# STATE OF MINNESOTA Office of the State Auditor 



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State Auditor

Minnesota Town Finances 2012 Revenues, Expenditures, and Debt

## Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;
Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

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The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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# Minnesota Town Finances 2012 Revenues, Expenditures, and Debt 

For the Year Ended December 31, 2012


November 21, 2013

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## Executive Summary

## Current and Five-Year Trends

- In 2012, Minnesota towns reported total revenues of $\$ 279.3$ million. This amount represents a 3.1 percent increase over the total revenues reported in 2011. The overall increase is most likely understated, as the number of towns that failed to report in 2012 (176) was double that of 2011 (86). An analysis that examined only those towns that reported both years showed an increase of 7.2 percent (pg. 6).
- Minnesota towns reported total expenditures of $\$ 253.7$ million in 2012. This amount represents a decrease of 4.0 percent from the amount reported in 2011. The primary cause of this decrease was the significant number of towns that failed to report in 2012. An analysis of only those towns that reported in both 2011 and 2012 showed an increase of 0.2 percent in total expenditures (pg. 9).
- Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of $\$ 13.3$ million in 2012. This amount represents a 5.8 percent increase in debt service expenditures from 2011 to 2012. Over the five-year period of 2008 to 2012, debt service expenditures decreased 5.8 percent (pg. 11).
- Total outstanding short- and long-term indebtedness totaled $\$ 69.1$ million in 2012. This represents a decrease of 5.8 percent from 2011. Outstanding bonded indebtedness totaled $\$ 45.9$ million in 2012, which was a decrease of 4.1 percent from the $\$ 47.8$ million outstanding in 2011. Other long-term debt totaled $\$ 22.6$ million in 2012, which was a decrease of 8.3 percent from 2011 (pg. 13).


## Ten-Year Trends

- Between 2003 and 2012, total town revenues in actual dollars increased 32.7 percent. In constant, or inflation-adjusted, dollars, total town revenues decreased 3.9 percent over this ten-year period (pg. 7). ${ }^{12}$
- $\quad$ Since 2003, the share of total revenues derived from taxes has increased from 63.0 percent in 2003 to 74.5 percent in 2012. In contrast, the share of total revenues derived from intergovernmental sources has decreased from 20.7 percent in 2003 to 16.0 percent in 2012 (pg. 8).
- In constant, or inflation-adjusted, dollars, total town expenditures decreased 8.7 percent between 2003 and 2012. In actual dollars, total expenditures grew 26.1 percent over the ten-year period (pg. 11).

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## Scope

This report analyzes the financial operations of 1,608 towns in Minnesota that provided financial information to the Office of the State Auditor for the calendar year ended December 31, 2012. ${ }^{3}$ The data used in preparing this report included annual town financial reporting forms, audits by certified public accountants, financial statements prepared by the town clerk or clerk-treasurer, county auditors' reports of indebtedness, and Minnesota Department of Revenue records. ${ }^{4}$ Data received from the Department of Revenue includes state-shared tax distributions, grants, aids, taxable valuations, and tax levies.

In 2012, there were 1,784 towns compared to 853 cities and 87 counties. ${ }^{5}$ The 2012 population estimates from the State Demographer show that 919,051 individuals reside in towns, representing about 17.5 percent of the state population. Town populations range from 11,089 in the Town of White Bear to 5 in the Town of Hangaard. Fifty-two percent of towns have a population of 300 or less.

The data presented in this report reflects the activities of governmental funds and enterprise funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The enterprise funds are funds that report the financial operations of municipal public service enterprises, such as water or sewer utilities owned by the town.

Tables 1 and 2 summarize the overall financial condition of Minnesota towns. More specifically, Table 1 displays governmental fund revenues, and Table 2 shows governmental fund expenditures. Tables 3 and 4 present the data for governmental fund revenues and expenditures by individual town, organized by county.

Table 5 lists public enterprise funds, and Table 6 details outstanding bonded, other long-term, and short-term debt of each individual town as of December 31, 2012. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes. Tables 7 and 8 provide a summary of town revenues and expenditures by economic development region.

This report does not analyze fund balances. The majority of towns use a cash basis of accounting, with the remainder using a modified accrual basis of accounting. Those towns using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Towns using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: nonspendable, restricted, committed, assigned, and unassigned. Because of these differences among towns, a comparative analysis of fund balances is not appropriate.

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## Overview

## Total Governmental Revenues

## Principal Sources of Revenues

The principal sources of revenues for towns in 2012 were: taxes (mainly property taxes); state grants; federal grants; and charges for services. ${ }^{6}$ These sources of revenues accounted for 92.6 percent of town revenues in 2012. Figure 1 shows the components of revenues as a percent of total revenues in 2012. The share of total revenues derived from taxes increased from 72.6 percent in 2011 to 74.5 percent in 2012.

Figure 1: 2012 Total Revenues
\$279,345,182


* Due to rounding, total does not equal 100 percent.

[^2]
## Current and Five-Year Trends

In 2012, Minnesota towns reported total revenues of $\$ 279.3$ million. This amount represents a 3.1 percent increase over the total revenues reported in 2011. The overall increase is most likely understated, as the number of towns that failed to report in 2012 (176) was double that of 2011 (86). An analysis that examined only those towns that reported both years showed an increase in total revenues of 7.2 percent. Increases in taxes, licenses and permits, charges for services, and all other revenues offset decreases in intergovernmental revenues, special assessments, and interest earnings. Since 2008, total town revenues have increased 11.2 percent.

Figure 2 below shows the change in total revenues for towns over the five-year period.


Between 2011 and 2012, tax revenues increased from $\$ 196.7$ million to $\$ 208.0$ million. This represents an increase of 5.8 percent. Since 2008, tax revenues have increased 19.8 percent compared to 11.2 percent for all revenues. The percentage of town revenues derived from taxes increased over the five-year period from 69.1 percent in 2008 to 74.5 percent in 2012.

Between 2011 and 2012, intergovernmental revenues decreased 7.6 percent primarily due to a large decrease in state grants. This resulted in the share of total revenues derived from intergovernmental revenues decreasing from 17.8 percent in 2011 to 16.0 percent in 2012. Federal grants increased 52.1 percent, while state grants decreased 18.9 percent. Because the share of revenues derived from state grants is much greater than federal grants (11.5 percent to 3.4 percent, respectively), the trend in state grants had a much greater influence on intergovernmental revenues. Other categories of revenues that increased between 2011 and 2012 were licenses and permits, charges for services, and all other revenues.

Figure 3 below illustrates the five-year trend in federal and state grants.

Figure 3: Federal and State Grants as a Percent of Total Revenues, 2008-2012


## Ten-Year Trends

Figure 4 below illustrates a longer-term trend in total revenues in actual and constant dollars. ${ }^{7}$ As the chart shows, 2010 was the only year in which non-inflation adjusted revenues decreased during the tenyear period. Between 2003 and 2012, total town revenues in actual dollars increased 32.7 percent. ${ }^{8}$ In constant, or inflation-adjusted, dollars, total town revenues decreased 3.9 percent over this ten-year period.


[^3]Figure 5 below shows the three major components of revenues: taxes, intergovernmental revenues, and charges for services. ${ }^{9}$ These components have historically been the primary sources of revenues. Since 2003, the share of total revenues derived from taxes has increased from 63.0 percent in 2003 to 74.5 percent in 2012. In contrast, the share of total revenues derived from intergovernmental sources has decreased from 20.7 percent in 2003 to 16.0 percent in 2012. The underlying data displayed in Figures 1 through 5 for the years 2003 through 2007 is from previous town finance reports. Data displayed for years 2008 through 2012 is in Table 1 on page 26.


[^4]
## Total Governmental Expenditures

## Principal Expenditures

Expenditures for towns include current expenditures and capital outlays for roads and bridges, general government, fire, all other public safety, and all other expenditures. ${ }^{10}$ Debt service principal and interest payments are also included in total expenditures for towns. Figure 6 below displays the categories of expenditures for 2012. The roads and bridges expenditures category, which is the primary service provided by town government, is almost three times the size of the next largest category, which is general government.

Figure 6: Total Expenditures in 2012


* Due to rounding, total does not equal 100 percent.


## Current and Five-Year Trends

Minnesota towns reported total expenditures of $\$ 253.7$ million in 2012. This amount represents a decrease of 4.0 percent from the amount reported in 2011. The primary cause of this decrease was the significant number of towns that failed to report in 2012. An analysis of only those towns that reported in both 2011 and 2012 showed an increase of 0.2 percent in total expenditures.

Of total expenditures, $\$ 210.0$ million ( 82.8 percent) was allocated to current expenditures, $\$ 30.4$ million (12.0 percent) to capital outlay, and $\$ 13.3$ million ( 5.2 percent) to debt service payments. Over the five-year period of 2008 to 2012, town total expenditures increased 1.3 percent. Figure 7 on the following page illustrates total expenditures over the five-year period.

[^5]Figure 7: Total Town Expenditures, 2008-2012


Expenditures for roads and bridges totaled $\$ 141.1$ million in 2012. Of this total, $\$ 121.0$ million was allocated to current expenditures (maintenance, snowplowing, lighting, engineering, and administration) and $\$ 20.1$ million to capital outlays (road construction and purchase of equipment).

Figure 8 below provides a comparison of the percent of total expenditures allocated to general government, fire, and roads and bridges spending during the years 2008 through 2012.

Figure 8: Categories of Total Expenditures as a
Percent of Total Expenditures, 2008-2012


## Capital Outlays

Capital outlays are expenditures used for the acquisition or construction of capital assets, such as buildings and roads. Capital assets have lives extending beyond a single reporting period. Town capital outlays totaled $\$ 30.4$ million in 2012. This amount represents an increase of 4.9 percent from 2011 but a decrease of 15.6 percent over the five-year period beginning in 2008. The largest category of capital outlays for towns was roads and bridges. Capital outlay expenditures for roads and bridges increased 0.3 percent between 2011 and 2012 but still comprised 66.2 percent of total capital outlay spending in 2012.

## Debt Service

Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of $\$ 13.3$ million in 2012. This amount represents a 5.8 percent increase in debt service expenditures from 2011 to 2012. Over the five-year period of 2008 to 2012, debt service expenditures decreased 5.8 percent.

## Ten-Year Trends

Figure 9 shows the change in total expenditures in actual and constant dollars from 2003 to 2012. In constant, or inflation-adjusted, dollars, total town expenditures decreased 8.7 percent between 2003 and 2012. In actual dollars, total expenditures grew 26.1 percent over the ten-year period. ${ }^{11}$


[^6]
## Primary Categories of Expenditures

Figure 10 below illustrates the ten-year trend in current expenditures, capital outlays, and debt service as a percent of total expenditures from 2003 to 2012. The chart shows that current expenditures are the primary expenditure for towns. In addition, the chart suggests that the share of total expenditures allocated to current expenditures has been increasing. The underlying data displayed in Figures 6 through 10 for the years 2003 through 2007 can be found in the town finance reports for previous years. Data displayed for years 2008 through 2012 is in Table 2 on page 27.

Figure 10: Components of Total Expenditures as a Percent of Total Expenditures, 2003-2012


## Indebtedness

## Current and Five-Year Trends

Towns incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt.

Towns generally may borrow to finance capital projects and purchases. The amount of outstanding debt affects the amount available for current expenditures because towns must have sufficient funds available to make principal and interest payments to service the debt.

Total outstanding short- and long-term indebtedness totaled $\$ 69.1$ million in 2012. This represents a decrease of 5.8 percent from 2011. Outstanding bonded indebtedness totaled $\$ 45.9$ million in 2012, which was a decrease of 4.1 percent from the $\$ 47.8$ million outstanding in 2011. Other long-term debt totaled $\$ 22.6$ million in 2012, which was a decrease of 8.3 percent from 2011. In addition, towns reported $\$ 643,656$ in short-term indebtedness in 2012, which was a decrease of 29.1 percent from 2011.

Figure 11 below provides a summary of bonds outstanding, classified by type of bond, for years 2008 through 2012.


## Ten-Year Trends

Outstanding long-term debt has fluctuated considerably over the ten-year period. Figure 12 on the following page illustrates outstanding long-term debt, which includes total bonded indebtedness and other long-term debt in actual and constant dollars for the years 2003 through 2012.

Figure 12: Outstanding Long-Term Debt in Actual and Constant Dollars, 2003-2012


Figure 13 below displays outstanding long-term debt as a percent of total revenues for the years 2003 to 2012. As Figure 13 shows, outstanding long-term debt as a percent of total revenues has been trending downward. The highest percent was in 2004 when it reached 35.7 percent, while the lowest level was in 2012 when it fell to 24.5 percent. The underlying data displayed in Figures 12 and 13 for the years 2003 through 2011 can be found in the town finance reports for previous years. Data for 2012 is in Table 6 on page 150 .

Figure 13: Oustanding Long-Term Debt as a Percent of Total Revenues, 2003-2012


## Towns Failing to Report

Out of 1,784 towns in Minnesota in 2012, 176 failed to comply with the statutory reporting requirement. The chart below shows the number of towns that have not reported their financial information to the Office of the State Auditor, as required by law, in each of the previous five years.

| Number of Towns Failing to Report, 2008-2012 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Year | 2008 | 2009 | 2010 | 2011 | 2012 |
| \# of Towns | 67 | 50 | 69 | 86 | 176 |

The list below indentifies the towns (in alphabetical order) that have not reported their financial information to the Office of the State Auditor, as required by law (county names are in parentheses).
*Failed to report in 2011 and 2012.
** Failed to report in 2010, 2011, and 2012.

| Aastad** (Otter Tail) | Big Lake (Sherburne) | Carsonville* (Becker) |
| :--- | :--- | :--- |
| Aetna (Pipestone) | Big Woods (Marshall) | Cedar (Marshall) |
| Almond (Big Stone) | Bloomer (Marshall) | Cedarbend (Roseau) |
| Alta Vista (Lincoln) | Bradbury (Mille Lacs) | Chippewa Falls (Pope) |
| Ann (Cottonwood) | Bray (Pennington) | Clark* (Aitkin) |
| Ann Lake (Kanabec) | Bridgewater (Rice) | Clinton (Saint Louis) |
| Antrim** (Watonwan) | Brighton (Nicollet) | Clover Leaf (Pennington) |
| Arago* (Hubbard) | Brislet (Polk) | Connelly* (Wilkin) |
| Ardenhurst (Itasca) | Bristol (Fillmore) | Cordova** (Le Sueur) |
| Ashley (Stearns) | Buh (Morrison) | Cornish (Sibley) |
| Augusta (Lac qui Parle) | Bull Moose** (Cass) | Cottonwood** (Brown) |
| Aurora** (Steele) | Buzzle (Beltrami) | Crate (Chippewa) |
| Beaulieu** (Mahnomen) | Bygland (Polk) | Crooked Creek* (Houston) |
| Beaver** (Roseau) | Byron** (Waseca) | Crow River (Stearns) |
| Belgium (Polk) | Camp Lake (Swift) | Dailey (Mille Lacs) |
| Bernadotte (Nicollet) | Camp Release (Lac qui Parle) | Dale** (Cottonwood) |


| Davis* (Kittson) | Fine Lakes (Saint Louis) | Lake George (Stearns) |
| :---: | :---: | :---: |
| Deer** (Roseau) | Fisher (Polk) | Lakin* (Morrison) |
| Deerfield (Cass) | Flom* (Norman) | Langhei** (Pope) |
| Deerfield (Steele) | Fortier (Yellow Medicine) | Laona** (Roseau) |
| Deerwood (Kittson) | Foster (Big Stone) | LeRoy (Mower) |
| Delaware (Grant) | Fountain Prairie (Pipestone) | Lessor** (Polk) |
| Des Moines (Jackson) | Friendship** (Yellow Medicine) | Leven (Pope) |
| Dewey** (Roseau) | Goodridge** (Pennington) | Lewis (Mille Lacs) |
| Dovray (Murray) | Green Lake** (Kandiyohi) | Lisbon** (Yellow Medicine) |
| Drammen (Lincoln) | Haugen (Aitkin) | Lodi (Mower) |
| Dunbar (Faribault) | Hay Brook (Kanabec) | Logan** (Grant) |
| Eagle Point** (Marshall) | Hereim (Roseau) | Lowville (Murray) |
| East Park (Marshall) | Hersey (Nobles) | Mansfield (Freeborn) |
| East Side* (Mille Lacs) | Higdem* (Polk) | Manyaska (Martin) |
| East Valley (Marshall) | Holy Cross** (Clay) | Marcell (Itasca) |
| Eckvoll (Marshall) | Hubbard (Polk) | Maxwell (Lac qui Parle) |
| Eden (Pipestone) | Huss (Roseau) | McKinley** (Cass) |
| Effington** (Otter Tail) | Johnson** (Polk) | Melrose** (Stearns) |
| Ellington* (Dodge) | Jupiter (Kittson) | Merton** (Steele) |
| Emardville (Red Lake) | Kelso** (Sibley) | Minneota (Jackson) |
| Esther (Polk) | Knute (Polk) | Moland* (Clay) |
| Excel (Marshall) | Kratka (Pennington) | Motley (Morrison) |
| Fairmont (Martin) | Kroschel (Kanabec) | Mound** (Rock) |
| Falk (Clearwater) | Kurtz (Clay) | Nashville (Martin) |
| Featherstone** (Goodhue) | Lake** (Roseau) | Nelson (Watonwan) |


| Nevada* (Mower) | Saint Mary (Waseca) | Wyanett** (Isanti) |
| :---: | :---: | :---: |
| Nidaros** (Otter Tail) | Sauk Centre (Stearns) | Wylie (Red Lake) |
| Oak Lawn (Crow Wing) | Shelly (Norman) | York (Fillmore) |
| Otisco (Waseca) | Skelton** (Carlton) |  |
| Palmyra** (Renville) | Skree (Clay) |  |
| Parker (Morrison) | Slater (Cass) |  |
| Pelan (Kittson) | Sodus (Lyon) |  |
| Pembina (Mahnomen) | Spruce (Roseau) |  |
| Pepin (Wabasha) | Spruce Valley (Marshall) |  |
| Pequaywan (Saint Louis) | Star (Pennington) |  |
| Pleasant Prairie** (Martin) | Steamboat River (Hubbard) |  |
| Pohlitz** (Roseau) | Sturgeon** (Saint Louis) |  |
| Popple Grove* (Mahnomen) | Svea (Kittson) |  |
| Port Hope (Beltrami) | Tabor (Polk) |  |
| Prairie Lake* (Saint Louis) | Tegner** (Kittson) |  |
| Preston (Fillmore) | Thompson (Kittson) |  |
| Red Rock* (Mower) | Toivola (Saint Louis) |  |
| Redpath (Traverse) | Two Rivers (Morrison) |  |
| Redwood Falls (Redwood) | Tynsid** (Polk) |  |
| Remer (Cass) | Waukenabo** (Aitkin) |  |
| Rheiderland (Chippewa) | Webster (Rice) |  |
| River (Red Lake) | Whitefield** (Kandiyohi) |  |
| Rosebud* (Polk) | Wilmington (Houston) |  |
| Rosendale** (Watonwan) | Woodside (Polk) |  |
| Rost (Jackson) | Worthington** (Nobles) |  |

Figure 14: Distribution of Non-Reporting Towns By County - 2012


## Economic Development Regions

Minnesota has 13 economic development regions. The following section summarizes town financial information by economic development region. The number of towns listed and data presented reflects only those towns that reported 2012 financial information to the Office of the State Auditor. Total revenues, total expenditures, and total debt service are summarized on a regional basis. The underlying data for this section is in Tables 7 and 8 (pages 158 and 159). The map on page 23 shows the location of each economic development region.

## Metro Area (7-County Twin Cities)

There are 42 towns in this region that reported 2012 financial information. ${ }^{12}$ Total revenues in this region decreased 4.3 percent and totaled $\$ 27.6$ million in 2012, accounting for 9.9 percent of total town revenues. Total expenditures in this region decreased 10.8 percent to $\$ 24.8$ million, accounting for 9.8 percent of total town expenditures. Debt service in this region decreased 1.4 percent and totaled $\$ 2.2$ million, accounting for 16.4 percent of total town debt service.

## Arrowhead

There are 169 towns in this region that reported 2012 financial information. Total revenues in this region increased 13.5 percent and totaled $\$ 35.4$ million in 2012, accounting for 12.7 percent of total town revenues. Total expenditures increased 17.0 percent and totaled $\$ 36.4$ million, accounting for 14.4 percent of total town expenditures. Debt service in this region decreased 9.3 percent and totaled $\$ 2.0$ million, accounting for 15.0 percent of total town debt service.

## Central

There are 68 towns in this region that reported 2012 financial information. Total revenues in this region increased 2.6 percent and totaled $\$ 28.8$ million, accounting for 10.3 percent of total town revenues. Total expenditures in this region decreased 4.0 percent to a total of $\$ 26.8$ million, accounting for 10.6 percent of total town expenditures. Debt service in this region increased 43.2 percent and totaled $\$ 2.1$ million, accounting for 15.5 percent of total town debt service. The large increase in debt service is largely attributable to the Town of Livonia in Sherburne County. The town issued bonds to pay off an existing other long-term debt.

[^7]
## East Central

There are 79 towns in this region that reported 2012 financial information. Total revenues in this region increased 9.5 percent and totaled $\$ 19.7$ million, accounting for 7.1 percent of total town revenues. Total expenditures in this region increased by 11.5 percent and totaled $\$ 18.0$ million, accounting for 7.1 percent of total town expenditures. Debt service in this region increased 66.1 percent and totaled $\$ 1.2$ million, accounting for 9.2 percent of total town debt service. The large increase in debt service is largely attributable to the Town of Comfort in Kanabec County. The town paid off $\$ 440,362$ in other long-term debt.

## Headwaters

There are 100 towns in this region that reported 2012 financial information. Total revenues in this region decreased 0.2 percent to $\$ 10.8$ million, accounting for 3.9 percent of total town revenues. Total expenditures in this region decreased 0.4 percent to $\$ 10.1$ million, accounting for 4.0 percent of total town expenditures. Debt service in this region decreased 2.7 percent and totaled $\$ 108,796$, accounting for 0.8 percent of total town debt service.

## North Central

There are 140 towns in this region that reported 2012 financial information. Total revenues in this region increased 4.0 percent and totaled $\$ 22.9$ million, accounting for 8.2 percent of total town revenues. Total expenditures in this region increased 0.6 percent and totaled $\$ 20.8$ million, accounting for 8.2 percent of total town expenditures. Debt service in this region decreased by 17.6 percent and totaled $\$ 817,414$, accounting for 6.2 percent of total town debt service.

## Northwest

There are 173 towns in this region that reported 2012 financial information. ${ }^{13}$ Total revenues in this region decreased by 6.3 percent and totaled $\$ 11.5$ million, accounting for 4.1 percent of total town revenues. Total expenditures in this region decreased 14.6 percent and totaled $\$ 10.0$ million, accounting for 3.9 percent of total town expenditures. Debt service in this region decreased 32.4 percent and totaled $\$ 33,583$, accounting for 0.3 percent of total town debt service.

[^8]
## South Central

There are 130 towns in this region that reported 2012 financial information. Total revenues in this region increased by 0.5 percent and totaled $\$ 19.2$ million, accounting for 6.9 percent of total town revenues. Total expenditures in this region decreased 17.2 percent and totaled $\$ 16.4$ million, accounting for 6.5 percent of total town expenditures. Debt service in this region decreased by 34.2 percent and totaled $\$ 560,959$, accounting for 4.2 percent of total town debt service.

## Southeast

There are 176 towns in this region that reported 2012 financial information. Total revenues in this region decreased 0.6 percent and totaled $\$ 33.2$ million, accounting for 11.9 percent of total town revenues. Total expenditures in this region decreased 7.6 percent and totaled $\$ 30.4$ million, accounting for 12.0 percent of total town expenditures. Debt service in this region increased 130.8 percent and totaled $\$ 1.4$ million, accounting for 10.7 percent of total town debt service. The large increase in debt service is largely attributable to the Town of Lansing in Mower County. The town paid off $\$ 740,000$ in other long-term debt after issuing bonds for this purpose.

## Southwest

There are 146 towns in this region that reported 2012 financial information. Total revenues in this region decreased 10.0 percent and totaled $\$ 14.7$ million, accounting for 5.3 percent of total town revenues. Total expenditures in this region decreased by 22.1 percent and totaled $\$ 12.4$ million, accounting for 4.9 percent of total town expenditures. Debt service in this region decreased 33.4 percent and totaled $\$ 434,730$, accounting for 3.3 percent of total town debt service.

## Southwest Central

There are 79 towns in this region that reported 2012 financial information. Total revenues in this region increased 14.8 percent and totaled $\$ 14.9$ million, accounting for 5.3 percent of total town revenues. Total expenditures in this region increased 8.2 percent and totaled $\$ 13.3$ million, accounting for 5.2 percent of total town expenditures. Debt service in this region decreased 4.3 percent and totaled $\$ 513,568$, accounting for 3.9 percent of total town debt service.

## Upper Southwest

There are 83 towns in this region that reported 2012 financial information. Total revenues in this region increased 1.9 percent and totaled $\$ 7.3$ million, accounting for 2.6 percent of total town revenues. Total expenditures in this region decreased by 24.4 percent and totaled $\$ 6.1$ million, accounting for 2.4 percent of total town expenditures. Debt service in this region decreased 32.3 percent and totaled $\$ 82,446$, accounting for 0.6 percent of total town debt service.

## West Central

There are 223 towns in this region that reported 2012 financial information. Total revenues in this region increased 8.5 percent and totaled $\$ 33.2$ million, accounting for 11.9 percent of total town revenues. Total expenditures in this region decreased by 4.9 percent and totaled $\$ 28.3$ million, accounting for 11.2 percent of total town expenditures. Debt service in this region decreased 9.1 percent and totaled $\$ 1.9$ million, accounting for 14.0 percent of total town debt service.

## Economic Development Regions



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## DATA TABLES

Table 1
Revenues of Towns
For the Years Ended December 31, 2008 Through 2012


[^9]**Excludes data from towns that failed to report.

Table 2
Expenditures of Towns
For the Years Ended December 31, 2008 Through 2012

|  | 2008 |  | 2009 |  | 2010 |  | 2011 |  | 2012 |  | 1 Year Percent Change | 5 Year Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Amount | \% | Amount | \% | Amount | \% | Amount | \% | Amount | \% |  |  |
| EXPENDITURES ${ }^{14,15}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| General Government |  |  |  |  |  |  |  |  |  |  |  |  |
| Current Expenditures | \$44,658,113 | 17.8\% | \$42,373,894 | 16.3\% | \$44,271,004 | 16.7\% | \$42,012,557 | 15.9\% | \$44,677,426 | 17.6\% | 6.3\% | 0.0\% |
| Capital Outlay | 4,491,118 | 1.8\% | 4,365,131 | 1.7\% | 5,721,520 | 2.2\% | 3,590,590 | 1.4\% | 3,839,343 | 1.5\% | 6.9\% | -14.5\% |
| Total ${ }^{16}$ | 49,149,231 | 19.6\% | 46,739,025 | 18.0\% | 49,992,524 | 18.9\% | 45,603,147 | 17.3\% | 48,516,769 | 19.1\% | 6.4\% | -1.3\% |
| Fire |  |  |  |  |  |  |  |  |  |  |  |  |
| Current Expenditures | 26,585,671 | 10.6\% | 28,218,027 | 10.9\% | 28,432,891 | 10.7\% | 28,686,618 | 10.9\% | 28,164,333 | 11.1\% | -1.8\% | 5.9\% |
| Capital Outlay | 3,208,596 | 1.3\% | 3,977,186 | 1.5\% | 3,659,232 | 1.4\% | 2,425,610 | 0.9\% | 3,357,967 | 1.3\% | 38.4\% | 4.7\% |
| Total | 29,794,267 | 11.9\% | 32,195,213 | 12.4\% | 32,092,123 | 12.1\% | 31,112,228 | 11.8\% | 31,522,300 | 12.4\% | 1.3\% | 5.8\% |
| All Other Public Safety ${ }^{17}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| Current Expenditures | 4,709,529 | 1.9\% | 5,293,497 | 2.0\% | 4,656,975 | 1.8\% | 4,694,103 | 1.8\% | 4,734,935 | 1.9\% | 0.9\% | 0.5\% |
| Capital Outlay | 163,951 | 0.1\% | 367,968 | 0.1\% | 376,069 | 0.1\% | 123,391 | 0.0\% | 327,146 | 0.1\% | 165.1\% | 99.5\% |
| Total | 4,873,480 | 1.9\% | 5,661,465 | 2.2\% | 5,033,044 | 1.9\% | 4,817,494 | 1.8\% | 5,062,081 | 2.0\% | 5.1\% | 3.9\% |
| Road and Bridge |  |  |  |  |  |  |  |  |  |  |  |  |
| Current Expenditures | 111,947,940 | 44.7\% | 116,957,437 | 45.1\% | 123,871,494 | 46.8\% | 133,542,660 | 50.6\% | 120,963,751 | 47.7\% | -9.4\% | 8.1\% |
| Capital Outlay | 23,317,019 | 9.3\% | 27,290,471 | 10.5\% | 24,107,984 | 9.1\% | 20,075,429 | 7.6\% | 20,137,063 | 7.9\% | 0.3\% | -13.6\% |
| Total | 135,264,959 | 54.0\% | 144,247,908 | 55.6\% | 147,979,478 | 55.9\% | 153,618,089 | 58.2\% | 141,100,814 | 55.6\% | -8.1\% | 4.3\% |
| All Other |  |  |  |  |  |  |  |  |  |  |  |  |
| Current Expenditures | 12,350,350 | 4.9\% | 12,771,056 | 4.9\% | 11,976,651 | 4.5\% | 13,623,055 | 5.2\% | 11,429,110 | 4.5\% | -16.1\% | -7.5\% |
| Capital Outlay | 4,849,562 | 1.9\% | 3,425,280 | 1.3\% | 2,851,641 | 1.1\% | 2,790,474 | 1.1\% | 2,765,835 | 1.1\% | -0.9\% | -43.0\% |
| Total | 17,199,912 | 6.9\% | 16,196,336 | 6.2\% | 14,828,292 | 5.6\% | 16,413,529 | 6.2\% | 14,194,945 | 5.6\% | -13.5\% | -17.5\% |
| TOTAL CURRENT EXPENDITURES | \$200,251,603 | 80.0\% | \$205,613,911 | 79.2\% | \$213,209,015 | 80.5\% | \$222,558,993 | 84.3\% | \$209,969,555 | 82.8\% | -5.7\% | 4.9\% |
| TOTAL CAPITAL OUTLAY | \$36,030,246 | 14.4\% | \$39,426,036 | 15.2\% | \$36,716,446 | 13.9\% | \$29,005,494 | 11.0\% | \$30,427,354 | 12.0\% | 4.9\% | -15.6\% |
| DEBT SERVICE |  |  |  |  |  |  |  |  |  |  |  |  |
| Principal Payments | 11,722,983 | 4.7\% | 12,219,782 | 4.7\% | 12,326,311 | 4.7\% | 10,409,301 | 3.9\% | 11,247,465 | 4.4\% | 8.1\% | -4.1\% |
| Interest and Fiscal Charges | 2,377,497 | 0.9\% | 2,324,206 | 0.9\% | 2,706,075 | 1.0\% | 2,141,015 | 0.8\% | 2,031,743 | 0.8\% | -5.1\% | -14.5\% |
| Total Debt Service | 14,100,480 | 5.6\% | 14,543,988 | 5.6\% | 15,032,386 | 5.7\% | 12,550,316 | 4.8\% | 13,279,208 | 5.2\% | 5.8\% | -5.8\% |
| TOTAL EXPENDITURES | \$250,382,329 | 100.0\% | \$259,583,935 | 100.0\% | \$264,957,847 | 100.0\% | \$264,114,803 | 100.0\% | \$253,676,117 | 100.0\% | -4.0\% | 1.3\% |
| OTHER FINANCING USES |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers Out | 13,497,830 |  | 12,427,627 |  | 15,926,055 |  | 17,292,824 |  | 14,779,580 |  | -14.5\% | 9.5\% |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | $\underline{\text { \$263,880,159 }}$ |  | $\underline{\text { \$272,011,562 }}$ |  | $\underline{\text { \$280,883,902 }}$ |  | $\underline{\text { \$281,407,627 }}$ |  | $\underline{\text { \$268,455,697 }}$ |  | -4.6\% | 1.7\% |

