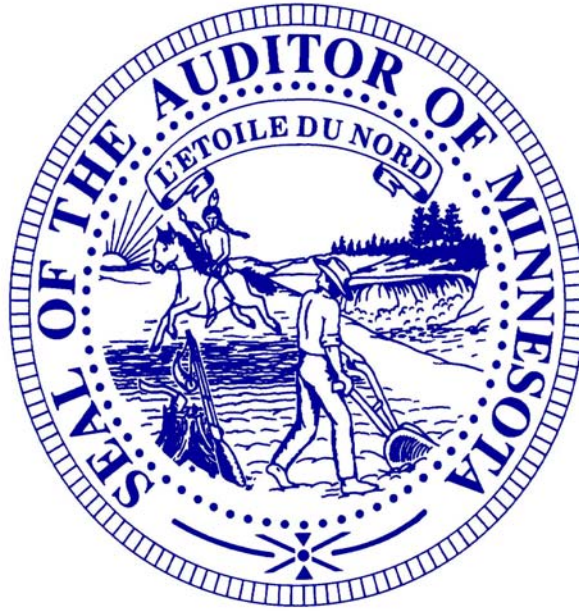


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Budgets

2015 Summary Budget Data
Together With
2014 Revised Summary Budget Data

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

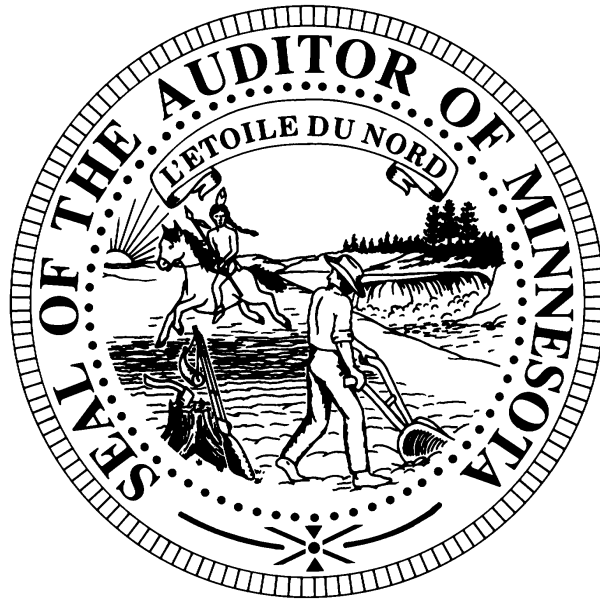
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Minnesota County Budgets

2015 Summary Budget Data Together With 2014 Revised Summary Budget Data



April 23, 2015

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Scope

This publication presents 2014 (revised) and 2015 budget data for Minnesota counties. The budget represents a plan, reported by the county, for the coming year. The data presented here reflects unaudited budgeted revenues and expenditures reported by counties to the Office of the State Auditor as required by Minn. Stat. § 6.745, subd. 2. Three counties failed to provide their budget information to the Office of the State Auditor.¹

The form used to collect this information requested that counties provide two types of data: *2014 budget* and *2015 budget*. The *2014 budgets* are the 2014 budgets adopted by county boards in November and December of 2013. The *2015 budgets* are the 2015 budgets adopted by county boards in November and December of 2014.

On Table 1, the Revised 2014 column reflects the 2014 budgets adopted by the county boards in November and December of 2013. Some counties submitted 2014 budgets with their 2015 budgets that were revised from what they submitted to the Office of the State Auditor last year. These budgets may be different for several reasons, such as the inclusion of additional budgeted funds, new staff completing the form, or the correction of errors.

The data in this report is best used as a tool to help review budgeting decisions for the years 2014 and 2015. The budget represents a plan, reported by the county, for the coming year. Rarely do actual revenues and expenditures match the amount budgeted. In addition, the data reported does not represent all county revenues and expenditures. Counties report budget data only for funds for which an annual budget is adopted. Counties with funds where annual budgets are not adopted would have more revenues and expenditures than reported here. Also, the revenues and expenses of county public service enterprises are not included. The inclusion of enterprise funds would significantly alter the revenue and expenditure trends of counties. Because of the limitations of budget data, as it is a plan, the Office of the State Auditor recommends using the financial information provided in our publication, *Minnesota County Finances*, which are the actual audited revenues and expenditures.²

¹The counties that failed to report were: Dodge, Lac qui Parle, and Mower.

² In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed at <http://www.auditor.state.mn.us/list.aspx?get=8>. The direct link to the interactive database is: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

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Category Definitions

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

Adopted Budgets for Governmental Funds

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

Governmental Revenues

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

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

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

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

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

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

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

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

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

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

Other Financing Sources

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

Governmental Expenditures

Current Expenditures

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

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

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

Capital Outlay

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

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

Debt Service

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

Other Financing Uses

- ***Financing Uses.*** These are anticipated refunding bond proceeds deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time and for remittance to other agencies.
- ***Transfers to Other Funds.*** This category reflects budgeted transfers of resources between funds. Examples include transfers from the General Fund to a Capital Projects Fund for authorized construction and operating subsidies from the General Fund to an Enterprise Fund, such as transit.

Other Information

Increase/(Decrease) in Fund Balance. This category shows budgeted increases or decreases in the fund balance. If the county intends to add to the fund balance during 2015, that would be shown as an increase in the fund balance. If the county intends to use a portion of its fund balance to finance projected expenditures, it would be shown as a (decrease) in the fund balance.

Net Unrealized Gain or (Loss) from Investments. This shows the net increase or decrease in the market value of investments held as of December 31, 2014. This calculation is the difference between the market value of the investment on January 1 or when purchased, and the market value of the investment on December 31.

Total Property Tax Levy. Property taxes are taxes levied on an assessed valuation of real and/or personal property by the county government. The property tax levy is for all funds, including Enterprise Funds.

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Table 1
Summary of Budgeted Revenues and Expenditures
All Minnesota Counties
2015 and Revised 2014

Revenues	Revised 2014*		2015		Percent Change
	Amount	%	Amount	%	
Property Taxes	\$ 2,682,805,984	45.2%	\$ 2,752,592,896	45.2%	2.6%
Tax Increments	146,115	0.0%	74,033	0.0%	-49.3%
All Other Taxes	104,499,893	1.8%	128,296,010	2.1%	22.8%
Special Assessments	30,860,329	0.5%	31,522,179	0.5%	2.1%
Licenses and Permits	30,884,943	0.5%	30,087,557	0.5%	-2.6%
Intergovernmental Revenues					
Federal Grants	740,273,113	12.5%	729,503,599	12.0%	-1.5%
State General Purpose Aids	245,941,689	4.1%	250,877,331	4.1%	2.0%
State Categorical Aid	1,131,444,670	19.1%	1,167,597,246	19.2%	3.2%
Grants from County/Other Local Units	100,945,424	1.7%	122,326,258	2.0%	21.2%
Total Intergovernmental Revenues	\$ 2,218,604,896	37.4%	\$ 2,270,304,434	37.3%	2.3%
Charges for Services	517,217,958	8.7%	523,792,336	8.6%	1.3%
Fines and Forfeits	9,552,842	0.2%	8,739,548	0.1%	-8.5%
Investment Earnings	42,032,145	0.7%	39,702,460	0.7%	-5.5%
All Other Revenues	292,823,452	4.9%	309,407,546	5.1%	5.7%
Total Revenues	\$ 5,929,428,557	100.0%	\$ 6,094,518,999	100.0%	2.8%
Other Financing Sources					
Proceeds from Bond Sales	181,958,128		210,901,100		
Other Financing Sources	7,297,678		6,358,265		
Transfers from Other Funds	52,413,857		55,564,171		
Total Revenues and Other Financing Sources	\$ 6,171,098,220		\$ 6,367,342,535		
Expenditures					
Current Expenditures					
General Government	\$ 877,774,659	17.9%	\$ 901,829,106	18.1%	2.7%
Public Safety	1,069,044,318	21.8%	1,108,290,457	22.2%	3.7%
Streets and Highways	467,968,300	9.6%	470,672,838	9.4%	0.6%
Sanitation	83,534,159	1.7%	107,647,551	2.2%	28.9%
Human Services	1,553,319,026	31.7%	1,552,637,453	31.1%	0.0%
Health	346,042,796	7.1%	341,332,482	6.8%	-1.4%
Culture and Recreation	191,815,663	3.9%	195,556,515	3.9%	2.0%
Conservation of Natural Resources	76,394,812	1.6%	81,812,190	1.6%	7.1%
Economic Development and Housing	71,044,017	1.5%	73,269,558	1.5%	3.1%
All Other Current Expenditures	162,203,296	3.3%	159,158,414	3.2%	-1.9%
Total Current Expenditures	\$ 4,899,141,046	100.0%	\$ 4,992,206,564	100.0%	1.9%
Percent of Total Expenditures		78.6%		77.6%	
Capital Outlay					
Streets and Highways Capital Outlay	679,442,876	10.9%	714,064,835	11.1%	5.1%
All Other Capital Outlay	365,704,168	5.9%	436,956,262	6.8%	19.5%
Total Capital Outlay	\$ 1,045,147,044	16.8%	\$ 1,151,021,097	17.9%	10.1%
Debt Service					
Principal	191,019,284	3.1%	192,212,044	3.0%	0.6%
Interest and Fiscal Charges	97,742,526	1.6%	97,729,356	1.5%	0.0%
Total Debt Service	\$ 288,761,810	4.6%	\$ 289,941,400	4.5%	0.4%
Total Expenditures	\$ 6,233,049,900	100.0%	\$ 6,433,169,061	100.0%	3.2%
Other Financing Uses					
Other Financing Uses	1,899,034		3,759,524		
Transfers to Other Funds	35,030,497		44,191,041		
Total Expenditures and Other Financing Uses	\$ 6,269,979,431		\$ 6,481,119,626		
Increase/(Decrease) in Fund Balance	\$ (101,368,738)		\$ (131,524,903)		
Net Unrealized Gain or (Loss) from Investments	\$ 8,348,479		NA		
Total Property Tax Levy**	\$ 2,692,775,060		\$ 2,612,644,149		-3.0%

*The column entitled Revised 2014 reflects the 2014 budgets adopted by the county boards in November and December of 2013. Some counties submitted 2014 budgets with their 2015 budgets that were revised from what they submitted to the Office of the State Auditor last year. These budgets may be different for several reasons, such as the inclusion of additional budgeted funds, new staff completing the form, or the correction of errors.

**Total Property Tax Levy refers to the total of all property tax bills within the county, whereas Property Taxes refers to the anticipated amount of taxes collected.

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Appendix 1

Minnesota Counties Summary Budget Information

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Name of County: **Aitkin**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☐ DS: ☒ Yes ☐ No CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$11,725,696	\$11,999,900	2.3%
Tax Increments	0	0	---
All Other Taxes	1,120,012	1,172,737	4.7%
Special Assessments	0	0	---
Licenses and Permits	66,130	67,130	1.5%
Federal Grants	2,127,289	2,167,786	1.9%
State General Purpose Aid	1,991,065	2,136,484	7.3%
State Categorical Aid	6,678,951	8,057,658	20.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,906,662	1,696,542	-11.0%
Fines and Forfeits	0	0	---
Interest on Investments	330,000	330,000	---
All Other Revenues	145,046	139,789	-3.6%
Total Revenues	\$26,090,851	\$27,768,026	6.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$26,090,851	\$27,768,026	6.4%
Current Expenditures			
General Government	\$5,285,006	\$5,434,956	2.8%
Public Safety	4,795,061	4,934,526	2.9%
Streets and Highways (excluding Const.)	4,148,748	4,286,061	3.3%
Sanitation	318,344	347,662	9.2%
Human Services	5,378,886	5,456,746	1.4%
Health	698,900	714,805	2.3%
Culture and Recreation	864,106	810,034	-6.3%
Conservation of Natural Resources	247,677	233,257	-5.8%
Economic Development & Housing	37,983	38,817	2.2%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$21,774,711	\$22,256,864	2.2%
Debt Service - Principal	380,000	335,000	-11.8%
Interest and Fiscal Charges	26,250	8,375	-68.1%
Streets and Highways Capital Outlay	5,854,000	8,954,800	53.0%
All Other Capital Outlay	869,314	1,137,158	30.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$28,904,275	\$32,692,197	13.1%

Name of County: **Becker**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☒ DS: ☒ Yes ☐ No CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$18,605,062	\$18,872,716	1.4%
Tax Increments	0	0	---
All Other Taxes	847,800	1,047,661	23.6%
Special Assessments	230,500	678,000	194.1%
Licenses and Permits	230,500	273,900	18.8%
Federal Grants	5,247,068	7,173,003	36.7%
State General Purpose Aid	1,332,292	1,332,292	---
State Categorical Aid	8,852,017	14,124,689	59.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,156,134	4,394,500	5.7%
Fines and Forfeits	41,500	65,000	56.6%
Interest on Investments	205,500	208,000	1.2%
All Other Revenues	2,236,375	2,417,385	8.1%
Total Revenues	\$41,984,748	\$50,587,146	20.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$41,984,748	\$50,587,146	20.5%
Current Expenditures			
General Government	\$6,142,317	\$6,090,957	-0.8%
Public Safety	7,031,909	7,693,300	9.4%
Streets and Highways (excluding Const.)	6,149,605	6,229,566	1.3%
Sanitation	2,544,402	6,388,177	151.1%
Human Services	13,454,649	13,799,005	2.6%
Health	1,639,963	1,735,078	5.8%
Culture and Recreation	780,073	1,157,751	48.4%
Conservation of Natural Resources	1,007,478	1,269,584	26.0%
Economic Development & Housing	268,748	267,461	-0.5%
All Other Current Expenditures	608,096	503,917	-17.1%
Total Current Expenditures	\$39,627,240	\$45,134,796	13.9%
Debt Service - Principal	320,000	325,000	1.6%
Interest and Fiscal Charges	119,125	112,674	-5.4%
Streets and Highways Capital Outlay	2,025,000	6,525,000	222.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$42,091,365	\$52,097,470	23.8%

Name of County: **Anoka**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☒ DS: ☒ Yes ☐ No CP: ☒

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$118,359,397	\$119,408,022	0.9%
Tax Increments	0	0	---
All Other Taxes	403,250	360,250	-10.7%
Special Assessments	0	0	---
Licenses and Permits	1,097,146	1,164,701	6.2%
Federal Grants	52,014,671	35,462,691	-31.8%
State General Purpose Aid	16,283,272	16,926,224	3.9%
State Categorical Aid	56,160,518	47,857,488	-14.8%
Grants from County/Other Local Units	6,501,945	9,030,411	38.9%
Charges for Services	39,019,278	33,031,070	-15.3%
Fines and Forfeits	274,500	197,000	-28.2%
Interest on Investments	3,188,000	1,619,000	-49.2%
All Other Revenues	4,435,594	5,111,140	15.2%
Total Revenues	\$297,737,571	\$270,167,997	-9.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,450,033	2,038,514	40.6%
Total Revenues and Other Sources	\$299,187,604	\$272,206,511	-9.0%
Current Expenditures			
General Government	\$38,931,295	\$39,680,713	1.9%
Public Safety	60,509,478	61,724,092	2.0%
Streets and Highways (excluding Const.)	15,519,236	11,544,610	-25.6%
Sanitation	5,166,780	5,485,441	6.2%
Human Services	72,832,345	69,606,461	-4.4%
Health	11,617,702	13,417,969	15.5%
Culture and Recreation	15,516,493	15,590,548	0.5%
Conservation of Natural Resources	502,976	504,710	0.3%
Economic Development & Housing	5,682,791	5,595,954	-1.5%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$226,279,096	\$223,150,498	-1.4%
Debt Service - Principal	12,820,000	11,095,959	-13.4%
Interest and Fiscal Charges	5,772,404	4,521,004	-21.7%
Streets and Highways Capital Outlay	53,674,943	29,102,575	-45.8%
All Other Capital Outlay	5,199,886	3,225,000	-38.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$303,746,329	\$271,095,036	-10.7%

Name of County: **Beltrami**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☒ DS: ☒ Yes ☐ No CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$17,486,013	\$18,866,749	7.9%
Tax Increments	0	0	---
All Other Taxes	1,571,500	2,897,000	84.3%
Special Assessments	2,281,529	2,265,163	-0.7%
Licenses and Permits	68,150	69,900	2.6%
Federal Grants	10,480,896	11,219,920	7.1%
State General Purpose Aid	1,338,000	1,624,500	21.4%
State Categorical Aid	22,922,840	18,718,692	-18.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	7,668,904	7,144,119	-6.8%
Fines and Forfeits	136,000	136,000	---
Interest on Investments	350,680	300,680	-14.3%
All Other Revenues	1,917,822	1,894,570	-1.2%
Total Revenues	\$66,222,334	\$65,137,293	-1.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	20,500	20,000	-2.4%
Transfers from Other Funds	383,830	390,380	1.7%
Total Revenues and Other Sources	\$66,626,664	\$65,547,673	-1.6%
Current Expenditures			
General Government	\$9,474,249	\$9,791,440	3.3%
Public Safety	8,928,312	9,575,164	7.2%
Streets and Highways (excluding Const.)	8,027,443	8,542,135	6.4%
Sanitation	3,530,555	3,554,411	0.7%
Human Services	22,802,793	23,600,329	3.5%
Health	2,266,031	2,149,987	-5.1%
Culture and Recreation	1,077,910	1,102,230	2.3%
Conservation of Natural Resources	1,269,257	1,361,075	7.2%
Economic Development & Housing	377,170	370,620	-1.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$57,753,720	\$60,047,391	4.0%
Debt Service - Principal	460,000	615,000	33.7%
Interest and Fiscal Charges	416,500	211,000	-49.3%
Streets and Highways Capital Outlay	9,776,800	3,899,250	-60.1%
All Other Capital Outlay	280,000	280,000	---
Other Financing Uses	0	0	---
Transfers to Other Funds	383,830	390,380	1.7%
Total Expenditures and Other Uses	\$69,070,850	\$65,443,021	-5.3%

Name of County: **Benton**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$20,014,593	\$19,401,676	-3.1%		
Tax Increments	0	0	---		
All Other Taxes	210,572	541,000	156.9%		
Special Assessments	0	0	---		
Licenses and Permits	183,200	204,700	11.7%		
Federal Grants	4,826,110	4,075,698	-15.5%		
State General Purpose Aid	2,039,370	2,132,490	4.6%		
State Categorical Aid	9,434,802	4,420,765	-53.1%		
Grants from County/Other Local Units	3,904,300	3,236,864	-17.1%		
Charges for Services	2,016,715	2,202,434	9.2%		
Fines and Forfeits	12,825	11,325	-11.7%		
Interest on Investments	55,000	70,000	27.3%		
All Other Revenues	558,603	556,546	-0.4%		
Total Revenues	\$43,256,090	\$36,853,498	-14.8%		
Proceeds from Bond Sales	4,400,000	0	-100.0%		
Other Financing Sources	0	0	---		
Transfers from Other Funds	498,808	3,702,402	642.2%		
Total Revenues and Other Sources	\$48,154,898	\$40,555,900	-15.8%		

Current Expenditures					
General Government	\$6,088,843	\$6,320,812	3.8%		
Public Safety	7,582,006	7,732,231	2.0%		
Streets and Highways (excluding Const.)	3,482,193	3,567,364	2.4%		
Sanitation	0	0	---		
Human Services	9,956,736	10,480,905	5.3%		
Health	1,017,316	1,068,920	5.1%		
Culture and Recreation	562,278	589,569	4.9%		
Conservation of Natural Resources	379,280	385,898	1.7%		
Economic Development & Housing	38,301	37,767	-1.4%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$29,106,953	\$30,183,466	3.7%		
Debt Service - Principal	1,859,830	1,675,000	-9.9%		
Interest and Fiscal Charges	328,440	419,836	27.8%		
Streets and Highways Capital Outlay	16,300,480	6,729,149	-58.7%		
All Other Capital Outlay	667,431	865,770	29.7%		
Other Financing Uses	42,365	42,365	---		
Transfers to Other Funds	492,505	3,810,899	673.8%		
Total Expenditures and Other Uses	\$48,798,004	\$43,726,485	-10.4%		

Name of County: **Blue Earth**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$29,036,661	\$29,820,651	2.7%		
Tax Increments	0	0	---		
All Other Taxes	241,000	242,000	0.4%		
Special Assessments	1,001,473	1,005,000	0.4%		
Licenses and Permits	254,800	289,600	13.7%		
Federal Grants	6,295,767	8,178,097	29.9%		
State General Purpose Aid	3,283,351	3,223,384	-1.8%		
State Categorical Aid	23,416,306	27,756,041	18.5%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	8,820,115	8,952,656	1.5%		
Fines and Forfeits	74,000	71,000	-4.1%		
Interest on Investments	1,010,000	1,010,000	---		
All Other Revenues	1,621,324	1,703,061	5.0%		
Total Revenues	\$75,054,797	\$82,251,490	9.6%		
Proceeds from Bond Sales	4,915,000	0	-100.0%		
Other Financing Sources	80,000	0	-100.0%		
Transfers from Other Funds	983,433	2,280,421	131.9%		
Total Revenues and Other Sources	\$81,033,230	\$84,531,911	4.3%		

