,457,278	3,457,278	3,619,681
All Other Taxes	343,500	343,500	342,607
Special Assessments	120,600	120,600	131,400
Licenses and Permits	21,400	21,500	13,210
Federal Grants/Aid	388,451	388,451	265,519
State Grants/Aid	5,407,370	5,839,958	6,100,981
Local Grants/Aid	0	0	0
Charges for Services	1,097,728	1,097,728	1,243,156
Fines and Forfeits	20,500	20,500	15,500
Interest on Investments	330,000	330,000	330,000
Miscellaneous Revenues	489,092	489,092	486,961
Total Revenues	11,675,919	12,108,607	12,549,015
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	170,000	170,000	0
Total Revenues and Other Sources	11,845,919	12,278,607	12,549,015
Current Expenditures			
General Government	2,648,328	2,648,328	2,729,249
Public Safety	2,053,075	2,053,075	3,115,663
Streets and Highways (excluding Const.)	1,849,358	4,054,978	1,895,581
Sanitation	169,265	169,265	158,861
Human Services	2,804,460	2,804,460	2,783,075
Health	0	0	0
Culture and Recreation	135,489	15,489	174,528
Conservation of Natural Resources	369,099	384,099	387,836
Economic Development & Housing	61,705	61,705	62,165
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	10,090,779	12,191,399	11,306,958
Debt Service - Principal	110,000	11,000	185,036
Interest and Fiscal Charges	125,090	125,090	61,388
Streets and Highways Construction	2,303,248	3,457,564	2,430,172
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	170,000	170,000	0
Total Expenditures and Other Uses	12,799,117	15,955,053	13,983,554

Name of County: Polk

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

Name of County: Pope

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	13,952,379	13,952,379	14,826,798
All Other Taxes	0	0	0
Special Assessments	1,533,826	1,533,826	1,714,292
Licenses and Permits	33,000	33,000	34,400
Federal Grants/Aid	5,915,211	5,915,211	5,826,864
State Grants/Aid	15,007,768	15,007,768	15,403,321
Local Grants/Aid	0	0	0
Charges for Services	4,980,605	4,980,605	5,745,331
Fines and Forfeits	32,000	32,000	35,000
Interest on Investments	385,000	385,000	425,000
Miscellaneous Revenues	2,027,258	2,027,258	1,004,608
Total Revenues	43,867,047	43,867,047	45,015,614
Proceeds from Bond Sales	8,575,000	8,575,000	6,052,000
Other Financing Sources	4,029,586	4,029,586	4,447,615
Transfers from Other Funds	1,459,994	1,459,994	1,163,371
Total Revenues and Other Sources	57,931,627	57,931,627	56,678,600
Current Expenditures			
General Government	8,813,583	8,813,583	7,998,432
Public Safety	4,822,631	4,822,631	5,342,275
Streets and Highways (excluding Const.)	3,523,533	3,523,533	3,737,882
Sanitation	1,972,739	1,972,739	2,310,000
Human Services	14,164,750	14,164,750	14,499,740
Health	1,939,030	1,939,030	2,273,275
Culture and Recreation	215,831	215,831	223,510
Conservation of Natural Resources	369,784	369,784	396,049
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	1,631,992	1,631,992	1,817,255
Total Current Expenditures	37,453,873	37,453,873	38,598,418
Debt Service - Principal	565,000	565,000	790,000
Interest and Fiscal Charges	1,037,937	1,037,937	780,764
Streets and Highways Construction	5,820,354	5,820,354	5,939,918
Total Capital Outlay	13,054,463	13,054,463	10,569,500
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	57,931,627	57,931,627	56,678,600

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,606,856	0	5,774,357
All Other Taxes	22,000	0	22,000
Special Assessments	0	0	0
Licenses and Permits	40,000	0	50,250
Federal Grants/Aid	866,075	0	824,255
State Grants/Aid	4,923,332	0	4,222,937
Local Grants/Aid	0	0	0
Charges for Services	1,177,641	0	1,160,528
Fines and Forfeits	0	0	0
Interest on Investments	200,000	0	200,000
Miscellaneous Revenues	222,057	0	416,674
Total Revenues	13,057,961	0	12,671,001
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	13,057,961	0	12,671,001
Current Expenditures			
General Government	3,032,527	0	2,855,293
Public Safety	1,614,622	0	1,919,626
Streets and Highways (excluding Const.)	1,573,700	0	1,961,354
Sanitation	0	0	0
Human Services	2,674,963	0	2,826,052
Health	674,490	0	646,176
Culture and Recreation	96,975	0	101,495
Conservation of Natural Resources	144,233	0	138,369
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	479,247	0	317,897
Total Current Expenditures	10,290,757	0	10,766,262
Debt Service - Principal	427,456	0	355,407
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	2,545,500	0	1,903,672
Total Capital Outlay	272,000	0	220,660
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	13,535,713	0	13,246,001

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Ramsey

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

Name of County: Red Lake

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	201,057,523	202,550,186	215,752,544
All Other Taxes	2,235,000	2,235,000	2,235,000
Special Assessments	0	0	0
Licenses and Permits	1,440,483	1,440,483	1,483,112
Federal Grants/Aid	86,165,346	93,089,288	82,308,378
State Grants/Aid	94,401,797	104,720,034	94,507,941
Local Grants/Aid	0	0	0
Charges for Services	62,117,668	63,888,499	68,707,926
Fines and Forfeits	533,000	527,200	563,000
Interest on Investments	8,475,000	9,351,571	8,475,000
Miscellaneous Revenues	9,801,904	11,858,302	9,353,309
Total Revenues	466,227,721	489,660,563	483,386,210
Proceeds from Bond Sales	6,750,000	12,190,000	13,250,000
Other Financing Sources	0	0	0
Transfers from Other Funds	105,000	105,000	1,515,000
Total Revenues and Other Sources	473,082,721	501,955,563	498,151,210
Current Expenditures			
General Government	78,844,531	77,859,115	78,132,040
Public Safety	91,397,603	96,119,070	104,323,045
Streets and Highways (excluding Const.)	12,971,435	13,399,023	13,217,034
Sanitation	21,007,584	21,222,097	21,726,385
Human Services	170,893,537	181,657,555	173,752,476
Health	28,595,858	30,456,584	29,548,103
Culture and Recreation	17,081,229	17,489,860	17,814,164
Conservation of Natural Resources	1,029,683	1,015,955	1,062,430
Economic Development & Housing	20,840,002	21,953,678	21,191,523
Miscellaneous Current Expenditures	2,000,000	1,271,728	2,000,000
Total Current Expenditures	444,661,462	462,444,665	462,767,200
Debt Service - Principal	12,653,000	12,653,000	12,970,000
Interest and Fiscal Charges	9,174,295	9,940,651	9,136,255
Streets and Highways Construction	2,877,835	7,367,590	1,451,000
Total Capital Outlay	10,447,065	16,280,593	17,442,900
Other Financing Uses	0	0	0
Transfers to Other Funds	557,076	557,076	557,076
Total Expenditures and Other Uses	480,370,733	509,243,575	504,324,431

