

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Minnesota County Finances
2022 Revenues, Expenditures, and Debt**

Description of the Office of the State Auditor

The Office of the State Auditor (OSA) helps ensure financial integrity and accountability in local government financial activities. The OSA is the constitutional office that oversees more than \$40 billion in annual financial activity by local governments and approximately \$20 billion of federal funding financial activity.

The OSA performs around 90 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office maintains the following seven divisions:

- **Audit Practice:** Helps ensure fiscal integrity by conducting financial and compliance audits of local governments and the federal compliance audit of the State of Minnesota.
- **Constitution:** Connects with the public via external communication, media relations, legislative coordination, and public engagements for the State Auditor.
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- **Tax Increment Financing (TIF):** Promotes compliance and accountability in local governments' use of tax increment financing through education, reporting, and compliance reviews.

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Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2022



December 19, 2024

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Office of the State Auditor
State of Minnesota

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2022.¹

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

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

Table 4 lists the bonded and other long-term debt outstanding as of December 31, 2022, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2021 and 2022 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2022 unrestricted fund balances as a percent of total current expenditures.

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

¹Two counties, Dodge and Kittson, did not fulfill the annual financial reporting requirements. Kittson County submitted their 2022 Annual Financial Reporting Form without an accompanying audit. Unaudited data provided by Kittson County is included in this report for comparison purposes. Dodge County did not submit their 2022 Annual Financial Reporting Form or audit. The financial data for Dodge County is not available and is not included in this report.

Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$8.8 billion in 2022. This represents an increase of \$423.4 million, or 5.0 percent, over 2021 (pg. 3).
- Counties reported total expenditures of \$9.0 billion in 2022. This represents an increase of \$515.2 million, or 6.1 percent, from 2021 total expenditures. Between 2021 and 2022, current expenditures increased 4.9 percent to \$7.0 billion, capital outlays increased 16.3 percent to \$1.5 billion, and debt service decreased 4.5 percent to \$440.8 million (pg. 6).
- In 2022, Minnesota counties reported outstanding long-term debt of \$4.3 billion.² This represents an increase of 1.3 percent from the long-term debt reported in 2021. Of the \$4.3 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$385.7 million was other long-term debt³ (pg. 10).
- Minnesota counties reported enterprise operating losses of \$197.7 million in 2022. This represents an increase of 44.3 percent from the operating losses of \$137.0 million reported in 2021. County enterprises posted a net profit of \$5.4 million in 2022, a decrease of 94.0 percent from the \$90.3 million net profit reported in 2021 (pg. 11).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.4 billion in 2022. This represents an increase of 1.7 percent over 2021. The average unrestricted fund balance as a percent of current expenditures for counties was 48.8 percent in 2022, compared to 50.2 percent in 2021. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 21.7 percent (Pine County) to 173.4 percent (Lincoln County) (pg. 12).

Ten-Year Trends

- In actual dollars, total county revenues rose 49.5 percent between 2013 and 2022. When adjusted for inflation, the increase in total revenues was 14.2 percent over this period⁴ (pg. 4).
- In actual dollars, total expenditures increased 44.1 percent from 2013 to 2022. When adjusted for inflation, county expenditures increased 10.0 percent over the ten-year period (pg. 7).

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

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

⁴Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, September 26, 2024) setting 2013 as the base year.

