# STATE OF MINNESOTA Office of the State Auditor 



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State Auditor

Minnesota Town Finances 2015 Revenues, Expenditures, and Debt

## Description of the Office of the State Auditor

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

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

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

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Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

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Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

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# Minnesota Town Finances 2015 Revenues, Expenditures, and Debt 

For the Year Ended December 31, 2015


November 15, 2016
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## Executive Summary

## Current and Five-Year Trends

- In 2015, Minnesota towns reported total revenues of $\$ 310.1$ million. This amount represents a 1.1 percent increase over the total revenues reported in 2014. From 2011 to 2015, total town revenues increased 14.4 percent (pg. 5).
- Minnesota towns reported total expenditures of $\$ 282.9$ million in 2015. This amount represents a decrease of 3.0 percent from the amount reported in 2014 (pg. 9).
- Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of $\$ 12.2$ million in 2015. This amount represents a decrease of 13.6 percent from 2014. Over the five-year period of 2011 to 2015, debt service expenditures decreased 3.1 percent (pg. 11).
- Total outstanding indebtedness totaled $\$ 54.7$ million in 2015. This represents a decrease of 9.1 percent from 2014. Outstanding bonded indebtedness totaled $\$ 33.6$ million in 2015, which represents a decrease of 18.3 percent from the $\$ 41.1$ million outstanding in 2014. Other long-term debt totaled $\$ 20.7$ million in 2015, which was an increase of 15.1 percent over 2014. In addition, towns reported $\$ 415,655$ in short-term indebtedness in 2015, which was a decrease of 62.1 percent from 2014 (pg. 13).


## Ten-Year Trends

- Between 2006 and 2015, total town revenues in actual dollars increased 31.0 percent. In constant, or inflation-adjusted, dollars, total town revenues increased 5.3 percent over this ten-year period (pg. 7). ${ }^{1}$
- $\quad$ Since 2006, the share of total revenues derived from taxes has increased from 67.1 percent in 2006 to 73.0 percent in 2015, and the share of total revenues derived from intergovernmental sources has fluctuated between 14.4 (2013) and 19.1 (2015) percent over that period (pg. 7).
- In constant, or inflation-adjusted, dollars, total town expenditures decreased 6.9 percent between 2006 and 2015. In actual dollars, total expenditures grew 15.7 percent over the ten-year period (pg. 11).

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## Scope

This report analyzes the financial operations of 1,686 towns in Minnesota that provided financial information to the Office of the State Auditor for the calendar year ended December 31, 2015. ${ }^{2}$ The data used in preparing this report included annual town financial reporting forms, audits by certified public accountants, financial statements prepared by the town clerk or clerk-treasurer, county auditors' reports of indebtedness, and Minnesota Department of Revenue records. ${ }^{3}$ Data received from the Department of Revenue includes state-shared tax distributions, grants, aids, taxable valuations, and tax levies.

In 2015, there were 1,781 towns compared to 853 cities and 87 counties. ${ }^{4}$ The 2015 population estimates from the State Demographer show that 909,953 individuals reside in towns, representing about 16.6 percent of the state population. Town populations range from 11,013 in the Town of White Bear to 5 in the Town of Hangaard. Fifty-two percent of towns have a population of 300 or less.

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

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

Table 5 lists public enterprise funds, and Table 6 details outstanding bonded, other long-term, and short-term debt of each individual town as of December 31, 2015. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes. Tables 7 and 8 provide a summary of town revenues and expenditures by economic development region.

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

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## Overview

## Total Governmental Revenues

## Principal Sources of Revenues

The principal sources of revenues for towns in 2015 were: taxes (mainly property taxes) and state grants. These sources of revenues accounted for 89.3 percent of town revenues in 2015. Figure 1 shows the components of revenues as a percent of total revenues in 2015. The share of total revenues derived from taxes increased slightly from 72.7 percent in 2014 to 73.0 percent in 2015. The share of total revenues derived from state grants increased from 15.1 percent in 2014 to 16.2 percent in 2015.

Figure 1: 2015 Total Revenues*
\$310,080,405

*Due to rounding, percentages add up to 99.9 percent.

## Current and Five-Year Trends

In 2015, Minnesota towns reported total revenues of $\$ 310.1$ million. This amount represents a 1.1 percent increase over the total revenues reported in 2014. From 2011 to 2015, total town revenues increased 14.4 percent.

Between 2014 and 2015, tax revenues increased from $\$ 223.1$ million to $\$ 226.4$ million. This represents an increase of 1.5 percent. Categories of revenues showing increases between 2014 and 2015 were licenses and permits (10.7 percent), county/local unit grants (10.3 percent), state grants ( 8.5 percent), and charges for services ( 7.0 percent). Categories showing decreases were interest earnings (42.8 percent), federal grants (21.4 percent), special assessments (19.8 percent), and all other revenues (14.5 percent).

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

Figure 2: Total Revenues, 2011-2015


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

Figure 3: Federal and State Grants as a Percent of Total Revenues, 2011-2015


## Ten-Year Trends

Figure 4 below illustrates a long-term trend in total revenues in actual and constant dollars. ${ }^{5}$ As the chart shows, 2010 was the only year in which non-inflation adjusted revenues decreased during the ten-year period. Between 2006 and 2015, total town revenues in actual dollars increased 31.0 percent. In constant, or inflation-adjusted, dollars, total town revenues increased 5.3 percent over this ten-year period.


Figure 5 on the following page shows the two major components of revenues: taxes and intergovernmental revenues. These components have historically been the primary sources of revenues. Since 2006, the share of total revenues derived from taxes has increased from 67.1 percent in 2006 to 73.0 percent in 2015, and the share of total revenues derived from intergovernmental sources has fluctuated between 14.4 (2013) and 19.1 (2015) percent over that period. The underlying data displayed in Figures 1 through 5 for the years 2006 through 2010 is from previous town finance reports. Data displayed for the years 2011 through 2015 is in Table 1 on page 22.

[^2]

## Total Governmental Expenditures

## Principal Expenditures

Expenditures for towns include current expenditures and capital outlays for roads and bridges, general government, fire, all other public safety, and all other expenditures. ${ }^{6}$ Debt service principal and interest payments are also included in total expenditures for towns. Figure 6 below displays the categories of expenditures for 2015. The roads and bridges expenditures category, which is the primary service provided by towns, is more than three times the size of the next largest category, which is general government.

## Figure 6: Total Expenditures in 2015

\$282,850,453


## Current and Five-Year Trends

Minnesota towns reported total expenditures of $\$ 282.9$ million in 2015. This amount represents a decrease of 3.0 percent from the amount reported in 2014.

Of total expenditures, $\$ 238.7$ million (84.4 percent) was allocated to current expenditures, $\$ 32.0$ million (11.3 percent) to capital outlay, and $\$ 12.2$ million ( 4.3 percent) to debt service payments. Over the five-year period of 2011 to 2015, town total expenditures increased 7.1 percent. Figure 7 on the following page illustrates total expenditures over the five-year period.

[^3]Figure 7: Total Town Expenditures, 2011-2015


Expenditures for roads and bridges totaled $\$ 168.5$ million in 2015. Of this total, $\$ 144.0$ million was allocated to current expenditures (maintenance, snowplowing, lighting, engineering, and administration) and $\$ 24.4$ million to capital outlays (road construction and purchase of equipment).

Figure 8 below provides a comparison of the percent of total expenditures allocated to general government, fire, and roads and bridges spending during the years 2011 through 2015.

Figure 8: Categories of Total Expenditures as a
Percent of Total Expenditures, 2011-2015


## Capital Outlays

Capital outlays are expenditures used for the acquisition or construction of capital assets, such as buildings and roads. Capital assets have lives extending beyond a single reporting period. Town capital outlays totaled $\$ 32.0$ million in 2015. This amount represents an increase of 9.4 percent over 2014 and an increase of 10.2 percent over the five-year period beginning in 2011. The largest category of capital outlays for towns was roads and bridges. Capital outlay expenditures for roads and bridges increased 18.7 percent between 2014 and 2015 and comprised 76.4 percent of total capital outlay spending in 2015.

## Debt Service

Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of $\$ 12.2$ million in 2015. This amount represents a decrease of 13.6 percent from 2014. Over the five-year period of 2011 to 2015 , debt service expenditures decreased 3.1 percent.

## Ten-Year Trends

Figure 9 below shows the change in total expenditures in actual and constant dollars from 2006 to 2015. In constant, or inflation-adjusted, dollars, total town expenditures decreased 6.9 percent between 2006 and 2015. In actual dollars, total expenditures grew 15.7 percent over the ten-year period.


## Primary Categories of Expenditures

Figure 10 below illustrates the ten-year trend in current expenditures, capital outlays, and debt service as a percent of total expenditures from 2006 to 2015 . The chart shows that current expenditures are the primary expenditure for towns. In addition, the chart shows that the share of total expenditures allocated to current expenditures has been increasing. The underlying data displayed in Figures 6 through 10 for the years 2006 through 2010 can be found in the town finance reports for previous years. Data displayed for years 2011 through 2015 is in Table 2 on page 23.

Figure 10: Components of Total Expenditures as a Percent of Total Expenditures, 2006-2015


## Indebtedness

## Current and Five-Year Trends

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

Towns can borrow only as permitted by state law, generally to finance purchases or capital projects. The amount of outstanding debt affects the amount available for current expenditures because towns must have sufficient funds available to make principal and interest payments to service the debt.

Total outstanding indebtedness totaled $\$ 54.7$ million in 2015. This represents a decrease of 9.1 percent from 2014. Outstanding bonded indebtedness totaled $\$ 33.6$ million in 2015, which represents a decrease of 18.3 percent from the $\$ 41.1$ million outstanding in 2014 . Other long-term debt totaled $\$ 20.7$ million in 2015, which was an increase of 15.1 percent over 2014. In addition, towns reported $\$ 415,655$ in short-term indebtedness in 2015, which was a decrease of 62.1 percent from 2014.

Figure 11 below provides a summary of bonds outstanding, classified by type of bond, for the years 2011 through 2015.


## Ten-Year Trends

Outstanding long-term debt has trended downward over the ten-year period. Figure 12 on the following page illustrates outstanding long-term debt, which includes total bonded indebtedness and other long-term debt in actual and constant dollars for the years 2006 through 2015.

Figure 12: Outstanding Long-Term Debt in Actual and Constant Dollars, 2006-2015


Figure 13 below displays outstanding long-term debt as a percent of total revenues for the years 2006 to 2015. As Figure 13 shows, outstanding long-term debt as a percent of total revenues has been trending downward. The highest percent was in 2007 when it reached 35.1 percent, while the lowest level was in 2015 when it fell to 17.5 percent. The underlying data displayed in Figures 12 and 13 for the years 2006 through 2015 can be found in the town finance reports for previous years. Data for 2015 is in Table 6 starting on page 142.

Figure 13: Outstanding Long-Term Debt as a
Percent of Total Revenues, 2006-2015


## Towns Failing to Report

Out of 1,781 towns in Minnesota in 2015, 95 failed to comply with the statutory reporting requirement. The chart below shows the number of towns that have not reported their financial information to the Office of the State Auditor, as required by law, in each of the last five years.

| Number of Towns Failing to Report, 2011-2015 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Year | 2011 | 2012 | 2013 | 2014 | 2015 |
| \# of Towns | 86 | 176 | 136 | 102 | 95 |

The list below indentifies the towns (in alphabetical order) that have not reported their financial information to the Office of the State Auditor, as required by law (county names are in parentheses).
*Failed to report in 2014 and 2015.
**Failed to report in 2013, 2014, and 2015.

| Almond (Big Stone) | Deer** (Roseau) | Fountain Prairie (Pipestone) |
| :--- | :--- | :--- |
| Alvwood* (Itasca) | Deerfield* (Cass) | Friendship** (Yellow Medicine) |
| Ann Lake (Kanabec) | Delaware (Grant) | Galena (Martin) |
| Ardenhurst (Itasca) | Des Moines** (Jackson) | Germantown (Cottonwood) |
| Beaver** (Roseau) | Dewey** (Roseau) | Glen (Aitkin) |
| Bernadotte* (Nicollet) | Eagle Point (Marshall) | Good Hope** (Itasca) |
| Bull Moose** (Cass) | Eastern (Otter Tail) | Goodridge* (Pennington) |
| Buzzle (Beltrami) | Eldorado (Stevens) | Green Lake (Kandiyohi) |
| Campbell (Wilkin) | Ewington (Jackson) | Grimstad (Roseau) |
| Clinton** (Rock) | Fairmont (Martin) | Hamlin (Lac qui Parle) |
| Clover (Hubbard) | Featherstone** (Goodhue) | Hersey (Nobles) |
| Cottonwood** (Brown) | Fine Lakes (Saint Louis) | Holy Cross* (Clay) |
| Crate** (Chippewa) | Fisher* (Polk) | Hubbard* (Polk) |
| Crow River (Stearns) | Flom** (Norman) | Kettle River* (Pine) |
| Dale** (Cottonwood) | Fort Ripley (Crow Wing) | Lake George (Stearns) |
| Danforth (Pine) | Foster (Big Stone) | Laona** (Roseau) |


| Leiding* (Saint Louis) | Remer** (Cass) |
| :---: | :---: |
| Lessor** (Polk) | Rheiderland** (Chippewa) |
| Leven (Pope) | Rosendale** (Watonwan) |
| Lisbon** (Yellow Medicine) | Ross* (Roseau) |
| Logan** (Grant) | Rost** (Jackson) |
| Lucas (Lyon) | Severance (Sibley) |
| McKinley** (Cass) | Shelly (Norman) |
| Melrose** (Stearns) | Shible (Swift) |
| Merton** (Steele) | Springfield (Cottonwood) |
| Minnesota Lake (Faribault) | Spruce** (Roseau) |
| Moose Park** (Itasca) | Spruce Grove (Beltrami) |
| Morris (Stevens) | Stony River (Lake) |
| Morse (Saint Louis) | Tegner** (Kittson) |
| Mudgett (Mille Lacs) | Tunsberg (Chippewa) |
| Nevada** (Mower) | Tynsid** (Polk) |
| Nidaros** (Otter Tail) | Vineland (Polk) |
| Norway** (Fillmore) | Wabana (Itasca) |
| Palmyra** (Renville) | Whitefield** (Kandiyohi) |
| Parker** (Morrison) | Wild Rice* (Norman) |
| Pembina (Mahnomen) | Wilmington* (Houston) |
| Pike Bay (Cass) | Worthington** (Nobles) |
| Pleasant Prairie** (Martin) |  |
| Pohlitz** (Roseau) |  |
| Poppleton** (Kittson) |  |
| Prairie Lake** (Saint Louis) |  |
| Quiring (Beltrami) |  |

## Economic Development Regions

Minnesota has 13 economic development regions. The following section summarizes town financial information by economic development region. The number of towns listed and data presented reflects only those towns that reported 2015 financial information to the Office of the State Auditor. Total revenues, total expenditures, and total debt service are summarized on a regional basis. The underlying data for this section is in Tables 7 and 8 (pages 150 and 151). The map on page 20 shows the location of each economic development region.

## Metro Area (7-County Twin Cities)

There were 42 towns in this region that reported 2015 financial information. Total revenues in this region increased 1.1 percent and totaled $\$ 29.5$ million in 2015, accounting for 9.5 percent of total town revenues. Total expenditures in this region increased 0.3 percent to $\$ 29.6$ million, accounting for 10.5 percent of total town expenditures. Debt service in this region increased 34.1 percent and totaled $\$ 2.9$ million, accounting for 23.8 percent of total town debt service.

## Arrowhead

There were 167 towns in this region that reported 2015 financial information. Total revenues in this region decreased 6.8 percent and totaled $\$ 34.4$ million in 2015, accounting for 11.1 percent of total town revenues. Total expenditures decreased 2.3 percent and totaled $\$ 32.2$ million, accounting for 11.4 percent of total town expenditures. Debt service in this region decreased 32.4 percent and totaled $\$ 1.8$ million, accounting for 14.4 percent of total town debt service.

## Central

There were 71 towns in this region that reported 2015 financial information. Total revenues in this region increased 1.7 percent and totaled $\$ 31.8$ million, accounting for 10.2 percent of total town revenues. Total expenditures in this region decreased 2.3 percent and totaled $\$ 32.9$ million, accounting for 11.6 percent of total town expenditures. Debt service in this region decreased 28.0 percent and totaled $\$ 1.4$ million, accounting for 11.1 percent of total town debt service.

## East Central

There were 83 towns in this region that reported 2015 financial information. Total revenues in this region increased 4.7 percent and totaled $\$ 20.1$ million, accounting for 6.5 percent of total town revenues. Total expenditures in this region decreased by 1.8 percent and totaled $\$ 18.0$ million, accounting for 6.4 percent of total town expenditures. Debt service in this region decreased 15.7 percent and totaled $\$ 509,536$, accounting for 4.2 percent of total town debt service.

## Headwaters

There were 103 towns in this region that reported 2015 financial information. Total revenues in this region increased 3.4 percent to $\$ 12.3$ million, accounting for 4.0 percent of total town revenues. Total expenditures in this region increased 0.5 percent to $\$ 10.6$ million, accounting for 3.7 percent of total town expenditures. Debt service in this region increased 66.6 percent and totaled $\$ 67,996$, accounting for 0.6 percent of total town debt service.

## North Central

There were 144 towns in this region that reported 2015 financial information. Total revenues in this region increased 2.7 percent and totaled $\$ 25.0$ million, accounting for 8.1 percent of total town revenues. Total expenditures in this region decreased 2.8 percent and totaled $\$ 24.1$ million, accounting for 8.5 percent of total town expenditures. Debt service in this region increased by 48.7 percent and totaled $\$ 1.1$ million, accounting for 8.9 percent of total town debt service.

## Northwest

There were 203 towns in this region that reported 2015 financial information. Total revenues in this region increased 7.8 percent and totaled $\$ 14.6$ million, accounting for 4.7 percent of total town revenues. Total expenditures in this region increased 5.0 percent and totaled $\$ 13.0$ million, accounting for 4.6 percent of total town expenditures. Debt service in this region increased 951.4 percent and totaled $\$ 25,160$, accounting for 0.2 percent of total town debt service.

## South Central

There were 139 towns in this region that reported 2015 financial information. Total revenues in this region increased by 3.2 percent and totaled $\$ 24.7$ million, accounting for 8.0 percent of total town revenues. Total expenditures in this region decreased 7.2 percent and totaled $\$ 21.0$ million, accounting for 7.4 percent of total town expenditures. Debt service in this region decreased by 35.5 percent and totaled $\$ 715,632$, accounting for 5.9 percent of total town debt service.

## Southeast

There were 189 towns in this region that reported 2015 financial information. Total revenues in this region increased 3.0 percent and totaled $\$ 39.4$ million, accounting for 12.7 percent of total town revenues. Total expenditures in this region decreased 6.9 percent and totaled $\$ 35.5$ million, accounting for 12.5 percent of total town expenditures. Debt service in this region decreased 25.1 percent and totaled $\$ 789,910$, accounting for 6.5 percent of total town debt service.

## Southwest

There were 152 towns in this region that reported 2015 financial information. Total revenues in this region decreased 0.3 percent and totaled $\$ 18.7$ million, accounting for 6.0 percent of total town revenues. Total expenditures in this region increased by 2.6 percent and totaled $\$ 15.6$ million, accounting for 5.5 percent of total town expenditures. Debt service in this region increased 38.9 percent and totaled $\$ 752,463$, accounting for 6.2 percent of total town debt service.

## Southwest Central

There were 79 towns in this region that reported 2015 financial information. Total revenues in this region decreased 1.2 percent and totaled $\$ 15.6$ million, accounting for 5.0 percent of total town revenues. Total expenditures in this region decreased 2.8 percent and totaled $\$ 13.0$ million, accounting for 4.6 percent of total town expenditures. Debt service in this region increased 10.6 percent and totaled $\$ 580,494$, accounting for 4.8 percent of total town debt service.

## Upper Southwest

There were 85 towns in this region that reported 2015 financial information. Total revenues in this region decreased 2.0 percent and totaled $\$ 8.8$ million, accounting for 2.8 percent of total town revenues. Total expenditures in this region decreased by 1.5 percent and totaled $\$ 7.4$ million, accounting for 2.6 percent of total town expenditures. Debt service in this region decreased 22.2 percent and totaled $\$ 30,400$, accounting for 0.2 percent of total town debt service.

## West Central

There were 229 towns in this region that reported 2015 financial information. Total revenues in this region increased 1.3 percent and totaled $\$ 35.2$ million, accounting for 11.4 percent of total town revenues. Total expenditures in this region decreased by 7.7 percent and totaled $\$ 29.9$ million, accounting for 10.6 percent of total town expenditures. Debt service in this region decreased 42.5 percent and totaled $\$ 1.6$ million, accounting for 13.3 percent of total town debt service.

## Economic Development Regions



## DATA TABLES

## Table 1

Revenues of Towns
For the Years Ended December 31, 2011 Through 2015

|  | 2011 |  | 2012 |  | 2013 |  | 2014 |  | 2015 |  | 1 Year <br> Percent <br> Change | 5 Year <br> Percent <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Population* | 924,158 |  | 919,051 |  | 919,329 |  | 916,414 |  | 909,953 |  | -0.7\% | -1.5\% |
| Number of Towns* | 1,785 |  | 1,784 |  | 1,783 |  | 1,783 |  | 1,781 |  | -0.1\% | -0.2\% |
| Taxable Tax Capacity* | \$1,614,795,910 |  | \$1,550,280,622 |  | \$1,635,634,365 |  | \$2,000,749,792 |  | \$1,990,764,195 |  | -0.5\% | 23.3\% |
| Tax Levy* | \$210,554,978 |  | \$217,394,623 |  | \$221,128,052 |  | \$230,144,989 |  | \$228,973,862 |  | -0.5\% | 8.7\% |
| REVENUES** | Amount | \% | Amount | \% | Amount | \% | Amount | \% | Amount | \% | \% | \% |
| Taxes | \$196,692,233 | 72.6\% | \$208,049,945 | 74.5\% | \$213,669,682 | 76.4\% | \$223,057,122 | 72.7\% | \$226,435,471 | 73.0\% | 1.5\% | 15.1\% |
| Special Assessments | 7,588,030 | 2.8\% | 6,697,445 | 2.4\% | 6,825,386 | 2.4\% | 7,058,507 | 2.3\% | 5,659,440 | 1.8\% | -19.8\% | -25.4\% |
| Licenses and Permits | 1,658,196 | 0.6\% | 2,068,981 | 0.7\% | 2,082,216 | 0.7\% | 2,516,302 | 0.8\% | 2,784,725 | 0.9\% | 10.7\% | 67.9\% |
| Intergovernmental Revenues |  |  |  |  |  |  |  |  |  |  |  |  |
| Federal Grants | 6,322,890 | 2.3\% | 9,615,813 | 3.4\% | 2,996,082 | 1.1\% | 7,615,590 | 2.5\% | 5,987,801 | 1.9\% | -21.4\% | -5.3\% |
| State | 39,663,189 | 14.6\% | 32,154,898 | 11.5\% | 34,362,863 | 12.3\% | 46,389,719 | 15.1\% | 50,314,173 | 16.2\% | 8.5\% | 26.9\% |
| County |  |  |  |  |  |  |  |  |  |  |  |  |
| Highway Grants | 434,756 | 0.2\% | 819,680 | 0.3\% | 105,318 | 0.0\% | 274,905 | 0.1\% | 311,749 | 0.1\% | 13.4\% | -28.3\% |
| All Other | 1,123,620 | 0.4\% | 990,229 | 0.4\% | 1,516,549 | 0.5\% | 1,153,246 | 0.4\% | 1,132,502 | 0.4\% | -1.8\% | 0.8\% |
| Local Unit Grants | 808,096 | 0.3\% | 1,101,576 | 0.4\% | 1,380,986 | 0.5\% | 1,203,264 | 0.4\% | 1,457,705 | 0.5\% | 21.1\% | 80.4\% |
| TOTAL INTERGOVERNMENTAL |  |  |  |  |  |  |  |  |  |  |  |  |
| REVENUES | \$48,352,551 | 17.8\% | \$44,682,196 | 16.0\% | \$40,361,798 | 14.4\% | \$56,636,724 | 18.5\% | \$59,203,930 | 19.1\% | 4.5\% | 22.4\% |
| Charges for Services | 7,842,273 | 2.9\% | 8,925,433 | 3.2\% | 9,030,427 | 3.2\% | 8,396,465 | 2.7\% | 8,986,067 | 2.9\% | 7.0\% | 14.6\% |
| Interest Earnings | 2,734,713 | 1.0\% | 2,147,091 | 0.8\% | 1,629,596 | 0.6\% | 2,723,870 | 0.9\% | 1,558,002 | 0.5\% | -42.8\% | -43.0\% |
| All Other Revenues | 6,073,363 | 2.2\% | 6,774,091 | 2.4\% | 6,193,832 | 2.2\% | 6,374,693 | 2.1\% | 5,452,770 | 1.8\% | -14.5\% | -10.2\% |
| TOTAL REVENUES | \$270,941,359 | 100.0\% | \$279,345,182 | 100.0\% | \$279,792,937 | 100.0\% | \$306,763,683 | 100.0\% | \$310,080,405 | 100.0\% | 1.1\% | 14.4\% |
| OTHER FINANCING SOURCES*** |  |  |  |  |  |  |  |  |  |  |  |  |
| Borrowing | 9,935,724 |  | 7,618,669 |  | 8,892,976 |  | 3,761,321 |  | 8,461,786 |  | 125.0\% | -14.8\% |
| Other Sources | 855,644 |  | 415,092 |  | 759,332 |  | 2,342,462 |  | 1,840,586 |  | -21.4\% | 115.1\% |
| Transfers In | 17,385,267 |  | 14,269,120 |  | 14,557,057 |  | 15,638,633 |  | 14,048,538 |  | -10.2\% | -19.2\% |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | \$299,117,994 |  | \$301,648,063 |  | \$304,002,302 |  | \$328,506,099 |  | \$334,431,315 |  | 1.8\% | 11.8\% |

[^4]For the Years Ended December 31, 2011 Through 2015

| EXPENDITURES ${ }^{7,8}$ |
| :--- |
| General Government |
| Current Expenditures |
| Capital Outlay $^{\text {Total }}$ º |
| Fire |
| Current Expenditures |
| Capital Outlay |
| Total |
| All Other Public Safety |
| Current Expenditures |
| Capital Outlay |
| Total |
| Road and Bridge |
| Current Expenditures |
| Capital Outlay |
| Total |
| All Other |
| Current Expenditures |
| Capial Outlay |
| Total |
| TOTAL CURRENT EXPENDITURES |
| TOTAL CAPITAL OUTLAY |

DEBT SERVICE
Principal Payments
Interest and Fiscal Charges Total Debt Service
TOTAL EXPENDITURES
OTHER FINANCING USES ${ }^{11,12}$
Debt Redemption - Refunded Bonds
Other Uses
Transfers Out
TOTAL EXPENDITURES AND OTHER FINANCING USES

| 2011 |  | 2012 |  | 2013 |  | 2014 |  | 2015 |  | 1 Year Percent Change | 5 Year Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Amount | \% | Amount | \% | Amount | \% | Amount | \% | Amount | \% |  |  |
| \$42,012,557 | 15.9\% | \$44,677,426 | 17.6\% | \$42,829,410 | 16.0\% | \$48,730,167 | 16.7\% | \$47,190,476 | 16.7\% | -3.2\% | 12.3\% |
| 3,590,590 | 1.4\% | 3,839,343 | 1.5\% | 5,561,378 | 2.1\% | 3,164,674 | 1.1\% | 3,763,829 | 1.3\% | 18.9\% | 4.8\% |
| 45,603,147 | 17.3\% | 48,516,769 | 19.1\% | 48,390,788 | 18.1\% | 51,894,841 | 17.8\% | 50,954,305 | 18.0\% | -1.8\% | 11.7\% |
| 28,686,618 | 10.9\% | 28,164,333 | 11.1\% | 28,753,066 | 10.8\% | 30,712,108 | 10.5\% | 31,797,726 | 11.2\% | 3.5\% | 10.8\% |
| 2,425,610 | 0.9\% | 3,357,967 | 1.3\% | 1,602,052 | 0.6\% | 3,854,290 | 1.3\% | 2,070,123 | 0.7\% | -46.3\% | -14.7\% |
| 31,112,228 | 11.8\% | 31,522,300 | 12.4\% | 30,355,118 | 11.4\% | 34,566,398 | 11.9\% | 33,867,849 | 12.0\% | -2.0\% | 8.9\% |
| 4,694,103 | 1.8\% | 4,734,935 | 1.9\% | 4,645,303 | 1.7\% | 5,212,968 | 1.8\% | 4,758,021 | 1.7\% | -8.7\% | 1.4\% |
| 123,391 | 0.0\% | 327,146 | 0.1\% | 353,066 | 0.1\% | 218,575 | 0.1\% | 130,855 | 0.0\% | -40.1\% | 6.0\% |
| 4,817,494 | 1.8\% | 5,062,081 | 2.0\% | 4,998,369 | 1.9\% | 5,431,543 | 1.9\% | 4,888,876 | 1.7\% | -10.0\% | 1.5\% |
| 133,542,660 | 50.6\% | 120,963,751 | 47.7\% | 135,211,260 | 50.6\% | 149,879,415 | 51.4\% | 144,027,042 | 50.9\% | -3.9\% | 7.9\% |
| 20,075,429 | 7.6\% | 20,137,063 | 7.9\% | 20,389,964 | 7.6\% | 20,581,660 | 7.1\% | 24,434,442 | 8.6\% | 18.7\% | 21.7\% |
| 153,618,089 | 58.2\% | 141,100,814 | 55.6\% | 155,601,224 | 58.2\% | 170,461,075 | 58.5\% | 168,461,484 | 59.6\% | -1.2\% | 9.7\% |
| 13,623,055 | 5.2\% | 11,429,110 | 4.5\% | 11,435,305 | 4.3\% | 13,638,461 | 4.7\% | 10,940,821 | 3.9\% | -19.8\% | -19.7\% |
| 2,790,474 | 1.1\% | 2,765,835 | 1.1\% | 3,610,139 | 1.4\% | 1,401,119 | 0.5\% | 1,571,146 | 0.6\% | 12.1\% | -43.7\% |
| 16,413,529 | 6.2\% | 14,194,945 | 5.6\% | 15,045,444 | 5.6\% | 15,039,580 | 5.2\% | 12,511,967 | 4.4\% | -16.8\% | -23.8\% |
| \$222,558,993 | 84.3\% | \$209,969,555 | 82.8\% | \$222,874,344 | 83.4\% | \$248,173,119 | 85.1\% | \$238,714,086 | 84.4\% | -3.8\% | 7.3\% |
| \$29,005,494 | 11.0\% | \$30,427,354 | 12.0\% | \$31,516,599 | 11.8\% | \$29,220,318 | 10.0\% | \$31,970,395 | 11.3\% | 9.4\% | 10.2\% |
| 10,409,301 | 3.9\% | 11,247,465 | 4.4\% | 10,973,397 | 4.1\% | 12,426,328 | 4.3\% | 10,514,679 | 3.7\% | -15.4\% | 1.0\% |
| 2,141,015 | 0.8\% | 2,031,743 | 0.8\% | 1,845,138 | 0.7\% | 1,660,187 | 0.6\% | 1,651,293 | 0.6\% | -0.5\% | -22.9\% |
| 12,550,316 | 4.8\% | 13,279,208 | 5.2\% | 12,818,535 | 4.8\% | 14,086,515 | 4.8\% | 12,165,972 | 4.3\% | -13.6\% | -3.1\% |
| \$264,114,803 | 100.0\% | \$253,676,117 | 100.0\% | \$267,209,478 | 100.0\% | \$291,479,952 | 100.0\% | \$282,850,453 | 100.0\% | -3.0\% | 7.1\% |
| 640,797 |  | - |  | 302,012 |  | 115,331 |  | 578,100 |  | 401.3\% | -9.8\% |
| 198,063 |  | 781,367 |  | 143,077 |  | 966,699 |  | 816,836 |  | -15.5\% | 312.4\% |
| 17,292,824 |  | 14,779,580 |  | 15,060,540 |  | 16,255,518 |  | 13,867,288 |  | -14.7\% | -19.8\% |
| $\underline{\text { \$282,246,487 }}$ |  | $\underline{\text { \$269,237,064 }}$ |  | \$282,715,107 |  | $\underline{\text { \$308,817,500 }}$ |  | \$298,112,677 |  | -3.5\% | 5.6\% |

${ }^{7}$ Expenditures for Water and Sewer are shown as enterprise fund activities in Table 5 on page 138.
${ }^{8}$ Data for Parks and Recreation is included in the All Other category in Table 2. In Tables 4 and 8, Parks and Recreation appears as a separate category.
${ }^{9}$ Total percentages may not equal the sum of the percentages above due to rounding.
${ }^{10}$ Data for Fire and All Other Public Safety displayed in Table 2 is included in Public Safety in Tables 4 and 8.
${ }^{11}$ Starting in 2013, this category includes Debt Redemption -Refunded Bonds and Other Uses. These categories have also been added to the 2011 and 2012 years to make them compatible.
${ }^{12}$ Data for Other Financing Uses displayed in Table 2 is aggregated into a single column in Table 4.

