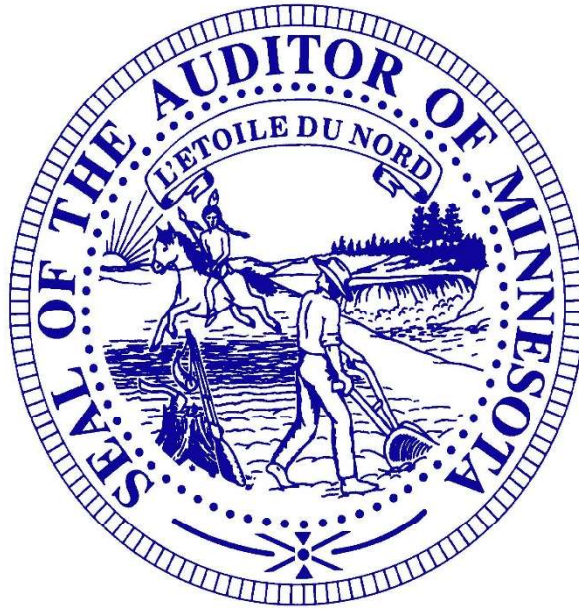


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Budgets

2018 Summary Budget Data
Together With
2017 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 650 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

2018 Summary Budget Data Together With 2017 Revised Summary Budget Data



March 22, 2018

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Scope

This publication presents 2017 (revised) and 2018 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 (OSA) as required by Minn. Stat. § 6.745, subd. 2.

The form used to collect this information requested that counties provide two types of data: *2017 budget* and *2018 budget*. The *2017 budgets* are the 2017 budgets adopted by county boards in November and December of 2016. The *2018 budgets* are the 2018 budgets adopted by county boards in November and December of 2017.

On Table 1, the Revised 2017 column reflects the 2017 budgets adopted by the county boards in November and December of 2016, and, for some counties, revised 2017 budgets that were submitted with their 2018 budgets. The revised 2017 budgets may differ from what the county submitted to the OSA last year 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 2017 and 2018. 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 OSA recommends using the financial information provided in our publication, *Minnesota County Finances*, which are the actual audited revenues and expenditures.¹

¹ In addition to this publication, the Office of the State Auditor maintains [an interactive database](#) containing several years of data.

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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 Projects 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 revenues 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

- ***Other 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 2018, 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, 2017. 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
Minnesota Counties Summary of Budgeted Revenues and Expenditures
2018 and Revised 2017

Revenues	Revised 2017*		2018		Percent Change
	Amount	%***	Amount	%***	
Property Taxes	\$ 2,998,279,498	45.0%	\$ 3,127,131,544	44.0%	4.3%
Tax Increments	189,068	0.0%	343,525	0.0%	81.7%
All Other Taxes	184,318,950	2.8%	362,793,094	5.1%	96.8%
Special Assessments	34,924,146	0.5%	39,759,899	0.6%	13.8%
Licenses and Permits	33,837,719	0.5%	35,732,200	0.5%	5.6%
Intergovernmental Revenues					
Federal Grants	783,027,271	11.8%	818,108,162	11.5%	4.5%
State General Purpose Aids	266,674,390	4.0%	307,779,228	4.3%	15.4%
State Categorical Aid	1,361,844,010	20.5%	1,359,900,153	19.1%	-0.1%
Grants from County/Other Local Units	96,386,613	1.4%	78,089,173	1.1%	-19.0%
Total Intergovernmental Revenues	\$ 2,507,932,284	37.7%	\$ 2,563,876,716	36.1%	2.2%
Charges for Services	545,397,028	8.2%	601,262,991	8.5%	10.2%
Fines and Forfeits	9,237,557	0.1%	9,147,447	0.1%	-1.0%
Interest on Investments	47,514,886	0.7%	53,168,739	0.7%	11.9%
All Other Revenues	297,084,365	4.5%	310,636,679	4.4%	4.6%
Total Revenues	\$ 6,658,715,501	100.0%	\$ 7,103,852,834	100.0%	6.7%
Other Financing Sources					
Proceeds from Bond Sales	206,501,900		406,647,243		
Other Financing Sources	9,497,465		19,435,000		
Transfers from Other Funds	58,376,149		54,013,250		
Total Revenues and Other Financing Sources	\$ 6,933,091,015		\$ 7,583,948,327		
Expenditures					
Current Expenditures					
General Government	\$ 1,037,183,619	18.9%	\$ 1,087,565,464	18.6%	4.9%
Public Safety	1,240,427,321	22.7%	1,302,628,435	22.3%	5.0%
Streets and Highways	496,121,034	9.1%	516,280,053	8.8%	4.1%
Sanitation	119,394,534	2.2%	128,879,473	2.2%	7.9%
Human Services	1,786,111,448	32.6%	1,856,460,218	31.7%	3.9%
Health	345,657,863	6.3%	361,813,709	6.2%	4.7%
Culture and Recreation	216,073,130	3.9%	225,608,783	3.9%	4.4%
Conservation of Natural Resources	90,936,079	1.7%	106,778,392	1.8%	17.4%
Economic Development and Housing	72,239,924	1.3%	72,322,602	1.2%	0.1%
All Other Current Expenditures	71,202,458	1.3%	195,364,386	3.3%	174.4%
Total Current Expenditures	\$ 5,475,347,410	100.0%	\$ 5,853,701,515	100.0%	6.9%
Percent of Total Expenditures		77.6%		76.2%	
Capital Outlay					
Streets and Highways Capital Outlay	789,217,167	11.2%	821,246,399	10.7%	4.1%
All Other Capital Outlay	476,266,476	6.8%	696,027,495	9.1%	46.1%
Total Capital Outlay	\$ 1,265,483,643	17.9%	\$ 1,517,273,894	19.7%	19.9%
Debt Service					
Principal	213,567,452	3.0%	215,261,257	2.8%	0.8%
Interest and Fiscal Charges	101,357,676	1.4%	100,310,581	1.3%	-1.0%
Total Debt Service	\$ 314,925,128	4.5%	\$ 315,571,838	4.1%	0.2%
Total Expenditures	\$ 7,055,756,181	100.0%	\$ 7,686,547,247	100.0%	8.9%
Other Financing Uses					
Other Financing Uses	694,448		613,634		
Transfers to Other Funds	44,726,658		41,500,668		
Total Expenditures and Other Financing Uses	\$ 7,101,177,287		\$ 7,728,661,549		
Increase/(Decrease) in Fund Balance	\$ (171,119,963)		\$ (162,111,544)		
Net Unrealized Gain or (Loss) from Investments	\$ (758,804)		NA		
Total Property Tax Levy**	\$ 2,974,697,529		\$ 3,108,574,483		4.5%

*The Revised 2017 column reflects the 2017 budgets adopted by the county boards in November and December of 2016, and, for some counties, revised 2017 budgets that were submitted with their 2018 budgets. The revised 2017 budgets may differ from what the county submitted to the OSA last year 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.

***Due to rounding, the sum of the percentages is less than 100 percent.

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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: ☒ SR: ☐ DS: ☒ CP: ☐