Comparison and Overview

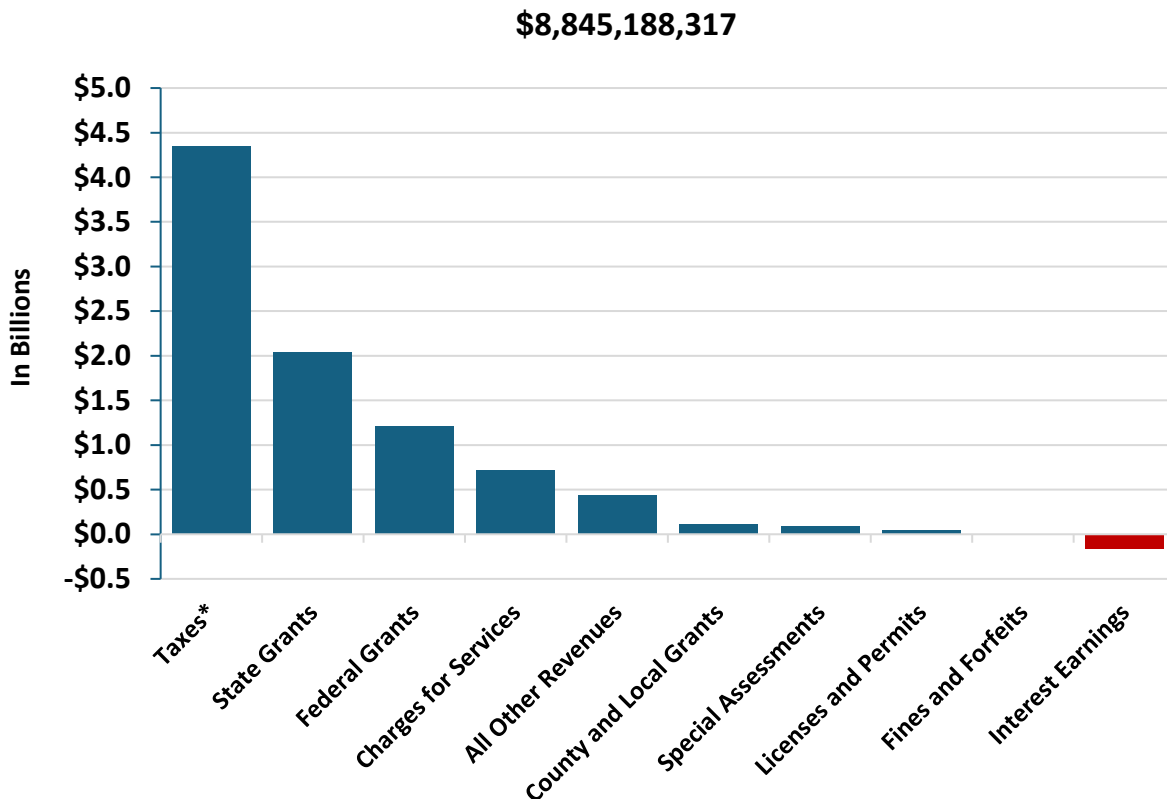
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$8.8 billion in 2022. This represents an increase of \$423.4 million, or 5.0 percent, over 2021. Revenue growth occurred in seven of the ten revenue categories shown in Figure 1 below. Those categories showing the greatest increases were county and local grants (80.8 percent), federal grants (20.0 percent), and all other revenues (12.1 percent). The three categories of revenues showing decreases were interest earnings (-1303.2 percent), fines and forfeits (-14.8 percent), and charges for services (-3.3 percent). Adverse market conditions resulted in negative interest/investment earnings of -\$161.0 million in 2022.

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2022, accounting for 86.0 percent of total revenues. The share of total revenues derived from taxes and federal grants increased, while the share of revenue derived from state grants decreased between 2021 and 2022. Figure 1 below shows governmental revenues by source.

