

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1998 through 2002

	1998		1999		2000		2001		2002		2001/2002 % Increase [Decrease]	5-Year Change
Population (2002 Population Estimates) [*]	4,782,264		4,838,398		4,919,479		4,977,976		5,033,661			
Net Taxable Tax Capacity	3,401,524,623		3,375,834,603		3,597,494,073		3,986,582,963		3,214,720,110			
2001 Net Tax Levy (Collectible in 2002)	1,250,578,521		1,308,852,113		1,354,959,045		1,450,851,074		1,551,037,260			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	1,398,068,522	39.2%	1,468,569,966	39.6%	1,516,958,772	37.3%	1,624,230,440	37.7%	1,596,240,790	35.7%	-1.7%	14.2%
Special Assessments	26,612,112	0.7%	25,113,461	0.7%	25,917,558	0.6%	28,009,005	0.6%	28,686,953	0.6%	2.4%	7.8%
Licenses and Permits	16,265,881	0.5%	18,016,649	0.5%	19,064,032	0.5%	20,956,192	0.5%	21,940,226	0.5%	4.7%	34.9%
Intergovernmental Revenues												
Federal Grants												
Highways	10,901,800	0.3%	20,715,556	0.6%	42,874,282	1.1%	54,184,861	1.3%	43,486,218	1.0%	-19.7%	298.9%
Human Services	194,818,102	5.5%	216,459,252	5.8%	262,863,011	6.5%	258,103,318	6.0%	289,661,294	6.5%	12.2%	48.7%
Disaster	11,309,261	0.3%	7,114,262	0.2%	6,662,537	0.2%	6,256,931	0.1%	10,478,389	0.2%	67.5%	-7.3%
All Other	84,713,425	2.4%	82,812,590	2.2%	90,320,516	2.2%	113,227,665	2.6%	126,738,841	2.8%	11.9%	49.6%
Total Federal Grants	301,742,588	8.5%	327,101,660	8.8%	402,720,346	9.9%	431,772,775	10.0%	470,364,742	10.5%	8.9%	55.9%
State Grants												
HACA	194,076,301	5.4%	197,327,756	5.3%	209,299,797	5.1%	208,716,319	4.8%	206,914,384	4.6%	-0.9%	6.6%
Manufactured Home HACA	1,819,146	0.1%	2,075,054	0.1%	2,141,066	0.1%	2,020,058	0.0%	1,969,926	0.0%	-2.5%	8.3%
Residential Market Value Credit	---	---	---	---	---	---	---	---	146,337,081	3.3%	---	----
Agricultural Market Value Credit	---	---	---	---	---	---	---	---	3,297,718	0.1%	---	----
Mobile Home Market Value Credit	---	---	---	---	---	---	---	---	431,608	0.0%	---	----
Local Performance Aid	6,758,400	0.2%	5,094,214	0.1%	221,266	0.0%	---	---	---	---	---	----
Attached Machinery Aid	2,381,787	0.1%	2,381,787	0.1%	2,381,788	0.1%	2,381,796	0.1%	2,381,776	0.1%	-0.0%	-0.0%
Disparity Reduction Aid	14,364,514	0.4%	13,642,670	0.4%	13,528,153	0.3%	13,876,518	0.3%	10,125,470	0.2%	-27.0%	-29.5%
Highways	319,256,359	8.9%	343,358,589	9.2%	385,346,186	9.5%	382,038,692	8.9%	383,708,396	8.6%	0.4%	20.2%
Human Services	388,250,933	10.9%	423,260,305	11.4%	441,395,309	10.8%	501,358,459	11.6%	525,073,661	11.7%	4.7%	35.2%
Criminal Justice Aid	13,153,354	0.4%	14,286,794	0.4%	18,799,238	0.5%	20,424,463	0.5%	30,249,960	0.7%	48.1%	130.0%
PERA Aid	4,516,097	0.1%	4,559,225	0.1%	4,921,047	0.1%	4,951,470	0.1%	4,968,513	0.1%	0.3%	----
Police Aid	4,056,729	0.1%	5,311,731	0.1%	6,831,715	0.2%	6,737,099	0.2%	7,421,517	0.2%	10.2%	82.9%
All Other	195,828,028	5.5%	209,306,311	5.6%	212,844,298	5.2%	217,742,319	5.0%	231,610,678	5.2%	6.4%	18.3%
Total State Grants	1,144,461,648	32.1%	1,220,604,436	32.9%	1,297,709,863	31.9%	1,360,247,193	31.5%	1,554,490,688	34.8%	14.3%	35.8%
Local Units Grants	31,551,520	0.9%	36,324,133	1.0%	37,403,700	0.9%	48,674,200	1.1%	37,684,687	0.8%	-22.6%	19.4%
Total Intergovernmental Revenues	1,477,755,756	41.4%	1,584,030,229	42.7%	1,737,833,909	42.7%	1,840,694,168	42.7%	2,062,540,117	46.1%	12.1%	39.6%
Charges for Services	315,932,687	8.9%	354,659,618	9.6%	375,101,759	9.2%	412,807,139	9.6%	434,734,690	9.7%	5.3%	37.6%
Fines and Forfeits	24,893,772	0.7%	27,057,529	0.7%	24,521,712	0.6%	20,636,547	0.5%	20,448,379	0.5%	-0.9%	-17.9%
Interest Earnings	145,919,399	4.1%	65,144,053	1.8%	193,099,312	4.7%	149,327,806	3.5%	113,669,276	2.5%	-23.9%	-22.1%
All Other Revenues	162,738,107	4.6%	169,816,585	4.6%	178,351,352	4.4%	217,155,999	5.0%	192,626,382	4.3%	-11.3%	18.4%
Total Revenues	3,568,186,236	100.0%	3,712,408,090	100.0%	4,070,848,406	100.0%	4,313,817,296	100.0%	4,470,886,813	100.0%	3.6%	25.3%
Other Financing Sources												
Borrowing												
Bonds Issued	187,983,870		154,189,290		137,989,777		294,231,894		320,078,756			
Other Long-term Debt	22,247,172		31,136,660		23,727,155		19,632,245		20,909,726			
Total Borrowing	210,231,042		185,325,950		161,716,932		313,864,139		340,988,482			
Other Sources	1,039,120		3,141,366		1,368,157		1,339,187		7,817,613			
Transfers From - Enterprise Funds	1,559,455		3,484,565		880,593		6,374,722		5,176,395			
- Governmental Funds	148,717,485		136,833,297		188,953,809		135,226,754		96,037,009			
Total Revenues and Other Sources	3,929,733,338		4,041,193,268		4,423,767,897		4,770,622,098		4,920,906,312			

Note: [*] The population estimates are provided by the State Demographer.

EXPENDITURES	1998		1999		2000		2001		2002		2001/2002 % Increase [Decrease]	5-Year Change
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
General Government - Current Expenditures	537,488,974	14.5%	540,152,167	13.7%	573,499,966	13.8%	671,806,979	15.4%	703,962,913	14.8%	4.8%	31.0%
- Capital Outlay	75,050,953	2.0%	53,035,079	1.3%	49,821,340	1.2%	79,075,602	1.8%	77,514,474	1.6%	-2.0%	3.3%
Total General Government	612,539,927	16.6%	593,187,246	15.0%	623,321,306	15.0%	750,882,581	17.2%	781,477,387	16.5%	4.1%	27.6%
Public Safety - Sheriff	228,807,070	6.2%	244,968,235	6.2%	261,877,765	6.3%	275,538,852	6.3%	294,919,524	6.2%	7.0%	28.9%
- Corrections	255,228,573	6.9%	274,521,702	6.9%	291,838,005	7.0%	307,690,619	7.1%	332,243,430	7.0%	8.0%	30.2%
- All Other	94,824,208	2.6%	96,422,890	2.4%	98,957,175	2.4%	26,154,594	0.6%	25,179,067	0.5%	-3.7%	-73.4%
- Capital Outlay	64,423,361	1.7%	77,553,491	2.0%	85,939,292	2.1%	54,174,324	1.2%	78,142,786	1.6%	44.2%	21.3%
Total Public Safety	643,283,212	17.4%	693,466,318	17.5%	738,612,237	17.8%	663,558,389	15.2%	730,484,807	15.4%	10.1%	13.6%
Streets and Highways - Administration	29,087,322	0.8%	33,047,133	0.8%	35,342,827	0.9%	36,266,550	0.8%	39,998,887	0.8%	10.3%	37.5%
- Maintenance	226,340,683	6.1%	229,119,751	5.8%	242,288,557	5.8%	261,127,831	6.0%	263,167,085	5.5%	0.8%	16.3%
- Capital Outlay	305,369,052	8.3%	347,122,968	8.8%	408,950,057	9.9%	430,720,156	9.9%	460,059,598	9.7%	6.8%	50.7%
Total Streets and Highways	560,797,057	15.2%	609,289,852	15.4%	686,581,441	16.5%	728,114,537	16.7%	763,225,570	16.1%	4.8%	36.1%
Sanitation - Current Expenditures	61,172,389	1.7%	58,596,300	1.5%	65,109,731	1.6%	66,839,586	1.5%	68,006,940	1.4%	1.7%	11.2%
- Capital Outlay	365,633	0.0%	16,716,689	0.4%	12,575,192	0.3%	10,096,856	0.2%	3,674,716	0.1%	-63.6%	905.0%
Total Sanitation	61,538,022	1.7%	75,312,989	1.9%	77,684,923	1.9%	76,936,442	1.8%	71,681,656	1.5%	-6.8%	16.5%
Human Services - Income Maintenance	243,255,550	6.6%	403,645,773	10.2%	420,113,154	10.1%	443,354,684	10.2%	474,543,482	10.0%	7.0%	95.1%
- Social Services	612,098,523	16.6%	671,888,005	20.7%	871,888,927	21.0%	916,409,540	21.0%	978,376,854	20.6%	6.8%	59.8%
- All Other	339,680,261	9.2%	51,387,864	1.3%	52,208,365	1.3%	56,991,724	1.3%	65,845,349	1.4%	15.5%	-80.6%
- Capital Outlay	7,127,161	0.2%	16,228,889	0.4%	15,477,863	0.4%	7,027,604	0.2%	17,467,509	0.4%	148.6%	145.1%
Total Human Services	1,202,161,495	32.5%	1,290,724,531	32.6%	1,359,688,309	32.8%	1,423,783,552	32.7%	1,536,233,194	32.3%	7.9%	27.8%
Health - Current Expenditures	156,248,888	4.2%	159,062,477	4.0%	181,735,767	4.4%	193,762,575	4.4%	212,429,594	4.5%	9.6%	36.0%
- Capital Outlay	6,559,082	0.2%	2,785,309	0.1%	2,613,795	0.1%	6,348,396	0.1%	(2,995,101)	-0.1%	-147.2%	-145.7%
Total Health	162,807,970	4.4%	161,847,786	4.1%	184,349,562	4.4%	200,110,971	4.6%	209,434,493	4.4%	4.7%	28.6%
Culture and Recreation												
Libraries - Current Expenditures	61,344,058	1.7%	63,881,689	1.6%	71,112,819	1.7%	74,965,319	1.7%	78,922,196	1.7%	5.3%	28.7%
- Capital Outlay	7,890,497	0.2%	14,114,632	0.4%	14,798,105	0.4%	10,035,763	0.2%	16,362,638	0.3%	63.0%	107.4%
Parks and Recreation - Current Expenditures	37,917,313	1.0%	43,014,762	1.1%	41,041,345	1.0%	43,848,450	1.0%	47,146,044	1.0%	7.5%	24.3%
- Capital Outlay	2,660,664	0.1%	6,443,199	0.2%	3,737,924	0.1%	4,715,222	0.1%	7,353,034	0.2%	55.9%	176.4%
Total Culture and Recreation	109,812,532	3.0%	127,454,282	3.2%	130,690,193	3.1%	133,564,754	3.1%	149,783,912	3.2%	12.1%	36.4%
Conservation of Natural Resources - Current Expenditures	65,810,314	1.8%	68,479,093	1.7%	63,670,708	1.5%	67,638,147	1.6%	68,218,088	1.4%	0.9%	3.7%
- Capital Outlay	810,761	0.0%	3,353,698	0.1%	1,352,271	0.0%	45,604	0.0%	277,452	0.0%	508.4%	-65.8%
Total Conservation of Natural Resources	66,621,075	1.8%	71,832,791	1.8%	65,022,979	1.6%	67,683,751	1.6%	68,495,540	1.4%	1.2%	2.8%
Economic Development - Current Expenditures	36,851,364	1.0%	39,195,052	1.0%	59,254,121	1.4%	89,228,078	2.0%	88,730,880	1.9%	-0.6%	140.8%
- Capital Outlay	15,815,138	0.4%	5,274,370	0.1%	2,699,133	0.1%	9,683,091	0.2%	50,781,642	1.1%	424.4%	221.1%
Total Economic Development	52,666,502	1.4%	44,469,422	1.1%	61,953,254	1.5%	98,911,169	2.3%	139,512,522	2.9%	41.0%	164.9%
All Other - Current Expenditures	20,231,885	0.5%	22,067,356	0.6%	23,766,000	0.6%	23,955,113	0.5%	21,367,506	0.4%	-10.8%	5.6%
- Capital Outlay	5,252,085	0.1%	26,330,658	0.7%	24,968,314	0.6%	18,757,110	0.4%	14,376,968	0.3%	-23.4%	173.7%
Total All Other	25,483,970	0.7%	48,398,014	1.2%	48,734,314	1.2%	42,712,223	1.0%	35,744,474	0.8%	-16.3%	40.3%
Debt Service - Principal Paid on Bonds	109,464,856	3.0%	167,070,050	4.2%	103,034,610	2.5%	100,469,348	2.3%	170,683,645	3.6%	69.9%	55.9%
- Other Long-term Debt	19,218,512	0.5%	19,459,776	0.5%	21,116,592	0.5%	19,033,494	0.4%	33,469,956	0.7%	75.8%	74.2%
- Interest and Fiscal Charges	70,185,945	1.9%	51,617,724	1.3%	50,883,110	1.2%	54,553,523	1.3%	58,794,376	1.2%	7.8%	-16.2%
Total Current Expenditures	3,006,387,375	81.3%	3,147,024,249	79.6%	3,353,705,232	80.8%	3,555,578,641	81.5%	3,763,057,839	79.2%	5.8%	25.2%
Total Capital Outlay	491,324,387	13.3%	568,958,982	14.4%	622,933,286	15.0%	630,679,728	14.5%	723,015,716	15.2%	14.6%	47.2%
Total Debt Service	198,869,313	5.4%	238,147,550	6.0%	175,034,312	4.2%	174,056,365	4.0%	262,947,977	5.5%	51.1%	32.2%
Total Expenditures	3,696,581,075	100.0%	3,954,130,781	100.0%	4,151,672,830	100.0%	4,360,314,734	100.0%	4,749,021,532	100.0%	8.9%	28.5%
Other Financing Uses												
Debt Redemption - Refunded Bonds	10,685,434		---		9,415,430		3,060,607		5,455,000			
Other Uses	26,634		---		---		17,505		328,244			
Transfers To - Enterprise Funds	1,772,064		4,569,614		5,011,702		8,356,480		76,484,090			
- Governmental Funds	148,717,485		136,833,297		188,953,809		135,226,754		96,037,000			
Total Expenditures and Other Uses	3,857,782,692		4,095,533,692		4,355,053,771		4,506,976,080		4,927,325,875			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2002 Population Estimates)	15,495	308,171	30,646	40,959	36,355	5,683	57,053
Net Taxable Tax Capacity	10,858,210	185,235,310	16,579,141	13,440,275	15,688,600	2,698,810	32,171,229
2001 Tax Levy (Payable 2002)	8,279,309	59,705,672	11,951,721	12,544,989	11,694,558	2,090,346	17,717,910
REVENUES							
Taxes	7,649,496	69,814,379	11,297,199	11,385,628	10,811,504	1,982,360	16,028,672
Special Assessments	2,036	---	547,718	1,621,820	308,998	100,859	684,752
Licenses and Permits	120,125	560,758	252,207	134,015	145,615	18,588	208,940
Intergovernmental Revenues							
Federal Grants							
Highways	238,076	1,337,679	---	---	---	95,030	390,866
Human Services	650,676	12,771,462	2,112,868	3,283,879	1,386,916	239,648	2,504,534
Disaster	97,396	43,320	208,124	6,873	219,262	32,031	---
All Other	1,098,948	7,277,800	1,261,048	2,098,442	192,309	108,301	1,127,887
Total Federal Grants	2,085,096	21,430,261	3,582,040	5,389,194	1,798,487	475,010	4,023,287
State Grants							
HACA	1,651,143	13,395,872	1,034,647	30,522	837,125	760,342	1,784,558
Manufactured Home HACA	14,013	311,370	30,490	---	41,794	2,588	42,960
Residential Market Value Credit	911,398	7,502,538	1,188,744	1,332,946	1,153,284	126,553	1,963,355
Agricultural Market Value Credit	---	32,236	138,144	---	121,135	64,857	---
Mobile Home Market Value Credit	---	156,192	12,767	---	23,141	201	---
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	9,479	106	4,141	371	6,182	86,617	65,409
Highways	4,199,371	14,080,960	4,122,406	3,347,475	3,850,128	1,389,822	4,257,058
Human Services	2,375,750	35,290,642	4,821,864	6,305,117	3,987,209	1,066,494	7,083,783
Criminal Justice Aid	---	1,959,376	---	273,656	163,149	---	375,630
PERA Aid	---	406,581	---	61,185	31,364	---	76,706
Police Aid	---	505,903	---	132,850	88,272	---	89,596
All Other	1,010,540	10,525,852	1,072,149	1,312,280	1,575,931	625,149	2,265,928
Total State Grants	10,171,694	84,257,727	12,425,352	12,796,402	11,878,714	4,122,623	18,070,300
Local Units Grants	82,655	6,927,831	40,828	127,960	68,086	5,500	---
Total Intergovernmental Revenues	12,339,445	112,615,819	16,048,220	18,313,556	13,745,287	4,603,133	22,093,587
Charges for Services	1,252,674	26,755,663	1,974,270	6,168,052	1,325,131	289,929	4,680,154
Fines and Forfeits	8,729	1,680,077	86,057	127,881	51,975	---	96,818
Interest Earnings	386,442	4,461,415	1,375,304	1,125,003	637,889	227,886	3,136,523
All Other Revenues	2,123,576	10,536,387	1,119,201	3,799,566	334,247	489,901	2,170,893
Total Revenues	23,882,523	226,424,498	32,700,176	42,675,521	27,360,646	7,712,656	49,100,339
Other Financing Sources							
Borrowing							
Bonds Issued	---	21,400,000	---	6,930,000	4,805,000	---	4,235,213
Other Long-term Debt	60,867	---	23,412	199,134	---	75,000	29,648
Total Borrowing	60,867	21,400,000	23,412	7,129,134	4,805,000	75,000	4,264,861
Other Sources	---	---	---	---	38,077	---	---
Transfers From - Enterprise Funds	---	34,261	---	---	---	---	---
- Governmental Funds	1,349,386	3,689,570	---	369,910	3,253,049	6,157	4,057,726
Total Revenues and Other Sources	25,292,776	251,548,329	32,723,588	50,174,565	35,456,772	7,793,813	57,422,926