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## CLASSIFICATION OF REVENUES AND EXPENDITURES GOVERNMENTAL FUNDS

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region)Name of Town [footnote] | TaxableTaxCapacity | Tax Levy Payable 2015 | Taxes | Special <br> Assess- <br> ments | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \\ \hline \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charges } \\ \text { for } \\ \text { Services } \end{gathered}$ | InterestEarnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  | Total <br>  <br> Other <br> Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Round Lake | 718,172 | 75,553 | 70,717 | --- | --- | -- | 19,805 | --- | --- | 19,805 | 17,399 | 171 | 9,000 | 117,092 | -- | --- | -- | 117,092 |
| Runeberg | 417,706 | 135,767 | 128,317 | 633 | --- | --- | 33,664 | --- | --- | 33,664 | --- | 412 | 16 | 163,042 | -- | --- | --- | 163,042 |
| Savannah | 504,242 | 51,845 | 52,810 | --- | --- | --- | 11,865 | 5,450 | --- | 17,315 | --- | 292 | --- | 70,417 | --- | --- | --- | 70,417 |
| Shell Lake | 592,017 | 80,001 | 84,545 | --- | --- | -- | 14,865 | --- | --- | 14,865 | 4 | 215 | 10 | 99,639 | --- | --- | --- | 99,639 |
| Silver Leaf | 378,639 | 71,871 | 62,187 | --- | --- | --- | 24,971 | 564 | --- | 25,535 | --- | 246 | --- | 87,968 | --- | --- | --- | 87,968 |
| Spring Creek | 559,617 | 62,151 | 60,219 | --- | 10 | --- | 22,759 | -- | --- | 22,759 | 457 | 54 | -- | 83,499 | -- | 11,000 | -- | 94,499 |
| Spruce Grove | 343,251 | 75,799 | 57,398 | --- | --- | --- | 41,769 | 1,045 | --- | 42,814 | 2,714 | 172 | --- | 103,098 | --- | --- | --- | 103,098 |
| Sugar Bush | 717,431 | 81,007 | 95,275 | --- | --- | --- | 19,992 | --- | --- | 19,992 | 17 | 9 | --- | 115,293 | --- | --- | --- | 115,293 |
| Toad Lake | 634,057 | 114,998 | 112,417 | --- | --- | --- | 23,749 | --- | -- | 23,749 | 204 | 73 | --- | 136,443 | -- | --- | --- | 136,443 |
| Two Inlets | 625,175 | 69,499 | 67,537 | --- | 67 | --- | 13,817 | --- | -- | 13,817 | -- | 1,766 | 111 | 83,298 | -- | --- | --- | 83,298 |
| Walworth | 688,292 | 65,000 | 63,723 | --- | --- | 900 | 22,418 | 780 | --- | 24,098 | 2 | 28 | --- | 87,851 | -- | 1,250 | -- | 89,101 |
| White Earth | 339,143 | 47,361 | 45,921 | --- | --- | -- | 30,240 | --- | --- | 30,240 | 4 | -- | 136 | 76,301 | -- | -- | -- | 76,301 |
| Wolf Lake | 240,151 | 62,937 | 60,042 | -- | --- | -- | 19,770 | -- | -- | 19,770 | 6 | 659 | 14 | 80,491 | -- | -- | -- | 80,491 |


| N County Total | \$35,932,812 | \$4,860,827 | \$4,912,890 | \$164,018 | \$5,025 | \$8,902 | \$973,475 | \$28,897 | \$25,707 | \$1,036,981 | \$232,549 | \$213,647 | \$43,870 | \$6,608,980 | \$-- | \$12,250 | \$338,492 | \$6,959,722 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beltrami County - (Headwaters Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alaska | 258,116 | 60,699 | 24,945 | --- | --- | --- | 27,263 | --- | --- | 27,263 | 46,796 | --- | --- | 99,004 | --- | --- | --- | 99,004 |
| Battle | 39,184 | 2,962 | 2,579 | --- | --- | --- | 4,481 | --- | --- | 4,481 | --- | 3 | --- | 7,063 | --- | --- | --- | 7,063 |
| Bemidji | 2,066,004 | 385,496 | 404,909 | 739 | 2,000 | -- | 35,027 | 3,817 | --- | 38,844 | -- | 2,433 | 13,728 | 462,653 | -- | --- | --- | 462,653 |
| Benville | 114,835 | 19,361 | 17,854 | --- | --- | --- | 15,245 | 2,742 | --- | 17,987 | 6 | 183 | --- | 36,030 | --- | --- | --- | 36,030 |
| Birch | 105,070 | 10,000 | 10,806 | --- | --- | 9,675 | 4,666 | -- | --- | 14,341 | --- | --- | --- | 25,147 | --- | --- | -- | 25,147 |
| Buzzle [1] | --- | --- | --- | --- | -- | --- | --- | -- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- |
| Cormant | 142,162 | 10,500 | 12,752 | --- | --- | --- | 12,265 | -- | --- | 12,265 | 120 | 104 | --- | 25,241 | --- | --- | 4,000 | 29,241 |
| Durand | 195,417 | 31,101 | 28,426 | --- | --- | --- | 5,485 | -- | --- | 5,485 | 4,980 | 9 | --- | 38,900 | --- | --- | --- | 38,900 |
| Eckles | 1,477,199 | 296,386 | 306,659 | --- | 13 | 300 | 25,690 | -- | 168 | 26,158 | 3,204 | 118 | --- | 336,152 | -- | --- | 10,450 | 346,602 |
| Frohn | 1,319,267 | 263,497 | 256,130 | --- | 7,425 | --- | 24,274 | -- | --- | 24,274 | 477 | 735 | 1,176 | 290,217 | -- | --- | --- | 290,217 |
| Grant Valley | 1,676,201 | 348,264 | 248,125 | 17,975 | --- | -- | 30,907 | -- | -- | 30,907 | 966 | 1,567 | 603 | 300,143 | --- | --- | -- | 300,143 |
| Hagali | 367,422 | 44,998 | 45,263 | --- | --- | -- | 12,289 | --- | -- | 12,289 | 4 | 49 | --- | 57,605 | --- | --- | -- | 57,605 |
| Hamre | 68,952 | 2,799 | 2,800 | --- | --- | --- | 5,294 | 7,741 | --- | 13,035 | -- | --- | --- | 15,835 | -- | --- | --- | 15,835 |
| Hines | 460,559 | 82,205 | 83,986 | --- | --- | 1,334 | 15,103 | --- | -- | 16,437 | 625 | 343 | 382 | 101,773 | --- | --- | -- | 101,773 |
| Hornet | 148,261 | 22,974 | 22,958 | --- | --- | --- | 14,396 | --- | --- | 14,396 | 4 | 151 | --- | 37,509 | --- | --- | -- | 37,509 |
| Jones | 162,002 | 25,630 | 27,862 | --- | --- | --- | 10,210 | -- | 1,787 | 11,997 | 600 | 19 | --- | 40,478 | -- | --- | --- | 40,478 |
| Kelliher | 90,901 | 9,199 | 8,822 | -- | -- | --- | 8,232 | 2,151 | --- | 10,383 | --- | 11 | --- | 19,216 | -- | --- | -- | 19,216 |
| Lammers | 937,695 | 164,294 | 160,648 | --- | 13 | -- | 34,650 | --- | -- | 34,650 | 4,950 | 46 | 1,999 | 202,306 | -- | --- | --- | 202,306 |
| Langor | 144,895 | 20,900 | 19,911 | -- | -- | -- | 14,328 | -- | -- | 14,328 | 22 | 5 | --- | 34,266 | -- | 200 | 2,260 | 36,726 |
| Lee | 68,120 | 9,723 | 10,701 | --- | -- | -- | 20,424 | -- | --- | 20,424 | 1,442 | 55 | --- | 32,622 | -- | --- | -- | 32,622 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region) <br> Name of Town [footnote] | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special <br> Assessments | Licenses and <br> Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Watab | 2,469,316 | 400,002 | 420,867 | 2,266 | 66,673 | --- | 33,238 | 12,525 | --- | 45,763 | 6,831 | 654 | 39,749 | 582,803 | --- | --- | --- | 582,803 |
| County Total | \$12,299,357 | \$1,864,685 | \$1,883,662 | \$9,899 | \$67,463 | \$669 | \$278,562 | \$15,033 | \$ --- | \$294,264 | \$22,199 | \$3,793 | \$42,750 | \$2,324,030 | \$ | \$9,633 | \$5,000 | \$2,338,663 |


| Big Stone County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Akron | 724,977 | 52,017 | 48,423 | --- | --- | 2,035 | 46,278 | --- | --- | 48,313 | 100 | --- | --- | 96,836 | --- | --- | --- | 96,836 |
| Almond [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Artichoke | 609,546 | 32,001 | 30,916 | --- | --- | 424 | 23,685 | --- | --- | 24,109 | --- | --- | --- | 55,025 | --- | --- | --- | 55,025 |
| Big Stone | 751,314 | 42,502 | 41,265 | --- | 13 | 1,556 | 25,426 | --- | --- | 26,982 | 1,954 | 71 | 163 | 70,448 | --- | --- | 30,000 | 100,448 |
| Browns Valley | 956,155 | 55,008 | 58,208 | --- | --- | --- | 29,488 | 947 | --- | 30,435 | --- | 396 | --- | 89,039 | --- | --- | --- | 89,039 |
| Foster [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Graceville | 799,992 | 50,008 | 43,128 | --- | 25 | --- | 32,967 | 718 | --- | 33,685 | --- | 31 | --- | 76,869 | --- | --- | --- | 76,869 |
| Malta | 667,151 | 42,004 | 40,047 | --- | --- | 1,136 | 20,211 | --- | --- | 21,347 | --- | 193 | 200 | 61,787 | --- | --- | --- | 61,787 |
| Moonshine | 872,626 | 54,007 | 53,052 | --- | --- | 205 | 20,244 | --- | --- | 20,449 | --- | 45 | 110 | 73,656 | --- | --- | --- | 73,656 |
| Odessa | 499,842 | 30,001 | 33,386 | --- | 25 | 1,215 | 23,205 | --- | --- | 24,420 | 883 | 17 | --- | 58,731 | --- | --- | --- | 58,731 |
| Ortonville | 259,244 | 8,008 | 57,909 | --- | --- | 165 | 8,922 | --- | --- | 9,087 | 125 | --- | --- | 67,121 | --- | --- | --- | 67,121 |
| Otrey | 548,799 | 25,003 | 25,061 | --- | --- | 69 | 18,987 | --- | --- | 19,056 | --- | --- | 25 | 44,142 | --- | --- | --- | 44,142 |
| Prior | 1,149,500 | 78,005 | 77,016 | --- | --- | --- | 42,963 | --- | --- | 42,963 | --- | 70 | 29 | 120,078 | --- | --- | --- | 120,078 |
| Toqua | 679,382 | 39,003 | 37,915 | --- | --- | 1,234 | 15,973 | --- | --- | 17,207 | --- | 276 | --- | 55,398 | --- | --- | --- | 55,398 |
| County Total | \$8,518,528 | \$507,567 | \$546,326 | \$ --- | \$63 | \$8,039 | \$308,349 | \$1,665 | \$ --- | \$318,053 | \$3,062 | \$1,099 | \$527 | \$869,130 | \$ --- | \$ --- | \$30,000 | \$899,130 |


| Blue Earth County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beauford | 1,615,066 | 140,000 | 134,580 | --- | --- | --- | 27,009 | --- | --- | 27,009 | --- | 730 | --- | 162,319 | --- | --- | --- | 162,319 |
| Butternut Valley | 1,789,454 | 50,000 | 48,839 | --- | --- | --- | 24,667 | --- | --- | 24,667 | --- | --- | 4,410 | 77,916 | --- | --- | --- | 77,916 |
| Cambria | 799,298 | 50,000 | 49,118 | --- | --- | --- | 9,502 | --- | --- | 9,502 | 1,022 | 36 | 476 | 60,154 | --- | --- | --- | 60,154 |
| Ceresco | 1,592,723 | 100,000 | 98,066 | 20,000 | --- | --- | 29,023 | --- | --- | 29,023 | --- | 55 | 3 | 147,147 | --- | --- | --- | 147,147 |
| Danville | 1,540,499 | 95,000 | 93,166 | --- | --- | 426 | 25,361 | --- | --- | 25,787 | 2,319 | 260 | --- | 121,532 | --- | --- | --- | 121,532 |
| Decoria | 2,247,378 | 339,150 | 331,223 | 15,696 | 69 | 3,712 | 38,622 | --- | --- | 42,334 | 77 | 607 | --- | 390,006 | --- | 100 | --- | 390,106 |
| Garden City | 1,815,703 | 143,800 | 136,257 | 22,015 | --- | --- | 23,496 | --- | --- | 23,496 | --- | --- | --- | 181,768 | --- | --- | --- | 181,768 |
| Jamestown | 1,349,686 | 155,001 | 174,288 | --- | --- | --- | 13,698 | --- | --- | 13,698 | --- | 237 | 203 | 188,426 | --- | --- | --- | 188,426 |
| Judson | 1,943,287 | 80,000 | 77,913 | --- | --- | --- | 20,706 | --- | --- | 20,706 | --- | 83 | 99 | 98,801 | --- | --- | --- | 98,801 |
| Le Ray | 1,916,490 | 315,000 | 306,432 | --- | --- | --- | 30,020 | 1,801 | --- | 31,821 | 660 | 1,207 | 987 | 341,107 | --- | --- | --- | 341,107 |
| Lime | 1,681,637 | 195,000 | 204,400 | --- | --- | --- | 23,783 | --- | --- | 23,783 | --- | 204 | 2,998 | 231,385 | --- | --- | --- | 231,385 |
| Lincoln | 2,049,948 | 60,500 | 56,195 | --- | --- | --- | 12,691 | 1,429 | --- | 14,120 | --- | 84 | --- | 70,399 | --- | --- | --- | 70,399 |
| Lyra | 1,542,373 | 145,000 | 143,183 | --- | --- | 1,214 | 31,973 | --- | --- | 33,187 | 600 | 523 | 204 | 177,697 | --- | --- | 10,000 | 187,697 |
| Mankato | 3,173,188 | 385,001 | 394,874 | --- | 3,608 | 203,890 | 41,333 | --- | --- | 245,223 | --- | 477 | 2,169 | 646,351 | --- | --- | --- | 646,351 |
| Mapleton | 1,636,591 | 149,500 | 146,352 | --- | --- | 5 | 29,384 | --- | --- | 29,389 | --- | 711 | 1,012 | 177,464 | --- | --- | --- | 177,464 |
| [1] Failed to report in time for this publication. *Data could not be verified |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region) | Taxable <br> Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | State <br> Grants |  | $\begin{gathered} \hline \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants |  | County Grants |  |  |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| McPherson | 1,811,114 | 144,500 | 141,932 | --- | --- | --- | 28,492 | --- | --- | 28,492 | --- | 203 | --- | 170,627 | 100,000 | 200 | --- | 270,827 |
| Medo | 1,541,862 | 187,650 | 181,877 | --- | --- | 8 | 32,181 | --- | --- | 32,189 | 714 | 272 | 1,428 | 216,480 | 85,000 | --- | --- | 301,480 |
| Pleasant Mound | 1,707,438 | 124,000 | 112,261 | --- | --- | --- | 18,741 | --- | --- | 18,741 | --- | --- | --- | 131,002 | --- | --- | --- | 131,002 |
| Rapidan | 1,960,597 | 225,000 | 217,757 | 51,932 | --- | 1,016 | 35,381 | --- | --- | 36,397 | --- | 934 | 44 | 307,064 | --- | --- | --- | 307,064 |
| Shelby | 1,626,661 | 145,000 | 141,849 | --- | --- | --- | 27,149 | --- | --- | 27,149 | --- | 135 | --- | 169,133 | --- | --- | --- | 169,133 |
| South Bend | 1,820,129 | 290,499 | 302,755 | 12,304 | --- | 48,597 | 44,177 | --- | --- | 92,774 | 4,050 | 1,325 | 32,753 | 445,961 | --- | --- | --- | 445,961 |
| Sterling | 1,629,543 | 145,000 | 141,610 | --- | --- | --- | 28,554 | --- | --- | 28,554 | 250 | 11 | 28 | 170,453 | --- | 250 | --- | 170,703 |
| Vernon Center | 1,841,468 | 160,000 | 154,453 | --- | --- | --- | 31,420 | --- | --- | 31,420 | --- | 107 | 9,348 | 195,328 | --- | --- | 13,000 | 208,328 |
| County Total | \$40,632,133 | \$3,824,601 | \$3,789,380 | \$121,947 | \$3,677 | \$258,868 | \$627,363 | \$3,230 | \$ --- | \$889,461 | \$9,692 | \$8,201 | \$56,162 | \$4,878,520 | \$185,000 | \$550 | \$23,000 | \$5,087,070 |


|  | Albin | 1,317,973 | 85,009 | 79,064 | --- | --- | --- | 39,200 | --- | --- | 39,200 | 939 | 203 | --- | 119,406 | --- | --- | --- | 119,406 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Bashaw | 1,401,679 | 55,001 | 54,389 | --- | --- | --- | 34,259 | --- | --- | 34,259 | --- | 185 | --- | 88,833 | --- | --- | --- | 88,833 |
|  | Burnstown | 1,752,744 | 76,788 | 67,839 | --- | --- | --- | 26,404 | 2,525 | --- | 28,929 | 635 | 20 | --- | 97,423 | --- | 50 | --- | 97,473 |
| ${ }_{\sim}^{\omega}$ | Cottonwood [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Eden | 1,804,168 | 119,995 | 136,960 | --- | --- | --- | 19,813 | --- | --- | 19,813 | 1,888 | 363 | --- | 159,024 | --- | --- | --- | 159,024 |
|  | Home | 2,500,325 | 125,017 | 150,345 | --- | --- | 77,450 | 20,100 | --- | --- | 97,550 | 3,027 | 286 | 100 | 251,308 | --- | --- | --- | 251,308 |
|  | Lake Hanska * | 1,769,390 | 100,006 | 97,470 | --- | --- | --- | 38,394 | --- | --- | 38,394 | 6 | 24 | 102 | 135,996 | --- | --- | --- | 135,996 |
|  | Leavenworth | 1,397,679 | 100,004 | 94,788 | --- | --- | --- | 36,540 | 989 | --- | 37,529 | 5,000 | 185 | --- | 137,502 | --- | --- | --- | 137,502 |
|  | Linden | 1,649,270 | 115,004 | 105,383 | --- | 16 | --- | 36,151 | --- | --- | 36,151 | 210 | 362 | 20 | 142,142 | --- | --- | --- | 142,142 |
|  | Milford | 1,864,811 | 144,989 | 144,882 | 3,862 | 139 | 65,845 | 42,026 | --- | --- | 107,871 | 5,060 | 116 | 21,733 | 283,663 | --- | --- | --- | 283,663 |
|  | Muligan | 1,067,315 | 90,007 | 93,276 | --- | --- | 1,497 | 35,907 | --- | --- | 37,404 | --- | 281 | --- | 130,961 | --- | --- | --- | 130,961 |
|  | North Star | 1,473,039 | 49,995 | 48,189 | --- | --- | --- | 35,905 | --- | --- | 35,905 | 2,704 | 123 | --- | 86,921 | --- | --- | 60,000 | 146,921 |
|  | Prairieville | 1,609,010 | 99,999 | 95,658 | --- | 10 | 11,761 | 33,457 | --- | --- | 45,218 | 4 | 350 | --- | 141,240 | --- | --- | --- | 141,240 |
|  | Sigel | 1,364,103 | 84,997 | 77,799 | --- | 10 | --- | 40,379 | 880 | --- | 41,259 | --- | 110 | --- | 119,178 | --- | 5,000 | --- | 124,178 |
|  | Stark | 1,257,691 | 97,547 | 92,460 | --- | 10 | --- | 39,730 | --- | --- | 39,730 | 275 | 256 | --- | 132,731 | --- | --- | --- | 132,731 |
|  | Stately | 1,514,943 | 65,006 | 63,264 | --- | --- | --- | 27,728 | 1,049 | --- | 28,777 | --- | 23 | --- | 92,064 | --- | --- | --- | 92,064 |
|  | County Total | \$23,744,140 | \$1,409,364 | \$1,401,766 | \$3,862 | \$185 | \$156,553 | \$505,993 | \$5,443 | \$ --- | \$667,989 | \$19,748 | \$2,887 | \$21,955 | \$2,118,392 | \$ --- | \$5,050 | \$60,000 | \$2,183,442 |
|  | Carlton County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Atkinson | 361,024 | 39,001 | 38,140 | --- | --- | --- | 7,515 | --- | --- | 7,515 | --- | 16 | 600 | 46,271 | --- | --- | 1,377 | 47,648 |
|  | Automba | 180,674 | 27,701 | 27,167 | --- | --- | --- | 12,596 | --- | 21,262 | 33,858 | --- | 22 | 1,750 | 62,797 | --- | --- | --- | 62,797 |
|  | Barnum | 1,072,350 | 150,011 | 146,444 | --- | --- | --- | 5,698 | --- | --- | 5,698 | 303 | --- | 442 | 152,887 | --- | --- | --- | 152,887 |
|  | Beseman | 172,370 | 34,450 | 34,833 | --- | --- | --- | 6,859 | --- | --- | 6,859 | 50 | 346 | --- | 42,088 | --- | --- | --- | 42,088 |
|  | Blackhoof | 694,387 | 89,571 | 89,254 | --- | --- | --- | 53,165 | 1,353 | 74 | 54,592 | 2,316 | 1,740 | 1,745 | 149,647 | --- | --- | 404 | 150,051 |
|  | Eagle | 698,674 | 68,400 | 60,422 | --- | --- | --- | 11,881 | --- | --- | 11,881 | --- | 319 | --- | 72,622 | --- | --- | --- | 72,622 |

[^5]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region) <br> Name of Town [footnote] | Taxable Tax Capacity | $\begin{gathered} \text { Tax Levy } \\ \text { Payable } \\ 2015 \end{gathered}$ | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State <br> Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
| Trelipe | 596,871 | 40,498 | 48,545 | --- | --- | --- | 40,295 | --- | --- | 40,295 | --- | 2,384 | --- | 91,224 | --- | --- | --- | 91,224 |
| Turtle Lake | 1,998,458 | 175,005 | 180,661 | 622 | --- | 10,433 | 24,265 | --- | --- | 34,698 | 983 | 64 | 2,913 | 219,941 | --- | --- | --- | 219,941 |
| Wabedo | 2,403,680 | 199,578 | 202,008 | --- | 13 | --- | 25,596 | --- | --- | 25,596 | 13,759 | 419 | --- | 241,795 | --- | --- | --- | 241,795 |
| Walden | 381,878 | 77,502 | 75,137 | --- | --- | --- | 21,351 | --- | --- | 21,351 | --- | 11 | 68 | 96,567 | --- | --- | --- | 96,567 |
| Wilkinson | 417,211 | 48,150 | 47,918 | --- | --- | --- | 7,795 | --- | --- | 7,795 | 959 | 35 | --- | 56,707 | --- | --- | --- | 56,707 |
| Wilson | 518,813 | 100,002 | 99,982 | --- | --- | --- | 13,015 | --- | --- | 13,015 | 1,541 | 252 | --- | 114,790 | --- | --- | --- | 114,790 |
| Woodrow | 3,617,795 | 295,031 | 302,711 | --- | --- | --- | 31,280 | --- | --- | 31,280 | 55 | 1,295 | 9,422 | 344,763 | --- | 400 | --- | 345,163 |
| County Total | \$44,617,778 | \$5,545,768 | \$5,693,658 | \$12,313 | \$9,759 | \$616,080 | \$799,166 | \$27,725 | \$ --- | \$1,442,971 | \$120,556 | \$23,612 | \$169,105 | \$7,471,974 | \$254,351 | \$19,316 | \$735,573 | \$8,481,214 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax <br> Capacity | Tax Levy Payable 2015 | Taxes | Special <br> Assess- <br> ments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal <br> Grants | State Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | $\begin{gathered} \text { Transfers } \\ \text { In } \\ \hline \end{gathered}$ |  |
| Viding | 1,200,037 | 68,050 | 72,027 | --- | --- | 556 | 26,294 | --- | --- | 26,850 | --- | 143 | --- | 99,020 | --- | --- | --- | 99,020 |
| County Total | \$24,680,523 | \$1,692,318 | \$1,970,809 | \$4,835 | \$670 | \$9,119 | \$677,053 | \$21,068 | \$ --- | \$707,240 | \$64,883 | \$5,458 | \$32,668 | \$2,786,563 | \$ | \$ | \$71,871 | \$2,858,434 |


| Clearwater County - (Headwaters Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bear Creek | 313,169 | 27,006 | 27,208 | --- | --- | --- | 17,019 | --- | --- | 17,019 | 1,557 | --- | 49 | 45,833 | --- | --- | --- | 45,833 |
| Clover | 105,988 | 12,655 | 1,823 | --- | --- | --- | 9,722 | 5,273 | --- | 14,995 | --- | 14,609 | 11,595 | 43,022 | --- | --- | --- | 43,022 |
| Copley | 495,486 | 56,147 | 53,721 | --- | --- | 316 | 21,328 | --- | --- | 21,644 | --- | 232 | --- | 75,597 | --- | --- | --- | 75,597 |
| Dudley | 452,841 | 72,304 | 68,335 | --- | --- | --- | 17,968 | --- | 70 | 18,038 | --- | 2,453 | --- | 88,826 | --- | --- | --- | 88,826 |
| Eddy | 218,623 | 67,526 | 45,844 | --- | --- | --- | 30,517 | --- | --- | 30,517 | --- | 62 | 127 | 76,550 | --- | --- | --- | 76,550 |
| Falk * | 154,300 | 37,286 | 33,996 | --- | --- | --- | 34,922 | --- | --- | 34,922 | --- | 43 | --- | 68,961 | --- | --- | --- | 68,961 |
| Greenwood | 107,307 | 31,823 | 31,078 | --- | --- | --- | 14,099 | 1,386 | --- | 15,485 | --- | 59 | 76 | 46,698 | --- | --- | --- | 46,698 |
| Hangaard | 66,006 | 12,662 | 12,442 | --- | --- | --- | 5,016 | --- | --- | 5,016 | 346 | 13 | --- | 17,817 | --- | --- | --- | 17,817 |
| Holst | 813,505 | 79,272 | 67,475 | --- | --- | --- | 17,844 | --- | --- | 17,844 | 336 | 216 | --- | 85,871 | --- | --- | --- | 85,871 |
| Itasca | 343,881 | 26,499 | 22,792 | --- | --- | --- | 14,000 | --- | 13,813 | 27,813 | 6,692 | 35 | --- | 57,332 | --- | --- | --- | 57,332 |
| La Prairie | 143,493 | --- | 20,605 | --- | 37 | --- | 13,707 | --- | --- | 13,707 | --- | 482 | --- | 34,831 | --- | --- | --- | 34,831 |
| Leon | 3,812,654 | 110,000 | 109,043 | --- | --- | --- | 17,735 | 1,954 | --- | 19,689 | 1,792 | 254 | 414 | 131,192 | --- | --- | --- | 131,192 |
| Long Lost Lake | 146,336 | 4,000 | 4,032 | --- | --- | --- | 5,371 | --- | --- | 5,371 | --- | 75 | 18,042 | 27,520 | --- | --- | 2,202 | 29,722 |
| Minerva | 163,670 | 35,654 | 47,566 | --- | --- | 2,084 | 15,205 | --- | --- | 17,289 | 1,421 | 87 | 289 | 66,652 | --- | --- | --- | 66,652 |
| Moose Creek | 276,049 | 26,226 | 29,191 | --- | --- | --- | 9,993 | --- | --- | 9,993 | 410 | 262 | 58 | 39,914 | --- | --- | --- | 39,914 |
| Nora | 387,635 | 64,380 | 62,730 | --- | --- | --- | 20,866 | --- | --- | 20,866 | 720 | 192 | --- | 84,508 | --- | --- | --- | 84,508 |
| Pine Lake | 812,991 | 63,500 | 61,588 | --- | --- | --- | 16,457 | --- | --- | 16,457 | 4 | 503 | --- | 78,552 | --- | --- | --- | 78,552 |
| Popple | 323,283 | 55,001 | 49,554 | --- | --- | --- | 22,587 | 5,546 | --- | 28,133 | --- | 454 | 585 | 78,726 | --- | --- | 35,000 | 113,726 |
| Rice | 142,232 | 15,672 | 18,722 | --- | 13 | --- | 12,879 | --- | --- | 12,879 | --- | 24 | 93 | 31,731 | --- | --- | --- | 31,731 |
| Shevlin | 499,359 | 72,729 | 68,883 | --- | --- | --- | 15,857 | --- | --- | 15,857 | --- | 1,076 | 50 | 85,866 | --- | --- | --- | 85,866 |
| Sinclair | 244,271 | 33,874 | 29,927 | --- | --- | --- | 17,397 | --- | --- | 17,397 | 695 | 327 | 1,498 | 49,844 | --- | --- | --- | 49,844 |
| Winsor | 180,274 | 40,200 | 35,184 | --- | --- | --- | 13,608 | --- | --- | 13,608 | --- | 110 | --- | 48,902 | --- | --- | --- | 48,902 |
| County Total | \$10,203,353 | \$944,416 | \$901,739 | \$ --- | \$50 | \$2,400 | \$364,097 | \$14,159 | \$13,883 | \$394,539 | \$13,973 | \$21,568 | \$32,876 | \$1,364,745 | \$ --- | \$ --- | \$37,202 | \$1,401,947 |
| Cook County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lutsen | 2,913,025 | 141,194 | 158,893 | --- | --- | 1,516 | 38,065 | --- | 300,000 | 339,581 | 12,989 | 391 | 10,839 | 522,693 | --- | --- | 75,000 | 597,693 |
| Schroeder | 1,151,324 | 38,961 | 40,573 | --- | --- | 6,194 | 81,935 | --- | --- | 88,129 | 786 | 657 | 2,157 | 132,302 | --- | --- | 74,527 | 206,829 |
| Tofte | 1,211,943 | 180,955 | 440,457 | --- | --- | 10,345 | 27,697 | -- | 53,886 | 91,928 | 76,241 | 117 | 676 | 609,419 | --- | 1,777 | --- | 611,196 |
| County Total | \$5,276,292 | \$361,110 | \$639,923 | \$ -- | \$ --- | \$18,055 | \$147,697 | \$ --- | \$353,886 | \$519,638 | \$90,016 | \$1,165 | \$13,672 | \$1,264,414 | \$ --- | \$1,777 | \$149,527 | \$1,415,718 |

[^6][1] Failed to report in time for this publication.
*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region)Name of Town [footnote] | Taxable Tax Capacity | $\begin{gathered} \text { Tax Levy } \\ \text { Payable } \\ 2015 \\ \hline \end{gathered}$ | Taxes | Special Assessments | $\begin{aligned} & \text { Licenses } \\ & \text { and } \\ & \text { Permits } \end{aligned}$ | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State <br> Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Hayfield | 1,647,317 | 139,923 | 139,178 | --- | --- | --- | 33,477 | --- | --- | 33,477 | 3,235 | 88 | 633 | 176,611 | --- | 140 | --- | 176,751 |
| Mantorville | 2,534,629 | 319,998 | 318,029 | --- | --- | --- | 47,330 | --- | --- | 47,330 | 15,962 | 266 | --- | 381,587 | --- | --- | --- | 381,587 |
| Milton | 1,387,648 | 193,140 | 187,818 | --- | --- | 5,121 | 37,571 | --- | --- | 42,692 | 10,833 | 1,119 | 100 | 242,562 | --- | --- | --- | 242,562 |
| Ripley | 1,611,233 | 114,994 | 112,481 | --- | --- | --- | 22,777 | --- | --- | 22,777 | 667 | 71 | 2,022 | 138,018 | --- | 2,500 | --- | 140,518 |
| Vernon | 1,534,187 | 149,998 | 144,503 | --- | --- | --- | 35,532 | 7,157 | --- | 42,689 | --- | 551 | --- | 187,743 | --- | --- | --- | 187,743 |
| Wasioja | 1,656,563 | 155,873 | 153,023 | --- | --- | --- | 36,750 | --- | --- | 36,750 | 6 | 559 | --- | 190,338 | --- | --- | --- | 190,338 |
| Westfield | 1,553,174 | 174,997 | 158,371 | 9,760 | --- | --- | 43,618 | --- | --- | 43,618 | 3,544 | 182 | --- | 215,475 | --- | --- | --- | 215,475 |
| County Total | \$20,228,270 | \$2,009,799 | \$1,893,265 | \$9,760 | \$593 | \$54,166 | \$416,545 | \$7,157 | \$ --- | \$477,868 | \$75,737 | \$4,758 | \$3,690 | \$2,465,671 | \$ --- | \$2,640 | \$ --- | \$2,468,311 |
| Douglas County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexandria | 3,228,031 | 490,013 | 541,987 | --- | 50 | --- | 37,087 | --- | --- | 37,087 | 36,243 | 127 | 271,638 | 887,132 | --- | --- | 20,000 | 907,132 |
| Belle River | 530,400 | 104,397 | 101,193 | --- | --- | --- | 31,549 | --- | --- | 31,549 | 1,992 | 118 | --- | 134,852 | --- | --- | --- | 134,852 |
| Brandon | 1,349,603 | 167,014 | 158,754 | 2,935 | --- | 3,560 | 28,191 | --- | --- | 31,751 | 11,178 | 6 | 85 | 204,709 | --- | --- | --- | 204,709 |
| Carlos | 4,315,597 | 462,093 | 538,458 | --- | --- | --- | 30,502 | --- | --- | 30,502 | 1,510 | 2,727 | 326 | 573,523 | --- | --- | --- | 573,523 |
| Evansville | 676,573 | 72,001 | 70,810 | --- | --- | --- | 22,687 | --- | --- | 22,687 | 6,853 | 353 | 76 | 100,779 | --- | --- | --- | 100,779 |
| Holmes City | 1,206,445 | 155,003 | 156,685 | --- | --- | --- | 27,145 | --- | --- | 27,145 | 5,724 | 369 | 415 | 190,338 | --- | --- | --- | 190,338 |
| Hudson | 1,686,257 | 353,412 | 353,818 | 161,371 | --- | --- | 25,955 | --- | --- | 25,955 | --- | 1,354 | 255 | 542,753 | --- | --- | 27,436 | 570,189 |
| Ida | 2,927,746 | 527,028 | 526,374 | 596,068 | --- | 4,047 | 36,503 | --- | --- | 40,550 | 3,660 | 967 | 1,238 | 1,168,857 | --- | --- | 23,891 | 1,192,748 |
| La Grand | 5,812,398 | 1,194,416 | 1,223,657 | 15,254 | 130 | --- | 42,904 | 274 | --- | 43,178 | 1,972 | 155 | 1,294 | 1,285,640 | --- | --- | --- | 1,285,640 |
| Lake Mary | 1,769,565 | 315,202 | 314,124 | 135,285 | 70 | --- | 27,316 | --- | --- | 27,316 | 7,062 | 629 | 503 | 484,989 | --- | --- | 214,224 | 699,213 |
| Leaf Valley | 1,174,356 | 272,412 | 262,445 | --- | --- | --- | 42,715 | --- | 12,500 | 55,215 | 55,094 | --- | 285 | 373,039 | --- | --- | --- | 373,039 |
| Lund | 488,238 | 111,001 | 106,249 | --- | --- | --- | 31,513 | --- | --- | 31,513 | 6 | 51 | 360 | 138,179 | --- | --- | 1,288 | 139,467 |
| Millerville | 789,543 | 97,753 | 95,067 | --- | 136 | --- | 25,542 | --- | --- | 25,542 | 8,292 | 10 | --- | 129,047 | --- | --- | --- | 129,047 |
| Miltona | 2,212,890 | 250,012 | 282,538 | --- | --- | --- | 26,680 | --- | --- | 26,680 | --- | 1,424 | 3,136 | 313,778 | --- | --- | --- | 313,778 |
| Moe | 1,546,845 | 308,210 | 315,261 | 13,420 | --- | --- | 29,234 | --- | --- | 29,234 | 5,285 | 1,200 | 1,944 | 366,344 | --- | --- | 49,138 | 415,482 |
| Orange | 632,205 | 80,006 | 77,636 | --- | --- | --- | 25,252 | --- | --- | 25,252 | 4 | 100 | --- | 102,992 | --- | --- | --- | 102,992 |
| Osakis | 1,059,015 | 121,003 | 121,684 | 323 | 70 | --- | 25,158 | --- | --- | 25,158 | 384 | 144 | 130 | 147,893 | --- | --- | --- | 147,893 |
| Solem | 553,326 | 52,101 | 79,679 | --- | --- | --- | 23,887 | --- | --- | 23,887 | 949 | 18 | --- | 104,533 | --- | --- | --- | 104,533 |
| Spruce Hill | 479,657 | 95,001 | 91,719 | --- | --- | --- | 30,183 | --- | --- | 30,183 | 39 | 105 | --- | 122,046 | --- | --- | --- | 122,046 |
| Urness | 675,912 | 80,062 | 78,578 | --- | --- | --- | 25,575 | --- | --- | 25,575 | 5,667 | 138 | 1,551 | 111,509 | --- | --- | --- | 111,509 |
| County Total | \$33,114,602 | \$5,308,140 | \$5,496,716 | \$924,656 | \$456 | \$7,607 | \$595,578 | \$274 | \$12,500 | \$615,959 | \$151,914 | \$9,995 | \$283,236 | \$7,482,932 | \$ --- | \$ --- | \$335,977 | \$7,818,909 |

Faribault County - (South Central Region)

| Barber | 1,589,851 | 130,002 | 123,770 | --- | --- | --- | 39,167 | --- | --- | 39,167 | --- | 350 | --- | 163,287 | --- | --- | --- | 163,287 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Blue Earth City | 1,364,459 | 175,005 | 173,782 | --- | --- | --- | 42,951 | 4,095 | --- | 47,046 | --- | 204 | --- | 221,032 | --- | --- | 150,700 | 371,732 |
| Brush Creek | 1,353,300 | 89,994 | 109,519 | --- | --- | --- | 13,624 | --- | --- | 13,624 | 1,694 | 238 | --- | 125,075 | --- | --- | --- | 125,075 |