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## CLASSIFICATION OF REVENUES AND EXPENDITURES GOVERNMENTAL FUNDS

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| County (Region) <br> Name of Town [footnote] | TaxableTaxCapacity | Tax Levy Payable 2012 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | ChargesforServices | Interest <br> Earnings | All Other Revenues | Total <br> Revenues | Other Sources |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | Transfers In |  |
| Waukenabo [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Wealthwood | 684,043 | 56,632 | 53,530 | --- | --- | 3,656 | 16,104 | 133 | --- | 19,893 | 2 | 82 | 230 | 73,737 | --- | --- | 73,737 |
| White Pine | 44,056 | 3,750 | 9,283 | --- | --- | --- | 285 | --- | --- | 285 | --- | 9 | --- | 9,577 | --- | --- | 9,577 |
| Williams | 242,098 | 33,700 | 35,714 | --- | 2 | 5,997 | 11,036 | --- | --- | 17,033 | 354 | 249 | 6 | 53,358 | --- | --- | 53,358 |
| Workman | 620,218 | 79,996 | 75,299 | --- | --- | 1,312 | 9,313 | --- | --- | 10,625 | 7,458 | 48 | 4 | 93,434 | --- | --- | 93,434 |
| County Total | \$25,046,200 | \$3,563,316 | \$3,638,380 | \$40,724 | \$2 | \$586,163 | \$514,754 | \$2,710 | \$4,351 | \$1,107,978 | \$93,093 | \$37,370 | \$90,910 | \$5,008,457 | \$ --- | \$98,692 | \$5,107,149 |
| Anoka County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Linwood | 3,822,581 | 1,272,116 | 1,532,828 | --- | 47,441 | --- | 23,821 | 41,279 | 23,819 | 88,919 | 32,709 | 11,966 | 23,208 | 1,737,071 | --- | 50,000 | 1,787,071 |
| County Total | \$3,822,581 | \$1,272,116 | \$1,532,828 | \$ -- | \$47,441 | \$ --- | \$23,821 | \$41,279 | \$23,819 | \$88,919 | \$32,709 | \$11,966 | \$23,208 | \$1,737,071 | \$ --- | \$50,000 | \$1,787,071 |


| Becker County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Atlanta | 421,990 | 112,312 | 116,326 | --- | --- | --- | 14,148 | --- | --- | 14,148 | --- | --- | 759 | 131,233 | --- | --- | 131,233 |
| Audubon | 956,387 | 133,327 | 150,656 | 27,711 | --- | --- | 20,375 | --- | --- | 20,375 | 9 | 89 | --- | 198,840 | --- | 15,000 | 213,840 |
| Burlington | 1,299,800 | 305,999 | 294,069 | 2,561 | --- | 6,175 | 32,658 | --- | 415 | 39,248 | 852 | 401 | 386 | 337,517 | --- | 33,947 | 371,464 |
| Callaway | 332,016 | 50,005 | 47,043 | --- | --- | 14,879 | 11,993 | --- | --- | 26,872 | 150 | 34 | --- | 74,099 | --- | --- | 74,099 |
| Carsonville [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cormorant* | 3,424,301 | 431,999 | 484,473 | --- | 1,900 | --- | 25,332 | --- | --- | 25,332 | 8,500 | 187 | 14,791 | 535,183 | --- | --- | 535,183 |
| Cuba | 481,320 | 75,001 | 72,459 | --- | --- | --- | 16,732 | --- | --- | 16,732 | 4 | 292 | 55 | 89,542 | --- | --- | 89,542 |
| Detroit | 2,676,981 | 300,002 | 338,377 | --- | --- | --- | 2,141 | --- | --- | 2,141 | 4,504 | 188 | --- | 345,210 | --- | --- | 345,210 |
| Eagle View | 484,807 | 57,001 | 56,811 | 5,549 | --- | 516 | 3,938 | --- | --- | 4,454 | 58 | 127 | --- | 66,999 | --- | --- | 66,999 |
| Erie | 1,862,681 | 165,001 | 165,722 | --- | --- | --- | 29,622 | --- | --- | 29,622 | 32 | 2,116 | 241 | 197,733 | --- | 170,000 | 367,733 |
| Evergreen | 307,419 | 110,003 | 125,105 | --- | --- | --- | 15,323 | 201 | --- | 15,524 | 79,291 | 110 | 1,987 | 222,017 | --- | 98,100 | 320,117 |
| Forest | 942,282 | 62,500 | 55,747 | --- | 305 | --- | 4,717 | --- | --- | 4,717 | 16 | --- | --- | 60,785 | --- | --- | 60,785 |
| Green Valley | 458,595 | 78,993 | 72,925 | --- | --- | --- | 19,545 | --- | --- | 19,545 | --- | 136 | 4 | 92,610 | --- | 5,000 | 97,610 |
| Hamden | 421,215 | 80,996 | 77,442 | --- | --- | --- | 18,054 | --- | --- | 18,054 | 4 | 466 | --- | 95,966 | --- | --- | 95,966 |
| Height of Land | 903,052 | 165,001 | 169,745 | --- | --- | 14,411 | 22,766 | --- | --- | 37,177 | 3,354 | 561 | 788 | 211,625 | --- | 210 | 211,835 |
| Holmesville | 772,563 | 146,596 | 146,008 | --- | --- | 1,142 | 16,286 | --- | --- | 17,428 | 45 | 381 | --- | 163,862 | --- | --- | 163,862 |
| Lake Eunice | 3,656,685 | 387,497 | 361,332 | 13,314 | 302 | --- | 46,062 | --- | --- | 46,062 | 27,198 | 189 | 16,998 | 465,395 | 346,000 | 17,520 | 828,915 |
| Lake Park | 646,784 | 117,000 | 114,173 | --- | --- | --- | 16,334 | --- | --- | 16,334 | 250 | 978 | 334 | 132,069 | --- | -- | 132,069 |
| Lake View | 3,975,809 | 340,002 | 339,891 | --- | 2,220 | --- | 34,073 | --- | --- | 34,073 | 21,286 | --- | 5,142 | 402,612 | --- | --- | 402,612 |
| Maple Grove | 643,718 | 41,880 | 42,252 | --- | --- | --- | 8,794 | --- | --- | 8,794 | --- | 1,952 | --- | 52,998 | --- | --- | 52,998 |
| Osage | 1,062,205 | 240,003 | 166,211 | 104,531 | --- | --- | 22,101 | --- | --- | 22,101 | 1,202 | --- | 8,671 | 302,716 | --- | 23,731 | 326,447 |
| Pine Point | 229,464 | 83,006 | 82,427 | --- | --- | --- | 12,748 | --- | --- | 12,748 | 9,745 | 117 | --- | 105,037 | --- | 10,000 | 115,037 |
| Riceville | 380,285 | 58,999 | 59,838 | --- | --- | 18,067 | 14,021 | --- | --- | 32,088 | 2,077 | 18 | --- | 94,021 | --- | --- | 94,021 |
| Richwood | 670,563 | 109,900 | 130,751 | 32 | 4 | --- | 3,912 | --- | --- | 3,912 | 1,803 | --- | --- | 136,502 | --- | --- | 136,502 |
| Failed to report in time for this publication. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax <br> Capacity | Tax Levy Payable 2012 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest Earnings | All Other <br> Revenues | Total Revenues | Other Sources |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | $\begin{aligned} & \text { Transfers } \\ & \text { In } \end{aligned}$ |  |
| McPherson | 1,098,482 | 144,500 | 141,313 | --- | --- | --- | 17,962 | --- | --- | 17,962 | 6 | 968 | 655 | 160,904 | --- | --- | 160,904 |
| Medo | 865,753 | 145,649 | 139,702 | --- | --- | 4,921 | 19,614 | --- | --- | 24,535 | 332 | 247 | --- | 164,816 | --- | --- | 164,816 |
| Pleasant Mound | 864,132 | 75,000 | 72,231 | --- | 50 | 404 | 12,068 | --- | --- | 12,472 | 289 | --- | --- | 85,042 | --- | --- | 85,042 |
| Rapidan | 1,291,632 | 209,999 | 237,587 | 134,667 | --- | 1,005 | 25,731 | --- | --- | 26,736 | --- | 1,922 | 16,651 | 417,563 | --- | 258,207 | 675,770 |
| Shelby | 922,997 | 125,000 | 121,576 | --- | --- | --- | 13,899 | --- | --- | 13,899 | 63 | 11 | --- | 135,549 | 63,000 | --- | 198,549 |
| South Bend | 1,527,002 | 216,023 | 222,702 | 36,635 | 179 | 450 | 17,042 | 25,042 | --- | 42,534 | 6,755 | 2,585 | 5,391 | 316,781 | --- | --- | 316,781 |
| Sterling* | 884,584 | 145,000 | 139,336 | --- | --- | 209 | 15,795 | --- | --- | 16,004 | --- | 10 | 5,849 | 161,199 | --- | --- | 161,199 |
| Vernon Center | 976,833 | 150,000 | 146,721 | --- | --- | 3,374 | 11,516 | --- | --- | 14,890 | --- | 766 | 437 | 162,814 | --- | --- | 162,814 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \end{aligned}$ | Tax Levy Payable 2012 | Taxes | $\begin{aligned} & \text { Special } \\ & \text { Assess- } \\ & \text { ments } \end{aligned}$ | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { Services } \end{aligned}$ | InterestEarnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Federal } \\ \text { Grants } \end{gathered}$ | $\begin{gathered} \text { State } \\ \text { Grants } \end{gathered}$ | $\begin{aligned} & \text { County } \\ & \text { Grants } \end{aligned}$ | $\begin{gathered} \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  | Other So | $\frac{\text { rres }}{\substack{\text { Transfers } \\ \text { In }}}$ |  |
|  | Shafer | 902,966 | 213,401 | 225,037 | 158 | 6,200 | --- | 19,239 | --- | --- | 19,239 | 8,436 | 3,446 | 2,222 | 264,738 | --- | --- | 264,738 |
|  | Sunris** | 1,448,392 | 549,505 | 536,507 | --- | 1,025 | 7,026 | 24,499 | -- | 19,392 | 50,917 | 603 | 24,647 | 151,368 | 765,067 | --- | --- | 765,067 |
|  | County Total | \$16,422,021 | \$4,207,604 | \$4,289,137 | 841,026 | \$24,138 | \$75,580 | \$271,885 | s-- | \$19,392 | \$366,857 | \$131,960 | \$51,857 | \$269,128 | 55,174,103 | s-- | \$239,979 | \$5,414,082 |
| $\omega_{0}$ | Clay County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Alliance | 565,082 | 46,450 | 46,352 | --- | --- | 1,864 | 14,120 | 3,484 | --- | 19,468 | 2 | 1,666 | --- | 67,488 | --- | -- | 67,488 |
|  | Barnesville | 410,402 | 57,000 | 59,208 | --- | --- | 3,184 | 13,569 | --- | --- | 16,753 | 4 | 121 | --- | 76,086 | --- | 41,000 | 117,086 |
|  | Cromwell | 440,339 | 69,500 | 65,122 | -- | --- | 10,792 | 18,234 | --- | -- | 29,026 | 4 | 106 | 548 | 94,806 | -- | --- | 94,806 |
|  | Eglon | 538,976 | 87,500 | 118,285 | --- | --- | 737 | 12,036 | -- | --- | 12,773 | 4 | 60 | --- | 131,122 | --- | -- | 131,122 |
|  | Elikon | 405,091 | 65,000 | 7, 3,58 | --- | -- | 4,834 | 22,437 | --- | -- | 27,271 | 118 | 7 | --- | 101,254 | -- | --- | 101,254 |
|  | Elmwood | 703,040 | 70,200 | 53,114 | --- | --- | 21,167 | 4,587 | --- | --- | 25,754 | 29,685 | 2,346 | 3,323 | 114,222 | --- | --- | 114,222 |
|  | Felton | 463,858 | 36,326 | 39,599 | --- | --- | 35,401 | 14,512 | --- | -- | 49,913 | 125 | 195 | --- | 89,832 | --- | --- | 89,832 |
|  | Flowing* | 434,632 | 32,000 | 45,121 | --- | -- | --- | 17,028 | --- | -- | 17,028 | 4 | 336 | 18 | 62,507 | --- | --- | 62,507 |
|  | Georgetown | 530,122 | 60,524 | 62,539 | -- | -- | 52,829 | 16,493 | -- | -- | 69,322 | -- | 85 | --- | 131,946 | -- | -- | 131,946 |
|  | Glyndon | 758,212 | 37,800 | 4, 9230 | --- | -- | --- | 10,983 | --- | --- | 10,983 | 4 | 454 | --- | 61,261 | --- | --- | 61,261 |
|  | Goose Prairie | 318,957 | 64,890 | 94,715 | --- | --- | --- | 1,153 | --- | -- | 1,153 | --- | 411 | 685 | 96,964 | --- | --- | 96,964 |
|  | Hagen | 180,107 | 21,800 | 21,027 | --- | --- | 28,415 | 23,212 | 751 | -- | 52,378 | 750 | 255 | --- | 74,410 | --- | --- | 74,410 |
|  | Hawley | 467,147 | 72,500 | 82,494 | --- | --- | 2,406 | 2,277 | 17,371 | -- | 22,054 | 77 | 58 | --- | 104,683 | -- | --- | 104,683 |
|  | Highland Grove | 410,629 | 90,001 | 87,536 | --- | -- | 21,546 | 24,427 | --- | 3,484 | 49,457 | 4 | 40 | --- | 137,037 | -- | -- | 137,037 |
|  | Holy Cross [1] | -.- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --. | --- | -- | -.- |
|  | Humboldt* | 333,819 | 39,200 | 50,151 | --- | --- | 6,635 | 10,960 | --- | --- | 17,595 | 4,587 | 180 | --- | 72,513 | --- | --- | 72,513 |
|  | Kene | 242,578 | 30,000 | 41,244 | --- | -- | --- | 12,807 | --- | -- | 12,807 | --- | 21 | 623 | 54,695 | -- | --- | 54,695 |
|  | Kragnes | 633,671 | 45,001 | 47,404 | --- | 20 | 54,238 | 17,443 | --- | -- | 71,681 | -- | 175 | --- | 119,280 | -- | 25,000 | 144,280 |
|  | Kurt [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- |
|  | Moland [1] | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | -- | -- | --- | -- | --- | --- | --- |
|  | Moortead | 435,085 | 20,000 | 25,028 | --- | 4 | -- | 8,096 | --- | -- | 8,096 | -- | 1,049 | --- | 34,177 | -- | --- | 34,177 |
|  | Morken | 574,436 | 7,000 | 72,642 | --- | --- | --- | 18,768 | --- | -- | 18,768 | -- | 2 | 604 | 92,016 | -- | --- | 92,016 |
|  | Oakport | 1,538,053 | 164,558 | 162,280 | 132,503 | 20 | 227,102 | 850 | --- | --- | 227,952 | 414,011 | 989 | 27,305 | 965,060 | --- | -- | 965,060 |
|  | Parke | 682,703 | 85,000 | 94,183 | 37,474 | --- | 58,299 | 18,165 | -- | --- | 76,464 | 3,613 | ${ }^{61}$ | --- | 211,795 | -- | --- | 211,795 |
|  | Riverton | 515,594 | 38,753 | 49,868 | --- | --- | --- | 14,579 | 67 | -- | 14,646 | 4 | 96 | --- | 64,614 | -- | -- | 64,614 |
|  | Skree [1] | --- | --- | --- | --- | -- | --- | -- | --- | -- | --- | --- | -- | --- | --- | --- | --- | --- |
|  | Spring Prairie | 397,761 | 50,000 | 73,275 | --- | 20 | --- | 1,026 | --- | --- | 1,026 | 5,434 | 205 | --- | 79,960 | --- | --- | 79,960 |
|  | Tansem | 371,375 | 47,500 | 55,388 | --- | --- | 11,936 | 16,780 | --- | --- | 28,716 | 822 | 46 | --- | 84,922 | --- | 699 | 85,621 |
|  | Ulen | 341,152 | 48,600 | 51,589 | -- | --- | 42 | 15,364 | -- | -- | 15,406 | 763 | 18 | -- | 67,776 | -- | --- | 67,776 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



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| County (Region) | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \end{aligned}$ | Tax Levy Payable 2012 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charges } \\ \text { for } \\ \text { Services } \\ \hline \end{gathered}$ | Interest Earnings | All Other Revenues | TotalRevenues | Other Sources |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | Transfers <br> In |  |
| Wabana | 1,275,529 | 113,828 | 109,372 | --- | --- | --- | 151 | --- | --- | 151 | 1,814 | 982 | 9,448 | 121,767 | --- | --- | 121,767 |
| Wawina* | 421,507 | 55,782 | 55,081 | --- | --- | 5,446 | 3,425 | --- | --- | 8,871 | 1,268 | 511 | 11,450 | 77,181 | --- | 1,018 | 78,199 |
| Wildwood | 341,606 | 34,772 | 35,851 | --- | --- | 31,344 | 2,760 | --- | --- | 34,104 | 754 | 1,446 | --- | 72,155 | --- | --- | 72,155 |
| Wirt | 153,216 | 23,024 | 23,376 | --- | --- | --- | 1,137 | --- | --- | 1,137 | 336 | 217 | 2 | 25,068 | --- | --- | 25,068 |


| County Total | \$23,123,471 | \$3,489,502 | \$3,674,445 | \$ --- | \$273 | \$152,787 | \$488,326 | \$1,395 | \$-- | \$642,508 | \$125,727 | \$23,073 | \$134,272 | \$4,600,298 | \$ --- | \$277,511 | \$4,877,809 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Jackson County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alba | 925,635 | 100,006 | 99,372 | --- | --- | --- | 19,773 | --- | --- | 19,773 | 4,626 | --- | 190 | 123,961 | --- | --- | 123,961 |
| Belmont | 764,741 | 69,997 | 66,568 | --- | --- | --- | 18,966 | --- | --- | 18,966 | 4 | 14 | --- | 85,552 | --- | --- | 85,552 |
| Christiania | 989,931 | 95,004 | 98,053 | --- | 25 | --- | 20,387 | --- | --- | 20,387 | --- | --- | --- | 118,465 | --- | --- | 118,465 |
| Delafield | 743,274 | 67,497 | 66,116 | --- | --- | --- | 23,757 | --- | --- | 23,757 | 2,396 | 21 | --- | 92,290 | --- | --- | 92,290 |
| Des Moines [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - |
| Enterprise | 903,382 | 64,998 | 166,549 | --- | --- | --- | 17,808 | --- | --- | 17,808 | 4 | 10 | 2,448 | 186,819 | --- | --- | 186,819 |
| Ewington | 1,208,885 | 61,991 | 65,488 | --- | --- | 306 | 20,542 | --- | --- | 20,848 | 455 | 120 | --- | 86,911 | -- | --- | 86,911 |
| Heron Lake | 875,788 | 99,997 | 119,670 | --- | 20 | --- | 27,067 | --- | --- | 27,067 | 6 | 445 | --- | 147,208 | --- | --- | 147,208 |
| Hunter | 1,132,597 | 102,500 | 125,228 | --- | --- | 206 | 20,515 | --- | --- | 20,721 | 766 | 159 | --- | 146,874 | --- | --- | 146,874 |
| Kimball | 1,091,158 | 64,204 | 123,913 | --- | --- | --- | 16,236 | --- | --- | 16,236 | 117 | 1,224 | --- | 141,490 | --- | --- | 141,490 |
| La Crosse | 790,976 | 79,999 | 77,524 | --- | --- | --- | 21,882 | --- | --- | 21,882 | 1,054 | 41 | --- | 100,501 | --- | 93,250 | 193,751 |
| Middletown | 963,424 | 100,004 | 98,286 | --- | --- | 52 | 18,672 | --- | --- | 18,724 | 430 | 267 | --- | 117,707 | --- | --- | 117,707 |
| Minneota [1] | --- | --- | - | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Petersburg | 912,776 | 77,504 | 75,745 | --- | --- | --- | 18,780 | --- | --- | 18,780 | --- | 291 | 333 | 95,149 | --- | --- | 95,149 |
| Rost [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Round Lake* | 805,020 | 85,502 | 84,104 | --- | 23 | --- | 19,931 | --- | --- | 19,931 | --- | 746 | --- | 104,804 | --- | --- | 104,804 |
| Sioux Valley* | 761,149 | 100,007 | 100,458 | --- | --- | --- | 2,401 | --- | --- | 2,401 | --- | --- | --- | 102,859 | --- | --- | 102,859 |
| Weimer | 670,152 | 44,002 | 44,153 | --- | --- | --- | 15,667 | --- | --- | 15,667 | --- | 85 | 114 | 60,019 | --- | --- | 60,019 |
| West Heron Lake | 658,442 | 50,002 | 48,994 | --- | --- | 276 | 16,611 | --- | --- | 16,887 | 605 | 672 | 237 | 67,395 | --- | 42,520 | 109,915 |
| Wisconsin | 1,053,596 | 89,998 | 87,869 | --- | 20 | --- | 8,653 | --- | --- | 8,653 | --- | 66 | --- | 96,608 | --- | --- | 96,608 |
| County Total | \$15,250,926 | \$1,353,212 | \$1,548,090 | \$ --- | \$88 | \$840 | \$307,648 | S --- | \$-- | \$308,488 | \$10,463 | \$4,161 | \$3,322 | \$1,874,612 | \$ --- | \$135,770 | \$2,010,382 |

Kanabec County - (East Central Region)

| Ann Lake [1] | --- | --- | -- | --- | --- |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Arthur | $1,101,368$ | 135,105 | 168,435 | -- | 8,077 |
| Brunswick | 866,381 | 154,944 | 153,209 | 149 | 525 |
| Comfort | 749,658 | 141,394 | 136,747 | 385 | 2,852 |
| Ford | 285,468 | 91,510 | 93,656 | -- | 750 |
| Grass Lake | 650,979 | 133,998 | 136,294 | --- | 500 |

[^11]*Submitted incomplete data.

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# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \end{aligned}$ | Tax Levy Payable 2012 | Taxes | $\begin{aligned} & \text { Special } \\ & \begin{array}{c} \text { Assess- } \\ \text { ments } \end{array} \end{aligned}$ | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charges } \\ \text { for } \\ \text { Services } \end{gathered}$ | InterestEarnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | $\begin{aligned} & \text { Federal } \\ & \text { Grants } \\ & \hline \end{aligned}$ | State Grants | County Grants | $\begin{gathered} \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Borrowing | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
|  | Tamarac | 402,260 | 48,203 | 47,091 | --- | --- | --- | 18,524 | -- | --- | 18,524 | -- | 1,844 | --- | 67,459 | --- | --- | 67,459 |
|  | Thief Lake | 62,024 | 14,000 | 12,462 | --- | --- | -- | 22,325 | --- | -- | 22,325 | 1,354 | 220 | -- | 36,361 | --- | --- | 36,361 |
|  | Valley | 135,046 | 35,001 | 32,495 | --- | --- | -- | 26,621 | --- | -- | 26,621 | 976 | --- | --- | 60,092 | -- | --- | 60,092 |
|  | Vega | 499,157 | 75,003 | 72,193 | 187 | --- | --- | 28,483 | --- | -- | 28,483 | --- | 6 | --- | 100,869 | --- | --- | 100,869 |
|  | Veldt | 95,460 | 15,690 | 21,579 | --- | 30 | -- | 13,925 | 3,252 | --- | 17,177 | 1,012 | 325 | --- | 40,123 | --- | --- | 40,123 |
|  | Viking | 1,224,811 | 60,03 | 60,400 | --- | --- | 39,667 | 25,335 | --- | -- | 65,202 | 3,856 | 10 | -- | 129,468 | -- | --- | 129,468 |
|  | Wanger | 790,319 | 44,005 | 43,562 | --- | -- | 17,239 | 18,252 | -- | -- | 35,491 | --- | 920 | -- | 79,973 | -- | --- | 79,973 |
|  | Warrenton | 412,790 | 54,001 | 52,703 | 46 | --- | --- | 20,378 | --- | -- | 20,378 | --- | 56 | 25,222 | 98,405 | --- | --- | 98,405 |
|  | West Valley | 214,485 | 60,101 | 56,942 | --- | --- | --- | 22,553 | 155 | --- | 22,708 | 4 | 399 | -- | 80,053 | --- | 25,000 | 105,053 |
|  | Whiteford | 53,224 | 11,500 | 11,291 | --- | --- | -- | 10,423 | 2,219 | -- | 12,642 | 3,248 | 130 | --- | 27,311 | -- | --- | 27,311 |
|  | Wright* | 112,600 | 40,000 | 38,680 | --- | --- | -- | 20,139 | --- | -- | 20,139 | --- | 38 | 248 | 59,105 | -- | --- | 59,105 |
|  | County Total | \$11,052,829 | \$1,515,343 | \$1,529,339 | \$12,006 | 5849 | \$248,538 | \$777,820 | \$18,885 | \$1,364 | \$1,046,607 | \$64,882 | \$22,753 | \$51,922 | \$2,728,358 | s-- | \$56,305 | \$2,784,663 |
| ur | Martin County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Cedar | 1,445,104 | 80,001 | 140,986 | --- | --- | --- | 21,892 | --- | --- | 21,892 | 4 | 132 | --- | 163,014 | --- | -- | 163,014 |
|  | Center Creek | 947,323 | 77,500 | 77,678 | --- | --- | --- | 17,764 | --- | -- | 17,764 | -- | 280 | 2,201 | 97,923 | -- | --- | 97,923 |
|  | East Chain | 956,093 | 104,998 | 116,944 | --- | --- | --- | 8,336 | --- | -- | 8,336 | 4,183 | 394 | --- | 129,857 | -- | -- | 129,857 |
|  | Elm Creek | 1,324,140 | 90,022 | 113,833 | --- | --- | -- | 18,154 | --- | -- | 18,154 | --- | 312 | --- | 132,299 | --- | --- | 132,299 |
|  | Fairmont [1] | --- | --- | --- | --- | --- | -- | --- | --- | -- | --. | -- | --- | --- | --- | --- | --- | --- |
|  | Fox Lake | 1,036,791 | 99,998 | 98,608 | --- | --- | -- | 23,387 | --- | -- | 23,387 | -- | 308 | 372 | 122,675 | -- | --- | 122,675 |
|  | Fraser | 983,985 | 89,996 | 90,262 | -- | --- | -- | 22,549 | -- | -- | 22,549 | 342 | 242 | -- | 113,395 | -- | -- | 113,395 |
|  | Galena | 866,730 | 90,022 | 87,908 | --- | --- | -- | 19,772 | -- | -- | 19,772 | 4 | 968 | 870 | 109,522 | -- | 22,800 | 132,322 |
|  | Jay | 965,278 | 54,500 | 52,777 | -- | --- | -- | 21,134 | -- | -- | 21,134 | -- | 42 | 250 | 74,203 | -- | 25,000 | 99,203 |
|  | Lake Belt | 876,802 | 92,503 | 91,534 | --- | --- | --- | 18,758 | --- | -- | 18,758 | 323 | 989 | --- | 111,604 | --- | --- | 111,604 |
|  | Lake Fremont | 956,874 | 112,834 | 110,137 | --- | --- | -- | 21,373 | -- | -- | 21,373 | 6,286 | 2,314 | 14,790 | 154,900 | -- | -- | 154,900 |
|  | Manyaska [1] | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- |
|  | Nashville [1] | -- | --- | -- | --- | -- | -- | --- | -- | -- | --- | -- | -- | -- | -- | -- | --- | -- |
|  | Pleasant Prairie [1] | -- | -- | - | -- | --- | --- | -- | --- | -- | -- | --- | -- | -- | -- | --- | --- | --- |
|  | Rolling Green | 1,129,378 | 99,995 | 119,048 | --- | --- | --- | 1,554 | -- | 1,521 | 3,075 | --- | 12 | -- | 122,135 | -- | --- | 122,135 |
|  | Rutand | 1,108,721 | 139,998 | 138,411 | -- | 2,700 | 1,821 | 25,354 | --- | -- | 27,175 | 15,937 | 1,167 | -- | 185,390 | --- | --- | 185,390 |
|  | Silver Lake | 1,207,594 | 119,999 | 117,233 | --- | --- | --- | 22,127 | --- | -- | 22,127 | 4 | 7 | --- | 139,371 | 15,000 | --- | 154,371 |
|  | Tenhassen | 802,945 | 85,000 | 79,434 | -- | 6 | -- | 19,504 | -- | -- | 19,504 | -- | 1,582 | 672 | 101,198 | --- | -- | 101,198 |
|  | Waverly | 971,417 | 95,005 | 94,984 | -- | --- | -- | 23,081 | -- | -- | 23,081 | 75 | 327 | 77 | 118,544 | --- | 132,784 | 251,328 |
|  | Westford | 958,958 | 85,002 | 81,817 | -- | --- | -- | 21,362 | --- | --- | 21,362 | 225 | 65 | --- | 103,469 | --- | --- | 103,469 |
|  | County Total | \$16,538,133 | \$1,517,33 | \$1,611,594 | s -- | \$2,706 | \$1,821 | \$306,101 | s-- | \$1,521 | \$309,443 | \$27,383 | \$9,141 | \$19,232 | \$1,979,499 | \$15,000 | \$180,584 | \$2,175,083 |

