

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 2000 through 2004

	2000	2001	2002	2003	2004	2003/2004 % Increase [Decrease]	5-Year Change
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
Population (2004 Population Estimates) [*]	4,919,479	4,977,976	5,033,661	5,088,006	5,145,106		
Net Taxable Tax Capacity	3,597,494,073	3,986,582,963	3,214,720,110	3,533,489,889	3,910,458,667		
2003 Net Tax Levy (Collectible in 2004)	1,354,959,045	1,450,851,074	1,551,037,260	1,666,874,604	1,752,348,280		
REVENUES	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	%	%
Taxes	1,516,958,772	1,624,230,440	1,596,240,790	1,676,681,514	1,774,769,845	37.5%	39.8%
Special Assessments	25,917,558	28,009,005	28,686,953	35,960,236	35,639,201	0.6%	0.8%
Licenses and Permits	19,064,032	20,956,192	21,940,226	25,016,386	27,275,273	0.5%	0.6%
Intergovernmental Revenues							
Federal Grants							
Highways	42,874,282	54,184,861	43,486,218	54,809,926	54,167,612	1.0%	1.2%
Human Services	262,863,011	258,103,318	289,661,294	284,469,074	247,049,829	6.5%	5.5%
Disaster	6,662,537	6,256,931	10,478,389	8,001,976	22,082,179	0.2%	0.5%
All Other	90,320,516	113,227,665	126,738,841	109,746,451	99,753,615	2.8%	2.2%
Total Federal Grants	402,720,346	431,772,775	470,364,742	457,027,427	423,053,235	10.5%	9.5%
State Grants							
HACA	209,299,797	208,716,319	206,914,384	132,483,435	119,913,016	4.6%	2.7%
Manufactured Home HACA	2,141,066	2,020,058	1,969,926	2,038,732	10,118	0.0%	0.0%
Residential Market Value Credit	---	---	146,337,081	151,509,954	144,546,841	3.3%	3.2%
Agricultural Market Value Credit	---	---	3,297,718	803,110	3,408,927	0.1%	0.1%
Mobile Home Market Value Credit	---	---	431,608	478,318	470,975	0.0%	0.0%
Local Performance Aid	221,266	---	---	---	---	---	---
Attached Machinery Aid	2,381,788	2,381,796	2,381,776	403,108	---	---	---
Disparity Reduction Aid	13,528,153	13,876,518	11,419,976	11,419,976	11,222,231	0.3%	0.3%
Highways	385,346,186	382,038,692	383,708,396	403,147,480	429,146,786	8.6%	9.6%
Human Services	441,395,309	501,358,459	525,073,661	503,776,627	496,664,532	11.7%	11.1%
Criminal Justice Aid	18,799,238	20,424,463	30,249,960	31,849,580	69,953	0.7%	0.0%
PERA Aid	4,921,047	4,951,470	4,968,513	7,969,013	8,022,425	0.2%	0.2%
Police Aid	6,831,715	6,737,099	7,421,517	11,029,738	11,395,041	0.2%	0.3%
All Other	212,844,298	217,742,319	231,610,678	234,113,539	188,309,042	5.2%	4.2%
Total State Grants	1,297,709,863	1,360,247,193	1,554,490,688	1,491,022,610	1,413,179,887	34.8%	31.7%
Local Units Grants	37,403,700	48,674,200	37,684,687	51,659,560	42,210,926	0.8%	0.9%
Total Intergovernmental Revenues	1,737,833,909	1,840,694,168	2,062,540,117	1,999,709,597	1,878,444,048	46.1%	42.1%
Charges for Services	375,101,759	412,807,139	434,734,690	476,745,917	473,364,532	9.7%	10.6%
Fines and Forfeits	24,521,712	20,636,547	20,448,379	19,398,179	14,960,423	0.5%	0.3%
Interest Earnings	193,099,312	149,327,806	113,669,276	52,145,845	60,253,189	2.5%	1.2%
All Other Revenues	178,351,352	217,155,999	192,626,382	189,647,308	197,124,036	3.5%	3.9%
Total Revenues	4,070,848,406	4,313,817,296	4,470,886,813	4,475,304,982	4,461,830,547	100.0%	100.0%
Other Financing Sources							
Borrowing							
Bonds Issued	137,989,777	294,231,894	320,078,756	245,328,475	250,395,194	-0.7%	26.2%
Other Long-term Debt	23,727,155	19,632,245	20,909,726	22,632,797	24,246,975	22.9%	-39.0%
Total Borrowing	161,716,932	313,864,139	340,988,482	267,961,272	274,642,169	15.5%	10.5%
Other Sources	1,368,157	1,339,187	7,817,613	8,321,693	26,358,303	3.3%	9.6%
Transfers From	880,593	6,374,722	5,176,395	7,059,470	5,915,705	1.2%	-68.8%
- Enterprise Funds	188,953,809	135,226,754	96,037,009	94,328,851	95,809,949	3.9%	10.5%
- Governmental Funds							
Total Revenues and Other Sources	4,423,767,897	4,770,622,098	4,920,906,312	4,852,976,268	4,864,556,673	-0.3%	9.6%

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

	2000		2001		2002		2003		2004		2003/2004 % Increase [Decrease]	5-Year Change
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
EXPENDITURES												
General Government	573,499,966	13.8%	671,806,979	15.4%	703,962,913	14.8%	711,766,402	15.5%	699,855,449	15.2%	-1.7%	22.0%
- Current Expenditures	49,821,340	1.2%	79,075,602	1.8%	77,514,474	1.6%	93,991,723	2.0%	78,058,448	1.7%	-17.0%	56.7%
- Capital Outlay	623,321,306	15.0%	750,882,381	17.2%	781,477,387	16.5%	805,758,125	17.6%	777,913,897	16.9%	-3.5%	24.8%
Total General Government	261,877,765	6.3%	275,538,852	6.3%	294,919,524	6.2%	315,400,826	6.9%	332,145,316	7.2%	5.3%	26.8%
Public Safety	291,838,005	7.0%	307,690,619	7.1%	332,243,430	7.0%	328,448,682	7.2%	335,322,959	7.3%	2.1%	14.9%
- Sheriff	98,957,175	2.4%	26,154,594	0.6%	25,179,067	0.5%	27,609,698	0.6%	37,366,023	0.8%	35.3%	-62.2%
- Corrections	85,939,292	2.1%	54,174,324	1.2%	78,142,786	1.6%	47,788,689	1.0%	51,305,237	1.1%	7.4%	-40.3%
- All Other	738,612,237	17.8%	663,558,389	15.2%	730,484,807	15.4%	719,247,895	15.7%	756,139,535	16.4%	5.1%	2.4%
Total Public Safety	35,342,827	0.9%	36,266,550	0.8%	39,998,887	0.8%	46,569,480	1.0%	51,885,926	1.1%	11.4%	46.8%
Streets and Highways	242,288,557	5.8%	261,127,831	6.0%	263,167,085	5.5%	247,225,177	5.4%	269,016,578	5.8%	8.8%	11.0%
- Administration	408,950,057	9.9%	430,720,156	9.9%	460,059,598	9.7%	473,569,572	10.3%	506,954,130	11.0%	7.9%	24.0%
- Maintenance	686,581,441	16.5%	728,114,537	16.7%	767,326,229	16.7%	767,326,229	16.7%	827,856,634	17.9%	7.0%	20.6%
Total Streets and Highways	65,109,731	1.6%	66,839,586	1.5%	68,006,940	1.4%	74,373,036	1.6%	77,953,036	1.7%	4.8%	19.7%
Sanitation	12,575,192	0.3%	10,096,856	0.2%	3,674,716	0.1%	468,835	--	638,394	0.0%	36.2%	-94.9%
- Capital Outlay	77,684,923	1.9%	76,936,442	1.8%	71,681,656	1.5%	74,841,871	1.6%	78,591,430	1.7%	5.0%	1.2%
Total Sanitation	420,113,154	10.1%	443,354,684	10.2%	474,543,482	10.0%	407,204,607	8.9%	425,271,855	9.2%	4.4%	1.2%
Human Services	871,888,927	21.0%	916,409,540	21.0%	978,376,854	20.6%	1,013,530,241	22.1%	928,111,471	20.1%	-8.4%	6.4%
- Income Maintenance	52,208,365	1.3%	56,991,724	1.3%	65,845,349	1.4%	69,425,983	1.5%	66,494,327	1.4%	-4.2%	27.4%
- Social Services	15,477,863	0.4%	7,027,604	0.2%	17,467,509	0.4%	6,920,345	0.2%	12,896,495	0.3%	86.4%	-16.7%
- All Other	1,359,688,309	32.8%	1,423,783,552	32.7%	1,536,233,194	32.3%	1,497,081,176	32.6%	1,432,774,148	31.0%	-4.3%	5.4%
Total Human Services	181,735,767	4.4%	193,762,575	4.4%	212,429,594	4.5%	201,837,029	4.4%	200,005,483	4.3%	-0.9%	10.1%
Health	2,613,795	0.1%	6,348,396	0.1%	(2,995,101)	-0.1%	1,111,652	--	3,536,088	0.1%	218.1%	35.3%
- Current Expenditures	184,349,562	4.4%	200,110,971	4.6%	209,434,493	4.4%	202,948,681	4.4%	203,541,571	4.4%	0.3%	10.4%
- Capital Outlay												
Total Health												
Culture and Recreation	71,112,819	1.7%	74,965,319	1.7%	78,922,196	1.7%	83,912,835	1.8%	82,370,856	1.8%	-1.8%	15.8%
- Current Expenditures	14,798,105	0.4%	10,035,763	0.2%	16,362,638	0.3%	11,353,935	0.2%	13,989,138	0.3%	23.2%	-5.5%
- Capital Outlay	41,041,345	1.0%	43,848,450	1.0%	47,146,040	1.0%	43,422,690	0.9%	43,098,721	0.9%	-0.7%	5.0%
Parks and Recreation	3,737,924	0.1%	4,715,222	0.1%	7,353,034	0.2%	6,465,186	0.1%	3,150,461	0.1%	-51.3%	-15.7%
- Current Expenditures	130,690,193	3.1%	133,564,754	3.1%	149,783,912	3.2%	145,154,646	3.2%	142,609,176	3.1%	-1.8%	9.1%
- Capital Outlay	63,670,708	1.5%	67,638,147	1.6%	68,218,481	1.4%	68,828,561	1.5%	65,770,481	1.4%	-4.4%	3.3%
Total Culture and Recreation	1,352,271	0.0%	45,604	0.0%	277,452	0.0%	3,210,522	0.1%	535,453	0.0%	-83.3%	-60.4%
Conservation of Natural Resources	65,022,979	1.6%	67,683,751	1.6%	68,495,540	1.4%	72,039,083	1.6%	66,305,934	1.4%	-8.0%	2.0%
- Current Expenditures	59,254,121	1.4%	89,228,078	2.0%	88,730,880	1.9%	96,196,636	2.1%	103,828,480	2.3%	7.9%	75.2%
- Capital Outlay	2,699,133	0.1%	9,683,091	0.2%	50,781,642	1.1%	4,690,513	0.1%	5,622,191	0.1%	19.9%	108.3%
Total Conservation of Natural Resources	61,953,254	1.5%	98,911,169	2.3%	139,512,522	2.9%	100,887,149	2.2%	109,450,671	2.4%	8.5%	76.7%
Economic Development	23,766,000	0.6%	23,955,113	0.5%	21,367,506	0.4%	6,481,668	0.1%	6,355,344	0.1%	-1.9%	-73.3%
- Current Expenditures	24,968,314	0.6%	18,757,110	0.4%	14,376,968	0.3%	10,437,409	0.2%	635,685	0.0%	-93.9%	-97.5%
- Capital Outlay	48,734,314	1.2%	42,712,223	1.0%	35,744,474	0.8%	16,919,077	0.4%	6,991,029	0.2%	-58.7%	-85.7%
Total All Other	103,034,610	2.5%	100,469,348	2.3%	170,683,645	3.6%	95,434,926	2.1%	110,784,218	2.4%	16.1%	7.5%
Debt Service	21,116,592	0.5%	19,033,494	0.4%	33,469,956	0.7%	27,183,616	0.6%	37,194,969	0.8%	36.8%	76.1%
- Principal Paid on Bonds	50,883,110	1.2%	54,553,523	1.3%	58,794,376	1.2%	62,559,605	1.4%	64,364,202	1.4%	2.9%	26.5%
- Other Long-term Debt	3,353,705,232	80.8%	3,555,578,641	81.5%	3,763,057,839	79.2%	3,742,233,551	81.6%	3,724,852,305	80.7%	-0.5%	11.1%
- Interest and Fiscal Charges	622,933,286	15.0%	630,679,728	14.5%	660,008,381	15.2%	660,008,381	14.4%	677,321,720	14.7%	2.6%	8.7%
Total Current Expenditures	175,034,312	4.2%	174,056,365	4.0%	262,947,717	5.5%	185,178,147	4.0%	212,343,389	4.6%	14.7%	21.3%
Total Capital Outlay	4,151,672,830	100.0%	4,360,314,734	100.0%	4,749,021,552	100.0%	4,587,420,079	100.0%	4,614,517,414	100.0%	0.6%	11.1%
Total Debt Service												
Other Financing Uses												
Debt Redemption - Refunded Bonds	9,415,430	---	3,060,607	---	5,455,000	---	29,996,802	---	8,163,294	---		
Other Uses	5,011,702	---	8,356,480	---	76,484,090	---	16,221,473	---	12,674,575	---		
Transfers To	188,953,809	---	135,226,754	---	96,037,009	---	94,328,851	---	95,809,949	---		
- Enterprise Funds												
- Governmental Funds												
Total Expenditures and Other Uses	4,555,053,771		4,506,976,080		4,927,325,875		4,728,756,582		4,731,690,504			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
Population (2004 Population Estimates)	16,085	316,830	31,813	42,271	38,018	5,603	58,118
Net-Taxable Tax Capacity	13,967,814	232,754,564	21,002,147	16,708,938	19,168,783	3,195,098	38,186,315
2003 Tax Levy (Payable 2004)	8,619,318	71,347,307	13,306,591	13,773,520	13,280,706	2,246,034	18,799,054
REVENUES							
Taxes	7,405,586	81,193,661	12,397,318	14,160,275	12,360,320	2,185,709	16,737,568
Special Assessments	7,066	---	585,238	1,755,407	471,364	192,570	736,783
Licenses and Permits	101,103	837,543	335,571	141,102	169,328	28,620	251,402
Intergovernmental Revenues							
Federal Grants							
Highways	22,972	3,611,777	102,520	---	749,387	242,841	1,439,193
Human Services	434,325	13,062,863	1,444,932	2,276,170	1,092,765	212,594	2,145,317
Disaster	38,771	2,999,430	59,594	45,959	127,624	28,545	85,341
All Other	254,820	2,428,857	207,302	2,158,709	94,414	48,338	32,154
Total Federal Grants	750,888	22,102,927	1,814,348	4,480,838	2,064,190	532,318	3,702,005
State Grants							
HACA	1,264,289	8,659,787	581,742	120,999	514,906	637,390	1,387,542
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	953,742	7,218,312	1,252,968	1,290,903	1,324,267	234,439	1,941,050
Agricultural Market Value Credit	---	55,201	208,355	138,989	875	---	---
Mobile Home Market Value Credit	---	160,814	13,391	27,372	23,739	---	29,026
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	10,739	126	4,150	412	7,452	89,361	64,520
Highways	4,845,064	10,991,718	4,807,983	3,866,911	2,381,291	2,505,282	7,109,272
Human Services	2,295,186	35,329,012	4,314,447	8,819,886	4,081,133	1,001,628	7,683,928
Criminal Justice Aid	---	---	---	47,935	---	---	---
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	76,706
Police Aid	80,482	573,052	93,354	130,633	104,801	16,385	111,294
All Other	1,962,328	12,570,215	450,427	906,015	497,066	170,261	2,229,992
Total State Grants	11,439,995	75,964,818	11,764,998	15,411,240	8,973,434	4,666,193	20,633,330
Local Units Grants	41,321	4,521,463	13,230	388,462	106,015	41,146	96,644
Total Intergovernmental Revenues	12,232,204	102,589,208	13,592,576	20,280,540	11,143,639	5,239,657	24,431,979
Charges for Services	1,763,390	29,409,841	2,075,188	7,073,777	2,062,057	379,892	4,746,732
Fines and Forfeits	54,258	1,776,972	88,516	84,346	89,753	---	104,643
Interest Earnings	359,811	1,678,480	831,163	884,317	510,862	146,899	1,921,322
All Other Revenues	2,610,433	11,438,323	2,027,744	1,938,302	511,314	152,838	2,106,818
Total Revenues	24,533,851	228,924,028	31,933,314	46,318,066	27,318,637	8,326,185	51,037,247
Other Financing Sources							
Borrowing							
Bonds Issued	---	14,919,742	---	4,200,000	---	---	---
Other Long-term Debt	---	2,455,000	---	---	3,081,574	---	62,086
Total Borrowing	---	17,374,742	---	4,200,000	3,081,574	---	62,086
Other Sources	---	---	---	33,594	---	2,500	---
Transfers From	---	206,000	---	---	---	---	---
- Enterprise Funds	---	4,545,458	2,948,949	745,304	955,829	---	3,765,017
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	25,620,817	251,050,228	34,882,263	51,296,964	31,356,040	8,328,685	54,864,350