Current Expenditures					
General Government	\$9,295,801	\$9,850,881	6.0%		
Public Safety	11,117,332	11,361,742	2.2%		
Streets and Highways (excluding Const.)	7,555,020	10,902,833	44.3%		
Sanitation	965,275	900,112	-6.8%		
Human Services	24,659,005	24,602,831	-0.2%		
Health	1,971,380	2,141,898	8.6%		
Culture and Recreation	1,699,382	1,744,957	2.7%		
Conservation of Natural Resources	6,084,970	3,159,149	-48.1%		
Economic Development & Housing	129,621	125,526	-3.2%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$63,477,786	\$64,789,929	2.1%		
Debt Service - Principal	2,284,000	1,309,000	-42.7%		
Interest and Fiscal Charges	915,489	800,526	-12.6%		
Streets and Highways Capital Outlay	13,277,000	13,481,000	1.5%		
All Other Capital Outlay	4,983,000	5,109,650	2.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	956,433	4,053,421	323.8%		
Total Expenditures and Other Uses	\$85,893,708	\$89,543,526	4.2%		

Name of County: **Big Stone**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$4,608,581	\$4,808,822	4.3%		
Tax Increments	0	0	---		
All Other Taxes	38,000	38,000	---		
Special Assessments	235,154	261,900	11.4%		
Licenses and Permits	18,625	18,400	-1.2%		
Federal Grants	1,307,406	909,222	-30.5%		
State General Purpose Aid	153,820	118,638	-22.9%		
State Categorical Aid	4,486,639	3,961,877	-11.7%		
Grants from County/Other Local Units	2,400	2,400	---		
Charges for Services	674,805	711,905	5.5%		
Fines and Forfeits	0	0	---		
Interest on Investments	31,800	17,000	-46.5%		
All Other Revenues	181,626	182,650	0.6%		
Total Revenues	\$11,738,856	\$11,030,814	-6.0%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	107,211	126,265	17.8%		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$11,846,067	\$11,157,079	-5.8%		

Current Expenditures					
General Government	\$2,036,353	\$2,133,646	4.8%		
Public Safety	1,115,535	1,038,114	-6.9%		
Streets and Highways (excluding Const.)	2,111,380	2,147,263	1.7%		
Sanitation	191,480	192,937	0.8%		
Human Services	2,389,414	2,447,418	2.4%		
Health	97,082	98,572	1.5%		
Culture and Recreation	166,222	173,525	4.4%		
Conservation of Natural Resources	557,453	751,194	34.8%		
Economic Development & Housing	37,844	37,844	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$8,702,763	\$9,020,513	3.7%		
Debt Service - Principal	60,000	60,000	---		
Interest and Fiscal Charges	28,435	27,085	-4.7%		
Streets and Highways Capital Outlay	3,189,240	2,106,707	-33.9%		
All Other Capital Outlay	0	0	---		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$11,980,438	\$11,214,305	-6.4%		

Name of County: **Brown**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$11,384,513	\$11,839,893	4.0%		
Tax Increments	0	0	---		
All Other Taxes	27,500	25,000	-9.1%		
Special Assessments	200,904	290,528	44.6%		
Licenses and Permits	38,640	38,540	-0.3%		
Federal Grants	3,022,195	3,094,221	2.4%		
State General Purpose Aid	1,028,881	824,237	-19.9%		
State Categorical Aid	8,898,088	9,112,806	2.4%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	4,317,062	4,050,488	-6.2%		
Fines and Forfeits	9,500	2,500	-73.7%		
Interest on Investments	141,593	150,447	6.3%		
All Other Revenues	3,546,902	1,862,982	-47.5%		
Total Revenues	\$32,615,778	\$31,291,642	-4.1%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$32,615,778	\$31,291,642	-4.1%		

Current Expenditures					
General Government	\$4,289,971	\$4,337,283	1.1%		
Public Safety	4,975,643	5,096,090	2.4%		
Streets and Highways (excluding Const.)	3,306,098	3,477,790	5.2%		
Sanitation	988,078	1,020,939	3.3%		
Human Services	8,654,943	8,973,576	3.7%		
Health	1,676,086	1,673,948	-0.1%		
Culture and Recreation	327,180	329,082	0.6%		
Conservation of Natural Resources	1,145,156	1,044,542	-8.8%		
Economic Development & Housing	10,795	10,795	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$25,373,950	\$25,964,045	2.3%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	6,116,000	4,471,000	-26.9%		
All Other Capital Outlay	1,287,673	1,666,028	29.4%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$32,777,623	\$32,101,073	-2.1%		

Name of County: **Carlton**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$22,666,669	\$23,788,725	5.0%		
Tax Increments	0	0	---		
All Other Taxes	23,000	18,000	-21.7%		
Special Assessments	500,000	500,000	---		
Licenses and Permits	74,225	73,575	-0.9%		
Federal Grants	7,565,575	5,496,577	-27.3%		
State General Purpose Aid	15,302,482	15,378,959	0.5%		
State Categorical Aid	0	0	---		
Grants from County/Other Local Units	0	0	---		
Charges for Services	2,414,500	2,442,500	1.2%		
Fines and Forfeits	36,000	36,000	---		
Interest on Investments	76,200	51,200	-32.8%		
All Other Revenues	1,819,000	1,842,878	1.3%		
Total Revenues	\$50,477,651	\$49,628,414	-1.7%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$50,477,651	\$49,628,414	-1.7%		

Current Expenditures					
General Government	\$8,028,902	\$8,692,525	8.3%		
Public Safety	7,292,761	7,127,145	-2.3%		
Streets and Highways (excluding Const.)	13,146,500	11,075,567	-15.8%		
Sanitation	1,358,012	1,380,822	1.7%		
Human Services	17,247,626	17,988,124	4.3%		
Health	0	0	---		
Culture and Recreation	285,049	286,209	0.4%		
Conservation of Natural Resources	1,005,372	1,064,697	5.9%		
Economic Development & Housing	1,213,702	1,059,496	-12.7%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$49,577,924	\$48,674,585	-1.8%		
Debt Service - Principal	1,486,950	1,294,678	-12.9%		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	0	0	---		
All Other Capital Outlay	0	0	---		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$51,064,874	\$49,969,263	-2.1%		

Name of County: **Cass**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ No	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$20,187,691	\$20,277,870	0.4%		
Tax Increments	0	0	---		
All Other Taxes	329,000	407,000	23.7%		
Special Assessments	1,650,000	1,650,000	---		
Licenses and Permits	58,610	57,950	-1.1%		
Federal Grants	5,090,035	4,582,648	-10.0%		
State General Purpose Aid	918,991	964,841	5.0%		
State Categorical Aid	9,945,415	12,895,974	29.7%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	3,798,481	3,675,297	-3.2%		
Fines and Forfeits	7,500	8,000	6.7%		
Interest on Investments	844,000	985,000	16.7%		
All Other Revenues	7,891,025	7,577,225	-4.0%		
Total Revenues	\$50,720,748	\$53,081,805	4.7%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$50,720,748	\$53,081,805	4.7%		

Current Expenditures					
General Government	\$10,945,353	\$11,350,948	3.7%		
Public Safety	9,123,681	9,316,845	2.1%		
Streets and Highways (excluding Const.)	5,734,505	5,892,239	2.8%		
Sanitation	2,154,148	2,135,070	-0.9%		
Human Services	11,360,590	11,161,210	-1.8%		
Health	1,781,005	1,794,705	0.8%		
Culture and Recreation	357,336	357,336	---		
Conservation of Natural Resources	3,337,134	3,822,062	14.5%		
Economic Development & Housing	42,500	42,500	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$44,836,252	\$45,872,915	2.3%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	4,000,000	5,250,000	31.3%		
All Other Capital Outlay	1,366,025	1,515,287	10.9%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$50,202,277	\$52,638,202	4.9%		

Name of County: **Carver**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$48,223,904	\$50,557,418	4.8%		
Tax Increments	0	0	---		
All Other Taxes	1,491,463	1,491,463	---		
Special Assessments	263,500	263,500	---		
Licenses and Permits	891,430	946,924	6.2%		
Federal Grants	11,920,294	8,393,183	-29.6%		
State General Purpose Aid	2,934,000	3,175,951	8.2%		
State Categorical Aid	47,430,895	11,873,035	-75.0%		
Grants from County/Other Local Units	796,045	826,150	3.8%		
Charges for Services	11,285,231	11,866,348	5.1%		
Fines and Forfeits	230,634	225,586	-2.2%		
Interest on Investments	2,148,661	1,644,661	-23.5%		
All Other Revenues	1,621,246	1,086,361	-33.0%		
Total Revenues	\$129,237,303	\$92,350,580	-28.5%		
Proceeds from Bond Sales	31,200,000	0	-100.0%		
Other Financing Sources	0	0	---		
Transfers from Other Funds	1,605,370	1,468,370	-8.5%		
Total Revenues and Other Sources	\$162,042,673	\$93,818,950	-42.1%		

Current Expenditures					
General Government	\$18,576,327	\$19,367,770	4.3%		
Public Safety	18,805,924	19,192,141	2.1%		
Streets and Highways (excluding Const.)	6,355,537	6,740,804	6.1%		
Sanitation	0	0	---		
Human Services	20,147,629	20,757,161	3.0%		
Health	2,336,592	2,391,397	2.3%		
Culture and Recreation	4,769,097	5,222,806	9.5%		
Conservation of Natural Resources	3,242,768	3,413,432	5.3%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$74,233,874	\$77,085,511	3.8%		
Debt Service - Principal	4,890,690	4,351,500	-11.0%		
Interest and Fiscal Charges	1,022,175	1,461,365	43.0%		
Streets and Highways Capital Outlay	77,401,214	6,361,998	-91.8%		
All Other Capital Outlay	3,209,350	3,790,206	18.1%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	1,605,370	1,468,370	-8.5%		
Total Expenditures and Other Uses	\$162,362,673	\$94,518,950	-41.8%		

Name of County: **Chippewa**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ No	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$8,598,679	\$8,979,780	4.4%		
Tax Increments	0	0	---		
All Other Taxes	6,000	0	-100.0%		
Special Assessments	90,000	90,000	---		
Licenses and Permits	24,440	28,640	17.2%		
Federal Grants	2,672,461	2,339,587	-12.5%		
State General Purpose Aid	360,957	315,107	-12.7%		
State Categorical Aid	3,530,233	4,521,847	28.1%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	1,025,151	1,006,988	-1.8%		
Fines and Forfeits	0	0	---		
Interest on Investments	37,502	22,500	-40.0%		
All Other Revenues	415,536	433,076	4.2%		
Total Revenues	\$16,760,959	\$17,737,525	5.8%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	549,562	490,600	-10.7%		
Transfers from Other Funds	129,364	61,000	-52.8%		
Total Revenues and Other Sources	\$17,439,885	\$18,289,125	4.9%		

Current Expenditures					
General Government	\$3,482,092	\$3,628,262	4.2%		
Public Safety	2,213,066	2,274,298	2.8%		
Streets and Highways (excluding Const.)	1,330,000	2,211,000	66.2%		
Sanitation	223,872	224,172	0.1%		
Human Services	5,802,441	5,791,014	-0.2%		
Health	131,270	131,333	0.0%		
Culture and Recreation	446,480	464,234	4.0%		
Conservation of Natural Resources	916,045	608,570	-33.6%		
Economic Development & Housing	290,140	320,057	10.3%		
All Other Current Expenditures	490,100	490,600	0.1%		
Total Current Expenditures	\$15,325,506	\$16,143,540	5.3%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	2,548,550	2,329,100	-8.6%		
All Other Capital Outlay	569,000	382,071	-32.9%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$18,443,056	\$18,854,711	2.2%		

Name of County: **Chisago**Adopted budgets for the following funds: GF: ☒ Yes ☐ SR: ☒ Yes DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$31,347,021	\$32,450,000	3.5%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	9,500	9,250	-2.6%
Licenses and Permits	397,450	690,147	73.6%
Federal Grants	4,921,714	4,582,582	-6.9%
State General Purpose Aid	0	0	---
State Categorical Aid	14,403,255	10,058,723	-30.2%
Grants from County/Other Local Units	0	737,748	---
Charges for Services	5,793,110	4,686,308	-19.1%
Fines and Forfeits	293,000	122,000	-58.4%
Interest on Investments	400,000	400,000	---
All Other Revenues	129,000	1,017,547	688.8%
Total Revenues	\$57,694,050	\$54,754,305	-5.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,075,546	(127,212)	-106.1%
Total Revenues and Other Sources	\$59,769,596	\$54,627,093	-8.6%
Current Expenditures			
General Government	\$12,443,258	\$12,557,308	0.9%
Public Safety	9,371,480	9,955,217	6.2%
Streets and Highways (excluding Const.)	6,997,904	6,184,119	-11.6%
Sanitation	856,152	580,903	-32.1%
Human Services	10,067,224	10,122,737	0.6%
Health	1,620,255	1,789,026	10.4%
Culture and Recreation	2,159,824	802,619	-62.8%
Conservation of Natural Resources	894,238	1,052,528	17.7%
Economic Development & Housing	850,252	874,395	2.8%
All Other Current Expenditures	9,500	9,500	---
Total Current Expenditures	\$45,270,087	\$43,928,352	-3.0%
Debt Service - Principal	3,390,000	3,970,000	17.1%
Interest and Fiscal Charges	1,537,433	490,000	-68.1%
Streets and Highways Capital Outlay	5,246,191	3,230,000	-38.4%
All Other Capital Outlay	4,325,885	3,011,761	-30.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$59,769,596	\$54,630,113	-8.6%

Name of County: **Clay**Adopted budgets for the following funds: GF: ☒ Yes ☐ SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$25,401,532	\$26,914,639	6.0%
Tax Increments	0	0	---
All Other Taxes	445,000	470,000	5.6%
Special Assessments	690,585	896,819	29.9%
Licenses and Permits	125,770	134,720	7.1%
Federal Grants	4,688,105	4,734,502	1.0%
State General Purpose Aid	2,891,447	2,866,547	-0.9%
State Categorical Aid	10,821,713	10,904,486	0.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,466,500	2,507,987	1.7%
Fines and Forfeits	5,000	5,000	---
Interest on Investments	125,000	125,000	---
All Other Revenues	3,842,172	6,817,972	77.5%
Total Revenues	\$51,502,824	\$56,377,672	9.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	200,000	200,000	---
Total Revenues and Other Sources	\$51,702,824	\$56,577,672	9.4%
Current Expenditures			
General Government	\$7,967,247	\$8,331,375	4.6%
Public Safety	9,241,218	9,408,961	1.8%
Streets and Highways (excluding Const.)	5,874,377	7,191,325	22.4%
Sanitation	0	17,235,201	---
Human Services	17,299,281	239,282	-98.6%
Health	231,079	507,043	119.4%
Culture and Recreation	493,817	623,755	26.3%
Conservation of Natural Resources	672,221	131,050	-80.5%
Economic Development & Housing	127,721	1,014,937	694.7%
All Other Current Expenditures	365,521	0	-100.0%
Total Current Expenditures	\$42,272,482	\$44,682,929	5.7%
Debt Service - Principal	1,589,974	1,759,974	10.7%
Interest and Fiscal Charges	211,873	230,332	8.7%
Streets and Highways Capital Outlay	6,386,105	9,111,735	42.7%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	1,154,922	1,080,812	-6.4%
Total Expenditures and Other Uses	\$51,615,356	\$56,865,782	10.2%

Name of County: **Clearwater**Adopted budgets for the following funds: GF: ☒ Yes ☐ SR: ☐ No DS: ☐ No CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$6,214,198	\$6,737,576	8.4%
Tax Increments	0	0	---
All Other Taxes	355,725	319,190	-10.3%
Special Assessments	478,119	58,093	-87.8%
Licenses and Permits	19,020	21,325	12.1%
Federal Grants	3,004,519	5,744,338	91.2%
State General Purpose Aid	1,481,724	1,733,645	17.0%
State Categorical Aid	5,952,884	6,065,333	1.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,745,291	2,681,322	-2.3%
Fines and Forfeits	5,600	7,600	35.7%
Interest on Investments	100,575	175,350	74.3%
All Other Revenues	3,069,388	2,899,244	-5.5%
Total Revenues	\$23,427,043	\$26,443,016	12.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$23,427,043	\$26,443,016	12.9%
Current Expenditures			
General Government	\$2,514,168	\$2,490,026	-1.0%
Public Safety	2,702,938	2,645,105	-2.1%
Streets and Highways (excluding Const.)	2,557,040	2,834,283	10.8%
Sanitation	849,234	856,476	0.9%
Human Services	7,527,270	7,666,497	1.8%
Health	1,811,712	1,558,289	-14.0%
Culture and Recreation	395,496	411,833	4.1%
Conservation of Natural Resources	1,087,602	1,572,433	44.6%
Economic Development & Housing	800	800	---
All Other Current Expenditures	1,733,824	1,585,520	-8.6%
Total Current Expenditures	\$21,180,084	\$21,621,262	2.1%
Debt Service - Principal	20,000	25,000	25.0%
Interest and Fiscal Charges	5,995	4,875	-18.7%
Streets and Highways Capital Outlay	850,000	3,540,000	316.5%
All Other Capital Outlay	276,500	281,500	1.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$22,332,579	\$25,472,637	14.1%

Name of County: **Cook**Adopted budgets for the following funds: GF: ☒ Yes ☐ SR: ☒ Yes DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$6,109,103	\$6,516,848	6.7%
Tax Increments	0	0	---
All Other Taxes	98,700	112,400	13.9%
Special Assessments	32,000	36,000	12.5%
Licenses and Permits	64,600	57,300	-11.3%
Federal Grants	3,373,612	3,645,657	8.1%
State General Purpose Aid	961,245	990,645	3.1%
State Categorical Aid	4,137,903	3,354,133	-18.9%
Grants from County/Other Local Units	110,000	105,000	-4.5%
Charges for Services	1,551,794	1,617,891	4.3%
Fines and Forfeits	15,500	12,500	-19.4%
Interest on Investments	300,000	135,000	-55.0%
All Other Revenues	593,934	662,649	11.6%
Total Revenues	\$17,348,391	\$17,246,023	-0.6%
Proceeds from Bond Sales	200,000	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	350,000	77,200	-77.9%
Total Revenues and Other Sources	\$17,898,391	\$17,323,223	-3.2%
Current Expenditures			
General Government	\$4,048,721	\$3,688,472	-8.9%
Public Safety	2,752,109	2,731,213	-0.8%
Streets and Highways (excluding Const.)	3,089,861	3,495,306	13.1%
Sanitation	598,448	540,567	-9.7%
Human Services	2,120,428	2,185,882	3.1%
Health	441,988	483,239	9.3%
Culture and Recreation	1,140,726	1,153,010	1.1%
Conservation of Natural Resources	119,698	129,871	8.5%
Economic Development & Housing	125,951	123,509	-1.9%
All Other Current Expenditures	2,847	8,116	185.1%
Total Current Expenditures	\$14,440,777	\$14,539,185	0.7%
Debt Service - Principal	706,500	695,000	-1.6%
Interest and Fiscal Charges	25,134	18,684	-25.7%
Streets and Highways Capital Outlay	2,690,300	2,188,600	-18.6%
All Other Capital Outlay	636,580	724,065	13.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$18,499,291	\$18,165,534	-1.8%

Name of County: **Cottonwood**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☐ DS: ☒ Yes ☐ No CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$8,491,154	\$9,094,045	7.1%
Tax Increments	0	0	---
All Other Taxes	168,500	174,500	3.6%
Special Assessments	2,100	10,100	381.0%
Licenses and Permits	11,960	16,960	41.8%
Federal Grants	148,600	1,350,500	808.8%
State General Purpose Aid	960,659	987,247	2.8%
State Categorical Aid	3,196,296	5,192,838	62.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	362,635	374,895	3.4%
Fines and Forfeits	10,000	10,000	---
Interest on Investments	136,000	96,000	-29.4%
All Other Revenues	613,708	566,079	-7.8%
Total Revenues	\$14,101,612	\$17,873,164	26.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	333,502	267,000	-19.9%
Total Revenues and Other Sources	\$14,435,114	\$18,140,164	25.7%
Current Expenditures			
General Government	\$5,651,623	\$5,799,927	2.6%
Public Safety	2,445,719	2,533,510	3.6%
Streets and Highways (excluding Const.)	3,500,238	3,458,776	-1.2%
Sanitation	239,405	294,482	23.0%
Human Services	0	0	---
Health	318	0	-100.0%
Culture and Recreation	167,266	240,660	43.9%
Conservation of Natural Resources	515,798	500,825	-2.9%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$12,520,367	\$12,828,180	2.5%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	10,000	10,000	---
Streets and Highways Capital Outlay	2,053,356	5,144,503	150.5%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	208,502	142,000	-31.9%
Total Expenditures and Other Uses	\$14,792,225	\$18,124,683	22.5%

Name of County: **Dakota**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☒ DS: ☒ Yes ☐ No CP: ☒