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# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2012 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other <br> Revenues | Total <br> Revenues | Other Sources |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Other So <br> Borrowing | $\frac{\text { urces }}{\substack{\text { Transfers } \\ \text { In }}}$ |  |
| Oronoco | 2,732,492 | 390,008 | 415,768 | 4,362 | 8,091 | --- | 28,914 | --- | --- | 28,914 | 3,385 | 4,250 | 2,135 | 466,905 | --- | 601,998 | 1,068,903 |
| Pleasant Grove | 1,061,626 | 205,987 | 206,000 | --- | --- | --- | 18,235 | --- | --- | 18,235 | 3,709 | --- | 2,896 | 230,840 | --- | --- | 230,840 |
| Quincy | 690,233 | 77,308 | 79,752 | --- | --- | --- | 14,579 | --- | --- | 14,579 | 1,028 | 42 | 2,004 | 97,405 | --- | --- | 97,405 |
| Rochester | 3,471,481 | 670,100 | 674,296 | --- | --- | --- | 19,760 | --- | --- | 19,760 | 3,760 | 3,001 | 3,712 | 704,529 | --- | --- | 704,529 |
| Rock Dell | 929,988 | 136,504 | 132,169 | --- | --- | --- | 16,913 | --- | --- | 16,913 | 3,995 | 426 | --- | 153,503 | --- | --- | 153,503 |
| Salem | 1,355,239 | 196,699 | 191,999 | --- | 4,496 | --- | 19,843 | --- | --- | 19,843 | 12,127 | 1,272 | 5 | 229,742 | --- | --- | 229,742 |
| Viola | 971,416 | 145,290 | 140,638 | --- | --- | --- | 15,871 | --- | --- | 15,871 | 5,812 | 147 | --- | 162,468 | --- | 207 | 162,675 |
| County Total | \$29,142,964 | \$4,588,354 | \$4,463,846 | \$104,167 | \$43,218 | \$ -- | \$398,740 | \$50 | \$ -- | \$398,790 | \$158,774 | \$17,475 | \$49,088 | \$5,235,358 | \$7,900 | \$1,016,452 | \$6,259,710 |
| Otter Tail County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aastad [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Amor | 2,025,558 | 111,992 | 111,763 | --- | --- | --- | 1,340 | --- | --- | 1,340 | 54,676 | 167 | 1,358 | 169,304 | --- | --- | 169,304 |
| Aurdal | 1,260,402 | 150,001 | 148,630 | 56,056 | 75 | --- | 30,516 | --- | --- | 30,516 | 1,844 | 171 | --- | 237,292 | --- | --- | 237,292 |
| Blowers | 297,316 | 54,501 | 51,776 | --- | --- | --- | 19,918 | --- | --- | 19,918 | 750 | 236 | --- | 72,680 | --- | --- | 72,680 |
| Bluffton | 354,334 | 50,000 | 46,025 | --- | --- | --- | 20,863 | 314 | --- | 21,177 | 4 | 870 | --- | 68,076 | --- | --- | 68,076 |
| Buse | 594,851 | 40,003 | 40,412 | --- | 60 | --- | 20,385 | --- | --- | 20,385 | 204 | 2,470 | 120 | 63,651 | --- | 10,000 | 73,651 |
| Butler* | 300,138 | 50,996 | --- | --- | --- | --- | 3,304 | 64,284 | --- | 67,588 | 6 | 21 | 212 | 67,827 | --- | --- | 67,827 |
| Candor | 1,058,016 | 179,999 | 173,261 | --- | 40 | --- | 23,096 | --- | --- | 23,096 | 4 | 470 | --- | 196,871 | --- | --- | 196,871 |
| Carlisle | 448,093 | 42,000 | 40,608 | --- | --- | 20,506 | 19,664 | 56 | --- | 40,226 | 4 | --- | --- | 80,838 | --- | --- | 80,838 |
| Clitherall | 1,609,171 | 345,006 | 315,299 | 7,832 | 555 | --- | 28,235 | --- | --- | 28,235 | 1,358 | 903 | 1,866 | 356,048 | --- | 40,000 | 396,048 |
| Compton | 601,328 | 94,006 | 88,886 | 3,465 | 1,150 | --- | 26,390 | 267 | --- | 26,657 | 29 | --- | 1,618 | 121,805 | --- | --- | 121,805 |
| Corliss | 854,820 | 107,502 | 103,049 | 8,539 | 8 | --- | 20,676 | --- | --- | 20,676 | --- | 335 | --- | 132,607 | --- | --- | 132,607 |
| Dane Prairie | 1,124,833 | 149,996 | 150,547 | --- | 180 | 11,948 | 24,082 | --- | --- | 36,030 | 306 | 119 | --- | 187,182 | --- | --- | 187,182 |
| Dead Lake | 1,223,110 | 166,001 | 166,154 | 27,780 | 40 | --- | 25,291 | --- | --- | 25,291 | 9,688 | 4,671 | 2,287 | 235,911 | --- | --- | 235,911 |
| Deer Creek | 343,782 | 63,999 | 61,615 | --- | --- | --- | 20,944 | --- | --- | 20,944 | 2,812 | 401 | 61 | 85,833 | --- | --- | 85,833 |
| Dora | 2,033,283 | 335,979 | 331,014 | 174 | --- | --- | 26,416 | --- | --- | 26,416 | --- | 2,847 | 4 | 360,455 | --- | 119,667 | 480,122 |
| Dunn | 6,205,563 | 474,975 | 472,799 | --- | --- | 11,144 | 22,239 | --- | --- | 33,383 | 1,638 | 1,046 | -- | 508,866 | --- | 41,000 | 549,866 |
| Eagle Lake | 1,081,134 | 117,001 | 116,688 | --- | --- | 1,947 | 18,595 | --- | --- | 20,542 | 215 | 212 | 3,516 | 141,173 | --- | 11,005 | 152,178 |
| Eastern | 327,906 | 97,001 | 89,936 | --- | --- | --- | 31,150 | --- | --- | 31,150 | 3,517 | 1,513 | --- | 126,116 | --- | --- | 126,116 |
| Edna | 2,279,968 | 296,487 | 283,766 | 9,740 | --- | 152,660 | 31,390 | --- | --- | 184,050 | 6 | 80 | --- | 477,642 | --- | --- | 477,642 |
| Effington [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Elizabeth | 1,139,758 | 159,691 | 153,869 | --- | --- | 6,160 | 29,766 | 40 | -- | 35,966 | 2,366 | 159 | 436 | 192,796 | --- | 1,427 | 194,223 |
| Elmo | 394,448 | 77,004 | 75,349 | --- | --- | --- | 19,359 | --- | --- | 19,359 | 1,701 | 825 | --- | 97,234 | --- | 48,000 | 145,234 |
| Erhards Grove | 421,305 | 100,001 | 113,395 | 2,684 | --- | --- | 26,470 | --- | --- | 26,470 | --- | 8 | --- | 142,557 | --- | 9,509 | 152,066 |
| Everts | 2,914,508 | 215,003 | 213,046 | --- | 80 | 5,640 | 18,867 | --- | --- | 24,507 | 18,004 | 1,526 | --- | 257,163 | --- | --- | 257,163 |
| Fergus Falls | 1,205,041 | 145,000 | 139,862 | --- | 1,380 | 11,044 | 26,547 | --- | --- | 37,591 | 2,765 | --- | --- | 181,598 | --- | --- | 181,598 |
| [1] Failed to report in time for this publication. |  |  | *Submitted incomplete data. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \\ & \hline \end{aligned}$ | Tax Levy Payable 2012 | Taxes | $\begin{aligned} & \text { Special } \\ & \text { Assess- } \\ & \text { ments } \end{aligned}$ | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { fervices } \end{aligned}$ | $\begin{gathered} \text { Interest } \\ \text { Earnings } \end{gathered}$ | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Federal Grants | $\begin{gathered} \text { State } \\ \text { Grants } \end{gathered}$ | County Grants | $\begin{gathered} \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Borrowing | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
|  | Folden | 423,432 | 63,404 | 58,330 | --- | --- | --- | 28,524 | --- | --- | 28,524 | -- | 486 | 1,340 | 88,680 | -- | 2,000 | 90,680 |
|  | Friberg | 1,031,672 | 89,993 | 86,932 | --- | 40 | 12,478 | 22,330 | --- | --- | 34,808 | 1,084 | 68 | --- | 122,932 | -- | --- | 122,932 |
|  | Girard | 2,60,983 | 308,762 | 307,138 | --- | 605 | --- | 22,361 | --- | --- | 22,361 | 1,671 | 934 | 511 | 333,220 | -- | 9,013 | 342,233 |
|  | Gorman | 768,488 | 170,997 | 187,850 | --- | --- | 2,860 | 4,073 | -- | -- | 6,933 | 344 | 323 | --- | 195,450 | -- | -- | 195,450 |
|  | Henning | 456,132 | 101,102 | 88,180 | --- | 300 | -- | 24,393 | 450 | --- | 24,843 | 6,351 | 1,589 | 297 | 121,560 | --- | -- | 121,560 |
|  | Hobart | 1,946,171 | 284,998 | 279,356 | --- | 500 | -- | 28,174 | --- | --- | 28,174 | 3,203 | 903 | 822 | 312,958 | --- | -- | 312,958 |
|  | Homestead | 346,417 | 59,099 | 54,408 | --- | --- | --- | 19,174 | 62 | --- | 19,236 | 4 | 535 | --- | 74,183 | --- | -- | 74,183 |
|  | Inman | 328,150 | 63,999 | 58,747 | --- | --- | -- | 26,072 | --- | --- | 26,072 | 420 | 960 | 399 | 86,598 | --- | --- | 86,598 |
|  | Leaf Lake | 933,993 | 116,002 | 114,712 | --- | --- | -- | 24,393 | --- | -- | 24,393 | 3,978 | 884 | --- | 143,967 | --- | --- | 143,967 |
|  | Leaf Mountain | 480,433 | 68,506 | 65,479 | --- | 30 | -- | 19,620 | --- | -- | 19,620 | 2,185 | 2,345 | --- | 89,659 | -- | --- | 89,659 |
|  | Lida | 2,666,288 | 288,919 | 285,489 | --- | 4 | -- | 21,286 | --- | -- | 21,286 | 2,120 | 1,423 | --- | 310,322 | -- | -- | 310,322 |
|  | Maine | 1,628,138 | 156,512 | 155,457 | --- | --- | --- | 21,478 | --- | --- | 21,478 | 546 | 482 | --- | 177,963 | --- | 25,000 | 202,963 |
|  | Maplewood | 433,708 | 89,999 | 89,999 | --- | --- | 3,382 | 20,442 | --- | -- | 23,824 | 1,993 | 556 | 46 | 116,418 | --- | --- | 116,418 |
|  | Newton | 538,648 | 95,001 | 89,895 | --- | --- | -- | 28,003 | --- | -- | 28,003 | 54 | 2,489 | 1,398 | 121,839 | --- | --- | 121,839 |
| 3 | Nidaros [1] | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | -.- | -- | --- | -.- |
|  | Norwegian Grove | 379,045 | 140,000 | 135,116 | --- | --- | 5,839 | 24,231 | --- | --- | 30,070 | 1,275 | 56 | 1,032 | 167,549 | -- | --- | 167,549 |
|  | Oak Valley | 307,081 | 64,499 | 58,755 | --- | --- | -- | 25,110 | --- | --- | 25,110 | 263 | 350 | 428 | 84,906 | -- | -- | 84,906 |
|  | Orwell | 396,759 | 84,998 | 85,306 | --- | --- | 3,235 | 15,699 | 64 | -- | 18,998 | --- | --- | -- | 104,304 | -- | --- | 104,304 |
|  | Oscar* | 402,690 | 124,999 | 74,836 | --- | --- | 1,657 | 26,214 | --- | -- | 27,871 | -- | 14 | --- | 102,721 | -- | -- | 102,721 |
|  | Ottertail | 2,208,627 | 149,016 | 147,388 | --- | --- | --- | 14,883 | --- | -- | 14,883 | --- | 5,758 | 4,773 | 172,752 | -- | -- | 172,752 |
|  | Otto | 790,451 | 115,003 | 112,539 | --- | --- | --- | 23,789 | --- | --- | 23,789 | 3,753 | 118 | 12,274 | 152,473 | --- | 2,639 | 155,112 |
|  | Paddock | 338,806 | 71,000 | 66,532 | -- | --- | 1,632 | 25,386 | -- | -- | 27,018 | 571 | -- | 662 | 94,783 | --- | -- | 94,783 |
|  | Parkers Prairie | 492,213 | 100,000 | 92,254 | --- | --- | --- | 22,559 | -- | -- | 22,559 | 5,589 | 396 | --- | 120,798 | --- | --- | 120,798 |
|  | Pelican | 64,988 | 169,996 | 163,431 | --- | 118 | --- | 28,201 | -- | --- | 28,201 | 3,229 | 338 | --- | 195,317 | -- | --- | 195,317 |
|  | Perham | 1,135,284 | 175,004 | 169,998 | 14,573 | 1,263 | -- | 24,427 | --- | 5,564 | 29,991 | --- | 192 | --- | 216,017 | --- | -- | 216,017 |
|  | Pine Lake | 1,270,955 | 274,997 | 272,636 | 2 | 40 | -- | 26,215 | -- | -- | 26,215 | 6 | 1,233 | 1,674 | 301,806 | -- | --- | 301,806 |
|  | Rush Lake | 1,718,093 | 154,989 | 154,705 | --- | 500 | -- | 23,261 | -- | -- | 23,261 | 5,806 | 450 | --- | 184,722 | --- | --- | 184,722 |
|  | Saint Olaf* | 547,519 | 87,001 | 86,205 | --- | --- | --- | 4,205 | -- | -- | 4,205 | 17,752 | 77 | 104 | 108,343 | --- | --- | 108,343 |
|  | Scambler | 1,938,609 | 252,001 | 238,436 | 19,518 | 840 | 3 | 19,415 | ${ }^{66}$ | --- | 19,484 | 12,924 | 1,498 | --- | 292,700 | --- | --- | 292,700 |
|  | Star Lake | 1,024,101 | 113,204 | 92,503 | -.- | --- | 12,264 | 1,033 | -- | -- | 13,297 | 37,579 | 26 | 348 | 143,753 | -- | --- | 143,753 |
|  | Sverdrup | 1,025,581 | 200,009 | 237,273 | --- | 129 | 14,312 | 4,079 | --- | --- | 18,391 | -- | 211 | 5,112 | 261,116 | -- | -- | 261,116 |
|  | Tordenskjold | 921,799 | 155,646 | 151,644 | -- | --- | -- | 22,671 | -- | -- | 22,671 | 6 | 205 | --- | 174,526 | -- | 500 | 175,026 |
|  | Trondhiem | 387,510 | 92,498 | 88,481 | --- | --- | 25,006 | 27,282 | --- | --- | 52,288 | 58 | 41 | --- | 140,868 | -- | -- | 140,868 |
|  | Tumuli | 775,606 | 99,999 | 100,541 | --- | 80 | -- | 18,107 | -- | --- | 18,107 | 798 | 1,537 | 2,120 | 123,183 | --- | --- | 123,183 |
|  | Western* | 389,756 | 44,499 | 46,690 | -- | 67 | 6,446 | 14,476 | --- | -- | 20,922 | -- | 5,400 | 946 | 74,025 | -- | -- | 74,025 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax <br> Capacity | $\begin{aligned} & \text { Tax Levy } \\ & \text { Payable } \\ & 2012 \end{aligned}$ | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total <br> Revenues | Other Sources |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State <br> Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | $\begin{aligned} & \text { Transfers } \\ & \text { In } \end{aligned}$ |  |
| Wylie [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| County Total | \$2,185,800 | \$306,295 | \$289,775 | \$1,911 | \$250 | \$4,761 | \$136,884 | \$13,564 | \$613 | \$155,822 | \$32 | \$3,708 | \$509 | \$452,007 | \$ -- | \$ -- | \$452,007 |
| Redwood County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Brookville | 895,822 | 70,009 | 66,939 | --- | --- | 26 | 22,136 | --- | --- | 22,162 | --- | 803 | 2 | 89,906 | --- | --- | 89,906 |
| Charlestown | 640,250 | 65,005 | 62,830 | --- | --- | 9,671 | 22,980 | --- | --- | 32,651 | 4 | 189 | 40 | 95,714 | --- | --- | 95,714 |
| Delhi | 667,718 | 75,004 | 48,142 | --- | --- | 15,584 | 2,109 | --- | --- | 17,693 | 52,609 | 66 | --- | 118,510 | --- | --- | 118,510 |
| Gales | 737,029 | 40,005 | 38,991 | 548 | --- | 5,468 | 14,902 | --- | --- | 20,370 | --- | 1,218 | 134 | 61,261 | --- | --- | 61,261 |
| Granite Rock | 833,787 | 70,005 | 69,916 | --- | --- | --- | 27,677 | --- | --- | 27,677 | --- | 484 | 6 | 98,083 | --- | --- | 98,083 |
| Honner | 119,256 | 6,001 | 2,638 | --- | --- | 37,874 | 8,365 | --- | --- | 46,239 | --- | --- | --- | 48,877 | --- | 25,000 | 73,877 |
| Johnsonville | 817,551 | 60,001 | 59,362 | --- | --- | 6,420 | 18,142 | --- | --- | 24,562 | --- | 28 | --- | 83,952 | --- | --- | 83,952 |
| Kintire | 934,857 | 57,054 | 55,769 | --- | --- | --- | 19,018 | --- | --- | 19,018 | --- | --- | 520 | 75,307 | --- | --- | 75,307 |
| Lamberton | 906,502 | 86,009 | 84,401 | --- | --- | 11,372 | 17,355 | --- | --- | 28,727 | 639 | 817 | 52 | 114,636 | --- | 16,530 | 131,166 |
| Morgan | 1,045,044 | 82,005 | 78,922 | --- | --- | --- | 24,618 | --- | --- | 24,618 | --- | 14 | 300 | 103,854 | --- | --- | 103,854 |
| New Avon | 934,331 | 80,006 | 81,963 | --- | --- | --- | 20,572 | --- | --- | 20,572 | --- | 102 | 6 | 102,643 | --- | --- | 102,643 |
| North Hero | 856,082 | 65,002 | 63,649 | --- | --- | 580 | 40,831 | --- | --- | 41,411 | 1,747 | --- | 125 | 106,932 | --- | --- | 106,932 |
| Paxton* | 1,119,149 | 68,011 | 66,687 | 17,481 | 4,643 | 65,202 | 35,031 | --- | --- | 100,233 | 4 | 6,062 | 65,000 | 260,110 | --- | 117,981 | 378,091 |
| Redwood Falls [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sheridan | 798,159 | 55,001 | 53,239 | --- | --- | 1,360 | 19,158 | --- | --- | 20,518 | 4 | 49 | --- | 73,810 | --- | --- | 73,810 |
| Sherman | 492,729 | 60,004 | 58,847 | 300 | --- | 21,653 | 23,543 | --- | --- | 45,196 | 4 | 14 | --- | 104,361 | --- | --- | 104,361 |
| Springdale | 944,442 | 62,002 | 59,648 | --- | --- | --- | 20,302 | --- | --- | 20,302 | 4 | 196 | --- | 80,150 | --- | --- | 80,150 |
| Sundown | 843,590 | 70,001 | 67,654 | --- | --- | --- | 19,632 | --- | --- | 19,632 | --- | --- | --- | 87,286 | --- | --- | 87,286 |
| Swedes Forest | 279,407 | 51,000 | 49,170 | --- | --- | 33,953 | 11,458 | 20 | --- | 45,431 | --- | 375 | 14 | 94,990 | --- | --- | 94,990 |
| Three Lakes | 1,008,747 | 58,002 | 56,818 | --- | --- | --- | 18,619 | --- | --- | 18,619 | 4 | 82 | --- | 75,523 | --- | --- | 75,523 |
| Underwood | 745,762 | 75,002 | 74,128 | --- | 45 | 3,305 | 21,490 | --- | --- | 24,795 | 4 | 757 | 121 | 99,850 | --- | --- | 99,850 |
| Vail | 874,391 | 55,008 | 53,485 | --- | --- | --- | 21,301 | --- | 20 | 21,321 | 175 | 26 | --- | 75,007 | --- | --- | 75,007 |
| Vesta | 730,069 | 81,001 | 82,618 | --- | --- | --- | 20,836 | --- | --- | 20,836 | 6 | 144 | --- | 103,604 | --- | --- | 103,604 |
| Waterbury | 910,346 | 60,001 | 58,878 | --- | --- | --- | 19,029 | --- | --- | 19,029 | 4 | 789 | --- | 78,700 | --- | --- | 78,700 |
| Westline | 899,278 | 55,008 | 54,461 | --- | --- | 3,320 | 19,788 | --- | --- | 23,108 | --- | 579 | --- | 78,148 | --- | -- | 78,148 |
| Willow Lake | 833,737 | 60,004 | 58,806 | --- | --- | --- | 21,151 | --- | --- | 21,151 | 5,743 | 592 | --- | 86,292 | --- | --- | 86,292 |
| County Total | \$19,868,035 | \$1,566,151 | \$1,507,961 | \$18,329 | \$4,688 | \$215,788 | \$510,043 | \$20 | \$20 | \$725,871 | \$60,951 | \$13,386 | \$66,320 | \$2,397,506 | s -- | \$159,511 | \$2,557,017 |


| Bandon | 981,090 | 123,058 | 120,800 | --- | --- | 996 | 14,618 | --- | --- | 15,614 | 417 | 1 | 4,539 | 141,371 | --- | --- | 141,371 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beaver Falls | 542,626 | 65,001 | 96,090 | 120 | --- | --- | 19,926 | --- | --- | 19,926 | 4 | 488 | --- | 116,628 | --- | --- | 116,628 |
| Birch Cooley | 1,007,185 | 74,360 | 70,509 | --- | --- | 4,350 | 17,155 | --- | --- | 21,505 | 2,271 | --- | 16 | 94,301 | --- | --- | 94,301 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax <br> Capacity | Tax Levy Payable 2012 | Taxes | Special <br> Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | ChargesforServices | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State <br> Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | $\begin{aligned} & \text { Transfers } \\ & \text { In } \end{aligned}$ |  |
| Morcom | 99,606 | 26,487 | 29,039 | --- | 404 | --- | 5,210 | --- | --- | 5,210 | 325 | 7 | 5,678 | 40,663 | --- | --- | 40,663 |
| Morse | 4,761,508 | 272,215 | 277,041 | --- | --- | --- | 101,234 | --- | --- | 101,234 | 2 | 614 | 3,341 | 382,232 | --- | 175,000 | 557,232 |
| Ness | 105,573 | 5,762 | 5,873 | --- | --- | --- | 3,795 | --- | --- | 3,795 | 4 | 255 | --- | 9,927 | --- | --- | 9,927 |
| New Independence | 306,854 | 47,025 | 61,494 | --- | --- | 1,631 | 2,255 | --- | --- | 3,886 | 1,300 | 4,005 | 21 | 70,706 | --- | --- | 70,706 |
| Normanna | 632,099 | 80,308 | 80,258 | --- | --- | --- | 32,826 | --- | --- | 32,826 | 4 | 119 | 2,382 | 115,589 | --- | 15,030 | 130,619 |
| North Star | 418,914 | 55,481 | 55,377 | --- | --- | --- | 8,431 | --- | 8,767 | 17,198 | 97 | 293 | 1,483 | 74,448 | --- | --- | 74,448 |
| Northland | 277,115 | 58,698 | 57,997 | --- | --- | 40,091 | 11,354 | --- | 3,743 | 55,188 | --- | 31 | 124 | 113,340 | --- | --- | 113,340 |
| Owens | 220,079 | 27,880 | 25,377 | --- | --- | --- | 16,471 | 2,503 | 644 | 19,618 | 6 | --- | 75 | 45,076 | --- | --- | 45,076 |
| Pequaywan [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pike | 278,134 | 83,510 | 79,665 | --- | 10 | --- | 16,150 | 865 | --- | 17,015 | 12,305 | --- | 5,459 | 114,454 | --- | 60,500 | 174,954 |
| Portage | 435,418 | 65,273 | 68,863 | --- | 75 | --- | 32,904 | --- | --- | 32,904 | --- | 438 | 46 | 102,326 | --- | --- | 102,326 |
| Prairie Lake [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Rice Lake | 2,454,600 | 1,000,198 | 883,557 | 14,399 | 68,086 | 369,504 | 175,531 | 18,859 | --- | 563,894 | 5,542 | 25,787 | 125,864 | 1,687,129 | 507,500 | 25,202 | 2,219,831 |
| Sandy | 221,809 | 36,556 | 30,296 | 592 | --- | 2,484 | 14,663 | --- | --- | 17,147 | 1,447 | 325 | 5,704 | 55,511 | --- | --- | 55,511 |
| Solway | 1,609,770 | 284,479 | 356,171 | --- | --- | 19,880 | 28,104 | --- | 6,818 | 54,802 | 3,500 | 154 | 998 | 415,625 | --- | 4,754 | 420,379 |
| Stoney Brook | 175,050 | 15,592 | 16,668 | --- | --- | 6,165 | 12,692 | --- | --- | 18,857 | 32 | 958 | --- | 36,515 | --- | --- | 36,515 |
| Sturgeon [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Toivola [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Van Buren | 175,505 | 32,660 | 39,421 | --- | --- | --- | 2,298 | --- | --- | 2,298 | 174 | 67 | --- | 41,960 | --- | --- | 41,960 |
| Vermilion Lake | 487,006 | 40,017 | 45,829 | --- | --- | --- | 15,542 | --- | --- | 15,542 | 2,285 | 432 | 312 | 64,400 | --- | 22,600 | 87,000 |
| Waasa | 252,038 | 34,544 | 34,862 | --- | --- | --- | 20,686 | 1,655 | --- | 22,341 | 100 | 240 | 521 | 58,064 | --- | 20,000 | 78,064 |
| White | 1,548,002 | 795,433 | 769,407 | --- | --- | 78,822 | 487,329 | --- | 307,418 | 873,569 | 116,575 | 275 | 152,722 | 1,912,548 | --- | 144,580 | 2,057,128 |
| Willow Valley* | 107,191 | 9,293 | 11,282 | --- | --- | --- | 7,468 | --- | --- | 7,468 | 106 | 809 | --- | 19,665 | --- | 18,500 | 38,165 |
| Wuori | 380,018 | 49,281 | 53,346 | --- | --- | --- | 98,370 | --- | --- | 98,370 | 2,002 | 4,377 | 908 | 159,003 | --- | --- | 159,003 |
| County Total | \$56,729,313 | \$10,202,505 | \$10,806,136 | \$750,870 | \$130,784 | \$1,153,461 | \$3,214,058 | \$72,532 | \$706,909 | \$5,146,960 | \$658,948 | \$103,055 | \$790,070 | \$18,386,823 | \$2,099,847 | \$1,305,696 | \$21,792,366 |
| Scott County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belle Plaine | 1,490,542 | 219,138 | 223,553 | --- | 2,315 | --- | 20,682 | --- | --- | 20,682 | 2,656 | 1,236 | 58,275 | 308,717 | --- | --- | 308,717 |
| Blakeley | 832,825 | 147,365 | 152,142 | --- | 7,300 | --- | 10,909 | --- | --- | 10,909 | --- | 366 | 112 | 170,829 | --- | --- | 170,829 |
| Cedar Lake | 4,198,839 | 422,952 | 444,826 | 73,778 | 5,600 | --- | 25,289 | --- | --- | 25,289 | 12,742 | 967 | 16,880 | 580,082 | --- | 2,848 | 582,930 |
| Credit River | 8,474,313 | 1,088,712 | 1,177,814 | 197,835 | 3,150 | --- | 36,738 | --- | --- | 36,738 | 19,335 | 15,896 | 1,517 | 1,452,285 | 1,100,000 | 92,333 | 2,644,618 |
| Helena | 2,285,482 | 279,478 | 309,487 | --- | 600 | --- | 14,867 | --- | --- | 14,867 | 1,700 | 1,576 | 31,519 | 359,749 | --- | 359,000 | 718,749 |
| Jackson | 1,217,185 | 160,814 | 202,786 | 15,634 | 4,345 | --- | 7,787 | --- | --- | 7,787 | 4 | 9,427 | 6,038 | 246,021 | --- | 211,000 | 457,021 |
| Louisville | 2,132,412 | 102,560 | 243,651 | --- | 450 | --- | 9,676 | --- | --- | 9,676 | 136 | 430,132 | 117,370 | 801,415 | --- | 80,000 | 881,415 |
| New Market | 4,943,118 | 789,846 | 822,479 | 45,373 | 15,591 | 29,090 | 30,766 | --- | --- | 59,856 | 54,861 | 340 | 9,172 | 1,007,672 | --- | 50 | 1,007,722 |
| Saint Lawrence | 729,593 | 180,067 | 196,234 | 777 | 315 | --- | 1,914 | --- | --- | 1,914 | --- | 1,010 | --- | 200,250 | --- | --- | 200,250 |
| [1] Failed to report in time for this publication. |  |  | *Submitted incomplete data. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