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$12,882,929	\$13,499,059	4.8%
Tax Increments	0	0	---
All Other Taxes	1,331,847	1,579,555	18.6%
Special Assessments	0	0	---
Licenses and Permits	72,905	77,855	6.8%
Federal Grants	2,570,719	3,679,683	43.1%
State General Purpose Aid	2,285,571	2,344,183	2.6%
State Categorical Aid	7,774,061	10,478,279	34.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,751,882	1,782,411	1.7%
Fines and Forfeits	0	0	---
Interest on Investments	310,000	300,000	-3.2%
All Other Revenues	223,754	169,259	-24.4%
Total Revenues	\$29,203,668	\$33,910,284	16.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$29,203,668	\$33,910,284	16.1%
Current Expenditures			
General Government	\$5,416,229	\$5,872,841	8.4%
Public Safety	6,129,545	6,494,243	5.9%
Streets and Highways (excluding Const.)	4,276,538	4,273,360	-0.1%
Sanitation	372,561	378,663	1.6%
Human Services	5,829,838	6,196,612	6.3%
Health	917,346	900,796	-1.8%
Culture and Recreation	789,221	760,866	-3.6%
Conservation of Natural Resources	241,056	251,177	4.2%
Economic Development and Housing	41,446	40,787	-1.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$24,013,780	\$25,169,345	4.8%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	5,382,800	8,493,600	57.8%
All Other Capital Outlay	1,087,220	1,103,043	1.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$30,483,800	\$34,765,988	14.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$19,949,794	\$20,662,590	3.6%
Tax Increments	0	0	---
All Other Taxes	2,384,650	796,800	-66.6%
Special Assessments	1,079,000	1,059,200	-1.8%
Licenses and Permits	329,570	348,154	5.6%
Federal Grants	7,721,584	5,657,617	-26.7%
State General Purpose Aid	1,119,695	1,271,081	13.5%
State Categorical Aid	14,565,603	15,701,467	7.8%
Grants from County/Other Local Units	1,652,000	0	-100.0%
Charges for Services	4,904,770	4,998,260	1.9%
Fines and Forfeits	44,500	50,500	13.5%
Interest on Investments	205,000	205,000	---
All Other Revenues	252,945	2,816,680	1013.6%
Total Revenues	\$54,209,111	\$53,567,349	-1.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$54,209,111	\$53,567,349	-1.2%
Current Expenditures			
General Government	\$6,019,165	\$6,353,821	5.6%
Public Safety	8,282,055	8,358,321	0.9%
Streets and Highways (excluding Const.)	6,208,818	6,218,979	0.2%
Sanitation	5,068,344	5,132,258	1.3%
Human Services	14,962,960	14,928,465	-0.2%
Health	1,868,376	1,873,327	0.3%
Culture and Recreation	702,847	657,740	-6.4%
Conservation of Natural Resources	1,515,192	1,311,238	-13.5%
Economic Development and Housing	130,168	129,633	-0.4%
All Other Current Expenditures	666,237	1,195,947	79.5%
Total Current Expenditures	\$45,424,162	\$46,159,729	1.6%
Debt Service - Principal	335,000	605,000	80.6%
Interest and Fiscal Charges	98,025	465,555	374.9%
Streets and Highways Capital Outlay	9,376,000	7,816,000	-16.6%
All Other Capital Outlay	2,500,000	10,100,000	304.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$57,733,187	\$65,146,284	12.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$125,444,707	\$130,082,235	3.7%
Tax Increments	0	0	---
All Other Taxes	454,250	458,250	0.9%
Special Assessments	0	0	---
Licenses and Permits	1,203,684	1,312,369	9.0%
Federal Grants	29,172,000	40,062,462	37.3%
State General Purpose Aid	16,535,710	17,806,161	7.7%
State Categorical Aid	75,386,068	64,369,623	-14.6%
Grants from County/Other Local Units	12,434,949	10,419,424	-16.2%
Charges for Services	34,951,052	37,724,618	7.9%
Fines and Forfeits	164,000	219,500	33.8%
Interest on Investments	1,619,166	1,760,000	8.7%
All Other Revenues	4,719,086	4,334,584	-8.1%
Total Revenues	\$302,084,672	\$308,549,226	2.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,079,755	2,631,415	26.5%
Total Revenues and Other Sources	\$304,164,427	\$311,180,641	2.3%
Current Expenditures			
General Government	\$42,739,469	\$44,302,334	3.7%
Public Safety	66,366,861	70,493,433	6.2%
Streets and Highways (excluding Const.)	10,735,008	8,755,739	-18.4%
Sanitation	5,464,483	5,530,507	1.2%
Human Services	74,391,453	77,195,190	3.8%
Health	15,491,866	16,038,949	3.5%
Culture and Recreation	15,343,052	19,468,146	26.9%
Conservation of Natural Resources	531,164	548,794	3.3%
Economic Development and Housing	5,048,020	5,061,009	0.3%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$236,111,376	\$247,394,101	4.8%
Debt Service - Principal	10,245,000	11,229,750	9.6%
Interest and Fiscal Charges	4,224,761	3,173,202	-24.9%
Streets and Highways Capital Outlay	50,001,648	44,373,193	-11.3%
All Other Capital Outlay	3,225,000	3,225,000	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$303,807,785	\$309,395,246	1.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$20,939,029	\$22,183,233	5.9%
Tax Increments	0	0	---
All Other Taxes	5,064,500	4,914,500	-3.0%
Special Assessments	2,642,778	2,735,698	3.5%
Licenses and Permits	72,800	72,900	0.1%
Federal Grants	11,248,722	11,107,615	-1.3%
State General Purpose Aid	6,271,000	6,289,000	0.3%
State Categorical Aid	22,147,755	27,452,106	23.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	8,328,388	7,974,228	-4.3%
Fines and Forfeits	146,000	146,000	---
Interest on Investments	375,680	375,680	---
All Other Revenues	2,063,385	2,140,239	3.7%
Total Revenues	\$79,300,037	\$85,391,199	7.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	20,000	1,373,971	6769.9%
Transfers from Other Funds	413,255	397,934	-3.7%
Total Revenues and Other Sources	\$79,733,292	\$87,163,104	9.3%
Current Expenditures			
General Government	\$11,478,969	\$11,031,596	-3.9%
Public Safety	10,887,045	11,524,807	5.9%
Streets and Highways (excluding Const.)	6,878,395	7,073,576	2.8%
Sanitation	5,292,755	8,031,020	51.7%
Human Services	26,752,117	29,059,049	8.6%
Health	2,548,603	2,041,494	-19.9%
Culture and Recreation	1,116,866	1,100,213	-1.5%
Conservation of Natural Resources	1,360,904	1,520,103	11.7%
Economic Development and Housing	352,745	353,066	0.1%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$66,668,399	\$71,734,924	7.6%
Debt Service - Principal	1,190,000	1,205,000	1.3%
Interest and Fiscal Charges	248,900	230,536	-7.4%
Streets and Highways Capital Outlay	13,418,000	15,649,090	16.6%
All Other Capital Outlay	280,000	280,000	---
Other Financing Uses	0	0	---
Transfers to Other Funds	413,255	397,934	-3.7%
Total Expenditures and Other Uses	\$82,218,554	\$89,497,484	8.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$19,554,698	\$19,768,655	1.1%
Tax Increments	0	0	---
All Other Taxes	566,727	751,000	32.5%
Special Assessments	0	0	---
Licenses and Permits	249,760	278,170	11.4%
Federal Grants	5,452,758	4,819,628	-11.6%
State General Purpose Aid	2,290,606	2,435,416	6.3%
State Categorical Aid	7,046,673	8,874,941	25.9%
Grants from County/Other Local Units	871,748	244,523	-72.0%
Charges for Services	2,236,742	2,330,719	4.2%
Fines and Forfeits	10,125	9,800	-3.2%
Interest on Investments	70,000	100,000	42.9%
All Other Revenues	603,610	606,298	0.4%
Total Revenues	\$38,953,447	\$40,219,150	3.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,291,800	1,807,600	-21.1%
Total Revenues and Other Sources	\$41,245,247	\$42,026,750	1.9%
Current Expenditures			
General Government	\$6,448,436	\$6,436,523	-0.2%
Public Safety	8,022,273	8,268,606	3.1%
Streets and Highways (excluding Const.)	3,713,953	3,550,031	-4.4%
Sanitation	0	0	---
Human Services	11,768,544	11,878,911	0.9%
Health	1,128,049	1,182,314	4.8%
Culture and Recreation	607,456	619,724	2.0%
Conservation of Natural Resources	421,642	431,963	2.4%
Economic Development and Housing	85,125	85,000	-0.1%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$32,195,478	\$32,453,072	0.8%
Debt Service - Principal	1,470,000	1,245,000	-15.3%
Interest and Fiscal Charges	311,213	223,183	-28.3%
Streets and Highways Capital Outlay	5,663,965	5,465,959	-3.5%
All Other Capital Outlay	916,671	1,826,631	99.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	2,211,347	1,799,150	-18.6%
Total Expenditures and Other Uses	\$42,768,674	\$43,012,995	0.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$31,750,811	\$34,442,892	8.5%
Tax Increments	0	0	---
All Other Taxes	6,240,200	6,249,000	0.1%
Special Assessments	1,774,660	2,096,452	18.1%
Licenses and Permits	299,200	311,300	4.0%
Federal Grants	10,730,545	9,064,841	-15.5%
State General Purpose Aid	3,476,982	3,697,346	6.3%
State Categorical Aid	24,802,068	34,864,392	40.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	9,169,582	8,614,426	-6.1%
Fines and Forfeits	357,750	361,250	1.0%
Interest on Investments	1,010,000	810,000	-19.8%
All Other Revenues	1,152,982	1,202,184	4.3%
Total Revenues	\$90,764,780	\$101,714,083	12.1%
Proceeds from Bond Sales	2,900,000	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	8,287,914	3,871,134	-53.3%
Total Revenues and Other Sources	\$101,952,694	\$105,585,217	3.6%
Current Expenditures			
General Government	\$11,508,610	\$12,786,557	11.1%
Public Safety	12,785,290	13,298,503	4.0%
Streets and Highways (excluding Const.)	10,040,652	11,924,074	18.8%
Sanitation	1,131,062	1,162,657	2.8%
Human Services	27,095,653	27,651,258	2.1%
Health	2,473,219	2,553,294	3.2%
Culture and Recreation	1,806,633	1,848,136	2.3%
Conservation of Natural Resources	5,529,930	2,187,051	-60.5%
Economic Development and Housing	117,754	124,605	5.8%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$72,488,803	\$73,536,135	1.4%
Debt Service - Principal	1,670,533	1,883,003	12.7%
Interest and Fiscal Charges	858,577	699,943	-18.5%
Streets and Highways Capital Outlay	22,340,000	19,272,000	-13.7%
All Other Capital Outlay	8,594,396	16,638,059	93.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	8,160,914	3,744,134	-54.1%
Total Expenditures and Other Uses	\$114,113,223	\$115,773,274	1.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$5,086,951	\$5,085,951	-0.0%
Tax Increments	0	0	---
All Other Taxes	103,000	93,000	-9.7%
Special Assessments	232,300	231,300	-0.4%
Licenses and Permits	20,175	21,775	7.9%
Federal Grants	885,215	1,462,624	65.2%
State General Purpose Aid	114,404	467,321	308.5%
State Categorical Aid	4,597,638	3,758,291	-18.3%
Grants from County/Other Local Units	2,400	2,400	---
Charges for Services	728,180	704,705	-3.2%
Fines and Forfeits	0	0	---
Interest on Investments	9,000	20,800	131.1%
All Other Revenues	326,442	501,191	53.5%
Total Revenues	\$12,105,705	\$12,349,358	2.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	166,920	73,625	-55.9%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$12,272,625	\$12,422,983	1.2%
Current Expenditures			
General Government	\$2,380,142	\$2,450,102	2.9%
Public Safety	1,147,805	1,218,814	6.2%
Streets and Highways (excluding Const.)	2,683,490	2,519,005	-6.1%
Sanitation	208,165	200,987	-3.4%
Human Services	2,608,112	2,559,100	-1.9%
Health	123,897	141,119	13.9%
Culture and Recreation	186,724	181,737	-2.7%
Conservation of Natural Resources	483,207	488,975	1.2%
Economic Development and Housing	218,237	378,707	73.5%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,039,779	\$10,138,546	1.0%
Debt Service - Principal	65,000	65,000	---
Interest and Fiscal Charges	24,510	22,560	-8.0%
Streets and Highways Capital Outlay	2,280,255	2,008,295	-11.9%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$12,409,544	\$12,234,401	-1.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$12,652,553	\$13,063,761	3.3%
Tax Increments	0	0	---
All Other Taxes	21,500	21,900	1.9%
Special Assessments	224,143	171,637	-23.4%
Licenses and Permits	38,430	38,410	-0.1%
Federal Grants	3,540,329	3,674,011	3.8%
State General Purpose Aid	992,808	1,101,123	10.9%
State Categorical Aid	8,656,544	10,357,207	19.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	5,534,263	6,029,689	9.0%
Fines and Forfeits	12,038	12,200	1.3%
Interest on Investments	250,690	228,706	-8.8%
All Other Revenues	2,446,116	2,497,627	2.1%
Total Revenues	\$34,369,414	\$37,196,271	8.2%
Proceeds from Bond Sales	5,000,000	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$39,369,414	\$37,196,271	-5.5%
Current Expenditures			
General Government	\$4,886,749	\$5,233,624	7.1%
Public Safety	5,590,142	5,653,100	1.1%
Streets and Highways (excluding Const.)	4,994,131	5,179,011	3.7%
Sanitation	1,068,867	1,231,506	15.2%
Human Services	9,700,300	9,809,106	1.1%
Health	1,782,315	1,844,373	3.5%
Culture and Recreation	332,520	336,793	1.3%
Conservation of Natural Resources	1,246,811	1,231,506	-1.2%
Economic Development and Housing	11,945	16,245	36.0%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$29,613,780	\$30,535,264	3.1%
Debt Service - Principal	0	440,000	---
Interest and Fiscal Charges	0	172,075	---
Streets and Highways Capital Outlay	8,405,000	4,955,000	-41.0%
All Other Capital Outlay	1,551,186	1,759,430	13.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$39,569,966	\$37,861,769	-4.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$25,739,711	\$26,888,619	4.5%
Tax Increments	0	0	---
All Other Taxes	20,000	20,000	---
Special Assessments	575,000	575,000	---
Licenses and Permits	73,575	73,575	---
Federal Grants	5,867,531	5,131,971	-12.5%
State General Purpose Aid	18,692,028	20,321,730	8.7%
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	2,349,150	2,426,062	3.3%
Fines and Forfeits	45,000	45,000	---
Interest on Investments	97,400	192,350	97.5%
All Other Revenues	1,814,398	1,869,556	3.0%
Total Revenues	\$55,273,793	\$57,543,863	4.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$55,273,793	\$57,543,863	4.1%
Current Expenditures			
General Government	\$9,782,143	\$10,668,437	9.1%
Public Safety	8,090,603	8,461,161	4.6%
Streets and Highways (excluding Const.)	12,535,857	11,550,760	-7.9%
Sanitation	1,440,525	1,679,488	16.6%
Human Services	19,908,823	20,569,301	3.3%
Health	0	0	---
Culture and Recreation	296,495	309,701	4.5%
Conservation of Natural Resources	1,274,611	1,291,792	1.3%
Economic Development and Housing	1,187,133	2,490,251	109.8%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$54,516,190	\$57,020,891	4.6%
Debt Service - Principal	1,054,605	1,049,082	-0.5%
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	\$55,570,795	\$58,069,973	4.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$21,857,893	\$22,396,320	2.5%
Tax Increments	0	0	---
All Other Taxes	1,322,000	2,312,000	74.9%
Special Assessments	1,800,000	1,800,000	---
Licenses and Permits	134,020	139,270	3.9%
Federal Grants	6,271,609	5,608,074	-10.6%
State General Purpose Aid	983,724	1,340,491	36.3%
State Categorical Aid	14,310,573	10,676,683	-25.4%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,815,774	3,629,553	-4.9%
Fines and Forfeits	7,500	7,500	---
Interest on Investments	1,020,000	1,065,000	4.4%
All Other Revenues	7,629,282	7,790,375	2.1%
Total Revenues	\$59,152,375	\$56,765,266	-4.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$59,152,375	\$56,765,266	-4.0%
Current Expenditures			
General Government	\$11,874,650	\$12,211,767	2.8%
Public Safety	10,477,757	10,485,528	0.1%
Streets and Highways (excluding Const.)	6,036,383	6,276,975	4.0%
Sanitation	2,322,565	2,436,222	4.9%
Human Services	12,663,861	13,146,485	3.8%
Health	1,829,990	1,681,106	-8.1%
Culture and Recreation	379,905	382,285	0.6%
Conservation of Natural Resources	3,438,073	3,035,375	-11.7%
Economic Development and Housing	50,000	56,750	13.5%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$49,073,184	\$49,712,493	1.3%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	8,175,000	5,141,000	-37.1%
All Other Capital Outlay	1,664,870	1,694,225	1.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$58,913,054	\$56,547,718	-4.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$52,433,433	\$54,536,656	4.0%
Tax Increments	0	0	---
All Other Taxes	1,691,692	6,269,719	270.6%
Special Assessments	253,000	251,800	-0.5%
Licenses and Permits	1,167,823	1,284,406	10.0%
Federal Grants	8,801,145	16,863,573	91.6%
State General Purpose Aid	2,930,216	3,310,807	13.0%
State Categorical Aid	38,466,332	22,711,853	-41.0%
Grants from County/Other Local Units	767,330	1,457,840	90.0%
Charges for Services	13,195,105	13,742,799	4.2%
Fines and Forfeits	212,086	211,286	-0.4%
Interest on Investments	1,544,661	1,544,661	---
All Other Revenues	1,089,165	1,073,765	-1.4%
Total Revenues	\$122,551,988	\$123,259,165	0.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,544,177	1,986,563	28.6%
Total Revenues and Other Sources	\$124,096,165	\$125,245,728	0.9%
Current Expenditures			
General Government	\$22,740,380	\$22,175,570	-2.5%
Public Safety	20,239,247	21,658,770	7.0%
Streets and Highways (excluding Const.)	6,894,975	7,499,957	8.8%
Sanitation	0	0	---
Human Services	23,705,659	26,556,882	12.0%
Health	2,162,124	2,214,123	2.4%
Culture and Recreation	5,501,926	5,712,940	3.8%
Conservation of Natural Resources	3,992,711	4,259,916	6.7%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$85,237,022	\$90,078,158	5.7%
Debt Service - Principal	3,819,284	3,819,284	---
Interest and Fiscal Charges	1,237,916	1,237,916	---
Streets and Highways Capital Outlay	30,082,928	24,006,956	-20.2%
All Other Capital Outlay	2,174,838	4,116,851	89.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	1,544,177	1,986,563	28.6%
Total Expenditures and Other Uses	\$124,096,165	\$125,245,728	0.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,751,463	\$9,816,559	0.7%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	202,889	220,000	8.4%
Licenses and Permits	25,885	25,685	-0.8%
Federal Grants	2,350,328	2,575,035	9.6%
State General Purpose Aid	292,485	595,131	103.5%
State Categorical Aid	5,557,991	8,162,759	46.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	829,637	740,202	-10.8%
Fines and Forfeits	0	0	---
Interest on Investments	18,010	25,400	41.0%
All Other Revenues	589,280	567,854	-3.6%
Total Revenues	\$19,617,968	\$22,728,625	15.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	493,700	716,100	45.0%
Transfers from Other Funds	501,729	0	-100.0%
Total Revenues and Other Sources	\$20,613,397	\$23,444,725	13.7%
Current Expenditures			
General Government	\$3,747,861	\$3,976,365	6.1%
Public Safety	2,513,464	2,856,857	13.7%
Streets and Highways (excluding Const.)	2,774,575	3,232,525	16.5%
Sanitation	269,250	267,200	-0.8%
Human Services	6,366,108	6,606,089	3.8%
Health	149,743	167,112	11.6%
Culture and Recreation	459,168	476,570	3.8%
Conservation of Natural Resources	707,374	850,751	20.3%
Economic Development and Housing	63,799	57,940	-9.2%
All Other Current Expenditures	777,700	862,947	11.0%
Total Current Expenditures	\$17,829,042	\$19,354,356	8.6%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	2,425,000	4,833,000	99.3%
All Other Capital Outlay	941,000	203,200	-78.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$21,195,042	\$24,390,556	15.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$33,528,602	\$34,702,103	3.5%
Tax Increments	0	0	---
All Other Taxes	1,906,000	2,945,000	54.5%
Special Assessments	0	0	---
Licenses and Permits	723,850	838,250	15.8%
Federal Grants	5,425,806	7,065,012	30.2%
State General Purpose Aid	0	0	---
State Categorical Aid	14,447,024	15,182,243	5.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,926,382	5,031,919	2.1%
Fines and Forfeits	113,000	113,000	---
Interest on Investments	430,000	475,000	10.5%
All Other Revenues	929,213	851,890	-8.3%
Total Revenues	\$62,429,877	\$67,204,417	7.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	719,500	835,425	16.1%
Total Revenues and Other Sources	\$63,149,377	\$68,039,842	7.7%
Current Expenditures			
General Government	\$13,146,357	\$13,232,230	0.7%
Public Safety	10,719,439	11,093,303	3.5%
Streets and Highways (excluding Const.)	6,516,182	6,972,259	7.0%
Sanitation	546,541	571,226	4.5%
Human Services	11,434,795	11,391,300	-0.4%
Health	1,907,443	1,728,441	-9.4%
Culture and Recreation	2,410,737	1,571,948	-34.8%
Conservation of Natural Resources	1,130,127	1,620,605	43.4%
Economic Development and Housing	840,704	274,211	-67.4%
All Other Current Expenditures	0	519,428	---
Total Current Expenditures	\$48,652,325	\$48,974,951	0.7%
Debt Service - Principal	3,015,000	3,951,516	31.1%
Interest and Fiscal Charges	1,951,598	1,496,052	-23.3%
Streets and Highways Capital Outlay	7,502,300	11,355,000	51.4%
All Other Capital Outlay	2,348,708	2,425,290	3.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$63,469,931	\$68,202,809	7.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$6,854,772	\$6,906,854	0.8%
Tax Increments	0	0	---
All Other Taxes	246,225	276,365	12.2%
Special Assessments	65,390	60,824	-7.0%
Licenses and Permits	24,025	24,825	3.3%
Federal Grants	3,410,020	3,294,801	-3.4%
State General Purpose Aid	1,706,630	1,657,108	-2.9%
State Categorical Aid	6,842,963	7,118,694	4.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,353,126	2,305,063	-2.0%
Fines and Forfeits	5,300	6,100	15.1%
Interest on Investments	175,700	151,250	-13.9%
All Other Revenues	2,798,613	2,589,478	-7.5%
Total Revenues	\$24,482,764	\$24,391,362	-0.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$24,482,764	\$24,391,362	-0.4%
Current Expenditures			
General Government	\$2,607,960	\$2,610,542	0.1%
Public Safety	2,735,426	2,829,332	3.4%
Streets and Highways (excluding Const.)	2,881,865	2,743,042	-4.8%
Sanitation	910,902	946,306	3.9%
Human Services	8,401,098	8,227,722	-2.1%
Health	1,513,979	1,550,573	2.4%
Culture and Recreation	469,006	484,232	3.2%
Conservation of Natural Resources	1,422,106	1,373,420	-3.4%
Economic Development and Housing	800	800	---
All Other Current Expenditures	1,550,880	1,510,630	-2.6%
Total Current Expenditures	\$22,494,022	\$22,276,599	-1.0%
Debt Service - Principal	25,000	20,000	-20.0%
Interest and Fiscal Charges	2,625	1,500	-42.9%
Streets and Highways Capital Outlay	4,290,000	2,240,000	-47.8%
All Other Capital Outlay	457,000	466,000	2.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$27,268,647	\$25,004,099	-8.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$30,142,262	\$33,377,588	10.7%
Tax Increments	0	0	---
All Other Taxes	520,000	595,000	14.4%
Special Assessments	627,633	391,224	-37.7%
Licenses and Permits	132,220	138,960	5.1%
Federal Grants	7,088,714	5,959,420	-15.9%
State General Purpose Aid	2,885,877	3,133,882	8.6%
State Categorical Aid	12,564,015	14,086,246	12.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,503,718	2,614,594	4.4%
Fines and Forfeits	5,000	5,000	---
Interest on Investments	195,165	200,000	2.5%
All Other Revenues	1,595,632	1,871,904	17.3%
Total Revenues	\$58,260,236	\$62,373,818	7.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	220,000	765,970	248.2%
Total Revenues and Other Sources	\$58,480,236	\$63,139,788	8.0%
Current Expenditures			