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	3,624,536	31,665,166	4,337,558	7,724,242	3,902,598	1,172,623	5,607,922
- Capital Expenditures	---	5,837,217	---	3,018,272	29,609	---	1,283,548
- Current Expenditures	---	---	---	---	---	---	---
Total General Government	3,624,536	37,502,383	4,337,558	10,742,514	3,932,207	1,172,623	6,891,470
Public Safety	1,534,108	24,453,904	2,558,290	2,460,819	2,445,843	775,829	2,522,521
- Sheriff	---	---	---	---	---	---	---
- Corrections	2,112,394	19,678,329	2,360,812	2,678,155	2,856,324	18,543	3,195,802
- All Other	140,448	576,661	132,667	963,262	246,029	38,584	161,619
- Capital Outlay	---	3,572,950	---	4,910,876	466,508	---	464,145
Total Public Safety	3,786,950	48,281,844	5,051,769	11,013,112	6,014,704	832,956	6,344,087
Streets and Highways	323,268	1,149,008	282,789	2,475,976	208,061	265,206	419,723
- Administration	---	---	---	---	---	---	---
- Maintenance	1,829,690	6,967,020	3,714,657	4,963,802	1,658,134	1,385,311	3,738,008
- Construction	4,711,618	19,167,739	3,357,296	1,274,206	3,116,325	2,374,027	9,435,735
- Other Capital Outlay	---	151,922	---	---	238,899	---	512,337
Total Streets and Highways	6,864,576	27,435,689	7,354,742	8,713,984	5,221,419	4,024,544	14,105,803
Sanitation	303,014	7,238,034	1,265,704	2,803,238	350,093	170,094	1,577,896
- Capital Expenditures	---	---	---	---	---	---	42,133
- Current Expenditures	---	---	---	---	---	---	---
Total Sanitation	303,014	7,238,034	1,265,704	2,803,238	350,093	170,094	1,620,029
Human Services	1,153,335	19,906,568	2,150,290	3,958,943	2,287,848	465,975	3,211,142
- Income Maintenance	---	---	---	---	---	---	---
- Social Services	3,743,424	48,245,610	8,576,525	9,265,711	5,298,834	1,541,614	11,979,950
- All Other	---	2,668,926	138,814	---	---	76,358	---
- Capital Outlay	---	5,393,508	---	---	---	---	8,857
Total Human Services	4,896,759	76,214,612	10,865,629	13,224,654	7,586,682	2,083,947	15,199,949
Health	494,940	7,011,054	261,125	2,156,815	607,206	70,418	1,002,849
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	494,940	7,011,054	261,125	2,156,815	607,206	70,418	1,002,849
Culture and Recreation	151,362	6,634,092	160,098	133,030	403,795	51,303	1,003,946
Libraries	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	483,425	5,687,149	354,393	414,058	112,857	44,846	607,668
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	634,787	12,321,241	514,491	547,088	533,995	96,149	1,611,614
Conservation of Natural Resources	1,601,129	651,815	636,988	1,663,116	465,495	191,727	480,238
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,601,129	651,815	636,988	1,663,116	465,495	191,727	491,835
Economic Development	125,193	12,595,417	340,729	921,486	2,348	34,064	126,984
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	125,193	12,595,417	340,729	921,486	2,348	34,064	126,984
All Other	129,339	2,498,322	364,161	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	129,339	2,498,322	364,161	---	---	---	---
Debt Service	265,000	7,090,000	425,000	482,500	900,000	15,000	1,804,000
- Principal Paid on Bonds	104,190	1,709,267	341,837	54,817	3,440,736	24,187	17,820
- Other Long-term Debt	190,582	4,169,889	53,235	473,784	1,230,709	12,335	211,751
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	17,749,605	197,627,075	27,635,600	42,582,653	20,845,465	6,302,495	35,636,268
Total Capital Outlay	4,711,618	34,123,336	3,357,296	9,203,354	3,868,684	2,374,027	11,758,352
Total Debt Service	559,772	12,969,156	820,072	1,011,101	5,571,445	51,522	2,033,571
Total Expenditures	23,020,995	244,719,567	31,812,968	52,797,108	30,285,594	8,728,044	49,428,191
Other Financing Uses	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	42,000	---	---	---
Transfers To	25,945	---	---	---	---	---	26,763
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,086,966	4,545,458	2,948,949	745,304	955,829	---	3,765,017
Total Expenditures and Other Uses	24,133,906	249,265,025	34,761,917	53,584,412	31,241,423	8,728,044	53,219,971
Unreserved Fund Balance	13,666,418	23,848,100	7,282,551	13,511,733	4,191,798	2,787,142	8,391,434
General Fund Unreserved Fund Balance	8,628,667	25,808,084	12,813,139	17,915,508	6,575,321	3,884,084	55,366,728
Special Revenue Fund Unreserved Fund Balance	22,295,085	49,656,184	20,095,690	31,427,241	10,767,119	6,671,226	63,758,162
Total	125.6%	25.1%	72.7%	73.8%	51.7%	105.9%	178.9%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	BROWN	CARLTON	CARVER	CASS	CHIPPewa	CHISAGO	CLAY
Population (2004 Population Estimates)	26,905	33,748	81,618	28,453	12,694	48,424	52,994
Net-Taxable Tax Capacity	15,478,950	16,736,527	66,953,638	33,308,199	8,170,982	32,722,527	22,361,586
2003 Tax Levy (Payable 2004)	7,877,790	13,024,508	29,461,336	13,262,802	4,945,619	19,937,002	17,272,315
REVENUES							
Taxes	6,851,882	12,203,268	32,176,616	12,289,558	4,461,117	18,691,391	14,294,632
Special Assessments	654,985	545,413	103,606	1,584,896	299,045	596,693	1,060,849
Licenses and Permits	31,537	111,471	705,953	119,532	11,080	858,963	47,478
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,085,132	493,640	2,125,626	---	4,198,399	39,953
Human Services	822,928	1,178,601	1,188,528	1,295,254	251,629	898,073	1,705,508
Disaster	43,983	57,877	213,285	44,337	46,303	137,423	327,163
All Other	1,059,733	345,493	652,455	718,437	150,089	69,188	122,157
Total Federal Grants	1,926,644	2,667,103	2,547,908	4,183,654	448,021	5,303,083	2,194,781
State Grants							
HACA	836,816	1,695,912	2,647,780	1,013,789	835,184	2,125,403	999,114
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	1,136,908	1,440,497	1,896,317	1,158,631	526,951	1,587,693	2,076,762
Agricultural Market Value Credit	---	---	75,078	---	---	185,921	---
Mobile Home Market Value Credit	7,748	---	---	---	---	27,543	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	27,181	373,576	2,637	7,485	117,810	4,985	1,489,591
Highways	4,171,559	3,084,784	2,193,962	4,625,632	2,834,898	5,539,934	4,615,754
Human Services	3,431,562	5,897,454	5,229,476	4,966,736	1,751,946	4,761,457	6,863,681
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	39,317	54,850	90,840	51,886	22,735	48,855	61,294
Police Aid	48,401	103,089	347,933	129,487	36,990	167,409	150,780
All Other	731,196	886,473	1,963,876	701,774	298,794	1,984,965	728,838
Total State Grants	10,430,688	13,536,635	14,447,899	12,655,420	6,425,308	16,434,165	16,985,814
Local Units Grants	483,340	129,109	1,964,628	103,898	101,515	480,944	91,966
Total Intergovernmental Revenues	12,840,672	16,332,847	18,960,435	16,942,972	6,974,844	22,218,192	19,272,561
Charges for Services	2,155,545	2,664,259	7,498,466	3,470,958	522,163	4,001,268	1,777,323
Fines and Forfeits	30,266	302,028	484,997	12,443	---	452,275	1,200
Interest Earnings	236,811	323,169	1,877,842	788,622	203,712	482,474	274,558
All Other Revenues	1,048,641	2,077,134	1,567,921	3,539,608	716,919	2,164,171	619,353
Total Revenues	23,850,339	34,559,589	63,375,836	38,748,589	13,188,880	49,465,427	37,347,954
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	700,000	---	---	4,000,000	---
Other Long-term Debt	150,207	---	79,000	---	---	---	---
Total Borrowing	150,207	---	779,000	---	---	4,000,000	---
Other Sources	---	---	262,315	---	---	---	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	136,577	456,840	2,766,683	1,654,854	---	892,473	224,989
Total Revenues and Other Sources	24,137,123	35,016,429	67,183,834	40,403,443	13,188,880	54,357,900	37,572,943

