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**2003 BUDGET DATA  
FOR MINNESOTA COUNTIES  
TOGETHER WITH  
2002 REVISED BUDGETS**

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

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

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

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

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

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

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

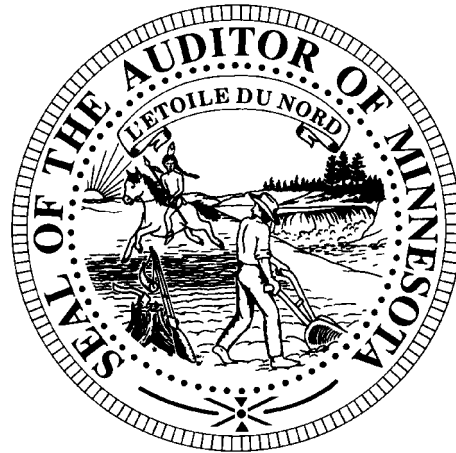
**Tax Increment Financing (TIF)** - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

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

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This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the OSA web site: [www.osa.state.mn.us](http://www.osa.state.mn.us).

**2003 Budget Data  
For Minnesota Counties  
Together with  
2002 Revised Budgets**



April 2, 2003

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## Scope

This summary presents 2002 and 2003 budget data for 82 of Minnesota's 87 counties.<sup>1</sup> It utilizes data from unaudited, budgeted revenues and expenditures reported by counties to the Office of the State Auditor (OSA). These budgeted amounts may differ from the actual amounts of that year.

This report consists of three sections. The overview section outlines the budgeted revenues and expenditures for all counties that reported, and provides an analysis of trends in county budgeting from 2002 to 2003. Appendix 1 provides a summary of county budget data. Appendix 2 provides budget data for each individual county. The information reported by the counties does not reflect all county revenues and expenditures because it excludes funds that are not included in the annual budget, or those classified as enterprise funds. Because of this, counties may actually have more revenues and expenditures than reported here.

The data presented is best used as a tool to help identify trends for the two years of revenues and expenditures provided by the counties. For a more detailed analysis, the OSA recommends using the audited financial information provided in the OSA publication, *Revenues, Expenditures, and Debt of Minnesota Counties*.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data accessible through the OSA web site. The database allows users to customize data to their individual needs. For example, the user can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures for comparison. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is [www.osa.state.mn.us](http://www.osa.state.mn.us).

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<sup>1</sup> The counties of Martin, McLeod, Mower, Pennington, and Red Lake failed to submit their 2002-2003 summary budget reporting forms to the Office of the State Auditor.

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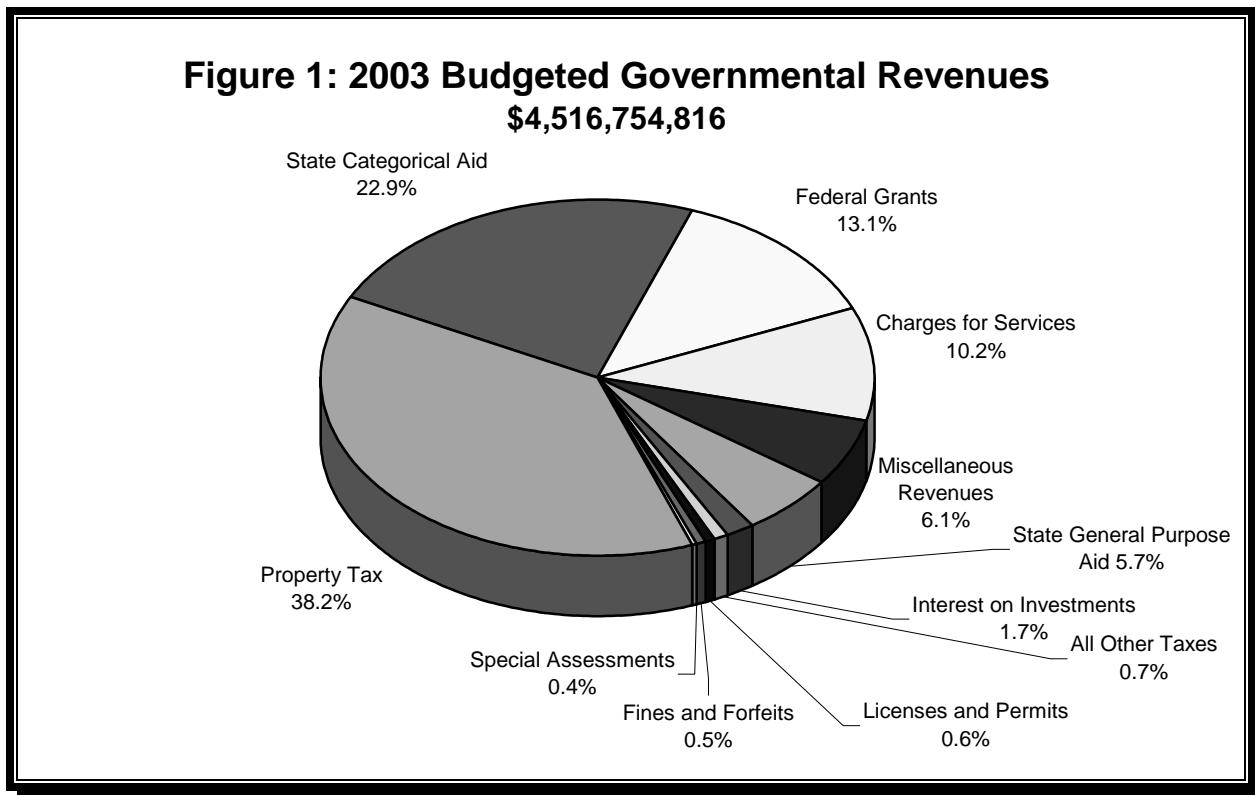
# Overview

## 2003 Budgeted Governmental Revenues

Minnesota's 82 reporting counties budgeted governmental revenues of approximately \$4.5 billion in their 2003 budgets. This represents a 3.4 percent increase from 2002. Intergovernmental revenue, property taxes, and charges for services continue to be the primary sources of revenue for county budgets in 2003. Intergovernmental revenue (state categorical aid, state general-purpose aid, and federal grants) represents 41.7 percent of current revenues, the same percentage as in 2002. Property taxes represent 38.2 percent of 2002 revenue, and its total indicates a 5.9 percent increase in revenue over the previous year. Charges for services (user charges exclusive of revenues from proprietary funds, such as sanitation) represent 10.2 percent of current revenues, which is a 7 percent revenue increase from the previous year.

Miscellaneous revenue and interest on investments revenue show the biggest decreases, at 10.1 percent and 14.2 percent respectively. Twenty-four counties with interest earnings reported a greater than 25 percent decrease in interest revenue over the last year. Only 13 reported either no loss, or a slight increase in revenue.

Figure 1 shows the relative shares of budgeted county revenues.<sup>2</sup>



<sup>2</sup> Excludes borrowing, transfers from other funds and Enterprise Funds.

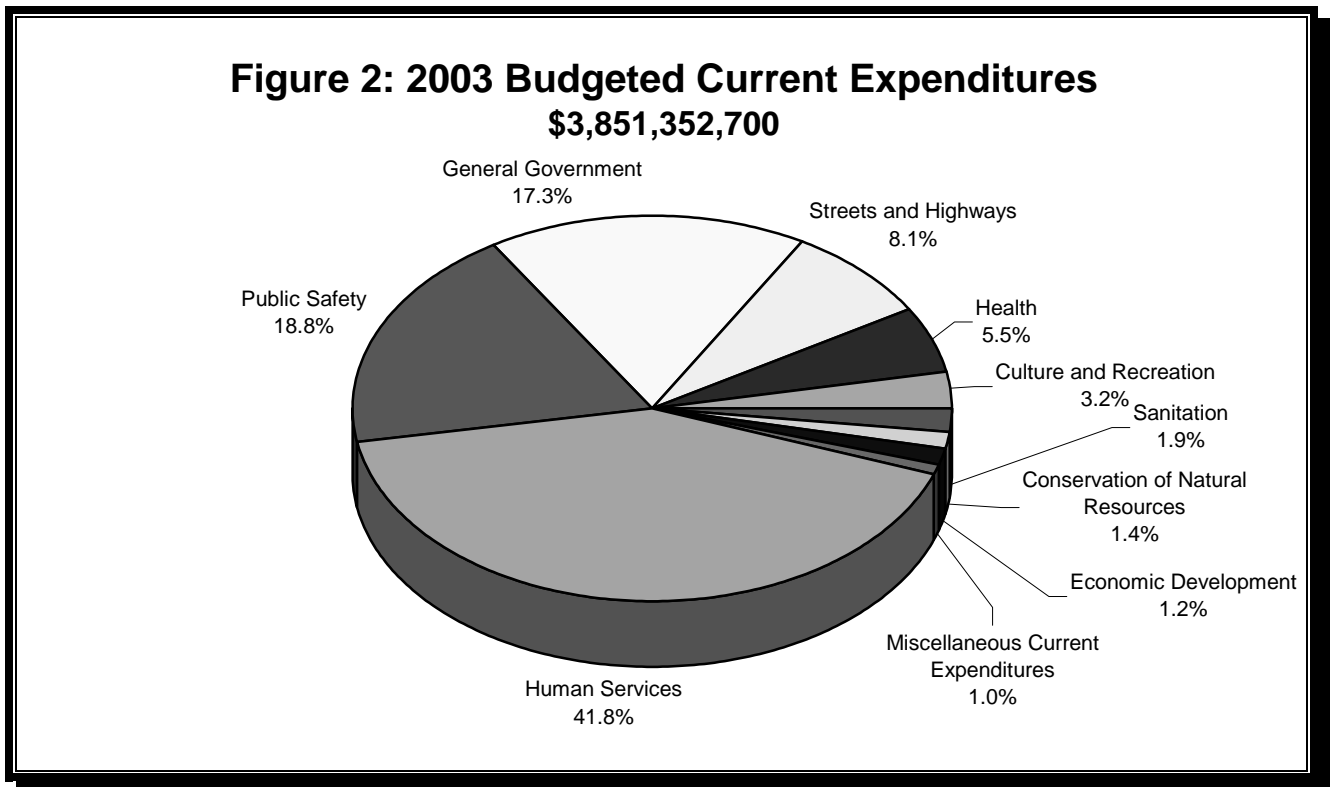
## 2003 Budgeted Governmental Expenditures

Minnesota's 82 reporting counties budgeted total government expenditures of \$4.7 billion for 2003. This is a 3.6 percent increase over last year. Overall, there was an increase of 4.0 percent for current expenditures, 5.5 percent for debt service, and a 0.9 percent decrease in capital outlay expenditure.

### **Current Expenditures**

Human Services, General Government, and Public Safety comprise the largest amount of expenditures. The Human services category represents 41.8 percent of current expenditures, about the same level as 2002. Some counties combine health expenditures with human services, which may explain the size of the percentage of current expenditures in this category relative to the others. General Government represents 17.3 percent of expenditures, and its total indicates a 3.8 percent expenditure increase over last year. Public Safety represents 18.8 percent, an expenditure increase of 2.3 percent over last year.

Figure 2 shows the relative shares of budgeted 2003 county current expenditures.<sup>3</sup>



<sup>3</sup> Excludes capital outlays, debt service, and transfers to other funds.

## **Debt Service**

Minnesota counties budgeted debt service payments of \$160.9 million for 2003. This shows an increase of 5.5 percent from the previous year. Debt service is comprised of two elements, principal payments and interest and fiscal charges. These payments account for 3.4 percent of total government expenditures in county budgets. Principal payments account for 64.5 percent of debt service, and 2.2 percent of overall expenditures. It has increased 7.2 percent over last year's budget. Interest and fiscal charges increased 2.4 percent over last year's budget.

## **Capital Outlay Expenditures**

Counties budgeted total capital outlay expenditures of \$671 million for 2003, which is a decrease of 0.9 percent from the previous year. It accounts for 14.2 percent of total expenditures. Total capital outlay contains two categories, capital outlay and streets and highway construction. Streets and highways construction accounts for 63.4 percent of total capital outlay and 9 percent of total expenditures. Counties proposed a 4.4 percent increase in road construction for 2003. Capital outlay accounts for 5.2 percent of total expenditures. Counties budgeted for an 8.9 percent decrease in capital outlay for 2003.

## **Fund Balances and Investment Performance**

Counties proposed decreasing their 2003 fund balances by \$79 million below the 2002 level. When reporting summary budget data, counties are not required to indicate what they expect their fund balance to be at the end of the year, only the amount they expect the fund to increase or decrease. Counties also do not specify whether the amount of money retained or spent in the fund is reserved or unreserved.

Counties budgeted a net unrealized gain of \$7.4 million from investments in 2003.

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## **Appendix 1**

### **Summary of 2003 and 2002 County Budgeted Revenues and Expenditures**

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## Appendix 1

### Summary of 2003 and 2002 County Budgeted Revenues and Expenditures

Revenues	2003		2002		Percent Change
	Amount	%	Amount	%	
Property Taxes	\$1,725,031,864	38.2%	\$1,628,950,659	37.3%	5.9%
All Other Taxes	32,247,429	0.7%	31,227,211	0.7%	3.3%
Special Assessments	16,788,390	0.4%	16,306,779	0.4%	3.0%
Licenses and Permits	27,084,656	0.6%	25,860,535	0.6%	4.7%
Intergovernmental Revenues					
Federal Grants	592,038,407	13.1%	546,649,550	12.5%	8.3%
State General Purpose Aid	256,802,206	5.7%	252,252,825	5.8%	1.8%
State Categorical Aid	1,034,939,639	22.9%	1,023,425,708	23.4%	1.1%
Total Intergovernmental Revenues	1,883,780,252	41.7%	1,822,328,083	41.7%	3.4%
Charges for Services	458,504,784	10.2%	428,513,806	9.8%	7.0%
Fines and Forfeits	20,534,371	0.5%	19,824,620	0.5%	3.6%
Interest on Investments	75,752,338	1.7%	88,301,574	2.0%	-14.2%
Miscellaneous Revenues	277,030,732	6.1%	308,271,529	7.1%	-10.1%
Total Revenues	\$4,516,754,816	100.0%	\$4,369,584,796	100.0%	3.4%
Percent Of Total Revs & Other Sources		97.0%		97.2%	
Proceeds from Bond Sales	\$60,807,049	1.3%	\$58,228,383	1.3%	4.4%
Other Financing Sources	36,708,699	0.8%	25,001,461	0.6%	46.8%
Transfers from Other Funds	42,483,580	0.9%	43,246,607	1.0%	-1.8%
<b>Total Revenues and Other Sources</b>	<b>\$4,656,754,144</b>	<b>100.0%</b>	<b>\$4,496,061,247</b>	<b>100.0%</b>	<b>3.6%</b>
<b>Expenditures</b>					
General Government	\$664,565,689	17.3%	\$640,301,744	17.3%	3.8%
Public Safety	723,230,536	18.8%	706,131,484	19.1%	2.4%
Streets and Highways	311,067,031	8.1%	306,812,371	8.3%	1.4%
Sanitation	74,871,522	1.9%	76,172,158	2.1%	-1.7%
Human Services	1,608,099,514	41.8%	1,526,969,767	41.2%	5.3%
Health	213,378,580	5.5%	197,091,906	5.3%	8.3%
Culture and Recreation	121,621,172	3.2%	117,232,285	3.2%	3.7%
Conservation of Natural Resources	52,182,517	1.4%	47,953,906	1.3%	8.8%
Economic Development	45,506,188	1.2%	48,427,115	1.3%	-6.0%
Miscellaneous Current Expenditures	36,829,951	1.0%	37,733,701	1.0%	-2.4%
<b>Total Current Expenditures</b>	<b>\$3,851,352,700</b>	<b>100.0%</b>	<b>\$3,704,826,437</b>	<b>100.0%</b>	<b>4.0%</b>
Percent Of Total Exps. and Other Uses		81.3%		81.0%	
Debt Service					
Principal	\$103,819,086	2.2%	\$96,807,440	2.1%	7.2%
Interest and Fiscal Charges	57,078,522	1.2%	55,716,543	1.2%	2.4%
Streets and Highway Construction	425,666,739	9.0%	407,574,711	8.9%	4.4%
Capital Outlay	245,833,120	5.2%	269,825,353	5.9%	-8.9%
Total Expenditures	4,683,750,167	98.8%	4,534,750,484	99.1%	3.3%
Other Financing Uses	25,176,979	0.5%	15,894,932	0.3%	58.4%
Transfers to Other Funds	30,642,119	0.6%	25,753,349	0.6%	19.0%
<b>Total Expenditures and Other Uses</b>	<b>\$4,739,569,265</b>	<b>100.0%</b>	<b>\$4,576,398,765</b>	<b>100.0%</b>	<b>3.6%</b>
Reported Increase (Decrease) in Fund Balance	(\$78,859,873)		(\$74,150,195)		6.4%
Reported Net Unrealized Gain (Loss) from Investment	\$7,352,296				

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## Appendix 2

### 2003 and 2002 Budgeted Revenues and Expenditures By County

#### Explanation of Appendix 2

Budget data used in this report are unaudited revenues and expenditures reported to the OSA by Minnesota counties. The form used to collect this information requested that counties provide three types of data: *2002 budget*, *2002 amended*, and *2003 budget*.

The *2002 budgets* are the 2002 budgets adopted by the county boards in November and December of 2001. Some counties submitted 2002 budgets that were revised from what they submitted to the OSA last year. **Therefore, the 2002 budgets presented in this report should replace those found in last year's report.**

The *2002 amended* data represent an estimate of the counties' final 2002 budget as amended by the county. The inclusion of this data is to give county officials an opportunity to show any major changes that may have occurred between the adoption of 2001 budget in late 2001 and the close of the 2002 calendar year. The *2002 amended* data was not used in the analysis, but is provided for further understanding of the counties' financial situations.

The *2003 budgets* are the 2003 budgets adopted by county boards in November and December of 2002.

The analysis of the data presented in this report focuses solely on the 2002 and 2003 budgets.

**Blank tables indicate those counties that did not file their summary budget report with the Office of the State Auditor.**

Name of County: AITKIN

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

Name of County: ANOKA

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	8,321,437	8,321,437	8,532,465
All Other Taxes	651,664	651,664	654,379
Special Assessments	0	0	0
Licenses and Permits	275,760	275,760	281,990
Federal Grants	1,894,156	1,894,156	2,039,875
State General Purpose Aid	2,617,260	2,617,260	2,926,064
State Categorical Aid	5,998,512	5,998,512	6,511,913
Charges for Services	1,027,703	1,027,703	971,277
Fines and Forfeits	0	0	0
Interest on Investments	600,000	600,000	350,000
Miscellaneous Revenues	158,950	158,950	77,440
<b>Total Revenues</b>	<b>21,545,442</b>	<b>21,545,442</b>	<b>22,345,403</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>21,545,442</b>	<b>21,545,442</b>	<b>22,345,403</b>
<b>Current Expenditures</b>			
General Government	3,670,782	3,670,782	3,499,610
Public Safety	3,722,077	3,722,077	3,921,899
Streets and Highways (excluding Const.)	3,018,211	3,018,211	2,151,992
Sanitation	416,108	416,108	419,511
Human Services	4,896,092	4,896,092	5,107,699
Health	493,686	493,686	598,959
Culture and Recreation	507,485	507,485	523,956
Conservation of Natural Resources	304,053	304,053	302,904
Economic Development & Housing	53,501	53,501	55,862
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,081,995</b>	<b>17,081,995</b>	<b>16,582,392</b>
<b>Debt Service - Principal</b>	<b>240,000</b>	<b>240,000</b>	<b>245,000</b>
<b>Interest and Fiscal Charges</b>	<b>180,568</b>	<b>180,568</b>	<b>170,261</b>
<b>Streets and Highways Construction</b>	<b>4,053,505</b>	<b>4,053,505</b>	<b>4,034,120</b>
<b>Total Capital Outlay</b>	<b>849,100</b>	<b>849,100</b>	<b>1,184,200</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>22,405,168</b>	<b>22,405,168</b>	<b>22,215,973</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	73,044,238	73,044,238	77,786,710
All Other Taxes	537,469	541,469	621,982
Special Assessments	0	0	0
Licenses and Permits	558,340	558,340	611,655
Federal Grants	32,851,453	32,796,032	33,567,669
State General Purpose Aid	13,395,872	13,277,213	13,620,538
State Categorical Aid	41,349,272	41,460,189	42,743,408
Charges for Services	29,177,597	29,407,373	29,858,167
Fines and Forfeits	1,398,750	1,398,750	1,388,750
Interest on Investments	4,530,250	4,530,250	4,509,750
Miscellaneous Revenues	12,793,802	15,700,125	14,160,078
<b>Total Revenues</b>	<b>209,637,043</b>	<b>212,713,979</b>	<b>218,868,707</b>
Proceeds from Bond Sales	2,565,450	2,335,000	1,135,000
Other Financing Sources	140,000	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>212,342,493</b>	<b>215,048,979</b>	<b>220,003,707</b>
<b>Current Expenditures</b>			
General Government	33,636,422	33,308,663	34,998,606
Public Safety	38,658,341	38,385,100	40,936,034
Streets and Highways (excluding Const.)	11,732,430	11,551,917	13,703,385
Sanitation	8,069,066	7,282,316	8,577,656
Human Services	70,484,251	70,101,605	74,708,440
Health	7,256,409	7,231,395	8,299,572
Culture and Recreation	11,195,224	10,970,723	11,303,988
Conservation of Natural Resources	618,233	606,850	653,428
Economic Development & Housing	5,559,135	5,559,135	6,007,228
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>187,209,511</b>	<b>184,997,704</b>	<b>199,188,337</b>
<b>Debt Service - Principal</b>	<b>7,110,000</b>	<b>7,110,000</b>	<b>8,225,000</b>
<b>Interest and Fiscal Charges</b>	<b>4,784,336</b>	<b>4,784,336</b>	<b>4,024,673</b>
<b>Streets and Highways Construction</b>	<b>15,365,000</b>	<b>15,365,000</b>	<b>17,907,324</b>
<b>Total Capital Outlay</b>	<b>4,152,724</b>	<b>4,694,244</b>	<b>4,746,176</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>218,621,571</b>	<b>216,951,284</b>	<b>234,091,510</b>