General Government	\$9,256,200	\$9,626,037	4.0%
Public Safety	11,160,379	11,705,127	4.9%
Streets and Highways (excluding Const.)	8,583,587	8,673,339	1.0%
Sanitation	20,429,125	21,490,975	5.2%
Human Services	264,645	260,329	-1.6%
Health	527,072	533,513	1.2%
Culture and Recreation	651,816	686,227	5.3%
Conservation of Natural Resources	538,512	595,772	10.6%
Economic Development and Housing	628,580	1,732,296	175.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$52,039,916	\$55,303,615	6.3%
Debt Service - Principal	1,603,920	1,765,000	10.0%
Interest and Fiscal Charges	143,721	1,685,970	1073.1%
Streets and Highways Capital Outlay	4,511,522	4,339,904	-3.8%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	899,280	1,114,633	23.9%
Total Expenditures and Other Uses	\$59,198,359	\$64,209,122	8.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$7,863,947	\$9,236,751	17.5%
Tax Increments	0	0	---
All Other Taxes	125,100	135,850	8.6%
Special Assessments	54,000	50,000	-7.4%
Licenses and Permits	59,100	61,610	4.2%
Federal Grants	3,109,295	3,209,036	3.2%
State General Purpose Aid	996,493	1,061,442	6.5%
State Categorical Aid	3,917,564	2,354,461	-39.9%
Grants from County/Other Local Units	100,000	110,000	10.0%
Charges for Services	1,462,433	923,837	-36.8%
Fines and Forfeits	12,500	12,500	---
Interest on Investments	250,000	272,000	8.8%
All Other Revenues	724,242	600,754	-17.1%
Total Revenues	\$18,674,674	\$18,028,241	-3.5%
Proceeds from Bond Sales	0	6,745,462	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$18,674,674	\$24,773,703	32.7%
Current Expenditures			
General Government	\$4,011,137	\$4,287,014	6.9%
Public Safety	2,988,033	3,174,544	6.2%
Streets and Highways (excluding Const.)	3,233,602	3,397,359	5.1%
Sanitation	521,838	548,182	5.0%
Human Services	3,076,105	3,492,099	13.5%
Health	440,414	462,567	5.0%
Culture and Recreation	1,128,215	676,870	-40.0%
Conservation of Natural Resources	305,760	165,730	-45.8%
Economic Development and Housing	140,669	140,377	-0.2%
All Other Current Expenditures	5,760	3,500	-39.2%
Total Current Expenditures	\$15,851,533	\$16,348,242	3.1%
Debt Service - Principal	310,000	481,870	55.4%
Interest and Fiscal Charges	27,872	41,902	50.3%
Streets and Highways Capital Outlay	1,770,450	7,241,641	309.0%
All Other Capital Outlay	714,734	440,833	-38.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$18,674,589	\$24,554,488	31.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$10,321,810	\$10,822,779	4.9%
Tax Increments	0	0	---
All Other Taxes	177,626	176,126	-0.8%
Special Assessments	0	0	---
Licenses and Permits	22,460	22,460	---
Federal Grants	634,000	805,650	27.1%
State General Purpose Aid	1,126,888	1,503,873	33.5%
State Categorical Aid	4,688,714	6,063,378	29.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	437,150	498,100	13.9%
Fines and Forfeits	16,500	12,000	-27.3%
Interest on Investments	80,000	80,000	---
All Other Revenues	647,351	739,707	14.3%
Total Revenues	\$18,152,499	\$20,724,073	14.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	168,000	40,200	-76.1%
Total Revenues and Other Sources	\$18,320,499	\$20,764,273	13.3%
Current Expenditures			
General Government	\$6,587,043	\$6,603,124	0.2%
Public Safety	2,986,387	3,080,763	3.2%
Streets and Highways (excluding Const.)	3,465,725	3,716,107	7.2%
Sanitation	290,836	319,228	9.8%
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	260,772	228,787	-12.3%
Conservation of Natural Resources	505,996	495,634	-2.0%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$14,096,759	\$14,443,643	2.5%
Debt Service - Principal	87,200	100,000	14.7%
Interest and Fiscal Charges	10,300	7,000	-32.0%
Streets and Highways Capital Outlay	3,881,070	5,323,092	37.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	168,000	35,200	-79.0%
Total Expenditures and Other Uses	\$18,243,329	\$19,908,935	9.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$132,800,558	\$136,651,774	2.9%
Tax Increments	0	0	---
All Other Taxes	5,096,250	9,708,750	90.5%
Special Assessments	0	0	---
Licenses and Permits	1,277,863	1,327,894	3.9%
Federal Grants	43,548,634	39,657,040	-8.9%
State General Purpose Aid	14,600,787	20,911,648	43.2%
State Categorical Aid	59,791,334	66,290,404	10.9%
Grants from County/Other Local Units	25,109,473	21,704,677	-13.6%
Charges for Services	28,290,114	29,047,466	2.7%
Fines and Forfeits	40,000	30,000	-25.0%
Interest on Investments	2,566,969	3,766,969	46.7%
All Other Revenues	5,510,802	5,834,170	5.9%
Total Revenues	\$318,632,784	\$334,930,792	5.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$318,632,784	\$334,930,792	5.1%
Current Expenditures			
General Government	\$70,669,024	\$68,718,365	-2.8%
Public Safety	40,057,348	41,802,785	4.4%
Streets and Highways (excluding Const.)	6,270,486	11,543,594	84.1%
Sanitation	5,794,551	5,860,491	1.1%
Human Services	83,088,678	87,262,707	5.0%
Health	10,033,415	10,449,121	4.1%
Culture and Recreation	15,167,298	15,590,376	2.8%
Conservation of Natural Resources	5,308,619	16,473,652	210.3%
Economic Development and Housing	4,123,502	4,161,988	0.9%
All Other Current Expenditures	82,595	82,595	---
Total Current Expenditures	\$240,595,516	\$261,945,674	8.9%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	72,804,088	57,504,243	-21.0%
All Other Capital Outlay	43,414,692	52,114,599	20.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$356,814,296	\$371,564,516	4.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$34,385,687	\$34,353,471	-0.1%
Tax Increments	0	0	---
All Other Taxes	5,085,950	6,149,600	20.9%
Special Assessments	612,271	617,271	0.8%
Licenses and Permits	1,117,520	1,134,860	1.6%
Federal Grants	8,402,860	10,826,216	28.8%
State General Purpose Aid	2,972,869	3,277,926	10.3%
State Categorical Aid	17,237,515	18,682,628	8.4%
Grants from County/Other Local Units	427,441	344,000	-19.5%
Charges for Services	6,711,851	6,541,841	-2.5%
Fines and Forfeits	35,000	35,000	---
Interest on Investments	588,071	820,158	39.5%
All Other Revenues	2,603,754	2,697,680	3.6%
Total Revenues	\$80,180,789	\$85,480,651	6.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	187,185	903,087	382.5%
Total Revenues and Other Sources	\$80,367,974	\$86,383,738	7.5%
Current Expenditures			
General Government	\$13,476,070	\$13,581,263	0.8%
Public Safety	15,916,428	16,196,715	1.8%
Streets and Highways (excluding Const.)	8,432,568	8,281,477	-1.8%
Sanitation	0	0	---
Human Services	22,333,330	24,179,913	8.3%
Health	0	0	---
Culture and Recreation	902,035	797,426	-11.6%
Conservation of Natural Resources	2,273,847	2,756,500	21.2%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$63,334,278	\$65,793,294	3.9%
Debt Service - Principal	4,278,750	4,376,000	2.3%
Interest and Fiscal Charges	813,527	583,724	-28.2%
Streets and Highways Capital Outlay	11,465,786	12,231,661	6.7%
All Other Capital Outlay	3,268,764	3,884,726	18.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	113,107	893,087	689.6%
Total Expenditures and Other Uses	\$83,274,212	\$87,762,492	5.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$13,301,277	\$14,130,919	6.2%
Tax Increments	0	0	---
All Other Taxes	340,100	384,999	13.2%
Special Assessments	207,823	207,923	0.0%
Licenses and Permits	49,850	52,850	6.0%
Federal Grants	1,904,429	314,699	-83.5%
State General Purpose Aid	907,835	998,776	10.0%
State Categorical Aid	3,442,231	7,218,985	109.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,138,059	3,207,650	2.2%
Fines and Forfeits	0	0	---
Interest on Investments	46,020	101,085	119.7%
All Other Revenues	315,365	313,985	-0.4%
Total Revenues	\$23,652,989	\$26,931,871	13.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	180,940	8,200	-95.5%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$23,833,929	\$26,940,071	13.0%
Current Expenditures			
General Government	\$4,618,913	\$4,838,942	4.8%
Public Safety	5,396,747	5,552,111	2.9%
Streets and Highways (excluding Const.)	3,911,758	3,865,350	-1.2%
Sanitation	2,073,145	2,089,736	0.8%
Human Services	2,540,110	2,795,836	10.1%
Health	1,101,932	1,132,747	2.8%
Culture and Recreation	0	0	---
Conservation of Natural Resources	129,668	129,858	0.1%
Economic Development and Housing	29,150	30,200	3.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$19,801,423	\$20,434,780	3.2%
Debt Service - Principal	913,500	930,000	1.8%
Interest and Fiscal Charges	247,985	227,010	-8.5%
Streets and Highways Capital Outlay	2,595,000	4,970,000	91.5%
All Other Capital Outlay	783,602	666,895	-14.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	47,000	48,000	2.1%
Total Expenditures and Other Uses	\$24,388,510	\$27,276,685	11.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$26,159,652	\$26,599,066	1.7%
Tax Increments	0	0	---
All Other Taxes	3,247,000	3,250,600	0.1%
Special Assessments	0	0	---
Licenses and Permits	206,991	209,145	1.0%
Federal Grants	3,650,666	4,242,651	16.2%
State General Purpose Aid	7,945,387	8,670,265	9.1%
State Categorical Aid	2,799,139	3,041,055	8.6%
Grants from County/Other Local Units	11,000	14,000	27.3%
Charges for Services	3,437,070	3,532,064	2.8%
Fines and Forfeits	51,800	50,800	-1.9%
Interest on Investments	352,700	376,600	6.8%
All Other Revenues	798,793	673,507	-15.7%
Total Revenues	\$48,660,198	\$50,659,753	4.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$48,660,198	\$50,659,753	4.1%
Current Expenditures			
General Government	\$9,398,550	\$9,971,967	6.1%
Public Safety	9,489,245	10,107,812	6.5%
Streets and Highways (excluding Const.)	5,080,619	4,864,916	-4.2%
Sanitation	0	0	---
Human Services	10,010,523	10,409,158	4.0%
Health	383,082	383,082	---
Culture and Recreation	2,673,271	3,070,901	14.9%
Conservation of Natural Resources	877,874	896,408	2.1%
Economic Development and Housing	60,241	57,831	-4.0%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$37,973,405	\$39,762,075	4.7%
Debt Service - Principal	1,385,000	830,000	-40.1%
Interest and Fiscal Charges	852,088	1,319,943	54.9%
Streets and Highways Capital Outlay	8,331,843	8,742,767	4.9%
All Other Capital Outlay	525,464	507,534	-3.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$49,067,800	\$51,162,319	4.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,739,924	\$10,454,200	7.3%
Tax Increments	0	0	---
All Other Taxes	762,552	1,145,412	50.2%
Special Assessments	0	0	---
Licenses and Permits	68,920	68,920	---
Federal Grants	4,233,537	2,339,751	-44.7%
State General Purpose Aid	947,875	1,649,387	74.0%
State Categorical Aid	10,050,050	13,086,432	30.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,822,812	1,876,585	3.0%
Fines and Forfeits	8,000	8,000	---
Interest on Investments	22,000	22,000	---
All Other Revenues	366,030	412,979	12.8%
Total Revenues	\$28,021,700	\$31,063,666	10.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$28,021,700	\$31,063,666	10.9%
Current Expenditures			
General Government	\$4,002,930	\$4,880,764	21.9%
Public Safety	3,779,500	3,801,493	0.6%
Streets and Highways (excluding Const.)	3,461,872	4,517,895	30.5%
Sanitation	633,996	659,635	4.0%
Human Services	3,456,766	3,814,026	10.3%
Health	1,591,933	1,737,228	9.1%
Culture and Recreation	271,359	275,109	1.4%
Conservation of Natural Resources	519,540	520,831	0.2%
Economic Development and Housing	44,036	43,904	-0.3%
All Other Current Expenditures	79,496	2,018	-97.5%
Total Current Expenditures	\$17,841,428	\$20,252,903	13.5%
Debt Service - Principal	215,000	215,000	---
Interest and Fiscal Charges	51,090	46,306	-9.4%
Streets and Highways Capital Outlay	8,978,682	10,037,457	11.8%
All Other Capital Outlay	935,500	512,000	-45.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$28,021,700	\$31,063,666	10.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$10,556,171	\$10,976,575	4.0%
Tax Increments	0	0	---
All Other Taxes	367,000	373,000	1.6%
Special Assessments	1,264,437	1,897,766	50.1%
Licenses and Permits	2,100	2,200	4.8%
Federal Grants	149,100	59,100	-60.4%
State General Purpose Aid	264,073	428,068	62.1%
State Categorical Aid	7,964,990	7,638,599	-4.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,447,721	1,254,403	-13.4%
Fines and Forfeits	18,500	18,500	---
Interest on Investments	75,000	110,000	46.7%
All Other Revenues	668,426	605,304	-9.4%
Total Revenues	\$22,777,518	\$23,363,515	2.6%
Proceeds from Bond Sales	2,000,000	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	273,225	266,525	-2.5%
Total Revenues and Other Sources	\$25,050,743	\$23,630,040	-5.7%
Current Expenditures			
General Government	\$4,971,151	\$4,354,577	-12.4%
Public Safety	3,611,538	3,741,531	3.6%
Streets and Highways (excluding Const.)	4,531,043	4,121,859	-9.0%
Sanitation	473,688	478,437	1.0%
Human Services	2,315,859	2,678,115	15.6%
Health	0	0	---
Culture and Recreation	376,863	384,652	2.1%
Conservation of Natural Resources	1,386,391	2,695,928	94.5%
Economic Development and Housing	70,000	71,000	1.4%
All Other Current Expenditures	25,000	0	-100.0%
Total Current Expenditures	\$17,761,533	\$18,526,099	4.3%
Debt Service - Principal	770,000	890,000	15.6%
Interest and Fiscal Charges	343,418	237,680	-30.8%
Streets and Highways Capital Outlay	4,844,820	4,198,277	-13.3%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	273,225	266,525	-2.5%
Total Expenditures and Other Uses	\$23,992,996	\$24,118,581	0.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$21,559,543	\$22,314,127	3.5%
Tax Increments	0	0	---
All Other Taxes	2,692,950	2,896,950	7.6%
Special Assessments	2,173,942	2,058,415	-5.3%
Licenses and Permits	117,825	110,825	-5.9%
Federal Grants	4,465,169	3,181,008	-28.8%
State General Purpose Aid	1,405,316	1,533,034	9.1%
State Categorical Aid	12,014,578	11,485,522	-4.4%
Grants from County/Other Local Units	79,000	78,000	-1.3%
Charges for Services	4,281,046	4,607,086	7.6%
Fines and Forfeits	20,300	20,600	1.5%
Interest on Investments	250,600	350,600	39.9%
All Other Revenues	999,240	748,700	-25.1%
Total Revenues	\$50,059,509	\$49,384,867	-1.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	34,000	34,000	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$50,093,509	\$49,418,867	-1.3%
Current Expenditures			
General Government	\$6,093,872	\$6,321,861	3.7%
Public Safety	7,841,643	8,793,622	12.1%
Streets and Highways (excluding Const.)	5,153,674	5,474,582	6.2%
Sanitation	501,090	537,288	7.2%
Human Services	11,612,768	11,589,397	-0.2%
Health	2,393,121	2,517,415	5.2%
Culture and Recreation	416,475	423,975	1.8%
Conservation of Natural Resources	2,123,012	1,558,199	-26.6%
Economic Development and Housing	15,000	15,500	3.3%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$36,150,655	\$37,231,839	3.0%
Debt Service - Principal	2,770,000	3,345,000	20.8%
Interest and Fiscal Charges	536,042	465,058	-13.2%
Streets and Highways Capital Outlay	8,568,562	6,819,045	-20.4%
All Other Capital Outlay	1,789,750	3,737,625	108.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$49,815,009	\$51,598,567	3.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$30,515,241	\$32,547,773	6.7%
Tax Increments	0	0	---
All Other Taxes	852,000	847,000	-0.6%
Special Assessments	6,285	6,285	---
Licenses and Permits	466,269	465,868	-0.1%
Federal Grants	5,036,757	5,031,997	-0.1%
State General Purpose Aid	1,881,413	2,089,733	11.1%
State Categorical Aid	13,650,925	12,364,112	-9.4%
Grants from County/Other Local Units	185,000	5,000	-97.3%
Charges for Services	4,385,346	4,472,511	2.0%
Fines and Forfeits	14,100	14,000	-0.7%
Interest on Investments	170,655	225,655	32.2%
All Other Revenues	2,174,615	2,288,045	5.2%
Total Revenues	\$59,338,606	\$60,357,979	1.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	42,680	56,306	31.9%
Total Revenues and Other Sources	\$59,381,286	\$60,414,285	1.7%
Current Expenditures			
General Government	\$11,335,129	\$11,222,103	-1.0%
Public Safety	14,187,716	14,882,501	4.9%
Streets and Highways (excluding Const.)	5,822,493	5,661,332	-2.8%
Sanitation	660,627	815,522	23.4%
Human Services	11,695,685	13,082,341	11.9%
Health	3,179,666	3,161,194	-0.6%
Culture and Recreation	759,685	1,077,390	41.8%
Conservation of Natural Resources	662,612	674,733	1.8%
Economic Development and Housing	40,249	26,988	-32.9%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$48,343,862	\$50,604,104	4.7%
Debt Service - Principal	1,405,026	1,421,277	1.2%
Interest and Fiscal Charges	534,761	513,512	-4.0%
Streets and Highways Capital Outlay	8,697,978	7,424,246	-14.6%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	42,680	56,306	31.9%
Total Expenditures and Other Uses	\$59,024,307	\$60,019,445	1.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$745,341,913	\$777,604,263	4.3%
Tax Increments	0	0	---
All Other Taxes	57,953,653	186,515,004	221.8%
Special Assessments	0	0	---
Licenses and Permits	8,460,200	8,571,200	1.3%
Federal Grants	198,304,798	202,959,475	2.3%
State General Purpose Aid	30,838,349	32,203,561	4.4%
State Categorical Aid	228,174,444	204,380,120	-10.4%
Grants from County/Other Local Units	39,562,798	21,593,718	-45.4%
Charges for Services	109,579,657	114,411,161	4.4%
Fines and Forfeits	1,591,400	1,411,400	-11.3%
Interest on Investments	11,880,000	14,330,000	20.6%
All Other Revenues	117,811,123	128,028,690	8.7%
Total Revenues	\$1,549,498,335	\$1,692,008,592	9.2%
Proceeds from Bond Sales	182,460,000	360,343,000	97.5%
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$1,731,958,335	\$2,052,351,592	18.5%
Current Expenditures			
General Government	\$181,153,861	\$190,822,648	5.3%
Public Safety	316,581,922	334,018,554	5.5%
Streets and Highways (excluding Const.)	37,519,928	37,349,388	-0.5%
Sanitation	0	0	---
Human Services	540,411,096	556,131,615	2.9%
Health	96,263,309	108,989,864	13.2%
Culture and Recreation	83,868,725	86,231,436	2.8%
Conservation of Natural Resources	546,009	556,929	2.0%
Economic Development and Housing	18,385,071	17,011,125	-7.5%
All Other Current Expenditures	32,100,518	157,749,264	391.4%
Total Current Expenditures	\$1,306,830,439	\$1,488,860,823	13.9%
Debt Service - Principal	56,190,000	67,496,978	20.1%
Interest and Fiscal Charges	47,885,269	48,989,972	2.3%
Streets and Highways Capital Outlay	12,632,019	13,635,593	7.9%
All Other Capital Outlay	308,420,608	433,368,226	40.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$1,731,958,335	\$2,052,351,592	18.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$6,499,959	\$6,661,287	2.5%
Tax Increments	0	0	---
All Other Taxes	127,350	129,000	1.3%
Special Assessments	111,028	121,935	9.8%
Licenses and Permits	6,390	6,390	---
Federal Grants	851,637	2,193,129	157.5%
State General Purpose Aid	290,013	647,339	123.2%
State Categorical Aid	6,433,946	3,480,757	-45.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,210,639	1,472,737	21.6%
Fines and Forfeits	0	0	---
Interest on Investments	6,500	10,000	53.8%
All Other Revenues	512,222	475,890	-7.1%
Total Revenues	\$16,049,684	\$15,198,464	-5.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	114,108	128,572	12.7%
Total Revenues and Other Sources	\$16,163,792	\$15,327,036	-5.2%
Current Expenditures			
General Government	\$2,652,005	\$2,914,777	9.9%
Public Safety	1,544,823	1,942,749	25.8%
Streets and Highways (excluding Const.)	1,906,266	2,339,275	22.7%
Sanitation	629,000	648,000	3.0%
Human Services	2,964,165	3,119,113	5.2%
Health	88,561	87,011	-1.8%
Culture and Recreation	115,037	117,092	1.8%
Conservation of Natural Resources	360,884	367,480	1.8%
Economic Development and Housing	45,000	50,000	11.1%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,305,741	\$11,585,497	12.4%
Debt Service - Principal	280,000	280,000	---
Interest and Fiscal Charges	171,980	166,964	-2.9%
Streets and Highways Capital Outlay	4,034,782	2,705,000	-33.0%
All Other Capital Outlay	1,553,000	460,000	-70.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	114,108	128,572	12.7%
Total Expenditures and Other Uses	\$16,459,611	\$15,326,033	-6.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$11,595,773	\$11,526,252	-0.6%
Tax Increments	0	0	---
All Other Taxes	397,836	475,745	19.6%
Special Assessments	0	0	---
Licenses and Permits	91,830	101,250	10.3%
Federal Grants	1,956,171	2,099,664	7.3%
State General Purpose Aid	1,345,383	1,350,198	0.4%
State Categorical Aid	6,436,203	8,687,790	35.0%
Grants from County/Other Local Units	383,755	381,746	-0.5%
Charges for Services	2,573,810	2,299,308	-10.7%
Fines and Forfeits	8,000	7,500	-6.3%
Interest on Investments	166,900	184,900	10.8%
All Other Revenues	494,342	514,957	4.2%
Total Revenues	\$25,450,003	\$27,629,310	8.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	386,010	296,160	-23.3%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$25,836,013	\$27,925,470	8.1%
Current Expenditures			
General Government	\$4,836,335	\$5,048,148	4.4%
Public Safety	4,065,750	3,986,825	-1.9%
Streets and Highways (excluding Const.)	4,440,506	3,416,965	-23.1%
Sanitation	955,593	937,821	-1.9%
Human Services	4,637,489	5,139,261	10.8%
Health	1,618,666	1,179,227	-27.1%
Culture and Recreation	78,261	93,952	20.0%
Conservation of Natural Resources	194,466	201,248	3.5%
Economic Development and Housing	105,493	100,637	-4.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$20,932,559	\$20,104,084	-4.0%
Debt Service - Principal	819,000	913,500	11.5%
Interest and Fiscal Charges	566,222	471,747	-16.7%
Streets and Highways Capital Outlay	2,465,600	5,287,342	114.4%
All Other Capital Outlay	1,052,632	1,148,797	9.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$25,836,013	\$27,925,470	8.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$12,784,411	\$13,192,189	3.2%
Tax Increments	0	0	---
All Other Taxes	2,279,656	2,157,743	-5.3%
Special Assessments	3,100,000	3,100,000	---
Licenses and Permits	136,321	141,203	3.6%
Federal Grants	2,385,747	3,832,357	60.6%
State General Purpose Aid	695,515	847,014	21.8%
State Categorical Aid	7,001,463	7,220,244	3.1%
Grants from County/Other Local Units	0	170,100	---
Charges for Services	3,687,018	3,829,403	3.9%
Fines and Forfeits	631,600	728,830	15.4%
Interest on Investments	567,731	564,281	-0.6%
All Other Revenues	4,303,392	4,732,888	10.0%
Total Revenues	\$37,572,854	\$40,516,252	7.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	16,933	16,933	---
Total Revenues and Other Sources	\$37,589,787	\$40,533,185	7.8%
Current Expenditures			
General Government	\$9,324,054	\$10,045,537	7.7%
Public Safety	5,788,585	6,073,192	4.9%
Streets and Highways (excluding Const.)	5,901,946	5,614,286	-4.9%
Sanitation	3,204,203	4,371,728	36.4%
Human Services	8,417,029	8,534,984	1.4%
Health	0	0	---
Culture and Recreation	462,587	549,088	18.7%
Conservation of Natural Resources	960,348	1,070,405	11.5%
Economic Development and Housing	0	60,000	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$34,058,752	\$36,319,220	6.6%