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004**

EXPENDITURES	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	2,997,454	5,573,154	13,591,319	4,968,961	2,322,781	8,047,285	5,405,191
- Current Expenditures	---	---	---	---	---	1,056,313	279,509
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,997,454	5,573,154	13,591,319	4,968,961	2,322,781	9,103,598	5,684,700
Public Safety	2,567,227	2,822,700	11,170,457	5,033,772	889,181	5,974,520	3,004,744
- Sheriff	1,063,221	2,185,319	1,085,989	171,768	616,567	573,552	2,989,504
- Corrections	108,516	110,000	449,552	563,445	119,203	958,867	139,344
- All Other	---	---	---	---	---	222,342	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	3,738,964	5,118,019	12,705,998	5,768,985	1,624,951	7,729,281	6,133,592
Streets and Highways	315,752	457,249	331,122	759,916	152,657	879,645	470,878
- Administration	1,948,219	3,415,912	3,005,626	3,476,168	1,306,556	2,862,718	3,648,399
- Maintenance	4,901,409	2,588,666	4,257,634	7,795,750	1,953,022	11,469,235	4,643,453
- Construction	---	---	15,350	---	---	190,455	288,207
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	7,165,380	11,125,962	7,609,732	12,031,834	3,412,235	15,402,053	9,050,937
Sanitation	916,224	1,195,725	---	1,885,062	488,052	569,369	1,479
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	916,224	1,195,725	---	1,885,062	488,052	569,369	1,479
Human Services	1,945,136	2,614,780	2,348,541	1,997,970	1,051,178	1,910,687	2,823,720
- Income Maintenance	5,163,873	6,697,451	13,952,260	5,850,274	2,694,396	8,162,050	12,667,281
- Social Services	491,831	---	---	697,125	---	---	---
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	7,600,840	9,312,231	16,300,801	8,545,369	3,745,574	10,072,737	15,491,001
Health	1,306,740	2,208,174	3,011,243	1,809,285	107,463	1,987,224	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	146,055	---	---	---	---
Total Health	1,306,740	2,208,174	3,157,298	1,809,285	107,463	1,987,224	---
Culture and Recreation	66,236	94,723	3,073,714	---	257,483	608,706	201,881
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	354,897	212,660	776,381	---	64,240	314,648	123,716
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	731,741	---	---	17,065	---
Total Culture and Recreation	421,133	307,383	4,581,836	---	321,723	2,412,310	325,597
Conservation of Natural Resources	736,899	732,343	867,833	2,124,979	285,605	492,759	731,403
- Current Expenditures	21,755	754,193	4,800	31,387	50,609	549,939	299,380
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	736,899	732,343	867,833	2,124,979	285,605	492,759	731,403
Economic Development	21,755	754,193	4,800	31,387	50,609	549,939	299,380
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	21,755	754,193	4,800	31,387	50,609	549,939	299,380
All Other	---	---	---	41,101	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	41,101	---	---	---
Debt Service	285,000	545,000	1,060,000	55,273	---	102,500	2,598,132
- Principal Paid on Bonds	90,749	85,808	21,460	---	---	463,331	266,743
- Other Long-term Debt	133,449	156,903	620,586	4,156	---	460,665	577,224
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	20,003,980	29,074,383	53,668,837	29,370,112	10,405,971	33,891,969	32,506,920
Total Capital Outlay	4,901,409	7,252,801	5,150,780	7,836,851	1,953,022	14,427,301	5,211,169
Total Debt Service	509,198	787,711	1,702,046	59,429	---	1,026,496	3,442,099
Total Expenditures	25,414,587	37,114,895	60,521,663	37,266,392	12,358,993	49,345,766	41,160,188
Other Financing Uses	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	700,000	---	---	250,000	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	136,577	456,840	2,766,683	1,654,854	---	892,473	224,989
Total Expenditures and Other Uses	25,551,164	37,571,735	63,988,346	38,921,246	12,358,993	50,488,239	41,942,195
Unreserved Fund Balance	3,344,669	5,235,741	27,890,792	15,585,555	3,771,560	5,553,405	3,948,983
General Fund Unreserved Fund Balance	5,127,979	7,324,963	12,144,166	7,594,917	9,207,780	10,356,650	4,737,701
Special Revenue Fund Unreserved Fund Balance	8,472,648	12,560,704	40,034,958	23,180,472	12,979,340	15,910,055	8,686,684
Total	42.4%	43.2%	74.6%	78.9%	124.7%	46.9%	26.7%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population (2004 Population Estimates)	8,456	5,316	11,935	59,395	383,076	19,355	34,590
Net-Taxable Tax Capacity	4,960,270	8,519,264	8,552,829	62,415,706	332,787,774	11,969,614	28,698,387
2003 Tax Levy (Payable 2004)	4,133,107	4,437,125	5,230,324	20,760,234	90,195,768	6,631,349	14,648,150
REVENUES							
Taxes	4,536,117	5,677,399	4,799,719	19,574,536	105,967,033	6,142,158	13,456,349
Special Assessments	480,349	11,852	459,030	590,601	---	115,901	72,195
Licenses and Permits	16,483	62,820	16,513	1,540,861	781,824	114,878	483,657
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	819,334	633,525	506,515	1,092,854	---	298,574
Highways	649,402	1,068,370	326,030	2,415,210	14,709,236	434,679	1,162,096
Human Services	61,796	75,974	30,465	393,574	399,453	106,146	101,222
Disaster	217,132	472,624	---	191,918	5,729,564	74,588	10,309
All Other	928,330	2,436,302	990,020	3,507,217	21,931,107	615,413	1,572,201
State Grants	914,955	742,736	633,591	1,464,120	8,101,070	798,374	1,401,638
HACA	---	---	---	---	---	---	---
Manufactured Home HACA	293,568	272,298	523,746	1,809,738	6,698,384	775,299	1,375,471
Residential Market Value Credit	82,413	---	---	---	---	---	201,413
Agricultural Market Value Credit	---	---	---	---	---	---	10,514
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	51,914	3,220	47,860	14,190	1,880	204,531	6,076
Highways	3,046,750	2,059,812	4,622,173	4,358,951	12,418,903	2,784,730	3,743,229
Human Services	1,476,702	706,749	1,853,130	7,749,079	11,740,469	1,362,786	3,383,072
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	17,744	17,805	17,411	82,902	333,927	30,670	47,124
Police Aid	33,774	56,056	28,684	168,392	426,565	83,734	106,557
All Other	311,438	826,149	454,229	1,041,782	9,526,608	338,372	739,704
Total State Grants	6,229,258	4,684,825	8,180,824	16,689,154	49,247,806	6,378,496	11,014,798
Local Units Grants	36,163	24,734	64,413	188,410	7,791,615	26,068	17,193
Total Intergovernmental Revenues	7,193,751	7,145,861	9,235,257	20,384,781	78,970,528	7,019,977	12,604,192
Charges for Services	1,160,432	618,061	387,522	3,255,800	61,371,076	2,031,727	4,214,390
Fines and Forfeits	8,210	64,520	---	16,244	795,137	17,096	114,364
Interest Earnings	335,652	232,972	162,414	895,805	3,384,817	125,762	245,169
All Other Revenues	544,700	756,312	503,453	3,517,438	8,725,494	312,047	1,140,511
Total Revenues	14,275,694	14,569,797	15,563,908	49,776,066	259,995,909	15,879,546	32,330,827
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	---	383,460	50,808,049	---	210,000	---
Other Long-term Debt	---	---	---	---	---	930,000	36,300
Total Borrowing	---	---	383,460	50,808,049	---	1,140,000	36,300
Other Sources	---	14,631	---	11,318	77,370	17,385	50,000
Transfers From	67,555	---	15,000	873,861	2,000,068	---	---
- Enterprise Funds	---	---	---	1,887,628	9,743,607	249,602	3,378,427
- Governmental Funds	566,198	720,392	147,984	---	---	---	---
Total Revenues and Other Sources	14,909,447	15,304,820	16,110,352	103,356,922	271,816,954	17,286,533	35,795,554

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
EXPENDITURES							
General Government	2,090,143	2,564,637	1,546,479	9,554,982	45,270,908	2,610,473	5,124,064
- Current Expenditures	---	377,175	62,384	8,672,328	3,795,008	241,013	101,783
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,090,143	2,941,812	1,608,863	18,227,310	49,065,916	2,851,486	5,225,847
Public Safety	978,069	1,239,940	1,255,245	4,761,548	16,131,698	2,876,241	2,489,954
- Sheriff	685,869	342,671	141,691	3,245,189	14,721,825	189,446	2,806,267
- Corrections	75,812	180,370	57,543	451,365	385,884	118,838	127,991
- All Other	---	68,269	71,078	422,667	---	---	86,709
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	1,739,750	1,831,250	1,525,557	8,880,769	31,368,435	3,184,525	5,510,921
Streets and Highways	427,482	225,190	220,915	655,998	401,407	362,320	368,791
- Administration	1,677,526	1,878,934	2,101,295	3,122,378	5,601,971	1,844,824	3,823,831
- Maintenance	2,476,553	2,153,049	3,522,833	6,795,977	23,709,600	2,254,625	5,287,825
- Construction	---	---	---	497,961	1,011,850	---	226,594
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,581,561	4,257,173	5,845,043	11,072,314	30,724,828	4,461,769	9,707,041
Sanitation	653,789	439,702	203,962	---	7,063,958	1,423,277	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	653,789	439,702	203,962	---	7,063,958	1,423,277	---
Human Services	1,255,016	267,239	959,525	3,302,720	28,147,911	712,354	1,869,898
- Income Maintenance	1,909,730	1,001,423	3,034,468	12,074,822	50,930,614	2,395,085	5,923,780
- Social Services	176,319	---	---	---	---	---	---
- All Other	---	---	---	8,151	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,341,065	1,268,662	3,993,993	15,385,693	79,078,525	3,107,439	7,793,678
Health	---	214,395	117,769	1,620,788	11,380,088	503,557	2,689,278
- Current Expenditures	---	---	---	14,211	---	---	12,484
- Capital Outlay	---	---	---	---	---	---	---
Total Health	---	214,395	117,769	1,634,999	11,380,088	503,557	2,701,762
Culture and Recreation	61,723	96,888	57,349	394,370	9,998,843	77,625	628,822
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	207,748	418,406	212,444	283,411	4,822,179	61,932	718,981
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	11,300	429,276	---	---	---
Total Culture and Recreation	269,471	515,294	281,093	677,781	15,250,298	139,557	1,347,803
Conservation of Natural Resources	650,897	607,283	789,775	1,405,024	790,492	209,764	584,964
- Current Expenditures	6,081	15,568	15,568	278,511	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	650,897	613,364	805,343	1,683,535	790,492	209,764	584,964
Economic Development	117,700	351,657	4,275	1,066,603	20,075,703	42,190	32,614
- Current Expenditures	---	---	---	---	19,285	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	117,700	729,480	4,275	1,066,603	20,094,988	42,190	32,614
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	20,000	576,667	485,000	390,000	6,700,000	65,000	585,000
- Principal Paid on Bonds	345	205,000	---	585,000	8,778	201,416	333,045
- Other Long-term Debt	---	---	---	---	---	---	---
- Interest and Fiscal Charges	17,076	396,584	197,695	551,675	4,424,848	133,357	468,619
Total Current Expenditures	10,967,823	9,828,735	10,702,735	41,939,198	215,723,481	13,427,926	27,189,235
Total Capital Outlay	2,476,553	2,982,397	3,683,163	16,689,806	29,094,047	2,495,638	5,713,395
Total Debt Service	37,421	1,178,251	682,695	1,526,675	11,133,626	399,773	1,386,664
Total Expenditures	13,481,797	13,989,383	15,068,593	60,155,679	255,951,154	16,323,337	34,291,294
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	7,144	---
Transfers To	715,832	---	28,187	---	3,786,760	216,000	---
- Enterprise Funds	566,198	---	147,984	1,887,628	9,743,607	249,602	3,378,427
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	14,763,827	14,709,775	15,244,764	62,043,307	269,481,521	16,796,083	37,669,721
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,174,308	6,640,207	4,875,993	7,836,713	64,530,381	3,475,121	5,367,067
Special Revenue Fund Unreserved Fund Balance	7,043,809	4,187,169	2,286,463	11,473,603	76,322,254	4,249,293	2,494,420
Total	11,218,117	10,827,376	7,162,456	19,310,316	140,852,635	7,724,414	7,861,487
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	102.3%	110.2%	66.9%	46.0%	65.3%	57.5%	28.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
Population (2004 Population Estimates)	15,618	21,359	31,997	45,679	6,182	1,144,037	19,945
Net-Taxable Tax Capacity	10,771,053	12,706,239	19,359,233	39,785,444	4,645,365	1,070,683,230	10,043,158
2003 Tax Levy (Payable 2004)	5,447,594	5,889,283	12,177,839	22,933,768	2,853,653	448,109,816	5,341,669
REVENUES							
Taxes	4,785,983	5,063,270	9,935,980	21,680,726	2,604,516	461,271,897	4,571,691
Special Assessments	466,229	---	1,130,369	16,439	152,428	---	---
Licenses and Permits	1,510	54,608	160,644	660,478	3,511	3,023,157	74,754
Intergovernmental Revenues							
Federal Grants							
Highways	578,150	270,053	---	762,360	9,381	5,177,896	357,607
Human Services	---	467,439	1,126,990	772,804	192,445	95,280,150	527,579
Disaster	111,414	59,230	73,776	99,474	25,108	3,095,720	39,708
All Other	159,832	127,806	203,301	295,115	22,165	50,065,114	194,243
Total Federal Grants	849,396	924,528	1,404,067	1,929,753	249,099	153,618,880	1,119,137
State Grants							
HACA	544,311	653,365	888,355	---	509,252	7,430,937	706,535
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	732,987	699,672	1,557,022	1,378,878	313,051	21,561,465	831,538
Agricultural Market Value Credit	---	228,108	---	---	---	---	---
Mobile Home Market Value Credit	---	2,914	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	72,325	165,396	50,192	29,367	6,168	2,730,102	23,774
Highways	4,115,484	5,362,211	4,539,552	5,163,859	2,063,315	19,378,012	4,777,998
Human Services	46,130	1,406,980	3,890,713	3,727,476	1,072,538	62,636,378	1,894,195
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	13,448	26,020	44,126	61,078	15,868	2,730,102	23,774
Police Aid	42,859	5,621	80,385	179,183	25,367	1,721,201	50,260
All Other	212,388	410,297	607,416	983,362	219,612	55,418,621	694,320
Total State Grants	5,779,932	8,960,584	11,657,761	11,523,203	4,225,171	170,876,716	9,118,330
Local Units Grants	---	170,502	40,248	15,000	58,876	6,847,185	16,877
Total Intergovernmental Revenues	6,629,328	10,055,614	13,102,076	13,467,956	4,533,146	331,342,781	10,254,344
Charges for Services	1,061,290	2,126,392	2,068,299	4,986,375	879,739	103,513,401	1,790,917
Fines and Forfeits	17,720	48,363	177,631	150,903	---	1,142,910	51,521
Interest Earnings	192,941	100,093	232,441	415,539	47,176	12,973,533	245,817
All Other Revenues	1,512,050	854,573	1,113,748	1,264,283	275,279	37,721,064	352,327
Total Revenues	14,667,051	18,302,913	27,921,188	42,642,699	8,495,795	950,988,743	17,341,371
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	6,172,201	210,000	35,000,000	---
Other Long-term Debt	14,795	---	---	---	---	---	---
Total Borrowing	14,795	---	---	6,172,201	210,000	35,000,000	---
Other Sources							
Transfers From - Enterprise Funds	---	97,169	3,050	12,586	---	5,854,479	37,918
- Governmental Funds	222,873	---	---	578,353	---	11,512,974	---
Total Revenues and Other Sources	14,904,719	18,400,082	27,924,238	49,405,839	8,705,795	1,003,356,196	17,379,289