Figure 1: 2022 Total County Revenues

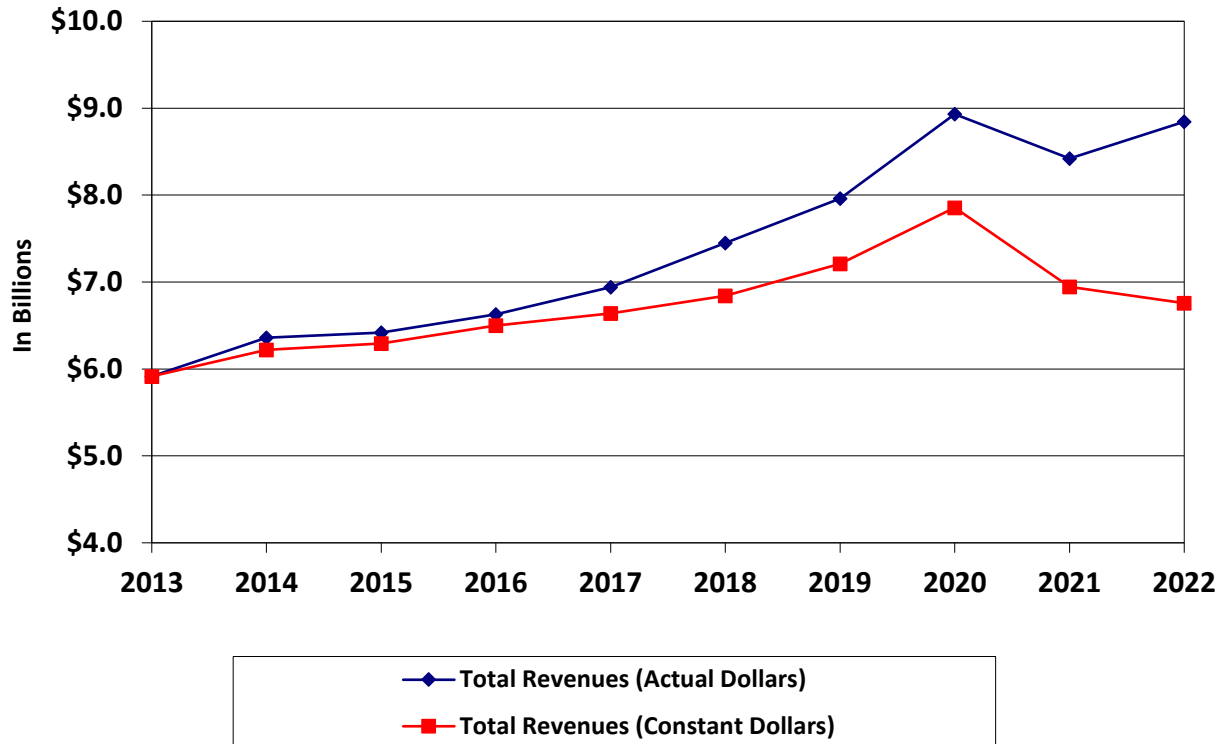


*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2013 to 2022. In actual dollars, total county revenues rose 49.5 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 14.2 percent over this period.⁵

**Figure 2: Total Revenues
Actual and Constant Dollars, 2013 - 2022**



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2013 and 2022, the share of total revenues derived from taxes increased from 48.3 percent to 49.1 percent, federal grants increased from 10.9 percent to 13.7 percent, while the share of total revenues derived from state grants decreased from 23.3 percent to 23.1 percent, and charges for services decreased from 10.3 percent to 8.1 percent.

⁵Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, September 26, 2024) setting 2013 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2013 and 2022.