Debt Service - Principal	192,000	49,200	-74.4%
Interest and Fiscal Charges	5,945	0	-100.0%
Streets and Highways Capital Outlay	5,374,929	5,822,752	8.3%
All Other Capital Outlay	0	125,000	---
Other Financing Uses	16,933	16,933	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$39,648,559	\$42,333,105	6.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$38,231,023	\$39,590,080	3.6%
Tax Increments	0	0	---
All Other Taxes	40,000	35,000	-12.5%
Special Assessments	970,412	994,721	2.5%
Licenses and Permits	615,500	595,500	-3.2%
Federal Grants	36,745,891	36,532,179	-0.6%
State General Purpose Aid	5,114,100	4,904,561	-4.1%
State Categorical Aid	47,734,570	48,916,064	2.5%
Grants from County/Other Local Units	1,934,830	1,932,598	-0.1%
Charges for Services	666,500	671,500	0.8%
Fines and Forfeits	2,895,403	3,037,274	4.9%
Interest on Investments	750,000	500,000	-33.3%
All Other Revenues	752,700	889,200	18.1%
Total Revenues	\$136,450,929	\$138,598,677	1.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	10,881,349	12,879,269	18.4%
Total Revenues and Other Sources	\$147,332,278	\$151,477,946	2.8%
Current Expenditures			
General Government	\$11,049,778	\$11,688,096	5.8%
Public Safety	11,501,748	11,926,108	3.7%
Streets and Highways (excluding Const.)	12,485,668	12,630,949	1.2%
Sanitation	1,651,912	1,678,603	1.6%
Human Services	23,016,868	24,279,348	5.5%
Health	60,000,000	60,000,000	---
Culture and Recreation	665,420	763,909	14.8%
Conservation of Natural Resources	2,502,991	2,903,752	16.0%
Economic Development and Housing	285,000	135,000	-52.6%
All Other Current Expenditures	4,821,079	4,445,745	-7.8%
Total Current Expenditures	\$127,980,464	\$130,451,510	1.9%
Debt Service - Principal	1,428,625	820,340	-42.6%
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	7,041,840	7,326,827	4.0%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	10,881,349	12,879,269	18.4%
Total Expenditures and Other Uses	\$147,332,278	\$151,477,946	2.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$19,388,931	\$20,580,770	6.1%
Tax Increments	0	0	---
All Other Taxes	519,700	561,856	8.1%
Special Assessments	0	0	---
Licenses and Permits	418,200	481,700	15.2%
Federal Grants	4,774,560	5,066,364	6.1%
State General Purpose Aid	2,260,351	2,343,008	3.7%
State Categorical Aid	10,742,151	12,049,679	12.2%
Grants from County/Other Local Units	5,500	5,500	---
Charges for Services	2,235,777	2,220,749	-0.7%
Fines and Forfeits	37,400	39,900	6.7%
Interest on Investments	100,000	105,000	5.0%
All Other Revenues	1,387,108	1,543,641	11.3%
Total Revenues	\$41,869,678	\$44,998,167	7.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$41,869,678	\$44,998,167	7.5%
Current Expenditures			
General Government	\$7,923,678	\$8,394,094	5.9%
Public Safety	8,598,563	9,032,025	5.0%
Streets and Highways (excluding Const.)	2,946,319	3,285,995	11.5%
Sanitation	0	0	---
Human Services	13,205,658	13,679,222	3.6%
Health	1,458,460	1,570,285	7.7%
Culture and Recreation	572,575	614,791	7.4%
Conservation of Natural Resources	277,777	324,605	16.9%
Economic Development and Housing	36,370	53,370	46.7%
All Other Current Expenditures	1,759,849	2,296,124	30.5%
Total Current Expenditures	\$36,779,249	\$39,250,511	6.7%
Debt Service - Principal	770,000	1,000,000	29.9%
Interest and Fiscal Charges	221,360	282,320	27.5%
Streets and Highways Capital Outlay	3,703,231	3,898,305	5.3%
All Other Capital Outlay	391,915	677,367	72.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$41,865,755	\$45,108,503	7.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$10,246,545	\$10,246,736	0.0%
Tax Increments	0	0	---
All Other Taxes	359,000	359,600	0.2%
Special Assessments	0	0	---
Licenses and Permits	16,900	15,900	-5.9%
Federal Grants	4,000	14,000	250.0%
State General Purpose Aid	164,632	517,632	214.4%
State Categorical Aid	6,793,150	5,523,797	-18.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,180,921	1,305,127	10.5%
Fines and Forfeits	3,000	3,000	---
Interest on Investments	70,000	106,760	52.5%
All Other Revenues	4,020,317	2,286,195	-43.1%
Total Revenues	\$22,858,465	\$20,378,747	-10.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$22,858,465	\$20,378,747	-10.8%
Current Expenditures			
General Government	\$4,312,165	\$3,354,275	-22.2%
Public Safety	2,902,457	3,260,610	12.3%
Streets and Highways (excluding Const.)	3,194,100	3,169,000	-0.8%
Sanitation	329,762	254,569	-22.8%
Human Services	2,972,315	2,940,217	-1.1%
Health	88,254	93,104	5.5%
Culture and Recreation	903,519	995,171	10.1%
Conservation of Natural Resources	494,962	552,708	11.7%
Economic Development and Housing	7,495	8,415	12.3%
All Other Current Expenditures	1,379,458	672,938	-51.2%
Total Current Expenditures	\$16,584,487	\$15,301,007	-7.7%
Debt Service - Principal	975,000	655,000	-32.8%
Interest and Fiscal Charges	440,123	443,723	0.8%
Streets and Highways Capital Outlay	3,141,000	2,116,800	-32.6%
All Other Capital Outlay	334,000	340,500	1.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$21,474,610	\$18,857,030	-12.2%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$11,200,269	\$11,520,608	2.9%
Tax Increments	0	0	---
All Other Taxes	558,000	960,300	72.1%
Special Assessments	4,500	5,000	11.1%
Licenses and Permits	86,750	96,750	11.5%
Federal Grants	2,911,805	2,955,687	1.5%
State General Purpose Aid	2,713,880	2,651,314	-2.3%
State Categorical Aid	5,216,752	4,730,268	-9.3%
Grants from County/Other Local Units	2,500	20,000	700.0%
Charges for Services	3,858,630	3,527,109	-8.6%
Fines and Forfeits	0	0	---
Interest on Investments	44,420	73,914	66.4%
All Other Revenues	1,680,688	1,737,392	3.4%
Total Revenues	\$28,278,194	\$28,278,342	0.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	695,419	1,720,027	147.3%
Transfers from Other Funds	102,000	462,000	352.9%
Total Revenues and Other Sources	\$29,075,613	\$30,460,369	4.8%
Current Expenditures			
General Government	\$5,807,904	\$5,855,919	0.8%
Public Safety	5,740,827	6,386,765	11.3%
Streets and Highways (excluding Const.)	3,692,991	4,153,162	12.5%
Sanitation	100,497	182,234	81.3%
Human Services	5,703,149	5,774,891	1.3%
Health	3,071,631	3,104,691	1.1%
Culture and Recreation	153,176	164,895	7.7%
Conservation of Natural Resources	166,752	169,367	1.6%
Economic Development and Housing	207,500	177,000	-14.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$24,644,427	\$25,968,924	5.4%
Debt Service - Principal	929,250	761,250	-18.1%
Interest and Fiscal Charges	421,212	224,581	-46.7%
Streets and Highways Capital Outlay	2,150,000	2,080,000	-3.3%
All Other Capital Outlay	828,724	963,614	16.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	102,000	462,000	352.9%
Total Expenditures and Other Uses	\$29,075,613	\$30,460,369	4.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$3,905,730	\$3,767,791	-3.5%
Tax Increments	0	0	---
All Other Taxes	48,278	48,737	1.0%
Special Assessments	112,200	139,149	24.0%
Licenses and Permits	10,250	10,500	2.4%
Federal Grants	1,036,675	1,402,949	35.3%
State General Purpose Aid	338,781	756,566	123.3%
State Categorical Aid	4,992,585	5,115,817	2.5%
Grants from County/Other Local Units	20,886	20,395	-2.4%
Charges for Services	926,375	916,515	-1.1%
Fines and Forfeits	4,000	4,000	---
Interest on Investments	90,250	200,200	121.8%
All Other Revenues	327,038	291,050	-11.0%
Total Revenues	\$11,813,048	\$12,673,669	7.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$11,813,048	\$12,673,669	7.3%
Current Expenditures			
General Government	\$1,950,984	\$2,293,918	17.6%
Public Safety	1,296,051	1,412,221	9.0%
Streets and Highways (excluding Const.)	2,304,993	2,594,857	12.6%
Sanitation	117,360	110,567	-5.8%
Human Services	1,549,977	1,638,124	5.7%
Health	35,740	34,941	-2.2%
Culture and Recreation	224,500	226,500	0.9%
Conservation of Natural Resources	347,477	355,326	2.3%
Economic Development and Housing	12,700	12,700	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$7,839,782	\$8,679,154	10.7%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,720,250	3,855,239	3.6%
All Other Capital Outlay	260,100	471,300	81.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$11,820,132	\$13,005,693	10.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$31,427,849	\$31,905,441	1.5%
Tax Increments	0	0	---
All Other Taxes	381,300	341,100	-10.5%
Special Assessments	1,196,993	1,202,312	0.4%
Licenses and Permits	388,500	451,200	16.1%
Federal Grants	0	0	---
State General Purpose Aid	2,131,751	2,310,259	8.4%
State Categorical Aid	19,546,869	16,551,339	-15.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	14,963,163	15,297,174	2.2%
Fines and Forfeits	78,000	77,000	-1.3%
Interest on Investments	650,000	950,000	46.2%
All Other Revenues	1,998,175	1,802,775	-9.8%
Total Revenues	\$72,762,600	\$70,888,600	-2.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$72,762,600	\$70,888,600	-2.6%
Current Expenditures			
General Government	\$9,638,000	\$10,464,700	8.6%
Public Safety	13,847,500	14,309,200	3.3%
Streets and Highways (excluding Const.)	4,700,000	4,700,000	---
Sanitation	0	0	---
Human Services	17,319,900	17,739,800	2.4%
Health	2,420,700	2,530,000	4.5%
Culture and Recreation	785,900	797,800	1.5%
Conservation of Natural Resources	360,500	366,000	1.5%
Economic Development and Housing	0	0	---
All Other Current Expenditures	5,958,357	4,648,500	-22.0%
Total Current Expenditures	\$55,030,857	\$55,556,000	1.0%
Debt Service - Principal	1,325,000	1,870,000	41.1%
Interest and Fiscal Charges	217,943	281,800	29.3%
Streets and Highways Capital Outlay	15,120,200	12,105,500	-19.9%
All Other Capital Outlay	1,068,600	1,075,300	0.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$72,762,600	\$70,888,600	-2.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$3,865,668	\$4,277,600	10.7%
Tax Increments	0	0	---
All Other Taxes	310,000	340,000	9.7%
Special Assessments	225,500	223,650	-0.8%
Licenses and Permits	10,000	13,200	32.0%
Federal Grants	6,283,125	3,893,093	-38.0%
State General Purpose Aid	3,038,643	3,597,109	18.4%
State Categorical Aid	16,325,550	16,632,252	1.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,089,300	3,092,996	48.0%
Fines and Forfeits	0	0	---
Interest on Investments	262,000	235,400	-10.2%
All Other Revenues	110,000	15,100	-86.3%
Total Revenues	\$32,519,786	\$32,320,400	-0.6%
Proceeds from Bond Sales	3,576,000	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	2,572,879	2,937,817	14.2%
Total Revenues and Other Sources	\$38,668,665	\$35,258,217	-8.8%
Current Expenditures			
General Government	\$3,433,948	\$4,176,721	21.6%
Public Safety	2,676,999	3,074,647	14.9%
Streets and Highways (excluding Const.)	2,870,352	3,814,244	32.9%
Sanitation	1,276,403	1,577,556	23.6%
Human Services	4,713,378	4,872,206	3.4%
Health	852,202	945,170	10.9%
Culture and Recreation	247,754	662,033	167.2%
Conservation of Natural Resources	1,991,859	1,257,096	-36.9%
Economic Development and Housing	227,138	392,513	72.8%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$18,290,033	\$20,772,186	13.6%
Debt Service - Principal	226,500	233,000	2.9%
Interest and Fiscal Charges	25,070	88,406	252.6%
Streets and Highways Capital Outlay	20,815,800	2,477,035	-88.1%
All Other Capital Outlay	786,210	12,500,000	1489.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$40,143,613	\$36,070,627	-10.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$5,752,752	\$5,740,159	-0.2%
Tax Increments	0	0	---
All Other Taxes	85,000	84,500	-0.6%
Special Assessments	385,883	385,500	-0.1%
Licenses and Permits	82,130	82,030	-0.1%
Federal Grants	117,350	552,353	370.7%
State General Purpose Aid	3,895,368	6,285,951	61.4%
State Categorical Aid	1,320,222	1,293,474	-2.0%
Grants from County/Other Local Units	216,166	207,321	-4.1%
Charges for Services	208,778	211,928	1.5%
Fines and Forfeits	0	0	---
Interest on Investments	36,200	35,200	-2.8%
All Other Revenues	315,751	233,981	-25.9%
Total Revenues	\$12,415,600	\$15,112,397	21.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	20,000	9,000	-55.0%
Transfers from Other Funds	6,500	6,500	---
Total Revenues and Other Sources	\$12,442,100	\$15,127,897	21.6%
Current Expenditures			
General Government	\$1,807,131	\$1,846,263	2.2%
Public Safety	1,427,387	1,484,679	4.0%
Streets and Highways (excluding Const.)	4,529,590	6,948,511	53.4%
Sanitation	199,993	210,579	5.3%
Human Services	2,869,831	2,925,881	2.0%
Health	115,654	102,733	-11.2%
Culture and Recreation	87,206	88,007	0.9%
Conservation of Natural Resources	561,942	584,353	4.0%
Economic Development and Housing	18,832	18,832	---
All Other Current Expenditures	136,140	458,559	236.8%
Total Current Expenditures	\$11,753,706	\$14,668,397	24.8%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	886,484	453,000	-48.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	6,500	6,500	---
Total Expenditures and Other Uses	\$12,646,690	\$15,127,897	19.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$3,199,440	\$3,235,948	1.1%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	612,000	772,000	26.1%
Licenses and Permits	45,000	---	---
Federal Grants	661,762	720,027	8.8%
State General Purpose Aid	3,018,713	3,336,187	10.5%
State Categorical Aid	5,148,202	3,683,152	-28.5%
Grants from County/Other Local Units	7,500	162,500	2066.7%
Charges for Services	283,775	439,914	55.0%
Fines and Forfeits	16,500	19,500	18.2%
Interest on Investments	25,000	45,000	80.0%
All Other Revenues	440,062	503,823	14.5%
Total Revenues	\$13,457,954	\$12,963,051	-3.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	100,833	6,732	-93.3%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$13,558,787	\$12,969,783	-4.3%
Current Expenditures			
General Government	\$2,455,410	\$2,670,464	8.8%
Public Safety	1,351,125	1,594,671	18.0%
Streets and Highways (excluding Const.)	2,595,680	2,512,063	-3.2%
Sanitation	745,500	812,500	9.0%
Human Services	1,775,258	1,806,858	1.8%
Health	66,000	61,000	-7.6%
Culture and Recreation	299,318	316,343	5.7%
Conservation of Natural Resources	145,316	214,696	47.7%
Economic Development and Housing	295,255	288,482	-2.3%
All Other Current Expenditures	202,650	246,300	21.5%
Total Current Expenditures	\$9,931,512	\$10,523,377	6.0%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,627,275	2,446,406	-32.6%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$13,558,787	\$12,969,783	-4.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,659,286	\$10,203,736	5.6%
Tax Increments	0	0	---
All Other Taxes	991,800	1,399,496	41.1%
Special Assessments	0	0	---
Licenses and Permits	99,850	99,700	-0.2%
Federal Grants	4,287,031	4,408,270	2.8%
State General Purpose Aid	1,399,912	1,574,251	12.5%
State Categorical Aid	9,858,379	8,051,509	-18.3%
Grants from County/Other Local Units	58,200	0	-100.0%
Charges for Services	539,400	672,490	24.7%
Fines and Forfeits	62,050	83,550	34.6%
Interest on Investments	80,684	80,684	---
All Other Revenues	929,510	957,870	3.1%
Total Revenues	\$27,966,102	\$27,531,556	-1.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	7,500	---
Total Revenues and Other Sources	\$27,966,102	\$27,539,056	-1.5%
Current Expenditures			
General Government	\$4,767,410	\$4,780,604	0.3%
Public Safety	4,114,033	4,299,571	4.5%
Streets and Highways (excluding Const.)	3,308,566	3,344,043	1.1%
Sanitation	474,004	428,680	-9.6%
Human Services	6,012,237	6,469,677	7.6%
Health	1,084,172	1,082,395	-0.2%
Culture and Recreation	472,150	472,421	0.1%
Conservation of Natural Resources	339,340	336,891	-0.7%
Economic Development and Housing	21,000	26,500	26.2%
All Other Current Expenditures	428,959	441,156	2.8%
Total Current Expenditures	\$21,021,871	\$21,681,938	3.1%
Debt Service - Principal	501,667	501,667	---
Interest and Fiscal Charges	62,484	354,484	467.3%
Streets and Highways Capital Outlay	5,273,107	3,852,310	-26.9%
All Other Capital Outlay	758,152	1,107,550	46.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	27,000	27,000	---
Total Expenditures and Other Uses	\$27,644,281	\$27,524,949	-0.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$17,935,118	\$19,382,473	8.1%
Tax Increments	0	0	---
All Other Taxes	607,600	607,600	---
Special Assessments	224,000	289,000	29.0%
Licenses and Permits	249,228	214,242	-14.0%
Federal Grants	3,541,123	3,704,650	4.6%
State General Purpose Aid	1,390,966	1,518,670	9.2%
State Categorical Aid	8,268,064	10,622,524	28.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,657,065	18,274,496	1002.8%
Fines and Forfeits	14,000	18,500	32.1%
Interest on Investments	283,075	285,500	0.9%
All Other Revenues	341,632	413,126	20.9%
Total Revenues	\$34,511,871	\$55,330,781	60.3%
Proceeds from Bond Sales	1,245,000	1,150,000	-7.6%
Other Financing Sources	0	0	---
Transfers from Other Funds	214,797	189,693	-11.7%
Total Revenues and Other Sources	\$35,971,668	\$56,670,474	57.5%
Current Expenditures			
General Government	\$6,964,749	\$6,374,146	-8.5%
Public Safety	4,479,719	4,943,584	10.4%
Streets and Highways (excluding Const.)	3,750,831	4,182,802	11.5%
Sanitation	165,277	199,309	20.6%
Human Services	7,262,444	7,457,006	2.7%
Health	2,375,762	2,387,670	0.5%
Culture and Recreation	334,983	335,236	0.1%
Conservation of Natural Resources	1,699,264	5,536,914	225.8%
Economic Development and Housing	10,025	9,500	-5.2%
All Other Current Expenditures	28,500	35,200	23.5%
Total Current Expenditures	\$27,071,554	\$31,461,367	16.2%
Debt Service - Principal	2,345,000	2,400,000	2.3%
Interest and Fiscal Charges	497,553	697,623	40.2%
Streets and Highways Capital Outlay	5,833,487	20,250,684	247.1%
All Other Capital Outlay	754,576	1,991,314	163.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	136,238	88,909	-34.7%
Total Expenditures and Other Uses	\$36,638,408	\$56,889,897	55.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$5,506,593	\$5,561,810	1.0%
Tax Increments	0	0	---
All Other Taxes	893,000	898,000	0.6%
Special Assessments	444,783	633,443	42.4%
Licenses and Permits	17,970	19,200	6.8%
Federal Grants	16,008	0	-100.0%
State General Purpose Aid	123,769	476,682	285.1%
State Categorical Aid	5,932,293	4,824,270	-18.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	537,950	471,850	-12.3%
Fines and Forfeits	0	0	---
Interest on Investments	37,800	70,400	86.2%
All Other Revenues	480,710	259,320	-46.1%
Total Revenues	\$13,990,876	\$13,214,975	-5.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$13,990,876	\$13,214,975	-5.5%
Current Expenditures			
General Government	\$2,201,034	\$2,516,677	14.3%
Public Safety	1,702,677	1,826,202	7.3%
Streets and Highways (excluding Const.)	2,904,948	2,746,916	-5.4%
Sanitation	354,000	350,344	-1.0%
Human Services	919,604	934,311	1.6%
Health	63,382	72,226	14.0%
Culture and Recreation	289,670	343,768	18.7%
Conservation of Natural Resources	993,070	872,641	-12.1%
Economic Development and Housing	63,717	81,974	28.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$9,492,102	\$9,745,059	2.7%
Debt Service - Principal	330,000	474,473	43.8%
Interest and Fiscal Charges	94,909	92,079	-3.0%
Streets and Highways Capital Outlay	4,073,865	2,903,364	-28.7%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$13,990,876	\$13,214,975	-5.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$3,982,650	\$4,181,783	5.0%
Tax Increments	0	0	---
All Other Taxes	3,950	3,200	-19.0%
Special Assessments	271,000	271,000	---
Licenses and Permits	10,080	10,400	3.2%
Federal Grants	1,196,441	1,616,662	35.1%
State General Purpose Aid	1,818,958	1,961,015	7.8%
State Categorical Aid	3,478,374	4,263,844	22.6%
Grants from County/Other Local Units	150,089	150,089	---
Charges for Services	685,674	748,668	9.2%
Fines and Forfeits	19,400	17,700	-8.8%
Interest on Investments	50,200	56,400	12.4%
All Other Revenues	17,200	35,048	103.8%
Total Revenues	\$11,684,016	\$13,315,809	14.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	17,914	17,423	-2.7%
Total Revenues and Other Sources	\$11,701,930	\$13,333,232	13.9%
Current Expenditures			
General Government	\$2,354,846	\$2,371,631	0.7%
Public Safety	2,744,932	2,706,092	-1.4%
Streets and Highways (excluding Const.)	1,871,259	1,907,774	2.0%
Sanitation	230,735	230,705	-0.0%
Human Services	2,965,495	2,980,531	0.5%
Health	127,918	127,918	---
Culture and Recreation	41,405	42,190	1.9%
Conservation of Natural Resources	257,232	276,657	7.6%
Economic Development and Housing	145,871	160,544	10.1%
All Other Current Expenditures	315,459	361,437	14.6%
Total Current Expenditures	\$11,055,152	\$11,165,479	1.0%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	1,729,748	2,679,128	54.9%
All Other Capital Outlay	167,000	779,000	366.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	17,914	17,423	-2.7%
Total Expenditures and Other Uses	\$12,969,814	\$14,641,030	12.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$12,947,908	\$13,136,004	1.5%
Tax Increments	0	0	---
All Other Taxes	2,246,700	2,249,000	0.1%
Special Assessments	254,012	326,601	28.6%
Licenses and Permits	17,655	17,655	---
Federal Grants	379,148	379,148	---
State General Purpose Aid	738,900	857,274	16.0%
State Categorical Aid	4,423,333	4,484,238	1.4%
Grants from County/Other Local Units	162,000	212,000	30.9%
Charges for Services	971,000	983,000	1.2%
Fines and Forfeits	0	0	---
Interest on Investments	49,000	70,000	42.9%
All Other Revenues	1,174,900	1,173,900	-0.1%
Total Revenues	\$23,364,556	\$23,888,820	2.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$23,364,556	\$23,888,820	2.2%
Current Expenditures			
General Government	\$4,209,486	\$4,557,558	8.3%
Public Safety	5,565,590	5,582,275	0.3%
Streets and Highways (excluding Const.)	4,007,476	4,020,472	0.3%
Sanitation	604,493	639,026	5.7%
Human Services	2,922,455	3,029,416	3.7%
Health	342,821	316,748	-7.6%
Culture and Recreation	722,511	766,743	6.1%
Conservation of Natural Resources	635,977	546,331	-14.1%
Economic Development and Housing	48,200	56,200	16.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$19,059,009	\$19,514,769	2.4%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	5,257,547	5,267,323	0.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$24,316,556	\$24,782,092	1.9%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$6,201,532	\$6,330,445	2.1%
Tax Increments	0	0	---
All Other Taxes	531,223	562,873	6.0%
Special Assessments	0	0	---
Licenses and Permits	20,240	20,240	---
Federal Grants	1,434,142	2,095,292	46.1%
State General Purpose Aid	1,218,201	729,317	-40.1%
State Categorical Aid	5,660,826	7,509,144	32.7%
Grants from County/Other Local Units	107,155	104,353	-2.6%
Charges for Services	1,682,257	1,847,117	9.8%
Fines and Forfeits	0	10,800	---
Interest on Investments	65,050	120,100	84.6%