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,451,019	33,452,051	3,725,024	4,524,651	4,131,846	990,768	5,293,236
	- Capital Outlay	---	1,840,689	---	36,427	149,130	---	962,361
	Total General Government	3,451,019	35,292,740	3,725,024	4,561,078	4,280,976	990,768	6,255,597
Public Safety	- Sheriff	1,465,700	19,799,901	2,359,852	2,998,579	2,261,127	627,798	2,318,340
	- Corrections	1,887,050	18,944,051	1,924,437	2,716,779	2,571,880	34,567	2,945,086
	- All Other	246,727	517,513	62,978	134,796	93,607	18,151	46,735
	- Capital Outlay	136,270	3,312,249	---	658,487	---	---	595,872
	Total Public Safety	3,735,747	42,573,714	4,347,267	6,508,641	4,926,614	680,516	5,906,033
Streets and Highways	- Administration	434,611	790,166	282,345	266,777	260,115	203,679	470,278
	- Maintenance	2,658,115	6,735,192	2,922,993	3,270,989	2,798,236	1,183,356	4,031,159
	- Construction	3,677,925	16,605,941	4,494,537	1,243,244	3,532,747	1,395,997	5,433,791
	- Other Capital Outlay	---	431,521	---	517,460	---	---	420,301
	Total Streets and Highways	6,770,651	24,562,820	7,699,875	5,298,470	6,591,098	2,783,032	10,355,529
Sanitation	- Current Expenditures	337,484	7,387,100	1,174,983	2,608,324	176,225	240,543	1,505,591
	- Capital Outlay	---	---	---	---	---	---	35,079
	Total Sanitation	337,484	7,387,100	1,174,983	2,608,324	176,225	240,543	1,540,670
Human Services	- Income Maintenance	1,118,048	18,186,230	2,143,845	3,642,773	1,932,184	502,941	3,408,428
	- Social Services	3,807,592	42,167,790	8,998,520	12,470,409	6,164,022	1,406,763	10,795,274
	- All Other	---	13,349,888	1,439	342,899	---	93,786	---
	- Capital Outlay	---	126,722	---	---	---	---	210,422
	Total Human Services	4,925,640	73,830,630	11,143,804	16,456,081	8,096,206	2,003,490	14,414,124
Health	- Current Expenditures	539,318	6,980,727	213,868	2,442,602	588,186	76,450	898,347
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	539,318	6,980,727	213,868	2,442,602	588,186	76,450	898,347
Culture and Recreation	- Current Expenditures	156,910	6,624,192	142,200	100,421	401,028	47,253	914,988
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	299,923	6,164,453	216,700	214,431	207,998	53,477	432,043
	- Capital Outlay	---	1,526,868	---	---	2,110,935	---	---
	Total Culture and Recreation	456,833	14,315,513	358,900	314,852	2,719,961	100,730	1,347,031
Conservation of Natural Resources	- Current Expenditures	1,440,763	763,008	670,203	1,407,701	264,593	240,151	954,515
	- Capital Outlay	---	---	---	---	---	---	1,288
	Total Conservation of Natural Resources	1,440,763	763,008	670,203	1,407,701	264,593	240,151	955,803
Economic Development	- Current Expenditures	114,046	9,373,861	315,591	188,003	83,329	18,926	833,649
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	114,046	9,373,861	315,591	188,003	83,329	18,926	833,649
All Other	- Current Expenditures	---	---	633,095	409,311	---	111,863	---
	- Capital Outlay	---	---	---	---	---	76,681	---
	Total All Other	---	---	633,095	409,311	---	188,544	---
Debt Service	- Principal Paid on Bonds	245,000	26,270,000	1,320,000	290,000	500,000	15,000	1,445,000
	- Other Long-term Debt	96,186	5,454,266	164,584	50,255	586,776	14,937	1,224,147
	- Interest and Fiscal Charges	222,159	4,652,242	128,317	410,509	1,125,232	15,895	248,763
	Total Current Expenditures	17,957,306	191,236,123	25,788,073	37,739,445	21,934,376	5,850,472	34,847,669
	Total Capital Outlay	3,814,195	23,843,990	4,494,537	2,455,618	5,792,812	1,472,678	7,659,114
	Total Debt Service	563,345	36,376,508	1,612,901	750,764	2,212,008	45,832	2,917,910
	Total Expenditures	22,334,846	251,456,621	31,895,511	40,945,827	29,939,196	7,368,982	45,424,693
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	754	---	---	40,822
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,349,386	3,689,570	---	369,910	3,253,049	6,157	4,057,726
	Total Expenditures and Other Uses	23,684,232	255,146,191	31,895,511	41,316,491	33,192,245	7,375,139	49,523,241
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	11,276,471	25,996,452	9,018,897	12,414,038	3,298,771	2,752,044	18,171,785
	Special Revenue Fund Unreserved Fund Balance	7,566,542	26,695,626	11,806,841	16,743,766	5,101,049	4,764,625	46,411,858
	Total	18,843,013	52,692,078	20,825,738	29,157,804	8,399,820	7,516,669	64,583,643
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		104.9%	27.6%	80.8%	77.3%	38.3%	128.5%	185.3%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2002 Population Estimates)	26,740	32,547	75,312	27,825	12,994	44,780	52,024
Net Taxable Tax Capacity	13,583,518	13,909,627	50,126,053	25,282,687	7,273,995	24,388,337	19,714,442
2001 Tax Levy (Payable 2002)	7,170,586	12,178,101	23,986,410	12,121,383	4,288,931	16,085,759	15,905,410
REVENUES							
Taxes	6,130,758	11,194,259	28,024,096	13,157,181	3,874,450	14,684,039	13,087,054
Special Assessments	609,787	351,678	84,822	---	244,524	530,005	477,757
Licenses and Permits	26,612	73,735	553,352	80,832	8,985	820,269	29,224
Intergovernmental Revenues							
Federal Grants							
Highways	15,293	659,223	---	86,218	80,892	2,614,891	800,000
Human Services	1,317,902	1,677,870	1,800,821	1,856,104	379,820	1,401,029	3,244,089
Disaster	71,332	35,627	15,684	12,254	76,953	23,841	452,724
All Other	264,818	380,120	597,801	1,160,090	132,756	326,139	258,841
Total Federal Grants	1,669,345	2,752,840	2,414,306	3,114,666	670,421	4,365,900	4,755,654
State Grants							
HACA	1,143,816	1,589,967	6,642,609	1,326,752	1,072,585	2,647,744	1,321,773
Manufactured Home HACA	---	---	87,818	---	---	72,013	---
Residential Market Value Credit	1,093,851	1,342,382	---	1,068,334	455,770	1,832,272	2,126,020
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	7,563	25,491	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	26,894	322,678	2,344	6,373	113,191	4,411	1,094,428
Highways	4,217,219	2,738,096	5,450,536	5,309,583	3,464,514	3,725,235	5,447,929
Human Services	3,025,276	6,066,771	5,021,238	5,662,045	1,747,023	5,083,822	8,510,870
Criminal Justice Aid	127,451	---	347,996	220,441	37,277	231,874	273,310
PERA Aid	39,317	54,852	90,840	51,886	37,845	30,170	62,425
Police Aid	48,145	---	287,140	127,012	39,924	154,099	141,552
All Other	1,983,018	1,870,591	2,845,093	1,212,728	673,866	1,462,949	1,377,897
Total State Grants	11,704,987	14,476,276	20,775,614	14,985,154	7,649,558	15,270,080	20,428,437
Local Units Grants	263,794	14,500	1,821,955	97,926	96,430	56,245	34,367
Total Intergovernmental Revenues	13,638,126	17,243,616	25,011,875	18,197,746	8,416,409	19,692,225	25,218,458
Charges for Services	2,099,665	1,943,254	6,478,408	3,883,261	574,235	3,704,505	1,671,023
Fines and Forfeits	6,838	284,552	432,492	3,750	---	399,590	2,285
Interest Earnings	429,863	294,943	4,176,819	971,929	357,303	603,471	535,948
All Other Revenues	876,892	1,976,516	7,701,163	2,788,472	567,588	423,393	1,724,517
Total Revenues	23,818,541	33,362,553	72,463,027	39,083,171	14,043,494	40,857,497	42,746,266
Other Financing Sources							
Borrowing							
Bonds Issued	3,527,568	1,510,000	---	---	---	1,560,000	6,291,694
Other Long-term Debt	80,174	---	100,000	---	---	1,300,000	---
Total Borrowing	3,607,742	1,510,000	100,000	---	---	2,860,000	6,291,694
Other Sources	87,005	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	240,925	58,693	2,250,766	1,844,862	12,607	1,861,338	190,009
Total Revenues and Other Sources	27,754,213	34,931,246	74,813,793	40,928,033	14,056,101	45,578,835	49,227,969