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	1,616,354	0	1,696,212
All Other Taxes	23,700	0	28,300
Special Assessments	0	0	0
Licenses and Permits	1,300	0	1,300
Federal Grants/Aid	210,000	0	250,000
State Grants/Aid	2,255,542	0	2,107,743
Local Grants/Aid	0	0	0
Charges for Services	116,880	0	96,520
Fines and Forfeits	0	0	0
Interest on Investments	135,916	0	162,221
Miscellaneous Revenues	439,906	0	603,056
Total Revenues	4,799,598	0	4,945,352
Proceeds from Bond Sales	0	0	0
Other Financing Sources	86,668	0	35,166
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	4,886,266	0	4,980,518
Current Expenditures			
General Government	676,362	0	746,492
Public Safety	743,427	0	794,430
Streets and Highways (excluding Const.)	1,234,668	0	1,228,666
Sanitation	185,428	0	203,041
Human Services	1,347,860	0	1,325,720
Health	67,382	0	29,700
Culture and Recreation	89,794	0	62,774
Conservation of Natural Resources	164,741	0	170,729
Economic Development & Housing	3,963	0	3,966
Miscellaneous Current Expenditures	145,141	0	193,000
Total Current Expenditures	4,658,766	0	4,758,518
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	227,500	0	222,000
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	4,886,266	0	4,980,518

Name of County: Redwood

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

Name of County: Renville

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	7,766,607	7,766,607	8,322,025
All Other Taxes	45,200	45,200	49,850
Special Assessments	323,000	323,000	467,000
Licenses and Permits	22,700	22,700	24,155
Federal Grants/Aid	1,407,409	1,407,409	1,553,214
State Grants/Aid	7,269,216	7,269,216	6,424,007
Local Grants/Aid	0	0	0
Charges for Services	1,302,335	1,302,335	1,482,263
Fines and Forfeits	0	0	0
Interest on Investments	189,000	189,000	458,000
Miscellaneous Revenues	315,814	315,814	1,889,432
Total Revenues	18,641,281	18,641,281	20,669,946
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	18,641,281	18,641,281	20,669,946
Current Expenditures			
General Government	2,578,116	2,578,116	4,352,736
Public Safety	2,297,471	2,297,471	2,669,391
Streets and Highways (excluding Const.)	2,250,000	2,250,000	2,110,000
Sanitation	333,646	333,646	535,269
Human Services	4,978,981	4,978,981	5,149,696
Health	1,301,245	1,301,245	1,344,313
Culture and Recreation	120,541	120,541	212,508
Conservation of Natural Resources	704,025	704,025	830,286
Economic Development & Housing	25,300	25,300	30,000
Miscellaneous Current Expenditures	1,301,000	1,301,000	1,296,000
Total Current Expenditures	15,890,325	15,890,325	18,530,199
Debt Service - Principal	75,000	75,000	75,000
Interest and Fiscal Charges	11,869	11,869	10,176
Streets and Highways Construction	3,990,000	3,990,000	2,860,000
Total Capital Outlay	492,980	492,980	460,927
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	20,460,174	20,460,174	21,936,302

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,509,868	8,509,868	9,157,019
All Other Taxes	37,000	37,000	8,000
Special Assessments	0	0	0
Licenses and Permits	104,000	104,000	110,568
Federal Grants/Aid	1,701,650	1,701,650	1,569,514
State Grants/Aid	7,845,233	7,845,233	8,207,328
Local Grants/Aid	0	0	0
Charges for Services	1,105,923	1,105,923	1,085,107
Fines and Forfeits	13,000	13,000	8,000
Interest on Investments	221,120	221,120	380,000
Miscellaneous Revenues	607,065	607,065	720,850
Total Revenues	20,144,859	20,144,859	21,246,386
Proceeds from Bond Sales	1,110,000	1,110,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	21,254,859	21,254,859	21,246,386
Current Expenditures			
General Government	4,100,114	4,100,114	4,111,953
Public Safety	1,857,406	1,857,406	1,942,124
Streets and Highways (excluding Const.)	3,448,320	3,448,320	3,066,466
Sanitation	0	0	0
Human Services	5,329,027	5,329,027	5,473,915
Health	1,458,664	1,458,664	1,496,488
Culture and Recreation	198,909	198,909	230,076
Conservation of Natural Resources	315,274	315,274	326,574
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	16,707,714	16,707,714	16,647,596
Debt Service - Principal	490,000	490,000	45,000
Interest and Fiscal Charges	69,850	69,850	280,053
Streets and Highways Construction	3,900,695	3,900,695	3,072,127
Total Capital Outlay	586,600	586,600	922,600
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	21,754,859	21,754,859	20,967,376

