

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Minnesota County Finances
2020 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 100 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 Minnesota's local 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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Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2020



Office of the State Auditor

April 20, 2022

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2020.¹

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. The revenues, expenditures, and debt of these funds are summarized in Table 1. Table 2 presents the data by each individual county.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate primarily from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Table 3.

Table 4 lists the bonded and other long-term debt outstanding as of December 31, 2020, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2019 and 2020 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2020 unrestricted fund balances as a percent of total current expenditures.

In addition to this publication, the [OSA comparison tool](#) contains several years of data that can be accessed on the OSA website.

¹Two counties did not fulfill the annual financial reporting requirements. One of the counties, Pipestone, submitted their 2020 Annual Financial Reporting Form without an accompanying audit. Unaudited data provided by Pipestone County is included in this report for comparison purposes. Dodge County did not submit their 2020 Annual Financial Reporting Form or audit. The financial data for Dodge County is not available and is not included in this report.

Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$8.9 billion in 2020. This represents an increase of \$969.7 million, or 12.2 percent, over 2019 (pg. 3).
- Counties reported total expenditures of \$9.0 billion in 2020. This represents an increase of \$933.1 million, or 11.6 percent, over 2019 total expenditures. Between 2019 and 2020, current expenditures increased 12.5 percent to \$7.2 billion, capital outlays increased 8.2 percent to \$1.4 billion, and debt service increased 8.1 percent to \$412.8 million (pg. 6).
- In 2020, Minnesota counties reported outstanding long-term debt of \$4.2 billion.² This represents an increase of 4.9 percent over the long-term debt reported in 2019. Of the \$4.2 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$324.1 million was other long-term debt³ (pg. 10).
- Minnesota county enterprises reported operating losses of \$186.8 million in 2020. This represents an increase of 118.6 percent from the operating losses of \$85.4 million reported in 2019. County enterprises posted a net profit of \$86.5 million in 2020, an increase of 666.4 percent from the \$11.3 million net profit reported in 2019 (pg. 11).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.2 billion in 2020. This represents an increase of 9.8 percent over 2019. The average unrestricted fund balance as a percent of current expenditures for counties was 44.6 percent in 2020 compared to 45.7 percent in 2019. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.6 percent (Mille Lacs County) to 149.1 percent (Lac qui Parle County) (pg. 12).

Ten-Year Trends

- In actual dollars, total county revenues rose 51.0 percent from 2011 to 2020. When adjusted for inflation, the increase in total revenues was 26.4 percent over this period⁴ (pg. 4).
- In actual dollars, total expenditures increased 50.5 percent from 2011 to 2020. When adjusted for inflation, county expenditures increased 26.0 percent over the ten-year period (pg. 7).

²Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

³Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

⁴Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, February 24, 2022) setting 2011 as the base year.

Comparison and Overview

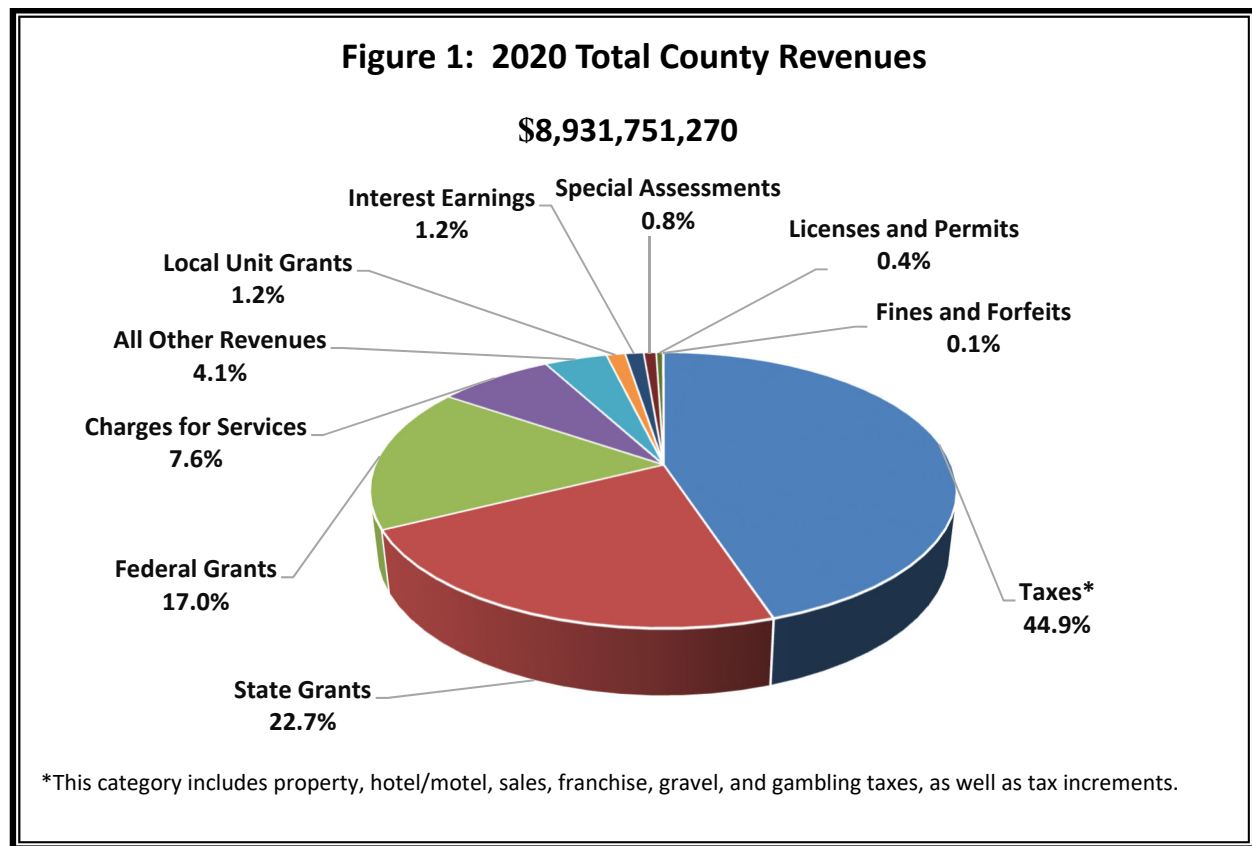
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$8.9 billion in 2020. This represents an increase of \$969.7 million, or 12.2 percent, over 2019. Revenue growth occurred in five of the ten categories shown in Figure 1 below. The categories showing the largest increases were federal grants (99.2 percent), local unit grants (20.6 percent), and special assessments (12.9 percent). The large increase in federal grants is mainly attributable to the 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Act.⁵ The categories showing the largest decreases were interest earnings (-43.9 percent) and fines and forfeits (-21.6 percent).

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2020, accounting for 84.6 percent of total revenues. The share of total revenues derived from taxes and state grants decreased, while federal grants increased between 2019 and 2020.

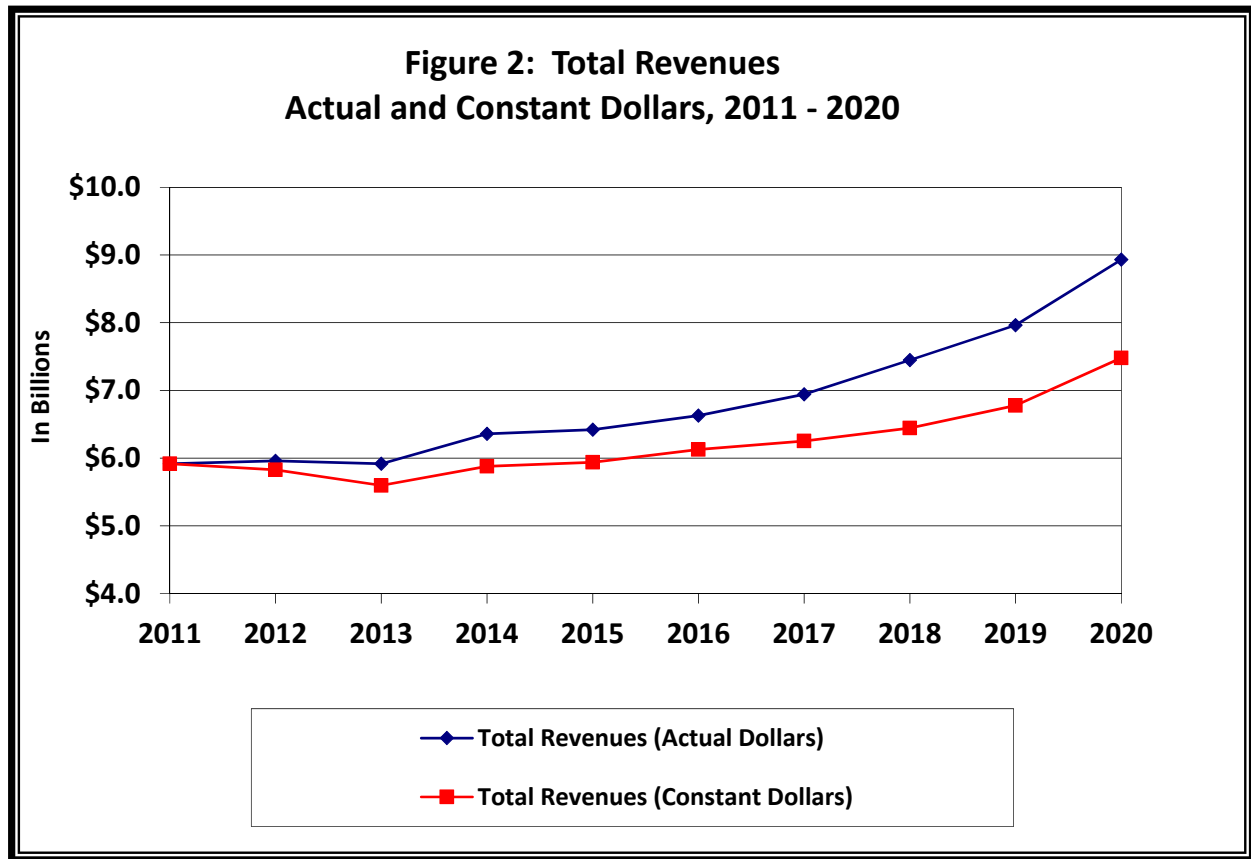
Figure 1 below shows the relative shares of total governmental revenues by source.



⁵The federal CARES act provided \$726.7 million to the counties in this report.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2011 to 2020. In actual dollars, total county revenues rose 51.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 26.4 percent over this period.⁶



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2011 and 2020, the share of total revenues derived from taxes decreased from 45.3 percent to 44.9 percent, while the share of total revenues derived from state grants decreased from 23.7 percent to 22.7 percent, federal grants increased from 13.1 percent to 17.0 percent, and charges for services decreased from 9.2 percent to 7.6 percent.

⁶Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, February 24, 2022) setting 2011 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2011 and 2020.

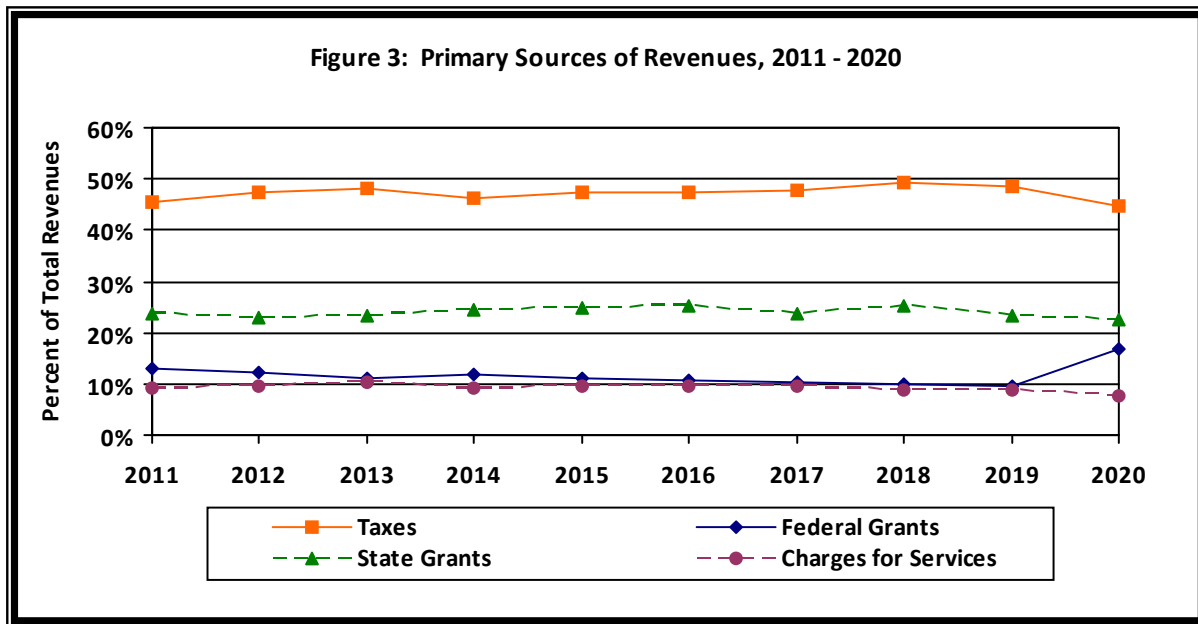


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2011 - 2020

Revenues	2011*	2015*	2016*	2020*	2011 - 15 5-Year Change	2016 - 20 5-Year Change	10-Year Change
Taxes	\$2,677,371,337	\$2,812,248,478	\$2,912,469,165	\$3,360,676,437	5.0%	15.4%	25.5%
Special Assessments	45,161,841	50,547,810	51,977,562	61,481,671	11.9%	18.3%	36.1%
Licenses and Permits	26,986,227	32,521,792	34,962,281	32,449,961	20.5%	-7.2%	20.2%
Federal Grants	775,311,068	653,485,647	654,709,614	1,268,306,887	-15.7%	93.7%	63.6%
State Grants	1,404,657,673	1,468,599,992	1,547,945,342	1,694,939,245	4.6%	9.5%	20.7%
Local Unit Grants	134,482,964	138,649,206	118,977,796	92,733,305	3.1%	-22.1%	-31.0%
Charges for Services	543,193,607	560,298,930	582,516,197	566,074,280	3.1%	-2.8%	4.2%
Fines and Forfeits	8,277,616	7,998,165	8,492,155	4,972,521	-3.4%	-41.4%	-39.9%
Interest Earnings	78,117,939	40,503,096	42,894,416	90,690,100	-48.2%	111.4%	16.1%
All Other Revenues	223,072,093	173,344,319	170,948,386	307,237,738	-22.3%	79.7%	37.7%
Total Revenues	\$5,916,632,365	\$5,938,197,435	\$6,125,892,915	\$7,479,562,145	0.4%	22.1%	26.4%

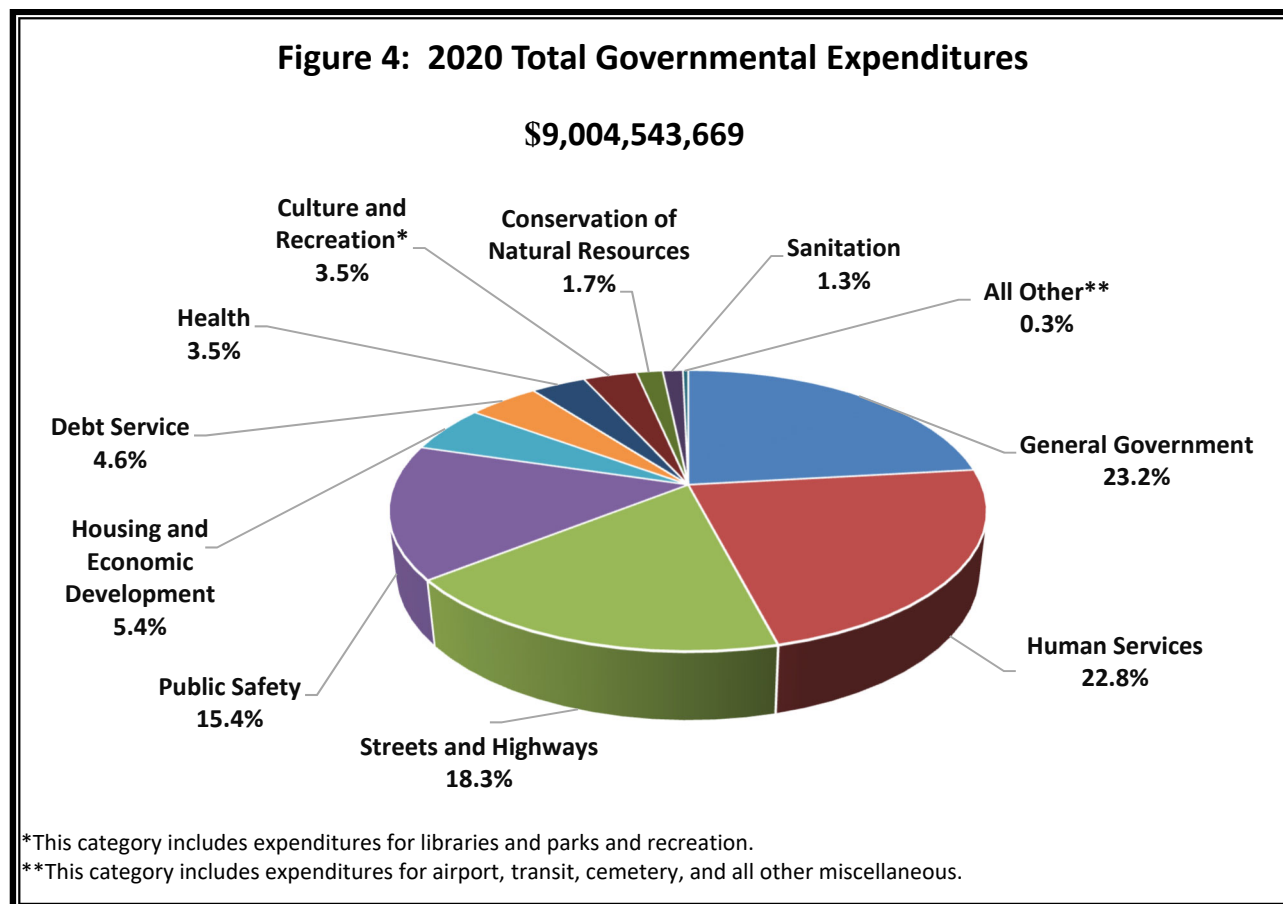
*Due to rounding, the totals may not equal the sum of the individual categories.

Governmental Fund Expenditures

Current-Year Trends

Counties reported total expenditures of \$9.0 billion in 2020. This represents an increase of \$933.1 million, or 11.6 percent, over 2019 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large capital assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2019 and 2020, current expenditures increased 12.5 percent to \$7.2 billion, capital outlays increased 8.2 percent to \$1.4 billion, and debt service increased 8.1 percent to \$412.8 million.

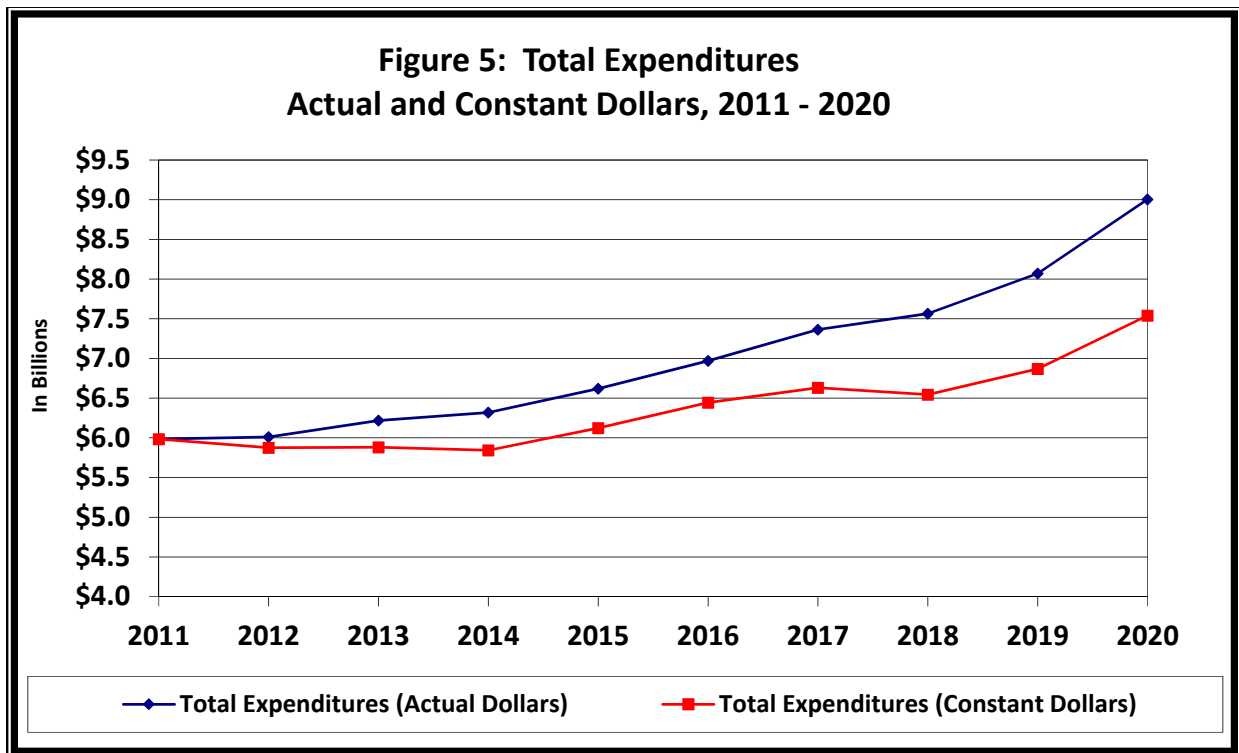
All but two of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were housing and economic development (196.5 percent),⁷ general government (20.3 percent) and health (10.0 percent). Counties spent less on all other (-9.5 percent) and sanitation (-3.9 percent). See Table 1 on page 15 for greater detail. Figure 4 below shows the relative shares of total county expenditures by function.



⁷The large increase was primarily due to Hennepin County, which incurred COVID-19 pandemic-related costs such as non-congregate shelter housing and small business outreach, as well as the County's economic development contributions to the Metropolitan Council for the Southwest Light Rail Transit project.

Ten-Year Trends

In actual dollars, total expenditures increased 50.5 percent from 2011 to 2020. When adjusted for inflation, county expenditures increased 26.0 percent over the ten-year period.⁸ Figure 5 below illustrates trends in total county expenditures from 2011 to 2020 using actual and constant dollars. A comparison of the two five-year periods of 2011 to 2015 and 2016 to 2020 reveals that inflation-adjusted total expenditures increased 2.3 percent from 2011 to 2015, while from 2016 to 2020, inflation-adjusted total expenditures increased 17.0 percent.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, general government, streets and highways, and public safety expenditures. In 2020, these four expenditure categories accounted for 79.7 percent of all county expenditures.

In constant dollars, general government increased 76.1 percent, streets and highways increased 24.6 percent, human services increased 13.9 percent, and public safety expenditures increased 12.1 percent between 2011 and 2020.

⁸Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, February 24, 2022) setting 2011 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2011 and 2020. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

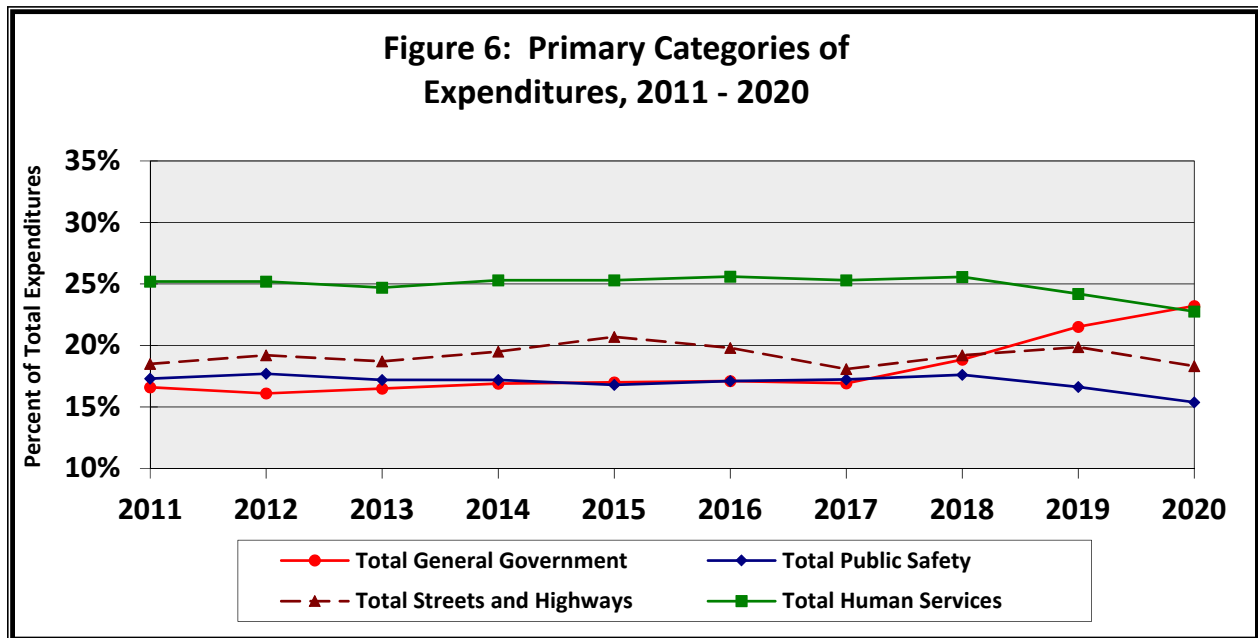


Table 2a: County Expenditures Summary (Constant Dollars), 2011 - 2020

Expenditures	2011*	2015*	2016*	2020*	2011 - 15 5-Year Change	2016 - 20 5-Year Change	10-Year Change
General Government	\$994,250,203	\$1,039,770,474	\$1,103,684,513	\$1,750,478,604	4.6%	58.6%	76.1%
Public Safety	1,034,790,706	1,028,287,365	1,100,821,212	1,159,581,012	-0.6%	5.3%	12.1%
Streets and Highways	1,109,285,171	1,264,958,397	1,277,968,266	1,381,744,354	14.0%	8.1%	24.6%
Sanitation	94,614,079	92,945,994	96,035,218	98,319,093	-1.8%	2.4%	3.9%
Human Services	1,506,561,560	1,546,531,236	1,647,845,155	1,715,943,326	2.7%	4.1%	13.9%
Health	293,557,291	240,734,198	231,479,895	267,082,045	-18.0%	15.4%	-9.0%
Culture and Recreation	214,835,339	221,653,500	256,617,935	260,228,956	3.2%	1.4%	21.1%
Cons. of Natural Resources	92,697,432	113,912,241	116,130,847	127,632,484	22.9%	9.9%	37.7%
Housing and Econ. Dev.	253,906,358	150,614,284	173,164,642	407,499,991	-40.7%	135.3%	60.5%
All Other	22,199,056	19,025,804	26,643,229	26,293,652	-14.3%	-1.3%	18.4%
Total Debt Service	367,414,086	405,133,457	413,597,832	345,715,908	10.3%	-16.4%	-5.9%
Total Expenditures	\$5,984,111,281	\$6,123,566,950	\$6,443,988,742	\$7,540,519,426	2.3%	17.0%	26.0%
Total Current Expenditures	\$4,613,272,756	\$4,690,492,972	\$4,954,176,788	\$5,988,538,009	1.7%	20.9%	29.8%
Total Capital Outlay	1,003,424,439	1,027,940,521	1,076,214,123	1,206,265,509	2.4%	12.1%	20.2%
Total Debt Service	367,414,086	405,133,457	413,597,832	345,715,908	10.3%	-16.4%	-5.9%
Total Expenditures	\$5,984,111,281	\$6,123,566,950	\$6,443,988,742	\$7,540,519,426	2.3%	17.0%	26.0%

*Due to rounding, the totals may not equal the sum of the individual categories.

Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2019 and 2020, capital outlays increased \$108.8 million, or 8.2 percent, to total \$1.4 billion.