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,741,851	5,434,216	13,982,605	4,513,688	2,097,560	6,781,938	4,213,510
	- Capital Outlay	---	---	138,114	---	---	665,174	3,485,123
	Total General Government	2,741,851	5,434,216	14,120,719	4,513,688	2,097,560	7,447,112	7,698,633
Public Safety	- Sheriff	1,252,053	2,610,417	11,055,760	2,774,766	915,338	4,894,571	2,918,781
	- Corrections	2,196,130	2,164,917	1,063,022	1,846,035	513,811	487,847	2,513,024
	- All Other	64,338	89,096	362,616	130,621	118,205	810,081	94,390
	- Capital Outlay	---	---	1,065,634	---	---	203,286	323,120
	Total Public Safety	3,512,521	4,864,430	13,547,032	4,751,422	1,547,354	6,395,785	5,849,315
Streets and Highways	- Administration	242,227	423,801	293,880	515,476	176,090	827,125	410,668
	- Maintenance	1,583,587	2,957,697	3,339,270	3,447,228	1,464,185	3,403,220	3,491,574
	- Construction	3,449,046	2,973,844	9,591,818	4,124,973	2,831,482	8,243,734	5,745,335
	- Other Capital Outlay	---	---	5,437,117	---	---	274,689	566,888
	Total Streets and Highways	5,274,860	6,355,342	18,662,085	8,087,677	4,471,757	12,748,768	10,214,465
Sanitation	- Current Expenditures	562,748	1,085,444	---	1,811,781	408,750	679,607	1,422
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	562,748	1,085,444	---	1,811,781	408,750	679,607	1,422
Human Services	- Income Maintenance	1,889,506	2,440,335	15,932,206	2,028,677	917,323	1,763,701	2,881,140
	- Social Services	5,636,892	7,249,908	2,019,870	7,199,906	3,286,021	8,731,858	15,099,989
	- All Other	453,536	---	---	2,079,791	---	---	---
	- Capital Outlay	---	---	14,976	941,671	---	---	---
	Total Human Services	7,979,934	9,690,243	17,967,052	12,250,045	4,203,344	10,495,559	17,981,129
Health	- Current Expenditures	1,560,753	1,854,605	2,609,997	1,801,630	119,403	2,159,389	---
	- Capital Outlay	---	---	15,082	---	---	---	---
	Total Health	1,560,753	1,854,605	2,625,079	1,801,630	119,403	2,159,389	---
Culture and Recreation	- Current Expenditures	---	95,010	2,282,048	---	240,385	---	201,881
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	351,218	230,004	813,912	10,000	86,535	300,867	132,177
	- Capital Outlay	---	---	137,391	---	---	20,692	---
	Total Culture and Recreation	351,218	325,014	3,233,351	10,000	326,920	321,559	334,058
Conservation of Natural Resources	- Current Expenditures	871,223	867,797	786,676	2,330,786	610,487	574,971	718,442
	- Capital Outlay	---	---	---	---	---	708	---
	Total Conservation of Natural Resources	871,223	867,797	786,676	2,330,786	610,487	575,679	718,442
Economic Development	- Current Expenditures	22,456	970,928	5,403,305	---	30,710	452,665	289,813
	- Capital Outlay	---	---	---	---	---	52,070	---
	Total Economic Development	22,456	970,928	5,403,305	---	30,710	504,735	289,813
All Other	- Current Expenditures	115,061	22,337	---	---	20,314	355,957	491,700
	- Capital Outlay	278,900	---	---	---	---	---	---
	Total All Other	393,961	22,337	---	---	20,314	355,957	491,700
Debt Service	- Principal Paid on Bonds	3,840,000	290,000	12,980,000	500,000	---	1,130,000	255,000
	- Other Long-term Debt	125,206	218,767	18,296	55,274	---	---	87,062
	- Interest and Fiscal Charges	236,702	230,598	918,738	37,916	---	361,278	527,058
	Total Current Expenditures	19,543,579	28,496,512	59,945,167	30,490,385	11,005,117	32,223,797	33,458,511
	Total Capital Outlay	3,727,946	2,973,844	16,400,132	5,066,644	2,831,482	9,460,353	10,120,466
	Total Debt Service	4,201,908	739,365	13,917,034	593,190	---	1,491,278	869,120
Total Expenditures		27,473,433	32,209,721	90,262,333	36,150,219	13,836,599	43,175,428	44,448,097
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	1,655,000	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	15,000	---	---	---	---	---	445,991
	- Governmental Funds	240,925	58,693	2,250,766	1,844,862	12,607	1,861,338	190,009
Total Expenditures and Other Uses		27,729,358	33,923,414	92,513,099	37,995,081	13,849,206	45,036,766	45,084,097
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		3,395,632	5,491,001	24,974,341	12,214,679	4,136,409	5,467,586	5,222,635
Special Revenue Fund Unreserved Fund Balance		7,377,358	5,977,438	11,829,933	8,099,482	8,782,053	7,595,341	5,088,817
Total		10,772,990	11,468,439	36,804,274	20,314,161	12,918,462	13,062,927	10,311,452
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		55.1%	40.2%	61.4%	66.6%	117.4%	40.5%	30.8%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2002 Population Estimates)	8,389	5,223	12,026	57,132	369,593	18,575	33,795
Net Taxable Tax Capacity	4,575,467	6,598,332	7,735,961	47,409,765	266,657,612	9,641,346	22,051,103
2001 Tax Levy (Payable 2002)	4,640,349	4,154,489	4,999,917	18,514,645	78,771,459	5,723,535	12,204,513
REVENUES							
Taxes	4,344,088	5,540,074	4,640,612	17,100,178	90,877,349	5,120,694	10,926,035
Special Assessments	474,087	---	432,564	563,329	---	144,768	83,989
Licenses and Permits	10,248	66,354	6,863	1,049,059	781,615	113,584	419,801
Intergovernmental Revenues							
Federal Grants							
Highways	---	491,605	---	1,169,541	4,197,932	---	231,186
Human Services	997,087	118,235	589,105	2,716,203	12,427,224	459,676	1,220,284
Disaster	388,260	9,302	2,689	13,507	149,686	51,290	---
All Other	181,028	1,256,303	125,869	570,852	8,190,616	72,084	445,795
Total Federal Grants	1,566,375	1,875,445	717,663	4,470,103	24,965,458	583,050	1,897,265
State Grants							
HACA	205,111	1,040,472	866,872	2,108,165	12,636,071	1,242,651	1,971,149
Manufactured Home HACA	5,286	3,777	1,246	45,081	236,730	---	27,941
Residential Market Value Credit	354,199	293,904	480,134	1,884,378	7,418,579	697,638	1,412,418
Agricultural Market Value Credit	---	---	---	60,747	---	---	142,951
Mobile Home Market Value Credit	---	---	---	14,655	---	---	12,092
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	48,654	2,779	45,340	14,015	946	---	6,569
Highways	3,028,700	1,526,806	2,795,353	4,630,494	15,135,260	2,191,954	3,070,097
Human Services	1,051,123	607,283	1,806,631	7,673,251	16,687,258	1,328,289	3,384,664
Criminal Justice Aid	43,335	---	57,506	390,106	2,139,131	73,695	---
PERA Aid	23,510	---	17,410	72,987	333,927	18,883	---
Police Aid	29,627	---	21,985	153,485	377,599	---	---
All Other	596,574	665,825	444,473	1,255,090	11,619,591	608,979	1,353,329
Total State Grants	5,386,119	4,140,846	6,536,950	18,355,022	66,960,864	6,162,089	11,381,210
Local Units Grants	14,871	15,572	26,625	293,057	8,089,281	102,209	500
Total Intergovernmental Revenues	6,967,365	6,031,863	7,281,238	23,118,182	100,015,603	6,847,348	13,278,975
Charges for Services	981,471	1,504,389	351,841	1,940,646	53,183,515	2,325,649	4,322,152
Fines and Forfeits	15,558	89,536	---	95,004	1,539,738	37,873	59,376
Interest Earnings	456,132	403,449	167,773	380,459	7,318,914	198,978	362,929
All Other Revenues	1,285,741	605,905	416,525	4,493,376	5,190,721	338,664	1,045,655
Total Revenues	14,534,690	14,241,570	13,297,416	48,740,233	258,907,455	15,127,558	30,498,912
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	385,000	1,533,536
Other Long-term Debt	---	30,940	---	---	---	---	34,069
Total Borrowing	---	30,940	---	---	---	385,000	1,567,605
Other Sources	---	---	---	---	862,649	---	---
Transfers From - Enterprise Funds	---	---	---	338,383	1,259,153	---	---
- Governmental Funds	169,719	866,966	29,370	606,192	14,897,647	446,666	479,261
Total Revenues and Other Sources	14,704,409	15,139,476	13,326,786	49,684,808	275,926,904	15,959,224	32,545,778

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	1,535,255	2,241,967	1,394,676	9,511,159	45,203,995	2,337,236	4,275,304
	- Capital Outlay	---	---	---	---	974,060	186,928	23,313
	Total General Government	1,535,255	2,241,967	1,394,676	9,511,159	46,178,055	2,524,164	4,298,617
Public Safety	- Sheriff	811,416	1,365,407	673,462	3,975,526	15,287,480	2,247,564	2,478,496
	- Corrections	678,584	165,760	532,915	2,789,443	14,836,293	125,521	2,290,015
	- All Other	65,962	352,216	12,886	409,084	569,834	42,743	43,569
	- Capital Outlay	---	---	---	---	797,857	---	117,048
	Total Public Safety	1,555,962	1,883,383	1,219,263	7,174,053	31,491,464	2,415,828	4,929,128
Streets and Highways	- Administration	479,993	189,230	184,183	518,152	450,197	317,995	462,225
	- Maintenance	1,513,976	1,929,316	1,948,172	3,192,786	5,588,154	1,355,184	3,345,744
	- Construction	2,554,185	1,303,936	1,989,233	5,855,555	23,126,789	1,742,847	3,363,102
	- Other Capital Outlay	---	---	---	---	7,474,417	---	452,019
	Total Streets and Highways	4,548,154	3,422,482	4,121,588	9,566,493	36,639,557	3,416,026	7,623,090
Sanitation	- Current Expenditures	628,535	792,559	233,414	---	4,421,074	914,671	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	628,535	792,559	233,414	---	4,421,074	914,671	---
Human Services	- Income Maintenance	1,508,447	239,593	892,125	2,862,992	31,317,392	708,570	1,586,254
	- Social Services	2,012,982	915,399	3,337,912	13,322,605	51,612,479	2,007,855	6,633,883
	- All Other	176,334	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	10,506,075	---	22,631
	Total Human Services	3,697,763	1,154,992	4,230,037	16,185,597	93,435,946	2,716,425	8,242,768
Health	- Current Expenditures	1,200	318,640	111,422	1,624,588	11,929,348	453,564	2,625,588
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,200	318,640	111,422	1,624,588	11,929,348	453,564	2,625,588
Culture and Recreation	- Current Expenditures	61,723	91,279	46,745	370,914	9,866,470	73,612	580,380
	- Capital Outlay	---	---	---	---	339,436	---	26,023
Parks and Recreation	- Current Expenditures	176,252	1,034,002	211,634	244,343	9,243,767	216,465	562,304
	- Capital Outlay	---	---	---	---	60,110	---	---
	Total Culture and Recreation	237,975	1,125,281	258,379	615,257	19,509,783	290,077	1,168,707
Conservation of Natural Resources	- Current Expenditures	874,962	148,000	673,013	1,472,503	1,454,163	469,165	689,236
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	874,962	148,000	673,013	1,472,503	1,454,163	469,165	689,236
Economic Development	- Current Expenditures	60,262	1,518,118	13,241	105,569	17,348,427	118,985	27,537
	- Capital Outlay	---	---	---	---	3,009,275	---	---
	Total Economic Development	60,262	1,518,118	13,241	105,569	20,357,702	118,985	27,537
All Other	- Current Expenditures	172,709	---	345,311	1,049,647	500	263,604	469,407
	- Capital Outlay	---	79,162	59,856	---	494,859	---	---
	Total All Other	172,709	79,162	405,167	1,049,647	495,359	263,604	469,407
Debt Service	- Principal Paid on Bonds	20,000	611,667	440,000	630,000	5,350,000	15,000	565,000
	- Other Long-term Debt	4,368	160,000	---	560,353	74,442	263,873	192,083
	- Interest and Fiscal Charges	19,896	680,067	238,447	453,515	3,284,260	136,835	396,944
	Total Current Expenditures	10,758,592	11,301,486	10,611,111	41,449,311	219,129,573	11,652,734	26,069,942
	Total Capital Outlay	2,554,185	1,383,098	2,049,089	5,855,555	46,782,878	1,929,775	4,004,136
	Total Debt Service	44,264	1,451,734	678,447	1,643,868	8,708,702	415,708	1,154,027
	Total Expenditures	13,357,041	14,136,318	13,338,647	48,948,734	274,621,153	13,998,217	31,228,105
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	147,000	---	34,999	---	3,016,500	130,908	---
	- Enterprise Funds	169,719	866,966	29,370	606,192	14,897,647	446,666	479,261
	- Governmental Funds	---	---	---	---	---	---	---
	Total Expenditures and Other Uses	13,673,760	15,003,284	13,403,016	49,554,926	292,535,300	14,575,791	31,707,366
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,468,355	5,433,412	4,363,504	9,160,367	65,136,385	2,951,240	4,873,272
	Special Revenue Fund Unreserved Fund Balance	5,895,645	4,843,029	1,837,936	9,095,684	70,426,604	4,545,103	2,152,007
	Total	9,364,000	10,276,441	6,201,440	18,256,051	135,562,989	7,496,343	7,025,279
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.0%	90.9%	58.4%	44.0%	61.9%	64.3%	26.9%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2002 Population Estimates)	15,975	21,418	32,206	45,070	6,266	1,130,880	19,907
Net Taxable Tax Capacity	9,348,776	10,138,772	16,608,634	33,875,093	4,055,477	920,211,800	8,448,478
2001 Tax Levy (Payable 2002)	5,053,121	5,373,696	8,643,980	21,567,010	2,666,780	410,157,370	4,912,098
REVENUES							
Taxes	4,561,646	4,590,886	7,350,047	20,582,802	2,524,224	431,712,629	4,213,716
Special Assessments	468,730	---	1,181,673	1,168	197,430	---	---
Licenses and Permits	20,434	76,325	77,705	610,012	258	2,884,066	36,303
Intergovernmental Revenues							
Federal Grants							
Highways	1,561,623	360,399	---	---	---	6,642,788	2,628
Human Services	---	565,359	15,503	1,216,832	237,931	115,269,768	683,499
Disaster	27,954	5,386	130,245	11,354	3,468	366,630	9,396
All Other	8,495	254,503	1,605,486	640,333	639,608	51,711,795	253,568
Total Federal Grants	1,598,072	1,185,647	1,751,234	1,868,519	881,007	173,990,981	949,091
State Grants							
HACA	768,615	1,079,403	1,657,701	1,042,561	648,759	37,101,270	1,223,345
Manufactured Home HACA	---	---	---	23,403	3,200	54,556	---
Residential Market Value Credit	648,891	862,688	1,356,715	1,763,518	199,142	25,235,071	662,084
Agricultural Market Value Credit	---	---	---	---	82,981	---	115,644
Mobile Home Market Value Credit	---	---	---	---	737	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	66,448	201,279	44,998	24,547	5,723	---	138,995
Highways	5,389,541	4,029,226	4,624,240	3,105,802	2,099,663	16,699,111	2,815,201
Human Services	26,267	1,424,407	4,457,498	3,658,551	840,200	68,445,576	1,849,549
Criminal Justice Aid	74,000	83,104	172,245	271,096	35,228	8,597,200	84,967
PERA Aid	38,161	26,020	44,126	61,725	15,868	---	23,740
Police Aid	13,810	---	---	159,513	---	---	---
All Other	417,048	604,599	1,110,250	931,966	328,349	77,016,937	701,188
Total State Grants	7,442,781	8,310,726	13,467,773	11,042,682	4,259,850	233,149,721	7,614,713
Local Units Grants	---	27,682	---	---	---	2,828,169	---
Total Intergovernmental Revenues	9,040,853	9,524,055	15,219,007	12,911,201	5,140,857	409,968,871	8,563,804
Charges for Services	773,037	2,452,774	2,492,149	5,166,378	1,180,523	116,052,983	1,947,858
Fines and Forfeits	27,098	130,761	290,989	255,174	---	1,954,804	127,715
Interest Earnings	289,422	161,044	415,563	416,555	58,399	38,895,771	405,464
All Other Revenues	1,106,172	259,322	782,765	1,419,429	260,060	33,936,396	395,031
Total Revenues	16,287,392	17,195,167	27,809,898	41,362,719	9,361,751	1,035,405,520	15,689,891
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	10,400,000	1,038,248	---	75,000,000	---
Other Long-term Debt	---	---	---	---	---	---	150,000
Total Borrowing	---	---	10,400,000	1,038,248	---	75,000,000	150,000
Other Sources	---	11,420	94,451	---	---	4,619,674	---
Transfers From - Enterprise Funds	---	---	---	---	---	63,081	---
- Governmental Funds	685,628	114	230,000	397,851	---	8,725,091	---
Total Revenues and Other Sources	16,973,020	17,206,701	38,534,349	42,798,818	9,361,751	1,123,813,366	15,839,891