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Rice

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

Name of County: Rock

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	12,758,635	12,758,635	13,938,318
All Other Taxes	273,500	273,500	222,000
Special Assessments	310,000	310,000	310,000
Licenses and Permits	602,400	602,400	592,500
Federal Grants/Aid	2,918,495	2,918,495	1,175,142
State Grants/Aid	11,089,266	11,089,266	13,153,092
Local Grants/Aid	0	0	0
Charges for Services	3,287,411	3,287,411	3,536,035
Fines and Forfeits	2,000	2,000	0
Interest on Investments	1,068,996	1,068,996	1,100,000
Miscellaneous Revenues	1,253,032	1,253,032	1,043,550
Total Revenues	33,563,735	33,563,735	35,070,637
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	295,460	295,460	295,460
Total Revenues and Other Sources	33,859,195	33,859,195	35,366,097
Current Expenditures			
General Government	7,634,354	7,634,354	7,386,147
Public Safety	7,027,959	7,027,959	7,284,137
Streets and Highways (excluding Const.)	3,482,496	3,482,496	3,962,078
Sanitation	200,000	200,000	200,000
Human Services	8,567,794	8,567,794	8,790,095
Health	2,696,639	2,696,639	2,885,356
Culture and Recreation	645,676	645,676	628,828
Conservation of Natural Resources	484,215	484,215	489,099
Economic Development & Housing	84,319	84,319	84,319
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	30,823,452	30,823,452	31,710,059
Debt Service - Principal	780,000	780,000	1,075,000
Interest and Fiscal Charges	428,743	428,743	401,038
Streets and Highways Construction	2,137,000	2,137,000	2,490,000
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	34,169,195	34,169,195	35,676,097

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,349,095	3,349,095	3,481,138
All Other Taxes	0	0	0
Special Assessments	184,327	184,327	184,484
Licenses and Permits	107,363	107,363	124,443
Federal Grants/Aid	384,066	384,066	141,554
State Grants/Aid	955,229	955,229	894,608
Local Grants/Aid	0	0	0
Charges for Services	294,423	294,423	543,751
Fines and Forfeits	0	0	0
Interest on Investments	82,030	82,030	112,030
Miscellaneous Revenues	340,010	340,010	301,610
Total Revenues	5,696,543	5,696,543	5,783,618
Proceeds from Bond Sales	0	0	0
Other Financing Sources	3,575,419	3,575,419	3,384,864
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	9,271,962	9,271,962	9,168,482
Current Expenditures			
General Government	2,003,828	2,003,828	1,655,439
Public Safety	1,386,033	1,386,033	1,434,445
Streets and Highways (excluding Const.)	1,630,335	1,630,335	1,659,065
Sanitation	365,031	365,031	375,918
Human Services	2,232,817	2,232,817	2,237,758
Health	108,703	108,703	131,132
Culture and Recreation	217,008	217,008	232,859
Conservation of Natural Resources	103,975	103,975	108,850
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	8,047,730	8,047,730	7,835,466
Debt Service - Principal	68,198	68,198	137,676
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	0	0	0
Total Capital Outlay	0	0	0
Other Financing Uses	1,156,034	1,156,034	1,195,343
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	9,271,962	9,271,962	9,168,485

Name of County: Roseau

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	4,319,192	4,319,192	4,949,474
All Other Taxes	7,000	7,000	7,600
Special Assessments	350,000	350,000	430,000
Licenses and Permits	4,040	4,040	3,790
Federal Grants/Aid	1,087,164	1,087,164	1,650,672
State Grants/Aid	8,244,725	8,244,725	7,593,829
Local Grants/Aid	0	0	0
Charges for Services	1,445,838	1,445,838	1,588,298
Fines and Forfeits	7,900	7,900	12,900
Interest on Investments	125,000	224,305	238,000
Miscellaneous Revenues	330,040	330,040	512,600
Total Revenues	15,920,899	16,020,204	16,987,163
Proceeds from Bond Sales	0	6,014,312	0
Other Financing Sources	0	0	0
Transfers from Other Funds	24,207	24,207	15,950
Total Revenues and Other Sources	15,945,106	22,058,723	17,003,113
Current Expenditures			
General Government	2,512,059	2,512,059	2,455,623
Public Safety	1,808,067	1,808,067	1,836,167
Streets and Highways (excluding Const.)	2,827,560	2,827,560	2,989,842
Sanitation	1,056,946	1,056,946	1,080,046
Human Services	2,824,734	2,824,734	2,837,739
Health	8,415	8,415	8,415
Culture and Recreation	173,400	173,400	187,000
Conservation of Natural Resources	288,347	288,347	285,209
Economic Development & Housing	45,723	45,723	45,723
Miscellaneous Current Expenditures	333,114	333,114	316,382
Total Current Expenditures	11,878,365	11,878,365	12,042,146
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	312,550
Streets and Highways Construction	4,084,639	4,084,639	4,006,584
Total Capital Outlay	2,489,150	2,489,150	4,887,910
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	18,452,154	18,452,154	21,249,190

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	89,724,382	89,724,382	97,288,703
All Other Taxes	2,462,000	2,464,012	2,588,664
Special Assessments	0	0	0
Licenses and Permits	140,400	140,400	143,650
Federal Grants/Aid	32,350,627	41,251,522	33,691,671
State Grants/Aid	64,521,063	69,887,602	70,956,523
Local Grants/Aid	0	0	0
Charges for Services	10,311,079	10,426,396	18,052,363
Fines and Forfeits	3,500	3,500	3,500
Interest on Investments	2,080,364	2,127,000	3,522,000
Miscellaneous Revenues	14,077,143	15,017,404	14,452,041
Total Revenues	215,670,558	231,042,218	240,699,115
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,320,000	1,320,000	3,464,203
Transfers from Other Funds	2,356,700	5,942,006	3,918,664
Total Revenues and Other Sources	219,347,258	238,304,224	248,081,982
Current Expenditures			
General Government	30,297,296	33,709,148	38,274,973
Public Safety	33,862,788	37,250,582	37,741,013
Streets and Highways (excluding Const.)	31,107,253	33,428,687	33,142,843
Sanitation	0	0	0
Human Services	64,863,606	65,582,059	64,461,669
Health	7,097,050	6,876,466	6,264,792
Culture and Recreation	941,724	943,979	1,025,012
Conservation of Natural Resources	7,987,296	11,181,274	13,636,373
Economic Development & Housing	5,242,800	6,545,675	8,504,574
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	181,399,813	195,517,870	203,051,249
Debt Service - Principal	5,527,200	5,422,200	5,624,110
Interest and Fiscal Charges	1,666,018	1,656,143	1,576,127
Streets and Highways Construction	26,251,649	31,866,671	33,831,748
Total Capital Outlay	5,417,657	30,805,125	6,462,514
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	220,262,337	265,268,009	250,545,748