Name of County: BECKER

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

Name of County: BELTRAMI

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	11,955,535	0	13,030,798
All Other Taxes	550,194	0	600,000
Special Assessments	462,836	0	478,355
Licenses and Permits	5,240,704	0	5,023,666
Federal Grants	1,034,647	0	1,049,629
State General Purpose Aid	7,275,661	0	8,114,183
State Categorical Aid	207,779	0	467,200
Charges for Services	2,003,330	0	1,725,587
Fines and Forfeits	74,500	0	70,500
Interest on Investments	885,000	0	669,300
Miscellaneous Revenues	1,597,087	0	1,756,135
<b>Total Revenues</b>	<b>31,287,273</b>	<b>0</b>	<b>32,985,353</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>31,287,273</b>	<b>0</b>	<b>32,985,353</b>
<b>Current Expenditures</b>			
General Government	4,699,142	0	4,813,131
Public Safety	4,429,408	0	5,151,793
Streets and Highways (excluding Const.)	3,701,848	0	3,814,146
Sanitation	1,311,733	0	1,322,951
Human Services	11,046,901	0	12,151,727
Health	213,868	0	220,284
Culture and Recreation	464,867	0	399,134
Conservation of Natural Resources	735,198	0	734,332
Economic Development & Housing	422,084	0	467,545
Miscellaneous Current Expenditures	365,900	0	321,688
<b>Total Current Expenditures</b>	<b>27,390,949</b>	<b>0</b>	<b>29,396,731</b>
<b>Debt Service - Principal</b>	<b>190,000</b>	<b>0</b>	<b>220,000</b>
<b>Interest and Fiscal Charges</b>	<b>85,202</b>	<b>0</b>	<b>71,973</b>
<b>Streets and Highways Construction</b>	<b>3,473,198</b>	<b>0</b>	<b>3,076,000</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,139,349</b>	<b>0</b>	<b>32,764,704</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	12,545,351		13,330,652
All Other Taxes	1,210,500		1,234,000
Special Assessments	1,387,327		1,512,655
Licenses and Permits	22,080		162,780
Federal Grants	6,987,023		8,485,674
State General Purpose Aid	0		0
State Categorical Aid	9,671,947		11,119,972
Charges for Services	1,722,419		2,284,974
Fines and Forfeits	0		71,750
Interest on Investments	900,000		850,000
Miscellaneous Revenues	8,181,822		8,897,024
<b>Total Revenues</b>	<b>42,628,469</b>		<b>47,949,481</b>
Proceeds from Bond Sales	0		7,000,000
Other Financing Sources	0		0
Transfers from Other Funds	395,941		0
<b>Total Revenues and Other Sources</b>	<b>43,024,410</b>		<b>54,949,481</b>
<b>Current Expenditures</b>			
General Government	6,009,826		6,110,573
Public Safety	5,705,284		5,639,535
Streets and Highways (excluding Const.)	3,261,861		3,513,360
Sanitation	2,576,525		2,801,332
Human Services	17,072,770		17,155,063
Health	3,325,846		2,469,313
Culture and Recreation	190,662		83,026
Conservation of Natural Resources	1,191,491		1,855,183
Economic Development & Housing	79,185		329,562
Miscellaneous Current Expenditures	176,328		104,000
<b>Total Current Expenditures</b>	<b>38,589,778</b>		<b>40,060,947</b>
<b>Debt Service - Principal</b>	<b>290,000</b>		<b>312,500</b>
<b>Interest and Fiscal Charges</b>	<b>336,189</b>		<b>551,597</b>
<b>Streets and Highways Construction</b>	<b>3,415,000</b>		<b>6,480,000</b>
<b>Total Capital Outlay</b>	<b>393,443</b>		<b>7,544,437</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>43,024,410</b>		<b>54,949,481</b>

Name of County: BENTON

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

Name of County: BIG STONE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	11,931,473	11,931,473	12,939,787
All Other Taxes	102,300	102,300	102,800
Special Assessments	26,394	26,394	3,068
Licenses and Permits	113,550	113,550	134,800
Federal Grants	4,553,657	5,285,657	3,462,675
State General Purpose Aid	1,014,711	1,014,711	1,195,502
State Categorical Aid	6,403,984	6,403,984	5,893,494
Charges for Services	1,482,320	1,482,320	1,758,303
Fines and Forfeits	14,500	14,500	14,500
Interest on Investments	450,000	450,000	248,200
Miscellaneous Revenues	554,364	554,364	589,222
<b>Total Revenues</b>	<b>26,647,253</b>	<b>27,379,253</b>	<b>26,342,351</b>
Proceeds from Bond Sales	1,535,000	4,552,500	3,805,000
Other Financing Sources	514,000	514,000	114,000
Transfers from Other Funds	2,091,437	2,833,193	799,452
<b>Total Revenues and Other Sources</b>	<b>30,787,690</b>	<b>35,278,946</b>	<b>31,060,803</b>
<b>Current Expenditures</b>			
General Government	4,566,918	4,636,710	4,414,186
Public Safety	5,165,663	5,165,663	5,099,486
Streets and Highways (excluding Const.)	2,753,989	3,483,989	1,801,186
Sanitation	277,770	277,770	250,408
Human Services	8,114,547	8,126,303	8,230,159
Health	494,448	494,448	705,681
Culture and Recreation	833,091	833,091	716,431
Conservation of Natural Resources	450,921	450,921	331,615
Economic Development & Housing	249,503	249,503	226,989
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>22,906,850</b>	<b>23,718,398</b>	<b>21,776,141</b>
<b>Debt Service - Principal</b>	<b>844,227</b>	<b>844,227</b>	<b>1,416,174</b>
<b>Interest and Fiscal Charges</b>	<b>654,941</b>	<b>654,941</b>	<b>792,864</b>
<b>Streets and Highways Construction</b>	<b>6,703,928</b>	<b>7,435,928</b>	<b>3,101,219</b>
<b>Total Capital Outlay</b>	<b>1,867,699</b>	<b>4,502,330</b>	<b>3,805,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	368,307	368,307	364,402
<b>Total Expenditures and Other Uses</b>	<b>33,345,952</b>	<b>37,524,131</b>	<b>31,255,800</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,176,689	2,176,689	2,211,756
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	17,420	17,420	17,120
Federal Grants	802,695	802,695	760,362
State General Purpose Aid	760,342	760,342	759,489
State Categorical Aid	2,798,329	2,798,329	2,766,670
Charges for Services	216,200	216,200	223,100
Fines and Forfeits	7,000	7,000	6,000
Interest on Investments	233,867	233,867	212,000
Miscellaneous Revenues	247,695	247,695	199,611
<b>Total Revenues</b>	<b>7,260,237</b>	<b>7,260,237</b>	<b>7,156,108</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>7,260,237</b>	<b>7,260,237</b>	<b>7,156,108</b>
<b>Current Expenditures</b>			
General Government	1,026,456	1,056,956	1,071,616
Public Safety	615,241	615,241	690,194
Streets and Highways (excluding Const.)	1,345,000	1,345,000	1,477,000
Sanitation	225,516	225,516	252,662
Human Services	1,787,170	1,787,170	1,827,559
Health	76,694	76,694	75,194
Culture and Recreation	67,823	67,823	86,614
Conservation of Natural Resources	159,528	159,528	159,808
Economic Development & Housing	13,089	13,089	14,064
Miscellaneous Current Expenditures	119,920	119,920	119,820
<b>Total Current Expenditures</b>	<b>5,436,437</b>	<b>5,466,937</b>	<b>5,774,531</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,580,000</b>	<b>1,580,000</b>	<b>2,068,650</b>
<b>Total Capital Outlay</b>	<b>412,300</b>	<b>412,300</b>	<b>297,600</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>7,428,737</b>	<b>7,459,237</b>	<b>8,140,781</b>

Name of County: BLUE EARTH

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

Name of County: BROWN

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	17,754,307	17,754,307	18,286,936
All Other Taxes	95,200	95,200	95,200
Special Assessments	628,000	628,000	735,000
Licenses and Permits	203,241	203,241	203,241
Federal Grants	6,222,872	6,203,870	9,976,778
State General Purpose Aid	2,535,897	2,601,214	2,634,695
State Categorical Aid	11,903,972	11,783,696	13,270,095
Charges for Services	5,201,966	4,375,184	7,090,798
Fines and Forfeits	76,530	80,030	76,530
Interest on Investments	2,700,000	2,700,000	2,700,000
Miscellaneous Revenues	1,302,579	1,663,151	1,640,673
<b>Total Revenues</b>	<b>48,624,564</b>	<b>48,087,893</b>	<b>56,709,946</b>
Proceeds from Bond Sales	1,000,000	4,267,000	350,000
Other Financing Sources	0	225,000	0
Transfers from Other Funds	2,952,824	2,968,030	2,781,828
<b>Total Revenues and Other Sources</b>	<b>52,577,388</b>	<b>55,547,923</b>	<b>59,841,774</b>
<b>Current Expenditures</b>			
General Government	6,663,980	6,290,276	6,432,162
Public Safety	5,100,303	5,099,411	5,504,821
Streets and Highways (excluding Const.)	4,148,987	4,117,032	4,839,166
Sanitation	1,234,153	1,263,775	1,304,224
Human Services	14,367,163	14,238,524	15,117,733
Health	903,689	895,897	1,098,318
Culture and Recreation	1,795,713	1,788,871	1,405,010
Conservation of Natural Resources	1,165,292	988,053	1,242,709
Economic Development & Housing	1,266,808	556,188	692,179
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>36,646,088</b>	<b>35,238,027</b>	<b>37,636,322</b>
<b>Debt Service - Principal</b>	<b>1,701,257</b>	<b>1,473,359</b>	<b>1,608,326</b>
<b>Interest and Fiscal Charges</b>	<b>275,081</b>	<b>284,395</b>	<b>313,430</b>
<b>Streets and Highways Construction</b>	<b>7,563,000</b>	<b>7,563,000</b>	<b>13,037,500</b>
<b>Total Capital Outlay</b>	<b>3,050,656</b>	<b>2,774,410</b>	<b>5,110,147</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,952,824	2,968,030	2,781,828
<b>Total Expenditures and Other Uses</b>	<b>52,188,906</b>	<b>50,301,221</b>	<b>60,487,553</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	7,197,573	7,197,573	7,528,377
All Other Taxes	33,500	33,500	38,500
Special Assessments	290,185	290,185	336,557
Licenses and Permits	25,925	25,925	28,425
Federal Grants	0	0	0
State General Purpose Aid	1,452,289	1,452,289	1,435,174
State Categorical Aid	10,299,748	10,299,748	9,869,342
Charges for Services	2,171,424	2,171,424	2,425,403
Fines and Forfeits	1,000	1,000	0
Interest on Investments	390,500	390,500	275,000
Miscellaneous Revenues	1,241,249	1,241,249	1,555,130
<b>Total Revenues</b>	<b>23,103,393</b>	<b>23,103,393</b>	<b>23,491,908</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>23,103,393</b>	<b>23,103,393</b>	<b>23,491,908</b>
<b>Current Expenditures</b>			
General Government	2,891,384	2,891,384	2,933,817
Public Safety	3,386,158	3,386,158	3,624,285
Streets and Highways (excluding Const.)	2,134,203	2,134,203	2,249,210
Sanitation	484,959	484,959	519,881
Human Services	7,526,264	7,526,264	7,609,899
Health	1,373,313	1,373,313	1,520,379
Culture and Recreation	357,770	357,770	357,191
Conservation of Natural Resources	665,582	665,582	687,836
Economic Development & Housing	18,000	18,000	21,845
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>18,837,633</b>	<b>18,837,633</b>	<b>19,524,343</b>
<b>Debt Service - Principal</b>	<b>245,000</b>	<b>245,000</b>	<b>280,000</b>
<b>Interest and Fiscal Charges</b>	<b>179,999</b>	<b>179,999</b>	<b>135,908</b>
<b>Streets and Highways Construction</b>	<b>3,060,000</b>	<b>3,060,000</b>	<b>2,795,000</b>
<b>Total Capital Outlay</b>	<b>539,685</b>	<b>539,685</b>	<b>596,865</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>22,862,317</b>	<b>22,862,317</b>	<b>23,332,116</b>

Name of County: CARLTON

Name of County: CARVER

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	14,364,001	12,793,176	13,556,939
All Other Taxes	0	0	0
Special Assessments	420,000	420,000	420,000
Licenses and Permits	64,300	64,300	62,800
Federal Grants	0	0	0
State General Purpose Aid	13,036,771	14,607,596	17,187,147
State Categorical Aid	0	0	0
Charges for Services	1,421,500	1,421,500	1,552,500
Fines and Forfeits	228,643	228,643	241,850
Interest on Investments	380,000	380,000	350,000
Miscellaneous Revenues	1,595,609	1,595,609	974,400
<b>Total Revenues</b>	<b>31,510,824</b>	<b>31,510,824</b>	<b>34,345,636</b>
Proceeds from Bond Sales	0	0	1,260,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>31,510,824</b>	<b>31,510,824</b>	<b>35,605,636</b>
<b>Current Expenditures</b>			
General Government	5,876,467	5,876,467	6,187,415
Public Safety	4,534,524	4,534,524	4,724,008
Streets and Highways (excluding Const.)	6,352,848	6,352,848	8,270,102
Sanitation	994,116	994,116	1,053,137
Human Services	11,417,104	11,417,104	12,330,262
Health	0	0	0
Culture and Recreation	220,433	220,433	222,086
Conservation of Natural Resources	1,458,181	1,458,181	796,358
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>30,853,673</b>	<b>30,853,673</b>	<b>33,583,368</b>
<b>Debt Service - Principal</b>	<b>656,501</b>	<b>656,501</b>	<b>676,268</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>1,260,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,510,174</b>	<b>31,510,174</b>	<b>35,519,636</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	28,052,070	28,052,070	31,956,355
All Other Taxes	1,144,541	1,144,541	1,178,500
Special Assessments	20,000	20,000	30,000
Licenses and Permits	502,360	502,360	527,160
Federal Grants	4,641,208	5,132,239	4,740,303
State General Purpose Aid	5,054,010	5,063,251	5,111,284
State Categorical Aid	8,020,156	27,139,874	8,222,176
Charges for Services	5,860,664	5,974,065	6,064,131
Fines and Forfeits	432,874	437,704	443,033
Interest on Investments	2,286,371	2,286,371	1,700,925
Miscellaneous Revenues	1,922,054	2,514,281	810,013
<b>Total Revenues</b>	<b>57,936,308</b>	<b>78,266,756</b>	<b>60,783,880</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	2,136,328	2,902,351	4,175,477
<b>Total Revenues and Other Sources</b>	<b>60,072,636</b>	<b>81,169,107</b>	<b>64,959,357</b>
<b>Current Expenditures</b>			
General Government	15,882,131	16,463,286	18,444,857
Public Safety	10,807,923	10,944,417	11,726,401
Streets and Highways (excluding Const.)	3,537,925	3,553,527	3,869,309
Sanitation	0	0	0
Human Services	16,824,795	17,327,291	18,514,296
Health	2,227,795	2,862,184	2,701,449
Culture and Recreation	2,391,311	1,942,028	2,266,786
Conservation of Natural Resources	364,682	399,457	369,802
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>52,036,562</b>	<b>53,492,190</b>	<b>57,892,900</b>
<b>Debt Service - Principal</b>	<b>785,000</b>	<b>785,000</b>	<b>895,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,405,466</b>	<b>1,405,466</b>	<b>726,230</b>
<b>Streets and Highways Construction</b>	<b>4,713,000</b>	<b>30,587,051</b>	<b>3,701,558</b>
<b>Total Capital Outlay</b>	<b>3,370,565</b>	<b>15,991,161</b>	<b>4,751,887</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	2,136,328	2,314,128	2,946,858
<b>Total Expenditures and Other Uses</b>	<b>64,446,921</b>	<b>104,574,996</b>	<b>70,914,433</b>

Name of County: CASS

Name of County: CHIPPEWA

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	12,257,000	12,257,000	12,873,838
All Other Taxes	508,900	508,900	484,800
Special Assessments	0	0	0
Licenses and Permits	43,700	43,700	43,700
Federal Grants	2,885,000	2,885,000	805,000
State General Purpose Aid	1,318,992	1,318,992	1,349,201
State Categorical Aid	11,992,889	11,992,889	15,011,874
Charges for Services	4,673,326	4,673,326	4,527,774
Fines and Forfeits	3,000	3,000	1,100
Interest on Investments	815,000	815,000	750,000
Miscellaneous Revenues	2,726,509	2,726,509	3,087,740
<b>Total Revenues</b>	<b>37,224,316</b>	<b>37,224,316</b>	<b>38,935,027</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	223,700	223,700	222,600
<b>Total Revenues and Other Sources</b>	<b>37,448,016</b>	<b>37,448,016</b>	<b>39,157,627</b>
<b>Current Expenditures</b>			
General Government	7,744,473	7,744,473	7,917,075
Public Safety	4,371,803	4,371,803	4,839,170
Streets and Highways (excluding Const.)	4,212,408	4,212,408	4,345,182
Sanitation	1,822,949	1,822,949	1,807,687
Human Services	10,405,313	10,405,313	11,029,987
Health	1,786,922	1,786,922	1,964,515
Culture and Recreation	238,591	238,591	243,163
Conservation of Natural Resources	1,566,026	1,566,026	1,546,742
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>32,148,485</b>	<b>32,148,485</b>	<b>33,693,521</b>
<b>Debt Service - Principal</b>	<b>557,165</b>	<b>557,165</b>	<b>582,165</b>
<b>Interest and Fiscal Charges</b>	<b>64,375</b>	<b>64,375</b>	<b>38,275</b>
<b>Streets and Highways Construction</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>3,900,000</b>
<b>Total Capital Outlay</b>	<b>1,640,252</b>	<b>1,640,252</b>	<b>900,160</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>37,960,277</b>	<b>37,960,277</b>	<b>39,114,121</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,401,846		4,727,893
All Other Taxes	0		0
Special Assessments	0		0
Licenses and Permits	6,375		6,625
Federal Grants	1,048,953		1,243,298
State General Purpose Aid	1,120,963		1,127,569
State Categorical Aid	3,973,083		4,407,710
Charges for Services	770,745		1,034,097
Fines and Forfeits	0		0
Interest on Investments	540,000		420,000
Miscellaneous Revenues	824,956		713,497
<b>Total Revenues</b>	<b>12,686,921</b>		<b>13,680,689</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	10,000		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>12,696,921</b>		<b>13,680,689</b>
<b>Current Expenditures</b>			
General Government	2,394,985		2,496,750
Public Safety	1,256,276		1,245,173
Streets and Highways (excluding Const.)	1,352,800		1,432,300
Sanitation	335,415		344,799
Human Services	3,699,157		4,256,261
Health	124,000		6,000
Culture and Recreation	306,393		285,728
Conservation of Natural Resources	337,619		322,971
Economic Development & Housing	10,800		26,300
Miscellaneous Current Expenditures	271,400		346,200
<b>Total Current Expenditures</b>	<b>10,088,845</b>		<b>10,762,482</b>
<b>Debt Service - Principal</b>	<b>0</b>		<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>		<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,610,200</b>		<b>3,481,600</b>
<b>Total Capital Outlay</b>	<b>299,220</b>		<b>437,000</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>12,998,265</b>		<b>14,681,082</b>

Name of County: CHISAGO

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

Name of County: CLAY

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	16,089,714	16,089,714	17,857,811
All Other Taxes	0	0	0
Special Assessments	49,800	49,800	49,800
Licenses and Permits	636,850	636,850	676,850
Federal Grants	3,924,494	3,924,494	4,158,994
State General Purpose Aid	2,647,744	2,647,744	2,775,744
State Categorical Aid	6,148,655	6,148,655	19,465,159
Charges for Services	2,894,280	2,894,280	2,920,764
Fines and Forfeits	378,500	378,500	379,500
Interest on Investments	603,500	603,500	601,000
Miscellaneous Revenues	975,467	975,467	1,085,587
<b>Total Revenues</b>	<b>34,349,004</b>	<b>34,349,004</b>	<b>49,971,209</b>
Proceeds from Bond Sales	2,299,000	2,299,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>36,648,004</b>	<b>36,648,004</b>	<b>49,971,209</b>
<b>Current Expenditures</b>			
General Government	6,309,549	6,309,549	6,991,049
Public Safety	4,952,163	4,952,163	5,557,285
Streets and Highways (excluding Const.)	4,432,544	4,432,544	3,823,681
Sanitation	294,829	294,829	308,264
Human Services	10,506,258	10,506,258	10,793,442
Health	2,171,574	2,171,574	2,423,315
Culture and Recreation	205,731	205,731	256,771
Conservation of Natural Resources	452,791	452,791	484,289
Economic Development & Housing	75,262	75,262	75,262
Miscellaneous Current Expenditures	1,864,246	1,864,246	2,043,514
<b>Total Current Expenditures</b>	<b>31,264,947</b>	<b>31,264,947</b>	<b>32,756,872</b>
<b>Debt Service - Principal</b>	<b>4,187,781</b>	<b>4,187,781</b>	<b>1,706,581</b>
<b>Interest and Fiscal Charges</b>	<b>478,274</b>	<b>478,274</b>	<b>254,578</b>
<b>Streets and Highways Construction</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>14,851,000</b>
<b>Total Capital Outlay</b>	<b>1,024,297</b>	<b>1,024,297</b>	<b>1,403,158</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>41,255,299</b>	<b>41,255,299</b>	<b>50,972,189</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	16,092,865	16,092,865	16,834,831
All Other Taxes	260,000	260,000	260,000
Special Assessments	433,500	433,500	433,500
Licenses and Permits	16,880	16,880	16,980
Federal Grants	31,696,173	31,696,173	38,774,105
State General Purpose Aid	1,364,292	1,364,292	1,457,735
State Categorical Aid	30,905,871	30,905,871	37,474,088
Charges for Services	1,862,560	1,862,560	2,194,343
Fines and Forfeits	5,000	5,000	5,000
Interest on Investments	571,000	571,000	371,000
Miscellaneous Revenues	841,712	841,712	1,040,060
<b>Total Revenues</b>	<b>84,049,853</b>	<b>84,049,853</b>	<b>98,861,642</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>84,049,853</b>	<b>84,049,853</b>	<b>98,861,642</b>
<b>Current Expenditures</b>			
General Government	4,445,932	4,445,932	4,573,970
Public Safety	5,597,411	5,597,411	5,914,719
Streets and Highways (excluding Const.)	3,942,005	3,942,005	4,078,040
Sanitation	0	0	0
Human Services	64,409,392	64,409,392	78,304,237
Health	0	0	0
Culture and Recreation	338,136	338,136	352,870
Conservation of Natural Resources	414,984	414,984	479,080
Economic Development & Housing	393,256	393,256	353,024
Miscellaneous Current Expenditures	659,389	659,389	827,719
<b>Total Current Expenditures</b>	<b>80,200,505</b>	<b>80,200,505</b>	<b>94,883,659</b>
<b>Debt Service - Principal</b>	<b>329,200</b>	<b>329,200</b>	<b>357,751</b>
<b>Interest and Fiscal Charges</b>	<b>245,846</b>	<b>245,846</b>	<b>249,994</b>
<b>Streets and Highways Construction</b>	<b>2,787,158</b>	<b>2,787,158</b>	<b>2,885,317</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	450,791	450,791	473,331
<b>Total Expenditures and Other Uses</b>	<b>84,013,500</b>	<b>84,013,500</b>	<b>98,850,052</b>