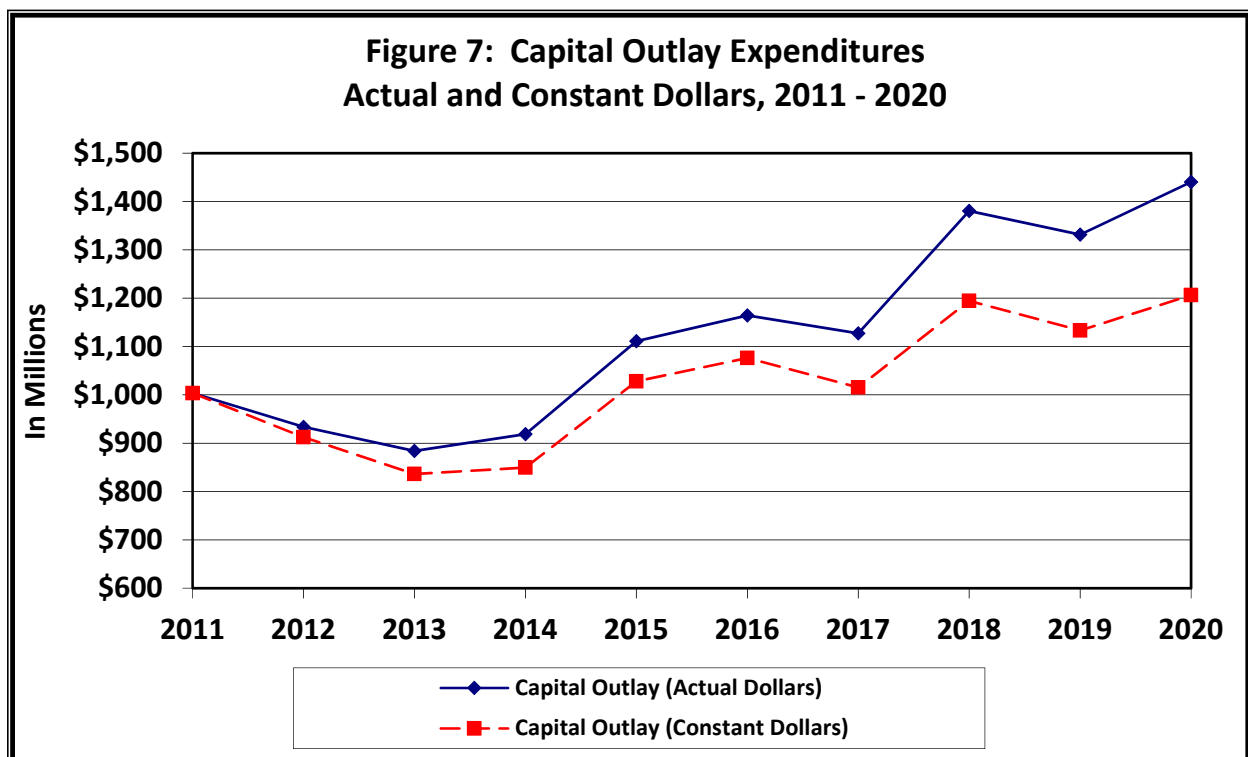
The largest category of capital outlay expenditures in 2020 was streets and highways, which represented 74.3 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 14.0 percent and 3.7 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2019 and 2020, the largest dollar increase in capital outlay expenditures was \$50.0 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 43.6 percent from 2011 to 2020. When adjusted for inflation, capital outlay expenditures increased 20.2 percent over this period. A comparison of the two five-year periods of 2011 to 2015 and 2016 to 2020 reveals that inflation-adjusted capital outlay expenditures increased 2.4 percent from 2011 to 2015, while from 2016 to 2020, inflation-adjusted capital outlay expenditures increased 12.1 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2011 to 2020.



Outstanding Long-Term Indebtedness

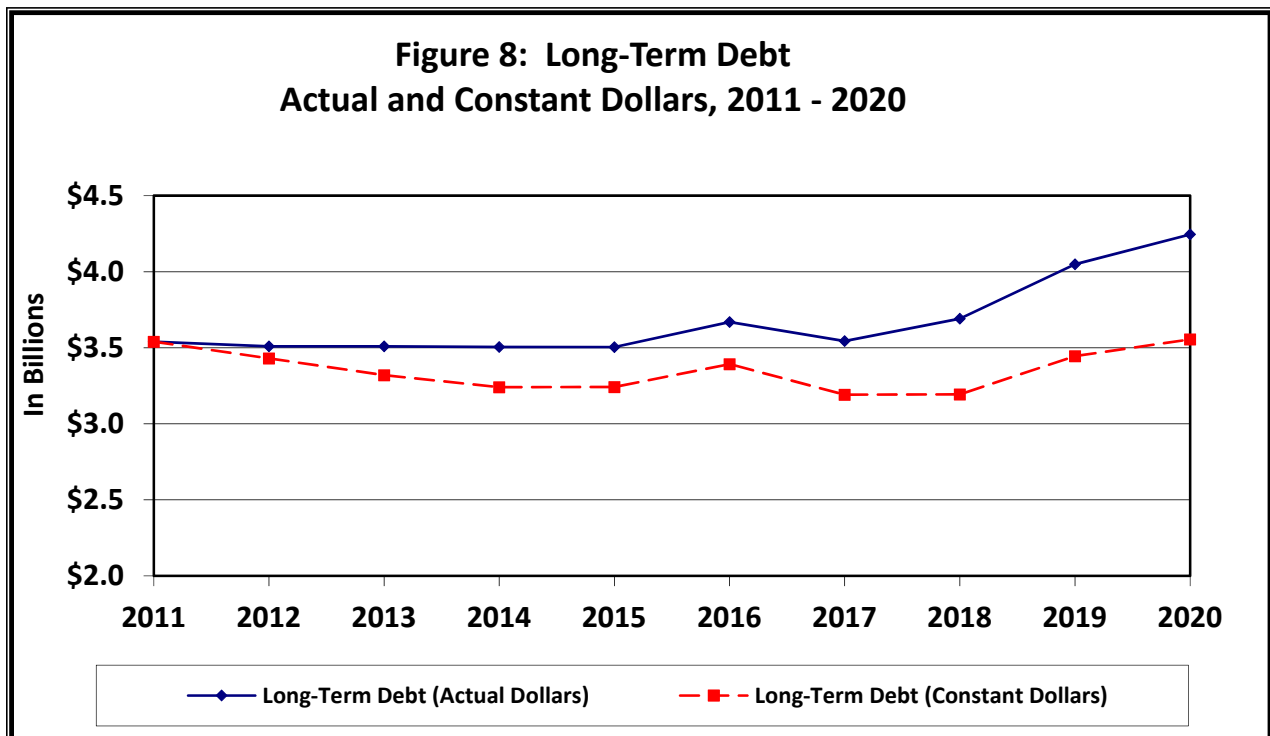
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2020, Minnesota counties reported outstanding long-term debt of \$4.2 billion.⁹ This represents an increase of 4.9 percent over the long-term debt reported in 2019. Of the \$4.2 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$324.1 million was other long-term debt.¹⁰

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 19.9 percent from 2011 to 2020. When adjusted for inflation, outstanding long-term indebtedness increased 0.4 percent over this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2011 to 2020.



⁹Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

¹⁰Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

Public Service Enterprises

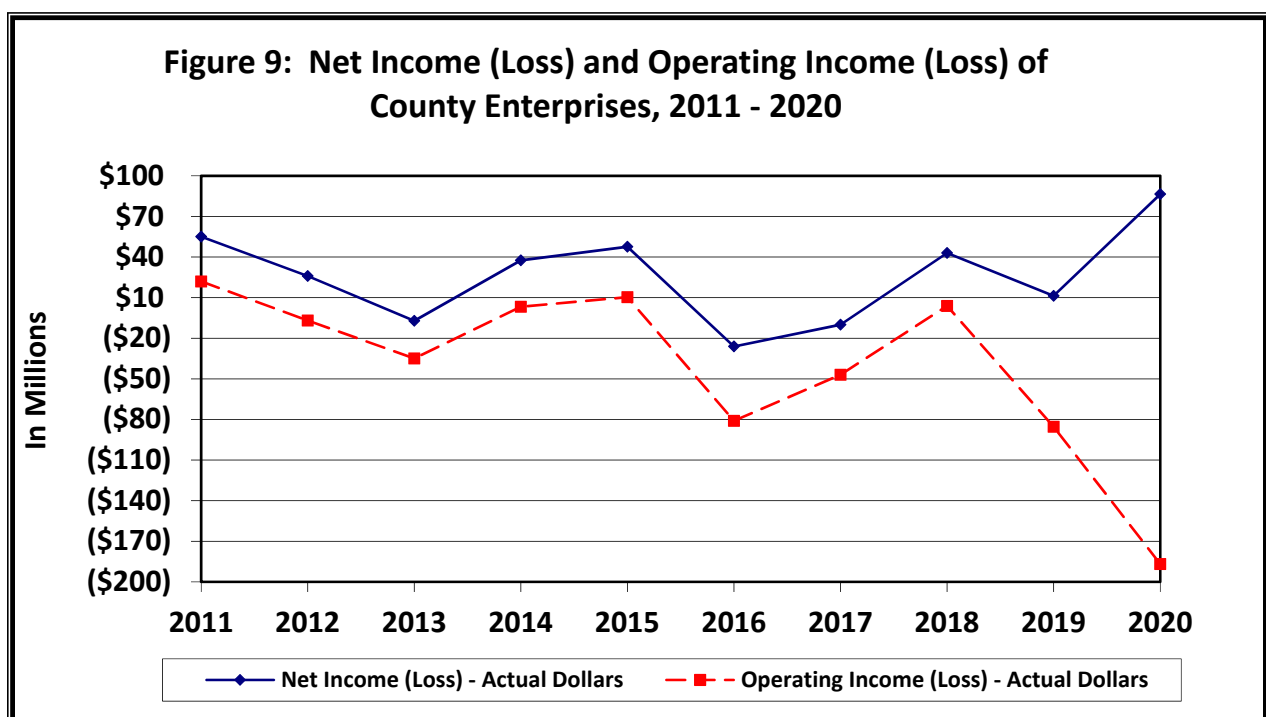
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information than governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. However, some public enterprises do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and nonoperating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are economic development authorities, sanitation, and health.

Current-Year Trends

Minnesota county enterprises reported operating losses of \$186.8 million in 2020. This represents an increase of 118.6 percent from the operating losses of \$85.4 million reported in 2019. County enterprises posted a net profit of \$86.5 million in 2020, an increase of 666.4 percent from the \$11.3 million net profit reported in 2019. The significant changes in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2020, the HCMC posted an operating loss of \$114.4 million and a net profit of \$26.2 million, compared to an operating loss of \$22.4 million and a net loss of \$15.4 million in 2019. Federal grants, including pandemic relief funds totaling \$137.6 million, contributed to the improvement in HCMC's net profit in 2020.

Ten-Year Trends

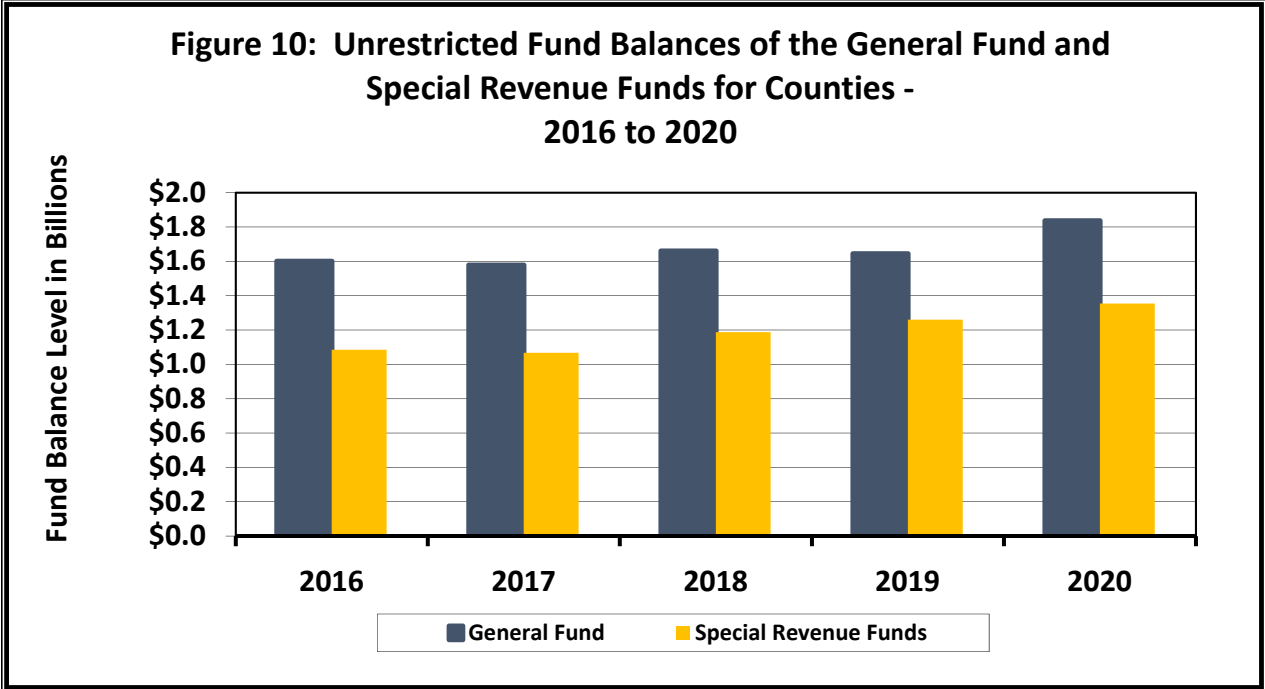
Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2011 to 2020.



Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties’ unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.2 billion in 2020. This represents an increase of 9.8 percent over 2019. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balance as a percent of current expenditures for counties was 44.6 percent in 2020, compared to 45.7 percent in 2019. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.6 percent (Mille Lacs County) to 149.1 percent (Lac qui Parle County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).¹¹ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.¹² Appendix A provides a more detailed discussion of fund balances (pg. 61). Figure 10 below shows the unrestricted fund balances for the General Fund and Special Revenue Funds by type.



¹¹Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

¹²The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: https://www.osa.state.mn.us/media/jo4jyd0n/fundbalances_postgasb54_1012_statement.pdf.

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2016 through 2020

	<u>2016</u>		<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>		<u>2019-2020</u>	<u>5-Year</u>
											<u>% Increase</u>	<u>Change</u>
											<u>[Decrease]</u>	
Population (2020 Population Estimates) ^[1]	5,528,630		5,577,487		5,629,416		5,680,337		5,706,494		0.5%	3.2%
Net Taxable Tax Capacity	\$6,173,183,874		\$6,417,365,183		\$6,758,359,924		\$7,153,660,536		\$7,566,548,614		5.8%	22.6%
2019 Tax Levy (Payable 2020)	2,729,757,512		2,833,257,919		2,956,217,273		3,102,804,715		3,230,732,562		4.1%	18.4%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$3,150,598,760	47.5%	\$3,320,400,533	47.8%	\$3,677,312,653	49.4%	\$3,866,993,455	48.6%	\$4,013,166,206	44.9%	3.8%	27.4%
Special Assessments	56,227,357	0.8%	61,297,799	0.9%	60,415,946	0.8%	65,025,577	0.8%	73,418,602	0.8%	12.9%	30.6%
Licenses and Permits	37,820,871	0.6%	38,428,937	0.6%	38,705,276	0.5%	39,908,237	0.5%	38,750,260	0.4%	-2.9%	2.5%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	104,636,699	1.6%	96,163,592	1.4%	98,116,711	1.3%	112,299,213	1.4%	121,135,759	1.4%	7.9%	15.8%
Human Services	463,260,710	7.0%	478,123,510	6.9%	513,259,881	6.9%	506,893,018	6.4%	512,775,702	5.7%	1.2%	10.7%
Disaster	12,350,768	0.2%	10,718,235	0.2%	9,147,444	0.1%	11,103,888	0.1%	12,708,736	0.1%	14.5%	2.9%
All Other*	127,991,870	1.9%	124,077,276	1.8%	129,773,594	1.7%	130,181,633	1.6%	867,933,921	9.7%	566.7%	578.1%
Total Federal Grants	708,240,047	10.7%	709,082,613	10.2%	750,297,630	10.1%	760,477,752	9.6%	1,514,554,118	17.0%	99.2%	113.8%
State Grants												
Market Value Credit	22,125,376	0.3%	22,447,558	0.3%	22,432,469	0.3%	22,029,492	0.3%	22,070,702	0.2%	0.2%	-0.2%
County Program Aid	208,519,203	3.1%	208,043,991	3.0%	233,808,366	3.1%	233,111,140	2.9%	259,210,831	2.9%	11.2%	24.3%
Disparity Reduction Aid	13,631,718	0.2%	9,433,882	0.1%	9,656,530	0.1%	9,584,817	0.1%	9,563,097	0.1%	-0.2%	-29.8%
Streets and Highways	714,449,408	10.8%	675,567,773	9.7%	824,009,337	11.1%	813,067,099	10.2%	875,014,870	9.8%	7.6%	22.5%
Human Services	437,027,991	6.6%	427,441,292	6.2%	447,004,977	6.0%	469,149,783	5.9%	470,550,539	5.3%	0.3%	7.7%
PERA Aid	8,690,511	0.1%	8,208,521	0.1%	9,468,943	0.1%	8,777,712	0.1%	130,238	0.0%	-98.5%	-98.5%
Police Aid	21,459,025	0.3%	22,194,404	0.3%	23,488,238	0.3%	25,082,510	0.3%	25,758,473	0.3%	2.7%	20.0%
All Other	248,605,372	3.8%	267,029,323	3.8%	312,418,834	4.2%	279,072,226	3.5%	361,720,231	4.0%	29.6%	45.5%
Total State Grants	1,674,508,604	25.3%	1,640,366,744	23.6%	1,882,287,694	25.3%	1,859,874,779	23.4%	2,024,018,981	22.7%	8.8%	20.9%
Local Unit Grants	128,705,671	1.9%	254,457,834	3.7%	98,144,886	1.3%	91,846,136	1.2%	110,737,874	1.2%	20.6%	-14.0%
Total Intergovernmental Revenues	\$2,511,454,322	37.9%	\$2,603,907,191	37.5%	\$2,730,730,210	36.7%	\$2,712,198,667	34.1%	\$3,649,310,973	40.9%	34.6%	45.3%
Charges for Services	630,143,945	9.5%	657,241,052	9.5%	659,229,338	8.9%	689,293,738	8.7%	675,980,034	7.6%	-1.9%	7.3%
Fines and Forfeits	9,186,491	0.1%	8,248,000	0.1%	8,299,949	0.1%	7,572,755	0.1%	5,937,957	0.1%	-21.6%	-35.4%
Interest Earnings	46,401,554	0.7%	70,820,185	1.0%	89,494,585	1.2%	193,064,667	2.4%	108,297,973	1.2%	-43.9%	133.4%
All Other Revenues	184,925,485	2.8%	180,945,918	2.6%	184,722,835	2.5%	388,004,439	4.9%	366,889,265	4.1%	-5.4%	98.4%
Total Revenues	\$6,626,758,785	100.0%	\$6,941,289,615	100.0%	\$7,448,910,792	100.0%	\$7,962,061,535	100.0%	\$8,931,751,270	100.0%	12.2%	34.8%
Other Financing Sources												
Borrowing												
Bonds Issued	621,785,587		644,279,681		486,454,958		697,658,630		706,980,192			
Other Long-Term Debt	10,803,781		18,969,314		7,953,099		9,707,340		11,941,373			
Short-Term Debt	---		---		---		145,046		---			
Total Borrowing	632,589,368		663,248,995		494,408,057		707,511,016		718,921,565			
Other Sources	5,119,665		15,095,427		21,696,005		3,861,507		5,909,824			
Transfers From - Enterprise Funds	10,037,710		5,419,477		10,065,574		8,660,944		7,422,276			
- Governmental Funds	185,044,311		191,462,777		272,173,010		293,160,964		312,957,116			
Total Revenues and Other Financing Sources	\$7,459,549,839		\$7,816,516,291		\$8,247,253,438		\$8,975,255,966		\$9,976,962,051			

Footnote: [1] The 2020 Census and population estimates for previous years are provided by the State Demographer.
*The 2020 Federal All Other Grants includes \$726.7 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2016 through 2020

EXPENDITURES	2016		2017		2018		2019		2020		2019-2020	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government - Current Expenditures	\$1,095,543,102	15.7%	\$1,111,068,784	15.1%	\$1,199,837,849	15.9%	\$1,553,200,648	19.2%	\$1,888,582,933	21.0%	21.6%	72.4%
- Capital Outlay	98,380,975	1.4%	135,639,792	1.8%	226,247,962	3.0%	184,122,250	2.3%	201,758,613	2.2%	9.6%	105.1%
Total General Government	1,193,924,077	17.1%	1,246,708,576	16.9%	1,426,085,811	18.9%	1,737,322,898	21.5%	2,090,341,546	23.2%	20.3%	75.1%
Public Safety - Sheriff	555,849,731	8.0%	578,284,782	7.9%	618,773,834	8.2%	638,076,714	7.9%	653,086,491	7.3%	2.4%	17.5%
- Corrections	507,294,918	7.3%	524,136,530	7.1%	531,816,169	7.0%	561,804,350	7.0%	571,614,717	6.3%	1.7%	12.7%
- All Other	78,492,681	1.1%	79,491,563	1.1%	89,034,846	1.2%	88,868,637	1.1%	106,413,187	1.2%	19.7%	35.6%
- Capital Outlay	49,189,336	0.7%	87,458,947	1.2%	93,129,191	1.2%	52,911,905	0.7%	53,604,252	0.6%	1.3%	9.0%
Total Public Safety	1,190,826,666	17.1%	1,269,371,822	17.2%	1,332,754,040	17.6%	1,341,661,606	16.6%	1,384,718,647	15.4%	3.2%	16.3%
Streets and Highways - Administration	63,029,313	0.9%	56,767,630	0.8%	71,925,937	1.0%	60,239,338	0.7%	72,880,215	0.8%	21.0%	15.6%
- Maintenance	428,214,455	6.1%	454,317,395	6.2%	449,609,420	5.9%	522,461,914	6.5%	506,328,762	5.6%	-3.1%	18.2%
- Capital Outlay	891,213,867	12.8%	820,050,667	11.1%	930,792,822	12.3%	1,020,826,470	12.6%	1,070,806,980	11.9%	4.9%	20.2%
Total Streets and Highways	1,382,457,635	19.8%	1,331,135,692	18.1%	1,452,328,179	19.2%	1,603,527,722	19.9%	1,650,015,957	18.3%	2.9%	19.4%
Sanitation - Current Expenditures	98,533,714	1.4%	102,187,168	1.4%	105,693,116	1.4%	109,693,872	1.4%	110,175,437	1.2%	0.4%	11.8%
- Capital Outlay	5,353,545	0.1%	12,223,082	0.2%	17,799,029	0.2%	12,416,738	0.2%	7,232,730	0.1%	-41.8%	35.1%
Total Sanitation	103,887,259	1.5%	114,410,250	1.6%	123,492,145	1.6%	122,110,610	1.5%	117,408,167	1.3%	-3.9%	13.0%
Human Services - Income Maintenance	509,832,654	7.3%	522,769,171	7.1%	550,521,144	7.3%	558,040,180	6.9%	592,991,142	6.6%	6.3%	16.3%
- Social Services	1,167,104,789	16.7%	1,217,295,366	16.5%	1,260,401,247	16.7%	1,269,029,732	15.7%	1,324,865,749	14.7%	4.4%	13.5%
- All Other	99,377,684	1.4%	114,559,419	1.6%	103,563,688	1.4%	121,796,341	1.5%	129,034,453	1.4%	5.9%	29.8%
- Capital Outlay	6,261,308	0.1%	8,481,621	0.1%	19,731,676	0.3%	3,582,045	0.0%	2,209,751	0.0%	-38.3%	-64.7%
Total Human Services	1,782,576,435	25.6%	1,863,105,577	25.3%	1,934,217,755	25.6%	1,952,448,298	24.2%	2,049,101,095	22.8%	5.0%	15.0%
Health - Current Expenditures	246,985,353	3.5%	261,891,622	3.6%	266,026,212	3.5%	282,136,294	3.5%	297,236,545	3.3%	5.4%	20.3%
- Capital Outlay	3,420,824	0.0%	2,630,033	0.0%	11,624,926	0.2%	7,720,315	0.1%	21,700,627	0.2%	181.1%	534.4%
Total Health	250,406,177	3.6%	264,521,655	3.6%	277,651,138	3.7%	289,856,609	3.6%	318,937,172	3.5%	10.0%	27.4%
Culture and Recreation - Libraries - Current Expenditures	145,175,013	2.1%	153,401,377	2.1%	153,438,219	2.0%	171,305,948	2.1%	164,109,254	1.8%	-4.2%	13.0%
- Capital Outlay	19,149,360	0.3%	12,126,203	0.2%	18,060,510	0.2%	16,826,958	0.2%	6,708,465	0.1%	-60.1%	-65.0%
Parks and Recreation - Current Expenditures	76,336,459	1.1%	73,944,587	1.0%	78,080,128	1.0%	84,059,461	1.0%	96,317,567	1.1%	14.6%	26.2%
- Capital Outlay	36,938,724	0.5%	16,750,611	0.2%	9,213,446	0.1%	20,760,854	0.3%	43,618,240	0.5%	110.1%	18.1%
Total Culture and Recreation	277,599,556	4.0%	256,222,778	3.5%	258,792,303	3.4%	292,953,221	3.6%	310,753,526	3.5%	6.1%	11.9%
Conservation of Natural Resources - Current Expenditures	123,550,903	1.8%	138,401,255	1.9%	142,370,608	1.9%	148,830,503	1.8%	148,586,615	1.7%	-0.2%	20.3%
- Capital Outlay	2,075,046	0.0%	3,792,628	0.1%	11,433,171	0.2%	2,170,566	0.0%	3,826,264	0.0%	76.3%	84.4%
Total Conservation of Natural Resources	125,625,949	1.8%	142,193,883	1.9%	153,803,779	2.0%	151,001,069	1.9%	152,412,879	1.7%	0.9%	21.3%
Housing and Economic Development - Current Expenditures	152,153,734	2.2%	181,420,975	2.5%	131,435,744	1.7%	163,355,160	2.0%	459,289,274	5.1%	181.2%	201.9%
- Capital Outlay	35,169,213	0.5%	25,150,630	0.3%	38,774,793	0.5%	792,764	0.0%	27,328,591	0.3%	3347.3%	-22.3%
Total Housing and Economic Development	187,322,947	2.7%	206,571,605	2.8%	170,210,537	2.3%	164,147,924	2.0%	486,617,865	5.4%	196.5%	159.8%
All Other - Current Expenditures	11,766,183	0.2%	21,812,856	0.3%	28,663,625	0.4%	25,187,257	0.3%	29,726,051	0.3%	18.0%	152.6%
- Capital Outlay	17,055,452	0.2%	2,941,349	0.0%	3,810,980	0.1%	9,502,829	0.1%	1,672,627	0.0%	-82.4%	-90.2%
Total All Other	28,821,635	0.4%	24,754,205	0.3%	32,474,605	0.4%	34,690,086	0.4%	31,398,678	0.3%	-9.5%	8.9%
Debt Service - Principal Paid on Bonds	319,323,500	4.6%	548,334,443	7.4%	282,803,441	3.7%	232,217,469	2.9%	256,488,987	2.8%	10.5%	-19.7%
- Other Long-Term Debt	26,236,011	0.4%	22,681,252	0.3%	14,988,675	0.2%	37,382,744	0.5%	34,503,640	0.4%	-7.7%	31.5%
- Interest and Fiscal Charges	101,854,948	1.5%	73,735,005	1.0%	104,836,639	1.4%	112,134,194	1.4%	121,845,510	1.4%	8.7%	19.6%
Total Current Expenditures	5,359,240,686	76.9%	5,591,750,480	75.9%	5,781,191,786	76.4%	6,358,086,349	78.8%	7,151,238,392	79.4%	12.5%	33.4%
Total Capital Outlay	1,164,207,650	16.7%	1,127,245,563	15.3%	1,380,618,506	18.3%	1,331,633,694	16.5%	1,440,467,140	16.0%	8.2%	23.7%
Total Debt Service	447,414,459	6.4%	644,750,700	8.8%	402,628,755	5.3%	381,734,407	4.7%	412,838,137	4.6%	8.1%	-7.7%
Total Expenditures	\$6,970,862,795	100.0%	\$7,363,746,743	100.0%	\$7,564,439,047	100.0%	\$8,071,454,450	100.0%	\$9,004,543,669	100.0%	11.6%	29.2%
Other Financing Uses												
Debt Redemption - Refunded Bonds	49,111,989		232,150,804		85,548,588		85,472,709		64,605,176			
Other Uses	1,553,798		---		---		2,110,944		275,427			
Transfers To - Enterprise Funds	22,187,029		13,047,854		25,033,711		47,247,880		42,001,517			
- Governmental Funds	183,683,256		191,462,777		272,094,142		293,170,529		312,957,116			
Total Expenditures and Other Financing Uses	\$7,227,398,867		\$7,800,408,178		\$7,947,115,488		\$8,499,456,512		\$9,424,382,905			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2020 Population Estimates) ^[1]	15,697	363,887	35,183	46,228	41,379	5,166	69,112
Net Taxable Tax Capacity	\$30,216,243	\$363,406,006	\$60,047,199	\$38,992,131	\$34,419,158	\$12,258,786	\$92,582,166
2019 Tax Levy (Payable 2020)	15,028,605	121,389,383	21,944,937	24,850,905	20,112,455	5,259,643	24,866,177
REVENUES							
Taxes	\$14,784,906	\$161,593,115	\$25,402,561	\$30,573,509	\$23,872,052	\$5,206,966	\$45,221,608
Special Assessments	---	---	1,287,705	2,767,129	601,776	145,354	2,788,103
Licenses and Permits	521,172	1,671,902	478,467	266,004	473,754	21,823	368,462
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	123,209	5,414,981	403,453	251,776	1,845,843	---	1,515,275
Human Services	1,558,732	24,015,744	3,653,520	8,733,095	3,186,824	696,028	5,288,851
Disaster	43,829	412,106	60,384	52,254	74,014	132,427	219,077
All Other	2,456,492	52,757,488	5,171,093	7,647,347	5,716,189	793,322	9,444,700
Total Federal Grants	4,182,262	82,600,319	9,288,450	16,684,472	10,822,870	1,621,777	16,467,903
State Grants							
Market Value Credit	188,933	69,555	281,601	249,678	305,610	154,128	341,931
County Program Aid	833,937	19,626,798	1,288,826	6,547,657	2,735,792	500,691	3,242,453
Disparity Reduction Aid	15,810	126	1,221	403	7,441	81,591	64,252
Streets and Highways	8,737,218	42,307,824	8,670,892	11,557,681	5,254,711	3,553,120	10,623,114
Human Services	1,566,381	23,787,744	4,241,013	6,037,719	3,572,232	689,846	7,147,660
PERA Aid	---	---	---	---	---	---	---
Police Aid	156,730	1,226,272	204,685	312,672	226,825	44,105	311,097
All Other	2,920,846	20,032,918	2,841,190	7,596,398	1,865,607	694,372	3,202,476
Total State Grants	14,419,855	107,051,237	17,529,428	32,302,208	13,968,218	5,717,853	24,932,983
Local Unit Grants	1,529,308	10,875,387	---	2,551,138	30,728	6,000	---
Total Intergovernmental Revenues	\$20,131,425	\$200,526,943	\$26,817,878	\$51,537,818	\$24,821,816	\$7,345,630	\$41,400,886
Charges for Services	1,896,687	39,687,321	6,407,040	9,758,790	2,214,995	1,048,076	11,280,140
Fines and Forfeits	34,116	474,375	86,451	118,998	39,884	1,385	310,884
Interest Earnings	106,554	9,124,007	344,922	267,498	241,771	192,534	956,488
All Other Revenues	3,074,404	8,165,629	2,321,455	1,800,567	504,210	465,418	799,476
Total Revenues	\$40,549,264	\$421,243,292	\$63,146,479	\$97,090,313	\$52,770,258	\$14,427,186	\$103,126,047
Other Financing Sources							
Borrowing							
Bonds Issued	---	11,171,083	---	---	---	---	---
Other Long-Term Debt	28,500	509,351	---	---	64,591	---	130,041
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	28,500	11,680,434	---	---	64,591	---	130,041
Other Sources	---	---	1,473	1,040,332	---	31,492	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	300,000
- Governmental Funds	922,567	62,770,016	2,204,299	4,612,177	3,430,805	200,406	515,325
Total Revenues and Other Financing Sources	\$41,500,331	\$495,693,742	\$65,352,251	\$102,742,822	\$56,265,654	\$14,659,084	\$104,071,413