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$128,377,938	\$129,661,717	1.0%
Tax Increments	0	0	---
All Other Taxes	5,066,250	5,066,250	---
Special Assessments	0	0	---
Licenses and Permits	1,127,342	1,193,051	5.8%
Federal Grants	37,905,593	36,677,621	-3.2%
State General Purpose Aid	16,426,554	16,794,887	2.2%
State Categorical Aid	41,264,394	54,176,840	31.3%
Grants from County/Other Local Units	15,169,753	19,890,085	31.1%
Charges for Services	37,779,838	34,047,320	-9.9%
Fines and Forfeits	55,000	55,000	---
Interest on Investments	4,000,500	2,500,500	-37.5%
All Other Revenues	4,631,220	4,716,269	1.8%
Total Revenues	\$291,804,382	\$304,779,540	4.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	5,972,979	14,033,788	135.0%
Total Revenues and Other Sources	\$297,777,361	\$318,813,328	7.1%
Current Expenditures			
General Government	\$62,791,950	\$68,377,676	8.9%
Public Safety	37,424,701	37,693,263	0.7%
Streets and Highways (excluding Const.)	9,665,583	9,967,963	3.1%
Sanitation	5,804,975	7,205,484	24.1%
Human Services	74,215,059	77,066,928	3.8%
Health	9,151,871	9,721,243	6.2%
Culture and Recreation	15,186,078	14,170,296	-6.7%
Conservation of Natural Resources	2,980,231	6,302,220	111.5%
Economic Development & Housing	4,257,906	4,426,067	3.9%
All Other Current Expenditures	82,595	82,595	---
Total Current Expenditures	\$221,560,949	\$235,013,735	6.1%
Debt Service - Principal	13,095,000	10,155,000	-22.5%
Interest and Fiscal Charges	1,819,996	1,174,597	-35.5%
Streets and Highways Capital Outlay	41,528,730	57,435,235	38.3%
All Other Capital Outlay	47,509,400	36,048,448	-24.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	7,183,672	13,964,481	94.4%
Total Expenditures and Other Uses	\$332,697,747	\$353,791,496	6.3%

Name of County: **Crow Wing**Adopted budgets for the following funds: GF: ☒ Yes ☐ No SR: ☒ DS: ☒ Yes ☐ No CP: ☒

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$34,767,080	\$34,488,403	-0.8%
Tax Increments	0	0	---
All Other Taxes	124,047	152,600	23.0%
Special Assessments	590,000	590,000	---
Licenses and Permits	981,645	976,645	-0.5%
Federal Grants	8,881,094	10,019,367	12.8%
State General Purpose Aid	3,506,265	3,628,676	3.5%
State Categorical Aid	11,035,256	10,217,035	-7.4%
Grants from County/Other Local Units	179,120	223,061	24.5%
Charges for Services	5,196,074	5,657,415	8.9%
Fines and Forfeits	35,000	35,000	---
Interest on Investments	486,359	495,200	1.8%
All Other Revenues	2,733,090	2,519,510	-7.8%
Total Revenues	\$68,515,030	\$69,002,912	0.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	105,078	182,246	73.4%
Total Revenues and Other Sources	\$68,620,108	\$69,185,158	0.8%
Current Expenditures			
General Government	\$13,227,204	\$13,763,949	4.1%
Public Safety	12,452,084	12,885,825	3.5%
Streets and Highways (excluding Const.)	4,929,565	4,847,758	-1.7%
Sanitation	20,000	15,000	-25.0%
Human Services	19,088,838	19,060,460	-0.1%
Health	1,422,224	1,461,694	2.8%
Culture and Recreation	650,692	657,120	1.0%
Conservation of Natural Resources	1,727,033	1,867,651	8.1%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$53,517,640	\$54,559,457	1.9%
Debt Service - Principal	4,486,550	3,982,750	-11.2%
Interest and Fiscal Charges	837,106	1,221,901	46.0%
Streets and Highways Capital Outlay	8,382,810	10,060,173	20.0%
All Other Capital Outlay	3,538,747	4,624,802	30.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	115,000	178,168	54.9%
Total Expenditures and Other Uses	\$70,877,853	\$74,627,251	5.3%

Name of County: **Dodge [Failed to Report]**Adopted budgets for the following funds: GF: ☐ Yes ☐ No SR: ☐ DS: ☐ Yes ☐ No CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$0	\$0	---
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	0	0	---
Licenses and Permits	0	0	---
Federal Grants	0	0	---
State General Purpose Aid	0	0	---
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	0	0	---
Fines and Forfeits	0	0	---
Interest on Investments	0	0	---
All Other Revenues	0	0	---
Total Revenues	\$0	\$0	---
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$0	\$0	---
Current Expenditures			
General Government	\$0	\$0	---
Public Safety	0	0	---
Streets and Highways (excluding Const.)	0	0	---
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	0	0	---
Conservation of Natural Resources	0	0	---
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$0	\$0	---
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$0	\$0	---

Name of County: **Douglas**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$25,796,937	\$25,667,518	-0.5%
Tax Increments	0	0	---
All Other Taxes	400,000	2,538,300	534.6%
Special Assessments	124,049	125,997	1.6%
Licenses and Permits	408,837	199,370	-51.2%
Federal Grants	4,581,143	3,695,713	-19.3%
State General Purpose Aid	6,810,226	7,215,720	6.0%
State Categorical Aid	2,559,165	1,723,321	-32.7%
Grants from County/Other Local Units	35,000	10,000	-71.4%
Charges for Services	5,566,135	3,090,792	-44.5%
Fines and Forfeits	63,000	63,800	1.3%
Interest on Investments	162,900	166,900	2.5%
All Other Revenues	713,015	681,703	-4.4%
Total Revenues	\$47,220,407	\$45,179,134	-4.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,200,000	0	-100.0%
Total Revenues and Other Sources	\$48,420,407	\$45,179,134	-6.7%
Current Expenditures			
General Government	\$7,857,553	\$7,664,721	-2.5%
Public Safety	8,723,724	8,664,602	-0.7%
Streets and Highways (excluding Const.)	5,194,306	5,444,873	4.8%
Sanitation	0	0	---
Human Services	8,894,914	8,918,381	0.3%
Health	4,803,090	479,464	-90.0%
Culture and Recreation	1,660,520	1,773,577	6.8%
Conservation of Natural Resources	435,570	806,103	85.1%
Economic Development & Housing	54,025	60,301	11.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$37,623,702	\$33,812,022	-10.1%
Debt Service - Principal	2,105,000	2,165,000	2.9%
Interest and Fiscal Charges	1,166,806	1,106,250	-5.2%
Streets and Highways Capital Outlay	5,201,556	7,080,009	36.1%
All Other Capital Outlay	2,323,343	1,015,853	-56.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	1,200,000	0	-100.0%
Total Expenditures and Other Uses	\$49,620,407	\$45,179,134	-9.0%

Name of County: **Fillmore**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$8,321,658	\$8,659,530	4.1%
Tax Increments	0	0	---
All Other Taxes	279,087	278,131	-0.3%
Special Assessments	0	0	---
Licenses and Permits	64,620	69,035	6.8%
Federal Grants	2,135,268	2,763,717	29.4%
State General Purpose Aid	1,095,441	949,298	-13.3%
State Categorical Aid	10,362,982	10,590,817	2.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,874,696	1,829,805	-2.4%
Fines and Forfeits	5,500	7,000	27.3%
Interest on Investments	24,700	22,200	-10.1%
All Other Revenues	691,564	509,331	-26.4%
Total Revenues	\$24,855,516	\$25,678,864	3.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	415,570	74,710	-82.0%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$25,271,086	\$25,753,574	1.9%
Current Expenditures			
General Government	\$3,350,750	\$3,744,858	11.8%
Public Safety	3,392,915	3,707,935	9.3%
Streets and Highways (excluding Const.)	3,113,049	3,535,676	13.6%
Sanitation	545,829	559,881	2.6%
Human Services	4,022,941	3,847,918	-4.4%
Health	1,582,871	1,479,734	-6.5%
Culture and Recreation	258,147	221,576	-14.2%
Conservation of Natural Resources	536,714	548,159	2.1%
Economic Development & Housing	41,238	40,783	-1.1%
All Other Current Expenditures	227,134	430,222	89.4%
Total Current Expenditures	\$17,071,588	\$18,116,742	6.1%
Debt Service - Principal	195,000	195,000	---
Interest and Fiscal Charges	63,298	59,398	-6.2%
Streets and Highways Capital Outlay	6,365,404	5,981,480	-6.0%
All Other Capital Outlay	1,368,735	1,400,954	2.4%
Other Financing Uses	400,000	0	-100.0%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$25,464,025	\$25,753,574	1.1%

Name of County: **Faribault**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$9,551,480	\$9,846,816	3.1%
Tax Increments	0	0	---
All Other Taxes	249,000	371,500	49.2%
Special Assessments	1,264,873	1,183,063	-6.5%
Licenses and Permits	3,400	3,400	---
Federal Grants	92,835	113,500	22.3%
State General Purpose Aid	267,284	289,640	8.4%
State Categorical Aid	7,755,858	7,755,858	---
Grants from County/Other Local Units	0	0	---
Charges for Services	1,049,561	103,530	-90.1%
Fines and Forfeits	16,000	16,000	---
Interest on Investments	65,000	65,000	---
All Other Revenues	615,565	647,280	5.2%
Total Revenues	\$20,930,856	\$20,395,587	-2.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	454,225	312,378	-31.2%
Total Revenues and Other Sources	\$21,385,081	\$20,707,965	-3.2%
Current Expenditures			
General Government	\$3,671,526	\$3,739,496	1.9%
Public Safety	3,147,621	3,147,621	---
Streets and Highways (excluding Const.)	4,155,021	4,068,784	-2.1%
Sanitation	366,078	364,993	-0.3%
Human Services	2,014,153	2,025,607	0.6%
Health	0	0	---
Culture and Recreation	372,828	382,632	2.6%
Conservation of Natural Resources	1,157,030	1,184,357	2.4%
Economic Development & Housing	64,050	66,050	3.1%
All Other Current Expenditures	196,400	210,189	7.0%
Total Current Expenditures	\$15,144,707	\$15,189,729	0.3%
Debt Service - Principal	691,750	721,750	4.3%
Interest and Fiscal Charges	436,233	380,836	-12.7%
Streets and Highways Capital Outlay	4,417,203	2,994,210	-32.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	454,225	312,378	-31.2%
Total Expenditures and Other Uses	\$21,144,118	\$19,598,903	-7.3%

Name of County: **Freeborn**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$19,457,478	\$20,277,103	4.2%
Tax Increments	0	0	---
All Other Taxes	760,900	850,900	11.8%
Special Assessments	1,848,500	2,177,649	17.8%
Licenses and Permits	115,800	105,800	-8.6%
Federal Grants	2,928,092	3,428,084	17.1%
State General Purpose Aid	1,343,175	1,067,052	-20.6%
State Categorical Aid	9,094,041	9,988,469	9.8%
Grants from County/Other Local Units	2,000	18,000	800.0%
Charges for Services	3,761,377	3,977,400	5.7%
Fines and Forfeits	45,500	47,600	4.6%
Interest on Investments	101,000	101,000	---
All Other Revenues	1,688,754	1,172,911	-30.5%
Total Revenues	\$41,146,617	\$43,211,968	5.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	40,000	28,100	-29.8%
Transfers from Other Funds	1,340,566	640,000	-52.3%
Total Revenues and Other Sources	\$42,527,183	\$43,880,068	3.2%
Current Expenditures			
General Government	\$6,295,731	\$5,812,880	-7.7%
Public Safety	7,245,831	7,629,969	5.3%
Streets and Highways (excluding Const.)	5,292,435	5,607,378	6.0%
Sanitation	373,781	486,529	30.2%
Human Services	10,315,099	10,441,664	1.2%
Health	1,605,828	1,809,818	12.7%
Culture and Recreation	382,900	416,300	8.7%
Conservation of Natural Resources	1,880,403	1,954,221	3.9%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$33,392,008	\$34,158,759	2.3%
Debt Service - Principal	1,740,000	2,725,000	56.6%
Interest and Fiscal Charges	736,894	680,342	-7.7%
Streets and Highways Capital Outlay	5,395,000	5,505,000	2.0%
All Other Capital Outlay	1,022,400	1,028,200	0.6%
Other Financing Uses	25,775	3,500	-86.4%
Transfers to Other Funds	0	640,000	---
Total Expenditures and Other Uses	\$42,312,077	\$44,740,801	5.7%

Name of County: **Goodhue**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$27,122,980	\$27,740,218	2.3%
Tax Increments	0	0	---
All Other Taxes	756,500	805,500	6.5%
Special Assessments	6,285	---	---
Licenses and Permits	279,370	265,670	-4.9%
Federal Grants	7,608,806	4,404,456	-42.1%
State General Purpose Aid	1,896,607	1,806,679	-4.7%
State Categorical Aid	7,236,515	10,676,340	47.5%
Grants from County/Other Local Units	188,000	270,479	43.9%
Charges for Services	3,669,738	3,822,764	4.2%
Fines and Forfeits	16,700	16,700	---
Interest on Investments	200,680	200,680	---
All Other Revenues	1,893,214	1,919,303	1.4%
Total Revenues	\$50,875,395	\$51,935,074	2.1%
Proceeds from Bond Sales	9,095,128	865,000	-90.5%
Other Financing Sources	0	0	---
Transfers from Other Funds	1,194,971	358,809	-70.0%
Total Revenues and Other Sources	\$61,165,494	\$53,158,883	-13.1%
Current Expenditures			
General Government	\$10,588,610	\$11,021,285	4.1%
Public Safety	13,147,943	13,062,226	-0.7%
Streets and Highways (excluding Const.)	5,102,124	5,267,805	3.2%
Sanitation	1,003,076	729,022	-27.3%
Human Services	10,621,547	10,882,843	2.5%
Health	2,831,709	2,791,280	-1.4%
Culture and Recreation	664,658	739,519	11.3%
Conservation of Natural Resources	708,486	632,428	-10.7%
Economic Development & Housing	27,150	18,269	-32.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$44,695,303	\$45,144,677	1.0%
Debt Service - Principal	1,984,903	1,845,026	-7.0%
Interest and Fiscal Charges	131,783	243,259	84.6%
Streets and Highways Capital Outlay	14,412,465	5,957,196	-58.7%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	1,194,971	358,809	-70.0%
Total Expenditures and Other Uses	\$62,419,425	\$53,548,967	-14.2%

Name of County: **Hennepin**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$663,849,167	\$679,468,066	2.4%
Tax Increments	0	0	---
All Other Taxes	49,099,963	51,759,244	5.4%
Special Assessments	0	0	---
Licenses and Permits	8,031,765	7,800,894	-2.9%
Federal Grants	175,954,924	170,400,321	-3.2%
State General Purpose Aid	31,793,207	32,040,198	0.8%
State Categorical Aid	181,243,254	219,988,612	21.4%
Grants from County/Other Local Units	50,969,088	49,653,485	-2.6%
Charges for Services	96,663,327	103,081,080	6.6%
Fines and Forfeits	1,703,300	1,533,750	-10.0%
Interest on Investments	6,085,000	7,825,000	28.6%
All Other Revenues	130,526,080	142,512,575	9.2%
Total Revenues	\$1,395,919,075	\$1,466,063,225	5.0%
Proceeds from Bond Sales	97,378,000	124,604,000	28.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$1,493,297,075	\$1,590,667,225	6.5%
Current Expenditures			
General Government	\$111,861,880	\$121,402,349	8.5%
Public Safety	270,753,129	279,368,233	3.2%
Streets and Highways (excluding Const.)	38,918,562	40,525,984	4.1%
Sanitation	0	0	---
Human Services	440,478,145	442,137,224	0.4%
Health	123,753,363	122,856,223	-0.7%
Culture and Recreation	74,448,925	77,782,676	4.5%
Conservation of Natural Resources	535,303	546,009	2.0%
Economic Development & Housing	21,754,025	20,312,915	-6.6%
All Other Current Expenditures	125,080,076	119,339,899	-4.6%
Total Current Expenditures	\$1,207,583,408	\$1,224,271,512	1.4%
Debt Service - Principal	56,385,000	55,982,597	-0.7%
Interest and Fiscal Charges	43,613,525	48,676,038	11.6%
Streets and Highways Capital Outlay	4,681,142	4,788,808	2.3%
All Other Capital Outlay	181,034,000	256,948,270	41.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$1,493,297,075	\$1,590,667,225	6.5%

Name of County: **Grant**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$5,638,652	\$5,906,025	4.7%
Tax Increments	0	0	---
All Other Taxes	124,150	125,350	1.0%
Special Assessments	98,434	99,217	0.8%
Licenses and Permits	6,375	6,375	---
Federal Grants	680,273	749,730	10.2%
State General Purpose Aid	233,703	300,430	28.6%
State Categorical Aid	4,712,376	4,568,301	-3.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,036,725	1,063,381	2.6%
Fines and Forfeits	0	0	---
Interest on Investments	10,000	6,500	-35.0%
All Other Revenues	325,027	399,384	22.9%
Total Revenues	\$12,865,715	\$13,224,693	2.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	113,850	97,945	-14.0%
Total Revenues and Other Sources	\$12,979,565	\$13,322,638	2.6%
Current Expenditures			
General Government	\$1,920,124	\$2,217,208	15.5%
Public Safety	1,381,640	1,429,182	3.4%
Streets and Highways (excluding Const.)	3,291,688	2,055,268	-37.6%
Sanitation	535,900	560,075	4.5%
Human Services	2,281,928	2,414,650	5.8%
Health	103,566	104,166	0.6%
Culture and Recreation	107,148	109,738	2.4%
Conservation of Natural Resources	353,651	341,592	-3.4%
Economic Development & Housing	42,500	42,500	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,018,145	\$9,274,379	-7.4%
Debt Service - Principal	270,000	275,000	1.9%
Interest and Fiscal Charges	182,369	172,893	-5.2%
Streets and Highways Capital Outlay	2,360,000	3,247,732	37.6%
All Other Capital Outlay	31,000	248,000	700.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	113,850	97,945	-14.0%
Total Expenditures and Other Uses	\$12,975,364	\$13,315,949	2.6%

Name of County: **Houston**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ No DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$10,535,997	\$10,891,263	3.4%
Tax Increments	0	0	---
All Other Taxes	391,345	368,861	-5.7%
Special Assessments	0	0	---
Licenses and Permits	76,880	77,380	0.7%
Federal Grants	2,216,371	3,123,228	40.9%
State General Purpose Aid	1,216,120	1,307,018	7.5%
State Categorical Aid	11,696,825	7,504,878	-35.8%
Grants from County/Other Local Units	0	384,058	---
Charges for Services	2,457,634	2,429,506	-1.1%
Fines and Forfeits	6,394	8,000	25.1%
Interest on Investments	134,000	139,600	4.2%
All Other Revenues	824,498	628,869	-23.7%
Total Revenues	\$29,556,064	\$26,862,661	-9.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	1,463,130	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$29,556,064	\$28,325,791	-4.2%
Current Expenditures			
General Government	\$4,495,833	\$4,598,254	2.3%
Public Safety	3,319,204	3,451,943	4.0%
Streets and Highways (excluding Const.)	4,122,040	3,631,251	-11.9%
Sanitation	808,329	858,579	6.2%
Human Services	4,482,042	4,389,672	-2.1%
Health	1,697,059	1,706,812	0.6%
Culture and Recreation	96,703	76,245	-21.2%
Conservation of Natural Resources	194,427	193,579	-0.4%
Economic Development & Housing	162,121	167,954	3.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$19,377,758	\$19,074,289	-1.6%
Debt Service - Principal	614,250	630,000	2.6%
Interest and Fiscal Charges	610,737	599,370	-1.9%
Streets and Highways Capital Outlay	8,324,508	7,287,132	-12.5%
All Other Capital Outlay	664,357	735,000	10.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$29,591,610	\$28,325,791	-4.3%

Name of County: **Hubbard**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☐ No CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$11,447,014	\$11,752,732	2.7%
Tax Increments	0	0	---
All Other Taxes	1,082,556	2,712,570	150.6%
Special Assessments	2,779,213	3,000,000	7.9%
Licenses and Permits	1,682,116	93,483	-94.4%
Federal Grants	2,323,841	2,318,478	-0.2%
State General Purpose Aid	0	0	---
State Categorical Aid	5,507,177	5,511,810	0.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,379,814	1,550,797	12.4%
Fines and Forfeits	1,005,800	1,045,600	4.0%
Interest on Investments	120,000	114,000	-5.0%
All Other Revenues	1,946,385	2,458,680	26.3%
Total Revenues	\$29,273,916	\$30,558,150	4.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	13,750	13,750	---
Total Revenues and Other Sources	\$29,287,666	\$30,571,900	4.4%
Current Expenditures			
General Government	\$4,496,337	\$5,377,684	19.6%
Public Safety	4,588,456	4,877,691	6.3%
Streets and Highways (excluding Const.)	5,498,700	5,886,599	7.1%
Sanitation	2,826,112	3,190,603	12.9%
Human Services	7,277,030	7,702,501	5.8%
Health	0	0	---
Culture and Recreation	394,330	489,717	24.2%
Conservation of Natural Resources	1,162,839	1,215,136	4.5%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	58,220	---
Total Current Expenditures	\$26,243,804	\$28,798,151	9.7%
Debt Service - Principal	0	183,000	---
Interest and Fiscal Charges	0	15,100	---
Streets and Highways Capital Outlay	2,636,800	2,245,152	-14.9%
All Other Capital Outlay	1,146,300	0	-100.0%
Other Financing Uses	13,750	13,750	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$30,040,654	\$31,255,153	4.0%