Name of County: CLEARWATER

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

Name of County: COOK

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,643,177	0	3,958,421
All Other Taxes	50,900	0	59,000
Special Assessments	447,680	0	446,123
Licenses and Permits	8,000	0	8,040
Federal Grants	2,081,326	0	2,221,222
State General Purpose Aid	1,253,765	0	1,156,855
State Categorical Aid	4,781,064	0	5,769,562
Charges for Services	527,205	0	564,592
Fines and Forfeits	12,000	0	0
Interest on Investments	418,500	0	419,500
Miscellaneous Revenues	558,217	0	703,066
<b>Total Revenues</b>	<b>13,781,834</b>	<b>0</b>	<b>15,306,381</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,781,834</b>	<b>0</b>	<b>15,306,381</b>
<b>Current Expenditures</b>			
General Government	1,614,469	0	1,662,781
Public Safety	1,570,793	0	1,740,819
Streets and Highways (excluding Const.)	1,805,615	0	2,096,470
Sanitation	683,266	0	692,832
Human Services	5,176,684	0	5,695,710
Health	85,000	0	85,000
Culture and Recreation	219,743	0	234,373
Conservation of Natural Resources	433,165	0	398,976
Economic Development & Housing	56,100	0	57,000
Miscellaneous Current Expenditures	266,598	0	89,303
<b>Total Current Expenditures</b>	<b>11,911,433</b>	<b>0</b>	<b>12,753,264</b>
<b>Debt Service - Principal</b>	<b>20,000</b>	<b>0</b>	<b>25,000</b>
<b>Interest and Fiscal Charges</b>	<b>19,266</b>	<b>0</b>	<b>18,169</b>
<b>Streets and Highways Construction</b>	<b>2,050,000</b>	<b>0</b>	<b>2,890,000</b>
<b>Total Capital Outlay</b>	<b>275,000</b>	<b>0</b>	<b>268,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>14,275,699</b>	<b>0</b>	<b>15,954,433</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,158,028	4,158,028	4,080,720
All Other Taxes	483,125	483,125	432,482
Special Assessments	50,000	50,000	50,000
Licenses and Permits	61,675	61,675	52,300
Federal Grants	3,975,953	3,919,253	4,670,392
State General Purpose Aid	1,384,309	1,387,721	1,377,043
State Categorical Aid	4,053,235	4,053,235	4,282,810
Charges for Services	807,728	807,728	675,739
Fines and Forfeits	53,800	53,800	68,300
Interest on Investments	250,050	250,050	206,000
Miscellaneous Revenues	291,782	291,782	184,467
<b>Total Revenues</b>	<b>15,569,685</b>	<b>15,516,397</b>	<b>16,080,253</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	475,000	575,000	518,279
<b>Total Revenues and Other Sources</b>	<b>16,044,685</b>	<b>16,091,397</b>	<b>16,598,532</b>
<b>Current Expenditures</b>			
General Government	2,875,199	2,856,804	2,573,485
Public Safety	1,638,911	1,638,911	1,761,030
Streets and Highways (excluding Const.)	2,367,228	2,378,196	2,134,692
Sanitation	437,948	437,948	449,048
Human Services	1,564,052	1,564,052	1,302,801
Health	123,240	123,240	368,253
Culture and Recreation	212,428	212,428	250,476
Conservation of Natural Resources	127,179	127,179	127,035
Economic Development & Housing	142,850	142,850	122,850
Miscellaneous Current Expenditures	6,400	6,400	6,900
<b>Total Current Expenditures</b>	<b>9,495,435</b>	<b>9,488,008</b>	<b>9,096,570</b>
<b>Debt Service - Principal</b>	<b>695,867</b>	<b>699,200</b>	<b>690,872</b>
<b>Interest and Fiscal Charges</b>	<b>494,443</b>	<b>591,110</b>	<b>533,485</b>
<b>Streets and Highways Construction</b>	<b>5,346,961</b>	<b>5,349,537</b>	<b>6,115,395</b>
<b>Total Capital Outlay</b>	<b>542,342</b>	<b>484,942</b>	<b>683,670</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,575,048</b>	<b>16,612,797</b>	<b>17,119,992</b>

Name of County: COTTONWOOD

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

Name of County: CROW WING

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,962,805	4,962,805	4,997,179
All Other Taxes	0	0	184,000
Special Assessments	100,000	100,000	106,000
Licenses and Permits	20,000	20,000	51,701
Federal Grants	1,324,000	1,324,000	2,108,140
State General Purpose Aid	917,429	917,429	936,367
State Categorical Aid	2,839,629	2,839,629	4,979,661
Charges for Services	864,233	864,233	834,382
Fines and Forfeits	0	0	17,000
Interest on Investments	268,000	268,000	199,500
Miscellaneous Revenues	625,114	625,114	386,917
<b>Total Revenues</b>	<b>11,921,210</b>	<b>11,921,210</b>	<b>14,800,847</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>11,921,210</b>	<b>11,921,210</b>	<b>14,800,847</b>
<b>Current Expenditures</b>			
General Government	1,298,563	1,298,563	1,611,247
Public Safety	1,443,245	1,443,245	1,493,272
Streets and Highways (excluding Const.)	2,241,227	2,241,227	2,118,611
Sanitation	659,353	659,353	645,135
Human Services	4,000,000	4,000,000	4,190,925
Health	105,739	105,739	97,344
Culture and Recreation	319,804	319,804	196,696
Conservation of Natural Resources	352,719	352,719	333,082
Economic Development & Housing	2,000	2,000	13,000
Miscellaneous Current Expenditures	76,500	76,500	197,564
<b>Total Current Expenditures</b>	<b>10,499,150</b>	<b>10,501,150</b>	<b>10,896,876</b>
<b>Debt Service - Principal</b>	<b>461,883</b>	<b>461,883</b>	<b>460,000</b>
<b>Interest and Fiscal Charges</b>	<b>128,795</b>	<b>128,795</b>	<b>106,900</b>
<b>Streets and Highways Construction</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>3,407,381</b>
<b>Total Capital Outlay</b>	<b>54,800</b>	<b>54,800</b>	<b>63,600</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,144,628</b>	<b>12,146,628</b>	<b>14,934,757</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	18,923,739	19,350,978	20,534,501
All Other Taxes	562,269	0	0
Special Assessments	536,875	536,875	544,027
Licenses and Permits	368,750	869,750	958,540
Federal Grants	5,739,709	6,319,617	6,664,357
State General Purpose Aid	2,718,245	2,452,948	2,283,098
State Categorical Aid	9,568,751	9,813,060	10,347,126
Charges for Services	2,984,075	3,794,434	3,726,993
Fines and Forfeits	0	10,000	10,000
Interest on Investments	1,320,000	1,372,000	750,000
Miscellaneous Revenues	1,867,117	4,248,652	3,089,588
<b>Total Revenues</b>	<b>44,589,530</b>	<b>48,768,314</b>	<b>48,908,230</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>44,589,530</b>	<b>48,768,314</b>	<b>48,908,230</b>
<b>Current Expenditures</b>			
General Government	9,888,286	9,019,891	9,345,370
Public Safety	6,803,482	6,755,523	7,437,813
Streets and Highways (excluding Const.)	5,688,751	3,947,022	4,486,254
Sanitation	0	1,297,885	1,164,962
Human Services	16,011,993	17,012,923	16,807,197
Health	1,764,190	1,797,619	1,877,715
Culture and Recreation	726,607	546,376	640,057
Conservation of Natural Resources	1,111,013	1,686,036	970,784
Economic Development & Housing	86,436	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>42,080,758</b>	<b>42,063,275</b>	<b>42,730,152</b>
<b>Debt Service - Principal</b>	<b>740,000</b>	<b>800,000</b>	<b>980,000</b>
<b>Interest and Fiscal Charges</b>	<b>266,043</b>	<b>292,623</b>	<b>463,296</b>
<b>Streets and Highways Construction</b>	<b>2,500,000</b>	<b>3,500,000</b>	<b>4,322,379</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>2,739,838</b>	<b>3,576,391</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>45,586,801</b>	<b>49,395,736</b>	<b>52,072,218</b>

Name of County: DAKOTA

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

Name of County: DODGE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	90,675,753	90,675,753	98,435,625
All Other Taxes	1,138,000	1,138,000	1,131,000
Special Assessments	0	0	0
Licenses and Permits	632,080	632,080	692,284
Federal Grants	21,391,764	28,507,665	19,989,867
State General Purpose Aid	12,635,124	12,635,124	13,067,292
State Categorical Aid	45,681,966	52,075,790	47,085,400
Charges for Services	40,914,567	42,751,456	53,849,438
Fines and Forfeits	1,222,500	1,225,500	1,294,100
Interest on Investments	0	0	0
Miscellaneous Revenues	33,379,492	50,294,414	27,197,428
<b>Total Revenues</b>	<b>247,671,246</b>	<b>279,935,782</b>	<b>262,742,434</b>
Proceeds from Bond Sales	0	0	7,000,000
Other Financing Sources	0	0	1,600,000
Transfers from Other Funds	8,634,260	10,704,956	8,430,658
<b>Total Revenues and Other Sources</b>	<b>256,305,506</b>	<b>290,640,738</b>	<b>279,773,092</b>
<b>Current Expenditures</b>			
General Government	48,176,503	52,823,490	51,572,223
Public Safety	28,136,118	29,952,462	30,213,399
Streets and Highways (excluding Const.)	7,626,863	7,994,093	7,900,112
Sanitation	6,300,940	6,466,874	6,504,561
Human Services	78,978,286	84,807,850	89,718,094
Health	11,292,444	12,451,959	12,417,893
Culture and Recreation	13,251,312	14,287,526	14,066,434
Conservation of Natural Resources	1,360,743	1,623,549	1,506,563
Economic Development & Housing	2,958,626	5,198,639	3,755,536
Miscellaneous Current Expenditures	73,461	73,461	73,000
<b>Total Current Expenditures</b>	<b>198,155,296</b>	<b>215,679,903</b>	<b>217,727,815</b>
<b>Debt Service - Principal</b>	<b>5,350,000</b>	<b>5,350,000</b>	<b>6,665,000</b>
<b>Interest and Fiscal Charges</b>	<b>3,284,260</b>	<b>3,284,260</b>	<b>3,075,658</b>
<b>Streets and Highways Construction</b>	<b>34,692,966</b>	<b>55,349,027</b>	<b>43,397,488</b>
<b>Total Capital Outlay</b>	<b>15,967,116</b>	<b>53,470,951</b>	<b>13,017,063</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	8,634,260	10,564,704	8,430,658
<b>Total Expenditures and Other Uses</b>	<b>266,083,898</b>	<b>343,698,845</b>	<b>292,313,682</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,718,464		6,228,811
All Other Taxes	55,731		67,000
Special Assessments	158,484		109,022
Licenses and Permits	57,070		75,595
Federal Grants	940,750		904,287
State General Purpose Aid	1,242,569		1,326,583
State Categorical Aid	3,975,579		6,571,894
Charges for Services	2,128,095		2,113,525
Fines and Forfeits	91,653		100,150
Interest on Investments	213,130		135,534
Miscellaneous Revenues	575,444		538,586
<b>Total Revenues</b>	<b>15,156,969</b>		<b>18,170,987</b>
Proceeds from Bond Sales	385,000		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>15,541,969</b>		<b>18,170,987</b>
<b>Current Expenditures</b>			
General Government	2,949,968		3,221,270
Public Safety	2,246,044		2,473,825
Streets and Highways (excluding Const.)	1,841,479		1,940,148
Sanitation	719,246		854,654
Human Services	3,101,538		3,101,074
Health	675,432		743,024
Culture and Recreation	73,612		68,126
Conservation of Natural Resources	340,922		266,380
Economic Development & Housing	101,545		65,800
Miscellaneous Current Expenditures	0		0
<b>Total Current Expenditures</b>	<b>12,049,786</b>		<b>12,734,301</b>
<b>Debt Service - Principal</b>	<b>215,314</b>		<b>254,075</b>
<b>Interest and Fiscal Charges</b>	<b>178,996</b>		<b>118,021</b>
<b>Streets and Highways Construction</b>	<b>2,011,000</b>		<b>4,511,590</b>
<b>Total Capital Outlay</b>	<b>941,288</b>		<b>616,000</b>
Other Financing Uses	0		0
Transfers to Other Funds	200,000		100,000
<b>Total Expenditures and Other Uses</b>	<b>15,596,384</b>		<b>18,333,987</b>

Name of County: DOUGLAS

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

Name of County: FARIBAUT

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	12,210,809		13,404,600
All Other Taxes	72,000		177,302
Special Assessments	0		0
Licenses and Permits	571,502		289,150
Federal Grants	2,773,864		3,674,329
State General Purpose Aid	3,515,430		3,412,516
State Categorical Aid	6,427,485		6,206,824
Charges for Services	2,602,018		2,828,442
Fines and Forfeits	12,000		53,000
Interest on Investments	483,798		408,316
Miscellaneous Revenues	777,846		1,789,055
<b>Total Revenues</b>	<b>29,446,752</b>		<b>32,243,534</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	320,500		699,906
<b>Total Revenues and Other Sources</b>	<b>29,767,252</b>		<b>32,943,440</b>
<b>Current Expenditures</b>			
General Government	5,242,108	5,242,108	5,146,363
Public Safety	4,644,443	4,711,318	5,247,462
Streets and Highways (excluding Const.)	3,730,000	3,730,000	4,095,000
Sanitation	1,500	1,500	0
Human Services	7,942,397	7,942,397	8,295,377
Health	2,521,517	2,521,517	2,839,612
Culture and Recreation	848,842	848,842	865,048
Conservation of Natural Resources	406,530	406,530	405,077
Economic Development & Housing	27,537	27,537	28,614
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>25,364,874</b>	<b>25,431,749</b>	<b>26,922,553</b>
<b>Debt Service - Principal</b>	<b>395,000</b>	<b>395,000</b>	<b>515,000</b>
<b>Interest and Fiscal Charges</b>	<b>227,000</b>	<b>227,000</b>	<b>464,600</b>
<b>Streets and Highways Construction</b>	<b>3,220,000</b>	<b>3,220,000</b>	<b>4,070,000</b>
<b>Total Capital Outlay</b>	<b>633,842</b>	<b>633,842</b>	<b>297,702</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	320,500	320,500	699,906
<b>Total Expenditures and Other Uses</b>	<b>30,161,216</b>	<b>30,228,091</b>	<b>32,969,761</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,039,400	5,039,400	5,215,000
All Other Taxes	65,000	65,000	65,000
Special Assessments	280,000	280,000	280,000
Licenses and Permits	970	970	970
Federal Grants	6,000	6,000	6,000
State General Purpose Aid	845,633	845,633	844,795
State Categorical Aid	8,055,600	8,055,600	5,515,683
Charges for Services	361,800	361,800	380,950
Fines and Forfeits	1,000	1,000	1,000
Interest on Investments	305,000	305,000	305,000
Miscellaneous Revenues	530,660	530,660	563,600
<b>Total Revenues</b>	<b>15,491,063</b>	<b>15,491,063</b>	<b>13,177,998</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	557,800	557,800	540,800
Transfers from Other Funds	292,000	292,000	213,187
<b>Total Revenues and Other Sources</b>	<b>16,340,863</b>	<b>16,340,863</b>	<b>13,931,985</b>
<b>Current Expenditures</b>			
General Government	1,532,793	1,532,793	1,544,410
Public Safety	1,441,290	1,441,290	1,508,540
Streets and Highways (excluding Const.)	2,780,151	2,780,151	3,140,422
Sanitation	103,750	103,750	103,750
Human Services	1,286,500	1,286,500	1,304,773
Health	0	0	0
Culture and Recreation	337,678	337,678	360,478
Conservation of Natural Resources	548,830	548,830	547,805
Economic Development & Housing	113,000	113,000	114,000
Miscellaneous Current Expenditures	753,500	753,500	810,084
<b>Total Current Expenditures</b>	<b>8,897,492</b>	<b>8,897,492</b>	<b>9,434,262</b>
<b>Debt Service - Principal</b>	<b>715,150</b>	<b>715,150</b>	<b>795,000</b>
<b>Interest and Fiscal Charges</b>	<b>262,675</b>	<b>262,675</b>	<b>219,150</b>
<b>Streets and Highways Construction</b>	<b>6,231,500</b>	<b>6,231,500</b>	<b>2,827,000</b>
<b>Total Capital Outlay</b>	<b>363,000</b>	<b>363,000</b>	<b>420,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	292,000	292,000	213,187
<b>Total Expenditures and Other Uses</b>	<b>16,761,817</b>	<b>16,761,817</b>	<b>13,908,599</b>

Name of County: FILLMORE

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

Name of County: FREEBORN

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,366,180	5,366,180	5,373,198
All Other Taxes	277,353	277,353	168,955
Special Assessments	0	0	0
Licenses and Permits	47,740	47,740	54,740
Federal Grants	1,177,600	1,177,600	3,345,089
State General Purpose Aid	1,306,166	1,306,166	7,859,886
State Categorical Aid	11,246,142	11,246,142	974,310
Charges for Services	2,002,329	2,002,329	2,137,155
Fines and Forfeits	104,500	104,500	104,500
Interest on Investments	325,000	325,000	155,000
Miscellaneous Revenues	82,259	82,259	91,699
<b>Total Revenues</b>	<b>21,935,269</b>	<b>21,935,269</b>	<b>20,264,532</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>21,935,269</b>	<b>21,935,269</b>	<b>20,264,532</b>
<b>Current Expenditures</b>			
General Government	2,742,383	2,742,383	2,645,369
Public Safety	2,223,950	2,223,950	2,391,559
Streets and Highways (excluding Const.)	2,865,041	2,865,041	2,959,740
Sanitation	576,976	576,976	582,192
Human Services	3,725,655	3,725,655	3,592,677
Health	1,390,509	1,390,509	1,418,045
Culture and Recreation	179,250	179,250	194,250
Conservation of Natural Resources	466,631	466,631	665,619
Economic Development & Housing	0	0	438,323
Miscellaneous Current Expenditures	205,238	205,238	236,199
<b>Total Current Expenditures</b>	<b>14,375,633</b>	<b>14,375,633</b>	<b>15,123,973</b>
<b>Debt Service - Principal</b>	<b>135,000</b>	<b>135,000</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>11,106</b>	<b>11,106</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>7,488,769</b>	<b>7,488,769</b>	<b>5,725,268</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>22,010,508</b>	<b>22,010,508</b>	<b>20,849,241</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	8,688,703	0	11,121,806
All Other Taxes	0	0	0
Special Assessments	1,125,017	0	1,015,017
Licenses and Permits	77,000	0	77,700
Federal Grants	3,318,838	0	3,991,143
State General Purpose Aid	1,966,430	0	1,966,271
State Categorical Aid	7,730,177	0	9,199,218
Charges for Services	1,885,900	0	1,968,150
Fines and Forfeits	329,400	0	319,400
Interest on Investments	802,500	0	800,000
Miscellaneous Revenues	1,437,847	0	1,692,278
<b>Total Revenues</b>	<b>27,361,812</b>	<b>0</b>	<b>32,150,983</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	77,000	0	77,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>27,438,812</b>	<b>0</b>	<b>32,227,983</b>
<b>Current Expenditures</b>			
General Government	4,584,788	0	4,959,181
Public Safety	2,968,063	0	3,204,288
Streets and Highways (excluding Const.)	3,277,737	0	2,938,358
Sanitation	372,874	0	373,558
Human Services	10,354,732	0	10,868,630
Health	1,469,660	0	1,572,365
Culture and Recreation	370,050	0	512,050
Conservation of Natural Resources	1,701,492	0	1,634,813
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>25,099,396</b>	<b>0</b>	<b>26,063,243</b>
<b>Debt Service - Principal</b>	<b>180,000</b>	<b>0</b>	<b>155,000</b>
<b>Interest and Fiscal Charges</b>	<b>14,695</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,437,300</b>	<b>0</b>	<b>5,428,100</b>
<b>Total Capital Outlay</b>	<b>390,000</b>	<b>210,000</b>	<b>190,000</b>
Other Financing Uses	0	0	375,000
Transfers to Other Funds	6,500	0	0
<b>Total Expenditures and Other Uses</b>	<b>29,127,891</b>	<b>210,000</b>	<b>32,211,343</b>

Name of County: GOODHUE

Name of County: GRANT

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	21,653,098	0	22,380,749
All Other Taxes	0	0	115,000
Special Assessments	0	0	0
Licenses and Permits	485,531	0	507,320
Federal Grants	3,208,442	0	3,291,573
State General Purpose Aid	1,042,561	0	1,058,070
State Categorical Aid	8,351,070	0	7,976,385
Charges for Services	3,133,650	0	3,436,326
Fines and Forfeits	241,500	0	244,000
Interest on Investments	466,000	0	458,200
Miscellaneous Revenues	1,620,917	0	934,537
<b>Total Revenues</b>	<b>40,202,769</b>	<b>0</b>	<b>40,402,160</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	146,697	0	309,916
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>40,349,466</b>	<b>0</b>	<b>40,712,076</b>
<b>Current Expenditures</b>			
General Government	7,466,218	0	7,629,770
Public Safety	7,591,131	0	8,341,936
Streets and Highways (excluding Const.)	3,610,909	0	2,785,170
Sanitation	699,063	0	707,249
Human Services	8,815,000	0	8,557,070
Health	3,336,500	0	3,255,142
Culture and Recreation	422,070	0	477,731
Conservation of Natural Resources	588,799	0	547,602
Economic Development & Housing	60,540	0	1,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>32,590,230</b>	<b>0</b>	<b>32,302,670</b>
<b>Debt Service - Principal</b>	<b>2,161,502</b>	<b>0</b>	<b>2,107,285</b>
<b>Interest and Fiscal Charges</b>	<b>1,154,521</b>	<b>0</b>	<b>1,405,065</b>
<b>Streets and Highways Construction</b>	<b>4,443,213</b>	<b>0</b>	<b>4,197,056</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>40,349,466</b>	<b>0</b>	<b>40,012,076</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,672,205	0	2,733,674
All Other Taxes	77,850	0	63,950
Special Assessments	0	0	0
Licenses and Permits	35	0	35
Federal Grants	587,988	0	611,158
State General Purpose Aid	648,759	0	687,376
State Categorical Aid	2,947,165	0	3,030,340
Charges for Services	818,918	0	932,319
Fines and Forfeits	0	0	0
Interest on Investments	72,782	0	70,000
Miscellaneous Revenues	192,469	0	134,766
<b>Total Revenues</b>	<b>8,018,171</b>	<b>0</b>	<b>8,263,618</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	437,478	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>8,455,649</b>	<b>0</b>	<b>8,263,618</b>
<b>Current Expenditures</b>			
General Government	1,827,924	0	1,871,424
Public Safety	791,432	0	829,441
Streets and Highways (excluding Const.)	1,233,878	0	1,150,799
Sanitation	0	0	0
Human Services	2,079,961	0	2,081,377
Health	689,763	0	761,538
Culture and Recreation	60,036	0	62,129
Conservation of Natural Resources	83,802	0	84,960
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>6,766,796</b>	<b>0</b>	<b>6,841,668</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,636,771</b>	<b>0</b>	<b>1,607,172</b>
<b>Total Capital Outlay</b>	<b>221,000</b>	<b>0</b>	<b>230,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>8,624,567</b>	<b>0</b>	<b>8,678,840</b>