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$6,770,638	\$51,863,551	\$6,651,930	\$17,588,098	\$7,566,683	\$2,203,645	\$13,272,731
	- Capital Outlay	2,471,024	2,398,644	520,231	29,256	32,602	98,577	3,936,369
	Total General Government	9,241,662	54,262,195	7,172,161	17,617,354	7,599,285	2,302,222	17,209,100
Public Safety	- Sheriff	2,414,381	49,868,267	4,845,751	6,250,782	4,306,621	1,111,956	8,162,052
	- Corrections	3,735,270	25,998,321	4,020,360	5,318,218	4,255,034	52,425	5,357,680
	- All Other	172,193	4,956,428	194,197	1,314,335	871,729	107,712	299,562
	- Capital Outlay	275,659	2,790,417	922,007	161,860	1,107,398	138,073	822,458
	Total Public Safety	6,597,503	83,613,433	9,982,315	13,045,195	10,540,782	1,410,166	14,641,752
Streets and Highways	- Administration	552,273	1,149,481	484,357	3,136,024	473,053	501,645	318,010
	- Maintenance	4,350,502	18,563,868	5,506,719	5,529,275	3,719,683	1,990,497	6,517,054
	- Construction	5,752,266	35,958,215	9,969,708	11,852,528	8,160,392	1,976,470	16,238,285
	- Other Capital Outlay	832,189	2,029,039	565,278	---	434,615	4,302,554	1,292,055
	Total Streets and Highways	11,487,230	57,700,603	16,526,062	20,517,827	12,787,743	8,771,166	24,365,404
Sanitation	- Current Expenditures	398,877	4,309,031	4,830,323	4,900,837	327,968	226,320	1,051,976
	- Capital Outlay	---	144,628	285,253	---	---	---	---
	Total Sanitation	398,877	4,453,659	5,115,576	4,900,837	327,968	226,320	1,051,976
Human Services	- Income Maintenance	1,681,693	29,725,439	3,578,249	7,071,166	3,520,169	980,143	7,070,761
	- Social Services	3,834,677	50,747,768	10,666,245	22,249,001	7,898,658	1,799,405	17,731,004
	- All Other	---	657,779	239,427	---	---	---	239,130
	- Capital Outlay	16,469	---	---	---	107,379	112,122	115,775
	Total Human Services	5,532,839	81,130,986	14,483,921	29,320,167	11,526,206	2,891,670	25,156,670
Health	- Current Expenditures	847,678	8,845,801	1,860,808	2,367,079	1,175,355	207,289	2,934,104
	- Capital Outlay	6,552	564,555	---	---	13,126	---	---
	Total Health	854,230	9,410,356	1,860,808	2,367,079	1,188,481	207,289	2,934,104
Culture and Recreation								
Libraries	- Current Expenditures	297,129	8,832,037	391,360	412,386	535,909	78,908	1,206,239
	- Capital Outlay	---	422,419	---	---	---	---	32,666
Parks and Recreation	- Current Expenditures	629,584	8,106,848	313,641	868,991	12,070	84,865	985,206
	- Capital Outlay	41,757	6,815,577	---	---	---	6,760	184,914
	Total Culture and Recreation	968,470	24,176,881	705,001	1,281,377	547,979	170,533	2,409,025
Conservation of Natural Resources	- Current Expenditures	2,920,723	561,857	1,603,192	1,719,924	962,512	569,407	4,601,105
	- Capital Outlay	13,384	---	---	---	---	---	55,791
	Total Conservation of Natural Resources	2,934,107	561,857	1,603,192	1,719,924	962,512	569,407	4,656,896
Housing and Economic Development	- Current Expenditures	965,571	20,373,670	1,081,031	383,840	1,320,747	432,168	2,472,087
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	965,571	20,373,670	1,081,031	383,840	1,320,747	432,168	2,472,087
All Other	- Current Expenditures	28,707	2,141,456	527,117	---	---	---	---
	- Capital Outlay	---	---	52,976	---	---	---	---
	Total All Other	28,707	2,141,456	580,093	---	---	---	---
Debt Service	- Principal Paid on Bonds	375,000	32,145,000	760,000	1,595,000	895,000	250,000	3,030,000
	- Other Long-Term Debt	34,634	1,237,637	---	---	448,372	---	268,069
	- Interest and Fiscal Charges	332,190	3,894,129	318,488	210,718	159,534	252,321	1,010,221
	Total Current Expenditures	29,599,896	286,701,602	46,794,707	79,109,956	36,946,191	10,346,385	72,218,701
	Total Capital Outlay	9,409,300	51,123,494	12,315,453	12,043,644	9,855,512	6,634,556	22,678,313
	Total Debt Service	741,824	37,276,766	1,078,488	1,805,718	1,502,906	502,321	4,308,290
	Total Expenditures	\$39,751,020	\$375,101,862	\$60,188,648	\$92,959,318	\$48,304,609	\$17,483,262	\$99,205,304
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	392,132	12,000,000	37,010	---	---	---	284,804
	- Governmental Funds	922,567	62,770,016	2,204,299	4,612,177	3,430,805	200,406	515,325
	Total Expenditures and Other Financing Uses	\$41,065,719	\$449,871,878	\$62,429,957	\$97,571,495	\$51,735,414	\$17,683,668	\$100,005,433
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,204,990	\$40,949,605	\$11,640,434	\$20,257,747	\$9,752,913	\$5,963,751	\$32,102,517
Special Revenue Funds Unrestricted Fund Balance		11,082,324	96,148,010	10,683,341	7,915,225	9,144,163	3,655,105	14,112,690
	Total	\$22,287,314	\$137,097,615	\$22,323,775	\$28,172,972	\$18,897,076	\$9,618,856	\$46,215,207
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		75.3%	47.8%	47.7%	35.6%	51.1%	93.0%	64.0%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2020 Population Estimates) ^[1]	25,912	36,207	106,922	30,066	12,598	56,621	65,318
Net Taxable Tax Capacity	\$33,333,208	\$33,267,713	\$153,059,897	\$74,389,987	\$24,858,978	\$61,458,406	\$68,947,610
2019 Tax Levy (Payable 2020)	13,729,939	27,853,737	53,842,824	23,186,547	11,143,239	39,591,548	35,001,763
REVENUES							
Taxes	\$16,057,609	\$30,686,584	\$71,190,331	\$25,716,425	\$11,139,325	\$43,696,250	\$35,510,199
Special Assessments	2,260,496	581,144	325,652	1,870,050	536,816	273,598	421,951
Licenses and Permits	39,061	195,973	533,749	444,148	47,165	1,154,228	240,099
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	617,500	3,175,316	1,210,092	981,859	13,403	2,180,980	11,315
Human Services	2,293,439	4,333,114	5,715,028	3,195,205	2,051,008	3,189,719	5,652,900
Disaster	164,741	33,717	164,464	41,668	3,375	96,872	121,116
All Other	3,728,831	5,275,869	13,892,153	4,867,330	1,802,055	7,818,337	7,964,124
Total Federal Grants	6,804,511	12,818,016	20,981,737	9,086,062	3,869,841	13,285,908	13,749,455
State Grants							
Market Value Credit	376,287	187,485	210,464	157,308	190,500	245,088	227,340
County Program Aid	1,186,280	2,385,781	3,810,267	1,279,779	635,652	3,163,443	3,770,922
Disparity Reduction Aid	27,050	371,707	2,309	7,507	67,564	4,974	13,143
Streets and Highways	10,295,658	7,253,969	41,799,249	7,321,546	7,255,526	8,140,758	6,495,473
Human Services	3,017,448	4,361,767	9,046,634	3,939,402	1,483,369	3,275,499	5,265,697
PERA Aid	---	---	---	---	---	---	---
Police Aid	103,961	224,462	663,935	395,368	93,723	398,519	310,309
All Other	1,354,009	2,213,700	6,468,848	3,559,919	1,037,558	7,539,469	6,184,460
Total State Grants	16,360,693	16,998,871	62,001,706	16,660,829	10,763,892	22,767,750	22,267,344
Local Unit Grants	146,548	1,893,571	3,315,217	813,789	208,211	4,081	---
Total Intergovernmental Revenues	\$23,311,752	\$31,710,458	\$86,298,660	\$26,560,680	\$14,841,944	\$36,057,739	\$36,016,799
Charges for Services	3,785,852	5,261,562	15,086,078	4,155,539	1,256,046	4,491,953	2,601,444
Fines and Forfeits	17,319	58,647	232,428	14,681	40,675	117,401	99,453
Interest Earnings	283,557	295,096	2,679,238	1,553,075	440,021	813,604	620,567
All Other Revenues	710,824	2,261,562	1,720,172	4,030,989	493,092	715,662	1,062,974
Total Revenues	\$46,466,470	\$71,051,026	\$178,066,308	\$64,345,587	\$28,795,084	\$87,320,435	\$76,573,486
Other Financing Sources							
Borrowing							
Bonds Issued	---	9,999,702	---	---	---	---	---
Other Long-Term Debt	21,165	---	268,790	---	188,741	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	21,165	9,999,702	268,790	---	188,741	---	---
Other Sources	---	---	21,604	56,509	2,000	115,309	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	120,000
- Governmental Funds	230,307	608,008	6,406,807	1,887,319	---	776,075	931,277
Total Revenues and Other Financing Sources	\$46,717,942	\$81,658,736	\$184,763,509	\$66,289,415	\$28,985,825	\$88,211,819	\$77,624,763

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$5,792,638	\$9,923,139	\$25,129,283	\$8,685,495	\$4,396,851	\$18,273,869	\$12,315,373
	- Capital Outlay	61,220	514,035	878,284	813,006	9,291	1,460,128	3,575,989
	Total General Government	5,853,858	10,437,174	26,007,567	9,498,501	4,406,142	19,733,997	15,891,362
Public Safety	- Sheriff	2,588,480	5,367,893	17,690,099	6,957,037	1,568,913	7,223,431	5,406,255
	- Corrections	3,188,033	4,416,812	3,989,629	3,602,855	1,726,343	5,542,560	7,380,205
	- All Other	93,577	217,159	551,334	397,650	161,888	330,713	167,290
	- Capital Outlay	28,389	378,958	951,922	930,448	86,901	465,868	857,331
	Total Public Safety	5,898,479	10,380,822	23,182,984	11,887,990	3,544,045	13,562,572	13,811,081
Streets and Highways	- Administration	526,528	801,733	768,272	891,712	284,419	463,168	676,354
	- Maintenance	1,813,009	7,810,479	8,215,316	6,545,379	3,398,660	7,170,510	5,409,592
	- Construction	10,736,750	7,942,760	44,570,452	9,131,068	5,673,823	11,301,893	6,729,467
	- Other Capital Outlay	344,355	10,696,011	1,227,654	715,251	4,500	1,453,706	1,017,574
	Total Streets and Highways	13,420,642	27,250,983	54,781,694	17,283,410	9,361,402	20,389,277	13,832,987
Sanitation	- Current Expenditures	1,414,961	1,740,257	2,500,304	3,150,042	357,951	463,420	---
	- Capital Outlay	7,866	26,002	123,433	130,777	---	---	---
	Total Sanitation	1,422,827	1,766,259	2,623,737	3,280,819	357,951	463,420	---
Human Services	- Income Maintenance	2,876,732	5,289,836	4,680,022	4,762,280	1,799,040	3,259,323	6,027,470
	- Social Services	6,615,765	12,855,816	26,392,168	7,695,986	5,136,707	9,420,947	17,130,439
	- All Other	744,712	238,675	---	191,679	---	---	433,766
	- Capital Outlay	120,774	---	7,138	---	48,958	---	108,378
	Total Human Services	10,357,983	18,384,327	31,079,328	12,649,945	6,984,705	12,680,270	23,700,053
Health	- Current Expenditures	1,774,711	2,586,212	2,606,415	1,961,782	497,858	2,088,769	---
	- Capital Outlay	---	---	---	35,075	---	---	---
	Total Health	1,774,711	2,586,212	2,606,415	1,996,857	497,858	2,088,769	---
Culture and Recreation								
Libraries	- Current Expenditures	83,500	152,490	4,288,703	---	317,383	657,085	308,075
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	572,179	320,120	1,747,658	42,853	161,922	347,167	283,643
	- Capital Outlay	10,099	2,400	5,560,824	---	---	1,596,951	---
	Total Culture and Recreation	665,778	475,010	11,597,185	42,853	479,305	2,601,203	591,718
Conservation of Natural Resources	- Current Expenditures	1,625,855	1,396,949	2,476,860	2,314,898	1,451,415	806,094	569,191
	- Capital Outlay	---	23,588	6,021	19,235	---	---	1,800
	Total Conservation of Natural Resources	1,625,855	1,420,537	2,482,881	2,334,133	1,451,415	806,094	570,991
Housing and Economic Development	- Current Expenditures	428,593	1,600,304	1,557,030	1,968,786	386,777	183,509	2,193,935
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	428,593	1,600,304	1,557,030	1,968,786	386,777	183,509	2,193,935
All Other	- Current Expenditures	---	209,794	---	---	16,313	---	---
	- Capital Outlay	---	1,487,812	---	---	---	---	---
	Total All Other	---	1,697,606	---	---	16,313	---	---
Debt Service	- Principal Paid on Bonds	450,000	840,000	2,710,000	---	---	3,315,000	2,460,000
	- Other Long-Term Debt	73,184	---	1,157,323	---	115,976	205,744	32,110
	- Interest and Fiscal Charges	99,023	372,112	558,925	---	9,587	1,377,294	1,788,805
	Total Current Expenditures	30,139,273	54,927,668	102,593,093	49,168,434	21,662,440	56,230,565	58,301,588
	Total Capital Outlay	11,309,453	21,071,566	53,325,728	11,774,860	5,823,473	16,278,546	12,290,539
	Total Debt Service	622,207	1,212,112	4,426,248	---	125,563	4,898,038	4,280,915
	Total Expenditures	\$42,070,933	\$77,211,346	\$160,345,069	\$60,943,294	\$27,611,476	\$77,407,149	\$74,873,042
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	1,175,928
	- Governmental Funds	230,307	608,008	6,406,807	1,887,319	---	776,075	931,277
	Total Expenditures and Other Financing Uses	\$42,301,240	\$77,819,354	\$166,751,876	\$62,830,613	\$27,611,476	\$78,183,224	\$76,980,247
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,703,313	\$15,569,319	\$31,218,412	\$27,264,387	\$2,577,887	\$27,689,964	\$8,112,683
Special Revenue Funds Unrestricted Fund Balance		11,165,819	15,559,299	16,043,485	21,325,383	15,755,154	11,250,865	11,990,942
	Total	\$18,869,132	\$31,128,618	\$47,261,897	\$48,589,770	\$18,333,041	\$38,940,829	\$20,103,625
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.6%	56.7%	46.1%	98.8%	84.6%	69.3%	34.5%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE**</i>	<i>DOUGLAS</i>
Population (2020 Population Estimates) ^[1]	8,524	5,600	11,517	66,123	439,882	20,867	39,006
Net Taxable Tax Capacity	\$13,150,882	\$17,321,799	\$28,544,564	\$118,111,656	\$532,213,159	\$31,324,362	\$61,220,750
2019 Tax Levy (Payable 2020)	7,968,732	10,645,113	11,021,202	39,100,843	128,034,479	14,899,980	28,430,855
REVENUES							
Taxes	\$7,769,915	\$13,318,842	\$11,686,519	\$49,730,848	\$169,927,458	\$---	\$32,245,002
Special Assessments	509,937	229,005	411,052	631,485	---	---	245,267
Licenses and Permits	36,975	134,019	92,196	1,738,757	2,191,793	---	295,105
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	144,168	458,445	1,829,425	4,657,862	---	7,500
Human Services	1,137,831	720,330	---	5,606,494	27,253,044	---	2,619,824
Disaster	17,311	149,809	53,394	328,992	85,236	---	33,300
All Other	1,414,851	3,830,551	1,434,032	10,467,789	63,427,170	---	5,573,305
Total Federal Grants	2,569,993	4,844,858	1,945,871	18,232,700	95,423,312	---	8,233,929
State Grants							
Market Value Credit	210,097	4,377	273,113	148,037	139,297	---	312,227
County Program Aid	789,236	513,181	644,831	2,579,643	20,201,292	---	1,617,634
Disparity Reduction Aid	47,638	3,157	43,179	14,086	1,681	---	6,014
Streets and Highways	3,614,859	3,983,033	7,186,742	9,296,547	21,209,105	---	8,270,981
Human Services	756,025	623,862	---	6,516,770	25,793,979	---	2,239,757
PERA Aid	---	---	---	---	---	---	---
Police Aid	92,935	126,014	90,572	404,819	721,429	---	325,273
All Other	1,568,058	2,116,492	611,869	5,516,332	21,062,960	---	1,593,269
Total State Grants	7,078,848	7,370,116	8,850,306	24,476,234	89,129,743	---	14,365,155
Local Unit Grants	41,993	240,284	543,919	20,935	14,886,070	---	---
Total Intergovernmental Revenues	\$9,690,834	\$12,455,258	\$11,340,096	\$42,729,869	\$199,439,125	\$---	\$22,599,084
Charges for Services	2,505,251	1,128,564	1,036,400	7,355,926	21,494,465	---	3,391,017
Fines and Forfeits	8,435	20,759	19,268	30,940	66,752	---	65,617
Interest Earnings	239,254	459,314	174,201	1,428,468	10,452,285	---	433,489
All Other Revenues	1,515,470	1,391,085	91,600	3,869,868	4,649,326	---	1,919,016
Total Revenues	\$22,276,071	\$29,136,846	\$24,851,332	\$107,516,161	\$408,221,204	\$---	\$61,193,597
Other Financing Sources							
Borrowing							
Bonds Issued	---	10,420,613	---	---	---	---	4,451,969
Other Long-Term Debt	---	---	258,967	---	---	---	127,130
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	10,420,613	258,967	---	---	---	4,579,099
Other Sources	---	---	107,658	84,616	191,474	---	116,885
Transfers From - Enterprise Funds	---	---	---	148,759	621,253	---	---
- Governmental Funds	91,150	1,468,809	7,298	7,794	29,261,110	---	906,135
Total Revenues and Other Financing Sources	\$22,367,221	\$41,026,268	\$25,225,255	\$107,757,330	\$438,295,041	\$---	\$66,795,716

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE**	DOUGLAS
General Government	- Current Expenditures	\$3,921,296	\$4,511,781	\$3,648,453	\$16,542,023	\$99,179,207	\$---	\$10,407,432
	- Capital Outlay	76,359	486,924	285,875	290,358	25,427,764	---	1,067,474
	Total General Government	3,997,655	4,998,705	3,934,328	16,832,381	124,606,971	---	11,474,906
Public Safety	- Sheriff	2,205,793	2,581,485	1,509,297	9,010,064	25,443,145	---	5,588,498
	- Corrections	197,589	569,867	1,351,101	9,937,261	21,065,673	---	4,532,570
	- All Other	66,603	507,374	142,828	125,237	1,469,828	---	93,851
	- Capital Outlay	75,584	106,797	87,549	1,124,262	---	---	277,358
	Total Public Safety	2,545,569	3,765,523	3,090,775	20,196,824	47,978,646	---	10,492,277
Streets and Highways	- Administration	474,214	365,339	393,613	603,953	13,756,712	---	308,702
	- Maintenance	1,900,956	3,866,622	4,041,929	8,015,983	7,885,167	---	5,675,639
	- Construction	2,937,470	2,219,998	5,700,663	---	61,046,508	---	10,616,159
	- Other Capital Outlay	788,249	590,632	469,139	15,369,684	247,824	---	577,510
	Total Streets and Highways	6,100,889	7,042,591	10,605,344	23,989,620	82,936,211	---	17,178,010
Sanitation	- Current Expenditures	853,856	578,344	339,833	1,310,812	8,427,367	---	---
	- Capital Outlay	---	44,815	229	200,000	---	---	---
	Total Sanitation	853,856	623,159	340,062	1,510,812	8,427,367	---	---
Human Services	- Income Maintenance	1,789,156	895,695	---	7,293,003	29,382,302	---	3,253,344
	- Social Services	2,076,532	2,257,741	---	15,493,679	70,352,478	---	6,360,009
	- All Other	---	---	2,871,644	143,625	2,005,151	---	---
	- Capital Outlay	---	---	---	1,434	---	---	1,678
	Total Human Services	3,865,688	3,153,436	2,871,644	22,931,741	101,739,931	---	9,615,031
Health	- Current Expenditures	1,529,539	580,904	15,966	1,440,211	12,100,456	---	1,048,844
	- Capital Outlay	---	---	---	---	---	---	259,263
	Total Health	1,529,539	580,904	15,966	1,440,211	12,100,456	---	1,308,107
Culture and Recreation								
Libraries	- Current Expenditures	105,990	191,978	63,720	509,127	14,493,364	---	1,131,402
	- Capital Outlay	---	---	---	---	---	---	29,493
Parks and Recreation	- Current Expenditures	400,225	1,243,690	408,962	141,394	19,158,740	---	795,837
	- Capital Outlay	---	114,762	194	109,455	---	---	2,083,072
	Total Culture and Recreation	506,215	1,550,430	472,876	759,976	33,652,104	---	4,039,804
Conservation of Natural Resources	- Current Expenditures	1,148,524	817,086	1,142,348	2,368,089	6,913,072	---	1,290,498
	- Capital Outlay	---	2,250	---	964,245	---	---	27,525
	Total Conservation of Natural Resources	1,148,524	819,336	1,142,348	3,332,334	6,913,072	---	1,318,023
Housing and Economic Development	- Current Expenditures	2,900	837,146	1,147,328	6,365,351	6,498,522	---	3,362,757
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	2,900	837,146	1,147,328	6,365,351	6,498,522	---	3,362,757
All Other	- Current Expenditures	---	139,153	---	---	---	---	---
	- Capital Outlay	---	17,800	---	---	---	---	---
	Total All Other	---	156,953	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	---	1,085,000	105,000	4,797,500	---	---	8,055,000
	- Other Long-Term Debt	---	375,000	169,988	103,350	---	---	111,004
	- Interest and Fiscal Charges	---	1,139,201	7,709	133,549	---	---	752,797
	Total Current Expenditures	16,673,173	19,944,205	17,077,022	79,299,812	338,131,184	---	43,849,383
	Total Capital Outlay	3,877,662	3,583,978	6,543,649	18,059,438	86,722,096	---	14,939,532
	Total Debt Service	---	2,599,201	282,697	5,034,399	---	---	8,918,801
	Total Expenditures	\$20,550,835	\$26,127,384	\$23,903,368	\$102,393,649	\$424,853,280	\$---	\$67,707,716
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	38,952	148,759	---	---	---
	- Governmental Funds	91,150	1,468,809	7,298	7,794	29,261,110	---	906,135
	Total Expenditures and Other Financing Uses	\$20,641,985	\$27,596,193	\$23,949,618	\$102,550,202	\$454,114,390	\$---	\$68,613,851
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$8,511,627	\$12,569,048	\$7,027,650	\$13,682,064	\$130,370,834	---	\$17,956,338
Special Revenue Funds Unrestricted Fund Balance		8,950,167	7,015,827	1,546,691	11,062,375	124,952,297	---	16,178,958
Total		\$17,461,794	\$19,584,875	\$8,574,341	\$24,744,439	\$255,323,131	\$---	\$34,135,296
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		104.7%	98.2%	50.2%	31.2%	75.5%	---	77.8%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2020 Population Estimates) ^[1]	13,921	21,228	30,895	47,582	6,074	1,281,565	18,843
Net Taxable Tax Capacity	\$31,223,437	\$35,245,163	\$38,909,411	\$80,462,697	\$16,350,984	\$1,948,766,789	\$19,608,862
2019 Tax Levy (Payable 2020)	11,615,979	11,154,581	24,648,645	36,848,997	7,085,975	800,040,270	12,308,723
REVENUES							
Taxes	\$11,687,457	\$12,217,399	\$27,352,238	\$40,875,558	\$7,319,188	\$1,115,610,182	\$12,320,701
Special Assessments	3,010,096	105,837	2,493,074	293,063	366,832	---	---
Licenses and Permits	51,196	96,172	175,056	667,901	14,030	6,630,582	123,590
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	2,090,890	2,868,831	92,412	14,678	6,950,118	1,750,368
Human Services	---	1,421,620	3,492,459	4,085,774	826,308	158,196,054	1,628,733
Disaster	117,828	110,334	---	37,870	126,062	854,521	23,480
All Other	2,394,080	2,579,347	4,854,147	6,660,155	893,805	182,243,937	2,664,346
Total Federal Grants	2,511,908	6,202,191	11,215,437	10,876,211	1,860,853	348,244,630	6,066,927
State Grants							
Market Value Credit	282,725	371,657	396,142	451,313	159,299	84,683	333,485
County Program Aid	699,300	826,722	1,725,139	1,644,594	511,439	35,831,875	1,094,617
Disparity Reduction Aid	71,725	119,773	45,865	29,200	6,128	309,143	126,595
Streets and Highways	8,728,777	8,358,938	8,120,371	12,153,521	14,399,025	60,156,495	6,308,544
Human Services	40,929	1,708,212	3,762,817	4,225,871	892,288	94,880,099	1,725,234
PERA Aid	---	---	---	93,628	---	---	---
Police Aid	111,050	170,119	233,126	374,891	94,510	2,993,616	113,412
All Other	997,784	1,757,734	2,074,328	3,829,836	542,740	36,537,073	1,285,171
Total State Grants	10,932,290	13,313,155	16,357,788	22,802,854	16,605,429	230,792,984	10,987,058
Local Unit Grants	5,676	---	44,046	381,172	134,536	14,740,363	401,177
Total Intergovernmental Revenues	\$13,449,874	\$19,515,346	\$27,617,271	\$34,060,237	\$18,600,818	\$593,777,977	\$17,455,162
Charges for Services	1,344,737	2,142,119	5,008,337	4,398,044	2,016,202	143,716,181	2,405,717
Fines and Forfeits	30,481	5,134	19,563	9,810	1,964	369,143	35,248
Interest Earnings	448,929	64,414	475,925	1,107,535	80,027	12,022,313	248,313
All Other Revenues	385,956	381,866	778,724	2,257,164	174,751	25,443,852	354,431
Total Revenues	\$30,408,726	\$34,528,287	\$63,920,188	\$83,669,312	\$28,573,812	\$1,897,570,230	\$32,943,162
Other Financing Sources							
Borrowing							
Bonds Issued	4,454,233	---	---	---	1,640,959	378,696,660	3,141,733
Other Long-Term Debt	---	23,748	---	---	---	---	359,383
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	4,454,233	23,748	---	---	1,640,959	378,696,660	3,501,116
Other Sources	---	---	---	76,782	58,000	398,640	268,708
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	153,525	828,265	3,430,013	464,418	---	97,711,411	---
Total Revenues and Other Financing Sources	\$35,016,484	\$35,380,300	\$67,350,201	\$84,210,512	\$30,272,771	\$2,374,376,941	\$36,712,986