Figure 3: Primary Sources of Revenues, 2013 - 2022

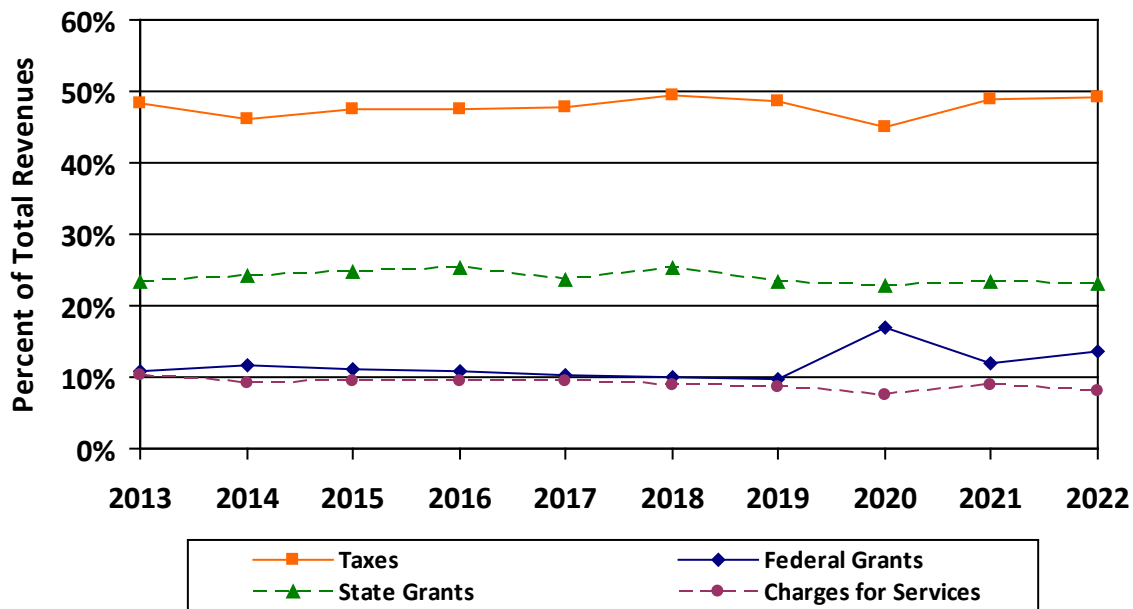


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2013 - 2022

Revenues	2013*	2017*	2018*	2022*	2013 - 17	2018 - 22	10-Year Change
					5-Year Change	5-Year Change	
Taxes	\$2,859,254,472	\$3,176,095,926	\$3,378,115,596	\$3,318,132,970	11.1%	-1.8%	16.0%
Special Assessments	53,985,692	58,633,797	55,500,326	70,026,885	8.6%	26.2%	29.7%
Licenses and Permits	31,661,164	36,758,815	35,556,100	33,613,668	16.1%	-5.5%	6.2%
Federal Grants	643,414,405	678,265,883	689,251,191	927,502,801	5.4%	34.6%	44.2%
State Grants	1,377,292,281	1,569,076,405	1,729,139,188	1,561,623,921	13.9%	-9.7%	13.4%
Local Unit Grants	164,818,449	243,399,097	90,159,527	83,051,838	47.7%	-7.9%	-49.6%
Charges for Services	610,122,301	628,677,356	605,592,485	547,287,871	3.0%	-9.6%	-10.3%
Fines and Forfeits	7,691,877	7,889,542	7,624,641	4,079,513	2.6%	-46.5%	-47.0%
Interest Earnings	-19,574,038	67,742,340	82,213,040	-122,931,451	446.1%	-249.5%	-528.0%
All Other Revenues	186,906,465	173,082,008	169,693,238	332,938,648	-7.4%	96.2%	78.1%
Total Revenues	\$5,915,573,068	\$6,639,621,168	\$6,842,845,331	\$6,755,326,663	12.2%	-1.3%	14.2%