Name of County: HENNEPIN

Name of County: HOUSTON

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	449,866,826	449,866,826	473,585,964
All Other Taxes	1,605,000	1,605,000	2,015,000
Special Assessments	0	0	0
Licenses and Permits	3,601,958	3,601,958	2,992,193
Federal Grants	151,806,760	159,701,651	164,944,291
State General Purpose Aid	37,777,119	37,777,119	25,963,848
State Categorical Aid	205,937,154	206,111,882	202,737,497
Charges for Services	120,011,182	120,089,253	117,094,773
Fines and Forfeits	2,183,200	2,183,200	1,736,100
Interest on Investments	21,800,000	21,800,000	18,212,000
Miscellaneous Revenues	158,886,834	152,638,008	131,778,008
<b>Total Revenues</b>	<b>1,153,476,033</b>	<b>1,155,374,897</b>	<b>1,141,059,674</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>1,153,476,033</b>	<b>1,155,374,897</b>	<b>1,141,059,674</b>
<b>Current Expenditures</b>			
General Government	108,465,619	107,791,954	116,597,718
Public Safety	241,092,535	239,686,194	227,355,997
Streets and Highways (excluding Const.)	22,817,602	22,693,102	24,383,533
Sanitation	0	0	0
Human Services	485,607,594	491,639,735	500,315,900
Health	66,690,738	65,335,435	71,558,213
Culture and Recreation	34,716,702	34,392,234	36,747,234
Conservation of Natural Resources	1,137,494	1,519,424	1,521,644
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	7,630,265	7,026,015	8,231,870
<b>Total Current Expenditures</b>	<b>968,158,549</b>	<b>970,084,093</b>	<b>986,712,109</b>
<b>Debt Service - Principal</b>	<b>26,510,000</b>	<b>26,510,000</b>	<b>25,380,000</b>
<b>Interest and Fiscal Charges</b>	<b>16,443,961</b>	<b>16,443,961</b>	<b>18,820,000</b>
<b>Streets and Highways Construction</b>	<b>3,183,823</b>	<b>3,183,823</b>	<b>3,288,535</b>
<b>Total Capital Outlay</b>	<b>139,179,700</b>	<b>139,153,020</b>	<b>106,859,030</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>1,153,476,033</b>	<b>1,155,374,897</b>	<b>1,141,059,674</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,911,767	0	5,170,344
All Other Taxes	145,725	0	151,108
Special Assessments	0	0	0
Licenses and Permits	37,750	0	37,350
Federal Grants	1,444,121	0	1,840,490
State General Purpose Aid	1,337,437	0	1,351,627
State Categorical Aid	6,536,595	0	10,474,778
Charges for Services	1,599,594	0	1,653,543
Fines and Forfeits	99,000	0	102,500
Interest on Investments	206,900	0	167,450
Miscellaneous Revenues	397,955	0	310,370
<b>Total Revenues</b>	<b>16,716,844</b>	<b>0</b>	<b>21,259,560</b>
Proceeds from Bond Sales	0	0	270,000
Other Financing Sources	0	0	0
Transfers from Other Funds	701,465	0	0
<b>Total Revenues and Other Sources</b>	<b>17,418,309</b>	<b>0</b>	<b>21,529,560</b>
<b>Current Expenditures</b>			
General Government	2,605,866	0	2,585,667
Public Safety	1,769,815	0	1,841,091
Streets and Highways (excluding Const.)	2,505,573	0	2,567,976
Sanitation	721,649	0	710,289
Human Services	4,073,234	0	3,939,342
Health	1,249,500	0	1,390,771
Culture and Recreation	213,867	0	211,824
Conservation of Natural Resources	306,213	0	324,751
Economic Development & Housing	65,722	0	80,482
Miscellaneous Current Expenditures	223,240	0	272,778
<b>Total Current Expenditures</b>	<b>13,734,679</b>	<b>0</b>	<b>13,924,971</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,683,630</b>	<b>0</b>	<b>7,597,815</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>17,418,309</b>	<b>0</b>	<b>21,522,786</b>



Name of County: HUBBARD

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

Name of County: ISANTI

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,686,945	0	6,854,724
All Other Taxes	558,537	0	745,611
Special Assessments	1,500,000	0	1,600,000
Licenses and Permits	784,113	0	1,245,045
Federal Grants	2,192,084	0	1,625,102
State General Purpose Aid	886,792	0	893,898
State Categorical Aid	5,513,413	0	6,890,548
Charges for Services	593,605	0	626,422
Fines and Forfeits	157,868	0	171,000
Interest on Investments	300,000	0	300,000
Miscellaneous Revenues	1,254,140	0	607,640
<b>Total Revenues</b>	<b>20,427,497</b>	<b>0</b>	<b>21,559,990</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	23,750	0	13,750
<b>Total Revenues and Other Sources</b>	<b>20,451,247</b>	<b>0</b>	<b>21,573,740</b>
<b>Current Expenditures</b>			
General Government	2,929,510	0	3,619,644
Public Safety	2,535,203	0	2,407,385
Streets and Highways (excluding Const.)	3,224,600	0	3,441,000
Sanitation	1,486,671	0	1,667,768
Human Services	6,052,893	0	5,394,583
Health	81,757	0	81,548
Culture and Recreation	242,402	0	258,357
Conservation of Natural Resources	1,173,635	0	1,405,179
Economic Development & Housing	19,100	0	20,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,745,771</b>	<b>0</b>	<b>18,295,464</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,537,441</b>	<b>0</b>	<b>3,939,600</b>
<b>Total Capital Outlay</b>	<b>729,287</b>	<b>0</b>	<b>609,895</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	13,750	0	13,750
<b>Total Expenditures and Other Uses</b>	<b>21,026,249</b>	<b>0</b>	<b>22,858,709</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	9,992,872	9,992,872	10,886,078
All Other Taxes	0	0	0
Special Assessments	0	0	0
Licenses and Permits	384,230	384,230	384,720
Federal Grants	3,748,731	3,748,731	4,530,550
State General Purpose Aid	2,379,686	2,379,686	2,466,641
State Categorical Aid	7,380,880	7,380,880	6,896,000
Charges for Services	1,322,018	1,322,018	1,542,974
Fines and Forfeits	227,500	227,500	261,068
Interest on Investments	480,000	480,000	360,050
Miscellaneous Revenues	808,652	808,652	756,930
<b>Total Revenues</b>	<b>26,724,569</b>	<b>26,724,569</b>	<b>28,085,011</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	205,661
<b>Total Revenues and Other Sources</b>	<b>26,724,569</b>	<b>26,724,569</b>	<b>28,290,672</b>
<b>Current Expenditures</b>			
General Government	4,571,489	4,571,489	5,156,479
Public Safety	4,163,541	4,163,541	4,439,173
Streets and Highways (excluding Const.)	1,705,802	1,705,802	1,680,740
Sanitation	302,836	302,836	270,000
Human Services	10,422,522	10,422,522	10,275,385
Health	1,196,351	1,196,351	1,334,860
Culture and Recreation	367,615	367,615	411,184
Conservation of Natural Resources	206,015	206,015	88,903
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	441,525	441,525	535,390
<b>Total Current Expenditures</b>	<b>23,377,696</b>	<b>23,377,696</b>	<b>24,192,114</b>
<b>Debt Service - Principal</b>	<b>355,000</b>	<b>355,000</b>	<b>430,000</b>
<b>Interest and Fiscal Charges</b>	<b>388,783</b>	<b>388,783</b>	<b>324,192</b>
<b>Streets and Highways Construction</b>	<b>2,210,897</b>	<b>2,210,897</b>	<b>2,814,440</b>
<b>Total Capital Outlay</b>	<b>392,193</b>	<b>392,193</b>	<b>529,926</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>26,724,569</b>	<b>26,724,569</b>	<b>28,290,672</b>

Name of County: ITASCA

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

Name of County: JACKSON

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	20,465,133	20,465,133	21,079,087
All Other Taxes	502,000	502,000	82,000
Special Assessments	630,735	630,735	731,316
Licenses and Permits	42,200	42,200	42,200
Federal Grants	4,372,547	4,372,547	5,216,898
State General Purpose Aid	3,658,326	3,658,326	3,940,967
State Categorical Aid	15,837,424	15,837,424	15,369,439
Charges for Services	4,130,800	4,130,800	4,765,208
Fines and Forfeits	73,450	73,450	0
Interest on Investments	1,000,000	1,000,000	950,000
Miscellaneous Revenues	1,030,200	1,030,200	664,741
<b>Total Revenues</b>	<b>51,742,815</b>	<b>51,742,815</b>	<b>52,841,856</b>
Proceeds from Bond Sales	0	8,300,000	0
Other Financing Sources	14,300,000	14,300,000	14,300,000
Transfers from Other Funds	5,940,000	5,940,000	6,235,600
<b>Total Revenues and Other Sources</b>	<b>71,982,815</b>	<b>80,282,815</b>	<b>73,377,456</b>
<b>Current Expenditures</b>			
General Government	5,950,925	5,950,925	5,948,925
Public Safety	6,325,029	6,325,029	6,576,989
Streets and Highways (excluding Const.)	10,512,984	10,637,984	10,364,543
Sanitation	1,271,885	1,271,885	1,334,966
Human Services	17,706,576	17,706,576	18,641,115
Health	0	0	0
Culture and Recreation	617,975	617,975	625,901
Conservation of Natural Resources	2,160,027	2,160,027	2,152,562
Economic Development & Housing	140,000	140,000	140,000
Miscellaneous Current Expenditures	1,716,740	1,716,740	1,947,007
<b>Total Current Expenditures</b>	<b>46,402,141</b>	<b>46,527,141</b>	<b>47,732,008</b>
<b>Debt Service - Principal</b>	<b>1,037,834</b>	<b>1,037,834</b>	<b>1,002,947</b>
<b>Interest and Fiscal Charges</b>	<b>131,066</b>	<b>131,066</b>	<b>111,253</b>
<b>Streets and Highways Construction</b>	<b>3,594,603</b>	<b>4,469,603</b>	<b>3,755,084</b>
<b>Total Capital Outlay</b>	<b>1,100,000</b>	<b>9,400,000</b>	<b>915,482</b>
Other Financing Uses	14,300,000	14,300,000	14,300,000
Transfers to Other Funds	5,940,000	5,940,000	6,235,600
<b>Total Expenditures and Other Uses</b>	<b>72,505,644</b>	<b>81,805,644</b>	<b>74,052,374</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,783,161	0	5,945,764
All Other Taxes	33,100	0	33,100
Special Assessments	0	0	0
Licenses and Permits	5,525	0	7,925
Federal Grants	1,018,562	0	902,339
State General Purpose Aid	941,776	0	957,889
State Categorical Aid	4,488,009	0	4,556,944
Charges for Services	317,385	0	344,455
Fines and Forfeits	500	0	500
Interest on Investments	376,000	0	375,000
Miscellaneous Revenues	390,360	0	432,439
<b>Total Revenues</b>	<b>13,354,378</b>	<b>0</b>	<b>13,556,355</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	156,762
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,354,378</b>	<b>0</b>	<b>13,713,117</b>
<b>Current Expenditures</b>			
General Government	1,538,140	0	1,587,169
Public Safety	1,218,171	0	1,229,813
Streets and Highways (excluding Const.)	2,238,500	0	2,118,837
Sanitation	96,017	0	98,831
Human Services	3,639,729	0	3,851,947
Health	143,547	0	144,332
Culture and Recreation	405,241	0	412,368
Conservation of Natural Resources	476,326	0	481,160
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	606,116	0	793,335
<b>Total Current Expenditures</b>	<b>10,361,787</b>	<b>0</b>	<b>10,717,792</b>
<b>Debt Service - Principal</b>	<b>140,000</b>	<b>0</b>	<b>220,000</b>
<b>Interest and Fiscal Charges</b>	<b>223,400</b>	<b>0</b>	<b>220,400</b>
<b>Streets and Highways Construction</b>	<b>4,028,200</b>	<b>0</b>	<b>2,003,500</b>
<b>Total Capital Outlay</b>	<b>1,087,461</b>	<b>0</b>	<b>1,182,421</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,840,848</b>	<b>0</b>	<b>14,344,113</b>

Name of County: KANABEC

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

Name of County: KANDIYOHI

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,866,882	0	6,318,927
All Other Taxes	7,000	0	8,500
Special Assessments	142,000	0	141,500
Licenses and Permits	50,125	0	50,980
Federal Grants	1,269,248	0	1,531,615
State General Purpose Aid	1,255,025	0	1,286,668
State Categorical Aid	3,975,018	0	4,728,392
Charges for Services	254,407	0	282,636
Fines and Forfeits	123,850	0	120,000
Interest on Investments	203,100	0	178,000
Miscellaneous Revenues	1,831,533	0	1,815,769
<b>Total Revenues</b>	<b>14,978,188</b>	<b>0</b>	<b>16,462,987</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14,978,188</b>	<b>0</b>	<b>16,462,987</b>
<b>Current Expenditures</b>			
General Government	2,399,795	0	2,520,641
Public Safety	2,104,841	0	2,210,405
Streets and Highways (excluding Const.)	2,088,100	0	1,649,250
Sanitation	218,350	0	194,875
Human Services	3,887,906	0	4,249,134
Health	1,630,450	0	1,706,642
Culture and Recreation	109,682	0	124,126
Conservation of Natural Resources	151,870	0	154,414
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>12,590,994</b>	<b>0</b>	<b>12,809,487</b>
<b>Debt Service - Principal</b>	<b>220,000</b>	<b>0</b>	<b>235,000</b>
<b>Interest and Fiscal Charges</b>	<b>300,688</b>	<b>0</b>	<b>290,960</b>
<b>Streets and Highways Construction</b>	<b>1,610,000</b>	<b>0</b>	<b>2,770,500</b>
<b>Total Capital Outlay</b>	<b>256,506</b>	<b>0</b>	<b>357,040</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>14,978,188</b>	<b>0</b>	<b>16,462,987</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	17,437,468	0	18,963,423
All Other Taxes	0	0	0
Special Assessments	600,000	0	800,000
Licenses and Permits	0	0	0
Federal Grants	0	0	0
State General Purpose Aid	2,492,915	0	2,544,695
State Categorical Aid	11,981,971	0	11,025,423
Charges for Services	10,876,456	0	11,532,320
Fines and Forfeits	0	0	0
Interest on Investments	875,000	0	825,000
Miscellaneous Revenues	2,321,928	0	2,349,674
<b>Total Revenues</b>	<b>46,585,738</b>	<b>0</b>	<b>48,040,535</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	450,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>46,585,738</b>	<b>0</b>	<b>48,490,535</b>
<b>Current Expenditures</b>			
General Government	4,929,581	0	5,407,934
Public Safety	9,541,721	0	10,056,314
Streets and Highways (excluding Const.)	3,665,000	0	3,814,000
Sanitation	0	0	0
Human Services	13,349,704	0	12,910,960
Health	1,683,653	0	1,804,769
Culture and Recreation	457,498	0	481,950
Conservation of Natural Resources	330,025	0	349,569
Economic Development & Housing	200,000	0	200,000
Miscellaneous Current Expenditures	3,137,090	0	2,402,839
<b>Total Current Expenditures</b>	<b>37,294,272</b>	<b>0</b>	<b>37,428,335</b>
<b>Debt Service - Principal</b>	<b>795,000</b>	<b>0</b>	<b>1,920,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,126,466</b>	<b>0</b>	<b>1,190,000</b>
<b>Streets and Highways Construction</b>	<b>5,448,000</b>	<b>0</b>	<b>5,617,000</b>
<b>Total Capital Outlay</b>	<b>1,922,000</b>	<b>0</b>	<b>2,335,200</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>46,585,738</b>	<b>0</b>	<b>48,490,535</b>

Name of County: KITTSON

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

Name of County: KOOCHICHING

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,130,000	0	1,996,852
All Other Taxes	57,000	0	49,000
Special Assessments	65,000	0	91,000
Licenses and Permits	2,425	0	1,925
Federal Grants	380,901	0	405,571
State General Purpose Aid	507,464	0	835,340
State Categorical Aid	5,041,425	0	4,735,935
Charges for Services	545,914	0	581,261
Fines and Forfeits	11,000	0	10,500
Interest on Investments	254,500	0	206,000
Miscellaneous Revenues	48,810	0	54,230
<b>Total Revenues</b>	<b>9,044,439</b>	<b>0</b>	<b>8,967,614</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	13,750	0	13,750
<b>Total Revenues and Other Sources</b>	<b>9,058,189</b>	<b>0</b>	<b>8,981,364</b>
<b>Current Expenditures</b>			
General Government	1,439,399	0	1,345,121
Public Safety	728,315	0	720,265
Streets and Highways (excluding Const.)	1,983,449	0	2,056,207
Sanitation	106,663	0	110,172
Human Services	1,143,767	0	1,205,228
Health	36,335	0	36,335
Culture and Recreation	129,792	0	124,792
Conservation of Natural Resources	322,874	0	349,971
Economic Development & Housing	28,550	0	28,600
Miscellaneous Current Expenditures	47,020	0	46,412
<b>Total Current Expenditures</b>	<b>5,966,164</b>	<b>0</b>	<b>6,023,103</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,266,287</b>	<b>0</b>	<b>2,903,131</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>9,232,451</b>	<b>0</b>	<b>8,926,234</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,726,706	2,726,706	2,990,706
All Other Taxes	625,000	625,000	340,000
Special Assessments	0	0	0
Licenses and Permits	19,000	19,000	18,000
Federal Grants	1,529,627	1,545,221	1,925,066
State General Purpose Aid	1,658,825	1,658,825	1,565,756
State Categorical Aid	5,703,997	5,699,566	8,699,769
Charges for Services	2,692,647	2,718,247	2,865,710
Fines and Forfeits	0	0	2,000
Interest on Investments	550,000	550,000	300,000
Miscellaneous Revenues	295,000	295,000	188,020
<b>Total Revenues</b>	<b>15,800,802</b>	<b>15,837,565</b>	<b>18,895,027</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,230,000	1,230,000	1,230,000
Transfers from Other Funds	187,559	207,759	129,520
<b>Total Revenues and Other Sources</b>	<b>17,218,361</b>	<b>17,275,324</b>	<b>20,254,547</b>
<b>Current Expenditures</b>			
General Government	2,408,187	2,406,873	2,359,265
Public Safety	1,706,648	1,710,648	1,743,450
Streets and Highways (excluding Const.)	1,840,530	1,840,530	1,713,917
Sanitation	907,928	907,928	922,117
Human Services	4,746,929	4,779,692	4,987,895
Health	976,534	976,534	1,034,464
Culture and Recreation	133,735	135,495	157,278
Conservation of Natural Resources	1,154,934	1,178,309	1,283,645
Economic Development & Housing	178,889	178,889	138,521
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>14,054,314</b>	<b>14,114,898</b>	<b>14,340,552</b>
<b>Debt Service - Principal</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,897,538</b>	<b>2,897,538</b>	<b>6,097,901</b>
<b>Total Capital Outlay</b>	<b>856,498</b>	<b>856,498</b>	<b>960,926</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,813,350</b>	<b>18,873,934</b>	<b>21,399,379</b>

Name of County: LAC QUI PARLE

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

Name of County: LAKE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,548,251	2,548,251	2,618,987
All Other Taxes	21,300	21,300	21,100
Special Assessments	100,000	100,000	100,000
Licenses and Permits	2,000	2,000	1,500
Federal Grants	1,316,926	1,316,926	2,228,108
State General Purpose Aid	887,573	887,573	919,367
State Categorical Aid	4,069,755	4,069,755	2,742,572
Charges for Services	184,971	184,971	253,710
Fines and Forfeits	9,000	9,000	12,000
Interest on Investments	300,000	300,000	198,000
Miscellaneous Revenues	1,695,088	1,695,088	422,786
<b>Total Revenues</b>	<b>11,134,864</b>	<b>11,134,864</b>	<b>9,518,130</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>11,134,864</b>	<b>11,134,864</b>	<b>9,518,130</b>
<b>Current Expenditures</b>			
General Government	1,030,154	1,030,154	1,122,568
Public Safety	650,003	650,003	671,447
Streets and Highways (excluding Const.)	1,800,000	1,800,000	1,700,000
Sanitation	0	0	0
Human Services	1,968,445	1,968,445	1,997,459
Health	83,010	83,010	83,310
Culture and Recreation	20,600	20,600	26,600
Conservation of Natural Resources	421,557	421,557	484,742
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	203,976	203,976	225,397
<b>Total Current Expenditures</b>	<b>6,177,745</b>	<b>6,177,745</b>	<b>6,311,583</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>4,557,119</b>	<b>4,557,119</b>	<b>3,249,020</b>
<b>Total Capital Outlay</b>	<b>400,000</b>	<b>400,000</b>	<b>100,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>11,134,864</b>	<b>11,134,864</b>	<b>9,660,603</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,983,102	0	3,852,774
All Other Taxes	1,278,950	0	1,694,518
Special Assessments	0	0	0
Licenses and Permits	15,745	0	19,547
Federal Grants	1,143,717	0	1,242,176
State General Purpose Aid	1,844,479	0	2,351,517
State Categorical Aid	4,632,648	0	8,896,170
Charges for Services	657,550	0	796,930
Fines and Forfeits	63,100	0	127,600
Interest on Investments	594,850	0	505,680
Miscellaneous Revenues	1,375,685	0	959,522
<b>Total Revenues</b>	<b>15,589,826</b>	<b>0</b>	<b>20,446,434</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	55,750	0	184,678
<b>Total Revenues and Other Sources</b>	<b>15,645,576</b>	<b>0</b>	<b>20,631,112</b>
<b>Current Expenditures</b>			
General Government	4,059,740	0	3,595,389
Public Safety	2,090,633	0	2,184,347
Streets and Highways (excluding Const.)	2,081,891	0	2,161,380
Sanitation	306,035	0	355,110
Human Services	3,523,386	0	3,951,711
Health	447,835	0	468,835
Culture and Recreation	520,611	0	542,319
Conservation of Natural Resources	541,604	0	991,919
Economic Development & Housing	61,645	0	0
Miscellaneous Current Expenditures	7,425	0	6,875
<b>Total Current Expenditures</b>	<b>13,640,805</b>	<b>0</b>	<b>14,257,885</b>
<b>Debt Service - Principal</b>	<b>500,000</b>	<b>0</b>	<b>535,000</b>
<b>Interest and Fiscal Charges</b>	<b>294,591</b>	<b>0</b>	<b>261,717</b>
<b>Streets and Highways Construction</b>	<b>1,974,500</b>	<b>0</b>	<b>4,857,600</b>
<b>Total Capital Outlay</b>	<b>2,222,633</b>	<b>0</b>	<b>745,004</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	355,750	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,988,279</b>	<b>0</b>	<b>20,657,206</b>