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$4,423,822	\$5,052,268	\$7,707,028	\$12,756,278	\$3,494,021	\$625,313,859	\$5,287,236
	- Capital Outlay	111,351	555,843	630,067	1,641,283	41,073	2,502,089	466,938
	Total General Government	4,535,173	5,608,111	8,337,095	14,397,561	3,535,094	627,815,948	5,754,174
Public Safety	- Sheriff	1,893,709	2,795,752	4,076,049	7,460,101	1,867,168	124,821,792	2,140,282
	- Corrections	1,920,628	1,183,720	5,015,522	5,758,243	114,622	127,587,017	2,142,450
	- All Other	162,132	119,353	763,604	448,728	101,915	39,608,666	98,898
	- Capital Outlay	169,997	99,517	284,165	787,941	38,163	1,052,164	120,864
	Total Public Safety	4,146,466	4,198,342	10,139,340	14,455,013	2,121,868	293,069,639	4,502,494
Streets and Highways	- Administration	407,403	380,834	509,336	483,985	434,539	6,811,389	311,217
	- Maintenance	3,809,787	3,821,874	8,938,491	4,845,602	2,739,776	46,017,062	2,518,130
	- Construction	5,809,127	9,990,024	5,445,269	12,956,676	6,216,688	36,406,003	7,373,260
	- Other Capital Outlay	608,727	451,143	927,833	819,757	305,654	33,263,355	1,284,304
	Total Streets and Highways	10,635,044	14,643,875	15,820,929	19,106,020	9,696,657	122,497,809	11,486,911
Sanitation	- Current Expenditures	319,669	621,454	570,015	821,243	701,384	---	907,584
	- Capital Outlay	---	---	---	98,273	36,324	---	143,401
	Total Sanitation	319,669	621,454	570,015	919,516	737,708	---	1,050,985
Human Services	- Income Maintenance	---	1,949,116	3,185,896	4,776,984	936,253	224,847,703	1,803,169
	- Social Services	---	2,693,963	6,767,931	8,179,607	2,478,349	410,196,019	3,715,262
	- All Other	2,395,389	---	2,619,116	644,333	---	---	---
	- Capital Outlay	---	---	29,365	---	67,966	60,807	108,275
	Total Human Services	2,395,389	4,643,079	12,602,308	13,600,924	3,482,568	635,104,529	5,626,706
Health	- Current Expenditures	---	1,872,225	4,958,785	4,278,153	175,937	61,032,860	706,817
	- Capital Outlay	---	341	---	---	---	18,260,529	---
	Total Health	---	1,872,566	4,958,785	4,278,153	175,937	79,293,389	706,817
Culture and Recreation	- Current Expenditures	175,149	239,309	278,400	516,429	74,122	84,815,209	163,477
	- Capital Outlay	---	---	---	---	---	5,719,323	---
Parks and Recreation	- Current Expenditures	174,848	138,449	169,918	685,924	55,000	2,290,750	241,360
	- Capital Outlay	23,000	---	---	---	---	---	559
	Total Culture and Recreation	372,997	377,758	448,318	1,202,353	129,122	92,825,282	405,396
Conservation of Natural Resources	- Current Expenditures	5,782,556	556,099	2,251,148	798,492	583,141	---	362,789
	- Capital Outlay	4,510	8,216	---	---	---	---	335
	Total Conservation of Natural Resources	5,787,066	564,315	2,251,148	798,492	583,141	---	363,124
Housing and Economic Development	- Current Expenditures	1,518,651	857,116	25,500	2,739,358	52,481	206,354,786	1,315,066
	- Capital Outlay	---	---	---	---	---	27,045,912	---
	Total Housing and Economic Development	1,518,651	857,116	25,500	2,739,358	52,481	233,400,698	1,315,066
All Other	- Current Expenditures	12,472	45,870	---	---	---	---	101,018
	- Capital Outlay	---	21,412	---	---	---	---	---
	Total All Other	12,472	67,282	---	---	---	---	101,018
Debt Service	- Principal Paid on Bonds	1,080,000	230,000	2,110,000	1,345,000	1,940,000	67,753,512	4,005,000
	- Other Long-Term Debt	---	19,773	---	---	153,647	21,248,092	88,584
	- Interest and Fiscal Charges	416,491	35,988	306,577	474,242	441,947	56,595,823	474,683
	Total Current Expenditures	22,996,215	22,327,402	47,836,739	55,193,460	13,808,708	1,959,697,112	21,814,755
	Total Capital Outlay	6,726,712	11,126,496	7,316,699	16,303,930	6,705,868	124,310,182	9,497,936
	Total Debt Service	1,496,491	285,761	2,416,577	1,819,242	2,535,594	145,597,427	4,568,267
	Total Expenditures	\$31,219,418	\$33,739,659	\$57,570,015	\$73,316,632	\$23,050,170	\$2,229,604,721	\$35,880,958
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	51,665,000	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	153,525	828,265	3,430,013	464,418	---	97,711,411	---
	Total Expenditures and Other Financing Uses	\$31,372,943	\$34,567,924	\$61,000,028	\$73,781,050	\$23,050,170	\$2,378,981,132	\$35,880,958
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$10,061,046	\$4,655,162	\$14,402,547	\$24,275,668	\$3,443,839	\$199,420,814	\$6,158,964
Special Revenue Funds Unrestricted Fund Balance		(5,511,386)	\$2,975,927	4,803,922	27,388,174	9,508,122	162,847,915	8,119,274
	Total	\$4,549,660	\$7,631,089	\$19,206,469	\$51,663,842	\$12,951,961	\$362,268,729	\$14,278,238
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		19.8%	34.2%	40.2%	93.6%	93.8%	18.5%	65.5%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2020 Population Estimates) ^[1]	21,344	41,135	45,014	9,989	16,032	43,732	4,207
Net Taxable Tax Capacity	\$37,776,492	\$36,448,046	\$58,055,706	\$29,562,846	\$13,292,845	\$58,028,877	\$13,582,023
2019 Tax Levy (Payable 2020)	15,450,125	22,946,042	39,421,761	10,804,586	12,281,491	34,391,259	3,959,658
REVENUES							
Taxes	\$17,242,316	\$25,869,610	\$41,377,404	\$12,321,732	\$13,689,985	\$38,359,499	\$3,940,256
Special Assessments	---	87,306	1,291,558	4,929,094	107,196	1,473,224	144,623
Licenses and Permits	153,775	771,677	228,583	151,679	89,216	557,744	1,625
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	274,561	1,855,494	521,094	638,640	357,548	2,017,686	---
Human Services	1,945,763	2,976,537	4,845,967	41,453	2,025,919	4,296,504	439,070
Disaster	165,016	19,107	147,321	164,675	145,340	32,550	477,456
All Other	3,024,760	5,470,177	7,495,060	1,277,823	2,513,836	6,038,191	656,641
Total Federal Grants	5,410,100	10,321,315	13,009,442	2,122,591	5,042,643	12,384,931	1,573,167
State Grants							
Market Value Credit	124,926	308,950	138,407	280,609	234,851	414,222	110,279
County Program Aid	961,148	2,590,237	2,416,498	569,655	1,196,175	2,248,091	467,503
Disparity Reduction Aid	---	40,888	162,260	51,421	4,273	20,877	4,457
Streets and Highways	6,170,746	6,950,928	12,234,309	11,379,637	4,088,178	9,853,380	6,668,159
Human Services	2,753,819	4,151,235	4,850,445	---	1,880,158	5,245,298	322,255
PERA Aid	---	---	---	---	---	---	---
Police Aid	207,923	194,534	378,042	118,138	192,171	305,584	58,719
All Other	2,162,530	2,239,850	7,302,045	725,297	1,385,843	3,907,399	1,090,379
Total State Grants	12,381,092	16,476,622	27,482,006	13,124,757	8,981,649	21,994,851	8,721,751
Local Unit Grants	---	44,302	72,100	4,954	57,812	483,913	---
Total Intergovernmental Revenues	\$17,791,192	\$26,842,239	\$40,563,548	\$15,252,302	\$14,082,104	\$34,863,695	\$10,294,918
Charges for Services	6,950,951	2,222,677	7,535,961	2,506,567	3,926,978	13,170,759	865,739
Fines and Forfeits	53,167	33,168	39,324	47,972	23,128	133,676	4,770
Interest Earnings	449,188	138,109	2,435,355	535,818	65,518	1,580,268	226,145
All Other Revenues	2,057,272	947,294	7,109,525	1,223,068	1,608,062	1,757,252	782,378
Total Revenues	\$44,697,861	\$56,912,080	\$100,581,258	\$36,968,232	\$33,592,187	\$91,896,117	\$16,260,454
Other Financing Sources							
Borrowing							
Bonds Issued	4,634,875	---	52,340,802	---	---	---	---
Other Long-Term Debt	407,239	39,381	91,200	---	385,394	610,858	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	5,042,114	39,381	52,432,002	---	385,394	610,858	---
Other Sources	---	231,885	145,537	50,309	41,435	14,494	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	216,964	189,934	3,258,083	391,786	330,747	108,045	---
Total Revenues and Other Financing Sources	\$49,956,939	\$57,373,280	\$156,416,880	\$37,410,327	\$34,349,763	\$92,629,514	\$16,260,454

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$6,102,871	\$9,042,448	\$16,234,230	\$4,028,173	\$7,144,097	\$12,777,183	\$2,717,166
	- Capital Outlay	483,048	1,687,276	590,684	646,831	117,989	523,341	315,240
	Total General Government	6,585,919	10,729,724	16,824,914	4,675,004	7,262,086	13,300,524	3,032,406
Public Safety	- Sheriff	3,263,677	5,398,573	7,904,002	1,899,630	2,641,949	6,556,027	1,111,150
	- Corrections	3,277,750	4,116,874	4,521,658	1,413,373	3,754,508	9,655,468	192,020
	- All Other	126,333	285,888	1,361,169	80,670	40,460	691,044	395,562
	- Capital Outlay	184,607	66,134	5,006,881	153,223	305,022	200,625	79,513
	Total Public Safety	6,852,367	9,867,469	18,793,710	3,546,896	6,741,939	17,103,164	1,778,245
Streets and Highways	- Administration	686,205	473,008	567,346	461,660	277,570	768,726	556,812
	- Maintenance	3,131,352	4,871,921	11,852,094	4,421,696	2,763,212	6,119,917	2,539,920
	- Construction	6,123,183	5,243,382	8,594,506	3,706,850	2,899,924	13,535,363	5,163,349
	- Other Capital Outlay	452,497	325,371	1,022,629	396,540	155,536	453,161	---
	Total Streets and Highways	10,393,237	10,913,682	22,036,575	8,986,746	6,096,242	20,877,167	8,260,081
Sanitation	- Current Expenditures	3,226,096	15,641	2,552,560	452,970	134,267	4,673,783	96,819
	- Capital Outlay	83,619	---	60,844	---	---	341,497	10,000
	Total Sanitation	3,309,715	15,641	2,613,404	452,970	134,267	5,015,280	106,819
Human Services	- Income Maintenance	2,475,639	3,342,994	7,578,083	---	1,917,663	4,376,916	622,392
	- Social Services	6,015,011	9,440,978	16,347,658	---	3,900,997	14,777,949	773,627
	- All Other	765,112	---	---	2,802,330	---	---	---
	- Capital Outlay	89,268	10,873	122,020	---	---	---	718
	Total Human Services	9,345,030	12,794,845	24,047,761	2,802,330	5,818,660	19,154,865	1,396,737
Health	- Current Expenditures	71,661	1,537,238	3,661,087	30,000	2,930,317	2,577,474	34,972
	- Capital Outlay	---	6,702	9,617	---	---	---	---
	Total Health	71,661	1,543,940	3,670,704	30,000	2,930,317	2,577,474	34,972
Culture and Recreation								
Libraries	- Current Expenditures	215,968	468,489	---	477,108	196,469	593,197	67,000
	- Capital Outlay	---	---	---	1,157	---	---	---
Parks and Recreation	- Current Expenditures	385,568	452,986	620,474	489,898	34,483	840,532	62,400
	- Capital Outlay	90,423	90,839	---	130,903	---	227,374	---
	Total Culture and Recreation	691,959	1,012,314	620,474	1,099,066	230,952	1,661,103	129,400
Conservation of Natural Resources	- Current Expenditures	1,421,559	371,332	3,243,707	3,929,752	177,076	2,817,195	631,834
	- Capital Outlay	1,994	31,550	48,170	---	---	---	300
	Total Conservation of Natural Resources	1,423,553	402,882	3,291,877	3,929,752	177,076	2,817,195	632,134
Housing and Economic Development	- Current Expenditures	1,932,229	1,315,415	2,700,574	989,535	432,633	3,148,153	10,000
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,932,229	1,315,415	2,700,574	989,535	432,633	3,148,153	10,000
All Other	- Current Expenditures	---	2,614,064	---	---	848,192	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	2,614,064	---	---	848,192	---	---
Debt Service	- Principal Paid on Bonds	725,000	910,000	905,000	12,864,000	810,000	1,645,000	---
	- Other Long-Term Debt	38,934	266,914	255,030	8,390	190,119	292,680	---
	- Interest and Fiscal Charges	203,172	249,053	1,737,224	959,199	190,788	134,785	---
	Total Current Expenditures	33,097,031	43,747,849	79,144,642	21,476,795	27,193,893	70,373,564	9,811,674
	Total Capital Outlay	7,508,639	7,462,127	15,455,351	5,035,504	3,478,471	15,281,361	5,569,120
	Total Debt Service	967,106	1,425,967	2,897,254	13,831,589	1,190,907	2,072,465	---
	Total Expenditures	\$41,572,776	\$52,635,943	\$97,497,247	\$40,343,888	\$31,863,271	\$87,727,390	\$15,380,794
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	216,964	189,934	3,258,083	391,786	330,747	108,045	---
	Total Expenditures and Other Financing Uses	\$41,789,740	\$52,825,877	\$100,755,330	\$40,735,674	\$32,194,018	\$87,835,435	\$15,380,794
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,257,737	\$7,476,418	\$10,897,779	\$10,767,925	\$1,254,188	\$20,733,053	\$3,029,599
Special Revenue Funds Unrestricted Fund Balance		14,097,352	5,143,927	31,538,570	3,139,954	7,305,241	31,303,034	2,637,762
	Total	\$21,355,089	\$12,620,345	\$42,436,349	\$13,907,879	\$8,559,429	\$52,036,087	\$5,667,361
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		64.5%	28.8%	53.6%	64.8%	31.5%	73.9%	57.8%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2020 Population Estimates) ^[1]	12,062	6,719	10,905	3,763	28,674	5,640	25,269
Net Taxable Tax Capacity	\$11,516,480	\$18,727,496	\$18,645,742	\$6,576,427	\$41,073,574	\$15,965,853	\$39,181,733
2019 Tax Levy (Payable 2020)	4,635,797	5,998,785	10,695,588	2,789,435	23,225,465	5,699,657	15,054,410
REVENUES							
Taxes	\$5,271,254	\$6,317,290	\$11,966,373	\$3,405,521	\$22,858,505	\$7,130,736	\$16,096,231
Special Assessments	878,110	647,075	---	962,679	730,460	677,065	1,404,102
Licenses and Permits	48,930	19,515	27,291	148,799	252,398	125,255	60,855
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	406,182	150,000	---	2,581,121	---	133,113
Human Services	1,431,400	561,525	936,637	373,343	2,245,774	---	---
Disaster	144,191	102,895	289,398	150,705	301,535	83,295	126,131
All Other	2,007,085	1,175,730	5,337,737	650,566	4,288,116	761,392	3,207,530
Total Federal Grants	3,582,676	2,246,332	6,713,772	1,174,614	9,416,546	844,687	3,466,774
State Grants							
Market Value Credit	60,765	208,619	3,066	54,322	267,867	217,959	307,219
County Program Aid	899,450	532,602	594,574	462,690	1,282,564	496,973	1,076,016
Disparity Reduction Aid	151,521	51,195	158,977	8,707	79,589	31,137	26,855
Streets and Highways	5,562,452	5,967,391	5,737,347	4,841,304	6,817,606	4,373,687	6,372,887
Human Services	1,216,426	856,695	3,813,644	613,135	2,323,030	---	67,209
PERA Aid	---	---	---	---	---	---	---
Police Aid	94,510	74,820	155,155	63,007	202,410	59,069	145,703
All Other	4,433,861	865,990	7,420,076	2,792,596	1,109,538	1,001,433	1,581,928
Total State Grants	12,418,985	8,557,312	17,882,839	8,835,761	12,082,604	6,180,258	9,577,817
Local Unit Grants	7,363,081	698,370	1,157,890	686,596	50,762	3,430	51,254
Total Intergovernmental Revenues	\$23,364,742	\$11,502,014	\$25,754,501	\$10,696,971	\$21,549,912	\$7,028,375	\$13,095,845
Charges for Services	1,884,328	1,169,679	1,228,656	614,616	3,060,695	755,304	1,726,879
Fines and Forfeits	20,288	12,351	12,482	24,556	17,071	---	35,253
Interest Earnings	420,466	174,218	156,126	150,761	314,759	225,608	254,635
All Other Revenues	3,435,607	476,178	1,087,971	753,740	1,123,811	1,092,924	534,709
Total Revenues	\$35,323,725	\$20,318,320	\$40,233,400	\$16,757,643	\$49,907,611	\$17,035,267	\$33,208,509
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	5,103,532	---
Other Long-Term Debt	---	1,273,824	---	436,941	---	---	70,716
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	1,273,824	---	436,941	---	5,103,532	70,716
Other Sources	---	3,461	---	---	---	44,120	---
Transfers From - Enterprise Funds	---	---	30,000	---	---	---	---
- Governmental Funds	1,133,364	29,951	4,369,652	13,275	228,154	1,372,248	---
Total Revenues and Other Financing Sources	\$36,457,089	\$21,625,556	\$44,633,052	\$17,207,859	\$50,135,765	\$23,555,167	\$33,279,225

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$4,332,799	\$2,628,553	\$4,926,453	\$2,805,129	\$8,368,978	\$2,090,754	\$4,706,446
	- Capital Outlay	118,207	280,097	76,848	476,953	852,428	303,078	141,417
	Total General Government	4,451,006	2,908,650	5,003,301	3,282,082	9,221,406	2,393,832	4,847,863
Public Safety	- Sheriff	2,736,015	902,946	2,483,349	1,119,409	3,138,078	1,427,723	2,979,818
	- Corrections	677,851	692,124	1,824,041	643,218	2,907,228	56,601	2,360,026
	- All Other	101,414	111,870	651,716	182,079	413,408	96,009	140,862
	- Capital Outlay	154,232	133,437	325,336	69,332	438,129	232,356	220,988
	Total Public Safety	3,669,512	1,840,377	5,284,442	2,014,038	6,896,843	1,812,689	5,701,694
Streets and Highways	- Administration	564,082	256,825	156,592	208,920	406,551	469,187	396,571
	- Maintenance	2,501,249	3,543,002	3,161,513	2,532,268	6,265,906	2,228,061	3,942,415
	- Construction	3,276,180	2,865,398	8,595,892	2,452,072	19,575,793	2,371,725	4,173,065
	- Other Capital Outlay	445,750	696,829	562,025	1,124,084	523,238	338,174	449,847
	Total Streets and Highways	6,787,261	7,362,054	12,476,022	6,317,344	26,771,488	5,407,147	8,961,898
Sanitation	- Current Expenditures	1,447,527	194,646	428,991	823,603	681,167	384,708	777,151
	- Capital Outlay	1,817,869	---	---	464,615	---	21,300	---
	Total Sanitation	3,265,396	194,646	428,991	1,288,218	681,167	406,008	777,151
Human Services	- Income Maintenance	1,759,041	826,828	871,397	764,896	2,613,451	---	---
	- Social Services	3,092,708	1,847,826	2,530,140	1,109,812	6,104,036	---	---
	- All Other	---	---	---	---	192,436	1,014,780	3,393,818
	- Capital Outlay	---	53,165	1,060	---	---	---	---
	Total Human Services	4,851,749	2,727,819	3,402,597	1,874,708	8,909,923	1,014,780	3,393,818
Health	- Current Expenditures	1,176,180	263,418	4,015,156	95,693	2,688,310	81,070	355,534
	- Capital Outlay	13,914	---	28,579	---	8,760	---	---
	Total Health	1,190,094	263,418	4,043,735	95,693	2,697,070	81,070	355,534
Culture and Recreation								
Libraries	- Current Expenditures	79,468	75,697	170,000	33,768	51,543	59,250	361,728
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	324,137	216,359	2,941,933	437,770	380,505	4,678,854	446,099
	- Capital Outlay	---	10,769	15,000	---	12,869	30,500	75,392
	Total Culture and Recreation	403,605	302,825	3,126,933	471,538	444,917	4,768,604	883,219
Conservation of Natural Resources	- Current Expenditures	2,261,945	3,231,425	1,021,649	370,064	2,748,845	919,799	1,215,580
	- Capital Outlay	23,529	18,030	25,239	---	---	31,924	---
	Total Conservation of Natural Resources	2,285,474	3,249,455	1,046,888	370,064	2,748,845	951,723	1,215,580
Housing and Economic Development	- Current Expenditures	1,081,527	266,425	878,899	718,650	632,815	498,375	1,779,213
	- Capital Outlay	---	---	---	57,000	---	---	---
	Total Housing and Economic Development	1,081,527	266,425	878,899	775,650	632,815	498,375	1,779,213
All Other	- Current Expenditures	7,603,412	7,000	7,500	31,500	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	7,603,412	7,000	7,500	31,500	---	---	---
Debt Service	- Principal Paid on Bonds	125,000	7,316	680,000	---	3,100,000	360,000	965,000
	- Other Long-Term Debt	376,685	139,349	162,724	103,971	---	152,125	102,273
	- Interest and Fiscal Charges	116,732	56,315	378,789	13,579	1,358,130	362,206	517,878
	Total Current Expenditures	29,739,355	15,064,944	26,069,329	11,876,779	37,593,257	14,005,171	22,855,261
	Total Capital Outlay	5,849,681	4,057,725	9,629,979	4,644,056	21,411,217	3,329,057	5,060,709
	Total Debt Service	618,417	202,980	1,221,513	117,550	4,458,130	874,331	1,585,151
	Total Expenditures	\$36,207,453	\$19,325,649	\$36,920,821	\$16,638,385	\$63,462,604	\$18,208,559	\$29,501,121
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,133,364	29,951	4,369,652	13,275	228,154	1,372,248	---
	Total Expenditures and Other Financing Uses	\$37,340,817	\$19,355,600	\$41,290,473	\$16,651,660	\$63,690,758	\$19,580,807	\$29,501,121
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,286,382	\$4,188,436	\$10,767,705	\$5,404,810	\$4,730,833	\$7,613,216	\$13,367,714
Special Revenue Funds Unrestricted Fund Balance		8,419,765	18,278,304	10,868,022	4,479,058	12,828,485	7,015,096	4,436,936
	Total	\$15,706,147	\$22,466,740	\$21,635,727	\$9,883,868	\$17,559,318	\$14,628,312	\$17,804,650
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		52.8%	149.1%	83.0%	83.2%	46.7%	104.4%	77.9%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2020 Population Estimates) ^[1]	5,411	9,040	20,025	36,771	23,400	26,459	34,010
Net Taxable Tax Capacity	\$6,457,438	\$22,880,439	\$40,952,286	\$40,577,603	\$30,754,577	\$22,153,827	\$35,224,143
2019 Tax Levy (Payable 2020)	4,546,715	6,840,406	17,077,912	24,480,855	15,061,390	17,396,347	19,064,975
REVENUES							
Taxes	\$4,499,476	\$6,839,776	\$17,754,043	\$26,538,619	\$15,031,519	\$19,800,094	\$20,950,831
Special Assessments	57,025	537,309	4,147,461	1,672,003	576,534	292,011	5,820
Licenses and Permits	16,214	19,354	146,656	175,445	143,701	406,441	419,957
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	445,741	---	---	931,801	1,310,204	351	1,738,316
Human Services	683,310	1,180,228	---	2,446,114	1,312,711	2,551,202	2,741,123
Disaster	66,465	82,424	68,539	91,389	21,810	30,262	27,777
All Other	877,553	1,450,284	2,557,565	5,037,457	3,545,600	3,826,926	5,242,443
Total Federal Grants	2,073,069	2,712,936	2,626,104	8,506,761	6,190,325	6,408,741	9,749,659
State Grants							
Market Value Credit	119,439	285,479	297,010	327,988	329,078	243,719	584,904
County Program Aid	769,525	542,572	862,941	2,093,817	1,187,119	1,872,935	2,053,625
Disparity Reduction Aid	63,937	3,969	35,712	60,750	14,960	24,711	29,096
Streets and Highways	5,214,615	6,392,165	12,237,855	5,883,689	5,679,594	5,509,888	8,052,648
Human Services	1,167,065	939,694	---	3,682,482	2,406,137	3,147,529	3,692,543
PERA Aid	---	---	---	---	---	---	---
Police Aid	126,014	113,412	129,164	226,037	185,870	326,848	199,259
All Other	1,862,592	1,417,117	1,347,917	1,687,887	1,509,267	2,241,204	2,860,846
Total State Grants	9,323,187	9,694,408	14,910,599	13,962,650	11,312,025	13,366,834	17,472,921
Local Unit Grants	8,159	4,170	---	86,912	107,899	661,703	401,181
Total Intergovernmental Revenues	\$11,404,415	\$12,411,514	\$17,536,703	\$22,556,323	\$17,610,249	\$20,437,278	\$27,623,761
Charges for Services	785,620	2,389,504	989,483	5,617,305	4,299,234	1,912,658	6,679,347
Fines and Forfeits	36,728	12,390	32,469	23,321	24,140	76,503	9,311
Interest Earnings	88,006	127,516	639,130	451,523	369,960	96,733	458,900
All Other Revenues	179,695	585,593	1,366,375	869,396	837,809	1,036,897	2,004,533
Total Revenues	\$17,067,179	\$22,922,956	\$42,612,320	\$57,903,935	\$38,893,146	\$44,058,615	\$58,152,460
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	7,218,095	---	---	---	---
Other Long-Term Debt	306,225	---	---	439,846	65,158	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	306,225	---	7,218,095	439,846	65,158	---	---
Other Sources	---	150	34,638	155,745	---	5,090	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	2,998	---	589,588	2,014,282	3,711,960	554,537
Total Revenues and Other Financing Sources	\$17,373,404	\$22,926,104	\$49,865,053	\$59,089,114	\$40,972,586	\$47,775,665	\$58,706,997