Table 12 - 2006 & 2007 Summary Budgets by County

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: ☒

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	43,747,147	0	48,346,851
All Other Taxes	1,050,000	0	1,048,000
Special Assessments	0	0	0
Licenses and Permits	2,583,880	0	2,379,417
Federal Grants/Aid	6,242,337	0	10,706,446
State Grants/Aid	16,817,799	0	18,007,679
Local Grants/Aid	0	0	0
Charges for Services	13,550,394	0	11,775,708
Fines and Forfeits	119,919	0	120,996
Interest on Investments	1,850,969	0	1,733,000
Miscellaneous Revenues	3,061,402	0	2,724,451
Total Revenues	89,023,847	0	96,842,548
Proceeds from Bond Sales	9,000,000	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	98,023,847	0	96,842,548
Current Expenditures			
General Government	21,677,276	0	23,673,417
Public Safety	10,916,964	0	11,853,160
Streets and Highways (excluding Const.)	7,219,934	0	7,650,659
Sanitation	0	0	0
Human Services	17,626,313	160,946	19,120,053
Health	1,364,861	0	1,477,153
Culture and Recreation	2,863,748	0	2,896,189
Conservation of Natural Resources	1,331,131	0	1,449,782
Economic Development & Housing	790,371	0	836,513
Miscellaneous Current Expenditures	150,000	0	250,000
Total Current Expenditures	63,940,598	160,946	69,206,926
Debt Service - Principal	2,667,500	0	2,778,334
Interest and Fiscal Charges	2,811,067	0	3,073,643
Streets and Highways Construction	22,672,631	0	27,538,065
Total Capital Outlay	3,814,335	0	2,666,772
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	95,906,131	160,946	105,263,740

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	30,493,936	29,656,311	34,989,574
All Other Taxes	880,030	880,030	975,580
Special Assessments	440,324	440,324	454,850
Licenses and Permits	668,410	668,410	677,357
Federal Grants/Aid	7,873,278	8,135,540	7,983,793
State Grants/Aid	12,042,402	12,060,902	11,674,948
Local Grants/Aid	0	0	0
Charges for Services	6,090,225	6,675,225	8,029,372
Fines and Forfeits	61,000	61,000	65,000
Interest on Investments	1,900,000	1,900,000	2,190,000
Miscellaneous Revenues	1,155,768	1,448,118	1,698,394
Total Revenues	61,605,373	61,925,860	68,738,868
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	20,184	0
Transfers from Other Funds	649,901	649,901	619,601
Total Revenues and Other Sources	62,255,274	62,595,945	69,358,469
Current Expenditures			
General Government	11,420,035	12,982,581	11,715,132
Public Safety	11,995,687	14,675,151	13,093,632
Streets and Highways (excluding Const.)	4,556,286	5,880,382	5,372,288
Sanitation	4,015,129	4,015,129	2,703,764
Human Services	12,830,048	13,065,163	14,272,341
Health	1,573,893	1,586,910	1,699,703
Culture and Recreation	1,503,850	1,560,452	1,682,756
Conservation of Natural Resources	497,896	497,896	533,088
Economic Development & Housing	165,203	876,927	200,484
Miscellaneous Current Expenditures	645,671	843,671	761,445
Total Current Expenditures	49,203,698	55,984,262	52,034,633
Debt Service - Principal	1,470,000	1,470,000	1,589,601
Interest and Fiscal Charges	964,557	964,557	876,400
Streets and Highways Construction	11,262,225	12,398,514	10,573,140
Total Capital Outlay	4,069,155	4,069,155	3,317,277
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	66,969,635	74,886,488	68,391,051

Name of County: Sibley

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	9,027,831	9,027,831	9,665,315
All Other Taxes	83,500	83,500	120,000
Special Assessments	130,000	130,000	130,000
Licenses and Permits	62,915	62,915	64,260
Federal Grants/Aid	1,364,130	1,364,130	1,393,009
State Grants/Aid	4,154,688	4,154,688	4,015,369
Local Grants/Aid	0	0	0
Charges for Services	1,056,022	1,056,022	1,067,950
Fines and Forfeits	1,000	1,000	1,000
Interest on Investments	266,263	266,263	405,931
Miscellaneous Revenues	318,318	318,318	454,823
Total Revenues	16,464,667	16,464,667	17,317,657
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	24,000
Total Revenues and Other Sources	16,464,667	16,464,667	17,341,657
Current Expenditures			
General Government	2,561,811	2,561,811	2,871,452
Public Safety	1,884,055	1,884,055	2,032,405
Streets and Highways (excluding Const.)	2,565,362	2,565,362	3,045,801
Sanitation	183,055	183,055	187,370
Human Services	3,794,567	3,794,567	3,852,071
Health	1,463,599	1,463,599	1,497,855
Culture and Recreation	265,911	265,911	305,364
Conservation of Natural Resources	360,840	360,840	369,733
Economic Development & Housing	178,024	178,024	179,929
Miscellaneous Current Expenditures	330,652	330,652	332,195
Total Current Expenditures	13,587,876	13,587,876	14,674,175
Debt Service - Principal	430,000	430,000	450,000
Interest and Fiscal Charges	202,200	202,200	187,940
Streets and Highways Construction	1,748,091	1,748,091	1,516,651
Total Capital Outlay	566,500	566,500	642,800
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	16,534,667	16,534,667	17,471,566