Name of County: LAKE OF THE WOODS

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

Name of County: LE SUEUR

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	1,474,156	0	1,699,999
All Other Taxes	479,901	0	424,377
Special Assessments	442,650	0	463,035
Licenses and Permits	53,500	0	51,800
Federal Grants	326,785	0	362,122
State General Purpose Aid	1,367,833	0	1,329,924
State Categorical Aid	3,874,841	0	3,266,648
Charges for Services	188,600	0	179,700
Fines and Forfeits	9,500	0	9,500
Interest on Investments	182,500	0	80,000
Miscellaneous Revenues	129,140	0	148,375
<b>Total Revenues</b>	<b>8,529,406</b>	<b>0</b>	<b>8,015,480</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	50,000	0	30,000
<b>Total Revenues and Other Sources</b>	<b>8,579,406</b>	<b>0</b>	<b>8,045,480</b>
<b>Current Expenditures</b>			
General Government	1,392,853	0	1,490,327
Public Safety	652,981	0	726,269
Streets and Highways (excluding Const.)	1,391,126	0	1,488,172
Sanitation	623,704	0	645,220
Human Services	956,829	0	1,171,191
Health	55,802	0	57,408
Culture and Recreation	154,711	0	158,088
Conservation of Natural Resources	189,183	0	215,238
Economic Development & Housing	85,715	0	29,383
Miscellaneous Current Expenditures	49,403	0	71,315
<b>Total Current Expenditures</b>	<b>5,552,307</b>	<b>0</b>	<b>6,052,611</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>115,000</b>
<b>Interest and Fiscal Charges</b>	<b>14,234</b>	<b>0</b>	<b>15,412</b>
<b>Streets and Highways Construction</b>	<b>2,762,482</b>	<b>0</b>	<b>1,906,612</b>
<b>Total Capital Outlay</b>	<b>419,212</b>	<b>0</b>	<b>193,550</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	50,000	0	30,000
<b>Total Expenditures and Other Uses</b>	<b>8,798,235</b>	<b>0</b>	<b>8,313,185</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	7,911,613	7,911,613	6,659,670
All Other Taxes	116,000	116,000	145,500
Special Assessments	260,432	260,432	81,586
Licenses and Permits	102,870	102,870	114,120
Federal Grants	2,551,922	2,551,922	3,564,520
State General Purpose Aid	1,970,247	1,970,247	3,967,634
State Categorical Aid	7,598,458	7,598,458	5,405,724
Charges for Services	637,650	637,650	785,530
Fines and Forfeits	555,357	555,357	569,228
Interest on Investments	350,000	350,000	300,000
Miscellaneous Revenues	485,315	492,565	117,031
<b>Total Revenues</b>	<b>22,539,864</b>	<b>22,547,114</b>	<b>21,710,543</b>
Proceeds from Bond Sales	0	0	240,000
Other Financing Sources	38,150	38,150	102,100
Transfers from Other Funds	0	0	20,182
<b>Total Revenues and Other Sources</b>	<b>22,578,014</b>	<b>22,585,264</b>	<b>22,072,825</b>
<b>Current Expenditures</b>			
General Government	3,443,839	3,445,209	3,507,435
Public Safety	2,324,522	2,324,522	2,424,772
Streets and Highways (excluding Const.)	2,238,957	2,238,957	2,574,331
Sanitation	118,182	118,182	148,992
Human Services	5,702,546	5,702,546	5,282,121
Health	1,454,022	1,454,022	1,650,049
Culture and Recreation	416,897	416,897	433,294
Conservation of Natural Resources	355,396	355,396	357,442
Economic Development & Housing	1,100	1,100	1,100
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>16,055,461</b>	<b>16,056,831</b>	<b>16,379,536</b>
<b>Debt Service - Principal</b>	<b>280,683</b>	<b>280,683</b>	<b>280,683</b>
<b>Interest and Fiscal Charges</b>	<b>119,317</b>	<b>119,317</b>	<b>119,317</b>
<b>Streets and Highways Construction</b>	<b>6,330,176</b>	<b>6,330,176</b>	<b>4,167,127</b>
<b>Total Capital Outlay</b>	<b>864,750</b>	<b>1,176,100</b>	<b>1,006,797</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>23,650,387</b>	<b>23,963,107</b>	<b>21,953,460</b>

Name of County: LINCOLN

Name of County: LYON

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,009,103	3,009,103	3,052,765
All Other Taxes	57,000	57,000	57,000
Special Assessments	0	0	139,000
Licenses and Permits	9,550	9,550	12,726
Federal Grants	0	0	0
State General Purpose Aid	653,383	653,383	656,340
State Categorical Aid	262,405	262,405	3,390,351
Charges for Services	337,254	449,254	521,932
Fines and Forfeits	0	0	0
Interest on Investments	125,000	125,000	100,000
Miscellaneous Revenues	91,066	91,066	176,678
<b>Total Revenues</b>	<b>4,544,761</b>	<b>4,656,761</b>	<b>8,106,792</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	17,250	131,569
<b>Total Revenues and Other Sources</b>	<b>4,544,761</b>	<b>4,674,011</b>	<b>8,238,361</b>
<b>Current Expenditures</b>			
General Government	1,169,216	1,169,216	1,225,497
Public Safety	657,870	769,870	835,749
Streets and Highways (excluding Const.)	888,000	888,000	980,000
Sanitation	106,842	106,842	111,164
Human Services	833,516	833,516	833,516
Health	15,467	15,467	24,200
Culture and Recreation	149,802	149,802	168,716
Conservation of Natural Resources	433,048	450,298	602,910
Economic Development & Housing	38,000	38,000	38,000
Miscellaneous Current Expenditures	60,000	60,000	40,000
<b>Total Current Expenditures</b>	<b>4,351,761</b>	<b>4,481,011</b>	<b>4,859,752</b>
<b>Debt Service - Principal</b>	<b>65,000</b>	<b>65,000</b>	<b>217,346</b>
<b>Interest and Fiscal Charges</b>	<b>128,000</b>	<b>128,000</b>	<b>134,773</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>3,026,490</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>4,544,761</b>	<b>4,674,011</b>	<b>8,238,361</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	7,212,241	0	7,710,638
All Other Taxes	59,700	0	61,800
Special Assessments	224,582	0	213,609
Licenses and Permits	19,802	0	53,825
Federal Grants	800,000	0	171,734
State General Purpose Aid	976,230	0	994,164
State Categorical Aid	5,306,650	0	3,604,354
Charges for Services	366,000	0	433,797
Fines and Forfeits	0	0	0
Interest on Investments	351,500	0	351,500
Miscellaneous Revenues	945,880	0	1,071,621
<b>Total Revenues</b>	<b>16,262,585</b>	<b>0</b>	<b>14,667,042</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	296,141	0	392,731
<b>Total Revenues and Other Sources</b>	<b>16,558,726</b>	<b>0</b>	<b>15,059,773</b>
<b>Current Expenditures</b>			
General Government	1,368,786	1,615,117	1,741,871
Public Safety	2,370,464	2,391,358	2,618,119
Streets and Highways (excluding Const.)	2,827,060	2,827,060	2,721,201
Sanitation	458,753	387,617	447,004
Human Services	2,184,291	2,184,291	2,184,291
Health	125,664	125,664	125,664
Culture and Recreation	362,130	391,047	408,156
Conservation of Natural Resources	298,385	298,385	226,045
Economic Development & Housing	30,000	30,000	30,000
Miscellaneous Current Expenditures	1,185,136	944,577	1,160,829
<b>Total Current Expenditures</b>	<b>11,210,669</b>	<b>11,195,116</b>	<b>11,663,180</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>191,535</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>5,230,975</b>	<b>5,230,975</b>	<b>2,991,449</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	403,180	403,180	286,312
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,844,824</b>	<b>16,829,271</b>	<b>15,132,476</b>

Name of County: MAHNOMEN

Name of County: MARSHALL

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,577,297	0	2,786,893
All Other Taxes	105,600	0	91,100
Special Assessments	271,040	0	219,500
Licenses and Permits	6,775	0	8,032
Federal Grants	1,101,756	0	1,925,070
State General Purpose Aid	560,169	0	592,204
State Categorical Aid	3,381,767	0	3,544,428
Charges for Services	447,280	0	434,821
Fines and Forfeits	16,800	0	19,400
Interest on Investments	200,000	0	200,000
Miscellaneous Revenues	116,875	0	116,825
<b>Total Revenues</b>	<b>8,785,359</b>	<b>0</b>	<b>9,938,273</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	33,750	0	13,750
<b>Total Revenues and Other Sources</b>	<b>8,819,109</b>	<b>0</b>	<b>9,952,023</b>
<b>Current Expenditures</b>			
General Government	3,040,832	0	3,011,186
Public Safety	1,523,751	0	2,924,454
Streets and Highways (excluding Const.)	825,135	0	870,075
Sanitation	243,820	0	268,635
Human Services	1,084,659	0	1,182,815
Health	106,663	0	107,763
Culture and Recreation	22,972	0	28,853
Conservation of Natural Resources	427,783	0	379,448
Economic Development & Housing	254,967	0	188,386
Miscellaneous Current Expenditures	764,500	0	550,100
<b>Total Current Expenditures</b>	<b>8,295,082</b>	<b>0</b>	<b>9,511,715</b>
<b>Debt Service - Principal</b>	<b>65,354</b>	<b>0</b>	<b>69,254</b>
<b>Interest and Fiscal Charges</b>	<b>45,013</b>	<b>0</b>	<b>40,809</b>
<b>Streets and Highways Construction</b>	<b>1,627,000</b>	<b>0</b>	<b>1,632,000</b>
<b>Total Capital Outlay</b>	<b>165,500</b>	<b>0</b>	<b>227,500</b>
Other Financing Uses	7,500	0	7,500
Transfers to Other Funds	88,750	0	13,750
<b>Total Expenditures and Other Uses</b>	<b>10,294,199</b>	<b>0</b>	<b>11,502,528</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,212,236	0	3,210,386
All Other Taxes	182,808	0	234,768
Special Assessments	0	0	0
Licenses and Permits	47,474	0	50,705
Federal Grants	2,349,550	0	2,130,201
State General Purpose Aid	1,134,298	0	1,171,108
State Categorical Aid	6,667,771	0	7,781,342
Charges for Services	959,584	0	1,000,936
Fines and Forfeits	0	0	0
Interest on Investments	265,000	0	265,000
Miscellaneous Revenues	91,675	0	82,260
<b>Total Revenues</b>	<b>14,910,396</b>	<b>0</b>	<b>15,926,706</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14,910,396</b>	<b>0</b>	<b>15,926,706</b>
<b>Current Expenditures</b>			
General Government	2,094,499	0	1,627,123
Public Safety	1,068,359	0	1,131,813
Streets and Highways (excluding Const.)	2,361,227	0	2,206,888
Sanitation	137,287	0	134,427
Human Services	2,508,664	0	2,688,485
Health	33,000	0	27,000
Culture and Recreation	174,487	0	141,000
Conservation of Natural Resources	351,056	0	325,028
Economic Development & Housing	25,000	0	0
Miscellaneous Current Expenditures	132,809	0	132,909
<b>Total Current Expenditures</b>	<b>8,886,388</b>	<b>0</b>	<b>8,414,673</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>253,391</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>6,420,250</b>	<b>0</b>	<b>6,580,221</b>
<b>Total Capital Outlay</b>	<b>161,800</b>	<b>0</b>	<b>615,650</b>
Other Financing Uses	0	0	25,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,468,438</b>	<b>0</b>	<b>15,888,935</b>

Name of County: MARTIN

Name of County: MCLEOD

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
<b>Total Revenues</b>			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
<b>Total Revenues and Other Sources</b>			
<b>Current Expenditures</b>			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
<b>Total Current Expenditures</b>			
<b>Debt Service - Principal</b>			
<b>Interest and Fiscal Charges</b>			
<b>Streets and Highways Construction</b>			
<b>Total Capital Outlay</b>			
Other Financing Uses			
Transfers to Other Funds			
<b>Total Expenditures and Other Uses</b>			

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
<b>Total Revenues</b>			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
<b>Total Revenues and Other Sources</b>			
<b>Current Expenditures</b>			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
<b>Total Current Expenditures</b>			
<b>Debt Service - Principal</b>			
<b>Interest and Fiscal Charges</b>			
<b>Streets and Highways Construction</b>			
<b>Total Capital Outlay</b>			
Other Financing Uses			
Transfers to Other Funds			
<b>Total Expenditures and Other Uses</b>			

Name of County: MEEKER

Name of County: MILLE LACS

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,502,282	0	7,059,014
All Other Taxes	12,000	0	14,000
Special Assessments	0	0	0
Licenses and Permits	31,652	0	13,152
Federal Grants	1,458,827	0	1,345,804
State General Purpose Aid	1,270,805	0	1,301,911
State Categorical Aid	5,533,517	0	5,713,575
Charges for Services	1,446,550	0	1,781,000
Fines and Forfeits	47,785	0	51,285
Interest on Investments	360,000	0	350,000
Miscellaneous Revenues	1,040,113	0	960,168
<b>Total Revenues</b>	17,703,531	0	18,589,909
Proceeds from Bond Sales	0	0	0
Other Financing Sources	24,000	0	0
Transfers from Other Funds	1,640,272	0	829,918
<b>Total Revenues and Other Sources</b>	19,367,803	0	19,419,827
<b>Current Expenditures</b>			
General Government	2,367,891	0	2,644,678
Public Safety	2,717,775	0	2,899,288
Streets and Highways (excluding Const.)	2,637,500	0	2,919,500
Sanitation	145,065	0	139,994
Human Services	4,626,094	0	4,619,270
Health	820,689	0	884,449
Culture and Recreation	243,120	0	256,914
Conservation of Natural Resources	238,698	0	274,708
Economic Development & Housing	157,701	0	167,034
Miscellaneous Current Expenditures	374,450	0	308,535
<b>Total Current Expenditures</b>	14,328,983	0	15,114,370
<b>Debt Service - Principal</b>	916,179	0	1,061,579
<b>Interest and Fiscal Charges</b>	0	0	0
<b>Streets and Highways Construction</b>	2,000,000	0	1,800,000
<b>Total Capital Outlay</b>	1,378,883	0	668,160
Other Financing Uses	0	0	0
Transfers to Other Funds	719,908	0	739,918
<b>Total Expenditures and Other Uses</b>	19,343,953	0	19,384,027

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	8,545,819	0	9,713,168
All Other Taxes	15,500	0	21,500
Special Assessments	210,000	0	230,000
Licenses and Permits	122,730	0	150,410
Federal Grants	3,780,429	0	3,099,807
State General Purpose Aid	1,223,258	0	1,292,619
State Categorical Aid	5,972,676	0	6,096,367
Charges for Services	820,459	0	821,869
Fines and Forfeits	30,000	0	30,000
Interest on Investments	350,000	0	125,000
Miscellaneous Revenues	349,952	0	330,300
<b>Total Revenues</b>	21,420,823	0	21,911,040
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	21,420,823	0	21,911,040
<b>Current Expenditures</b>			
General Government	4,190,582	0	3,921,921
Public Safety	4,170,805	0	4,500,394
Streets and Highways (excluding Const.)	1,919,805	0	1,817,366
Sanitation	337,820	0	300,000
Human Services	7,795,142	0	8,318,921
Health	804,709	0	893,438
Culture and Recreation	159,966	0	190,535
Conservation of Natural Resources	192,614	0	178,279
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	103,791	0	19,979
<b>Total Current Expenditures</b>	19,675,234	0	20,140,833
<b>Debt Service - Principal</b>	220,000	0	230,000
<b>Interest and Fiscal Charges</b>	323,211	0	313,048
<b>Streets and Highways Construction</b>	3,160,779	0	2,427,159
<b>Total Capital Outlay</b>	0	0	0
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	23,379,224	0	23,111,040

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:

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	10,028,470	10,028,470	10,620,669
All Other Taxes	163,000	163,000	157,500
Special Assessments	0	0	0
Licenses and Permits	143,680	143,680	249,180
Federal Grants	3,385,831	3,385,831	3,302,881
State General Purpose Aid	1,995,055	1,995,055	2,042,262
State Categorical Aid	7,790,675	7,790,675	8,165,158
Charges for Services	3,465,731	3,465,731	3,863,201
Fines and Forfeits	0	0	0
Interest on Investments	600,000	600,000	525,000
Miscellaneous Revenues	516,500	516,500	495,500
<b>Total Revenues</b>	<b>28,088,942</b>	<b>28,088,942</b>	<b>29,421,351</b>
Proceeds from Bond Sales	0	0	326,000
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>28,088,942</b>	<b>28,088,942</b>	<b>29,747,351</b>
<b>Current Expenditures</b>			
General Government	3,993,282	3,993,282	4,165,685
Public Safety	2,937,182	2,937,182	3,371,257
Streets and Highways (excluding Const.)	3,053,819	3,053,819	3,118,566
Sanitation	1,772,590	1,772,590	1,802,180
Human Services	8,416,624	8,416,624	8,686,612
Health	1,406,147	1,406,147	1,430,842
Culture and Recreation	432,647	432,647	462,139
Conservation of Natural Resources	366,813	366,813	387,684
Economic Development & Housing	85,500	85,500	85,863
Miscellaneous Current Expenditures	60,000	60,000	307,500
<b>Total Current Expenditures</b>	<b>22,524,604</b>	<b>22,524,604</b>	<b>23,818,328</b>
<b>Debt Service - Principal</b>	<b>735,000</b>	<b>735,000</b>	<b>1,070,000</b>
<b>Interest and Fiscal Charges</b>	<b>394,951</b>	<b>394,951</b>	<b>321,233</b>
<b>Streets and Highways Construction</b>	<b>5,016,537</b>	<b>5,016,537</b>	<b>5,107,245</b>
<b>Total Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>75,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>28,721,092</b>	<b>28,721,092</b>	<b>30,391,806</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
<b>Total Revenues</b>			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
<b>Total Revenues and Other Sources</b>			
<b>Current Expenditures</b>			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
<b>Total Current Expenditures</b>			
<b>Debt Service - Principal</b>			
<b>Interest and Fiscal Charges</b>			
<b>Streets and Highways Construction</b>			
<b>Total Capital Outlay</b>			
Other Financing Uses			
Transfers to Other Funds			
<b>Total Expenditures and Other Uses</b>			

Name of County: MURRAY

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

Name of County: NICOLLET

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,615,958	3,615,958	4,040,813
All Other Taxes	69,500	69,500	47,000
Special Assessments	608,754	608,754	454,745
Licenses and Permits	17,280	17,280	17,450
Federal Grants	1,074,080	1,074,080	187,175
State General Purpose Aid	864,505	864,505	696,150
State Categorical Aid	4,268,233	4,273,671	4,145,301
Charges for Services	249,770	249,770	433,745
Fines and Forfeits	500	500	650
Interest on Investments	186,050	186,050	182,800
Miscellaneous Revenues	1,009,595	1,016,685	868,696
<b>Total Revenues</b>	<b>11,964,225</b>	<b>11,976,753</b>	<b>11,074,525</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	177,019	177,019	209,968
Transfers from Other Funds	91,146	91,146	100,747
<b>Total Revenues and Other Sources</b>	<b>12,232,390</b>	<b>12,244,918</b>	<b>11,385,240</b>
<b>Current Expenditures</b>			
General Government	1,604,775	1,697,246	1,488,451
Public Safety	743,241	908,965	814,287
Streets and Highways (excluding Const.)	1,971,009	1,971,009	2,074,475
Sanitation	308,798	308,798	339,867
Human Services	972,588	972,588	972,538
Health	352,287	360,377	336,593
Culture and Recreation	250,491	250,491	271,523
Conservation of Natural Resources	774,665	774,665	933,339
Economic Development & Housing	100,159	101,128	101,841
Miscellaneous Current Expenditures	123,392	123,392	137,204
<b>Total Current Expenditures</b>	<b>7,201,405</b>	<b>7,468,659</b>	<b>7,470,118</b>
<b>Debt Service - Principal</b>	<b>220,000</b>	<b>220,000</b>	<b>300,000</b>
<b>Interest and Fiscal Charges</b>	<b>254,734</b>	<b>254,734</b>	<b>221,950</b>
<b>Streets and Highways Construction</b>	<b>3,683,280</b>	<b>3,683,280</b>	<b>2,743,175</b>
<b>Total Capital Outlay</b>	<b>473,532</b>	<b>567,245</b>	<b>529,952</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	107,650	107,650	120,045
<b>Total Expenditures and Other Uses</b>	<b>11,940,601</b>	<b>12,301,568</b>	<b>11,385,240</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	9,439,744	9,439,744	9,774,093
All Other Taxes	0	0	0
Special Assessments	449,259	449,259	228,500
Licenses and Permits	163,900	163,900	159,400
Federal Grants	2,069,711	2,069,711	2,065,682
State General Purpose Aid	1,136,164	1,136,164	1,165,933
State Categorical Aid	5,186,461	5,186,461	4,751,794
Charges for Services	1,201,582	1,201,582	1,077,393
Fines and Forfeits	30,000	30,000	29,227
Interest on Investments	350,000	350,000	370,000
Miscellaneous Revenues	833,582	833,582	896,744
<b>Total Revenues</b>	<b>20,860,403</b>	<b>20,860,403</b>	<b>20,518,766</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	50,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>20,860,403</b>	<b>20,860,403</b>	<b>20,568,766</b>
<b>Current Expenditures</b>			
General Government	4,630,110	4,630,110	4,855,086
Public Safety	2,431,315	2,431,315	2,575,113
Streets and Highways (excluding Const.)	4,125,338	4,125,338	4,133,796
Sanitation	0	0	0
Human Services	6,415,840	6,415,840	5,998,845
Health	1,089,568	1,089,568	1,098,566
Culture and Recreation	388,747	388,747	387,566
Conservation of Natural Resources	108,800	108,800	111,266
Economic Development & Housing	110,418	110,418	115,180
Miscellaneous Current Expenditures	1,102,025	1,102,025	831,011
<b>Total Current Expenditures</b>	<b>20,402,161</b>	<b>20,402,161</b>	<b>20,106,429</b>
<b>Debt Service - Principal</b>	<b>458,242</b>	<b>458,242</b>	<b>462,337</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>20,860,403</b>	<b>20,860,403</b>	<b>20,568,766</b>