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$3,037,907	\$3,242,907	\$6,484,693	\$8,365,582	\$5,534,616	\$10,578,000	\$8,034,503
	- Capital Outlay	18,645	688,973	2,213,089	9,929,863	885,754	394,897	3,202,513
	Total General Government	3,056,552	3,931,880	8,697,782	18,295,445	6,420,370	10,972,897	11,237,016
Public Safety	- Sheriff	1,802,659	2,513,931	3,062,856	3,797,078	4,183,994	5,769,305	4,143,548
	- Corrections	816,330	169,943	2,221,528	2,434,918	1,694,303	4,712,722	3,069,906
	- All Other	39,232	140,231	140,036	214,181	201,886	348,907	169,094
	- Capital Outlay	421,899	162,753	162,800	236,722	795,903	211,731	990,606
	Total Public Safety	3,080,120	2,986,858	5,587,220	6,682,899	6,876,086	11,042,665	8,373,154
Streets and Highways	- Administration	245,410	904,165	445,722	700,294	340,706	418,812	457,816
	- Maintenance	1,865,201	2,631,024	4,474,790	3,640,991	4,089,261	3,144,156	5,512,868
	- Construction	3,989,690	4,140,979	11,561,235	9,015,562	3,689,193	6,458,825	7,327,861
	- Other Capital Outlay	193,502	789,827	776,801	438,241	622,309	267,323	408,088
	Total Streets and Highways	6,293,803	8,465,995	17,258,548	13,795,088	8,741,469	10,289,116	13,706,633
Sanitation	- Current Expenditures	208,441	148,758	691,727	1,870,841	308,617	263,839	3,107,554
	- Capital Outlay	35,640	12,466	---	---	8,391	26,000	1,561,049
	Total Sanitation	244,081	161,224	691,727	1,870,841	317,008	289,839	4,668,603
Human Services	- Income Maintenance	1,338,999	1,346,990	---	2,634,923	2,376,095	2,420,927	3,617,655
	- Social Services	1,990,919	2,445,810	---	8,954,241	5,884,794	8,916,572	7,716,586
	- All Other	---	62,620	3,429,499	206,888	---	154,906	---
	- Capital Outlay	18,848	94,891	---	8,853	44,167	29,192	127,815
	Total Human Services	3,348,766	3,950,311	3,429,499	11,804,905	8,305,056	11,562,597	11,462,056
Health	- Current Expenditures	179,430	137,660	5,000	2,745,538	1,557,298	931,471	2,243,720
	- Capital Outlay	---	---	---	---	1,036	44,906	14,054
	Total Health	179,430	137,660	5,000	2,745,538	1,558,334	976,377	2,257,774
Culture and Recreation	- Current Expenditures	44,595	88,580	742,101	208,247	241,084	342,301	506,845
	- Capital Outlay	---	---	59,138	---	---	---	---
Parks and Recreation	- Current Expenditures	110,096	265,475	213,541	790,296	311,474	199,087	393,834
	- Capital Outlay	---	19,536	20,249	101,994	34,175	---	---
	Total Culture and Recreation	154,691	373,591	1,035,029	1,100,537	586,733	541,388	900,679
Conservation of Natural Resources	- Current Expenditures	279,372	1,212,446	4,539,519	2,563,707	1,202,456	1,472,502	567,198
	- Capital Outlay	---	13,195	7,176	---	33,832	79,383	1,747
	Total Conservation of Natural Resources	279,372	1,225,641	4,546,695	2,563,707	1,236,288	1,551,885	568,945
Housing and Economic Development	- Current Expenditures	2,500	360,000	940,618	2,054,040	1,169,183	463,821	1,602,844
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	2,500	360,000	940,618	2,054,040	1,169,183	463,821	1,602,844
All Other	- Current Expenditures	72,567	---	20,349	---	20,500	---	149,623
	- Capital Outlay	12,016	---	---	---	---	---	---
	Total All Other	84,583	---	20,349	---	20,500	---	149,623
Debt Service	- Principal Paid on Bonds	---	---	995,000	1,695,000	210,000	890,000	540,000
	- Other Long-Term Debt	42,910	---	30,000	216,598	43,528	---	155,000
	- Interest and Fiscal Charges	11,059	---	636,377	716,917	46,259	690,375	501,719
	Total Current Expenditures	12,033,658	15,670,540	27,411,979	41,181,765	29,116,267	40,137,328	41,293,594
	Total Capital Outlay	4,690,240	5,922,620	14,800,488	19,731,235	6,114,760	7,512,257	13,633,733
	Total Debt Service	53,969	---	1,661,377	2,628,515	299,787	1,580,375	1,196,719
	Total Expenditures	\$16,777,867	\$21,593,160	\$43,873,844	\$63,541,515	\$35,530,814	\$49,229,960	\$56,124,046
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	433,666	---	---
	- Governmental Funds	---	2,998	---	589,588	2,014,282	3,711,960	554,537
	Total Expenditures and Other Financing Uses	\$16,777,867	\$21,596,158	\$43,873,844	\$64,131,103	\$37,978,762	\$52,941,920	\$56,678,583
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$1,812,729	\$2,828,972	\$11,390,304	\$21,837,643	\$10,349,184	\$7,641	\$13,070,535
Special Revenue Funds Unrestricted Fund Balance		2,556,679	7,096,364	7,736,099	18,515,107	12,435,620	5,469,781	15,216,327
	Total	\$4,369,408	\$9,925,336	\$19,126,403	\$40,352,750	\$22,784,804	\$5,477,422	\$28,286,862
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		36.3%	63.3%	69.8%	98.0%	78.3%	13.6%	68.5%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2020 Population Estimates) ^[1]	40,029	8,179	34,454	22,290	6,441	162,847	60,081
Net Taxable Tax Capacity	\$43,372,518	\$27,742,878	\$41,474,344	\$41,362,480	\$15,377,155	\$213,919,073	\$101,253,264
2019 Tax Levy (Payable 2020)	22,396,912	7,812,880	22,959,605	14,633,964	6,349,498	107,542,279	42,573,508
REVENUES							
Taxes	\$26,543,487	\$8,657,086	\$25,222,663	\$15,418,428	\$6,426,532	\$120,802,275	\$48,934,491
Special Assessments	1,373,023	999,509	1,558,795	161,524	293,241	---	392,286
Licenses and Permits	239,591	52,358	104,465	161,786	15,723	1,915,239	748,505
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,734	1,996,092	2,006,633	---	971,343	2,946,754	1,279,577
Human Services	3,960,383	---	3,000,328	1,563,446	868,143	16,408,054	4,955,034
Disaster	4,030	67,433	121,757	122,570	104,458	102,545	54,997
All Other	5,582,194	1,084,139	4,876,464	3,276,424	1,158,686	20,450,351	9,021,327
Total Federal Grants	9,549,341	3,147,664	10,005,182	4,962,440	3,102,630	39,907,704	15,310,935
State Grants							
Market Value Credit	300,033	291,469	262,238	324,512	190,836	389,369	703,072
County Program Aid	2,559,774	556,641	1,767,853	798,539	520,769	7,739,033	2,297,595
Disparity Reduction Aid	181,867	25,685	11,666	68,485	15,682	7,262	13,255
Streets and Highways	9,110,593	6,468,620	10,625,209	4,695,719	5,965,092	8,655,090	21,004,685
Human Services	4,515,202	---	2,912,623	1,737,178	859,132	17,721,501	6,291,873
PERA Aid	---	---	---	---	---	---	---
Police Aid	215,011	112,625	151,217	120,501	66,157	700,164	358,352
All Other	2,601,673	1,228,519	1,802,239	1,786,755	825,646	3,784,006	2,817,360
Total State Grants	19,484,153	8,683,559	17,533,045	9,531,689	8,443,314	38,996,425	33,486,192
Local Unit Grants	---	197,738	45,250	568,210	151,983	155,549	911,253
Total Intergovernmental Revenues	\$29,033,494	\$12,028,961	\$27,583,477	\$15,062,339	\$11,697,927	\$79,059,678	\$49,708,380
Charges for Services	4,393,549	523,579	2,581,302	2,891,358	948,633	24,647,097	4,919,605
Fines and Forfeits	36,962	---	45,886	32,428	---	19,136	60,088
Interest Earnings	1,577,955	131,423	250,897	187,959	79,140	3,389,413	920,406
All Other Revenues	1,206,420	349,003	701,822	1,923,148	244,641	1,544,196	2,461,103
Total Revenues	\$64,404,481	\$22,741,919	\$58,049,307	\$35,838,970	\$19,705,837	\$231,377,034	\$108,144,864
Other Financing Sources							
Borrowing							
Bonds Issued	---	11,314,278	7,100,000	---	---	8,446,799	15,632,956
Other Long-Term Debt	371,418	---	94,933	157,198	---	---	406,499
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	371,418	11,314,278	7,194,933	157,198	---	8,446,799	16,039,455
Other Sources	1,680	19,944	---	21,767	---	236,560	---
Transfers From - Enterprise Funds	---	4,925	---	---	---	178,000	---
- Governmental Funds	377,246	1,160,904	4,673	6,100	30,000	2,525,922	2,388,891
Total Revenues and Other Financing Sources	\$65,154,825	\$35,241,970	\$65,248,913	\$36,024,035	\$19,735,837	\$242,764,315	\$126,573,210

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$9,760,205	\$3,327,558	\$10,810,150	\$7,140,335	\$2,351,964	\$30,511,335	\$15,492,958
	- Capital Outlay	288,639	1,161,823	679,929	1,338,229	70,713	---	828,692
	Total General Government	10,048,844	4,489,381	11,490,079	8,478,564	2,422,677	30,511,335	16,321,650
Public Safety	- Sheriff	5,045,864	2,192,083	3,269,071	2,289,109	1,146,980	18,564,956	7,300,014
	- Corrections	6,233,756	161,822	3,032,483	3,492,057	541,739	30,959,492	6,026,654
	- All Other	201,751	159,514	147,447	141,913	56,452	381,493	452,556
	- Capital Outlay	754,922	133,381	114,938	180,294	17,720	---	736,857
	Total Public Safety	12,236,293	2,646,800	6,563,939	6,103,373	1,762,891	49,905,941	14,516,081
Streets and Highways	- Administration	800,242	349,362	398,175	331,867	338,342	1,356,811	881,365
	- Maintenance	5,274,252	2,898,634	3,576,689	3,946,095	4,137,898	10,219,729	12,434,008
	- Construction	7,172,896	4,940,007	6,233,670	1,169,257	4,133,273	26,166,998	25,669,564
	- Other Capital Outlay	531,502	1,339,299	1,360,762	575,176	305,175	---	485,331
	Total Streets and Highways	13,778,892	9,527,302	11,569,296	6,022,395	8,914,688	37,743,538	39,470,268
Sanitation	- Current Expenditures	1,463,515	399,761	343,361	355,611	430,097	---	406,499
	- Capital Outlay	15,039	44,044	---	---	---	---	---
	Total Sanitation	1,478,554	443,805	343,361	355,611	430,097	---	406,499
Human Services	- Income Maintenance	4,765,621	---	3,240,690	2,124,601	814,226	14,317,777	6,341,276
	- Social Services	8,503,805	---	8,914,571	4,071,300	1,578,366	56,678,836	14,266,440
	- All Other	88,303	1,379,687	72,045	---	---	9,027,027	---
	- Capital Outlay	7,438	---	---	25,175	10,410	---	15,878
	Total Human Services	13,365,167	1,379,687	12,227,306	6,221,076	2,403,002	80,023,640	20,623,594
Health	- Current Expenditures	2,236,343	119,969	1,216,661	918,825	1,127,078	14,168,419	3,678,574
	- Capital Outlay	---	---	37,750	---	7,171	---	11,253
	Total Health	2,236,343	119,969	1,254,411	918,825	1,134,249	14,168,419	3,689,827
Culture and Recreation	- Current Expenditures	283,096	64,794	110,088	628,188	102,085	1,245,426	601,384
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	241,843	528,311	315,363	381,424	47,034	9,242,869	338,573
	- Capital Outlay	12,845	52,205	---	37,109	145,046	---	---
	Total Culture and Recreation	537,784	645,310	425,451	1,046,721	294,165	10,488,295	939,957
Conservation of Natural Resources	- Current Expenditures	890,151	2,718,493	1,696,547	1,138,736	392,053	1,322,002	2,343,232
	- Capital Outlay	---	33,204	42,381	---	3,319	---	---
	Total Conservation of Natural Resources	890,151	2,751,697	1,738,928	1,138,736	395,372	1,322,002	2,343,232
Housing and Economic Development	- Current Expenditures	1,622,832	893,327	1,054,363	2,490,296	713,756	60,000	6,745,982
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,622,832	893,327	1,054,363	2,490,296	713,756	60,000	6,745,982
All Other	- Current Expenditures	---	---	---	15,000	4,105	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	15,000	4,105	---	---
Debt Service	- Principal Paid on Bonds	605,000	395,000	1,770,000	2,765,000	14,000	3,318,260	2,770,000
	- Other Long-Term Debt	225,452	7,381	104,736	199,561	---	---	1,725
	- Interest and Fiscal Charges	123,442	237,252	754,427	532,279	6,954	1,903,587	2,237,573
	Total Current Expenditures	47,411,579	15,193,315	38,197,704	29,465,357	13,782,175	198,056,172	77,309,515
	Total Capital Outlay	8,783,281	7,703,963	8,469,430	3,325,240	4,692,827	26,166,998	27,747,575
	Total Debt Service	953,894	639,633	2,629,163	3,496,840	20,954	5,221,847	5,009,298
	Total Expenditures	\$57,148,754	\$23,536,911	\$49,296,297	\$36,287,437	\$18,495,956	\$229,445,017	\$110,066,388
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	4,210,176	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	1,170	---	---	---	11,538,057	15,733
	- Governmental Funds	377,246	1,160,904	4,673	6,100	30,000	2,525,922	2,388,891
	Total Expenditures and Other Financing Uses	\$57,526,000	\$24,698,985	\$49,300,970	\$36,293,537	\$18,525,956	\$247,719,172	\$112,471,012
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$27,621,536	\$2,676,933	\$14,459,660	\$8,917,781	\$5,793,854	\$86,612,105	\$26,799,751
Special Revenue Funds Unrestricted Fund Balance		14,045,436	2,393,694	15,525,454	14,261,739	2,171,712	11,066,106	28,355,861
	Total	\$41,666,972	\$5,070,627	\$29,985,114	\$23,179,520	\$7,965,566	\$97,678,211	\$55,155,612
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.9%	33.4%	78.5%	78.7%	57.8%	49.3%	71.3%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE*</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2020 Population Estimates) ^[1]	13,992	28,876	9,424	31,192	11,308	552,352	3,935
Net Taxable Tax Capacity	\$14,902,434	\$29,687,499	\$19,134,655	\$52,424,303	\$21,322,119	\$559,761,757	\$6,508,397
2019 Tax Levy (Payable 2020)	10,602,935	19,353,230	6,956,811	24,223,595	9,339,389	281,380,603	2,980,162
REVENUES							
Taxes	\$10,699,972	\$20,890,489	\$7,814,860	\$24,734,470	\$9,492,432	\$409,371,332	2,923,654
Special Assessments	358,512	190,060	297,552	729,039	863,147	---	100,662
Licenses and Permits	900	245,636	11,650	168,780	80,548	2,108,908	40
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	103,046	17,070	1,131	3,102,367	3,707	13,046,659	---
Human Services	1,226,944	3,041,867	---	3,795,219	992,986	69,620,521	362,426
Disaster	58,658	34,162	---	84,601	17,199	871,389	69,035
All Other	2,159,763	4,200,641	1,170,218	4,775,819	1,590,787	114,898,719	688,174
Total Federal Grants	3,548,411	7,293,740	1,171,349	11,758,006	2,604,679	198,437,288	1,119,635
State Grants							
Market Value Credit	154,243	312,501	152,686	402,382	231,254	352	106,460
County Program Aid	831,986	2,090,562	574,878	1,231,720	622,373	19,755,468	464,603
Disparity Reduction Aid	94,081	1,057	47,846	76,558	22,508	262,050	65,623
Streets and Highways	6,412,830	8,775,992	7,492,995	11,271,020	5,220,820	45,208,446	5,738,562
Human Services	853,697	2,560,321	---	5,404,227	1,003,663	59,160,144	532,297
PERA Aid	---	---	---	---	---	---	---
Police Aid	92,148	311,884	111,050	297,708	75,608	1,559,346	64,582
All Other	1,920,863	2,106,657	729,505	3,766,589	827,236	41,707,900	453,082
Total State Grants	10,359,848	16,158,974	9,108,960	22,450,204	8,003,462	167,653,706	7,425,209
Local Unit Grants	30,000	668,217	---	96,000	27,278	11,464,557	---
Total Intergovernmental Revenues	\$13,938,259	\$24,120,931	\$10,280,309	\$34,304,210	\$10,635,419	\$377,555,551	8,544,844
Charges for Services	1,954,876	3,746,076	1,770,864	6,529,486	944,492	82,371,004	696,653
Fines and Forfeits	19,211	44,557	7,116	14,150	14,603	590,662	---
Interest Earnings	590,363	194,634	181,633	283,113	268,869	6,290,146	82,925
All Other Revenues	952,507	2,594,894	728,187	1,819,700	107,575	208,795,041	338,912
Total Revenues	\$28,514,600	\$52,027,277	\$21,092,171	\$68,582,948	\$22,407,085	\$1,087,082,644	12,687,690
Other Financing Sources							
Borrowing							
Bonds Issued	---	9,011,282	---	4,946,722	---	47,789,714	---
Other Long-Term Debt	447,212	606,218	---	783,060	89,182	---	36,055
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	447,212	9,617,500	---	5,729,782	89,182	47,789,714	36,055
Other Sources	---	53,615	9,218	---	15,194	19,747	---
Transfers From - Enterprise Funds	---	---	---	350,000	---	---	---
- Governmental Funds	65,387	480,573	---	156,557	6,460	30,533,201	64,006
Total Revenues and Other Financing Sources	\$29,027,199	\$62,178,965	\$21,101,389	\$74,819,287	\$22,517,921	\$1,165,425,306	12,787,751

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		PENNINGTON	PINE	PIPESTONE*	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$4,817,772	\$6,685,514	\$3,643,595	\$9,853,639	\$3,928,674	\$320,964,908	1,936,262
	- Capital Outlay	54,318	621,610	103,714	2,285,501	656,907	8,461,705	12,018
	Total General Government	4,872,090	7,307,124	3,747,309	12,139,140	4,585,581	329,426,613	1,948,280
Public Safety	- Sheriff	2,390,362	5,922,674	2,170,739	4,921,425	1,610,028	56,918,102	1,293,759
	- Corrections	2,452,375	5,303,306	635,293	5,371,497	463,901	64,726,876	221,578
	- All Other	201,565	167,138	731,463	169,902	80,950	21,920,157	34,136
	- Capital Outlay	146,748	667,353	92,757	408,936	99,393	3,636,857	113,585
	Total Public Safety	5,191,050	12,060,471	3,630,252	10,871,760	2,254,272	147,201,992	1,663,058
Streets and Highways	- Administration	339,710	383,828	281,721	162,975	1,990,682	479,316	
	- Maintenance	2,424,883	5,469,369	2,038,166	7,846,928	2,519,822	14,301,178	1,920,350
	- Construction	10,362,047	7,605,147	6,682,207	12,039,526	2,870,548	44,489,995	4,985,855
	- Other Capital Outlay	518,533	981,036	282,187	1,619,826	377,510	44,847	45,076
	Total Streets and Highways	13,645,173	14,439,380	9,284,281	21,669,255	6,183,597	60,826,702	7,430,597
Sanitation	- Current Expenditures	129,967	1,097,778	358,429	1,890,901	674,377	21,835,707	303,521
	- Capital Outlay	---	1,271	---	237,631	---	21,330	---
	Total Sanitation	129,967	1,099,049	358,429	2,128,532	674,377	21,857,037	303,521
Human Services	- Income Maintenance	1,886,390	3,112,380	---	4,233,190	1,218,736	58,435,980	878,226
	- Social Services	3,289,390	6,316,603	1,357,035	11,659,834	2,541,263	131,205,121	436,952
	- All Other	37,568	---	---	---	68,506	44,972,780	54,637
	- Capital Outlay	---	39,939	---	22,183	---	222,037	18,217
	Total Human Services	5,213,348	9,468,922	1,357,035	15,915,207	3,828,505	234,835,918	1,388,032
Health	- Current Expenditures	52,400	1,623,717	131,945	3,383,669	76,965	41,554,779	118,957
	- Capital Outlay	---	5,601	---	2,632	---	239,251	---
	Total Health	52,400	1,629,318	131,945	3,386,301	76,965	41,794,030	118,957
Culture and Recreation								
Libraries	- Current Expenditures	115,895	338,736	160,255	274,020	123,367	12,942,770	34,369
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	107,597	35,000	---	299,591	90,060	13,890,602	54,414
	- Capital Outlay	---	---	---	---	---	18,019,277	---
	Total Culture and Recreation	223,492	373,736	160,255	573,611	213,427	44,852,649	88,783
Conservation of Natural Resources	- Current Expenditures	1,420,945	1,157,978	637,188	1,131,916	568,479	1,009,098	354,267
	- Capital Outlay	---	300	---	3,897	7,757	78,892	---
	Total Conservation of Natural Resources	1,420,945	1,158,278	637,188	1,135,813	576,236	1,087,990	354,267
Housing and Economic Development	- Current Expenditures	44,701	1,563,472	8,868	676,319	697,828	83,844,394	17,460
	- Capital Outlay	---	---	---	---	---	39,579	---
	Total Housing and Economic Development	44,701	1,563,472	8,868	676,319	697,828	83,883,973	17,460
All Other	- Current Expenditures	---	---	1,404,847	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	1,404,847	---	---	---	---
Debt Service	- Principal Paid on Bonds	695,000	1,610,000	---	5,065,000	235,000	18,645,000	---
	- Other Long-Term Debt	206,234	101,935	24,978	109,710	115,109	265,000	12,100
	- Interest and Fiscal Charges	494,306	944,365	1,367	1,105,955	71,881	7,081,265	---
	Total Current Expenditures	19,711,520	39,177,493	13,559,544	51,875,806	15,078,673	890,513,134	8,138,204
	Total Capital Outlay	11,081,646	9,922,257	7,160,865	16,620,132	4,012,115	75,253,770	5,174,751
	Total Debt Service	1,395,540	2,656,300	26,345	6,280,665	421,990	25,991,265	12,100
	Total Expenditures	\$32,188,706	\$51,756,050	\$20,746,754	\$74,776,603	\$19,512,778	\$991,758,169	13,325,055
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	207,236	---	---	13,182,018	---
	- Governmental Funds	65,387	480,573	---	156,557	6,460	30,533,201	64,006
	Total Expenditures and Other Financing Uses	\$32,254,093	\$52,236,623	\$20,953,990	\$74,933,160	\$19,519,238	\$1,035,473,388	13,389,061
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$8,056,346	\$5,121,030	\$5,210,279	\$9,024,326	\$11,243,677	\$235,052,912	1,268,769
Special Revenue Funds Unrestricted Fund Balance		2,402,334	3,739,544	2,995,473	20,035,470	8,948,627	44,504,957	2,457,109
Total		\$10,458,680	\$8,860,574	\$8,205,752	\$29,059,796	\$20,192,304	\$279,557,869	3,725,878
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		53.1%	22.6%	60.5%	56.0%	133.9%	31.4%	45.8%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2020 Population Estimates) ^[1]	15,425	14,723	67,097	9,704	15,331	200,231	150,928
Net Taxable Tax Capacity	\$35,841,967	\$39,386,487	\$70,035,771	\$27,480,384	\$13,397,966	\$197,663,469	\$196,771,173
2019 Tax Levy (Payable 2020)	12,916,586	14,879,297	28,136,470	6,185,635	7,162,762	135,498,687	64,405,519
REVENUES							
Taxes	\$13,663,918	\$14,785,566	\$33,519,676	\$6,829,295	\$7,108,691	\$155,697,848	\$84,452,554
Special Assessments	1,585,386	7,178,958	172,886	283,859	1,001,053	---	784,173
Licenses and Permits	95,547	121,187	44,892	50,955	29,604	594,074	1,812,183
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	855,440	1,320,735	296,804	244	1,258,208	6,339,252	18,792,724
Human Services	---	1,531,974	4,143,052	---	1,259,980	22,392,181	7,780,765
Disaster	118,419	674,224	60,096	86,022	86,331	877,086	216,088
All Other	2,186,909	2,100,949	11,242,461	1,234,867	2,477,239	36,238,585	20,051,280
Total Federal Grants	3,160,768	5,627,882	15,742,413	1,321,133	5,081,758	65,847,104	46,840,857
State Grants							
Market Value Credit	420,231	418,287	352,064	193,210	235,215	141,396	148,757
County Program Aid	683,439	697,271	3,893,265	562,319	981,924	13,615,090	6,029,458
Disparity Reduction Aid	44,857	56,200	31,469	6,899	2,172	5,526,024	10,263
Streets and Highways	10,189,768	9,181,531	7,093,130	6,009,560	6,522,430	35,197,188	17,823,450
Human Services	---	1,903,405	6,363,481	---	1,254,339	26,215,943	10,403,535
PERA Aid	---	36,610	---	---	---	---	---
Police Aid	120,501	139,403	281,168	108,687	103,961	1,018,536	425,297
All Other	2,845,491	700,468	3,099,997	847,175	2,272,856	23,366,005	8,072,844
Total State Grants	14,304,287	13,133,175	21,114,574	7,727,850	11,372,897	105,080,182	42,913,604
Local Unit Grants	1,387,643	---	33,362	243,747	21,170	3,963,073	8,754,445
Total Intergovernmental Revenues	\$18,852,698	\$18,761,057	\$36,890,349	\$9,292,730	\$16,475,825	\$174,890,359	\$98,508,906
Charges for Services	1,048,570	3,358,887	5,339,840	1,969,883	2,253,220	32,685,884	12,121,744
Fines and Forfeits	5,410	---	69,850	17,641	5,674	61,989	474,444
Interest Earnings	217,362	667,303	1,414,427	211,576	(147,689)	9,060,823	1,169,554
All Other Revenues	239,346	2,637,507	2,596,597	201,935	424,754	12,104,635	2,006,705
Total Revenues	\$35,708,237	\$47,510,465	\$80,048,517	\$18,857,874	\$27,151,132	\$385,095,612	\$201,330,263
Other Financing Sources							
Borrowing							
Bonds Issued	---	25,403,687	---	---	---	31,124,557	17,272,550
Other Long-Term Debt	63,416	---	31,275	177,927	---	---	437,449
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	63,416	25,403,687	31,275	177,927	---	31,124,557	17,709,999
Other Sources	763,395	---	35,665	---	---	132,717	185,321
Transfers From - Enterprise Funds	---	1,034,320	---	---	---	375,777	2,300,000
- Governmental Funds	1,811,336	277,625	532,583	---	11,625	20,664,524	2,661,427
Total Revenues and Other Financing Sources	\$38,346,384	\$74,226,097	\$80,648,040	\$19,035,801	\$27,162,757	\$437,393,187	\$224,187,010

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$4,844,050	\$6,843,327	\$10,725,999	\$2,136,590	\$5,631,832	\$52,430,114	\$31,598,598
	- Capital Outlay	1,119,515	450,385	3,840,260	491,088	139,594	2,079,466	36,769,749
	Total General Government	5,963,565	7,293,712	14,566,259	2,627,678	5,771,426	54,509,580	68,368,347
Public Safety	- Sheriff	3,896,233	3,480,319	6,933,559	2,175,979	1,884,525	17,838,846	10,359,964
	- Corrections	543,085	1,961,579	4,792,454	287,069	1,403,833	25,783,958	13,010,224
	- All Other	104,624	184,703	443,040	99,210	154,733	12,088,924	1,273,433
	- Capital Outlay	284,092	137,187	140,529	80,158	71,278	2,202,126	19,550
	Total Public Safety	4,828,034	5,763,788	12,309,582	2,642,416	3,514,369	57,913,854	24,663,171
Streets and Highways	- Administration	618,792	1,370,413	372,527	260,556	537,436	6,245,879	607,149
	- Maintenance	4,552,811	4,104,089	4,700,223	3,126,058	4,513,978	34,385,516	9,154,030
	- Construction	8,285,858	4,609,804	10,097,205	3,798,323	4,923,364	58,533,554	45,767,895
	- Other Capital Outlay	878,127	730,325	3,126,646	63,819	127,697	1,760,569	413,464
	Total Streets and Highways	14,335,588	10,814,631	18,296,601	7,248,756	10,102,475	100,925,518	55,942,538
Sanitation	- Current Expenditures	769,333	96,206	31,275	746,951	1,149,722	883,619	1,102,807
	- Capital Outlay	---	---	---	1,008	30,205	2,800	---
	Total Sanitation	769,333	96,206	31,275	747,959	1,179,927	886,419	1,102,807
Human Services	- Income Maintenance	---	1,639,941	4,121,028	---	1,698,526	17,684,484	4,260,320
	- Social Services	---	4,625,291	13,452,166	---	2,983,010	70,206,217	22,252,275
	- All Other	2,823,229	---	---	1,458,925	---	18,499,434	2,738,133
	- Capital Outlay	---	28,054	23,696	---	---	---	---
	Total Human Services	2,823,229	6,293,286	17,596,890	1,458,925	4,681,536	106,390,135	29,250,728
Health	- Current Expenditures	343,363	2,189,211	4,766,866	149,996	112,744	12,311,190	9,643,598
	- Capital Outlay	---	---	---	---	---	824,454	---
	Total Health	343,363	2,189,211	4,766,866	149,996	112,744	13,135,644	9,643,598
Culture and Recreation								
Libraries	- Current Expenditures	109,323	111,665	427,088	352,207	105,060	699,503	3,447,615
	- Capital Outlay	---	---	---	---	---	396,835	---
Parks and Recreation	- Current Expenditures	604,302	233,123	185,090	150,587	343,285	1,975,579	1,875,488
	- Capital Outlay	---	8,700	16,102	---	---	36,288	1,505,246
	Total Culture and Recreation	713,625	353,488	628,280	502,794	448,345	3,108,205	6,828,349
Conservation of Natural Resources	- Current Expenditures	3,822,183	8,596,401	623,380	620,593	1,438,839	9,038,431	2,025,342
	- Capital Outlay	15,886	65,732	---	---	---	377,265	---
	Total Conservation of Natural Resources	3,838,069	8,662,133	623,380	620,593	1,438,839	9,415,696	2,025,342
Housing and Economic Development	- Current Expenditures	1,576,901	---	3,760,292	1,027,287	32,363	10,228,874	4,724,472
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,576,901	---	3,760,292	1,027,287	32,363	10,228,874	4,724,472
All Other	- Current Expenditures	---	---	---	35,667	---	---	2,581,536
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	35,667	---	---	2,581,536
Debt Service	- Principal Paid on Bonds	575,000	1,684,399	2,110,000	760,000	355,000	8,140,000	2,735,000
	- Other Long-Term Debt	140,438	647,770	403,949	217,678	---	778,362	288,131
	- Interest and Fiscal Charges	130,083	1,142,812	624,973	181,226	65,504	5,080,465	4,187,862
	Total Current Expenditures	24,608,229	35,436,268	55,334,987	12,627,675	21,989,886	290,300,568	120,654,984
	Total Capital Outlay	10,583,478	6,030,187	17,244,438	4,434,396	5,292,138	66,213,357	84,475,904
	Total Debt Service	845,521	3,474,981	3,138,922	1,158,904	420,504	13,998,827	7,210,993
	Total Expenditures	\$36,037,228	\$44,941,436	\$75,718,347	\$18,220,975	\$27,702,528	\$370,512,752	\$212,341,881
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	2,300,913	---
	- Governmental Funds	1,811,336	277,625	532,583	---	11,625	20,664,524	2,661,427
	Total Expenditures and Other Financing Uses	\$37,848,564	\$45,219,061	\$76,250,930	\$18,220,975	\$27,714,153	\$393,478,189	\$215,003,308
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$14,062,922	\$7,520,086	\$22,522,491	\$5,162,208	\$1,537,942	\$76,563,165	\$47,891,317
Special Revenue Funds Unrestricted Fund Balance		1,142,528	8,048,066	12,957,844	1,499,283	3,797,241	54,546,174	28,746,675
	Total	\$15,205,450	\$15,568,152	\$35,480,335	\$6,661,491	\$5,335,183	\$131,109,339	\$76,637,992
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		61.8%	43.9%	64.1%	52.8%	24.3%	45.2%	63.5%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2020 Population Estimates) ^[1]	97,183	14,836	158,292	37,406	9,671	9,838	25,262
Net Taxable Tax Capacity	\$106,729,866	\$28,712,268	\$164,289,000	\$42,141,343	\$20,469,546	\$24,706,256	\$24,386,242
2019 Tax Levy (Payable 2020)	50,612,627	15,106,646	82,751,421	25,679,482	7,857,897	11,306,318	16,160,071
REVENUES							
Taxes	\$58,532,312	\$15,197,321	\$92,008,349	\$29,642,639	\$7,716,574	\$11,267,057	\$16,974,730
Special Assessments	249,060	4,280,466	826,292	320,634	935,299	664,551	60,757
Licenses and Permits	90,344	58,834	1,256,917	227,677	13,100	4,234	216,692
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,185,030	705,139	1,377,403	---	1,363	---	306,635
Human Services	5,706,002	1,390,240	11,068,927	200,656	733,282	1,167,806	2,295,006
Disaster	153,497	160,596	65,266	124,929	162,605	89,196	26,723
All Other	11,941,238	2,143,654	22,022,107	4,922,287	1,631,651	1,307,534	3,649,530
Total Federal Grants	19,985,767	4,399,629	34,533,703	5,247,872	2,528,901	2,564,536	6,277,894
State Grants							
Market Value Credit	113,846	340,330	850,642	268,092	200,877	239,682	618,294
County Program Aid	4,996,892	620,990	9,929,901	2,197,251	549,813	597,597	1,627,611
Disparity Reduction Aid	5,159	54,664	46,930	26,478	50,261	23,260	72,752
Streets and Highways	6,224,591	6,391,326	16,098,637	7,097,423	3,775,352	5,775,542	6,604,382
Human Services	6,059,131	1,732,210	10,949,450	---	1,012,883	1,274,430	2,593,323
PERA Aid	---	---	---	---	---	---	---
Police Aid	754,508	111,050	629,282	195,321	62,219	85,059	149,641
All Other	5,098,173	1,027,415	7,403,625	1,694,612	657,054	1,445,661	1,707,110
Total State Grants	23,252,300	10,277,985	45,908,467	11,479,177	6,308,459	9,441,231	13,373,113
Local Unit Grants	388,865	583,866	4,967,541	37,083	1,129	---	44,322
Total Intergovernmental Revenues	\$43,626,932	\$15,261,480	\$85,409,711	\$16,764,132	\$8,838,489	\$12,005,767	\$19,695,329
Charges for Services	14,349,215	1,500,629	7,160,551	3,868,714	1,160,329	2,138,325	2,522,372
Fines and Forfeits	142,033	13,044	226,936	18,796	105	1,236	37,422
Interest Earnings	1,362,789	362,301	1,840,788	1,781,562	299,348	258,691	353,154
All Other Revenues	1,510,330	880,989	2,079,495	1,206,650	491,147	771,788	2,069,590
Total Revenues	\$119,863,015	\$37,555,064	\$190,809,039	\$53,830,804	\$19,454,391	\$27,111,649	\$41,930,046
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	4,769,326	7,216,304	---	---
Other Long-Term Debt	---	320,143	---	86,124	188,419	---	95,869
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	320,143	---	4,855,450	7,404,723	---	95,869
Other Sources	216,999	---	144,353	165,980	432	117,069	102,474
Transfers From - Enterprise Funds	814,100	---	64,142	---	---	---	---
- Governmental Funds	434,951	378,396	1,891,117	1,100,000	337,186	115,929	1,739,084
Total Revenues and Other Financing Sources	\$121,329,065	\$38,253,603	\$192,908,651	\$59,952,234	\$27,196,732	\$27,344,647	\$43,867,473