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

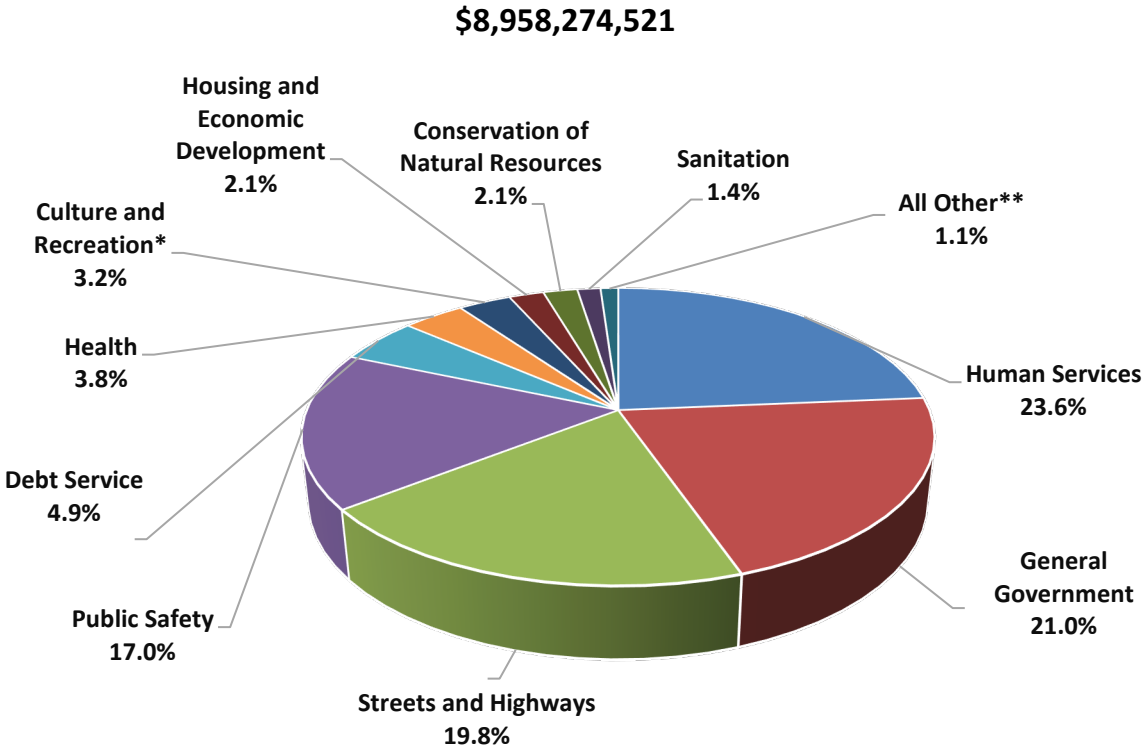
Governmental Fund Expenditures

Current-Year Trends

Counties reported total expenditures of \$9.0 billion in 2022. This represents an increase of \$515.2 million, or 6.1 percent, from 2021 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large capital assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2021 and 2022, current expenditures increased 4.9 percent to \$7.0 billion, capital outlays increased 16.3 percent to \$1.5 billion, and debt service decreased 4.5 percent to \$440.8 million.

Nine of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were all other expenditures (202.6 percent), health (17.4 percent), streets and highways (13.2 percent), and general government (12.6 percent). Counties spent less on housing and economic development (-43.6 percent), and debt service (-4.5 percent). Figure 4 below shows the relative shares of total county expenditures by function.

Figure 4: 2022 Total Governmental Expenditures



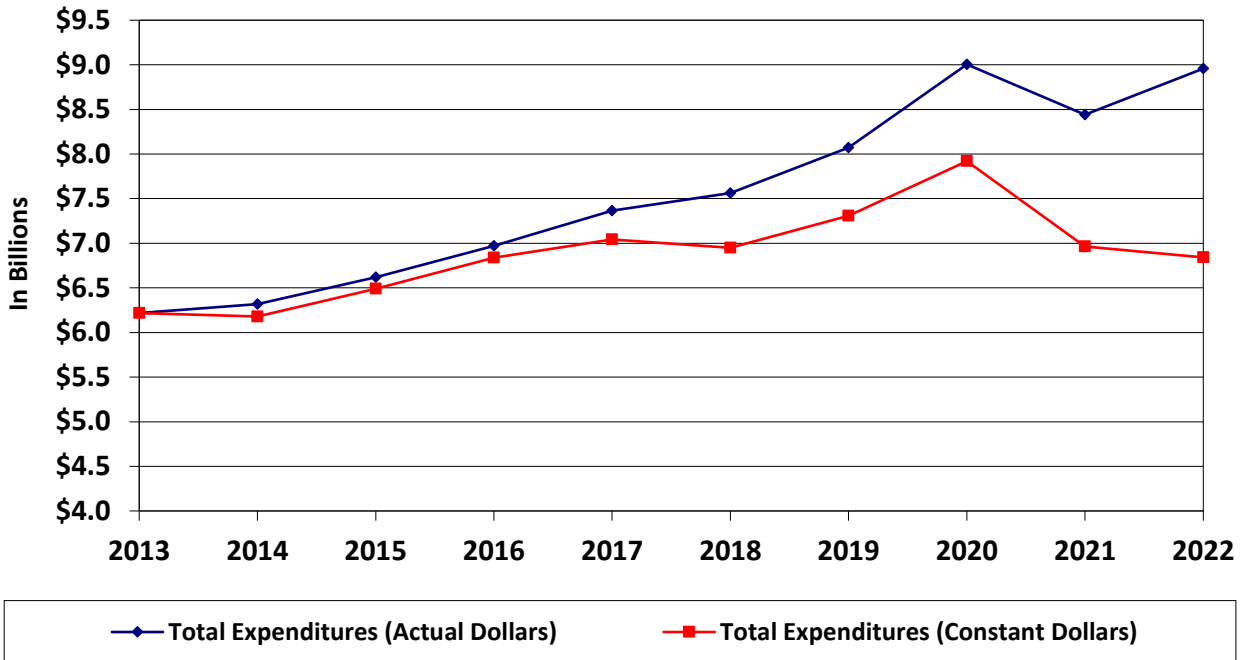
*This category includes expenditures for libraries and parks and recreation.

**This category includes expenditures for airport, transit, cemetery, and all other miscellaneous.

Ten-Year Trends

In actual dollars, total expenditures increased 44.1 percent from 2013 to 2022. When adjusted for inflation, county expenditures increased 10.0 percent over the ten-year period.⁶ Figure 5 below illustrates trends in total county expenditures from 2013 to 2022 using actual and constant dollars.