Name of County: **Itasca**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$32,173,138	\$33,933,079	5.5%
Tax Increments	0	0	---
All Other Taxes	15,000	40,000	166.7%
Special Assessments	1,049,150	1,068,081	1.8%
Licenses and Permits	270,500	381,250	40.9%
Federal Grants	26,321,464	28,115,807	6.8%
State General Purpose Aid	3,632,182	4,519,710	24.4%
State Categorical Aid	37,823,562	38,510,478	1.8%
Grants from County/Other Local Units	3,293,483	1,741,425	-47.1%
Charges for Services	617,250	615,950	-0.2%
Fines and Forfeits	3,272,868	2,907,953	-11.1%
Interest on Investments	900,000	1,000,000	11.1%
All Other Revenues	1,306,317	1,372,400	5.1%
Total Revenues	\$110,674,914	\$114,206,133	3.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	9,000,000	9,000,000	---
Total Revenues and Other Sources	\$119,674,914	\$123,206,133	3.0%
Current Expenditures			
General Government	\$10,020,669	\$10,548,971	5.3%
Public Safety	9,481,260	9,783,854	3.2%
Streets and Highways (excluding Const.)	12,481,843	12,513,999	0.3%
Sanitation	1,653,900	1,671,531	1.1%
Human Services	20,890,905	21,764,272	4.2%
Health	43,000,000	43,000,000	---
Culture and Recreation	734,068	737,378	0.5%
Conservation of Natural Resources	2,619,094	2,612,084	-0.3%
Economic Development & Housing	165,000	160,000	-3.0%
All Other Current Expenditures	3,234,233	3,834,987	18.6%
Total Current Expenditures	\$104,280,972	\$106,627,076	2.2%
Debt Service - Principal	1,364,406	1,430,326	4.8%
Interest and Fiscal Charges	74,878	0	-100.0%
Streets and Highways Capital Outlay	6,365,190	6,563,731	3.1%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	9,000,000	9,000,000	---
Total Expenditures and Other Uses	\$121,085,446	\$123,621,133	2.1%

Name of County: **Isanti**Adopted budgets for the following funds: GF: ☒ Yes SR: ☐ No DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$16,244,514	\$17,189,537	5.8%
Tax Increments	0	0	---
All Other Taxes	193,500	493,000	154.8%
Special Assessments	0	0	---
Licenses and Permits	288,205	349,690	21.3%
Federal Grants	5,040,984	4,705,457	-6.7%
State General Purpose Aid	2,370,573	2,519,580	6.3%
State Categorical Aid	8,432,243	9,044,099	7.3%
Grants from County/Other Local Units	5,000	5,500	10.0%
Charges for Services	2,067,542	2,256,755	9.2%
Fines and Forfeits	55,900	51,400	-8.1%
Interest on Investments	120,000	110,000	-8.3%
All Other Revenues	1,506,963	1,250,608	-17.0%
Total Revenues	\$36,325,424	\$37,975,626	4.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$36,325,424	\$37,975,626	4.5%
Current Expenditures			
General Government	\$6,695,625	\$7,135,885	6.6%
Public Safety	7,269,996	7,535,633	3.7%
Streets and Highways (excluding Const.)	2,929,018	3,110,565	6.2%
Sanitation	0	0	---
Human Services	11,533,190	11,672,103	1.2%
Health	1,278,373	1,338,648	4.7%
Culture and Recreation	546,597	536,496	-1.8%
Conservation of Natural Resources	200,892	251,800	25.3%
Economic Development & Housing	49,670	38,830	-21.8%
All Other Current Expenditures	1,254,880	1,244,739	-0.8%
Total Current Expenditures	\$31,758,241	\$32,864,699	3.5%
Debt Service - Principal	710,000	730,000	2.8%
Interest and Fiscal Charges	265,758	189,742	-28.6%
Streets and Highways Capital Outlay	3,393,225	3,372,035	-0.6%
All Other Capital Outlay	198,200	866,099	337.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$36,325,424	\$38,022,575	4.7%

Name of County: **Jackson**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$9,129,821	\$9,474,305	3.8%
Tax Increments	0	0	---
All Other Taxes	407,400	407,825	0.1%
Special Assessments	0	0	---
Licenses and Permits	14,380	14,325	-0.4%
Federal Grants	0	0	---
State General Purpose Aid	179,331	173,249	-3.4%
State Categorical Aid	6,511,355	6,824,057	4.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,222,934	1,191,726	-2.6%
Fines and Forfeits	3,000	3,000	---
Interest on Investments	30,600	25,600	-16.3%
All Other Revenues	1,886,775	2,125,845	12.7%
Total Revenues	\$19,385,596	\$20,239,932	4.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$19,385,596	\$20,239,932	4.4%
Current Expenditures			
General Government	\$2,443,771	\$2,451,367	0.3%
Public Safety	2,649,428	2,745,556	3.6%
Streets and Highways (excluding Const.)	2,758,250	2,915,500	5.7%
Sanitation	254,938	276,327	8.4%
Human Services	4,340,584	2,980,003	-31.3%
Health	30,510	32,139	5.3%
Culture and Recreation	822,968	840,160	2.1%
Conservation of Natural Resources	388,494	424,557	9.3%
Economic Development & Housing	27,495	27,495	---
All Other Current Expenditures	1,135,464	1,144,538	0.8%
Total Current Expenditures	\$14,851,902	\$13,837,642	-6.8%
Debt Service - Principal	440,000	925,000	110.2%
Interest and Fiscal Charges	778,824	556,727	-28.5%
Streets and Highways Capital Outlay	2,939,500	2,680,000	-8.8%
All Other Capital Outlay	569,500	587,500	3.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$19,579,726	\$18,586,869	-5.1%

Name of County: **Kanabec**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$10,717,954	\$10,717,954	---		
Tax Increments	0	0	---		
All Other Taxes	109,700	263,000	139.7%		
Special Assessments	5,000	4,750	-5.0%		
Licenses and Permits	82,600	92,650	12.2%		
Federal Grants	3,915,030	2,864,653	-26.8%		
State General Purpose Aid	3,272,921	3,191,096	-2.5%		
State Categorical Aid	5,498,286	2,918,959	-46.9%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	2,825,464	2,338,844	-17.2%		
Fines and Forfeits	0	0	---		
Interest on Investments	27,700	26,700	-3.6%		
All Other Revenues	2,020,398	1,187,898	-41.2%		
Total Revenues	\$28,475,053	\$23,606,504	-17.1%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	499,545	327,812	-34.4%		
Transfers from Other Funds	32,000	32,000	---		
Total Revenues and Other Sources	\$29,006,598	\$23,966,316	-17.4%		

Current Expenditures					
General Government	\$4,992,778	\$5,026,315	0.7%		
Public Safety	4,924,594	5,025,784	2.1%		
Streets and Highways (excluding Const.)	3,383,458	3,467,521	2.5%		
Sanitation	88,718	108,468	22.3%		
Human Services	5,363,408	5,345,737	-0.3%		
Health	3,269,693	261,083	-92.0%		
Culture and Recreation	162,154	154,552	-4.7%		
Conservation of Natural Resources	150,681	150,892	0.1%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$22,335,484	\$19,540,352	-12.5%		
Debt Service - Principal	635,000	650,000	2.4%		
Interest and Fiscal Charges	390,609	381,010	-2.5%		
Streets and Highways Capital Outlay	5,030,000	2,895,000	-42.4%		
All Other Capital Outlay	583,505	467,954	-19.8%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	32,000	32,000	---		
Total Expenditures and Other Uses	\$29,006,598	\$23,966,316	-17.4%		

Name of County: **Kittson**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$3,324,902	\$3,721,434	11.9%		
Tax Increments	0	0	---		
All Other Taxes	25,208	25,608	1.6%		
Special Assessments	47,600	58,500	22.9%		
Licenses and Permits	4,950	7,750	56.6%		
Federal Grants	1,028,487	511,701	-50.2%		
State General Purpose Aid	360,189	300,741	-16.5%		
State Categorical Aid	3,681,470	5,665,784	53.9%		
Grants from County/Other Local Units	156,369	20,886	-86.6%		
Charges for Services	1,016,883	913,098	-10.2%		
Fines and Forfeits	5,000	5,000	---		
Interest on Investments	101,000	50,650	-49.9%		
All Other Revenues	132,400	210,200	58.8%		
Total Revenues	\$9,884,458	\$11,491,352	16.3%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$9,884,458	\$11,491,352	16.3%		

Current Expenditures					
General Government	\$1,958,241	\$1,869,319	-4.5%		
Public Safety	1,320,495	1,267,358	-4.0%		
Streets and Highways (excluding Const.)	2,195,890	2,265,426	3.2%		
Sanitation	88,466	92,284	4.3%		
Human Services	1,511,801	1,435,780	-5.0%		
Health	36,162	36,312	0.4%		
Culture and Recreation	115,500	120,040	3.9%		
Conservation of Natural Resources	244,941	266,181	8.7%		
Economic Development & Housing	12,700	12,700	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$7,484,196	\$7,365,400	-1.6%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	2,602,965	4,107,198	57.8%		
All Other Capital Outlay	149,000	260,000	74.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$10,236,161	\$11,732,598	14.6%		

Name of County: **Kandiyohi**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$28,680,674	\$29,584,718	3.2%		
Tax Increments	0	0	---		
All Other Taxes	362,000	329,000	-9.1%		
Special Assessments	1,189,000	1,185,000	-0.3%		
Licenses and Permits	466,100	368,200	-21.0%		
Federal Grants	0	0	---		
State General Purpose Aid	2,172,826	1,983,282	-8.7%		
State Categorical Aid	9,508,775	16,924,953	78.0%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	13,464,758	10,980,047	-18.5%		
Fines and Forfeits	117,167	73,800	-37.0%		
Interest on Investments	290,000	305,000	5.2%		
All Other Revenues	2,723,700	2,412,000	-11.4%		
Total Revenues	\$58,975,000	\$64,146,000	8.8%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$58,975,000	\$64,146,000	8.8%		

Current Expenditures					
General Government	\$8,429,800	\$8,650,200	2.6%		
Public Safety	12,250,400	12,876,700	5.1%		
Streets and Highways (excluding Const.)	4,100,000	4,550,000	11.0%		
Sanitation	0	0	---		
Human Services	14,632,000	15,331,400	4.8%		
Health	2,499,500	2,407,700	-3.7%		
Culture and Recreation	742,900	774,200	4.2%		
Conservation of Natural Resources	336,200	588,300	75.0%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	4,571,335	4,273,111	-6.5%		
Total Current Expenditures	\$47,562,135	\$49,451,611	4.0%		
Debt Service - Principal	2,390,000	2,185,000	-8.6%		
Interest and Fiscal Charges	705,265	622,789	-11.7%		
Streets and Highways Capital Outlay	7,608,400	10,787,000	41.8%		
All Other Capital Outlay	709,200	1,099,600	55.0%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$58,975,000	\$64,146,000	8.8%		

Name of County: **Koochiching**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$3,681,648	\$3,747,648	1.8%		
Tax Increments	0	0	---		
All Other Taxes	295,000	312,000	5.8%		
Special Assessments	231,400	231,400	---		
Licenses and Permits	11,000	11,000	---		
Federal Grants	2,438,793	2,922,770	19.8%		
State General Purpose Aid	2,992,340	2,970,440	-0.7%		
State Categorical Aid	9,135,001	10,633,452	16.4%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	1,983,344	2,100,388	5.9%		
Fines and Forfeits	0	0	---		
Interest on Investments	300,900	276,600	-8.1%		
All Other Revenues	121,000	157,697	30.3%		
Total Revenues	\$21,190,426	\$23,363,395	10.3%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	2,393,241	2,441,217	2.0%		
Total Revenues and Other Sources	\$23,583,667	\$25,804,612	9.4%		

Current Expenditures					
General Government	\$3,655,750	\$3,248,179	-11.1%		
Public Safety	2,323,934	2,386,214	2.7%		
Streets and Highways (excluding Const.)	2,502,603	2,242,504	-10.4%		
Sanitation	1,082,608	1,182,720	9.2%		
Human Services	4,503,299	4,504,314	0.0%		
Health	714,638	793,860	11.1%		
Culture and Recreation	204,303	231,603	13.4%		
Conservation of Natural Resources	1,654,982	1,791,084	8.2%		
Economic Development & Housing	197,069	1,703,425	764.4%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$16,839,186	\$18,083,903	7.4%		
Debt Service - Principal	223,000	226,000	1.3%		
Interest and Fiscal Charges	28,340	26,110	-7.9%		
Streets and Highways Capital Outlay	7,747,452	9,084,456	17.3%		
All Other Capital Outlay	890,455	510,595	-42.7%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$25,728,433	\$27,931,064	8.6%		

Name of County: **Lac qui Parle [Failed to Report]**Adopted budgets for the following funds: GF: ☐ SR: ☐ DS: ☐ CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$0	\$0	---
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	0	0	---
Licenses and Permits	0	0	---
Federal Grants	0	0	---
State General Purpose Aid	0	0	---
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	0	0	---
Fines and Forfeits	0	0	---
Interest on Investments	0	0	---
All Other Revenues	0	0	---
Total Revenues	\$0	\$0	---
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$0	\$0	---
Current Expenditures			
General Government	\$0	\$0	---
Public Safety	0	0	---
Streets and Highways (excluding Const.)	0	0	---
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	0	0	---
Conservation of Natural Resources	0	0	---
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$0	\$0	---
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$0	\$0	---

Name of County: **Lake**Adopted budgets for the following funds: GF: ☒ SR: ☒ DS: ☒ CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$8,553,822	\$9,284,504	8.5%
Tax Increments	0	0	---
All Other Taxes	1,139,700	1,139,700	---
Special Assessments	0	0	---
Licenses and Permits	86,300	89,200	3.4%
Federal Grants	4,410,977	4,283,292	-2.9%
State General Purpose Aid	1,525,337	1,317,602	-13.6%
State Categorical Aid	6,026,782	6,508,730	8.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	698,488	507,157	-27.4%
Fines and Forfeits	61,500	61,500	---
Interest on Investments	70,684	85,684	21.2%
All Other Revenues	626,843	883,347	40.9%
Total Revenues	\$23,200,433	\$24,160,716	4.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	20,000	0	-100.0%
Total Revenues and Other Sources	\$23,220,433	\$24,160,716	4.0%
Current Expenditures			
General Government	\$4,525,758	\$4,780,199	5.6%
Public Safety	3,840,431	3,842,922	0.1%
Streets and Highways (excluding Const.)	3,576,907	3,769,688	5.4%
Sanitation	455,724	419,673	-7.9%
Human Services	3,357,313	3,410,541	1.6%
Health	753,703	751,537	-0.3%
Culture and Recreation	483,198	478,379	-1.0%
Conservation of Natural Resources	330,218	310,494	-6.0%
Economic Development & Housing	17,000	21,000	23.5%
All Other Current Expenditures	303,567	322,018	6.1%
Total Current Expenditures	\$17,643,819	\$18,106,451	2.6%
Debt Service - Principal	401,667	426,667	6.2%
Interest and Fiscal Charges	100,648	76,033	-24.5%
Streets and Highways Capital Outlay	3,829,200	3,664,000	-4.3%
All Other Capital Outlay	1,171,932	972,167	-17.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	54,000	54,000	---
Total Expenditures and Other Uses	\$23,201,266	\$23,299,318	0.4%

Name of County: **Lake of the Woods**Adopted budgets for the following funds: GF: ☒ SR: ☒ DS: ☐ CP: ☐

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$3,003,973	\$3,052,539	1.6%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	540,600	575,000	6.4%
Licenses and Permits	46,000	45,000	-2.2%
Federal Grants	4,382,683	586,103	-86.6%
State General Purpose Aid	2,894,015	2,886,669	-0.3%
State Categorical Aid	3,406,733	2,475,668	-27.3%
Grants from County/Other Local Units	588,500	7,500	-98.7%
Charges for Services	200,265	200,425	0.1%
Fines and Forfeits	20,000	21,500	7.5%
Interest on Investments	15,000	15,000	---
All Other Revenues	364,328	386,719	6.1%
Total Revenues	\$15,462,097	\$10,252,123	-33.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	3,066	73,693	2303.6%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$15,465,163	\$10,325,816	-33.2%
Current Expenditures			
General Government	\$2,101,840	\$2,274,034	8.2%
Public Safety	1,189,395	1,255,525	5.6%
Streets and Highways (excluding Const.)	2,357,892	2,291,411	-2.8%
Sanitation	633,566	689,394	8.8%
Human Services	1,466,388	1,526,721	4.1%
Health	94,220	94,220	---
Culture and Recreation	303,068	293,268	-3.2%
Conservation of Natural Resources	133,065	128,065	-3.8%
Economic Development & Housing	272,700	291,700	7.0%
All Other Current Expenditures	323,750	171,450	-47.0%
Total Current Expenditures	\$8,875,884	\$9,015,788	1.6%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	6,562,988	1,310,028	-80.0%
All Other Capital Outlay	0	0	---
Other Financing Uses	26,291	0	-100.0%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$15,465,163	\$10,325,816	-33.2%

Name of County: **Le Sueur**Adopted budgets for the following funds: GF: ☒ SR: ☒ DS: ☒ CP: ☒

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$15,332,857	\$16,209,707	5.7%
Tax Increments	0	0	---
All Other Taxes	386,000	697,500	80.7%
Special Assessments	145,000	145,000	---
Licenses and Permits	226,899	235,244	3.7%
Federal Grants	2,951,368	3,292,620	11.6%
State General Purpose Aid	1,200,189	1,243,894	3.6%
State Categorical Aid	8,480,418	8,413,370	-0.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,093,981	7,739,571	607.5%
Fines and Forfeits	40,750	12,600	-69.1%
Interest on Investments	358,454	237,775	-33.7%
All Other Revenues	879,662	394,982	-55.1%
Total Revenues	\$31,095,578	\$38,622,263	24.2%
Proceeds from Bond Sales	0	7,432,100	---
Other Financing Sources	0	0	---
Transfers from Other Funds	171,767	163,485	-4.8%
Total Revenues and Other Sources	\$31,267,345	\$46,217,848	47.8%
Current Expenditures			
General Government	\$5,160,342	\$5,649,487	9.5%
Public Safety	3,812,673	4,080,224	7.0%
Streets and Highways (excluding Const.)	3,175,273	3,451,938	8.7%
Sanitation	181,243	172,477	-4.8%
Human Services	6,378,272	6,965,272	9.2%
Health	2,115,424	2,259,496	6.8%
Culture and Recreation	274,465	267,795	-2.4%
Conservation of Natural Resources	550,994	900,175	63.4%
Economic Development & Housing	10,125	10,325	2.0%
All Other Current Expenditures	3,300	23,300	606.1%
Total Current Expenditures	\$21,662,111	\$23,780,489	9.8%
Debt Service - Principal	1,852,895	1,520,000	-18.0%
Interest and Fiscal Charges	421,212	385,705	-8.4%
Streets and Highways Capital Outlay	6,016,424	19,468,300	223.6%
All Other Capital Outlay	1,428,346	1,252,651	-12.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	91,767	66,790	-27.2%
Total Expenditures and Other Uses	\$31,472,755	\$46,473,935	47.7%

Name of County: **Lincoln**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$4,884,397	\$5,148,267	5.4%		
Tax Increments	0	0	---		
All Other Taxes	923,100	906,920	-1.8%		
Special Assessments	595,135	392,695	-34.0%		
Licenses and Permits	30,879	30,880	0.0%		
Federal Grants	0	0	---		
State General Purpose Aid	112,911	112,812	-0.1%		
State Categorical Aid	4,963,014	6,598,161	32.9%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	561,622	526,438	-6.3%		
Fines and Forfeits	0	0	---		
Interest on Investments	65,000	50,535	-22.3%		
All Other Revenues	480,701	605,539	26.0%		
Total Revenues	\$12,616,759	\$14,372,247	13.9%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	447,138	265,591	-40.6%		
Total Revenues and Other Sources	\$13,063,897	\$14,637,838	12.0%		

Current Expenditures					
General Government	\$2,311,046	\$2,391,967	3.5%		
Public Safety	1,593,376	1,619,417	1.6%		
Streets and Highways (excluding Const.)	2,808,243	2,890,989	2.9%		
Sanitation	266,142	265,435	-0.3%		
Human Services	895,083	885,416	-1.1%		
Health	35,376	42,746	20.8%		
Culture and Recreation	253,773	238,746	-5.9%		
Conservation of Natural Resources	1,153,848	1,032,382	-10.5%		
Economic Development & Housing	44,760	50,070	11.9%		
All Other Current Expenditures	19,319	16,044	-17.0%		
Total Current Expenditures	\$9,380,966	\$9,433,212	0.6%		
Debt Service - Principal	336,000	341,250	1.6%		
Interest and Fiscal Charges	112,965	109,725	-2.9%		
Streets and Highways Capital Outlay	3,273,935	4,753,651	45.2%		
All Other Capital Outlay	0	0	---		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$13,103,866	\$14,637,838	11.7%		