|  | County (Region) <br> Name of Town [footnote] | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \end{aligned}$ | $\begin{gathered} \text { Tax Levy } \\ \text { Payable } \\ 2012 \\ \hline \end{gathered}$ | Taxes | $\begin{aligned} & \text { Special } \\ & \text { Assess- } \\ & \text { ments } \end{aligned}$ | $\begin{aligned} & \text { Licenses } \\ & \text { and } \\ & \text { Permits } \end{aligned}$ | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charge } \\ \text { for } \\ \text { Services } \end{gathered}$ | Interest Earnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Federal Grants | State Grants | County | $\begin{gathered} \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Borrowing | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
|  | Sand Creek | 2,202,010 | 410,903 | 421,560 | 54,048 | 360 | 44,696 | 23,649 | --- | --- | 68,34 | 48,463 | 322 | 924 | 594,022 | --- | -- | 594,022 |
|  | Spring Lake | 5,267,038 | 873,218 | 933,576 | 253,221 | 3,773 | -- | 29,911 | --- | -- | 29,911 | 158,001 | 1,968 | 30,253 | 1,410,703 | --- | --- | 1,410,703 |
|  | County Total | \$33,773,357 | ,675,053 | \$5,128,108 | \$640,666 | \$43,799 | \$73,786 | \$212,188 | s--- | \$-- | \$285,974 | \$297,898 | 546,240 | \$272,060 | \$7,131,745 | \$1,100,000 | \$745,231 | \$8,976,976 |
|  | Sherburne County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Baldwin | 4,510,157 | 983,936 | 1,003,208 | 882 | --- | -- | 67,559 | 15,233 | 1,000 | 83,792 | 14,977 | 239 | 55,448 | 1,158,546 | --- | 20,145 | 1,178,691 |
|  | Becker | 4,148,325 | 839,082 | 915,030 | --- | 139,235 | --- | 35,959 | --- | 2,699 | 38,658 | 255 | 24,237 | 9,260 | 1,126,675 | --- | 1,600 | 1,128,275 |
|  | Big Lake [1] | --- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Blue Hill | 1,263,729 | 214,998 | 120,968 | --- | --- | -- | 22,218 | --- | 158 | 22,376 | 1,079 | 371 | 3,768 | 148,562 | --- | --- | 148,562 |
|  | Clear Lake | 2,049,069 | 452,004 | 457,580 | -- | 100 | --- | 14,629 | 2,777 | -- | 17,406 | 3,588 | 957 | 3,938 | 483,569 | --- | 66,950 | 550,519 |
|  | Haven | 2,396,206 | 369,998 | 363,313 | -- | 500 | --- | 16,873 | -- | --- | 16,873 | 38,869 | -- | 125 | 419,680 | --- | -- | 419,680 |
|  | Livonia | 4,280,427 | 1,149,509 | 1,161,884 | -- | --- | --- | 41,519 | 7,213 | --- | 48,732 | 242,147 | 7,138 | 9,502 | 1,469,403 | 540,000 | 105,943 | 2,115,346 |
|  | Orrock | 2,677,823 | 319,009 | 334,739 | -- | 300 | -- | 3,086 | --- | --- | 3,086 | 22,543 | 850 | 26,942 | 388,460 | --- | --- | 388,460 |
|  | Palmer | 2,549,017 | 408,097 | 404,750 | -- | 100 | -- | 17,148 | 3,700 | -- | 20,848 | 9,550 | 3,365 | 17,397 | 456,010 | --- | 25,000 | 481,010 |
| $\checkmark$ | Santiago | 1,274,466 | 289,980 | 295,994 | -- | 25 | -- | 15,230 | 5,353 | -- | 20,583 | 7,167 | 2,461 | 4,768 | 330,998 | --- | --- | 330,998 |
|  | County Total | \$25,149,219 | 55,026,613 | \$5,057,466 | 5882 | \$140,260 | s-- | \$234,221 | \$34,276 | \$3,857 | \$272,354 | \$340,175 | 539,618 | S131,148 | 55,981,903 | \$540,000 | \$219,638 | S6,741,541 |


| County Total | \$25,149,219 | \$5,026,613 | \$5,057,466 | \$882 | \$140,260 | \$ --- | \$234,221 | \$34,276 | \$3,857 | \$272,354 | \$340,175 | \$39,618 | \$131,148 | \$5,981,903 | \$540,000 | \$219,638 | \$6,741,541 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sibley County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alfsborg | 1,059,746 | 117,007 | 114,691 | --- | --- | --- | 20,249 | --- | --- | 20,249 | 8 | --- | --- | 134,948 | --- | --- | 134,948 |
| Arlington | 1,040,137 | 162,491 | 155,227 | --- | --- | --- | 23,646 | --- | --- | 23,646 | 667 | 937 | 252 | 180,729 | --- | --- | 180,729 |
| Bismarck | 1,039,580 | 135,000 | 132,564 | --- | --- | --- | 19,096 | --- | --- | 19,096 | --- | 567 | 140 | 152,367 | --- | --- | 152,367 |
| Cornish [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dryden | 796,749 | 102,509 | 99,043 | --- | 25 | 20,316 | 15,410 | --- | --- | 35,726 | 4 | 1,339 | 1,906 | 138,043 | --- | --- | 138,043 |
| Faxon | 975,312 | 103,295 | 113,790 | 837 | 7,188 | --- | 22,057 | --- | --- | 22,057 | --- | 80 | 19,107 | 163,059 | --- | --- | 163,059 |
| Gratton | 1,052,491 | 215,003 | 220,691 | --- | --- | --- | 8,536 | --- | --- | 8,536 | 599 | 80 | 842 | 230,748 | --- | --- | 230,748 |
| Green Isle | 911,825 | 147,003 | 142,154 | --- | 150 | --- | 23,429 | --- | --- | 23,429 | 4 | 849 | 2,036 | 168,622 | --- | --- | 168,622 |
| Henderson | 901,085 | 196,795 | 194,625 | --- | --- | 85,201 | 27,730 | --- | --- | 112,931 | 790 | 352 | --- | 308,698 | --- | --- | 308,698 |
| Jessenland | 853,620 | 142,923 | 151,934 | --- | 575 | 27,016 | 19,521 | --- | --- | 46,537 | 2,273 | --- | 224 | 201,543 | --- | --- | 201,543 |
| Kelso [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Moltke | 969,155 | 128,898 | 124,337 | --- | --- | --- | 3,408 | --- | --- | 3,408 | 222 | --- | --- | 127,967 | --- | --- | 127,967 |
| New Auburn | 678,927 | 155,502 | 149,858 | --- | 25 | 3,972 | 26,201 | --- | --- | 30,173 | 373 | 307 | 1,142 | 181,878 | --- | 40,000 | 221,878 |
| Severance | 868,225 | 90,764 | 87,950 | --- | 25 | --- | 14,329 | --- | --- | 14,329 | 4 | 143 | --- | 102,451 | --- | --- | 102,451 |
| Sibley | 909,800 | 140,000 | 140,000 | --- | --- | --- | 11,986 | --- | --- | 11,986 | 2,662 | 28 | --- | 154,676 | --- | --- | 154,676 |
| Transit* | 852,454 | 106,003 | 109,445 | --- | --- | --- | 18,217 | --- | --- | 18,217 | --- | 90 | --- | 127,752 | --- | --- | 127,752 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax Capacity | Tax Levy Payable 2012 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges <br> for Services | Interest <br> Earnings | All Other Revenues | TotalRevenues | Other Sources |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal <br> Grants | State Grants | County Grants | $\begin{aligned} & \text { Unit } \\ & \text { Grants } \end{aligned}$ | Total |  |  |  |  | Borrowing | $\begin{aligned} & \text { Transfers } \\ & \text { In } \end{aligned}$ |  |
| Wakefield | 3,484,663 | 605,500 | 602,058 | 2,358 | 19,098 | --- | 54,665 | --- | --- | 54,665 | --- | 3,281 | 8,464 | 689,924 | --- | --- | 689,924 |
| Zion | 509,910 | 199,000 | 188,362 | --- | 400 | 10,608 | 21,117 | --- | --- | 31,725 | 9,501 | 642 | 73 | 230,703 | --- | --- | 230,703 |
| County Total | \$40,806,295 | \$8,370,111 | \$8,291,196 | \$26,513 | \$182,863 | \$19,374 | \$826,007 | \$7,492 | \$6,682 | \$859,555 | \$168,489 | \$39,840 | \$1,048,215 | \$10,616,671 | \$14,696 | \$289,531 | \$10,920,898 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> <br> Classification of Revenues <br> <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2012 



Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

| County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest and Fiscal Charges | Total <br> Expenditures | $\begin{gathered} \text { Transfers } \\ \text { Out } \\ \hline \end{gathered}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public <br> Safety | Road and <br> Bridge | Parks and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
| Browns Valley | 122 | 12,758 | 9,514 | 33,068 | --- | --- | 55,340 | --- | --- | --- | ---- | --- | --- | --- | --- | 55,340 | 20,000 | 75,340 |
| Foster [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Graceville | 184 | 12,671 | 4,565 | 38,620 | --- | --- | 55,856 | --- | --- | --- | --- | --- | --- | --- | --- | 55,856 | --- | 55,856 |
| Malta | 104 | 6,014 | 4,535 | 24,975 | --- | 855 | 36,379 | --- | --- | --- | --- | --- | --- | --- | --- | 36,379 | --- | 36,379 |
| Moonshine | 101 | 8,670 | 2,283 | 32,406 | --- | 2,283 | 45,642 | --- | --- | --- | --- | --- | --- | --- | --- | 45,642 | --- | 45,642 |
| Odessa | 128 | 7,653 | 2,160 | 17,188 | --- | 2,387 | 29,388 | --- | --- | --- | --- | --- | --- | --- | --- | 29,388 | 2,700 | 32,088 |
| Ortonville | 86 | 21,444 | 2,191 | 7,435 | --- | 1,794 | 32,864 | --- | --- | 1,095 | --- | --- | 1,095 | --- | --- | 33,959 | --- | 33,959 |
| Otrey | 83 | 7,631 | 2,160 | 13,030 | --- | --- | 22,821 | --- | --- | --- | --- | --- | --- | --- | --- | 22,821 | --- | 22,821 |
| Prior | 250 | 9,828 | 8,234 | 44,826 | --- | --- | 62,888 | 7,567 | --- | --- | --- | --- | 7,567 | --- | --- | 70,455 | --- | 70,455 |
| Toqua | 51 | 13,971 | 4,964 | 15,783 | --- | 1,003 | 35,721 | --- | --- | --- | --- | --- | --- | --- | --- | 35,721 | --- | 35,721 |
| County Total | 1,621 | \$141,038 | \$50,786 | \$352,567 | \$1,000 | \$12,115 | \$557,506 | \$7,567 | \$ --- | \$1,095 | \$ -- | \$ --- | \$8,662 | \$ --- | \$231 | \$566,399 | \$22,700 | \$589,099 |
| Blue Earth County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beauford | 409 | 13,204 | 13,265 | 69,144 | --- | 7,230 | 102,843 | --- | --- | --- | --- | --- | --- | --- | --- | 102,843 | --- | 102,843 |
| Butternut Valley | 324 | 9,136 | 11,970 | 21,875 | --- | 7,330 | 50,311 | --- | --- | --- | --- | --- | --- | --- | --- | 50,311 | 50,300 | 100,611 |
| Cambria | 256 | 9,466 | 7,691 | 18,168 | 3,937 | 7,134 | 46,396 | --- | --- | --- | --- | --- | --- | --- | --- | 46,396 | --- | 46,396 |
| Ceresco | 236 | 4,346 | 9,477 | 40,590 | --- | 4,468 | 58,881 | --- | --- | 204 | --- | --- | 204 | --- | --- | 59,085 | --- | 59,085 |
| Danville | 234 | 8,245 | 10,984 | 58,873 | --- | 6,365 | 84,467 | --- | --- | --- | --- | --- | --- | --- | --- | 84,467 | --- | 84,467 |
| Decoria | 1,114 | 39,676 | 18,139 | 103,548 | 300 | 31,039 | 192,702 | 313 | --- | 36,644 | --- | --- | 36,957 | 13,223 | --- | 242,882 | --- | 242,882 |
| Garden City | 685 | 18,780 | 11,970 | 88,713 | --- | 10,506 | 129,969 | --- | --- | --- | --- | --- | --- | 12,000 | 5,514 | 147,483 | --- | 147,483 |
| Jamestown | 698 | 7,873 | 55,460 | 59,868 | --- | 480 | 123,681 | 26 | --- | --- | --- | --- | 26 | 18,700 | 3,923 | 146,330 | --- | 146,330 |
| Judson | 550 | 13,424 | 11,970 | 41,268 | --- | 2,565 | 69,227 | 10,026 | --- | --- | --- | --- | 10,026 | --- | --- | 79,253 | --- | 79,253 |
| Le Ray | 745 | 24,531 | 58,231 | 66,926 | 100 | 7,811 | 157,599 | 1,381 | --- | 203 | --- | --- | 1,584 | --- | 3,742 | 162,925 | --- | 162,925 |
| Lime | 1,413 | 24,125 | 24,969 | 117,194 | --- | 544 | 166,832 | --- | --- | --- | --- | --- | --- | --- | --- | 166,832 | --- | 166,832 |
| Lincoln | 200 | 5,808 | 11,135 | 28,923 | --- | 2,496 | 48,362 | --- | --- | --- | --- | --- | --- | --- | --- | 48,362 | --- | 48,362 |
| Lyra | 322 | 32,910 | 30,017 | 103,058 | 250 | 1,903 | 168,138 | --- | --- | --- | --- | --- | --- | --- | --- | 168,138 | --- | 168,138 |
| Mankato | 1,970 | 54,878 | 75,458 | 138,687 | --- | --- | 269,023 | --- | --- | --- | --- | --- | --- | --- | --- | 269,023 | --- | 269,023 |
| Mapleton | 315 | 10,082 | 12,397 | 87,014 | --- | 10,242 | 119,735 | --- | --- | --- | --- | --- | --- | --- | --- | 119,735 | --- | 119,735 |
| McPherson | 475 | 16,677 | 10,850 | 59,866 | --- | 19,326 | 106,719 | --- | --- | 14,070 | --- | --- | 14,070 | --- | --- | 120,789 | --- | 120,789 |
| Medo | 362 | 23,787 | 6,057 | 98,410 | 1,050 | 18,977 | 148,281 | --- | --- | --- | --- | --- | --- | --- | --- | 148,281 | --- | 148,281 |
| Pleasant Mound | 211 | 11,664 | 11,967 | 52,550 | --- | 2,108 | 78,289 | --- | --- | --- | --- | --- | --- | --- | --- | 78,289 | --- | 78,289 |
| Rapidan | 1,111 | 35,645 | 31,381 | 83,654 | --- | --- | 150,680 | --- | --- | 178,023 | --- | --- | 178,023 | 90,827 | --- | 419,530 | 258,207 | 677,737 |
| Shelby | 257 | 12,613 | 11,082 | 38,436 | --- | 3,318 | 65,449 | --- | --- | 119,796 | --- | --- | 119,796 | 23,750 | 1,250 | 210,245 | --- | 210,245 |
| South Bend | 1,680 | 33,969 | 71,276 | 116,106 | --- | 1,078 | 222,429 | 3,549 | 188 | 950 | --- | --- | 4,687 | --- | --- | 227,116 | --- | 227,116 |
| Sterling* | 295 | 15,018 | 13,765 | 93,553 | --- | 14,492 | 136,828 | --- | --- | --- | --- | --- | --- | --- | --- | 136,828 | --- | 136,828 |
| Vernon Center | 267 | 7,568 | 16,277 | 72,237 | --- | 16,117 | 112,199 | --- | --- | --- | --- | --- | --- | --- | --- | 112,199 | --- | 112,199 |
| County Total | 14,129 | \$433,425 | \$535,788 | \$1,658,661 | \$5,637 | \$175,529 | \$2,809,040 | \$15,295 | \$188 | \$349,890 | \$ -- | \$ -- | \$365,373 | \$158,500 | \$14,429 | \$3,347,342 | \$308,507 | \$3,655,849 |

[1] Failed to report in time for this publication.
*Submitted incomplete data.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | PrincipalPayment Payments | Interest and Fiscal Charges | d <br> Total <br> Expenditures | $\begin{aligned} & \text { Transfers } \\ & \text { ant } \end{aligned}$ | $\quad$ Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { aridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \\ \hline \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Loon Lake | 547 | 29,455 | 15,911 | ${ }^{31,262}$ | 600 | -- | 77,228 | --- | -- | 15,938 | --- | --- | 15,938 | -- | --- | 93,166 | --- | 93,166 |
|  | Maple | 374 | 20,870 | 5,031 | 135,207 | -- | 1,874 | 162,982 | 225 | --- | --- | --- | --- | 225 | --- | -- | 163,207 | --- | 163,207 |
|  | May | 847 | 26,711 | 23,751 | 200,248 | 2,000 | 3,079 | 255,789 | --- | --- | 425 | --- | --- | 425 | -- | --- | 256,214 | --- | 256,214 |
|  | McKinley [1] | --- | --- | --- | --- | -- | --- | --- | -- | -- | --- | --- | -- | --- | -- | -- | -- | --- | --- |
|  | Meadow Brook | 224 | 48,568 | 7,867 | 32,864 | -- | 1,230 | 90,529 | -- | --- | --- | --- | --- | --- | --- | --- | 90,529 | --- | 90,529 |
|  | Moose Lake | 105 | 12,884 | 2,371 | 35,818 | --- | 3,364 | 54,437 | -- | --- | --- | --- | --- | --- | -- | --- | 54,437 | --- | 54,437 |
|  | Otter Tail Peninsula | 52 | 13,580 | 5,479 | 15,674 | 650 | 6,280 | 41,663 | --- | --- | --- | --- | --- | --- | --- | --- | 41,663 | -- | 41,663 |
|  | Pike Bay | 1,600 | 62,899 | 237,977 | 157,654 | --- | 5,144 | 463,674 | 117 | 650 | 3,081 | --- | --- | 3,848 | --- | --- | 467,522 | 61,443 | 528,965 |
|  | Pine Lake | 207 | 29,552 | 10,919 | 52,328 | -- | 1,911 | 94,710 | 231 | -- | --- | --- | --- | 231 | -- | --- | 94,941 | --- | 94,941 |
|  | Pine River | 1,136 | 35,122 | 25,529 | 168,618 | -- | 700 | 229,969 | 1,405 | -- | -- | -- | 6,556 | 7,961 | 30,928 | --- | 268,858 | --- | 268,858 |
|  | Ponto Lake | 478 | 33,525 | 33,720 | 102,954 | -- | 1,090 | 171,289 | 394 | -- | --- | --- | --- | 394 | --- | --- | 171,683 | 4,758 | 176,441 |
|  | Poplar | 164 | 6,291 | 2,381 | 28,725 | -- | 2,450 | 39,847 | --- | -- | --- | --- | --- | --- | --- | --- | 39,847 | -- | 39,847 |
|  | Powers | 681 | 36,216 | 39,245 | 110,963 | -- | 4,110 | 190,534 | 556 | -- | 2,431 | --- | --- | 2,987 | -- | --- | 193,521 | 246,000 | 439,521 |
|  | Remer [1] | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | -- | --- | --- | -- | --- |
| $\stackrel{\square}{\star}$ | Rogers | ${ }^{63}$ | 5,579 | 5,581 | 22,205 | -- | 1,070 | 34,435 | 2,274 | -- | -- | -- | --- | 2,274 | --- | -- | 36,709 | -- | 36,709 |
|  | Salem | 96 | 10,598 | --- | -- | --- | --- | 10,598 | --- | --- | --- | --- | --- | --- | --- | --- | 10,598 | --- | 10,598 |
|  | Shingobee | 1,497 | 82,465 | 39,915 | 182,624 | -- | 24,950 | 329,954 | --- | -- | --- | 190,232 | -- | 190,232 | 65,191 | 11,729 | 597,106 | 45,000 | 642,106 |
|  | Slater [1] | --- | --- | --- | --- | -- | --- | --- | -- | -- | -- | -- | --- | --- | --- | --- | --- | --- | -- |
|  | Smoky Hollow | 72 | 10,059 | 2,582 | 5,000 | --- | 1,096 | 18,737 | --- | --- | --- | --- | --- | --- | --- | -- | 18,737 | --- | 18,737 |
|  | Sylvan | 2,721 | 124,707 | 68,491 | 298,674 | 8,480 | --- | 500,352 | 1,629 | --- | --- | 4,102 | --- | 5,731 | 235,000 | 64,389 | 805,472 | -- | 805,472 |
|  | Thunder Lake | 271 | 13,323 | 21,636 | 61,888 | -- | -- | 96,847 | 3,832 | -- | --- | --- | -- | 3,832 | --- | --- | 100,679 | --- | 100,679 |
|  | Torrey | 160 | 8,951 | 4,048 | 9,063 | --- | 1,358 | 23,420 | --- | --- | --- | --- | --- | --- | --- | --- | 23,420 | 5,000 | 28,420 |
|  | Trelipe | 143 | 13,590 | 13,272 | 43,031 | 700 | 4,328 | 74,921 | --- | --- | --- | --- | -- | --- | -- | -- | 74,921 | --- | 74,921 |
|  | Turtle Lake | 674 | 45,204 | 17,025 | 91,341 | --- | -- | 153,570 | 17,477 | -- | 189 | --- | --- | 17,666 | --- | --- | 171,236 | -- | 171,236 |
|  | Wabedo | 342 | 45,537 | 32,727 | 125,308 | --- | 14,796 | 218,368 | 3,260 | -- | --- | --- | 467 | 3,727 | --- | --- | 222,095 | 685 | 222,780 |
|  | Walden | 502 | 8,147 | 9,217 | 73,379 | -- | 4,406 | 95,149 | --- | --- | --- | --- | --- | --- | -- | --- | 95,149 | --- | 95,149 |
|  | wikinson* | 398 | 17,658 | 8,861 | 17,753 | --- | --- | 44,272 | --- | --- | 7,753 | --- | --- | 7,753 | -- | -- | 52,025 | --- | 52,025 |
|  | Wilson | 640 | 24,199 | 14,470 | 22,917 | --- | -- | 61,586 | 1,165 | --- | 19,608 | --- | -- | 20,773 | --- | --- | 82,359 | --- | 82,359 |
|  | Woodrow | 604 | 40,837 | 41,163 | 148,419 | --- | 2,233 | 232,652 | 51 | -- | --- | --- | -- | 51 | --- | --- | 232,703 | 79,475 | 312,178 |



Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payment | Interest and Fiscal Charges | d <br> Total <br> Expenditures | $\begin{gathered} \text { Transfers } \\ \text { Out } \end{gathered}$ | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \\ \hline \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { Capital } \\ \text { Outlay } \\ \hline \end{gathered}$ |  |  |  |  |  |
|  | Spruce Hill | 442 | 18,463 | 7,251 | ${ }^{61,428}$ | 140 | 9,061 | 96,343 | 17 | --- | --- | --- | 1,859 | 1,876 | -- | --- | 98,219 | --- | 98,219 |
|  | Urness | 236 | 11,643 | 10,774 | 62,708 | --- | 3,137 | 88,262 | --- | --- | 13,821 | --- | --- | 13,821 | --- | --- | 102,083 | -- | 102,083 |
|  | County Total | 18,658 | \$1,017,210 | 5718,152 | \$2,217,930 | \$96,715 | \$929,104 | \$4,979,111 | \$96,346 | \$40,223 | \$61,690 | s-- | \$8,250 | \$206,509 | \$1,382,551 | \$178,687 | \$6,746,858 | \$244,957 | \$6,991,815 |
| $\stackrel{\rightharpoonup}{8}$ | Faribault County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Barber | 242 | 8,779 | ${ }_{6,467}$ | 75,045 | -- | 3,322 | 93,613 | 7,896 | --- | --- | --- | --- | 7,896 | --- | --- | 101,509 | --- | 101,509 |
|  | Blue Earth City | 374 | 14,500 | 8,609 | 42,492 | -- | --- | 65,601 | 1,816 | -- | 65,543 | 500 | 922 | 68,781 | --- | -- | 134,382 | 106,000 | 240,382 |
|  | Brush Creek | 220 | 7,584 | 6,368 | 72,892 | 1,750 | 4,732 | 93,326 | --- | --- | --- | --- | --- | --- | --- | --- | 93,326 | --- | 93,326 |
|  | Clark | 249 | 19,604 | 2,598 | 39,296 | -- | 3,339 | 64,837 | 21 | -- | 19,065 | --- | -- | 19,086 | -- | 2,978 | 86,901 | --- | 86,901 |
|  | Delavan | 226 | 70,447 | 4,642 | 47,746 | -- | 45 | 122,880 | 740 | 462 | 26,612 | --- | --- | 27,814 | --- | --- | 150,694 | 149,800 | 300,494 |
|  | Dunbar [1] | --- | -- | --- | --- | -- | -- | -- | -- | -- | -- | --- | -- | --- | -- | -- | -- | -- | -- |
|  | Elmore | 173 | 12,980 | 9,450 | 28,974 | -- | 2,194 | 53,598 | -- | -- | 4,744 | --- | 23,026 | 27,770 | -- | --- | 81,368 | --- | 81,368 |
|  | Emerald | 221 | 15,981 | 3,595 | 91,057 | -- | -- | 110,633 | 614 | 5,479 | 779 | --- | --- | 6,872 | --- | -- | 117,505 | --- | 117,505 |
|  | Foster | 228 | 13,606 | 10,155 | 44,436 | -- | 2,975 | 71,172 | -- | --- | 12,438 | --- | -- | 12,438 | --- | -- | 83,610 | --- | 83,610 |
|  | Jo Daviess | 242 | 16,904 | 6,660 | 111,341 | -- | -- | 134,905 | -- | --- | --- | --- | --- | --- | -- | --- | 134,905 | --- | 134,905 |
|  | Kiester | 254 | 12,513 | 5,100 | ${ }^{61,121}$ | -- | 2,283 | 81,017 | -- | -- | --- | --- | -- | -- | -- | --- | 81,017 | -- | 81,017 |
|  | Lura | 156 | 15,972 | 8 8,023 | 89,588 | -- | 957 | 114,540 | -- | -- | --- | --- | --- | -- | --- | -- | 114,540 | --- | 114,540 |
|  | Minnesota Lake | 181 | 8,190 | 8,552 | 78,512 | 450 | 1,849 | 97,553 | --- | -- | -- | -- | -- | -- | --- | --- | 97,553 | --- | 97,553 |
|  | Pilot Grove | 153 | 6,784 | 8,190 | 69,449 | 250 | 1,737 | 86,410 | -- | -- | 348 | --- | --- | 348 | --- | -- | 86,758 | -- | 86,758 |
|  | Prescott | 154 | 3,864 | 5,601 | 67,516 | --- | 5,700 | 82,681 | -- | 462 | --- | --- | -- | 462 | -- | -- | 83,143 | 1,093 | 84,236 |
|  | Rome | 136 | 10,052 | 9,182 | 62,062 | -- | 2,444 | 83,740 | -- | --- | --- | --- | -- | -- | 14,000 | 513 | 98,253 | --- | 98,253 |
|  | Seely | 186 | 6,555 | 8,775 | 34,655 | 5,200 | 14,111 | 69,296 | -- | -- | 45,710 | --- | --- | 45,710 | --- | --- | 115,006 | -- | 115,006 |
|  | Verona | 354 | 12,139 | 5,494 | 97,158 | --- | 1,100 | 115,891 | --- | -- | --- | --- | -- | --- | --- | -- | 115,891 | --- | 115,891 |
|  | Walnut Lake | 203 | 13,639 | 8,692 | 52,184 | 605 | 1,557 | 76,677 | -- | -- | -- | --- | -- | -- | --- | -- | 76,677 | -- | 76,677 |
|  | Winnebago | 237 | 9,760 | 4,860 | 46,242 | --- | 3,368 | 64,230 | --- | -- | -- | --- | --- | -- | -- | -- | 64,230 | --- | 64,230 |
|  | County Total | 4,189 | \$279,853 | \$131,013 | \$1,211,766 | \$8,255 | \$51,713 | \$1,682,600 | \$11,087 | \$6,403 | \$175,239 | \$500 | \$23,948 | \$217,177 | \$14,000 | \$3,491 | \$1,917,268 | \$256,893 | \$2,174,161 |
|  | Fillmore County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Amherst | 384 | 33,406 | 16,533 | 53,364 | --- | 2,064 | 105,367 | --- | -- | -- | --- | -- | --- | -- | -- | 105,367 | -- | 105,367 |
|  | Arendahl | 346 | 13,549 | 9,027 | 55,722 | -- | 7,098 | 85,396 | 33,800 | -- | 8,554 | --- | -- | 42,354 | -- | --- | 127,750 | --- | 127,750 |
|  | Beaver | 240 | 21,632 | 6,480 | 102,760 | -- | 281 | 131,153 | --- | -- | --- | --- | --- | --- | --- | -- | 131,153 | --- | 131,153 |
|  | Bloomfield | 344 | 15,158 | 14,656 | 56,864 | --- | 3,367 | 90,045 | -- | 29,879 | -- | --- | -- | 29,879 | -- | -- | 119,924 | -- | 119,924 |
|  | Bristol [1] | --- | --- | --- | --- | -- | --- | --- | -- | --- | --- | --- | -- | --- | -- | -- | --- | -- | --- |
|  | Canton | 726 | 24,330 | 5,068 | 198,205 | --- | 635 | 228,238 | --- | -- | -- | --- | --- | -- | 54,803 | 2,453 | 285,494 | --- | 285,494 |
|  | Carimona | 293 | 25,146 | 15,199 | 84,474 | -- | 4,389 | 129,208 | -- | -- | 2,100 | --- | -- | 2,100 | --- | --- | 131,308 | 93,000 | 224,308 |
|  | Carrolton | 311 | 22,348 | 8,806 | 52,796 | -- | 1,388 | 85,338 | -- | 1,016 | 27,910 | --- | --- | 28,926 | -- | --- | 114,264 | --- | 114,264 |
|  | Chatield | 533 | 13,593 | 12,744 | 71,637 | -- | 3,018 | 100,992 | -- | -- | -- | --- | -- | -- | -- | -- | 100,992 | -- | 100,992 |
|  | Fillmore | 460 | 30,456 | 11,333 | 56,109 | -- | --- | 97,898 | ${ }_{636}$ | -- | 19,075 | -- | --- | 19,711 | -- | --- | 117,609 | -- | 117,609 |
| [1] Failed to report in time for this publication. |  |  |  | *Submitted incomplete data. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
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[1] Failed to report in time for this publication
*Submitted incomplete data.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \\ & \hline \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments |  | Total Expenditures | $\begin{aligned} & \text { Transfers } \\ & \text { Out } \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { Current } \end{gathered}$ Expenditures | General Government | Public | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\underset{\substack{\text { All } \\ \text { Other }}}{ }$ | Total Capital Outlay |  |  |  |  |  |
|  | Wirt | 103 | 11,417 | 2,221 | 4,682 | --- | 3,399 | 21,719 | -- | -- | -- | --- | -- | -- | -- | -- | 21,719 | -- | 21,719 |
|  | County Total | 15,402 | \$1,37,871 | \$568,799 | \$1,565,705 | \$183,747 | s184,748 | 53,880,780 | \$137,468 | 571,863 | \$451,982 | \$20,415 | \$16,876 | \$698,604 | s4,500 | s22,624 | S4, 060,508 | \$276,493 | \$4,883,001 |
|  | Jackson County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Alba | 173 | 9,948 | 6,532 | 64,801 | --- | 9,123 | 90,404 | -- | --- | 16,228 | --- | --- | 16,228 | --- | --- | 106,632 | -- | 106,632 |
|  | Belmont | 216 | 9,483 | 7,840 | 50,380 | -- | 3,559 | 71,262 | 1,532 | --- | --- | --- | --- | 1,532 | --- | --- | 72,794 | -- | 72,794 |
|  | Christiania | 248 | 13,114 | 9,073 | 44,113 | --- | 2,049 | 68,349 | --- | -- | -- | --- | --- | --- | -- | --- | 68,349 | -- | 68,349 |
|  | Delafield | 221 | 14,212 | 8,684 | 36,548 | -- | 585 | 60,029 | -- | -- | 29,916 | --- | --- | 29,916 | -- | --- | 89,945 | -- | 89,945 |
|  | Des Moines [1] | --- | --- | -- | --- | --- | --- | -- | --- | -- | -- | --- | --- | -- | --- | --- | --- | --- | --- |
|  | Enterprise | 182 | 16,351 | 6,705 | 57,656 | --- | 4,578 | 85,290 | 1,442 | --- | 156,438 | --- | --- | 157,880 | --- | --- | 243,170 | -- | 243,170 |
|  | Ewington | 245 | 7,484 | 9,392 | 50,244 | --- | 7,101 | 74,221 | 5,151 | --- | 8,450 | --- | --- | 13,601 | --- | --- | 87,822 | -- | 87,822 |
|  | Heron Lake | 312 | 13,797 | 6,840 | 67,518 | -- | 4,195 | 92,350 | 932 | -- | 11,790 | --- | --- | 12,722 | --- | --- | 105,072 | -- | 105,072 |
|  | Hunter | 220 | 13,789 | 6,840 | 49,086 | -- | 4,438 | 74,153 | -- | -- | -- | --- | --- | -- | 37,285 | 1,070 | 112,508 | -- | 112,508 |
|  | Kimball | 132 | 13,114 | 5,988 | 56,499 | --- | 2,607 | 78,208 | -- | --- | -- | --- | --- | -- | --- | --- | 78,208 | -- | 78,208 |
|  | La Crosse | 150 | 24,007 | -- | 55,178 | -- | --- | 79,185 | 250 | --- | 3,601 | --- | --- | 3,851 | 10,538 | 3,601 | 97,175 | 93,250 | 190,425 |
| $\bigcirc$ | Middletown | 222 | 12,922 | 8,280 | 68,804 | --- | 1,353 | 91,359 | -- | --- | 1,118 | --- | --- | 1,118 | --- | --- | 92,477 | -- | 92,477 |
|  | Minneota [1] | --- | -- | -- | -- | --- | --- | --- | -- | -- | -- | --- | --- | -- | -- | --- | --- | -- | --- |
|  | Petersburg | 239 | 14,168 | 7,020 | 52,297 | -- | 343 | 73,828 | -- | -- | --- | --- | --- | -- | --- | --- | 73,828 | -- | 73,828 |
|  | Rost [1] | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | -- | --- | --- | --- | -- | -- |
|  | Round Lake* | 161 | 13,574 | 6,547 | 56,101 | --- | 284 | 76,506 | --- | -- | -- | --- | --- | -- | --- | --- | 76,506 | -- | 76,506 |
|  | Sioux Valley* | 185 | 21,000 | 6,500 | 33,000 | --- | 17,250 | 77,750 | -- | --- | --- | --- | --- | -- | --- | --- | 77,750 | -- | 77,750 |
|  | Weimer | 139 | 11,552 | 5,740 | 25,434 | --- | 231 | 42,957 | -- | --- | --- | --- | --- | --- | --- | --- | 42,957 | -- | 42,957 |
|  | West Heron Lake | 180 | 13,024 | 5,202 | 35,637 | 300 | 180 | 54,343 | 500 | -- | 1,490 | --- | --- | 1,990 | --- | --- | 56,333 | 42,520 | 98,853 |
|  | Wisconsin | 235 | 7,150 | 6,332 | 55,397 | --- | 1,719 | 70,598 | --- | --- | --- | -- | --- | -- | -- | --- | 70,598 | -- | 70,598 |
|  | County Total | 3,460 | \$228,689 | \$113,515 | \$888,693 | \$300 | \$59,595 | \$1,260,792 | 59,807 | s-- | \$229,031 | s -- | s-- | \$238,838 | \$47,823 | \$4,671 | \$1,552,124 | \$135,770 | \$1,687,894 |