Name of County: NOBLES

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

Name of County: NORMAN

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,242,969	0	6,540,191
All Other Taxes	37,600	0	27,450
Special Assessments	0	0	35,776
Licenses and Permits	159,360	0	196,000
Federal Grants	2,220,578	0	2,276,037
State General Purpose Aid	929,811	0	929,002
State Categorical Aid	6,785,353	0	8,130,521
Charges for Services	1,053,368	0	1,679,938
Fines and Forfeits	0	0	0
Interest on Investments	550,000	0	350,000
Miscellaneous Revenues	831,387	0	854,848
<b>Total Revenues</b>	<b>18,810,426</b>	<b>0</b>	<b>21,019,763</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	16,000	0	1,574,084
Transfers from Other Funds	1,000	0	1,500
<b>Total Revenues and Other Sources</b>	<b>18,827,426</b>	<b>0</b>	<b>22,595,347</b>
<b>Current Expenditures</b>			
General Government	2,742,846	0	2,597,045
Public Safety	1,890,378	0	2,239,743
Streets and Highways (excluding Const.)	1,519,846	0	1,631,584
Sanitation	208,000	0	342,613
Human Services	5,766,287	0	5,903,426
Health	100,823	0	100,823
Culture and Recreation	583,015	0	607,443
Conservation of Natural Resources	248,312	0	453,336
Economic Development & Housing	168,800	0	100,344
Miscellaneous Current Expenditures	31,835	0	47,383
<b>Total Current Expenditures</b>	<b>13,260,142</b>	<b>0</b>	<b>14,023,740</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>1,025,559</b>	<b>0</b>	<b>1,355,443</b>
<b>Streets and Highways Construction</b>	<b>4,107,686</b>	<b>0</b>	<b>5,396,015</b>
<b>Total Capital Outlay</b>	<b>434,039</b>	<b>0</b>	<b>1,819,009</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	1,140
<b>Total Expenditures and Other Uses</b>	<b>18,827,426</b>	<b>0</b>	<b>22,595,347</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,828,643		2,877,631
All Other Taxes	84,000		80,000
Special Assessments	260,000		215,765
Licenses and Permits	600		600
Federal Grants	0		0
State General Purpose Aid	592,006		591,931
State Categorical Aid	2,895,000		2,315,000
Charges for Services	10,000		10,000
Fines and Forfeits	0		0
Interest on Investments	140,000		140,000
Miscellaneous Revenues	2,006,650		3,932,020
<b>Total Revenues</b>	<b>8,816,899</b>		<b>10,162,947</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>8,816,899</b>		<b>10,162,947</b>
<b>Current Expenditures</b>			
General Government	1,116,151		1,083,748
Public Safety	701,195		715,725
Streets and Highways (excluding Const.)	977,287		2,158,905
Sanitation	377,830		379,945
Human Services	2,021,928		2,109,573
Health	98,195		56,645
Culture and Recreation	88,688		90,757
Conservation of Natural Resources	247,226		240,991
Economic Development & Housing	0		0
Miscellaneous Current Expenditures	330,230		383,380
<b>Total Current Expenditures</b>	<b>5,958,730</b>		<b>7,219,669</b>
<b>Debt Service - Principal</b>	<b>0</b>		<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>		<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,895,000</b>		<b>2,315,000</b>
<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>8,853,730</b>		<b>9,534,669</b>

Name of County: OLMSTED

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

Name of County: OTTER TAIL

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	44,581,753	44,581,753	48,814,568
All Other Taxes	335,000	195,466	355,000
Special Assessments	0	0	0
Licenses and Permits	1,552,776	1,644,520	1,598,880
Federal Grants	11,076,536	11,281,632	11,925,553
State General Purpose Aid	6,177,004	6,177,207	6,508,353
State Categorical Aid	33,293,609	30,039,943	38,784,182
Charges for Services	16,799,595	16,765,133	18,022,634
Fines and Forfeits	640,600	618,257	640,600
Interest on Investments	2,621,080	1,873,699	1,787,839
Miscellaneous Revenues	1,131,334	2,126,584	1,239,830
<b>Total Revenues</b>	<b>118,209,287</b>	<b>115,304,194</b>	<b>129,677,439</b>
Proceeds from Bond Sales	0	12,411,808	0
Other Financing Sources	0	1,003,000	0
Transfers from Other Funds	527,916	571,122	234,755
<b>Total Revenues and Other Sources</b>	<b>118,737,203</b>	<b>129,290,124</b>	<b>129,912,194</b>
<b>Current Expenditures</b>			
General Government	17,995,712	16,504,125	17,388,129
Public Safety	17,526,859	16,649,372	19,501,840
Streets and Highways (excluding Const.)	6,871,304	6,604,600	7,314,338
Sanitation	0	0	0
Human Services	52,320,947	50,049,437	56,433,317
Health	7,337,017	7,228,464	8,064,736
Culture and Recreation	2,466,862	2,393,558	2,636,079
Conservation of Natural Resources	681,353	839,708	573,981
Economic Development & Housing	125,735	125,735	126,425
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>105,325,789</b>	<b>100,394,999</b>	<b>112,038,845</b>
<b>Debt Service - Principal</b>	<b>2,036,661</b>	<b>2,036,661</b>	<b>1,665,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,007,249</b>	<b>996,103</b>	<b>654,814</b>
<b>Streets and Highways Construction</b>	<b>11,574,911</b>	<b>8,670,349</b>	<b>22,483,887</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	1,003,000	0
Transfers to Other Funds	0	618,324	393,542
<b>Total Expenditures and Other Uses</b>	<b>119,944,610</b>	<b>113,719,436</b>	<b>137,236,088</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	15,692,331	0	16,601,258
All Other Taxes	513,790	0	495,150
Special Assessments	169,360	0	175,000
Licenses and Permits	291,680	0	183,775
Federal Grants	5,382,832	0	6,154,868
State General Purpose Aid	9,457,890	0	9,908,687
State Categorical Aid	9,446,000	0	9,786,200
Charges for Services	2,312,678	0	2,410,963
Fines and Forfeits	108,968	0	31,068
Interest on Investments	1,342,000	0	1,202,000
Miscellaneous Revenues	1,282,545	0	2,627,582
<b>Total Revenues</b>	<b>46,000,074</b>	<b>0</b>	<b>49,576,551</b>
Proceeds from Bond Sales	0	0	10,000,000
Other Financing Sources	0	0	0
Transfers from Other Funds	4,932	0	4,932
<b>Total Revenues and Other Sources</b>	<b>46,005,006</b>	<b>0</b>	<b>59,581,483</b>
<b>Current Expenditures</b>			
General Government	7,013,421	0	8,031,527
Public Safety	6,093,103	0	6,653,554
Streets and Highways (excluding Const.)	4,520,500	0	5,743,500
Sanitation	0	0	0
Human Services	14,261,400	0	15,260,356
Health	1,679,347	0	1,724,897
Culture and Recreation	386,279	0	403,315
Conservation of Natural Resources	628,917	0	627,833
Economic Development & Housing	37,512	0	37,687
Miscellaneous Current Expenditures	945,156	0	978,559
<b>Total Current Expenditures</b>	<b>35,565,635</b>	<b>0</b>	<b>39,461,228</b>
<b>Debt Service - Principal</b>	<b>60,000</b>	<b>0</b>	<b>65,000</b>
<b>Interest and Fiscal Charges</b>	<b>75,993</b>	<b>0</b>	<b>558,337</b>
<b>Streets and Highways Construction</b>	<b>8,766,000</b>	<b>0</b>	<b>9,380,000</b>
<b>Total Capital Outlay</b>	<b>3,082,392</b>	<b>0</b>	<b>2,832,198</b>
Other Financing Uses	10,238	0	10,033,167
Transfers to Other Funds	4,932	0	4,932
<b>Total Expenditures and Other Uses</b>	<b>47,565,190</b>	<b>0</b>	<b>62,334,862</b>

Name of County: PENNINGTON

Name of County: PINE

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
<b>Total Revenues</b>			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
<b>Total Revenues and Other Sources</b>			
<b>Current Expenditures</b>			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
<b>Total Current Expenditures</b>			
<b>Debt Service - Principal</b>			
<b>Interest and Fiscal Charges</b>			
<b>Streets and Highways Construction</b>			
<b>Total Capital Outlay</b>			
Other Financing Uses			
Transfers to Other Funds			
<b>Total Expenditures and Other Uses</b>			

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	8,804,246	8,804,246	9,150,904
All Other Taxes	681,800	681,800	506,804
Special Assessments	0	0	0
Licenses and Permits	54,475	54,475	61,000
Federal Grants	2,554,003	2,554,003	2,581,068
State General Purpose Aid	3,597,779	3,502,779	4,329,536
State Categorical Aid	9,853,646	9,853,646	5,373,809
Charges for Services	1,745,843	1,745,843	1,637,843
Fines and Forfeits	1,324,254	1,324,254	1,669,415
Interest on Investments	435,527	250,000	320,000
Miscellaneous Revenues	1,221,626	150,510	1,498,555
<b>Total Revenues</b>	<b>30,273,199</b>	<b>28,921,556</b>	<b>27,128,934</b>
Proceeds from Bond Sales	1,173,100	2,244,216	1,136,149
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>31,446,299</b>	<b>31,165,772</b>	<b>28,265,083</b>
<b>Current Expenditures</b>			
General Government	3,456,272	3,359,492	3,440,453
Public Safety	4,973,761	4,979,761	5,169,902
Streets and Highways (excluding Const.)	3,570,960	3,519,460	4,497,804
Sanitation	434,013	434,013	384,159
Human Services	8,544,916	8,544,916	8,312,002
Health	0	0	0
Culture and Recreation	224,848	214,898	228,730
Conservation of Natural Resources	346,818	1,097,532	1,094,524
Economic Development & Housing	46,515	178,116	173,317
Miscellaneous Current Expenditures	883,765	175,580	164,707
<b>Total Current Expenditures</b>	<b>22,481,868</b>	<b>22,503,768</b>	<b>23,465,598</b>
<b>Debt Service - Principal</b>	<b>680,025</b>	<b>688,526</b>	<b>766,875</b>
<b>Interest and Fiscal Charges</b>	<b>70,000</b>	<b>61,499</b>	<b>31,875</b>
<b>Streets and Highways Construction</b>	<b>7,998,028</b>	<b>7,998,048</b>	<b>3,392,720</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>31,229,921</b>	<b>31,251,841</b>	<b>27,657,068</b>

Name of County: PIPESTONE

Name of County: POLK

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,931,611	0	3,964,550
All Other Taxes	4,500	0	4,500
Special Assessments	90,000	0	120,000
Licenses and Permits	3,905	0	4,105
Federal Grants	650,727	0	589,851
State General Purpose Aid	710,011	0	713,223
State Categorical Aid	2,824,492	0	3,123,858
Charges for Services	733,504	0	875,283
Fines and Forfeits	43,000	0	43,000
Interest on Investments	301,000	0	310,589
Miscellaneous Revenues	379,856	0	461,165
<b>Total Revenues</b>	<b>9,672,606</b>	<b>0</b>	<b>10,210,124</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,017,736	0	1,153,489
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>10,690,342</b>	<b>0</b>	<b>11,363,613</b>
<b>Current Expenditures</b>			
General Government	1,379,231	0	1,445,500
Public Safety	1,401,372	0	1,531,522
Streets and Highways (excluding Const.)	1,150,000	0	1,400,901
Sanitation	154,799	0	169,747
Human Services	3,871,834	0	3,958,756
Health	7,400	0	15,200
Culture and Recreation	83,982	0	84,007
Conservation of Natural Resources	195,025	0	165,377
Economic Development & Housing	50,000	0	52,970
Miscellaneous Current Expenditures	379,024	0	386,071
<b>Total Current Expenditures</b>	<b>8,672,667</b>	<b>0</b>	<b>9,210,051</b>
<b>Debt Service - Principal</b>	<b>160,595</b>	<b>0</b>	<b>155,000</b>
<b>Interest and Fiscal Charges</b>	<b>159,580</b>	<b>0</b>	<b>162,120</b>
<b>Streets and Highways Construction</b>	<b>1,530,000</b>	<b>0</b>	<b>1,641,442</b>
<b>Total Capital Outlay</b>	<b>167,500</b>	<b>0</b>	<b>195,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>10,690,342</b>	<b>0</b>	<b>11,363,613</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	12,267,331		12,318,865
All Other Taxes	0		0
Special Assessments	1,488,626		1,517,058
Licenses and Permits	25,900		27,400
Federal Grants	6,393,960		7,350,708
State General Purpose Aid	1,495,069		1,500,073
State Categorical Aid	13,456,793		13,724,918
Charges for Services	6,106,109		6,091,226
Fines and Forfeits	25,000		28,000
Interest on Investments	415,000		428,000
Miscellaneous Revenues	59,000		0
<b>Total Revenues</b>	<b>41,732,788</b>		<b>42,986,248</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	518,377		842,474
Transfers from Other Funds	3,241,309		3,609,120
<b>Total Revenues and Other Sources</b>	<b>45,492,474</b>		<b>47,437,842</b>
<b>Current Expenditures</b>			
General Government	5,028,080		5,649,326
Public Safety	4,066,683		4,216,878
Streets and Highways (excluding Const.)	6,356,000		3,542,091
Sanitation	646,369		804,556
Human Services	13,084,061		13,584,733
Health	2,184,010		2,180,067
Culture and Recreation	228,061		240,656
Conservation of Natural Resources	322,443		389,665
Economic Development & Housing	0		0
Miscellaneous Current Expenditures	4,473,213		2,055,477
<b>Total Current Expenditures</b>	<b>36,388,920</b>		<b>32,663,449</b>
<b>Debt Service - Principal</b>	<b>150,000</b>		<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>148,628</b>		<b>139,633</b>
<b>Streets and Highways Construction</b>	<b>6,420,000</b>		<b>8,420,909</b>
<b>Total Capital Outlay</b>	<b>2,384,926</b>		<b>2,604,731</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		3,609,120
<b>Total Expenditures and Other Uses</b>	<b>45,492,474</b>		<b>47,437,842</b>



Name of County: POPE

Name of County: RAMSEY

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,653,665	0	4,003,698
All Other Taxes	0	0	20,000
Special Assessments	0	0	0
Licenses and Permits	21,985	0	21,888
Federal Grants	861,480	0	1,013,021
State General Purpose Aid	841,940	0	849,567
State Categorical Aid	3,622,878	0	3,993,374
Charges for Services	1,305,219	0	1,294,766
Fines and Forfeits	0	0	0
Interest on Investments	300,000	0	200,000
Miscellaneous Revenues	218,953	0	196,308
<b>Total Revenues</b>	<b>10,826,120</b>	<b>0</b>	<b>11,592,622</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>10,826,120</b>	<b>0</b>	<b>11,592,622</b>
<b>Current Expenditures</b>			
General Government	2,453,698	0	2,439,854
Public Safety	1,532,079	0	1,336,925
Streets and Highways (excluding Const.)	1,780,301	0	1,672,897
Sanitation	0	0	0
Human Services	2,898,707	0	2,754,484
Health	751,389	0	777,301
Culture and Recreation	58,038	0	54,000
Conservation of Natural Resources	206,505	0	180,899
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	320,998	0	170,629
<b>Total Current Expenditures</b>	<b>10,001,715</b>	<b>0</b>	<b>9,386,989</b>
<b>Debt Service - Principal</b>	<b>132,705</b>	<b>0</b>	<b>122,485</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,056,800</b>	<b>0</b>	<b>2,140,891</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>140,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>12,191,220</b>	<b>0</b>	<b>11,790,365</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	173,011,004	159,116,152	181,837,562
All Other Taxes	2,250,000	2,250,000	2,665,000
Special Assessments	0	0	0
Licenses and Permits	1,167,065	1,167,065	1,287,875
Federal Grants	79,031,767	92,973,372	82,903,982
State General Purpose Aid	13,629,527	27,524,379	9,468,555
State Categorical Aid	107,190,241	111,197,777	91,611,556
Charges for Services	56,498,842	57,247,236	57,306,935
Fines and Forfeits	2,949,728	3,421,931	1,934,864
Interest on Investments	14,093,767	14,121,238	13,389,769
Miscellaneous Revenues	14,067,793	18,180,366	10,737,820
<b>Total Revenues</b>	<b>463,889,734</b>	<b>487,199,516</b>	<b>453,143,918</b>
Proceeds from Bond Sales	34,713,833	39,084,062	27,015,000
Other Financing Sources	0	0	0
Transfers from Other Funds	2,541,799	3,064,078	519,624
<b>Total Revenues and Other Sources</b>	<b>501,145,366</b>	<b>529,347,656</b>	<b>480,678,542</b>
<b>Current Expenditures</b>			
General Government	71,274,059	74,720,181	69,928,339
Public Safety	81,101,596	82,592,804	83,676,414
Streets and Highways (excluding Const.)	12,523,669	12,661,809	12,571,668
Sanitation	16,250,560	16,427,936	14,398,990
Human Services	177,280,673	188,098,801	186,206,372
Health	25,219,217	27,393,890	27,915,747
Culture and Recreation	16,500,139	16,549,331	16,735,901
Conservation of Natural Resources	1,348,503	1,457,636	1,307,367
Economic Development & Housing	25,916,937	30,178,208	20,611,697
Miscellaneous Current Expenditures	900,000	464,576	1,778,000
<b>Total Current Expenditures</b>	<b>428,315,353</b>	<b>450,545,172</b>	<b>435,130,495</b>
<b>Debt Service - Principal</b>	<b>13,370,000</b>	<b>13,370,000</b>	<b>15,755,000</b>
<b>Interest and Fiscal Charges</b>	<b>7,255,233</b>	<b>7,255,233</b>	<b>8,012,145</b>
<b>Streets and Highways Construction</b>	<b>24,016,053</b>	<b>28,400,042</b>	<b>2,728,547</b>
<b>Total Capital Outlay</b>	<b>40,037,519</b>	<b>42,146,471</b>	<b>33,389,019</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	519,384	519,384	519,384
<b>Total Expenditures and Other Uses</b>	<b>513,513,542</b>	<b>542,236,302</b>	<b>495,534,590</b>

Name of County: RED LAKE

Name of County: REDWOOD

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes			
All Other Taxes			
Special Assessments			
Licenses and Permits			
Federal Grants			
State General Purpose Aid			
State Categorical Aid			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Miscellaneous Revenues			
<b>Total Revenues</b>			
Proceeds from Bond Sales			
Other Financing Sources			
Transfers from Other Funds			
<b>Total Revenues and Other Sources</b>			
<b>Current Expenditures</b>			
General Government			
Public Safety			
Streets and Highways (excluding Const.)			
Sanitation			
Human Services			
Health			
Culture and Recreation			
Conservation of Natural Resources			
Economic Development & Housing			
Miscellaneous Current Expenditures			
<b>Total Current Expenditures</b>			
<b>Debt Service - Principal</b>			
<b>Interest and Fiscal Charges</b>			
<b>Streets and Highways Construction</b>			
<b>Total Capital Outlay</b>			
Other Financing Uses			
Transfers to Other Funds			
<b>Total Expenditures and Other Uses</b>			

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,217,840	6,217,840	6,623,416
All Other Taxes	45,900	45,900	43,800
Special Assessments	207,821	207,821	355,000
Licenses and Permits	19,100	19,100	19,600
Federal Grants	2,305,327	2,305,327	4,098,855
State General Purpose Aid	1,068,032	1,068,032	1,081,310
State Categorical Aid	4,423,095	4,423,095	7,360,037
Charges for Services	1,121,366	1,121,366	1,286,512
Fines and Forfeits	0	0	0
Interest on Investments	259,000	259,000	157,500
Miscellaneous Revenues	258,173	258,173	273,873
<b>Total Revenues</b>	<b>15,925,654</b>	<b>15,925,654</b>	<b>21,299,903</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>15,925,654</b>	<b>15,925,654</b>	<b>21,299,903</b>
<b>Current Expenditures</b>			
General Government	2,017,343	2,017,343	2,668,274
Public Safety	1,644,765	1,644,765	1,848,224
Streets and Highways (excluding Const.)	2,030,000	2,030,000	2,087,000
Sanitation	241,757	241,757	268,400
Human Services	4,606,169	4,606,169	4,943,033
Health	1,200,121	1,200,121	1,302,705
Culture and Recreation	109,392	109,392	195,621
Conservation of Natural Resources	397,389	397,389	749,054
Economic Development & Housing	26,700	26,700	26,700
Miscellaneous Current Expenditures	1,213,000	1,213,000	1,237,000
<b>Total Current Expenditures</b>	<b>13,486,636</b>	<b>13,486,636</b>	<b>15,326,011</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,634,000</b>	<b>3,634,000</b>	<b>7,394,000</b>
<b>Total Capital Outlay</b>	<b>697,031</b>	<b>697,031</b>	<b>465,850</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>17,817,667</b>	<b>17,817,667</b>	<b>23,185,861</b>