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,787,497	2,273,613	4,257,807	6,920,440	1,278,990	171,147,757	2,367,623
	- Capital Outlay	---	421,667	959,898	---	---	34,875,479	---
	Total General Government	1,787,497	2,695,280	5,217,705	6,920,440	1,278,990	206,023,236	2,367,623
Public Safety	- Sheriff	1,077,486	1,269,307	1,715,476	3,650,446	696,875	34,210,553	1,021,918
	- Corrections	432,827	926,231	1,395,632	4,133,695	102,008	112,822,989	745,391
	- All Other	116,259	77,646	41,817	237,009	9,918	3,422,191	77,783
	- Capital Outlay	---	---	42,689	---	---	20,404,862	---
	Total Public Safety	1,626,572	2,273,184	3,195,614	8,021,150	808,801	170,860,595	1,845,092
Streets and Highways	- Administration	170,915	280,650	215,142	257,974	235,247	2,971,747	153,906
	- Maintenance	2,226,914	2,113,760	2,374,902	2,533,392	1,198,517	25,196,921	2,112,464
	- Construction	5,884,502	3,844,912	3,957,488	4,036,789	2,149,315	29,677,267	1,863,627
	- Other Capital Outlay	---	---	150,824	---	---	---	---
	Total Streets and Highways	8,282,331	6,239,322	6,698,356	6,828,155	3,583,079	57,845,935	4,129,997
Sanitation	- Current Expenditures	112,632	620,209	397,543	793,058	449,556	---	711,488
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	112,632	620,209	397,543	793,058	449,556	---	711,488
Human Services	- Income Maintenance	---	647,939	1,976,497	1,827,912	425,367	246,615,478	495,665
	- Social Services	---	2,477,274	7,647,697	7,195,330	1,536,198	235,257,920	3,019,770
	- All Other	794,360	---	306,157	---	---	---	---
	- Capital Outlay	---	---	---	---	---	5,431,110	---
	Total Human Services	794,360	3,125,213	9,930,351	9,023,242	1,961,565	487,304,508	3,515,435
Health	- Current Expenditures	---	1,307,484	1,359,909	3,066,480	728,015	68,805,574	1,343,056
	- Capital Outlay	---	---	---	5,576	---	(4,179,155)	---
	Total Health	---	1,307,484	1,359,909	3,072,056	728,015	64,626,419	1,343,056
Culture and Recreation	- Current Expenditures	196,362	135,000	196,000	266,512	37,673	29,280,050	59,844
	- Capital Outlay	---	---	---	---	---	11,421,027	---
Parks and Recreation	- Current Expenditures	252,061	78,700	92,561	148,027	23,696	---	116,665
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	448,423	213,700	288,561	414,539	61,369	40,701,077	176,509
Conservation of Natural Resources	- Current Expenditures	1,077,502	643,820	1,537,612	313,936	203,255	---	343,547
	- Capital Outlay	---	---	145,168	---	---	---	---
	Total Conservation of Natural Resources	1,077,502	643,820	1,682,780	313,936	203,255	---	343,547
Economic Development	- Current Expenditures	190,263	30,997	57,009	231,752	44,369	7,439,280	59,360
	- Capital Outlay	---	---	---	---	---	47,496,084	---
	Total Economic Development	190,263	30,997	57,009	231,752	44,369	54,935,364	59,360
All Other	- Current Expenditures	758,918	365,843	140,308	---	78,310	---	232,601
	- Capital Outlay	---	---	435,381	---	---	---	---
	Total All Other	758,918	365,843	575,689	---	78,310	---	232,601
Debt Service	- Principal Paid on Bonds	280,000	135,000	555,000	1,456,392	90,000	28,385,000	---
	- Other Long-term Debt	287,588	27,666	---	784,054	1,291	---	150,000
	- Interest and Fiscal Charges	175,923	10,484	312,874	1,108,138	14,627	15,136,527	2,390
	Total Current Expenditures	9,193,996	13,248,473	23,712,069	31,575,963	7,047,994	937,170,460	12,861,081
	Total Capital Outlay	5,884,502	4,266,579	5,691,448	4,042,365	2,149,315	145,126,674	1,863,627
	Total Debt Service	743,511	173,150	867,874	3,348,584	105,918	43,521,527	152,390
	Total Expenditures	15,822,009	17,688,202	30,271,391	38,966,912	9,303,227	1,125,818,661	14,877,098
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	328,244	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	68,301,394	---
	- Governmental Funds	685,628	114	230,000	397,851	---	8,725,091	---
	Total Expenditures and Other Uses	16,507,637	17,688,316	30,501,391	39,693,007	9,303,227	1,202,845,146	14,877,098
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,638,098	2,813,045	7,438,380	5,898,392	1,310,885	119,214,359	4,969,422
Special Revenue Fund Unreserved Fund Balance		2,324,533	4,066,193	8,234,945	7,746,737	1,469,069	139,445,254	2,885,849
Total		3,962,631	6,879,238	15,673,325	13,645,129	2,779,954	258,659,613	7,855,271
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.1%	51.9%	66.1%	43.2%	39.4%	27.6%	61.1%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2002 Population Estimates)	18,480	33,757	44,191	11,245	15,468	41,307	5,111
Net Taxable Tax Capacity	13,763,613	15,386,743	28,056,693	8,670,772	5,889,747	21,984,419	4,681,338
2001 Tax Levy (Payable 2002)	6,687,211	9,870,131	20,142,890	5,783,361	5,684,947	17,419,205	2,126,057
REVENUES							
Taxes	6,219,066	8,896,055	20,681,154	5,280,671	5,098,095	15,632,278	2,050,051
Special Assessments	---	35,025	742,339	312,158	152,100	2,293,510	109,415
Licenses and Permits	151,909	601,015	48,136	13,240	69,661	230,669	2,445
Intergovernmental Revenues							
Federal Grants							
Highways	875,276	1,435,600	56,650	144,810	419,704	859,993	45,245
Human Services	900,082	1,479,106	1,809,477	507,744	651,517	2,007,860	176,299
Disaster	72,573	10,154	189,618	4,765	95,048	7,778	149,400
All Other	459,623	560,839	1,178,899	61,395	274,058	605,548	235,369
Total Federal Grants	2,307,554	3,485,699	3,234,644	718,714	1,440,327	3,481,179	606,313
State Grants							
HACA	886,792	2,217,684	1,975,326	828,159	1,255,026	2,492,970	382,464
Manufactured Home HACA	14,436	48,460	37,732	3,206	41,947	36,605	2,424
Residential Market Value Credit	644,492	1,186,348	1,843,808	357,090	739,063	1,900,256	154,454
Agricultural Market Value Credit	42,714	118,918	---	155,693	110,658	---	---
Mobile Home Market Value Credit	4,110	12,230	---	698	13,006	---	---
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	35,184	151,676	53,617	4,146	19,873	4,260
Highways	3,195,539	3,158,571	7,662,022	4,384,034	2,019,431	4,876,323	4,514,073
Human Services	2,429,135	4,441,915	8,672,173	1,324,459	1,892,285	5,651,732	503,642
Criminal Justice Aid	---	162,003	---	51,630	85,833	242,194	21,926
PERA Aid	---	37,531	82,819	18,535	21,549	73,608	13,152
Police Aid	---	74,690	---	28,045	42,061	137,974	20,924
All Other	861,737	1,589,270	1,959,083	528,009	624,294	2,069,565	295,452
Total State Grants	8,078,955	13,082,804	22,794,012	7,733,175	6,849,299	17,501,100	5,912,771
Local Units Grants	1,598	10,000	396,411	134,497	47,465	66,279	49,259
Total Intergovernmental Revenues	10,388,107	16,578,503	26,425,067	8,586,386	8,337,091	21,048,558	6,568,343
Charges for Services	701,964	1,519,527	3,618,022	627,859	1,628,177	8,693,540	611,811
Fines and Forfeits	42,501	240,591	61,857	29,434	136,834	12,478	10,332
Interest Earnings	393,812	473,473	1,013,528	321,175	189,593	1,270,448	282,263
All Other Revenues	1,792,805	1,683,883	4,587,183	233,336	477,578	5,245,645	253,427
Total Revenues	19,690,164	30,028,072	57,177,286	15,404,259	16,089,129	54,427,126	9,888,087
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	8,300,000	---	---	1,013,426	---
Other Long-term Debt	365,000	150,000	---	---	---	3,543,911	---
Total Borrowing	365,000	150,000	8,300,000	---	---	4,557,337	---
Other Sources	---	---	190,794	---	17,216	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	255,100	1,787	3,567,588	1,024,778	389,000	1,582,825	153
Total Revenues and Other Sources	20,310,264	30,179,859	69,235,668	16,429,037	16,495,345	60,567,288	9,888,240

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,866,195	4,674,755	6,735,326	1,551,280	2,070,329	5,360,244	1,156,681
	- Capital Outlay	---	50,865	1,101,646	1,493,489	75,920	319,902	---
	Total General Government	2,866,195	4,725,620	7,836,972	3,044,769	2,146,249	5,680,146	1,156,681
Public Safety	- Sheriff	1,401,887	3,832,974	2,909,751	501,974	963,491	3,372,372	469,631
	- Corrections	859,929	517,790	3,196,530	718,979	1,106,683	4,655,132	232,222
	- All Other	42,932	142,975	229,589	45,660	77,208	226,558	128,271
	- Capital Outlay	---	---	14,394	---	---	204,481	---
	Total Public Safety	2,304,748	4,493,739	6,350,264	1,266,613	2,147,382	8,458,543	830,124
Streets and Highways	- Administration	281,271	356,049	430,626	139,281	206,709	490,896	288,730
	- Maintenance	2,567,996	1,351,564	9,313,194	1,834,365	1,762,399	3,010,468	1,561,313
	- Construction	3,135,005	3,900,453	7,652,924	2,984,400	2,158,385	4,776,007	3,975,541
	- Other Capital Outlay	---	---	7,426,192	213,624	---	260,968	---
	Total Streets and Highways	5,984,272	5,608,066	24,822,936	5,171,670	4,127,493	8,538,339	5,825,584
Sanitation	- Current Expenditures	---	411,886	1,335,936	163,832	205,571	1,892,678	83,649
	- Capital Outlay	---	---	---	---	---	2,391,968	---
	Total Sanitation	---	411,886	1,335,936	163,832	205,571	4,284,646	83,649
Human Services	- Income Maintenance	1,021,064	1,820,396	2,924,506	671,067	1,119,827	2,250,760	396,669
	- Social Services	3,999,562	7,763,510	14,836,079	2,992,861	3,565,214	11,739,487	823,667
	- All Other	195,339	---	---	---	---	---	9,240
	- Capital Outlay	---	---	65,607	---	---	2,890	---
	Total Human Services	5,215,965	9,583,906	17,826,192	3,663,928	4,685,041	13,993,137	1,229,576
Health	- Current Expenditures	84,156	1,133,080	1,261,348	161,271	1,532,899	1,702,335	36,335
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	84,156	1,133,080	1,261,348	161,271	1,532,899	1,702,335	36,335
Culture and Recreation	- Current Expenditures	143,148	263,711	---	209,330	100,689	335,075	50,102
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	162,028	195,754	1,234,583	247,295	9,693	359,664	65,420
	- Capital Outlay	---	---	---	332,695	---	180,787	---
	Total Culture and Recreation	305,176	459,465	1,234,583	789,320	110,382	875,526	115,522
Conservation of Natural Resources	- Current Expenditures	1,083,664	368,831	2,053,180	719,660	152,932	966,063	543,570
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,083,664	368,831	2,053,180	719,660	152,932	966,063	543,570
Economic Development	- Current Expenditures	19,100	561,786	---	10,464	25,107	262,775	44,350
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	561,786	---	10,464	25,107	262,775	44,350
All Other	- Current Expenditures	92,751	---	957,841	696,473	429,400	759,561	72,278
	- Capital Outlay	---	---	---	---	---	88,996	---
	Total All Other	92,751	---	957,841	696,473	429,400	848,557	72,278
Debt Service	- Principal Paid on Bonds	---	6,300,000	385,000	155,000	220,000	1,010,000	---
	- Other Long-term Debt	129,526	34,015	693,817	35,000	24,683	1,142,259	---
	- Interest and Fiscal Charges	5,583	569,337	162,951	180,497	301,468	2,777,108	240
	Total Current Expenditures	14,821,022	23,395,061	47,418,489	10,663,792	13,328,151	37,384,068	5,962,128
	Total Capital Outlay	3,135,005	3,951,318	16,260,763	5,024,208	2,234,305	8,225,999	3,975,541
	Total Debt Service	135,109	6,903,352	1,241,768	370,497	546,151	4,929,367	240
	Total Expenditures	18,091,136	34,249,731	64,921,020	16,058,497	16,108,607	50,539,434	9,937,909
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	13,750	---	346,420	---	---	---	30,000
	- Governmental Funds	255,100	1,787	3,567,588	1,024,778	389,000	1,582,825	153
	Total Expenditures and Other Uses	18,359,986	34,251,518	68,835,028	17,083,275	16,497,607	52,122,259	9,968,062
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,739,692	4,929,957	10,067,272	5,158,553	995,218	3,942,280	3,419,721
Special Revenue Fund Unreserved Fund Balance		4,727,198	2,687,517	15,086,285	3,006,447	2,225,117	24,195,960	2,586,704
Total		9,466,890	7,617,474	25,153,557	8,165,000	3,220,335	28,138,240	6,006,425
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		63.9%	32.6%	53.0%	76.6%	24.2%	75.3%	100.7%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>KOOCHICHI</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2002 Population Estimates)	13,990	7,973	11,088	4,404	25,987	6,299	25,294
Net Taxable Tax Capacity	5,664,254	4,339,793	6,378,911	2,152,265	14,507,493	3,852,966	13,524,917
2001 Tax Levy (Payable 2002)	2,820,357	2,500,435	4,397,508	1,474,161	7,839,526	2,971,633	7,184,304
REVENUES							
Taxes	2,808,045	2,327,346	5,522,069	1,798,149	7,045,400	2,689,376	6,390,172
Special Assessments	377,194	231,922	---	457,581	152,766	208,263	492,432
Licenses and Permits	17,871	5,084	27,599	53,446	111,622	16,943	35,697
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	1,802,204	32,370	---	---	---
Human Services	659,602	303,835	434,779	132,243	761,114	---	11,000
Disaster	46,961	49,726	4,530	1,011,465	21,162	4,055	6,084
All Other	912,335	80,020	1,284,620	989,128	157,755	105,699	104,716
Total Federal Grants	1,618,898	433,581	3,526,133	2,165,206	940,031	109,754	121,800
State Grants							
HACA	37,796	681,260	1,180,635	347,283	1,800,107	653,383	976,438
Manufactured Home HACA	---	1,381	4,014	18,144	15,894	1,912	8,558
Residential Market Value Credit	567,312	313,852	453,371	195,039	1,197,661	314,432	904,531
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	487,626	---	---	---	---	---	---
Disparity Reduction Aid	152,202	47,926	157,352	8,824	78,360	37,821	26,266
Highways	4,258,797	2,868,787	5,624,533	3,636,516	4,393,196	2,530,083	4,414,572
Human Services	2,100,830	934,650	2,076,067	538,185	2,485,504	---	108,703
Criminal Justice Aid	---	34,381	51,684	21,391	102,250	21,320	106,790
PERA Aid	28,051	12,441	24,475	12,302	28,707	9,428	41,797
Police Aid	---	25,788	60,426	21,090	74,518	12,915	51,423
All Other	1,022,402	272,200	1,105,024	663,354	563,059	525,136	540,061
Total State Grants	8,655,016	5,192,666	10,737,581	5,462,128	10,739,256	4,106,430	7,179,139
Local Units Grants	2,215	14,200	191,985	29,858	---	9,900	36,584
Total Intergovernmental Revenues	10,276,129	5,640,447	14,455,699	7,657,192	11,679,287	4,226,084	7,337,523
Charges for Services	1,419,791	242,091	961,384	230,704	2,059,424	343,707	579,628
Fines and Forfeits	1,960	---	78,791	11,249	158,662	2,938	22,228
Interest Earnings	249,810	194,128	655,605	69,187	497,526	164,197	203,692
All Other Revenues	4,820,496	253,920	1,243,816	210,889	667,519	306,480	702,351
Total Revenues	19,971,296	8,894,938	22,944,963	10,488,397	22,372,206	7,957,988	15,763,723
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	57,600	175,000	---	21,300	---
Total Borrowing	---	---	57,600	175,000	---	21,300	---
Other Sources	---	---	---	---	---	---	20,720
Transfers From - Enterprise Funds	---	---	141,907	---	---	---	---
- Governmental Funds	1,666,313	1,067,495	1,664,397	124,025	---	67,729	3,664
Total Revenues and Other Sources	21,637,609	9,962,433	24,808,867	10,787,422	22,372,206	8,047,017	15,788,107