[^7]
# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

[^8]Alvwood [1]
[1] Failed to report in time for this publication.
*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^9]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region)Name of Town [footnote] | Taxable Tax Capacity | $\begin{gathered} \text { Tax Levy } \\ \text { Payable } \\ 2015 \\ \hline \end{gathered}$ | Taxes | Special Assessments | LicensesandPermits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County <br> Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Kanabec | 488,139 | 84,800 | 87,164 | --- | 1,203 | --- | 16,711 | --- | --- | 16,711 | 711 | --- | --- | 105,789 | --- | --- | --- | 105,789 |
| Knife Lake | 980,422 | 86,003 | 84,592 | --- | 1,200 | --- | 18,506 | 1,232 | --- | 19,738 | 10,636 | 57 | --- | 116,223 | --- | --- | --- | 116,223 |
| Kroschel | 318,708 | 58,444 | 56,795 | --- | 150 | --- | 12,579 | 2,588 | --- | 15,167 | 1,359 | --- | 397 | 73,868 | --- | --- | --- | 73,868 |
| Peace* | 812,027 | 127,001 | 130,039 | 580 | 1,975 | --- | 20,742 | --- | --- | 20,742 | 4 | 615 | --- | 153,955 | --- | --- | --- | 153,955 |
| Pomroy | 347,271 | 93,496 | 78,389 | --- | 500 | --- | 16,679 | --- | --- | 16,679 | 2,920 | 357 | --- | 98,845 | --- | --- | --- | 98,845 |
| South Fork | 514,378 | 75,737 | 70,828 | --- | 1,200 | --- | 19,857 | --- | --- | 19,857 | 1,916 | 904 | --- | 94,705 | --- | --- | --- | 94,705 |
| Whited | 495,440 | 69,203 | 65,083 | --- | 980 | --- | 14,620 | --- | --- | 14,620 | 577 | 308 | --- | 81,568 | --- | --- | --- | 81,568 |
| County Total | \$7,966,622 | \$1,340,191 | \$1,227,640 | \$585 | \$29,029 | \$754 | \$254,072 | \$8,468 | \$ --- | \$263,294 | \$140,844 | \$3,805 | \$6,414 | \$1,671,611 | \$ -- | \$ --- | \$ -- | \$1,671,611 |
| Kandiyohi County - (Southwest Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arctander | 922,971 | 95,001 | 90,858 | --- | --- | --- | 25,233 | --- | --- | 25,233 | 3,723 | 111 | 473 | 120,398 | --- | --- | --- | 120,398 |
| Burbank | 653,196 | 100,005 | 99,594 | --- | --- | --- | 22,118 | --- | --- | 22,118 | 2 | 330 | --- | 122,044 | --- | --- | --- | 122,044 |
| Colfax | 983,288 | 90,000 | 87,189 | 1,008 | --- | 211 | 25,040 | --- | --- | 25,251 | 2 | 91 | --- | 113,541 | --- | --- | --- | 113,541 |
| Dovre | 2,581,492 | 288,508 | 285,045 | --- | --- | --- | 37,421 | --- | --- | 37,421 | --- | 1,199 | 50 | 323,715 | --- | --- | --- | 323,715 |
| East Lake Lillian | 1,170,099 | 100,009 | 98,985 | --- | --- | --- | 22,902 | --- | --- | 22,902 | --- | --- | --- | 121,887 | --- | --- | --- | 121,887 |
| Edwards | 1,425,090 | 100,013 | 98,051 | --- | --- | --- | 16,772 | 562 | --- | 17,334 | 6,947 | 161 | --- | 122,493 | --- | --- | --- | 122,493 |
| Fahlun | 1,360,301 | 105,001 | 105,186 | --- | --- | --- | 19,580 | --- | --- | 19,580 | --- | 315 | 2,920 | 128,001 | --- | --- | --- | 128,001 |
| Gennessee | 1,345,206 | 95,005 | 106,056 | --- | --- | --- | 22,592 | --- | --- | 22,592 | 4,282 | 274 | 59 | 133,263 | --- | --- | --- | 133,263 |
| Green Lake [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Harrison | 1,800,518 | 156,015 | 153,097 | 595 | --- | 152 | 24,424 | --- | --- | 24,576 | 906 | 384 | 500 | 180,058 | --- | --- | --- | 180,058 |
| Holland | 1,610,278 | 141,012 | 137,174 | --- | --- | --- | 31,687 | --- | --- | 31,687 | 5,772 | 215 | --- | 174,848 | 77,140 | --- | --- | 251,988 |
| Irving | 2,127,326 | 250,003 | 248,959 | --- | --- | --- | 27,286 | --- | --- | 27,286 | 2,124 | 3,737 | 358 | 282,464 | --- | --- | --- | 282,464 |
| Kandiyohi | 1,400,228 | 210,007 | 196,252 | --- | --- | --- | 27,088 | --- | --- | 27,088 | 6,457 | 270 | 382 | 230,449 | --- | --- | 10,000 | 240,449 |
| Lake Andrew | 2,533,345 | 232,511 | 244,062 | 8,679 | --- | --- | 34,045 | --- | --- | 34,045 | 508 | 2,328 | 4,711 | 294,333 | --- | --- | 653 | 294,986 |
| Lake Elizabeth | 1,166,107 | 78,001 | 73,008 | --- | --- | 649 | 23,778 | --- | --- | 24,427 | 4 | --- | --- | 97,439 | --- | --- | --- | 97,439 |
| Lake Lillian | 1,548,794 | 100,006 | 96,308 | --- | --- | 419 | 24,692 | --- | --- | 25,111 | 6,375 | 224 | --- | 128,018 | --- | --- | --- | 128,018 |
| Mamre | 1,056,973 | 145,007 | 139,872 | --- | --- | --- | 26,664 | --- | --- | 26,664 | --- | 436 | 700 | 167,672 | --- | --- | --- | 167,672 |
| New London | 3,638,802 | 330,003 | 326,717 | 7,160 | 500 | --- | 45,787 | --- | --- | 45,787 | 10 | 7,231 | --- | 387,405 | --- | --- | --- | 387,405 |
| Norway Lake | 472,069 | 60,004 | 56,628 | 232 | --- | 1,253 | 25,954 | --- | --- | 27,207 | 2 | 75 | --- | 84,144 | --- | 8,350 | --- | 92,494 |
| Roseland | 1,819,054 | 105,014 | 95,703 | 29,456 | --- | --- | 24,114 | --- | --- | 24,114 | --- | 10 | 125 | 149,408 | --- | 916 | 20,200 | 170,524 |
| Roseville | 883,235 | 156,006 | 177,140 | --- | --- | --- | 25,520 | --- | --- | 25,520 | 1,751 | 440 | 200 | 205,051 | --- | --- | --- | 205,051 |
| Saint Johns | 1,449,705 | 170,006 | 155,238 | --- | 1,830 | --- | 23,001 | --- | --- | 23,001 | --- | 589 | 4,910 | 185,568 | --- | --- | --- | 185,568 |
| Whitefield [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Willmar | 1,271,809 | 145,012 | 140,664 | --- | 1,184 | --- | 16,030 | --- | --- | 16,030 | 1,379 | 8 | --- | 159,265 | --- | 180 | --- | 159,445 |
| County Total | \$33,219,886 | \$3,252,149 | \$3,211,786 | \$47,130 | \$3,514 | \$2,684 | \$571,728 | \$562 | \$ --- | \$574,974 | \$40,244 | \$18,428 | \$15,388 | \$3,911,464 | \$77,140 | \$9,446 | \$30,853 | \$4,028,903 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



| Lake County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beaver Bay | 1,349,865 | 61,770 | 66,355 | --- | 30 | --- | 49,138 | --- | --- | 49,138 | --- | 2,324 | --- | 117,847 | --- | --- | --- | 117,847 |
| Crystal Bay | 472,351 | 134,526 | 123,517 | --- | --- | --- | 77,676 | --- | --- | 77,676 | 250 | 30 | 9,582 | 211,055 | --- | --- | --- | 211,055 |
| Fall Lake* | 3,204,136 | 283,662 | 237,102 | 60,334 | 113 | --- | 70,090 | 1,100 | --- | 71,190 | --- | 4,206 | 405,182 | 778,127 | --- | --- | 7,000 | 785,127 |
| Silver Creek | 3,097,065 | 349,107 | 441,397 | 9,153 | 125 | --- | 208,257 | 67,905 | --- | 276,162 | 15,829 | 495 | 226 | 743,387 | --- | --- | 188,595 | 931,982 |
| Stony River [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| County Total | \$8,123,417 | \$829,065 | \$868,371 | \$69,487 | \$268 | \$ --- | \$405,161 | \$69,005 | \$ --- | \$474,166 | \$16,079 | \$7,055 | \$414,990 | \$1,850,416 | \$ --- | \$ --- | \$195,595 | \$2,046,011 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^10]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 




# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| County (Region) <br> Name of Town [footnote] | Taxable <br> Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | ChargesforServices | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other | Transfers In |  |
| Collins | 1,386,447 | 129,994 | 130,962 | --- | 709 | --- | 25,554 | --- | --- | 25,554 | 8,175 | 87 | 637 | 166,124 | --- | --- | --- | 166,124 |
| Glencoe | 1,385,862 | 84,995 | 82,804 | --- | --- | 83 | 22,111 | --- | --- | 22,194 | 7,402 | 42 | --- | 112,442 | --- | --- | --- | 112,442 |
| Hale | 1,545,387 | 165,001 | 160,128 | --- | --- | --- | 34,372 | --- | --- | 34,372 | 356 | 386 | 531 | 195,773 | --- | --- | --- | 195,773 |
| Hassan Valley | 1,464,826 | 160,003 | 159,485 | 80 | 150 | --- | 28,320 | --- | --- | 28,320 | 9,500 | 141 | 262 | 197,938 | --- | --- | 10,000 | 207,938 |
| Helen | 1,783,567 | 189,986 | 183,389 | --- | --- | 11,820 | 29,496 | --- | --- | 41,316 | --- | 384 | 573 | 225,662 | --- | --- | --- | 225,662 |
| Hutchinson | 1,863,452 | 125,000 | 135,343 | 958 | 54 | --- | 30,731 | 96 | --- | 30,827 | --- | 272 | --- | 167,454 | --- | --- | --- | 167,454 |
| Lynn | 1,158,370 | 138,008 | 137,992 | --- | 200 | 277 | 27,224 | --- | --- | 27,501 | 249 | 240 | 477 | 166,659 | --- | --- | 112 | 166,771 |
| Penn | 1,177,930 | 110,006 | 106,593 | --- | 405 | 7,871 | 32,735 | --- | --- | 40,606 | 32 | 116 | 903 | 148,655 | --- | --- | --- | 148,655 |
| Rich Valley | 1,416,937 | 65,010 | 60,773 | --- | --- | 120 | 30,449 | --- | --- | 30,569 | 455,708 | 2,746 | --- | 549,796 | 15,000 | --- | --- | 564,796 |
| Round Grove | 1,586,508 | 99,997 | 97,760 | --- | --- | --- | 28,076 | --- | --- | 28,076 | 304 | 115 | 80 | 126,335 | --- | --- | --- | 126,335 |
| Sumter | 1,511,374 | 115,001 | 111,112 | --- | 233 | --- | 25,859 | 170 | --- | 26,029 | 6,718 | 415 | --- | 144,507 | 55,000 | --- | --- | 199,507 |
| Winsted | 1,625,469 | 205,986 | 201,321 | --- | 945 | --- | 35,742 | --- | --- | 35,742 | 100 | 251 | 1,820 | 240,179 | --- | --- | --- | 240,179 |
| County Total | \$21,344,390 | \$2,012,010 | \$1,995,996 | \$29,597 | \$7,992 | \$20,171 | \$442,400 | \$266 | \$ --- | \$462,837 | \$516,725 | \$5,548 | \$5,420 | \$3,024,115 | \$70,000 | \$706 | \$10,112 | \$3,104,933 |

## A Meeker County - (Southwest Central Region)

| Acton | 963,580 | 89,006 | 94,557 | --- | --- | --- | 28,674 | --- | --- | 28,674 | 7,786 | 94 | --- | 131,111 | --- | --- | --- | 131,111 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cedar Mills | 1,168,083 | 105,011 | 104,483 | --- | --- | --- | 45,311 | --- | --- | 45,311 | 230 | 5,181 | --- | 155,205 | --- | --- | --- | 155,205 |
| Collinwood | 1,513,102 | 222,502 | 215,922 | --- | --- | --- | 38,493 | 8,534 | --- | 47,027 | 3,262 | 902 | 1,839 | 268,952 | --- | --- | --- | 268,952 |
| Cosmos | 1,517,386 | 153,590 | 168,475 | --- | --- | --- | 33,177 | 2,020 | --- | 35,197 | 404 | 618 | --- | 204,694 | --- | --- | --- | 204,694 |
| Danielson | 1,134,327 | 96,009 | 93,893 | --- | --- | --- | 34,234 | --- | --- | 34,234 | --- | 654 | 1,198 | 129,979 | --- | --- | --- | 129,979 |
| Darwin | 1,068,716 | 324,356 | 317,551 | --- | --- | --- | 32,742 | --- | --- | 32,742 | --- | 2,905 | 197 | 353,395 | --- | --- | --- | 353,395 |
| Dassel | 1,906,219 | 330,004 | 321,737 | 3,435 | --- | --- | 53,749 | --- | --- | 53,749 | 3,971 | 1,402 | 726 | 385,020 | --- | --- | --- | 385,020 |
| Elsworth | 1,474,058 | 248,011 | 269,589 | --- | --- | --- | 31,753 | --- | --- | 31,753 | 8 | 785 | 240 | 302,375 | --- | --- | --- | 302,375 |
| Forest City | 1,133,547 | 258,007 | 254,777 | --- | --- | --- | 37,495 | --- | --- | 37,495 | 258,509 | --- | --- | 550,781 | --- | --- | 17,542 | 568,323 |
| Forest Prairie | 1,177,412 | 280,278 | 272,599 | --- | --- | --- | 46,152 | 363 | --- | 46,515 | 1,921 | 198 | --- | 321,233 | --- | --- | --- | 321,233 |
| Greenleaf | 1,866,924 | 307,015 | 307,976 | --- | --- | 162 | 33,831 | --- | --- | 33,993 | --- | 410 | --- | 342,379 | --- | --- | 19,324 | 361,703 |
| Harvey | 900,994 | 163,008 | 158,798 | --- | --- | --- | 34,281 | --- | --- | 34,281 | 2,442 | 101 | --- | 195,622 | --- | --- | 47,366 | 242,988 |
| Kingston | 1,746,640 | 286,187 | 277,552 | --- | --- | --- | 103,704 | --- | --- | 103,704 | 24,452 | 620 | 2,000 | 408,328 | --- | --- | --- | 408,328 |
| Litchfield | 1,462,115 | 282,013 | 276,975 | --- | --- | --- | 29,281 | --- | --- | 29,281 | 1,162 | 49 | --- | 307,467 | --- | -- | --- | 307,467 |
| Manannah | 1,037,262 | 163,062 | 155,981 | --- | --- | --- | 39,068 | --- | --- | 39,068 | 11,657 | 66 | --- | 206,772 | --- | 1,235 | --- | 208,007 |
| Swede Grove | 965,439 | 140,007 | 140,485 | --- | --- | --- | 42,944 | --- | --- | 42,944 | 7,986 | 1,039 | --- | 192,454 | --- | --- | --- | 192,454 |
| Union Grove | 1,131,050 | 165,007 | 160,224 | --- | --- | --- | 36,975 | --- | --- | 36,975 | 4,432 | 4,306 | --- | 205,937 | --- | --- | --- | 205,937 |
| County Total | \$22,166,854 | \$3,613,073 | \$3,591,574 | \$3,435 | \$ --- | \$162 | \$701,864 | \$10,917 | \$ --- | \$712,943 | \$328,222 | \$19,330 | \$6,200 | \$4,661,704 | \$ --- | \$1,235 | \$84,232 | \$4,747,171 |

Mille Lacs County - (East Central Region)

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

|  | County (Region) <br> Name of Town [footnote] | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total <br> Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Federal Grants | State Grants | County <br> Grants | $\begin{aligned} & \hline \text { Local } \\ & \text { Unit } \\ & \text { Grants } \end{aligned}$ | Total |  |  |  |  | Borrowing | Other | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
|  | Borgholm | 800,732 | 277,245 | 270,735 | --- | --- | --- | 37,074 | --- | --- | 37,074 | 2,294 | 145 | --- | 310,248 | --- | --- | --- | 310,248 |
|  | Bradbury | 259,859 | 49,984 | 40,227 | --- | --- | --- | 9,690 | --- | --- | 9,690 | --- | --- | --- | 49,917 | --- | --- | --- | 49,917 |
|  | Dailey | 214,390 | 31,456 | 36,035 | --- | 880 | --- | 8,016 | --- | --- | 8,016 | --- | 210 | --- | 45,141 | --- | --- | --- | 45,141 |
|  | East Side | 1,662,538 | 272,008 | 382,547 | --- | 1,725 | --- | 15,619 | 5 | --- | 15,624 | 5,385 | 180 | --- | 405,461 | --- | --- | --- | 405,461 |
|  | Greenbush | 858,038 | 269,905 | 267,371 | --- | 13,474 | --- | 35,691 | --- | --- | 35,691 | 3,080 | 68 | 3,881 | 323,565 | --- | --- | --- | 323,565 |
|  | Hayland | 348,540 | 70,883 | 76,978 | --- | --- | --- | 13,227 | --- | --- | 13,227 | --- | 41 | 364 | 90,610 | --- | --- | 20,000 | 110,610 |
|  | Isle Harbor * | 646,602 | 89,645 | 101,844 | 118 | --- | --- | 11,779 | --- | --- | 11,779 | 4 | 43 | --- | 113,788 | --- | --- | --- | 113,788 |
|  | Kathio | 1,273,442 | 214,833 | 240,105 | --- | 455 | --- | 34,615 | --- | --- | 34,615 | 19,385 | 120 | 324 | 295,004 | --- | --- | --- | 295,004 |
|  | Lewis | 105,199 | 28,726 | 34,441 | --- | --- | --- | 6,098 | --- | --- | 6,098 | --- | 158 | --- | 40,697 | --- | --- | --- | 40,697 |
|  | Milaca | 979,892 | 183,230 | 179,839 | --- | --- | --- | 26,055 | --- | --- | 26,055 | --- | 2,608 | 2,708 | 211,210 | --- | --- | --- | 211,210 |
|  | Milo | 972,956 | 186,545 | 188,648 | --- | 300 | --- | 30,713 | --- | --- | 30,713 | --- | 199 | 4 | 219,864 | --- | --- | --- | 219,864 |
|  | Mudgett [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Onamia | 376,891 | 80,391 | 79,806 | --- | --- | --- | 14,534 | --- | --- | 14,534 | 2,883 | 160 | --- | 97,383 | --- | --- | --- | 97,383 |
|  | Page | 542,545 | 132,641 | 136,092 | --- | 395 | --- | 17,972 | --- | --- | 17,972 | 1,969 | 165 | 1,527 | 158,120 | --- | --- | --- | 158,120 |
| u | Princeton | 1,425,433 | 335,675 | 334,308 | --- | 25,435 | --- | 34,188 | --- | --- | 34,188 | 1,551 | 78 | 2,404 | 397,964 | --- | --- | --- | 397,964 |
|  | South Harbor | 1,686,092 | 393,264 | 507,665 | 21,670 | --- | --- | 26,820 | 3,887 | --- | 30,707 | 4 | 681 | --- | 560,727 | --- | --- | --- | 560,727 |
|  | County Total | \$13,070,086 | \$2,780,947 | \$3,034,315 | \$21,788 | \$42,864 | \$ --- | \$354,795 | \$3,892 | \$ --- | \$358,687 | \$36,559 | \$4,991 | \$11,221 | \$3,510,425 | \$ --- | \$ --- | \$20,000 | \$3,530,425 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \\ & \hline \end{aligned}$ | TaxableTaxCapacity | $\begin{gathered} \text { Tax Levy } \\ \text { Payable } \\ 2015 \end{gathered}$ | Taxes | Special <br> Assess- <br> ments | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \\ \hline \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charges } \\ \text { for } \\ \text { Services } \end{gathered}$ | $\begin{gathered} \text { Interest } \\ \text { Earnings } \\ \hline \end{gathered}$ | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | $\begin{gathered} \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  | Borrowing | Other Sources | Transfers <br> In |  |
| Mount Morris | 181,270 | 32,000 | 31,193 | --- | --- | --- | 8,093 | --- | --- | 8,093 | --- | 917 | --- | 40,203 | --- | --- | --- | 40,203 |
| Parker [1] | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pierz | 528,303 | 75,000 | 66,897 | --- | 79 | --- | 23,613 | 4,784 | --- | 28,397 | --- | 149 | 1,305 | 96,827 | -- | --- | --- | 96,827 |
| Pike Creek | 688,954 | 153,600 | 145,500 | 1,043 | -- | 30 | 43,700 | 1,057 | --- | 44,787 | 1,314 | 201 | 65 | 192,910 | --- | --- | 10,000 | 202,910 |
| Plate | 315,880 | 61,000 | 54,133 | --- | --- | --- | 24,654 | --- | -- | 24,654 | 154 | 52 | 17 | 79,010 | --- | --- | -- | 79,010 |
| Pulaski | 632,846 | 65,499 | 62,060 | --- | -- | --- | 17,409 | 1,591 | --- | 19,000 | 1,051 | 51 | 282 | 82,444 | --- | 135 | --- | 82,579 |
| Richardson | 931,330 | 140,000 | 138,607 | --- | 198 | 150 | 29,829 | --- | -- | 29,979 | 150 | 409 | 500 | 169,843 | --- | --- | -- | 169,843 |
| Ripley | 683,305 | 141,500 | 127,668 | --- | --- | 222 | 36,476 | 1,140 | --- | 37,838 | 4 | 496 | --- | 166,006 | --- | --- | --- | 166,006 |
| Rosing | 220,228 | 41,500 | 26,352 | --- | --- | -- | 5,046 | -- | --- | 5,046 | --- | 18 | 4 | 31,420 | --- | --- | --- | 31,420 |
| Scandia Valley | 3,840,426 | 512,999 | 508,259 | --- | 115 | --- | 78,861 | -- | -- | 78,861 | 1,616 | 189 | 17,623 | 606,663 | -- | --- | --- | 606,663 |
| Swan River | 658,539 | 124,100 | 106,620 | --- | --- | --- | 46,704 | -- | --- | 46,704 | 2,604 | 342 | 2,247 | 158,517 | -- | --- | -- | 158,517 |
| Swanville | 658,027 | 82,925 | 73,326 | --- | --- | 79 | 32,072 | -- | --- | 32,151 | 334 | 421 | --- | 106,232 | -- | --- | -- | 106,232 |
| Two Rivers | 612,488 | 103,101 | 99,435 | --- | -- | 122 | 30,570 | -- | --- | 30,692 | 1,537 | 1,214 | 1,000 | 133,878 | -- | --- | --- | 133,878 |
| U County Total | \$20,514,212 | \$3,372,379 | \$3,267,263 | \$6,971 | \$2,351 | \$1,012 | \$816,371 | \$17,827 | \$ -- | \$835,210 | \$59,590 | \$22,853 | \$39,397 | \$4,233,635 | \$ -- | \$135 | \$21,456 | \$4,255,226 |
| Mower County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Adams | 1,381,468 | 201,300 | 211,027 | --- | --- | --- | 43,532 | -- | --- | 43,532 | 5,630 | 672 | --- | 260,861 | -- | -- | 244,150 | 505,011 |
| Austin | 1,541,789 | 204,250 | 204,250 | 5,057 | --- | --- | 36,620 | --- | --- | 36,620 | 3,927 | -- | 680 | 250,534 | -- | --- | --- | 250,534 |
| Bennington | 1,645,566 | 130,500 | 176,601 | --- | --- | --- | 35,457 | --- | --- | 35,457 | 1,720 | 238 | 386 | 214,402 | --- | --- | --- | 214,402 |
| Clayton | 1,732,443 | 83,452 | 191,702 | --- | -- | --- | 27,527 | --- | --- | 27,527 | 1,249 | ${ }^{41}$ | 170 | 220,689 | -- | --- | 9,397 | 230,086 |
| Dexter | 1,503,257 | 125,000 | 211,225 | --- | --- | --- | 36,055 | --- | --- | 36,055 | 2,000 | 120 | 4,100 | 253,500 | -- | --- | 36,274 | 289,774 |
| Frankford | 1,318,210 | 140,001 | 146,388 | --- | --- | --- | 53,924 | -- | --- | 53,924 | --- | 542 | 578 | 201,432 | --- | --- | --- | 201,432 |
| Grand Meadow | 1,682,821 | 110,000 | 197,695 | --- | --- | --- | 31,167 | --- | --- | 31,167 | 2,548 | 2,560 | --- | 23,970 | --- | --- | --- | 233,970 |
| Lansing | 1,681,113 | 170,000 | 173,784 | --- | 4,206 | --- | 29,602 | -- | --- | 29,602 | 11,200 | 1,554 | 10,940 | 231,286 | -- | --- | --- | 231,286 |
| LeRoy | 1,361,435 | 180,000 | 180,273 | --- | --- | -- | 45,993 | -- | -- | 45,893 | 1,177 | 161 | --- | 227,504 | -- | 60,000 | --- | 287,504 |
| Lodi | 1,610,940 | 110,000 | 106,849 | --- | --- | --- | 36,232 | --- | --- | 36,232 | --- | -- | --- | 143,081 | -- | --- | --- | 143,081 |
| Lyle | 1,889,000 | 189,570 | 193,411 | --- | -- | --- | 43,717 | -- | --- | 43,717 | 7,365 | -- | --- | 244,493 | -- | --- | -- | 244,493 |
| Marshall | 1,507,894 | 147,670 | 159,240 | --- | --- | --- | 50,117 | -- | -- | 50,117 | 5,209 | 28 | --- | 214,594 | -- | --- | --- | 214,594 |
| Nevada [1] | -- | -- | --- | --- | --- | --- | --- | -- | --- | --- | -- | -- | --- | --- | --- | --- | --- | -- |
| Pleasant Valley | 1,713,682 | 97,621 | 149,206 | --- | --- | --- | 23,750 | -- | --- | 23,750 | 5,345 | 200 | 3,088 | 181,589 | -- | -- | --- | 181,589 |
| Racine | 1,544,520 | 200,578 | 214,996 | --- | --- | --- | 44,239 | --- | -- | 44,239 | 7,244 | 331 | --- | 266,810 | --- | --- | 25,000 | 291,810 |
| Red Rock | 1,658,448 | 145,001 | 144,687 | --- | 1,317 | --- | 32,721 | -- | -- | 32,721 | --- | 182 | 631 | 179,538 | --- | --- | 5,050 | 184,588 |
| Sargeant | 1,617,491 | 110,000 | 121,261 | --- | --- | --- | 35,018 | -- | -- | 35,018 | 4,646 | 355 | --- | 161,280 | --- | -- | -- | 161,280 |
| Udolpho | 1,482,042 | 156,499 | 169,714 | --- | --- | -- | 41,216 | --- | --- | 41,216 | 586 | 128 | --- | 211,644 | -- | --- | -- | 211,644 |
| Waltham | 1,491,150 | 130,000 | 132,724 | --- | -- | -- | 39,523 | -- | -- | 39,523 | 2,241 | 25 | 103 | 174,616 | -- | -- | -- | 174,616 |

[^11]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



| Pennington County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Black River | 217,636 | 8,209 | 8,562 | --- | --- | --- | 8,771 | --- | --- | 8,771 | --- | 12 | --- | 17,345 | --- | --- | --- | 17,345 |
| [1] Failed to report in time for this publication. *Data could not be verified |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | $\begin{gathered} \text { Licenses } \\ \text { and } \\ \text { Permits } \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{gathered} \text { Charges } \\ \text { for } \\ \text { Services } \end{gathered}$ | $\begin{gathered} \text { Interest } \\ \text { Earnings } \end{gathered}$ | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  | TotalRevenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal | State Grants | County | $\begin{gathered} \hline \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  | Borrowing | (ethre | Transfers In |  |
| Troy | 1,833,132 | 65,003 | 73,758 | --- | --- | --- | 48,611 | --- | --- | 48,611 | 900 | 181 | 38 | 123,488 | --- | --- | --- | 123,488 |
| County Total | \$16,306,734 | \$599,878 | \$689,964 | s --- | \$-- | \$174,306 | \$434,816 | s | \$-- | \$609,122 | \$26,600 | \$3,363 | \$1,556 | \$1,330,605 | \$-- | \$-- | \$1,229 | \$1,331,834 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \\ & \hline \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | $\begin{gathered} \text { Licicses } \\ \text { and } \\ \text { Permits } \end{gathered}$ | Intergovernmental Revenues |  |  |  |  | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { Services } \end{aligned}$ | Interest Earnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State | County Grants | $\begin{gathered} \hline \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  | Borrowing | Other <br> Sources | Transfers <br> In |  |
| Grove Lake | 649,045 | 96,000 | 99,465 | --- | --- | --- | 28,913 | --- | -- | 28,913 | 1,763 | 43 | 18 | 130,202 | -- | --- | -- | 130,202 |
| Hoff | 825,191 | 46,005 | 88,860 | --- | --- | -- | 30,833 | 106 | -- | 30,939 | 1,167 | 45 | -- | 121,011 | -- | --- | -- | 121,011 |
| Lake Johanna * | 435,838 | 52,005 | 49,299 | --- | --- | -- | 22,718 | 71 | --- | 22,789 | -- | 234 | --- | 72,322 | -- | 2 | -- | 72,324 |
| Langhei | 550,650 | 81,502 | 78,555 | --- | --- | -- | 33,963 | 301 | -- | 34,264 | 6,730 | -- | 756 | 120,305 | -- | --- | -- | 120,305 |
| Leven [1] | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- |
| Minnewaska | 969,932 | 90,010 | 40,443 | --- | 411 | --- | 35,021 | 35 | --- | 35,056 | 5,582 | 1,634 | 250 | 83,376 | -- | --- | --- | 83,376 |
| New Prairie | 735,080 | 50,000 | 59,210 | --- | --- | --- | 30,823 | 40 | --- | 30,863 | 2,740 | 304 | --- | 93,117 | -- | --- | --- | 93,117 |
| Nora | 668,436 | 52,005 | 48,264 | --- | --- | --- | 29,931 | 2,665 | --- | 32,596 | -- | 164 | --- | 81,024 | --- | --- | --- | 81,024 |
| Reno | 900,826 | 77,912 | 73,458 | --- | 100 | --- | 26,931 | -- | -- | 26,931 | -- | 190 | -- | 100,679 | -- | 65 | 4,920 | 105,664 |
| Rolling Forks | 477,110 | 71,505 | 85,789 | --- | 14 | --- | 38,289 | --- | --- | 38,289 | 5,030 | -- | 3,995 | 133,117 | -- | --- | --- | 133,117 |
| Walden | 696,446 | 63,000 | 63,261 | --- | 200 | --- | 26,031 | 438 | --- | 26,469 | 1,873 | 238 | --- | 92,041 | --- | --- | --- | 92,041 |
| Westport | 755,261 | 71,002 | 86,672 | --- | --- | 506 | 39,270 | --- | 479 | 40,255 | 65 | 485 | --- | 127,477 | --- | --- | --- | 127,477 |
| White Bear Lake | 948,528 | 126,657 | 123,460 | --- | --- | --- | 31,167 | 334 | --- | 31,501 | --- | --- | --- | 154,961 | --- | --- | 1,000 | 155,961 |
| County Total | \$14,876,489 | \$1,466,328 | \$1,480,191 | \$11,626 | \$1,615 | \$2,872 | \$581,329 | \$5,511 | \$479 | \$590,191 | \$47,412 | \$4,666 | \$8,296 | \$2,143,997 | \$ -- | \$67 | \$5,920 | \$2,14,984 |
| Ramsey County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| White Bear | 11,461,038 | 2,525,000 | 3,760,400 | 488,226 | 232,254 | --- | 100,143 | --- | --- | 100,143 | 944,294 | 105,183 | 44,221 | 5,674,721 | --- | 3,810 | 1,320,613 | 6,999,144 |
| County Total | \$11,461,038 | \$2,525,000 | \$3,760,400 | \$488,226 | \$232,254 | s -- | \$100,143 | \$ -- | \$ -- | \$100,143 | \$944,294 | \$105,183 | \$44,221 | \$5,674,721 | \$ -- | \$3,810 | \$1,320,613 | \$6,999,144 |
| Red Lake County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Browns Creek | 93,333 | 15,180 | 14,552 | --- | --- | --- | 7,203 | --- | --- | 7,203 | --- | --- | --- | 21,755 | --- | --- | --- | 21,755 |
| Emardville | 1,357,788 | 54,502 | 52,730 | --- | --- | --- | 17,395 | --- | --- | 17,395 | 1,800 | 259 | --- | 72,184 | -- | --- | -- | 72,184 |
| Equality | 370,707 | 40,003 | 37,854 | --- | --- | --- | 19,206 | --- | --- | 19,206 | --- | 56 | -- | 57,116 | -- | --- | -- | 57,116 |
| Garnes | 769,845 | 48,007 | 55,506 | --- | --- | --- | 22,281 | --- | --- | 22,281 | -- | 39 | 45 | 77,871 | -- | --- | -- | 77,871 |
| Gervais | 279,039 | 44,542 | 41,885 | --- | --- | --- | 26,044 | 74 | --- | 26,118 | 2 | 637 | --- | 68,642 | --- | --- | -- | 68,642 |
| Lake Pleasant | 235,606 | 25,669 | 25,555 | --- | --- | --- | 22,068 | --- | --- | 22,068 | --- | 9 | --- | 47,632 | -- | --- | -- | 47,632 |
| Lambert | 450,460 | 22,000 | 19,390 | 731 | --- | --- | 16,431 | --- | --- | 16,431 | 4 | 263 | --- | 36,819 | --- | --- | -- | 36,819 |
| Louisville | 255,799 | 25,886 | 24,046 | --- | --- | --- | 26,001 | --- | --- | 26,001 | --- | 287 | --- | 50,334 | -- | --- | -- | 50,334 |
| Poplar River | 310,219 | 29,803 | 26,318 | --- | --- | --- | 19,376 | 2,097 | --- | 21,473 | 4 | 19 | --- | 47,814 | --- | --- | -- | 47,814 |
| Red Lake Falls | 286,494 | 29,847 | 27,046 | --- | --- | --- | 21,926 | --- | --- | 21,926 | --- | 99 | --- | 49,071 | --- | --- | --- | 49,071 |
| River | 103,070 | 6,600 | 6,135 | --- | --- | --- | 4,755 | --- | --- | 4,755 | --- | 24 | --- | 10,914 | -- | --- | --- | 10,914 |
| Terrebonne | 297,990 | 51,467 | 49,916 | --- | --- | --- | 24,027 | --- | --- | 24,027 | 54 | 11 | --- | 74,008 | --- | --- | --- | 74,008 |
| Wylie | 84,672 | 10,910 | 10,561 | --- | --- | --- | 8,878 | -- | --- | 8,878 | --- | 7 | 11 | 19,457 | --- | --- | -- | 19,457 |
| County Total | \$4,895,022 | \$404,416 | \$391,494 | \$731 | \$ --- | \$ -- | \$235,591 | \$2,171 | --- | \$237,762 | \$1,864 | \$1,710 | \$56 | \$633,617 | \$ -- | s -- | s--- | \$633,617 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { Services } \\ & \hline \end{aligned}$ | Interest <br> Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Local |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
| Wheatland | 1,532,396 | 221,884 | 213,625 | 3,000 | 300 | 33,273 | 35,436 | --- | --- | 68,709 | 54 | 15 | 3,106 | 288,809 | --- | --- | --- | 288,809 |
| Wheeling | 1,227,395 | 196,000 | 188,662 | --- | --- | --- | 27,971 | --- | --- | 27,971 | 1,490 | 315 | 115 | 218,553 | --- | --- | --- | 218,553 |
| County Total | \$25,117,157 | \$2,792,183 | \$2,737,622 | \$64,185 | \$32,447 | \$295,553 | \$457,030 | \$130,015 | \$39,646 | \$922,244 | \$195,306 | \$7,675 | \$85,541 | \$4,045,020 | \$ --- | \$150 | \$27,000 | \$4,072,170 |
| Rock County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Battle Plain | 1,358,419 | 44,501 | 53,170 | --- | --- | --- | 33,472 | --- | --- | 33,472 | --- | --- | 832 | 87,474 | --- | --- | --- | 87,474 |
| Beaver Creek | 2,320,192 | 164,014 | 154,896 | --- | --- | 2,698 | 59,090 | --- | --- | 61,788 | 18,272 | 229 | 844 | 236,029 | 119,501 | --- | --- | 355,530 |
| Clinton [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Denver | 1,486,119 | 50,008 | 146,910 | 1,800 | --- | --- | 29,976 | --- | --- | 29,976 | --- | 17,213 | --- | 195,899 | --- | --- | --- | 195,899 |
| Kanaranzi | 1,934,384 | 86,003 | 82,832 | --- | --- | --- | 37,888 | --- | --- | 37,888 | --- | 198 | 184 | 121,102 | --- | --- | --- | 121,102 |
| Luverne | 1,828,228 | 75,012 | 83,877 | --- | --- | --- | 47,971 | --- | --- | 47,971 | --- | 106 | --- | 131,954 | --- | --- | --- | 131,954 |
| Magnolia | 2,176,334 | 145,010 | 115,100 | --- | --- | --- | 35,438 | --- | --- | 35,438 | --- | 123 | --- | 150,661 | --- | --- | --- | 150,661 |
| Martin | 3,149,887 | 240,022 | 231,741 | --- | --- | 197 | 61,164 | --- | --- | 61,361 | 7,270 | 45 | 781 | 301,198 | --- | 15,000 | --- | 316,198 |
| Mound | 1,643,024 | 82,003 | 77,247 | --- | --- | 53,163 | 36,377 | --- | --- | 89,540 | --- | --- | 9,957 | 176,744 | --- | --- | --- | 176,744 |
| Rose Dell | 2,019,471 | 80,012 | 145,526 | --- | --- | 1,574 | 41,329 | --- | --- | 42,903 | --- | 514 | --- | 188,943 | --- | --- | --- | 188,943 |
| Springwater | 2,817,703 | 105,017 | 114,223 | --- | --- | 2,819 | 45,947 | --- | --- | 48,766 | --- | 544 | 2,819 | 166,352 | --- | --- | --- | 166,352 |
| Vienna | 1,397,933 | 60,013 | 55,620 | --- | --- | --- | 28,675 | --- | --- | 28,675 | --- | 57 | --- | 84,352 | --- | --- | --- | 84,352 |
| County Total | \$22,131,694 | \$1,131,615 | \$1,261,142 | \$1,800 | \$ --- | \$60,451 | \$457,327 | \$ -- | \$ --- | \$517,778 | \$25,542 | \$19,029 | \$15,417 | \$1,840,708 | \$119,501 | \$15,000 | \$ --- | \$1,975,209 |
| Roseau County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Barnett | 152,768 | 30,000 | 26,726 | --- | 63 | --- | 35,916 | 26 | --- | 35,942 | 1,887 | --- | --- | 64,618 | --- | --- | --- | 64,618 |
| Barto | 181,879 | 46,911 | 42,759 | --- | --- | 2,576 | 30,674 | --- | --- | 33,250 | 2,137 | --- | --- | 78,146 | --- | --- | --- | 78,146 |
| Beaver [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cedarbend | 147,306 | 25,999 | 22,993 | --- | 10 | 68 | 16,975 | --- | --- | 17,043 | --- | 34 | --- | 40,080 | --- | --- | 2,500 | 42,580 |
| Deer [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dewey [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dieter | 152,841 | 23,600 | 21,603 | --- | --- | --- | 33,712 | --- | --- | 33,712 | 250 | 239 | --- | 55,804 | --- | --- | --- | 55,804 |
| Enstrom | 244,670 | 28,651 | 28,096 | --- | --- | --- | 26,794 | --- | --- | 26,794 | 784 | 90 | --- | 55,764 | --- | --- | --- | 55,764 |
| Falun * | 197,930 | 41,500 | 35,543 | --- | 108 | --- | 23,288 | --- | --- | 23,288 | 1,908 | 357 | 110 | 61,314 | --- | --- | --- | 61,314 |
| Golden Valley | 160,143 | 22,900 | 19,210 | --- | --- | --- | 19,891 | --- | --- | 19,891 | 5,000 | --- | 160 | 44,261 | --- | --- | --- | 44,261 |
| Grimstad [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hereim | 181,480 | 31,600 | 29,893 | --- | --- | --- | 21,763 | --- | --- | 21,763 | --- | 48 | --- | 51,704 | --- | --- | --- | 51,704 |
| Huss | 128,811 | 25,000 | 23,338 | --- | --- | --- | 23,114 | 228 | --- | 23,342 | 859 | 74 | --- | 47,613 | --- | --- | --- | 47,613 |
| Jadis | 452,587 | 54,001 | 40,876 | --- | 66 | --- | 41,753 | --- | --- | 41,753 | 1,593 | 204 | --- | 84,492 | --- | --- | --- | 84,492 |
| Lake | 1,219,056 | 286,154 | 331,357 | --- | 2,355 | --- | 101,111 | --- | --- | 101,111 | 6,062 | 3,580 | 4,877 | 449,342 | --- | --- | --- | 449,342 |
| Laona [1] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