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$22,224,494	\$5,075,647	\$32,193,477	\$9,647,996	\$4,316,592	\$4,826,452	\$6,140,268
	- Capital Outlay	1,561,794	95,369	4,041,589	1,333,014	108,004	243,345	994,087
	Total General Government	23,786,288	5,171,016	36,235,066	10,981,010	4,424,596	5,069,797	7,134,355
Public Safety	- Sheriff	10,446,508	1,706,165	13,812,675	4,305,863	1,661,564	1,544,762	3,156,668
	- Corrections	11,257,212	1,659,360	19,827,496	6,181,134	96,772	1,337,089	1,468,137
	- All Other	2,049,258	72,999	798,146	184,582	155,783	94,312	119,297
	- Capital Outlay	1,054,581	374,768	860,702	5,174,074	33,196	122,262	241,635
	Total Public Safety	24,807,559	3,813,292	35,299,019	15,845,653	1,947,315	3,098,425	4,985,737
Streets and Highways	- Administration	205,412	351,943	1,080,928	401,351	273,841	332,312	396,080
	- Maintenance	9,800,218	4,912,248	10,309,546	4,634,511	2,788,141	2,612,684	3,190,194
	- Construction	12,761,560	4,621,200	24,338,367	9,246,812	1,737,936	4,120,440	4,889,137
	- Other Capital Outlay	890,187	671,786	1,322,712	701,088	609,421	336,338	1,114,340
	Total Streets and Highways	23,657,377	10,557,177	37,051,553	14,983,762	5,409,339	7,401,774	9,589,751
Sanitation	- Current Expenditures	1,448,100	588,805	1,821,726	667,897	361,481	1,201,647	---
	- Capital Outlay	509	---	62,025	---	---	43,030	---
	Total Sanitation	1,448,609	588,805	1,883,751	667,897	361,481	1,244,677	---
Human Services	- Income Maintenance	6,613,443	1,630,137	11,848,254	---	747,440	1,243,368	3,163,488
	- Social Services	13,442,796	4,184,727	21,370,123	---	2,559,142	4,136,499	4,644,479
	- All Other	375,588	---	8,436,609	5,358,250	2,728	135,195	185,529
	- Capital Outlay	46,398	---	142,086	---	---	28,863	---
	Total Human Services	20,478,225	5,814,864	41,797,072	5,358,250	3,309,310	5,543,925	7,993,496
Health	- Current Expenditures	2,940,644	1,148,019	5,365,580	2,726,920	69,926	392,616	3,964,875
	- Capital Outlay	7,534	---	---	17,925	---	120,000	---
	Total Health	2,948,178	1,148,019	5,365,580	2,744,845	69,926	512,616	3,964,875
Culture and Recreation	- Current Expenditures	1,370,674	1,025,961	2,318,136	---	65,424	---	333,406
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	524,587	101,689	1,945,666	730,536	210,682	44,447	32,850
	- Capital Outlay	1,113,632	6,246	966,153	53,190	---	425,471	4,112
	Total Culture and Recreation	3,008,893	1,133,896	5,229,955	783,726	276,106	469,918	370,368
Conservation of Natural Resources	- Current Expenditures	515,721	4,797,687	3,086,588	779,166	2,240,732	678,132	1,293,187
	- Capital Outlay	---	17,829	---	---	---	1,940	33,140
	Total Conservation of Natural Resources	515,721	4,815,516	3,086,588	779,166	2,240,732	680,072	1,326,327
Housing and Economic Development	- Current Expenditures	8,155,967	508,760	5,147,970	---	63,667	388,000	1,427,047
	- Capital Outlay	---	---	186,100	---	---	---	---
	Total Housing and Economic Development	8,155,967	508,760	5,334,070	---	63,667	388,000	1,427,047
All Other	- Current Expenditures	---	40,850	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	40,850	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	1,350,000	465,000	4,115,000	1,610,000	980,000	520,000	500,000
	- Other Long-Term Debt	19,363	379,200	---	172,637	43,341	10,786	53,643
	- Interest and Fiscal Charges	1,287,150	299,877	421,639	441,506	265,087	351,178	78,348
	Total Current Expenditures	91,370,622	27,804,997	139,362,920	35,618,206	15,613,915	18,967,515	29,515,505
	Total Capital Outlay	17,436,195	5,787,198	31,919,734	16,526,103	2,488,557	5,441,689	7,276,451
	Total Debt Service	2,656,513	1,144,077	4,536,639	2,224,143	1,288,428	881,964	631,991
	Total Expenditures	\$111,463,330	\$34,736,272	\$175,819,293	\$54,368,452	\$19,390,900	\$25,291,168	\$37,423,947
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	17,955	18,504
	- Governmental Funds	434,951	378,396	1,891,117	1,100,000	337,186	115,929	1,739,084
	Total Expenditures and Other Financing Uses	\$111,898,281	\$35,114,668	\$177,710,410	\$55,468,452	\$19,728,086	\$25,425,052	\$39,181,535
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$27,728,468	\$4,750,933	\$41,732,244	\$25,212,594	\$4,668,252	\$4,380,877	\$11,382,931
Special Revenue Funds Unrestricted Fund Balance		38,429,549	10,011,186	42,596,045	8,855,738	8,039,106	13,282,237	9,123,622
	Total	\$66,158,017	\$14,762,119	\$84,328,289	\$34,068,332	\$12,707,358	\$17,663,114	\$20,506,553
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		72.4%	53.1%	60.5%	95.6%	81.4%	93.1%	69.5%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2020 Population Estimates) ^[1]	3,360	21,387	14,065	18,968	267,568	11,253	6,506
Net Taxable Tax Capacity	\$17,911,461	\$29,989,420	\$11,639,969	\$25,840,810	\$359,745,357	\$19,145,706	\$19,397,604
2019 Tax Levy (Payable 2020)	5,888,656	15,474,219	9,270,416	17,175,130	103,307,775	10,321,044	8,376,444
REVENUES							
Taxes	\$5,742,096	\$17,110,704	\$10,001,811	\$17,375,206	\$146,308,913	\$10,550,282	\$8,199,971
Special Assessments	76,033	---	564,606	1,279,664	288,646	642,563	182,955
Licenses and Permits	12,438	158,715	114,234	324,507	4,263,931	28,026	18,772
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	1,655,550	722,817	115,730	539,285	2,036,281	8,105
Human Services	459,305	1,288,462	1,667,428	116,895	11,875,286	1,467,968	812,614
Disaster	234,261	46,935	16,430	10,473	420,818	19,562	47,225
All Other	548,651	2,978,619	2,048,623	2,674,348	48,472,589	1,648,167	1,022,568
Total Federal Grants	1,242,217	5,969,566	4,455,298	2,917,446	61,307,978	5,171,978	1,890,512
State Grants							
Market Value Credit	125,162	282,364	238,009	276,933	106,884	198,994	152,141
County Program Aid	481,393	1,016,214	1,017,506	934,331	10,993,004	680,012	536,324
Disparity Reduction Aid	18,575	16,378	53,186	4,466	363	5,064	10,350
Streets and Highways	4,014,719	8,025,357	5,599,489	5,517,938	17,793,572	7,292,116	4,936,437
Human Services	438,749	1,766,449	2,267,349	---	13,687,697	1,663,626	829,059
PERA Aid	---	---	---	---	---	---	---
Police Aid	56,706	170,119	103,961	122,863	1,041,189	71,670	74,033
All Other	471,969	1,919,502	1,924,048	1,594,805	16,488,905	979,532	610,949
Total State Grants	5,607,273	13,196,383	11,203,548	8,451,336	60,111,614	10,891,014	7,149,293
Local Unit Grants	65,914	21,313	36,303	42,681	5,170,982	---	54,688
Total Intergovernmental Revenues	\$6,915,404	\$19,187,262	\$15,695,149	\$11,411,463	\$126,590,574	\$16,062,992	\$9,094,493
Charges for Services	888,153	1,495,543	1,843,174	1,225,009	41,124,670	1,564,645	1,160,811
Fines and Forfeits	---	5,011	13,375	3,940	787,329	1,735	12,107
Interest Earnings	23,595	301,598	118,087	481,739	15,018,226	155,809	104,579
All Other Revenues	419,258	441,174	927,275	492,694	2,456,140	802,482	154,070
Total Revenues	\$14,076,977	\$38,700,007	\$29,277,711	\$32,594,222	\$336,838,429	\$29,808,534	\$18,927,758
Other Financing Sources							
Borrowing							
Bonds Issued	1,820,000	---	---	2,869,064	8,790,000	---	---
Other Long-Term Debt	29,331	---	---	---	318,861	178,507	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	1,849,331	---	---	2,869,064	9,108,861	178,507	---
Other Sources	---	36,899	---	222,053	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	1,081,000	---	---
- Governmental Funds	---	152,734	125,721	724,163	1,296,811	10,161	---
Total Revenues and Other Financing Sources	\$15,926,308	\$38,889,640	\$29,403,432	\$36,409,502	\$348,325,101	\$29,997,202	\$18,927,758

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,945,949	\$4,810,347	\$5,177,686	\$7,143,314	\$60,841,462	\$3,561,702	\$2,545,376
	- Capital Outlay	36,996	24,912	244,207	672,232	20,214,880	140,950	274,527
	Total General Government	1,982,945	4,835,259	5,421,893	7,815,546	81,056,342	3,702,652	2,819,903
Public Safety	- Sheriff	1,390,534	3,417,992	2,184,590	3,398,123	25,772,637	1,591,093	1,491,838
	- Corrections	524,389	2,520,373	572,682	316,253	21,768,131	953,029	730,219
	- All Other	177,775	160,264	147,600	150,674	1,300,869	116,448	75,542
	- Capital Outlay	16,921	129,056	218,799	1,098,007	1,169,396	119,166	67,853
	Total Public Safety	2,109,619	6,227,685	3,123,671	4,963,057	50,011,033	2,779,736	2,365,452
Streets and Highways	- Administration	257,613	376,969	333,985	264,620	2,178,046	252,645	309,084
	- Maintenance	2,662,689	5,000,770	2,187,407	3,336,110	9,396,629	3,239,278	3,649,594
	- Construction	2,339,941	6,995,420	4,915,873	2,352,629	40,064,369	8,320,700	2,423,422
	- Other Capital Outlay	310,497	759,621	261,481	716,993	1,525,255	364,465	685,837
	Total Streets and Highways	5,570,740	13,132,780	7,698,746	6,670,352	53,164,299	12,177,088	7,067,937
Sanitation	- Current Expenditures	235,170	161,127	1,566,400	992,760	318,861	267,970	327,183
	- Capital Outlay	---	---	17,162	1,042,520	---	4,303	20,245
	Total Sanitation	235,170	161,127	1,583,562	2,035,280	318,861	272,273	347,428
Human Services	- Income Maintenance	738,850	1,904,624	1,621,347	---	14,387,641	1,229,521	1,101,333
	- Social Services	1,184,636	3,016,019	5,044,781	---	29,881,244	4,438,025	2,102,466
	- All Other	---	---	---	3,163,713	4,578,971	---	---
	- Capital Outlay	9,662	---	21,579	---	---	7,852	20,848
	Total Human Services	1,933,148	4,920,643	6,687,707	3,163,713	48,847,856	5,675,398	3,224,647
Health	- Current Expenditures	48,224	4,106,897	1,173,667	1,417,680	19,070,815	753,508	986,105
	- Capital Outlay	---	51,477	---	661,494	437,743	1,172	6,265
	Total Health	48,224	4,158,374	1,173,667	2,079,174	19,508,558	754,680	992,370
Culture and Recreation								
Libraries	- Current Expenditures	35,497	159,380	99,401	---	7,825,930	692,206	55,835
	- Capital Outlay	---	---	---	---	35,759	11,675	---
Parks and Recreation	- Current Expenditures	33,073	127,696	322,400	396,697	3,092,647	203,856	25,520
	- Capital Outlay	8,000	---	---	---	27,945	30,081	550
	Total Culture and Recreation	76,570	287,076	421,801	396,697	10,982,281	937,818	81,905
Conservation of Natural Resources	- Current Expenditures	357,025	371,240	403,340	1,211,882	199,381	1,020,488	413,036
	- Capital Outlay	1,698,341	---	---	---	---	---	2,047
	Total Conservation of Natural Resources	2,055,366	371,240	403,340	1,211,882	199,381	1,020,488	415,083
Housing and Economic Development	- Current Expenditures	112,468	130,116	368,918	471,381	23,183,860	721,980	454,838
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	112,468	130,116	368,918	471,381	23,183,860	721,980	454,838
All Other	- Current Expenditures	13,250	---	791,103	---	9,857,467	385,619	---
	- Capital Outlay	---	---	---	---	---	80,611	---
	Total All Other	13,250	---	791,103	---	9,857,467	466,230	---
Debt Service	- Principal Paid on Bonds	150,000	1,155,000	40,000	760,000	13,700,000	290,000	350,000
	- Other Long-Term Debt	100,816	160,492	111,554	37,443	573,547	176,389	---
	- Interest and Fiscal Charges	103,457	277,230	35,801	314,459	4,894,889	63,658	81,895
	Total Current Expenditures	9,717,142	26,263,814	21,995,307	22,263,207	233,654,591	19,427,368	14,267,969
	Total Capital Outlay	4,420,358	7,960,486	5,679,101	6,543,875	63,475,347	9,080,975	3,501,594
	Total Debt Service	354,273	1,592,722	187,355	1,111,902	19,168,436	530,047	431,895
	Total Expenditures	\$14,491,773	\$35,817,022	\$27,861,763	\$29,918,984	\$316,298,374	\$29,038,390	\$18,201,458
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	8,730,000	---	---
Other Uses		---	---	---	275,427	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	208,680	---	---
	- Governmental Funds	---	152,734	125,721	724,163	1,296,811	10,161	---
	Total Expenditures and Other Financing Uses	\$14,491,773	\$35,969,756	\$27,987,484	\$30,918,574	\$326,533,865	\$29,048,551	\$18,201,458
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,490,918	\$13,044,748	\$4,132,133	\$5,955,356	\$103,413,571	\$4,612,308	\$2,992,522
Special Revenue Funds Unrestricted Fund Balance		2,921,812	6,404,955	6,505,094	11,749,802	2,018,327	3,975,293	5,980,080
Total		\$5,412,730	\$19,449,703	\$10,637,227	\$17,705,158	\$105,431,898	\$8,587,601	\$8,972,602
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		55.7%	74.1%	48.4%	79.5%	45.1%	44.2%	62.9%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2020 Population Estimates) ^[1]	49,671	141,337	9,528	5,706,494
Net Taxable Tax Capacity	\$51,193,756	\$176,607,328	\$23,696,133	\$7,566,548,614
2019 Tax Levy (Payable 2020)	20,235,693	78,575,266	10,914,395	3,230,732,562
REVENUES				
Taxes	\$23,449,973	\$88,414,802	\$10,709,930	\$4,013,166,206
Special Assessments	518,925	357,855	1,070,554	73,418,602
Licenses and Permits	216,383	436,095	38,301	38,750,260
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	235,357	4,934,993	---	121,135,759
Human Services	4,125,568	6,786,826	1,123,870	512,775,702
Disaster	61,343	133,472	807,843	12,708,736
All Other	6,980,557	17,767,080	1,493,405	867,933,921
Total Federal Grants	11,402,825	29,622,371	3,425,118	1,514,554,118
State Grants				
Market Value Credit	291,107	453,308	311,432	22,070,702
County Program Aid	3,057,375	6,262,554	573,012	259,210,831
Disparity Reduction Aid	40,731	5,391	43,006	9,563,097
Streets and Highways	5,682,697	12,862,377	5,618,043	875,014,870
Human Services	3,923,056	7,531,027	1,402,486	470,550,539
PERA Aid	---	---	---	130,238
Police Aid	189,021	1,325,508	101,599	25,758,473
All Other	2,993,921	9,286,171	902,902	361,720,231
Total State Grants	16,177,908	37,726,336	8,952,480	2,024,018,981
Local Unit Grants	337,050	5,164,775	343,250	110,737,874
Total Intergovernmental Revenues	\$27,917,783	\$72,513,482	\$12,720,848	\$3,649,310,973
Charges for Services	3,377,822	14,902,076	833,971	675,980,034
Fines and Forfeits	10,758	141,450	994	5,937,957
Interest Earnings	260,173	3,239,635	401,526	108,297,973
All Other Revenues	1,166,686	4,342,167	489,070	366,889,265
Total Revenues	\$56,918,503	\$184,347,562	\$26,265,194	\$8,931,751,270
Other Financing Sources				
Borrowing				
Bonds Issued	10,198,697	---	---	706,980,192
Other Long-Term Debt	305,331	248,858	360,899	11,941,373
Short-Term Debt	---	---	---	---
Total Borrowing	10,504,028	248,858	360,899	718,921,565
Other Sources	8,000	59,872	42,524	5,909,824
Transfers From - Enterprise Funds	---	---	---	7,422,276
- Governmental Funds	702,260	1,848,679	---	312,957,116
Total Revenues and Other Financing Sources	\$68,132,791	\$186,504,971	\$26,668,617	\$9,976,962,051

Footnote: [1] The population estimates are provided by the State Demographer.

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2020

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$10,365,346	\$32,949,531	\$3,519,799	\$1,888,582,933
	- Capital Outlay	175,455	35,616,076	198,096	201,758,613
	Total General Government	10,540,801	68,565,607	3,717,895	2,090,341,546
Public Safety	- Sheriff	3,960,517	26,428,974	1,220,627	653,086,491
	- Corrections	3,759,807	8,374,078	1,691,127	571,614,717
	- All Other	331,873	1,241,668	564,158	106,413,187
	- Capital Outlay	569,702	7,380,626	240,568	53,604,252
	Total Public Safety	8,621,899	43,425,346	3,716,480	1,384,718,647
Streets and Highways	- Administration	446,305	759,101	105,870	72,880,215
	- Maintenance	10,985,451	6,214,246	2,013,962	506,328,762
	- Construction	311,143	27,378,178	4,894,073	949,720,142
	- Other Capital Outlay	197,963	3,779,999	211,584	121,086,838
	Total Streets and Highways	11,940,862	38,131,524	7,225,489	1,650,015,957
Sanitation	- Current Expenditures	1,354,793	648,297	130,249	110,175,437
	- Capital Outlay	---	---	5,317	7,232,730
	Total Sanitation	1,354,793	648,297	135,566	117,408,167
Human Services	- Income Maintenance	4,520,891	6,882,171	1,265,409	592,991,142
	- Social Services	11,292,985	16,970,455	3,663,077	1,324,865,749
	- All Other	130,781	---	---	129,034,453
	- Capital Outlay	1,169	---	10,879	2,209,751
	Total Human Services	15,945,826	23,852,626	4,939,365	2,049,101,095
Health	- Current Expenditures	1,323,029	4,535,072	474,914	297,236,545
	- Capital Outlay	1,896	---	---	21,700,627
	Total Health	1,324,925	4,535,072	474,914	318,937,172
Culture and Recreation					
Libraries	- Current Expenditures	258,884	2,161,647	87,621	164,109,254
	- Capital Outlay	---	---	---	6,708,465
Parks and Recreation	- Current Expenditures	211,132	2,178,810	217,499	96,317,567
	- Capital Outlay	---	3,735,203	4,492	43,618,240
	Total Culture and Recreation	470,016	8,075,660	309,612	310,753,526
Conservation of Natural Resources	- Current Expenditures	892,280	1,897,543	1,690,147	148,586,615
	- Capital Outlay	---	---	1,365	3,826,264
	Total Conservation of Natural Resources	892,280	1,897,543	1,691,512	152,412,879
Housing and Economic Development	- Current Expenditures	3,206,419	2,882,814	878,823	459,289,274
	- Capital Outlay	---	---	---	27,328,591
	Total Housing and Economic Development	3,206,419	2,882,814	878,823	486,617,865
All Other	- Current Expenditures	---	---	---	29,726,051
	- Capital Outlay	---	---	---	1,672,627
	Total All Other	---	---	---	31,398,678
Debt Service	- Principal Paid on Bonds	260,000	6,820,000	420,000	256,488,987
	- Other Long-Term Debt	38,125	208,659	147,679	34,503,640
	- Interest and Fiscal Charges	216,004	5,529,664	233,180	121,845,510
	Total Current Expenditures	53,040,493	114,124,407	17,523,282	7,151,238,392
	Total Capital Outlay	1,257,328	77,890,082	5,566,374	1,440,467,140
	Total Debt Service	54,297,821	192,014,489	23,089,656	8,591,705,532
	Total Expenditures	\$54,811,950	\$204,572,812	\$23,890,515	\$9,004,543,669
Other Financing Uses					
Debt Redemption - Refunded Bonds		---	---	---	64,605,176
Other Uses		---	---	---	275,427
Transfers To	- Enterprise Funds	---	---	---	42,001,517
	- Governmental Funds	702,260	1,848,679	---	312,957,116
	Total Expenditures and Other Financing Uses	\$55,514,210	\$206,421,491	\$23,890,515	\$9,424,382,905
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$13,959,167	\$56,436,201	\$4,887,605	\$1,835,516,244
Special Revenue Funds Unrestricted Fund Balance		2,618,578	20,332,916	\$11,312,551	1,353,985,769
Total		\$16,577,745	\$76,769,117	\$16,200,156	\$3,189,502,013
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		31.3%	67.3%	92.4%	44.6%

*County submitted unaudited data.

**County failed to provide required financial information.

PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	125,165	440,767	(315,602)	7,625	---	(307,977)	---	832	---	(392,132)	---	---	---	---
Total	125,165	440,767	(315,602)	7,625	---	(307,977)	---	832	---	(392,132)	---	---	---	---
Becker														
Housing [29]	373,226	543,468	(170,242)	368,735	199,045	(552)	---	352,926	---	(37,010)	38,269	---	3,878	---
Sunnyside Care Center [14]	2,920,396	2,913,140	7,256	147,781	25,064	129,973	---	---	---	---	20,770	---	25,064	8,000
Total	3,293,622	3,456,608	(162,986)	516,516	224,109	129,421	---	352,926	---	(37,010)	59,039	---	28,942	8,000
Blue Earth														
Economic Development Authority	309,586	1,293,858	(984,272)	1,054,436	---	70,164	---	43,025	740,206	---	206,131	---	---	---
Landfill	3,842,008	2,645,620	1,196,388	---	---	1,196,388	---	---	---	15,196	1,618,758	---	---	---
Total	4,151,594	3,939,478	212,116	1,054,436	---	1,266,552	---	43,025	740,206	15,196	1,824,889	---	---	---
Carver														
Community Development Agency [29]	6,775,693	10,251,818	(3,476,125)	6,346,300	1,168,447	1,701,728	---	5,977,365	272,345	---	1,283,349	4,108,542	1,008,092	5,316,758
Total	6,775,693	10,251,818	(3,476,125)	6,346,300	1,168,447	1,701,728	---	5,977,365	272,345	---	1,283,349	4,108,542	1,008,092	5,316,758
Cass														
Housing and Redevelopment Authority [29]	144,501	645,394	(500,893)	466,928	396	(34,361)	---	441,993	26,307	---	16,946	---	396	3,730
Pine River Area Sanitary District [29]	607,086	609,096	(2,010)	4,981	---	2,971	---	---	---	---	---	---	---	---
Total	751,587	1,254,490	(502,903)	471,909	396	(31,390)	---	441,993	26,307	---	16,946	---	396	3,730
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	783,118	3,297,182	(2,514,064)	3,090,393	58,585	517,744	---	---	---	---	53,716	---	58,585	332,345
Total	783,118	3,297,182	(2,514,064)	3,090,393	58,585	517,744	---	---	---	---	53,716	---	58,585	332,345
Clay														
Family Service Center	1,441,090	1,645,179	(204,089)	809	---	(203,280)	---	---	809	---	---	---	---	---
Juvenile Center	7,284,652	6,084,920	1,199,732	314,456	231,330	1,282,858	---	---	312,921	---	1,317,903	---	231,330	270,000
Public Health	2,474,889	6,572,677	(4,097,788)	3,468,647	---	(629,141)	---	3,468,647	---	(1,175,928)	18,100	---	---	---
Solid Waste Management	2,450,332	4,123,786	(1,673,454)	1,547,372	---	(126,082)	---	---	198,177	120,000	1,366,948	---	---	---
Total	13,650,963	18,426,562	(4,775,599)	5,331,284	231,330	324,355	---	3,468,647	511,907	(1,055,928)	2,702,951	---	231,330	270,000
Cook														
Economic Development Authority Golf Course [29]	1,068,814	1,376,540	(307,726)	65,685	3,591	(245,632)	---	---	---	---	18,458	---	---	---
Total	1,068,814	1,376,540	(307,726)	65,685	3,591	(245,632)	---	---	---	---	18,458	---	---	---

*County submitted unaudited data.