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	3,406,787	1,031,012	3,395,826	1,320,253	3,217,768	916,974	2,006,571
	- Capital Outlay	---	---	---	112,346	---	---	2,285,167
	Total General Government	3,406,787	1,031,012	3,395,826	1,432,599	3,217,768	916,974	4,291,738
Public Safety	- Sheriff	1,647,405	585,315	1,475,165	364,898	1,070,699	626,125	2,212,720
	- Corrections	257,189	23,411	580,469	325,858	1,252,912	105,336	332,316
	- All Other	8,949	54,306	419,643	94,900	141,444	17,457	76,528
	- Capital Outlay	---	---	---	44,917	---	---	---
	Total Public Safety	1,913,543	663,032	2,475,277	830,573	2,465,055	748,918	2,621,564
Streets and Highways	- Administration	261,387	141,159	250,541	128,637	515,458	269,913	246,087
	- Maintenance	1,568,533	1,783,082	2,501,408	2,393,661	2,354,436	1,102,452	1,965,100
	- Construction	3,659,006	2,513,824	6,687,426	2,693,019	3,879,000	1,492,824	3,851,945
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	5,488,926	4,438,065	9,439,375	5,215,317	6,748,894	2,865,189	6,063,132
Sanitation	- Current Expenditures	1,037,884	89,872	313,798	617,778	170,211	80,696	295,155
	- Capital Outlay	32,299	---	---	86,970	---	---	---
	Total Sanitation	1,070,183	89,872	313,798	704,748	170,211	80,696	295,155
Human Services	- Income Maintenance	1,176,531	439,818	662,690	310,492	1,401,509	---	---
	- Social Services	3,447,613	1,432,484	3,211,079	965,392	4,279,629	---	---
	- All Other	---	---	---	47,930	20,660	836,012	2,379,778
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,624,144	1,872,302	3,873,769	1,323,814	5,701,798	836,012	2,379,778
Health	- Current Expenditures	1,073,605	82,994	293,489	54,263	1,445,937	16,234	132,875
	- Capital Outlay	---	---	1,082,927	---	---	---	---
	Total Health	1,073,605	82,994	1,376,416	54,263	1,445,937	16,234	132,875
Culture and Recreation	- Current Expenditures	31,420	81,658	67,971	18,311	262,918	31,322	196,903
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	133,436	95,268	522,755	133,056	149,296	111,185	314,501
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	164,856	176,926	590,726	151,367	412,214	142,507	511,404
Conservation of Natural Resources	- Current Expenditures	1,621,950	574,543	760,858	313,086	546,903	703,611	729,892
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,621,950	574,543	760,858	313,086	546,903	703,611	729,892
Economic Development	- Current Expenditures	363,531	36,005	139,809	72,384	1,100	210,955	40,604
	- Capital Outlay	---	---	9,384	---	---	---	---
	Total Economic Development	363,531	36,005	149,193	72,384	1,100	210,955	40,604
All Other	- Current Expenditures	420,812	33,498	5,617	80,168	---	113,818	187,372
	- Capital Outlay	---	---	---	175,000	184,099	---	---
	Total All Other	420,812	33,498	5,617	255,168	184,099	113,818	187,372
Debt Service	- Principal Paid on Bonds	1,005,000	---	500,000	---	240,000	212,000	160,000
	- Other Long-term Debt	---	6,000	---	25,000	---	42,713	240,216
	- Interest and Fiscal Charges	---	4,424	295,558	41,096	123,151	143,948	215,928
	Total Current Expenditures	16,457,032	6,484,425	14,601,118	7,241,067	16,830,880	5,142,090	11,116,402
	Total Capital Outlay	3,691,305	2,513,824	7,779,737	3,112,252	4,063,099	1,492,824	6,137,112
	Total Debt Service	1,005,000	10,424	795,558	66,096	363,151	398,661	616,144
	Total Expenditures	21,153,337	9,008,673	23,176,413	10,419,415	21,257,130	7,033,575	17,869,658
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	15,100	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,666,313	1,067,495	1,664,397	124,025	---	67,729	3,664
	Total Expenditures and Other Uses	22,819,650	10,076,168	24,855,910	10,543,440	21,257,130	7,101,304	17,873,322
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	6,599,124	3,465,289	5,285,060	907,468	2,662,492	2,249,040	4,802,714
	Special Revenue Fund Unreserved Fund Balance	5,668,386	3,668,990	7,717,776	2,849,906	6,902,322	3,172,100	1,297,615
	Total	12,267,510	7,134,279	13,002,836	3,757,374	9,564,814	5,421,140	6,100,329
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		74.5%	110.0%	89.1%	51.9%	56.8%	105.4%	54.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2002 Population Estimates)	5,139	9,916	21,394	35,500	22,875	23,531	32,356
Net Taxable Tax Capacity	2,131,362	6,582,478	14,076,016	17,807,432	11,434,401	9,651,543	13,883,590
2001 Tax Levy (Payable 2002)	2,665,100	3,130,616	6,778,094	12,175,460	6,333,500	8,523,014	10,002,187
REVENUES							
Taxes	2,503,009	2,888,780	6,195,114	10,756,949	5,576,490	7,825,485	8,890,178
Special Assessments	233,173	303,847	573,330	73,955	72,289	236,547	2,824
Licenses and Permits	8,732	362	26,338	73,120	9,911	190,339	244,309
Intergovernmental Revenues							
Federal Grants							
Highways	75,179	169,419	149,170	215,151	---	1,251,491	419,081
Human Services	409,763	343,177	---	1,053,194	601,831	1,073,091	1,640,886
Disaster	482,502	683,217	6,218	37,514	53,185	177,313	183,251
All Other	292,180	388,684	156,207	351,759	329,721	303,227	341,144
Total Federal Grants	1,259,624	1,584,497	311,595	1,657,618	984,737	2,805,122	2,584,362
State Grants							
HACA	328,195	664,534	697,058	1,791,631	1,239,196	1,152,258	1,700,738
Manufactured Home HACA	3,236	4,854	---	36,343	18,402	29,114	25,960
Residential Market Value Credit	166,278	346,689	791,418	1,565,037	780,292	976,914	1,294,541
Agricultural Market Value Credit	49,413	---	---	---	125,244	94,038	260,075
Mobile Home Market Value Credit	1,235	---	---	---	6,664	10,179	8,304
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	62,354	4,239	35,710	56,374	15,499	23,228	26,568
Highways	1,224,572	6,194,905	3,793,023	5,009,759	1,525,400	2,893,337	2,673,017
Human Services	1,148,065	1,349,970	73,474	2,899,125	2,061,057	2,799,883	2,740,074
Criminal Justice Aid	---	49,338	112,268	212,184	133,319	146,487	171,451
PERA Aid	---	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	---	51,420	38,956	87,321	54,208	76,892	---
All Other	420,344	472,099	860,280	861,764	845,937	1,041,005	1,032,523
Total State Grants	3,403,692	9,155,833	6,439,154	12,555,689	6,829,362	9,274,121	9,981,518
Local Units Grants	7,739	143,495	22,270	---	30,873	---	20,891
Total Intergovernmental Revenues	4,671,055	10,883,825	6,773,019	14,213,307	7,844,972	12,079,243	12,586,771
Charges for Services	350,808	1,032,175	1,490,210	2,752,273	2,146,399	995,462	3,797,345
Fines and Forfeits	4,535	---	59,393	265,557	61,021	58,055	1,916
Interest Earnings	225,111	62,978	181,901	569,349	390,401	191,603	555,169
All Other Revenues	209,739	449,236	485,486	2,199,555	1,019,244	815,740	1,293,444
Total Revenues	8,206,162	15,621,203	15,784,791	30,904,065	17,120,727	22,392,474	27,371,956
Other Financing Sources							
Borrowing							
Bonds Issued	---	1,040,340	---	---	1,200,000	---	5,975,000
Other Long-term Debt	68,449	---	39,772	2,000,000	810,000	---	---
Total Borrowing	68,449	1,040,340	39,772	2,000,000	2,010,000	---	5,975,000
Other Sources	---	---	---	22,032	---	8,578	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	110,463	32,265	---	411,946	601,778	---	162,399
Total Revenues and Other Sources	8,385,074	16,693,808	15,824,563	33,338,043	19,732,505	22,401,052	33,509,355

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,310,269	1,446,979	2,770,065	4,258,684	2,335,231	3,676,212	3,889,339
	- Capital Outlay	---	466,708	---	---	---	---	---
	Total General Government	1,310,269	1,913,687	2,770,065	4,258,684	2,335,231	3,676,212	3,889,339
Public Safety	- Sheriff	1,561,272	1,242,031	2,344,537	2,668,336	2,242,907	1,418,388	1,597,469
	- Corrections	118,037	99,377	396,856	1,844,513	354,720	2,740,077	1,455,767
	- All Other	519,315	49,791	70,732	137,018	75,613	114,073	78,926
	- Capital Outlay	---	---	---	---	1,225,990	---	---
	Total Public Safety	2,198,624	1,391,199	2,812,125	4,649,867	3,899,230	4,272,538	3,132,162
Streets and Highways	- Administration	196,779	597,737	72,245	543,971	231,152	343,834	126,986
	- Maintenance	1,386,491	2,128,827	2,308,039	1,837,026	2,421,389	1,384,707	2,297,570
	- Construction	459,434	5,450,547	3,395,352	4,369,123	1,304,134	3,177,156	4,643,395
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	2,042,704	8,177,111	5,775,636	6,750,120	3,956,675	4,905,697	7,067,951
Sanitation	- Current Expenditures	242,183	111,373	217,301	1,374,180	155,465	276,820	1,368,533
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	242,183	111,373	217,301	1,374,180	155,465	276,820	1,368,533
Human Services	- Income Maintenance	688,674	567,774	---	1,231,111	1,158,151	1,318,755	2,623,195
	- Social Services	1,647,385	1,848,888	---	6,025,105	4,033,667	6,322,277	5,168,921
	- All Other	193,005	128,685	1,623,191	230,223	248,003	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,529,064	2,545,347	1,623,191	7,486,439	5,439,821	7,641,032	7,792,116
Health	- Current Expenditures	37,163	23,000	---	1,685,636	914,307	753,587	1,389,894
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	37,163	23,000	---	1,685,636	914,307	753,587	1,389,894
Culture and Recreation	- Current Expenditures	21,472	70,975	552,246	---	123,894	159,966	347,488
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	25,539	124,526	46,789	476,010	192,733	---	89,267
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	47,011	195,501	599,035	476,010	316,627	159,966	436,755
Conservation of Natural Resources	- Current Expenditures	255,421	872,200	767,927	539,424	458,776	261,422	454,365
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	255,421	872,200	767,927	539,424	458,776	261,422	454,365
Economic Development	- Current Expenditures	107,089	394,189	11,370	---	213,013	62,211	96,555
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	107,089	394,189	11,370	---	213,013	62,211	96,555
All Other	- Current Expenditures	100,006	145,068	221,886	1,442,492	93,879	28,339	122,584
	- Capital Outlay	---	---	---	---	---	6,600	1,439,659
	Total All Other	100,006	145,068	221,886	1,442,492	93,879	34,939	1,562,243
Debt Service	- Principal Paid on Bonds	62,900	---	1,105,000	170,000	115,000	220,000	4,687,500
	- Other Long-term Debt	34,265	70,000	52,988	75,000	275,862	---	308,864
	- Interest and Fiscal Charges	48,352	55,808	77,159	157,899	323,472	297,344	546,344
	Total Current Expenditures	8,410,100	9,851,420	11,403,184	24,293,729	15,252,900	18,860,668	21,106,859
	Total Capital Outlay	459,434	5,917,255	3,395,352	4,369,123	2,530,124	3,183,756	6,083,054
	Total Debt Service	145,517	125,808	1,235,147	402,899	714,334	517,344	5,542,708
	Total Expenditures	9,015,051	15,894,483	16,033,683	29,065,751	18,497,358	22,561,768	32,732,621
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	110,463	32,265	---	411,946	601,778	---	162,399
	Total Expenditures and Other Uses	9,125,514	15,926,748	16,033,683	29,477,697	19,099,136	22,561,768	32,895,020
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,715,379	105,153	2,663,418	3,069,241	4,275,093	4,966,950	4,952,909
	Special Revenue Fund Unreserved Fund Balance	1,438,518	4,878,302	4,572,576	12,002,111	4,152,381	4,628,963	8,422,918
	Total	3,153,897	4,983,455	7,235,994	15,071,352	8,427,474	9,595,913	13,375,827
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		37.5%	50.6%	63.5%	62.0%	55.3%	50.9%	63.4%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2002 Population Estimates)	38,940	9,086	30,471	20,532	7,326	129,804	57,992
Net Taxable Tax Capacity	17,642,817	6,532,196	17,260,844	10,587,583	3,934,523	74,770,329	33,422,882
2001 Tax Levy (Payable 2002)	7,643,534	3,544,830	9,444,112	6,178,822	2,813,376	44,582,442	15,679,215
REVENUES							
Taxes	6,384,638	3,154,432	8,470,641	5,529,313	2,684,894	40,566,252	13,470,873
Special Assessments	311,436	650,047	523,826	105,733	383,709	---	280,803
Licenses and Permits	62,277	22,975	123,690	34,922	859	1,717,933	192,400
Intergovernmental Revenues							
Federal Grants							
Highways	1,971,695	756,163	---	---	100,233	1,836,930	960,000
Human Services	1,578,101	---	1,023,696	658,789	301,663	8,015,231	3,621,377
Disaster	752,371	5,382	66,607	34,492	992,217	17,486	9,639
All Other	297,726	70,093	154,813	46,459	42,943	1,041,410	513,491
Total Federal Grants	4,599,893	831,638	1,245,116	739,740	1,437,056	10,911,057	5,104,507
State Grants							
HACA	1,756,080	794,407	1,136,164	929,811	592,006	6,091,297	2,799,216
Manufactured Home HACA	---	2,100	24,673	4,475	2,393	---	39,310
Residential Market Value Credit	1,366,674	422,355	1,057,773	693,610	161,153	4,540,251	2,011,895
Agricultural Market Value Credit	---	---	127,141	---	83,567	---	308,154
Mobile Home Market Value Credit	---	---	30,198	---	1,033	---	14,522
Attached Machinery Aid	49,738	---	---	---	---	---	---
Disparity Reduction Aid	213,575	33,649	11,924	64,875	15,591	13,284	13,854
Highways	3,972,248	2,977,357	2,909,445	3,526,652	2,034,352	5,550,797	7,950,711
Human Services	3,722,122	15,937	3,185,451	2,713,371	885,092	19,431,982	6,172,009
Criminal Justice Aid	249,495	38,898	164,961	103,618	31,289	677,568	289,943
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	---	14,703	41,077	31,409	---	254,402	---
All Other	2,664,795	498,114	1,529,586	1,047,379	402,958	4,177,343	1,710,926
Total State Grants	14,034,959	4,816,973	10,252,669	9,144,042	4,222,617	40,914,651	21,375,486
Local Units Grants	67,511	15,500	25,607	62,805	---	657,462	21,109
Total Intergovernmental Revenues	18,702,363	5,664,111	11,523,392	9,946,587	5,659,673	52,483,170	26,501,102
Charges for Services	2,321,798	296,268	1,541,698	715,884	265,100	15,213,565	1,989,984
Fines and Forfeits	206,770	2,000	28,993	---	---	618,257	12,617
Interest Earnings	1,992,868	213,240	418,025	371,525	101,390	1,890,524	750,319
All Other Revenues	473,933	448,100	382,310	1,097,232	392,925	1,415,232	1,475,178
Total Revenues	30,456,083	10,451,173	23,012,575	17,801,196	9,488,550	113,904,933	44,673,276
Other Financing Sources							
Borrowing							
Bonds Issued	---	331,650	2,450,000	---	---	12,500,000	9,995,000
Other Long-term Debt	---	---	---	---	---	---	96,126
Total Borrowing	---	331,650	2,450,000	---	---	12,500,000	10,091,126
Other Sources	---	---	---	---	---	---	22,466
Transfers From - Enterprise Funds	---	---	---	---	---	528,909	---
- Governmental Funds	970,638	67,152	67,418	1,460,906	---	509,219	26,667
Total Revenues and Other Sources	31,426,721	10,849,975	25,529,993	19,262,102	9,488,550	127,443,061	54,813,535