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
EXPENDITURES							
General Government	2,248,754	2,673,368	4,260,460	7,338,709	1,508,187	134,927,973	2,595,910
- Capital Expenditures	---	2,367,984	1,579,137	---	---	27,872,295	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,248,754	5,041,352	5,839,597	7,338,709	1,508,187	162,800,268	2,595,910
Public Safety	1,541,065	1,279,850	2,370,328	7,668,730	752,836	39,239,119	1,670,559
- Sheriff	204,779	1,055,367	2,091,180	878,818	113,356	106,091,871	232,500
- Corrections	290,243	142,301	99,465	358,931	42,189	5,398,669	143,101
- All Other	---	---	---	---	---	6,132,903	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,036,087	2,477,518	4,560,973	8,906,479	908,381	156,862,562	2,046,160
Streets and Highways	166,082	285,201	248,708	363,238	214,708	5,721,355	172,758
- Administration	2,646,196	1,878,034	2,621,162	3,387,920	1,461,629	22,974,969	2,021,469
- Maintenance	4,156,101	718,379	2,062,885	6,912,884	1,199,254	31,571,104	3,487,810
- Construction	---	3,652,461	22,509	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	6,968,379	6,534,075	4,955,264	10,664,042	2,875,591	60,267,428	5,682,037
Sanitation	140,645	559,768	373,776	683,527	510,076	---	706,916
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	140,645	559,768	373,776	683,527	510,076	---	706,916
Human Services	---	870,666	2,042,784	2,090,716	545,470	211,697,273	657,907
- Income Maintenance	---	2,372,744	7,134,538	6,038,019	1,719,758	221,518,201	2,789,534
- Social Services	---	---	8,378	---	---	---	---
- All Other	1,151,965	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	6,841,568	---
Total Human Services	1,151,965	3,243,410	9,185,700	8,128,735	2,265,228	440,057,042	3,447,441
Health	---	1,338,870	1,242,427	3,091,294	419,224	69,250,550	1,171,506
- Current Expenditures	---	---	---	---	---	3,251,818	---
- Capital Outlay	---	---	---	---	---	72,502,368	---
Total Health	---	1,338,870	1,242,427	3,091,294	419,224	75,754,186	1,171,506
Culture and Recreation	---	---	---	---	---	---	---
Libraries	194,883	164,900	214,000	274,773	37,539	30,262,682	64,228
- Current Expenditures	---	---	---	---	---	11,891,719	---
- Capital Outlay	---	---	---	---	---	6,888	---
Parks and Recreation	205,785	750	81,449	287,534	6,888	---	146,862
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	400,668	165,650	295,449	562,307	44,427	42,154,401	211,090
Conservation of Natural Resources	635,426	573,870	1,800,804	441,554	200,901	---	273,312
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	635,426	573,870	1,822,652	441,554	200,901	18,938,395	32,783
Total Conservation of Natural Resources	590,087	31,796	112,607	19,435	35,000	4,257,207	---
Economic Development	---	---	---	---	---	---	---
- Current Expenditures	590,087	31,796	112,607	19,435	35,000	23,195,602	32,783
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	590,087	31,796	112,607	19,435	35,000	23,195,602	32,783
All Other	181,303	---	163,874	---	171,550	---	53,860
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	181,303	---	163,874	---	171,550	---	53,860
Total All Other	181,303	---	163,874	---	171,550	---	53,860
Debt Service	---	---	---	---	---	---	---
- Principal Paid on Bonds	515,000	---	705,000	1,876,596	70,000	25,138,789	---
- Other Long-term Debt	312,926	---	329,000	613,444	---	3,288,607	---
- Interest and Fiscal Charges	224,439	137,114	663,156	1,038,822	14,398	16,836,849	9,639
Total Current Expenditures	10,197,213	13,227,485	24,702,066	32,923,198	7,567,761	866,021,057	12,733,205
Total Capital Outlay	4,156,101	6,738,824	3,850,253	6,912,884	1,370,804	91,818,614	3,487,810
Total Debt Service	1,052,365	1,371,114	1,697,156	3,528,862	84,398	45,264,245	9,639
Total Expenditures	15,405,679	20,103,423	30,249,475	43,364,944	9,022,963	1,003,103,916	16,230,654
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	4,845,871	---	---	---
Other Uses	---	---	---	---	---	1,400,190	---
Transfers To	---	---	---	---	---	11,512,974	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	222,873	---	---	578,353	---	---	---
Total Expenditures and Other Uses	15,628,552	20,103,423	30,249,475	48,789,168	9,022,963	1,016,017,080	16,230,654
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,958,165	2,038,922	4,476,088	10,011,556	1,019,317	142,414,494	5,495,798
Special Revenue Fund Unreserved Fund Balance	2,201,845	4,888,701	6,575,623	7,885,787	1,617,186	135,752,752	4,079,672
Total	4,160,010	6,927,623	11,051,711	17,897,343	2,636,503	278,167,246	9,575,470
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	40.8%	52.4%	44.7%	54.4%	34.8%	32.1%	75.2%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2004**

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
Population (2004 Population Estimates)	18,856	36,512	44,242	11,214	16,054	41,398	4,856
Net-Taxable Tax Capacity	18,034,581	20,593,555	34,123,468	9,368,478	7,870,791	25,490,382	4,695,941
2003 Tax Levy (Payable 2004)	7,262,724	11,605,049	21,968,794	6,173,579	6,525,281	20,067,340	2,086,409
REVENUES							
Taxes	8,538,779	10,423,504	20,027,642	5,664,646	5,962,250	18,237,271	1,980,944
Special Assessments	2,259,428	5,376	895,988	403,497	137,739	2,493,801	148,556
Licenses and Permits	134,994	669,271	52,300	9,360	98,879	476,470	4,995
Intergovernmental Revenues							
Federal Grants							
Highways	269,801	---	1,902,228	---	263,247	39,633	354,353
Human Services	668,152	1,200,141	1,179,290	340,521	426,646	1,737,363	147,894
Disaster	21,176	121,944	88,831	36,701	51,313	85,088	32,256
All Other	404,522	488,430	1,111,404	566,454	218,847	575,797	165,983
Total Federal Grants	1,363,651	1,810,515	4,281,753	943,676	960,053	2,437,881	700,486
State Grants							
HACA	694,972	1,481,700	1,452,833	517,433	986,455	1,788,664	590,171
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	731,537	1,436,457	1,931,383	368,258	786,211	1,994,534	181,240
Agricultural Market Value Credit	---	---	---	167,630	176,088	---	---
Mobile Home Market Value Credit	---	---	---	930	9,898	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	---	40,989	163,228	55,658	4,419	21,488	4,480
Highways	3,660,343	2,934,118	7,705,321	4,434,356	1,901,264	4,839,664	3,228,204
Human Services	2,280,264	4,309,634	7,287,359	1,183,048	1,718,446	5,805,362	512,117
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	23,409	37,531	82,819	18,535	21,501	73,608	13,152
Police Aid	58,864	79,183	331,286	27,640	41,913	149,299	16,946
All Other	409,600	1,203,932	3,379,872	380,447	981,459	1,371,352	239,292
Total State Grants	7,858,989	11,523,544	22,334,101	7,153,935	6,627,654	16,043,971	4,785,602
Local Units Grants	6,800	60,789	745,180	---	---	178,984	66,000
Total Intergovernmental Revenues	9,229,440	13,394,848	27,361,034	8,097,611	7,587,707	18,660,836	5,552,088
Charges for Services	1,195,490	1,482,161	3,924,399	524,656	966,464	10,635,915	547,366
Fines and Forfeits	44,084	269,065	55,550	29,014	132,429	15,047	7,800
Interest Earnings	423,813	329,323	757,022	226,349	127,791	672,621	175,228
All Other Revenues	953,302	1,780,099	8,408,096	645,063	781,897	1,907,839	334,371
Total Revenues	22,779,330	28,353,647	61,482,031	15,600,196	15,795,156	53,099,800	8,751,348
Other Financing Sources							
Borrowing							
Bonds Issued	8,527,472	1,400,000	---	---	---	13,191,839	---
Other Long-term Debt	132,250	---	---	117,259	---	189,526	---
Total Borrowing	8,659,722	1,400,000	---	117,259	---	13,381,365	---
Other Sources	---	4,213	---	38,125	---	804,902	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	394,217	679,572	4,807,329	580,387	347,000	1,572,901	651
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	31,833,269	30,437,432	66,289,360	16,335,967	16,142,156	68,858,968	8,751,999

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	2,383,864	5,040,806	7,382,957	2,227,708	2,798,565	6,106,925	1,772,827
- Current Expenditures	---	---	541,593	307,070	5,554	377,041	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,383,864	5,040,806	7,924,550	2,534,778	2,804,119	6,483,966	1,772,827
Public Safety	1,497,435	4,373,813	3,718,166	461,773	1,001,589	3,707,435	550,073
- Sheriff	---	---	---	---	---	---	---
- Corrections	1,087,738	516,386	3,407,466	726,128	1,528,576	5,689,426	182,585
- All Other	60,647	1,55,694	579,403	79,559	133,588	244,718	65,723
- Capital Outlay	2,371,511	3,259,050	---	18,763	---	577,218	---
Total Public Safety	5,017,331	8,304,943	7,705,035	1,286,223	2,663,753	10,218,797	798,381
Streets and Highways	272,112	312,067	521,405	1,260,719	166,495	571,475	338,056
- Administration	---	---	---	---	---	---	---
- Maintenance	3,150,079	1,473,406	9,761,018	905,592	1,708,089	3,006,418	1,774,171
- Construction	3,192,448	2,254,355	7,762,102	16,381	2,732,038	4,401,676	2,032,700
- Other Capital Outlay	---	5,939	---	3,995,757	---	445,776	---
Total Streets and Highways	6,614,639	4,039,828	18,050,464	6,178,449	4,606,622	8,425,345	4,144,927
Sanitation	1,849,559	329,459	1,498,394	245,305	61,430	2,976,088	90,511
- Current Expenditures	---	---	---	---	---	346,898	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	1,849,559	329,459	1,498,394	245,305	61,430	3,322,986	90,511
Human Services	1,102,650	1,994,044	2,588,759	746,155	1,219,659	2,646,644	414,020
- Income Maintenance	4,013,291	7,138,153	12,543,063	2,518,918	3,014,132	10,777,558	764,100
- Social Services	---	---	---	---	---	---	---
- All Other	282,819	---	---	---	---	---	7,157
- Capital Outlay	---	---	---	6,236	---	35,811	---
Total Human Services	5,398,760	9,132,197	15,131,822	3,271,309	4,233,791	13,460,013	1,185,277
Health	11,878	1,242,222	1,435,583	154,442	966,540	1,771,314	36,567
- Current Expenditures	---	---	70,614	---	---	1,109	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	11,878	1,242,222	1,506,197	154,442	966,540	1,772,423	36,567
Culture and Recreation	152,238	277,574	---	183,059	112,300	389,613	45,092
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	250,052	146,570	750,146	196,145	5,733	448,761	106,093
- Current Expenditures	---	---	---	---	---	205,535	---
- Capital Outlay	---	440,499	---	12,065	---	---	---
Total Culture and Recreation	402,290	864,643	750,146	391,269	118,033	1,043,909	151,185
Conservation of Natural Resources	1,471,903	247,493	2,975,811	559,577	192,753	825,561	283,003
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,471,903	247,493	2,975,811	559,577	192,753	845,428	283,003
Economic Development	20,000	646,513	95,000	531,029	---	18,765	7,856
- Current Expenditures	---	---	---	---	---	465,206	---
- Capital Outlay	---	---	---	---	---	35,276	---
Total Economic Development	20,000	646,513	95,000	531,029	---	500,482	7,856
All Other	254,859	775,000	1,060,000	205,000	245,000	1,600,000	---
- Principal Paid on Bonds	---	---	---	125,169	104,352	8,812,925	---
- Other Long-term Debt	46,370	443,355	364,588	278,655	287,377	2,578,010	---
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Debt Service	17,606,265	23,894,200	47,257,171	10,796,109	12,909,449	39,645,907	6,437,834
- Principal Paid on Bonds	5,563,959	5,953,904	8,380,248	4,409,355	2,737,592	6,446,207	2,032,700
- Other Long-term Debt	301,229	1,218,355	1,424,588	608,824	636,729	12,990,935	3,253
- Interest and Fiscal Charges	23,471,453	31,066,459	57,062,007	15,814,288	16,283,770	59,083,049	8,473,787
Total Current Expenditures	---	---	---	---	---	---	---
Total Capital Outlay	---	---	---	---	---	---	---
Total Debt Service	---	---	---	---	---	---	---
Total Expenditures	23,865,670	31,759,474	61,869,336	16,394,675	16,630,770	60,655,950	8,474,438
Other Financing Uses	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	13,443	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	394,217	679,572	4,807,329	580,387	347,000	1,572,901	651
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	23,865,670	31,759,474	61,869,336	16,394,675	16,630,770	60,655,950	8,474,438
Unreserved Fund Balance	6,807,700	5,135,143	9,741,384	5,895,560	1,121,191	4,565,417	4,262,768
General Fund Unreserved Fund Balance	6,977,679	4,557,513	15,896,121	3,640,115	1,735,653	32,054,091	1,712,515
Special Revenue Fund Unreserved Fund Balance	13,785,379	9,692,656	25,637,505	9,535,675	2,856,844	36,619,508	5,975,283
Total	78.3%	40.6%	54.3%	88.3%	22.1%	92.4%	92.8%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	<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 (2004 Population Estimates)	13,832	7,754	11,229	4,411	27,454	6,179	25,038
Net-Taxable Tax Capacity	6,757,983	5,000,493	8,236,616	2,546,378	18,331,031	3,819,092	15,263,753
2003 Tax Levy (Payable 2004)	3,130,718	2,686,582	5,156,616	1,891,746	8,812,339	2,900,211	8,140,340
REVENUES							
Taxes	2,789,643	2,441,649	6,306,890	2,158,498	7,869,872	2,891,223	7,363,510
Special Assessments	375,153	143,875	---	519,285	167,997	177,878	661,148
Licenses and Permits	16,358	9,239	28,558	51,960	249,417	15,777	27,885
Intergovernmental Revenues							
Federal Grants							
Highways	2,165	748,049	13,931	---	363	857,834	19,833
Human Services	540,005	138,992	1,354,104	147,717	712,642	---	---
Disaster	166,569	99,844	63,608	157,215	23,394	24,048	36,368
All Other	880,588	70,357	1,166,378	1,166,378	104,422	31,591	87,879
Total Federal Grants	1,589,327	1,057,242	2,043,262	1,471,310	840,821	913,473	144,080
State Grants							
HACA	494,868	546,586	664,025	263,330	1,206,375	477,716	715,238
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	520,784	374,782	483,781	169,959	1,219,147	357,066	871,334
Agricultural Market Value Credit	36,580	---	---	25,826	---	---	---
Mobile Home Market Value Credit	1,700	---	---	4,253	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	152,292	51,576	165,608	10,244	79,689	38,398	---
Highways	4,597,244	4,199,716	5,057,697	3,342,419	3,530,183	2,076,843	4,132,122
Human Services	1,824,533	880,262	1,092,610	810,773	2,951,683	---	---
Criminal Justice Aid	---	---	22,018	---	---	---	---
PERA Aid	28,034	18,794	24,475	12,302	28,707	9,428	41,797
Police Aid	---	29,375	67,299	24,376	74,916	16,899	56,863
All Other	725,387	1,194,016	2,192,020	241,526	430,356	469,607	387,392
Total State Grants	8,381,422	7,295,107	9,747,515	4,927,026	9,521,056	3,445,957	6,204,746
Local Units Grants	---	353,471	---	21,660	22,000	10,430	14,198
Total Intergovernmental Revenues	9,970,749	8,705,820	11,790,777	6,419,996	10,383,877	4,369,860	6,363,024
Charges for Services	1,133,400	308,956	990,345	506,313	1,283,442	226,980	624,476
Fines and Forfeits	679	---	66,437	24,741	102,760	5,820	20,751
Interest Earnings	195,516	110,311	302,044	32,799	467,139	128,637	231,343
All Other Revenues	4,524,669	226,328	1,104,587	305,767	819,375	277,194	905,670
Total Revenues	19,006,167	11,946,178	20,589,638	10,019,359	21,343,879	8,093,369	16,197,807
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	---	73,356	---	---	1,758,769	5,275,000
Other Long-term Debt	---	---	---	---	---	---	184,397
Total Borrowing	---	---	73,356	---	---	1,758,769	5,459,397
Other Sources	---	127,513	---	---	---	45,135	35,051
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	1,543,053	15,263	342,842	83,806	766,260	10,152	206,661
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	20,549,220	12,088,954	21,005,836	10,103,165	22,110,139	9,907,425	21,898,916