**Figure 5: Total Expenditures
Actual and Constant Dollars, 2013 - 2022**



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, general government, streets and highways, and public safety expenditures. In 2022, these four expenditure categories accounted for 81.5 percent of all county expenditures.

In constant dollars, general government increased 40.3 percent, streets and highways increased 16.7 percent, public safety expenditures increased 8.8 percent, and human services increased 5.2 percent between 2013 and 2022.

⁶Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, September 26, 2024) setting 2013 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2013 and 2022. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

Figure 6: Primary Categories of Expenditures, 2013 - 2022

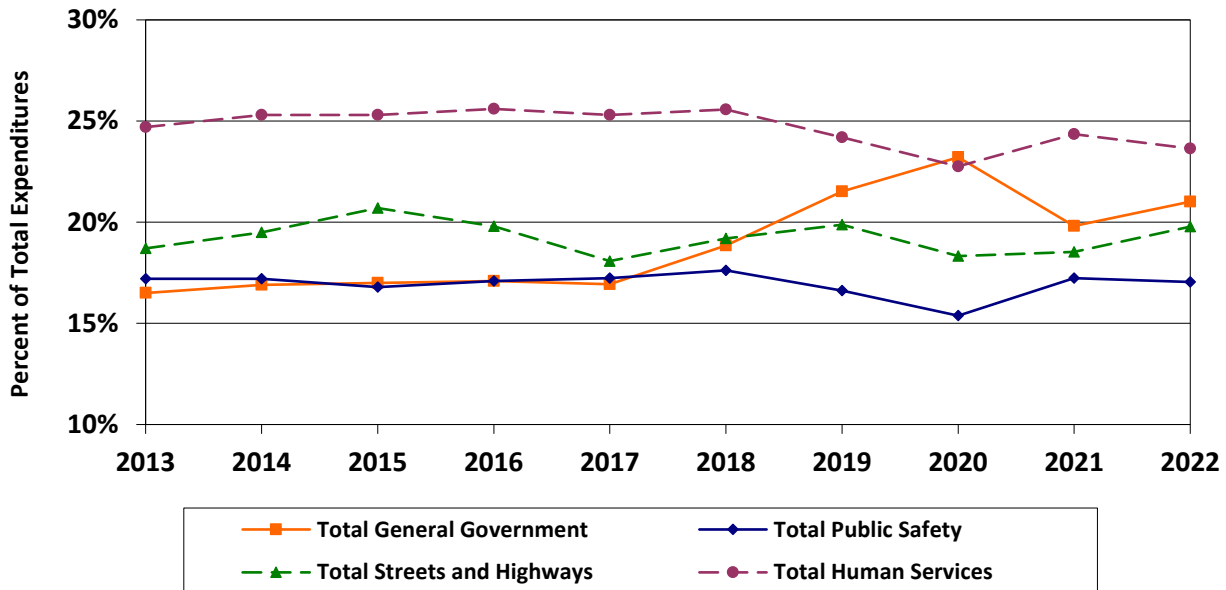


Table 2a: County Expenditures Summary (Constant Dollars), 2013 - 2022

Expenditures	2013*	2017*	2018*	2022*	2013 - 17	2018 - 22	10-Year
					5-Year	5-Year	
General Government	\$1,025,212,970	\$1,192,526,621	\$1,310,055,242	\$1,438,252,885	16.3%	9.8%	40.3%
Public Safety	1,071,070,657	1,214,204,923	1,224,317,221	1,165,685,648	13.4%	-4.8%	8.8%
Streets and Highways	1,159,782,829	1,273,284,535	1,334,162,454	1,352,945,690	9.8%	1.4%	16.7%
Sanitation	89,682,333	109,437,981	113,444,458	96,124,216	22.0%	-15.3%	7.2%
Human Services	1,537,526,548	1,782,135,009	1,776,844,065	1,617,126,467	15.9%	-9.0%	5.2%
Health	289,164,229	253,025,544	255,060,618	256,719,607	-12.5%	0.7%	-11.2%
Culture and Recreation	243,238,702	245,087,336	237,736,194	219,233,341	0.8%	-7.8%	-9.9%
Cons. of Natural Resources	99,734,675	136,014,137	141,289,848	141,384,565	36.4%	0.1%	41.8%
Housing and Econ. Dev.	223,851,784	197,594,003	156,361,703	143,915,737	-11.7%	-8.0%	-35.7%