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cottonwood														
Landfill	733,212	882,666	(149,454)	6,472	---	(142,982)	---	---	---	(38,952)	944,879	---	---	---
Total	733,212	882,666	(149,454)	6,472	---	(142,982)	---	---	---	(38,952)	944,879	---	---	---
Crow Wing														
Landfill	3,196,269	2,578,034	618,235	148,759	---	766,994	---	---	---	---	938,104	---	---	---
Total	3,196,269	2,578,034	618,235	148,759	---	766,994	---	---	---	---	938,104	---	---	---
Dakota														
Byllesby Dam	636,757	1,228,093	(591,336)	---	---	(591,336)	---	---	---	---	1,300,137	---	---	---
CDA Limited Partnerships [13][29]	4,889,591	6,021,462	(1,131,871)	2,159	697,385	(1,827,097)	---	---	---	---	---	1,344,859	637,028	101,448
Community Development Agency [13][29]	28,162,571	52,788,367	(24,625,796)	42,030,491	3,136,626	14,268,069	10,312,761	27,146,325	---	---	2,654,356	2,002,107	5,752,760	3,460,000
Geographic Information System	4,000	17,642	(13,642)	---	---	(13,642)	---	---	---	---	---	---	---	---
Total	33,692,919	60,055,564	(26,362,645)	42,032,650	3,834,011	11,835,994	10,312,761	27,146,325	---	---	3,954,493	3,346,966	6,389,788	3,561,448
Douglas														
Hospital Operating	157,404,721	161,135,996	(3,731,275)	12,903,651	1,460,925	7,711,451	---	---	158,183	---	4,566,851	---	1,438,474	2,365,453
Housing and Redevelopment Authority [29]	700,233	2,692,835	(1,992,602)	2,529,684	256,922	280,160	826,524	1,373,941	304,766	---	336,380	834,304	98,485	136,984
Pope-Douglas Solid Waste [29]	8,232,525	11,176,056	(2,943,531)	3,361,092	569,688	(152,127)	---	---	390,948	---	6,469,493	6,115,768	459,937	829,450
Total	166,337,479	175,004,887	(8,667,408)	18,794,427	2,287,535	7,839,484	826,524	1,373,941	853,897	---	11,372,724	6,950,072	1,996,896	3,331,887
Faribault														
Housing and Redevelopment Authority [29]	1,461	299,927	(298,466)	299,849	---	1,383	---	299,849	---	---	---	---	---	---
Huntley Sewer District	20,169	56,768	(36,599)	---	28,205	(64,804)	---	---	---	---	---	339,000	13,205	334,000
Total	21,630	356,695	(335,065)	299,849	28,205	(63,421)	---	299,849	---	---	---	339,000	13,205	334,000
Grant														
Housing and Redevelopment Authority [29]	537,947	1,058,934	(520,987)	285,088	22,468	(258,367)	---	575,084	---	---	---	834,440	22,468	667,212
Total	537,947	1,058,934	(520,987)	285,088	22,468	(258,367)	---	575,084	---	---	---	834,440	22,468	667,212
Hennepin														
Glen Lake Golf Course	1,100,321	912,073	188,248	---	3,500	184,748	---	---	---	---	---	---	3,500	175,000
Hennepin Health	256,562,245	249,231,285	7,330,960	679,230	3,422	8,006,768	---	199,502	---	---	---	---	3,422	---
Medical Center	1,030,025,488	1,144,433,627	(114,408,139)	144,679,974	4,040,427	26,231,408	---	171,761,711	18,346,029	---	29,577,213	---	4,040,427	5,007,835
Radio Communications	3,707,218	4,105,554	(398,336)	---	3,131	(401,467)	---	---	---	---	222,460	---	---	---
Solid Waste	60,138,047	65,316,365	(5,178,318)	6,649,374	2,231,073	(760,017)	---	16,107	6,262,181	---	1,108,137	5,616,244	794,435	1,108,137
Total	1,351,533,319	1,463,998,904	(112,465,585)	152,008,578	6,281,553	33,261,440	---	171,977,320	24,608,210	---	30,907,810	5,616,244	4,841,784	6,290,972

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Table 3
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For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hubbard														
Heritage Community	8,313,874	8,789,733	(475,859)	445,854	448,732	(478,737)	---	296,300	---	---	---	---	448,732	385,000
Housing and Redevelopment Authority [29]	471,839	420,092	51,747	---	92,858	(41,111)	---	---	---	---	1,750,161	1,590,296	92,858	63,913
Total	8,785,713	9,209,825	(424,112)	445,854	541,590	(519,848)	---	296,300	---	---	1,750,161	1,590,296	541,590	448,913
Itasca														
Itasca Medical Care	66,715,512	64,544,590	2,170,922	15,731	---	2,186,653	---	---	---	---	---	---	---	---
Itasca Resource Center	536,790	335,686	201,104	---	---	201,104	---	---	---	---	---	---	---	---
Nursing Home	11,829,728	12,192,177	(362,449)	651,395	301,822	(12,876)	---	---	---	---	111,174	---	301,822	450,000
Total	79,082,030	77,072,453	2,009,577	667,126	301,822	2,374,881	---	---	---	---	111,174	---	301,822	450,000
Kanabec														
Hospital [29]	93,448,393	89,479,582	3,968,811	6,640,159	1,917,674	8,691,296	---	7,056,044	487,487	---	3,909,204	7,115,300	1,917,674	1,427,640
Total	93,448,393	89,479,582	3,968,811	6,640,159	1,917,674	8,691,296	---	7,056,044	487,487	---	3,909,204	7,115,300	1,917,674	1,427,640
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	3,246,770	2,563,569	683,201	355,747	549,849	489,099	---	---	1,207	---	6,337,818	832,706	527,324	6,796,000
Housing and Redevelopment Authority [13][29]	1,771,863	4,978,375	(3,206,512)	3,542,919	39,132	297,275	---	3,003,623	---	---	915,204	649,113	38,367	58,873
Total	5,018,633	7,541,944	(2,523,311)	3,898,666	588,981	786,374	---	3,003,623	1,207	---	7,253,022	1,481,819	565,691	6,854,873
Kittson														
North Kittson Rural Water System [29]	725,744	733,877	(8,133)	111,645	10,142	93,370	---	---	484	---	---	---	10,142	100,000
Total	725,744	733,877	(8,133)	111,645	10,142	93,370	---	---	484	---	---	---	10,142	100,000
Koochiching														
East Koochiching Sanitary Sewer District [29]	586,604	802,024	(215,420)	22,708	147,169	(339,881)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	12,709	578,178	(565,469)	590,284	---	24,815	---	551,565	---	---	---	---	---	---
Total	599,313	1,380,202	(780,889)	612,992	147,169	(315,066)	---	551,565	---	---	---	---	---	---
Lake														
Lakeview Apartments [29]	92,938	52,508	40,430	---	---	40,430	---	---	---	30,000	---	---	---	---
Silverpointe [29]	243,610	179,218	64,392	136	14,541	49,987	---	---	---	---	---	---	13,738	55,000
Total	336,548	231,726	104,822	136	14,541	90,417	---	---	---	30,000	---	---	13,738	55,000
Lake of The Woods														
Wheeler's Point Sanitary District [29]	21,361	32,639	(11,278)	2,696,266	47,647	2,637,341	---	1,918,600	563,830	---	2,933,388	---	47,647	---
Total	21,361	32,639	(11,278)	2,696,266	47,647	2,637,341	---	1,918,600	563,830	---	2,933,388	---	47,647	---
Le Sueur														
Section 8 Rental Program [14][29]	2,962	544,645	(541,683)	574,324	---	32,641	---	574,324	---	---	---	---	---	---
West Jefferson Subordinate Service District	24,125	208,079	(183,954)	---	2,044	(185,998)	---	---	3,331,332	---	---	836,150	2,044	1,136

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Total	27,087	752,724	(725,637)	574,324	2,044	(153,357)	---	574,324	3,331,332	---	---	836,150	2,044	1,136
Lyon														
Landfill	2,892,954	2,657,300	235,654	179,782	---	415,436	---	---	---	---	1,435,601	---	---	---
Total	2,892,954	2,657,300	235,654	179,782	---	415,436	---	---	---	---	1,435,601	---	---	---
Mahnomen														
Health Center [29]	8,994,159	10,104,359	(1,110,200)	2,093,655	46,049	937,406	---	1,145,408	---	---	125,617	---	8,695	66,934
Total	8,994,159	10,104,359	(1,110,200)	2,093,655	46,049	937,406	---	1,145,408	---	---	125,617	---	8,695	66,934
McLeod														
Housing and Redevelopment Authority [13][29]	554,996	947,696	(392,700)	591,270	103,986	94,584	---	589,138	---	---	127,800	---	103,986	203,312
Total	554,996	947,696	(392,700)	591,270	103,986	94,584	---	589,138	---	---	127,800	---	103,986	203,312
Meeker														
Economic Development Authority [13][29]	52,500	133,900	(81,400)	50,732	---	(30,668)	---	33,146	---	---	---	---	---	---
Housing and Redevelopment Authority CARES Act Funding [13][29]	---	2,783	(2,783)	2,783	---	---	---	2,783	---	---	---	---	---	---
Housing Choice Vouchers [13][29]	390	188,909	(188,519)	181,097	---	(7,422)	---	181,085	---	---	---	---	---	---
Low Rent Public Housing [13][29]	90,725	210,027	(119,302)	49,732	72	(69,642)	---	49,693	---	(30,000)	890	---	---	---
Meeker Memorial Hospital	39,057,038	39,715,901	(658,863)	5,390,746	306,675	4,425,208	---	5,006,037	---	(433,666)	428,463	5,230,008	306,675	906,131
Public Housing Capital Fund Program [13][29]	---	---	---	30,000	---	30,000	---	30,000	---	30,000	---	---	---	---
State/Local [13][29]	7,276	5,601	1,675	2	---	1,677	---	---	---	---	---	---	---	---
Total	39,207,929	40,257,121	(1,049,192)	5,705,092	306,747	4,349,153	---	5,302,744	---	(433,666)	429,353	5,230,008	306,675	906,131
Morrison														
CARES Act Funding [29]	---	24,205	(24,205)	26,305	---	2,100	---	26,305	---	---	---	---	---	---
Housing Choice Vouchers [29]	82,515	624,432	(541,917)	535,079	---	(6,838)	---	535,070	---	(22,592)	2,140	---	---	---
State/Local [29]	39,602	9,086	30,516	8	---	30,524	---	---	---	22,592	---	---	---	---
Total	122,117	657,723	(535,606)	561,392	---	25,786	---	561,375	---	---	2,140	---	---	---
Mower														
Colonial Manor [14][29]	41,803	34,178	7,625	18	---	7,643	---	---	---	---	---	---	---	5,884
Minnesota Housing Finance Agency [14][29]	174,767	184,029	(9,262)	9,541	2,069	(1,790)	---	---	---	---	12,776	---	2,069	57,887
Owned Public Housing Program [14][29]	117,888	202,420	(84,532)	52,585	---	(31,947)	---	100,641	---	---	2,642	---	---	---
Rural Housing Service [14][29]	234,177	269,309	(35,132)	2,365	---	(32,767)	---	---	---	---	96,585	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	178,551	(178,551)	184,978	---	6,427	---	184,976	---	---	---	---	---	---
Total	568,635	868,487	(299,852)	249,487	2,069	(52,434)	---	285,617	---	---	112,003	---	2,069	63,771
Murray														
Congregate Housing	302,431	231,414	71,017	140	12,210	58,947	---	---	---	3,755	---	---	10,618	110,000

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Table 3
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For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hospital [29]	14,885,793	14,891,403	(5,610)	1,591,010	133,801	1,451,599	---	---	---	---	449,835	---	133,801	480,993
Shetek Area Water and Sewer Commission [29]	713,148	667,502	45,646	7,771	79,402	(25,985)	---	1,084	363	---	---	---	78,907	736,536
Total	15,901,372	15,790,319	111,053	1,598,921	225,413	1,484,561	---	1,084	363	3,755	449,835	---	223,326	1,327,529
Olmsted														
Communications	1,251,101	1,321,566	(70,465)	15,792	---	(54,673)	---	---	235	---	---	---	---	---
Housing and Redevelopment Authority	2,497,742	10,710,934	(8,213,192)	11,715,101	77,783	3,424,126	3,516,841	6,611,121	1,426,157	233,028	1,821,972	145,017	53,331	469,424
Sanitary Sewer	98,324	108,109	(9,785)	2,288	16,265	(23,762)	---	---	---	---	---	---	16,265	---
Waste Management	25,325,645	22,394,543	2,931,102	807,652	1,202,709	2,536,045	---	---	517,843	---	1,975,515	10,723,654	1,711,538	5,245,000
Total	29,172,812	34,535,152	(5,362,340)	12,540,833	1,296,757	5,881,736	3,516,841	6,611,121	1,944,235	233,028	3,797,487	10,868,671	1,781,134	5,714,424
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	8,581,209	7,578,118	1,003,091	4,192	928,734	78,549	---	---	4,192	---	107,709	---	4,222	47,757
Waste Management	8,888,635	9,305,655	(417,020)	324,366	---	(92,654)	---	---	253,260	(15,733)	138,252	---	---	---
Total	17,469,844	16,883,773	586,071	328,558	928,734	(14,105)	---	---	257,452	(15,733)	245,961	---	4,222	47,757
Pipestone [*]														
Medical Center	30,619,598	32,407,891	(1,788,293)	2,584,194	701,672	94,229	---	---	---	(208,766)	774,427	2,325,800	724,310	626,085
Total	30,619,598	32,407,891	(1,788,293)	2,584,194	701,672	94,229	---	---	---	(208,766)	774,427	2,325,800	724,310	626,085
Polk														
Landfill	2,512,411	2,309,805	202,606	34,528	6,870	230,264	---	---	21,748	834,967	128,100	---	6,870	28,931
Resource Recovery	4,188,333	5,333,433	(1,145,100)	48,308	---	(1,096,792)	---	---	38,492	(484,967)	392,216	---	---	---
Total	6,700,744	7,643,238	(942,494)	82,836	6,870	(866,528)	---	---	60,240	350,000	520,316	---	6,870	28,931
Pope														
Housing and Redevelopment Authority [29]	---	180,547	(180,547)	481,199	88,902	211,750	330,272	---	9,155	---	---	---	57,705	89,964
Total	---	180,547	(180,547)	481,199	88,902	211,750	330,272	---	9,155	---	---	---	57,705	89,964
Ramsey														
Lake Owasso Residence	8,552,102	10,502,187	(1,950,085)	25,847	1,188	(1,925,426)	---	---	24,206	(3,012,779)	6,560	---	7,126	285,000
Law Enforcement Services	9,642,958	10,189,042	(546,084)	485,403	---	(60,681)	---	---	485,403	---	406,685	---	---	---
Ramsey County Care Center	16,204,848	17,842,668	(1,637,820)	217,488	37,308	(1,457,640)	---	---	190,092	(1,579,115)	100,837	---	15,552	110,000
Vadnais Sports Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	34,399,908	38,533,897	(4,133,989)	728,738	38,496	(3,443,747)	---	---	699,701	(4,591,894)	514,082	---	22,678	395,000
Renville														
Housing and Redevelopment Authority [29]	81,181	1,414,957	(1,333,776)	1,360,948	---	27,172	258,937	1,106,827	---	---	9,807	---	---	---
Renville County Hospital and Clinics	9,451,653	10,327,171	(875,518)	2,143,435	181,399	1,086,518	---	---	---	1,034,320	21,858	---	165,570	95,870
Solid Waste	666,618	276,083	390,535	167,328	---	557,863	---	---	69,798	---	---	---	---	---

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Table 3
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For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Total	10,199,452	12,018,211	(1,818,759)	3,671,711	181,399	1,671,553	258,937	1,106,827	69,798	1,034,320	31,665	---	165,570	95,870
Rice														
Environmental Services	3,485,618	4,642,270	(1,156,652)	1,428,635	---	271,983	---	---	385,315	---	---	---	---	---
Roberds Lake	93,691	234,334	(140,643)	18,219	18,889	(141,313)	---	---	---	---	---	---	18,889	72,890
Total	3,579,309	4,876,604	(1,297,295)	1,446,854	18,889	130,670	---	---	385,315	---	---	---	18,889	72,890
Rock														
Rock County Rural Water District [29]	1,111,023	1,073,846	37,177	67,803	166,907	(61,927)	---	48	12,244	---	325,823	---	54,520	71,000
Total	1,111,023	1,073,846	37,177	67,803	166,907	(61,927)	---	48	12,244	---	325,823	---	54,520	71,000
Saint Louis														
Environmental Services	7,676,173	7,910,793	(234,620)	720,862	---	486,242	4,080	---	279,871	875	260,658	---	427,873	---
Plat Books	23,616	51,980	(28,364)	---	---	(28,364)	---	---	---	---	---	---	---	---
Total	7,699,789	7,962,773	(262,984)	720,862	---	457,878	4,080	---	279,871	875	260,658	---	427,873	---
Scott														
Community Development Agency [29]	7,636,695	16,029,403	(8,392,708)	11,715,616	1,989,315	1,333,593	3,488,270	4,157,396	3,871,751	---	13,507,748	7,682,611	1,354,463	9,699,139
Total	7,636,695	16,029,403	(8,392,708)	11,715,616	1,989,315	1,333,593	3,488,270	4,157,396	3,871,751	---	13,507,748	7,682,611	1,354,463	9,699,139
Sherburne														
Justice Center	14,276,066	14,736,542	(460,476)	1,016,814	---	556,338	---	1,016,814	---	814,100	---	---	---	---
Total	14,276,066	14,736,542	(460,476)	1,016,814	---	556,338	---	1,016,814	---	814,100	---	---	---	---
Sibley														
Sibley Estates	190,464	342,277	(151,813)	189,312	113	37,386	---	157,733	---	---	---	---	---	---
Total	190,464	342,277	(151,813)	189,312	113	37,386	---	157,733	---	---	---	---	---	---
Stearns														
Rental Properties [13][29]	546,060	451,077	94,983	68,421	35,308	128,096	---	13,902	---	---	66,508	---	34,784	86,343
Section 8 Housing [13][29]	45,974	1,543,322	(1,497,348)	1,452,398	748	(45,698)	---	1,452,007	---	(46,641)	---	---	---	---
Total	592,034	1,994,399	(1,402,365)	1,520,819	36,056	82,398	---	1,465,909	---	(46,641)	66,508	---	34,784	86,343
Steele														
Solid Waste	2,055,242	1,701,050	354,192	14,177	---	368,369	---	---	---	---	295,595	---	---	---
Total	2,055,242	1,701,050	354,192	14,177	---	368,369	---	---	---	---	295,595	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	518,253	598,218	(79,965)	479,513	319,637	79,911	186,974	263,114	202,151	---	---	---	83,853	120,000
Swift County - Benson Hospital [29]	17,856,650	19,148,628	(1,291,978)	2,689,635	930,513	467,144	---	---	---	---	2,451,309	7,360,000	759,713	9,827,455
Total	18,374,903	19,746,846	(1,371,943)	3,169,148	1,250,150	547,055	186,974	263,114	202,151	---	2,451,309	7,360,000	843,566	9,947,455

*County submitted unaudited data.

**Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2020

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Todd														
Solid Waste	2,555,097	2,503,963	51,134	81,069	---	132,203	---	---	71,112	(18,504)	72,895	---	---	---
Total	2,555,097	2,503,963	51,134	81,069	---	132,203	---	---	71,112	(18,504)	72,895	---	---	---
Traverse														
Prairieview Place	---	46,504	(46,504)	83,075	10,577	25,994	---	---	---	---	---	---	10,577	70,000
Traverse Care Center	86	258,825	(258,739)	258,925	52,661	(52,475)	---	---	---	---	---	---	52,661	175,000
Total	86	305,329	(305,243)	342,000	63,238	(26,481)	---	---	---	---	---	---	63,238	245,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	58,971	77,704	(18,733)	11	3,462	(22,184)	---	---	---	---	---	---	3,462	1,929
Total	58,971	77,704	(18,733)	11	3,462	(22,184)	---	---	---	---	---	---	3,462	1,929
Washington														
Briar Pond LLC [29]	2,382,161	1,401,982	980,179	43,527	596,298	427,408	26,621	6,205	---	---	30,801	---	342,359	222,513
Family Housing Fund [29]	2,881,541	2,087,247	794,294	689,042	546,772	936,564	485,326	11,206	---	(3,398,314)	46,389	---	376,542	1,081,782
Glen at Valley Creek LLC [29]	423,830	584,870	(161,040)	199,591	403,353	(364,802)	---	---	---	---	993,275	123,231	341,398	1,432,857
Managing Member Partnership [29]	400	4,594	(4,194)	466,815	372,021	90,600	---	---	---	9,000	---	---	272,521	169,999
Piccadilly Square of Mahtomedi, LLC [29]	868,961	825,788	43,173	4	195,729	(152,552)	---	---	---	---	---	---	141,948	202,198
Public Housing Fund [29]	430,960	1,056,915	(625,955)	220,018	46,517	(452,454)	453	104	---	3,807,590	337,741	---	120	444
Senior Housing Fund [29]	3,083,869	2,822,120	261,749	1,984,629	775,136	1,471,242	607,544	425,149	---	454,044	382,697	---	537,612	972,625
The Groves Apartments, LLC [29]	659,827	696,167	(36,340)	85,446	142,479	(93,373)	---	---	---	---	113,550	---	103,908	152,541
Total	10,731,549	9,479,683	1,251,866	3,689,072	3,078,305	1,862,633	1,119,944	442,664	---	872,320	1,904,453	123,231	2,116,408	4,234,959
State Totals	\$2,040,363,901		(\$186,766,333)		\$28,245,369		\$20,044,603		\$39,260,600		\$97,485,583		\$26,316,277	
		\$2,227,130,234		\$301,478,364		\$86,466,662		\$248,164,755		(\$3,485,632)		\$65,809,150		\$63,378,337

*County submitted unaudited data.

**Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

ENTERPRISE FUND FOOTNOTES

* Submitted unaudited data.

[13] The enterprise fund fiscal year-end is June 30th.

[14] The enterprise fund fiscal year-end is September 30th.

[29] Discretely presented component unit.

OUTSTANDING INDEBTEDNESS TABLE

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2020

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Aitkin	15,697	10,015,000	---	---	---	---	10,015,000	---	158,358	1,377,885
Anoka	363,887	79,945,000	---	13,895,000	---	---	93,840,000	75,105,000	4,177,090	13,857,044
Becker	35,183	11,235,000	---	---	---	---	11,235,000	---	2,433,300	2,614,106
Beltrami	46,228	7,500,000	---	---	1,435,000	---	8,935,000	4,635,000	---	2,690,846
Benton	41,379	4,695,000	---	---	---	---	4,695,000	1,820,000	69,530	3,086,635
Big Stone	5,166	9,640,000	---	---	---	---	9,640,000	---	---	771,176
Blue Earth	69,112	13,130,000	7,880,000	---	---	---	21,010,000	6,395,000	2,907,586	4,017,404
Brown	25,912	3,545,000	---	---	---	---	3,545,000	---	252,713	2,025,750
Carlton	36,207	17,625,000	---	---	---	---	17,625,000	8,125,000	---	4,229,489
Carver	106,922	10,650,000	---	25,690,000	---	---	36,340,000	10,045,000	17,295,963	6,064,877
Cass	30,066	---	---	---	---	---	---	---	44,752	3,196,581
Chippewa	12,598	---	---	---	---	---	---	---	839,516	779,765
Chisago	56,621	45,635,000	---	---	---	---	45,635,000	9,235,000	1,884,668	4,966,197
Clay	65,318	58,035,000	---	---	---	---	58,035,000	---	36,231	3,910,136
Clearwater	8,524	---	---	---	---	---	---	---	---	872,086
Cook	5,600	12,540,000	---	24,045,000	---	---	36,585,000	10,205,000	2,524,972	969,710
Cottonwood	11,517	---	---	---	---	---	---	---	1,421,951	745,886
Crow Wing	66,123	182,500	---	---	---	---	182,500	182,500	325,950	3,608,241
Dakota	439,882	---	---	74,790,000	---	---	74,790,000	---	47,746,731	24,888,239
Douglas	39,006	22,275,000	---	20,155,000	41,187,292	---	83,617,292	22,760,000	10,399,751	6,363,878
Faribault	13,921	10,260,000	5,805,000	323,000	---	---	16,388,000	9,653,000	---	1,185,656
Fillmore	21,228	1,000,000	---	---	---	---	1,000,000	1,000,000	277,101	1,203,014
Freeborn	30,895	6,155,000	1,280,000	---	---	---	7,435,000	4,995,000	---	1,846,441
Goodhue	47,582	16,500,000	---	---	---	---	16,500,000	---	---	4,812,230
Grant	6,074	3,820,000	---	---	555,000	---	4,375,000	2,150,000	5,871,420	547,820
Hennepin	1,281,565	1,456,085,000	---	---	99,775,000	---	1,555,860,000	205,805,000	22,645,460	154,141,727
Houston	18,843	12,095,000	---	---	---	---	12,095,000	2,870,000	466,156	1,218,139
Hubbard	21,344	9,370,000	---	11,830,000	---	---	21,200,000	6,915,000	3,956,154	1,833,306
Isanti	41,135	7,865,000	---	---	---	---	7,865,000	2,215,000	181,536	1,260,176
Itasca	45,014	66,210,000	---	4,355,000	---	---	70,565,000	13,435,000	77,873	7,081,822
Jackson	9,989	11,895,000	16,715,000	8,052,000	---	---	36,662,000	13,065,000	16,170	732,850

[1] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

*County submitted unaudited data.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2020

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Kanabec	16,032	6,450,000	---	620,000	---	---	7,070,000	6,450,000	68,304,523	542,958
Kandiyohi	43,732	3,395,000	18,905,000	---	786,736	---	23,086,736	12,075,000	9,757,339	5,141,717
Kittson	4,207	---	---	205,000	---	---	205,000	205,000	---	528,478
Koochiching	12,062	---	---	3,390,000	---	---	3,390,000	---	1,311,799	778,052
Lac qui Parle	6,719	---	63,328	---	---	---	63,328	---	2,889,163	418,806
Lake	10,905	10,960,000	---	405,000	---	---	11,365,000	685,000	146,663	1,612,245
Lake of The Woods	3,763	---	---	2,135,000	---	---	2,135,000	---	528,879	379,275
Le Sueur	28,674	41,475,000	---	---	---	---	41,475,000	---	---	2,285,956
Lincoln	5,640	8,510,000	---	---	---	---	8,510,000	---	995,087	290,338
Lyon	25,269	10,825,000	2,135,000	---	---	---	12,960,000	825,000	385,458	739,300
Mahnomen	5,411	---	---	---	---	---	---	---	667,820	207,705
Marshall	9,040	---	---	---	---	---	---	---	---	1,114,942
Martin	20,025	21,480,000	---	---	---	---	21,480,000	745,000	284,000	741,228
McLeod	36,771	24,920,000	---	---	2,383,839	---	27,303,839	---	1,653,301	1,462,624
Meeker	23,400	1,360,000	---	---	13,499,781	---	14,859,781	14,859,781	5,625,471	1,329,372
Mille Lacs	26,459	17,120,000	1,195,000	---	---	---	18,315,000	4,380,000	1,000,000	2,182,922
Morrison	34,010	14,960,000	---	---	---	---	14,960,000	2,920,000	160,000	2,267,285
Mower	40,029	5,285,000	---	---	---	---	5,285,000	---	1,133,428	1,703,733
Murray	8,179	11,335,000	2,700,000	2,120,000	3,094,643	---	19,249,643	2,280,000	3,303,317	749,244
Nicollet	34,454	22,015,000	---	---	---	---	22,015,000	9,445,000	500,804	1,992,522
Nobles	22,290	15,355,000	---	---	870,000	---	16,225,000	1,175,000	754,180	1,279,296
Norman	6,441	---	143,300	---	---	---	143,300	---	---	623,705
Olmsted	162,847	91,160,000	---	57,035,000	---	---	148,195,000	73,515,000	12,012,128	14,499,684
Otter Tail	60,081	34,900,000	---	---	31,290,000	---	66,190,000	13,540,000	519,257	6,715,527
Pennington	13,992	14,765,000	720,000	---	---	---	15,485,000	---	1,215,242	712,978
Pine	28,876	31,255,000	---	---	---	---	31,255,000	18,985,000	1,274,710	2,282,129
Pipestone [*]	9,424	405,000	---	---	6,629,369	---	7,034,369	---	19,698,575	328,275
Polk	31,192	29,720,000	---	---	---	---	29,720,000	9,050,000	1,006,319	2,116,019
Pope	11,308	4,320,000	---	4,900,000	---	---	9,220,000	---	521,245	586,617
Ramsey	552,352	198,360,000	---	---	---	---	198,360,000	91,170,000	3,227,000	45,346,319
Red Lake	3,935	---	---	---	---	---	---	---	23,955	291,621

[1] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

*County submitted unaudited data.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2020

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue All Other [1]				
Redwood	15,425	4,060,000	---	---	---	4,060,000	945,000	218,599	854,242
Renville	14,723	34,495,000	---	---	17,775,257	52,270,257	12,570,000	6,500,271	1,578,183
Rice	67,097	22,570,000	---	---	---	22,570,000	8,090,000	3,026,243	2,831,959
Rock	9,704	3,910,000	85,000	---	---	3,995,000	---	2,986,552	444,579
Roseau	15,331	2,730,000	---	---	---	2,730,000	2,730,000	---	1,197,723
Saint Louis	200,231	157,500,000	---	---	---	157,500,000	25,535,000	185,513	33,747,996
Scott	150,928	125,530,000	---	---	48,980,000	174,510,000	122,995,000	4,072,022	7,830,760
Sherburne	97,183	41,505,000	---	---	---	41,505,000	---	395,744	7,735,650
Sibley	14,836	5,245,000	1,830,000	---	---	7,075,000	235,000	1,492,066	1,692,422
Stearns	158,292	12,200,000	---	---	---	12,200,000	2,360,000	643,858	9,786,493
Steele	37,406	11,280,000	---	---	---	11,280,000	4,035,000	460,705	1,647,680
Stevens	9,671	6,955,000	5,120,000	---	---	12,075,000	---	166,996	682,030
Swift	9,838	11,625,000	---	---	14,015,000	25,640,000	7,360,000	7,745,328	1,634,587
Todd	25,262	2,415,000	---	---	---	2,415,000	1,890,000	151,325	2,411,647
Traverse	3,360	3,420,000	---	2,020,000	---	5,440,000	3,620,000	274,166	369,231
Wabasha	21,387	9,930,000	---	77,202	---	10,007,202	6,945,000	331,900	1,466,464
Wadena	14,065	835,000	---	---	---	835,000	---	168,465	742,858
Waseca	18,968	7,020,000	---	---	---	7,020,000	---	39,707	1,073,418
Washington	267,568	123,045,000	---	23,965,000	12,805,000	159,815,000	94,835,000	26,514,937	11,807,890
Watsonwan	11,253	1,575,000	---	---	---	1,575,000	505,000	664,163	914,367
Wilkin	6,506	2,930,000	---	---	---	2,930,000	310,000	---	351,429
Winona	49,671	9,875,000	---	---	---	9,875,000	---	310,406	2,578,035
Wright	141,337	146,470,000	---	---	---	146,470,000	29,045,000	1,811,631	7,055,752
Yellow Medicine	9,528	6,240,000	---	---	---	6,240,000	---	1,006,968	751,977
State Total	5,685,627		\$64,576,628		\$295,081,917	\$3,921,258,247		\$324,078,160	
		\$3,281,592,500		\$280,007,202		\$---	\$996,920,281		\$469,337,356

[1] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

*County submitted unaudited data.