[^12]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^13]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \\ & \hline \end{aligned}$ | Taxable <br> Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | LicensesandPermits | Intergovernmental Revenues |  |  |  |  | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { Services } \end{aligned}$ | $\begin{gathered} \text { Interest } \\ \text { Earnings } \\ \hline \end{gathered}$ | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County | $\begin{gathered} \hline \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  | Borrowing | Other Sources | Transfers <br> In |  |
| New Independence | 347,602 | 46,930 | 48,331 | --- | --- | --- | 22,186 | --- | -- | 22,186 | 400 | 633 | 477 | 72,027 | --- | --- | 16,000 | 88,027 |
| Normanna | 615,452 | 75,873 | 79,529 | --- | -- | -- | 5,270 | -- | -- | 5,270 | 852 | 38 | 1,729 | 87,418 | -- | --- | -- | 87,418 |
| North Star | 424,695 | 49,375 | 51,108 | --- | -- | --- | 18,209 | --- | --- | 18,209 | 29 | 307 | 3,823 | 73,476 | -- | --- | -- | 73,476 |
| Northland | 275,664 | 58,703 | 61,584 | --- | -- | 1,925 | 11,818 | -- | --- | 13,743 | 29 | 137 | -- | 75,493 | -- | --- | -- | 75,493 |
| Owens | 214,215 | 11,148 | 12,837 | --- | -- | -- | 16,025 | -- | 1,084 | 17,109 | 4 | 43 | -- | 29,993 | -- | --- | -- | 29,993 |
| Pequaywan | 444,994 | 13,448 | 28,463 | 14,471 | --- | --- | 13,098 | -- | --- | 13,098 | -- | 1,135 | --- | 57,167 | -- | --- | --- | 57,167 |
| Pike | 263,969 | 79,090 | 83,454 | --- | 10 | --- | 45,402 | --- | --- | 45,402 | 8,010 | 251 | 60 | 137,187 | -- | --- | 120,500 | 257,687 |
| Portage | 429,338 | 69,239 | 71,320 | --- | 88 | 10,392 | 26,788 | --- | --- | 37,180 | 807 | 252 | --- | 109,647 | --- | --- | --- | 109,647 |
| Prairie Lake [1] | --- | --- | --- | --- | --- | -- | --- | --- | --- | -- | --- | -- | --- | --- | --- | --- | --- | --- |
| Sandy | 211,932 | 39,051 | 21,378 | --- | --- | 26,762 | 22,828 | --- | -- | 49,590 | 199 | 123 | --- | 71,290 | -- | --- | -- | 71,290 |
| Solway | 1,579,634 | 284,476 | 380,439 | --- | 100 | --- | 52,390 | --- | 7,952 | 60,342 | 6,569 | 109 | 3,676 | 451,235 | -- | --- | 69,116 | 520,351 |
| Stoney Brook | 197,940 | 14,796 | 17,856 | --- | --- | --- | 19,877 | --- | --- | 19,877 | 5,036 | 1,262 | --- | 44,031 | --- | --- | --- | 44,031 |
| Sturgeon | 125,779 | 28,626 | 82,118 | --- | --- | --- | 36,188 | --- | --- | 36,188 | --- | 188 | --- | 118,494 | --- | 82,087 | --- | 200,581 |
| Toivola | 187,543 | 61,814 | 67,759 | --- | --- | --- | 40,220 | --- | --- | 40,220 | --- | 6 | 357 | 108,342 | --- | --- | --- | 108,342 |
| N Van Buren | 244,936 | 36,660 | 36,690 | --- | 4 | --- | 7,692 | -- | --- | 7,692 | 876 | 22 | 35 | 45,319 | --- | --- | --- | 45,319 |
| Vermilion Lake | 463,243 | 39,853 | 38,327 | --- | --- | --- | 34,423 | --- | 125 | 34,548 | 1,378 | 520 | 2,338 | 77,111 | --- | --- | 1,000 | 78,111 |
| Waasa | 220,582 | 32,920 | 37,705 | --- | --- | --- | 28,602 | --- | -- | 28,602 | 50 | 236 | 1,291 | 67,884 | --- | --- | 5,000 | 72,884 |
| White | 1,449,484 | 899,783 | 900,439 | --- | --- | --- | 467,006 | --- | 432,825 | 899,831 | 183,372 | 500 | 702,063 | 2,686,205 | --- | 119,339 | 449,453 | 3,254,997 |
| Willow Valley | 107,188 | 606 | 3,795 | --- | --- | --- | 11,371 | --- | -- | 11,371 | --- | 354 | --- | 15,520 | --- | --- | 2,100 | 17,620 |
| Wuori | 377,480 | 46,196 | 51,663 | --- | --- | 1,281 | 73,479 | 54,758 | --- | 129,518 | 1,201 | 2,295 | 196 | 184,873 | -- | --- | 30,000 | 214,873 |
| County Total | \$50,430,680 | \$8,893,089 | \$9,607,837 | \$673,699 | \$60,841 | \$204,747 | 3,983,280 | \$255,730 | \$589,990 | \$5,033,747 | \$873,977 | \$43,300 | \$1,001,724 | \$17,295,125 | \$170,000 | \$300,653 | \$2,252,417 | \$20,018,195 |
| Scott County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belle Plaine | 1,999,409 | 282,690 | 269,598 | --- | 850 | --- | 27,824 | --- | -- | 27,824 | 3,750 | 1,077 | --- | 303,099 | --- | --- | --- | 303,099 |
| Blakeley | 1,056,898 | 177,310 | 182,065 | --- | 1,000 | 125,513 | 17,086 | -- | -- | 142,599 | -- | 1,364 | 5,048 | 332,076 | -- | --- | -- | 332,076 |
| Cedar Lake | 4,460,497 | 424,103 | 447,459 | 102,883 | 9,000 | --- | 31,497 | --- | --- | 31,997 | 80,820 | 279 | 750 | 672,688 | -- | --- | 137,175 | 809,863 |
| Credit River | 9,074,199 | 1,226,864 | 1,320,647 | 453,599 | 6,100 | --- | 39,641 | -- | --- | 39,641 | 39,818 | 7,536 | 1,000 | 1,868,341 | 1,425,000 | --- | 111,376 | 3,404,717 |
| Helena | 2,641,307 | 329,192 | 353,931 | --- | 600 | --- | 24,353 | --- | -- | 24,353 | 103,672 | 1,111 | -- | 483,667 | -- | 14,192 | 458,124 | 955,983 |
| Jackson | 1,290,395 | 144,038 | 180,362 | 15,318 | 5,245 | 19,247 | 8,629 | -- | --- | 27,876 | 7,504 | 491 | 6,038 | 242,834 | -- | -- | 263,716 | 506,550 |
| Louisville | 2,376,482 | 110,298 | 173,563 | --- | 3,100 | 3,378 | 9,981 | -- | --- | 13,359 | --- | 214,218 | 14,248 | 418,488 | -- | --- | -- | 418,488 |
| New Market | 5,588,716 | 840,477 | 876,166 | 9,457 | 8,000 | -- | 34,654 | -- | -- | 34,654 | 28,507 | 1,185 | 19,742 | 977,711 | -- | --- | 22,542 | 1,000,253 |
| Saint Lawrence | 790,060 | 184,929 | 196,097 | --- | 850 | --- | 10,310 | -- | --- | 10,310 | --- | 244 | 44 | 207,545 | -- | --- | -- | 207,545 |
| Sand Creek | 2,448,037 | 442,100 | 507,479 | --- | 360 | --- | 29,843 | 115 | --- | 29,958 | 20,382 | 2,629 | 180 | 560,988 | --- | --- | 2,000 | 562,988 |
| Spring Lake | 5,279,016 | 826,621 | 881,606 | 318,697 | 5,595 | --- | 33,279 | --- | 1,124 | 34,403 | 24,371 | 747 | 28,263 | 1,293,682 | 1,498,984 | --- | 2,000 | 2,794,666 |
| County Total | \$37,005,016 | \$4,988,622 | \$5,388,973 | \$899,954 | \$40,700 | \$148,138 | \$267,097 | \$115 | \$1,124 | \$416,474 | \$308,824 | \$230,881 | \$75,313 | \$7,361,119 | \$2,923,984 | \$14,192 | \$996,933 | \$11,296,228 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | $\begin{aligned} & \text { Tax Levy } \\ & \text { Payable } \\ & 2015 \end{aligned}$ | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County Grants | Local Unit Grants | Total |  |  |  |  | Borrowing | Other | Transfers <br> In |  |
| Sherburne County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Baldwin | 4,400,431 | 932,187 | 943,620 | --- | --- | 41,696 | 85,017 | 7,048 | --- | 133,761 | 22,743 | 82 | 105,766 | 1,205,972 | 278,064 | --- | 77,339 | 1,561,375 |
| Becker | 4,253,277 | 829,985 | 891,758 | --- | 212,753 | --- | 43,849 | 3,582 | --- | 47,431 | 9,365 | 5,122 | 17,530 | 1,183,959 | --- | --- | --- | 1,183,959 |
| Big Lake | 6,169,628 | 970,005 | 1,027,248 | 12,173 | 3,012 | --- | 51,215 | --- | 131,716 | 182,931 | 110,973 | 11,415 | 13,579 | 1,361,331 | --- | --- | --- | 1,361,331 |
| Blue Hill | 1,216,607 | 200,010 | 202,954 | --- | 300 | 9,361 | 16,914 | --- | --- | 26,275 | 6,437 | 71 | 2,391 | 238,428 | --- | --- | --- | 238,428 |
| Clear Lake | 2,061,808 | 449,989 | 466,850 | --- | 310 | --- | 21,079 | 5,714 | --- | 26,793 | 6,274 | 1,911 | 9,935 | 512,073 | --- | --- | --- | 512,073 |
| Haven | 2,325,492 | 369,986 | 399,679 | --- | 1,850 | --- | 21,783 | --- | --- | 21,783 | 4,609 | 546 | 6,075 | 434,542 | --- | --- | 30,000 | 464,542 |
| Livonia | 4,068,540 | 1,200,667 | 1,253,219 | --- | --- | --- | 49,193 | --- | --- | 49,193 | 53,465 | 6,306 | 9,587 | 1,371,770 | --- | 7,595 | --- | 1,379,365 |
| Orrock | 2,522,436 | 385,504 | 398,907 | --- | --- | 17,550 | 29,563 | --- | --- | 47,113 | 608 | 443 | 14,949 | 462,020 | --- | --- | --- | 462,020 |
| Palmer | 2,547,841 | 441,363 | 445,621 | --- | 75 | --- | 23,289 | 5,249 | 410 | 28,948 | 13,801 | 2,185 | 21,508 | 512,138 | --- | --- | 10,000 | 522,138 |
| Santiago | 1,286,479 | 302,503 | 307,230 | 125 | --- | --- | 26,174 | 160 | --- | 26,334 | 7,287 | 3,162 | 5,069 | 349,207 | --- | --- | --- | 349,207 |
| County Total | \$30,852,539 | \$6,082,199 | \$6,337,086 | \$12,298 | \$218,300 | \$68,607 | \$368,076 | \$21,753 | \$132,126 | \$590,562 | \$235,562 | \$31,243 | \$206,389 | \$7,631,440 | \$278,064 | \$7,595 | \$117,339 | \$8,034,438 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^14]Aurora $\quad 1,223,308 \quad 95,002 \quad 94,089$
*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 




# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  |  | Charges for Services | Interest <br> Earnings | All Other Revenues | Total <br> Revenues | Other Sources |  |  | Total Revenues \& Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal State <br> Grants <br> Grants  |  |  | $\begin{gathered} \hline \text { Local } \\ \text { Unit } \\ \text { Grants } \end{gathered}$ | Total |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | County Grants |  |  |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Leslie | 1,117,128 | 169,345 | 165,184 | --- | 100 | --- | 29,043 | --- | --- | 29,043 | --- | 356 | --- | 194,683 | --- | --- | --- | 194,683 |
| Little Elk | 403,621 | 86,352 | 82,146 | --- | --- | --- | 25,176 | --- | --- | 25,176 | --- | 27 | --- | 107,349 | --- | --- | 2,000 | 109,349 |
| Little Sauk | 677,374 | 137,007 | 123,349 | --- | --- | --- | 35,919 | --- | --- | 35,919 | 4 | 74 | 494 | 159,840 | --- | --- | --- | 159,840 |
| Long Prairie | 715,988 | 140,642 | 127,867 | --- | --- | --- | 28,982 | --- | --- | 28,982 | 491 | 601 | --- | 157,941 | --- | --- | --- | 157,941 |
| Moran | 451,546 | 110,000 | 98,007 | --- | 50 | 546 | 37,595 | --- | --- | 38,141 | 1,000 | 364 | 12 | 137,574 | --- | --- | --- | 137,574 |
| Reynolds | 464,619 | 100,869 | 93,254 | --- | --- | --- | 43,968 | --- | --- | 43,968 | 4 | 580 | --- | 137,806 | --- | --- | 1,500 | 139,306 |
| Round Prairie | 503,821 | 201,368 | 187,866 | --- | --- | --- | 43,190 | 721 | --- | 43,911 | 5,661 | 1,055 | --- | 238,493 | --- | --- | --- | 238,493 |
| Staples | 522,161 | 192,187 | 182,695 | --- | --- | 14,096 | 37,484 | --- | --- | 51,580 | 22 | 581 | 23 | 234,901 | --- | 33 | 44,389 | 279,323 |
| Stowe Prairie | 311,277 | 118,455 | 108,914 | --- | 350 | --- | 42,920 | --- | --- | 42,920 | 4 | 308 | --- | 152,496 | --- | --- | --- | 152,496 |
| Turtle Creek | 619,139 | 81,002 | 77,508 | --- | --- | --- | 29,647 | --- | --- | 29,647 | 4 | 33 | 6 | 107,198 | --- | --- | --- | 107,198 |
| Villard | 698,959 | 194,003 | 190,136 | --- | --- | --- | 7,345 | --- | --- | 7,345 | 20 | 275 | 11 | 197,787 | --- | --- | 7,000 | 204,787 |
| Ward | 477,763 | 114,382 | 110,979 | --- | 30 | 4,625 | 40,982 | --- | --- | 45,607 | --- | 1,045 | --- | 157,661 | --- | --- | 9,990 | 167,651 |
| West Union | 498,123 | 91,932 | 84,235 | --- | --- | --- | 26,297 | --- | --- | 26,297 | 4 | 57 | 750 | 111,343 | --- | --- | --- | 111,343 |
| Wykeham | 346,833 | 106,206 | 72,742 | --- | --- | --- | 49,628 | --- | --- | 49,628 | --- | 97 | 15,014 | 137,481 | --- | --- | --- | 137,481 |
| County Total | \$17,288,765 | \$3,667,396 | \$3,432,658 | \$11,567 | \$3,487 | \$42,674 | \$1,027,979 | \$721 | \$ -- | \$1,071,374 | \$48,572 | \$8,820 | \$22,246 | \$4,598,724 | \$ --- | \$33 | \$65,202 | \$4,663,959 |
| Traverse County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arthur | 860,351 | 45,004 | 42,810 | --- | --- | --- | 23,047 | --- | --- | 23,047 | --- | --- | --- | 65,857 | --- | --- | --- | 65,857 |
| Clifton | 1,213,328 | 35,005 | 34,359 | --- | --- | --- | 24,913 | --- | --- | 24,913 | --- | --- | --- | 59,272 | --- | --- | --- | 59,272 |
| Croke | 1,121,302 | 35,007 | 33,120 | --- | --- | --- | 24,486 | --- | --- | 24,486 | --- | 574 | --- | 58,180 | --- | --- | --- | 58,180 |
| Dollymount | 1,307,355 | 45,012 | 44,857 | --- | --- | --- | 26,578 | --- | --- | 26,578 | --- | 155 | 106 | 71,696 | --- | --- | --- | 71,696 |
| Folsom | 619,509 | 25,642 | 22,239 | 3 | --- | --- | 17,441 | --- | --- | 17,441 | --- | 83 | --- | 39,766 | --- | --- | --- | 39,766 |
| Lake Valley | 1,763,508 | 57,102 | 55,927 | --- | --- | --- | 48,222 | --- | --- | 48,222 | --- | 3,893 | --- | 108,042 | --- | --- | --- | 108,042 |
| Leonardsville * | 1,224,689 | 53,237 | 51,089 | --- | --- | --- | 29,300 | --- | --- | 29,300 | 47,182 | 39 | --- | 127,610 | --- | --- | --- | 127,610 |
| Monson | 1,743,436 | 40,012 | 59,319 | --- | --- | --- | 12,779 | --- | --- | 12,779 | --- | 87 | --- | 72,185 | --- | --- | --- | 72,185 |
| Parnell * | 1,150,210 | 35,829 | 36,179 | --- | --- | --- | 22,879 | --- | --- | 22,879 | --- | 62 | --- | 59,120 | --- | --- | --- | 59,120 |
| Redpath | 1,286,187 | 30,006 | 30,662 | --- | --- | --- | 22,290 | --- | --- | 22,290 | --- | 229 | --- | 53,181 | --- | --- | --- | 53,181 |
| Tara | 1,123,618 | 45,001 | 42,594 | --- | --- | --- | 25,809 | --- | --- | 25,809 | --- | 68 | --- | 68,471 | --- | 5,011 | --- | 73,482 |
| Taylor | 1,656,225 | 50,001 | 50,193 | --- | --- | --- | 29,696 | --- | --- | 29,696 | --- | 187 | --- | 80,076 | --- | --- | --- | 80,076 |
| Tintah | 1,149,136 | 32,509 | 32,937 | --- | --- | --- | 19,081 | --- | --- | 19,081 | --- | 90 | --- | 52,108 | --- | --- | --- | 52,108 |
| Walls | 1,070,826 | 35,005 | 33,701 | --- | --- | --- | 22,458 | --- | --- | 22,458 | --- | 58 | --- | 56,217 | --- | --- | --- | 56,217 |
| Windsor | 545,384 | 20,304 | 20,186 | --- | --- | --- | 11,159 | --- | --- | 11,159 | --- | 17 | --- | 31,362 | --- | --- | --- | 31,362 |
| County Total | \$17,835,064 | \$584,676 | \$590,172 | \$3 | \$ --- | \$ --- | \$360,138 | \$ -- | \$ --- | \$360,138 | \$47,182 | \$5,542 | \$106 | \$1,003,143 | \$ --- | \$5,011 | \$ --- | \$1,008,154 |



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^15]*Data could not be verified.

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



[^16]
# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Taxable Tax Capacity | Tax Levy Payable 2015 | Taxes | Special Assessments | LicensesandPermits | Intergovernmental Revenu |  |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Other Sources |  |  | $\begin{gathered} \text { Total } \\ \text { Revenues \& } \\ \text { Other } \\ \text { Sources } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State | County | $\begin{aligned} & \text { Local } \\ & \text { Unit } \\ & \text { Grants } \end{aligned}$ | Total |  |  |  |  | Borrowing | Other <br> Sources | $\begin{gathered} \text { Transfers } \\ \text { In } \end{gathered}$ |  |
| New Hartford | 985,821 | 194,995 | 168,152 | 27,586 | --- | --- | 53,557 | --- | 3,611 | 57,168 | 6,426 | 287 | 722 | 260,341 | -- | --- | -- | 260,341 |
| Norton | 858,614 | 114,994 | 116,454 | --- | -- | -- | 28,697 | 126 | -- | 28,823 | 6 | 312 | -- | 145,995 | -- | --- | -- | 145,595 |
| Pleasant Hill | 811,352 | 183,504 | 180,976 | --- | --- | --- | 47,465 | 108 | --- | 47,573 | 16,753 | 340 | 3,185 | 248,827 | -- | --- | -- | 24,827 |
| Richmond | 676,644 | 117,141 | 116,889 | --- | 50 | 2,186 | 15,547 | -- | -- | 17,733 | -- | 256 | -- | 134,928 | -- | -- | -- | 134,928 |
| Rollingstone | 817,551 | 130,000 | 131,304 | --- | --- | -- | 19,827 | 442 | --- | 20,269 | 4 | 886 | --- | 152,463 | --- | -- | -- | 152,463 |
| Saint Charles | 1,238,529 | 166,557 | 173,223 | --- | --- | --- | 25,247 | 278 | --- | 25,525 | 4 | 145 | 1,216 | 200,113 | -- | --- | --- | 200,113 |
| Saratoga | 1,272,865 | 183,853 | 179,007 | 2 | 2,031 | --- | 33,678 | --- | --- | 33,678 | 6 | 531 | --- | 215,255 | -- | --- | --- | 215,255 |
| Utica | 1,334,979 | 209,978 | 218,304 | --- | --- | --- | 36,576 | --- | --- | 36,576 | --- | 62 | -- | 254,942 | -- | -- | -- | 254,942 |
| Warren | 1,099,713 | 189,998 | 181,305 | --- | --- | --- | 41,425 | -- | -- | 41,425 | --- | -- | 176 | 222,906 | --- | -- | -- | 222,906 |
| Whitewater | 415,025 | 26,001 | 25,221 | --- | --- | --- | 105,710 | --- | --- | 105,710 | --- | 373 | --- | 131,304 | --- | --- | --- | 131,304 |
| Wilson | 1,402,695 | 280,511 | 276,714 | --- | 3,719 | --- | 55,290 | --- | --- | 55,290 | 3,812 | 214 | 1,801 | 341,550 | 40,000 | --- | --- | 381,550 |
| Wiscoy | 804,084 | 95,003 | 102,426 | --- | --- | --- | 19,701 | --- | --- | 19,701 | 481 | 90 | -- | 122,698 | --- | --- | --- | 122,698 |
| County Total | \$17,569,147 | \$2,916,212 | \$2,931,184 | \$27,588 | \$5,800 | \$58,131 | \$666,946 | \$1,201 | \$3,611 | \$729,889 | \$78,654 | \$5,555 | \$9,448 | \$3,788,118 | \$313,945 | \$1,900 | \$-- | \$4,103,963 |
| Wright County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albion | 1,579,155 | 29,993 | 291,776 | --- | 50 | --- | 38,143 | --- | --- | 38,143 | 55,486 | 88 | 212 | 385,755 | --- | --- | --- | 385,755 |
| Buffalo | 2,169,247 | 529,990 | 531,572 | --- | --- | --- | 33,467 | -- | --- | 33,467 | 11,368 | 352 | --- | 576,759 | --- | --- | --- | 576,759 |
| Chatham | 1,457,394 | 180,002 | 180,090 | --- | --- | --- | 4,036 | 3,776 | --- | 7,812 | 3,911 | 1,439 | --- | 193,252 | --- | --- | --- | 193,252 |
| Clearwater | 1,701,652 | 473,503 | 473,043 | --- | --- | --- | 29,450 | 6,208 | --- | 35,658 | 4,284 | 1,228 | 356 | 514,569 | --- | --- | 50,000 | 564,569 |
| Cokato | 1,570,792 | 27,003 | 263,617 | 393 | 50 | 15,351 | 36,583 | --- | --- | 51,934 | 20,265 | 211 | --- | 336,470 | -- | --- | --- | 336,470 |
| Corinna | 5,065,325 | 934,503 | 944,272 | 129,811 | 73,080 | --- | 48,129 | 7,640 | --- | 55,769 | 62,545 | 1,871 | 85 | 1,267,433 | --- | --- | -- | 1,267,433 |
| Franklin | 3,988,423 | 840,998 | 817,289 | 254,376 | --- | --- | 63,943 | 11,313 | --- | 75,256 | 10,057 | 4,291 | 303 | 1,161,572 | 900,050 | --- | 134,398 | 2,196,020 |
| French Lake | 1,774,812 | 24,995 | 217,151 | --- | 25 | --- | 35,659 | --- | --- | 35,659 | 10,072 | 155 | 34 | 263,096 | --- | --- | --- | 263,096 |
| Maple Lake | 2,623,523 | 534,464 | 506,349 | 59,000 | --- | --- | 18,197 | -- | --- | 18,197 | 1,923 | 782 | 30,702 | 616,953 | 43,150 | 12,000 | 100,000 | 772,103 |
| Marysville | 1,720,165 | 260,003 | 257,469 | 109,852 | --- | --- | 40,506 | -- | --- | 40,506 | 12,365 | 641 | 1,359 | 422,192 | -- | --- | -- | 422,192 |
| Middeville | 1,438,343 | 285,986 | 275,838 | --- | 14,171 | 164 | 34,768 | 2,087 | --- | 37,019 | 12,864 | 601 | 916 | 341,409 | --- | --- | --- | 341,409 |
| Monticello | 2,885,494 | 719,988 | 726,578 | --- | 25 | --- | 56,285 | --- | -- | 56,285 | 17,964 | 963 | 1,189 | 803,004 | --- | --- | 75,000 | 878,004 |
| Rockford | 4,542,706 | 828,227 | 826,366 | 75,181 | --- | -- | 50,825 | 6,021 | -- | 56,846 | 40,082 | 4,020 | 1,625 | 1,004,120 | -- | --- | -- | 1,004,120 |
| Silver Creek | 2,751,082 | 790,001 | 868,397 | 490 | 833 | --- | 55,022 | 6,961 | --- | 61,983 | 3,763 | 443 | 10,932 | 946,841 | --- | 4,240 | --- | 951,081 |
| Southside | 3,730,261 | 374,406 | 401,479 | 76,337 | --- | --- | 118,394 | --- | --- | 118,394 | --- | 676 | 2,500 | 599,386 | --- | --- | --- | 599,386 |
| Stockholm | 1,537,675 | 290,022 | 286,435 | 30 | 18,029 | --- | 35,869 | --- | --- | 35,869 | 11,622 | 82 | 3,540 | 355,607 | --- | --- | 60,000 | 415,607 |
| Victor | 1,521,490 | 320,001 | 317,474 | 45,834 | --- | --- | 35,757 | --- | --- | 35,757 | 14,556 | 78 | 133 | 413,832 | --- | --- | --- | 413,832 |
| Woodland | 1,569,528 | 293,502 | 289,650 | 69,938 | --- | --- | 32,118 | 3,141 | --- | 35,259 | 13,997 | 691 | 5,836 | 415,371 | -- | --- | --- | 415,371 |
| County Total | \$43,627,067 | \$8,470,587 | \$8,474,845 | \$821,242 | \$106,263 | \$15,515 | \$767,151 | \$47,147 | \$ -- | \$829,813 | \$307,124 | \$18,612 | \$59,722 | \$10,617,621 | \$943,200 | \$16,240 | \$419,398 | \$11,996,459 |

# Table 3 <br> Classification of Revenues <br> For the Year Ended December 31, 2015 



Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015
[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

| $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Charges | Total Expenditures | Other <br> Financing <br> Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | Parks and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Parks and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Browns Valley | 121 | 12,845 | 10,229 | 48,805 | --- | 672 | 72,551 | --- | --- | --- | --- | --- | --- | --- | --- | 72,551 | --- | 72,551 |
| Foster [1] | 110 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Graceville | 181 | 17,828 | 6,399 | 66,449 | --- | --- | 90,676 | --- | --- | --- | --- | --- | --- | --- | --- | 90,676 | --- | 90,676 |
| Malta | 101 | 7,895 | 4,762 | 34,367 | --- | --- | 47,024 | --- | --- | --- | --- | --- | --- | --- | --- | 47,024 | --- | 47,024 |
| Moonshine | 93 | 8,327 | 6,348 | 40,865 | --- | 2,756 | 58,296 | --- | --- | --- | --- | --- | --- | --- | --- | 58,296 | --- | 58,296 |
| Odessa | 122 | 9,132 | 2,376 | 17,252 | 750 | 1,128 | 30,638 | 350 | --- | --- | --- | --- | 350 | --- | --- | 30,988 | --- | 30,988 |
| Ortonville | 86 | 6,419 | 2,296 | 6,502 | --- | 1,196 | 16,413 | --- | --- | 107,756 | --- | --- | 107,756 | --- | --- | 124,169 | --- | 124,169 |
| Otrey | 73 | 6,465 | 2,376 | 18,847 | --- | --- | 27,688 | --- | --- | --- | --- | --- | --- | --- | --- | 27,688 | --- | 27,688 |
| Prior | 244 | 20,847 | 8,646 | 33,956 | --- | --- | 63,449 | --- | --- | --- | --- | --- | --- | --- | --- | 63,449 | --- | 63,449 |
| Toqua | 53 | 16,159 | 5,935 | 63,109 | --- | 2,200 | 87,403 | --- | --- | --- | --- | --- | --- | --- | --- | 87,403 | --- | 87,403 |
| County Total | 1,792 | \$142,731 | \$59,749 | \$454,641 | \$1,801 | \$10,341 | \$669,263 | \$350 | \$ --- | \$107,756 | \$ --- | \$ --- | \$108,106 | \$ --- | \$ --- | \$777,369 | \$30,000 | \$807,369 |
| Blue Earth County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beauford | 389 | 15,288 | 19,918 | 61,939 | --- | 8,152 | 105,297 | --- | --- | --- | --- | --- | --- | --- | --- | 105,297 | --- | 105,297 |
| Butternut Valley | 305 | 10,772 | 10,080 | 20,733 | --- | 7,661 | 49,246 | 917 | --- | --- | --- | --- | 917 | --- | --- | 50,163 | --- | 50,163 |
| Cambria | 246 | 13,616 | 8,216 | 30,800 | 5,999 | 1,333 | 59,964 | --- | --- | --- | --- | --- | --- | --- | --- | 59,964 | --- | 59,964 |
| Ceresco | 221 | 8,228 | 13,958 | 68,947 | --- | 3,055 | 94,188 | 952 | --- | --- | --- | --- | 952 | --- | --- | 95,140 | --- | 95,140 |
| Danville | 229 | 7,042 | 13,216 | 78,858 | --- | 7,002 | 106,118 | --- | --- | --- | --- | --- | --- | --- | --- | 106,118 | --- | 106,118 |
| Decoria | 1,091 | 40,988 | 27,062 | 279,766 | 1,400 | 45,142 | 394,358 | 1,489 | --- | --- | --- | --- | 1,489 | 45,269 | 3,580 | 444,696 | --- | 444,696 |
| Garden City | 662 | 17,931 | 10,080 | 51,971 | 12,004 | 4,103 | 96,089 | --- | --- | --- | --- | --- | --- | 25,249 | 5,012 | 126,350 | --- | 126,350 |
| Jamestown | 609 | 5,860 | 59,960 | 128,290 | --- | 10 | 194,120 | --- | --- | --- | --- | --- | --- | 16,000 | 920 | 211,040 | --- | 211,040 |
| Judson | 532 | 14,310 | 10,080 | 26,415 | --- | 7,306 | 58,111 | --- | --- | 15,787 | --- | --- | 15,787 | --- | --- | 73,898 | --- | 73,898 |
| Le Ray | 716 | 25,729 | 76,504 | 73,854 | 200 | 14,547 | 190,834 | --- | --- | 2,606 | --- | --- | 2,606 | --- | --- | 193,440 | --- | 193,440 |
| Lime | 1,026 | 29,185 | 33,411 | 154,233 | --- | 921 | 217,750 | --- | --- | --- | --- | --- | --- | --- | --- | 217,750 | --- | 217,750 |
| Lincoln | 191 | 8,388 | 9,824 | 25,182 | --- | --- | 43,394 | --- | 543 | --- | --- | --- | 543 | --- | --- | 43,937 | --- | 43,937 |
| Lyra | 305 | 12,219 | 20,855 | 106,200 | --- | 3,069 | 142,343 | --- | --- | 618 | --- | --- | 618 | --- | --- | 142,961 | 10,000 | 152,961 |
| Mankato | 1,965 | 55,234 | 99,584 | 164,786 | --- | 47,114 | 366,718 | --- | --- | 12,983 | --- | --- | 12,983 | --- | --- | 379,701 | --- | 379,701 |
| Mapleton | 292 | 10,627 | 21,325 | 123,229 | --- | 9,108 | 164,289 | --- | --- | --- | --- | --- | --- | --- | 16 | 164,305 | --- | 164,305 |
| McPherson | 456 | 41,845 | 17,835 | 114,169 | --- | 9,338 | 183,187 | 32,426 | --- | --- | --- | --- | 32,426 | 25,000 | 221 | 240,834 | --- | 240,834 |
| Medo | 350 | 28,256 | 12,108 | 146,117 | 1,050 | 19,617 | 207,148 | --- | --- | 122,988 | --- | --- | 122,988 | 1 | 1,398 | 331,535 | --- | 331,535 |
| Pleasant Mound | 203 | 11,021 | 12,245 | 77,606 | --- | 2,820 | 103,692 | --- | --- | --- | --- | --- | --- | --- | --- | 103,692 | --- | 103,692 |
| Rapidan | 1,074 | 46,078 | 20,855 | 110,911 | --- | --- | 177,844 | --- | --- | 64,000 | --- | --- | 64,000 | 25,000 | 13,575 | 280,419 | --- | 280,419 |
| Shelby | 247 | 12,161 | 10,090 | 49,840 | --- | 1,703 | 73,794 | --- | --- | --- | --- | --- | --- | --- | --- | 73,794 | --- | 73,794 |
| South Bend | 1,634 | 41,558 | 164,082 | 134,893 | --- | --- | 340,533 | --- | 56,839 | 18,339 | --- | --- | 75,178 | --- | --- | 415,711 | --- | 415,711 |
| Sterling | 270 | 10,164 | 20,410 | 70,303 | --- | 22,256 | 123,133 | --- | --- | 19,754 | --- | --- | 19,754 | --- | --- | 142,887 | --- | 142,887 |
| Vernon Center | 250 | 5,424 | 19,392 | 75,565 | --- | 22,408 | 122,789 | --- | --- | 7,570 | --- | --- | 7,570 | --- | --- | 130,359 | 13,000 | 143,359 |
| County Total | 13,263 | \$471,924 | \$711,090 | \$2,174,607 | \$20,653 | \$236,665 | \$3,614,939 | \$35,784 | \$57,382 | \$264,645 | \$ --- | \$ --- | \$357,811 | \$136,519 | \$24,722 | \$4,133,991 | \$23,000 | \$4,156,991 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


| Chippewa County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Big Bend | 242 | 19,228 | 7,440 | 48,717 | --- | 1,795 | 77,180 | --- | --- | --- | 300 | --- | 300 | --- | --- | 77,480 | --- | 77,480 |
| Crate [1] | 190 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Grace | 101 | 16,180 | 4,957 | 104,952 | --- | 800 | 126,889 | --- | 400 | --- | --- | --- | 400 | --- | --- | 127,289 | --- | 127,289 |
| Granite Falls | 246 | 24,287 | 6,008 | 86,004 | --- | --- | 116,299 | --- | --- | 5,246 | --- | --- | 5,246 | --- | --- | 121,545 | --- | 121,545 |
| Havelock | 171 | 13,875 | 7,953 | 60,107 | --- | 1,800 | 83,735 | --- | --- | --- | --- | --- | --- | --- | --- | 83,735 | --- | 83,735 |
| Kragero | 115 | 25,301 | 7,920 | 40,392 | --- | 2,890 | 76,503 | --- | --- | --- | --- | --- | --- | --- | --- | 76,503 | --- | 76,503 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