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	EXPENDITURES	KOOCHICHI	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	3,230,352	1,118,052	3,570,862	1,511,973	3,123,699	1,055,622	2,572,669
	- Capital Outlay	145,403	---	---	14,335	---	---	---
Total General Government		3,375,755	1,118,052	3,570,862	1,526,308	3,123,699	1,055,622	2,572,669
Public Safety	- Sheriff	1,533,740	563,024	1,424,920	767,009	1,458,563	770,297	2,502,367
	- Corrections	176,620	25,463	962,334	29,838	1,146,665	36,752	308,556
	- All Other	50,045	78,669	273,988	70,066	76,131	41,937	95,541
Total Public Safety		1,874,478	667,156	2,661,242	872,385	2,681,359	848,986	2,906,464
Streets and Highways	- Administration	293,385	127,701	286,258	138,942	388,264	218,035	229,690
	- Maintenance	1,649,101	1,590,631	2,205,285	1,682,229	2,391,462	1,744,545	2,325,544
	- Construction	3,405,655	3,986,279	7,117,376	2,353,372	3,886,958	1,329,264	2,250,500
	- Other Capital Outlay	32,433	---	---	341,746	---	---	---
Total Streets and Highways		5,380,574	5,704,611	9,608,919	4,516,289	6,666,684	3,291,844	4,805,734
Sanitation	- Current Expenditures	1,073,019	94,834	241,282	544,377	141,386	79,627	408,835
	- Capital Outlay	106,431	---	---	---	---	---	---
Total Sanitation		1,179,450	94,834	241,282	544,377	141,386	79,627	408,835
Human Services	- Income Maintenance	1,048,935	488,227	761,808	354,484	1,469,314	---	---
	- Social Services	2,931,861	1,204,246	3,090,209	895,229	4,015,577	---	---
	- All Other	---	---	---	14,988	205,272	925,505	2,209,636
Total Human Services		3,980,796	1,692,473	3,852,017	1,264,701	5,690,163	925,505	2,209,636
Health	- Current Expenditures	950,530	67,083	448,187	65,636	1,559,815	38,149	160,090
	- Capital Outlay	---	---	---	---	---	---	---
Total Health		950,530	67,083	448,187	65,636	1,559,815	38,149	160,090
Culture and Recreation	- Current Expenditures	39,178	73,492	67,971	18,690	270,387	28,534	191,265
Libraries	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	125,382	114,776	542,070	134,242	166,940	152,976	205,092
	- Capital Outlay	17,198	---	---	---	---	---	---
Total Culture and Recreation		181,758	188,268	610,041	152,932	437,327	181,510	396,357
Conservation of Natural Resources	- Current Expenditures	1,559,896	1,926,663	809,836	364,780	538,357	623,805	548,788
	- Capital Outlay	---	---	45,208	---	---	---	---
Total Conservation of Natural Resources		1,559,896	1,926,663	855,044	364,780	538,357	623,805	548,788
Economic Development	- Current Expenditures	337,549	41,025	507,938	110,577	2,673	208,565	---
	- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development		337,549	41,025	507,938	110,577	2,673	208,565	---
All Other	- Current Expenditures	268,737	---	27,500	10,000	115,800	---	---
	- Capital Outlay	---	---	---	---	---	---	---
Total All Other		268,737	---	27,500	10,000	115,800	---	---
Debt Service	- Principal Paid on Bonds	---	---	1,210,000	---	1,785,000	212,000	155,000
	- Other Long-term Debt	---	6,000	136,654	155,000	21,991	25,216	398,079
	- Interest and Fiscal Charges	---	3,360	263,708	25,428	225,142	149,225	277,383
Total Current Expenditures		15,268,330	7,513,886	15,220,448	6,713,060	16,954,505	5,924,349	11,758,073
Total Capital Outlay		3,821,193	3,986,279	7,162,584	2,714,925	4,002,758	1,329,264	2,250,500
Total Debt Service		---	9,360	1,610,362	180,428	2,032,133	386,441	830,462
Total Expenditures		19,089,523	11,509,525	23,993,394	9,608,413	22,989,396	7,640,054	14,839,035
Other Financing Uses		---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To		---	---	---	---	---	---	---
- Enterprise Funds		---	---	---	---	---	---	---
- Governmental Funds		1,543,053	15,263	342,842	83,806	766,260	10,152	206,661
Total Expenditures and Other Uses		20,632,576	11,524,788	24,336,236	9,692,219	23,755,656	7,650,206	15,045,696
Unreserved Fund Balance		6,721,713	3,669,178	5,791,467	1,129,352	4,039,948	2,178,878	6,177,446
General Fund Unreserved Fund Balance		6,216,002	4,385,372	7,449,600	1,931,140	5,090,367	3,454,205	2,552,697
Special Revenue Fund Unreserved Fund Balance		12,937,715	8,054,550	13,241,067	3,060,492	9,130,315	5,633,083	8,730,143
Total		84.7%	107.2%	87.0%	45.6%	53.9%	95.1%	74.2%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES								

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	MAHONMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2004 Population Estimates)	5,079	9,996	21,077	36,198	23,267	25,018	32,822
Net-Taxable Tax Capacity	2,501,061	6,475,451	16,078,298	21,058,921	14,183,823	12,945,412	17,848,262
2003 Tax Levy (Payable 2004)	2,895,465	3,380,101	7,217,879	13,437,315	7,642,964	10,630,536	11,266,080
REVENUES							
Taxes	2,688,902	3,080,418	6,565,911	11,988,005	6,864,665	9,716,805	9,795,856
Special Assessments	149,064	193,020	569,973	92,054	68,727	259,078	1,415
Licenses and Permits	7,664	22,769	31,530	140,437	15,891	565,460	265,074
Intergovernmental Revenues							
Federal Grants							
Highways	423,879	231,611	300,050	338,789	---	590,595	---
Human Services	268,028	1,138,840	---	818,496	468,909	808,332	1,027,791
Disaster	159,492	34,514	76,743	117,455	106,441	32,133	67,380
All Other	472,966	13,925	168,787	172,589	684,381	99,734	264,174
Total Federal Grants	1,324,365	1,418,890	543,580	1,447,329	1,259,731	1,530,794	1,359,345
State Grants							
HACA	302,330	513,035	454,029	1,149,807	999,871	912,363	1,305,407
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	247,724	247,869	894,064	1,643,491	393,784	1,223,883	1,693,262
Agricultural Market Value Credit	---	162,254	---	---	477,297	---	---
Mobile Home Market Value Credit	1,017	3,595	---	---	3,216	---	7,270
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	66,695	4,497	35,817	60,910	15,745	24,904	29,364
Highways	3,481,747	4,740,441	3,875,186	3,891,090	2,469,536	3,800,904	5,828,916
Human Services	1,273,242	410,370	13,834	3,141,705	2,007,129	3,204,975	3,648,821
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	10,235	18,740	36,967	36,151	107,402	30,786	48,267
Police Aid	45,784	47,863	41,885	94,261	64,890	77,461	64,721
All Other	430,961	596,595	507,016	610,056	543,053	571,252	841,418
Total State Grants	5,859,735	6,745,259	5,858,798	10,627,471	7,081,923	9,846,528	13,467,446
Local Units Grants	76,166	4,428	---	452,727	134,130	80,684	76,194
Total Intergovernmental Revenues	7,260,266	8,168,577	6,404,378	12,527,527	8,475,784	11,458,006	14,902,985
Charges for Services	373,791	1,198,757	1,104,814	3,115,722	3,888,167	1,298,693	4,809,625
Fines and Forfeits	22,352	---	48,839	215,098	---	90,538	78,304
Interest Earnings	78,822	40,473	132,746	381,438	68,762	158,551	421,956
All Other Revenues	463,977	366,115	496,887	625,171	1,996,082	974,531	1,349,406
Total Revenues	11,044,838	13,070,129	15,355,078	29,085,452	21,378,078	24,521,662	31,624,621
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	---	105,099	---	320,000	---	420,000
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	105,099	---	320,000	---	420,000
Other Sources	186,670	54,138	11,587	27,672	---	36,242	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	170,275	15,179	---	1,693,843	1,039,587	375,253	---
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	11,401,783	13,139,446	15,471,764	30,806,967	22,737,665	24,933,157	32,044,621

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

EXPENDITURES	MAHOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	1,391,552	1,565,405	3,021,220	4,341,587	3,886,453	3,947,756	4,519,768
- Current Expenditures	---	---	73,252	169,926	665,552	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,391,552	1,565,405	3,094,472	4,511,513	4,552,005	3,947,756	4,519,768
Public Safety	1,500,088	1,146,452	1,398,098	4,112,519	2,839,442	1,615,672	1,737,347
- Sheriff	146,451	85,727	948,766	339,270	330,950	2,833,170	1,955,425
- Corrections	723,105	119,996	174,674	113,325	136,742	114,878	107,914
- All Other	---	49,838	69,994	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,369,644	1,402,013	2,591,332	4,565,114	3,307,134	4,563,720	3,800,686
Streets and Highways	195,467	248,047	331,182	552,070	618,503	436,251	315,755
- Administration	1,268,407	485,315	2,278,230	2,285,068	1,682,588	1,917,080	2,878,427
- Maintenance	2,559,313	5,045,432	2,085,246	2,148,444	3,914,224	3,221,865	5,828,884
- Construction	---	137,878	337,005	214,171	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,023,187	5,916,672	5,031,663	4,985,582	6,429,486	5,575,196	9,023,066
Sanitation	227,371	127,255	233,320	1,377,017	128,167	259,175	1,649,924
- Current Expenditures	---	69,500	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	227,371	196,755	233,320	1,377,017	128,167	259,175	1,649,924
Human Services	662,996	697,141	---	1,518,672	1,201,618	1,394,765	2,712,959
- Income Maintenance	1,291,416	1,853,477	---	5,642,531	3,329,776	5,705,495	5,325,730
- Social Services	122,840	12,678	1,748,740	263,549	288,243	---	---
- All Other	---	28,100	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,077,252	2,591,396	1,748,740	7,424,752	4,819,637	7,100,260	8,038,689
Health	37,763	24,000	---	1,517,095	927,326	610,876	1,380,022
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	37,763	24,000	---	1,517,095	927,326	610,876	1,380,022
Culture and Recreation	22,353	63,817	529,102	128,700	115,726	172,001	369,008
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	53,721	77,233	62,050	255,547	298,510	---	70,443
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	76,074	141,050	591,152	384,247	414,236	172,001	439,451
Conservation of Natural Resources	216,921	510,851	719,098	435,908	137,402	160,338	345,492
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	216,921	510,851	719,098	435,908	137,402	160,338	345,492
Economic Development	240,666	90,648	25,135	2,183	726,900	77,863	53,043
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	240,666	90,648	25,135	2,183	726,900	77,863	53,043
All Other	---	197,450	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	197,450	---	---	---	---	---
Debt Service	66,800	205,000	165,000	1,185,000	230,000	240,000	993,000
- Principal Paid on Bonds	14,894	75,000	55,589	762,916	769,510	140,000	390,000
- Other Long-term Debt	38,996	56,933	34,767	204,608	234,383	283,300	446,905
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	8,101,117	7,305,492	11,469,615	22,885,041	16,648,346	19,245,320	23,421,257
Total Capital Outlay	2,559,313	5,330,748	2,565,497	2,318,370	4,793,947	3,221,865	5,883,885
Total Debt Service	120,690	336,933	255,356	2,152,524	1,233,893	663,300	1,829,905
Total Expenditures	10,781,120	12,973,173	14,290,468	27,355,935	22,676,186	23,130,485	31,135,047
Other Financing Uses	---	---	---	---	---	---	---
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	---	---	---	---	---	---	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	170,275	15,179	---	1,693,843	1,039,587	375,253	---
Total Expenditures and Other Uses	10,951,395	12,988,352	14,290,468	29,049,778	23,715,773	23,505,738	31,135,047
Unreserved Fund Balance	1,197,694	897,206	2,793,738	5,304,114	4,324,129	7,102,241	5,872,719
General Fund Unreserved Fund Balance	2,175,930	5,123,339	5,095,701	7,805,885	5,728,931	5,365,194	8,377,881
Special Revenue Fund Unreserved Fund Balance	3,373,624	6,020,545	7,889,439	13,109,999	10,053,060	12,467,435	14,250,600
Total	41.6%	82.4%	68.8%	57.3%	60.4%	64.8%	60.8%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population (2004 Population Estimates)	38,984	8,992	31,147	20,543	7,128	134,282	58,658
Net-Taxable Tax Capacity	20,378,731	7,815,420	20,823,787	11,813,090	4,054,442	93,111,592	42,279,911
2003 Tax Levy (Payable 2004)	8,955,588	4,140,014	10,233,485	6,731,022	2,962,633	52,704,530	18,491,037
REVENUES							
Taxes	7,687,020	3,740,243	9,201,312	6,111,984	2,771,342	51,325,528	16,299,876
Special Assessments	762,285	519,817	601,603	108,228	400,732	---	37,011
Licenses and Permits	57,253	22,761	78,575	136,194	6,528	1,771,712	641,328
Intergovernmental Revenues							
Federal Grants							
Highways	20,849	501,206	---	1,338,636	20,339	579,083	2,066
Human Services	998,243	147,552	619,877	461,137	192,919	7,054,341	2,557,615
Disaster	228,032	53,012	85,820	64,645	81,462	156,500	71,585
All Other	85,069	66,706	121,720	344,510	25,882	731,298	1,389,587
Total Federal Grants	1,332,193	768,476	827,417	2,208,928	320,602	8,521,222	4,020,853
State Grants							
HACA	1,237,995	599,019	868,275	713,023	452,744	4,704,753	2,239,201
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	1,493,967	458,303	1,142,954	553,211	283,896	3,159,531	2,537,249
Agricultural Market Value Credit	---	---	---	179,564	---	---	---
Mobile Home Market Value Credit	---	---	26,546	970	885	---	13,004
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	132,210	30,780	11,717	72,996	15,815	16,081	13,729
Highways	3,969,669	5,051,100	2,738,525	3,858,899	4,695,285	7,959,974	8,778,853
Human Services	4,293,242	---	2,493,541	2,421,487	989,202	22,301,438	6,982,375
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	40,232	15,531	34,276	28,842	13,183	177,727	64,946
Police Aid	95,439	19,255	46,882	37,074	19,625	289,451	---
All Other	921,490	305,430	562,745	837,126	197,117	3,867,361	1,339,921
Total State Grants	12,184,244	6,479,418	7,925,461	8,703,192	6,667,752	42,476,316	21,969,278
Local Units Grants	2,151	290,729	---	253,684	394	659,402	47
Total Intergovernmental Revenues	13,518,588	7,538,623	8,752,878	11,165,804	6,988,748	51,656,940	25,990,178
Charges for Services	2,510,675	363,676	1,463,192	2,361,881	242,968	18,532,649	2,978,442
Fines and Forfeits	170,754	75	---	---	300	343,755	130,162
Interest Earnings	868,810	175,919	258,083	221,300	80,541	2,096,033	355,459
All Other Revenues	862,885	497,798	856,448	1,938,199	372,794	1,426,852	1,603,906
Total Revenues	26,438,270	12,858,912	21,212,091	22,043,590	10,863,953	127,153,469	48,036,362
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	2,605,000	6,072,014	---	---	1,050,000
Other Long-term Debt	124,712	---	569,509	---	---	---	---
Total Borrowing	124,712	---	3,174,509	6,072,014	---	---	1,050,000
Other Sources	1,259,480	1,750	---	---	39,610	260,561	48,092
Transfers From	---	---	---	---	---	293,913	---
- Enterprise Funds	4,389,675	77,151	1,112,705	373,341	---	210,819	20,000
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	32,212,137	12,937,813	25,499,305	28,488,945	10,903,563	127,918,762	49,154,454