Name of County: **Mahnomen**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$4,067,046	\$3,982,650	-2.1%		
Tax Increments	0	0	---		
All Other Taxes	4,300	4,200	-2.3%		
Special Assessments	278,500	278,500	---		
Licenses and Permits	8,320	8,115	-2.5%		
Federal Grants	2,922,527	2,441,234	-16.5%		
State General Purpose Aid	1,837,094	3,301,331	79.7%		
State Categorical Aid	3,676,733	3,838,949	4.4%		
Grants from County/Other Local Units	133,119	137,732	3.5%		
Charges for Services	659,292	626,100	-5.0%		
Fines and Forfeits	18,200	17,700	-2.7%		
Interest on Investments	30,700	30,800	0.3%		
All Other Revenues	206,850	190,565	-7.9%		
Total Revenues	\$13,842,681	\$14,857,876	7.3%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	13,988	17,914	28.1%		
Total Revenues and Other Sources	\$13,856,669	\$14,875,790	7.4%		

Current Expenditures					
General Government	\$2,307,176	\$2,154,179	-6.6%		
Public Safety	2,449,015	2,520,504	2.9%		
Streets and Highways (excluding Const.)	1,612,899	1,651,920	2.4%		
Sanitation	250,439	235,601	-5.9%		
Human Services	2,753,299	2,737,972	-0.6%		
Health	126,390	77,918	-38.4%		
Culture and Recreation	38,535	39,455	2.4%		
Conservation of Natural Resources	207,967	226,072	8.7%		
Economic Development & Housing	1,014,200	1,523,583	50.2%		
All Other Current Expenditures	543,294	1,289,202	137.3%		
Total Current Expenditures	\$11,303,214	\$12,456,406	10.2%		
Debt Service - Principal	74,100	0	-100.0%		
Interest and Fiscal Charges	3,377	0	-100.0%		
Streets and Highways Capital Outlay	3,323,924	1,799,112	-45.9%		
All Other Capital Outlay	96,000	50,000	-47.9%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	13,988	17,914	28.1%		
Total Expenditures and Other Uses	\$14,814,603	\$14,323,432	-3.3%		

Name of County: **Lyon**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$12,676,566	\$13,247,000	4.5%		
Tax Increments	0	0	---		
All Other Taxes	67,500	84,500	25.2%		
Special Assessments	261,146	258,175	-1.1%		
Licenses and Permits	12,620	12,280	-2.7%		
Federal Grants	403,495	345,897	-14.3%		
State General Purpose Aid	796,560	502,269	-36.9%		
State Categorical Aid	11,258,245	6,769,342	-39.9%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	2,413,800	2,284,275	-5.4%		
Fines and Forfeits	0	0	---		
Interest on Investments	20,000	30,000	50.0%		
All Other Revenues	661,540	891,680	34.8%		
Total Revenues	\$28,571,472	\$24,425,418	-14.5%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	89,850	0	-100.0%		
Total Revenues and Other Sources	\$28,661,322	\$24,425,418	-14.8%		

Current Expenditures					
General Government	\$4,297,845	\$6,983,200	62.5%		
Public Safety	4,798,657	4,948,311	3.1%		
Streets and Highways (excluding Const.)	3,439,157	3,554,102	3.3%		
Sanitation	556,296	552,550	-0.7%		
Human Services	2,637,596	2,684,167	1.8%		
Health	220,000	252,321	14.7%		
Culture and Recreation	641,822	660,532	2.9%		
Conservation of Natural Resources	192,385	194,352	1.0%		
Economic Development & Housing	58,200	58,200	---		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$16,841,958	\$19,887,735	18.1%		
Debt Service - Principal	745,750	745,750	---		
Interest and Fiscal Charges	208,250	208,250	---		
Streets and Highways Capital Outlay	10,560,364	3,233,683	-69.4%		
All Other Capital Outlay	305,000	350,000	14.8%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$28,661,322	\$24,425,418	-14.8%		

Name of County: **Marshall**

Adopted budgets for the following funds:	GF: ☐ Yes ☐ No	SR: ☐ Yes ☐ No	DS: ☐ Yes ☐ No	CP: ☐ Yes ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$5,425,122	\$5,707,281	5.2%		
Tax Increments	0	0	---		
All Other Taxes	500,523	530,723	6.0%		
Special Assessments	0	0	---		
Licenses and Permits	21,240	21,240	---		
Federal Grants	1,247,627	1,171,990	-6.1%		
State General Purpose Aid	364,272	491,489	34.9%		
State Categorical Aid	5,691,229	8,963,954	57.5%		
Grants from County/Other Local Units	139,423	183,475	31.6%		
Charges for Services	1,742,997	1,747,672	0.3%		
Fines and Forfeits	0	0	---		
Interest on Investments	40,050	30,050	-25.0%		
All Other Revenues	1,104,470	978,060	-11.4%		
Total Revenues	\$16,276,953	\$19,825,934	21.8%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$16,276,953	\$19,825,934	21.8%		

Current Expenditures					
General Government	\$2,428,225	\$2,612,762	7.6%		
Public Safety	2,336,398	2,327,188	-0.4%		
Streets and Highways (excluding Const.)	3,363,259	3,516,034	4.5%		
Sanitation	112,599	130,025	15.5%		
Human Services	3,494,772	3,382,330	-3.2%		
Health	34,000	47,500	39.7%		
Culture and Recreation	251,850	242,611	-3.7%		
Conservation of Natural Resources	455,690	471,584	3.5%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	3,000	3,000	---		
Total Current Expenditures	\$12,479,793	\$12,733,034	2.0%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	3,390,000	6,679,000	97.0%		
All Other Capital Outlay	662,454	626,082	-5.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$16,532,247	\$20,038,116	21.2%		

Name of County: **Martin**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$11,805,424	\$12,987,806	10.0%		
Tax Increments	0	0	---		
All Other Taxes	331,300	495,000	49.4%		
Special Assessments	735,810	748,692	1.8%		
Licenses and Permits	64,500	61,800	-4.2%		
Federal Grants	212,331	1,632,560	668.9%		
State General Purpose Aid	533,277	436,927	-18.1%		
State Categorical Aid	6,833,345	4,159,981	-39.1%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	1,247,500	1,180,319	-5.4%		
Fines and Forfeits	21,300	21,200	-0.5%		
Interest on Investments	288,252	200,000	-30.6%		
All Other Revenues	668,225	647,633	-3.1%		
Total Revenues	\$22,741,264	\$22,571,918	-0.7%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$22,741,264	\$22,571,918	-0.7%		

Current Expenditures					
General Government	\$5,247,723	\$5,495,829	4.7%		
Public Safety	4,330,580	4,618,930	6.7%		
Streets and Highways (excluding Const.)	4,524,588	4,494,053	-0.7%		
Sanitation	604,800	620,770	2.6%		
Human Services	2,648,891	2,962,923	11.9%		
Health	0	0	---		
Culture and Recreation	826,316	794,303	-3.9%		
Conservation of Natural Resources	275,662	273,596	-0.7%		
Economic Development & Housing	77,142	79,827	3.5%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$18,535,702	\$19,340,231	4.3%		
Debt Service - Principal	231,800	222,076	-4.2%		
Interest and Fiscal Charges	84,865	79,827	-5.9%		
Streets and Highways Capital Outlay	4,289,294	2,987,506	-30.3%		
All Other Capital Outlay	0	0	---		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$23,141,661	\$22,629,640	-2.2%		

Name of County: **Meeker**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$12,771,533	\$13,538,178	6.0%		
Tax Increments	0	0	---		
All Other Taxes	81,000	81,000	---		
Special Assessments	0	0	---		
Licenses and Permits	75,235	83,015	10.3%		
Federal Grants	2,706,417	3,314,032	22.5%		
State General Purpose Aid	1,860,190	1,830,290	-1.6%		
State Categorical Aid	5,344,017	5,462,258	2.2%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	2,128,235	2,213,282	4.0%		
Fines and Forfeits	24,050	22,050	-8.3%		
Interest on Investments	150,000	150,000	---		
All Other Revenues	1,524,115	1,459,876	-4.2%		
Total Revenues	\$26,664,792	\$28,153,981	5.6%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	225,000	---		
Transfers from Other Funds	678,377	738,006	8.8%		
Total Revenues and Other Sources	\$27,343,169	\$29,116,987	6.5%		

Current Expenditures					
General Government	\$4,102,063	\$4,274,472	4.2%		
Public Safety	5,098,876	5,327,423	4.5%		
Streets and Highways (excluding Const.)	3,258,988	3,213,066	-1.4%		
Sanitation	206,526	213,609	3.4%		
Human Services	6,875,516	6,721,598	-2.2%		
Health	1,593,603	1,590,663	-0.2%		
Culture and Recreation	449,083	468,010	4.2%		
Conservation of Natural Resources	380,030	602,193	58.5%		
Economic Development & Housing	97,000	97,000	---		
All Other Current Expenditures	440,479	480,650	9.1%		
Total Current Expenditures	\$22,502,164	\$22,988,684	2.2%		
Debt Service - Principal	820,000	840,000	2.4%		
Interest and Fiscal Charges	107,023	94,133	-12.0%		
Streets and Highways Capital Outlay	2,419,869	3,287,323	35.8%		
All Other Capital Outlay	1,015,986	1,168,842	15.0%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	678,377	738,005	8.8%		
Total Expenditures and Other Uses	\$27,543,419	\$29,116,987	5.7%		

Name of County: **McLeod**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$18,909,770	\$18,914,829	0.0%		
Tax Increments	4,500	4,000	-11.1%		
All Other Taxes	18,000	20,000	11.1%		
Special Assessments	108,101	127,401	17.9%		
Licenses and Permits	82,625	85,175	3.1%		
Federal Grants	3,664,363	3,342,403	-8.8%		
State General Purpose Aid	1,000,000	1,659,351	65.9%		
State Categorical Aid	7,600,164	6,572,923	-13.5%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	4,814,621	5,327,692	10.7%		
Fines and Forfeits	24,000	21,200	-11.7%		
Interest on Investments	197,625	170,625	-13.7%		
All Other Revenues	1,034,717	822,091	-20.5%		
Total Revenues	\$37,458,486	\$37,067,690	-1.0%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	145,000	205,500	41.7%		
Transfers from Other Funds	772,901	2,609,813	237.7%		
Total Revenues and Other Sources	\$38,376,387	\$39,883,003	3.9%		

Current Expenditures					
General Government	\$6,515,213	\$7,249,172	11.3%		
Public Safety	6,053,953	10,291,219	70.0%		
Streets and Highways (excluding Const.)	4,298,574	3,753,531	-12.7%		
Sanitation	1,925,053	2,314,286	20.2%		
Human Services	9,931,508	9,944,455	0.1%		
Health	2,136,329	2,479,430	16.1%		
Culture and Recreation	634,403	665,301	4.9%		
Conservation of Natural Resources	599,371	841,710	40.4%		
Economic Development & Housing	2,476	8,476	242.3%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$32,096,880	\$37,547,580	17.0%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	142,617	---		
Streets and Highways Capital Outlay	5,835,000	5,755,834	-1.4%		
All Other Capital Outlay	0	1,700,000	---		
Other Financing Uses	1,059,944	3,495,332	229.8%		
Transfers to Other Funds	772,901	889,813	15.1%		
Total Expenditures and Other Uses	\$39,764,725	\$49,531,176	24.6%		

Name of County: **Mille Lacs**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ No	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$14,569,000	\$14,949,516	2.6%		
Tax Increments	0	0	---		
All Other Taxes	58,500	64,500	10.3%		
Special Assessments	30,400	30,400	---		
Licenses and Permits	194,712	205,712	5.6%		
Federal Grants	5,852,268	5,396,457	-7.8%		
State General Purpose Aid	1,930,207	1,847,634	-4.3%		
State Categorical Aid	8,410,521	7,686,849	-8.6%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	1,807,525	1,898,384	5.0%		
Fines and Forfeits	59,100	59,000	-0.2%		
Interest on Investments	65,600	60,000	-8.5%		
All Other Revenues	601,700	525,195	-12.7%		
Total Revenues	\$33,579,533	\$32,723,647	-2.5%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	216,577	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$33,579,533	\$32,940,224	-1.9%		

Current Expenditures					
General Government	\$5,267,614	\$5,326,866	1.1%		
Public Safety	7,543,598	7,733,967	2.5%		
Streets and Highways (excluding Const.)	6,095,201	4,427,786	-27.4%		
Sanitation	80,500	85,500	6.2%		
Human Services	8,282,470	9,166,912	10.7%		
Health	889,366	788,271	-11.4%		
Culture and Recreation	253,000	268,029	5.9%		
Conservation of Natural Resources	167,992	157,900	-6.0%		
Economic Development & Housing	0	71,675	---		
All Other Current Expenditures	412,479	232,979	-43.5%		
Total Current Expenditures	\$28,992,220	\$28,259,885	-2.5%		
Debt Service - Principal	703,500	540,000	-23.2%		
Interest and Fiscal Charges	234,500	359,000	53.1%		
Streets and Highways Capital Outlay	3,877,100	3,905,000	0.7%		
All Other Capital Outlay	0	203,764	---		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$33,807,320	\$33,267,649	-1.6%		

Name of County: **Morrison**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$16,202,202	\$16,326,903	0.8%
Tax Increments	0	0	---
All Other Taxes	450,200	454,500	1.0%
Special Assessments	0	0	---
Licenses and Permits	176,250	185,400	5.2%
Federal Grants	3,693,598	3,753,779	1.6%
State General Purpose Aid	2,008,986	2,257,168	12.4%
State Categorical Aid	8,593,665	8,637,204	0.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,937,074	5,234,302	6.0%
Fines and Forfeits	0	0	---
Interest on Investments	200,000	200,000	---
All Other Revenues	537,800	544,500	1.2%
Total Revenues	\$36,799,775	\$37,593,756	2.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$36,799,775	\$37,593,756	2.2%
Current Expenditures			
General Government	\$5,957,506	\$6,441,143	8.1%
Public Safety	5,711,887	5,593,494	-2.1%
Streets and Highways (excluding Const.)	4,359,854	4,540,207	4.1%
Sanitation	3,634,385	2,632,204	-27.6%
Human Services	8,932,400	9,008,700	0.9%
Health	2,460,651	2,322,646	-5.6%
Culture and Recreation	590,591	648,548	9.8%
Conservation of Natural Resources	397,155	399,457	0.6%
Economic Development & Housing	70,500	81,750	16.0%
All Other Current Expenditures	60,000	60,000	---
Total Current Expenditures	\$32,174,929	\$31,728,149	-1.4%
Debt Service - Principal	824,700	830,000	0.6%
Interest and Fiscal Charges	84,921	77,616	-8.6%
Streets and Highways Capital Outlay	5,341,461	5,196,922	-2.7%
All Other Capital Outlay	125,000	185,000	48.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$38,551,011	\$38,017,687	-1.4%

Name of County: **Murray**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$7,046,507	\$7,232,884	2.6%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	505,943	579,809	14.6%
Licenses and Permits	28,940	32,650	12.8%
Federal Grants	4,839,986	5,314,559	9.8%
State General Purpose Aid	151,675	152,276	0.4%
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	359,440	413,080	14.9%
Fines and Forfeits	0	0	---
Interest on Investments	106,863	53,824	-49.6%
All Other Revenues	538,688	539,215	0.1%
Total Revenues	\$13,578,042	\$14,318,297	5.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	365,500	139,316	-61.9%
Transfers from Other Funds	390,000	0	-100.0%
Total Revenues and Other Sources	\$14,333,542	\$14,457,613	0.9%
Current Expenditures			
General Government	\$2,452,027	\$2,612,915	6.6%
Public Safety	1,838,768	1,924,890	4.7%
Streets and Highways (excluding Const.)	3,192,814	2,915,278	-8.7%
Sanitation	377,582	381,352	1.0%
Human Services	1,094,272	1,106,979	1.2%
Health	52,350	63,256	20.8%
Culture and Recreation	884,223	970,171	9.7%
Conservation of Natural Resources	712,456	733,343	2.9%
Economic Development & Housing	200,128	152,880	-23.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,804,620	\$10,861,064	0.5%
Debt Service - Principal	480,771	450,333	-6.3%
Interest and Fiscal Charges	70,255	71,801	2.2%
Streets and Highways Capital Outlay	2,382,000	2,766,668	16.1%
All Other Capital Outlay	0	0	---
Other Financing Uses	24,220	24,192	-0.1%
Transfers to Other Funds	390,500	139,316	-64.3%
Total Expenditures and Other Uses	\$14,152,366	\$14,313,374	1.1%

Name of County: **Mower [Failed to Report]**Adopted budgets for the following funds: GF: ☐ Yes SR: ☐ Yes DS: ☐ Yes CP: ☐ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$0	\$0	---
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	0	0	---
Licenses and Permits	0	0	---
Federal Grants	0	0	---
State General Purpose Aid	0	0	---
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	0	0	---
Fines and Forfeits	0	0	---
Interest on Investments	0	0	---
All Other Revenues	0	0	---
Total Revenues	\$0	\$0	---
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$0	\$0	---
Current Expenditures			
General Government	\$0	\$0	---
Public Safety	0	0	---
Streets and Highways (excluding Const.)	0	0	---
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	0	0	---
Conservation of Natural Resources	0	0	---
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$0	\$0	---
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$0	\$0	---

Name of County: **Nicollet**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ No DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$17,916,311	\$18,853,341	5.2%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	280,000	290,000	3.6%
Licenses and Permits	54,000	56,000	3.7%
Federal Grants	3,703,382	3,326,929	-10.2%
State General Purpose Aid	1,336,802	1,244,495	-6.9%
State Categorical Aid	5,881,561	6,123,729	4.1%
Grants from County/Other Local Units	953,762	579,046	-39.3%
Charges for Services	1,836,728	1,890,024	2.9%
Fines and Forfeits	42,000	40,000	-4.8%
Interest on Investments	190,135	135,135	-28.9%
All Other Revenues	732,300	815,226	11.3%
Total Revenues	\$32,926,981	\$33,353,925	1.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	778,196	930,547	19.6%
Total Revenues and Other Sources	\$33,705,177	\$34,284,472	1.7%
Current Expenditures			
General Government	\$7,712,930	\$8,005,802	3.8%
Public Safety	5,024,488	5,597,790	11.4%
Streets and Highways (excluding Const.)	3,021,014	3,707,895	22.7%
Sanitation	357,932	302,700	-15.4%
Human Services	9,129,459	9,152,116	0.2%
Health	1,850,667	1,851,450	0.0%
Culture and Recreation	107,705	108,728	0.9%
Conservation of Natural Resources	394,316	380,984	-3.4%
Economic Development & Housing	254,525	248,341	-2.4%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$27,853,036	\$29,355,806	5.4%
Debt Service - Principal	1,150,000	1,355,000	17.8%
Interest and Fiscal Charges	756,376	789,575	4.4%
Streets and Highways Capital Outlay	3,870,765	2,784,091	-28.1%
All Other Capital Outlay	0	0	---
Other Financing Uses	75,000	0	-100.0%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$33,705,177	\$34,284,472	1.7%

Name of County: **Nobles**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$11,413,867	\$12,096,602	6.0%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	0	0	---
Licenses and Permits	383,915	395,440	3.0%
Federal Grants	2,236,839	2,077,169	-7.1%
State General Purpose Aid	609,468	376,089	-38.3%
State Categorical Aid	10,755,813	8,315,762	-22.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,669,175	1,732,447	3.8%
Fines and Forfeits	1,000	1,000	---
Interest on Investments	74,076	41,300	-44.2%
All Other Revenues	2,226,855	1,649,193	-25.9%
Total Revenues	\$29,371,008	\$26,685,002	-9.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	405,818	229,384	-43.5%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$29,776,826	\$26,914,386	-9.6%
Current Expenditures			
General Government	\$5,924,415	\$6,552,203	10.6%
Public Safety	4,133,195	4,246,359	2.7%
Streets and Highways (excluding Const.)	2,680,990	2,651,175	-1.1%
Sanitation	0	0	---
Human Services	6,281,248	6,398,736	1.9%
Health	926,823	918,595	-0.9%
Culture and Recreation	738,782	474,055	-35.8%
Conservation of Natural Resources	1,004,631	1,108,200	10.3%
Economic Development & Housing	76,676	74,676	-2.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$21,766,760	\$22,423,999	3.0%
Debt Service - Principal	1,115,000	1,290,000	15.7%
Interest and Fiscal Charges	427,035	199,155	-53.4%
Streets and Highways Capital Outlay	6,236,342	2,820,847	-54.8%
All Other Capital Outlay	0	0	---
Other Financing Uses	231,689	180,385	-22.1%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$29,776,826	\$26,914,386	-9.6%