All Other	22,995,989	23,678,387	29,832,375	73,652,793	3.0%	146.9%	220.3%
Total Debt Service	456,002,950	616,729,835	369,869,686	336,652,927	35.2%	-9.0%	-26.2%
Total Expenditures	\$6,218,263,666	\$7,043,718,310	\$6,948,973,864	\$6,841,693,875	13.3%	-1.5%	10.0%
Total Current Expenditures	\$4,878,282,596	\$5,348,733,004	\$5,310,816,886	\$5,360,693,355	9.6%	0.9%	9.9%
Total Capital Outlay	883,978,120	1,078,255,471	1,268,287,292	1,144,347,593	22.0%	-9.8%	29.5%
Total Debt Service	456,002,950	616,729,835	369,869,686	336,652,927	35.2%	-9.0%	-26.2%
Total Expenditures	\$6,218,263,666	\$7,043,718,310	\$6,948,973,864	\$6,841,693,875	13.3%	-1.5%	10.0%

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

Capital Outlay Expenditures

Capital outlay expenditures include the purchase, leases, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2021 and 2022, capital outlays increased \$210.3 million, or 16.3 percent, to total \$1.5 billion.

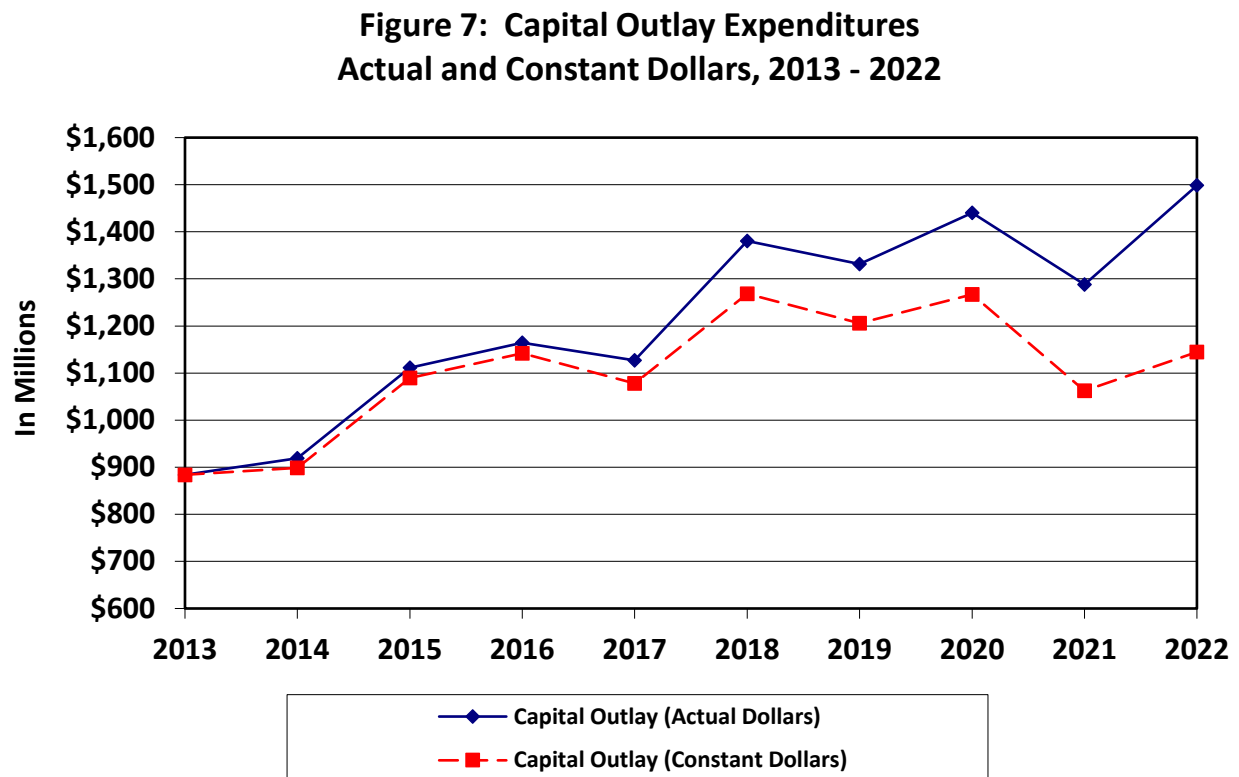
The largest category of capital outlay expenditures in 2022 was streets and highways, which represented 76.7 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 8.4 percent and 6.6 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2021 and 2022, the largest dollar increase in capital outlay expenditures was \$166.0 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 69.5 percent from 2013 to 2022. When adjusted for inflation, capital outlay expenditures increased 29.5 percent over this period. A comparison of the two five-year periods of 2013 to 2017 and 2018 to 2022 reveals that inflation-adjusted capital outlay expenditures increased 22.0 percent from 2013 to 2017, while from 2018 to 2022, inflation-adjusted capital outlay expenditures decreased 9.8 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2013 to 2022.