All Other Revenues	1,046,650	974,700	-6.9%
Total Revenues	\$17,967,276	\$20,304,381	13.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$17,967,276	\$20,304,381	13.0%
Current Expenditures			
General Government	\$2,866,255	\$3,042,438	6.1%
Public Safety	2,487,499	2,496,512	0.4%
Streets and Highways (excluding Const.)	3,622,475	3,704,079	2.3%
Sanitation	143,447	243,972	70.1%
Human Services	4,086,490	3,871,410	-5.3%
Health	50,000	50,000	---
Culture and Recreation	260,167	272,505	4.7%
Conservation of Natural Resources	471,847	505,755	7.2%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$13,988,180	\$14,186,671	1.4%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,883,000	5,376,000	38.4%
All Other Capital Outlay	588,500	639,522	8.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$18,459,680	\$20,202,193	9.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$14,991,920	\$15,845,013	5.7%
Tax Increments	0	0	---
All Other Taxes	620,810	622,566	0.3%
Special Assessments	744,956	735,309	-1.3%
Licenses and Permits	67,000	100,750	50.4%
Federal Grants	105,000	128,132	22.0%
State General Purpose Aid	444,364	790,159	77.8%
State Categorical Aid	7,840,230	8,182,956	4.4%
Grants from County/Other Local Units	0	0	---
Charges for Services	908,748	895,510	-1.5%
Fines and Forfeits	24,000	32,100	33.8%
Interest on Investments	150,000	200,000	33.3%
All Other Revenues	557,609	608,452	9.1%
Total Revenues	\$26,454,637	\$28,140,947	6.4%
Proceeds from Bond Sales	0	750,000	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$26,454,637	\$28,890,947	9.2%
Current Expenditures			
General Government	\$5,286,540	\$6,969,179	31.8%
Public Safety	5,264,500	5,279,784	0.3%
Streets and Highways (excluding Const.)	4,838,745	5,005,490	3.4%
Sanitation	728,539	502,556	-31.0%
Human Services	3,395,472	3,621,246	6.6%
Health	0	0	---
Culture and Recreation	854,731	891,749	4.3%
Conservation of Natural Resources	292,430	295,483	1.0%
Economic Development and Housing	73,501	73,933	0.6%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$20,734,458	\$22,639,420	9.2%
Debt Service - Principal	246,308	328,369	33.3%
Interest and Fiscal Charges	32,605	49,111	50.6%
Streets and Highways Capital Outlay	5,295,832	5,306,241	0.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$26,309,203	\$28,323,141	7.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$13,656,432	\$14,126,774	3.4%
Tax Increments	0	0	---
All Other Taxes	96,000	95,000	-1.0%
Special Assessments	0	0	---
Licenses and Permits	90,345	91,985	1.8%
Federal Grants	2,419,003	2,346,823	-3.0%
State General Purpose Aid	2,207,885	2,469,834	11.9%
State Categorical Aid	6,212,299	6,271,533	1.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,304,781	2,579,122	11.9%
Fines and Forfeits	26,381	26,000	-1.4%
Interest on Investments	160,000	220,000	37.5%
All Other Revenues	1,452,333	1,164,711	-19.8%
Total Revenues	\$28,625,459	\$29,391,782	2.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	872,784	798,219	-8.5%
Transfers from Other Funds	867,298	929,516	7.2%
Total Revenues and Other Sources	\$30,365,541	\$31,119,517	2.5%
Current Expenditures			
General Government	\$4,885,715	\$5,096,988	4.3%
Public Safety	5,571,273	5,848,013	5.0%
Streets and Highways (excluding Const.)	3,274,158	3,514,316	7.3%
Sanitation	217,000	226,132	4.2%
Human Services	7,283,075	7,269,413	-0.2%
Health	1,600,644	1,654,097	3.3%
Culture and Recreation	500,743	510,645	2.0%
Conservation of Natural Resources	699,419	709,751	1.5%
Economic Development and Housing	103,990	105,240	1.2%
All Other Current Expenditures	314,269	397,149	26.4%
Total Current Expenditures	\$24,450,286	\$25,331,744	3.6%
Debt Service - Principal	875,000	780,000	-10.9%
Interest and Fiscal Charges	65,105	47,950	-26.3%
Streets and Highways Capital Outlay	2,844,370	2,804,826	-1.4%
All Other Capital Outlay	1,263,302	1,225,481	-3.0%
Other Financing Uses	0	0	---
Transfers to Other Funds	867,478	929,516	7.2%
Total Expenditures and Other Uses	\$30,365,541	\$31,119,517	2.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$19,733,264	\$21,114,592	7.0%
Tax Increments	3,500	4,700	34.3%
All Other Taxes	679,204	693,780	2.1%
Special Assessments	195,575	170,264	-12.9%
Licenses and Permits	90,105	105,885	17.5%
Federal Grants	3,377,869	3,877,794	14.8%
State General Purpose Aid	1,709,843	1,851,298	8.3%
State Categorical Aid	9,007,282	11,436,370	27.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,943,962	5,437,189	10.0%
Fines and Forfeits	21,200	24,968	17.8%
Interest on Investments	100,822	133,778	32.7%
All Other Revenues	815,048	1,803,313	121.3%
Total Revenues	\$40,677,674	\$46,653,931	14.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	154,600	252,570	63.4%
Transfers from Other Funds	2,655,764	1,625,570	-38.8%
Total Revenues and Other Sources	\$43,488,038	\$48,532,071	11.6%
Current Expenditures			
General Government	\$6,828,415	\$7,094,925	3.9%
Public Safety	6,673,892	6,702,273	0.4%
Streets and Highways (excluding Const.)	3,856,453	4,041,002	4.8%
Sanitation	3,069,067	2,838,581	-7.5%
Human Services	9,502,764	12,230,797	28.7%
Health	2,850,112	2,929,705	2.8%
Culture and Recreation	718,715	722,886	0.6%
Conservation of Natural Resources	944,441	1,035,720	9.7%
Economic Development and Housing	14,296	14,396	0.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$34,458,155	\$37,610,285	9.1%
Debt Service - Principal	1,095,000	1,095,000	---
Interest and Fiscal Charges	166,951	145,051	-13.1%
Streets and Highways Capital Outlay	6,148,611	8,754,500	42.4%
All Other Capital Outlay	1,385,250	644,300	-53.5%
Other Financing Uses	380,515	389,110	2.3%
Transfers to Other Funds	2,135,764	1,486,583	-30.4%
Total Expenditures and Other Uses	\$45,770,246	\$50,124,829	9.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$14,376,761	\$15,216,566	5.8%
Tax Increments	0	0	---
All Other Taxes	1,308,000	1,333,000	1.9%
Special Assessments	16,000	16,000	---
Licenses and Permits	214,072	265,072	23.8%
Federal Grants	4,759,949	7,134,518	49.9%
State General Purpose Aid	2,166,076	2,415,900	11.5%
State Categorical Aid	8,564,094	8,993,969	5.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,453,783	2,458,588	0.2%
Fines and Forfeits	52,300	55,100	5.4%
Interest on Investments	48,000	80,000	66.7%
All Other Revenues	527,903	586,158	11.0%
Total Revenues	\$34,486,938	\$38,554,871	11.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	162,178	795,602	390.6%
Transfers from Other Funds	1,854,808	0	-100.0%
Total Revenues and Other Sources	\$36,503,924	\$39,350,473	7.8%
Current Expenditures			
General Government	\$5,538,241	\$5,784,121	4.4%
Public Safety	9,796,995	9,813,722	0.2%
Streets and Highways (excluding Const.)	5,332,289	6,358,737	19.2%
Sanitation	96,000	147,906	54.1%
Human Services	10,838,787	11,284,017	4.1%
Health	902,016	752,511	-16.6%
Culture and Recreation	282,835	306,635	8.4%
Conservation of Natural Resources	342,506	387,096	13.0%
Economic Development and Housing	3,684,768	79,619	-97.8%
All Other Current Expenditures	166,000	165,800	-0.1%
Total Current Expenditures	\$36,980,437	\$35,080,164	-5.1%
Debt Service - Principal	510,000	546,000	7.1%
Interest and Fiscal Charges	209,534	206,038	-1.7%
Streets and Highways Capital Outlay	4,149,760	5,364,066	29.3%
All Other Capital Outlay	0	558,916	---
Other Financing Uses	0	0	---
Transfers to Other Funds	1,854,808	0	-100.0%
Total Expenditures and Other Uses	\$43,704,539	\$41,755,184	-4.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$17,408,228	\$17,834,334	2.4%
Tax Increments	0	0	---
All Other Taxes	463,100	1,454,000	214.0%
Special Assessments	0	0	---
Licenses and Permits	195,900	201,400	2.8%
Federal Grants	4,949,904	4,367,258	-11.8%
State General Purpose Aid	2,313,971	2,429,091	5.0%
State Categorical Aid	11,478,416	12,037,821	4.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	5,138,457	5,462,736	6.3%
Fines and Forfeits	0	0	---
Interest on Investments	162,000	175,000	8.0%
All Other Revenues	559,000	692,000	23.8%
Total Revenues	\$42,668,976	\$44,653,640	4.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$42,668,976	\$44,653,640	4.7%
Current Expenditures			
General Government	\$6,639,797	\$6,834,182	2.9%
Public Safety	7,167,802	7,505,171	4.7%
Streets and Highways (excluding Const.)	4,667,062	4,816,824	3.2%
Sanitation	2,672,769	2,921,048	9.3%
Human Services	9,903,900	10,266,600	3.7%
Health	2,294,901	2,203,982	-4.0%
Culture and Recreation	664,019	1,252,197	88.6%
Conservation of Natural Resources	581,298	725,380	24.8%
Economic Development and Housing	87,650	97,650	11.4%
All Other Current Expenditures	60,000	60,000	---
Total Current Expenditures	\$34,739,198	\$36,683,034	5.6%
Debt Service - Principal	870,000	495,000	-43.1%
Interest and Fiscal Charges	38,035	408,551	974.1%
Streets and Highways Capital Outlay	7,483,358	7,493,271	0.1%
All Other Capital Outlay	210,000	210,000	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$43,340,591	\$45,289,856	4.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$8,287,718	\$7,776,806	-6.2%
Tax Increments	0	0	---
All Other Taxes	0	0	---
Special Assessments	268,043	884,336	229.9%
Licenses and Permits	35,520	37,400	5.3%
Federal Grants	6,342,524	6,243,588	-1.6%
State General Purpose Aid	148,895	502,874	237.7%
State Categorical Aid	0	0	---
Grants from County/Other Local Units	0	0	---
Charges for Services	365,330	358,780	-1.8%
Fines and Forfeits	0	0	---
Interest on Investments	44,862	42,777	-4.6%
All Other Revenues	390,207	418,630	7.3%
Total Revenues	\$15,883,099	\$16,265,191	2.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	525,558	---
Total Revenues and Other Sources	\$15,883,099	\$16,790,749	5.7%
Current Expenditures			
General Government	\$3,121,117	\$3,413,900	9.4%
Public Safety	1,806,164	2,151,615	19.1%
Streets and Highways (excluding Const.)	2,684,408	2,912,610	8.5%
Sanitation	362,421	369,753	2.0%
Human Services	1,178,782	1,204,494	2.2%
Health	93,794	106,881	14.0%
Culture and Recreation	675,062	778,917	15.4%
Conservation of Natural Resources	994,799	1,057,890	6.3%
Economic Development and Housing	162,394	157,788	-2.8%
All Other Current Expenditures	24,876	25,335	1.8%
Total Current Expenditures	\$11,103,817	\$12,179,183	9.7%
Debt Service - Principal	485,926	421,997	-13.2%
Interest and Fiscal Charges	60,208	68,660	14.0%
Streets and Highways Capital Outlay	3,844,032	2,730,618	-29.0%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	360,254	525,558	45.9%
Total Expenditures and Other Uses	\$15,854,237	\$15,926,016	0.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$19,853,150	\$20,825,954	4.9%
Tax Increments	0	0	---
All Other Taxes	1,933,406	3,694,032	91.1%
Special Assessments	916,149	877,046	-4.3%
Licenses and Permits	80,650	97,250	20.6%
Federal Grants	4,392,873	4,643,549	5.7%
State General Purpose Aid	2,072,435	6,253,891	201.8%
State Categorical Aid	9,844,828	10,665,131	8.3%
Grants from County/Other Local Units	202,100	347,200	71.8%
Charges for Services	2,237,664	2,072,634	-7.4%
Fines and Forfeits	29,700	26,700	-10.1%
Interest on Investments	578,000	525,000	-9.2%
All Other Revenues	2,069,268	2,048,059	-1.0%
Total Revenues	\$44,210,223	\$52,076,446	17.8%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	3,556,334	5,326,129	49.8%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$47,766,557	\$57,402,575	20.2%
Current Expenditures			
General Government	\$7,056,954	\$7,257,011	2.8%
Public Safety	10,016,401	10,350,319	3.3%
Streets and Highways (excluding Const.)	5,446,975	5,563,243	2.1%
Sanitation	967,822	881,139	-9.0%
Human Services	11,249,976	12,462,927	10.8%
Health	2,106,360	2,103,668	-0.1%
Culture and Recreation	398,645	418,645	5.0%
Conservation of Natural Resources	890,379	568,183	-36.2%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$38,133,512	\$39,605,135	3.9%
Debt Service - Principal	1,950,000	2,202,500	12.9%
Interest and Fiscal Charges	511,418	434,512	-15.0%
Streets and Highways Capital Outlay	5,750,000	13,750,000	139.1%
All Other Capital Outlay	1,331,127	1,316,944	-1.1%
Other Financing Uses	90,500	93,484	3.3%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$47,766,557	\$57,402,575	20.2%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$20,175,932	\$21,142,630	4.8%
Tax Increments	0	0	---
All Other Taxes	484,000	1,626,500	236.1%
Special Assessments	290,000	290,000	---
Licenses and Permits	73,000	75,000	2.7%
Federal Grants	4,232,844	4,408,267	4.1%
State General Purpose Aid	1,398,541	1,633,905	16.8%
State Categorical Aid	7,184,138	7,289,889	1.5%
Grants from County/Other Local Units	696,720	709,194	1.8%
Charges for Services	1,625,920	1,708,477	5.1%
Fines and Forfeits	30,000	29,500	-1.7%
Interest on Investments	132,426	118,000	-10.9%
All Other Revenues	864,641	863,962	-0.1%
Total Revenues	\$37,188,162	\$39,895,324	7.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	216,700	171,600	-20.8%
Total Revenues and Other Sources	\$37,404,862	\$40,066,924	7.1%
Current Expenditures			
General Government	\$9,090,189	\$9,600,554	5.6%
Public Safety	5,812,597	5,993,288	3.1%
Streets and Highways (excluding Const.)	3,399,695	3,548,653	4.4%
Sanitation	327,061	342,961	4.9%
Human Services	10,139,395	11,141,955	9.9%
Health	1,888,157	1,965,697	4.1%
Culture and Recreation	114,677	116,770	1.8%
Conservation of Natural Resources	469,690	513,464	9.3%
Economic Development and Housing	332,600	336,817	1.3%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$31,574,061	\$33,560,159	6.3%
Debt Service - Principal	1,395,000	1,531,000	9.7%
Interest and Fiscal Charges	627,940	538,153	-14.3%
Streets and Highways Capital Outlay	3,647,034	4,335,205	18.9%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	160,827	102,407	-36.3%
Total Expenditures and Other Uses	\$37,404,862	\$40,066,924	7.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$13,189,914	\$13,611,729	3.2%
Tax Increments	0	0	---
All Other Taxes	1,172,846	1,220,693	4.1%
Special Assessments	0	0	---
Licenses and Permits	415,220	389,760	-6.1%
Federal Grants	2,609,641	2,559,213	-1.9%
State General Purpose Aid	656,522	4,177,656	536.3%
State Categorical Aid	11,846,002	8,643,800	-27.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,912,369	2,228,393	16.5%
Fines and Forfeits	3,000	2,000	-33.3%
Interest on Investments	31,150	31,150	---
All Other Revenues	2,087,254	2,145,386	2.8%
Total Revenues	\$33,923,918	\$35,009,780	3.2%
Proceeds from Bond Sales	0	3,387,566	---
Other Financing Sources	469,410	1,177,051	150.8%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$34,393,328	\$39,574,397	15.1%
Current Expenditures			
General Government	\$7,082,071	\$6,808,104	-3.9%
Public Safety	4,644,439	4,866,601	4.8%
Streets and Highways (excluding Const.)	3,668,875	3,961,463	8.0%
Sanitation	754,465	754,465	---
Human Services	6,704,393	6,873,626	2.5%
Health	1,316,085	1,344,609	2.2%
Culture and Recreation	836,271	927,684	10.9%
Conservation of Natural Resources	729,337	674,389	-7.5%
Economic Development and Housing	50,760	576,280	1035.3%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$25,786,696	\$26,787,221	3.9%
Debt Service - Principal	1,240,000	2,479,250	99.9%
Interest and Fiscal Charges	146,975	559,997	281.0%
Streets and Highways Capital Outlay	7,218,157	7,039,268	-2.5%
All Other Capital Outlay	0	2,615,053	---
Other Financing Uses	1,500	93,608	6140.5%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$34,393,328	\$39,574,397	15.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$91,959,095	\$98,396,232	7.0%
Tax Increments	0	0	---
All Other Taxes	7,900,000	14,643,000	85.4%
Special Assessments	0	0	---
Licenses and Permits	2,162,300	2,231,029	3.2%
Federal Grants	38,964,838	26,071,316	-33.1%
State General Purpose Aid	6,672,064	7,288,744	9.2%
State Categorical Aid	15,267,925	18,224,881	19.4%
Grants from County/Other Local Units	623,204	632,913	1.6%
Charges for Services	25,285,872	25,316,224	0.1%
Fines and Forfeits	0	0	---
Interest on Investments	998,052	1,084,879	8.7%
All Other Revenues	1,227,645	1,259,953	2.6%
Total Revenues	\$191,060,995	\$195,149,171	2.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	45,800	38,972	-14.9%
Total Revenues and Other Sources	\$191,106,795	\$195,188,143	2.1%
Current Expenditures			
General Government	\$22,747,572	\$26,703,890	17.4%
Public Safety	41,753,128	44,619,082	6.9%
Streets and Highways (excluding Const.)	7,957,056	9,299,814	16.9%
Sanitation	0	0	---
Human Services	69,203,883	72,038,116	4.1%
Health	14,120,286	14,430,853	2.2%
Culture and Recreation	5,160,191	4,511,045	-12.6%
Conservation of Natural Resources	1,645,288	1,635,378	-0.6%
Economic Development and Housing	57,984	57,984	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$162,645,388	\$173,296,162	6.5%
Debt Service - Principal	9,976,252	3,522,939	-64.7%
Interest and Fiscal Charges	2,221,789	1,899,680	-14.5%
Streets and Highways Capital Outlay	28,626,912	20,561,895	-28.2%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	420,575	400,467	-4.8%
Total Expenditures and Other Uses	\$203,890,916	\$199,681,143	-2.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$5,883,149	\$6,120,593	4.0%
Tax Increments	0	0	---
All Other Taxes	100,500	100,500	---
Special Assessments	280,000	280,000	---
Licenses and Permits	93,115	96,695	3.8%
Federal Grants	544,115	66,255	-87.8%
State General Purpose Aid	126,711	129,661	2.3%
State Categorical Aid	4,676,177	6,441,278	37.7%
Grants from County/Other Local Units	0	161,336	---
Charges for Services	369,814	664,521	79.7%
Fines and Forfeits	7,100	7,000	-1.4%
Interest on Investments	4,500	25,000	455.6%
All Other Revenues	2,533,470	880,318	-65.3%
Total Revenues	\$14,618,651	\$14,973,157	2.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$14,618,651	\$14,973,157	2.4%
Current Expenditures			
General Government	\$1,962,601	\$1,911,420	-2.6%
Public Safety	1,650,478	1,626,321	-1.5%
Streets and Highways (excluding Const.)	3,209,210	3,178,860	-0.9%
Sanitation	369,092	404,625	9.6%
Human Services	2,533,969	2,617,611	3.3%
Health	844,679	901,656	6.7%
Culture and Recreation	166,791	173,480	4.0%
Conservation of Natural Resources	233,230	281,063	20.5%
Economic Development and Housing	0	0	---
All Other Current Expenditures	84,255	127,522	51.4%
Total Current Expenditures	\$11,054,305	\$11,222,558	1.5%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,403,750	3,165,000	-7.0%
All Other Capital Outlay	0	511,500	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$14,458,055	\$14,899,058	3.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$37,422,794	\$38,761,274	3.6%
Tax Increments	0	0	---
All Other Taxes	558,635	581,470	4.1%
Special Assessments	313,989	351,935	12.1%
Licenses and Permits	454,985	473,460	4.1%
Federal Grants	8,190,890	8,919,890	8.9%
State General Purpose Aid	2,567,475	2,820,370	9.8%
State Categorical Aid	28,623,086	25,772,922	-10.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,574,052	5,558,562	21.5%
Fines and Forfeits	39,500	34,900	-11.6%
Interest on Investments	234,400	348,500	48.7%
All Other Revenues	9,238,763	9,247,561	0.1%
Total Revenues	\$92,218,569	\$92,870,844	0.7%
Proceeds from Bond Sales	0	7,100,000	---
Other Financing Sources	0	0	---
Transfers from Other Funds	1,205,700	1,427,840	18.4%
Total Revenues and Other Sources	\$93,424,269	\$101,398,684	8.5%
Current Expenditures			
General Government	\$12,143,482	\$13,322,221	9.7%
Public Safety	13,682,138	14,293,961	4.5%
Streets and Highways (excluding Const.)	10,080,900	10,343,050	2.6%
Sanitation	0	0	---
Human Services	19,780,436	20,584,260	4.1%
Health	3,694,959	3,943,637	6.7%
Culture and Recreation	962,642	1,065,176	10.7%
Conservation of Natural Resources	1,364,230	1,524,202	11.7%
Economic Development and Housing	750,706	986,428	31.4%
All Other Current Expenditures	1,883,776	1,701,057	-9.7%
Total Current Expenditures	\$64,343,269	\$67,763,992	5.3%
Debt Service - Principal	3,380,000	2,711,168	-19.8%
Interest and Fiscal Charges	1,482,101	1,280,130	-13.6%
Streets and Highways Capital Outlay	27,451,300	27,235,900	-0.8%
All Other Capital Outlay	1,231,985	1,993,598	61.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	1,205,700	1,427,840	18.4%
Total Expenditures and Other Uses	\$99,094,355	\$102,412,628	3.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,532,356	\$9,989,103	4.8%
Tax Increments	0	0	---
All Other Taxes	344,450	321,634	-6.6%
Special Assessments	150,000	220,000	46.7%
Licenses and Permits	12,150	12,050	-0.8%
Federal Grants	1,537,232	1,424,235	-7.4%
State General Purpose Aid	736,513	807,004	9.6%
State Categorical Aid	5,432,661	5,288,760	-2.6%
Grants from County/Other Local Units	589,573	405,120	-31.3%
Charges for Services	1,219,660	1,239,631	1.6%
Fines and Forfeits	15,000	26,500	76.7%
Interest on Investments	25,000	30,000	20.0%
All Other Revenues	294,400	339,611	15.4%
Total Revenues	\$19,888,995	\$20,103,648	1.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$19,888,995	\$20,103,648	1.1%
Current Expenditures			
General Government	\$2,720,505	\$2,817,260	3.6%
Public Safety	4,244,099	4,248,825	0.1%
Streets and Highways (excluding Const.)	2,593,514	3,029,227	16.8%
Sanitation	59,046	63,200	7.0%
Human Services	4,961,189	5,073,275	2.3%
Health	49,906	49,906	---
Culture and Recreation	191,778	187,319	-2.3%
Conservation of Natural Resources	495,405	772,651	56.0%
Economic Development and Housing	99,890	10,000	-90.0%
All Other Current Expenditures	119,858	222,213	85.4%
Total Current Expenditures	\$15,535,190	\$16,473,876	6.0%
Debt Service - Principal	130,000	460,000	253.8%
Interest and Fiscal Charges	408,090	467,046	14.4%
Streets and Highways Capital Outlay	2,681,000	2,115,000	-21.1%
All Other Capital Outlay	12,592,160	9,836,186	-21.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$31,346,440	\$29,352,108	-6.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$6,299,895	\$6,542,192	3.8%
Tax Increments	0	0	---
All Other Taxes	520,625	671,625	29.0%
Special Assessments	248,000	250,700	1.1%
Licenses and Permits	16,150	15,150	-6.2%
Federal Grants	2,338,917	64,917	-97.2%
State General Purpose Aid	226,097	579,111	156.1%
State Categorical Aid	4,095,068	7,433,761	81.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,004,372	2,030,111	1.3%
Fines and Forfeits	4,500	5,100	13.3%
Interest on Investments	121,000	120,750	-0.2%
All Other Revenues	846,313	408,511	-51.7%
Total Revenues	\$16,720,937	\$18,121,928	8.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$16,720,937	\$18,121,928	8.4%
Current Expenditures			
General Government	\$3,530,917	\$3,436,147	-2.7%
Public Safety	3,352,070	3,565,114	6.4%
Streets and Highways (excluding Const.)	2,801,763	2,928,401	4.5%
Sanitation	569,208	331,538	-41.8%
Human Services	1,225,229	1,261,101	2.9%
Health	103,157	117,551	14.0%