Name of County: **Norman**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ No CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$4,696,048	\$5,280,993	12.5%
Tax Increments	0	0	---
All Other Taxes	24,600	95,575	288.5%
Special Assessments	270,000	275,000	1.9%
Licenses and Permits	24,742	90,202	264.6%
Federal Grants	241,200	1,743,686	622.9%
State General Purpose Aid	133,938	128,591	-4.0%
State Categorical Aid	3,843,361	5,176,682	34.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	127,098	175,559	38.1%
Fines and Forfeits	7,000	7,000	---
Interest on Investments	10,000	7,500	-25.0%
All Other Revenues	2,843,161	2,631,582	-7.4%
Total Revenues	\$12,221,148	\$15,612,370	27.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$12,221,148	\$15,612,370	27.7%
Current Expenditures			
General Government	\$1,927,279	\$1,932,695	0.3%
Public Safety	1,446,364	1,635,711	13.1%
Streets and Highways (excluding Const.)	2,803,179	2,953,472	5.4%
Sanitation	374,892	373,612	-0.3%
Human Services	2,310,258	2,500,014	8.2%
Health	223,724	225,668	0.9%
Culture and Recreation	105,650	105,941	0.3%
Conservation of Natural Resources	226,258	228,488	1.0%
Economic Development & Housing	0	0	---
All Other Current Expenditures	62,630	136,600	118.1%
Total Current Expenditures	\$9,480,234	\$10,092,201	6.5%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	2,985,900	5,670,140	89.9%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$12,466,134	\$15,762,341	26.4%

Name of County: **Olmsted**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ No CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$82,919,373	\$85,614,250	3.2%
Tax Increments	0	0	---
All Other Taxes	110,000	110,000	---
Special Assessments	0	0	---
Licenses and Permits	2,013,702	2,184,900	8.5%
Federal Grants	19,989,950	24,161,709	20.9%
State General Purpose Aid	6,658,535	6,685,462	0.4%
State Categorical Aid	32,790,510	26,055,752	-20.5%
Grants from County/Other Local Units	9,023,842	25,775,917	185.6%
Charges for Services	16,899,042	16,407,360	-2.9%
Fines and Forfeits	0	0	---
Interest on Investments	701,799	730,950	4.2%
All Other Revenues	1,226,146	1,429,367	16.6%
Total Revenues	\$172,332,899	\$189,155,667	9.8%
Proceeds from Bond Sales	0	11,500,000	---
Other Financing Sources	0	0	---
Transfers from Other Funds	180,000	232,538	29.2%
Total Revenues and Other Sources	\$172,512,899	\$200,888,205	16.4%
Current Expenditures			
General Government	\$23,007,512	\$21,293,689	-7.4%
Public Safety	29,954,300	31,715,074	5.9%
Streets and Highways (excluding Const.)	8,881,956	8,417,030	-5.2%
Sanitation	0	0	---
Human Services	59,097,162	61,660,094	4.3%
Health	12,360,601	13,046,057	5.5%
Culture and Recreation	3,222,036	3,368,898	4.6%
Conservation of Natural Resources	955,126	1,046,366	9.6%
Economic Development & Housing	51,324	56,404	9.9%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$137,530,017	\$140,603,612	2.2%
Debt Service - Principal	5,439,690	8,273,047	52.1%
Interest and Fiscal Charges	1,543,269	1,285,795	-16.7%
Streets and Highways Capital Outlay	30,446,623	68,000,791	123.3%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	360,000	393,820	9.4%
Total Expenditures and Other Uses	\$175,319,599	\$218,557,065	24.7%

Name of County: **Otter Tail**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$33,776,878	\$35,021,443	3.7%
Tax Increments	0	0	---
All Other Taxes	491,875	532,025	8.2%
Special Assessments	64,117	239,550	273.6%
Licenses and Permits	425,005	423,105	-0.4%
Federal Grants	7,486,082	6,936,229	-7.3%
State General Purpose Aid	2,554,768	2,492,141	-2.5%
State Categorical Aid	19,643,209	30,882,370	57.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,261,562	4,653,172	42.7%
Fines and Forfeits	38,650	33,500	-13.3%
Interest on Investments	185,000	151,000	-18.4%
All Other Revenues	4,616,312	5,510,620	19.4%
Total Revenues	\$72,543,458	\$86,875,155	19.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	3,336,633	1,340,281	-59.8%
Total Revenues and Other Sources	\$75,880,091	\$88,215,436	16.3%
Current Expenditures			
General Government	\$10,902,884	\$10,921,401	0.2%
Public Safety	11,837,441	12,337,873	4.2%
Streets and Highways (excluding Const.)	9,676,100	9,869,265	2.0%
Sanitation	0	0	---
Human Services	17,345,792	17,824,142	2.8%
Health	2,644,698	3,373,147	27.5%
Culture and Recreation	696,485	740,465	6.3%
Conservation of Natural Resources	1,029,010	1,246,186	21.1%
Economic Development & Housing	436,000	577,851	32.5%
All Other Current Expenditures	1,387,170	1,415,401	2.0%
Total Current Expenditures	\$55,955,580	\$58,305,731	4.2%
Debt Service - Principal	2,615,000	3,320,000	27.0%
Interest and Fiscal Charges	1,746,838	1,672,691	-4.2%
Streets and Highways Capital Outlay	13,160,450	21,887,700	66.3%
All Other Capital Outlay	1,350,780	1,365,250	1.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	3,336,633	1,340,281	-59.8%
Total Expenditures and Other Uses	\$78,165,281	\$87,891,653	12.4%

Name of County: **Pennington**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$7,353,278	\$7,677,615	4.4%
Tax Increments	0	0	---
All Other Taxes	317,100	318,400	0.4%
Special Assessments	150,000	150,000	---
Licenses and Permits	6,650	8,150	22.6%
Federal Grants	1,518,231	2,380,248	56.8%
State General Purpose Aid	820,155	800,813	-2.4%
State Categorical Aid	4,911,642	4,685,098	-4.6%
Grants from County/Other Local Units	459,625	580,368	26.3%
Charges for Services	1,104,040	1,076,765	-2.5%
Fines and Forfeits	16,000	17,000	6.3%
Interest on Investments	25,000	25,000	---
All Other Revenues	340,100	303,292	-10.8%
Total Revenues	\$17,021,821	\$18,022,749	5.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$17,021,821	\$18,022,749	5.9%
Current Expenditures			
General Government	\$2,596,521	\$2,633,293	1.4%
Public Safety	3,007,488	3,187,096	6.0%
Streets and Highways (excluding Const.)	2,568,677	2,593,747	1.0%
Sanitation	59,500	59,000	-0.8%
Human Services	4,938,296	4,843,209	-1.9%
Health	49,906	49,906	---
Culture and Recreation	185,593	186,032	0.2%
Conservation of Natural Resources	505,865	501,632	-0.8%
Economic Development & Housing	20,500	83,415	306.9%
All Other Current Expenditures	88,939	93,244	4.8%
Total Current Expenditures	\$14,021,285	\$14,230,574	1.5%
Debt Service - Principal	250,000	120,000	-52.0%
Interest and Fiscal Charges	27,750	21,150	-23.8%
Streets and Highways Capital Outlay	2,398,203	2,876,500	19.9%
All Other Capital Outlay	362,017	891,214	146.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$17,059,255	\$18,139,438	6.3%

Name of County: **Pipestone**Adopted budgets for the following funds: GF: ☒ Yes SR: ☐ No DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$4,926,323	\$5,319,059	8.0%
Tax Increments	0	0	---
All Other Taxes	511,000	487,000	-4.7%
Special Assessments	257,300	244,000	-5.2%
Licenses and Permits	16,925	15,875	-6.2%
Federal Grants	344,930	595,795	72.7%
State General Purpose Aid	827,750	528,367	-36.2%
State Categorical Aid	5,039,849	5,169,582	2.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,556,701	1,755,924	12.8%
Fines and Forfeits	9,000	7,000	-22.2%
Interest on Investments	105,000	100,000	-4.8%
All Other Revenues	486,646	572,926	17.7%
Total Revenues	\$14,081,424	\$14,795,528	5.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	20,000	30,000	50.0%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$14,101,424	\$14,825,528	5.1%
Current Expenditures			
General Government	\$3,101,052	\$3,286,933	6.0%
Public Safety	2,576,982	2,839,538	10.2%
Streets and Highways (excluding Const.)	2,381,997	2,560,567	7.5%
Sanitation	246,662	243,350	-1.3%
Human Services	1,139,836	1,144,792	0.4%
Health	57,576	69,571	20.8%
Culture and Recreation	126,157	127,061	0.7%
Conservation of Natural Resources	409,030	470,572	15.0%
Economic Development & Housing	6,775	6,775	---
All Other Current Expenditures	40,800	10,400	-74.5%
Total Current Expenditures	\$10,086,867	\$10,759,559	6.7%
Debt Service - Principal	178,500	189,000	5.9%
Interest and Fiscal Charges	41,895	31,894	-23.9%
Streets and Highways Capital Outlay	3,826,597	4,220,579	10.3%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$14,133,859	\$15,201,032	7.6%

Name of County: **Pine**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$14,749,250	\$15,199,541	3.1%
Tax Increments	0	0	---
All Other Taxes	292,000	327,000	12.0%
Special Assessments	0	0	---
Licenses and Permits	72,800	68,000	-6.6%
Federal Grants	5,429,733	3,517,271	-35.2%
State General Purpose Aid	2,461,415	2,954,499	20.0%
State Categorical Aid	14,180,465	8,581,173	-39.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,933,273	2,066,785	6.9%
Fines and Forfeits	19,050	18,750	-1.6%
Interest on Investments	100,000	50,000	-50.0%
All Other Revenues	2,678,318	2,246,688	-16.1%
Total Revenues	\$41,916,304	\$35,029,707	-16.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	85,000	85,000	---
Total Revenues and Other Sources	\$42,001,304	\$35,114,707	-16.4%
Current Expenditures			
General Government	\$5,085,444	\$4,937,117	-2.9%
Public Safety	8,010,474	8,575,122	7.0%
Streets and Highways (excluding Const.)	4,134,432	4,085,997	-1.2%
Sanitation	168,967	183,553	8.6%
Human Services	7,433,840	7,407,894	-0.3%
Health	1,451,216	353,435	-75.6%
Culture and Recreation	420,320	414,329	-1.4%
Conservation of Natural Resources	914,770	965,059	5.5%
Economic Development & Housing	35,250	35,250	---
All Other Current Expenditures	9,062	0	-100.0%
Total Current Expenditures	\$27,663,775	\$26,957,756	-2.6%
Debt Service - Principal	1,120,000	1,120,000	---
Interest and Fiscal Charges	1,035,687	1,032,411	-0.3%
Streets and Highways Capital Outlay	12,128,841	5,107,443	-57.9%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	85,000	85,000	---
Total Expenditures and Other Uses	\$42,033,303	\$34,302,610	-18.4%

Name of County: **Polk**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$19,289,484	\$19,729,276	2.3%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	2,840,574	2,926,713	3.0%
Licenses and Permits	92,100	92,100	---
Federal Grants	6,770,362	6,369,245	-5.9%
State General Purpose Aid	2,284,636	2,292,482	0.3%
State Categorical Aid	14,220,362	15,530,281	9.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	8,611,661	8,456,102	-1.8%
Fines and Forfeits	4,500	500	-88.9%
Interest on Investments	52,100	52,000	-0.2%
All Other Revenues	2,377,940	2,501,051	5.2%
Total Revenues	\$56,543,719	\$57,949,750	2.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,637,725	1,396,686	-14.7%
Total Revenues and Other Sources	\$58,181,444	\$59,346,436	2.0%
Current Expenditures			
General Government	\$7,961,779	\$8,324,355	4.6%
Public Safety	8,397,813	8,795,829	4.7%
Streets and Highways (excluding Const.)	3,919,182	5,265,580	34.4%
Sanitation	2,907,905	2,753,138	-5.3%
Human Services	15,460,599	15,312,933	-1.0%
Health	2,505,679	2,573,573	2.7%
Culture and Recreation	303,112	356,347	17.6%
Conservation of Natural Resources	249,471	224,189	-10.1%
Economic Development & Housing	0	0	---
All Other Current Expenditures	4,775,710	5,179,593	8.5%
Total Current Expenditures	\$46,481,250	\$48,785,537	5.0%
Debt Service - Principal	1,990,000	2,015,000	1.3%
Interest and Fiscal Charges	600,348	583,795	-2.8%
Streets and Highways Capital Outlay	5,518,300	6,918,300	25.4%
All Other Capital Outlay	4,259,787	2,263,574	-46.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$58,849,685	\$60,566,206	2.9%

Name of County: **Pope**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$8,551,723	\$8,892,937	4.0%		
Tax Increments	0	0	---		
All Other Taxes	126,000	126,000	---		
Special Assessments	0	0	---		
Licenses and Permits	37,000	42,000	13.5%		
Federal Grants	1,304,004	1,754,769	34.6%		
State General Purpose Aid	395,059	220,446	-44.2%		
State Categorical Aid	4,102,616	4,354,824	6.1%		
Grants from County/Other Local Units	70,171	59,350	-15.4%		
Charges for Services	1,042,003	453,663	-56.5%		
Fines and Forfeits	5,700	5,800	1.8%		
Interest on Investments	48,000	48,000	---		
All Other Revenues	495,390	583,190	17.7%		
Total Revenues	\$16,177,666	\$16,540,979	2.2%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$16,177,666	\$16,540,979	2.2%		

Current Expenditures					
General Government	\$3,083,137	\$3,219,432	4.4%		
Public Safety	2,325,611	2,328,624	0.1%		
Streets and Highways (excluding Const.)	2,095,180	2,418,692	15.4%		
Sanitation	0	0	---		
Human Services	3,725,230	3,902,827	4.8%		
Health	1,125,402	246,944	-78.1%		
Culture and Recreation	244,633	155,814	-36.3%		
Conservation of Natural Resources	332,735	471,298	41.6%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	662,218	660,106	-0.3%		
Total Current Expenditures	\$13,594,146	\$13,403,737	-1.4%		
Debt Service - Principal	606,533	626,875	3.4%		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	2,303,241	2,876,033	24.9%		
All Other Capital Outlay	100,000	50,000	-50.0%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$16,603,920	\$16,956,645	2.1%		

Name of County: **Red Lake**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ No	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$2,300,565	\$2,486,735	8.1%		
Tax Increments	0	0	---		
All Other Taxes	22,700	23,900	5.3%		
Special Assessments	0	0	---		
Licenses and Permits	1,300	1,300	---		
Federal Grants	473,212	294,192	-37.8%		
State General Purpose Aid	404,059	280,242	-30.6%		
State Categorical Aid	2,772,708	2,874,656	3.7%		
Grants from County/Other Local Units	0	67,865	---		
Charges for Services	565,211	569,370	0.7%		
Fines and Forfeits	5,500	6,500	18.2%		
Interest on Investments	199,000	155,000	-22.1%		
All Other Revenues	428,765	674,410	57.3%		
Total Revenues	\$7,173,020	\$7,434,170	3.6%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	616,069	790,278	28.3%		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$7,789,089	\$8,224,448	5.6%		

Current Expenditures					
General Government	\$1,063,971	\$1,091,153	2.6%		
Public Safety	1,204,903	1,209,191	0.4%		
Streets and Highways (excluding Const.)	1,809,300	1,961,500	8.4%		
Sanitation	277,079	280,121	1.1%		
Human Services	1,278,358	1,376,088	7.6%		
Health	21,388	21,388	---		
Culture and Recreation	88,032	88,132	0.1%		
Conservation of Natural Resources	175,558	184,075	4.9%		
Economic Development & Housing	0	0	---		
All Other Current Expenditures	152,500	153,800	0.9%		
Total Current Expenditures	\$6,071,089	\$6,365,448	4.8%		
Debt Service - Principal	0	0	---		
Interest and Fiscal Charges	0	0	---		
Streets and Highways Capital Outlay	1,578,000	1,509,000	-4.4%		
All Other Capital Outlay	140,000	350,000	150.0%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$7,789,089	\$8,224,448	5.6%		

Name of County: **Ramsey**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$270,455,595	\$270,447,545	-0.0%		
Tax Increments	0	0	---		
All Other Taxes	8,965,000	8,965,000	---		
Special Assessments	0	0	---		
Licenses and Permits	1,666,663	1,688,063	1.3%		
Federal Grants	90,579,403	107,035,133	18.2%		
State General Purpose Aid	16,415,953	16,666,959	1.5%		
State Categorical Aid	65,866,925	81,291,315	23.4%		
Grants from County/Other Local Units	89,611	89,611	---		
Charges for Services	73,671,081	77,517,366	5.2%		
Fines and Forfeits	612,000	612,000	---		
Interest on Investments	7,604,500	7,609,500	0.1%		
All Other Revenues	15,152,415	15,065,565	-0.6%		
Total Revenues	\$551,079,146	\$586,988,057	6.5%		
Proceeds from Bond Sales	34,250,000	29,000,000	-15.3%		
Other Financing Sources	0	0	---		
Transfers from Other Funds	2,383,428	2,084,230	-12.6%		
Total Revenues and Other Sources	\$587,712,574	\$618,072,287	5.2%		

Current Expenditures					
General Government	\$87,282,015	\$85,551,599	-2.0%		
Public Safety	124,331,218	127,930,715	2.9%		
Streets and Highways (excluding Const.)	17,347,273	17,707,300	2.1%		
Sanitation	18,809,014	19,288,657	2.6%		
Human Services	165,636,853	171,431,292	3.5%		
Health	44,271,482	44,095,553	-0.4%		
Culture and Recreation	20,865,499	21,102,206	1.1%		
Conservation of Natural Resources	495,228	512,899	3.6%		
Economic Development & Housing	20,385,584	20,413,036	0.1%		
All Other Current Expenditures	2,000,000	2,000,000	---		
Total Current Expenditures	\$501,424,166	\$510,033,257	1.7%		
Debt Service - Principal	18,912,500	20,840,000	10.2%		
Interest and Fiscal Charges	8,469,678	8,122,429	-4.1%		
Streets and Highways Capital Outlay	14,373,000	42,437,000	195.3%		
All Other Capital Outlay	47,263,528	37,397,496	-20.9%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	2,327,492	2,318,600	-0.4%		
Total Expenditures and Other Uses	\$592,770,364	\$621,148,782	4.8%		

Name of County: **Redwood**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ No	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$10,229,560	\$10,705,682	4.7%		
Tax Increments	0	0	---		
All Other Taxes	9,325	9,325	---		
Special Assessments	916,951	808,997	-11.8%		
Licenses and Permits	50,765	58,480	15.2%		
Federal Grants	65,000	17,000	-73.8%		
State General Purpose Aid	591,416	582,963	-1.4%		
State Categorical Aid	5,192,741	5,729,145	10.3%		
Grants from County/Other Local Units	30,000	0	-100.0%		
Charges for Services	767,215	668,293	-12.9%		
Fines and Forfeits	0	0	---		
Interest on Investments	50,246	43,440	-13.5%		
All Other Revenues	780,391	816,306	4.6%		
Total Revenues	\$18,683,610	\$19,439,631	4.0%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	30,000	25,000	-16.7%		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$18,713,610	\$19,464,631	4.0%		

Current Expenditures					
General Government	\$5,920,593	\$4,056,250	-31.5%		
Public Safety	3,157,798	3,307,775	4.7%		
Streets and Highways (excluding Const.)	2,993,000	2,659,000	-11.2%		
Sanitation	616,501	869,601	41.1%		
Human Services	2,495,941	2,217,454	-11.2%		
Health	321,180	265,295	-17.4%		
Culture and Recreation	242,861	261,923	7.8%		
Conservation of Natural Resources	995,472	1,067,622	7.2%		
Economic Development & Housing	90,403	80,003	-11.5%		
All Other Current Expenditures	94,438	94,438	---		
Total Current Expenditures	\$16,928,187	\$14,879,361	-12.1%		
Debt Service - Principal	593,819	479,700	-19.2%		
Interest and Fiscal Charges	171,455	196,811	14.8%		
Streets and Highways Capital Outlay	2,474,000	2,982,000	20.5%		
All Other Capital Outlay	854,350	1,354,300	58.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$21,021,811	\$19,892,172	-5.4%		

Name of County: **Renville**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$12,692,636	\$12,598,271	-0.7%
Tax Increments	0	0	---
All Other Taxes	190,000	194,000	2.1%
Special Assessments	0	0	---
Licenses and Permits	107,320	99,750	-7.1%
Federal Grants	2,206,969	3,570,861	61.8%
State General Purpose Aid	625,223	921,245	47.3%
State Categorical Aid	7,755,461	7,854,473	1.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,150,238	3,403,145	8.0%
Fines and Forfeits	31,000	14,500	-53.2%
Interest on Investments	179,870	131,162	-27.1%
All Other Revenues	396,040	481,456	21.6%
Total Revenues	\$27,334,757	\$29,268,863	7.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	175,000	---
Total Revenues and Other Sources	\$27,334,757	\$29,443,863	7.7%
Current Expenditures			
General Government	\$5,073,748	\$4,736,428	-6.6%
Public Safety	3,519,423	3,894,230	10.6%
Streets and Highways (excluding Const.)	4,036,827	4,129,084	2.3%
Sanitation	0	0	---
Human Services	6,294,596	5,736,641	-8.9%
Health	2,023,991	2,366,267	16.9%
Culture and Recreation	354,691	391,486	10.4%
Conservation of Natural Resources	352,728	357,599	1.4%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$21,656,004	\$21,611,735	-0.2%
Debt Service - Principal	915,000	1,050,000	14.8%
Interest and Fiscal Charges	574,463	523,102	-8.9%
Streets and Highways Capital Outlay	3,713,380	11,590,178	212.1%
All Other Capital Outlay	770,500	650,000	-15.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	175,000	---
Total Expenditures and Other Uses	\$27,629,347	\$35,600,015	28.8%