Name of County: Stearns

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	49,934,321	49,934,321	55,715,054
All Other Taxes	391,500	391,500	414,000
Special Assessments	1,020,000	1,020,000	1,020,000
Licenses and Permits	545,450	545,450	553,900
Federal Grants/Aid	10,887,089	11,000,889	9,868,175
State Grants/Aid	24,592,096	24,945,500	23,020,167
Local Grants/Aid	0	0	0
Charges for Services	4,304,800	4,649,107	4,831,820
Fines and Forfeits	136,000	181,004	202,000
Interest on Investments	785,000	785,000	1,010,000
Miscellaneous Revenues	4,930,924	6,805,045	4,886,714
Total Revenues	97,527,180	100,257,816	101,521,830
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,295,000	3,156,077	0
Total Revenues and Other Sources	99,822,180	103,413,893	101,521,830
Current Expenditures			
General Government	17,405,716	20,197,994	19,296,110
Public Safety	21,506,704	21,518,484	23,694,184
Streets and Highways (excluding Const.)	6,200,330	6,251,307	6,717,938
Sanitation	0	0	0
Human Services	29,479,436	30,027,037	30,455,222
Health	1,940,048	2,042,426	2,180,903
Culture and Recreation	3,587,042	3,602,352	3,327,951
Conservation of Natural Resources	2,409,373	2,460,502	2,597,649
Economic Development & Housing	153,935	153,935	180,083
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	82,682,584	86,254,037	88,450,040
Debt Service - Principal	4,760,000	4,760,000	3,970,000
Interest and Fiscal Charges	1,480,213	1,526,913	813,885
Streets and Highways Construction	10,899,383	10,895,598	8,287,905
Total Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	99,822,180	103,436,548	101,521,830

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Steele

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

Name of County: Stevens

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	14,314,774	0	15,392,081
All Other Taxes	35,000	0	31,000
Special Assessments	0	0	0
Licenses and Permits	40,500	0	31,500
Federal Grants/Aid	3,150,912	0	2,910,922
State Grants/Aid	6,959,072	0	7,433,555
Local Grants/Aid	0	0	0
Charges for Services	4,111,106	0	4,376,683
Fines and Forfeits	27,500	0	27,500
Interest on Investments	300,000	0	300,000
Miscellaneous Revenues	1,900,071	0	910,521
Total Revenues	30,838,935	0	31,413,762
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	315,603	0	450,000
Total Revenues and Other Sources	31,154,538	0	31,863,762
Current Expenditures			
General Government	6,244,831	0	6,149,944
Public Safety	6,461,468	0	7,474,208
Streets and Highways (excluding Const.)	2,383,337	0	2,452,518
Sanitation	626,308	0	585,798
Human Services	7,182,708	0	7,294,370
Health	1,654,074	0	1,671,797
Culture and Recreation	277,006	0	283,872
Conservation of Natural Resources	403,117	0	726,832
Economic Development & Housing	25,000	0	25,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	25,257,849	0	26,664,339
Debt Service - Principal	824,561	0	1,355,332
Interest and Fiscal Charges	768,400	0	923,147
Streets and Highways Construction	3,614,125	0	2,470,944
Total Capital Outlay	374,000	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	315,603	0	450,000
Total Expenditures and Other Uses	31,154,538	0	31,863,762

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,685,582	0	4,079,990
All Other Taxes	53,000	0	57,500
Special Assessments	24,357	0	55,340
Licenses and Permits	17,900	0	18,500
Federal Grants/Aid	734,000	0	629,313
State Grants/Aid	3,762,269	0	3,852,174
Local Grants/Aid	0	0	0
Charges for Services	523,300	0	535,000
Fines and Forfeits	5,000	0	10,000
Interest on Investments	350,000	0	350,000
Miscellaneous Revenues	249,200	0	274,970
Total Revenues	9,404,608	0	9,862,787
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	9,404,608	0	9,862,787
Current Expenditures			
General Government	1,919,109	0	1,952,724
Public Safety	1,047,382	0	1,263,544
Streets and Highways (excluding Const.)	1,722,900	0	1,801,650
Sanitation	97,426	0	104,458
Human Services	2,471,640	0	2,548,715
Health	111,948	0	111,948
Culture and Recreation	124,891	0	131,410
Conservation of Natural Resources	275,541	0	279,419
Economic Development & Housing	60,500	0	63,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	7,831,337	0	8,256,868
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,245,660	0	1,525,000
Total Capital Outlay	277,811	0	381,609
Other Financing Uses	0	0	0
Transfers to Other Funds	49,800	0	51,310
Total Expenditures and Other Uses	9,404,608	0	10,214,787

Name of County: Swift

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,020,617	5,020,617	5,611,645
All Other Taxes	22,000	22,000	60,000
Special Assessments	127,571	127,571	147,180
Licenses and Permits	8,500	8,500	7,500
Federal Grants/Aid	1,213,600	1,213,600	2,204,522
State Grants/Aid	4,879,051	4,879,051	5,893,799
Local Grants/Aid	0	0	0
Charges for Services	2,536,832	2,536,832	2,077,795
Fines and Forfeits	0	0	0
Interest on Investments	191,000	191,000	230,000
Miscellaneous Revenues	0	0	0
Total Revenues	13,999,171	13,999,171	16,232,441
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	13,999,171	13,999,171	16,232,441
Current Expenditures			
General Government	2,438,440	2,438,440	2,605,795
Public Safety	992,119	997,887	1,045,564
Streets and Highways (excluding Const.)	2,769,171	2,640,425	2,550,526
Sanitation	739,877	739,877	819,513
Human Services	3,789,446	3,789,446	3,976,430
Health	81,686	81,686	81,686
Culture and Recreation	162,046	162,046	187,438
Conservation of Natural Resources	181,311	181,311	185,556
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	11,154,096	11,031,118	11,452,508
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,800,000	2,006,746	4,192,933
Total Capital Outlay	1,075,075	1,075,075	591,100
Other Financing Uses	328,875	328,875	416,023
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	14,358,046	14,441,814	16,652,564