| Kanabec County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ann Lake [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Arthur | 1,821 | 101,407 | 33,297 | 75,433 | --- | 680 | 210,817 | 782 | --- | 56 | --- | 21 | 859 | --- | --- | 211,676 | 98,183 | 309,859 |
| Brunswick | 1,312 | 30,774 | 45,097 | 82,088 | --- | 3,276 | 161,235 | 10,181 | --- | --- | --- | --- | 10,181 | --- | --- | 171,416 | --- | 171,416 |
| Comfort | 1,064 | 49,281 | 13 | 216,196 | --- | 15,982 | 281,472 | 13,856 | 47,040 | 141,502 | --- | --- | 202,398 | 440,362 | 53,196 | 977,428 | 509,590 | 1,487,018 |
| Ford | 187 | 19,740 | 6,586 | 36,614 | --- | 429 | 63,369 | --- | --- | --- | --- | --- | --- | --- | --- | 63,369 | 15,000 | 78,369 |
| Grass Lake | 1,028 | 29,741 | 11,957 | 85,985 | --- | --- | 127,683 | --- | --- | --- | --- | --- | --- | --- | --- | 127,683 | --- | 127,683 |
| Hay Brook [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hillman | 439 | 15,961 | 11,617 | 29,106 | --- | 3,630 | 60,314 | --- | --- | --- | --- | --- | --- | --- | --- | 60,314 | --- | 60,314 |
| Kanabec | 933 | 19,476 | 14,285 | 2,396 | --- | --- | 36,157 | --- | --- | --- | --- | --- | --- | --- | --- | 36,157 | --- | 36,157 |
| Knife Lake | 1,149 | 33,410 | 23,229 | 79,997 | --- | --- | 136,636 | --- | --- | --- | --- | --- | --- | 31,265 | 342 | 168,243 | --- | 168,243 |
| Kroschel [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [1] Failed to report in time for this publication. |  |  |  |  |  | *Subm | ncomple | ta. |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest and Fiscal Charges | Total Expenditures | $\begin{aligned} & \text { Transfers } \\ & \hline \quad \text { Out } \\ & \hline \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Current Expenditures | General <br> Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Manfred | 95 | 9,370 | 2,700 | 29,626 | --- | 2,598 | 44,294 | ---- | --- | --- | ---- | --- | --- | --- | --- | 44,294 | -- | 44,294 |
|  | Maxwell [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Mehurin | 71 | 13,558 | 2,400 | 34,240 | --- | --- | 50,198 | --- | --- | --- | --- | --- | --- | --- | --- | 50,198 | --- | 50,198 |
|  | Perry | 100 | 13,721 | 3,244 | 47,519 | --- | 1,903 | 66,387 | --- | --- | --- | --- | --- | --- | --- | --- | 66,387 | --- | 66,387 |
|  | Providence | 164 | 15,513 | 6,030 | 47,011 | --- | 1,381 | 69,935 | 14,817 | --- | --- | --- | --- | 14,817 | --- | --- | 84,752 | --- | 84,752 |
|  | Riverside | 301 | 24,208 | 5,885 | 55,001 | --- | 802 | 85,896 | --- | --- | --- | --- | --- | --- | --- | --- | 85,896 | --- | 85,896 |
|  | Ten Mile Lake | 145 | 16,637 | 3,240 | 38,270 | --- | --- | 58,147 | --- | --- | 68 | --- | --- | 68 | --- | --- | 58,215 | --- | 58,215 |
|  | Walter | 143 | 14,437 | 3,400 | 25,598 | --- | 2,103 | 45,538 | --- | --- | --- | --- | --- | --- | --- | --- | 45,538 | --- | 45,538 |
|  | Yellow Bank | 153 | 12,749 | 2,391 | 33,596 | --- | 2,625 | 51,361 | --- | --- | --- | --- | --- | --- | --- | --- | 51,361 | --- | 51,361 |
|  | County Total | 2,869 | \$267,301 | \$74,233 | \$734,729 | \$-- | \$30,601 | \$1,106,864 | \$14,817 | \$-- | \$19,089 | s-- | S-- | \$33,906 | s -- | S -- | \$1,140,770 | \$662 | \$1,141,432 |
| $\stackrel{\sigma}{6}$ | Lake County - (Arrowhead Regi |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Beaver Bay | 473 | 36,344 | 31,162 | 36,383 | 250 | 10,975 | 115,114 | --- | --- | --- | --- | --- | --- | --- | --- | 115,114 | 29,919 | 145,033 |
|  | Crystal Bay | 469 | 41,059 | 52,257 | 49,706 | 3,350 | 15,033 | 161,405 | 72,642 | --- | --- | --- | --- | 72,642 | --- | 11,254 | 245,301 | 264,795 | 510,096 |
|  | Fall Lake | 549 | 63,979 | 71,800 | 40,012 | --- | 14,922 | 190,713 | 1,899 | 389,729 | 11,471 | --- | 201 | 403,300 | --- | --- | 594,013 | 17,500 | 611,513 |
|  | Silver Creek | 1,123 | 212,311 | 32,937 | 324,661 | 734 | 2,765 | 573,408 | --- | --- | 80,520 | --- | --- | 80,520 | 120,112 | 22,554 | 796,594 | --- | 796,594 |
|  | Stony River | 178 | 20,307 | 11,775 | 4,526 | 14,540 | 3,055 | 54,203 | 1,244 | --- | 51,136 | --- | --- | 52,380 | --- | --- | 106,583 | --- | 106,583 |
|  | County Total | 2,792 | \$374,000 | \$199,931 | \$455,288 | \$18,874 | \$46,750 | \$1,094,843 | \$75,785 | \$389,729 | \$143,127 | s--- | \$201 | \$608,842 | \$120,112 | \$33,808 | \$1,857,605 | \$312,214 | \$2,169,819 |
| Le Sueur County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Cleveland | 655 | 19,642 | 18,208 | 74,217 | --- | --- | 112,067 | 20,126 | --- | 75,614 | --- | --- | 95,740 | --- | --- | 207,807 | 5,689 | 213,496 |
|  | Cordova [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Derrynane | 498 | 13,473 | 38,960 | 40,758 | --- | --- | 93,191 | --- | --- | --- | --- | --- | --- | --- | --- | 93,191 | --- | 93,191 |
|  | Elysian | 1,045 | 17,547 | 32,631 | 62,864 | --- | 2,543 | 115,585 | --- | 9,092 | --- | --- | --- | 9,092 | --- | --- | 124,677 | 71,000 | 195,677 |
|  | Kasota | 1,577 | 31,793 | 39,910 | 102,531 | --- | --- | 174,234 | --- | --- | --- | --- | --- | --- | 56,359 | 7,238 | 237,831 | --- | 237,831 |
|  | Kilkenny | 403 | 14,553 | 25,642 | 57,870 | --- | 4,517 | 102,582 | --- | --- | --- | --- | 119 | 119 | --- | --- | 102,701 | 5,000 | 107,701 |
|  | Lanesburgh | 2,026 | 24,785 | 97,858 | 141,815 | --- | 397 | 264,855 | 180,358 | --- | --- | --- | --- | 180,358 | --- | --- | 445,213 | --- | 445,213 |
|  | Lexington | 700 | 20,340 | 47,865 | 38,315 | --- | --- | 106,520 | --- | --- | 16,572 | --- | --- | 16,572 | --- | --- | 123,092 | --- | 123,092 |
|  | Montgomery | 668 | 24,474 | 39,850 | 85,539 | --- | 23,159 | 173,022 | --- | --- | 12,031 | --- | 5,272 | 17,303 | --- | --- | 190,325 | --- | 190,325 |
|  | Ottawa | 284 | 8,916 | 24,732 | 22,326 | 2,464 | 1,490 | 59,928 | --- | --- | --- | --- | --- | --- | --- | --- | 59,928 | 50,000 | 109,928 |
|  | Sharon | 631 | 13,639 | 39,455 | 126,767 | --- | 1,369 | 181,230 | --- | --- | --- | --- | --- | --- | --- | --- | 181,230 | --- | 181,230 |
|  | Tyrone | 564 | 16,263 | 44,614 | 75,924 | --- | --- | 136,801 | --- | --- | --- | --- | --- | --- | --- | --- | 136,801 | --- | 136,801 |
|  | Washington | 717 | 20,081 | 25,669 | 46,522 | --- | 1,802 | 94,074 | 3,293 | --- | --- | --- | --- | 3,293 | 18,452 | 6,548 | 122,367 | 16,945 | 139,312 |
|  | Waterville | 708 | 35,089 | 15,500 | 96,371 | --- | 14,681 | 161,641 | 37 | 500 | -- | --- | --- | 537 | --- | --- | 162,178 | --- | 162,178 |
|  | County Total | 10,476 | \$260,595 | \$490,894 | \$971,819 | \$2,464 | \$49,958 | \$1,775,730 | \$203,814 | \$9,592 | \$104,217 | s --- | \$5,391 | \$323,014 | \$74,811 | \$13,786 | \$2,187,341 | \$148,634 | \$2,335,975 |

Lincoln County - (Southwest Region)
Alta Vista [1]
[1] Failed to report in time for this publication.
*Submitted incomplete data.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | $\begin{aligned} & \text { Interest and } \\ & \text { Fiscal } \\ & \text { Charges } \\ & \hline \end{aligned}$ | d <br> Total <br> Expenditures | $\begin{gathered} \text { Transfers } \\ \text { Out } \end{gathered}$ | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\underset{\text { Other }}{\text { All }}$ | Total Current Expenditures | General Government | $\begin{aligned} & \begin{array}{l} \text { Public } \\ \text { Safety } \end{array} \end{aligned}$ | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Ash Lake | 146 | 10,410 | ${ }^{6,046}$ | 41,093 | --- |  | 59,616 | -- | 447 | --- | --- | --- | 447 | -- | --- | 60,063 | -- | ${ }^{60,063}$ |
|  | Diamond Lake | 204 | 9,714 | 4,701 | 26,199 | --- | --- | 40,614 | --- | --- | --- | --- | --- | -- | --- | -- | 40,614 | --- | 40,614 |
|  | Drammen [1] | --- | --- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Hansonville | 83 | 18,880 | 5,012 | 17,081 | --- | 887 | 41,860 | -- | -- | 13,509 | --- | --- | 13,509 | --- | --- | 55,369 | --- | 55,369 |
|  | Hendricks | 194 | 12,675 | 5,400 | 42,000 | -- | --- | 60,075 | -- | --- | --- | --- | --- | --- | --- | --- | 60,075 | --- | 60,075 |
|  | Hope | 269 | 11,208 | 5,096 | 29,485 | -- | 1,150 | 46,939 | -- | --- | 46,275 | --- | --- | 46,275 | 4,639 | 1,379 | 99,232 | -- | 99,232 |
|  | Lake Benton* | 247 | -- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Lake Stay | 158 | 14,184 | 6,480 | 60,965 | -- | 81,015 | 162,644 | -- | -- | -- | --- | --- | -- | 7,000 | 600 | 170,244 | --- | 170,244 |
|  | Limestone | 135 | 9,307 | 6,783 | 27,942 | -- | 2,210 | 46,242 | --- | --- | --- | --- | --- | --- | --- | --- | 46,242 | 46,700 | 92,942 |
|  | Marble | 156 | 13,364 | 4,700 | 4,564 | -- | 1,903 | 24,531 | 2,026 | 2,565 | 21,050 | --- | -- | 25,641 | -- | --- | 50,172 | --- | 50,172 |
|  | Marshfield | 238 | 12,968 | 4,383 | 43,836 | -- | 233 | ${ }^{61,420}$ | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 81,420 | --- | 81,420 |
|  | Royal | 185 | 12,390 | 8,577 | 35,562 | -- | --- | 56,529 | -- | --- | 20,099 | --- | --- | 20,099 | --- | --- | 76,628 | --- | 76,628 |
|  | Shaokatan | 171 | 8,394 | 7,955 | 6,887 | --- | 1,951 | 82,187 | --- | --- | --- | --- | --- | -- | --- | --- | 82,187 | --- | 82,187 |
|  | Verdi | 199 | 26,934 | 9,570 | 35,241 | -- | --- | 71,745 | 23,248 | --- | --- | --- | --- | 23,248 | --- | -- | 94,993 | -- | 94,993 |
| 宁 | County Total | 2,385 | \$160,428 | \$74,703 | \$427,855 | \$-- | \$91,416 | \$754,402 | \$25,274 | \$3,012 | \$120,933 | s-- | s-- | \$149,219 | \$11,639 | \$1,979 | \$917,239 | \$46,700 | \$963,939 |
|  | Lyon County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Amiret | 242 | 10,894 | 9,190 | 39,605 | --- | 3,576 | 63,265 | --- | -- | 16,461 | --- | --- | 16,461 | --- | --- | 79,726 | 20,500 | 100,226 |
|  | Clifton | 246 | 13,424 | 7,424 | 51,551 | -- | 2,007 | 74,406 | 6,748 | -- | --- | --- | --- | 6,748 | --- | -- | 81,154 | 11,000 | 92,154 |
|  | Coon Creek | 241 | 11,429 | 6,014 | 45,227 | -- | --- | ${ }^{62,670}$ | -- | -- | --- | -- | --- | --- | --- | --- | 62,670 | --- | ${ }^{62,670}$ |
|  | Custer | 201 | 19,046 | 9,663 | 50,910 | --- | --- | 79,619 | --- | -- | --- | --- | --- | --- | --- | --- | 79,619 | --- | 79,619 |
|  | Eidsvold | 241 | 11,441 | 5,832 | 51,768 | --- | -- | 69,041 | -- | -- | 7,300 | -- | --- | 7,300 | 7,210 | 1,424 | 84,975 | --- | 84,975 |
|  | Fairview | 383 | 8,340 | 7,716 | 55,333 | --- | --- | 71,389 | 3,659 | -- | 1,820 | --- | --- | 5,479 | --- | -- | 76,868 | --- | 76,868 |
|  | Grandview | 286 | 8,216 | 7,399 | 25,039 | -- | 1,199 | 41,853 | -- | -- | --- | -- | --- | -- | --- | --- | 41,853 | -- | 41,853 |
|  | Island Lake* | 172 | 9,691 | 6,316 | 27,858 | --- | 4,381 | 48,246 | -- | --- | --- | --- | --- | --- | --- | --- | 48,246 | --- | 48,246 |
|  | Lake Marshall | 551 | 10,887 | 6,507 | 40,566 | --- | 12,349 | 70,309 | --- | -- | 4,246 | --- | --- | 4,246 | --- | -- | 74,555 | -- | 74,555 |
|  | Lucas | 247 | 8,338 | 7,980 | 50,343 | --- | 950 | 67,611 | 951 | -- | --- | --- | --- | 951 | --- | --- | 68,562 | --- | 68,562 |
|  | Lynd | 413 | 6,389 | 7,637 | 36,353 | --- | 4,151 | 54,530 | --- | --- | --- | --- | --- | --- | --- | --- | 54,530 | --- | 54,530 |
|  | Lyons | 199 | 8,058 | 8,820 | 25,325 | --- | 950 | 43,153 | --- | -- | --- | --- | --- | --- | -- | --- | 43,153 | --- | 43,153 |
|  | Monroe | 198 | 15,269 | 9,225 | 22,154 | --- | 514 | 47,162 | --- | --- | 104,301 | --- | 145 | 104,446 | --- | --- | 151,608 | --- | 151,608 |
|  | Nordland | 210 | 12,587 | 6,144 | 30,874 | -- | --- | 49,605 | -- | -- | --- | -- | --- | --- | --- | --- | 49,605 | --- | 49,605 |
|  | Rock Lake | 260 | 15,185 | 17,460 | 48,199 | -- | --- | 80,844 | --- | --- | 16,790 | --- | --- | 16,790 | 13,200 | --- | 110,834 | --- | 110,834 |
|  | Shellurne | 174 | 11,837 | 14,647 | 69,725 | --- | 2,783 | 98,992 | --- | --- | --- | --- | --- | --- | --- | --- | 98,992 | --- | 98,992 |
|  | Sodus [1] | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | -- | -- | --- | -- | --- | --- |
|  | Stanley | 235 | 5,567 | 8,208 | 24,061 | -- | 2,858 | 40,694 | --- | --- | 12,147 | --- | --- | 12,147 | --- | --- | 52,841 | -- | 52,841 |
|  | Vallers* | 204 | 10,327 | 8,208 | 30,761 | -- | 1,210 | 50,506 | -- | -- | --- | -- | -- | -- | -- | -- | 50,506 | 10,000 | 60,506 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payment |  | $\begin{gathered} \begin{array}{c} \text { Total } \\ \text { Expenditure } \end{array} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Transfers } \\ & \text { Sut } \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Capital } \\ \text { Outlay } \\ \hline \end{gathered}$ |  |  |  |  |  |
|  | East Chain | 284 | 17,693 | 5,400 | 74,735 | --- | 3,140 | 100,968 | --- | --- | 24,558 | --- | --- | 24,558 | --- | --- | 125,526 | --- | 125,526 |
|  | Elm Creek | 183 | 17,897 | 23,990 | 47,868 | -- | -- | 89,755 | --- | --- | -- | --- | --- | -- | --- | --- | 89,755 | -- | 89,755 |
|  | Fairmont [1] | --- | --- | -- | --- | --- | -- | --- | -- | -- | -- | --- | --- | -- | -- | -- | -- | -- | -- |
|  | Fox Lake | 245 | 11,839 | 4,800 | 63,462 | -- | 5,918 | 86,019 | -- | 8,220 | 40,809 | --- | -- | 49,029 | -- | --- | 135,048 | --- | 135,048 |
|  | Fraser | 296 | 12,722 | 4,680 | 53,474 | --- | 3,190 | 74,066 | -- | 8,576 | 2,300 | --- | --- | 10,876 | -- | --- | 84,942 | --- | 84,942 |
|  | Galena | 239 | 22,217 | 4,000 | 78,950 | -- | 350 | 105,517 | -- | -- | --- | --- | --- | --- | -- | --- | 105,517 | 22,800 | 128,317 |
|  | Jay | 231 | 10,022 | 6,353 | 40,133 | --- | 3,060 | 59,568 | 4,020 | 23,649 | 1,265 | --- | --- | 28,934 | 16,222 | --- | 104,724 | 25,000 | 129,724 |
|  | Lake Belt | 187 | 19,081 | 10,000 | 37,082 | -- | 3,000 | 69,163 | 6,741 | -- | 16,500 | --- | --- | 23,241 | -- | --- | 92,404 | --- | 92,404 |
|  | Lake Fremont | 158 | 31,689 | 11,945 | 72,969 | -- | 15,783 | 132,386 | -- | -- | --- | --- | --- | --- | --- | --- | 132,386 | --- | 132,386 |
|  | Manyaska [1] | --- | --- | --- | -- | -- | -- | --- | -- | -- | -- | --- | --- | -- | -- | -- | -- | -- | -- |
|  | Nashville [1] | -- | -- | -- | -- | -- | -- | --- | --- | -- | -- | --- | -- | --- | --- | --- | --- | --- | ---- |
|  | Pleasant Prairie [1] | --- | --- | -- | --- | -- | -- | -- | --- | -- | --- | --- | --- | -- | --- | --- | --- | -- | --- |
|  | Rolling Green | 256 | 31,120 | 4,680 | 68,589 | -- | -- | 104,389 | 4,855 | 13,289 | 11,462 | --- | --- | 29,606 | 15,805 | 529 | 150,329 | --- | 150,329 |
|  | Rutland | 432 | 12,953 | 5,400 | 89,873 | -- | 75 | 108,301 | 120,000 | --- | -- | --- | --- | 120,000 | 38,140 | 617 | 267,058 | -- | 267,058 |
| - | Silver Lake | 518 | 36,084 | 3,773 | 72,603 | -- | --- | 112,460 | --- | -- | -- | --- | --- | --- | 28,149 | 606 | 141,215 | --- | 141,215 |
| $\stackrel{\rightharpoonup}{\omega}$ | Tenhassen | 256 | 15,732 | 12,230 | 39,589 | 1,160 | 3,313 | 72,024 | 47,995 | 9,416 | -- | --- | -- | 57,411 | --- | --- | 129,435 | --- | 129,435 |
|  | Waverly | 202 | 14,382 | 5,805 | 64,961 | --- | 115 | 85,263 | 625 | -- | 134,573 | --- | --- | 135,198 | 575 | 4,724 | 225,760 | -- | 225,760 |
|  | Westford | 291 | 13,006 | 5,950 | 63,724 | -- | 3,941 | 86,621 | 1,525 | --- | --- | --- | --- | 1,525 | 6,198 | --- | 94,344 | --- | 94,344 |
|  | County Total | 4,202 | \$305,567 | \$118,036 | \$983,693 | \$1,160 | \$55,767 | s1,46, 223 | \$190,506 | \$63,150 | \$311,683 | s -- | s-- | \$565,339 | \$130,141 | \$7,776 | \$2,167,479 | \$47,800 | \$2,215,279 |
|  | McLeod County - (Southwest Ce | gion) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Acoma | 1,123 | 52,725 | 20,707 | 209,568 | -- | 1,531 | 284,531 | --- | 3,973 | 62 | --- | --- | 4,035 | 9,816 | 1,284 | 299,666 | 690 | 300,356 |
|  | Bergen | 969 | 24,729 | 28,342 | 111,547 | -- | 213 | 164,831 | --- | 1,192 | 50,225 | --- | --- | 51,417 | --- | --- | 216,248 | --- | 216,248 |
|  | Collins | 459 | 15,314 | 26,345 | 72,934 | --- | 3,240 | 117,833 | --- | --- | -- | --- | --- | --- | --- | --- | 117,833 | -- | 117,833 |
|  | Glencoe | 476 | 18,924 | 10,959 | 36,994 | --- | 3,286 | 70,163 | --- | -- | --- | --- | -- | -- | --- | --- | 70,163 | -- | 70,163 |
|  | Hale | 913 | 29,560 | 33,623 | 79,591 | --- | --- | 142,774 | --- | --- | --- | --- | --- | --- | -- | -- | 142,774 | --- | 142,74 |
|  | Hassan Valley | 673 | 38,507 | 4,276 | 98,603 | -- | 4,740 | 146,126 | 128 | 13,888 | -- | --- | --- | 14,016 | -- | --- | 160,142 | --- | 160,142 |
|  | Helen | 843 | 23,740 | 50,382 | 62,952 | -- | 135 | 137,209 | 1,393 | -- | -- | --- | -- | 1,393 | -- | --- | 138,602 | --- | 138,602 |
|  | Hutchinson | 1,198 | 22,759 | 26,436 | 81,204 | -- | 2,845 | 133,244 | --- | -- | -- | --- | --- | --- | -- | --- | 133,244 | --- | 133,244 |
|  | Lynn | 536 | 23,336 | 15,039 | 54,809 | --- | 3,054 | 96,238 | -- | -- | -- | --- | -- | --- | --- | --- | 96,238 | 76 | 96,314 |
|  | Penn | 307 | 18,670 | 13,084 | 37,722 | --- | 2,578 | 72,054 | -.- | --- | 2,387 | --- | --- | 2,387 | 21,716 | 915 | 97,072 | --- | 97,072 |
|  | Rich Valley | 672 | 19,710 | 20,439 | 170,379 | -- | 129,073 | 339,601 | 45,295 | -- | 4,008 | 10,040 | --- | 59,343 | --- | -- | 398,944 | --- | 398,944 |
|  | Round Grove | 249 | 18,628 | 13,062 | 71,897 | --- | --- | 103,587 | -- | --- | --- | --- | --- | --- | --- | --- | 103,587 | --- | 103,587 |
|  | Sumter | 522 | 15,680 | 19,728 | 74,020 | -- | 2,566 | 111,994 | -- | -- | -- | --- | -- | -- | -- | --- | 111,994 | -- | 111,994 |
|  | Winsted* | 944 | 29,517 | 34,053 | 122,151 | -- | --- | 185,721 | -- | -- | 247 | --- | -- | 247 | -- | --- | 185,968 | -- | 185,968 |
|  | County Total | 9,884 | \$351,799 | \$316,475 | \$1,284,371 | s-- | \$153,261 | \$2,105,906 | \$46,816 | \$19,053 | \$56,929 | \$10,040 | s-- | \$132,838 | \$31,532 | \$2,199 | \$2,272,475 | \$766 | \$2,273,241 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | $\begin{aligned} & \text { Interest and } \\ & \text { Fiscal } \\ & \text { Charges E } \end{aligned}$ | $\begin{aligned} & \text { dotal } \\ & \text { Expenditures } \end{aligned}$ | $\begin{gathered} \text { Transfers } \\ \text { Out } \\ \hline \end{gathered}$ | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \\ \hline \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | $\begin{aligned} & \begin{array}{l} \text { Public } \\ \text { Safety } \end{array} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Meeker County - (Southwest Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Acton | 369 | 14,185 | 14,740 | 61,311 | -- | 2,962 | 93,198 | -- | 2,625 | --- | --- | --- | 2,625 | --- | -- | 95,823 | --- | 95,823 |
|  | Cedar Mills | 446 | 12,642 | 10,809 | 70,369 | --- | 3,115 | 96,935 | -- | --- | 14,774 | --- | --- | 14,774 | -- | -- | 111,709 | --- | 111,709 |
|  | Collinwood | 1,106 | 41,808 | 28,406 | 111,571 | --- | 5,670 | 187,455 | -- | -- | --- | --- | --- | -- | -- | -- | 187,455 | -- | 187,455 |
|  | Cosmos | 225 | 13,637 | 8,575 | 69,258 | -- | 1,425 | 92,895 | --- | --- | -- | --- | --- | -- | --- | --- | 92,895 | --- | 92,895 |
|  | Danielson | 286 | 12,596 | 11,066 | 81,079 | -- | 1,800 | 106,541 | -- | -- | -- | --- | --- | -- | -- | -- | 106,541 | -- | 106,541 |
|  | Darwin | 669 | 62,699 | 37,608 | 328,155 | -- | --- | 428,462 | 369 | -- | --- | --- | --- | 369 | --- | --- | 428,831 | -- | 428,831 |
|  | Dassel | 1,492 | 24,676 | 36,044 | 165,543 | --- | 45 | 226,308 | --- | --- | -- | --- | --- | --- | 98,818 | --- | 325,126 | --- | 325,126 |
|  | Ellsworth | 833 | 28,471 | 42,189 | 35,719 | -- | 1,772 | 108,151 | --- | --- | 784,426 | --- | --- | 784,426 | 70,000 | 2,360 | 964,937 | -- | 964,937 |
|  | Forest City | 653 | 9,257 | 34,512 | 23,331 | --- | --- | 67,100 | 10,219 | --- | 681,489 | --- | --- | 691,708 | --- | --- | 758,808 | 217,540 | 976,348 |
|  | Forest Prairie* | 965 | 17,253 | 65,109 | 133,903 | -- | 7,797 | 224,062 | --- | -- | --- | --- | --- | --- | --- | --- | 224,062 | -- | 224,062 |
|  | Greenleaf* | 661 | 270,492 | --- | --- | -- | --- | 270,492 | 7,207 | -- | -- | --- | -- | 7,207 | 76,238 | -- | 353,937 | 212,532 | 566,469 |
|  | Harvey | 372 | 10,878 | 25,445 | 96,817 | -- | 7,803 | 140,943 | --- | -- | --- | --- | --- | --- | --- | --- | 140,943 | --- | 140,943 |
|  | Kingston | 1,240 | 41,647 | 37,640 | 226,478 | -- | 11,184 | 316,949 | 2,428 | -- | 510 | --- | --- | 2,938 | -- | --- | 319,887 | -- | 319,887 |
|  | Litchfield ${ }^{*}$ | 818 | 26,423 | 44,047 | 156,264 | --- | --- | 226,734 | 150 | --- | --- | --- | --- | 150 | 45,000 | 27,260 | 299,144 | 18,164 | 317,308 |
| $\stackrel{\square}{\square}$ | Manannah | 593 | 29,994 | 31,223 | 94,568 | 163 | 3,268 | 159,216 | 477 | --- | 1,003 | --- | 91 | 1,571 | --- | --- | 160,787 | 1,076 | 161,863 |
|  | Swede Grove | 396 | 24,223 | 15,559 | 84,350 | 200 | 3,719 | 128,051 | --- | --- | 459 | --- | --- | 459 | --- | --- | 128,510 | --- | 128,510 |
|  | Union Grove | 639 | 38,173 | 16,802 | 22,160 | --- | -- | 77,135 | -- | -- | 66,485 | --- | -- | 66,485 | -- | -- | 143,620 | -- | 143,620 |
|  | County Total | 11,763 | \$679,054 | \$459,774 | \$1,760,876 | ${ }^{5363}$ | \$50,560 | \$2,950,627 | \$20,850 | \$2,625 | \$1,549,146 | s--- | \$91 | \$1,572,712 | \$290,056 | \$29,620 | \$4,843,015 | \$449,312 | \$5,292,327 |
|  | Mille Lass County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bogus Brook | 1,399 | 27,406 | 22,134 | 120,464 | --- | 9,775 | 179,779 | -- | --- | -- | -- | --- | -- | -- | --- | 179,779 | --- | 179,779 |
|  | Borgholm | 1,686 | 58,867 | 17,983 | 156,356 | -- | --- | 233,206 | -- | --- | 50,219 | --- | --- | 50,219 | -- | --- | 283,425 | --- | 283,425 |
|  | Bradbury [1] | --- | --- | --- | -- | -- | --- | -- | -- | -- | -- | --- | --- | -- | -- | -- | -- | --- | --- |
|  | Dailey [1] | -- | -- | -- | -- | -- | -- | -- | -- | --- | --- | --- | --- | --- | --- | -- | -- | --- | -- |
|  | East Side [1] | --- | -- | --- | --- | -- | -- | --- | --- | -- | -- | -- | --- | -- | --- | -- | -- | -- | --- |
|  | Greenbush* | 1,286 | 70,348 | 25,895 | 326,430 | -- | 22,281 | 444,954 | 149 | -- | -- | --- | -- | 149 | -- | -- | 445,103 | -- | 445,103 |
|  | Hayland | 490 | 18,287 | 8,101 | 56,424 | -- | 365 | 83,177 | --- | --- | -- | --- | --- | -- | -- | -- | 83,177 | 9,200 | 92,377 |
|  | Isle Harbor | 554 | 17,053 | 15,588 | 63,445 | -- | 2,753 | 98,839 | -- | -- | --- | 19,743 | --- | 19,743 | -- | --- | 118,582 | --- | 118,582 |
|  | Kathio | 1,614 | 45,253 | 26,686 | 80,656 | -- | 20,582 | 173,177 | -- | -- | 24,372 | --- | --- | 24,372 | --- | -- | 197,549 | -- | 197,549 |
|  | Lewis [1] | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | -- | --- | -- | --- | --- | --- | --- |
|  | Milaca | 1,583 | 62,198 | 17,849 | 124,113 | -- | -- | 204,160 | 12,501 | -- | --- | --- | --- | 12,501 | -- | -- | 216,661 | --- | 216,661 |
|  | Milo | 1,379 | 30,901 | 16,653 | 114,654 | -- | -- | 162,208 | -- | -- | 5,000 | -- | -- | 5,000 | -- | -- | 167,208 | -- | 167,208 |
|  | Mudgett | 88 | 2,677 | 3,164 | 6,950 | 150 | -- | 12,941 | --- | --- | --- | --- | --- | --- | --- | --- | 12,941 | -- | 12,941 |
|  | Onamia | 560 | 14,739 | 24,191 | 53,661 | --- | 9,459 | 101,450 | -- | -- | -- | --- | 428 | 428 | --- | --- | 101,878 | 962 | 102,840 |
|  | Page | 731 | 28,893 | 12,102 | 125,235 | 100 | 15,501 | 181,831 | 753 | --- | --- | --- | $\cdots$ | 753 | 47,590 | 1,022 | 231,196 | --- | 231,196 |
|  | Princeton | 2,222 | 127,723 | 47,412 | 16,935 | --- | --- | 339,070 | 13,110 | --- | --- | --- | --- | 13,110 | 16,968 | 4,532 | 373,680 | --- | 373,680 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest and Fiscal Charges | Total <br> Expenditures | $$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and <br> Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Current Expenditures | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | South Harbor* | 778 | 44,462 | 62,709 | 105,092 | --- | 10,700 | 222,963 | --- | --- | 146,455 | --- | --- | 146,455 | --- | --- | 369,418 | --- | 369,418 |
|  | County Total | 14,370 | \$548,807 | \$300,467 | \$1,496,815 | \$250 | \$91,416 | \$2,437,755 | \$26,513 | \$ -- | \$226,046 | \$19,743 | \$428 | \$272,730 | \$64,558 | \$5,554 | \$2,780,597 | \$10,162 | \$2,790,759 |
|  | Morrison County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Agram | 574 | 7,264 | 4,580 | 118,297 | --- | 6,020 | 136,161 | --- | --- | --- | --- | --- | --- | --- | --- | 136,161 | --- | 136,161 |
|  | Belle Prairie | 1,080 | 24,540 | 21,372 | 99,751 | 2,000 | 4,805 | 152,468 | 83 | --- | --- | --- | --- | 83 | --- | --- | 152,551 | --- | 152,551 |
|  | Bellevue | 1,096 | 34,830 | 40,546 | 184,294 | --- | --- | 259,670 | 2,355 | --- | 4,056 | --- | --- | 6,411 | --- | --- | 266,081 | 15,203 | 281,284 |
|  | Buckman | 725 | 15,560 | 5,593 | 79,989 | 2,500 | 974 | 104,616 | 72 | --- | --- | --- | --- | 72 | --- | --- | 104,688 | --- | 104,688 |
|  | Buh [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Culdrum | 478 | 20,151 | 9,157 | 74,575 | --- | 3,884 | 107,767 | --- | --- | --- | --- | --- | --- | --- | --- | 107,767 | 900 | 108,667 |
|  | Cushing | 705 | 23,610 | 13,871 | 63,278 | --- | 7,619 | 108,378 | --- | --- | 29,719 | --- | 5,250 | 34,969 | --- | --- | 143,347 | --- | 143,347 |
|  | Darling | 527 | 9,981 | 11,094 | 73,689 | --- | 5,238 | 100,002 | 10,758 | --- | --- | --- | --- | 10,758 | --- | --- | 110,760 | --- | 110,760 |
|  | Elmale | 1,003 | 16,822 | 27,868 | 104,294 | --- | 9,356 | 158,340 | 4,869 | --- | 490 | --- | --- | 5,359 | --- | --- | 163,699 | 2,574 | 166,273 |
|  | Granite | 479 | 10,365 | 3,205 | 54,840 | --- | 2,713 | 71,123 | --- | --- | 2,501 | --- | --- | 2,501 | --- | --- | 73,624 | --- | 73,624 |
| ー | Green Prairie | 742 | 17,990 | 12,555 | 7,607 | 3,509 | 3,121 | 44,782 | --- | --- | 43,208 | --- | --- | 43,208 | --- | --- | 87,990 | --- | 87,990 |
| $\stackrel{\rightharpoonup}{v}$ | Hillman | 196 | 6,809 | 1,655 | 17,725 | --- | 1,650 | 27,839 | --- | --- | 734 | --- | --- | 734 | --- | --- | 28,573 | --- | 28,573 |
|  | Lakin [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Leigh | 206 | 7,645 | 2,029 | 25,996 | 625 | 12,658 | 48,953 | --- | --- | --- | --- | --- | --- | --- | --- | 48,953 | 30,000 | 78,953 |
|  | Little Falls | 1,668 | 49,622 | 24,109 | 269,418 | 5,850 | 8,471 | 357,470 | 3,326 | --- | 8,526 | --- | 100 | 11,952 | --- | --- | 369,422 | --- | 369,422 |
|  | Morrill | 700 | 8,560 | 8,910 | 53,737 | --- | 3,719 | 74,926 | --- | --- | --- | --- | --- | --- | 10,000 | 1,469 | 86,395 | --- | 86,395 |
|  | Motley [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Mount Morris | 89 | 3,526 | 2,028 | 6,895 | --- | --- | 12,449 | --- | --- | 9,101 | --- | --- | 9,101 | --- | --- | 21,550 | --- | 21,550 |
|  | Parker [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Pierz | 535 | 9,509 | 5,180 | 59,097 | --- | 2,411 | 76,197 | --- | --- | --- | --- | 906 | 906 | --- | --- | 77,103 | 4,784 | 81,887 |
|  | Pike Creek | 943 | 25,164 | 19,686 | 71,003 | --- | 11,439 | 127,292 | 16 | --- | 194,109 | --- | --- | 194,125 | --- | --- | 321,417 | 179,888 | 501,305 |
|  | Platte | 353 | 11,493 | 2,760 | 41,240 | --- | 1,362 | 56,855 | --- | --- | --- | --- | --- | --- | --- | --- | 56,855 | --- | 56,855 |
|  | Pulaski | 299 | 17,020 | 5,872 | 37,251 | --- | 6,693 | 66,836 | 274 | --- | 3,094 | --- | -- | 3,368 | --- | --- | 70,204 | --- | 70,204 |
|  | Richardson | 542 | 25,392 | 8,867 | 35,909 | 200 | 1,022 | 71,390 | 228 | --- | 54,767 | --- | 8,353 | 63,348 | --- | --- | 134,738 | --- | 134,738 |
|  | Ripley | 721 | 21,118 | 10,326 | 118,372 | 300 | 3,977 | 154,093 | --- | --- | 4,158 | --- | --- | 4,158 | --- | --- | 158,251 | --- | 158,251 |
|  | Rosing | 143 | 7,977 | 7,363 | 6,081 | --- | 1,521 | 22,942 | --- | --- | --- | --- | --- | --- | --- | --- | 22,942 | 1,000 | 23,942 |
|  | Scandia Valley | 1,197 | 68,349 | 45,934 | 195,110 | 8,222 | 21,109 | 338,724 | --- | 15,072 | 135,505 | 4,500 | 2,500 | 157,577 | --- | --- | 496,301 | 20,000 | 516,301 |
|  | Swan River | 751 | 17,310 | 17,554 | 66,725 | --- | 5,372 | 106,961 | --- | --- | --- | --- | --- | --- | --- | --- | 106,961 | --- | 106,961 |
|  | Swanville* | 526 | 13,288 | 10,807 | 35,968 | --- | --- | 60,063 | --- | --- | 7,522 | --- | --- | 7,522 | --- | --- | 67,585 | --- | 67,585 |
|  | Two Rivers [1] | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- |