Culture and Recreation	124,896	126,496	1.3%
Conservation of Natural Resources	488,340	481,068	-1.5%
Economic Development and Housing	6,775	8,320	22.8%
All Other Current Expenditures	10,200	10,200	---
Total Current Expenditures	\$12,212,555	\$12,265,936	0.4%
Debt Service - Principal	190,000	190,000	---
Interest and Fiscal Charges	22,163	33,532	51.3%
Streets and Highways Capital Outlay	4,713,509	5,786,860	22.8%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$17,138,227	\$18,276,328	6.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$16,664,081	\$18,122,930	8.8%
Tax Increments	0	0	---
All Other Taxes	1,598,500	1,037,000	-35.1%
Special Assessments	114,290	115,330	0.9%
Licenses and Permits	98,300	109,900	11.8%
Federal Grants	4,596,730	3,420,763	-25.6%
State General Purpose Aid	2,939,817	2,763,391	-6.0%
State Categorical Aid	12,938,062	11,471,625	-11.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,902,050	2,103,477	10.6%
Fines and Forfeits	15,500	18,840	21.5%
Interest on Investments	75,000	75,150	0.2%
All Other Revenues	2,708,979	2,531,426	-6.6%
Total Revenues	\$43,651,309	\$41,769,832	-4.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	92,500	90,000	-2.7%
Total Revenues and Other Sources	\$43,743,809	\$41,859,832	-4.3%
Current Expenditures			
General Government	\$5,351,050	\$5,690,836	6.3%
Public Safety	9,637,538	9,895,718	2.7%
Streets and Highways (excluding Const.)	3,619,107	3,845,977	6.3%
Sanitation	267,380	305,526	14.3%
Human Services	8,351,071	9,256,697	10.8%
Health	1,848,111	1,820,172	-1.5%
Culture and Recreation	429,537	429,783	0.1%
Conservation of Natural Resources	1,035,543	1,058,119	2.2%
Economic Development and Housing	52,318	18,150	-65.3%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$30,591,655	\$32,320,978	5.7%
Debt Service - Principal	1,235,000	1,290,000	4.5%
Interest and Fiscal Charges	808,725	868,100	7.3%
Streets and Highways Capital Outlay	9,512,115	6,499,412	-31.7%
All Other Capital Outlay	810,000	815,000	0.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	565,000	515,000	-8.8%
Total Expenditures and Other Uses	\$43,522,495	\$42,308,490	-2.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$22,348,945	\$23,117,473	3.4%
Tax Increments	0	0	---
All Other Taxes	560,950	445,200	-20.6%
Special Assessments	2,275,554	2,347,345	3.2%
Licenses and Permits	102,200	99,200	-2.9%
Federal Grants	8,763,049	6,674,227	-23.8%
State General Purpose Aid	1,393,196	1,541,760	10.7%
State Categorical Aid	17,123,581	15,653,435	-8.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,590,810	4,527,007	-1.4%
Fines and Forfeits	5,500	5,500	---
Interest on Investments	50,070	80,070	59.9%
All Other Revenues	2,656,132	2,472,148	-6.9%
Total Revenues	\$59,869,987	\$56,963,365	-4.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	15,000	5,905	-60.6%
Transfers from Other Funds	1,136,035	286,818	-74.8%
Total Revenues and Other Sources	\$61,021,022	\$57,256,088	-6.2%
Current Expenditures			
General Government	\$9,433,374	\$9,896,107	4.9%
Public Safety	9,621,003	10,064,046	4.6%
Streets and Highways (excluding Const.)	6,081,982	6,181,063	1.6%
Sanitation	3,191,102	2,637,097	-17.4%
Human Services	16,477,518	16,176,938	-1.8%
Health	2,883,282	2,890,461	0.2%
Culture and Recreation	459,139	464,660	1.2%
Conservation of Natural Resources	295,156	263,202	-10.8%
Economic Development and Housing	0	0	---
All Other Current Expenditures	599,366	554,936	-7.4%
Total Current Expenditures	\$49,041,922	\$49,128,510	0.2%
Debt Service - Principal	2,430,000	2,549,886	4.9%
Interest and Fiscal Charges	415,025	311,633	-24.9%
Streets and Highways Capital Outlay	8,396,466	4,450,053	-47.0%
All Other Capital Outlay	1,601,863	1,833,080	14.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$61,885,276	\$58,273,162	-5.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,431,796	\$9,431,796	---
Tax Increments	0	0	---
All Other Taxes	134,000	135,000	0.7%
Special Assessments	0	0	---
Licenses and Permits	49,275	61,455	24.7%
Federal Grants	1,357,897	1,352,009	-0.4%
State General Purpose Aid	228,699	573,358	150.7%
State Categorical Aid	5,712,769	4,972,856	-13.0%
Grants from County/Other Local Units	12,900	12,400	-3.9%
Charges for Services	803,658	823,423	2.5%
Fines and Forfeits	6,550	9,200	40.5%
Interest on Investments	50,000	55,000	10.0%
All Other Revenues	364,643	322,639	-11.5%
Total Revenues	\$18,152,187	\$17,749,136	-2.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$18,152,187	\$17,749,136	-2.2%
Current Expenditures			
General Government	\$3,519,100	\$3,646,480	3.6%
Public Safety	2,400,108	2,518,990	5.0%
Streets and Highways (excluding Const.)	2,633,501	2,856,354	8.5%
Sanitation	0	0	---
Human Services	4,120,218	4,237,131	2.8%
Health	185,318	98,955	-46.6%
Culture and Recreation	161,304	164,725	2.1%
Conservation of Natural Resources	530,135	581,874	9.8%
Economic Development and Housing	0	0	---
All Other Current Expenditures	563,874	464,106	-17.7%
Total Current Expenditures	\$14,113,558	\$14,568,615	3.2%
Debt Service - Principal	610,466	611,264	0.1%
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	3,340,481	1,934,280	-42.1%
All Other Capital Outlay	350,000	634,977	81.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$18,414,505	\$17,749,136	-3.6%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$2,793,869	\$2,909,437	4.1%
Tax Increments	0	0	---
All Other Taxes	55,800	59,085	5.9%
Special Assessments	0	0	---
Licenses and Permits	0	0	---
Federal Grants	463,710	547,801	18.1%
State General Purpose Aid	138,854	418,427	201.3%
State Categorical Aid	1,642,915	1,899,616	15.6%
Grants from County/Other Local Units	94,719	122,619	29.5%
Charges for Services	539,348	559,287	3.7%
Fines and Forfeits	5,500	5,500	---
Interest on Investments	130,000	150,000	15.4%
All Other Revenues	398,619	661,340	65.9%
Total Revenues	\$6,263,334	\$7,333,112	17.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	790,625	0	-100.0%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$7,053,959	\$7,333,112	4.0%
Current Expenditures			
General Government	\$1,188,546	\$1,269,390	6.8%
Public Safety	1,356,355	1,404,064	3.5%
Streets and Highways (excluding Const.)	1,150,000	976,700	-15.1%
Sanitation	307,153	295,024	-3.9%
Human Services	1,501,168	1,570,799	4.6%
Health	21,388	21,388	---
Culture and Recreation	90,032	90,567	0.6%
Conservation of Natural Resources	190,317	197,885	4.0%
Economic Development and Housing	0	0	---
All Other Current Expenditures	159,000	177,796	11.8%
Total Current Expenditures	\$5,963,959	\$6,003,613	0.7%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	575,000	575,000	---
All Other Capital Outlay	310,000	734,000	136.8%
Other Financing Uses	205,000	20,499	-90.0%
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$7,053,959	\$7,333,112	4.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$286,901,636	\$299,301,751	4.3%
Tax Increments	0	0	---
All Other Taxes	8,502,311	21,208,641	149.4%
Special Assessments	0	0	---
Licenses and Permits	1,828,841	1,879,650	2.8%
Federal Grants	91,971,906	106,827,960	16.2%
State General Purpose Aid	17,842,611	17,842,611	---
State Categorical Aid	98,447,961	88,351,156	-10.3%
Grants from County/Other Local Units	77,110	77,110	---
Charges for Services	77,965,466	99,504,892	27.6%
Fines and Forfeits	562,000	512,000	-8.9%
Interest on Investments	7,402,000	6,309,000	-14.8%
All Other Revenues	24,160,312	28,798,932	19.2%
Total Revenues	\$615,662,154	\$670,613,703	8.9%
Proceeds from Bond Sales	7,800,000	11,200,000	43.6%
Other Financing Sources	0	0	---
Transfers from Other Funds	2,178,544	2,581,729	18.5%
Total Revenues and Other Sources	\$625,640,698	\$684,395,432	9.4%
Current Expenditures			
General Government	\$89,670,453	\$101,857,666	13.6%
Public Safety	138,143,416	142,612,194	3.2%
Streets and Highways (excluding Const.)	15,218,000	16,187,408	6.4%
Sanitation	20,306,452	22,280,570	9.7%
Human Services	187,684,549	189,618,104	1.0%
Health	39,708,052	41,109,935	3.5%
Culture and Recreation	23,752,481	24,224,871	2.0%
Conservation of Natural Resources	580,315	854,574	47.3%
Economic Development and Housing	22,312,863	24,205,526	8.5%
All Other Current Expenditures	2,000,000	2,000,000	---
Total Current Expenditures	\$539,376,581	\$564,950,848	4.7%
Debt Service - Principal	23,855,000	20,438,473	-14.3%
Interest and Fiscal Charges	8,981,988	7,876,578	-12.3%
Streets and Highways Capital Outlay	35,299,000	39,970,000	13.2%
All Other Capital Outlay	22,077,271	52,420,457	137.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	1,316,959	1,921,676	45.9%
Total Expenditures and Other Uses	\$630,906,799	\$687,578,032	9.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$11,265,105	\$11,596,948	2.9%
Tax Increments	0	0	---
All Other Taxes	64,925	345,925	432.8%
Special Assessments	1,096,451	1,243,151	13.4%
Licenses and Permits	56,750	57,150	0.7%
Federal Grants	20,000	108,294	441.5%
State General Purpose Aid	740,604	1,102,078	48.8%
State Categorical Aid	4,551,444	9,882,447	117.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	667,045	690,231	3.5%
Fines and Forfeits	0	0	---
Interest on Investments	99,785	143,318	43.6%
All Other Revenues	522,406	568,879	8.9%
Total Revenues	\$19,084,515	\$25,738,421	34.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	40,000	0	-100.0%
Transfers from Other Funds	36,000	0	-100.0%
Total Revenues and Other Sources	\$19,160,515	\$25,738,421	34.3%
Current Expenditures			
General Government	\$7,855,175	\$4,733,181	-39.7%
Public Safety	3,782,946	4,238,576	12.0%
Streets and Highways (excluding Const.)	3,109,743	3,510,584	12.9%
Sanitation	775,958	854,233	10.1%
Human Services	2,354,781	2,414,840	2.6%
Health	36,000	0	-100.0%
Culture and Recreation	270,698	530,317	95.9%
Conservation of Natural Resources	744,558	861,345	15.7%
Economic Development and Housing	80,000	132,600	65.8%
All Other Current Expenditures	278,328	298,716	7.3%
Total Current Expenditures	\$19,288,187	\$17,574,392	-8.9%
Debt Service - Principal	480,990	488,204	1.5%
Interest and Fiscal Charges	169,914	156,243	-8.0%
Streets and Highways Capital Outlay	2,260,660	9,606,684	325.0%
All Other Capital Outlay	848,334	640,450	-24.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$23,048,085	\$28,465,973	23.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$13,217,055	\$13,422,295	1.6%
Tax Increments	0	0	---
All Other Taxes	202,000	199,000	-1.5%
Special Assessments	0	0	---
Licenses and Permits	88,900	92,750	4.3%
Federal Grants	2,341,533	2,387,645	2.0%
State General Purpose Aid	897,480	1,252,949	39.6%
State Categorical Aid	8,132,806	12,273,615	50.9%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,454,574	3,620,640	4.8%
Fines and Forfeits	14,000	14,500	3.6%
Interest on Investments	274,516	286,002	4.2%
All Other Revenues	469,482	610,909	30.1%
Total Revenues	\$29,092,346	\$34,160,305	17.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	226,000	226,000	---
Total Revenues and Other Sources	\$29,318,346	\$34,386,305	17.3%
Current Expenditures			
General Government	\$6,317,923	\$5,259,671	-16.7%
Public Safety	4,228,264	4,378,729	3.6%
Streets and Highways (excluding Const.)	4,378,603	4,471,106	2.1%
Sanitation	0	0	---
Human Services	6,066,869	6,074,928	0.1%
Health	2,175,187	2,220,854	2.1%
Culture and Recreation	466,219	455,422	-2.3%
Conservation of Natural Resources	389,326	570,163	46.4%
Economic Development and Housing	0	0	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$24,022,391	\$23,430,873	-2.5%
Debt Service - Principal	1,345,000	1,375,000	2.2%
Interest and Fiscal Charges	421,728	397,035	-5.9%
Streets and Highways Capital Outlay	6,222,170	8,799,257	41.4%
All Other Capital Outlay	639,900	1,164,000	81.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	190,000	190,000	---
Total Expenditures and Other Uses	\$32,841,189	\$35,356,165	7.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$5,469,492	\$5,633,174	3.0%
Tax Increments	0	0	---
All Other Taxes	901,443	673,743	-25.3%
Special Assessments	295,110	299,943	1.6%
Licenses and Permits	59,000	57,400	-2.7%
Federal Grants	18,500	21,003	13.5%
State General Purpose Aid	167,650	851,654	408.0%
State Categorical Aid	1,602,362	1,324,703	-17.3%
Grants from County/Other Local Units	228,000	228,000	---
Charges for Services	1,697,344	1,748,796	3.0%
Fines and Forfeits	1,500	17,000	1033.3%
Interest on Investments	63,000	63,000	---
All Other Revenues	215,950	236,190	9.4%
Total Revenues	\$10,719,351	\$11,154,606	4.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$10,719,351	\$11,154,606	4.1%
Current Expenditures			
General Government	\$2,041,682	\$2,305,817	12.9%
Public Safety	2,048,248	2,177,920	6.3%
Streets and Highways (excluding Const.)	2,590,109	2,492,603	-3.8%
Sanitation	684,803	738,514	7.8%
Human Services	1,231,994	1,283,658	4.2%
Health	120,935	135,466	12.0%
Culture and Recreation	432,428	433,840	0.3%
Conservation of Natural Resources	495,861	532,907	7.5%
Economic Development and Housing	1,940	1,940	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$9,648,000	\$10,102,665	4.7%
Debt Service - Principal	657,784	337,763	-48.7%
Interest and Fiscal Charges	266,555	572,463	114.8%
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	\$10,572,339	\$11,012,891	4.2%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$23,323,672	\$24,729,015	6.0%
Tax Increments	0	0	---
All Other Taxes	3,466,750	7,250,750	109.2%
Special Assessments	600,000	600,000	---
Licenses and Permits	35,160	38,160	8.5%
Federal Grants	2,595,870	3,945,949	52.0%
State General Purpose Aid	3,798,126	4,034,960	6.2%
State Categorical Aid	13,930,504	18,884,970	35.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,116,025	4,699,550	14.2%
Fines and Forfeits	0	0	---
Interest on Investments	845,000	920,000	8.9%
All Other Revenues	1,117,667	896,055	-19.8%
Total Revenues	\$53,828,774	\$65,999,409	22.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	24,000	---
Total Revenues and Other Sources	\$53,828,774	\$66,023,409	22.7%
Current Expenditures			
General Government	\$9,772,698	\$10,332,088	5.7%
Public Safety	9,703,837	10,837,936	11.7%
Streets and Highways (excluding Const.)	5,424,508	6,147,742	13.3%
Sanitation	300,000	300,000	---
Human Services	14,179,000	16,261,361	14.7%
Health	3,724,659	3,972,544	6.7%
Culture and Recreation	689,698	764,230	10.8%
Conservation of Natural Resources	746,160	753,418	1.0%
Economic Development and Housing	66,989	85,659	27.9%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$44,607,549	\$49,454,978	10.9%
Debt Service - Principal	1,900,000	1,950,000	2.6%
Interest and Fiscal Charges	903,162	853,162	-5.5%
Streets and Highways Capital Outlay	6,768,063	14,508,339	114.4%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	24,000	---
Total Expenditures and Other Uses	\$54,178,774	\$66,790,479	23.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$6,847,503	\$7,045,627	2.9%
Tax Increments	0	0	---
All Other Taxes	6,000	6,000	---
Special Assessments	643,500	650,000	1.0%
Licenses and Permits	2,320	2,320	---
Federal Grants	1,390,584	2,182,611	57.0%
State General Purpose Aid	3,280,982	3,552,567	8.3%
State Categorical Aid	6,040,322	4,393,848	-27.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,817,050	1,750,850	-3.6%
Fines and Forfeits	2,500	2,500	---
Interest on Investments	149,996	149,996	---
All Other Revenues	130,150	148,050	13.8%
Total Revenues	\$20,310,907	\$19,884,369	-2.1%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	17,057	17,552	2.9%
Total Revenues and Other Sources	\$20,327,964	\$19,901,921	-2.1%
Current Expenditures			
General Government	\$3,073,678	\$3,385,676	10.2%
Public Safety	2,573,705	2,856,187	11.0%
Streets and Highways (excluding Const.)	2,799,129	3,056,802	9.2%
Sanitation	1,102,644	1,147,973	4.1%
Human Services	4,176,945	4,420,350	5.8%
Health	1,500	2,200	46.7%
Culture and Recreation	276,800	281,800	1.8%
Conservation of Natural Resources	380,485	433,238	13.9%
Economic Development and Housing	96,605	96,262	-0.4%
All Other Current Expenditures	203,549	200,990	-1.3%
Total Current Expenditures	\$14,685,040	\$15,881,478	8.1%
Debt Service - Principal	335,000	340,000	1.5%
Interest and Fiscal Charges	84,638	77,887	-8.0%
Streets and Highways Capital Outlay	372,230	457,699	23.0%
All Other Capital Outlay	5,719,343	4,760,600	-16.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$21,196,251	\$21,517,664	1.5%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$126,550,079	\$132,181,558	4.5%
Tax Increments	0	0	---
All Other Taxes	20,345,943	21,329,441	4.8%
Special Assessments	0	0	---
Licenses and Permits	319,274	352,074	10.3%
Federal Grants	43,388,595	44,887,887	3.5%
State General Purpose Aid	11,858,228	12,633,383	6.5%
State Categorical Aid	64,640,583	66,664,466	3.1%
Grants from County/Other Local Units	72,874	59,279	-18.7%
Charges for Services	9,432,769	9,466,587	0.4%
Fines and Forfeits	145,225	143,225	-1.4%
Interest on Investments	2,428,700	2,833,400	16.7%
All Other Revenues	27,751,595	28,241,745	1.8%
Total Revenues	\$306,933,865	\$318,793,045	3.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	112,800	208,000	84.4%
Transfers from Other Funds	10,803,137	10,835,214	0.3%
Total Revenues and Other Sources	\$317,849,802	\$329,836,259	3.8%
Current Expenditures			
General Government	\$50,792,296	\$52,269,921	2.9%
Public Safety	50,426,111	52,845,690	4.8%
Streets and Highways (excluding Const.)	35,997,230	35,124,401	-2.4%
Sanitation	0	0	---
Human Services	92,401,943	98,975,700	7.1%
Health	5,346,965	5,462,964	2.2%
Culture and Recreation	1,931,871	2,041,871	5.7%
Conservation of Natural Resources	9,824,139	9,966,891	1.5%
Economic Development and Housing	3,638,519	3,582,790	-1.5%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$250,359,074	\$260,270,228	4.0%
Debt Service - Principal	8,161,150	7,940,000	-2.7%
Interest and Fiscal Charges	4,680,122	3,872,673	-17.3%
Streets and Highways Capital Outlay	43,294,402	43,958,255	1.5%
All Other Capital Outlay	13,044,839	20,652,057	58.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	9,236,620	9,046,309	-2.1%
Total Expenditures and Other Uses	\$328,776,207	\$345,739,522	5.2%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$45,942,829	\$47,760,186	4.0%
Tax Increments	0	0	---
All Other Taxes	1,749,780	1,730,132	-1.1%
Special Assessments	750	300	-60.0%
Licenses and Permits	577,720	698,300	20.9%
Federal Grants	7,747,908	8,386,751	8.2%
State General Purpose Aid	4,463,058	4,794,724	7.4%
State Categorical Aid	13,507,192	12,680,066	-6.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	7,035,877	7,591,741	7.9%
Fines and Forfeits	132,564	118,458	-10.6%
Interest on Investments	855,300	1,105,300	29.2%
All Other Revenues	2,004,496	2,032,295	1.4%
Total Revenues	\$84,017,474	\$86,898,253	3.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	20,000	20,000	---
Transfers from Other Funds	2,149,493	3,023,902	40.7%
Total Revenues and Other Sources	\$86,186,967	\$89,942,155	4.4%
Current Expenditures			
General Government	\$16,123,196	\$17,175,102	6.5%
Public Safety	19,714,327	20,261,582	2.8%
Streets and Highways (excluding Const.)	7,993,373	9,107,556	13.9%
Sanitation	1,314,326	1,305,643	-0.7%
Human Services	17,259,922	18,489,176	7.1%
Health	2,322,350	2,272,584	-2.1%
Culture and Recreation	2,229,532	1,654,874	-25.8%
Conservation of Natural Resources	431,537	444,927	3.1%
Economic Development and Housing	2,001,969	2,404,804	20.1%
All Other Current Expenditures	876,093	903,628	3.1%
Total Current Expenditures	\$70,266,625	\$74,019,876	5.3%
Debt Service - Principal	2,274,545	2,343,895	3.0%
Interest and Fiscal Charges	252,700	441,375	74.7%
Streets and Highways Capital Outlay	10,508,000	9,184,500	-12.6%
All Other Capital Outlay	2,476,408	1,879,708	-24.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	176,431	145,000	-17.8%
Total Expenditures and Other Uses	\$85,954,709	\$88,014,354	2.4%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$63,660,000	\$65,693,000	3.2%
Tax Increments	0	0	---
All Other Taxes	1,018,000	10,555,914	936.9%
Special Assessments	530,000	530,000	---
Licenses and Permits	1,399,750	1,660,750	18.6%
Federal Grants	12,287,613	19,610,547	59.6%
State General Purpose Aid	4,968,361	5,555,965	11.8%
State Categorical Aid	24,247,288	30,867,300	27.3%
Grants from County/Other Local Units	1,428,000	4,256,842	198.1%
Charges for Services	11,449,649	10,727,911	-6.3%
Fines and Forfeits	797,726	798,726	0.1%
Interest on Investments	276,925	374,000	35.1%
All Other Revenues	2,591,030	2,112,064	-18.5%
Total Revenues	\$124,654,342	\$152,743,019	22.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$124,654,342	\$152,743,019	22.5%
Current Expenditures			
General Government	\$33,583,071	\$36,111,578	7.5%
Public Safety	17,144,091	17,894,555	4.4%
Streets and Highways (excluding Const.)	11,263,401	11,581,409	2.8%
Sanitation	0	0	---
Human Services	26,670,206	26,707,396	0.1%
Health	1,883,120	2,044,483	8.6%
Culture and Recreation	5,084,591	5,300,119	4.2%
Conservation of Natural Resources	712,679	714,147	0.2%
Economic Development and Housing	763,192	667,079	-12.6%
All Other Current Expenditures	700,000	700,000	---
Total Current Expenditures	\$97,804,351	\$101,720,766	4.0%
Debt Service - Principal	22,328,708	4,131,496	-81.5%
Interest and Fiscal Charges	3,181,397	2,300,733	-27.7%
Streets and Highways Capital Outlay	23,981,376	62,511,517	160.7%
All Other Capital Outlay	4,487,300	8,647,448	92.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$151,783,132	\$179,311,960	18.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$13,151,071	\$13,613,534	3.5%
Tax Increments	0	0	---
All Other Taxes	374,800	391,800	4.5%
Special Assessments	134,000	134,000	---
Licenses and Permits	26,820	32,795	22.3%
Federal Grants	1,546,799	2,872,433	85.7%
State General Purpose Aid	324,115	613,702	89.3%
State Categorical Aid	1,592,923	1,543,653	-3.1%
Grants from County/Other Local Units	4,664,005	4,837,055	3.7%
Charges for Services	1,160,176	1,121,155	-3.4%
Fines and Forfeits	32,700	25,250	-22.8%
Interest on Investments	205,250	210,250	2.4%
All Other Revenues	397,708	562,291	41.4%
Total Revenues	\$23,610,367	\$25,957,918	9.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	2,000	2,000	---
Transfers from Other Funds	400,000	160,000	-60.0%
Total Revenues and Other Sources	\$24,012,367	\$26,119,918	8.8%
Current Expenditures			
General Government	\$4,096,141	\$4,453,478	8.7%
Public Safety	2,670,918	2,734,787	2.4%
Streets and Highways (excluding Const.)	4,269,317	4,207,304	-1.5%
Sanitation	216,779	182,917	-15.6%
Human Services	5,765,907	6,250,766	8.4%
Health	904,685	961,652	6.3%
Culture and Recreation	387,315	389,975	0.7%
Conservation of Natural Resources	531,849	605,186	13.8%