Name of County: **Rock**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$4,821,191	\$5,009,217	3.9%
Tax Increments	0	0	---
All Other Taxes	59,100	271,100	358.7%
Special Assessments	303,346	303,346	---
Licenses and Permits	42,066	44,499	5.8%
Federal Grants	65,000	77,250	18.8%
State General Purpose Aid	164,945	164,918	-0.0%
State Categorical Aid	1,628,617	1,652,615	1.5%
Grants from County/Other Local Units	23,483	23,685	0.9%
Charges for Services	1,709,455	1,742,737	1.9%
Fines and Forfeits	1,200	1,200	---
Interest on Investments	75,000	65,000	-13.3%
All Other Revenues	187,563	220,013	17.3%
Total Revenues	\$9,080,966	\$9,575,580	5.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	86,036	190,750	121.7%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$9,167,002	\$9,766,330	6.5%
Current Expenditures			
General Government	\$2,192,991	\$2,280,128	4.0%
Public Safety	1,892,893	1,943,584	2.7%
Streets and Highways (excluding Const.)	2,109,727	2,336,820	10.8%
Sanitation	635,025	827,420	30.3%
Human Services	1,122,440	1,140,463	1.6%
Health	77,344	87,031	12.5%
Culture and Recreation	383,779	388,830	1.3%
Conservation of Natural Resources	315,123	324,174	2.9%
Economic Development & Housing	1,940	1,940	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$8,731,262	\$9,330,390	6.9%
Debt Service - Principal	314,540	341,895	8.7%
Interest and Fiscal Charges	121,200	94,045	-22.4%
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$9,167,002	\$9,766,330	6.5%

Name of County: **Rice**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$19,837,896	\$21,165,125	6.7%
Tax Increments	0	0	---
All Other Taxes	514,000	2,302,000	347.9%
Special Assessments	500,000	700,000	40.0%
Licenses and Permits	20,330	34,085	67.7%
Federal Grants	2,316,882	2,851,887	23.1%
State General Purpose Aid	3,351,719	3,414,310	1.9%
State Categorical Aid	15,431,511	11,225,350	-27.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	5,059,699	4,982,900	-1.5%
Fines and Forfeits	0	0	---
Interest on Investments	950,000	900,000	-5.3%
All Other Revenues	1,372,956	1,546,693	12.7%
Total Revenues	\$49,354,993	\$49,122,350	-0.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,697,000	150,000	-94.4%
Total Revenues and Other Sources	\$52,051,993	\$49,272,350	-5.3%
Current Expenditures			
General Government	\$8,496,473	\$8,717,702	2.6%
Public Safety	8,645,450	9,127,275	5.6%
Streets and Highways (excluding Const.)	5,006,132	5,582,979	11.5%
Sanitation	300,000	300,000	---
Human Services	11,638,141	12,020,231	3.3%
Health	3,354,167	3,481,030	3.8%
Culture and Recreation	681,106	695,278	2.1%
Conservation of Natural Resources	612,379	720,148	17.6%
Economic Development & Housing	397,655	221,873	-44.2%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$39,131,503	\$40,866,516	4.4%
Debt Service - Principal	1,960,000	2,140,000	9.2%
Interest and Fiscal Charges	1,116,405	910,878	-18.4%
Streets and Highways Capital Outlay	10,467,200	5,504,956	-47.4%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$52,675,108	\$49,422,350	-6.2%

Name of County: **Roseau**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$6,847,853	\$6,843,996	-0.1%
Tax Increments	0	0	---
All Other Taxes	5,600	6,000	7.1%
Special Assessments	585,000	585,000	---
Licenses and Permits	3,340	2,340	-29.9%
Federal Grants	2,026,688	1,527,546	-24.6%
State General Purpose Aid	3,361,933	3,443,276	2.4%
State Categorical Aid	4,775,880	5,650,432	18.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,683,200	1,734,300	3.0%
Fines and Forfeits	2,500	2,500	---
Interest on Investments	245,123	245,123	---
All Other Revenues	94,601	95,400	0.8%
Total Revenues	\$19,631,718	\$20,135,913	2.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	24,514	27,505	12.2%
Total Revenues and Other Sources	\$19,656,232	\$20,163,418	2.6%
Current Expenditures			
General Government	\$2,721,902	\$2,882,342	5.9%
Public Safety	2,409,593	2,533,677	5.1%
Streets and Highways (excluding Const.)	2,969,780	3,089,671	4.0%
Sanitation	971,501	1,039,882	7.0%
Human Services	3,805,238	3,785,185	-0.5%
Health	21,420	25,420	18.7%
Culture and Recreation	261,600	284,000	8.6%
Conservation of Natural Resources	310,046	292,347	-5.7%
Economic Development & Housing	40,323	41,123	2.0%
All Other Current Expenditures	182,364	180,933	-0.8%
Total Current Expenditures	\$13,693,767	\$14,154,580	3.4%
Debt Service - Principal	260,000	270,000	3.8%
Interest and Fiscal Charges	186,274	176,274	-5.4%
Streets and Highways Capital Outlay	472,490	489,764	3.7%
All Other Capital Outlay	5,613,150	5,714,956	1.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$20,225,681	\$20,805,574	2.9%

Name of County: **Scott**

Adopted budgets for the following funds:	GF: ☒	SR: ☒	DS: ☒	CP: ☒	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$57,675,876	\$58,772,000	1.9%		
Tax Increments	0	0	---		
All Other Taxes	879,200	2,101,600	139.0%		
Special Assessments	430,000	430,000	---		
Licenses and Permits	1,051,650	1,196,650	13.8%		
Federal Grants	10,503,264	21,010,822	100.0%		
State General Purpose Aid	4,969,557	5,090,650	2.4%		
State Categorical Aid	19,391,890	20,933,559	8.0%		
Grants from County/Other Local Units	984,000	2,096,175	113.0%		
Charges for Services	8,310,774	13,260,746	59.6%		
Fines and Forfeits	85,375	85,375	---		
Interest on Investments	357,000	257,000	-28.0%		
All Other Revenues	1,950,752	2,143,614	9.9%		
Total Revenues	\$106,589,338	\$127,378,191	19.5%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	0	0	---		
Total Revenues and Other Sources	\$106,589,338	\$127,378,191	19.5%		

Current Expenditures					
General Government	\$27,214,631	\$28,775,144	5.7%		
Public Safety	15,063,298	16,033,472	6.4%		
Streets and Highways (excluding Const.)	7,337,021	8,041,976	9.6%		
Sanitation	0	0	---		
Human Services	22,137,930	23,474,411	6.0%		
Health	1,397,438	1,677,316	20.0%		
Culture and Recreation	4,343,006	4,594,809	5.8%		
Conservation of Natural Resources	681,988	694,656	1.9%		
Economic Development & Housing	916,333	815,964	-11.0%		
All Other Current Expenditures	1,330,000	1,030,000	-22.6%		
Total Current Expenditures	\$80,421,645	\$85,137,748	5.9%		
Debt Service - Principal	4,656,028	3,908,479	-16.1%		
Interest and Fiscal Charges	3,038,942	2,817,795	-7.3%		
Streets and Highways Capital Outlay	16,202,629	29,829,540	84.1%		
All Other Capital Outlay	11,638,491	11,864,534	1.9%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$115,957,735	\$133,558,096	15.2%		

Name of County: **Sibley**

Adopted budgets for the following funds:	GF: ☒	SR: ☐	DS: ☒	CP: ☐	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$11,632,708	\$12,217,164	5.0%		
Tax Increments	0	0	---		
All Other Taxes	176,500	353,500	100.3%		
Special Assessments	134,000	134,000	---		
Licenses and Permits	23,380	24,380	4.3%		
Federal Grants	2,418,615	1,537,952	-36.4%		
State General Purpose Aid	422,123	306,316	-27.4%		
State Categorical Aid	2,379,732	2,178,407	-8.5%		
Grants from County/Other Local Units	3,398,050	3,822,737	12.5%		
Charges for Services	1,413,851	1,327,912	-6.1%		
Fines and Forfeits	36,120	33,100	-8.4%		
Interest on Investments	200,250	200,250	---		
All Other Revenues	483,533	606,949	25.5%		
Total Revenues	\$22,718,862	\$22,742,667	0.1%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	37,500	13,000	-65.3%		
Transfers from Other Funds	1,286,801	49,872	-96.1%		
Total Revenues and Other Sources	\$24,043,163	\$22,805,539	-5.1%		

Current Expenditures					
General Government	\$3,788,161	\$3,949,130	4.2%		
Public Safety	2,460,218	2,637,752	7.2%		
Streets and Highways (excluding Const.)	4,058,948	4,557,849	12.3%		
Sanitation	220,014	221,389	0.6%		
Human Services	4,702,835	5,140,779	9.3%		
Health	1,559,844	1,418,186	-9.1%		
Culture and Recreation	489,070	369,730	-24.4%		
Conservation of Natural Resources	400,681	415,626	3.7%		
Economic Development & Housing	209,548	176,972	-15.5%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$17,889,319	\$18,887,413	5.6%		
Debt Service - Principal	220,000	220,000	---		
Interest and Fiscal Charges	28,840	27,910	-3.2%		
Streets and Highways Capital Outlay	7,102,668	4,729,967	-33.4%		
All Other Capital Outlay	893,243	808,543	-9.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	0	0	---		
Total Expenditures and Other Uses	\$26,134,070	\$24,673,833	-5.6%		

Name of County: **Sherburne**

Adopted budgets for the following funds:	GF: ☒	SR: ☒	DS: ☒	CP: ☒	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$43,212,361	\$43,972,685	1.8%		
Tax Increments	0	0	---		
All Other Taxes	830,080	1,542,080	85.8%		
Special Assessments	313,128	7,500	-97.6%		
Licenses and Permits	486,985	444,620	-8.7%		
Federal Grants	10,341,827	7,771,957	-24.8%		
State General Purpose Aid	4,386,790	4,275,382	-2.5%		
State Categorical Aid	11,876,966	10,395,293	-12.5%		
Grants from County/Other Local Units	0	0	---		
Charges for Services	6,490,770	6,979,836	7.5%		
Fines and Forfeits	95,000	100,000	5.3%		
Interest on Investments	802,250	802,200	-0.0%		
All Other Revenues	1,752,086	2,113,154	20.6%		
Total Revenues	\$80,588,243	\$78,404,707	-2.7%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	20,000	20,000	---		
Transfers from Other Funds	2,375,913	1,792,802	-24.5%		
Total Revenues and Other Sources	\$82,984,156	\$80,217,509	-3.3%		

Current Expenditures					
General Government	\$14,877,176	\$15,681,394	5.4%		
Public Safety	16,797,936	17,903,099	6.6%		
Streets and Highways (excluding Const.)	9,110,190	7,991,228	-12.3%		
Sanitation	1,189,359	1,380,946	16.1%		
Human Services	16,283,414	16,280,170	-0.0%		
Health	2,026,526	2,206,955	8.9%		
Culture and Recreation	2,100,192	1,634,120	-22.2%		
Conservation of Natural Resources	420,284	426,234	1.4%		
Economic Development & Housing	2,197,889	2,146,386	-2.3%		
All Other Current Expenditures	933,576	917,948	-1.7%		
Total Current Expenditures	\$65,936,542	\$66,568,480	1.0%		
Debt Service - Principal	2,211,208	2,403,335	8.7%		
Interest and Fiscal Charges	679,094	356,797	-47.5%		
Streets and Highways Capital Outlay	10,668,500	9,812,000	-8.0%		
All Other Capital Outlay	2,562,240	1,655,584	-35.4%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	50,000	166,852	233.7%		
Total Expenditures and Other Uses	\$82,107,584	\$80,963,048	-1.4%		

Name of County: **St. Louis**

Adopted budgets for the following funds:	GF: ☒	SR: ☒	DS: ☒	CP: ☒	
	2014 Revised Budget	2015 Budget	Percent Change		
Revenues					
Property Taxes	\$113,098,609	\$116,398,289	2.9%		
Tax Increments	0	0	---		
All Other Taxes	5,178,151	14,048,760	171.3%		
Special Assessments	0	0	---		
Licenses and Permits	316,000	316,000	---		
Federal Grants	46,033,178	47,474,029	3.1%		
State General Purpose Aid	10,251,694	10,396,694	1.4%		
State Categorical Aid	51,892,883	53,554,226	3.2%		
Grants from County/Other Local Units	37,000	37,000	---		
Charges for Services	11,387,071	10,352,875	-9.1%		
Fines and Forfeits	159,250	159,250	---		
Interest on Investments	1,225,067	1,725,270	40.8%		
All Other Revenues	24,968,428	25,803,400	3.3%		
Total Revenues	\$264,547,331	\$280,265,793	5.9%		
Proceeds from Bond Sales	0	0	---		
Other Financing Sources	0	0	---		
Transfers from Other Funds	2,466,379	2,472,937	0.3%		
Total Revenues and Other Sources	\$267,013,710	\$282,738,730	5.9%		

Current Expenditures					
General Government	\$48,894,077	\$48,493,837	-0.8%		
Public Safety	45,897,146	48,074,387	4.7%		
Streets and Highways (excluding Const.)	35,288,122	35,903,864	1.7%		
Sanitation	0	0	---		
Human Services	77,601,073	80,899,078	4.2%		
Health	4,155,631	3,997,328	-3.8%		
Culture and Recreation	1,734,910	1,720,713	-0.8%		
Conservation of Natural Resources	9,373,531	9,028,364	-3.7%		
Economic Development & Housing	3,074,871	3,614,554	17.6%		
All Other Current Expenditures	0	0	---		
Total Current Expenditures	\$226,019,361	\$231,732,125	2.5%		
Debt Service - Principal	4,112,750	5,480,540	33.3%		
Interest and Fiscal Charges	2,377,124	1,927,976	-18.9%		
Streets and Highways Capital Outlay	33,825,158	43,573,688	28.8%		
All Other Capital Outlay	4,489,147	5,452,931	21.5%		
Other Financing Uses	0	0	---		
Transfers to Other Funds	1,288,034	1,269,446	-1.4%		
Total Expenditures and Other Uses	\$272,111,574	\$289,436,706	6.4%		

Name of County: **Stearns**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$68,289,952	\$69,516,156	1.8%
Tax Increments	0	0	---
All Other Taxes	1,491,000	2,088,000	40.0%
Special Assessments	656,000	650,000	-0.9%
Licenses and Permits	521,350	538,200	3.2%
Federal Grants	20,486,019	13,313,089	-35.0%
State General Purpose Aid	7,416,600	7,630,000	2.9%
State Categorical Aid	21,476,148	22,768,856	6.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	6,656,658	6,858,225	3.0%
Fines and Forfeits	197,459	228,959	16.0%
Interest on Investments	1,046,000	860,000	-17.8%
All Other Revenues	4,837,180	4,394,469	-9.2%
Total Revenues	\$133,074,366	\$128,845,954	-3.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	2,000,000	---
Total Revenues and Other Sources	\$133,074,366	\$130,845,954	-1.7%
Current Expenditures			
General Government	\$24,619,774	\$21,777,780	-11.5%
Public Safety	29,445,210	30,047,810	2.0%
Streets and Highways (excluding Const.)	12,058,440	8,596,092	-28.7%
Sanitation	0	0	---
Human Services	35,815,292	37,676,403	5.2%
Health	3,123,275	3,504,038	12.2%
Culture and Recreation	3,672,123	3,831,032	4.3%
Conservation of Natural Resources	3,209,415	6,073,970	89.3%
Economic Development & Housing	155,839	150,000	-3.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$112,099,368	\$111,657,125	-0.4%
Debt Service - Principal	4,165,000	3,270,000	-21.5%
Interest and Fiscal Charges	735,898	805,973	9.5%
Streets and Highways Capital Outlay	16,074,100	15,242,856	-5.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$133,074,366	\$130,975,954	-1.6%

Name of County: **Stevens**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$6,642,689	\$6,914,879	4.1%
Tax Increments	0	0	---
All Other Taxes	109,900	110,400	0.5%
Special Assessments	287,706	290,000	0.8%
Licenses and Permits	12,400	17,200	38.7%
Federal Grants	1,041,535	547,820	-47.4%
State General Purpose Aid	387,770	271,481	-30.0%
State Categorical Aid	3,180,450	4,063,440	27.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	736,825	766,092	4.0%
Fines and Forfeits	5,000	5,500	10.0%
Interest on Investments	134,500	132,500	-1.5%
All Other Revenues	662,403	490,994	-25.9%
Total Revenues	\$13,201,178	\$13,610,306	3.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	187,050	177,084	-5.3%
Total Revenues and Other Sources	\$13,388,228	\$13,787,390	3.0%
Current Expenditures			
General Government	\$3,203,600	\$3,139,697	-2.0%
Public Safety	1,734,720	1,711,533	-1.3%
Streets and Highways (excluding Const.)	2,294,645	2,206,057	-3.9%
Sanitation	340,935	360,303	5.7%
Human Services	2,512,567	2,529,185	0.7%
Health	129,664	129,664	---
Culture and Recreation	151,344	136,148	-10.0%
Conservation of Natural Resources	267,426	319,604	19.5%
Economic Development & Housing	66,812	66,812	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,701,713	\$10,599,003	-1.0%
Debt Service - Principal	280,000	285,000	1.8%
Interest and Fiscal Charges	303,509	293,609	-3.3%
Streets and Highways Capital Outlay	1,870,000	2,098,450	12.2%
All Other Capital Outlay	377,500	396,500	5.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	187,050	173,884	-7.0%
Total Expenditures and Other Uses	\$13,719,772	\$13,846,446	0.9%

Name of County: **Steele**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ No DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$20,435,170	\$21,517,413	5.3%
Tax Increments	0	0	---
All Other Taxes	501,000	497,000	-0.8%
Special Assessments	0	0	---
Licenses and Permits	52,500	52,500	---
Federal Grants	4,356,509	328,449	-92.5%
State General Purpose Aid	1,692,154	1,703,138	0.6%
State Categorical Aid	7,692,078	3,700,078	-51.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,005,955	4,671,119	16.6%
Fines and Forfeits	23,000	36,000	56.5%
Interest on Investments	300,000	300,000	---
All Other Revenues	3,879,720	4,026,344	3.8%
Total Revenues	\$42,938,086	\$36,832,041	-14.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$42,938,086	\$36,832,041	-14.2%
Current Expenditures			
General Government	\$7,075,276	\$7,751,743	9.6%
Public Safety	9,258,329	8,907,420	-3.8%
Streets and Highways (excluding Const.)	5,032,697	4,968,495	-1.3%
Sanitation	0	0	---
Human Services	9,873,733	3,612,424	-63.4%
Health	2,885,771	3,019,707	4.6%
Culture and Recreation	422,550	428,450	1.4%
Conservation of Natural Resources	771,895	783,335	1.5%
Economic Development & Housing	25,000	25,000	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$35,345,251	\$29,496,574	-16.5%
Debt Service - Principal	2,068,628	2,121,000	2.5%
Interest and Fiscal Charges	634,497	586,060	-7.6%
Streets and Highways Capital Outlay	3,872,210	3,263,407	-15.7%
All Other Capital Outlay	1,017,500	1,365,000	34.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$42,938,086	\$36,832,041	-14.2%

Name of County: **Swift**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$8,904,384	\$9,398,828	5.6%
Tax Increments	0	0	---
All Other Taxes	114,000	114,000	---
Special Assessments	281,600	281,600	---
Licenses and Permits	4,100	4,150	1.2%
Federal Grants	117,475	105,300	-10.4%
State General Purpose Aid	200,850	196,020	-2.4%
State Categorical Aid	4,358,462	4,207,186	-3.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,557,956	2,991,851	-15.9%
Fines and Forfeits	0	0	---
Interest on Investments	75,000	39,500	-47.3%
All Other Revenues	0	10,500	---
Total Revenues	\$17,613,827	\$17,348,935	-1.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$17,613,827	\$17,348,935	-1.5%
Current Expenditures			
General Government	\$2,424,295	\$2,670,095	10.1%
Public Safety	2,498,390	2,359,435	-5.6%
Streets and Highways (excluding Const.)	3,104,041	3,196,791	3.0%
Sanitation	884,570	1,036,270	17.1%
Human Services	4,510,950	4,643,575	2.9%
Health	88,762	91,425	3.0%
Culture and Recreation	166,465	148,997	-10.5%
Conservation of Natural Resources	615,328	210,438	-65.8%
Economic Development & Housing	87,000	87,000	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$14,379,801	\$14,444,026	0.4%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	1,665,000	1,572,000	-5.6%
All Other Capital Outlay	1,677,397	1,455,891	-13.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$17,722,198	\$17,471,917	-1.4%