**UNRESTRICTED FUND BALANCES IN THE
GENERAL FUND AND SPECIAL REVENUE FUNDS**

Table 5
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County

County	2019			2020			2019/2020 Percent Change	Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$10,243,762	\$9,609,035	\$19,852,797	\$11,204,990	\$11,082,324	\$22,287,314	12.3%	\$29,599,896	75.3%
Anoka	47,025,099	84,585,654	131,610,753	40,949,605	96,148,010	137,097,615	4.2%	286,701,602	47.8%
Becker	9,096,589	11,054,021	20,150,610	11,640,434	10,683,341	22,323,775	10.8%	46,794,707	47.7%
Beltrami	16,091,746	7,849,429	23,941,175	20,257,747	7,915,225	28,172,972	17.7%	79,109,956	35.6%
Benton	7,159,905	8,256,529	15,416,434	9,752,913	9,144,163	18,897,076	22.6%	36,946,191	51.1%
Big Stone	5,409,040	3,147,682	8,556,722	5,963,751	3,655,105	9,618,856	12.4%	10,346,385	93.0%
Blue Earth	23,210,254	16,312,800	39,523,054	32,102,517	14,112,690	46,215,207	16.9%	72,218,701	64.0%
Brown	4,801,516	9,499,341	14,300,857	7,703,313	11,165,819	18,869,132	31.9%	30,139,273	62.6%
Carlton	12,035,144	14,710,303	26,745,447	15,569,319	15,559,299	31,128,618	16.4%	54,927,668	56.7%
Carver	23,528,933	15,851,896	39,380,829	31,218,412	16,043,485	47,261,897	20.0%	102,593,093	46.1%
Cass	25,905,239	20,261,080	46,166,319	27,264,387	21,325,383	48,589,770	5.2%	49,168,434	98.8%
Chippewa	1,303,166	16,116,441	17,419,607	2,577,887	15,755,154	18,333,041	5.2%	21,662,440	84.6%
Chisago	24,719,338	8,605,104	33,324,442	27,689,964	11,250,865	38,940,829	16.9%	56,230,565	69.3%
Clay	8,387,730	13,064,610	21,452,340	8,112,683	11,990,942	20,103,625	-6.3%	58,301,588	34.5%
Clearwater	7,150,286	7,358,049	14,508,335	8,511,627	8,950,167	17,461,794	20.4%	16,673,173	104.7%
Cook	11,309,558	5,232,404	16,541,962	12,569,048	7,015,827	19,584,875	18.4%	19,944,205	98.2%
Cottonwood	6,669,093	1,570,440	8,239,533	7,027,650	1,546,691	8,574,341	4.1%	17,077,022	50.2%
Crow Wing	10,823,973	8,018,797	18,842,770	13,682,064	11,062,375	24,744,439	31.3%	79,299,812	31.2%
Dakota	127,644,760	158,805,663	286,450,423	130,370,834	124,952,297	255,323,131	-10.9%	338,131,184	75.5%
Dodge***	12,816,905	5,016,572	17,833,477	---	---	---	---	---	---
Douglas	17,070,995	16,396,079	33,467,074	17,956,338	16,178,958	34,135,296	2.0%	43,849,383	77.8%
Faribault	8,984,203	(3,967,669)	5,016,534	10,061,046	(5,511,386)	4,549,660	-9.3%	22,996,215	19.8%
Fillmore	3,925,661	2,975,303	6,900,964	4,655,162	2,975,927	7,631,089	10.6%	22,327,402	34.2%
Freeborn	8,587,097	3,933,162	12,520,259	14,402,547	4,803,922	19,206,469	53.4%	47,836,739	40.2%
Goodhue	20,428,773	22,115,057	42,543,830	24,275,668	27,388,174	51,663,842	21.4%	55,193,460	93.6%
Grant	2,733,470	3,090,390	5,823,860	3,443,839	9,508,122	12,951,961	122.4%	13,808,708	93.8%
Hennepin	205,063,579	134,809,172	339,872,751	199,420,814	162,847,915	362,268,729	6.6%	1,959,697,112	18.5%
Houston	5,697,989	7,892,222	13,590,211	6,158,964	8,119,274	14,278,238	5.1%	21,814,755	65.5%
Hubbard	5,759,276	12,944,688	18,703,964	7,257,737	14,097,352	21,355,089	14.2%	33,097,031	64.5%
Isanti	4,054,700	5,609,324	9,664,024	7,476,418	5,143,927	12,620,345	30.6%	43,747,849	28.8%
Itasca	5,296,540	27,818,457	33,114,997	10,897,779	31,538,570	42,436,349	28.1%	79,144,642	53.6%
Jackson	10,453,698	4,745,026	15,198,724	10,767,925	3,139,954	13,907,879	-8.5%	21,476,795	64.8%
Kanabec	1,106,064	5,206,897	6,312,961	1,254,188	7,305,241	8,559,429	35.6%	27,193,893	31.5%
Kandiyohi	18,295,119	30,652,261	48,947,380	20,733,053	31,303,034	52,036,087	6.3%	70,373,564	73.9%
Kittson	3,231,375	3,722,651	6,954,026	3,029,599	2,637,762	5,667,361	-18.5%	9,811,674	57.8%
Koochiching	6,508,508	8,874,885	15,383,393	7,286,382	8,419,765	15,706,147	2.1%	29,739,355	52.8%
Lac qui Parle	3,751,243	17,375,616	21,126,859	4,188,436	18,278,304	22,466,740	6.3%	15,064,944	149.1%
Lake	3,337,801	13,973,048	17,310,849	10,767,705	10,868,022	21,635,727	25.0%	26,069,329	83.0%
Lake of the Woods	5,263,778	3,984,077	9,247,855	5,404,810	4,479,058	9,883,868	6.9%	11,876,779	83.2%
Le Sueur	4,271,489	6,124,518	10,396,007	4,730,833	12,828,485	17,559,318	68.9%	37,593,257	46.7%
Lincoln	6,426,585	5,423,689	11,850,274	7,613,216	7,015,096	14,628,312	23.4%	14,005,171	104.4%
Lyon	11,618,510	3,119,846	14,738,356	13,367,714	4,436,936	17,804,650	20.8%	22,855,261	77.9%
Mahnomen	1,798,222	1,714,042	3,512,264	1,812,729	2,556,679	4,369,408	24.4%	12,033,658	36.3%
Marshall	2,440,421	6,489,045	8,929,466	2,828,972	7,096,364	9,925,336	11.2%	15,670,540	63.3%
Martin	9,910,052	8,792,611	18,702,663	11,390,304	7,736,099	19,126,403	2.3%	27,411,979	69.8%
McLeod	19,898,266	18,430,681	38,328,947	21,837,643	18,515,107	40,352,750	5.3%	41,181,765	98.0%
Meeker	9,383,868	10,897,512	20,281,380	10,349,184	12,435,620	22,784,804	12.3%	29,116,267	78.3%
Mille Lacs	1,515,941	8,658,675	10,174,616	7,641	5,469,781	5,477,422	-46.2%	40,137,328	13.6%

Table 5
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County

County	2019			2020			2019/2020 Percent Change	Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Morrison	10,947,565	12,664,976	23,612,541	13,070,535	15,216,327	28,286,862	19.8%	41,293,594	68.5%
Mower	24,900,806	12,146,949	37,047,755	27,621,536	14,045,436	41,666,972	12.5%	47,411,579	87.9%
Murray	3,304,152	2,902,550	6,206,702	2,676,933	2,393,694	5,070,627	-18.3%	15,193,315	33.4%
Nicollet	11,874,311	13,131,868	25,006,179	14,459,660	15,525,454	29,985,114	19.9%	38,197,704	78.5%
Nobles	9,599,923	13,555,215	23,155,138	8,917,781	14,261,739	23,179,520	0.1%	29,465,357	78.7%
Norman	5,003,593	1,866,488	6,870,081	5,793,854	2,171,712	7,965,566	15.9%	13,782,175	57.8%
Olmsted	84,242,319	16,677,241	100,919,560	86,612,105	11,066,106	97,678,211	-3.2%	198,056,172	49.3%
Otter Tail	23,673,634	18,547,131	42,220,765	26,799,751	28,355,861	55,155,612	30.6%	77,309,515	71.3%
Pennington	7,152,372	6,651,117	13,803,489	8,056,346	2,402,334	10,458,680	-24.2%	19,711,520	53.1%
Pine	4,448,041	4,108,273	8,556,314	5,121,030	3,739,544	8,860,574	3.6%	39,177,493	22.6%
Pipestone*	4,761,909	3,222,933	7,984,842	5,210,279	2,995,473	8,205,752	2.8%	13,559,544	60.5%
Polk	8,195,443	17,969,379	26,164,822	9,024,326	20,035,470	29,059,796	11.1%	51,875,806	56.0%
Pope	9,956,441	7,663,596	17,620,037	11,243,677	8,948,627	20,192,304	14.6%	15,078,673	133.9%
Ramsey	206,115,007	67,670,150	273,785,157	235,052,912	44,504,957	279,557,869	2.1%	890,513,134	31.4%
Red Lake**	---	---	---	1,268,769	3,727,109	3,725,878	---	8,138,204	45.8%
Redwood	12,000,116	2,859,296	14,859,412	14,062,922	1,142,528	15,205,450	2.3%	24,608,229	61.8%
Renville	5,685,805	4,539,145	10,224,950	7,520,086	8,048,066	15,568,152	52.3%	35,436,268	43.9%
Rice	15,434,261	13,729,618	29,163,879	22,522,491	12,957,844	35,480,335	21.7%	55,334,987	64.1%
Rock	5,004,593	(46,254)	4,958,339	5,162,208	1,499,283	6,661,491	34.3%	12,627,675	52.8%
Roseau	2,504,772	3,423,790	5,928,562	1,537,942	3,797,241	5,335,183	-10.0%	21,989,886	24.3%
Saint Louis	69,256,271	48,855,161	118,111,432	76,563,165	54,546,174	131,109,339	11.0%	290,300,568	45.2%
Scott	39,158,577	784,237	39,942,814	47,891,317	28,746,675	76,637,992	91.9%	120,654,984	63.5%
Sherburne	28,266,022	34,573,436	62,839,458	27,728,468	38,429,549	66,158,017	5.3%	91,370,622	72.4%
Sibley	3,910,407	8,162,410	12,072,817	4,750,933	10,011,186	14,762,119	22.3%	27,804,997	53.1%
Stearns	32,233,913	36,840,551	69,074,464	41,732,244	42,596,045	84,328,289	22.1%	139,362,920	60.5%
Steele	19,128,722	12,086,857	31,215,579	25,212,594	8,855,738	34,068,332	9.1%	35,618,206	95.6%
Stevens	3,733,830	6,907,416	10,641,246	4,668,252	8,039,106	12,707,358	19.4%	15,613,915	81.4%
Swift	4,133,529	(440,372)	3,693,157	4,380,877	13,282,237	17,663,114	378.3%	18,967,515	93.1%
Todd	9,816,323	6,457,592	16,273,915	11,382,931	9,123,622	20,506,553	26.0%	29,515,505	69.5%
Traverse	2,291,461	2,010,957	4,302,418	2,490,918	2,921,812	5,412,730	25.8%	9,717,142	55.7%
Wabasha	12,365,378	5,123,894	17,489,272	13,044,748	6,404,955	19,449,703	11.2%	26,263,814	74.1%
Wadena	3,813,774	6,484,158	10,297,932	4,132,133	6,505,094	10,637,227	3.3%	21,995,307	48.4%
Waseca	5,350,595	9,214,415	14,565,010	5,955,356	11,749,802	17,705,158	21.6%	22,263,207	79.5%
Washington	86,650,523	1,826,080	88,476,603	103,413,571	2,018,327	105,431,898	19.2%	233,654,591	45.1%
Watsonwan	4,085,262	3,865,881	7,951,143	4,612,308	3,975,293	8,587,601	8.0%	19,427,368	44.2%
Wilkin	2,355,769	5,961,574	8,317,343	2,992,522	5,980,080	8,972,602	7.9%	14,267,969	62.9%
Winona	11,677,932	3,686,018	15,363,950	13,959,167	2,618,578	16,577,745	7.9%	53,040,493	31.3%
Wright	44,238,318	17,784,729	62,023,047	56,436,201	20,332,916	76,769,117	23.8%	114,124,407	67.3%
Yellow Medicine	3,987,703	9,982,765	13,970,468	4,887,605	11,312,551	16,200,156	16.0%	17,523,282	92.4%
Total	\$1,643,404,631	\$1,260,178,335	\$2,903,582,966	\$1,835,516,244	\$1,353,985,769	\$3,189,502,013	9.8%	\$7,151,238,392	44.6%

*County submitted unaudited data.

**County failed to provide required financial information in 2019.

***County failed to provide required financial information in 2020.

Table 6
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

County	2019			2020			2019/2020 Percent Change	Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Mille Lacs	\$1,515,941	\$8,658,675	\$10,174,616	\$7,641	\$5,469,781	\$5,477,422	-46.2%	\$40,137,328	13.6%
Hennepin	205,063,579	134,809,172	339,872,751	199,420,814	162,847,915	362,268,729	6.6%	1,959,697,112	18.5%
Faribault	8,984,203	(3,967,669)	5,016,534	10,061,046	(5,511,386)	4,549,660	-9.3%	22,996,215	19.8%
Pine	4,448,041	4,108,273	8,556,314	5,121,030	3,739,544	8,860,574	3.6%	39,177,493	22.6%
Roseau	2,504,772	3,423,790	5,928,562	1,537,942	3,797,241	5,335,183	-10.0%	21,989,886	24.3%
Isanti	4,054,700	5,609,324	9,664,024	7,476,418	5,143,927	12,620,345	30.6%	43,747,849	28.8%
Crow Wing	10,823,973	8,018,797	18,842,770	13,682,064	11,062,375	24,744,439	31.3%	79,299,812	31.2%
Winona	11,677,932	3,686,018	15,363,950	13,959,167	2,618,578	16,577,745	7.9%	53,040,493	31.3%
Ramsey	206,115,007	67,670,150	273,785,157	235,052,912	44,504,957	279,557,869	2.1%	890,513,134	31.4%
Kanabec	1,106,064	5,206,897	6,312,961	1,254,188	7,305,241	8,559,429	35.6%	27,193,893	31.5%
Murray	3,304,152	2,902,550	6,206,702	2,676,933	2,393,694	5,070,627	-18.3%	15,193,315	33.4%
Fillmore	3,925,661	2,975,303	6,900,964	4,655,162	2,975,927	7,631,089	10.6%	22,327,402	34.2%
Clay	8,387,730	13,064,610	21,452,340	8,112,683	11,990,942	20,103,625	-6.3%	58,301,588	34.5%
Beltrami	16,091,746	7,849,429	23,941,175	20,257,747	7,915,225	28,172,972	17.7%	79,109,956	35.6%
Mahnomen	1,798,222	1,714,042	3,512,264	1,812,729	2,556,679	4,369,408	24.4%	12,033,658	36.3%
Freeborn	8,587,097	3,933,162	12,520,259	14,402,547	4,803,922	19,206,469	53.4%	47,836,739	40.2%
Renville	5,685,805	4,539,145	10,224,950	7,520,086	8,048,066	15,568,152	52.3%	35,436,268	43.9%
Watonwan	4,085,262	3,865,881	7,951,143	4,612,308	3,975,293	8,587,601	8.0%	19,427,368	44.2%
Washington	86,650,523	1,826,080	88,476,603	103,413,571	2,018,327	105,431,898	19.2%	233,654,591	45.1%
Saint Louis	69,256,271	48,855,161	118,111,432	76,563,165	54,546,174	131,109,339	11.0%	290,300,568	45.2%
Red Lake**	---	---	---	1,268,769	2,457,109	3,725,878	---	8,138,204	45.8%
Carver	23,528,933	15,851,896	39,380,829	31,218,412	16,043,485	47,261,897	20.0%	102,593,093	46.1%
Le Sueur	4,271,489	6,124,518	10,396,007	4,730,833	12,828,485	17,559,318	68.9%	37,593,257	46.7%
Becker	9,096,589	11,054,021	20,150,610	11,640,434	10,683,341	22,323,775	10.8%	46,794,707	47.7%
Anoka	47,025,099	84,585,654	131,610,753	40,949,605	96,148,010	137,097,615	4.2%	286,701,602	47.8%
Wadena	3,813,774	6,484,158	10,297,932	4,132,133	6,505,094	10,637,227	3.3%	21,995,307	48.4%
Olmsted	84,242,319	16,677,241	100,919,560	86,612,105	11,066,106	97,678,211	-3.2%	198,056,172	49.3%
Cottonwood	6,669,093	1,570,440	8,239,533	7,027,650	1,546,691	8,574,341	4.1%	17,077,022	50.2%
Benton	7,159,905	8,256,529	15,416,434	9,752,913	9,144,163	18,897,076	22.6%	36,946,191	51.1%
Rock	5,004,593	(46,254)	4,958,339	5,162,208	1,499,283	6,661,491	34.3%	12,627,675	52.8%
Koochiching	6,508,508	8,874,885	15,383,393	7,286,382	8,419,765	15,706,147	2.1%	29,739,355	52.8%
Pennington	7,152,372	6,651,117	13,803,489	8,056,346	2,402,334	10,458,680	-24.2%	19,711,520	53.1%
Sibley	3,910,407	8,162,410	12,072,817	4,750,933	10,011,186	14,762,119	22.3%	27,804,997	53.1%
Itasca	5,296,540	27,818,457	33,114,997	10,897,779	31,538,570	42,436,349	28.1%	79,144,642	53.6%
Traverse	2,291,461	2,010,957	4,302,418	2,490,918	2,921,812	5,412,730	25.8%	9,717,142	55.7%
Polk	8,195,443	17,969,379	26,164,822	9,024,326	20,035,470	29,059,796	11.1%	51,875,806	56.0%
Carlton	12,035,144	14,710,303	26,745,447	15,569,319	15,559,299	31,128,618	16.4%	54,927,668	56.7%
Kittson	3,231,375	3,722,651	6,954,026	3,029,599	2,637,762	5,667,361	-18.5%	9,811,674	57.8%
Norman	5,003,593	1,866,488	6,870,081	5,793,854	2,171,712	7,965,566	15.9%	13,782,175	57.8%
Stearns	32,233,913	36,840,551	69,074,464	41,732,244	42,596,045	84,328,289	22.1%	139,362,920	60.5%
Pipestone*	4,761,909	3,222,933	7,984,842	5,210,279	2,995,473	8,205,752	2.8%	13,559,544	60.5%
Redwood	12,000,116	2,859,296	14,859,412	14,062,922	1,142,528	15,205,450	2.3%	24,608,229	61.8%
Brown	4,801,516	9,499,341	14,300,857	7,703,313	11,165,819	18,869,132	31.9%	30,139,273	62.6%
Wilkin	2,355,769	5,961,574	8,317,343	2,992,522	5,980,080	8,972,602	7.9%	14,267,969	62.9%
Marshall	2,440,421	6,489,045	8,929,466	2,828,972	7,096,364	9,925,336	11.2%	15,670,540	63.3%
Scott	39,158,577	784,237	39,942,814	47,891,317	28,746,675	76,637,992	91.9%	120,654,984	63.5%
Blue Earth	23,210,254	16,312,800	39,523,054	32,102,517	14,112,690	46,215,207	16.9%	72,218,701	64.0%

Table 6
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

County	2019			2020			2019/2020 Percent Change	Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rice	15,434,261	13,729,618	29,163,879	22,522,491	12,957,844	35,480,335	21.7%	55,334,987	64.1%
Hubbard	5,759,276	12,944,688	18,703,964	7,257,737	14,097,352	21,355,089	14.2%	33,097,031	64.5%
Jackson	10,453,698	4,745,026	15,198,724	10,767,925	3,139,954	13,907,879	-8.5%	21,476,795	64.8%
Houston	5,697,989	7,892,222	13,590,211	6,158,964	8,119,274	14,278,238	5.1%	21,814,755	65.5%
Wright	44,238,318	17,784,729	62,023,047	56,436,201	20,332,916	76,769,117	23.8%	114,124,407	67.3%
Morrison	10,947,565	12,664,976	23,612,541	13,070,535	15,216,327	28,286,862	19.8%	41,293,594	68.5%
Chisago	24,719,338	8,605,104	33,324,442	27,689,964	11,250,865	38,940,829	16.9%	56,230,565	69.3%
Todd	9,816,323	6,457,592	16,273,915	11,382,931	9,123,622	20,506,553	26.0%	29,515,505	69.5%
Martin	9,910,052	8,792,611	18,702,663	11,390,304	7,736,099	19,126,403	2.3%	27,411,979	69.8%
Otter Tail	23,673,634	18,547,131	42,220,765	26,799,751	28,355,861	55,155,612	30.6%	77,309,515	71.3%
Sherburne	28,266,022	34,573,436	62,839,458	27,728,468	38,429,549	66,158,017	5.3%	91,370,622	72.4%
Kandiyohi	18,295,119	30,652,261	48,947,380	20,733,053	31,303,034	52,036,087	6.3%	70,373,564	73.9%
Wabasha	12,365,378	5,123,894	17,489,272	13,044,748	6,404,955	19,449,703	11.2%	26,263,814	74.1%
Aitkin	10,243,762	9,609,035	19,852,797	11,204,990	11,082,324	22,287,314	12.3%	29,599,896	75.3%
Dakota	127,644,760	158,805,663	286,450,423	130,370,834	124,952,297	255,323,131	-10.9%	338,131,184	75.5%
Douglas	17,070,995	16,396,079	33,467,074	17,956,338	16,178,958	34,135,296	2.0%	43,849,383	77.8%
Lyon	11,618,510	3,119,846	14,738,356	13,367,714	4,436,936	17,804,650	20.8%	22,855,261	77.9%
Meeker	9,383,868	10,897,512	20,281,380	10,349,184	12,435,620	22,784,804	12.3%	29,116,267	78.3%
Nicollet	11,874,311	13,131,868	25,006,179	14,459,660	15,525,454	29,985,114	19.9%	38,197,704	78.5%
Nobles	9,599,923	13,555,215	23,155,138	8,917,781	14,261,739	23,179,520	0.1%	29,465,357	78.7%
Waseca	5,350,595	9,214,415	14,565,010	5,955,356	11,749,802	17,705,158	21.6%	22,263,207	79.5%
Stevens	3,733,830	6,907,416	10,641,246	4,668,252	8,039,106	12,707,358	19.4%	15,613,915	81.4%
Lake	3,337,801	13,973,048	17,310,849	10,767,705	10,868,022	21,635,727	25.0%	26,069,329	83.0%
Lake of the Woods	5,263,778	3,984,077	9,247,855	5,404,810	4,479,058	9,883,868	6.9%	11,876,779	83.2%
Chippewa	1,303,166	16,116,441	17,419,607	2,577,887	15,755,154	18,333,041	5.2%	21,662,440	84.6%
Mower	24,900,806	12,146,949	37,047,755	27,621,536	14,045,436	41,666,972	12.5%	47,411,579	87.9%
Yellow Medicine	3,987,703	9,982,765	13,970,468	4,887,605	11,312,551	16,200,156	16.0%	17,523,282	92.4%
Big Stone	5,409,040	3,147,682	8,556,722	5,963,751	3,655,105	9,618,856	12.4%	10,346,385	93.0%
Swift	4,133,529	(440,372)	3,693,157	4,380,877	13,282,237	17,663,114	378.3%	18,967,515	93.1%
Goodhue	20,428,773	22,115,057	42,543,830	24,275,668	27,388,174	51,663,842	21.4%	55,193,460	93.6%
Grant	2,733,470	3,090,390	5,823,860	3,443,839	9,508,122	12,951,961	122.4%	13,808,708	93.8%
Steele	19,128,722	12,086,857	31,215,579	25,212,594	8,855,738	34,068,332	9.1%	35,618,206	95.6%
McLeod	19,898,266	18,430,681	38,328,947	21,837,643	18,515,107	40,352,750	5.3%	41,181,765	98.0%
Cook	11,309,558	5,232,404	16,541,962	12,569,048	7,015,827	19,584,875	18.4%	19,944,205	98.2%
Cass	25,905,239	20,261,080	46,166,319	27,264,387	21,325,383	48,589,770	5.2%	49,168,434	98.8%
Lincoln	6,426,585	5,423,689	11,850,274	7,613,216	7,015,096	14,628,312	23.4%	14,005,171	104.4%
Clearwater	7,150,286	7,358,049	14,508,335	8,511,627	8,950,167	17,461,794	20.4%	16,673,173	104.7%
Pope	9,956,441	7,663,596	17,620,037	11,243,677	8,948,627	20,192,304	14.6%	15,078,673	133.9%
Lac qui Parle	3,751,243	17,375,616	21,126,859	4,188,436	18,278,304	22,466,740	6.3%	15,064,944	149.1%
Dodge***	12,816,905	5,016,572	17,833,477	---	---	---	---	---	---
Total	\$1,643,404,631	\$1,260,178,335	\$2,903,582,966	\$1,835,516,244	\$1,353,985,769	\$3,189,502,013	9.8%	\$7,151,238,392	44.6%

*County submitted unaudited data.

**County failed to provide required financial information in 2019.

***County failed to provide required financial information in 2020.

APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

Appendix A - County General and Special Revenue Unrestricted Fund Balances

It is important to provide context on fund balance as reported by counties for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. County fund balances should be relatively large at the end of the year because of local government cash flow cycles. Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, many counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state-aid, and property tax credits comprise the majority of county discretionary revenues. Minnesota laws govern the flow of these major revenue sources into county treasuries:

- The first half of property taxes from property owners is due by May 15 of each year and is distributed to counties generally by the end of June or early July.
- Counties receive the first half of their state-aid and property tax credits from the state on July 20 of each year.
- The second half of property taxes from property owners is due by October 15 of each year and is distributed to counties generally by the end of November.
- Counties receive the second half of their state-aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating expenditures during the first five months of the next fiscal year. An adequate fund balance will provide counties with the cash flow required to finance expenditures and avoid short-term borrowing.

Unique Circumstances of Each County Determine the Size of Fund Balance

While counties must rely on the unrestricted fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the fund balance level that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing, including:

- If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Counties are often able to delay certain purchases until after the initial property tax and state-aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for a county to operate effectively. Counties that are able to generate significant revenues from sources other than property taxes and state-aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state-aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures. If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.

GLOSSARY

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.

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

BORROWING - These other financing sources reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties 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 counties.

CAPITAL PROJECTS FUND - A fund used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by enterprise funds).

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT - The CARES Act established a \$150 billion Coronavirus Relief Fund to provide payments to state, local, and tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act required that the payments from the Coronavirus Relief Fund only be used to cover expenses that were necessary expenditures incurred due to the public health emergency and were incurred during the period of March 1, 2020, until December 31, 2021.

CHARGES FOR SERVICES - These revenues represent user charges paid in exchange for a service, exclusive of revenues from enterprise funds. Examples include sanitation charges, golf fees, court costs, and public safety contracts.

COMMITTED FUND BALANCE - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

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 designated to pay the interest, fiscal charges, and principal on long-term debt.

Glossary

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include hospitals, nursing homes, nursing services, and solid waste. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

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 local government functions, such as administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, in addition to supplies and building maintenance.

GOVERNMENTAL FUNDS - These are funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Capital Projects, and Permanent.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

HUMAN SERVICES - These expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

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.

LIBRARIES - These expenditures relate to the current expenditures and capital outlays for county public libraries. Current expenditures include expenditures for staffing and administration, circulation, cataloging of library materials, reference services for library patrons, processing and forwarding materials, and general infrastructure costs. Examples of capital outlays are construction, renovation of existing facilities, and the purchase of mobile library units.

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

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

Glossary

NET TAXABLE TAX CAPACITY - The tax capacity, less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

NONSPENDABLE FUND BALANCE - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OTHER FINANCING SOURCES - These sources include long-term debt proceeds, sales of capital assets, and transfers from other funds.

OTHER FINANCING USES - These sources include transfers to other funds, the refunding of bond proceeds deposited with an 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, baseball fields, organized recreation activities, etc.

PERMANENT FUND - A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the county programs.

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

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some local governments provide sanitation services through enterprise funds.

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 ditch maintenance, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

Glossary

STREETS AND HIGHWAYS 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.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

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

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

TOTAL REVENUES - This category reflects all sources of revenue 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 - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds are not included in the governmental funds.

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

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

UNASSIGNED FUND BALANCE - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.