Economic Development and Housing	236,879	287,557	21.4%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$19,079,790	\$20,073,622	5.2%
Debt Service - Principal	220,000	438,000	99.1%
Interest and Fiscal Charges	27,000	28,000	3.7%
Streets and Highways Capital Outlay	5,604,169	6,356,638	13.4%
All Other Capital Outlay	187,050	189,300	1.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$25,118,009	\$27,085,560	7.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$74,003,595	\$77,540,790	4.8%
Tax Increments	0	0	---
All Other Taxes	2,174,000	1,231,000	-43.4%
Special Assessments	675,000	682,000	1.0%
Licenses and Permits	899,180	1,126,700	25.3%
Federal Grants	14,882,834	15,054,825	1.2%
State General Purpose Aid	7,912,014	8,509,251	7.5%
State Categorical Aid	22,768,740	17,120,388	-24.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	6,370,298	6,364,033	-0.1%
Fines and Forfeits	226,059	34,400	-84.8%
Interest on Investments	1,050,000	1,052,000	0.2%
All Other Revenues	4,700,795	4,965,381	5.6%
Total Revenues	\$135,662,515	\$133,680,768	-1.5%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	320,000	---
Transfers from Other Funds	1,572,428	0	-100.0%
Total Revenues and Other Sources	\$137,234,943	\$134,000,768	-2.4%
Current Expenditures			
General Government	\$22,489,995	\$24,053,765	7.0%
Public Safety	31,984,614	33,697,238	5.4%
Streets and Highways (excluding Const.)	9,267,699	9,268,177	0.0%
Sanitation	1,294,000	1,301,000	0.5%
Human Services	42,237,245	43,110,395	2.1%
Health	3,915,109	4,085,475	4.4%
Culture and Recreation	3,898,695	4,015,781	3.0%
Conservation of Natural Resources	5,547,698	6,101,345	10.0%
Economic Development and Housing	164,180	270,736	64.9%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$120,799,235	\$125,903,912	4.2%
Debt Service - Principal	3,920,000	4,480,000	14.3%
Interest and Fiscal Charges	522,995	837,863	60.2%
Streets and Highways Capital Outlay	11,992,713	3,658,993	-69.5%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$137,234,943	\$134,880,768	-1.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$7,465,504	\$7,054,577	-5.5%
Tax Increments	0	0	---
All Other Taxes	110,144	106,415	-3.4%
Special Assessments	291,000	294,000	1.0%
Licenses and Permits	17,300	16,300	-5.8%
Federal Grants	972,068	700,419	-27.9%
State General Purpose Aid	146,119	499,091	241.6%
State Categorical Aid	4,772,613	5,105,456	7.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	603,742	634,782	5.1%
Fines and Forfeits	1,100	4,100	272.7%
Interest on Investments	125,000	166,540	33.2%
All Other Revenues	715,152	780,844	9.2%
Total Revenues	\$15,219,742	\$15,362,524	0.9%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	161,027	131,941	-18.1%
Total Revenues and Other Sources	\$15,380,769	\$15,494,465	0.7%
Current Expenditures			
General Government	\$3,584,539	\$3,810,886	6.3%
Public Safety	1,793,054	1,853,788	3.4%
Streets and Highways (excluding Const.)	2,258,385	2,491,885	10.3%
Sanitation	345,555	335,421	-2.9%
Human Services	3,172,461	3,358,425	5.9%
Health	103,599	103,599	---
Culture and Recreation	135,719	138,834	2.3%
Conservation of Natural Resources	303,583	304,086	0.2%
Economic Development and Housing	61,812	61,812	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$11,758,707	\$12,458,736	6.0%
Debt Service - Principal	365,000	410,000	12.3%
Interest and Fiscal Charges	155,486	112,818	-27.4%
Streets and Highways Capital Outlay	2,595,200	2,485,500	-4.2%
All Other Capital Outlay	499,141	258,883	-48.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	157,027	127,941	-18.5%
Total Expenditures and Other Uses	\$15,530,561	\$15,853,878	2.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$22,908,881	\$23,604,843	3.0%
Tax Increments	0	0	---
All Other Taxes	2,728,000	3,107,000	13.9%
Special Assessments	0	300,000	---
Licenses and Permits	81,500	167,500	105.5%
Federal Grants	208,961	266,393	27.5%
State General Purpose Aid	1,782,727	1,928,679	8.2%
State Categorical Aid	8,503,470	7,478,619	-12.1%
Grants from County/Other Local Units	0	0	---
Charges for Services	3,736,748	5,772,551	54.5%
Fines and Forfeits	36,700	24,500	-33.2%
Interest on Investments	150,000	200,000	33.3%
All Other Revenues	3,571,215	1,324,708	-62.9%
Total Revenues	\$43,708,202	\$44,174,793	1.1%
Proceeds from Bond Sales	0	3,190,000	---
Other Financing Sources	0	4,000,000	---
Transfers from Other Funds	1,487,500	942,000	-36.7%
Total Revenues and Other Sources	\$45,195,702	\$52,306,793	15.7%
Current Expenditures			
General Government	\$7,825,603	\$7,947,014	1.6%
Public Safety	10,902,974	11,272,741	3.4%
Streets and Highways (excluding Const.)	4,698,313	4,627,846	-1.5%
Sanitation	0	833,530	---
Human Services	4,285,592	4,556,776	6.3%
Health	3,468,273	2,613,591	-24.6%
Culture and Recreation	989,475	962,880	-2.7%
Conservation of Natural Resources	774,530	794,624	2.6%
Economic Development and Housing	87,454	104,019	18.9%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$33,032,214	\$33,713,021	2.1%
Debt Service - Principal	2,185,000	1,065,000	-51.3%
Interest and Fiscal Charges	280,438	194,913	-30.5%
Streets and Highways Capital Outlay	9,006,050	7,555,475	-16.1%
All Other Capital Outlay	692,000	9,778,384	1313.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$45,195,702	\$52,306,793	15.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$10,194,971	\$10,398,870	2.0%
Tax Increments	0	0	---
All Other Taxes	143,029	143,029	---
Special Assessments	295,000	295,000	---
Licenses and Permits	4,350	4,350	---
Federal Grants	2,407,115	303,140	-87.4%
State General Purpose Aid	187,950	540,981	187.8%
State Categorical Aid	8,911,701	6,538,167	-26.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,552,201	2,659,563	4.2%
Fines and Forfeits	0	0	---
Interest on Investments	91,700	124,500	35.8%
All Other Revenues	23,200	23,250	0.2%
Total Revenues	\$24,811,217	\$21,030,850	-15.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$24,811,217	\$21,030,850	-15.2%
Current Expenditures			
General Government	\$3,295,213	\$3,175,416	-3.6%
Public Safety	2,646,287	2,752,377	4.0%
Streets and Highways (excluding Const.)	2,792,404	2,809,555	0.6%
Sanitation	939,930	953,858	1.5%
Human Services	5,325,485	5,507,801	3.4%
Health	100,760	112,851	12.0%
Culture and Recreation	37,000	40,000	8.1%
Conservation of Natural Resources	361,214	387,499	7.3%
Economic Development and Housing	97,000	0	-100.0%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$15,595,293	\$15,739,357	0.9%
Debt Service - Principal	0	125,000	---
Interest and Fiscal Charges	0	223,402	---
Streets and Highways Capital Outlay	7,675,200	3,452,898	-55.0%
All Other Capital Outlay	1,365,051	1,622,981	18.9%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$24,635,544	\$21,163,638	-14.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$15,001,965	\$15,534,913	3.6%
Tax Increments	0	0	---
All Other Taxes	757,200	834,700	10.2%
Special Assessments	0	0	---
Licenses and Permits	143,065	167,915	17.4%
Federal Grants	3,065,034	3,404,617	11.1%
State General Purpose Aid	1,383,210	1,510,565	9.2%
State Categorical Aid	7,759,877	9,045,024	16.6%
Grants from County/Other Local Units	0	0	---
Charges for Services	2,514,020	2,563,667	2.0%
Fines and Forfeits	0	0	---
Interest on Investments	48,400	58,000	19.8%
All Other Revenues	1,957,344	1,454,212	-25.7%
Total Revenues	\$32,630,115	\$34,573,613	6.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$32,630,115	\$34,573,613	6.0%
Current Expenditures			
General Government	\$5,124,228	\$5,432,468	6.0%
Public Safety	4,040,547	4,090,618	1.2%
Streets and Highways (excluding Const.)	3,171,948	3,244,234	2.3%
Sanitation	0	0	---
Human Services	7,997,395	8,052,701	0.7%
Health	2,788,294	2,896,212	3.9%
Culture and Recreation	439,134	446,146	1.6%
Conservation of Natural Resources	980,133	1,033,352	5.4%
Economic Development and Housing	72,400	69,000	-4.7%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$24,614,079	\$25,264,731	2.6%
Debt Service - Principal	594,069	570,265	-4.0%
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	5,944,480	7,191,675	21.0%
All Other Capital Outlay	1,424,614	1,158,782	-18.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	352,873	388,160	10.0%
Total Expenditures and Other Uses	\$32,930,115	\$34,573,613	5.0%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$14,412,298	\$14,840,803	3.0%
Tax Increments	0	0	---
All Other Taxes	734,000	1,285,500	75.1%
Special Assessments	0	0	---
Licenses and Permits	140,075	142,447	1.7%
Federal Grants	2,612,531	2,552,000	-2.3%
State General Purpose Aid	1,211,598	1,390,328	14.8%
State Categorical Aid	9,650,712	9,248,622	-4.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,677,079	1,264,259	-24.6%
Fines and Forfeits	5,500	5,500	---
Interest on Investments	100,000	105,000	5.0%
All Other Revenues	409,776	423,127	3.3%
Total Revenues	\$30,953,569	\$31,257,586	1.0%
Proceeds from Bond Sales	0	12,781,215	---
Other Financing Sources	0	0	---
Transfers from Other Funds	2,925	2,925	---
Total Revenues and Other Sources	\$30,956,494	\$44,041,726	42.3%
Current Expenditures			
General Government	\$3,837,289	\$4,351,795	13.4%
Public Safety	5,955,054	6,178,972	3.8%
Streets and Highways (excluding Const.)	3,506,207	3,862,041	10.1%
Sanitation	190,074	193,988	2.1%
Human Services	5,336,210	5,434,974	1.9%
Health	1,473,254	1,531,837	4.0%
Culture and Recreation	244,086	248,830	1.9%
Conservation of Natural Resources	404,447	401,888	-0.6%
Economic Development and Housing	122,100	123,750	1.4%
All Other Current Expenditures	353,878	268,459	-24.1%
Total Current Expenditures	\$21,422,599	\$22,596,534	5.5%
Debt Service - Principal	1,156,856	14,228,507	1129.9%
Interest and Fiscal Charges	629,109	577,697	-8.2%
Streets and Highways Capital Outlay	6,803,452	6,893,456	1.3%
All Other Capital Outlay	527,977	76,778	-85.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	2,925	2,925	---
Total Expenditures and Other Uses	\$30,542,918	\$44,375,897	45.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$4,929,080	\$5,114,575	3.8%
Tax Increments	0	0	---
All Other Taxes	27,211	2,550	-90.6%
Special Assessments	56,000	56,000	---
Licenses and Permits	7,575	7,893	4.2%
Federal Grants	2,147,817	1,640,509	-23.6%
State General Purpose Aid	210,000	568,550	170.7%
State Categorical Aid	3,712,673	4,115,443	10.8%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,094,810	1,085,075	-0.9%
Fines and Forfeits	0	0	---
Interest on Investments	25,000	26,500	6.0%
All Other Revenues	636,016	196,838	-69.1%
Total Revenues	\$12,846,182	\$12,813,933	-0.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	287,434	151,307	-47.4%
Total Revenues and Other Sources	\$13,133,616	\$12,965,240	-1.3%
Current Expenditures			
General Government	\$1,696,987	\$1,761,979	3.8%
Public Safety	1,884,345	1,919,216	1.9%
Streets and Highways (excluding Const.)	2,700,380	2,814,881	4.2%
Sanitation	159,088	163,877	3.0%
Human Services	2,314,819	2,164,449	-6.5%
Health	65,200	45,500	-30.2%
Culture and Recreation	62,200	62,887	1.1%
Conservation of Natural Resources	415,296	478,261	15.2%
Economic Development and Housing	10,000	11,000	10.0%
All Other Current Expenditures	104,358	0	-100.0%
Total Current Expenditures	\$9,412,673	\$9,422,050	0.1%
Debt Service - Principal	355,000	140,000	-60.6%
Interest and Fiscal Charges	143,469	51,376	-64.2%
Streets and Highways Capital Outlay	3,100,000	3,085,000	-0.5%
All Other Capital Outlay	324,500	272,000	-16.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	287,434	151,307	-47.4%
Total Expenditures and Other Uses	\$13,623,076	\$13,121,733	-3.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$9,108,691	\$9,148,663	0.4%
Tax Increments	0	0	---
All Other Taxes	776,650	835,050	7.5%
Special Assessments	420,000	450,000	7.1%
Licenses and Permits	81,873	84,674	3.4%
Federal Grants	2,298,531	2,336,394	1.6%
State General Purpose Aid	1,199,013	1,559,802	30.1%
State Categorical Aid	5,703,779	6,029,462	5.7%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,331,949	1,438,568	8.0%
Fines and Forfeits	15,000	15,000	---
Interest on Investments	84,150	100,000	18.8%
All Other Revenues	1,441,273	1,460,733	1.4%
Total Revenues	\$22,460,909	\$23,458,346	4.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$22,460,909	\$23,458,346	4.4%
Current Expenditures			
General Government	\$4,147,960	\$4,216,425	1.7%
Public Safety	2,472,121	2,574,477	4.1%
Streets and Highways (excluding Const.)	3,364,435	3,326,409	-1.1%
Sanitation	1,278,268	1,318,340	3.1%
Human Services	7,261,537	7,312,556	0.7%
Health	1,179,254	1,206,161	2.3%
Culture and Recreation	224,953	323,643	43.9%
Conservation of Natural Resources	269,045	297,020	10.4%
Economic Development and Housing	30,000	30,000	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$20,227,573	\$20,605,031	1.9%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	2,056,258	2,129,352	3.6%
All Other Capital Outlay	634,230	813,190	28.2%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$22,918,061	\$23,547,573	2.7%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$14,542,741	\$15,304,459	5.2%
Tax Increments	0	0	---
All Other Taxes	205,300	207,616	1.1%
Special Assessments	730,000	830,000	13.7%
Licenses and Permits	22,505	23,680	5.2%
Federal Grants	1,327,910	1,125,135	-15.3%
State General Purpose Aid	795,063	874,868	10.0%
State Categorical Aid	5,444,065	5,337,392	-2.0%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,050,460	1,339,891	27.6%
Fines and Forfeits	2,500	3,100	24.0%
Interest on Investments	50,000	60,000	20.0%
All Other Revenues	491,490	872,751	77.6%
Total Revenues	\$24,662,034	\$25,978,892	5.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	196,138	387,270	97.4%
Total Revenues and Other Sources	\$24,858,172	\$26,366,162	6.1%
Current Expenditures			
General Government	\$4,864,420	\$5,470,408	12.5%
Public Safety	3,973,210	4,183,038	5.3%
Streets and Highways (excluding Const.)	4,161,554	3,981,463	-4.3%
Sanitation	757,349	761,946	0.6%
Human Services	2,392,183	2,609,415	9.1%
Health	1,480,122	1,563,237	5.6%
Culture and Recreation	219,173	221,086	0.9%
Conservation of Natural Resources	328,091	296,234	-9.7%
Economic Development and Housing	134,889	135,999	0.8%
All Other Current Expenditures	1,077,934	1,278,705	18.6%
Total Current Expenditures	\$19,388,925	\$20,501,531	5.7%
Debt Service - Principal	425,000	511,737	20.4%
Interest and Fiscal Charges	89,736	0	-100.0%
Streets and Highways Capital Outlay	4,541,000	4,615,000	1.6%
All Other Capital Outlay	200,000	705,000	252.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	196,138	32,894	-83.2%
Total Expenditures and Other Uses	\$24,840,799	\$26,366,162	6.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$8,710,879	\$9,073,337	4.2%
Tax Increments	0	0	---
All Other Taxes	230,458	283,000	22.8%
Special Assessments	248,625	246,625	-0.8%
Licenses and Permits	12,650	10,650	-15.8%
Federal Grants	1,450,317	1,419,959	-2.1%
State General Purpose Aid	535,857	842,857	57.3%
State Categorical Aid	4,287,081	8,069,828	88.2%
Grants from County/Other Local Units	0	0	---
Charges for Services	1,605,726	1,500,513	-6.6%
Fines and Forfeits	9,600	8,250	-14.1%
Interest on Investments	122,000	121,500	-0.4%
All Other Revenues	554,741	628,558	13.3%
Total Revenues	\$17,767,934	\$22,205,077	25.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$17,767,934	\$22,205,077	25.0%
Current Expenditures			
General Government	\$3,597,368	\$3,742,782	4.0%
Public Safety	2,437,567	2,592,146	6.3%
Streets and Highways (excluding Const.)	1,849,520	1,950,971	5.5%
Sanitation	247,518	245,946	-0.6%
Human Services	5,180,717	5,301,118	2.3%
Health	523,717	524,048	0.1%
Culture and Recreation	719,083	752,171	4.6%
Conservation of Natural Resources	560,855	641,197	14.3%
Economic Development and Housing	126,394	140,040	10.8%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$15,242,739	\$15,890,419	4.2%
Debt Service - Principal	448,421	412,290	-8.1%
Interest and Fiscal Charges	90,530	82,807	-8.5%
Streets and Highways Capital Outlay	2,139,050	5,875,775	174.7%
All Other Capital Outlay	221,695	21,000	-90.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$18,142,435	\$22,282,291	22.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$97,892,100	\$104,315,500	6.6%
Tax Increments	0	0	---
All Other Taxes	11,029,600	10,843,500	-1.7%
Special Assessments	0	0	---
Licenses and Permits	4,801,500	4,945,700	3.0%
Federal Grants	15,876,400	17,378,500	9.5%
State General Purpose Aid	9,113,400	10,104,300	10.9%
State Categorical Aid	40,467,200	41,634,600	2.9%
Grants from County/Other Local Units	3,445,000	6,899,100	100.3%
Charges for Services	15,254,800	15,701,600	2.9%
Fines and Forfeits	243,000	239,000	-1.6%
Interest on Investments	1,403,600	1,990,300	41.8%
All Other Revenues	9,943,100	10,428,000	4.9%
Total Revenues	\$209,469,700	\$224,480,100	7.2%
Proceeds from Bond Sales	1,520,900	0	-100.0%
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$210,990,600	\$224,480,100	6.4%
Current Expenditures			
General Government	\$28,804,600	\$30,401,600	5.5%
Public Safety	48,367,600	51,718,300	6.9%
Streets and Highways (excluding Const.)	11,466,000	12,220,500	6.6%
Sanitation	7,080,700	7,889,500	11.4%
Human Services	40,320,300	43,691,100	8.4%
Health	8,958,900	9,670,600	7.9%
Culture and Recreation	12,675,000	13,243,000	4.5%
Conservation of Natural Resources	141,300	162,700	15.1%
Economic Development and Housing	3,230,700	2,904,400	-10.1%
All Other Current Expenditures	7,234,800	7,484,900	3.5%
Total Current Expenditures	\$168,279,900	\$179,386,600	6.6%
Debt Service - Principal	8,275,000	9,715,000	17.4%
Interest and Fiscal Charges	7,121,000	3,834,600	-46.2%
Streets and Highways Capital Outlay	24,818,200	27,428,700	10.5%
All Other Capital Outlay	825,000	1,743,000	111.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$209,319,100	\$222,107,900	6.1%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$7,654,483	\$8,085,591	5.6%
Tax Increments	0	0	---
All Other Taxes	9,415	9,373	-0.4%
Special Assessments	0	0	---
Licenses and Permits	9,110	7,725	-15.2%
Federal Grants	890,263	870,458	-2.2%
State General Purpose Aid	405,328	407,983	0.7%
State Categorical Aid	4,628,893	4,377,185	-5.4%
Grants from County/Other Local Units	188	321	70.7%
Charges for Services	1,203,735	1,227,914	2.0%
Fines and Forfeits	2,000	1,000	-50.0%
Interest on Investments	35,015	40,115	14.6%
All Other Revenues	252,390	259,238	2.7%
Total Revenues	\$15,090,820	\$15,286,903	1.3%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	81,751	131,880	61.3%
Total Revenues and Other Sources	\$15,172,571	\$15,418,783	1.6%
Current Expenditures			
General Government	\$2,272,759	\$2,565,711	12.9%
Public Safety	2,405,236	2,479,684	3.1%
Streets and Highways (excluding Const.)	3,745,514	3,822,849	2.1%
Sanitation	318,004	307,030	-3.5%
Human Services	2,827,509	2,865,352	1.3%
Health	859,273	857,962	-0.2%
Culture and Recreation	71,183	72,013	1.2%
Conservation of Natural Resources	307,805	322,952	4.9%
Economic Development and Housing	2,000	2,000	---
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$12,809,283	\$13,295,553	3.8%
Debt Service - Principal	294,000	299,250	1.8%
Interest and Fiscal Charges	55,860	22,000	-60.6%
Streets and Highways Capital Outlay	3,379,500	3,090,764	-8.5%
All Other Capital Outlay	0	0	---
Other Financing Uses	0	0	---
Transfers to Other Funds	81,751	131,880	61.3%
Total Expenditures and Other Uses	\$16,620,394	\$16,839,447	1.3%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$17,465,392	\$18,425,989	5.5%
Tax Increments	185,568	338,825	82.6%
All Other Taxes	0	0	---
Special Assessments	946,000	3,041,000	221.5%
Licenses and Permits	157,310	175,490	11.6%
Federal Grants	5,338,770	8,825,818	65.3%
State General Purpose Aid	3,094,591	3,652,814	18.0%
State Categorical Aid	11,803,170	11,836,456	0.3%
Grants from County/Other Local Units	0	0	---
Charges for Services	4,104,900	4,191,934	2.1%
Fines and Forfeits	20,400	22,540	10.5%
Interest on Investments	145,266	185,467	27.7%
All Other Revenues	734,360	758,933	3.3%
Total Revenues	\$43,995,727	\$51,455,266	17.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	1,203,912	2,291,709	90.4%
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$45,199,639	\$53,746,975	18.9%
Current Expenditures			
General Government	\$9,642,630	\$10,062,645	4.4%
Public Safety	7,460,908	7,934,524	6.3%
Streets and Highways (excluding Const.)	4,418,117	4,835,506	9.4%
Sanitation	1,328,166	1,360,709	2.5%
Human Services	14,341,984	14,868,185	3.7%
Health	0	0	---
Culture and Recreation	301,640	344,686	14.3%
Conservation of Natural Resources	665,393	1,048,835	57.6%
Economic Development and Housing	195,407	457,445	134.1%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$38,354,245	\$40,912,535	6.7%
Debt Service - Principal	1,135,000	690,000	-39.2%
Interest and Fiscal Charges	82,163	50,019	-39.1%
Streets and Highways Capital Outlay	6,205,800	12,125,300	95.4%
All Other Capital Outlay	332,310	740,072	122.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$46,109,518	\$54,517,926	18.2%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$58,184,217	\$62,680,534	7.7%
Tax Increments	0	0	---
All Other Taxes	1,109,400	1,098,700	-1.0%
Special Assessments	0	0	---
Licenses and Permits	45,840	50,940	11.1%
Federal Grants	11,860,929	14,932,243	25.9%
State General Purpose Aid	5,555,433	6,081,741	9.5%
State Categorical Aid	17,452,441	20,851,523	19.5%
Grants from County/Other Local Units	0	0	---
Charges for Services	17,240,567	18,719,095	8.6%
Fines and Forfeits	0	0	---
Interest on Investments	1,300,000	1,300,000	---
All Other Revenues	1,066,572	1,303,306	22.2%
Total Revenues	\$113,815,399	\$127,018,082	11.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	46,410	93,790	102.1%
Total Revenues and Other Sources	\$113,861,809	\$127,111,872	11.6%
Current Expenditures			
General Government	\$22,568,897	\$24,902,130	10.3%
Public Safety	26,185,477	28,561,441	9.1%
Streets and Highways (excluding Const.)	11,052,836	11,013,303	-0.4%
Sanitation	0	0	---
Human Services	22,783,433	24,389,853	7.1%
Health	3,856,046	3,920,361	1.7%
Culture and Recreation	3,873,151	4,273,096	10.3%
Conservation of Natural Resources	475,016	477,016	0.4%
Economic Development and Housing	0	0	---
All Other Current Expenditures	4,069,407	2,790,586	-31.4%
Total Current Expenditures	\$94,864,263	\$100,327,786	5.8%
Debt Service - Principal	2,930,000	3,956,211	35.0%
Interest and Fiscal Charges	2,677,186	5,298,224	97.9%
Streets and Highways Capital Outlay	10,333,130	15,577,193	50.7%
All Other Capital Outlay	3,057,230	3,285,539	7.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$113,861,809	\$128,444,953	12.8%