Name of County: RENVILLE

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

Name of County: RICE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	7,240,651	0	7,413,208
All Other Taxes	67,800	0	60,000
Special Assessments	128,500	0	142,600
Licenses and Permits	25,500	0	25,000
Federal Grants	2,069,333	0	1,640,202
State General Purpose Aid	964,147	0	964,059
State Categorical Aid	6,741,626	0	4,603,259
Charges for Services	2,143,715	0	2,120,215
Fines and Forfeits	0	0	0
Interest on Investments	290,000	0	189,089
Miscellaneous Revenues	1,205,321	0	1,873,633
<b>Total Revenues</b>	<b>20,876,593</b>	<b>0</b>	<b>19,031,265</b>
Proceeds from Bond Sales	781,000	0	643,200
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>21,657,593</b>	<b>0</b>	<b>19,674,465</b>
<b>Current Expenditures</b>			
General Government	3,551,055	0	3,774,400
Public Safety	1,335,958	0	1,635,309
Streets and Highways (excluding Const.)	3,702,000	0	2,629,079
Sanitation	806,520	0	818,400
Human Services	6,167,682	0	6,154,972
Health	1,134,415	0	1,172,090
Culture and Recreation	223,150	0	253,081
Conservation of Natural Resources	298,127	0	277,669
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>17,218,907</b>	<b>0</b>	<b>16,715,000</b>
<b>Debt Service - Principal</b>	<b>680,000</b>	<b>0</b>	<b>675,000</b>
<b>Interest and Fiscal Charges</b>	<b>141,583</b>	<b>0</b>	<b>80,094</b>
<b>Streets and Highways Construction</b>	<b>3,880,000</b>	<b>0</b>	<b>2,183,158</b>
<b>Total Capital Outlay</b>	<b>20,000</b>	<b>0</b>	<b>50,000</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>21,940,490</b>	<b>0</b>	<b>19,703,252</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	11,463,416	11,463,416	12,034,955
All Other Taxes	231,000	231,000	211,900
Special Assessments	424,000	424,000	434,000
Licenses and Permits	494,310	494,310	457,610
Federal Grants	3,031,376	3,031,376	3,121,962
State General Purpose Aid	1,555,949	1,555,949	1,585,467
State Categorical Aid	8,339,847	8,339,847	8,574,598
Charges for Services	4,110,771	4,110,771	4,414,909
Fines and Forfeits	440,420	440,420	484,809
Interest on Investments	880,000	880,000	850,000
Miscellaneous Revenues	1,176,162	1,176,162	1,359,525
<b>Total Revenues</b>	<b>32,147,251</b>	<b>32,147,251</b>	<b>33,529,735</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	352,460	352,460	350,460
<b>Total Revenues and Other Sources</b>	<b>32,499,711</b>	<b>32,499,711</b>	<b>33,880,195</b>
<b>Current Expenditures</b>			
General Government	5,862,397	5,862,397	6,110,970
Public Safety	5,954,833	5,954,833	6,311,809
Streets and Highways (excluding Const.)	2,536,718	2,536,718	2,798,215
Sanitation	2,030,195	2,030,195	2,069,554
Human Services	8,740,239	8,740,239	8,956,433
Health	2,431,822	2,431,822	2,783,077
Culture and Recreation	587,890	587,890	579,020
Conservation of Natural Resources	390,643	390,643	406,893
Economic Development & Housing	62,514	62,514	63,764
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>28,597,251</b>	<b>28,597,251</b>	<b>30,079,735</b>
<b>Debt Service - Principal</b>	<b>455,000</b>	<b>455,000</b>	<b>375,000</b>
<b>Interest and Fiscal Charges</b>	<b>445,000</b>	<b>445,000</b>	<b>405,000</b>
<b>Streets and Highways Construction</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,670,000</b>
<b>Total Capital Outlay</b>	<b>215,000</b>	<b>215,000</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	352,460	352,460	350,460
<b>Total Expenditures and Other Uses</b>	<b>32,664,711</b>	<b>32,664,711</b>	<b>33,880,195</b>

Name of County: ROCK

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

Name of County: ROSEAU

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,864,813	2,864,813	2,903,602
All Other Taxes	0	0	0
Special Assessments	184,098	184,098	184,098
Licenses and Permits	58,567	58,567	66,965
Federal Grants	258,648	258,648	1,245,600
State General Purpose Aid	590,429	590,429	594,831
State Categorical Aid	3,978,502	3,978,502	0
Charges for Services	369,894	369,894	470,614
Fines and Forfeits	0	0	1,574,892
Interest on Investments	223,900	223,900	162,500
Miscellaneous Revenues	279,624	279,624	377,424
<b>Total Revenues</b>	<b>8,808,475</b>	<b>8,808,475</b>	<b>7,580,526</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	665,887	665,887	681,821
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>9,474,362</b>	<b>9,474,362</b>	<b>8,262,347</b>
<b>Current Expenditures</b>			
General Government	1,415,852	1,415,852	1,398,529
Public Safety	1,033,597	1,033,597	1,101,708
Streets and Highways (excluding Const.)	2,800,348	2,800,348	1,758,408
Sanitation	364,915	364,915	390,630
Human Services	940,128	940,128	2,441,451
Health	69,286	69,286	69,286
Culture and Recreation	198,306	198,306	213,890
Conservation of Natural Resources	105,819	105,819	109,286
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	695,511	695,511	779,159
<b>Total Current Expenditures</b>	<b>7,623,762</b>	<b>7,623,762</b>	<b>8,262,347</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,850,600</b>	<b>1,850,600</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>9,474,362</b>	<b>9,474,362</b>	<b>8,262,347</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,523,169	3,523,169	3,579,174
All Other Taxes	0	0	5,000
Special Assessments	450,000	450,000	450,000
Licenses and Permits	4,815	4,815	3,915
Federal Grants	835,762	835,762	1,311,741
State General Purpose Aid	2,621,028	2,621,028	2,485,641
State Categorical Aid	3,725,000	3,725,000	3,703,359
Charges for Services	1,041,190	1,041,190	5,160,650
Fines and Forfeits	4,000	4,000	9,000
Interest on Investments	340,000	340,000	300,000
Miscellaneous Revenues	694,350	693,475	476,860
<b>Total Revenues</b>	<b>13,239,314</b>	<b>13,238,439</b>	<b>17,485,340</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	28,425	29,425	30,400
<b>Total Revenues and Other Sources</b>	<b>13,267,739</b>	<b>13,267,864</b>	<b>17,515,740</b>
<b>Current Expenditures</b>			
General Government	1,711,802	1,712,226	1,644,680
Public Safety	1,120,121	1,120,121	1,311,911
Streets and Highways (excluding Const.)	2,779,538	2,779,538	2,860,934
Sanitation	850,896	930,921	912,842
Human Services	2,553,393	2,553,393	2,265,063
Health	0	0	7,240
Culture and Recreation	212,758	212,758	174,458
Conservation of Natural Resources	308,803	308,803	281,045
Economic Development & Housing	1,551	1,551	66,300
Miscellaneous Current Expenditures	330,252	330,252	465,878
<b>Total Current Expenditures</b>	<b>9,869,114</b>	<b>9,949,563</b>	<b>9,990,351</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>2,450,462</b>	<b>2,450,462</b>	<b>6,777,731</b>
<b>Total Capital Outlay</b>	<b>963,053</b>	<b>963,053</b>	<b>954,950</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>13,282,629</b>	<b>13,363,078</b>	<b>17,723,032</b>

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	28,650,186	28,650,186	31,264,324
All Other Taxes	1,021,645	1,021,645	800,829
Special Assessments	0	0	0
Licenses and Permits	1,637,024	1,637,024	1,946,060
Federal Grants	6,421,457	6,421,457	6,582,141
State General Purpose Aid	5,449,814	5,449,814	5,835,676
State Categorical Aid	10,600,780	10,600,780	12,668,930
Charges for Services	6,429,901	6,429,901	5,742,343
Fines and Forfeits	605,342	605,342	639,479
Interest on Investments	2,500,000	2,500,000	2,000,000
Miscellaneous Revenues	2,657,555	2,657,555	2,049,653
<b>Total Revenues</b>	<b>65,973,704</b>	<b>65,973,704</b>	<b>69,529,435</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,900,000	1,900,000	8,963,169
Transfers from Other Funds	868,493	868,493	0
<b>Total Revenues and Other Sources</b>	<b>68,742,197</b>	<b>68,742,197</b>	<b>78,492,604</b>
<b>Current Expenditures</b>			
General Government	17,048,584	17,048,584	18,387,332
Public Safety	8,686,932	8,686,932	9,210,985
Streets and Highways (excluding Const.)	3,612,721	3,612,721	4,181,277
Sanitation	0	0	0
Human Services	16,148,541	16,148,541	17,687,765
Health	2,403,961	2,403,961	2,483,423
Culture and Recreation	2,258,086	2,258,086	1,875,127
Conservation of Natural Resources	486,760	486,760	960,539
Economic Development & Housing	826,597	826,597	936,439
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>51,472,182</b>	<b>51,472,182</b>	<b>55,722,887</b>
<b>Debt Service - Principal</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>1,511,584</b>
<b>Interest and Fiscal Charges</b>	<b>1,263,856</b>	<b>1,263,856</b>	<b>1,261,671</b>
<b>Streets and Highways Construction</b>	<b>11,532,159</b>	<b>11,532,159</b>	<b>9,041,596</b>
<b>Total Capital Outlay</b>	<b>2,874,000</b>	<b>2,874,000</b>	<b>10,804,866</b>
Other Financing Uses	150,000	150,000	150,000
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>68,742,197</b>	<b>68,742,197</b>	<b>78,492,604</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	23,516,580		25,482,011
All Other Taxes	449,520		563,020
Special Assessments	352,115		373,157
Licenses and Permits	619,020		623,320
Federal Grants	3,515,375		3,586,193
State General Purpose Aid	1,530,265		1,618,698
State Categorical Aid	6,988,588		6,746,055
Charges for Services	3,180,942		5,552,436
Fines and Forfeits	584,000		481,000
Interest on Investments	2,000,000		2,000,000
Miscellaneous Revenues	574,204		435,462
<b>Total Revenues</b>	<b>43,310,609</b>		<b>47,461,352</b>
Proceeds from Bond Sales	7,030,000		0
Other Financing Sources	0		0
Transfers from Other Funds	1,225,596		230,943
<b>Total Revenues and Other Sources</b>	<b>51,566,205</b>		<b>47,692,295</b>
<b>Current Expenditures</b>			
General Government	9,126,649		9,624,987
Public Safety	8,675,915		9,377,623
Streets and Highways (excluding Const.)	3,012,423		4,068,448
Sanitation	3,281,473		2,047,996
Human Services	11,699,991		11,564,900
Health	1,364,902		1,494,911
Culture and Recreation	1,190,775		1,252,855
Conservation of Natural Resources	645,193		726,241
Economic Development & Housing	204,229		195,676
Miscellaneous Current Expenditures	571,853		734,110
<b>Total Current Expenditures</b>	<b>39,773,403</b>		<b>41,087,747</b>
<b>Debt Service - Principal</b>	<b>190,000</b>		<b>490,000</b>
<b>Interest and Fiscal Charges</b>	<b>941,811</b>		<b>1,018,067</b>
<b>Streets and Highways Construction</b>	<b>4,321,256</b>		<b>3,626,250</b>
<b>Total Capital Outlay</b>	<b>2,949,478</b>		<b>2,170,442</b>
Other Financing Uses	1,024,014		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>49,199,962</b>		<b>48,392,506</b>

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,157,448	5,347,012	6,486,340
All Other Taxes	78,500	78,500	83,500
Special Assessments	121,000	121,000	121,000
Licenses and Permits	29,400	29,400	29,400
Federal Grants	1,776,946	1,776,946	1,905,866
State General Purpose Aid	1,107,403	1,917,839	1,116,581
State Categorical Aid	5,128,199	5,128,199	6,199,224
Charges for Services	1,050,316	974,239	997,278
Fines and Forfeits	80,900	81,465	92,900
Interest on Investments	340,000	340,000	275,000
Miscellaneous Revenues	309,000	920,460	388,245
<b>Total Revenues</b>	<b>16,179,112</b>	<b>16,715,060</b>	<b>17,695,334</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	244,340	262,731	120,561
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>16,423,452</b>	<b>16,977,791</b>	<b>17,815,895</b>
<b>Current Expenditures</b>			
General Government	2,278,717	2,292,485	2,447,554
Public Safety	1,465,222	1,471,307	1,535,656
Streets and Highways (excluding Const.)	2,145,469	2,145,469	2,282,701
Sanitation	168,159	168,159	168,370
Human Services	3,716,403	3,716,403	4,024,809
Health	1,206,299	1,206,299	1,286,074
Culture and Recreation	261,384	261,384	265,035
Conservation of Natural Resources	360,689	360,689	383,579
Economic Development & Housing	625,483	1,179,183	341,545
Miscellaneous Current Expenditures	356,969	356,969	330,728
<b>Total Current Expenditures</b>	<b>12,584,794</b>	<b>13,158,347</b>	<b>13,066,051</b>
<b>Debt Service - Principal</b>	<b>690,000</b>	<b>690,000</b>	<b>824,000</b>
<b>Interest and Fiscal Charges</b>	<b>292,534</b>	<b>292,534</b>	<b>289,000</b>
<b>Streets and Highways Construction</b>	<b>2,584,640</b>	<b>2,584,640</b>	<b>3,591,082</b>
<b>Total Capital Outlay</b>	<b>306,484</b>	<b>366,197</b>	<b>292,233</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>16,458,452</b>	<b>17,091,718</b>	<b>18,062,366</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	69,122,379	69,145,295	72,276,886
All Other Taxes	3,584,000	4,084,000	3,724,000
Special Assessments	0	0	0
Licenses and Permits	144,070	143,570	144,070
Federal Grants	27,804,241	32,161,852	28,917,024
State General Purpose Aid	20,188,741	20,393,975	20,803,479
State Categorical Aid	65,559,670	67,891,552	60,643,843
Charges for Services	7,841,977	8,056,745	8,388,375
Fines and Forfeits	1,680,909	1,680,909	1,680,909
Interest on Investments	2,805,500	2,205,500	2,205,500
Miscellaneous Revenues	8,599,757	8,887,931	10,180,467
<b>Total Revenues</b>	<b>207,331,244</b>	<b>214,651,329</b>	<b>208,964,553</b>
Proceeds from Bond Sales	0	5,600,000	0
Other Financing Sources	0	0	0
Transfers from Other Funds	1,034,910	5,785,765	811,040
<b>Total Revenues and Other Sources</b>	<b>208,366,154</b>	<b>226,037,094</b>	<b>209,775,593</b>
<b>Current Expenditures</b>			
General Government	31,210,231	36,708,985	30,445,502
Public Safety	29,919,075	30,601,889	30,183,287
Streets and Highways (excluding Const.)	27,845,996	27,966,296	29,161,949
Sanitation	0	0	0
Human Services	71,008,876	71,113,504	73,209,410
Health	7,078,143	7,591,789	7,557,684
Culture and Recreation	925,749	1,483,086	881,874
Conservation of Natural Resources	5,813,107	6,205,200	6,037,089
Economic Development & Housing	4,285,281	8,679,850	4,768,064
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>178,086,458</b>	<b>190,350,599</b>	<b>182,244,859</b>
<b>Debt Service - Principal</b>	<b>3,896,200</b>	<b>3,896,200</b>	<b>5,113,400</b>
<b>Interest and Fiscal Charges</b>	<b>1,591,924</b>	<b>1,591,924</b>	<b>1,478,539</b>
<b>Streets and Highways Construction</b>	<b>22,612,195</b>	<b>24,738,235</b>	<b>17,623,195</b>
<b>Total Capital Outlay</b>	<b>4,327,313</b>	<b>22,754,293</b>	<b>4,389,176</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>210,514,090</b>	<b>243,331,251</b>	<b>210,849,169</b>

Name of County: STEARNS

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

Name of County: STEELE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	36,098,740	35,890,040	38,754,279
All Other Taxes	136,100	472,700	347,101
Special Assessments	165,365	165,365	153,000
Licenses and Permits	391,875	391,875	390,225
Federal Grants	14,629,180	14,708,283	11,622,408
State General Purpose Aid	4,545,685	4,545,685	4,774,421
State Categorical Aid	19,231,496	19,316,231	20,191,154
Charges for Services	3,648,901	3,648,901	3,735,800
Fines and Forfeits	156,139	156,139	157,864
Interest on Investments	1,137,998	1,137,998	931,649
Miscellaneous Revenues	4,229,314	5,137,191	4,152,088
<b>Total Revenues</b>	<b>84,370,793</b>	<b>85,570,408</b>	<b>85,209,989</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	1,600,000	2,349,271	1,800,000
<b>Total Revenues and Other Sources</b>	<b>85,970,793</b>	<b>87,919,679</b>	<b>87,009,989</b>
<b>Current Expenditures</b>			
General Government	13,164,999	14,235,328	13,832,015
Public Safety	14,876,894	15,381,133	16,915,570
Streets and Highways (excluding Const.)	5,325,417	5,365,481	5,561,267
Sanitation	688,248	0	0
Human Services	26,912,174	27,158,359	28,392,134
Health	1,963,416	2,049,990	2,258,982
Culture and Recreation	3,014,833	3,032,211	3,919,978
Conservation of Natural Resources	991,500	1,695,683	1,691,286
Economic Development & Housing	173,274	128,036	117,021
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>67,110,755</b>	<b>69,046,221</b>	<b>72,688,253</b>
<b>Debt Service - Principal</b>	<b>4,035,000</b>	<b>4,035,000</b>	<b>4,755,000</b>
<b>Interest and Fiscal Charges</b>	<b>1,287,600</b>	<b>1,287,600</b>	<b>926,849</b>
<b>Streets and Highways Construction</b>	<b>13,537,438</b>	<b>13,550,858</b>	<b>8,639,887</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>85,970,793</b>	<b>87,919,679</b>	<b>87,009,989</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	9,480,709	0	10,851,898
All Other Taxes	14,100	0	14,100
Special Assessments	0	0	0
Licenses and Permits	117,800	0	119,000
Federal Grants	3,393,078	0	3,076,752
State General Purpose Aid	1,218,683	0	1,235,950
State Categorical Aid	6,450,874	0	9,857,710
Charges for Services	1,648,553	0	1,805,075
Fines and Forfeits	191,000	0	199,000
Interest on Investments	350,000	0	330,000
Miscellaneous Revenues	872,268	0	623,843
<b>Total Revenues</b>	<b>23,737,065</b>	<b>0</b>	<b>28,113,328</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	966,998	0	2,301,920
<b>Total Revenues and Other Sources</b>	<b>24,704,063</b>	<b>0</b>	<b>30,415,248</b>
<b>Current Expenditures</b>			
General Government	5,296,937	0	5,369,174
Public Safety	3,027,236	0	4,613,980
Streets and Highways (excluding Const.)	2,018,407	0	2,117,542
Sanitation	617,320	0	629,994
Human Services	7,817,421	0	7,522,828
Health	1,044,965	0	1,137,270
Culture and Recreation	228,369	0	279,185
Conservation of Natural Resources	400,292	0	405,273
Economic Development & Housing	25,000	0	25,000
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>20,475,947</b>	<b>0</b>	<b>22,100,246</b>
<b>Debt Service - Principal</b>	<b>782,376</b>	<b>0</b>	<b>750,792</b>
<b>Interest and Fiscal Charges</b>	<b>452,276</b>	<b>0</b>	<b>656,290</b>
<b>Streets and Highways Construction</b>	<b>2,693,464</b>	<b>0</b>	<b>6,607,920</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	300,000	0	300,000
<b>Total Expenditures and Other Uses</b>	<b>24,704,063</b>	<b>0</b>	<b>30,415,248</b>

Name of County: STEVENS

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

Name of County: SWIFT

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,016,119		3,056,942
All Other Taxes	0		0
Special Assessments	0		0
Licenses and Permits	17,000		22,500
Federal Grants	0		0
State General Purpose Aid	1,049,806		1,055,949
State Categorical Aid	5,208,283		4,301,940
Charges for Services	1,254,569		1,311,322
Fines and Forfeits	0		0
Interest on Investments	330,000		300,000
Miscellaneous Revenues	426,227		433,544
<b>Total Revenues</b>	<b>11,302,004</b>		<b>10,482,197</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>11,302,004</b>		<b>10,482,197</b>
<b>Current Expenditures</b>			
General Government	1,494,512		1,546,354
Public Safety	798,766		885,303
Streets and Highways (excluding Const.)	1,660,000		1,663,500
Sanitation	104,529		114,584
Human Services	2,956,414		3,001,359
Health	1,299,424		1,395,454
Culture and Recreation	113,467		114,583
Conservation of Natural Resources	277,223		285,458
Economic Development & Housing	99,000		99,000
Miscellaneous Current Expenditures	99,765		67,000
<b>Total Current Expenditures</b>	<b>8,903,100</b>		<b>9,172,595</b>
<b>Debt Service - Principal</b>	<b>0</b>		<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>		<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,800,000</b>		<b>1,450,000</b>
<b>Total Capital Outlay</b>	<b>601,200</b>		<b>231,967</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>11,304,300</b>		<b>10,854,562</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,863,270		4,346,334
All Other Taxes	0		0
Special Assessments	110,000		127,571
Licenses and Permits	7,000		2,000
Federal Grants	2,200,617		2,107,300
State General Purpose Aid	1,023,210		1,112,849
State Categorical Aid	5,258,432		2,636,000
Charges for Services	1,691,907		1,542,003
Fines and Forfeits	0		0
Interest on Investments	220,649		135,000
Miscellaneous Revenues	0		0
<b>Total Revenues</b>	<b>14,375,085</b>		<b>12,009,057</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>14,375,085</b>		<b>12,009,057</b>
<b>Current Expenditures</b>			
General Government	1,940,561		1,945,607
Public Safety	1,195,500		1,219,530
Streets and Highways (excluding Const.)	2,108,788		1,941,437
Sanitation	762,235		772,700
Human Services	3,589,668		3,728,065
Health	0		0
Culture and Recreation	160,772		122,067
Conservation of Natural Resources	224,600		172,685
Economic Development & Housing	219,400		212,982
Miscellaneous Current Expenditures	0		195,900
<b>Total Current Expenditures</b>	<b>10,201,524</b>		<b>10,310,973</b>
<b>Debt Service - Principal</b>	<b>0</b>		<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>		<b>0</b>
<b>Streets and Highways Construction</b>	<b>3,824,016</b>		<b>1,526,000</b>
<b>Total Capital Outlay</b>	<b>0</b>		<b>239,950</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>14,025,540</b>		<b>12,076,923</b>