Name of County: **Todd**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$11,973,145	\$13,232,781	10.5%
Tax Increments	0	0	---
All Other Taxes	106,055	621,000	485.5%
Special Assessments	0	0	---
Licenses and Permits	124,190	133,540	7.5%
Federal Grants	2,774,635	2,869,346	3.4%
State General Purpose Aid	1,331,866	1,323,059	-0.7%
State Categorical Aid	6,436,825	6,200,094	-3.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,355,773	2,299,731	-2.4%
Fines and Forfeits	0	0	---
Interest on Investments	85,200	65,200	-23.5%
All Other Revenues	1,123,860	1,221,234	8.7%
Total Revenues	\$26,311,549	\$27,965,985	6.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	200,000	224,026	12.0%
Transfers from Other Funds	30,000	30,000	---
Total Revenues and Other Sources	\$26,541,549	\$28,220,011	6.3%
Current Expenditures			
General Government	\$4,477,483	\$4,680,912	4.5%
Public Safety	3,260,762	3,513,069	7.7%
Streets and Highways (excluding Const.)	2,943,805	2,969,122	0.9%
Sanitation	0	0	---
Human Services	7,513,019	7,521,205	0.1%
Health	2,776,731	2,782,092	0.2%
Culture and Recreation	319,804	337,497	5.5%
Conservation of Natural Resources	710,354	946,744	33.3%
Economic Development & Housing	83,700	79,790	-4.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$22,085,658	\$22,830,431	3.4%
Debt Service - Principal	647,900	592,624	-8.5%
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,915,615	3,654,732	-6.7%
All Other Capital Outlay	574,273	840,384	46.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	310,247	301,840	-2.7%
Total Expenditures and Other Uses	\$27,533,693	\$28,220,011	2.5%

Name of County: **Wabasha**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☒ Yes

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$12,255,356	\$13,361,703	9.0%
Tax Increments	0	0	---
All Other Taxes	14,500	254,500	1655.2%
Special Assessments	0	0	---
Licenses and Permits	219,052	142,644	-34.9%
Federal Grants	2,666,197	3,439,590	29.0%
State General Purpose Aid	1,103,109	1,234,553	11.9%
State Categorical Aid	9,002,499	6,190,963	-31.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,522,465	1,622,468	6.6%
Fines and Forfeits	6,000	6,000	---
Interest on Investments	125,000	103,700	-17.0%
All Other Revenues	471,056	524,608	11.4%
Total Revenues	\$27,385,234	\$26,880,729	-1.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,625	2,625	---
Total Revenues and Other Sources	\$27,387,859	\$26,883,354	-1.8%
Current Expenditures			
General Government	\$3,819,111	\$3,795,751	-0.6%
Public Safety	5,447,508	5,782,903	6.2%
Streets and Highways (excluding Const.)	2,599,319	2,683,734	3.2%
Sanitation	203,491	169,197	-16.9%
Human Services	4,272,538	5,084,989	19.0%
Health	1,408,702	1,420,445	0.8%
Culture and Recreation	237,596	237,203	-0.2%
Conservation of Natural Resources	335,191	388,946	16.0%
Economic Development & Housing	112,180	113,617	1.3%
All Other Current Expenditures	305,468	288,231	-5.6%
Total Current Expenditures	\$18,741,104	\$19,965,016	6.5%
Debt Service - Principal	890,000	930,000	4.5%
Interest and Fiscal Charges	718,957	684,141	-4.8%
Streets and Highways Capital Outlay	6,727,624	4,719,380	-29.9%
All Other Capital Outlay	318,625	429,295	34.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	2,625	2,625	---
Total Expenditures and Other Uses	\$27,398,935	\$26,730,457	-2.4%

Name of County: **Traverse**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ No DS: ☒ Yes CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$4,606,375	\$4,527,816	-1.7%
Tax Increments	0	0	---
All Other Taxes	30,800	38,860	26.2%
Special Assessments	80,004	87,651	9.6%
Licenses and Permits	10,008	11,057	10.5%
Federal Grants	1,385,335	1,001,552	-27.7%
State General Purpose Aid	214,243	209,071	-2.4%
State Categorical Aid	2,544,942	4,765,656	87.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	410,918	824,907	100.7%
Fines and Forfeits	0	0	---
Interest on Investments	37,800	36,000	-4.8%
All Other Revenues	677,929	506,147	-25.3%
Total Revenues	\$9,998,354	\$12,008,717	20.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$9,998,354	\$12,008,717	20.1%
Current Expenditures			
General Government	\$1,568,806	\$1,648,080	5.1%
Public Safety	1,696,206	1,681,276	-0.9%
Streets and Highways (excluding Const.)	2,450,420	2,585,380	5.5%
Sanitation	135,979	143,651	5.6%
Human Services	1,484,006	1,425,779	-3.9%
Health	73,884	74,054	0.2%
Culture and Recreation	59,960	70,951	18.3%
Conservation of Natural Resources	393,867	382,828	-2.8%
Economic Development & Housing	8,530	8,000	-6.2%
All Other Current Expenditures	103,326	84,000	-18.7%
Total Current Expenditures	\$7,974,984	\$8,103,999	1.6%
Debt Service - Principal	110,000	315,000	186.4%
Interest and Fiscal Charges	86,508	189,198	118.7%
Streets and Highways Capital Outlay	2,340,000	3,807,000	62.7%
All Other Capital Outlay	243,000	42,000	-82.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$10,754,492	\$12,457,197	15.8%

Name of County: **Wadena**Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ No CP: ☒ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$8,212,885	\$8,210,992	-0.0%
Tax Increments	0	0	---
All Other Taxes	46,350	47,650	2.8%
Special Assessments	410,000	400,000	-2.4%
Licenses and Permits	61,010	45,160	-26.0%
Federal Grants	2,193,339	2,053,455	-6.4%
State General Purpose Aid	953,445	898,301	-5.8%
State Categorical Aid	6,283,107	6,060,894	-3.5%
Grants from County/Other Local Units	54,735	0	-100.0%
Charges for Services	1,037,236	724,367	-30.2%
Fines and Forfeits	15,000	15,000	---
Interest on Investments	40,250	40,250	---
All Other Revenues	1,679,548	2,508,345	49.3%
Total Revenues	\$20,986,905	\$21,004,414	0.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$20,986,905	\$21,004,414	0.1%
Current Expenditures			
General Government	\$3,562,792	\$3,445,852	-3.3%
Public Safety	2,183,930	1,936,942	-11.3%
Streets and Highways (excluding Const.)	2,118,101	2,630,572	24.2%
Sanitation	906,447	989,923	9.2%
Human Services	5,670,756	6,282,060	10.8%
Health	1,098,631	1,047,625	-4.6%
Culture and Recreation	198,888	141,219	-29.0%
Conservation of Natural Resources	249,488	223,053	-10.6%
Economic Development & Housing	0	2,000	---
All Other Current Expenditures	0	141,650	---
Total Current Expenditures	\$15,989,033	\$16,840,896	5.3%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	4,027,121	3,500,000	-13.1%
All Other Capital Outlay	525,070	576,221	9.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$20,541,224	\$20,917,117	1.8%

Name of County: **Waseca**

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

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$11,802,406	\$12,923,635	9.5%
Tax Increments	0	0	---
All Other Taxes	31,500	196,600	524.1%
Special Assessments	730,000	730,000	---
Licenses and Permits	38,255	38,395	0.4%
Federal Grants	2,448,199	149,445	-93.9%
State General Purpose Aid	763,400	665,917	-12.8%
State Categorical Aid	5,566,205	2,452,403	-55.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,565,409	1,486,735	-5.0%
Fines and Forfeits	1,200	1,000	-16.7%
Interest on Investments	68,000	67,000	-1.5%
All Other Revenues	468,105	2,323,750	396.4%
Total Revenues	\$23,482,679	\$21,034,880	-10.4%
Proceeds from Bond Sales	520,000	0	-100.0%
Other Financing Sources	830,518	0	-100.0%
Transfers from Other Funds	520,000	600	-99.9%
Total Revenues and Other Sources	\$25,353,197	\$21,035,480	-17.0%
Current Expenditures			
General Government	\$5,374,151	\$4,606,700	-14.3%
Public Safety	2,821,938	4,060,228	43.9%
Streets and Highways (excluding Const.)	3,462,919	3,824,041	10.4%
Sanitation	699,684	766,012	9.5%
Human Services	5,275,559	1,965,089	-62.8%
Health	1,232,710	1,341,050	8.8%
Culture and Recreation	90,957	218,665	140.4%
Conservation of Natural Resources	769,162	161,937	-78.9%
Economic Development & Housing	79,500	72,600	-8.7%
All Other Current Expenditures	185,405	743,305	300.9%
Total Current Expenditures	\$19,991,985	\$17,759,627	-11.2%
Debt Service - Principal	440,000	455,000	3.4%
Interest and Fiscal Charges	114,553	325,461	184.1%
Streets and Highways Capital Outlay	3,920,000	1,200,000	-69.4%
All Other Capital Outlay	400,056	767,200	91.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	486,603	528,192	8.5%
Total Expenditures and Other Uses	\$25,353,197	\$21,035,480	-17.0%

Name of County: **Washington**

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

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$88,330,300	\$91,376,100	3.4%
Tax Increments	0	0	---
All Other Taxes	10,229,000	10,023,700	-2.0%
Special Assessments	0	0	---
Licenses and Permits	4,032,700	4,225,500	4.8%
Federal Grants	15,572,800	14,849,500	-4.6%
State General Purpose Aid	9,064,500	9,361,100	3.3%
State Categorical Aid	27,893,700	32,010,800	14.8%
Grants from County/Other Local Units	3,626,600	2,689,000	-25.9%
Charges for Services	13,529,800	13,658,600	1.0%
Fines and Forfeits	286,700	250,300	-12.7%
Interest on Investments	769,800	809,400	5.1%
All Other Revenues	9,622,600	9,657,500	0.4%
Total Revenues	\$182,958,500	\$188,911,500	3.3%
Proceeds from Bond Sales	0	37,500,000	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$182,958,500	\$226,411,500	23.8%
Current Expenditures			
General Government	\$28,386,500	\$26,846,800	-5.4%
Public Safety	43,143,400	45,096,300	4.5%
Streets and Highways (excluding Const.)	9,323,300	10,196,400	9.4%
Sanitation	6,432,500	6,799,300	5.7%
Human Services	35,126,800	35,765,600	1.8%
Health	7,750,100	7,516,700	-3.0%
Culture and Recreation	9,496,500	10,132,800	6.7%
Conservation of Natural Resources	260,300	259,700	-0.2%
Economic Development & Housing	3,902,300	4,237,400	8.6%
All Other Current Expenditures	6,984,500	6,984,500	---
Total Current Expenditures	\$150,806,200	\$153,835,500	2.0%
Debt Service - Principal	5,585,000	6,140,000	9.9%
Interest and Fiscal Charges	5,605,600	5,357,900	-4.4%
Streets and Highways Capital Outlay	16,946,100	37,392,600	120.7%
All Other Capital Outlay	2,890,000	22,873,000	691.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$181,832,900	\$225,599,000	24.1%

Name of County: **Watonwan**

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

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$7,783,286	\$8,016,211	3.0%
Tax Increments	0	0	---
All Other Taxes	119,500	215,452	80.3%
Special Assessments	289,225	283,225	-2.1%
Licenses and Permits	10,646	12,625	18.6%
Federal Grants	1,912,728	1,359,981	-28.9%
State General Purpose Aid	621,198	508,464	-18.1%
State Categorical Aid	5,446,483	7,698,858	41.4%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,497,924	1,436,812	-4.1%
Fines and Forfeits	0	9,600	---
Interest on Investments	54,000	72,500	34.3%
All Other Revenues	768,794	767,879	-0.1%
Total Revenues	\$18,503,784	\$20,381,607	10.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	500,000	0	-100.0%
Transfers from Other Funds	500,000	0	-100.0%
Total Revenues and Other Sources	\$19,503,784	\$20,381,607	4.5%
Current Expenditures			
General Government	\$3,242,869	\$3,268,781	0.8%
Public Safety	2,009,686	2,152,454	7.1%
Streets and Highways (excluding Const.)	2,642,467	2,664,161	0.8%
Sanitation	221,060	235,600	6.6%
Human Services	4,805,577	4,900,378	2.0%
Health	419,770	503,821	20.0%
Culture and Recreation	653,221	676,361	3.5%
Conservation of Natural Resources	445,734	373,959	-16.1%
Economic Development & Housing	115,809	119,711	3.4%
All Other Current Expenditures	1,000	0	-100.0%
Total Current Expenditures	\$14,557,193	\$14,895,226	2.3%
Debt Service - Principal	349,336	460,571	31.8%
Interest and Fiscal Charges	89,551	105,127	17.4%
Streets and Highways Capital Outlay	3,256,700	6,753,400	107.4%
All Other Capital Outlay	1,078,800	81,000	-92.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	500,000	0	-100.0%
Total Expenditures and Other Uses	\$19,831,580	\$22,295,324	12.4%

Name of County: **Wilkin**

Adopted budgets for the following funds: GF: ☒ Yes SR: ☒ Yes DS: ☒ Yes CP: ☐ No

	2014 Revised Budget	2015 Budget	Percent Change
Revenues			
Property Taxes	\$7,382,819	\$7,414,156	0.4%
Tax Increments	0	0	---
All Other Taxes	637,706	372,200	-41.6%
Special Assessments	0	0	---
Licenses and Permits	10,300	10,350	0.5%
Federal Grants	186,516	523,447	180.6%
State General Purpose Aid	1,527,050	827,738	-45.8%
State Categorical Aid	4,408,000	6,560,000	48.8%
Grants from County/Other Local Units	0	245	---
Charges for Services	1,090,664	941,905	-13.6%
Fines and Forfeits	0	12,000	---
Interest on Investments	22,041	30,011	36.2%
All Other Revenues	240,733	189,900	-21.1%
Total Revenues	\$15,505,829	\$16,881,952	8.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,217,770	1,311,248	7.7%
Total Revenues and Other Sources	\$16,723,599	\$18,193,200	8.8%
Current Expenditures			
General Government	\$2,674,755	\$4,856,189	81.6%
Public Safety	1,961,394	2,031,925	3.6%
Streets and Highways (excluding Const.)	4,538,359	1,476,756	-67.5%
Sanitation	412,078	369,909	-10.2%
Human Services	2,619,589	2,640,091	0.8%
Health	885,104	842,664	-4.8%
Culture and Recreation	67,795	65,230	-3.8%
Conservation of Natural Resources	509,127	208,736	-59.0%
Economic Development & Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$13,668,201	\$12,491,500	-8.6%
Debt Service - Principal	245,000	270,000	10.2%
Interest and Fiscal Charges	82,398	39,000	-52.7%
Streets and Highways Capital Outlay	2,728,000	5,392,700	97.7%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$16,723,599	\$18,193,200	8.8%

Name of County: **Winona**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ Yes	CP: ☐ Yes
	2014 Revised Budget	2015 Budget	Percent Change	
Revenues				
Property Taxes	\$15,919,599	\$15,919,599	---	
Tax Increments	141,615	70,033	-50.5%	
All Other Taxes	0	0	---	
Special Assessments	237,606	273,606	15.2%	
Licenses and Permits	247,518	255,206	3.1%	
Federal Grants	5,616,601	5,680,099	1.1%	
State General Purpose Aid	2,892,160	2,853,678	-1.3%	
State Categorical Aid	10,109,674	11,022,279	9.0%	
Grants from County/Other Local Units	0	0	---	
Charges for Services	4,468,546	3,970,230	-11.2%	
Fines and Forfeits	19,050	12,350	-35.2%	
Interest on Investments	209,010	160,108	-23.4%	
All Other Revenues	1,060,194	946,935	-10.7%	
Total Revenues	\$40,921,573	\$41,164,123	0.6%	
Proceeds from Bond Sales	0	0	---	
Other Financing Sources	2,325,783	1,445,124	-37.9%	
Transfers from Other Funds	0	0	---	
Total Revenues and Other Sources	\$43,247,356	\$42,609,247	-1.5%	

Current Expenditures				
General Government	\$9,041,026	\$8,584,480	-5.0%	
Public Safety	6,741,594	6,764,485	0.3%	
Streets and Highways (excluding Const.)	4,205,503	4,348,794	3.4%	
Sanitation	1,316,314	1,370,801	4.1%	
Human Services	11,502,341	12,220,290	6.2%	
Health	0	0	---	
Culture and Recreation	288,130	287,611	-0.2%	
Conservation of Natural Resources	646,152	622,524	-3.7%	
Economic Development & Housing	228,585	242,645	6.2%	
All Other Current Expenditures	0	0	---	
Total Current Expenditures	\$33,969,645	\$34,441,630	1.4%	
Debt Service - Principal	1,005,000	1,055,000	5.0%	
Interest and Fiscal Charges	192,513	158,713	-17.6%	
Streets and Highways Capital Outlay	5,592,230	6,223,000	11.3%	
All Other Capital Outlay	2,487,968	730,904	-70.6%	
Other Financing Uses	0	0	---	
Transfers to Other Funds	0	0	---	
Total Expenditures and Other Uses	\$43,247,356	\$42,609,247	-1.5%	

Name of County: **Wright**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ No	DS: ☐ Yes	CP: ☐ No
	2014 Revised Budget	2015 Budget	Percent Change	
Revenues				
Property Taxes	\$50,566,396	\$52,959,813	4.7%	
Tax Increments	0	0	---	
All Other Taxes	1,178,900	1,129,300	-4.2%	
Special Assessments	0	0	---	
Licenses and Permits	22,950	22,750	-0.9%	
Federal Grants	12,123,719	11,363,856	-6.3%	
State General Purpose Aid	5,334,359	5,739,550	7.6%	
State Categorical Aid	14,638,273	16,531,037	12.9%	
Grants from County/Other Local Units	0	0	---	
Charges for Services	15,679,649	15,818,680	0.9%	
Fines and Forfeits	0	0	---	
Interest on Investments	1,300,000	1,300,000	---	
All Other Revenues	1,196,400	1,109,000	-7.3%	
Total Revenues	\$102,040,646	\$105,973,986	3.9%	
Proceeds from Bond Sales	0	0	---	
Other Financing Sources	0	0	---	
Transfers from Other Funds	290,256	40,199	-86.2%	
Total Revenues and Other Sources	\$102,330,902	\$106,014,185	3.6%	

Current Expenditures				
General Government	\$20,120,061	\$20,246,993	0.6%	
Public Safety	25,604,266	25,572,431	-0.1%	
Streets and Highways (excluding Const.)	8,999,304	10,078,052	12.0%	
Sanitation	0	0	---	
Human Services	21,698,707	21,402,040	-1.4%	
Health	3,881,050	3,768,140	-2.9%	
Culture and Recreation	3,363,365	3,690,717	9.7%	
Conservation of Natural Resources	436,016	436,016	---	
Economic Development & Housing	0	0	---	
All Other Current Expenditures	1,802,997	3,229,469	79.1%	
Total Current Expenditures	\$85,905,766	\$88,423,858	2.9%	
Debt Service - Principal	2,230,000	2,320,000	4.0%	
Interest and Fiscal Charges	2,463,593	2,379,316	-3.4%	
Streets and Highways Capital Outlay	8,552,301	10,090,802	18.0%	
All Other Capital Outlay	3,179,242	2,800,208	-11.9%	
Other Financing Uses	0	0	---	
Transfers to Other Funds	0	0	---	
Total Expenditures and Other Uses	\$102,330,902	\$106,014,184	3.6%	

Name of County: **Yellow Medicine**

Adopted budgets for the following funds:	GF: ☐ Yes	SR: ☐ Yes	DS: ☐ No	CP: ☐ No
	2014 Revised Budget	2015 Budget	Percent Change	
Revenues				
Property Taxes	\$8,776,119	\$9,355,588	6.6%	
Tax Increments	0	0	---	
All Other Taxes	108,700	79,700	-26.7%	
Special Assessments	744,269	552,024	-25.8%	
Licenses and Permits	26,225	26,250	0.1%	
Federal Grants	1,289,800	1,047,250	-18.8%	
State General Purpose Aid	365,834	360,322	-1.5%	
State Categorical Aid	4,460,966	6,962,141	56.1%	
Grants from County/Other Local Units	21,000	21,000	---	
Charges for Services	532,030	520,788	-2.1%	
Fines and Forfeits	2,000	2,000	---	
Interest on Investments	137,050	126,200	-7.9%	
All Other Revenues	390,327	396,827	1.7%	
Total Revenues	\$16,854,320	\$19,450,090	15.4%	
Proceeds from Bond Sales	0	0	---	
Other Financing Sources	0	0	---	
Transfers from Other Funds	0	0	---	
Total Revenues and Other Sources	\$16,854,320	\$19,450,090	15.4%	

Current Expenditures				
General Government	\$2,725,433	\$2,743,104	0.6%	
Public Safety	2,743,819	2,854,776	4.0%	
Streets and Highways (excluding Const.)	3,382,484	3,607,802	6.7%	
Sanitation	125,000	131,472	5.2%	
Human Services	3,863,130	4,015,175	3.9%	
Health	231,391	234,553	1.4%	
Culture and Recreation	287,265	275,606	-4.1%	
Conservation of Natural Resources	812,200	801,129	-1.4%	
Economic Development & Housing	29,667	26,167	-11.8%	
All Other Current Expenditures	0	0	---	
Total Current Expenditures	\$14,200,389	\$14,689,784	3.4%	
Debt Service - Principal	313,866	121,342	-61.3%	
Interest and Fiscal Charges	82,586	7,550	-90.9%	
Streets and Highways Capital Outlay	2,320,500	4,230,000	82.3%	
All Other Capital Outlay	424,000	442,000	4.2%	
Other Financing Uses	0	0	---	
Transfers to Other Funds	0	0	---	
Total Expenditures and Other Uses	\$17,341,341	\$19,490,676	12.4%	