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	3,851,239	1,499,438	4,817,641	2,424,798	1,035,252	17,270,985	8,854,239
	- Capital Outlay	---	---	87,632	---	---	---	---
	Total General Government	3,851,239	1,499,438	4,905,273	2,424,798	1,035,252	17,270,985	8,854,239
Public Safety	- Sheriff	1,974,178	878,518	1,555,461	996,634	519,642	6,010,342	3,272,842
	- Corrections	1,662,973	205,698	205,698	1,452,357	154,622	11,264,039	2,801,555
	- All Other	86,987	43,493	149,094	144,299	28,246	557,976	167,435
	- Capital Outlay	---	---	---	7,393,409	---	---	---
	Total Public Safety	3,724,138	981,239	1,910,253	9,986,699	702,510	17,832,357	6,241,832
Streets and Highways	- Administration	367,201	150,314	196,101	302,006	217,934	1,173,939	342,640
	- Maintenance	3,483,590	1,665,032	1,311,617	1,309,956	3,807,873	5,254,415	3,008,754
	- Construction	6,682,441	3,140,124	4,273,132	2,671,204	1,970,070	8,886,786	7,993,293
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	10,533,232	4,955,470	5,780,850	4,283,166	5,995,877	15,315,140	11,344,687
Sanitation	- Current Expenditures	534,985	205,165	444,341	288,666	356,515	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	534,985	205,165	444,341	288,666	356,515	---	---
Human Services	- Income Maintenance	1,794,066	---	1,355,700	1,256,320	578,295	8,083,104	4,546,525
	- Social Services	8,315,743	---	5,249,366	3,721,182	1,470,407	40,344,576	11,817,283
	- All Other	659,624	986,604	---	---	12,083	350,186	---
	- Capital Outlay	41,746	---	---	---	---	---	---
	Total Human Services	10,811,179	986,604	6,605,066	4,977,502	2,060,785	48,777,866	16,363,808
Health	- Current Expenditures	1,877,512	235,803	960,668	100,823	55,666	7,265,065	1,586,632
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,877,512	235,803	960,668	100,823	55,666	7,265,065	1,586,632
Culture and Recreation	- Current Expenditures	290,016	55,231	105,160	399,075	73,027	772,310	289,656
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	206,593	273,798	141,935	236,010	23,870	1,565,201	172,236
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	496,609	329,029	247,095	635,085	96,897	2,337,511	461,892
Conservation of Natural Resources	- Current Expenditures	1,387,245	902,378	491,614	520,426	470,584	766,814	589,558
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,387,245	902,378	491,614	520,426	470,584	766,814	589,558
Economic Development	- Current Expenditures	74,321	82,665	132,122	184,416	14,060	158,091	198,590
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	74,321	82,665	132,122	184,416	14,060	158,091	198,590
All Other	- Current Expenditures	394,367	28,993	14,545	51,520	210,002	1,085,560	513,241
	- Capital Outlay	913,020	---	---	---	---	---	786,498
	Total All Other	1,307,387	28,993	14,545	51,520	210,002	1,085,560	1,299,739
Debt Service	- Principal Paid on Bonds	---	545,000	855,000	265,000	50,000	525,000	60,000
	- Other Long-term Debt	40,000	---	45,000	---	---	29,036	92,874
	- Interest and Fiscal Charges	5,767	180,166	252,038	899,287	6,521	208,383	315,519
	Total Current Expenditures	26,960,640	7,066,660	17,131,063	13,388,488	9,028,078	101,922,603	38,161,186
	Total Capital Outlay	7,637,207	3,140,124	4,360,764	10,064,613	1,970,070	8,886,786	8,779,791
	Total Debt Service	45,767	725,166	1,152,038	1,164,287	56,521	762,419	468,393
	Total Expenditures	34,643,614	10,931,950	22,643,865	24,617,388	11,054,669	111,571,808	47,409,370
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	4,013	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	970,638	67,152	67,418	1,460,906	---	509,219	26,667
	Total Expenditures and Other Uses	35,614,252	11,003,115	22,711,283	26,078,294	11,054,669	112,081,027	47,436,037
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	16,241,623	4,131,377	6,914,879	3,716,258	1,989,991	9,029,425	10,206,391
	Special Revenue Fund Unreserved Fund Balance	14,084,561	2,773,545	4,159,276	5,500,558	419,752	15,378,315	15,442,265
	Total	30,326,184	6,904,922	11,074,155	9,216,816	2,409,743	24,407,740	25,648,656
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		112.5%	97.7%	64.6%	68.8%	26.7%	23.9%	67.2%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2002 Population Estimates)	13,563	27,340	9,840	31,253	11,216	514,748	4,296
Net Taxable Tax Capacity	4,672,711	12,593,649	5,204,899	15,110,009	6,062,953	315,967,287	1,827,278
2001 Tax Levy (Payable 2002)	4,373,185	8,684,148	3,536,887	12,138,963	3,633,072	141,854,852	1,365,824
REVENUES							
Taxes	4,266,620	8,084,984	3,490,815	11,091,914	3,265,688	176,442,599	1,288,614
Special Assessments	151,812	---	104,403	3,058,765	308,753	---	70,107
Licenses and Permits	415	59,061	7,673	28,640	33,631	1,128,524	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,055,215	---	981,575	21,185	422,992	590,000
Human Services	513,394	1,341,880	319,634	1,890,982	335,500	44,552,738	167,918
Disaster	46,809	147,232	4,377	27,936	10,492	192,001	50,510
All Other	136,906	265,926	107,423	548,358	170,063	11,703,331	2,838
Total Federal Grants	697,109	2,810,253	431,434	3,448,851	537,240	56,871,062	811,266
State Grants							
HACA	577,868	1,329,652	712,134	1,494,979	841,940	13,791,450	334,554
Manufactured Home HACA	18,450	---	3,207	20,818	6,967	---	2,752
Residential Market Value Credit	467,704	1,166,444	394,594	1,028,108	362,904	13,746,099	136,775
Agricultural Market Value Credit	---	---	---	---	92,011	---	---
Mobile Home Market Value Credit	---	---	---	---	2,384	---	---
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	89,550	1,028	74,611	69,909	21,286	271,387	87,927
Highways	2,441,853	6,514,264	1,952,313	7,998,879	2,521,686	15,021,358	2,074,918
Human Services	2,067,130	3,801,889	775,826	6,306,458	1,116,499	96,079,171	402,570
Criminal Justice Aid	78,766	167,845	50,322	176,622	52,437	4,082,377	20,403
PERA Aid	16,384	36,545	14,804	43,810	17,671	765,917	8,965
Police Aid	29,903	85,065	7,239	---	22,378	1,236,795	27,587
All Other	420,749	895,184	410,382	1,393,751	396,117	35,116,313	210,631
Total State Grants	6,208,357	13,997,916	4,395,432	18,598,501	5,454,280	180,110,867	3,307,082
Local Units Grants	---	8,409	9,254	---	46,278	4,805,972	---
Total Intergovernmental Revenues	6,905,466	16,816,578	4,836,120	22,047,352	6,037,798	241,787,901	4,118,348
Charges for Services	1,682,652	1,945,307	466,136	2,459,844	976,352	42,762,479	614,305
Fines and Forfeits	25,152	188,436	19,191	427	33,188	4,124,232	11,835
Interest Earnings	69,496	366,130	412,537	377,296	228,250	11,579,900	307,452
All Other Revenues	885,928	2,665,845	666,768	2,384,055	348,511	15,921,523	414,519
Total Revenues	13,987,541	30,126,341	10,003,643	41,448,293	11,232,171	493,747,158	6,826,500
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,000,000	---	814,574	1,030,000	81,436,128	---
Other Long-term Debt	1,366,102	17,145	---	---	---	4,682,875	---
Total Borrowing	1,366,102	2,017,145	---	814,574	1,030,000	86,119,003	---
Other Sources	---	---	---	---	16,841	900,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	10,897	748,279	15,000	884,887	144,907	3,024,157	27,963
Total Revenues and Other Sources	15,364,540	32,891,765	10,018,643	43,147,754	12,423,919	583,790,318	6,854,463

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	1,555,633	3,157,231	1,313,659	3,831,592	2,280,691	87,766,749	701,336
	- Capital Outlay	---	197,650	---	---	---	7,119,732	194,390
	Total General Government	1,555,633	3,354,881	1,313,659	3,831,592	2,280,691	94,886,481	895,726
Public Safety	- Sheriff	1,079,926	2,901,926	506,715	1,965,962	928,755	29,633,292	592,126
	- Corrections	1,234,811	1,623,633	356,897	1,370,468	256,730	50,403,972	76,903
	- All Other	17,605	169,245	51,724	475,938	14,470	1,705,953	24,347
	- Capital Outlay	---	75,006	---	---	---	32,308,961	---
	Total Public Safety	2,332,342	4,769,810	915,336	3,812,368	1,199,955	114,052,178	693,376
Streets and Highways	- Administration	216,151	588,588	149,770	240,185	170,397	2,755,745	327,967
	- Maintenance	1,652,268	2,265,491	1,308,828	2,555,462	1,029,949	10,433,698	1,653,196
	- Construction	3,113,237	6,405,859	1,448,911	9,360,364	2,331,327	21,474,007	1,297,456
	- Other Capital Outlay	---	680,544	---	---	---	---	---
	Total Streets and Highways	4,981,656	9,940,482	2,907,509	12,156,011	3,531,673	34,663,450	3,278,619
Sanitation	- Current Expenditures	131,375	113,367	139,936	1,495,531	1,289,424	15,850,612	126,349
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	131,375	113,367	139,936	1,495,531	1,289,424	15,850,612	126,349
Human Services	- Income Maintenance	953,546	1,507,385	636,253	2,759,128	669,826	28,631,340	355,285
	- Social Services	3,418,471	6,255,550	1,629,955	9,500,261	2,121,129	156,564,908	751,671
	- All Other	30,467	291,890	---	---	---	21,041	14,722
	- Capital Outlay	---	16,962	---	---	---	63,133	---
	Total Human Services	4,402,484	8,071,787	2,266,208	12,259,389	2,790,955	185,280,422	1,121,678
Health	- Current Expenditures	14,083	1,350,948	155,900	2,154,539	732,059	24,993,929	62,170
	- Capital Outlay	---	---	---	---	---	73,314	---
	Total Health	14,083	1,350,948	155,900	2,154,539	732,059	25,067,243	62,170
Culture and Recreation	- Current Expenditures	60,683	207,921	38,532	180,381	58,038	7,937,427	41,736
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	37,756	127,931	426,600	158,669	126,877	8,806,055	31,185
	- Capital Outlay	---	---	---	---	---	2,983,556	---
	Total Culture and Recreation	98,439	335,852	466,132	339,050	184,915	19,727,038	72,921
Conservation of Natural Resources	- Current Expenditures	514,881	950,563	308,617	2,334,694	329,898	828,136	273,059
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	514,881	950,563	308,617	2,334,694	329,898	828,136	273,059
Economic Development	- Current Expenditures	106,741	13,224	93,150	59,949	19,060	25,678,477	18,949
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	106,741	13,224	93,150	59,949	19,060	25,678,477	18,949
All Other	- Current Expenditures	298,082	---	250,722	302,557	31,913	---	100,859
	- Capital Outlay	---	---	---	721,513	---	8,635	---
	Total All Other	298,082	---	250,722	1,024,070	31,913	8,635	100,859
Debt Service	- Principal Paid on Bonds	210,000	---	65,000	1,036,000	110,000	43,735,000	---
	- Other Long-term Debt	80,912	476,861	16,645	407,311	64,495	95,121	---
	- Interest and Fiscal Charges	128,904	117,746	19,680	589,129	52,126	7,619,897	3,744
	Total Current Expenditures	11,322,479	21,524,893	7,367,258	29,385,316	10,059,216	452,011,334	5,151,860
	Total Capital Outlay	3,113,237	7,376,021	1,448,911	10,081,877	2,331,327	64,031,338	1,491,846
	Total Debt Service	419,816	594,607	101,325	2,032,440	226,621	51,450,018	3,744
	Total Expenditures	14,855,532	29,495,521	8,917,494	41,499,633	12,617,164	567,492,690	6,647,450
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	255,205	---	---	518,756	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	10,897	748,279	15,000	884,887	144,907	3,024,157	27,963
	Total Expenditures and Other Uses	14,866,429	30,243,800	9,187,699	42,384,520	12,762,071	571,035,603	6,675,413
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	2,680,764	767,771	5,488,019	6,017,013	3,355,473	122,791,695	2,667,091
	Special Revenue Fund Unreserved Fund Balance	1,430,722	6,372,656	4,187,335	11,124,271	1,817,795	29,932,015	1,298,610
	Total	4,111,486	7,140,427	9,675,354	17,141,284	5,173,268	152,723,710	3,965,701
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		36.3%	33.2%	131.3%	58.3%	51.4%	33.8%	77.0%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (2002 Population Estimates)	16,519	17,076	58,628	9,809	16,251	99,488	71,537
Net Taxable Tax Capacity	10,039,730	12,398,167	28,775,024	5,955,233	5,918,427	70,218,325	49,428,973
2001 Tax Levy (Payable 2002)	6,282,264	7,187,359	11,432,421	2,839,036	3,309,056	25,281,087	23,512,439
REVENUES							
Taxes	5,723,134	6,638,388	10,099,562	2,563,915	2,979,044	28,499,445	22,126,350
Special Assessments	444,217	518,433	87,093	205,578	763,083	128,236	417,937
Licenses and Permits	86,930	15,360	454,400	18,050	3,940	1,717,463	748,381
Intergovernmental Revenues							
Federal Grants							
Highways	30,108	---	---	406,182	---	77,953	268,192
Human Services	546,594	989,168	1,359,831	278,391	385,965	2,372,108	1,436,975
Disaster	42,624	97,456	10,727	---	955,129	20,533	13,828
All Other	273,943	184,465	1,511,347	64,501	414,324	659,926	507,014
Total Federal Grants	893,269	1,271,089	2,881,905	749,074	1,755,418	3,130,520	2,226,009
State Grants							
HACA	1,007,840	964,148	1,555,949	590,429	584,600	5,449,814	1,520,266
Manufactured Home HACA	4,043	6,203	28,450	2,529	25,651	55,230	30,464
Residential Market Value Credit	646,889	712,719	1,610,341	329,237	533,644	2,382,363	2,036,606
Agricultural Market Value Credit	---	---	---	---	---	---	94,479
Mobile Home Market Value Credit	---	---	---	---	---	---	12,879
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	43,114	53,951	31,271	26,090	1,956	9,191	4,957
Highways	2,684,948	4,723,774	3,897,036	1,585,609	2,976,104	4,661,726	3,083,009
Human Services	1,769,699	2,414,149	4,107,893	1,107,401	1,280,967	9,563,976	5,803,218
Criminal Justice Aid	80,938	21,892	360,504	38,498	82,863	524,551	301,742
PERA Aid	27,660	28,401	50,501	13,657	16,974	109,097	63,819
Police Aid	35,517	---	---	47,821	33,317	190,887	206,427
All Other	425,537	921,358	2,238,952	391,026	1,088,308	1,963,364	2,073,114
Total State Grants	6,726,185	9,846,595	13,880,897	4,132,297	6,624,384	24,986,403	15,230,980
Local Units Grants	45,000	---	---	---	---	678,272	332,542
Total Intergovernmental Revenues	7,664,454	11,117,684	16,762,802	4,881,371	8,379,802	28,795,195	17,789,531
Charges for Services	1,329,089	1,869,341	2,928,194	585,807	1,342,312	6,731,365	5,290,417
Fines and Forfeits	---	81,179	403,129	---	15,710	585,305	516,825
Interest Earnings	290,614	534,861	1,055,829	118,087	251,854	2,277,637	2,245,637
All Other Revenues	329,467	703,731	1,269,565	457,088	513,187	2,413,667	1,388,868
Total Revenues	15,867,905	21,478,977	33,060,574	8,829,896	14,248,932	71,148,313	50,523,946
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	4,760,644	7,030,000
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	---	---	---	4,760,644	7,030,000
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	295,211	---	---	---	---
- Governmental Funds	58,299	3,792,412	1,161,368	---	23,054	1,768,924	1,821,038
Total Revenues and Other Sources	15,926,204	25,271,389	34,517,153	8,829,896	14,271,986	77,677,881	59,374,984