Name of County: TODD

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

Name of County: TRAVERSE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	7,300,566	7,300,566	7,679,559
All Other Taxes	629,000	629,000	615,000
Special Assessments	0	0	0
Licenses and Permits	114,325	114,325	108,275
Federal Grants	1,936,589	1,936,589	1,858,985
State General Purpose Aid	1,612,083	1,612,083	1,624,753
State Categorical Aid	2,959,928	2,959,928	2,765,670
Charges for Services	1,428,477	1,850,357	2,412,230
Fines and Forfeits	2,000	2,000	2,000
Interest on Investments	254,500	254,500	258,000
Miscellaneous Revenues	256,297	256,297	290,731
<b>Total Revenues</b>	<b>16,493,765</b>	<b>16,915,645</b>	<b>17,615,203</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	426,384	426,384	433,464
<b>Total Revenues and Other Sources</b>	<b>16,920,149</b>	<b>17,342,029</b>	<b>18,048,667</b>
<b>Current Expenditures</b>			
General Government	2,732,504	2,768,704	2,688,803
Public Safety	1,775,376	1,783,376	1,911,174
Streets and Highways (excluding Const.)	2,101,000	2,101,000	1,630,000
Sanitation	0	0	0
Human Services	6,106,309	5,966,908	6,397,241
Health	1,770,898	1,749,249	1,966,653
Culture and Recreation	122,008	122,008	114,408
Conservation of Natural Resources	239,023	239,023	238,883
Economic Development & Housing	55,000	55,000	53,940
Miscellaneous Current Expenditures	540,209	540,209	533,388
<b>Total Current Expenditures</b>	<b>15,442,327</b>	<b>15,325,477</b>	<b>15,534,490</b>
<b>Debt Service - Principal</b>	<b>140,000</b>	<b>140,000</b>	<b>150,000</b>
<b>Interest and Fiscal Charges</b>	<b>46,675</b>	<b>46,675</b>	<b>35,391</b>
<b>Streets and Highways Construction</b>	<b>529,000</b>	<b>529,000</b>	<b>1,000,000</b>
<b>Total Capital Outlay</b>	<b>672,150</b>	<b>690,150</b>	<b>656,800</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	557,757	557,757	327,798
<b>Total Expenditures and Other Uses</b>	<b>17,387,909</b>	<b>17,289,059</b>	<b>17,704,479</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,148,902		2,268,984
All Other Taxes	0		0
Special Assessments	50,000		50,000
Licenses and Permits	3,650		2,500
Federal Grants	213,641		206,082
State General Purpose Aid	828,971		856,221
State Categorical Aid	2,007,261		4,190,324
Charges for Services	168,500		179,700
Fines and Forfeits	5,500		5,500
Interest on Investments	125,000		110,000
Miscellaneous Revenues	447,047		480,322
<b>Total Revenues</b>	<b>5,998,472</b>		<b>8,349,633</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	615,512		622,939
<b>Total Revenues and Other Sources</b>	<b>6,613,984</b>		<b>8,972,572</b>
<b>Current Expenditures</b>			
General Government	951,444		963,649
Public Safety	433,808	0	532,292
Streets and Highways (excluding Const.)	1,635,000	0	1,485,000
Sanitation	38,200	0	38,200
Human Services	1,330,060		1,364,195
Health	70,485		70,638
Culture and Recreation	50,482		50,482
Conservation of Natural Resources	201,029		202,438
Economic Development & Housing	10,000		10,000
Miscellaneous Current Expenditures	40,050		39,262
<b>Total Current Expenditures</b>	<b>4,760,558</b>		<b>4,756,156</b>
<b>Debt Service - Principal</b>	<b>40,297</b>		<b>30,000</b>
<b>Interest and Fiscal Charges</b>	<b>18,203</b>		<b>29,300</b>
<b>Streets and Highways Construction</b>	<b>1,763,000</b>		<b>3,123,000</b>
<b>Total Capital Outlay</b>	<b>100,000</b>		<b>280,000</b>
Other Financing Uses	0		0
Transfers to Other Funds	615,512		622,939
<b>Total Expenditures and Other Uses</b>	<b>7,297,570</b>		<b>8,841,395</b>

Name of County: WABASHA

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

Name of County: WADENA

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,497,380	6,497,380	6,704,789
All Other Taxes	176,034	176,034	174,527
Special Assessments	0	0	0
Licenses and Permits	89,410	89,410	98,360
Federal Grants	1,568,138	1,568,138	1,503,756
State General Purpose Aid	1,048,801	1,048,801	1,064,803
State Categorical Aid	6,037,195	6,037,195	5,794,055
Charges for Services	1,106,830	1,106,830	1,254,183
Fines and Forfeits	72,500	72,500	73,500
Interest on Investments	330,000	330,000	200,000
Miscellaneous Revenues	496,593	496,593	380,938
<b>Total Revenues</b>	<b>17,422,881</b>	<b>17,422,881</b>	<b>17,248,911</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17,422,881</b>	<b>17,422,881</b>	<b>17,248,911</b>
<b>Current Expenditures</b>			
General Government	2,297,349	2,297,349	2,472,601
Public Safety	2,479,155	2,479,155	2,599,436
Streets and Highways (excluding Const.)	2,238,909	2,238,909	1,943,900
Sanitation	271,399	271,399	157,625
Human Services	4,296,937	4,296,937	4,489,706
Health	1,546,948	1,546,948	1,554,722
Culture and Recreation	663,545	663,545	263,000
Conservation of Natural Resources	396,679	396,679	393,293
Economic Development & Housing	71,493	71,493	64,414
Miscellaneous Current Expenditures	349,225	349,225	353,525
<b>Total Current Expenditures</b>	<b>14,611,639</b>	<b>14,611,639</b>	<b>14,292,222</b>
<b>Debt Service - Principal</b>	<b>118,181</b>	<b>118,181</b>	<b>123,521</b>
<b>Interest and Fiscal Charges</b>	<b>30,219</b>	<b>30,219</b>	<b>26,479</b>
<b>Streets and Highways Construction</b>	<b>3,057,893</b>	<b>3,057,893</b>	<b>3,094,500</b>
<b>Total Capital Outlay</b>	<b>899,491</b>	<b>1,067,873</b>	<b>814,724</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,717,423</b>	<b>18,885,805</b>	<b>18,351,446</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	3,089,536	3,089,536	3,253,407
All Other Taxes	144,980	144,980	184,622
Special Assessments	0	0	0
Licenses and Permits	11,860	11,860	14,160
Federal Grants	0	0	0
State General Purpose Aid	59,139	59,139	70,670
State Categorical Aid	0	0	0
Charges for Services	144,900	144,900	139,250
Fines and Forfeits	52,000	52,000	4,400
Interest on Investments	175,000	175,000	200,000
Miscellaneous Revenues	240,772	240,772	227,415
<b>Total Revenues</b>	<b>3,918,187</b>	<b>3,918,187</b>	<b>4,093,924</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	1,943,329	1,943,329	1,980,751
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>5,861,516</b>	<b>5,861,516</b>	<b>6,074,675</b>
<b>Current Expenditures</b>			
General Government	2,948,643	2,948,643	3,035,640
Public Safety	824,133	824,133	850,557
Streets and Highways (excluding Const.)	665,000	665,000	665,000
Sanitation	0	0	0
Human Services	1,236,665	1,236,665	1,273,902
Health	50,051	50,051	25,660
Culture and Recreation	0	0	0
Conservation of Natural Resources	0	0	0
Economic Development & Housing	0	0	0
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>5,724,492</b>	<b>5,724,492</b>	<b>5,850,759</b>
<b>Debt Service - Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets and Highways Construction</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Outlay</b>	<b>62,852</b>	<b>62,852</b>	<b>82,098</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	37,086	37,086	37,271
<b>Total Expenditures and Other Uses</b>	<b>5,824,430</b>	<b>5,824,430</b>	<b>5,970,128</b>

Name of County: WASECA

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

Name of County: WASHINGTON

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	6,373,599	6,373,599	6,743,865
All Other Taxes	51,000	51,000	48,600
Special Assessments	185,344	185,344	188,937
Licenses and Permits	126,885	126,885	147,185
Federal Grants	2,051,060	2,051,060	2,080,361
State General Purpose Aid	1,416,528	1,416,528	1,370,730
State Categorical Aid	4,371,390	4,371,390	4,867,235
Charges for Services	542,619	542,619	605,999
Fines and Forfeits	92,000	92,000	103,300
Interest on Investments	571,500	571,500	217,000
Miscellaneous Revenues	508,404	508,404	442,609
<b>Total Revenues</b>	<b>16,290,329</b>	<b>16,290,329</b>	<b>16,815,821</b>
Proceeds from Bond Sales	1,846,000	1,846,000	626,700
Other Financing Sources	0	0	0
Transfers from Other Funds	344,000	344,000	38,000
<b>Total Revenues and Other Sources</b>	<b>18,480,329</b>	<b>18,480,329</b>	<b>17,480,521</b>
<b>Current Expenditures</b>			
General Government	3,532,479	3,532,479	3,327,182
Public Safety	2,066,398	2,066,398	2,092,032
Streets and Highways (excluding Const.)	2,080,748	2,080,748	1,924,384
Sanitation	443,044	443,044	484,737
Human Services	4,849,808	4,849,808	4,957,474
Health	770,469	770,469	780,778
Culture and Recreation	376,136	376,136	392,575
Conservation of Natural Resources	330,739	330,739	314,472
Economic Development & Housing	49,855	49,855	46,189
Miscellaneous Current Expenditures	68,505	68,505	69,875
<b>Total Current Expenditures</b>	<b>14,568,181</b>	<b>14,568,181</b>	<b>14,389,698</b>
<b>Debt Service - Principal</b>	<b>278,250</b>	<b>278,250</b>	<b>288,750</b>
<b>Interest and Fiscal Charges</b>	<b>237,398</b>	<b>237,398</b>	<b>225,373</b>
<b>Streets and Highways Construction</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,690,000</b>
<b>Total Capital Outlay</b>	<b>1,996,500</b>	<b>1,996,500</b>	<b>886,700</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>18,480,329</b>	<b>18,480,329</b>	<b>17,480,521</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	55,796,000	55,682,899	59,522,600
All Other Taxes	6,036,400	6,036,400	6,366,000
Special Assessments	0	0	0
Licenses and Permits	2,573,300	2,573,300	2,815,500
Federal Grants	15,518,600	18,665,645	17,156,200
State General Purpose Aid	8,545,800	8,545,801	8,792,100
State Categorical Aid	26,527,100	27,180,105	26,254,000
Charges for Services	9,365,200	9,641,390	10,844,700
Fines and Forfeits	1,438,000	1,438,000	1,542,400
Interest on Investments	1,724,700	1,724,700	1,485,000
Miscellaneous Revenues	7,269,800	7,268,750	6,839,300
<b>Total Revenues</b>	<b>134,794,900</b>	<b>138,756,990</b>	<b>141,617,800</b>
Proceeds from Bond Sales	0	14,549,100	0
Other Financing Sources	762,900	854,118	1,312,300
Transfers from Other Funds	2,400,600	2,662,300	5,109,900
<b>Total Revenues and Other Sources</b>	<b>137,958,400</b>	<b>156,822,508</b>	<b>148,040,000</b>
<b>Current Expenditures</b>			
General Government	29,503,900	32,174,321	31,602,900
Public Safety	25,858,000	26,001,000	26,928,700
Streets and Highways (excluding Const.)	8,487,900	9,311,200	6,413,600
Sanitation	7,745,600	7,805,600	7,088,600
Human Services	32,519,900	32,420,300	35,518,800
Health	4,695,200	4,829,750	4,789,400
Culture and Recreation	5,955,600	6,431,700	6,836,000
Conservation of Natural Resources	782,200	782,200	733,700
Economic Development & Housing	1,940,600	2,914,300	3,007,800
Miscellaneous Current Expenditures	0	0	0
<b>Total Current Expenditures</b>	<b>117,488,900</b>	<b>122,670,371</b>	<b>122,919,500</b>
<b>Debt Service - Principal</b>	<b>4,512,500</b>	<b>22,142,200</b>	<b>5,415,000</b>
<b>Interest and Fiscal Charges</b>	<b>2,731,900</b>	<b>4,245,000</b>	<b>2,245,800</b>
<b>Streets and Highways Construction</b>	<b>11,773,800</b>	<b>12,575,500</b>	<b>8,562,100</b>
<b>Total Capital Outlay</b>	<b>7,717,800</b>	<b>16,172,827</b>	<b>9,575,100</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	728,900	854,118	1,312,300
<b>Total Expenditures and Other Uses</b>	<b>144,953,800</b>	<b>178,660,016</b>	<b>150,029,800</b>

Name of County: WATONWAN

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

Name of County: WILKIN

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	4,807,624	0	4,923,394
All Other Taxes	4,700	0	5,500
Special Assessments	0	0	0
Licenses and Permits	8,550	0	10,630
Federal Grants	1,270,913	0	1,284,725
State General Purpose Aid	803,986	0	803,644
State Categorical Aid	5,348,567	0	4,110,267
Charges for Services	700,816	0	800,348
Fines and Forfeits	5,800	0	8,000
Interest on Investments	218,500	0	205,548
Miscellaneous Revenues	408,958	0	1,075,097
<b>Total Revenues</b>	<b>13,578,414</b>	<b>0</b>	<b>13,227,153</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	102,444	0	99,000
Transfers from Other Funds	0	0	0
<b>Total Revenues and Other Sources</b>	<b>13,680,858</b>	<b>0</b>	<b>13,326,153</b>
<b>Current Expenditures</b>			
General Government	1,489,289	0	1,610,249
Public Safety	1,474,669	0	1,556,862
Streets and Highways (excluding Const.)	1,108,287	0	1,023,710
Sanitation	214,642	0	180,173
Human Services	3,583,843	0	3,769,661
Health	355,946	0	381,941
Culture and Recreation	499,950	0	507,992
Conservation of Natural Resources	571,008	0	611,643
Economic Development & Housing	103,996	0	108,621
Miscellaneous Current Expenditures	379,317	0	687,729
<b>Total Current Expenditures</b>	<b>9,780,947</b>	<b>0</b>	<b>10,438,581</b>
<b>Debt Service - Principal</b>	<b>138,396</b>	<b>0</b>	<b>139,495</b>
<b>Interest and Fiscal Charges</b>	<b>142,934</b>	<b>0</b>	<b>155,490</b>
<b>Streets and Highways Construction</b>	<b>2,417,397</b>	<b>0</b>	<b>2,189,771</b>
<b>Total Capital Outlay</b>	<b>2,383,579</b>	<b>0</b>	<b>953,231</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>14,863,253</b>	<b>0</b>	<b>13,876,568</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	2,985,960		3,093,311
All Other Taxes	30,000		30,000
Special Assessments	0		0
Licenses and Permits	3,200		3,150
Federal Grants	297,954		1,254,838
State General Purpose Aid	935,141		934,092
State Categorical Aid	3,200,031		3,062,870
Charges for Services	575,000		487,544
Fines and Forfeits	15,000		5,000
Interest on Investments	275,000		200,000
Miscellaneous Revenues	943,554		1,810,190
<b>Total Revenues</b>	<b>9,260,840</b>		<b>10,880,995</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	467,700		226,340
<b>Total Revenues and Other Sources</b>	<b>9,728,540</b>		<b>11,107,335</b>
<b>Current Expenditures</b>			
General Government	1,634,861		1,445,258
Public Safety	691,850		728,793
Streets and Highways (excluding Const.)	2,534,155		2,369,427
Sanitation	239,350		227,100
Human Services	2,263,890		2,602,574
Health	683,245		687,708
Culture and Recreation	47,049		49,421
Conservation of Natural Resources	160,140		172,054
Economic Development & Housing	0		0
Miscellaneous Current Expenditures	0		0
<b>Total Current Expenditures</b>	<b>8,254,540</b>		<b>8,282,335</b>
<b>Debt Service - Principal</b>	<b>20,000</b>		<b>20,000</b>
<b>Interest and Fiscal Charges</b>	<b>0</b>		<b>0</b>
<b>Streets and Highways Construction</b>	<b>1,474,000</b>		<b>2,805,000</b>
<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>9,748,540</b>		<b>11,107,335</b>

Name of County: WINONA

Name of County: WRIGHT

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

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	12,185,062	12,185,062	12,178,242
All Other Taxes	244,500	244,500	251,500
Special Assessments	0	0	0
Licenses and Permits	323,256	323,256	351,406
Federal Grants	4,171,942	4,171,942	5,013,553
State General Purpose Aid	2,174,009	2,181,509	2,482,948
State Categorical Aid	8,983,610	8,983,610	8,899,875
Charges for Services	3,129,286	3,129,286	3,209,126
Fines and Forfeits	211,500	211,500	242,950
Interest on Investments	555,055	555,055	460,100
Miscellaneous Revenues	737,344	737,344	198,614
<b>Total Revenues</b>	<b>32,715,564</b>	<b>32,723,064</b>	<b>33,288,314</b>
Proceeds from Bond Sales	4,900,000	4,900,000	0
Other Financing Sources	178,304	178,304	840,504
Transfers from Other Funds	0	0	15,000
<b>Total Revenues and Other Sources</b>	<b>37,793,868</b>	<b>37,801,368</b>	<b>34,143,818</b>
<b>Current Expenditures</b>			
General Government	5,940,808	6,086,808	6,171,833
Public Safety	4,199,355	4,199,355	4,472,381
Streets and Highways (excluding Const.)	3,102,731	3,102,731	3,158,245
Sanitation	850,855	850,855	877,243
Human Services	10,685,650	10,643,150	11,152,387
Health	2,682,534	2,682,534	2,868,777
Culture and Recreation	345,525	345,525	377,335
Conservation of Natural Resources	233,542	233,542	243,829
Economic Development & Housing	1,600	1,600	1,600
Miscellaneous Current Expenditures	5,000	5,000	5,000
<b>Total Current Expenditures</b>	<b>28,047,600</b>	<b>28,151,100</b>	<b>29,328,630</b>
<b>Debt Service - Principal</b>	<b>57,115</b>	<b>57,115</b>	<b>177,115</b>
<b>Interest and Fiscal Charges</b>	<b>238,012</b>	<b>238,012</b>	<b>428,462</b>
<b>Streets and Highways Construction</b>	<b>4,719,443</b>	<b>4,719,443</b>	<b>5,690,987</b>
<b>Total Capital Outlay</b>	<b>4,900,000</b>	<b>4,900,000</b>	<b>0</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>37,962,170</b>	<b>38,065,670</b>	<b>35,625,194</b>

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	23,459,816		25,453,963
All Other Taxes	355,000		385,000
Special Assessments	0		0
Licenses and Permits	23,750		31,750
Federal Grants	8,073,700		11,526,834
State General Purpose Aid	2,557,394		2,639,020
State Categorical Aid	16,598,581		15,775,334
Charges for Services	16,131,122		14,724,689
Fines and Forfeits	769,000		718,000
Interest on Investments	850,000		850,000
Miscellaneous Revenues	1,322,079		1,242,959
<b>Total Revenues</b>	<b>70,140,442</b>		<b>73,347,549</b>
Proceeds from Bond Sales	0		0
Other Financing Sources	0		0
Transfers from Other Funds	0		0
<b>Total Revenues and Other Sources</b>	<b>70,140,442</b>		<b>73,347,549</b>
<b>Current Expenditures</b>			
General Government	11,654,689		12,304,324
Public Safety	10,434,407		11,248,078
Streets and Highways (excluding Const.)	4,236,653		4,625,729
Sanitation	0		0
Human Services	16,835,000		18,584,900
Health	2,397,400		2,568,400
Culture and Recreation	2,126,312		2,241,740
Conservation of Natural Resources	242,000		248,500
Economic Development & Housing	0		0
Miscellaneous Current Expenditures	1,855,541		1,986,115
<b>Total Current Expenditures</b>	<b>49,782,002</b>		<b>53,807,786</b>
<b>Debt Service - Principal</b>	<b>960,000</b>		<b>1,175,000</b>
<b>Interest and Fiscal Charges</b>	<b>967,134</b>		<b>617,323</b>
<b>Streets and Highways Construction</b>	<b>16,890,267</b>		<b>15,795,430</b>
<b>Total Capital Outlay</b>	<b>1,618,962</b>		<b>1,978,287</b>
Other Financing Uses	0		0
Transfers to Other Funds	0		0
<b>Total Expenditures and Other Uses</b>	<b>70,218,365</b>		<b>73,373,826</b>

Name of County: YELLOW MEDICINE

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

	2002 Budget	2002 Amended	2003 Budget
<b>Revenues:</b>			
Property Taxes	5,252,849	5,252,849	5,515,984
All Other Taxes	49,225	49,225	51,194
Special Assessments	0	0	102,513
Licenses and Permits	17,000	17,000	22,200
Federal Grants	943,110	943,110	1,052,820
State General Purpose Aid	1,076,156	1,076,156	1,140,448
State Categorical Aid	4,115,838	4,115,838	2,109,659
Charges for Services	298,355	298,355	236,800
Fines and Forfeits	0	0	0
Interest on Investments	276,250	276,250	261,550
Miscellaneous Revenues	310,685	310,685	372,888
<b>Total Revenues</b>	<b>12,339,468</b>	<b>12,339,468</b>	<b>10,866,056</b>
Proceeds from Bond Sales	0	0	0
Other Financing Sources	0	0	0
Transfers from Other Funds	43,000	43,000	0
<b>Total Revenues and Other Sources</b>	<b>12,382,468</b>	<b>12,382,468</b>	<b>10,866,056</b>
<b>Current Expenditures</b>			
General Government	1,393,950	1,393,950	1,550,461
Public Safety	1,546,296	1,546,296	1,640,455
Streets and Highways (excluding Const.)	2,075,351	2,075,351	2,513,003
Sanitation	112,300	112,300	102,300
Human Services	3,140,400	3,140,400	3,261,700
Health	108,612	108,612	101,330
Culture and Recreation	114,483	114,483	119,178
Conservation of Natural Resources	346,878	346,878	468,036
Economic Development & Housing	28,320	28,320	28,320
Miscellaneous Current Expenditures	156,500	156,500	183,800
<b>Total Current Expenditures</b>	<b>9,023,090</b>	<b>9,023,090</b>	<b>9,968,583</b>
<b>Debt Service - Principal</b>	<b>45,000</b>	<b>45,000</b>	<b>130,000</b>
<b>Interest and Fiscal Charges</b>	<b>224,750</b>	<b>224,750</b>	<b>165,836</b>
<b>Streets and Highways Construction</b>	<b>4,409,217</b>	<b>4,409,217</b>	<b>1,592,000</b>
<b>Total Capital Outlay</b>	<b>1,765,800</b>	<b>1,765,800</b>	<b>716,200</b>
Other Financing Uses	0	0	0
Transfers to Other Funds	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>15,467,857</b>	<b>15,467,857</b>	<b>12,572,619</b>

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# **GLOSSARY**

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## Glossary

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

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

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

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

**CULTURE 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.

**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 hospitals, nursing homes, and solid waste services. 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.

## Glossary

**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.

**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.

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

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

**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.

**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.

## Glossary

**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.

**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.