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

	2017 Revised Budget	2018 Budget	Percent Change
Revenues			
Property Taxes	\$10,020,192	\$9,999,699	-0.2%
Tax Increments	0	0	---
All Other Taxes	168,600	301,100	78.6%
Special Assessments	442,292	674,509	52.5%
Licenses and Permits	29,250	29,650	1.4%
Federal Grants	1,872,612	1,697,303	-9.4%
State General Purpose Aid	490,057	863,551	76.2%
State Categorical Aid	5,584,953	5,524,519	-1.1%
Grants from County/Other Local Units	500	500	---
Charges for Services	550,326	549,488	-0.2%
Fines and Forfeits	2,000	2,000	---
Interest on Investments	141,704	146,844	3.6%
All Other Revenues	447,877	427,951	-4.4%
Total Revenues	\$19,750,363	\$20,217,114	2.4%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$19,750,363	\$20,217,114	2.4%
Current Expenditures			
General Government	\$3,072,460	\$3,266,607	6.3%
Public Safety	3,211,381	3,344,548	4.1%
Streets and Highways (excluding Const.)	3,656,473	3,439,850	-5.9%
Sanitation	139,700	139,200	-0.4%
Human Services	4,482,609	4,906,574	9.5%
Health	188,637	134,993	-28.4%
Culture and Recreation	273,788	270,408	-1.2%
Conservation of Natural Resources	1,108,069	1,166,724	5.3%
Economic Development and Housing	15,030	33,699	124.2%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$16,148,147	\$16,702,603	3.4%
Debt Service - Principal	367,117	338,603	-7.8%
Interest and Fiscal Charges	194,837	186,243	-4.4%
Streets and Highways Capital Outlay	3,565,000	2,300,000	-35.5%
All Other Capital Outlay	572,700	466,400	-18.6%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$20,847,801	\$19,993,849	-4.1%