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
EXPENDITURES							
General Government	4,371,082	1,790,538	4,577,338	3,017,798	1,109,679	17,370,362	8,423,026
- Current Expenditures	---	---	36,116	---	---	---	837,341
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	4,371,082	1,790,538	4,613,454	3,017,798	1,109,679	17,370,362	9,260,367
Public Safety	2,111,905	181,103	1,566,590	1,006,938	613,496	6,239,016	3,625,650
- Sheriff	1,991,417	181,761	757,456	1,894,057	169,870	12,898,492	3,131,258
- Corrections	174,229	109,474	155,791	176,879	30,171	446,207	599,839
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	4,277,551	1,101,338	2,479,837	3,077,874	813,537	19,583,715	7,356,747
Streets and Highways	529,365	250,732	317,243	193,698	337,457	1,903,252	390,770
- Administration	3,354,881	1,867,346	1,477,268	1,561,030	1,942,993	5,042,834	5,096,042
- Maintenance	2,454,487	4,620,687	3,805,499	3,992,226	3,856,779	13,087,904	6,602,015
- Construction	---	---	---	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	6,338,733	6,738,765	5,600,010	5,746,954	6,137,229	20,033,990	12,088,827
Sanitation	774,269	412,282	404,039	334,461	324,380	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	774,269	412,282	404,039	334,461	324,380	---	---
Human Services	2,057,880	---	1,865,048	1,294,411	556,819	7,291,155	3,534,046
- Income Maintenance	5,685,833	---	4,303,553	2,934,749	1,388,797	45,368,394	11,105,886
- Social Services	361,395	981,647	---	---	11,949	322,307	683,571
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	8,105,108	981,647	6,168,601	4,229,160	1,957,565	52,981,856	15,323,503
Health	1,817,035	176,343	1,022,321	1,687,051	205,051	7,877,019	1,620,177
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,817,035	176,343	1,022,321	1,687,051	205,051	7,877,019	1,620,177
Culture and Recreation	226,322	58,838	93,494	402,600	73,027	711,959	320,156
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	363,584	322,063	131,825	204,895	67,771	1,909,555	2,600,025
- Current Expenditures	49,357	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	639,263	380,901	225,319	607,495	140,798	2,621,514	580,181
Conservation of Natural Resources	604,379	664,827	373,706	333,058	314,785	504,748	566,961
- Current Expenditures	264,628	262,625	121,086	38,026	4,040	504,748	129,205
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	604,379	664,827	373,706	333,058	314,785	504,748	566,961
Economic Development	264,628	262,625	121,086	38,026	4,040	80,425	129,205
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	40,000	270,000	615,000	290,000	50,000	475,000	65,000
- Principal Paid on Bonds	---	---	355,883	370,000	---	32,289	88,496
- Other Long-term Debt	---	---	288,103	1,046,511	1,671	482,582	592,361
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	24,688,204	7,888,579	17,166,758	15,079,651	7,150,285	108,334,488	39,486,612
Total Capital Outlay	2,503,844	4,620,687	3,841,615	3,992,226	3,856,779	13,087,904	7,439,356
Total Debt Service	40,000	397,887	1,258,986	1,706,511	51,671	989,871	745,857
Total Expenditures	27,232,048	12,907,153	22,267,359	20,778,388	11,058,735	122,412,263	47,671,825
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	14,613	---	---	---	---
Transfers To	---	5,244	---	---	---	1,579,752	---
- Enterprise Funds	---	77,151	1,112,705	373,341	---	210,819	20,000
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	31,621,723	12,989,548	23,394,677	21,151,729	11,058,735	124,202,834	47,691,825
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	16,314,972	4,378,375	8,326,538	4,078,608	2,724,851	16,481,501	9,132,449
Special Revenue Fund Unreserved Fund Balance	9,090,397	3,128,758	5,281,884	6,341,718	2,036,256	25,076,843	9,754,330
Total	25,405,369	7,507,133	13,608,422	10,420,326	4,761,107	41,558,344	18,886,779
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	102.9%	95.2%	79.3%	69.1%	66.6%	38.4%	47.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (2004 Population Estimates)	13,559	28,071	9,589	31,092	11,221	515,411	4,298
Net Taxable Tax Capacity	5,025,460	16,360,232	5,464,689	15,863,847	7,574,690	383,824,549	1,838,277
2003 Tax Levy (Payable 2004)	4,662,031	9,238,488	3,411,251	12,594,622	4,248,378	168,472,660	1,359,622
REVENUES							
Taxes	4,239,054	8,177,597	3,716,217	11,467,781	3,808,694	187,853,804	1,278,138
Special Assessments	209,804	---	124,581	2,831,129	275,735	---	64,740
Licenses and Permits	2,653	95,110	8,871	48,984	61,151	1,258,037	1,905
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	---	---	---	---	---	---
Highways	---	529,391	788,743	2,320,000	5,192	28,634	---
Human Services	363,945	932,177	169,274	1,707,771	269,025	35,182,626	103,767
Disaster	28,973	63,738	39,605	99,369	31,418	4,333,794	45,677
All Other	99,267	341,834	37,046	377,702	19,093	9,555,879	84,069
Total Federal Grants	492,185	1,867,140	1,034,668	4,504,842	324,728	49,100,933	233,513
State Grants	---	---	---	---	---	---	---
HACA	419,039	1,116,434	531,570	1,136,547	648,619	4,066,038	478,818
Manufactured Home HACA	---	---	---	---	---	---	---
Residential Market Value Credit	546,928	1,345,429	364,359	1,134,180	545,086	12,673,475	159,928
Agricultural Market Value Credit	---	---	---	---	---	---	---
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	96,571	1,034	80,146	77,191	22,609	263,262	90,199
Highways	2,991,598	9,577,987	1,970,581	8,961,776	2,990,516	11,939,984	3,107,649
Human Services	2,084,069	2,637,746	839,491	7,113,573	1,081,212	85,168,787	533,433
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	16,384	35,238	14,804	43,810	17,671	767,184	8,965
Police Aid	33,650	96,871	10,210	111,210	24,426	1,157,695	25,714
All Other	203,750	1,242,363	194,964	848,761	405,585	31,604,247	165,630
Total State Grants	6,391,989	16,053,102	4,006,125	19,427,048	5,735,724	147,640,672	4,570,336
Local Units Grants	---	5,975	22,096	59,590	102,526	4,568,408	---
Total Intergovernmental Revenues	6,884,174	17,926,217	5,062,889	23,991,480	6,162,978	201,310,013	4,803,849
Charges for Services	1,968,967	1,426,847	961,155	1,623,692	1,047,509	61,635,081	505,974
Fines and Forfeits	24,796	216,633	21,886	45,685	37,843	733,823	9,849
Interest Earnings	56,088	395,144	277,317	470,457	196,134	6,254,178	142,783
All Other Revenues	823,805	3,034,329	454,762	2,567,067	312,149	12,970,534	279,946
Total Revenues	14,209,341	31,271,877	10,627,678	43,046,275	11,902,193	472,015,470	7,087,184
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	837,534	3,665,000	---	3,576,128	4,300	56,390,673	---
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	837,534	3,665,000	---	3,576,128	4,300	56,390,673	---
Other Sources	---	---	3,940	---	472,422	13,845,000	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	32,975	2,460,265	---	56,612	663,938	2,118,199	67
- Governmental Funds	---	---	---	---	---	---	---
Total Revenues and Other Sources	15,079,850	37,397,142	10,631,618	46,679,015	13,042,853	544,369,342	7,087,251

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
EXPENDITURES							
General Government	1,722,957	3,655,172	2,226,747	4,660,957	2,147,793	79,591,902	723,419
- Capital Expenditures	---	106,792	---	13,721	1,338,945	2,079,492	---
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,722,957	3,761,964	2,226,747	4,674,678	3,486,738	81,671,394	723,419
Public Safety	1,164,525	3,131,674	987,568	2,333,860	982,096	33,962,592	689,745
- Sheriff	1,637,521	1,832,189	336,960	1,475,832	240,396	50,761,263	89,241
- Corrections	69,783	322,377	112,354	498,447	47,003	1,675,780	16,571
- All Other	---	8,767	---	---	---	5,377,547	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,871,829	5,295,007	1,436,882	4,308,139	1,269,495	91,777,182	795,557
Streets and Highways	197,534	820,818	209,270	287,178	200,156	3,818,986	324,699
- Administration	1,798,301	2,703,744	1,395,690	3,816,813	1,334,924	10,268,015	805,798
- Maintenance	2,106,021	10,077,378	2,465,083	11,729,847	2,432,159	12,804,293	1,454,828
- Construction	---	44,688	---	---	---	20,483,463	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,101,856	13,646,628	4,070,043	15,833,838	3,967,239	47,374,757	2,585,325
Sanitation	106,084	128,142	122,565	1,431,969	280,092	15,742,726	128,489
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	106,084	128,142	122,565	1,431,969	280,092	15,742,726	128,489
Human Services	1,136,822	1,524,667	722,344	2,948,125	644,905	28,356,316	546,920
- Income Maintenance	3,209,190	5,211,754	1,807,221	9,988,238	1,701,169	144,864,918	515,210
- Social Services	33,542	---	---	---	---	92,475	22,002
- All Other	---	9,820	---	---	---	564,444	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	4,379,554	6,746,241	2,529,565	12,936,363	2,346,074	173,878,153	1,084,132
Health	38,802	789,937	222,186	1,496,854	756,484	24,447,734	65,350
- Current Expenditures	---	---	---	---	---	6,033	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	38,802	789,937	222,186	1,496,854	756,484	24,453,767	65,350
Culture and Recreation	60,683	199,545	36,437	180,381	124,006	7,492,454	29,702
Libraries	---	---	---	---	---	625,528	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	44,619	108,488	93,331	87,049	62,082	8,647,722	35,872
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	1,213,182	---
Total Culture and Recreation	105,302	308,033	129,768	267,430	186,088	17,978,886	65,574
Conservation of Natural Resources	444,383	1,249,232	326,035	3,260,898	289,001	458,455	287,272
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	444,383	1,249,232	326,035	3,260,898	289,001	458,455	287,272
Economic Development	21,732	59,614	59,614	39,688	455,037	23,122,428	77,551
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	21,732	59,614	59,614	39,688	455,037	23,122,428	77,551
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	115,000	---	70,000	4,132,000	280,000	11,295,000	---
- Principal Paid on Bonds	86,782	1,033,084	18,523	439,017	---	222,541	---
- Other Long-term Debt	199,124	132,775	11,026	616,165	---	8,689,754	---
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	11,686,478	21,677,739	8,658,322	32,506,289	9,295,144	433,303,766	4,357,841
Total Capital Outlay	2,106,021	10,247,445	2,465,083	11,743,568	3,771,104	43,153,982	1,454,828
Total Debt Service	400,906	1,165,859	99,549	5,187,182	327,349	20,207,295	3,027
Total Expenditures	14,193,405	33,091,043	11,222,954	49,437,039	13,393,597	496,665,043	5,815,696
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	22,423	---	2,345,000	---
Other Uses	---	---	---	---	---	607,492	---
Transfers To	---	---	---	---	---	2,118,199	67
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	32,975	2,460,265	---	56,612	663,938	---	---
Total Expenditures and Other Uses	14,226,380	35,551,308	11,463,545	49,516,074	14,057,535	501,735,734	5,815,763
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,766,482	1,702,181	5,665,683	9,128,349	2,957,978	118,932,269	2,792,756
Special Revenue Fund Unreserved Fund Balance	1,274,272	4,223,177	3,324,548	13,670,747	2,176,949	40,014,429	1,851,210
Total	4,040,754	5,925,358	8,990,231	22,799,096	5,134,927	158,946,698	4,643,966
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	34.6%	27.3%	103.8%	70.1%	55.2%	36.7%	106.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
Population (2004 Population Estimates)	16,245	16,838	60,576	9,590	16,303	112,623	79,030
Net-Taxable Tax Capacity	11,332,550	13,896,538	36,513,176	7,072,313	6,274,363	95,046,656	61,339,931
2003 Tax Levy (Payable 2004)	6,976,356	7,692,139	12,714,415	3,075,548	3,666,206	31,941,002	27,232,740
REVENUES							
Taxes	6,339,310	7,001,697	11,574,552	2,740,495	3,460,003	34,731,262	26,368,909
Special Assessments	440,921	774,438	93,243	207,150	784,463	---	619,397
Licenses and Permits	32,548	137,180	590,539	166,066	4,205	2,506,398	822,587
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	---	---	---	---	---	---
Highways	---	---	37,260	293,520	85,893	1,303,964	3,294,152
Human Services	495,289	319,933	2,736,949	161,145	696,101	1,273,483	1,366,734
Disaster	80,977	48,351	105,347	73,375	625,892	131,492	181,965
All Other	30,207	821,074	222,971	99,316	477,565	1,995,589	148,936
Total Federal Grants	606,473	1,189,358	3,102,527	627,356	1,885,451	4,704,528	4,991,787
State Grants	---	---	---	---	---	---	---
HACA	729,114	644,936	1,079,738	460,206	490,648	3,948,759	---
Manufactured Home HACA	---	619	---	---	---	---	---
Residential Market Value Credit	685,027	763,164	1,594,005	294,535	602,940	2,286,696	2,009,883
Agricultural Market Value Credit	---	---	---	97,759	---	---	---
Mobile Home Market Value Credit	---	---	---	572	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	45,162	56,439	30,950	15,329	2,187	10,295	5,609
Highways	4,582,989	3,707,077	4,971,427	1,895,825	5,394,108	5,834,164	5,037
Human Services	1,674,687	1,917,255	4,052,875	1,002,600	1,301,840	8,881,697	6,018,254
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	27,659	28,406	50,501	15,078	16,974	109,098	63,819
Police Aid	43,802	51,180	102,044	48,198	38,442	200,444	233,651
All Other	414,850	1,055,101	1,591,211	433,488	676,728	2,110,420	2,369,878
Total State Grants	8,203,290	8,224,177	13,472,751	4,263,590	8,523,867	23,381,573	10,706,131
Local Units Grants	35,718	---	103,473	---	3,637	2,427,330	22,429
Total Intergovernmental Revenues	8,845,481	9,413,535	16,678,751	4,890,946	10,412,955	30,513,431	15,720,347
Charges for Services	1,205,146	2,219,834	3,056,864	1,238,388	3,222,884	7,416,000	6,658,618
Fines and Forfeits	---	42,439	235,610	29,745	17,489	455,886	602,566
Interest Earnings	187,308	335,813	1,001,308	84,747	167,861	2,459,764	1,431,075
All Other Revenues	579,613	658,277	1,394,098	427,475	485,571	1,604,593	2,194,432
Total Revenues	17,630,327	20,583,213	34,624,965	9,785,012	18,555,431	79,667,334	54,417,931
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	375,000	170,409	---	---	---	---	4,898,071
Other Long-term Debt	---	---	---	---	---	---	5,779,924
Total Borrowing	375,000	170,409	---	---	---	---	10,677,995
Other Sources	---	---	---	---	---	---	---
Transfers From	---	4,097	295,211	---	---	5,252	21,229
- Enterprise Funds	---	---	---	---	---	---	1,000,000
- Governmental Funds	138,885	866,786	549,000	26,069	200,435	38,631	2,601,608
Total Revenues and Other Sources	18,144,212	21,624,505	35,469,176	9,811,081	18,755,866	79,711,217	68,718,763

