

Scope

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

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

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

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

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