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Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

| County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Charges | Total <br> Expenditures | Other <br> Financing Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | All Other | Total Capital Outlay |  |  |  |  |  |
| Vermillion | 1,212 | 41,867 | 113,306 | 203,440 | --- | --- | 358,613 | --- | --- | --- | --- | --- | --- | --- | --- | 358,613 | --- | 358,613 |
| Waterford | 503 | 21,042 | 36,618 | 98,574 | 1,530 | 3,179 | 160,943 | 2,668 | --- | --- | --- | --- | 2,668 | 6,028 | 1,308 | 170,947 | --- | 170,947 |
| County Total | 15,194 | \$946,985 | \$1,197,289 | \$2,380,692 | \$128,274 | \$403,175 | \$5,056,415 | \$6,991 | \$ --- | \$124,497 | \$ --- | \$ --- | \$131,488 | \$347,973 | \$28,194 | \$5,564,070 | \$332,003 | \$5,896,073 |
| Dodge County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ashland | 298 | 15,171 | 9,892 | 69,218 | --- | --- | 94,281 | --- | --- | 21,991 | --- | --- | 21,991 | --- | --- | 116,272 | --- | 116,272 |
| Canisteo | 643 | 27,691 | 20,280 | 153,662 | --- | --- | 201,633 | --- | --- | --- | --- | --- | --- | --- | --- | 201,633 | --- | 201,633 |
| Claremont | 448 | 24,420 | 7,362 | 105,735 | --- | --- | 137,517 | 3,250 | --- | 34,017 | --- | --- | 37,267 | 4,385 | 2,342 | 181,511 | --- | 181,511 |
| Concord* | 577 | 50,372 | 17,710 | 128,235 | --- | 4,102 | 200,419 | --- | --- | --- | --- | --- | --- | --- | --- | 200,419 | --- | 200,419 |
| Ellington | 258 | 28,544 | 8,330 | 91,310 | --- | 4,995 | 133,179 | --- | --- | --- | --- | --- | --- | --- | --- | 133,179 | --- | 133,179 |
| Hayfield | 466 | 15,271 | 14,995 | 64,830 | --- | --- | 95,096 | --- | --- | 8,563 | --- | --- | 8,563 | 47,900 | 7,537 | 159,096 | --- | 159,096 |
| Mantorville | 1,953 | 62,661 | 57,891 | 204,438 | --- | 122 | 325,112 | --- | 17,358 | 5,872 | --- | --- | 23,230 | --- | --- | 348,342 | --- | 348,342 |
| Milton | 729 | 27,171 | 26,145 | 138,479 | --- | 4,146 | 195,941 | 2,383 | --- | 25,900 | --- | --- | 28,283 | --- | --- | 224,224 | --- | 224,224 |
| Ripley | 192 | 34,422 | 7,456 | 90,989 | --- | 3,412 | 136,279 | --- | --- | 100,000 | --- | --- | 100,000 | --- | --- | 236,279 | --- | 236,279 |
| Vernon | 663 | 37,974 | 19,115 | 128,215 | --- | 2,453 | 187,757 | --- | --- | --- | --- | --- | --- | --- | --- | 187,757 | --- | 187,757 |
| Wasioja | 909 | 25,661 | 34,398 | 114,710 | --- | 292 | 175,061 | --- | --- | --- | --- | --- | --- | --- | --- | 175,061 | --- | 175,061 |
| Westfield | 446 | 53,405 | 13,787 | 101,356 | --- | 1,000 | 169,548 | --- | --- | 31,624 | --- | --- | 31,624 | 13,430 | 1 | 214,603 | --- | 214,603 |
| County Total | 7,582 | \$402,763 | \$237,361 | \$1,391,177 | \$ --- | \$20,522 | \$2,051,823 | \$5,633 | \$17,358 | \$227,967 | \$ --- | \$ --- | \$250,958 | \$65,715 | \$9,880 | \$2,378,376 | \$ --- | \$2,378,376 |
| Douglas County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexandria | 2,781 | 206,678 | 79,674 | 169,387 | 24,867 | 113,351 | 593,957 | --- | 7,606 | 173,932 | --- | --- | 181,538 | --- | --- | 775,495 | 20,000 | 795,495 |
| Belle River | 353 | 10,871 | 6,758 | 79,730 | --- | 597 | 97,956 | --- | --- | --- | --- | --- | --- | --- | --- | 97,956 | --- | 97,956 |
| Brandon | 729 | 30,646 | 24,214 | 79,403 | --- | 1,399 | 135,662 | 120 | --- | --- | --- | --- | 120 | --- | --- | 135,782 | --- | 135,782 |
| Carlos | 2,064 | 46,859 | 64,148 | 411,746 | 6,051 | 169,072 | 697,876 | 841 | --- | --- | --- | --- | 841 | --- | --- | 698,717 | --- | 698,717 |
| Evansville | 244 | 12,534 | 9,826 | 52,125 | --- | --- | 74,485 | 1,860 | --- | --- | --- | --- | 1,860 | --- | --- | 76,345 | --- | 76,345 |
| Holmes City | 820 | 42,518 | 26,963 | 81,067 | --- | 1,234 | 151,782 | --- | --- | 14,902 | --- | --- | 14,902 | --- | --- | 166,684 | --- | 166,684 |
| Hudson | 897 | 43,319 | 77,360 | 155,638 | 4,122 | 36,500 | 316,939 | --- | --- | 13,664 | --- | --- | 13,664 | 169,108 | 20,597 | 520,308 | 27,436 | 547,744 |
| Ida | 1,280 | 51,994 | 61,875 | 191,629 | 3,672 | 109,900 | 419,070 | --- | --- | 94,278 | --- | --- | 94,278 | 528,151 | 48,426 | 1,089,925 | 23,891 | 1,113,816 |
| La Grand | 4,196 | 186,452 | 129,349 | 478,243 | 44,204 | 199,849 | 1,038,097 | --- | --- | 29,668 | --- | --- | 29,668 | --- | --- | 1,067,765 | --- | 1,067,765 |
| Lake Mary | 1,095 | 40,602 | 46,147 | 141,244 | 4,264 | 69,508 | 301,765 | --- | --- | --- | --- | --- | --- | 250,096 | 3,305 | 555,166 | 214,224 | 769,390 |
| Leaf Valley | 457 | 33,461 | 33,306 | 102,405 | 2,445 | 39,693 | 211,310 | 2,600 | 28,671 | 1,758 | --- | --- | 33,029 | --- | --- | 244,339 | --- | 244,339 |
| Lund | 322 | 26,829 | 11,427 | 71,720 | --- | --- | 109,976 | 312 | --- | 4,475 | --- | --- | 4,787 | --- | --- | 114,763 | 1,288 | 116,051 |
| Millerville | 335 | 19,831 | 13,203 | 42,109 | --- | 1,753 | 76,896 | 100 | --- | --- | --- | --- | 100 | 42,603 | 2,080 | 121,679 | --- | 121,679 |
| Miltona | 810 | 38,366 | 61,984 | 128,875 | --- | --- | 229,225 | --- | --- | --- | --- | --- | --- | --- | --- | 229,225 | --- | 229,225 |
| Moe | 798 | 76,443 | 33,446 | 127,629 | 978 | 4,237 | 242,733 | 1,760 | --- | --- | --- | --- | 1,760 | 80,582 | 5,515 | 330,590 | 49,138 | 379,728 |
| Orange | 309 | 13,806 | 12,057 | 44,266 | 330 | 3,401 | 73,860 | 816 | --- | --- | --- | --- | 816 | --- | --- | 74,676 | 2 | 74,678 |
| Osakis | 593 | 23,627 | 26,903 | 95,329 | 883 | 5,890 | 152,632 | 651 | --- | --- | --- | --- | 651 | --- | --- | 153,283 | --- | 153,283 |
| Solem | 222 | 11,776 | 8,238 | 43,561 | --- | 1,966 | 65,541 | --- | --- | --- | --- | --- | --- | --- | --- | 65,541 | 753 | 66,294 |
| [1] Failed to report in time for this publication. |  |  |  | *Data could not be verified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

| County (Region)Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Charges | Total Expenditures | Other Financing Uses | Total <br> Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General <br> Government | Public <br> Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Capital Outlay |  |  |  |  |  |
| Forestville | 346 | 20,381 | 14,839 | 123,541 | --- | 3,995 | 162,756 | --- | --- | --- | --- | --- | --- | --- | --- | 162,756 | --- | 162,756 |
| Fountain | 315 | 14,088 | 6,353 | 87,730 | --- | 3,105 | 111,276 | --- | --- | 3,005 | --- | --- | 3,005 | --- | --- | 114,281 | --- | 114,281 |
| Harmony | 378 | 14,185 | 19,717 | 109,344 | --- | 142 | 143,388 | --- | --- | --- | --- | --- | --- | --- | --- | 143,388 | --- | 143,388 |
| Holt | 263 | 19,375 | 15,572 | 199,357 | --- | 891 | 235,195 | --- | --- | --- | --- | --- | --- | --- | --- | 235,195 | --- | 235,195 |
| Jordan | 361 | 9,045 | 12,461 | 64,516 | --- | 2,168 | 88,190 | 35,269 | --- | --- | --- | --- | 35,269 | --- | --- | 123,459 | --- | 123,459 |
| Newburg | 360 | 27,149 | 8,991 | 93,873 | --- | 18,726 | 148,739 | 16,192 | --- | 17,054 | --- | --- | 33,246 | --- | --- | 181,985 | --- | 181,985 |
| Norway [1] | 324 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pilot Mound | 346 | 20,634 | 8,861 | 122,855 | --- | 1,874 | 154,224 | 628 | --- | 375 | --- | --- | 1,003 | --- | --- | 155,227 | --- | 155,227 |
| Preble | 201 | 15,785 | 4,128 | 84,293 | --- | 5,654 | 109,860 | --- | --- | --- | --- | --- | --- | 24,181 | --- | 134,041 | --- | 134,041 |
| Preston | 344 | 11,900 | 14,772 | 53,760 | --- | 7,887 | 88,319 | --- | --- | --- | --- | --- | --- | --- | --- | 88,319 | --- | 88,319 |
| Spring Valley | 501 | 16,971 | 26,464 | 88,546 | --- | 1,631 | 133,612 | --- | --- | --- | --- | --- | --- | --- | --- | 133,612 | --- | 133,612 |
| Sumner | 461 | 16,655 | 23,062 | 125,605 | --- | --- | 165,322 | --- | --- | --- | --- | --- | --- | --- | --- | 165,322 | --- | 165,322 |
| York | 356 | 21,829 | 12,357 | 77,666 | --- | 2,165 | 114,017 | --- | --- | 100,395 | --- | --- | 100,395 | --- | --- | 214,412 | --- | 214,412 |
| County Total | 8,555 | \$396,229 | \$295,037 | \$2,196,134 | \$ -- | \$69,853 | \$2,957,253 | \$91,526 | \$7,695 | \$210,447 | \$ --- | \$20,203 | \$329,871 | \$64,181 | \$2,755 | \$3,354,060 | \$ --- | \$3,354,060 |
| Freeborn County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albert Lea | 614 | 23,346 | 108,310 | 85,514 | --- | 1,534 | 218,704 | --- | --- | --- | --- | --- | --- | --- | --- | 218,704 | --- | 218,704 |
| Alden | 289 | 9,228 | 16,491 | 49,459 | --- | 1,150 | 76,328 | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 96,328 | --- | 96,328 |
| Bancroft | 941 | 13,596 | 42,243 | 124,085 | --- | --- | 179,924 | --- | --- | --- | --- | --- | --- | --- | --- | 179,924 | --- | 179,924 |
| Bath | 415 | 9,742 | 18,103 | 138,337 | --- | --- | 166,182 | --- | --- | --- | --- | --- | --- | --- | --- | 166,182 | --- | 166,182 |
| Carlston | 294 | 11,174 | 16,479 | 92,096 | --- | 3,497 | 123,246 | --- | --- | --- | --- | --- | --- | 14,943 | 999 | 139,188 | --- | 139,188 |
| Freeborn | 244 | 19,435 | 3,233 | 102,893 | --- | --- | 125,561 | --- | --- | --- | --- | --- | --- | 18,400 | 2,072 | 146,033 | --- | 146,033 |
| Freeman | 480 | 8,296 | 26,933 | 77,860 | --- | 88 | 113,177 | --- | --- | --- | --- | --- | --- | 11,135 | --- | 124,312 | --- | 124,312 |
| Geneva | 398 | 12,426 | 18,486 | 103,105 | 35 | 1,150 | 135,202 | --- | --- | --- | --- | --- | --- | --- | --- | 135,202 | --- | 135,202 |
| Hartland | 235 | 21,268 | 13,845 | 75,937 | --- | 3,605 | 114,655 | --- | --- | 158,464 | --- | --- | 158,464 | --- | --- | 273,119 | --- | 273,119 |
| Hayward | 355 | 59,342 | 18,804 | 58,596 | --- | 2,406 | 139,148 | 38,571 | --- | --- | --- | --- | 38,571 | --- | --- | 177,719 | --- | 177,719 |
| London | 294 | 22,487 | 32,140 | 94,289 | --- | 3,650 | 152,566 | --- | --- | 60,536 | --- | --- | 60,536 | --- | --- | 213,102 | --- | 213,102 |
| Manchester | 427 | 14,396 | 21,007 | 124,544 | --- | --- | 159,947 | --- | --- | --- | --- | --- | --- | --- | --- | 159,947 | --- | 159,947 |
| Mansfield | 228 | 9,749 | 10,175 | 73,618 | --- | 3,137 | 96,679 | --- | --- | 656 | --- | --- | 656 | --- | --- | 97,335 | --- | 97,335 |
| Moscow | 516 | 22,251 | 17,485 | 106,836 | --- | 4,422 | 150,994 | --- | --- | --- | --- | --- | --- | --- | --- | 150,994 | --- | 150,994 |
| Newry | 442 | 23,468 | 15,551 | 99,917 | --- | --- | 138,936 | --- | --- | --- | --- | --- | --- | --- | --- | 138,936 | --- | 138,936 |
| Nunda | 309 | 11,075 | 15,933 | 86,372 | 250 | 600 | 114,230 | --- | --- | --- | --- | --- | --- | --- | --- | 114,230 | --- | 114,230 |
| Oakland | 382 | 58,840 | 16,841 | 105,079 | --- | 3,672 | 184,432 | --- | --- | --- | --- | --- | --- | 13,011 | 959 | 198,402 | 3,310 | 201,712 |
| Pickerel Lake | 653 | 16,823 | 41,623 | 84,940 | 870 | 930 | 145,186 | --- | --- | --- | --- | --- | --- | --- | --- | 145,186 | --- | 145,186 |
| Riceland | 427 | 13,119 | 18,629 | 68,421 | --- | 1,086 | 101,255 | --- | --- | 22,000 | --- | --- | 22,000 | --- | --- | 123,255 | --- | 123,255 |
| Shell Rock | 413 | 20,609 | 17,088 | 63,556 | 500 | --- | 101,753 | --- | --- | --- | --- | --- | --- | 12,138 | 1,157 | 115,048 | --- | 115,048 |
| County Total | 8,356 | \$400,670 | \$489,399 | \$1,815,454 | \$1,655 | \$30,927 | \$2,738,105 | \$38,571 | \$ --- | \$261,656 | \$ --- | \$ --- | \$300,227 | \$69,627 | \$5,187 | \$3,113,146 | \$3,310 | \$3,116,456 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  | County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total <br> Expenditures | Other <br> Financing <br> Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General <br> Government | Public <br> Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Henrietta | 1,551 | 79,032 | 32,449 | 187,101 | --- | 9,757 | 308,339 | --- | --- | --- | --- | --- | --- | --- | --- | 308,339 | 7,000 | 315,339 |
|  | Hubbard | 782 | 56,183 | 20,226 | 286,174 | --- | 250 | 362,833 | --- | --- | --- | --- | --- | --- | --- | --- | 362,833 | --- | 362,833 |
|  | Lake Alice | 96 | 22,066 | 8,948 | 990 | 200 | 2,414 | 34,618 | --- | --- | 150 | --- | --- | 150 | --- | --- | 34,768 | --- | 34,768 |
|  | Lake Emma | 975 | 53,484 | 28,402 | 186,247 | 1,800 | 16,692 | 286,625 | --- | --- | --- | --- | --- | --- | --- | --- | 286,625 | --- | 286,625 |
|  | Lake George | 376 | 37,230 | 22,072 | 20,097 | 2,878 | 397 | 82,674 | --- | --- | --- | --- | --- | --- | --- | --- | 82,674 | --- | 82,674 |
|  | Lake Hattie | 202 | 17,597 | --- | 49,821 | 450 | --- | 67,868 | 4,662 | 3,366 | --- | --- | --- | 8,028 | --- | --- | 75,896 | --- | 75,896 |
|  | Lakeport | 865 | 39,937 | 74,820 | 104,821 | --- | 2,784 | 222,362 | --- | --- | --- | --- | --- | --- | --- | --- | 222,362 | --- | 222,362 |
|  | Mantrap | 521 | 47,202 | 29,470 | 90,302 | --- | 1,484 | 168,458 | --- | --- | --- | --- | --- | --- | --- | --- | 168,458 | 161,737 | 330,195 |
|  | Nevis | 1,014 | 61,537 | 46,331 | 394,744 | 3,032 | 4,322 | 509,966 | --- | --- | --- | --- | --- | --- | 5,000 | 3,060 | 518,026 | --- | 518,026 |
|  | Rockwood | 423 | 18,239 | 12,302 | 61,884 | 400 | 1,515 | 94,340 | 7,584 | --- | --- | --- | --- | 7,584 | --- | --- | 101,924 | --- | 101,924 |
|  | Schoolcraft | 103 | 8,932 | 2,502 | 3,591 | --- | --- | 15,025 | --- | --- | --- | --- | --- | --- | --- | --- | 15,025 | --- | 15,025 |
|  | Steamboat River | 122 | 9,972 | 3,570 | 29,923 | 400 | 18,682 | 62,547 | --- | --- | --- | --- | --- | --- | --- | --- | 62,547 | --- | 62,547 |
|  | Straight River | 722 | 37,888 | 14,782 | 124,850 | --- | 6,085 | 183,605 | 155 | --- | --- | --- | --- | 155 | --- | --- | 183,760 | --- | 183,760 |
|  | Thorpe | 53 | 16,120 | 5,199 | 14,357 | --- | 5,105 | 40,781 | --- | --- | --- | --- | --- | --- | --- | --- | 40,781 | --- | 40,781 |
|  | Todd | 1,387 | 93,199 | 25,653 | 240,967 | 2,100 | 2,113 | 364,032 | --- | --- | --- | --- | --- | --- | --- | --- | 364,032 | --- | 364,032 |
| 8 | White Oak | 493 | 34,986 | 18,407 | 149,231 | 708 | 14,112 | 217,444 | 10,126 | 21,002 | --- | --- | --- | 31,128 | --- | --- | 248,572 | --- | 248,572 |
|  | County Total | 15,787 | \$1,035,394 | \$545,373 | \$2,524,610 | \$36,709 | \$178,438 | \$4,320,524 | \$23,019 | \$28,368 | \$61,840 | \$ --- | \$ --- | \$113,227 | \$5,000 | \$3,060 | \$4,441,811 | \$168,737 | \$4,610,548 |
|  | Isanti County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Athens | 2,155 | 124,293 | 78,021 | 201,665 | 18,426 | 4,361 | 426,766 | 8,130 | --- | --- | 3,571 | --- | 11,701 | --- | --- | 438,467 | --- | 438,467 |
|  | Bradford | 3,375 | 85,973 | 105,111 | 106,164 | --- | 3,396 | 300,644 | --- | --- | 534,364 | --- | --- | 534,364 | --- | --- | 835,008 | --- | 835,008 |
|  | Cambridge | 2,373 | 38,873 | 57,663 | 204,194 | 5,935 | 1,649 | 308,314 | 2,052 | --- | 144,029 | --- | --- | 146,081 | --- | --- | 454,395 | --- | 454,395 |
|  | Dalbo | 765 | 28,103 | 30,373 | 48,504 | 1,722 | 2,085 | 110,787 | --- | --- | --- | --- | --- | --- | --- | --- | 110,787 | 44,485 | 155,272 |
|  | Isanti | 2,268 | 45,822 | 63,303 | 286,275 | --- | 349 | 395,749 | 4,025 | --- | --- | --- | --- | 4,025 | --- | --- | 399,774 | --- | 399,774 |
|  | Maple Ridge | 774 | 20,885 | 29,966 | 67,750 | --- | 1,635 | 120,236 | --- | --- | --- | --- | --- | --- | --- | --- | 120,236 | --- | 120,236 |
|  | North Branch | 1,813 | 141,616 | 40,868 | 309,738 | 2,411 | 1,064 | 495,697 | 59,456 | --- | --- | --- | --- | 59,456 | 15,000 | 11,735 | 581,888 | --- | 581,888 |
|  | Oxford | 909 | 25,358 | 32,285 | 31,722 | --- | --- | 89,365 | --- | 17,400 | 66,810 | --- | --- | 84,210 | --- | --- | 173,575 | 37,440 | 211,015 |
|  | Spencer Brook | 1,598 | 68,397 | 46,914 | 358,917 | 200 | 4,468 | 478,896 | 115,086 | --- | --- | --- | --- | 115,086 | --- | --- | 593,982 | 60,000 | 653,982 |
|  | Springvale | 1,466 | 67,094 | 33,789 | 176,762 | --- | 4,825 | 282,470 | --- | --- | --- | --- | --- | --- | --- | --- | 282,470 | 71,010 | 353,480 |
|  | Stanchfield | 1,221 | 24,405 | 15,345 | 198,241 | 1,326 | 148 | 239,465 | --- | 5,097 | --- | --- | --- | 5,097 | --- | --- | 244,562 | --- | 244,562 |
|  | Stanford | 2,281 | 87,940 | 96,617 | 213,030 | --- | 1,641 | 399,228 | --- | --- | 260,428 | --- | --- | 260,428 | --- | --- | 659,656 | --- | 659,656 |
|  | Wyanett | 1,734 | 49,877 | 54,663 | 140,659 | 7,026 | --- | 252,225 | --- | --- | --- | --- | --- | --- | --- | --- | 252,225 | --- | 252,225 |
|  | County Total | 22,732 | \$808,636 | \$684,918 | \$2,343,621 | \$37,046 | \$25,621 | \$3,899,842 | \$188,749 | \$22,497 | \$1,005,631 | \$3,571 | \$ --- | \$1,220,448 | \$15,000 | \$11,735 | \$5,147,025 | \$212,935 | \$5,359,960 |



Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Charges | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses } \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { General } \\ \text { Government } \end{gathered}$ | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | $\begin{aligned} & \begin{array}{l} \text { Public } \\ \text { Safety } \end{array} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Balsam | 551 | 43,703 | 170,914 | 13,962 | 16,424 | 4,815 | 249,818 | --- | 1,099 | --- | --- | --- | 1,099 | 35,420 | 12,669 | 299,006 | --- | 299,006 |
|  | Bearville | 199 | 36,019 | 29,517 | 11,676 | --- | 600 | 77,812 | --- | 24,186 | --- | --- | --- | 24,186 | --- | --- | 101,998 | 49,878 | 151,876 |
|  | Bigfork | 316 | 16,262 | 4,541 | 55,390 | -- | -- | 76,193 | -- | --- | -- | --- | --- | -- | -- | -- | 76,193 | -- | 76,193 |
|  | Blackberry | 893 | 29,168 | 14,930 | 70,626 | 27,382 | 4,245 | 146,351 | -- | --- | -- | --- | --- | -- | -- | --- | 146,351 | --- | 146,351 |
|  | Bowstring | 224 | 15,539 | 24,304 | 6,208 | 9,835 | 1,544 | 57,430 | -- | -- | --- | 561 | --- | 561 | --- | -- | 57,991 | --- | 57,991 |
|  | Carpenter | 169 | 43,458 | 14,787 | 29,677 | --- | 4,840 | 92,762 | -- | --- | -- | --- | --- | --- | --- | -- | 92,762 | --- | 92,762 |
|  | Deer River | 696 | 31,802 | 26,738 | 48,678 | 667 | 15,718 | 123,603 | 1,394 | -- | --- | 2,240 | --- | 3,634 | 5,600 | 17,494 | 150,331 | -- | 150,331 |
|  | Feeley | 301 | 24,567 | 26,908 | 20,592 | 4,000 | 2,477 | 78,544 | --- | 3,500 | --- | --- | --- | 3,500 | --- | --- | 82,044 | --- | 82,044 |
|  | Good Hope [1] | 104 | --- | --- | --- | --- | --- | --- | -- | -- | --- | --- | --- | -- | --- | --- | --- | --- | -- |
|  | Goodland | 461 | 40,306 | 36,138 | 53,926 | 14,970 | 7,433 | 152,773 | -- | --- | --- | --- | --- | -- | --- | --- | 152,773 | 59,647 | 212,420 |
|  | Gratan | 44 | 7,669 | 1,251 | --- | --- | 622 | 9,542 | -- | -- | -- | --- | --- | -- | --- | --- | 9,542 | -- | 9,542 |
|  | Greenway | 856 | 155,187 | 22,500 | 132,208 | 27,978 | --- | 337,873 | --- | -- | 3,824 | --- | --- | 3,824 | --- | -- | 341,697 | --- | 341,697 |
|  | Harris | 3,276 | 243,892 | 75,249 | 173,882 | 29,455 | 18,995 | 541,473 | 16,965 | --- | 185,311 | --- | --- | 202,276 | --- | -- | 743,749 | --- | 743,749 |
|  | Kinghurst | 114 | 5,821 | 2,824 | 700 | 4,486 | 3,592 | 17,423 | --- | -- | -- | --- | --- | -- | --- | -- | 17,423 | --- | 17,423 |
| $\checkmark$ | Lake Jessie | 287 | 14,848 | 5,500 | 57,802 | --- | 5,767 | 83,917 | -- | -- | -- | --- | --- | -- | -- | -- | 83,917 | 5,095 | 89,012 |
| O | Lawrence | 449 | 55,674 | 9,000 | 44,545 | --- | 245 | 109,464 | -- | --- | --- | --- | --- | --- | --- | -- | 109,464 | --- | 109,464 |
|  | Lone Pine | 399 | 45,205 | 9,700 | 3,994 | 7,344 | 1,867 | 68,110 | -- | 2,315 | --- | --- | --- | 2,315 | --- | -- | 70,425 | 34,776 | 105,201 |
|  | Marcell | 461 | 39,653 | 19,942 | 107,052 | 12,002 | 1,810 | 180,459 | -- | --- | --- | --- | --- | --- | --- | -- | 180,459 | --- | 180,459 |
|  | Max | 135 | 6,772 | 4,067 | 15,125 | --- | 245 | 26,209 | -- | -- | -- | --- | --- | --- | -- | -- | 26,209 | --- | 26,209 |
|  | Moose Park [1] | 65 | --- | --- | --- | --- | --- | --- | -- | -- | -- | --- | --- | -- | -- | --- | --- | --- | --- |
|  | Morse | 615 | 66,956 | 23,770 | 32,062 | 1,643 | --- | 124,431 | 14,353 | --- | --- | --- | --- | 14,353 | --- | -- | 138,784 | 43,000 | 181,784 |
|  | Nashwauk | 692 | 136,848 | 21,852 | 114,488 | 17,908 | 11,692 | 302,788 | 95,221 | -- | -- | --- | 307,359 | 402,580 | -- | 3,035 | 708,403 | 105,638 | 814,041 |
|  | Nore | 52 | 3,453 | 5,153 | 3,664 | --- | 600 | 12,870 | --- | --- | -- | --- | --- | --- | --- | -- | 12,870 | 5,500 | 18,370 |
|  | Oteneagen | 329 | 13,001 | 9,208 | 3,128 | 360 | -- | 25,697 | -- | -- | -- | --- | --- | -- | -- | -- | 25,697 | --- | 25,697 |
|  | Pomroy | 48 | 2,781 | 735 | 1,452 | --- | 679 | 5,647 | -- | -- | -- | --- | --- | -- | --- | -- | 5,647 | --- | 5,647 |
|  | Sago | 171 | 9,034 | 13,005 | 6,421 | 1,778 | 1,461 | 31,699 | --- | 3,500 | -- | --- | --- | 3,500 | --- | -- | 35,199 | 2,200 | 37,399 |
|  | Sand Lake | 143 | 28,210 | 11,962 | 17,122 | --- | 4,866 | 62,160 | 6,318 | --- | --- | --- | 448 | 6,766 | -- | -- | 68,926 | -- | 68,926 |
|  | Spang | 263 | 18,767 | 7,831 | 26,181 | --- | 45 | 52,824 | -- | --- | --- | --- | --- | --- | --- | --- | 52,824 | --- | 52,824 |
|  | Splithand | 252 | 11,388 | 4,932 | 4,824 | 688 | 850 | 22,682 | --- | --- | -- | --- | --- | -- | -- | -- | 22,682 | 1,000 | 23,682 |
|  | Stokes | 223 | 19,121 | 7,874 | 24,541 | --- | -- | 51,536 | -- | --- | --- | --- | --- | --- | --- | -- | 51,536 | --- | 51,536 |
|  | Third River | 52 | 4,605 | 2,660 | 23,071 | --- | 990 | 31,326 | -- | -- | --- | --- | --- | -- | -- | --- | 31,326 | --- | 31,326 |
|  | Trout Lake | 1,107 | 67,285 | 47,093 | 91,951 | 10,184 | 3,300 | 219,813 | 1,258 | --- | 20,880 | --- | --- | 22,138 | --- | --- | 241,951 | --- | 241,951 |
|  | Wabana [1] | 536 | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | -- | -- |
|  | Wawina | 71 | 39,287 | 4,100 | 34,574 | 550 | 66 | 78,577 | 280 | -- | -- | --- | --- | 280 | -- | -- | 78,857 | 15,000 | 93,857 |
|  | Wildwood | 190 | 16,867 | --- | 26,785 | --- | 1,497 | 45,149 | 8,452 | --- | -- | -- | --- | 8,452 | --- | --- | 53,601 | --- | 53,601 |
|  | Wirt | 105 | 21,917 | 2,066 | 4,389 | --- | 4,205 | 32,577 | --- | --- | --- | -- | --- | --- | --- | -- | 32,577 | --- | 32,577 |
|  | County Total | 15,920 | \$1,516,517 | \$682,866 | \$1,388,043 | \$187,654 | \$105,066 | \$3,890,146 | \$147,192 | \$34,600 | \$210,015 | \$2,801 | \$307,807 | \$702,415 | \$41,020 | \$33,198 | \$4,666,779 | \$321,734 | \$4,98,513 |

Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  | County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total <br> Expenditures | Other Financing Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public <br> Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Hallock | 100 | 4,738 | 1,000 | 71,432 | --- | 7,498 | 84,668 | -- | 4,520 | 1,413 | --- | --- | 5,933 | --- | --- | 90,601 | --- | 90,601 |
|  | Hampden | 40 | 4,651 | --- | 35,623 | --- | --- | 40,274 | --- | 4,770 | 18,979 | --- | --- | 23,749 | --- | --- | 64,023 | --- | 64,023 |
|  | Hazelton | 110 | 6,761 | 2,192 | 35,064 | --- | 1,068 | 45,085 | --- | --- | --- | --- | --- | --- | --- | --- | 45,085 | --- | 45,085 |
|  | Hill | 17 | 6,568 | 5,833 | 62,363 | --- | --- | 74,764 | --- | --- | --- | --- | --- | --- | --- | --- | 74,764 | --- | 74,764 |
|  | Jupiter | 94 | 7,444 | 3,881 | 46,029 | --- | 3,766 | 61,120 | --- | --- | --- | --- | --- | --- | --- | --- | 61,120 | --- | 61,120 |
|  | Norway | 84 | 9,331 | 3,046 | 37,587 | 525 | 2,276 | 52,765 | 1,185 | --- | --- | --- | --- | 1,185 | --- | --- | 53,950 | --- | 53,950 |
|  | Pelan | 41 | 6,128 | 1,883 | 14,765 | --- | 775 | 23,551 | --- | --- | --- | --- | --- | --- | --- | --- | 23,551 | --- | 23,551 |
|  | Percy | 24 | 4,417 | 633 | 19,321 | --- | --- | 24,371 | --- | --- | 32,000 | --- | --- | 32,000 | --- | --- | 56,371 | --- | 56,371 |
|  | Poppleton [1] | 124 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Richardville | 96 | 7,165 | 2,649 | 57,107 | --- | 452 | 67,373 | --- | --- | --- | --- | 6,085 | 6,085 | --- | --- | 73,458 | --- | 73,458 |
|  | Saint Joseph | 52 | 3,043 | 1,958 | 31,370 | --- | 318 | 36,689 | --- | --- | --- | --- | --- | --- | --- | --- | 36,689 | --- | 36,689 |
|  | Saint Vincent | 51 | 7,612 | 6,600 | 36,235 | --- | 3,712 | 54,159 | --- | --- | 6,847 | --- | --- | 6,847 | --- | --- | 61,006 | --- | 61,006 |
|  | Skane | 46 | 3,178 | 4,020 | 44,661 | --- | 2,341 | 54,200 | 2,191 | --- | --- | --- | --- | 2,191 | --- | --- | 56,391 | --- | 56,391 |
|  | South Red River | 22 | 2,386 | 4,697 | 22,993 | --- | 1,291 | 31,367 | --- | --- | --- | --- | --- | --- | --- | --- | 31,367 | --- | 31,367 |
|  | Spring Brook | 47 | 9,922 | 5,427 | 33,315 | --- | 945 | 49,609 | --- | --- | --- | --- | --- | --- | --- | --- | 49,609 | --- | 49,609 |
| + | Svea | 46 | 5,207 | 7,170 | 147,210 | --- | --- | 159,587 | --- | --- | --- | --- | --- | --- | --- | --- | 159,587 | --- | 159,587 |
|  | Tegner [1] | 44 | --- | --- | --- | --- | --- | ---- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Teien | 64 | 4,817 | 2,500 | 37,519 | --- | --- | 44,836 | --- | --- | 601 | --- | --- | 601 | --- | --- | 45,437 | --- | 45,437 |
|  | Thompson | 147 | 7,900 | 6,250 | 104,968 | --- | --- | 119,118 | --- | --- | --- | --- | --- | --- | --- | --- | 119,118 | --- | 119,118 |
|  | County Total | 1,721 | \$138,003 | \$90,043 | \$1,205,072 | \$650 | \$69,661 | \$1,503,429 | \$5,469 | \$9,290 | \$67,773 | \$ --- | \$6,085 | \$88,617 | \$ --- | \$ --- | \$1,592,046 | \$ --- | \$1,592,046 |
|  | Lac qui Parle County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Agassiz * | 95 | 9,689 | 3,114 | 41,799 | 1,000 | --- | 55,602 | --- | --- | --- | --- | --- | --- | --- | --- | 55,602 | --- | 55,602 |
|  | Arena | 115 | 9,069 | 5,160 | 29,642 | --- | 3,402 | 47,273 | --- | --- | 812 | 5,000 | --- | 5,812 | --- | --- | 53,085 | --- | 53,085 |
|  | Augusta | 95 | 7,238 | 2,400 | 9,502 | --- | --- | 19,140 | --- | 1,000 | 13,249 | --- | --- | 14,249 | --- | --- | 33,389 | --- | 33,389 |
|  | Baxter | 195 | 22,030 | 6,639 | 77,436 | --- | --- | 106,105 | --- | --- | --- | --- | --- | --- | --- | --- | 106,105 | --- | 106,105 |
|  | Camp Release | 295 | 12,788 | 11,628 | 45,971 | --- | 554 | 70,941 | --- | --- | --- | --- | --- | --- | --- | --- | 70,941 | --- | 70,941 |
|  | Cerro Gordo | 184 | 12,902 | 3,098 | 47,327 | --- | 3,174 | 66,501 | --- | 4,568 | --- | --- | --- | 4,568 | --- | --- | 71,069 | --- | 71,069 |
|  | Freeland | 92 | 10,163 | 6,023 | 29,695 | --- | --- | 45,881 | --- | --- | --- | --- | --- | --- | --- | --- | 45,881 | --- | 45,881 |
|  | Garfield | 146 | 11,347 | 5,160 | 43,360 | 5,000 | --- | 64,867 | --- | --- | --- | --- | --- | --- | --- | --- | 64,867 | --- | 64,867 |
|  | Hamlin [1] | 158 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Hantho | 94 | 11,496 | 5,850 | 33,299 | --- | 1,200 | 51,845 | --- | --- | 2,736 | --- | --- | 2,736 | --- | --- | 54,581 | --- | 54,581 |
|  | Lac qui Parle | 168 | 18,714 | 7,684 | 47,312 | --- | 273 | 73,983 | 740 | --- | --- | --- | --- | 740 | --- | --- | 74,723 | --- | 74,723 |
|  | Lake Shore | 180 | 33,541 | 6,621 | 66,408 | --- | 80 | 106,650 | 1,166 | --- | --- | --- | --- | 1,166 | --- | --- | 107,816 | --- | 107,816 |
|  | Madison | 211 | 17,563 | 6,125 | 49,169 | --- | 1,700 | 74,557 | --- | --- | --- | 20,000 | --- | 20,000 | --- | --- | 94,557 | --- | 94,557 |
|  | Manfred | 97 | 8,625 | 2,700 | 28,915 | --- | 305 | 40,545 | --- | --- | 8,573 | --- | --- | 8,573 | --- | --- | 49,118 | --- | 49,118 |
|  | Maxwell | 173 | 19,590 | 6,680 | 59,076 | --- | --- | 85,346 | --- | --- | --- | --- | --- | --- | --- | --- | 85,346 | --- | 85,346 |
|  | Mehurin | 57 | 11,577 | 2,400 | 27,841 | --- | 529 | 42,347 | --- | --- | --- | --- | --- | --- | --- | --- | 42,347 | --- | 42,347 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Mahnomen County - (Headwaters Region)
Beaulieu

Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015


Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015

|  | County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ Fiscal Charges | Total <br> Expenditures | $\begin{gathered} \text { Other } \\ \text { Financing } \\ \text { Uses } \\ \hline \end{gathered}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
|  | Nicollet County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Belgrade | 1,031 | 54,760 | 29,950 | 222,530 | --- | 4,309 | 311,549 | --- | --- | 4,078 | --- | --- | 4,078 | -- | --- | 315,627 | --- | 315,627 |
|  | Bernadote [1] | 264 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Brighton | 145 | 9,311 | 7,329 | 14,328 | --- | 2,012 | 32,980 | --- | --- | 864 | --- | --- | 864 | --- | --- | 33,844 | 7,329 | 41,173 |
|  | Courtland | 593 | 14,089 | 18,420 | 138,913 | 3,000 | 6,670 | 181,092 | --- | --- | 37,554 | --- | --- | 37,554 | --- | --- | 218,646 | --- | 218,646 |
|  | Granby | 228 | 12,180 | 11,012 | 60,066 | --- | 13,846 | 97,104 | --- | --- | --- | --- | --- | --- | --- | --- | 97,104 | --- | 97,104 |
|  | Lafayette | 679 | 21,047 | 27,320 | 246,395 | --- | 112 | 294,874 | --- | --- | --- | --- | --- | --- | --- | --- | 294,874 | --- | 294,874 |
|  | Lake Prairie | 650 | 19,461 | 46,421 | 90,853 | --- | 1,626 | 158,361 | --- | --- | --- | --- | --- | --- | 37,830 | 2,124 | 198,315 | 5,832 | 204,147 |
|  | New Sweden | 273 | 6,937 | 12,063 | 46,996 | --- | 700 | 66,696 | --- | --- | --- | --- | --- | --- | --- | --- | 66,696 | --- | 66,696 |
|  | Nicollet | 506 | 14,333 | 17,122 | 99,557 | --- | 17,187 | 148,199 | --- | --- | --- | --- | --- | --- | --- | --- | 148,199 | --- | 148,199 |
|  | Oshawa * | 500 | 12,775 | 19,393 | 68,504 | --- | 3,861 | 104,533 | --- | --- | --- | --- | --- | --- | --- | --- | 104,533 | --- | 104,533 |
|  | Ridgely | 105 | 7,542 | 2,550 | 26,461 | --- | 1,336 | 37,889 | --- | --- | --- | --- | --- | --- | --- | --- | 37,889 | --- | 37,889 |
|  | Traverse | 334 | 6,597 | 13,695 | 52,448 | --- | --- | 72,740 | --- | --- | --- | --- | --- | --- | --- | --- | 72,740 | --- | 72,740 |
|  | West Newton * | 411 | 16,292 | 18,259 | 38,702 | --- | --- | 73,253 | --- | 7,599 | --- | --- | --- | 7,599 | --- | --- | 80,852 | --- | 80,852 |
|  | County Total | 5,719 | \$195,324 | \$223,534 | \$1,105,753 | \$3,000 | \$51,659 | \$1,579,270 | \$ -- | \$7,599 | \$42,496 | \$ --- | \$ --- | \$50,095 | \$37,830 | \$2,124 | \$1,669,319 | \$13,161 | \$1,682,480 |
|  | Nobles County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bigelow | 368 | 33,523 | 16,200 | 91,289 | --- | 1,272 | 142,284 | --- | --- | --- | --- | --- | --- | --- | --- | 142,284 | --- | 142,284 |
|  | Bloom | 152 | 13,205 | 7,127 | 57,227 | --- | 24 | 77,583 | --- | --- | --- | --- | --- | --- | 18,589 | 5,252 | 101,424 | --- | 101,424 |
|  | Dewald | 245 | 15,073 | 6,578 | 58,858 | --- | 1,878 | 82,387 | --- | --- | --- | --- | --- | --- | --- | --- | 82,387 | --- | 82,387 |
|  | Elk | 242 | 17,875 | 6,613 | 57,918 | --- | 2,935 | 85,341 | --- | --- | 100,000 | --- | --- | 100,000 | --- | --- | 185,341 | --- | 185,341 |
|  | Graham Lakes | 237 | 10,669 | 7,254 | 80,531 | --- | --- | 98,454 | 1,212 | --- | 236 | --- | --- | 1,448 | 30,933 | 2,521 | 133,356 | --- | 133,356 |
|  | Grand Prairie | 203 | 18,038 | 15,919 | 50,590 | --- | 2,402 | 86,949 | --- | --- | --- | --- | --- | --- | 7,500 | 1,444 | 95,893 | --- | 95,893 |
|  | Hersey [1] | 209 | --- | --- | --- | --- | --- | ---- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Indian Lake | 222 | 11,592 | 6,925 | 46,722 | --- | --- | 65,239 | --- | --- | 75,000 | --- | --- | 75,000 | 29,610 | 16,622 | 186,471 | --- | 186,471 |
|  | Larkin | 180 | 20,198 | 8,946 | 60,965 | --- | --- | 90,109 | --- | --- | --- | --- | --- | --- | --- | --- | 90,109 | --- | 90,109 |
|  | Leota | 383 | 23,663 | 13,445 | 51,184 | --- | --- | 88,292 | --- | 1,596 | 3,017 | --- | --- | 4,613 | --- | --- | 92,905 | --- | 92,905 |
|  | Lismore | 165 | 11,442 | 9,180 | 68,552 | --- | 3,892 | 93,066 | 11,442 | 9,180 | --- | --- | --- | 20,622 | --- | --- | 113,688 | --- | 113,688 |
|  | Little Rock | 200 | 17,475 | 7,455 | 60,562 | --- | --- | 85,492 | --- | --- | --- | --- | --- | --- | --- | --- | 85,492 | --- | 85,492 |
|  | Lorain | 294 | 9,436 | 10,815 | 68,648 | --- | --- | 88,899 | --- | --- | 750 | --- | --- | 750 | --- | --- | 89,649 | --- | 89,649 |
|  | Olney | 196 | 18,527 | 7,020 | 15,293 | --- | 698 | 41,538 | --- | --- | 187,299 | --- | --- | 187,299 | 18,850 | 3,400 | 251,087 | --- | 251,087 |
|  | Ransom | 218 | 19,822 | 7,485 | 28,569 | --- | --- | 55,876 | 3,230 | --- | 15,072 | --- | --- | 18,302 | --- | --- | 74,178 | --- | 74,178 |
|  | Seward | 202 | 14,962 | 6,990 | 39,544 | --- | --- | 61,496 | --- | --- | 22,000 | --- | --- | 22,000 | --- | --- | 83,496 | --- | 83,496 |
|  | Summit Lake | 339 | 10,933 | 6,139 | 118,310 | 2,500 | 2,929 | 140,811 | --- | --- | --- | --- | --- | --- | --- | --- | 140,811 | --- | 140,811 |
|  | Westside | 203 | 19,803 | 9,180 | 77,324 | --- | 995 | 107,302 | --- | --- | --- | --- | --- | --- | 35,240 | --- | 142,542 | --- | 142,542 |
|  | Wilmont | 177 | 15,085 | 6,272 | 18,209 | --- | --- | 39,566 | --- | --- | 80,333 | --- | --- | 80,333 | --- | --- | 119,899 | --- | 119,899 |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  | County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Charges | Total <br> Expenditures | Other <br> Financing <br> Uses | Total <br> Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Copital Outlay |  |  |  |  |  |
|  | Everts | 644 | 28,147 | 37,970 | 94,982 | ---- | 3,283 | 164,382 | --- | --- | 30,000 | ---- | --- | 30,000 | --- | --- | 194,382 | ---- | 194,382 |
|  | Fergus Falls | 1,021 | 13,279 | 28,418 | 82,073 | 3,845 | 669 | 128,284 | 4,350 | --- | 44,351 | --- | 798 | 49,499 | --- | --- | 177,783 | --- | 177,783 |
|  | Folden | 314 | 20,260 | 3,482 | 38,668 | --- | 6,061 | 68,471 | --- | --- | --- | --- | --- | --- | -- | --- | 68,471 | --- | 68,471 |
|  | Friberg | 801 | 22,650 | 7,190 | 68,839 | 250 | 4,557 | 103,486 | --- | 19,800 | --- | --- | --- | 19,800 | -- | -- | 123,286 | -- | 123,286 |
|  | Girard | 733 | 38,629 | 16,166 | 117,004 | 1,600 | 9,997 | 183,396 | 1,685 | 15,000 | 120,000 | --- | -- | 136,685 | -- | --- | 320,081 | --- | 320,081 |
|  | Gorman * | 454 | --- | --- | 99,856 | --- | --- | 99,856 | 10,634 | --- | --- | --- | --- | 10,634 | -- | -- | 110,490 | --- | 110,490 |
|  | Henning | 369 | 13,760 | 6,456 | 71,425 | 2,539 | --- | 94,180 | --- | --- | --- | --- | --- | --- | --- | --- | 94,180 | --- | 94,180 |
|  | Hobart | 785 | 38,148 | 44,813 | 164,078 | --- | 13,667 | 260,706 | 10,309 | --- | --- | --- | --- | 10,309 | 43,000 | 5,555 | 319,570 | --- | 319,570 |
|  | Homestead | 350 | 13,833 | 9,265 | 76,888 | --- | --- | 99,986 | -- | --- | --- | --- | --- | -- | --- | --- | 99,986 | 30,000 | 129,986 |
|  | Inman | 289 | 21,310 | 3,122 | 35,690 | --- | 7,814 | 67,936 | -- | --- | -- | --- | --- | -- | --- | -- | 67,936 | --- | 67,936 |
|  | Leaf Lake | 551 | 47,940 | 12,402 | 68,901 | 175 | 9,186 | 138,604 | -- | --- | 1,710 | --- | --- | 1,710 | --- | -- | 140,314 | --- | 140,314 |
|  | Leaf Mountain | 307 | 17,938 | 6,461 | 51,101 | 1,150 | 1,000 | 77,650 | -- | --- | 45,000 | --- | --- | 45,000 | -- | --- | 122,650 | -- | 122,650 |
|  | Lida | 738 | 63,975 | 27,662 | 123,632 | --- | --- | 215,269 | 255,425 | 14,900 | 6,794 | --- | --- | 277,119 | -- | -- | 492,388 | --- | 492,388 |
|  | Maine | 641 | 28,751 | 11,592 | 65,555 | 600 | 300 | 106,798 | --- | --- | 172,666 | --- | --- | 172,666 | -- | -- | 279,464 | --- | 279,464 |
| - | Maplewood | 305 | 13,159 | 11,960 | 53,079 | --- | --- | 78,198 | -- | --- | --- | --- | --- | -- | -- | -- | 78,198 | --- | 78,198 |
| ひ | Newton | 775 | 12,124 | 14,503 | 88,269 | --- | 651 | 115,547 | 100 | --- | -- | --- | --- | 100 | --- | -- | 115,647 | --- | 115,647 |
|  | Nidaros [1] | 322 | --- | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | -- | --- | -- | --- | --- | --- |
|  | Norwegian Grove | 286 | 22,856 | 12,276 | 80,601 | -- | 5,083 | 120,816 | --- | -- | -- | --- | --- | -- | --- | -- | 120,816 | 2,089 | 122,905 |
|  | Oak Valley | 346 | 12,359 | 6,342 | 49,967 | -- | 1,995 | 70,663 | -- | 1,654 | -- | --- | --- | 1,654 | -- | --- | 72,317 | --- | 72,317 |
|  | Orwell | 167 | 14,271 | 4,794 | 43,424 | 300 | 368 | 63,157 | 4,874 | --- | --- | --- | --- | 4,874 | -- | -- | 68,031 | --- | 68,031 |
|  | Oscar | 199 | 14,344 | 3,350 | 75,429 | --- | 96 | 93,219 | --- | -- | 67,730 | --- | --- | 67,730 | -- | -- | 160,949 | --- | 160,949 |
|  | Ottertail | 501 | 22,785 | 21,440 | 66,018 | 3,200 | 4,537 | 117,980 | -- | -- | --- | --- | --- | --- | -- | --- | 117,980 | --- | 117,980 |
|  | Otto | 547 | 17,083 | 17,757 | 150,088 | --- | 1,335 | 186,263 | 131 | -- | -- | --- | --- | 131 | -- | -- | 186,394 | 1,672 | 188,066 |
|  | Paddock | 345 | 17,786 | 6,291 | 70,890 | --- | --- | 94,967 | -- | -- | -- | --- | --- | -- | -- | -- | 94,967 | --- | 94,967 |
|  | Parkers Prairie | 353 | 17,302 | 10,189 | 75,486 | --- | 6,857 | 109,834 | --- | -- | --- | --- | --- | --- | -- | --- | 109,834 | --- | 109,834 |
|  | Pelican | 629 | 16,115 | 26,105 | 89,939 | 4,500 | 6,227 | 142,886 | -- | --- | 38,332 | --- | -- | 38,332 | -- | --- | 181,218 | --- | 181,218 |
|  | Perham | 853 | 19,487 | 21,773 | 142,323 | --- | 6,925 | 190,508 | -- | -- | -- | --- | --- | --- | -- | --- | 190,508 | --- | 190,508 |
|  | Pine Lake | 648 | 38,068 | 26,758 | 796,448 | 3,000 | --- | 864,274 | -- | -- | -- | -- | --- | -- | -- | --- | 864,274 | --- | 864,274 |
|  | Rush Lake | 986 | 14,571 | 28,253 | 113,305 | --- | 1,857 | 157,986 | --- | --- | --- | --- | --- | --- | --- | --- | 157,986 | --- | 157,986 |
|  | Saint Olaf | 369 | 14,159 | 19,725 | 66,472 | 250 | 270 | 100,876 | 210 | 1,697 | -- | --- | --- | 1,907 | 13,469 | 2,531 | 118,783 | --- | 118,783 |
|  | Scambler | 465 | 47,684 | 20,974 | 140,500 | 1,000 | 3,595 | 213,753 | 944 | --- | -- | 127 | --- | 1,071 | --- | --- | 214,824 | 1,074 | 215,898 |
|  | Star Lake | 422 | 51,145 | 13,162 | 69,466 | -- | -- | 133,773 | --- | --- | --- | --- | --- | --- | --- | --- | 133,773 | --- | 133,773 |
|  | Sverdrup | 619 | 26,278 | 11,698 | 137,758 | 500 | --- | 176,234 | --- | --- | 116,282 | --- | --- | 116,282 | --- | --- | 292,516 | 37,022 | 329,538 |
|  | Tordenskjold | 533 | 35,144 | 11,718 | 125,248 | --- | 175 | 172,285 | 585 | --- | 30,750 | --- | --- | 31,335 | --- | -- | 203,620 | 19,000 | 222,620 |
|  | Trondhem | 203 | 14,790 | 6,543 | 92,843 | 1,670 | 378 | 116,224 | -- | -- | -- | --- | --- | -- | --- | -- | 116,224 | -- | 116,224 |
|  | Tumuli | 432 | 36,876 | 5,825 | 64,845 | 350 | 26 | 107,922 | --- | --- | --- | --- | --- | -- | 46,303 | 1,086 | 155,311 | -- | 155,311 |
|  | Western | 120 | 11,148 | 2,500 | 12,804 | --- | --- | 26,452 | -- | -- | -- | 500 | -- | 500 | -- | -- | 26,952 | --- | 26,952 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures For the Year Ended December 31, 2015

| County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ Fiscal Charges | Total <br> Expenditures | Other <br> Financing Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Woodside | 268 | 8,212 | 7,881 | 61,311 | --- | 9,052 | 86,456 | --- | --- | --- | --- | --- | --- | --- | --- | 86,456 | --- | 86,456 |
| County Total | 31,472 | \$1,348,352 | \$1,011,258 | \$6,660,291 | \$40,859 | \$180,166 | \$9,240,926 | \$304,265 | \$53,051 | \$751,127 | \$1,160 | \$798 | \$1,110,401 | \$122,772 | \$9,178 | \$10,483,277 | \$234,383 | \$10,717,660 |
| Pennington County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Black River | 77 | 2,719 | 830 | 2,903 | --- | 456 | 6,908 | --- | 1,530 | --- | --- | --- | 1,530 | --- | --- | 8,438 | --- | 8,438 |
| Bray | 61 | 7,461 | 902 | 5,338 | --- | 2,754 | 16,455 | --- | --- | --- | --- | --- | --- | --- | --- | 16,455 | --- | 16,455 |
| Clover Leaf * | 89 | 6,769 | 4,909 | 16,650 | --- | 3,218 | 31,546 | --- | --- | --- | --- | --- | --- | --- | --- | 31,546 | --- | 31,546 |
| Deer Park | 128 | 5,126 | 719 | 6,971 | --- | 6,736 | 19,552 | --- | --- | --- | --- | --- | --- | --- | --- | 19,552 | --- | 19,552 |
| Goodridge [1] | 76 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hickory | 75 | 4,646 | 1,459 | 6,058 | --- | 460 | 12,623 | --- | --- | 2,072 | --- | --- | 2,072 | --- | --- | 14,695 | --- | 14,695 |
| Highlanding | 192 | 4,876 | 5,703 | 20,512 | --- | 9,794 | 40,885 | --- | --- | --- | --- | --- | --- | --- | --- | 40,885 | --- | 40,885 |
| Kratka | 130 | 6,367 | 6,800 | 18,224 | --- | --- | 31,391 | --- | --- | --- | --- | --- | --- | --- | --- | 31,391 | --- | 31,391 |
| Mayfield | 50 | 6,954 | 916 | 19,367 | --- | 4,159 | 31,396 | --- | --- | --- | --- | --- | --- | --- | --- | 31,396 | --- | 31,396 |
| Norden | 386 | 13,305 | 8,912 | 12,715 | --- | --- | 34,932 | --- | --- | --- | --- | --- | --- | --- | --- | 34,932 | --- | 34,932 |
| North | 739 | 23,405 | 14,853 | 24,258 | --- | --- | 62,516 | --- | --- | --- | --- | --- | --- | --- | --- | 62,516 | --- | 62,516 |
| Numedal | 85 | 10,375 | 2,767 | 16,730 | --- | 5,306 | 35,178 | 313 | 1,384 | --- | --- | --- | 1,697 | --- | --- | 36,875 | --- | 36,875 |
| Polk Centre | 81 | 8,028 | 566 | 3,720 | --- | 285 | 12,599 | --- | --- | --- | --- | --- | --- | --- | --- | 12,599 | --- | 12,599 |
| Reiner | 83 | 10,995 | 3,889 | 4,739 | --- | --- | 19,623 | --- | --- | 3,808 | --- | --- | 3,808 | --- | --- | 23,431 | --- | 23,431 |
| River Falls | 190 | 9,197 | 3,148 | 25,207 | --- | --- | 37,552 | --- | --- | --- | --- | --- | --- | --- | --- | 37,552 | --- | 37,552 |
| Rocksbury | 1,230 | 36,212 | 25,250 | 45,380 | --- | 3,544 | 110,386 | 3,744 | --- | --- | --- | --- | 3,744 | --- | --- | 114,130 | --- | 114,130 |
| Sanders | 305 | 10,785 | 2,341 | 9,069 | --- | 3,959 | 26,154 | --- | --- | --- | --- | --- | --- | --- | --- | 26,154 | --- | 26,154 |
| Silverton | 189 | 6,624 | 5,941 | 3,330 | --- | --- | 15,895 | 3,537 | --- | --- | --- | --- | 3,537 | --- | --- | 19,432 | --- | 19,432 |
| Smiley | 609 | 7,377 | 11,882 | 13,843 | --- | --- | 33,102 | --- | --- | --- | --- | --- | --- | --- | --- | 33,102 | --- | 33,102 |
| Star | 115 | 6,703 | 4,148 | 14,255 | --- | 360 | 25,466 | --- | --- | 11,431 | --- | --- | 11,431 | --- | --- | 36,897 | 600 | 37,497 |
| Wyandotte | 133 | 5,930 | 759 | 14,364 | --- | --- | 21,053 | --- | --- | --- | --- | --- | --- | --- | --- | 21,053 | --- | 21,053 |
| County Total | 5,023 | \$193,854 | \$106,694 | \$283,633 | \$ --- | \$41,031 | \$625,212 | \$7,594 | \$2,914 | \$17,311 | \$ --- | \$ --- | \$27,819 | \$ --- | \$ --- | \$653,031 | \$600 | \$653,631 |
| Pine County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arlone | 326 | 13,675 | 6,386 | 41,707 | --- | --- | 61,768 | --- | $-$ | --- | --- | --- | --- | --- | --- | 61,768 | --- | 61,768 |
| Arna | 115 | 53,094 | 4,500 | 22,526 | --- | 6,927 | 87,047 | 3,400 | --- | --- | --- | --- | 3,400 | --- | --- | 90,447 | 10,000 | 100,447 |
| Barry | 552 | 3,512 | 15,426 | 34,451 | --- | --- | 53,389 | --- | --- | --- | --- | --- | --- | --- | --- | 53,389 | --- | 53,389 |
| Birch Creek | 217 | 20,454 | 11,499 | 67,612 | --- | --- | 99,565 | --- | --- | --- | --- | --- | --- | --- | --- | 99,565 | --- | 99,565 |
| Bremen | 234 | 15,935 | 6,333 | 61,481 | --- | 2,233 | 85,982 | --- | --- | --- | --- | --- | --- | --- | --- | 85,982 | --- | 85,982 |
| Brook Park | 501 | 21,222 | 7,915 | 41,867 | --- | 704 | 71,708 | --- | --- | --- | --- | --- | --- | --- | --- | 71,708 | --- | 71,708 |
| Bruno | 175 | 17,753 | 4,500 | 3,050 | --- | 3,700 | 29,003 | --- | --- | --- | --- | --- | --- | --- | --- | 29,003 | 7,500 | 36,503 |
| Chengwatana | 957 | 78,636 | 24,058 | 148,073 | 600 | 1,560 | 252,927 | --- | --- | --- | --- | --- | --- | 19,203 | 3,952 | 276,082 | --- | 276,082 |
| Clover | 411 | 21,910 | 6,463 | 27,814 | --- | 3,798 | 59,985 | --- | --- | --- | --- | --- | --- | --- | --- | 59,985 | --- | 59,985 |
| Crosby | 85 | 13,194 | --- | 20,909 | --- | --- | 34,103 | --- | --- | --- | --- | --- | --- | --- | --- | 34,103 | --- | 34,103 |
| [1] Failed to report in time for this publication. |  |  |  | *Data could not be verified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  | County (Region)Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses } \\ & \hline \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \hline \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { Current } \\ \text { Expenditures } \end{gathered}$ | General Government | Public | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Capital } \\ \text { Outlay } \end{gathered}$ |  |  |  |  |  |
|  | Danforth [1] | 76 | --- | --- | --- | ---- | --- | --- | --- | --- | --- | --- | --- | ---- | --- | --- | --- | ---- | --- |
|  | Dell Grove | 661 | 23,108 | 26,595 | 50,552 | 700 | --- | 100,955 | --- | -- | 40,000 | --- | --- | 40,000 | --- | --- | 140,955 | --- | 140,955 |
|  | Finlayson | 436 | 19,652 | 10,524 | 69,211 | 1,500 | 2,187 | 103,074 | -- | --- | -- | --- | --- | -- | --- | --- | 103,074 | --- | 03,074 |
|  | Fleming | 129 | 13,096 | --- | 13,491 | -- | --- | 26,587 | --- | -- | -- | --- | --- | -- | --- | -- | 26,587 | -- | 26,587 |
|  | Hinckley | 779 | 19,924 | 10,753 | 64,845 | --- | 1,223 | 96,745 | 113 | --- | -- | --- | --- | 113 | --- | --- | 96,858 | --- | 96,858 |
|  | Kerrick | 330 | 17,205 | 12,240 | 47,700 | 2,165 | --- | 79,310 | --- | --- | -- | --- | --- | --- | --- | --- | 79,310 | --- | 79,310 |
|  | Kettle River [1] | 503 | -- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- | -- | --- | -- | -- |
|  | Mission Creek | 625 | 23,514 | 10,518 | 47,868 | --- | 180 | 82,080 | 4,444 | -- | 72,750 | --- | --- | 77,194 | --- | --- | 159,274 | --- | 159,274 |
|  | Munch | 307 | 21,240 | 4,798 | 30,604 | --- | --- | 56,642 | --- | --- | --- | --- | --- | --- | --- | --- | 56,642 | --- | 56,642 |
|  | New Dosey | 73 | 27,572 | 5,838 | 25,115 | --- | 1,090 | 59,615 | 2,673 | -- | -- | --- | --- | 2,673 | --- | --- | 62,288 | 15,284 | 77,572 |
|  | Nickerson* | 158 | 13,821 | -- | 25,282 | 1,560 | 1,360 | 42,023 | --- | --- | -- | --- | --- | --- | --- | --- | 42,023 | --- | 42,023 |
|  | Norman | 246 | 28,922 | 5,873 | 76,706 | --- | 410 | 111,911 | --- | --- | 9,902 | --- | --- | 9,902 | --- | --- | 121,813 | --- | 121,813 |
|  | Ogema | 339 | 20,785 | 5,949 | 22,283 | --- | 2,535 | 51,552 | --- | -- | -- | --- | --- | --- | 7,731 | 2,301 | 61,584 | --- | 61,584 |
|  | Park | 33 | 13,630 | 3,120 | 3,534 | --- | --- | 20,284 | --- | -- | 2,420 | --- | --- | 2,420 | --- | -- | 22,704 | --- | 22,704 |
| ー | Partridge | 627 | 20,228 | 12,025 | 60,350 | --- | --- | 92,603 | --- | -- | 70,900 | --- | --- | 70,900 | --- | --- | 163,503 | 3,261 | 166,764 |
| $\infty$ | Pine City | 1,340 | 96,121 | 43,213 | 111,329 | 432 | 2,353 | 253,448 | 729 | -- | 77,967 | --- | 345 | 79,041 | 14,692 | 5,726 | 352,907 | 482,889 | 835,796 |
|  | Pine Lake | 557 | 30,070 | 14,478 | 48,236 | --- | --- | 92,784 | --- | -- | -- | --- | --- | --- | --- | -- | 92,784 | --- | 92,784 |
|  | Pokegama | 2,678 | 147,528 | 67,419 | 214,876 | --- | 13,941 | 443,764 | 3,345 | --- | 63,824 | --- | --- | 67,169 | --- | -- | 510,933 | --- | 510,933 |
|  | Royalton | 1,116 | 57,170 | 28,545 | 70,445 | -- | 1,115 | 157,275 | 2,357 | -- | 162,162 | --- | --- | 164,519 | --- | -- | 321,794 | 50,000 | 371,794 |
|  | Sandstone | 795 | 26,439 | 15,943 | 53,560 | --- | 2,314 | 98,256 | --- | --- | 10,569 | --- | --- | 10,569 | 8,769 | 900 | 118,494 | 12,850 | 131,344 |
|  | Sturgeon Lake | 493 | 32,980 | 21,948 | 30,654 | --- | --- | 85,982 | --- | --- | -- | --- | --- | -- | 23,852 | 9,422 | 118,856 | 1,156 | 120,012 |
|  | Wilma | 76 | 26,368 | 4,629 | 35,777 | 398 | --- | 67,172 | 250 | -- | -- | 250 | -- | 500 | --- | -- | 67,672 | 4,000 | 71,672 |
|  | Windemere | 1,648 | 44,036 | 81,157 | 41,305 | --- | --- | 166,498 | -- | -- | 288,017 | --- | --- | 288,017 | 41,000 | 9,338 | 504,853 | --- | 504,853 |
|  | County Total | 17,598 | \$982,794 | \$472,645 | \$1,613,213 | \$7,355 | \$47,630 | \$3,123,637 | \$17,311 | \$ -- | \$798,511 | \$250 | \$345 | \$816,417 | \$115,247 | \$31,639 | \$4,086,940 | \$586,940 | \$4,673,880 |
|  | Pipestone County - (Southwest R | gion) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Aena | 197 | 12,134 | 4,975 | 13,478 | --- | --- | 30,587 | --- | -- | 30,738 | --- | --- | 30,738 | --- | --- | 61,325 | --- | ${ }^{61,325}$ |
|  | Altona | 146 | 23,783 | 6,521 | 30,287 | --- | 4,210 | 64,801 | --- | -- | --- | --- | --- | --- | --- | --- | 64,801 | 1,229 | 66,030 |
|  | Burke | 210 | 7,655 | 5,604 | 53,004 | --- | 1,727 | 67,990 | --- | -- | --- | --- | --- | --- | --- | -- | 67,990 | --- | 67,990 |
|  | Eden | 270 | 15,904 | 9,000 | 60,638 | --- | 2,000 | 87,542 | --- | -- | 11,629 | --- | --- | 11,629 | --- | --- | 99,171 | --- | 99,171 |
|  | Elmer * | 226 | 8,677 | 7,574 | 61,486 | --- | 400 | 78,137 | --- | --- | 147,121 | --- | --- | 147,121 | --- | --- | 225,258 | --- | 225,258 |
|  | Fountain Prairie [1] | 180 | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | -- |
|  | Grange | 198 | 7,296 | 5,275 | 36,276 | --- | --- | 48,847 | --- | --- | 39,908 | --- | --- | 39,908 | --- | --- | 88,755 | --- | 88,755 |
|  | Gray | 218 | 9,554 | 9,427 | 72,544 | -- | --- | 91,525 | --- | 1,876 | --- | --- | -- | 1,876 | --- | --- | 93,401 | --- | 93,401 |
|  | Osborne | 272 | 10,702 | 5,964 | 45,197 | --- | 6,333 | 68,196 | --- | --- | -- | --- | --- | --- | --- | --- | 68,196 | --- | 68,196 |
|  | Rock | 183 | 8,543 | 6,073 | 49,834 | --- | 911 | 65,361 | 172 | --- | --- | --- | --- | 172 | --- | --- | 65,533 | --- | 6,533 |
|  | Sweet | 321 | 17,601 | 11,678 | 70,008 | --- | 2,452 | 101,739 | --- | 2,324 | -- | --- | --- | 2,324 | --- | -- | 104,063 | --- | 104,063 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