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	2,132,015	3,588,257	5,645,851	1,344,315	1,650,883	18,148,176	9,419,350
	- Capital Outlay	---	948,436	---	---	---	1,945,415	---
	Total General Government	2,132,015	4,536,693	5,645,851	1,344,315	1,650,883	20,093,591	9,419,350
Public Safety	- Sheriff	1,522,337	1,355,482	2,714,041	822,079	902,623	3,281,963	3,618,805
	- Corrections	290,669	91,071	3,325,810	767	426,466	4,475,487	4,433,665
	- All Other	10,917	27,645	137,669	30,597	802,821	1,754,273	1,006,726
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,823,923	1,474,198	6,177,520	853,443	2,131,910	9,511,723	9,059,196
Streets and Highways	- Administration	261,874	52,661	197,252	185,197	381,815	1,053,498	581,356
	- Maintenance	2,379,153	2,445,885	1,810,630	1,264,659	3,774,669	2,498,119	1,661,477
	- Construction	1,828,979	3,697,705	2,369,577	1,463,914	2,030,164	10,795,512	5,463,058
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,470,006	6,196,251	4,377,459	2,913,770	6,186,648	14,347,129	7,705,891
Sanitation	- Current Expenditures	393,280	796,545	23,225	396,388	838,253	---	756,457
	- Capital Outlay	---	197,740	---	---	---	---	---
	Total Sanitation	393,280	994,285	23,225	396,388	838,253	---	756,457
Human Services	- Income Maintenance	1,033,732	1,700,584	2,022,298	630,229	630,604	1,583,581	2,463,104
	- Social Services	3,653,342	3,586,949	6,799,167	1,650,551	1,981,705	14,040,531	10,026,246
	- All Other	---	244,825	---	---	7,216	1,596,114	475,500
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,687,074	5,532,358	8,821,465	2,280,780	2,619,525	17,220,226	12,964,850
Health	- Current Expenditures	1,133,958	1,223,900	2,429,709	65,957	---	1,643,504	1,323,645
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,133,958	1,223,900	2,429,709	65,957	---	1,643,504	1,323,645
Culture and Recreation	- Current Expenditures	74,258	76,233	362,210	102,513	74,358	1,656,278	980,561
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	155,654	---	266,917	323,870	155,365	749,025	325,068
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	229,912	76,233	629,127	426,383	229,723	2,405,303	1,305,629
Conservation of Natural Resources	- Current Expenditures	704,942	1,173,694	402,777	269,102	431,842	454,641	732,932
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	704,942	1,173,694	402,777	269,102	431,842	454,641	732,932
Economic Development	- Current Expenditures	136,125	---	1,408,102	2,900	43,484	1,794,151	178,990
	- Capital Outlay	---	---	70,975	---	---	---	---
	Total Economic Development	136,125	---	1,479,077	2,900	43,484	1,794,151	178,990
All Other	- Current Expenditures	4,266	175,160	---	---	87,025	---	1,003,154
	- Capital Outlay	---	---	219,651	---	---	3,812,255	574,289
	Total All Other	4,266	175,160	219,651	---	87,025	3,812,255	1,577,443
Debt Service	- Principal Paid on Bonds	---	415,000	87,800	---	---	5,435,000	190,000
	- Other Long-term Debt	---	445,000	245,000	---	---	636,986	---
	- Interest and Fiscal Charges	1,533	248,801	413,751	---	9,324	1,105,794	514,050
	Total Current Expenditures	13,886,522	16,538,891	27,545,658	7,089,124	12,189,129	54,729,341	38,987,036
	Total Capital Outlay	1,828,979	4,843,881	2,660,203	1,463,914	2,030,164	16,553,182	6,037,347
	Total Debt Service	1,533	1,108,801	746,551	---	9,324	7,177,780	704,050
	Total Expenditures	15,717,034	22,491,573	30,952,412	8,553,038	14,228,617	78,460,303	45,728,433
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	197,227	---
	- Governmental Funds	58,299	3,792,412	1,161,368	---	23,054	1,768,924	1,821,038
	Total Expenditures and Other Uses	15,775,333	26,283,985	32,113,780	8,553,038	14,251,671	80,426,454	47,549,471
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,281,211	2,564,177	7,481,592	2,265,009	4,359,501	17,195,169	10,172,089
Special Revenue Fund Unreserved Fund Balance		6,628,630	8,116,529	7,388,912	4,163,272	3,451,550	14,283,969	8,373,119
Total		10,909,841	10,680,706	14,870,504	6,428,281	7,811,051	31,479,138	18,545,208
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		78.6%	64.6%	54.0%	90.7%	64.1%	57.5%	47.6%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2002**

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2002 Population Estimates)	15,435	136,452	34,429	10,011	199,805	11,556	24,465
Net Taxable Tax Capacity	9,023,091	65,285,846	20,073,715	5,130,346	82,760,728	6,166,404	8,554,540
2001 Tax Levy (Payable 2002)	6,056,667	35,843,386	9,455,051	2,965,879	73,059,586	3,798,417	7,229,041
REVENUES							
Taxes	5,619,859	33,095,084	8,320,078	2,652,985	80,580,107	3,277,546	6,437,379
Special Assessments	734,393	254,725	156,300	196,031	---	548,895	13,567
Licenses and Permits	29,187	483,727	106,240	5,815	156,541	4,507	115,620
Intergovernmental Revenues							
Federal Grants							
Highways	---	2,268,993	59,247	184,581	---	---	680,000
Human Services	374,536	4,265,237	1,318,400	325,209	11,826,301	329,444	1,031,175
Disaster	201,271	76,727	6,350	33,373	268,234	---	120,478
All Other	346,068	200,655	337,163	35,529	5,198,748	104,268	1,224,324
Total Federal Grants	921,875	6,811,612	1,721,160	578,692	17,293,283	433,712	3,055,977
State Grants							
HACA	1,052,201	4,545,686	1,209,683	1,033,807	10,436,044	945,711	1,643,668
Manufactured Home HACA	7,113	63,426	16,235	2,921	100,867	4,546	---
Residential Market Value Credit	608,160	4,000,425	1,277,375	289,119	8,438,358	417,900	1,019,411
Agricultural Market Value Credit	189,212	313,969	---	92,825	---	---	---
Mobile Home Market Value Credit	2,676	27,718	---	727	---	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	55,201	47,343	26,556	50,584	5,067,431	65,243	72,845
Highways	3,233,768	8,791,594	2,995,432	2,548,793	16,396,103	4,082,684	3,628,464
Human Services	1,538,911	10,611,241	3,569,489	1,524,671	37,054,321	1,573,657	3,175,880
Criminal Justice Aid	38,679	865,504	199,289	47,738	1,248,732	51,472	128,305
PERA Aid	25,384	146,194	49,359	18,442	389,056	36,367	32,219
Police Aid	37,398	192,575	70,966	---	566,427	28,511	59,711
All Other	606,818	4,785,965	996,634	341,274	2,090,697	245,136	673,264
Total State Grants	7,395,521	34,437,867	10,411,018	5,950,901	81,788,036	7,451,227	10,433,767
Local Units Grants	141,806	4,420,068	---	---	885,552	58,849	3,108
Total Intergovernmental Revenues	8,459,202	45,669,547	12,132,178	6,529,593	99,966,871	7,943,788	13,492,852
Charges for Services	1,654,361	3,804,782	2,240,171	358,389	9,906,530	977,706	2,266,247
Fines and Forfeits	110,783	230,462	---	---	1,660,585	2,878	25
Interest Earnings	515,130	1,372,816	1,016,849	318,517	2,772,496	164,353	250,262
All Other Revenues	476,586	2,745,210	1,319,814	513,895	14,879,625	842,797	771,140
Total Revenues	17,599,501	87,656,353	25,291,630	10,575,225	209,922,755	13,762,470	23,347,092
Other Financing Sources							
Borrowing							
Bonds Issued	800,000	3,810,000	9,863,168	---	12,586,268	---	---
Other Long-term Debt	---	4,560,000	---	---	27,000	---	---
Total Borrowing	800,000	8,370,000	9,863,168	---	12,613,268	---	---
Other Sources	---	271,448	---	---	---	508,393	---
Transfers From - Enterprise Funds	---	---	---	---	---	15,490	---
- Governmental Funds	1,085,185	1,709,257	295,514	1,100,000	12,849,724	---	221,025
Total Revenues and Other Sources	19,484,686	98,007,058	35,450,312	11,675,225	235,385,747	14,286,353	23,568,117

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	2,487,237	12,264,603	4,762,215	1,377,949	29,062,448	1,552,228	2,895,433
	- Capital Outlay	1,313,513	---	---	---	7,370,154	---	---
	Total General Government	3,800,750	12,264,603	4,762,215	1,377,949	36,432,602	1,552,228	2,895,433
Public Safety	- Sheriff	1,464,541	5,388,271	3,171,970	856,157	14,071,983	1,208,538	1,343,721
	- Corrections	234,325	5,514,526	561,773	59,708	16,181,421	56,823	824,168
	- All Other	51,777	4,718,720	35,831	26,834	1,212,535	7,049	14,441
	- Capital Outlay	39,590	---	6,667,971	---	1,391,192	---	---
	Total Public Safety	1,790,233	15,621,517	10,437,545	942,699	32,857,131	1,272,410	2,182,330
Streets and Highways	- Administration	263,074	905,137	295,078	217,461	5,642,726	189,275	279,839
	- Maintenance	1,968,219	4,135,881	2,174,386	1,453,949	21,703,911	1,486,560	2,318,974
	- Construction	2,883,645	15,800,277	2,656,974	2,446,386	14,720,110	2,910,760	3,850,746
	- Other Capital Outlay	314,920	---	---	---	5,126,648	---	---
	Total Streets and Highways	5,429,858	20,841,295	5,126,438	4,117,796	47,193,395	4,586,595	6,449,559
Sanitation	- Current Expenditures	186,502	240,928	574,555	200,029	---	647,834	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	186,502	240,928	574,555	200,029	---	647,834	---
Human Services	- Income Maintenance	639,177	---	1,496,939	437,284	10,652,365	941,313	2,944,296
	- Social Services	3,085,762	---	5,481,073	2,433,754	52,412,867	2,535,415	5,315,271
	- All Other	51,184	26,248,974	---	---	8,398,596	---	248,775
	- Capital Outlay	---	---	---	---	23,564	---	---
	Total Human Services	3,776,123	26,248,974	6,978,012	2,871,038	71,487,392	3,476,728	8,508,342
Health	- Current Expenditures	1,315,444	2,033,094	986,599	101,948	6,443,495	394,609	1,780,217
	- Capital Outlay	---	---	---	---	7,155	---	---
	Total Health	1,315,444	2,033,094	986,599	101,948	6,450,650	394,609	1,780,217
Culture and Recreation	- Current Expenditures	300,232	1,609,897	---	47,583	455,061	71,222	252,231
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	24,504	1,276,960	116,347	92,179	741,993	181,480	181,995
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	324,736	2,886,857	116,347	139,762	1,197,054	252,702	434,226
Conservation of Natural Resources	- Current Expenditures	949,974	1,620,053	730,074	407,940	6,517,680	497,543	430,252
	- Capital Outlay	---	---	---	---	130,288	---	---
	Total Conservation of Natural Resources	949,974	1,620,053	730,074	407,940	6,647,968	497,543	430,252
Economic Development	- Current Expenditures	828,507	239,864	---	99,000	3,608,162	34,498	58,195
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	828,507	239,864	---	99,000	3,608,162	34,498	58,195
All Other	- Current Expenditures	149,594	---	1,215,663	114,386	---	302,564	190,785
	- Capital Outlay	---	1,152,184	128,755	106,812	---	---	---
	Total All Other	149,594	1,152,184	1,344,418	221,198	---	302,564	190,785
Debt Service	- Principal Paid on Bonds	265,000	2,580,000	220,000	---	813,075	255,000	40,000
	- Other Long-term Debt	1,145,000	1,660,530	415,000	3,695	10,084,617	---	113,461
	- Interest and Fiscal Charges	398,393	1,218,520	945,621	404	1,554,057	98,847	47,941
	<i>Total Current Expenditures</i>	<i>14,000,053</i>	<i>66,196,908</i>	<i>21,602,503</i>	<i>7,926,161</i>	<i>177,105,243</i>	<i>10,106,951</i>	<i>19,078,593</i>
	<i>Total Capital Outlay</i>	<i>4,551,668</i>	<i>16,952,461</i>	<i>9,453,700</i>	<i>2,553,198</i>	<i>28,769,111</i>	<i>2,910,760</i>	<i>3,850,746</i>
	<i>Total Debt Service</i>	<i>1,808,393</i>	<i>5,459,050</i>	<i>1,580,621</i>	<i>4,099</i>	<i>12,451,749</i>	<i>353,847</i>	<i>201,402</i>
	Total Expenditures	20,360,114	88,608,419	32,636,824	10,483,458	218,326,103	13,371,558	23,130,741
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	3,800,000	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	62,124	2,414,056	158,971	447
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,085,185	1,709,257	295,514	1,100,000	12,849,724	---	221,025
	Total Expenditures and Other Uses	21,445,299	94,117,676	32,932,338	11,645,582	233,589,883	13,530,529	23,352,213
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,604,903	6,143,849	5,601,678	3,769,966	22,626,991	1,419,005	2,174,364
	Special Revenue Fund Unreserved Fund Balance	4,067,189	7,767,689	1,650,850	2,906,653	24,012,540	3,512,517	5,002,544
	Total	7,672,092	13,911,538	7,252,528	6,676,619	46,639,531	4,931,522	7,176,908
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		54.8%	21.0%	33.6%	84.2%	26.3%	48.8%	37.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2002 Population Estimates)	3,965	21,883	13,674	19,541	210,724	11,789	7,020
Net Taxable Tax Capacity	3,540,334	10,720,038	4,468,301	10,237,576	158,940,486	6,106,956	5,636,998
2001 Tax Levy (Payable 2002)	2,126,159	6,253,805	4,546,048	6,291,963	49,238,297	4,802,905	2,976,461
REVENUES							
Taxes	2,004,493	5,471,898	4,083,699	5,528,161	57,722,175	4,332,341	2,682,928
Special Assessments	71,596	---	273,418	235,121	---	173,585	300,204
Licenses and Permits	2,540	173,785	45,191	38,140	2,653,705	13,500	4,778
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	1,080,000	69,087	226,473	---	473,000
Human Services	213,771	499,888	734,939	883,007	4,716,648	587,373	295,832
Disaster	200,823	44,908	4,491	5,394	195,643	4,687	36,685
All Other	13,789	610,517	214,891	79,213	6,762,706	91,675	83,541
Total Federal Grants	428,383	1,155,313	2,034,321	1,036,701	11,901,470	683,735	889,058
State Grants							
HACA	578,533	1,050,503	361,116	1,334,349	8,609,420	804,026	935,143
Manufactured Home HACA	1,295	---	16,263	9,984	---	6,293	6,800
Residential Market Value Credit	94,554	861,806	513,810	784,648	4,267,352	507,583	243,487
Agricultural Market Value Credit	64,915	---	84,097	---	49,840	---	82,060
Mobile Home Market Value Credit	683	---	2,621	---	22,997	---	3,905
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	17,524	32,524	49,115	13,060	363	4,758	14,878
Highways	1,335,653	3,271,160	3,223,618	2,868,401	4,415,808	1,792,829	2,928,484
Human Services	617,982	1,530,085	2,688,863	1,914,488	14,468,784	1,712,171	780,812
Criminal Justice Aid	18,421	106,564	---	93,347	1,164,524	59,484	37,856
PERA Aid	16,482	22,637	---	25,777	209,159	19,906	14,876
Police Aid	---	---	---	53,690	423,985	32,917	23,820
All Other	289,342	864,908	601,676	719,821	6,642,818	1,583,261	467,372
Total State Grants	3,035,384	7,740,187	7,541,179	7,817,565	40,375,563	6,523,228	5,539,493
Local Units Grants	---	161,307	16,152	---	2,401,708	---	---
Total Intergovernmental Revenues	3,463,767	9,056,807	9,591,652	8,854,266	54,678,741	7,206,963	6,428,551
Charges for Services	90,536	1,270,921	1,258,007	1,108,411	11,404,231	745,167	740,489
Fines and Forfeits	---	68,782	---	103,918	1,305,416	9,943	400
Interest Earnings	96,430	207,331	129,328	321,999	1,883,524	191,779	267,847
All Other Revenues	385,688	567,138	595,181	430,386	8,193,151	917,027	275,189
Total Revenues	6,115,050	16,816,662	15,976,476	16,620,402	137,840,943	13,590,305	10,700,386
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	550,000	---	---	54,003	---	133,591	108,608
Total Borrowing	550,000	---	---	54,003	---	133,591	108,608
Other Sources	---	124,250	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	2,500,000	---	---
- Governmental Funds	8,393	79,587	248,519	742,705	1,352,770	208,316	---
Total Revenues and Other Sources	6,673,443	17,020,499	16,224,995	17,417,110	141,693,713	13,932,212	10,808,994