Name of County: Todd

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,200,918	9,513,400	10,521,746
All Other Taxes	21,000	21,000	22,000
Special Assessments	0	0	0
Licenses and Permits	179,675	179,675	186,250
Federal Grants/Aid	2,177,506	2,177,506	2,243,494
State Grants/Aid	6,175,553	6,174,809	5,831,426
Local Grants/Aid	0	0	0
Charges for Services	1,826,578	1,826,578	1,912,581
Fines and Forfeits	2,000	2,000	0
Interest on Investments	0	0	0
Miscellaneous Revenues	1,619,951	1,619,951	2,465,623
Total Revenues	20,203,181	21,514,919	23,183,120
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	500,000	500,000	400,000
Total Revenues and Other Sources	20,703,181	22,014,919	23,583,120
Current Expenditures			
General Government	3,912,179	3,918,079	5,357,685
Public Safety	2,331,118	2,331,118	2,386,729
Streets and Highways (excluding Const.)	2,710,591	2,710,591	2,431,307
Sanitation	0	0	0
Human Services	6,477,119	6,477,119	6,588,348
Health	2,182,337	2,182,337	2,353,905
Culture and Recreation	288,712	288,712	305,279
Conservation of Natural Resources	184,041	184,041	203,971
Economic Development & Housing	30,495	48,910	53,900
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	18,116,592	18,140,907	19,681,124
Debt Service - Principal	165,000	194,133	196,679
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	730,000	730,000	1,045,280
Total Capital Outlay	921,500	1,094,070	1,159,638
Other Financing Uses	0	0	0
Transfers to Other Funds	0	500,000	500,000
Total Expenditures and Other Uses	19,933,092	20,659,110	22,582,721

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Traverse

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

Name of County: Wabasha

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	3,401,127	0	4,238,368
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	1,940	0	8,990
Federal Grants/Aid	266,724	0	224,374
State Grants/Aid	5,017,836	0	4,693,446
Local Grants/Aid	0	0	0
Charges for Services	253,900	0	295,400
Fines and Forfeits	5,000	0	2,000
Interest on Investments	70,000	0	50,000
Miscellaneous Revenues	587,766	0	577,837
Total Revenues	9,604,293	0	10,090,415
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	942,796	0	942,796
Total Revenues and Other Sources	10,547,089	0	11,033,211
Current Expenditures			
General Government	1,323,570	0	1,633,805
Public Safety	811,735	0	895,915
Streets and Highways (excluding Const.)	1,889,000	0	2,075,500
Sanitation	0	0	0
Human Services	1,334,096	0	1,351,477
Health	90,638	0	90,638
Culture and Recreation	59,212	0	65,149
Conservation of Natural Resources	167,907	0	171,924
Economic Development & Housing	3,375	0	8,375
Miscellaneous Current Expenditures	155,269	0	0
Total Current Expenditures	5,834,802	0	6,292,783
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	3,500,000	0	2,605,000
Total Capital Outlay	352,200	0	281,400
Other Financing Uses	113,417	0	0
Transfers to Other Funds	942,796	0	942,796
Total Expenditures and Other Uses	10,743,215	0	10,121,979

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,348,063	0	9,239,616
All Other Taxes	27,675	0	25,000
Special Assessments	0	0	0
Licenses and Permits	163,095	0	166,175
Federal Grants/Aid	1,836,615	0	1,574,458
State Grants/Aid	6,643,250	0	6,499,940
Local Grants/Aid	0	0	0
Charges for Services	1,435,962	0	1,510,512
Fines and Forfeits	8,500	0	7,250
Interest on Investments	200,000	0	330,000
Miscellaneous Revenues	382,757	0	762,786
Total Revenues	19,045,917	0	20,115,737
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	19,045,917	0	20,115,737
Current Expenditures			
General Government	3,054,907	0	3,213,525
Public Safety	3,420,819	0	3,653,224
Streets and Highways (excluding Const.)	2,191,984	0	2,337,047
Sanitation	250,573	0	238,582
Human Services	4,086,201	0	4,301,914
Health	1,347,296	0	1,471,135
Culture and Recreation	240,447	0	228,111
Conservation of Natural Resources	296,081	0	342,913
Economic Development & Housing	114,277	0	116,369
Miscellaneous Current Expenditures	537,911	0	356,937
Total Current Expenditures	15,540,496	0	16,259,757
Debt Service - Principal	53,225	0	55,897
Interest and Fiscal Charges	7,698	0	5,026
Streets and Highways Construction	2,904,221	0	2,672,638
Total Capital Outlay	829,950	0	1,138,289
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	19,335,590	0	20,131,607

Name of County: Wadena

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

Name of County: Waseca

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,284,541	5,284,541	5,753,189
All Other Taxes	9,000	9,000	36,273
Special Assessments	414,510	414,510	404,215
Licenses and Permits	56,352	56,352	72,456
Federal Grants/Aid	1,800,321	1,392,721	2,728,939
State Grants/Aid	6,134,462	6,338,015	6,817,899
Local Grants/Aid	0	0	0
Charges for Services	709,609	709,609	773,301
Fines and Forfeits	0	0	26,750
Interest on Investments	85,000	85,000	125,000
Miscellaneous Revenues	1,239,898	1,146,997	1,233,536
Total Revenues	15,733,693	15,436,745	17,971,558
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	87,235
Total Revenues and Other Sources	15,733,693	15,436,745	18,058,793
Current Expenditures			
General Government	2,767,156	2,767,156	3,106,486
Public Safety	1,403,156	1,403,156	1,566,195
Streets and Highways (excluding Const.)	2,447,518	2,447,518	2,467,562
Sanitation	861,114	861,114	938,425
Human Services	4,740,638	4,740,638	5,181,612
Health	795,678	795,678	1,041,660
Culture and Recreation	117,990	117,990	129,736
Conservation of Natural Resources	139,778	139,778	144,343
Economic Development & Housing	2,000	2,000	2,000
Miscellaneous Current Expenditures	227,698	227,698	148,130
Total Current Expenditures	13,502,726	13,502,726	14,726,149
Debt Service - Principal	0	0	0
Interest and Fiscal Charges	0	0	0
Streets and Highways Construction	1,751,350	1,514,400	2,591,000
Total Capital Outlay	0	103,578	494,631
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	87,235
Total Expenditures and Other Uses	15,254,076	15,120,704	17,899,015