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
EXPENDITURES							
General Government	2,179,238	3,630,858	5,789,532	1,456,270	2,089,615	19,181,789	11,468,525
- Current Expenditures	---	33,908	7,533	---	---	1,586,135	5,831,842
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	2,179,238	3,664,766	5,797,065	1,456,270	2,089,615	20,767,924	17,300,367
Public Safety	1,933,899	1,526,914	2,961,135	1,349,110	1,082,293	3,704,099	4,197,996
- Sheriff	282,007	155,863	202,473	42,767	473,679	5,296,898	5,298,673
- Corrections	86,229	452,188	3,504,753	3,085	613,483	1,447,908	1,202,035
- All Other	---	124,586	380,866	---	---	19,943,005	369,700
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,302,135	2,259,551	7,049,227	1,394,962	2,169,455	30,391,910	11,068,404
Streets and Highways	285,735	484,486	226,085	222,296	358,484	1,299,370	392,113
- Administration	2,733,024	3,316,856	2,634,897	1,661,117	2,444,077	3,040,304	3,031,941
- Maintenance	2,575,886	3,099,912	5,977,856	1,307,098	6,625,461	13,459,185	5,863,546
- Construction	---	---	---	---	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,594,645	6,901,254	8,838,838	3,190,511	9,428,022	17,798,859	9,682,319
Sanitation	476,855	504,260	31,660	499,220	885,577	---	4,502,258
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	476,855	504,260	31,660	499,220	885,577	---	4,502,258
Human Services	1,133,058	1,222,542	2,021,043	766,069	664,029	1,483,996	2,840,706
- Income Maintenance	3,091,216	3,486,789	6,377,419	1,397,512	2,103,682	12,163,009	9,158,647
- Social Services	---	---	---	---	---	---	---
- All Other	---	422,167	---	---	---	1,670,697	5,037
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	4,224,274	5,131,498	8,398,462	2,163,581	2,767,711	15,317,702	12,004,390
Health	1,031,962	1,275,409	2,732,816	56,676	40,319	1,501,534	1,377,002
- Current Expenditures	---	6,222	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,031,962	1,281,631	2,732,816	56,676	40,319	1,501,534	1,377,002
Culture and Recreation	81,174	94,327	378,762	80,007	70,000	1,873,418	978,976
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	128,049	56,928	226,814	392,383	138,536	1,277,443	306,591
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	209,223	151,255	605,576	472,390	208,536	3,150,861	1,285,567
Conservation of Natural Resources	635,745	1,141,506	389,570	230,031	527,791	872,923	583,524
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	635,745	1,141,506	389,570	230,031	527,791	872,923	583,524
Economic Development	21,205	---	1,990,800	---	664,215	1,306,578	548,410
- Current Expenditures	---	---	---	---	---	967,876	---
- Capital Outlay	---	---	---	---	---	2,274,454	548,410
Total Economic Development	21,205	---	1,990,800	---	664,215	1,360,843	548,410
All Other	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	---	450,000	235,000	---	---	1,020,000	820,000
- Principal Paid on Bonds	---	467,145	140,000	54,015	---	1,927,641	43,728
- Other Long-term Debt	---	164,997	389,227	25,354	---	2,765,986	609,216
- Interest and Fiscal Charges	9,953	---	---	---	2,162	---	---
Total Current Expenditures	14,099,396	17,771,093	29,467,759	8,156,543	12,155,780	57,480,809	45,892,434
Total Capital Outlay	2,575,886	3,264,628	6,366,255	1,307,098	6,625,461	35,956,201	12,459,807
Total Debt Service	9,953	1,082,142	764,227	79,369	2,162	5,713,627	1,472,944
Total Expenditures	16,685,235	22,117,863	36,598,241	9,543,010	18,783,403	99,150,637	59,825,185
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	2,062	---	---	---	---	---	---
Transfers To	---	---	---	---	---	430,195	---
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	138,885	866,786	549,000	26,069	200,435	38,631	2,601,608
Total Expenditures and Other Uses	16,826,182	22,984,649	37,147,241	9,569,079	18,983,838	99,619,463	62,426,793
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,353,745	3,926,779	8,701,207	2,886,096	5,563,332	16,512,386	11,581,428
Special Revenue Fund Unreserved Fund Balance	7,486,383	6,449,498	6,536,960	3,604,448	4,031,877	8,780,887	10,341,366
Total	11,840,128	10,376,277	15,238,167	6,490,544	9,595,209	25,293,273	21,922,794
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	84.0%	58.4%	51.7%	79.6%	78.9%	44.0%	47.8%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2004**

	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
Population (2004 Population Estimates)	15,320	140,841	35,166	9,874	198,262	11,599	24,657
Net Taxable Tax Capacity	10,610,327	82,041,415	23,237,184	6,218,816	101,174,066	7,388,718	10,860,375
2003 Tax Levy (Payable 2004)	7,193,404	42,069,178	11,891,913	3,196,423	78,789,332	4,540,972	8,032,000
REVENUES							
Taxes	6,670,662	38,770,887	10,835,486	2,896,369	86,425,663	4,082,965	7,041,410
Special Assessments	398,849	395,888	144,682	161,314	---	478,222	11,560
Licenses and Permits	46,669	555,090	52,948	19,811	150,938	4,678	187,266
Intergovernmental Revenues	---	---	---	---	---	---	---
Federal Grants	---	610,200	17,047	690,417	3,905,134	1,215,127	669,152
Highways	310,333	3,615,121	673,152	233,197	10,376,284	224,493	1,663,752
Human Services	38,572	3,003,193	118,299	41,255	235,514	22,243	39,831
Disaster	91,311	932,310	346,347	28,592	1,112,632	44,611	21,315
All Other	440,216	8,160,824	1,154,845	993,461	15,629,564	1,506,474	2,394,050
Total Federal Grants	---	---	---	---	---	---	---
State Grants	531,394	3,582,001	521,297	869,228	8,478,183	725,908	1,328,319
HACA	---	---	---	392	---	---	5,992
Manufactured Home HACA	668,738	4,528,665	1,382,563	341,515	8,530,250	335,473	1,165,189
Residential Market Value Credit	225,987	---	---	---	---	142,206	40,257
Agricultural Market Value Credit	2,586	---	---	---	---	475	554
Mobile Home Market Value Credit	---	---	---	---	---	---	---
Attached Machinery Aid	56,616	48,907	---	---	---	---	---
Disparity Reduction Aid	3,441,223	7,777,599	2,963,841	50,560	5,548,835	67,204	77,705
Highways	1,463,472	11,213,093	3,386,927	2,682,982	34,944,505	2,914,844	3,736,968
Human Services	---	---	---	986,613	29,058,460	1,532,414	3,177,685
Criminal Justice Aid	25,385	145,954	49,358	18,442	410,279	36,367	26,232
PERA Aid	38,212	218,540	71,149	23,587	575,577	27,328	---
Police Aid	681,549	3,529,706	893,243	236,036	2,240,429	225,356	742,765
All Other	7,135,162	31,044,465	9,295,129	5,209,355	89,786,518	6,007,575	10,301,666
Total State Grants	---	---	---	---	---	---	---
Local Units Grants	22,891	2,320,546	131,830	---	3,690	66,341	---
Total Intergovernmental Revenues	7,598,269	41,525,835	10,581,804	6,202,816	105,419,772	7,580,390	12,695,716
Charges for Services	1,606,497	4,375,878	2,179,633	525,028	10,586,660	1,026,481	1,733,631
Fines and Forfeits	130,707	211,923	143,489	21,738	1,622,789	450	3,341
Interest Earnings	226,967	910,836	317,220	271,390	1,534,185	80,364	129,873
All Other Revenues	644,201	3,695,760	2,508,889	222,858	15,276,261	817,548	1,395,206
Total Revenues	17,322,821	90,442,097	26,764,151	10,321,324	221,016,268	14,071,098	23,198,003
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	12,093	---	---	---	17,771,120	---	---
Other Long-term Debt	---	---	---	---	79,000	53,877	---
Total Borrowing	12,093	---	---	---	17,850,120	53,877	---
Other Sources	200,000	9,575	---	---	---	93,602	---
Transfers From	---	---	---	---	---	---	---
- Enterprise Funds	730,952	4,210,643	---	---	---	---	---
- Governmental Funds	---	---	---	---	3,774,887	---	510,178
Total Revenues and Other Sources	18,265,866	94,662,315	26,764,151	10,321,324	242,641,275	14,218,577	23,708,181

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

EXPENDITURES	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	2,775,027	12,668,469	5,443,221	1,647,019	32,537,856	1,837,171	3,305,563
- Capital Expenditures	356,248	1,504,477	---	---	55,686	---	98,970
- Current Expenditures	3,131,275	14,172,946	5,443,221	1,647,019	32,593,542	1,837,171	3,404,533
Total General Government	1,470,809	6,619,217	1,884,287	769,395	10,427,364	1,142,624	1,527,861
- Sheriff	197,574	11,340,319	3,876,911	79,168	16,228,066	89,066	691,515
- Corrections	59,745	2,804,837	124,086	42,334	5,218,444	31,498	6,847
- All Other	58,051	---	54,533	292,025	---	---	168,964
- Capital Outlay	1,786,179	20,764,373	5,939,817	890,897	32,165,899	1,263,188	2,395,187
Total Public Safety	305,026	1,045,916	228,584	448,678	5,421,699	309,228	1,071,297
Streets and Highways	2,070,922	4,865,984	1,846,831	1,279,167	22,085,408	1,804,533	1,008,824
- Administration	---	7,988,759	2,615,779	2,336,578	36,011,450	2,756,807	4,414,733
- Maintenance	---	---	---	---	2,001,324	---	182,689
- Construction	157,990	---	---	---	---	---	---
- Other Capital Outlay	5,088,363	13,900,659	4,691,194	4,064,423	65,519,881	4,870,568	6,677,543
Total Streets and Highways	211,160	339,555	571,493	162,512	1,924	758,265	---
Sanitation	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	211,160	339,555	571,493	162,512	1,924	758,265	---
Total Sanitation	763,112	---	1,878,686	379,930	11,430,260	802,024	2,090,097
Human Services	2,509,582	---	4,791,273	1,793,896	41,427,310	2,365,724	4,953,878
- Income Maintenance	19,108	27,606,801	---	---	7,999,893	---	694,682
- Social Services	---	---	---	---	---	---	---
- All Other	---	---	---	---	---	---	---
- Capital Outlay	3,291,802	27,606,801	6,669,959	2,173,826	60,857,463	3,167,748	7,738,657
Total Human Services	1,125,222	1,652,663	1,120,964	101,948	6,482,829	214,827	1,929,823
Health	8,432	---	---	---	15,404	---	3,706
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	1,133,654	1,652,663	1,120,964	101,948	6,498,233	214,827	1,933,529
Total Health	227,249	1,618,028	22,160	47,583	469,011	76,748	261,683
Culture and Recreation	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
- Current Expenditures	25,396	1,269,528	100,890	358,813	1,199,783	91,677	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	252,645	2,887,556	123,050	406,396	1,668,794	168,425	261,683
Parks and Recreation	1,016,509	3,179,268	562,347	356,984	6,117,557	518,100	205,135
- Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	1,016,509	3,179,268	562,347	356,984	6,253,229	518,100	206,236
Total Conservation of Natural Resources	189,457	1,251,511	---	57,000	3,545,611	227,500	53,712
Economic Development	---	---	---	---	---	---	---
- Current Expenditures	189,457	1,251,511	389,463	57,000	3,545,611	227,500	53,712
- Capital Outlay	---	---	---	---	---	10,397	---
Total Economic Development	---	---	389,463	---	---	10,397	---
All Other	395,000	3,320,000	6,015,000	---	3,031,234	695,000	40,000
- Principal Paid on Bonds	---	1,668,132	346,492	---	2,311,755	---	110,000
- Other Long-term Debt	262,431	922,427	1,295,702	---	1,218,003	43,537	34,623
- Interest and Fiscal Charges	12,965,898	76,262,096	22,841,196	7,524,427	170,593,015	10,279,382	17,800,917
Total Current Expenditures	3,135,146	9,493,236	2,670,312	2,336,578	38,511,561	2,756,807	4,870,163
Total Capital Outlay	657,431	5,910,559	7,657,194	---	6,560,992	738,537	184,623
Total Debt Service	16,758,475	91,665,891	33,168,702	9,861,005	215,665,568	13,774,726	22,855,703
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	446,010	---
Other Uses	---	---	---	---	---	100,000	---
Transfers To	730,952	4,210,643	---	58,990	3,774,887	---	510,178
- Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	17,489,427	95,876,534	33,168,702	9,919,995	219,834,455	14,320,736	23,365,881
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	4,422,256	7,971,668	4,579,349	3,421,293	21,829,844	1,295,651	3,185,800
Special Revenue Fund Unreserved Fund Balance	3,302,836	9,605,479	2,296,722	4,097,260	34,754,408	5,073,297	5,201,628
Total	7,725,092	17,577,147	6,876,071	7,518,553	56,584,252	6,368,948	8,387,428
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	59.6%	23.0%	30.1%	99.9%	33.2%	62.0%	47.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2004 Population Estimates)	3,866	22,232	13,600	19,450	217,435	11,570	6,837
Net-Taxable Tax Capacity	4,366,837	13,131,602	5,572,882	12,579,190	202,239,240	6,643,367	5,803,157
2003 Tax Levy (Payable 2004)	2,383,367	6,903,505	4,908,998	6,904,391	57,225,371	5,164,556	3,399,348
REVENUES							
Taxes	2,224,961	6,101,100	4,267,767	6,141,436	67,217,857	4,722,146	3,078,012
Special Assessments	57,905	---	322,540	411,750	72,411	265,169	129,661
Licenses and Permits	1,824	199,399	64,198	185,316	3,084,784	11,541	9,210
Intergovernmental Revenues							
Federal Grants							
Highways	13,387	910,735	22,804	---	2,355,302	96,414	707
Human Services	129,321	634,053	590,655	440,556	6,782,834	367,698	252,834
Disaster	14,029	60,991	36,444	65,812	916,635	28,542	6,300
All Other	---	172,376	32,791	135,066	4,663,875	36,684	29,585
Total Federal Grants	156,737	1,778,155	682,694	641,434	14,718,646	529,338	289,426
State Grants							
HACA	444,162	530,059	252,044	854,521	4,391,562	605,216	787,113
Manufactured Home HACA	---	---	---	3,115	---	---	---
Residential Market Value Credit	173,720	1,025,294	682,421	844,559	3,808,727	582,244	349,953
Agricultural Market Value Credit	---	---	---	71,044	94,248	---	---
Mobile Home Market Value Credit	648	---	2,039	---	26,108	1,583	3,363
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	18,776	21,943	53,618	13,405	363	5,082	17,713
Highways	3,445,952	3,506,814	2,466,168	2,660,904	4,576,970	2,914,020	3,369,278
Human Services	648,763	1,658,408	2,405,386	1,802,977	12,297,250	1,580,722	821,863
Criminal Justice Aid	---	---	---	---	---	---	---
PERA Aid	16,482	22,637	44,341	26,326	209,159	19,906	14,876
Police Aid	12,287	62,079	29,569	55,234	431,420	34,077	22,437
All Other	161,208	747,873	423,623	881,410	7,093,443	301,480	166,534
Total State Grants	4,921,998	7,575,107	6,359,209	7,213,495	32,929,250	6,044,330	5,553,130
Local Units Grants	10,306	---	1,423	---	4,503,567	21,865	23,124
Total Intergovernmental Revenues	5,089,041	9,353,262	7,043,326	7,854,929	52,151,463	6,595,533	5,865,680
Charges for Services	297,144	1,368,244	1,005,083	1,025,982	11,572,266	799,178	847,279
Fines and Forfeits	318	64,576	105,104	52,488	1,293,792	11,714	17,062
Interest Earnings	83,192	173,048	77,394	172,996	1,556,690	115,302	119,418
All Other Revenues	438,625	607,556	875,850	903,440	8,988,788	801,340	429,044
Total Revenues	8,193,010	17,867,185	13,761,262	16,748,337	145,938,051	13,321,923	10,495,366
Other Financing Sources							
Borrowing	---	---	---	---	---	---	---
Bonds Issued	---	179,810	---	---	---	2,153,122	---
Other Long-term Debt	---	---	---	---	---	123,510	105,000
Total Borrowing	---	179,810	---	---	---	2,276,632	105,000
Other Sources	---	9,765	243,557	---	---	---	---
Transfers From	---	---	---	---	1,160,000	---	---
- Enterprise Funds	---	---	---	---	2,415,360	---	---
- Governmental Funds	63,916	277,262	474,021	365,712	---	154,043	274,457
Total Revenues and Other Sources	8,256,926	18,334,022	14,478,840	17,114,049	149,513,411	15,752,598	10,874,823

