

Scope

This publication presents 2001 and 2002 budget data for 83 of Minnesota's 87 counties.¹ The data used in this report reflects unaudited budgeted revenues and expenditures reported by counties to the Office of the State Auditor (OSA). Budgeted amounts of revenues and expenditures may differ from actual revenues and expenditures that year.

Appendix 1 of the report provides a summary of county budget data. Appendix 2 provides budget data by individual county. The reported data does not represent all county revenues and spending for two reasons. The first reason is that counties reported budget data only for funds for which the county had adopted annual budgets. Counties with funds for which annual budgets were not adopted could have more revenues and expenditures than reported here. Second, the revenues and expenditures of county public service enterprises are not included. The inclusion of enterprise funds could significantly alter the revenue and expenditure trends of counties.

The data in this report is best used as a tool to help identify trends for the two years of data provided here. For a longer term analysis of county finances, the OSA recommends using the audited financial information provided in the OSA publication, *Revenues, Expenditures, and Debt of Minnesota Counties*.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

¹ The counties of Isanti, Mower, McLeod, and Red Lake failed to submit their 2001-2002 summary budget reporting forms to the Office of the State Auditor.