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	8,514,646	8,514,646	9,102,157
All Other Taxes	44,000	44,000	34,000
Special Assessments	383,066	383,066	360,000
Licenses and Permits	165,495	165,495	167,525
Federal Grants/Aid	1,736,446	1,736,446	2,374,080
State Grants/Aid	5,065,255	5,065,255	5,418,954
Local Grants/Aid	0	0	0
Charges for Services	866,244	866,244	787,895
Fines and Forfeits	1,500	1,500	1,500
Interest on Investments	235,000	235,000	345,483
Miscellaneous Revenues	895,131	895,131	1,921,287
Total Revenues	17,906,783	17,906,783	20,512,881
Proceeds from Bond Sales	0	0	4,600,000
Other Financing Sources	0	0	0
Transfers from Other Funds	189,529	189,529	21,500
Total Revenues and Other Sources	18,096,312	18,096,312	25,134,381
Current Expenditures			
General Government	3,883,355	3,883,355	3,931,738
Public Safety	2,358,460	2,358,460	2,760,353
Streets and Highways (excluding Const.)	2,170,880	2,170,880	2,661,587
Sanitation	605,307	605,307	571,153
Human Services	4,321,525	4,321,525	4,280,758
Health	977,939	977,939	1,419,726
Culture and Recreation	370,486	370,486	377,317
Conservation of Natural Resources	329,696	329,696	514,460
Economic Development & Housing	55,015	55,015	97,543
Miscellaneous Current Expenditures	70,622	70,622	72,034
Total Current Expenditures	15,143,285	15,143,285	16,686,669
Debt Service - Principal	423,226	423,226	430,708
Interest and Fiscal Charges	92,476	92,476	221,654
Streets and Highways Construction	1,600,000	1,600,000	2,589,000
Total Capital Outlay	595,300	595,300	4,964,300
Other Financing Uses	0	0	0
Transfers to Other Funds	242,025	242,025	242,050
Total Expenditures and Other Uses	18,096,312	18,096,312	25,134,381

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Washington

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

Name of County: Watonwan

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	70,343,800	70,343,800	75,940,300
All Other Taxes	7,538,300	7,538,300	8,768,100
Special Assessments	0	0	0
Licenses and Permits	3,393,800	3,398,800	3,617,800
Federal Grants/Aid	14,722,300	18,938,500	23,768,300
State Grants/Aid	27,792,600	38,015,800	28,880,600
Local Grants/Aid	2,077,200	6,547,500	8,191,200
Charges for Services	11,755,200	12,180,300	12,576,700
Fines and Forfeits	312,000	312,000	392,700
Interest on Investments	2,475,500	2,475,500	2,895,900
Miscellaneous Revenues	7,267,400	7,614,500	8,290,600
Total Revenues	147,678,100	167,365,000	173,322,200
Proceeds from Bond Sales	0	0	79,200,000
Other Financing Sources	0	0	0
Transfers from Other Funds	2,053,400	1,513,500	2,138,100
Total Revenues and Other Sources	149,731,500	168,878,500	254,660,300
Current Expenditures			
General Government	25,632,700	27,026,100	29,869,600
Public Safety	34,314,700	35,317,900	37,010,200
Streets and Highways (excluding Const.)	5,996,700	6,002,100	6,543,500
Sanitation	7,006,400	7,544,400	7,687,300
Human Services	30,682,600	30,872,700	32,092,000
Health	5,979,800	6,255,700	6,511,300
Culture and Recreation	7,314,600	7,379,700	8,302,400
Conservation of Natural Resources	216,300	216,300	167,400
Economic Development & Housing	4,182,000	4,458,300	4,177,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	121,325,800	125,073,200	132,360,700
Debt Service - Principal	6,607,700	6,615,000	7,160,000
Interest and Fiscal Charges	2,524,000	2,524,000	2,312,800
Streets and Highways Construction	9,000,500	26,114,300	15,729,000
Total Capital Outlay	8,725,700	39,523,000	97,934,400
Other Financing Uses	0	0	0
Transfers to Other Funds	2,053,400	1,513,500	2,138,100
Total Expenditures and Other Uses	150,237,100	201,363,000	257,635,000

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,152,581	5,152,581	5,534,498
All Other Taxes	86,613	86,613	88,226
Special Assessments	0	0	0
Licenses and Permits	10,710	10,710	10,710
Federal Grants/Aid	1,227,719	1,184,472	1,171,482
State Grants/Aid	6,188,436	6,188,436	5,651,492
Local Grants/Aid	0	0	0
Charges for Services	1,001,350	1,001,350	1,079,344
Fines and Forfeits	10,283	10,283	9,852
Interest on Investments	120,142	120,142	122,266
Miscellaneous Revenues	711,182	711,182	633,235
Total Revenues	14,509,016	14,465,769	14,301,105
Proceeds from Bond Sales	0	0	0
Other Financing Sources	92,000	192,000	80,900
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	14,601,016	14,657,769	14,382,005
Current Expenditures			
General Government	1,857,330	1,928,083	2,037,506
Public Safety	1,687,421	1,687,421	1,697,414
Streets and Highways (excluding Const.)	1,235,778	1,235,778	1,365,886
Sanitation	197,450	197,450	235,750
Human Services	3,709,786	3,708,786	3,679,837
Health	404,483	404,483	495,465
Culture and Recreation	584,743	584,743	594,042
Conservation of Natural Resources	454,880	454,880	440,931
Economic Development & Housing	140,337	140,337	139,899
Miscellaneous Current Expenditures	597,700	597,700	602,945
Total Current Expenditures	10,869,908	10,939,661	11,289,675
Debt Service - Principal	160,000	160,000	195,000
Interest and Fiscal Charges	128,245	128,245	137,703
Streets and Highways Construction	2,630,901	2,630,901	2,394,702
Total Capital Outlay	1,474,037	1,474,037	441,379
Other Financing Uses	0	100,000	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	15,263,091	15,432,844	14,458,459

Name of County: Wilkin

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	4,510,391	0	5,158,104
All Other Taxes	30,000	0	36,500
Special Assessments	0	0	0
Licenses and Permits	10,000	0	10,840
Federal Grants/Aid	426,084	0	1,938,371
State Grants/Aid	3,229,768	0	3,604,902
Local Grants/Aid	0	0	0
Charges for Services	551,695	0	623,540
Fines and Forfeits	15,000	0	36,250
Interest on Investments	163,500	0	135,000
Miscellaneous Revenues	2,479,008	0	190,200
Total Revenues	11,415,446	0	11,733,707
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,519,950	0	278,564
Total Revenues and Other Sources	13,935,396	0	12,012,271
Current Expenditures			
General Government	2,857,025	0	1,602,301
Public Safety	1,157,632	0	1,225,585
Streets and Highways (excluding Const.)	2,477,940	0	2,518,100
Sanitation	315,600	0	363,900
Human Services	2,664,831	0	2,636,455
Health	591,009	0	495,177
Culture and Recreation	50,668	0	51,207
Conservation of Natural Resources	144,471	0	146,714
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	10,259,176	0	9,039,439
Debt Service - Principal	0	0	250,000
Interest and Fiscal Charges	192,720	0	181,232
Streets and Highways Construction	1,260,000	0	2,541,600
Total Capital Outlay	2,223,500	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	13,935,396	0	12,012,271