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
EXPENDITURES							
General Government	1,154,467	2,824,651	2,675,154	3,560,026	31,083,466	2,219,793	1,388,371
- Capital Expenditures	---	---	---	71,532	2,464,545	81,585	92,847
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,154,467	2,824,651	2,675,154	3,631,558	33,548,011	2,301,378	1,481,218
Public Safety	534,310	1,639,628	1,146,123	1,656,983	20,678,251	971,586	937,613
- Sheriff	203,968	1,619,974	70,000	13,847	7,659,267	649,071	59,841
- Corrections	5,089	113,052	49,851	109,208	---	57,920	32,659
- All Other	---	---	---	887,050	---	---	54,724
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	765,835	3,372,654	1,265,974	2,667,088	28,337,518	1,678,577	1,084,837
Streets and Highways	338,690	310,870	315,804	215,283	855,349	349,810	274,678
- Administration	1,592,204	1,716,758	1,581,501	1,576,789	4,298,741	1,777,651	1,941,346
- Maintenance	1,947,665	4,238,551	1,505,896	422,735	9,568,905	1,500,022	2,252,518
- Construction	154,475	---	---	1,863,069	---	---	---
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,033,034	6,266,179	3,403,201	4,077,876	14,722,995	3,627,483	4,468,542
- Current Expenditures	42,965	251,516	1,007,512	517,746	---	150,070	288,083
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	42,965	251,516	1,007,512	517,746	---	150,070	288,083
Human Services	526,623	777,114	1,325,915	1,007,217	7,899,830	830,841	567,791
- Income Maintenance	1,014,792	3,175,749	3,208,628	2,770,284	20,108,093	2,518,247	1,736,850
- Social Services	---	---	---	---	13,873,898	---	---
- All Other	---	---	202,013	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	1,541,415	3,952,863	4,736,556	3,777,501	41,881,821	3,349,088	2,304,641
- Current Expenditures	68,217	1,236,360	608,958	843,559	382,619	382,619	587,974
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	68,217	1,236,360	608,958	843,559	---	---	---
Culture and Recreation	35,032	112,129	37,271	186,597	5,032,872	457,228	40,421
Libraries	---	---	---	---	---	---	---
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	31,488	274,940	61,145	216,483	2,058,233	69,479	10,400
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	66,520	387,069	98,416	408,980	7,091,105	526,707	50,821
Conservation of Natural Resources	273,113	329,149	256,254	410,404	210,261	517,759	326,587
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	273,113	329,149	256,254	410,404	210,261	517,759	326,587
- Current Expenditures	9,863	64,413	3,403	40,451	7,938,832	132,859	3,755
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	9,863	64,413	3,403	40,451	7,938,832	132,859	3,755
- Current Expenditures	---	---	---	---	---	---	---
- Capital Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	---	---	---	---	---	---
Debt Service	200,567	350,018	---	470,000	2,340,000	80,000	20,000
- Principal Paid on Bonds	19,881	24,456	---	68,294	143,431	92,068	105,000
- Other Long-term Debt	---	---	---	260,500	2,408,543	186,256	2,015
- Interest and Fiscal Charges	---	---	---	---	---	---	---
Total Current Expenditures	5,830,821	14,446,303	12,549,532	13,124,877	121,697,093	11,084,933	8,196,369
Total Capital Outlay	2,124,608	4,238,551	1,505,896	3,250,286	12,033,450	1,581,607	2,400,089
Total Debt Service	220,448	374,474	798,794	4,891,974	4,891,974	358,324	127,015
Total Expenditures	8,175,877	19,059,328	14,055,428	17,173,957	138,622,517	13,024,864	10,723,473
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To	14,616	---	---	---	2,487,000	---	---
- Enterprise Funds	63,916	277,262	474,021	365,712	2,415,360	154,043	274,457
- Governmental Funds	---	---	---	---	---	---	---
Total Expenditures and Other Uses	8,254,409	19,336,590	14,529,449	17,539,669	143,524,877	13,178,907	10,997,930
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	651,366	4,171,886	1,645,837	4,529,158	30,982,597	2,740,071	3,881,806
Special Revenue Fund Unreserved Fund Balance	648,767	2,063,525	1,843,844	6,430,038	15,647,470	2,953,192	792,553
Total	1,300,133	6,235,411	3,489,681	10,959,196	46,630,067	5,693,263	4,674,359
ASA PERCENT OF TOTAL CURRENT EXPENDITURES	22.3%	43.2%	27.8%	83.5%	38.3%	51.4%	57.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2004

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2004 Population Estimates)	49,827	106,734	10,656	5,145,106
Net Taxable Tax Capacity	27,648,388	78,335,799	7,065,656	3,910,458,667
2003 Tax Levy (Payable 2004)	13,655,137	27,958,791	5,806,178	1,752,348,280
REVENUES				
Taxes	11,834,846	26,495,603	5,234,699	1,774,769,845
Special Assessments	229,859	1,607,297	284,457	35,639,201
Licenses and Permits	260,195	324,466	25,686	27,275,273
Intergovernmental Revenues				
Federal Grants				
Highways	808,274	680,795	49,139	54,167,612
Human Services	1,077,968	1,301,231	300,664	247,049,829
Disaster	113,882	66,877	111,523	22,082,179
All Other	382,039	181,124	953	99,753,615
Total Federal Grants	2,382,163	2,230,027	462,279	423,053,235
State Grants				
HACA	1,066,100	1,992,275	761,058	119,913,016
Manufactured Home HACA	---	---	---	10,118
Residential Market Value Credit	1,906,407	2,369,483	583,787	144,546,841
Agricultural Market Value Credit	22,987	312,847	---	3,408,927
Mobile Home Market Value Credit	---	56,702	---	470,975
Attached Machinery Aid	---	---	---	---
Disparity Reduction Aid	57,551	4,695	43,341	11,222,231
Highways	4,607,138	9,331,257	3,086,963	429,146,786
Human Services	6,073,528	9,742,938	1,295,133	496,664,532
Criminal Justice Aid	---	---	---	69,953
PERA Aid	54,309	81,912	15,547	8,022,425
Police Aid	82,594	479,406	31,830	11,395,041
All Other	811,528	1,961,574	289,992	188,309,042
Total State Grants	14,682,142	26,333,089	6,107,651	1,413,179,887
Local Units Grants	58,611	251,755	72,582	42,210,926
Total Intergovernmental Revenues	17,122,916	28,814,871	6,642,512	1,878,444,048
Charges for Services	3,557,282	8,431,986	579,626	473,364,532
Fines and Forfeits	170,918	694,597	497	14,960,423
Interest Earnings	350,417	913,077	131,841	60,253,189
All Other Revenues	980,053	2,265,193	568,667	197,124,036
Total Revenues	34,506,486	69,547,090	13,467,985	4,461,830,547
Other Financing Sources				
Borrowing				
Bonds Issued	---	8,285,000	---	250,395,194
Other Long-term Debt	168,982	4,485,000	---	24,246,975
Total Borrowing	168,982	12,770,000	---	274,642,169
Other Sources	17,694	1,981,211	---	26,358,303
Transfers From	---	---	---	5,915,705
- Enterprise Funds	1,070,832	1,705,303	13,014	95,809,949
- Governmental Funds	---	---	---	---
Total Revenues and Other Sources	35,763,994	86,003,604	13,480,999	4,864,556,673

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2004

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	6,141,679	13,602,036	1,980,424	699,855,449
- Current Expenditures	---	2,587,432	---	78,058,448
- Capital Outlay	---	---	---	---
Total General Government	6,141,679	16,189,468	1,980,424	777,913,897
Public Safety	2,567,295	10,372,805	669,042	332,145,316
- Sheriff	2,111,863	3,476,415	954,621	335,322,959
- Corrections	131,572	506,191	250,862	37,366,023
- All Other	549,557	---	---	51,305,237
- Capital Outlay	---	---	---	---
Total Public Safety	5,360,287	14,355,411	1,874,525	756,139,535
Streets and Highways	406,724	588,919	202,362	51,885,926
- Administration	2,415,957	4,616,743	2,084,281	269,016,578
- Maintenance	4,195,221	8,829,055	2,271,573	464,688,328
- Construction	---	---	---	42,265,802
- Other Capital Outlay	---	---	---	---
Total Streets and Highways	7,017,902	14,034,717	4,558,216	827,856,634
Sanitation	811,264	507,111	82,817	77,953,036
- Current Expenditures	---	73,432	---	638,394
- Capital Outlay	---	---	---	---
Total Sanitation	811,264	580,543	82,817	78,591,430
Human Services	2,690,544	3,571,639	850,889	425,271,855
- Income Maintenance	6,289,030	12,500,012	2,348,206	928,111,471
- Social Services	---	---	---	66,494,327
- All Other	---	---	---	12,896,495
- Capital Outlay	---	---	---	---
Total Human Services	8,979,574	16,071,651	3,199,095	1,432,774,148
Health	2,358,273	2,482,088	91,697	200,005,483
- Current Expenditures	---	---	---	3,536,088
- Capital Outlay	---	---	---	---
Total Health	2,358,273	2,482,088	91,697	203,541,571
Culture and Recreation	225,316	1,282,924	53,242	82,370,856
Libraries	---	---	---	13,989,138
- Current Expenditures	---	---	---	43,098,721
- Capital Outlay	---	---	---	3,150,461
Parks and Recreation	173,652	1,017,047	106,353	142,609,176
- Current Expenditures	---	---	---	65,770,481
- Capital Outlay	---	---	---	535,453
Total Culture and Recreation	398,968	2,299,971	159,595	66,305,934
Conservation of Natural Resources	335,976	495,705	519,912	103,828,480
- Current Expenditures	7,524	38,289	3,950	109,450,671
- Capital Outlay	---	---	---	5,622,191
Total Conservation of Natural Resources	7,524	38,289	3,950	6,355,344
Economic Development	---	---	---	635,685
- Current Expenditures	---	---	---	6,991,029
- Capital Outlay	---	---	---	---
Total All Other	---	---	---	---
Debt Service	420,000	10,640,000	105,000	110,784,218
- Principal Paid on Bonds	327,093	1,310,000	41,042	37,194,969
- Other Long-term Debt	440,363	1,217,930	167,020	64,364,202
- Interest and Fiscal Charges	---	---	---	---
Total Current Expenditures	26,666,669	55,057,924	10,198,658	3,724,852,305
Total Capital Outlay	4,744,778	11,489,919	2,271,573	677,321,720
Total Debt Service	1,187,456	13,167,930	313,062	212,343,389
Total Expenditures	32,598,903	79,715,773	12,783,293	4,614,517,414
Other Financing Uses	---	---	---	8,163,294
Debt Redemption - Refunded Bonds	---	---	---	525,272
Other Uses	---	---	---	12,674,575
Transfers To	---	---	---	95,809,949
- Enterprise Funds	---	---	---	---
- Governmental Funds	1,070,832	1,705,303	13,014	---
Total Expenditures and Other Uses	33,669,735	81,421,076	12,796,307	4,731,690,504
Unreserved Fund Balance	9,385,742	14,818,913	2,960,517	879,434,716
General Fund Unreserved Fund Balance	11,835,066	7,274,020	5,587,003	889,754,240
Special Revenue Fund Unreserved Fund Balance	21,220,808	22,092,933	8,547,520	1,769,188,956
Total	79.6%	40.1%	83.8%	47.5%
ASA PERCENT OF TOTAL CURRENT EXPENDITURES				