| County Total | 16,278 | \$473,895 | \$322,921 | \$1,901,141 | \$23,206 | \$125,134 | \$2,846,297 | \$21,981 | \$15,072 | \$497,490 | \$4,500 | \$17,109 | \$556,152 | \$10,000 | \$1,469 | \$3,413,918 | \$254,349 | \$3,668,267 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Mower County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Adams | 451 | 18,279 | 24,507 | 102,967 | --- | 6,520 | 152,273 | --- | --- | --- | --- | 1,168 | 1,168 | --- | --- | 153,441 | 153,500 | 306,941 |
| [1] Failed to report in tim | for this | lication. |  |  |  | *Subm | d incompl | data. |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest and Fiscal <br> Charges | Total Expenditures | $\begin{aligned} & \text { Transfers } \\ & \mathrm{s} \quad \text { Out } \end{aligned}$ | TotalExpendituresand OtherFinancingUses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | General Government | Public | Road and <br> Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Eyota | 488 | 16,244 | 24,542 | ${ }^{81,626}$ | -- | --- | ${ }^{122,412}$ | --- | 27,213 | 2,589 | --- | --- | 29,802 | 23,627 | 3,586 | 179,427 | --- | 179,427 |
|  | Farmington | 446 | 19,662 | 19,657 | 74,866 | --- | 7,921 | 122,106 | -- | -- | 20,819 | --- | -- | 20,819 | 7,900 | 48 | 150,873 | -- | 150,873 |
|  | Haverhill | 1,520 | 24,118 | 110,382 | 156,193 | -- | 4,047 | 294,740 | --- | -- | --- | --- | --- | --- | --- | -- | 294,740 | 245,247 | 539,987 |
|  | High Forest* | 994 | 15,632 | 32,928 | 90,928 | 410 | 1,502 | 141,400 | --- | -- | -- | --- | --- | -- | --- | --- | 141,400 | --- | 141,400 |
|  | Kalmar | 1,049 | 36,618 | 47,530 | 178,510 | --- | 4,123 | 266,781 | 975 | --- | --- | --- | -- | 975 | --- | --- | 267,756 | -- | 267,756 |
|  | Marion | 3,756 | 59,366 | 172,463 | 117,703 | --- | --- | 349,532 | --- | --- | 57,700 | --- | --- | 57,700 | -- | --- | 407,232 | -- | 407,232 |
|  | New Haven | 1,193 | 62,954 | 33,031 | 123,655 | -- | 7,292 | 226,932 | 335 | --- | --- | --- | --- | 335 | -- | --- | 227,267 | 169,000 | 396,267 |
|  | Orion | 612 | 12,808 | 17,464 | 31,869 | -- | 6,034 | 68,175 | --- | -- | 1,045 | --- | --- | 1,045 | -- | -- | 69,220 | -- | 69,220 |
|  | Oronoco | 2,266 | 124,040 | 69,891 | 267,587 | --- | 31,394 | 492,912 | -- | -- | -- | --- | --- | --- | --- | --- | 492,912 | 601,998 | 1,094,910 |
|  | Pleasant Grove | 821 | 19,454 | 26,811 | 102,673 | -- | 8,033 | 156,971 | -- | -- | -- | --- | 22,299 | 22,299 | -- | -- | 179,270 | --- | 179,270 |
|  | Quincy | 351 | 18,517 | 8,475 | 65,827 | -- | --- | 92,819 | 1,120 | --- | -- | --- | --- | 1,120 | 8,311 | --- | 102,250 | --- | 102,250 |
|  | Rochester | 1,691 | 75,363 | 190,903 | 243,355 | --- | -- | 509,621 | --- | --- | 162,421 | --- | --- | 162,421 | -- | --- | 672,042 | --- | 672,042 |
|  | Rock Dell | 659 | 25,614 | 20,473 | 87,530 | --- | -- | 133,617 | -- | --- | -- | --- | --- | -- | -- | --- | 133,617 | -- | 133,617 |
|  | Salem | 1,100 | 52,410 | 48,414 | 105,914 | --- | -- | 206,738 | 545 | -- | -- | --- | --- | 545 | --- | --- | 207,283 | --- | 207,283 |
| ー | Viola | 601 | 8,440 | 25,943 | 79,701 | 6,954 | 5,779 | 126,817 | -- | -- | -- | --- | --- | -- | -- | --- | 126,817 | 207 | 127,024 |
| $\bigcirc$ | County Total | 21,142 | \$659,476 | \$1,063,610 | \$2,393,395 | \$7,364 | 586,352 | \$4,210,197 | \$5,431 | \$27,213 | \$246,129 | s-- | \$22,299 | \$301,072 | 598,663 | \$8,422 | \$4,618,354 | \$1,016,452 | \$5,63, 806 |



Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012


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For the Year Ended December 31, 2012


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Classification of Expenditures
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Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


# Table 4 <br> Classification of Expenditures <br> For the Year Ended December 31, 2012 



Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012


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Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest and Fiscal Charges | d <br> Total <br> Expenditures | $\begin{aligned} & \text { Transfers } \\ & \text { Out } \end{aligned}$ | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\underset{\text { Alt }}{\substack{\text { Alt } \\ \text { Othe }}}$ | Total Current Expenditures | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | $\begin{aligned} & \begin{array}{l} \text { Public } \\ \text { Safety } \end{array} \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { Rond } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Capital } \\ \text { Outlay } \end{gathered}$ |  |  |  |  |  |
|  | Framnas* | 295 | 9,800 | 9,348 | 20,929 | -- | 5,906 | 45,983 | --- | -- | --- | -- | -- | --- | --- | $\cdots$ | 45,983 | 5,093 | 51,076 |
|  | Hodges | 276 | 8,958 | 5,903 | 42,531 | 4,039 | 1,550 | 62,981 | 421 | -- | --- | --- | --- | 421 | --- | -- | 63,402 | --- | 63,402 |
|  | Horton | 172 | 7,535 | 8,541 | 57,732 | 350 | 3,236 | 77,394 | --- | --- | -- | --- | --- | --- | --- | --- | 77,394 | --- | 77,394 |
|  | Moore | 240 | 10,109 | 6,787 | 62,044 | 1,000 | 1,704 | 81,644 | --- | -- | --- | --- | --- | --- | --- | --- | 81,644 | --- | 81,644 |
|  | Morris | 392 | 8,851 | 8,735 | 23,183 | 300 | 3,581 | 44,650 | --- | -- | --- | --- | --- | --- | --- | --- | 44,650 | --- | 44,650 |
|  | Pepperton | 129 | 11,119 | 3,970 | 44,805 | --- | 716 | 60,610 | --- | --- | --- | --- | --- | --- | --- | --- | 60,610 | --- | 60,610 |
|  | Rendsville | 156 | 11,821 | 5,040 | 19,300 | 300 | 2,431 | 38,892 | -- | -- | --- | --- | --- | --- | --- | --- | 38,892 | --- | 38,892 |
|  | Scott* | 140 | 5,028 | 2,500 | 27,976 | --- | 4,043 | 39,547 | --- | -- | --- | --- | --- | --- | --- | --- | 39,547 | --- | 39,547 |
|  | Stevens | 83 | 2,973 | 2,500 | 34,582 | --- | 914 | 40,699 | 142 | --- | --- | --- | --- | 142 | --- | --- | 41,111 | -- | 41,111 |
|  | Swan Lake | 190 | 14,752 | 9,967 | 41,798 | --- | 940 | 67,457 | --- | -- | -- | -- | -- | --- | --- | --- | 67,457 | --- | 67,457 |
|  | Symes | 115 | 7,295 | 5,421 | 32,538 | --- | 1,224 | 46,478 | --- | --- | --- | --- | --- | --- | --- | --- | 46,478 | --- | 46,478 |
|  | County Total | 2,876 | \$150,085 | 592,863 | \$582,088 | \$5,989 | \$46,430 | 5877,455 | 5563 | \$-- | \$557 | s-- | \$504 | \$1,624 | s-- | s-- | \$879,079 | \$15,093 | \$894,172 |
| $\underset{\perp}{\omega}$ | Swift County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Appleton | 195 | 13,745 | --- | 34,683 | -- | 2,284 | 50,712 | --- | --- | --- | --- | --- | --- | --- | --- | 50,712 | --- | 50,712 |
|  | Benson | 322 | 20,574 | 10,990 | 44,298 | -- | --- | 74,962 | --- | -- | --- | --- | --- | --- | --- | --- | 74,962 | --- | 74,962 |
|  | Camp Lake [1] | -- | --- | --- | -- | -- | --- | --- | -- | -- | --- | --- | --- | --- | -- | -- | --- | --- | --- |
|  | Cashel | 172 | 17,194 | 6,601 | 44,898 | -- | --- | 68,693 | --- | --- | --- | --- | --- | --- | --- | --- | 68,693 | --- | 68,993 |
|  | Clontarf | 83 | 9,568 | 3,313 | 28,641 | --- | 3,452 | 44,974 | -- | -- | --- | --- | --- | --- | -- | --- | 44,974 | --- | 44,974 |
|  | Dublin | 150 | 15,885 | 7,224 | 77,705 | --- | 1,044 | 101,558 | --- | --- | --- | --- | --- | -- | --- | --- | 101,558 | --- | 101,558 |
|  | Edison | 100 | 18,435 | 6,155 | 55,358 | --- | --- | 79,448 | --- | -- | --- | --- | --- | -- | -- | --- | 79,948 | --- | 79,948 |
|  | Fairifield | 124 | 12,636 | 4,300 | 42,267 | -- | --- | 59,203 | 325 | -- | --- | --- | -- | 325 | -- | -- | 59,528 | -- | 59,528 |
|  | Hayes* | 195 | 12,183 | 7,295 | 48,867 | 500 | 2,155 | 71,000 | --- | 335 | --- | --- | --- | 335 | -- | --- | 71,335 | --- | 71,335 |
|  | Hegbert | 92 | 7,388 | 4,300 | 46,551 | 1,400 | 871 | 60,510 | -- | --- | --- | --- | --- | --- | -- | --- | 60,510 | --- | 60,510 |
|  | Kerkhoven | 229 | 10,734 | 3,595 | 70,905 | --- | 1,247 | 86,481 | --- | 1,960 | --- | -- | --- | 1,960 | --- | --- | 88,441 | --- | 88,441 |
|  | Kildare | 144 | 12,771 | 6,796 | 55,044 | --- | 3,241 | 77,852 | -- | --- | --- | --- | --- | --- | -- | --- | 77,852 | --- | 77,852 |
|  | Marysland | 96 | 11,343 | 7,020 | 43,424 | -- | 1,386 | 63,173 | -- | --- | 24,318 | -- | --- | 24,318 | --- | --- | 87,491 | --- | 87,491 |
|  | Moyer | 89 | 11,885 | 5,300 | 50,779 | -- | 1,141 | 69,105 | -- | --- | --- | --- | --- | -- | --- | --- | 69,105 | --- | 69,105 |
|  | Pillsbury | 243 | 20,853 | 11,419 | 75,741 | --- | --- | 108,013 | -- | -- | -- | --- | --- | -- | --- | --- | 108,013 | --- | 108,013 |
|  | Shible | 119 | 7,702 | 4,300 | 32,974 | 1,100 | 1,083 | 47,159 | --- | -- | --- | --- | -- | --- | --- | --- | 47,159 | -- | 47,159 |
|  | Six Mile Grove | 174 | 9,570 | 10,831 | 41,872 | --- | 1,366 | 63,639 | 2,843 | -- | --- | --- | --- | 2,843 | --- | --- | 66,482 | --- | 66,482 |
|  | Swenoda | 133 | 12,050 | 4,254 | 47,179 | -- | 2,285 | 65,768 | --- | --- | 5,000 | --- | --- | 5,000 | -- | --- | 70,768 | -- | 70,768 |
|  | Tara | 84 | 13,459 | 4,457 | 49,381 | --- | --- | 67,297 | --- | -- | --- | --- | --- | --- | --- | --- | 67,297 | --- | 67,297 |
|  | Torning* | 428 | 19,639 | 17,497 | 86,417 | 100 | 2,249 | 125,902 | --- | --- | --- | --- | --- | --- | --- | --- | 125,902 | --- | 125,902 |
|  | West Bank* | 150 | 15,039 | 6,305 | 43,694 | -- | 13,066 | 78,104 | --- | -- | 5,675 | --- | -- | 5,675 | --- | -- | 83,779 | --- | 83,79 |
|  | County Total | 3,322 | \$272,353 | \$131,052 | \$1,020,678 | \$3,100 | \$36,870 | \$1,664,053 | \$3,168 | \$2,295 | \$34,993 | s-- | s-- | \$40,456 | s-- | s-- | \$1,50,509 | s-- | \$1,504,509 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest and Fiscal Charges | Total Expenditures | $\begin{aligned} & \text { Transfers } \\ & \text { Out } \\ & \hline \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General <br> Government | Public <br> Safety | Road and Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Current Expenditures | General <br> Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
| Todd County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bartlett | 437 | 20,897 | 10,332 | 94,126 | --- | --- | 125,355 | 760 | --- | --- | --- | --- | 760 | --- | --- | 126,115 | 5,000 | 131,115 |
| Bertha | 407 | 19,077 | 8,324 | 81,367 | --- | --- | 108,768 | 233 | --- | --- | --- | --- | 233 | --- | --- | 109,001 | --- | 109,001 |
| Birchdale | 858 | 28,475 | 20,129 | 91,607 | --- | 642 | 140,853 | --- | --- | --- | --- | --- | --- | --- | --- | 140,853 | --- | 140,853 |
| Bruce | 572 | 13,853 | 13,495 | 25,126 | --- | 31,296 | 83,770 | --- | --- | --- | --- | --- | --- | 14,969 | 1,755 | 100,494 | --- | 100,494 |
| Burleene | 337 | 13,884 | 6,445 | 67,470 | --- | 3,183 | 90,982 | --- | --- | 7,303 | --- | 1,697 | 9,000 | --- | --- | 99,982 | --- | 99,982 |
| Burnhamville | 742 | 14,368 | 25,103 | 120,760 | --- | 441 | 160,672 | 180 | --- | --- | --- | --- | 180 | --- | --- | 160,852 | 400 | 161,252 |
| Eagle Valley | 532 | 13,433 | 7,392 | 81,401 | --- | 8,980 | 111,206 | --- | --- | --- | --- | --- | --- | --- | --- | 111,206 | --- | 111,206 |
| Fawn Lake | 553 | 16,086 | 21,645 | 68,320 | --- | 3,408 | 109,459 | 2,399 | --- | --- | --- | --- | 2,399 | --- | --- | 111,858 | --- | 111,858 |
| Germania* | 490 | 17,466 | 8,870 | 25,911 | --- | 636 | 52,883 | --- | --- | 9,132 | --- | --- | 9,132 | --- | --- | 62,015 | --- | 62,015 |
| Gordon | 652 | 12,916 | 22,974 | 65,612 | 330 | 24,327 | 126,159 | --- | --- | --- | --- | --- | --- | --- | --- | 126,159 | --- | 126,159 |
| Grey Eagle | 620 | 22,725 | 32,133 | 124,323 | --- | --- | 179,181 | 8,176 | --- | --- | --- | --- | 8,176 | --- | --- | 187,357 | --- | 187,357 |
| Hartford | 646 | 12,090 | 8,624 | 46,135 | --- | 1,741 | 68,590 | 647 | --- | 168,239 | --- | --- | 168,886 | --- | --- | 237,476 | --- | 237,476 |
| Iona | 489 | 19,423 | 6,363 | 51,417 | --- | 3,019 | 80,222 | --- | --- | 18,485 | --- | --- | 18,485 | --- | --- | 98,707 | --- | 98,707 |
| Kandota | 722 | 18,711 | 17,871 | 36,843 | 250 | 5,142 | 78,817 | --- | --- | 31,600 | --- | --- | 31,600 | --- | --- | 110,417 | --- | 110,417 |
| Leslie | 633 | 12,765 | 26,830 | 97,934 | --- | 10,388 | 147,917 | --- | --- | --- | --- | --- | --- | --- | --- | 147,917 | --- | 147,917 |
| Little Elk | 281 | 7,849 | 6,926 | 63,071 | --- | 4,291 | 82,137 | 1,871 | --- | --- | --- | --- | 1,871 | --- | --- | 84,008 | --- | 84,008 |
| Little Sauk | 813 | 20,036 | 18,238 | 138,585 | --- | 3,016 | 179,875 | --- | --- | --- | --- | --- | --- | --- | --- | 179,875 | --- | 179,875 |
| Long Prairie | 827 | 8,438 | 16,394 | 32,553 | --- | 405 | 57,790 | 7,027 | --- | 11,250 | --- | --- | 18,277 | --- | --- | 76,067 | --- | 76,067 |
| Moran | 500 | 16,599 | 9,816 | 69,532 | --- | --- | 95,947 | --- | --- | --- | --- | --- | --- | --- | --- | 95,947 | --- | 95,947 |
| Reynolds | 644 | 20,047 | 10,659 | 57,934 | --- | --- | 88,640 | 8,418 | --- | --- | --- | --- | 8,418 | --- | --- | 97,058 | 2,000 | 99,058 |
| Round Prairie | 693 | 19,135 | 14,941 | 123,610 | --- | 3,233 | 160,919 | 300 | --- | 703 | --- | --- | 1,003 | --- | --- | 161,922 | --- | 161,922 |
| Staples | 610 | 24,004 | 24,544 | 117,313 | --- | 9,566 | 175,427 | 159 | --- | --- | --- | --- | 159 | --- | --- | 175,586 | 75,569 | 251,155 |
| Stowe Prairie | 443 | 17,642 | 8,137 | 91,032 | --- | 2,350 | 119,161 | --- | --- | --- | --- | --- | --- | --- | --- | 119,161 | --- | 119,161 |
| Turtle Creek | 282 | 15,747 | 9,997 | 59,154 | --- | 136 | 85,034 | --- | --- | --- | --- | --- | --- | --- | --- | 85,034 | --- | 85,034 |
| Villard | 641 | 19,322 | 22,949 | 91,376 | --- | --- | 133,647 | --- | --- | --- | --- | 250 | 250 | 7,999 | 2,261 | 144,157 | --- | 144,157 |
| Ward | 434 | 17,192 | 8,766 | 71,630 | --- | 1,150 | 98,738 | --- | --- | --- | --- | --- | --- | --- | --- | 98,738 | --- | 98,738 |
| West Union | 259 | 11,955 | 8,573 | 41,723 | --- | 991 | 63,242 | --- | --- | --- | ---- | --- | --- | --- | --- | 63,242 | --- | 63,242 |
| Wykeham | 394 | 1,000 | 5,268 | 78,472 | --- | 23,726 | 108,466 | --- | --- | --- | --- | --- | --- | --- | --- | 108,466 | --- | 108,466 |
| County Total | 15,511 | \$455,135 | \$401,738 | \$2,114,337 | \$580 | \$142,067 | \$3,113,857 | \$30,170 | \$ -- | \$246,712 | S -- | \$1,947 | \$278,829 | \$22,968 | \$4,016 | \$3,419,670 | \$82,969 | \$3,502,639 |
| Traverse County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arthur | 75 | 5,695 | 3,445 | 32,899 | --- | 1,180 | 43,219 | 568 | --- | --- | --- | --- | 568 | --- | --- | 43,787 | --- | 43,787 |
| Clifton | 64 | 4,220 | 4,556 | 15,019 | 1,000 | 2,918 | 27,713 | --- | --- | --- | --- | --- | --- | --- | --- | 27,713 | --- | 27,713 |
| Croke | 73 | 16,374 | 3,719 | 19,269 | 100 | --- | 39,462 | --- | --- | --- | --- | --- | --- | --- | --- | 39,462 | --- | 39,462 |
| Dollymount | 78 | 6,096 | 3,000 | 22,776 | --- | 974 | 32,846 | --- | --- | --- | ---- | --- | --- | --- | --- | 32,846 | --- | 32,846 |
| Folsom | 122 | 12,419 | 2,893 | 5,318 | --- | --- | 20,630 | --- | --- | 550 | --- | --- | 550 | --- | --- | 21,180 | --- | 21,180 |
| Lake Valley | 228 | 6,509 | 7,555 | 69,599 | 800 | 4,451 | 88,914 | --- | --- | --- | --- | --- | --- | --- | --- | 88,914 | --- | 88,914 |
| [1] Failed to report in time for this publication. |  |  | *Submitted incomplete data. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012


Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest and Fiscal Charges | Total <br> Expenditures | $\begin{aligned} & \text { Transfers } \\ & s \quad \text { Out } \\ & \hline \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public <br> Safety | Road and <br> Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | All Other | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
| Winona County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dresbach | 455 | 69,642 | 29,975 | 65,457 | 2,654 | 1,569 | 169,297 | 406 | --- | --- | --- | --- | 406 | --- | 4,300 | 174,003 | --- | 174,003 |
| Elba* | 316 | 17,100 | 9,507 | 96,864 | --- | 229 | 123,700 | --- | --- | --- | --- | --- | --- | --- | --- | 123,700 | --- | 123,700 |
| Fremont | 349 | 11,818 | 9,623 | 91,943 | --- | --- | 113,384 | 5,130 | --- | --- | --- | --- | 5,130 | --- | --- | 118,514 | --- | 118,514 |
| Hart | 356 | 35,871 | 9,293 | 65,439 | --- | --- | 110,603 | --- | --- | 52,798 | --- | --- | 52,798 | --- | --- | 163,401 | --- | 163,401 |
| Hillsdale | 908 | 16,154 | 8,166 | 42,232 | --- | --- | 66,552 | --- | --- | --- | --- | --- | --- | --- | --- | 66,552 | --- | 66,552 |
| Homer | 1,361 | 28,622 | 27,000 | 103,728 | --- | 4,969 | 164,319 | 8,626 | --- | 100,084 | --- | --- | 108,710 | --- | --- | 273,029 | --- | 273,029 |
| Mount Vernon | 269 | 15,123 | 20,082 | 36,870 | --- | 4,140 | 76,215 | 3,235 | --- | --- | --- | 342 | 3,577 | --- | --- | 79,792 | 37,000 | 116,792 |
| New Hartford | 875 | 37,483 | 45,124 | 68,267 | --- | 822 | 151,696 | 3,404 | 27,702 | 54,470 | --- | --- | 85,576 | 3,843 | 795 | 241,910 | --- | 241,910 |
| Norton | 485 | 17,367 | 13,475 | 70,087 | --- | 1,589 | 102,518 | --- | --- | 6,193 | --- | --- | 6,193 | --- | --- | 108,711 | --- | 108,711 |
| Pleasant Hill | 528 | 27,068 | 13,660 | 105,713 | 20,410 | 13,413 | 180,264 | --- | --- | --- | --- | --- | --- | --- | --- | 180,264 | --- | 180,264 |
| Richmond | 696 | 19,214 | 27,484 | 59,081 | --- | --- | 105,779 | 844 | --- | 61,063 | --- | --- | 61,907 | --- | --- | 167,686 | --- | 167,686 |
| Rollingstone | 687 | 20,555 | 16,614 | 42,609 | 1,650 | 6,475 | 87,903 | --- | --- | --- | --- | --- | --- | --- | --- | 87,903 | --- | 87,903 |
| Saint Charles | 628 | 24,366 | 16,885 | 90,057 | --- | --- | 131,308 | --- | --- | --- | --- | --- | --- | --- | --- | 131,308 | --- | 131,308 |
| Saratoga | 615 | 11,870 | 7,717 | 86,228 | --- | 3,297 | 109,112 | --- | --- | --- | --- | --- | --- | --- | --- | 109,112 | --- | 109,112 |
| Utica | 626 | 21,233 | 16,361 | 140,758 | --- | 9,188 | 187,540 | --- | --- | --- | --- | --- | --- | --- | --- | 187,540 | --- | 187,540 |
| Warren | 650 | 13,534 | 14,454 | 145,946 | --- | 300 | 174,234 | --- | --- | --- | --- | --- | --- | --- | --- | 174,234 | --- | 174,234 |
| Whitewater | 192 | 11,569 | 3,946 | 87,340 | --- | 7,674 | 110,529 | --- | --- | --- | --- | --- | --- | --- | --- | 110,529 | --- | 110,529 |
| Wilson | 1,152 | 43,969 | 50,136 | 54,463 | 16,598 | 6,225 | 171,391 | --- | --- | 205,531 | --- | --- | 205,531 | 70,799 | --- | 447,721 | --- | 447,721 |
| Wiscoy | 358 | 19,402 | 8,410 | 41,894 | --- | --- | 69,706 | --- | --- | 929 | --- | --- | 929 | --- | --- | 70,635 | --- | 70,635 |
| County Total | 11,506 | \$461,960 | \$347,912 | \$1,494,976 | \$41,312 | \$59,890 | \$2,406,050 | \$21,645 | \$27,702 | \$481,068 | \$ --- | \$342 | \$530,757 | \$74,642 | \$5,095 | \$3,016,544 | \$37,000 | \$3,053,544 |
| Wright County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albion | 1,294 | 31,041 | 31,435 | 95,254 | --- | 17,259 | 174,989 | --- | --- | --- | --- | --- | --- | --- | --- | 174,989 | --- | 174,989 |
| Buffalo | 1,840 | 37,798 | 61,706 | 114,155 | --- | 21,064 | 234,723 | --- | --- | 463,433 | --- | --- | 463,433 | --- | --- | 698,156 | --- | 698,156 |
| Chatham | 1,336 | 21,399 | 28,624 | 175,818 | --- | 8,904 | 234,745 | --- | --- | --- | --- | --- | --- | --- | --- | 234,745 | --- | 234,745 |
| Clearwater | 1,348 | 50,287 | 56,000 | 187,529 | --- | 19,618 | 313,434 | --- | --- | --- | --- | --- | --- | --- | --- | 313,434 | 62,500 | 375,934 |
| Cokato | 1,341 | 19,638 | 35,205 | 185,018 | --- | 16,680 | 256,541 | --- | --- | --- | --- | --- | --- | --- | --- | 256,541 | --- | 256,541 |
| Corinna | 2,366 | 261,509 | 140,849 | 390,301 | --- | 35,827 | 828,486 | 12,156 | --- | 50,772 | --- | 3,093 | 66,021 | 105,000 | 10,725 | 1,010,232 | --- | 1,010,232 |
| Franklin | 2,817 | 96,999 | 198,110 | 678,618 | 8,750 | 25,814 | 1,008,291 | 423 | --- | --- | --- | --- | 423 | --- | --- | 1,008,714 | --- | 1,008,714 |
| French Lake | 1,209 | 40,601 | 44,217 | 146,729 | --- | 15,972 | 247,519 | 601 | --- | 2,136 | --- | --- | 2,737 | --- | --- | 250,256 | --- | 250,256 |
| Maple Lake | 2,091 | 79,323 | 46,138 | 358,884 | --- | --- | 484,345 | 558 | --- | --- | --- | --- | 558 | --- | --- | 484,903 | 75,000 | 559,903 |
| Marysville | 2,182 | 56,261 | 81,420 | 170,931 | --- | 18,491 | 327,103 | 925 | --- | 90,497 | --- | --- | 91,422 | --- | --- | 418,525 | 87,136 | 505,661 |
| Middleville | 954 | 41,280 | 39,537 | 114,453 | --- | 15,166 | 210,436 | --- | --- | --- | --- | --- | --- | --- | --- | 210,436 | --- | 210,436 |
| Monticello | 3,239 | 69,108 | 124,695 | 393,018 | --- | 38,187 | 625,008 | 1,107 | --- | 99,654 | --- | --- | 100,761 | --- | --- | 725,769 | 150,000 | 875,769 |
| Rockford* | 3,252 | 156,462 | 171,705 | 699,831 | --- | 43,425 | 1,071,423 | 5,693 | --- | 18,918 | --- | --- | 24,611 | 85,000 | 25,406 | 1,206,440 | 104,962 | 1,311,402 |
| Silver Creek | 2,385 | 202,619 | 70,046 | 290,807 | --- | 564 | 564,036 | 2,913 | --- | 228,072 | --- | --- | 230,985 | --- | --- | 795,021 | --- | 795,021 |
| Southside | 1,549 | 64,368 | 73,134 | 191,203 | --- | 21,614 | 350,319 | --- | --- | --- | --- | --- | --- | --- | --- | 350,319 | --- | 350,319 |
| [1] Failed to report in time for this publication. |  |  |  |  |  | *Submi | itted incomplet | data. |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2012

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principa <br> Payment | Interest and Fiscal Charges | Total <br> Expenditures | $\begin{gathered} \text { Transfers } \\ \text { es } \begin{array}{c} \text { Out } \end{array} \\ \hline \end{gathered}$ | TotalExpendituresand OtherFinancingUses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Current } \\ \text { Expenditures } \\ \hline \end{gathered}$ | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { Capital } \\ \text { Outlay } \end{gathered}$ |  |  |  |  |  |
|  | Stockholm | 987 | 86,422 | 18,501 | 136,124 | --- | 9,688 | 250,735 | 7,401 | --- | --- | --- | --- | 7,401 | --- | --- | 258,136 | --- | 258,136 |
|  | Victor | 1,054 | 30,131 | 39,751 | 312,970 | -- | 21,528 | 404,380 | --- | --- | --- | --- | --- | --- | -- | -- | 404,380 | --- | 404,380 |
|  | Woodland | 1,113 | 42,328 | 55,167 | 161,725 | -- | -- | 259,220 | --- | -- | 13,567 | --- | --- | 13,567 | -- | -- | 272,787 | 45,000 | ${ }^{317,787}$ |
|  | County Total | 32,357 | \$1,387,574 | \$1,316,240 | \$4,803,368 | \$8,750 | \$329,801 | \$7,84,733 | \$31,777 | s-- | 5967,049 | s-- | \$3,093 | \$1,001,919 | \$190,000 | \$36,131 | \$9,073,783 | \$524,598 | \$9,598,381 |
| $\stackrel{\rightharpoonup}{+}$ | Yellow Medicine County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Burton | 142 | 12,806 | 4,943 | 80,559 | --- | 2,322 | 100,630 | --- | --- | --- | --- | --- | --- | --- | --- | 100,630 | --- | 100,630 |
|  | Echo | 146 | 21,267 | 5,400 | 57,464 | -- | 1,162 | 85,293 | --- | -- | --- | --- | --- | --- | --- | --- | 85,293 | --- | 85,293 |
|  | Florida | 121 | 11,259 | 4,649 | 17,645 | 450 | 2,145 | 36,148 | 429 | -- | 2,202 | --- | --- | 2,631 | --- | --- | 38,779 | 10,000 | 48,779 |
|  | Fortier [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Friensship [1] | --- | -- | --- | --- | -- | -- | --- | -- | -- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Hammer | 189 | 19,273 | 5,039 | 42,798 | -- | --- | 67,110 | --- | -- | 18,388 | --- | --- | 18,388 | --- | --- | 85,498 | --- | 85,498 |
|  | Hazel Run | 185 | 10,615 | 4,325 | 52,824 | 400 | 1,601 | 69,765 | -- | -- | --- | --- | --- | --- | -- | -- | 69,765 | -- | 69,765 |
|  | Lisbon [1] | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Minnesota Falls | 415 | 15,780 | 5,911 | 58,343 | -- | --- | 80,34 | -- | -- | --- | --- | --- | -- | --- | --- | 80,034 | -- | 80,034 |
|  | Norman | 252 | 10,838 | 5,152 | 26,281 | -- | 1,407 | 43,678 | --- | --- | --- | --- | --- | --- | --- | --- | 43,678 | --- | 43,678 |
|  | Normania | 188 | 13,120 | 9,078 | 45,167 | 600 | 3,512 | 71,477 | --- | --- | -- | --- | --- | --- | -- | -- | 71,477 | -- | 71,477 |
|  | Omro | 159 | 7,396 | 3,752 | 42,535 | 150 | 950 | 54,783 | 5,199 | -- | --- | --- | --- | 5,199 | -- | --- | 59,982 | --- | 59,982 |
|  | Oshkosh | 203 | 13,048 | 4,948 | 42,990 | 100 | 2,128 | 62,314 | --- | -- | --- | --- | -- | --- | --- | -- | 62,314 | --- | 62,314 |
|  | Posen | 219 | 14,576 | 11,560 | 54,667 | --- | 2,361 | 83,164 | --- | --- | --- | --- | --- | -- | --- | --- | 83,164 | -- | 83,164 |
|  | Sandnes | 202 | 16,197 | ${ }_{6,992}$ | 73,297 | --- | 1,115 | 97,601 | --- | --- | --- | --- | --- | --- | --- | --- | 97,601 | 185 | 97,786 |
|  | Sioux Agency | 220 | 13,802 | 5,638 | 75,166 | -- | 2,511 | 97,117 | -- | -- | 33,890 | --- | --- | 33,890 | --- | --- | 131,007 | --- | 131,007 |
|  | Stony Run | 419 | 22,520 | 8,740 | 97,132 | 3,144 | 3,433 | 134,969 | --- | --- | 25,979 | -- | --- | 25,979 | --- | --- | 160,948 | --- | 160,948 |
|  | Swede Prairie | 170 | 8,040 | 5,594 | 29,198 | -- | 5,234 | 48,066 | -- | -- | 6,800 | -- | --- | 6,800 | --- | --- | 54,866 | --- | 54,866 |
|  | Tyro | 177 | 13,541 | 5,503 | 48,226 | --- | 2,649 | 69,719 | --- | --- | --- | --- | --- | --- | --- | --- | 69,719 | --- | 69,719 |
|  | Wergeland | 147 | 14,468 | 4,205 | 51,919 | --- | 1,164 | 71,756 | 671 | 1,540 | 17,708 | --- | --- | 19,919 | 40,476 | 643 | 132,794 | -- | 132,794 |
|  | Wood Lake | 219 | 22,927 | 11,141 | 48,527 | 100 | 450 | 83,145 | 192 | --- | --- | --- | -- | 192 | 19,865 | 6,767 | 109,969 | 6,602 | 116,571 |
|  | County Total | 3,773 | \$261,473 | \$112,570 | \$943,638 | \$4,944 | \$34,144 | \$1,356,769 | \$6,491 | \$1,540 | \$104,967 | s-- | s-- | \$112,998 | 860,341 | \$7,410 | \$1,537,518 | \$16,787 | \$1,554,305 |
|  | State Total | 857,805 |  | 532,899,268 |  | \$2,080,821 |  | \$209,969,555 |  | 3,685,113 |  | \$1,766,596 |  | \$30,427,354 |  | \$2,031,743 |  | \$14,779,580 |  |
|  |  |  | \$44,677,426 |  | \$120,963,751 |  | 59,348,289 |  | \$3,839,343 |  | \$20,137,063 |  | \$999,239 |  | \$11,247,465 |  | \$253,676,117 |  | \$268,455,697 |

## CLASSIFICATION OF ENTERPRISE FUNDS

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \hline \text { Income } / \\ \text { (Loss) } \\ \hline \end{gathered}$ |  |  | Interest Paid |  |  |  |  |  |  | Principal Payments |
| Ashland (Dodge) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fire | --- | --- | --- | 9,344 | 10,829 |  | $(1,485)$ | 9,344 | --- | --- | --- | --- | --- | --- | --- |
| Total | --- | -- | -- | 9,344 | 10,829 | $(1,485)$ | 9,344 | --- | --- | -- | --- | --- | --- | -- |
| Aurdal (Otter Tail) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| R\&B Investments | --- | --- | --- | 8,820 | --- | 8,820 | --- | -- | --- | -- | --- | --- | --- | --- |
| Total | -- | -- | -- | 8,820 | -- | 8,820 | -- | -- | --- | -- | --- | -- | -- | -- |
| Breitung (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer | 142,425 | 122,664 | 19,761 | 37 | --- | 19,798 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 142,425 | 122,664 | 19,761 | 37 | --- | 19,798 | --- | -- | -- | --- | --- | -- | --- | --- |
| Clitherall (Otter Tail) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Hall Capital Reserve | --- | --- | --- | 40,555 | --- | 40,555 | 40,088 | --- | --- | $(40,000)$ | 37,822 | --- | --- | --- |
| Total | --- | --- | --- | 40,555 | -- | 40,555 | 40,088 | --- | --- | $(40,000)$ | 37,822 | --- | --- | --- |
| Collegeville* (Stearns) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Develop. Ordinance Fund | --- | --- | --- | 3,293 | 5,258 | (1,965) | 3,293 | -- | --- | --- | 5,258 | --- | --- | --- |
| Total | --- | -- | -- | 3,293 | 5,258 | (1,965) | 3,293 | --- | --- | --- | 5,258 | -- | -- | --- |
| Colvin (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sanitary Landfill | 4,766 | --- | 4,766 | 30,894 | 37,517 | $(1,857)$ | 30,894 | --- | --- | --- | 37,517 | --- | --- | --- |
| Total | 4,766 | --- | 4,766 | 30,894 | 37,517 | (1,857) | 30,894 | --- | --- | --- | 37,517 | -- | --- | --- |
| Credit River (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System | 183,092 | 164,447 | 18,645 | 867 | --- | 19,512 | --- | --- | --- | --- | 1,104 | --- | --- | -- |
| Total | 183,092 | 164,447 | 18,645 | 867 | --- | 19,512 | --- | --- | --- | --- | 1,104 | -- | --- | --- |
| Dresbach (Winona) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Project | 1,250 | --- | 1,250 | -- | 106,024 | (104,774) | --- | --- | --- | --- | 106,024 | --- | --- | --- |
| Total | 1,250 | --- | 1,250 | -- | 106,024 | (104,774) | --- | -- | --- | -- | 106,024 | --- | -- | --- |

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | NetIncome/(Loss) | Taxes | Federal Grants | $\begin{aligned} & \text { State } \\ & \text { Grants } \end{aligned}$ | Transfers <br> To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \hline \text { Income/ } \\ \text { (Loss) } \\ \hline \end{gathered}$ |  |  | $\begin{gathered} \hline \text { Interest } \\ \text { Paid } \\ \hline \end{gathered}$ |  |  |  |  |  |  | Principal Payments |
| Empire (Dakota) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer | 486,173 | 244,078 | 242,095 | 43,217 | --- |  | 285,312 | --- | --- | --- | --- | --- | -- | --- | --- |
| Total | 486,173 | 244,078 | 242,095 | 43,217 | -- | 285,312 | -- | -- | -- | -- | -- | -- | -- | --- |
| Fayal (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 417,630 | 641,850 | (224,220) | 4,023 | 120,553 | (340,750) | --- | --- | --- | (310,802) | --- | --- | 61,318 | 300,000 |
| Water | 77,342 | 127,832 | (50,490) | 1,713 | 932 | (49,709) | --- | --- | --- | --- | --- | --- | 932 | --- |
| Total | 494,972 | 769,682 | (274,710) | 5,736 | 121,485 | $(390,459)$ | --- | -- | --- | (310,802) | --- | --- | 62,250 | 300,000 |
| Forest (Rice) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Circle Lake Estates Subordinate Service District | 9,232 | 14,671 | $(5,439)$ | --- | $(5,439)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Circle Lake Subordinate Service District | 20,198 | 16,571 | 3,627 | --- | 3,627 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fox Lake Subordinate Service District | 21,718 | 19,498 | 2,220 | --- | 2,220 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Maple Shores Subordinate Service District | 14,860 | 11,563 | 3,297 | --- | 3,297 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 66,008 | 62,303 | 3,705 | -- | 3,705 | -- | -- | --- | -- | -- | -- | -- | -- | -- |
| Forest City (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest City Township Sub Service District | 26,383 | 8,564 | 17,819 | -- | --- | 17,819 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 26,383 | 8,564 | 17,819 | --- | -- | 17,819 | --- | --- | --- | --- | --- | --- | -- | --- |
| Forest Prairie* (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 53,814 | 132,323 | $(78,509)$ | 38,313 | 6,866 | $(47,062)$ | --- | --- | --- | --- | --- | --- | 6,866 | 36,000 |
| Total | 53,814 | 132,323 | (78,509) | 38,313 | 6,866 | (47,062) | --- | --- | --- | --- | --- | --- | 6,866 | 36,000 |
| Garrison (Crow Wing) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Garrison Cemetery | 525 | --- | 525 | --- | 166 | 359 | --- | --- | --- | --- | 166 | --- | --- | --- |
| Total | 525 | --- | 525 | --- | 166 | 359 | --- | --- | --- | -- | 166 | -- | -- | --- |
| Greenfield (Wabasha) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Zumbro Fund | --- | --- | --- | 1,930 | --- | 1,930 | --- | --- | --- | --- | --- | --- | --- | -- |
| Total | -- | --- | -- | 1,930 | -- | 1,930 | -- | -- | --- | -- | --- | -- | --- | -- |

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers <br> To/(From) Other Funds | Capital <br> Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \hline \text { Income/ } \\ \text { (Loss) } \end{gathered}$ |  |  | Interest Paid |  |  |  |  |  |  | Principal <br> Payments |
| Greenwood (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Community Enhancement | --- | --- | --- | 2,059 | --- |  | 2,059 | --- | --- | --- | --- | 2,059 | --- | --- | --- |
| Total | -- | --- | --- | 2,059 | --- | 2,059 | -- | --- | --- | --- | 2,059 | --- | --- | --- |
| Hammond (Polk) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Money Market | --- | --- | --- | 20 | --- | 20 | --- | --- | --- | $(20,000)$ | --- | --- | --- | --- |
| Total | -- | -- | --- | 20 | -- | 20 | -- | --- | --- | (20,000) | --- | -- | --- | -- |
| Ideal (Crow Wing) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfer Station | 34,998 | 51,152 | $(16,154)$ | 1,019 | --- | $(15,135)$ | 1,019 | --- | --- | (15,240) | --- | --- | --- | --- |
| Total | 34,998 | 51,152 | $(16,154)$ | 1,019 | -- | (15,135) | 1,019 | --- | --- | (15,240) | --- | --- | --- | -- |
| Jackson (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Hall | 20,496 | --- | 20,496 | --- | 15,965 | 4,531 | --- | --- | --- | --- | 15,965 | --- | --- | --- |
| Total | 20,496 | -- | 20,496 | --- | 15,965 | 4,531 | -- | -- | --- | --- | 15,965 | --- | --- | -- |
| Laketown (Carver) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 201 Operating | 129,326 | --- | 129,326 | 52 | 111,200 | 18,178 | --- | --- | --- | --- | 111,200 | --- | --- | --- |
| Broadband/Technology | --- | --- | --- | 3,935 | 3,312 | 623 | --- | --- | --- | --- | 3,312 | --- | --- | --- |
| Crown College | 14,532 | --- | 14,532 | --- | 14,676 | (144) | --- | --- | --- | --- | 14,676 | --- | --- | --- |
| Metro Sewer Operating | 13,948 | --- | 13,948 | 118 | 8,598 | 5,468 | --- | --- | --- | --- | 8,684 | --- | --- | --- |
| Total | 157,806 | -- | 157,806 | 4,105 | 137,786 | 24,125 | -- | -- | -- | -- | 137,872 | -- | -- | --- |
| Lansing (Mower) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Andyville Sewer | 1,638 | 532 | 1,106 | 550,826 | 543,969 | 7,963 | --- | --- | --- | --- | --- | 64,151 | --- | --- |
| LSSD Sewer | 44,793 | 16,644 | 28,149 | 611,482 | 608,128 | 31,503 | --- | --- | --- | --- | --- | 510,000 | --- | 1,085,000 |
| LSSD Water | 50,478 | 17,744 | 32,734 | 170,116 | 175,781 | 27,069 | --- | --- | --- | --- | --- | 170,000 | --- | 335,000 |
| Total | 96,909 | 34,920 | 61,989 | 1,332,424 | 1,327,878 | 66,535 | --- | -- | -- | -- | -- | 744,151 | -- | 1,420,000 |

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers <br> To/(From) Other Funds | Capital <br> Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \hline \text { Income/ } \\ \text { (Loss) } \\ \hline \end{gathered}$ |  |  | Interest Paid |  |  |  |  |  |  | Principal Payments |
| Leavenworth (Brown) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water System | 2,050 | 7,897 | $(5,847)$ | --- | --- |  | $(5,847)$ | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,050 | 7,897 | (5,847) | --- | --- | (5,847) | --- | --- | --- | --- | --- | --- | --- | --- |
| Milford (Brown) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Essig Waste Water System | 21,226 | 19,533 | 1,693 | --- | --- | 1,693 | --- | --- | --- | --- | --- | --- | 5,754 | --- |
| Total | 21,226 | 19,533 | 1,693 | --- | --- | 1,693 | -- | -- | -- | -- | -- | -- | 5,754 | -- |
| Nevis (Hubbard) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Fund | 9,088 | --- | 9,088 | 7,117 | 17,195 | (990) | --- | --- | --- | --- | 17,195 | --- | --- | --- |
| Total | 9,088 | -- | 9,088 | 7,117 | 17,195 | (990) | -- | --- | --- | -- | 17,195 | --- | --- | --- |
| North Branch (Isanti) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fire Fund | 1,848 | --- | 1,848 | 27,063 | 36,313 | $(7,402)$ | 24,818 | --- | 1,744 | --- | 36,313 | --- | --- | --- |
| Total | 1,848 | --- | 1,848 | 27,063 | 36,313 | (7,402) | 24,818 | -- | 1,744 | -- | 36,313 | $\cdots$ | --- | --- |
| Northern (Beltrami) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 21,027 | 28,769 | (7,742) | --- | --- | (7,742) | --- | --- | --- | 24,475 | --- | --- | --- | --- |
| Total | 21,027 | 28,769 | (7,742) | --- | --- | (7,742) | -- | --- | --- | 24,475 | -- | -- | --- | --- |
| Northland (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Investments | --- | --- | --- | 230 | --- | 230 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | -- | -- | -- | 230 | --- | 230 | -- | --- | --- | --- | -- | --- | --- | --- |
| Nunda (Freeborn) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fire Protection | 13,617 | 13,041 | 576 | --- | --- | 576 | --- | --- | --- | --- | --- | -- | --- | --- |
| General | 14,492 | 13,807 | 685 | 36 | 2,098 | $(1,377)$ | --- | --- | --- | --- | --- | --- | --- | --- |
| Road and Bridge | 83,093 | 68,038 | 15,055 | --- | 77 | 14,978 | --- | --- | --- | --- | --- | -- | --- | --- |
| Total | 111,202 | 94,886 | 16,316 | 36 | 2,175 | 14,177 | -- | -- | --- | -- | -- | - | -- | --- |
| Oronoco (Olmsted) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| DNR Flood Mitigation | --- | --- | --- | 244,561 | 244,561 | --- | --- | --- | 244,561 | --- | 244,561 | --- | --- | --- |
| Total | -- | --- | -- | 244,561 | 244,561 | -- | --- | -- | 244,561 | --- | 244,561 | -- | -- | -- |

[^12]Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers <br> To/(From) Other Funds | Capital <br> Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \hline \text { Income/ } \\ \text { (Loss) } \end{gathered}$ |  |  | $\begin{gathered} \hline \text { Interest } \\ \text { Paid } \\ \hline \end{gathered}$ |  |  |  |  |  |  | Principal Payments |
| Pokegama (Pine) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Operating \& Maint. | --- | 6,391 | (6,391) | 64,727 | 5,386 |  | 52,950 | --- | --- | --- | --- | 9,377 | --- | --- | --- |
| Total | --- | 6,391 | $(6,391)$ | 64,727 | 5,386 | 52,950 | --- | --- | --- | --- | 9,377 | --- | --- | --- |
| Rice Lake (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Utility Fund | 410,532 | 650,192 | (239,660) | 205,706 | 187,060 | $(221,014)$ | 124,393 | --- | 18,089 | $(73,000)$ | 3,362 | --- | 182,114 | 165,000 |
| Total | 410,532 | 650,192 | (239,660) | 205,706 | 187,060 | (221,014) | 124,393 | --- | 18,089 | (73,000) | 3,362 | --- | 182,114 | 165,000 |
| Roseland (Kandiyohi) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Roseland Sewer District | 26,830 | --- | 26,830 | 1,484,821 | --- | 1,511,651 | --- | 653,198 | 831,623 | --- | 1,478,542 | --- | --- | 38,563 |
| Total | 26,830 | --- | 26,830 | 1,484,821 | --- | 1,511,651 | --- | 653,198 | 831,623 | --- | 1,478,542 | --- | --- | 38,563 |
| Scandia Valley (Morrison) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Refuse and Recycling | 13,050 | --- | 13,050 | 9,845 | 19,111 | 3,784 | 4,296 | --- | 3,763 | --- | 19,111 | --- | --- | --- |
| Total | 13,050 | --- | 13,050 | 9,845 | 19,111 | 3,784 | 4,296 | --- | 3,763 | --- | 19,111 | --- | --- | --- |
| Shingobee (Cass) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 13,200 | 11,377 | 1,823 | 3,010 | 270 | 4,563 | --- | --- | --- | --- | --- | --- | --- | 3,000 |
| Total | 13,200 | 11,377 | 1,823 | 3,010 | 270 | 4,563 | --- | --- | --- | --- | --- | --- | --- | 3,000 |
| Silver Creek (Lake) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 70,851 | 60,522 | 10,329 | 218 | --- | 10,547 | --- | --- | --- | --- | 60,522 | --- | --- | --- |
| Sewer Replacement | 31,402 | 22,910 | 8,492 | --- | --- | 8,492 | --- | --- | --- | --- | 22,910 | --- | --- | --- |
| Total | 102,253 | 83,432 | 18,821 | 218 | --- | 19,039 | --- | --- | --- | -- | 83,432 | --- | --- | --- |
| Somerset (Steele) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Somerset Sewer | 42,480 | 50,586 | $(8,106)$ | --- | --- | $(8,106)$ | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 42,480 | 50,586 | (8,106) | --- | --- | (8,106) | -- | --- | --- | --- | --- | --- | --- | --- |
| South Bend (Blue Earth) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer Utility | 120,984 | 85,520 | 35,464 | 16,044 | 75,258 | (23,750) | --- | --- | --- | --- | 75,258 | --- | --- | --- |
| Total | 120,984 | 85,520 | 35,464 | 16,044 | 75,258 | (23,750) | --- | --- | -- | -- | 75,258 | -- | --- | --- |