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Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015

| County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total <br> Expenditures | $\begin{gathered} \text { Other } \\ \text { Financing } \\ \text { Uses } \\ \hline \end{gathered}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | Parks and <br> Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | All <br> Other | Total Capital Outlay |  |  |  |  |  |
| Magnolia | 211 | 25,585 | 17,782 | 69,170 | --- | --- | 112,537 | --- | --- | --- | --- | --- | --- | 30,418 | 3,129 | 146,084 | -- | 146,084 |
| Martin | 397 | 19,930 | 18,756 | 138,620 | --- | --- | 177,306 | --- | --- | 244,387 | --- | --- | 244,387 | 15,601 | 1,075 | 438,369 | --- | 438,369 |
| Mound | 234 | 14,527 | 21,088 | 54,950 | --- | 669 | 91,234 | --- | --- | 74,431 | --- | --- | 74,431 | --- | --- | 165,665 | --- | 165,665 |
| Rose Dell | 205 | 10,965 | 11,810 | 87,145 | --- | 595 | 110,515 | 9,754 | --- | 47,421 | --- | --- | 57,175 | --- | --- | 167,690 | --- | 167,690 |
| Springwater | 265 | 11,979 | 15,498 | 195,760 | --- | 2,360 | 225,597 | --- | --- | --- | --- | --- | --- | --- | --- | 225,597 | --- | 225,597 |
| Vienna | 143 | 9,808 | 11,728 | 67,033 | --- | --- | 88,569 | --- | --- | --- | --- | --- | --- | --- | --- | 88,569 | --- | 88,569 |
| County Total | 3,208 | \$170,479 | \$135,371 | \$1,120,368 | \$ --- | \$14,885 | \$1,441,103 | \$9,754 | \$19,348 | \$485,740 | \$ --- | \$ --- | \$514,842 | \$108,883 | \$4,849 | \$2,069,677 | \$ --- | \$2,069,677 |
| Roseau County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Barnett | 132 | 8,850 | 2,500 | 34,051 | --- | --- | 45,401 | --- | --- | --- | --- | --- | --- | --- | --- | 45,401 | --- | 45,401 |
| Barto | 133 | 11,375 | 2,500 | 93,666 | --- | --- | 107,541 | --- | --- | --- | --- | --- | --- | --- | --- | 107,541 | --- | 107,541 |
| Beaver [1] | 102 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cedarbend | 211 | 6,013 | 6,330 | 32,675 | --- | 550 | 45,568 | --- | --- | --- | --- | --- | --- | --- | --- | 45,568 | 2,872 | 48,440 |
| Deer [1] | 104 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dewey [1] | 136 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dieter | 149 | 2,341 | 3,065 | 36,147 | --- | 126 | 41,679 | 1,772 | --- | 1,300 | --- | 625 | 3,697 | --- | --- | 45,376 | --- | 45,376 |
| Enstrom | 454 | 9,225 | 5,503 | 36,686 | --- | --- | 51,414 | --- | 12,849 | 2,255 | 100 | --- | 15,204 | --- | --- | 66,618 | --- | 66,618 |
| Falun * | 260 | 14,293 | 3,284 | 31,001 | --- | 160 | 48,738 | --- | --- | --- | --- | --- | --- | --- | --- | 48,738 | --- | 48,738 |
| Golden Valley | 182 | 10,904 | 2,158 | 57,535 | 50 | --- | 70,647 | 5,550 | --- | --- | 200 | --- | 5,750 | --- | --- | 76,397 | --- | 76,397 |
| Grimstad [1] | 143 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hereim | 227 | 9,343 | 2,500 | 14,600 | --- | 965 | 27,408 | 1,298 | --- | 13,532 | --- | --- | 14,830 | --- | --- | 42,238 | --- | 42,238 |
| Huss | 125 | 8,395 | 2,500 | 26,416 | 100 | --- | 37,411 | 2,614 | --- | --- | --- | --- | 2,614 | --- | --- | 40,025 | --- | 40,025 |
| Jadis | 577 | 13,180 | 6,236 | 51,159 | --- | --- | 70,575 | 75 | --- | 4,096 | --- | --- | 4,171 | --- | --- | 74,746 | --- | 74,746 |
| Lake | 2,122 | 48,755 | 75,307 | 308,603 | 7,113 | 7,824 | 447,602 | 1,755 | --- | 231,381 | --- | --- | 233,136 | --- | --- | 680,738 | --- | 680,738 |
| Laona [1] | 545 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lind* | 56 | 5,318 | 2,617 | 21,064 | --- | --- | 28,999 | --- | --- | --- | --- | --- | --- | --- | --- | 28,999 | --- | 28,999 |
| Malung | 428 | 10,362 | 4,627 | 29,479 | 5,000 | --- | 49,468 | --- | --- | --- | --- | --- | --- | --- | --- | 49,468 | --- | 49,468 |
| Mickinock | 293 | 10,849 | 3,283 | 46,424 | --- | 1,388 | 61,944 | --- | --- | 10,000 | --- | --- | 10,000 | --- | --- | 71,944 | --- | 71,944 |
| Moose | 113 | 6,863 | 3,266 | 27,491 | --- | --- | 37,620 | --- | --- | --- | --- | --- | --- | --- | --- | 37,620 | --- | 37,620 |
| Moranville | 883 | 6,100 | 15,392 | 82,815 | --- | --- | 104,307 | --- | --- | --- | --- | --- | --- | --- | --- | 104,307 | --- | 104,307 |
| Nereson | 55 | 4,939 | 2,475 | 31,519 | 100 | 808 | 39,841 | --- | --- | --- | --- | --- | --- | --- | --- | 39,841 | --- | 39,841 |
| Palmville | 39 | 7,146 | 915 | 14,207 | --- | --- | 22,268 | --- | --- | --- | --- | --- | --- | --- | --- | 22,268 | --- | 22,268 |
| Pohlitz [1] | 36 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Polonia | 34 | 7,801 | 2,500 | 51,355 | 100 | --- | 61,756 | --- | --- | --- | --- | --- | --- | --- | --- | 61,756 | --- | 61,756 |
| Poplar Grove | 89 | 10,223 | 2,002 | 18,438 | --- | 1,755 | 32,418 | --- | --- | --- | --- | --- | --- | --- | --- | 32,418 | --- | 32,418 |
| Reine | 98 | 7,398 | 1,540 | 17,009 | --- | 1,125 | 27,072 | 8,643 | -- | --- | --- | --- | 8,643 | --- | --- | 35,715 | --- | 35,715 |
| Ross [1] | 425 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Skagen | 235 | 8,207 | 4,921 | 23,017 | --- | 147 | 36,292 | --- | --- | --- | --- | --- | -- | --- | --- | 36,292 | --- | 36,292 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

| County (Region)Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total <br> Expenditures | Other Financing Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \hline \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Capital Outlay |  |  |  |  |  |
| Soler | 108 | 3,661 | 2,500 | 23,991 | --- | --- | 30,152 | --- | --- | --- | --- | --- | --- | --- | --- | 30,152 | --- | 30,152 |
| Spruce [1] | 567 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Stafford | 277 | 14,280 | 3,440 | 36,477 | --- | --- | 54,197 | --- | --- | --- | --- | --- | --- | --- | --- | 54,197 | --- | 54,197 |
| Stokes | 214 | 7,055 | 4,873 | 45,176 | --- | --- | 57,104 | --- | --- | 8,128 | --- | --- | 8,128 | --- | --- | 65,232 | --- | 65,232 |
| County Total | 9,552 | \$252,876 | \$166,234 | \$1,191,001 | \$12,463 | \$14,848 | \$1,637,422 | \$21,707 | \$12,849 | \$270,692 | \$300 | \$625 | \$306,173 | \$ --- | \$ --- | \$1,943,595 | \$2,872 | \$1,946,467 |
| Saint Louis County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alango | 251 | 20,642 | 7,352 | 8,415 | --- | 6,135 | 42,544 | --- | --- | --- | --- | --- | --- | --- | --- | 42,544 | --- | 42,544 |
| Alborn | 460 | 58,396 | 39,906 | 39,860 | 41,848 | 113,289 | 293,299 | 754 | --- | --- | --- | --- | 754 | 31,053 | 1,276 | 326,382 | 18,434 | 344,816 |
| Alden | 208 | 12,869 | 6,844 | 27,647 | --- | 200 | 47,560 | 200 | 1,150 | --- | --- | --- | 1,350 | --- | --- | 48,910 | --- | 48,910 |
| Angora | 237 | 8,395 | 7,785 | 3,029 | --- | 1,940 | 21,149 | 10,563 | --- | --- | --- | --- | 10,563 | --- | --- | 31,712 | --- | 31,712 |
| Arrowhead | 207 | 47,556 | 10,719 | 9,583 | 6,243 | --- | 74,101 | --- | --- | --- | --- | --- | --- | --- | --- | 74,101 | --- | 74,101 |
| Ault | 113 | 24,513 | 4,205 | 6,020 | 100 | 1,629 | 36,467 | 557 | --- | --- | 1,270 | --- | 1,827 | --- | --- | 38,294 | --- | 38,294 |
| Balkan | 845 | 237,912 | 36,922 | 149,323 | --- | --- | 424,157 | 271,016 | --- | 17,705 | --- | --- | 288,721 | --- | --- | 712,878 | 328,001 | 1,040,879 |
| Bassett | 45 | 32,310 | 6,800 | 2,509 | 1,004 | 8,397 | 51,020 | 1,850 | --- | --- | --- | --- | 1,850 | --- | --- | 52,870 | --- | 52,870 |
| Beatty | 351 | 66,902 | 22,340 | 18,946 | 3,400 | 1,578 | 113,166 | 217 | --- | 6,000 | --- | --- | 6,217 | --- | --- | 119,383 | --- | 119,383 |
| Biwabik | 804 | 99,723 | 59,870 | 227,907 | 6,045 | 7,785 | 401,330 | 530 | 183,795 | 3,860 | 1,499 | 8,184 | 197,868 | --- | --- | 599,198 | 262,791 | 861,989 |
| Breitung | 588 | 115,613 | 230,388 | 118,169 | 113,357 | 1,500 | 579,027 | 4,306 | 31,023 | 163,852 | 33,501 | 195,276 | 427,958 | 13,285 | 2,328 | 1,022,598 | --- | 1,022,598 |
| Brevator | 1,249 | 25,718 | 32,160 | 53,455 | --- | 920 | 112,253 | --- | --- | --- | --- | --- | --- | --- | --- | 112,253 | 85,000 | 197,253 |
| Camp 5 | 29 | 20,916 | 4,028 | 10,512 | --- | 10,821 | 46,277 | 719 | --- | --- | --- | --- | 719 | --- | --- | 46,996 | 9,325 | 56,321 |
| Canosia | 2,189 | 111,989 | 57,631 | 53,657 | 68,819 | 2,019 | 294,115 | --- | --- | --- | --- | --- | --- | 123,129 | 91 | 417,335 | --- | 417,335 |
| Cedar Valley | 193 | 24,242 | --- | 13,394 | --- | 1,545 | 39,181 | --- | --- | --- | --- | --- | --- | --- | --- | 39,181 | --- | 39,181 |
| Cherry | 834 | 52,176 | 85,566 | --- | 7,456 | 1,652 | 146,850 | --- | --- | --- | 7,730 | --- | 7,730 | 13,438 | 4,989 | 173,007 | --- | 173,007 |
| Clinton | 1,009 | 43,059 | 49,563 | 13,397 | 20,548 | 2,500 | 129,067 | --- | --- | --- | 9,698 | --- | 9,698 | --- | --- | 138,765 | --- | 138,765 |
| Colvin | 301 | 33,422 | 43,600 | 10,351 | 702 | 4,598 | 92,673 | --- | --- | --- | --- | --- | --- | --- | --- | 92,673 | --- | 92,673 |
| Cotton | 454 | 102,344 | 59,096 | 134,854 | 135 | 9,648 | 306,077 | --- | --- | --- | --- | --- | --- | --- | --- | 306,077 | 7,000 | 313,077 |
| Crane Lake | 74 | 33,731 | 50,000 | --- | 11,750 | 72,125 | 167,606 | --- | --- | --- | --- | --- | --- | --- | 6,717 | 174,323 | 4,609 | 178,932 |
| Culver | 292 | 39,795 | 17,020 | 5,070 | --- | 1,323 | 63,208 | --- | --- | --- | --- | --- | --- | --- | --- | 63,208 | 52,835 | 116,043 |
| Duluth | 1,952 | 268,472 | 87,991 | 39,959 | 17,260 | 20,954 | 434,636 | 709,027 | 10,819 | --- | --- | --- | 719,846 | --- | --- | 1,154,482 | 371,491 | 1,525,973 |
| Eagles Nest | 225 | 61,259 | 32,618 | 27,046 | --- | 60 | 120,983 | 10,390 | 21,380 | --- | --- | --- | 31,770 | 6,321 | 1,862 | 160,936 | 20,000 | 180,936 |
| Ellsburg | 214 | 40,111 | 47,206 | 14,607 | 6,232 | 1,921 | 110,077 | 1,644 | 4,900 | 2,800 | 21,150 | 702 | 31,196 | --- | --- | 141,273 | --- | 141,273 |
| Elmer | 149 | 7,432 | 11,521 | --- | 3,553 | 550 | 23,056 | --- | --- | --- | --- | --- | --- | --- | --- | 23,056 | --- | 23,056 |
| Embarrass | 604 | 110,220 | 25,578 | 20,973 | 9,846 | 5,563 | 172,180 | 2,286 | --- | --- | 378 | --- | 2,664 | --- | --- | 174,844 | --- | 174,844 |
| Fairbanks | 67 | 20,782 | 16,993 | 24,400 | --- | 3,068 | 65,243 | --- | --- | --- | --- | --- | --- | --- | --- | 65,243 | --- | 65,243 |
| Fayal | 1,794 | 276,916 | 145,787 | 233,829 | 18,795 | --- | 675,327 | 51,069 | --- | 178,568 | --- | --- | 229,637 | --- | --- | 904,964 | 335,874 | 1,240,838 |
| Field | 391 | 33,313 | 14,096 | 9,143 | --- | 1,715 | 58,267 | --- | --- | --- | --- | --- | --- | --- | --- | 58,267 | 36,000 | 94,267 |
| Fine Lakes [1] | 120 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Floodwood | 284 | 19,504 | 19,464 | 11,576 | --- | 3,706 | 54,250 | --- | --- | --- | --- | --- | --- | --- | --- | 54,250 | --- | 54,250 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal <br> Charges | Total <br> Expenditures | Other <br> Financing <br> Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town [footnote] } \end{aligned}$ | Pop. | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Parks and Recreation | $\begin{gathered} \text { All } \\ \text { Other } \end{gathered}$ | Total Capital Outlay |  |  |  |  |  |
|  | Fredenberg | 1,317 | 63,991 | 73,779 | 106,418 | 66,911 | 3,053 | 314,152 | 6,957 | --- | 840 | 8,239 | 649 | 16,685 | 45,000 | 16,937 | 392,774 | --- | 392,774 |
|  | French | 542 | 77,492 | 38,968 | 31,043 | 40,754 | 9,006 | 197,263 | 32,953 | --- | 106,050 | --- | 8,678 | 147,681 | --- | --- | 344,944 | --- | 344,944 |
|  | Gnesen | 1,735 | 66,790 | 48,000 | 56,970 | 58,515 | 638 | 230,913 | --- | --- | --- | --- | --- | --- | 20,674 | 701 | 252,288 | --- | 252,288 |
|  | Grand Lake | 2,713 | 97,737 | 75,078 | 168,600 | 19,966 | 12,593 | 373,974 | --- | 79,116 | 852,711 | 19,969 | --- | 951,796 | 100,512 | 42,719 | 1,469,001 | 84,917 | 1,553,918 |
|  | Great Scott | 383 | 129,095 | 8,000 | 17,567 | 1,800 | --- | 156,462 | 150 | --- | --- | --- | --- | 150 | --- | --- | 156,612 | 104,728 | 261,340 |
|  | Greenwood | 911 | 248,133 | 170,666 | 19,201 | --- | 483 | 438,483 | 1,604 | --- | --- | 4,911 | --- | 6,515 | --- | --- | 444,998 | 13,439 | 458,437 |
|  | Halden | 118 | 23,146 | 9,812 | 7,806 | --- | --- | 40,764 | --- | --- | --- | --- | --- | --- | --- | --- | 40,764 | --- | 40,764 |
|  | Industrial | 791 | 49,240 | 36,000 | 21,469 | 4,967 | 23,019 | 134,695 | --- | --- | --- | --- | --- | --- | --- | --- | 134,695 | --- | 134,695 |
|  | Kabetogama | 123 | 45,157 | 31,959 | 15,771 | --- | 91,946 | 184,833 | 59,917 | --- | --- | --- | --- | 59,917 | --- | --- | 244,750 | --- | 244,750 |
|  | Kelsey | 135 | 17,294 | 20,324 | 11,050 | --- | 4,557 | 53,225 | --- | --- | --- | --- | --- | --- | --- | --- | 53,225 | --- | 53,225 |
|  | Kugler | 180 | 28,340 | 10,307 | 9,962 | --- | 825 | 49,434 | 749 | --- | --- | --- | --- | 749 | --- | --- | 50,183 | --- | 50,183 |
|  | Lakewood | 2,229 | 107,573 | 78,172 | 69,050 | 11,539 | 14,411 | 280,745 | --- | 77,500 | --- | --- | --- | 77,500 | 60,000 | 4,775 | 423,020 | 104,206 | 527,226 |
|  | Lavell | 308 | 82,357 | 27,970 | 65,713 | 2,120 | 23,105 | 201,265 | 3,379 | --- | --- | --- | 563 | 3,942 | --- | --- | 205,207 | --- | 205,207 |
|  | Leiding [1] | 385 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Linden Grove | 134 | 19,502 | 4,325 | 46 | --- | --- | 23,873 | --- | --- | --- | --- | --- | --- | --- | --- | 23,873 | --- | 23,873 |
| N | McDavitt | 441 | 69,940 | 61,268 | 28,080 | 36,763 | 1,803 | 197,854 | --- | 22,000 | --- | 46,525 | 5,000 | 73,525 | --- | --- | 271,379 | 119,379 | 390,758 |
|  | Meadowlands | 302 | 21,043 | 16,404 | 43,087 | 850 | 1,222 | 82,606 | --- | --- | --- | --- | --- | --- | --- | --- | 82,606 | --- | 82,606 |
|  | Midway | 1,416 | 151,625 | 72,400 | 82,397 | 5,311 | 31,863 | 343,596 | 2,946 | --- | --- | --- | --- | 2,946 | 61,323 | 17,841 | 425,706 | --- | 425,706 |
|  | Morcom | 89 | 39,254 | 3,624 | 323 | 275 | 2,084 | 45,560 | 4,347 | --- | --- | --- | --- | 4,347 | --- | --- | 49,907 | 25,000 | 74,907 |
|  | Morse [1] | 1,209 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Ness | 62 | 9,062 | 4,050 | --- | --- | --- | 13,112 | --- | --- | --- | --- | --- | --- | --- | --- | 13,112 | --- | 13,112 |
|  | New Independence | 291 | 29,739 | 17,006 | 10,738 | 1,900 | 2,678 | 62,061 | 2,006 | 100,000 | --- | --- | --- | 102,006 | --- | --- | 164,067 | 16,000 | 180,067 |
|  | Normanna | 802 | 15,551 | 18,866 | 17,160 | --- | 182 | 51,759 | --- | --- | --- | --- | --- | --- | 12,662 | 2,668 | 67,089 | --- | 67,089 |
|  | North Star | 183 | 23,728 | 17,504 | 3,115 | --- | 3,203 | 47,550 | --- | --- | --- | --- | --- | --- | 11,417 | 1,669 | 60,636 | --- | 60,636 |
|  | Northland | 171 | 21,028 | 23,431 | 54,931 | --- | 5,433 | 104,823 | --- | --- | --- | --- | --- | --- | --- | --- | 104,823 | --- | 104,823 |
|  | Owens | 252 | 16,485 | 7,289 | 5,354 | 2,575 | 2,807 | 34,510 | --- | --- | --- | --- | --- | --- | --- | --- | 34,510 | --- | 34,510 |
|  | Pequaywan | 121 | 12,231 | 13,500 | 2,013 | --- | --- | 27,744 | --- | --- | --- | --- | --- | --- | --- | --- | 27,744 | --- | 27,744 |
|  | Pike | 399 | 31,907 | 32,522 | 5,460 | --- | 7,682 | 77,571 | 635 | --- | --- | --- | 3,040 | 3,675 | --- | --- | 81,246 | 121,795 | 203,041 |
|  | Portage | 162 | 18,798 | 36,500 | 22,419 | 1,253 | 1,814 | 80,784 | 1,968 | --- | --- | --- | --- | 1,968 | --- | --- | 82,752 | --- | 82,752 |
|  | Prairie Lake [1] | 53 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Sandy | 342 | 29,197 | 16,828 | 5,759 | 305 | 674 | 52,763 | --- | --- | --- | 1,502 | --- | 1,502 | --- | --- | 54,265 | --- | 54,265 |
|  | Solway | 1,951 | 117,251 | 190,127 | 87,389 | 11,955 | 9,625 | 416,347 | 7,477 | 5,454 | 970 | 3,596 | 556 | 18,053 | --- | --- | 434,400 | 69,116 | 503,516 |
|  | Stoney Brook | 334 | 13,498 | 3,500 | 6,035 | --- | --- | 23,033 | 2,900 | --- | --- | --- | --- | 2,900 | --- | --- | 25,933 | --- | 25,933 |
|  | Sturgeon | 131 | 17,132 | 6,574 | 57,129 | 400 | 3,953 | 85,188 | --- | --- | --- | --- | --- | --- | --- | --- | 85,188 | --- | 85,188 |
|  | Toivola | 173 | 21,850 | 36,404 | 17,762 | 2,176 | 120 | 78,312 | --- | --- | 420 | --- | --- | 420 | --- | --- | 78,732 | --- | 78,732 |
|  | Van Buren | 182 | 21,521 | 6,184 | 7,566 | --- | 3,285 | 38,556 | --- | --- | --- | --- | --- | --- | --- | --- | 38,556 | --- | 38,556 |
|  | Vermilion Lake | 280 | 21,377 | 20,219 | 5,889 | --- | 712 | 48,197 | --- | 3,206 | --- | --- | --- | 3,206 | --- | --- | 51,403 | 1,000 | 52,403 |
|  | Waasa | 239 | 16,705 | 19,856 | 7,389 | --- | 1,107 | 45,057 | 14,200 | --- | --- | --- | --- | 14,200 | --- | --- | 59,257 | 5,000 | 64,257 |

[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015
[1] Failed to report in time for this publication.
*Data could not be verified.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015


Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015


Table 4
Classification of Expenditures
For the Year Ended December 31, 2015

| County (Region) <br> Name of Town [footnote] | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ Fiscal Charges | Total Expenditures | Other Financing Uses | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Parks } \\ \text { and } \\ \text { Recreation } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Parks and Recreation | $\begin{aligned} & \text { All } \\ & \text { Other } \end{aligned}$ | Total Capital Outlay |  |  |  |  |  |
| Hillsdale | 891 | 17,576 | 7,953 | 40,954 | --- | 156 | 66,639 | --- | --- | --- | --- | --- | --- | --- | --- | 66,639 | --- | 66,639 |
| Homer | 1,335 | 36,181 | 43,500 | 242,017 | --- | 1,600 | 323,298 | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 343,298 | --- | 343,298 |
| Mount Vernon | 267 | 18,444 | 16,326 | 68,012 | --- | 4,232 | 107,014 | --- | --- | --- | --- | --- | --- | --- | --- | 107,014 | --- | 107,014 |
| New Hartford | 862 | 32,000 | 45,906 | 41,808 | 1,702 | 371 | 121,787 | 2,780 | 39,351 | 43,697 | --- | --- | 85,828 | --- | --- | 207,615 | --- | 207,615 |
| Norton | 469 | 16,917 | 15,088 | 70,800 | --- | 784 | 103,589 | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 123,589 | --- | 123,589 |
| Pleasant Hill | 523 | 35,081 | 28,908 | 107,774 | --- | --- | 171,763 | --- | --- | --- | --- | --- | --- | 61,343 | --- | 233,106 | --- | 233,106 |
| Richmond | 677 | 18,574 | 34,162 | 70,322 | --- | --- | 123,058 | --- | --- | 21,905 | --- | --- | 21,905 | --- | --- | 144,963 | --- | 144,963 |
| Rollingstone | 650 | 25,325 | 16,890 | 58,510 | 1,000 | 1,527 | 103,252 | --- | --- | --- | --- | --- | --- | --- | --- | 103,252 | --- | 103,252 |
| Saint Charles | 610 | 22,136 | 14,554 | 131,382 | --- | 702 | 168,774 | --- | --- | 235 | --- | --- | 235 | --- | --- | 169,009 | --- | 169,009 |
| Saratoga | 584 | 8,476 | 15,195 | 141,900 | --- | 800 | 166,371 | 445 | --- | --- | --- | --- | 445 | --- | --- | 166,816 | 862 | 167,678 |
| Utica | 607 | 16,764 | 17,657 | 170,524 | --- | 7,161 | 212,106 | 2,261 | --- | --- | --- | --- | 2,261 | --- | --- | 214,367 | --- | 214,367 |
| Warren | 637 | 13,769 | 16,724 | 111,483 | --- | 600 | 142,576 | --- | --- | --- | --- | --- | --- | --- | --- | 142,576 | --- | 142,576 |
| Whitewater | 198 | 16,342 | 3,998 | 84,968 | --- | --- | 105,308 | --- | --- | --- | --- | --- | --- | --- | --- | 105,308 | --- | 105,308 |
| Wilson | 1,121 | 48,231 | 29,754 | 51,835 | 24,314 | 1,971 | 156,105 | --- | 41,106 | 170,560 | --- | --- | 211,666 | 40,000 | 271 | 408,042 | --- | 408,042 |
| Wiscoy | 359 | 21,368 | 9,177 | 81,830 | --- | --- | 112,375 | --- | --- | 18,193 | --- | --- | 18,193 | --- | --- | 130,568 | --- | 130,568 |
| County Total | 11,199 | \$504,975 | \$392,762 | \$1,727,189 | \$27,951 | \$93,818 | \$2,746,695 | \$9,039 | \$80,457 | \$362,682 | \$ --- | \$ --- | \$452,178 | \$153,459 | \$5,706 | \$3,358,038 | \$862 | \$3,358,900 |
| Wright County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albion | 1,316 | 91,959 | 35,006 | 229,786 | 500 | 38,394 | 395,645 | --- | --- | 11,296 | --- | --- | 11,296 | --- | --- | 406,941 | --- | 406,941 |
| Buffalo | 1,875 | 35,040 | 85,217 | 132,767 | --- | 28,712 | 281,736 | --- | --- | 182,249 | --- | --- | 182,249 | --- | --- | 463,985 | --- | 463,985 |
| Chatham | 1,352 | 21,254 | 44,758 | 207,711 | --- | 17,828 | 291,551 | --- | --- | 6,644 | --- | --- | 6,644 | --- | --- | 298,195 | --- | 298,195 |
| Clearwater | 1,396 | 51,013 | 58,668 | 319,586 | --- | 24,537 | 453,804 | --- | --- | --- | --- | --- | --- | --- | --- | 453,804 | 50,000 | 503,804 |
| Cokato | 1,359 | 20,641 | 35,854 | 254,547 | --- | 4,841 | 315,883 | --- | --- | --- | --- | --- | --- | --- | --- | 315,883 | --- | 315,883 |
| Corinna | 2,413 | 265,317 | 109,561 | 626,568 | --- | 42,692 | 1,044,138 | --- | --- | 39,347 | --- | --- | 39,347 | --- | --- | 1,083,485 | --- | 1,083,485 |
| Franklin | 2,881 | 1,073,129 | 208,995 | 369,260 | 9,000 | 26,699 | 1,687,083 | 730 | --- | 86,650 | --- | --- | 87,380 | 57,173 | 19,568 | 1,851,204 | 134,398 | 1,985,602 |
| French Lake | 1,224 | 37,778 | 59,845 | 159,523 | --- | 18,268 | 275,414 | --- | --- | 465 | --- | --- | 465 | --- | --- | 275,879 | --- | 275,879 |
| Maple Lake | 2,135 | 84,719 | 59,118 | 298,623 | --- | --- | 442,460 | 237 | --- | 147,120 | --- | 20,000 | 167,357 | 38,000 | 3,600 | 651,417 | 100,000 | 751,417 |
| Marysville | 2,209 | 60,353 | 94,600 | 248,175 | --- | 20,069 | 423,197 | --- | --- | --- | --- | --- | --- | 16,291 | 9,047 | 448,535 | --- | 448,535 |
| Middleville | 976 | 39,417 | 43,458 | 208,676 | --- | 22,300 | 313,851 | --- | --- | 10,510 | --- | --- | 10,510 | --- | --- | 324,361 | --- | 324,361 |
| Monticello | 3,274 | 60,596 | 92,843 | 465,263 | --- | 40,289 | 658,991 | 1,086 | --- | --- | --- | --- | 1,086 | --- | --- | 660,077 | 75,000 | 735,077 |
| Rockford | 3,325 | 154,327 | 170,707 | 692,199 | --- | --- | 1,017,233 | 15,261 | --- | 20,339 | --- | --- | 35,600 | 95,000 | 14,674 | 1,162,507 | --- | 1,162,507 |
| Silver Creek | 2,453 | 143,577 | 58,154 | 428,755 | 875 | 1,177 | 632,538 | 1,582 | --- | 609,887 | --- | --- | 611,469 | --- | --- | 1,244,007 | --- | 1,244,007 |
| Southside | 1,524 | 70,054 | 76,961 | 363,756 | --- | 26,824 | 537,595 | --- | --- | 139,687 | --- | --- | 139,687 | --- | --- | 677,282 | --- | 677,282 |
| Stockholm | 996 | 146,950 | 47,346 | 94,517 | --- | 1,355 | 290,168 | --- | --- | 4,875 | --- | --- | 4,875 | --- | --- | 295,043 | 60,000 | 355,043 |
| Victor | 1,073 | 42,712 | 45,810 | 257,503 | --- | 20,738 | 366,763 | --- | --- | 15,300 | --- | --- | 15,300 | 23,197 | 4,383 | 409,643 | --- | 409,643 |
| Woodland | 1,139 | 49,310 | 60,564 | 162,406 | --- | --- | 272,280 | --- | --- | 125,795 | --- | --- | 125,795 | --- | --- | 398,075 | --- | 398,075 |
| County Total | 32,920 | \$2,448,146 | \$1,387,465 | \$5,519,621 | \$10,375 | \$334,723 | \$9,700,330 | \$18,896 | \$ --- | \$1,400,164 | \$ --- | \$20,000 | \$1,439,060 | \$229,661 | \$51,272 | \$11,420,323 | \$419,398 | \$11,839,721 |

Table 4

## Classification of Expenditures

For the Year Ended December 31, 2015


## CLASSIFICATION OF ENTERPRISE FUNDS

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

| Name of Town (County) <br> Name of Enterprise [footnote] | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | Income/ (Loss) |  |  | Interest Paid |  |  |  |  |  |  |  | Principal Payments |
| Baldwin (Sherburne) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Fund | --- | 7,746 | (7,746) | 6,000 | --- |  | (1,746) | --- | --- | --- | 17,339 | --- | --- | --- | --- | --- |
| Total | \$-- | \$7,746 | (\$7,746) | \$6,000 | s-- | (\$1,746) | \$-- | \$-- | s-- | \$17,339 | \$-- | \$-- | s-- | \$--- | \$-- |
| Breitung (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer | 145,834 | 147,892 | $(2,058)$ | --- | --- | $(2,058)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$145,834 | \$147,892 | (\$2,058) | s--- | s-- | (\$2,058) | \$-- | \$-- | s-- | \$-- | \$-- | \$-- | s-- | \$--- | \$-- |
| Brockway (Stearns) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Opole Sewer Fund | 24,529 | 20,450 | 4,079 | 1,031 | 878 | 4,232 | --- | --- | --- | 1,220 | 1,978 | --- | --- | 878 | 1,100 |
| Total | \$24,529 | \$20,450 | \$4,079 | \$1,031 | \$878 | \$4,232 | \$-- | \$-- | s-- | \$1,220 | \$1,978 | \$-- | s-- | \$878 | \$1,100 |
| Collegeville (Stearns) * |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fire Fund | --- | 2,165 | (2,165) | 94,600 | 84,679 | 7,756 | 92,612 | --- | --- | --- | --- | --- | --- | --- | --- |
| Snow | 7,620 | --- | 7,620 | 17,641 | 12,673 | 12,588 | 17,641 | --- | --- | --- | --- | 1,350 | --- | --- | --- |
| Total | \$7,620 | \$2,165 | \$5,455 | \$112,241 | \$97,352 | \$20,344 | \$110,253 | \$-- | s--- | \$-- | \$-- | \$1,350 | s-- | \$--- | s-- |
| Colvin (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sanitary Landfill [0] | 4,257 | 38,383 | $(34,126)$ | 36,156 | --- | 2,030 | 36,156 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$4,257 | \$38,383 | (\$34,126) | \$36,156 | s-- | \$2,030 | \$36,156 | \$-- | s--- | \$-- | \$-- | \$-- | s-- | \$--- | s-- |
| Credit River (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System | 205,635 | 246,751 | $(41,116)$ | 636 | --- | $(40,480)$ | --- | --- | --- | --- | --- | 1,114 | --- | --- | --- |
| Total | \$205,635 | \$246,751 | (\$41,116) | \$636 | s-- | ( $\mathbf{4 0 , 4 8 0 )}$ | \$-- | \$-- | \$-- | \$-- | \$-- | \$1,114 | s-- | \$--- | s-- |
| Empire (Dakota) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer | 535,377 | 293,943 | 241,434 | 22,051 | --- | 263,485 | --- | --- | 15,513 | --- | --- | --- | --- | --- | --- |
| Total | \$535,377 | \$293,943 | \$241,434 | \$22,051 | s-- | \$263,485 | \$-- | \$-- | \$15,513 | \$-- | \$-- | \$--- | s-- | \$-- | s-- |
| Fayal (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fayal Sewer | 521,576 | 562,435 | $(40,859)$ | 120,078 | 40,018 | 39,201 | --- | --- | --- | --- | 335,874 | --- | --- | 40,018 | 319,000 |
| Fayal Water | 79,107 | 120,546 | $(41,439)$ | 957 | 545 | $(41,027)$ | --- | --- | --- | --- | -- | --- | --- | 545 | --- |
| Total | \$600,683 | \$682,981 | (\$82,298) | \$121,035 | \$40,563 | (\$1,826) | \$-- | \$-- | s-- | \$-- | \$335,874 | \$-- | s-- | \$40,563 | \$319,000 |

[0] Information is taken from a cash receipts and disbursements statement.