Name of County: Winona

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	15,436,483	15,436,483	16,240,840
All Other Taxes	45,000	45,000	64,300
Special Assessments	585,000	585,000	560,000
Licenses and Permits	215,861	215,861	222,220
Federal Grants/Aid	2,010,682	2,010,682	2,065,009
State Grants/Aid	12,397,080	12,397,080	11,427,211
Local Grants/Aid	0	0	0
Charges for Services	5,814,543	5,816,043	5,416,431
Fines and Forfeits	7,000	7,000	13,200
Interest on Investments	430,025	430,025	630,025
Miscellaneous Revenues	27,000	27,000	137,900
Total Revenues	36,968,674	36,970,174	36,777,136
Proceeds from Bond Sales	0	0	0
Other Financing Sources	20,000	20,000	239,504
Transfers from Other Funds	697,732	722,585	1,657,257
Total Revenues and Other Sources	37,686,406	37,712,759	38,673,897
Current Expenditures			
General Government	7,538,941	7,541,071	8,642,133
Public Safety	5,131,331	5,131,331	5,240,937
Streets and Highways (excluding Const.)	2,837,722	2,837,722	3,227,056
Sanitation	892,359	916,582	991,841
Human Services	10,561,139	10,561,139	10,225,634
Health	2,708,279	2,708,279	2,769,128
Culture and Recreation	341,596	341,596	363,221
Conservation of Natural Resources	223,912	223,912	308,051
Economic Development & Housing	63,750	63,750	106,000
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	30,299,029	30,325,382	31,874,001
Debt Service - Principal	555,574	555,574	600,000
Interest and Fiscal Charges	370,039	370,039	340,026
Streets and Highways Construction	5,750,846	5,750,846	4,467,596
Total Capital Outlay	710,918	710,918	1,289,178
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	103,096
Total Expenditures and Other Uses	37,686,406	37,712,759	38,673,897

Table 12 - 2006 & 2007 Summary Budgets by County

Name of County: Wright

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

Name of County: Yellow Medicine

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

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	34,735,491	34,735,491	37,862,302
All Other Taxes	745,000	745,000	822,000
Special Assessments	0	0	0
Licenses and Permits	31,850	31,850	31,850
Federal Grants/Aid	10,185,146	10,185,146	8,900,195
State Grants/Aid	15,407,399	15,407,399	17,039,679
Local Grants/Aid	0	0	0
Charges for Services	11,601,344	11,601,344	12,817,043
Fines and Forfeits	0	0	0
Interest on Investments	850,000	850,000	850,000
Miscellaneous Revenues	1,679,150	1,679,150	1,390,150
Total Revenues	75,235,380	75,235,380	79,713,219
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,668,231	1,668,231	607,000
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	76,903,611	76,903,611	80,320,219
Current Expenditures			
General Government	13,869,476	13,869,476	14,760,389
Public Safety	15,783,124	15,783,124	16,958,414
Streets and Highways (excluding Const.)	9,643,257	9,643,257	13,688,797
Sanitation	0	0	0
Human Services	17,404,700	17,404,700	16,820,800
Health	2,985,900	2,985,900	2,988,400
Culture and Recreation	2,596,380	2,596,380	2,832,086
Conservation of Natural Resources	328,500	328,500	363,500
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	2,617,540	2,617,540	2,792,400
Total Current Expenditures	65,228,877	65,228,877	71,204,786
Debt Service - Principal	3,170,000	3,170,000	1,515,000
Interest and Fiscal Charges	422,421	422,421	442,201
Streets and Highways Construction	5,771,898	5,771,898	5,584,182
Total Capital Outlay	2,161,524	2,161,524	2,132,762
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	76,754,720	76,754,720	80,878,931

	2006 Budget	2006 Amended	2007 Budget
Revenues:			
Property Taxes	5,364,606	5,364,606	5,826,792
All Other Taxes	88,427	88,427	76,500
Special Assessments	139,000	139,000	143,100
Licenses and Permits	24,250	24,250	24,450
Federal Grants/Aid	1,076,480	1,369,950	3,208,100
State Grants/Aid	3,244,883	6,137,037	5,498,594
Local Grants/Aid	0	0	0
Charges for Services	645,240	645,240	641,300
Fines and Forfeits	300	1,236	0
Interest on Investments	167,960	167,960	370,530
Miscellaneous Revenues	435,914	628,466	628,080
Total Revenues	11,187,060	14,566,172	16,417,446
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
Total Revenues and Other Sources	11,187,060	14,566,172	16,417,446
Current Expenditures			
General Government	2,007,062	2,309,934	1,993,149
Public Safety	1,911,412	2,200,699	1,995,777
Streets and Highways (excluding Const.)	2,296,772	2,316,126	2,471,255
Sanitation	106,500	108,489	106,500
Human Services	3,354,450	3,570,550	3,715,530
Health	91,797	91,797	94,797
Culture and Recreation	173,671	175,850	179,450
Conservation of Natural Resources	487,993	495,093	505,063
Economic Development & Housing	60,195	60,195	60,710
Miscellaneous Current Expenditures	0	0	0
Total Current Expenditures	10,489,852	11,328,733	11,122,231
Debt Service - Principal	151,060	151,060	125,000
Interest and Fiscal Charges	151,496	250,196	242,522
Streets and Highways Construction	260,000	2,803,162	4,629,000
Total Capital Outlay	733,000	739,785	818,204
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
Total Expenditures and Other Uses	11,785,408	15,272,936	16,936,957

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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

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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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.

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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.

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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.