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

| Name of Town (County) <br> Name of Enterprise | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital <br> Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \text { Income/ } \\ \text { (Loss) } \\ \hline \end{gathered}$ |  |  | $\begin{gathered} \hline \text { Interest } \\ \text { Paid } \\ \hline \end{gathered}$ |  |  |  |  |  |  | $\begin{aligned} & \hline \text { Principal } \\ & \text { Payments } \\ & \hline \end{aligned}$ |
| Spring Lake (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ben's Bay Operating | 10,466 | 18,654 | $(8,188)$ | 5,090 | --- |  | $(3,098)$ | --- | --- | --- | --- | --- | --- | --- | --- |
| Lydia Subordinate Service District | 22 | 1,464 | $(1,442)$ | 2 | --- | $(1,440)$ | --- | --- | --- | --- | --- | --- | --- | --- |
| South Shore Drive SSD | 5,146 | 2,209 | 2,937 | 59 | --- | 2,996 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 15,634 | 22,327 | $(6,693)$ | 5,151 | -- | (1,542) | -- | -- | -- | -- | -- | -- | -- | -- |
| Swan River (Morrison) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Equipment | --- | --- | --- | 3,771 | 2,232 | 1,539 | 3,771 | --- | --- | --- | 2,232 | --- | --- | --- |
| Total | -- | --- | -- | 3,771 | 2,232 | 1,539 | 3,771 | --- | -- | --- | 2,232 | --- | --- | --- |
| Thomson (Carlton) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System Fund | 331,432 | 236,884 | 94,548 | 3,805 | --- | 98,353 | --- | --- | --- | 12,406 | --- | --- | --- | --- |
| Total | 331,432 | 236,884 | 94,548 | 3,805 | -- | 98,353 | -- | --- | --- | 12,406 | --- | -- | --- | -- |
| Twin Lakes (Carlton) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Projects Fund | --- | --- | --- | 40,888 | 14,912 | 25,976 | 40,288 | --- | 594 | --- | 14,912 | --- | --- | --- |
| Sewer Repair \& Maintenance Fund | --- | --- | --- | 7,169 | 106,932 | $(99,763)$ | 1,219 | --- | --- | --- | 106,932 | --- | --- | --- |
| Total | --- | --- | -- | 48,057 | 121,844 | (73,787) | 41,507 | --- | 594 | --- | 121,844 | --- | -- | -- |


| Total | --- | --- | --- | 48,057 | 121,844 | (73,787) | 41,507 | --- | 594 | - | 121,844 | -- | - | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| West Heron Lake (Jackson) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Grader Fund | --- | --- | --- | --- | --- | --- | --- | --- | --- | (42,520) | --- | --- | --- | --- |
| Total | -- | --- | -- | --- | -- | -- | --- | --- | -- | (42,520) | --- | -- | -- | --- |
| White Bear (Ramsey) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 1,283,248 | 1,677,816 | (394,568) | 131,301 | 8,827 | $(272,094)$ | --- | --- | 54,000 | 38,796 | --- | --- | 7,191 | --- |
| Storm Water | 155,084 | 167,676 | $(12,592)$ | 12,391 | 4,295 | $(4,496)$ | --- | - | - | - | --- | --- | 3,532 | --- |
| Water | 1,934,457 | 1,170,572 | 763,885 | 60,934 | 70,715 | 754,104 | --- | --- | --- | 70,109 | --- | --- | 64,959 | 394,556 |
| Total | 3,372,789 | 3,016,064 | 356,725 | 204,626 | 83,837 | 477,514 | --- | --- | 54,000 | 108,905 | -- | --- | 75,682 | 394,556 |

Wilkinson* (Cass)

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012


## ANALYSIS OF TOTAL OUTSTANDING INDEBTEDNESS

# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| County <br> Name of Town | Population | General <br> Obligation | $\begin{gathered} \text { Special } \\ \text { Assessment } \\ \hline \end{gathered}$ | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aitkin |  |  |  |  |  |  |  |
| Cornish | 30 | 24,784 | --- | --- | 24,784 | --- | --- |
| Shamrock | 1,252 | --- | --- | --- | --- | 465,000 | --- |
| Wagner | 337 | --- | --- | 43,605 | 43,605 | --- | --- |
| Becker |  |  |  |  |  |  |  |
| Audubon | 567 | --- | 50,454 | --- | 50,454 | --- | --- |
| Lake Eunice | 1,583 | 346,000 | --- | --- | 346,000 | --- | --- |
| Osage | 892 | 514,870 | --- | --- | 514,870 | --- | --- |
| Beltrami |  |  |  |  |  |  |  |
| Turtle River | 1,103 | --- | --- | --- | --- | 129,418 | --- |
| Benton |  |  |  |  |  |  |  |
| Langola | 930 | --- | --- | --- | --- | 538,362 | --- |
| Saint George | 1,196 | --- | --- | --- | --- | 185,512 | --- |
| Watab | 3,133 | 659,030 | --- | 135,000 | 794,030 | --- | --- |
| Blue Earth |  |  |  |  |  |  |  |
| Decoria | 1,114 | --- | 18,214 | --- | 18,214 | 129,444 | --- |
| Garden City | 685 | --- | 108,000 | --- | 108,000 | --- | --- |
| Jamestown | 698 | 50,700 | --- | --- | 50,700 | --- | --- |
| Rapidan | 1,111 | 485,000 | --- | --- | 485,000 | --- | --- |
| Shelby | 257 | --- | --- | --- | --- | 38,000 | --- |
| Brown |  |  |  |  |  |  |  |
| Bashaw | 237 | --- | --- | --- | --- | 23,148 | --- |
| Milford | 673 | --- | --- | --- | --- | 191,000 | --- |
| Carlton |  |  |  |  |  |  |  |
| Blackhoof | 882 | --- | --- | --- | --- | 50,403 | --- |
| Thomson | 5,000 | 1,610,000 | --- | --- | 1,610,000 | 546,042 | --- |
| Carver |  |  |  |  |  |  |  |
| Laketown | 2,220 | 200,509 | --- | --- | 200,509 | --- | --- |
| Cass |  |  |  |  |  |  |  |
| Crooked Lake | 555 | 157,000 | --- | --- | 157,000 | --- | --- |
| Shingobee | 1,497 | --- | 257,329 | --- | 257,329 | --- | --- |
| Sylvan | 2,721 | 1,530,000 | --- | --- | 1,530,000 | --- | --- |
| Chisago |  |  |  |  |  |  |  |
| Amador | 883 | 755,000 | --- | --- | 755,000 | 6,158 | --- |
| Fish Lake | 1,990 | 155,000 | --- | --- | 155,000 | --- | --- |
| Franconia | 1,787 | --- | --- | 210,000 | 210,000 | --- | --- |
| Nessel | 1,932 | 110,000 | --- | --- | 110,000 | --- | --- |
| Shafer | 1,040 | --- | --- | --- | --- | 56,161 | 60,166 |
| Clay |  |  |  |  |  |  |  |
| Oakport | 1,816 | --- | 185,000 | --- | 185,000 | --- | --- |
| Cook |  |  |  |  |  |  |  |
| Lutsen | 424 | --- | --- | --- | --- | 367,000 | --- |

[^13]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| $\begin{aligned} & \text { County } \\ & \text { Name of Town } \\ & \hline \end{aligned}$ | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Schroeder | 211 | --- | --- | --- | --- | 86,800 | --- |
| Tofte | 251 | 117,518 | --- | --- | 117,518 | 26,125 | --- |
| Cottonwood |  |  |  |  |  |  |  |
| Germantown* | 202 | --- | --- | --- | --- | 92,025 | --- |
| Great Bend | 284 | --- | --- | --- | --- | 153,796 | --- |
| Mountain Lake | 381 | --- | --- | --- | --- | 85,097 | --- |
| Rosehill | 164 | --- | --- | --- | --- | 141,236 | --- |
| Storden | 165 | 1,800 | --- | 84,955 | 86,755 | --- | --- |
| Crow Wing |  |  |  |  |  |  |  |
| Center | 922 | 870,000 | --- | --- | 870,000 | 167,588 | --- |
| Lake Edward | 2,096 | --- | 22,526 | --- | 22,526 | --- | --- |
| Maple Grove | 778 | --- | 405,000 | --- | 405,000 | --- | --- |
| Wolford | 375 | 35,000 | --- | --- | 35,000 | --- | --- |
| Dakota |  |  |  |  |  |  |  |
| Empire | 2,526 | 1,295,000 | --- | --- | 1,295,000 | --- | --- |
| Eureka | 1,428 | 98,338 | --- | --- | 98,338 | --- | --- |
| Greenvale | 811 | 35,479 | --- | --- | 35,479 | --- | --- |
| Randolph | 663 | --- | --- | --- | --- | 25,000 | --- |
| Sciota | 422 | --- | --- | --- | --- | 162,589 | --- |
| Waterford | 501 | --- | --- | --- | --- | 9,000 | --- |
| Dodge |  |  |  |  |  |  |  |
| Claremont | 461 | --- | --- | --- | --- | 17,833 | --- |
| Hayfield | 465 | --- | --- | --- | --- | 172,873 | --- |
| Douglas |  |  |  |  |  |  |  |
| Brandon | 704 | 209,889 | --- | --- | 209,889 | --- | --- |
| Hudson | 874 | --- | --- | --- | --- | 2,887,542 | --- |
| Ida | 1,224 | 746,736 | --- | --- | 746,736 | 2,812,743 | --- |
| Lake Mary | 1,088 | 451,247 | --- | --- | 451,247 | --- | --- |
| Leaf Valley | 452 | --- | 194,350 | --- | 194,350 | --- | --- |
| Millerville | 332 | --- | --- | --- | --- | 60,000 | --- |
| Miltona | 803 | 391,183 | --- | --- | 391,183 | --- | --- |
| Moe | 782 | 269,079 | --- | --- | 269,079 | 202,942 | --- |
| Faribault |  |  |  |  |  |  |  |
| Clark | 249 | --- | --- | --- | --- | --- | 143,247 |
| Fillmore |  |  |  |  |  |  |  |
| Canton | 726 | --- | --- | --- | --- | 27,156 | --- |
| Preble | 201 | --- | --- | --- | --- | 49,430 | --- |
| Freeborn |  |  |  |  |  |  |  |
| Carlston | 301 | --- | --- | --- | ---- | 42,844 | --- |
| Freeborn | 260 | 143,300 | --- | --- | 143,300 | 24,989 | --- |
| Freeman | 494 | --- | --- | --- | - | 33,432 | --- |
| Hartland | 251 | --- | --- | --- | --- | 31,422 | - |

# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| County $\qquad$ | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Goodhue |  |  |  |  |  |  |  |
| Florence | 1,586 | --- | 78,500 | --- | 78,500 | --- | --- |
| Holden | 456 | --- | --- | --- | -- | 18,577 | --- |
| Stanton | 1,124 | 14,683 | --- | --- | 14,683 | --- | --- |
| Grant |  |  |  |  |  |  |  |
| Erdahl | 341 | 87,933 | --- | --- | 87,933 | --- | --- |
| Hubbard |  |  |  |  |  |  |  |
| Clay | 73 | --- | --- | --- | --- | 10,618 | --- |
| Hart Lake* | 507 | --- | --- | --- | --- | 49,000 | --- |
| Nevis | 1,002 | --- | --- | --- | --- | 78,000 | --- |
| Itasca |  |  |  |  |  |  |  |
| Deer River | 703 | 434,200 | --- | --- | 434,200 | --- | --- |
| Jackson |  |  |  |  |  |  |  |
| Hunter | 220 | --- | --- | --- | --- | 57,375 | --- |
| La Crosse | 150 | --- | --- | --- | --- | 85,486 | --- |
| Kanabec |  |  |  |  |  |  |  |
| Comfort | 1,064 | --- | --- | --- | --- | 524,000 | --- |
| Kandiyohi |  |  |  |  |  |  |  |
| Holland | 335 | --- | --- | --- | --- | 129,705 | --- |
| Roseland | 370 | --- | --- | --- | --- | 153,137 | --- |
| Lake |  |  |  |  |  |  |  |
| Crystal Bay | 469 | 264,795 | --- | --- | 264,795 | ---- | --- |
| Fall Lake | 549 | --- | --- | --- | -- | 400,000 | 31,560 |
| Silver Creek | 1,123 | --- | --- | --- | --- | 806,733 | --- |
| Le Sueur |  |  |  |  |  |  |  |
| Kasota | 1,577 | --- | --- | --- | --- | 155,728 | --- |
| Washington | 717 | --- | 130,846 | --- | 130,846 | --- | --- |
| Lincoln |  |  |  |  |  |  |  |
| Hope | 269 | --- | --- | --- | --- | 41,635 | --- |
| Lyon |  |  |  |  |  |  |  |
| Eidsvold | 241 | --- | --- | --- | --- | 37,068 | --- |
| Martin |  |  |  |  |  |  |  |
| Center Creek | 208 | --- | --- | --- | --- | 100,213 | --- |
| East Chain | 284 | --- | --- | --- | --- | 85,770 | --- |
| Jay | 231 | --- | --- | --- | --- | 60,415 | --- |
| Lake Belt | 187 | --- | --- | --- | --- | 94,424 | --- |
| Rolling Green | 256 | --- | --- | --- | --- | 34,506 | --- |
| Silver Lake | 518 | --- | --- | --- | --- | 6,740 | --- |
| Waverly | 202 | --- | --- | --- | --- | --- | 10,008 |
| McLeod |  |  |  |  |  |  |  |
| Acoma | 1,123 | 21,046 | --- | --- | 21,046 | --- | --- |

*Submitted incomplete data

# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| County <br> Name of Town | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Helen | 843 | --- | --- | --- | --- | 144,825 |  |
| Meeker |  |  |  |  |  |  |  |
| Dassel | 1,492 | 95,172 | --- | 448,601 | 543,773 | --- | --- |
| Ellsworth | 833 | 655,000 | --- | --- | 655,000 | --- | --- |
| Forest Prairie* | 965 | --- | 359,000 | --- | 359,000 | --- | --- |
| Greenleaf* | 661 | 138,131 | --- | --- | 138,131 | --- | --- |
| Litchfield* | 818 | 335,000 | --- | --- | 335,000 | --- | --- |
| Mille Lacs |  |  |  |  |  |  |  |
| Princeton | 2,222 | 60,250 | --- | --- | 60,250 | 96,130 | --- |
| Morrison |  |  |  |  |  |  |  |
| Morrill | 700 | --- | --- | --- | --- | 64,000 | --- |
| Mower |  |  |  |  |  |  |  |
| Lansing | 949 | 680,000 | --- | 64,151 | 744,151 | --- | --- |
| Sargeant | 310 | --- | --- | --- | --- | 151,265 | --- |
| Udolpho | 446 | --- | --- | --- | --- | 67,647 | --- |
| Murray |  |  |  |  |  |  |  |
| Des Moines River | 127 | --- | --- | --- | --- | 132,847 | --- |
| Holly | 126 | --- | --- | --- | --- | 93,068 | --- |
| Nicollet |  |  |  |  |  |  |  |
| Lake Prairie | 669 | --- | --- | --- | --- | 72,598 | --- |
| Ridgely | 112 | --- | --- | --- | --- | 5,645 | --- |
| West Newton | 417 | --- | --- | --- | --- | 22,672 | --- |
| Nobles |  |  |  |  |  |  |  |
| Dewald* | 251 | --- | --- | --- | --- | 138,175 | --- |
| Graham Lakes | 221 | --- | --- | --- | --- | 86,287 | --- |
| Grand Prairie | 203 | --- | --- | --- | --- | 67,500 | --- |
| Indian Lake | 229 | --- | --- | --- | --- | 61,076 | --- |
| Lismore | 171 | --- | --- | --- | --- | --- | 44,806 |
| Olmsted |  |  |  |  |  |  |  |
| Cascade | 2,835 | 150,000 | --- | --- | 150,000 | 92,474 | --- |
| Eyota | 488 | --- | --- | --- | --- | 51,454 | --- |
| Quincy | 351 | --- | --- | --- | --- | 25,000 | --- |
| Otter Tail |  |  |  |  |  |  |  |
| Aurdal | 1,447 | 1,800 | --- | 3,300 | 5,100 | --- | --- |
| Perham | 834 | --- | --- | --- | --- | 55,092 | --- |
| Pine |  |  |  |  |  |  |  |
| Bremen | 233 | --- | --- | --- | --- | 32,662 | --- |
| Chengwatana | 969 | --- | --- | --- | --- | 98,803 | --- |
| Pine City | 1,364 | --- | --- | --- | --- | 57,793 | --- |
| Pokegama | 2,685 | --- | --- | --- | ---- | --- | 38,189 |
| Windemere | 1,680 | --- | 440,000 | --- | 440,000 | --- | --- |

# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

$\left.\begin{array}{lccccccc}\begin{array}{c}\text { County } \\ \text { Name of Town }\end{array} & \text { Population } & \begin{array}{c}\text { General } \\ \text { Obligation }\end{array} & \begin{array}{c}\text { Special } \\ \text { Assessment }\end{array} & \begin{array}{c}\text { Other Bonded } \\ \text { Indebtedness }\end{array} & \begin{array}{c}\text { Total Bonded } \\ \text { Indebtedness }\end{array} & \begin{array}{c}\text { Other } \\ \text { Lndebtedness }\end{array} \\ \hline \text { Polk } \\ \text { Liberty } \\ \text { Indebtedness }\end{array}\right]$

[^14]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| County $\qquad$ | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Spring Lake | 3,665 | --- | --- | 655,000 | 655,000 | 2,080,000 | - |
| Sherburne |  |  |  |  |  |  |  |
| Baldwin | 6,769 | --- | --- | --- | --- | 284,979 | --- |
| Becker | 4,938 | 240,250 | --- | --- | 240,250 | -- | --- |
| Livonia | 5,987 | 540,000 | --- | --- | 540,000 | --- | --- |
| Palmer | 2,374 | 655,000 | --- | --- | 655,000 | --- | --- |
| Santiago | 1,921 | 415,000 | --- | --- | 415,000 | --- | --- |
| Sibley |  |  |  |  |  |  |  |
| Faxon | 704 | --- | --- | --- | --- | 10,865 | --- |
| New Auburn | 406 | 9,671 | --- | --- | 9,671 | -- | --- |
| Stearns |  |  |  |  |  |  |  |
| Avon | 2,281 | --- | --- | 399,688 | 399,688 | --- | --- |
| Brockway | 2,722 | 25,700 | --- | --- | 25,700 | --- | --- |
| Eden Lake | 1,545 | 1,075,000 | --- | --- | 1,075,000 | - | --- |
| Farming | 997 | -- | --- | --- | --- | 45,848 | --- |
| Luxemburg | 644 | 750,000 | --- | --- | 750,000 | --- | --- |
| Munson | 1,488 | 504,000 | --- | --- | 504,000 | --- | --- |
| Wakefield | 2,771 | 469,000 | --- | --- | 469,000 | --- | --- |
| Steele |  |  |  |  |  |  |  |
| Meriden | 617 | 176,000 | 225,225 | --- | 401,225 | --- | --- |
| Todd |  |  |  |  |  |  |  |
| Bruce | 572 | --- | --- | --- | --- | 61,006 | --- |
| Villard | 641 | --- | --- | --- | --- | 51,054 | --- |
| Wabasha |  |  |  |  |  |  |  |
| Greenfield | 1,330 | --- | --- | 90,000 | 90,000 | - | --- |
| Plainview | 436 | --- | --- | --- | --- | 45,000 | --- |
| West Albany | 395 | --- | --- | --- | --- | --- | 550 |
| Wadena |  |  |  |  |  |  |  |
| Meadow | 214 | --- | --- | --- | --- | 6,000 | --- |
| Waseca |  |  |  |  |  |  |  |
| Alton | 431 | --- | --- | --- | --- | 45,165 | --- |
| Wilton | 364 | --- | --- | --- | --- | --- | 169,689 |
| Watonwan |  |  |  |  |  |  |  |
| South Branch | 281 | --- | --- | --- | --- | 6,295 | --- |
| Winona |  |  |  |  |  |  |  |
| Dresbach | 455 | --- | --- | 215,000 | 215,000 | --- | --- |
| New Hartford | 875 | --- | 121,912 | --- | 121,912 | - | --- |
| Wilson | 1,152 | --- | --- | --- | --- | 68,696 | --- |
| Wright |  |  |  |  |  |  |  |
| Corinna | 2,366 | --- | 175,000 | --- | 175,000 | - | --- |
| Maple Lake | 2,091 | 185,000 | --- | --- | 185,000 | 30,000 | --- |
| Marysville | 2,182 | --- | --- | --- | --- | 207,794 | 28,047 |

[^15]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2012 

| County <br> Name of Town | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rockford* | 3,252 | 570,000 | --- | --- | 570,000 | --- | --- |
| Yellow Medicine |  |  |  |  |  |  |  |
| Wood Lake | 219 | --- | --- | 63,235 | 63,235 | --- | --- |
| State Total | 206,418 | \$26,061,969 | \$13,186,729 | \$6,632,827 | \$45,881,525 | \$22,603,644 | \$643,656 |

## Summary of Outstanding Indebtedness

| General Obligation | $\$ 26,061,969$ |
| :--- | ---: |
| Special Assessment | $13,186,729$ |
| Other Bonded Indebtedness | $6,632,827$ |
| Total Bonded Indebtedness | $\$ 45,881,525$ |

Other Long-Term Indebtedness \$22,603,644
Short-Term Indebtedness 643,656
Total Outstanding Indebtedness $\quad \underline{\underline{\$ 69,128,825}}$

## SUMMARY OF REVENUES AND EXPENDITURES BY ECONOMIC DEVELOPMENT REGION

Table 7
Summary of Town Revenues by Economic Development Region
For the Year Ended December 31, 2012


Table 8

## Summary of Town Expenditures by Economic Development Region

For the Year Ended December 31, 2012

|  | Region | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Debt Servic |  | $\begin{gathered} \text { Transfers } \\ \text { Out } \\ \hline \end{gathered}$ | Total Expenditures \& Other Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Roads and Bridges | Parks and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Roads and Bridges | Parks and Recreation | All Other | Total Capital Outlay | Interest Payments | Principal Payments |  |  |
|  | Metro | \$4,331,821 | \$5,155,344 | \$8,435,182 | \$620,688 | \$1,158,010 | \$19,701,045 | \$429,277 | \$123,222 | \$2,089,396 | \$245,994 | \$4,530 | \$2,892,419 | \$363,124 | \$1,815,355 | \$2,310,072 | \$27,082,015 |
|  | Arrowhead | 8,841,004 | 4,332,754 | 10,532,299 | 878,808 | 1,630,832 | 26,215,697 | 997,482 | 1,995,000 | 3,509,004 | 1,062,921 | 676,974 | 8,241,381 | 383,300 | 1,602,240 | 2,656,066 | 39,098,684 |
|  | Central | 4,344,233 | 4,107,937 | 12,724,339 | 63,349 | 590,988 | 21,830,846 | 387,802 | 60,503 | 2,307,834 | 62,590 | 72,391 | 2,891,120 | 489,041 | 1,572,146 | 1,139,150 | 27,922,303 |
|  | East Central | 3,116,144 | 2,260,146 | 8,755,127 | 61,851 | 418,647 | 14,611,915 | 250,523 | 409,148 | 1,420,314 | 128,867 | 794 | 2,209,646 | 169,549 | 1,048,616 | 1,099,178 | 19,138,904 |
|  | Headwaters | 2,440,285 | 1,300,698 | 5,165,117 | 35,810 | 397,444 | 9,339,354 | 95,740 | 20,108 | 528,785 | 33,945 | 21,043 | 699,621 | 9,174 | 99,622 | 546,979 | 10,694,750 |
|  | North Central | 3,543,140 | 2,831,099 | 10,594,290 | 71,681 | 694,053 | 17,734,263 | 251,941 | 126,284 | 1,607,406 | 215,455 | 28,466 | 2,229,552 | 147,346 | 670,068 | 1,605,864 | 22,387,093 |
|  | Northwest | 1,660,553 | 714,021 | 6,357,668 | 11,730 | 476,936 | 9,220,908 | 122,410 | 163,872 | 400,459 | 801 | 11,727 | 699,269 | 3,409 | 30,174 | 226,067 | 10,179,827 |
|  | South Central | 2,322,012 | 1,975,254 | 8,844,798 | 28,734 | 506,670 | 13,677,468 | 442,942 | 141,846 | 1,506,228 | 3,823 | 29,795 | 2,124,634 | 46,617 | 514,342 | 820,834 | 17,183,895 |
|  | Southeast | 4,321,533 | 4,014,591 | 16,625,781 | 104,563 | 890,411 | 25,956,879 | 407,158 | 380,028 | 2,097,796 | 1,700 | 111,588 | 2,998,270 | 80,892 | 1,345,636 | 1,939,248 | 32,320,925 |
|  | Southwest | 1,879,836 | 1,134,704 | 7,000,363 | 7,160 | 509,136 | 10,531,199 | 105,696 | 37,455 | 1,251,221 |  | 1,450 | 1,395,822 | 46,000 | 388,730 | 351,550 | 12,713,301 |
|  | Southwest Central | 2,065,285 | 1,440,137 | 6,910,805 | 24,487 | 328,537 | 10,769,251 | 119,496 | 68,242 | 1,772,284 | 10,040 | 13,921 | 1,983,983 | 60,387 | 453,181 | 712,578 | 13,979,380 |
|  | Upper Southwest | 1,183,343 | 465,787 | 3,936,039 | 9,344 | 141,964 | 5,736,477 | 32,043 | 46,346 | 178,621 | - | - | 257,010 | 8,541 | 73,905 | 204,649 | 6,280,582 |
|  | West Central | 4,628,237 | 3,166,796 | 15,081,943 | 162,616 | 1,604,661 | 24,644,253 | 196,833 | 113,059 | 1,467,715 | 460 | 26,560 | 1,804,627 | 224,363 | 1,633,450 | 1,167,345 | 29,474,038 |
| $\bigcirc$ | Total | \$44,677,426 | \$32,899,268 | \$120,963,751 | \$2,080,821 | \$9,348,289 | \$209,969,555 | \$3,839,343 | \$3,685,113 | $\underline{ }$ \$20,137,063 | \$1,766,596 | \$999,239 | \$30,427,354 | \$2,031,743 | \$11,247,465 | \$14,779,580 | \$268,455,697 |

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## GLOSSARY

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## Glossary

ALL OTHER EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

ALL OTHER REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Towns are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the towns.

CASH BASIS OF ACCOUNTING - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of town hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

CONSTANT DOLLARS - Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 1999 as the base year (N.I.P.A. Table 1.1.9, December 2010).

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the town council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel; supplies; and town hall maintenance.

## Glossary

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, and capital projects.

INTEREST EARNINGS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - The basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The town net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the town.

OTHER FINANCING SOURCES - These include long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - These include transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property.

ROAD AND BRIDGE EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

## Glossary

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.
TAXABLE TAX CAPACITY - The tax capacity, less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

TOTAL EXPENDITURES - This category includes current operating expenses, capital outlay, and debt service principal and interest payments.

TOTAL REVENUES - This category reflects all sources of revenues that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - This refers to the transfer of available resources to or from public service enterprises. An example of this transfer is a water utility enterprise fund transferring money to the General Fund.

TRANSFERS - GOVERNMENTAL FUNDS - This refers to the transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

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[^0]:    ${ }^{1}$ Since 2006, water and sewer operations have been shown as enterprises. To make prior year governmental fund data comparable to 2006 through 2012, charges and expenditures related to governmental fund water and sewer operations have been removed from the years 2003 through 2005.
    ${ }^{2}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2003 as the base year (N.I.P.A. Table 1.1.9, November 2013).

[^1]:    ${ }^{3}$ While there were 1,784 Minnesota towns in 2012, a total of 176 towns failed to comply with the statutory reporting requirement. In the previous reporting period, 86 towns failed to comply with the reporting requirement. The difference in the number of towns reporting from 2011 to 2012 skewed comparisons between the two years.
    ${ }^{4}$ The underlying databases for Office of the State Auditor reports are available for downloading through the Office of the State Auditor's web site at www.auditor.state.mn.us.
    ${ }^{5}$ The number of townships decreased by one between 2011 and 2012 because the Town of Hassan in Hennepin County was annexed by the City of Rogers on January 1, 2012.

[^2]:    ${ }^{6}$ Charges for services for water and sewer enterprises are included as enterprise fund activities (Table 5, pg. 142).

[^3]:    ${ }^{7}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2003 as the base year (N.I.P.A. Table 1.1.9, November 2013).
    ${ }^{8}$ Since 2006, water and sewer operations have been shown as enterprises. To make prior year governmental fund data comparable to 2006 through 2012, charges and expenditures related to governmental fund water and sewer operations have been removed from the years 2003 through 2005.

[^4]:    ${ }^{9}$ Since 2006, water and sewer operations have been shown as enterprises. To make prior year governmental fund data comparable to 2006 through 2012, charges and expenditures related to governmental fund water and sewer operations have been removed from the years 2003 through 2005.

[^5]:    ${ }^{10}$ Current expenditures and capital outlays for water and sewer enterprises are included as enterprise fund activities (Table 5, page 142).

[^6]:    ${ }^{11}$ Since 2006, water and sewer operations have been shown as enterprises. To make prior year governmental fund data comparable to 2006 through 2012, charges and expenditures related to governmental fund water and sewer operations have been removed from the years 2003 through 2005.

[^7]:    ${ }^{12}$ The Town of Hassan in Hennepin County was annexed by the City of Rogers in January 2012.

[^8]:    ${ }^{13}$ Only 173 of the 223 towns in this region provided financial reporting forms to the Office of the State Auditor in 2012 (compared to 206 in 2011). The large number of towns that failed to report significantly skews this region's analysis.

[^9]:    * Includes all towns.

[^10]:    ${ }^{14}$ Expenditures for water and sewer are shown as enterprise fund activities in Table 5 on page 142.
    ${ }^{15}$ Data for Parks and Recreation is included in the All Other category in Table 2. In Tables 4 and 8, Parks and Recreation appears as a separate category.
    ${ }^{16}$ Total percentages may not equal the sum of the percentages above due to rounding.
    ${ }^{17}$ Data for Fire and All Other Public Safety displayed in Table 2 is included in Public Safety in Tables 4 and 8.

[^11]:    [1] Failed to report in time for this publication.

[^12]:    *Submitted incomplete data.

[^13]:    *Submitted incomplete data.

[^14]:    *Submitted incomplete data.

[^15]:    *Submitted incomplete data.