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

| Name of Town (County) <br> Name of Enterprise [footnote] | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State <br> Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | Income/ (Loss) | Revenue | Expense |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Forest City (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest City Township Sub Service District | 13,765 | 23,036 | $(9,271)$ | --- | 226 | $(9,497)$ | --- | --- | --- | --- | --- | --- | --- | 226 | --- |
| Total | \$13,765 | \$23,036 | (\$9,271) | \$--- | \$226 | $(\$ 9,497)$ | \$-- | \$-- | s-- | \$-- | \$-- | \$-- | s-- | \$226 | \$-- |
| Forest Prairie (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 53,321 | 129,744 | (76,423) | 38,107 | 4,853 | $(43,169)$ | --- | --- | --- | --- | --- | --- | --- | 4,853 | 38,000 |
| Total | \$53,321 | \$129,744 | (\$76,423) | \$38,107 | \$4,853 | (\$43,169) | \$-- | \$-- | s-- | \$-- | \$-- | \$-- | s-- | \$4,853 | \$38,000 |
| Ideal (Crow Wing) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfer Station | 53,270 | 65,979 | $(12,709)$ | 2,242 | --- | $(10,467)$ | 2,214 | --- | --- | --- | 13,000 | --- | --- | --- | --- |
| Total | \$53,270 | \$65,979 | (\$12,709) | \$2,242 | \$-- | (\$10,467) | \$2,214 | \$-- | s-- | \$-- | \$13,000 | \$-- | s-- | \$-- | \$-- |
| Jackson (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Hall | 21,160 | 22,672 | $(1,512)$ | --- | --- | $(1,512)$ | --- | --- | --- | --- | 55,676 | --- | --- | --- | --- |
| Total | \$21,160 | \$22,672 | (\$1,512) | \$--- | s--- | (\$1,512) | \$-- | \$-- | \$-- | \$-- | \$55,676 | \$-- | s-- | \$-- | \$-- |
| Laketown (Carver) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer [0] | 140,823 | 123,240 | 17,583 | 336 | --- | 17,919 | --- | --- | 265 | --- | --- | --- | --- | --- | --- |
| Metro Sewer [0] | 13,357 | 9,651 | 3,706 | 105 | --- | 3,811 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$154,180 | \$132,891 | \$21,289 | \$441 | s-- | \$21,730 | \$-- | \$-- | \$265 | \$-- | \$-- | \$-- | s-- | s-- | \$--- |
| Lansing (Mower) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Andyville Sewer | 16,272 | 11,415 | 4,857 | --- | 340 | 4,517 | - | --- | --- | --- | --- | --- | --- | 340 | 2,000 |
| Lansing Subordinate Service District - Sewer | 67,011 | 28,636 | 38,375 | --- | 13,275 | 25,100 | --- | --- | --- | --- | --- | --- | --- | 13,275 | 47,000 |
| Lansing Subordinate Service District - Water | 48,967 | 29,623 | 19,344 | --- | --- | 19,344 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$132,250 | \$69,674 | \$62,576 | s--- | \$13,615 | \$48,961 | \$-- | \$-- | s-- | \$-- | \$-- | \$-- | s-- | \$13,615 | \$49,000 |
| Northern (Beltrami) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 16,195 | 28,553 | $(12,358)$ | --- | --- | $(12,358)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$16,195 | \$28,553 | (\$12,358) | s--- | s-- | (\$12,358) | \$-- | \$-- | s-- | \$-- | \$-- | \$-- | s-- | s-- | \$-- |

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

| Name of Town (County) <br> Name of Enterprise [footnote] | Operating |  |  | Nonoperating |  |  | Taxes | Federal Grants | State <br> Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenue | Expense | $\begin{gathered} \text { Income/ } \\ \text { (Loss) } \end{gathered}$ |  |  | Interest Paid |  |  |  |  |  |  |  | Principal <br> Payments |
| Red Rock (Mower) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nicolville Sanitary Sewer | 15,450 | 6,362 | 9,088 | 28,099 | 1,039 |  | 36,148 | --- | --- | --- | --- | --- | --- | --- | 1,039 | 18,901 |
| Total | \$15,450 | \$6,362 | \$9,088 | \$28,099 | \$1,039 | \$36,148 | \$-- | \$-- | S--- | \$-- | \$-- | \$-- | s-- | \$1,039 | \$18,901 |
| South Bend (Blue Earth) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer Utility | 103,008 | 153,552 | (50,544) | 14,570 | 51,004 | $(86,978)$ | --- | --- | 18 | --- | --- | 51,004 | --- | --- | --- |
| Total | \$103,008 | \$153,552 | ( 850,544 ) | \$14,570 | \$51,004 | (886,978) | \$-- | \$-- | \$18 | \$-- | \$-- | \$51,004 | s-- | \$--- | s--- |
| Spring Lake (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ben's Bay Operating | 11,816 | 19,575 | (7,759) | --- | --- | (7,759) | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lydia Subordinate Service District | 18 | 1,523 | $(1,505)$ | --- | --- | $(1,505)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| South Shore Drive Subordinate Service District | 5,028 | 2,428 | 2,600 | --- | --- | 2,600 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$16,862 | \$23,526 | (\$6,664) | \$-- | s-- | (\$6,664) | \$-- | \$-- | S--- | \$-- | \$-- | \$-- | \$-- | \$--- | \$-- |
| Thomson (Carlton) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System Fund | 335,532 | 240,788 | 94,744 | --- | --- | 94,744 | --- | --- | --- | 21,070 | 2,847 | --- | --- | --- | --- |
| Total | \$335,532 | \$240,788 | \$94,744 | \$-- | s-- | \$94,744 | \$-- | \$-- | S--- | \$21,070 | \$2,847 | \$-- | S-- | \$--- | S-- |
| White Bear (Ramsey) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 1,290,085 | 1,611,654 | $(321,569)$ | 15,931 | 6,097 | $(311,735)$ | --- | --- | --- | 339,688 | --- | 314,344 | --- | 6,071 | 48,341 |
| Storm Water | 280,767 | 184,410 | 96,357 | 3,866 | 2,994 | 97,229 | --- | --- | --- | --- | 125,000 | 62,658 | --- | 2,981 | 23,745 |
| Water | 1,193,621 | 1,432,284 | $(238,663)$ | 38,251 | 38,790 | $(239,202)$ | --- | --- | 9,484 | 339,687 | --- | 83,100 | --- | 38,790 | 266,512 |
| Total | \$2,764,473 | \$3,228,348 | ( 8463,875 ) | \$58,048 | \$47,881 | ( $\$ 453,708$ ) | \$--- | \$-- | \$9,484 | \$679,375 | \$125,000 | \$460,102 | s-- | \$47,842 | \$338,598 |
| Statewide Totals | \$5,203,401 |  | $(\$ 362,035)$ |  | \$257,411 |  | \$148,623 |  | \$25,280 |  | \$534,375 |  | s-- |  | \$764,599 |
|  |  | \$5,565,436 |  | \$440,657 |  | (\$178,789) |  | \$-- |  | \$719,004 |  | \$513,570 |  | \$109,016 |  |

ANALYSIS OF TOTAL OUTSTANDING INDEBTEDNESS

## Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015

| $\begin{aligned} & \text { County } \\ & \text { Name of Town (footnote) } \end{aligned}$ | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aitkin |  |  |  |  |  |  |  |
| Aitkin * | 835 | --- | 84,736 | --- | 84,736 | --- | --- |
| Clark | 147 | --- | --- | --- | --- | 27,809 | --- |
| Shamrock | 1,235 | --- | --- | --- | --- | 280,000 | --- |
| Wagner | 322 | --- | --- | --- | --- | 24,739 | --- |
| Anoka |  |  |  |  |  |  |  |
| Linwood | 5,364 | --- | --- | --- | --- | 150,411 | --- |
| Becker |  |  |  |  |  |  |  |
| Audubon | 578 | --- | 19,966 | --- | 19,966 | --- | --- |
| Carsonville | 221 | --- | --- | --- | --- | 55,333 | --- |
| Lake Eunice | 1,603 | --- | --- | --- | --- | 217,792 | --- |
| Osage | 879 | 152,613 | --- | --- | 152,613 | --- | --- |
| Benton |  |  |  |  |  |  |  |
| Langola | 943 | --- | --- | --- | --- | 371,545 | --- |
| Saint George | 1,209 | --- | --- | --- | --- | 253,600 | --- |
| Watab | 3,203 | 627,738 | --- | --- | 627,738 | --- | --- |
| Blue Earth |  |  |  |  |  |  |  |
| Decoria | 1,091 | --- | --- | --- | --- | 126,439 | --- |
| Garden City | 662 | --- | 72,000 | --- | 72,000 | 73,974 | --- |
| McPherson | 456 | 75,000 | --- | --- | 75,000 | --- | --- |
| Medo | 350 | --- | --- | --- | --- | 85,000 | --- |
| Rapidan | 1,074 | 400,000 | --- | --- | 400,000 | --- | --- |
| Brown |  |  |  |  |  |  |  |
| Bashaw | 229 | --- | --- | --- | --- | 17,900 | -- |
| Lake Hanska * | 321 | --- | --- | --- | --- | 105,302 | --- |
| Milford | 673 | --- | 184,000 | --- | 184,000 | --- | --- |
| Carlton |  |  |  |  |  |  |  |
| Blackhoof | 885 | --- | --- | --- | --- | 17,705 | --- |
| Thomson | 5,102 | 2,425,000 | --- | --- | 2,425,000 | 403,826 | --- |
| Twin Lakes | 2,098 | --- | --- | --- | --- | 435,000 | --- |
| Carver |  |  |  |  |  |  |  |
| Hollywood | 1,015 | --- | --- | --- | --- | 89,210 | --- |
| Laketown | 2,234 | --- | --- | --- | --- | 102,508 | --- |
| Watertown | 1,227 | --- | --- | --- | --- | --- | 60,000 |
| Cass |  |  |  |  |  |  |  |
| Crooked Lake | 550 | --- | --- | --- | --- | 74,644 | --- |
| Shingobee | 1,512 | 75,000 | --- | --- | 75,000 | --- | --- |
| Sylvan | 2,827 | 765,000 | --- | --- | 765,000 | 3,219 | --- |
| Chisago |  |  |  |  |  |  |  |
| Amador | 893 | 763,925 | --- | --- | 763,925 | --- | -- |
| Fish Lake | 2,000 | --- | 80,000 | --- | 80,000 | --- | --- |
| Nessel | 1,921 | 29,000 | --- | --- | 29,000 | --- | -- |

[^17]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County } \\ & \text { Name of Town (footnote) } \end{aligned}$ | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Clay |  |  |  |  |  |  |  |
| Goose Prairie * | 170 | --- | --- | 2,300 | 2,300 | --- | --- |
| Cook |  |  |  |  |  |  |  |
| Lutsen | 417 | --- | --- | --- | --- | 301,836 | --- |
| Schroeder | 207 | --- | --- | --- | --- | 64,000 | --- |
| Tofte | 251 | 78,728 | --- | 60,000 | 138,728 | 10,450 | --- |
| Cottonwood |  |  |  |  |  |  |  |
| Amboy | 157 | --- | --- | --- | --- | 42,825 | --- |
| Great Bend | 278 | --- | --- | --- | --- | 95,000 | --- |
| Mountain Lake | 380 | --- | --- | --- | --- | 153,310 | --- |
| Rosehill | 168 | --- | --- | --- | --- | 99,845 | --- |
| Storden | 161 | --- | --- | --- | --- | --- | 21,086 |
| Crow Wing |  |  |  |  |  |  |  |
| Center | 898 | 746,569 | --- | --- | 746,569 | 255,894 | --- |
| Lake Edward | 2,101 | 6,141 | --- | --- | 6,141 | --- | --- |
| Maple Grove | 796 | --- | 225,000 | --- | 225,000 | --- | --- |
| Roosevelt | 596 | --- | --- | 785,000 | 785,000 | --- | 28,600 |
| Dakota |  |  |  |  |  |  |  |
| Empire | 2,839 | 670,000 | --- | --- | 670,000 | --- | --- |
| Randolph | 682 | 217,000 | --- | --- | 217,000 | 25,000 | --- |
| Ravenna | 2,331 | --- | --- | --- | --- | 126,624 | --- |
| Waterford | 503 | --- | --- | --- | --- | 38,749 | 5,200 |
| Dodge |  |  |  |  |  |  |  |
| Hayfield | 466 | --- | --- | --- | --- | 98,281 | --- |
| Ripley | 192 | --- | --- | --- | --- | 96,606 | --- |
| Douglas |  |  |  |  |  |  |  |
| Hudson | 897 | -- | --- | --- | --- | 1,888,155 | --- |
| Ida | 1,280 | --- | 547,529 | --- | 547,529 | 1,302,376 | --- |
| Millerville | 335 | -- | --- | --- | --- | 177,636 | --- |
| Moe | 798 | --- | --- | --- | --- | 130,284 | --- |
| Fillmore |  |  |  |  |  |  |  |
| Carrolton | 302 | --- | --- | --- | --- | 90,000 | --- |
| Preble | 201 | --- | --- | --- | --- | 72,541 | --- |
| Freeborn |  |  |  |  |  |  |  |
| Albert Lea | 614 | 1,800 | 600 | 2,300 | 4,700 | --- | --- |
| Freeborn | 244 | 89,577 | --- | --- | 89,577 | --- | --- |
| Oakland | 382 | --- | --- | --- | --- | 61,047 | --- |
| Shell Rock | 413 | 66,324 | --- | --- | 66,324 | --- | -- |
| Goodhue |  |  |  |  |  |  |  |
| Florence | 1,600 | --- | 29,600 | --- | 29,600 | - | --- |
| Holden | 453 | --- | --- | --- | --- | 82,684 | -- |

[^18]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County } \\ & \text { Name of Town (footnote) } \\ & \hline \end{aligned}$ | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hubbard |  |  |  |  |  |  |  |
| Nevis | 1,014 | --- | --- | --- | --- | 63,000 | --- |
| Isanti |  |  |  |  |  |  |  |
| North Branch | 1,813 | --- | --- | --- | --- | 232,175 | --- |
| Itasca |  |  |  |  |  |  |  |
| Balsam | 551 | --- | - | --- | --- | 349,508 | --- |
| Deer River | 696 | 418,500 | --- | --- | 418,500 | --- | --- |
| Nashwauk | 692 | 15,000 | --- | --- | 15,000 | --- | --- |
| Jackson |  |  |  |  |  |  |  |
| La Crosse * | 147 | --- | --- | --- | --- | 43,769 | --- |
| Kanabec |  |  |  |  |  |  |  |
| Comfort * | 1,042 | 511,000 | --- | --- | 511,000 | --- | --- |
| Whited | 909 | 1,800 | 600 | 2,300 | 4,700 | --- | --- |
| Kandiyohi |  |  |  |  |  |  |  |
| Holland | 339 | --- | --- | --- | --- | 187,853 | --- |
| Roseland | 370 | --- | --- | 127,504 | 127,504 | --- | --- |
| Lac qui Parle |  |  |  |  |  |  |  |
| Riverside | 293 | --- | --- | --- | --- | 186,200 | --- |
| Lake |  |  |  |  |  |  |  |
| Crystal Bay | 457 | --- | --- | --- | --- | 7,833 | -- |
| Fall Lake * | 518 | --- | --- | --- | --- | 305,000 | --- |
| Silver Creek | 1,086 | 90,962 | --- | 499,000 | 589,962 | - | -- |
| Le Sueur |  |  |  |  |  |  |  |
| Washington | 725 | --- | 34,284 | --- | 34,284 | --- | --- |
| Lincoln |  |  |  |  |  |  |  |
| Hope | 272 | --- | --- | --- | --- | 30,017 | --- |
| Lyon |  |  |  |  |  |  |  |
| Eidsvold * | 241 | --- | --- | -- | --- | 45,795 | --- |
| Island Lake | 169 | --- | --- | --- | --- | 211,187 | -- |
| Rock Lake | 257 | --- | --- | --- | --- | 169,481 | --- |
| Martin |  |  |  |  |  |  |  |
| Fox Lake | 234 | --- | --- | --- | --- | 79,136 | --- |
| Lake Belt | 183 | --- | --- | --- | --- | 22,350 | -- |
| Manyaska | 310 | --- | --- | --- | --- | 109,500 | --- |
| Nashville | 192 | --- | --- | --- | --- | 180,438 | --- |
| Rutland | 428 | --- | --- | --- | --- | 61,785 | --- |
| Silver Lake | 513 | --- | --- | --- | --- | 78,382 | -- |
| Waverly | 195 | --- | --- | --- | --- | 59,014 | --- |
| Westford | 288 | --- | --- | --- | --- | 92,693 | --- |
| McLeod |  |  |  |  |  |  |  |
| Helen | 820 | --- | --- | --- | --- | 90,044 | --- |

[^19]
## Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015

| County <br> Name of Town (footnote) | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sumter | 504 | --- | --- | --- | --- | 38,000 | --- |
| Meeker |  |  |  |  |  |  |  |
| Dassel | 1,482 | 25,494 | --- | 288,724 | 314,218 | --- | --- |
| Ellsworth | 839 | 494,760 | --- | --- | 494,760 | --- | --- |
| Forest City | 652 | --- | --- | --- | --- | 153,239 | --- |
| Forest Prairie | 964 | --- | 246,000 | --- | 246,000 | --- | --- |
| Litchfield | 819 | 122,665 | --- | --- | 122,665 | --- | --- |
| Mille Lacs |  |  |  |  |  |  |  |
| Princeton | 2,236 | --- | --- | --- | --- | 41,076 | --- |
| South Harbor | 769 | --- | 620,000 | --- | 620,000 | --- | --- |
| Morrison |  |  |  |  |  |  |  |
| Morrill | 680 | --- | --- | --- | --- | 47,427 | --- |
| Scandia Valley | 1,166 | --- | --- | --- | --- | 125,000 | -- |
| Mower |  |  |  |  |  |  |  |
| Lansing | 936 | 543,000 | --- | 32,000 | 575,000 | --- | --- |
| Lyle | 341 | --- | --- | --- | --- | 45,689 | --- |
| Red Rock | 735 | --- | --- | 90,413 | 90,413 | --- | --- |
| Sargeant | 298 | --- | --- | --- | --- | 98,631 | --- |
| Udolpho | 445 | 33,722 | --- | --- | 33,722 | --- | --- |
| Murray |  |  |  |  |  |  |  |
| Des Moines River | 122 | --- | --- | --- | --- | 236,363 | --- |
| Holly | 112 | --- | --- | --- | --- | 26,535 | --- |
| Lime Lake | 171 | --- | --- | --- | --- | 200,440 | --- |
| Lowville | 166 | --- | --- | --- | --- | 97,757 | --- |
| Shetek | 278 | --- | --- | --- | --- | 87,830 | --- |
| Nobles |  |  |  |  |  |  |  |
| Bloom | 152 | --- | --- | --- | --- | 184,461 | --- |
| Graham Lakes | 237 | --- | --- | --- | --- | 14,650 | --- |
| Grand Prairie | 203 | --- | --- | --- | --- | 45,000 | --- |
| Indian Lake | 222 | --- | --- | --- | --- | 68,031 | --- |
| Olney | 196 | --- | --- | --- | --- | 100,442 | --- |
| Westside | 203 | --- | --- | --- | --- | 36,476 | --- |
| Olmsted |  |  |  |  |  |  |  |
| Cascade | 2,864 | --- | --- | --- | --- | 63,000 | --- |
| Eyota | 505 | 200,000 | --- | --- | 200,000 | --- | --- |
| Oronoco | 2,296 | 54,768 | --- | --- | 54,768 | --- | --- |
| Otter Tail |  |  |  |  |  |  |  |
| Eagle Lake * | 381 | --- | --- | --- | --- | 45,000 | -- |
| Hobart | 785 | 245,500 | --- | --- | 245,500 | --- | --- |
| Saint Olaf | 369 | --- | --- | --- | --- | 59,041 | --- |
| Tumuli | 432 | --- | --- | --- | --- | 151,405 | -- |
| Pine |  |  |  |  |  |  |  |
| Chengwatana | 957 | --- | --- | --- | --- | 70,872 | --- |

[^20]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015 

| $\begin{aligned} & \text { County } \\ & \text { Name of Town (footnote) } \\ & \hline \end{aligned}$ | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ogema | 339 | 70,877 | --- | --- | 70,877 | --- | --- |
| Pine City | 1,340 | 666,505 | 205,800 | --- | 872,305 | 47,467 | --- |
| Sandstone | 795 | 31,231 | --- | --- | 31,231 | --- | --- |
| Sturgeon Lake | 493 | --- | --- | --- | --- | 66,628 | --- |
| Windemere | 1,648 | --- | 175,782 | 11,322 | 187,104 | --- | --- |
| Polk |  |  |  |  |  |  |  |
| Higdem | 78 | --- | --- | --- | --- | 208,650 | --- |
| Pope |  |  |  |  |  |  |  |
| Glenwood | 1,059 | 29,000 | --- | --- | 29,000 | --- | --- |
| Langhei | 173 | --- | --- | --- | --- | 20,091 | --- |
| White Bear Lake | 436 | --- | --- | --- | --- | --- | 49,716 |
| Ramsey |  |  |  |  |  |  |  |
| White Bear | 11,013 | --- | 1,448,340 | 2,646,660 | 4,095,000 | --- | --- |
| Renville |  |  |  |  |  |  |  |
| Bandon | 158 | --- | --- | --- | --- | 24,366 | --- |
| Boon Lake | 349 | --- | --- | --- | --- | 145,649 | --- |
| Cairo | 215 | --- | --- | --- | --- | 65,553 | --- |
| Camp | 180 | --- | --- | --- | --- | 34,398 | --- |
| Rice |  |  |  |  |  |  |  |
| Erin | 877 | 95,182 | --- | --- | 95,182 | --- | --- |
| Forest* | 1,277 | 178,116 | --- | --- | 178,116 | --- | -- |
| Webster * | 1,804 | --- | --- | --- | --- | --- | 71,196 |
| Rock |  |  |  |  |  |  |  |
| Beaver Creek | 390 | --- | --- | --- | --- | 92,501 | --- |
| Magnolia | 211 | --- | --- | --- | --- | 44,867 | --- |
| Martin | 397 | --- | --- | --- | --- | 41,747 | --- |
| Saint Louis |  |  |  |  |  |  |  |
| Alborn | 460 | 170,000 | --- | --- | 170,000 | 91,947 | --- |
| Breitung | 588 | --- | --- | --- | --- | 89,407 | --- |
| Canosia | 2,189 | --- | 665,393 | --- | 665,393 | --- | --- |
| Cherry | 834 | --- | --- | --- | --- | 126,297 | --- |
| Crane Lake | 74 | 250,000 | --- | --- | 250,000 | --- | --- |
| Eagles Nest | 225 | 42,349 | --- | --- | 42,349 | --- | --- |
| Fayal | 1,794 | --- | --- | --- | --- | 1,712,000 | --- |
| Fredenberg | 1,317 | 660,000 | --- | --- | 660,000 | --- | --- |
| Grand Lake | 2,713 | 980,432 | --- | --- | 980,432 | --- | --- |
| Lakewood | 2,229 | 320,000 | --- | --- | 320,000 | --- | --- |
| Midway | 1,416 | 189,000 | --- | --- | 189,000 | 404,677 | --- |
| Normanna | 802 | --- | --- | --- | --- | 55,611 | --- |
| North Star | 183 | --- | --- | --- | --- | 11,416 | --- |
| White | 1,522 | 65,000 | --- | --- | 65,000 | 271,535 | --- |
| Scott |  |  |  |  |  |  |  |
| Cedar Lake | 3,008 | --- | --- | --- | --- | 227,035 | --- |
| Credit River | 5,475 | -- | 2,700,000 | --- | 2,700,000 | --- | --- |

*Data could not be verified.

## Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015

| County <br> Name of Town (footnote) | Population | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sand Creek | 1,596 | 448,140 | --- | --- | 448,140 | -- | --- |
| Spring Lake | 3,609 | 920,000 | --- | 495,000 | 1,415,000 | 1,338,000 | --- |
| Sherburne |  |  |  |  |  |  |  |
| Baldwin | 6,858 | --- | --- | --- | --- | 376,563 | --- |
| Becker | 5,212 | 160,000 | --- | --- | 160,000 | --- | --- |
| Big Lake | 7,625 | 725,000 | --- | --- | 725,000 | --- | --- |
| Livonia | 6,135 | 340,000 | --- | --- | 340,000 | --- | --- |
| Palmer | 2,426 | 335,000 | --- | --- | 335,000 | --- | --- |
| Santiago | 1,956 | 310,000 | --- | --- | 310,000 | --- | --- |
| Sibley |  |  |  |  |  |  |  |
| Bismarck | 306 | --- | --- | --- | --- | 84,015 | --- |
| New Auburn | 393 | 210 | --- | --- | 210 | --- | - |
| Stearns |  |  |  |  |  |  |  |
| Avon | 2,283 | 210,000 | --- | --- | 210,000 | --- | --- |
| Brockway | 2,753 | --- | --- | --- | --- | 18,406 | --- |
| Collegeville * | 3,333 | 999,225 | --- | --- | 999,225 | --- | --- |
| Eden Lake | 1,538 | 375,000 | --- | --- | 375,000 | --- | --- |
| Farming | 988 | --- | --- | --- | --- | 32,120 | --- |
| Krain | 974 | --- | --- | --- | --- | 271,969 | --- |
| Luxemburg | 640 | 670,000 | --- | --- | 670,000 | 12,012 | --- |
| Millwood | 998 | --- | --- | --- | --- | 69,179 | --- |
| Munson | 1,515 | 365,000 | 85,000 | --- | 450,000 | --- | --- |
| Wakefield | 2,814 | 758,000 | --- | --- | 758,000 | 270,000 | --- |
| Steele |  |  |  |  |  |  |  |
| Meriden | 622 | 106,000 | 216,321 | --- | 322,321 | --- | --- |
| Todd |  |  |  |  |  |  |  |
| Villard | 637 | 33,000 | --- | --- | 33,000 | --- | - |
| Wabasha |  |  |  |  |  |  |  |
| Greenfield | 1,287 | --- | --- | 48,000 | 48,000 | --- | --- |
| Plainview | 438 | --- | --- | --- | --- | 9,000 | - |
| Waseca |  |  |  |  |  |  |  |
| Wilton | 354 | --- | --- | --- | --- | --- | 169,689 |
| Watonwan |  |  |  |  |  |  |  |
| Saint James | 244 | --- | --- | --- | --- | 117,583 | --- |
| Winona |  |  |  |  |  |  |  |
| Dresbach * | 440 | --- | --- | --- | --- | 268,912 | -- |
| Hart | 338 | --- | --- | --- | --- | 48,143 | -- |
| New Hartford | 862 | --- | 74,645 | --- | 74,645 | --- | - |
| Wright |  |  |  |  |  |  |  |
| Franklin | 2,881 | --- | --- | --- | --- | 900,050 | --- |
| Maple Lake | 2,135 | 71,000 | --- | --- | 71,000 | --- | --- |
| Marysville | 2,209 | --- | --- | --- | --- | 187,993 | 9,788 |
| Rockford | 3,325 | --- | 300,000 | --- | 300,000 | --- | --- |

[^21]
# Table 6 <br> Outstanding Indebtedness of Towns For the Year Ended December 31, 2015 

| County Name of Town (footnote) | Population | General <br> Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term <br> Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Victor | 1,073 | --- | --- | --- | --- | 139,711 | --- |
| Yellow Medicine |  |  |  |  |  |  |  |
| Norman | 243 | --- | --- | --- | --- | --- | 380 |
| State Total | 222,143 | \$20,519,853 | \$8,015,596 | \$5,090,523 | \$33,625,972 | \$20,696,122 | \$415,655 |

## Summary of Outstanding Indebtedness

| General Obligation | $\$ 20,519,853$ |
| :--- | ---: |
| Special Assessment | $8,015,596$ |
| Other Bonded Indebtedness | $5,090,523$ |
| Total Bonded Indebtedness | $\mathbf{\$ 3 3 , 6 2 5 , 9 7 2}$ |
|  |  |
| Other Long-Term Indebtedness | $\$ 20,696,122$ |
| Short-Term Indebtedness | $\$ 415,655$ |

Total Outstanding Indebtedness \$54,737,749

## SUMMARY OF REVENUES AND EXPENDITURES BY ECONOMIC DEVELOPMENT REGION

Table 7
Summary of Town Revenues by Economic Development Region
For the Year Ended December 31, 2015

|  |  |  |  |  | Intergovernmental Revenues |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total <br> Revenues | Other <br> Financing Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Region | Pop. | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County and Local Grants |  |  |  |  | Borrowing | Other Sources | Transfers In | Total Revenues \& Other Sources |
| Metro | 78,708 | \$20,579,885 | \$1,629,837 | \$1,485,332 | \$630,600 | \$1,305,417 | \$249,028 | \$2,388,582 | \$524,412 | \$675,407 | \$29,468,500 | \$2,923,984 | \$30,253 | \$3,430,937 | \$35,853,674 |
| Arrowhead | 84,231 | 22,126,438 | 783,084 | 156,078 | 264,336 | 6,353,731 | 1,593,092 | 1,239,847 | 103,332 | 1,775,087 | 34,395,025 | 286,533 | 569,210 | 3,429,166 | 38,679,934 |
| Central | 123,063 | 25,659,676 | 857,800 | 630,280 | 91,208 | 2,655,923 | 235,841 | 959,159 | 91,910 | 577,698 | 31,759,495 | 1,668,264 | 60,653 | 940,639 | 34,429,051 |
| East Central | 84,667 | 16,528,539 | 254,077 | 243,328 | 1,914 | 2,105,031 | 44,113 | 544,282 | 65,227 | 329,561 | 20,116,072 | 469,441 | 423,343 | 400,669 | 21,409,525 |
| Headwaters | 47,458 | 9,850,471 | 49,599 | 54,176 | 26,446 | 1,893,415 | 66,090 | 204,827 | 55,958 | 74,664 | 12,275,646 | --- | 7,019 | 330,125 | 12,612,790 |
| North Central | 78,644 | 19,479,497 | 106,857 | 42,300 | 709,740 | 3,665,115 | 90,466 | 452,333 | 80,203 | 357,228 | 24,983,739 | 254,351 | 83,352 | 1,960,028 | 27,281,470 |
| Northwest | 31,797 | 8,861,572 | 50,782 | 4,476 | 81,279 | 5,201,630 | 81,750 | 186,722 | 39,625 | 109,511 | 14,617,347 | --- | 23,954 | 208,534 | 14,849,835 |
| South Central | 57,456 | 17,693,897 | 188,067 | 25,190 | 2,107,708 | 4,232,439 | 30,134 | 265,627 | 46,344 | 140,007 | 24,729,413 | 303,353 | 99,588 | 875,806 | 26,008,160 |
| Southeast | 116,446 | 30,273,434 | 166,035 | 104,345 | 1,169,224 | 6,033,475 | 208,195 | 837,552 | 90,913 | 503,873 | 39,387,046 | 596,629 | 81,172 | 979,213 | 41,044,060 |
| Southwest | 32,591 | 12,148,448 | 55,285 | 4,500 | 503,842 | 5,273,063 | 123,118 | 159,292 | 54,884 | 390,179 | 18,712,611 | 818,891 | 259,771 | 249,664 | 20,040,937 |
| Southwest Central | 40,899 | 11,849,494 | 80,466 | 11,524 | 52,620 | 2,635,862 | 11,868 | 918,247 | 45,574 | 38,364 | 15,644,019 | 147,140 | 68,594 | 270,361 | 16,130,114 |
| Upper Southwest | 14,911 | 5,598,863 | 47,394 | 248 | 298,301 | 2,699,675 | 37,594 | 65,914 | 16,972 | 27,576 | 8,792,537 | 193,200 | 80,524 | 30,000 | 9,096,261 |
| West Central | 92,353 | 25,785,257 | 1,390,157 | 22,948 | 50,583 | 6,259,397 | 130,667 | 763,683 | 342,648 | 453,615 | 35,198,955 | 800,000 | 53,153 | 943,396 | 36,995,504 |
| Total | $\underline{883,224}$ | \$226,435,471 | $\xlongequal{\text { \$5,659,440 }}$ | \$2,784,725 | \$5,987,801 | \$50,314,173 | \$2,901,956 | \$8,986,067 | \$1,558,002 | $\underline{ }$ \$5,452,770 | \$310,080,405 | \$8,461,786 | \$1,840,586 | \$14,048,538 | \$334,431,315 |

Table 8
Summary of Town Expenditures by Economic Development Region
For the Year Ended December 31, 2015

| Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Debt Service |  | Other Financing Uses |  |  | Total Expenditures \& Other Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \hline \text { General } \\ \text { Government } \end{gathered}$ | Public Safety | $\begin{gathered} \hline \text { Roads and } \\ \text { Bridges } \\ \hline \end{gathered}$ | Parks and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Roads and Bridges | Parks and Recreation | All Other | Total Capital Outlay | Interest Payments | Principal Payments | Refunded Bonds | $\begin{aligned} & \hline \text { Other } \\ & \text { Uses } \\ & \hline \end{aligned}$ | $\begin{gathered} \hline \text { Transfers } \\ \text { Out } \\ \hline \end{gathered}$ |  |
| \$4,727,378 | \$5,713,352 | \$10,425,835 | \$771,038 | \$1,069,741 | \$22,707,344 | \$115,991 | \$31,741 | \$3,696,819 | \$43,460 | \$139,764 | \$4,027,775 | \$316,065 | \$2,575,203 | \$578,100 | \$96,362 | \$2,900,998 | \$33,201,847 |
| 7,775,150 | 4,630,107 | 9,754,573 | 1,413,681 | 1,302,297 | 24,875,808 | 1,531,770 | 767,160 | 2,582,922 | 181,832 | 532,103 | 5,595,787 | 292,289 | 1,459,733 | --- | 112,322 | 3,746,817 | \$36,082,756 |
| 5,680,917 | 4,594,923 | 14,989,207 | 196,205 | 642,903 | 26,104,155 | 321,011 | 17,614 | 4,835,921 | 268,376 | 20,000 | 5,462,922 | 287,739 | 1,066,996 | --- | 13,127 | 923,484 | \$33,858,423 |
| 3,481,002 | 2,373,624 | 8,310,492 | 100,816 | 148,092 | 14,414,026 | 347,424 | 105,823 | 2,522,885 | 78,274 | 345 | 3,054,751 | 126,885 | 382,651 | --- | 479,305 | 404,049 | \$18,861,667 |
| 2,405,866 | 1,419,834 | 5,129,312 | 71,544 | 330,491 | 9,357,047 | 177,739 | 30,368 | 943,923 | 50 | 8,025 | 1,160,105 | 5,159 | 62,837 | --- | --- | 330,125 | \$10,915,273 |
| 3,541,237 | 2,944,416 | 13,888,110 | 149,459 | 554,443 | 21,077,665 | 212,522 | 280,128 | 1,424,547 | 7,075 | 6,339 | 1,930,611 | 135,512 | 944,397 | --- | 1,547 | 1,971,034 | \$26,060,766 |
| 2,083,055 | 1,077,137 | 8,629,534 | 20,185 | 492,000 | 12,301,911 | 64,039 | 37,582 | 503,499 | 1,412 | 23,082 | 629,614 | 13,160 | 12,000 | --- | 913 | 228,519 | \$13,186,117 |
| 2,766,372 | 2,553,248 | 12,904,789 | 73,292 | 446,915 | 18,744,616 | 97,098 | 200,783 | 1,015,530 | 112,810 | 67,749 | 1,493,970 | 62,252 | 653,380 | --- | 51,182 | 875,806 | \$21,881,206 |
| 4,743,588 | 4,574,186 | 21,499,961 | 145,317 | 859,745 | 31,822,797 | 206,420 | 190,056 | 2,415,581 | 16,438 | 24,253 | 2,852,748 | 155,463 | 634,447 | --- | 16,686 | 991,710 | \$36,473,851 |
| 2,087,388 | 1,311,344 | 9,115,360 | 7,107 | 192,685 | 12,713,884 | 66,287 | 51,477 | 2,050,337 | 300 | --- | 2,168,401 | 71,454 | 681,009 | --- | --- | 249,403 | \$15,884,151 |
| 1,884,669 | 1,497,898 | 7,677,272 | 58,156 | 292,767 | 11,410,762 | 96,947 | 258,613 | 687,545 | --- | 600 | 1,043,705 | 61,228 | 519,266 | --- | 882 | 270,161 | \$13,306,004 |
| 1,265,730 | 566,943 | 4,826,946 | 15,320 | 105,437 | 6,780,376 | 76,168 | 24,078 | 512,068 | 25,300 | --- | 637,614 | 694 | 29,706 | --- | --- | 30,000 | \$7,478,390 |
| 4,748,124 | 3,298,735 | 16,875,651 | 182,878 | 1,298,307 | 26,403,695 | 450,413 | 205,555 | 1,242,865 | 2,377 | 11,182 | 1,912,392 | 123,393 | 1,493,054 | --- | 44,510 | 945,182 | \$30,922,226 |
| \$47,190,476 | \$36,555,747 | \$144,027,042 | $\underline{\text { \$3,204,998 }}$ | \$7,735,823 | \$238,714,086 | \$3,763,829 | $\underline{\text { \$2,200,978 }}$ | \$24,434,442 | \$737,704 | \$833,442 | \$31,970,395 | \$1,651,293 | $\underline{\text { \$10,514,679 }}$ | \$578,100 | \$816,836 | $\underline{\text { \$13,867,288 }}$ | \$298,112,677 |

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## GLOSSARY

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## Glossary

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

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

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

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

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

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

CONSTANT DOLLARS - Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2006 as the base year (N.I.P.A. Table 1.1.9, October 2016).

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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[^0]:    ${ }^{1}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2006 as the base year (N.I.P.A. Table 1.1.9, October 2016).

[^1]:    ${ }^{2}$ While there were 1,781 Minnesota towns in 2015, a total of 95 towns failed to comply with the statutory reporting requirement. In the previous reporting period, 102 towns failed to comply with the reporting requirement. The difference in the number of towns reporting from 2014 to 2015 may skew comparisons between the two years.
    ${ }^{3}$ The underlying databases for Office of the State Auditor reports are available for downloading through the Office of the State Auditor's web site at www.auditor.state.mn.us.
    ${ }^{4}$ There were two fewer towns in 2015 than 2014. The Town of Rice Lake in Saint Louis County became a city in 2015. The Town of Liberty in Itasca County dissolved in 2015.

[^2]:    ${ }^{5}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2006 as the base year (N.I.P.A. Table 1.1.9, October 2016).

[^3]:    ${ }^{6}$ Current expenditures and capital outlays for water and sewer enterprises are included separately as enterprise fund activities in Table 5, pg. 138.

[^4]:    * Includes all towns.
    **Excludes data from towns that failed to report.
    ***Starting in 2013, this category includes Other Sources. It has also been added to the 2011 and 2012 years to make them comparable.

[^5]:    [1] Failed to report in time for this publication.

[^6]:    Cottonwood County - (Southwest Region)

[^7]:    [1] Failed to report in time for this publication.
    *Data could not be verified.

[^8]:    Itasca County - (Arrowhead Region)

[^9]:    [1] Failed to report in time for this publication.

[^10]:    [1] Failed to report in time for this publication.

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

[^12]:    [1] Failed to report in time for this publication.

[^13]:    [1] Failed to report in time for this publication.

[^14]:    Steele County - (Southeast Region)

[^15]:    [1] Failed to report in time for this publication.

[^16]:    [1] Failed to report in time for this publication.
    *Data could not be verified.

[^17]:    *Data could not be verified

[^18]:    *Data could not be verified.

[^19]:    *Data could not be verified.

[^20]:    *Data could not be verified.

[^21]:    *Data could not be verified