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	1,006,262	2,277,277	1,583,019	3,137,697	29,220,972	1,697,769	1,217,322
	- Capital Outlay	---	11,109	---	---	976,825	---	---
	Total General Government	1,006,262	2,288,386	1,583,019	3,137,697	30,197,797	1,697,769	1,217,322
Public Safety	- Sheriff	591,736	1,262,993	909,940	1,726,465	18,822,834	1,006,000	886,826
	- Corrections	27,619	1,218,531	215,636	286,530	7,996,448	526,861	44,565
	- All Other	7,656	63,007	16,362	39,074	---	41,214	8,873
	- Capital Outlay	---	---	---	---	392,795	---	---
	Total Public Safety	627,011	2,544,531	1,141,938	2,052,069	27,212,077	1,574,075	940,264
Streets and Highways	- Administration	447,297	321,829	276,754	190,815	810,844	339,423	275,271
	- Maintenance	1,610,816	1,956,099	895,697	1,505,758	4,647,574	1,588,628	2,081,918
	- Construction	952,112	2,650,149	3,677,388	2,097,919	8,360,333	1,137,069	2,890,408
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	3,010,225	4,928,077	4,849,839	3,794,492	13,818,751	3,065,120	5,247,597
Sanitation	- Current Expenditures	44,046	396,838	697,028	638,240	---	172,397	219,411
	- Capital Outlay	---	300,483	---	---	---	---	---
	Total Sanitation	44,046	697,321	697,028	638,240	---	172,397	219,411
Human Services	- Income Maintenance	488,832	692,589	1,134,067	844,619	11,796,866	783,660	504,562
	- Social Services	960,903	3,107,688	3,828,191	3,481,912	19,167,669	3,079,949	2,064,688
	- All Other	---	---	---	---	2,697,292	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	1,449,735	3,800,277	4,962,258	4,326,531	33,661,827	3,863,609	2,569,250
Health	- Current Expenditures	119,032	1,178,949	1,195,550	423,263	11,632,869	391,651	662,779
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	119,032	1,178,949	1,195,550	423,263	11,632,869	391,651	662,779
Culture and Recreation	- Current Expenditures	28,032	120,446	37,086	211,487	4,393,708	446,855	38,049
	- Capital Outlay	---	---	---	---	4,576,152	---	---
Parks and Recreation	- Current Expenditures	29,695	162,411	53,860	153,809	1,847,755	53,103	25,400
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	57,727	282,857	90,946	365,296	10,817,615	499,958	63,449
Conservation of Natural Resources	- Current Expenditures	298,845	427,060	308,932	395,119	370,962	663,974	482,187
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	298,845	427,060	308,932	395,119	370,962	663,974	482,187
Economic Development	- Current Expenditures	9,193	69,742	---	54,556	5,037,454	105,365	2,855
	- Capital Outlay	---	143,854	---	---	---	---	---
	Total Economic Development	9,193	213,596	---	54,556	5,037,454	105,365	2,855
All Other	- Current Expenditures	35,762	288,519	692,519	22,441	---	257,989	116,227
	- Capital Outlay	---	290	---	287,756	---	1,903,846	105,365
	Total All Other	35,762	288,809	692,519	310,197	---	2,161,835	221,592
Debt Service	- Principal Paid on Bonds	30,000	185,000	---	435,000	381,311	75,000	20,000
	- Other Long-term Debt	43,730	116,576	27,375	27,034	3,052,481	50,000	55,726
	- Interest and Fiscal Charges	25,953	36,516	---	296,504	2,550,544	148,043	2,806
	Total Current Expenditures	5,705,726	13,543,978	11,844,641	13,111,785	118,443,247	11,154,838	8,630,933
	Total Capital Outlay	952,112	3,105,885	3,677,388	2,385,675	14,306,105	3,040,915	2,995,773
	Total Debt Service	99,683	338,092	27,375	758,538	5,984,336	273,043	78,532
	Total Expenditures	6,757,521	16,987,955	15,549,404	16,255,998	138,733,688	14,468,796	11,705,238
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	19,166	---	---	---	315,487	---	---
	- Enterprise Funds	8,393	---	---	---	1,352,770	---	---
	- Governmental Funds	---	79,587	248,519	742,705	---	208,316	---
	Total Expenditures and Other Uses	6,785,080	17,067,542	15,797,923	16,998,703	140,401,945	14,677,112	11,705,238
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	788,879	2,825,002	1,945,801	3,774,160	18,472,907	2,531,414	4,801,252
	Special Revenue Fund Unreserved Fund Balance	800,282	4,551,465	2,031,068	6,580,424	14,749,938	2,544,466	475,500
	Total	1,589,161	7,376,467	3,976,869	10,354,584	33,222,845	5,075,880	5,276,752
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		27.9%	54.5%	33.6%	79.0%	28.0%	45.5%	61.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2002

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2002 Population Estimates)	49,623	98,410	10,820	5,033,661
Net Taxable Tax Capacity	22,823,973	58,278,921	5,920,422	3,214,720,110
2001 Tax Levy (Payable 2002)	12,694,667	23,506,668	5,261,592	1,551,037,260
REVENUES				
Taxes	10,985,803	21,396,181	4,947,971	1,596,240,790
Special Assessments	228,546	641,990	171,447	28,686,953
Licenses and Permits	174,554	317,039	32,181	21,940,226
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	39,201	43,486,218
Human Services	1,602,281	2,469,970	396,424	289,661,294
Disaster	8,330	---	12,040	10,478,389
All Other	976,268	269,470	58,155	126,738,841
Total Federal Grants	2,586,879	2,739,440	505,820	470,364,742
State Grants				
HACA	1,856,002	2,467,200	1,076,155	206,914,384
Manufactured Home HACA	---	95,026	4,554	1,969,926
Residential Market Value Credit	1,881,151	2,741,672	522,448	146,337,081
Agricultural Market Value Credit	---	---	---	3,297,718
Mobile Home Market Value Credit	---	---	---	431,608
Attached Machinery Aid	---	---	---	2,381,776
Disparity Reduction Aid	64,271	5,266	41,132	10,125,470
Highways	4,373,268	5,612,084	3,558,944	383,708,396
Human Services	5,650,121	7,167,477	1,252,519	525,073,661
Criminal Justice Aid	284,953	505,943	45,395	30,249,960
PERA Aid	54,309	81,912	15,547	4,968,513
Police Aid	---	408,363	29,464	7,421,517
All Other	1,518,790	3,223,799	362,449	231,610,678
Total State Grants	15,682,865	22,308,742	6,908,607	1,554,490,688
Local Units Grants	93,292	383,522	92,040	37,684,687
Total Intergovernmental Revenues	18,363,036	25,431,704	7,506,467	2,062,540,117
Charges for Services	2,693,541	7,326,964	282,450	434,734,690
Fines and Forfeits	311,379	705,462	98	20,448,379
Interest Earnings	423,736	855,311	221,558	113,669,276
All Other Revenues	3,093,859	3,006,348	445,870	192,626,382
Total Revenues	36,274,454	59,680,999	13,608,042	4,470,886,813
Other Financing Sources				
Borrowing				
Bonds Issued	4,965,066	9,561,233	---	320,078,756
Other Long-term Debt	---	---	---	20,909,726
Total Borrowing	4,965,066	9,561,233	---	340,988,482
Other Sources	---	---	1,599	7,817,613
Transfers From - Enterprise Funds	---	---	---	5,176,395
- Governmental Funds	---	28,121	71,500	96,037,009
Total Revenues and Other Sources	41,239,520	69,270,353	13,681,141	4,920,906,312

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2002

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	5,148,750	9,045,857	1,672,483	703,962,913
	- Capital Outlay	6,725,212	---	---	77,514,474
	Total General Government	11,873,962	9,045,857	1,672,483	781,477,387
Public Safety	- Sheriff	2,516,811	8,585,922	827,425	294,919,524
	- Corrections	1,800,483	4,923,625	842,524	332,243,430
	- All Other	111,732	290,633	105,210	25,179,067
	- Capital Outlay	---	---	726,706	78,142,786
	Total Public Safety	4,429,026	13,800,180	2,501,865	730,484,807
Streets and Highways	- Administration	349,592	510,624	167,015	39,998,887
	- Maintenance	2,253,690	4,645,573	1,413,708	263,167,085
	- Construction	3,697,165	5,140,463	4,889,581	430,311,466
	- Other Capital Outlay	---	---	---	29,748,132
	Total Streets and Highways	6,300,447	10,296,660	6,470,304	763,225,570
Sanitation	- Current Expenditures	787,679	414,237	107,260	68,006,940
	- Capital Outlay	---	630,177	---	3,674,716
	Total Sanitation	787,679	1,044,414	107,260	71,681,656
Human Services	- Income Maintenance	2,444,355	3,119,715	757,381	474,543,482
	- Social Services	8,274,522	11,443,283	2,689,976	978,376,854
	- All Other	---	---	---	65,845,349
	- Capital Outlay	---	---	---	17,467,509
	Total Human Services	10,718,877	14,562,998	3,447,357	1,536,233,194
Health	- Current Expenditures	2,591,791	2,364,747	112,536	212,429,594
	- Capital Outlay	---	---	---	(2,995,101)
	Total Health	2,591,791	2,364,747	112,536	209,434,493
Culture and Recreation	- Current Expenditures	249,696	1,238,303	49,225	78,922,196
	- Capital Outlay	---	---	---	16,362,638
Parks and Recreation	- Current Expenditures	171,572	1,017,539	101,814	47,146,044
	- Capital Outlay	---	---	---	7,353,034
	Total Culture and Recreation	421,268	2,255,842	151,039	149,783,912
Conservation of Natural Resources	- Current Expenditures	833,823	689,138	605,827	68,218,088
	- Capital Outlay	---	---	---	277,452
	Total Conservation of Natural Resources	833,823	689,138	605,827	68,495,540
Economic Development	- Current Expenditures	53,322	72,700	45,052	88,730,880
	- Capital Outlay	---	---	---	50,781,642
	Total Economic Development	53,322	72,700	45,052	139,512,522
All Other	- Current Expenditures	803,924	485,009	99,519	21,367,506
	- Capital Outlay	---	336,906	---	14,376,968
	Total All Other	803,924	821,915	99,519	35,744,474
Debt Service	- Principal Paid on Bonds	15,000	7,530,000	95,000	170,683,645
	- Other Long-term Debt	47,170	117,500	43,138	33,469,956
	- Interest and Fiscal Charges	264,286	918,397	181,383	58,794,376
	Total Current Expenditures	28,391,742	48,846,905	9,596,955	3,763,057,839
	Total Capital Outlay	10,422,377	6,107,546	5,616,287	723,015,716
	Total Debt Service	326,456	8,565,897	319,521	262,947,977
	Total Expenditures	39,140,575	63,520,348	15,532,763	4,749,021,532
	Other Financing Uses				
	Debt Redemption - Refunded Bonds	---	---	---	5,455,000
	Other Uses	---	---	---	328,244
	Transfers To - Enterprise Funds	---	---	---	76,484,090
	- Governmental Funds	---	28,121	71,500	96,037,009
	Total Expenditures and Other Uses	39,140,575	63,548,469	15,604,263	4,927,325,875
Unreserved Fund Balance					
	General Fund Unreserved Fund Balance	9,805,027	10,752,445	2,304,206	811,130,247
	Special Revenue Fund Unreserved Fund Balance	9,148,475	4,946,501	4,879,376	830,652,543
	Total	18,953,502	15,698,946	7,183,582	1,641,782,790
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		66.8%	32.1%	74.9%	43.6%