Outstanding Long-Term Indebtedness

Current-Year Trends

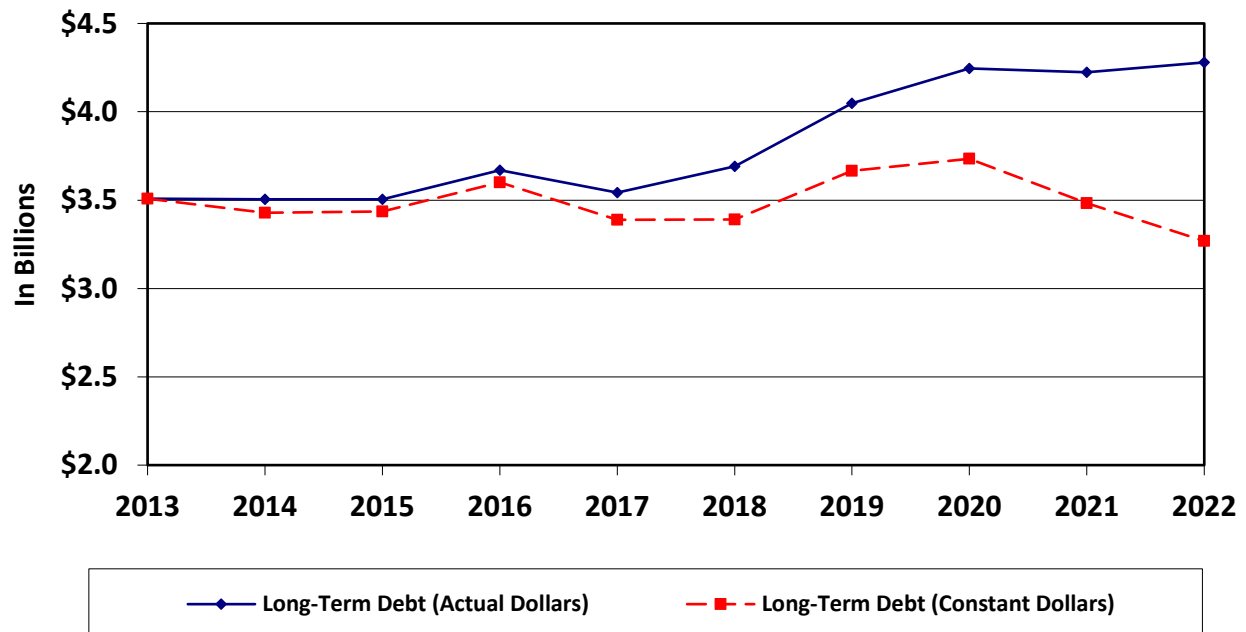
Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2022, Minnesota counties reported outstanding long-term debt of \$4.3 billion.⁷ This represents an increase of 1.3 percent from the long-term debt reported in 2021. Of the \$4.3 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$385.7 million was other long-term debt.⁸

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 22.0 percent from 2013 to 2022. When adjusted for inflation, outstanding long-term indebtedness decreased 6.9 percent during this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2013 to 2022.

**Figure 8: Long-Term Debt
Actual and Constant Dollars, 2013 - 2022**



⁷Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

⁸Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

Public Service Enterprises

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

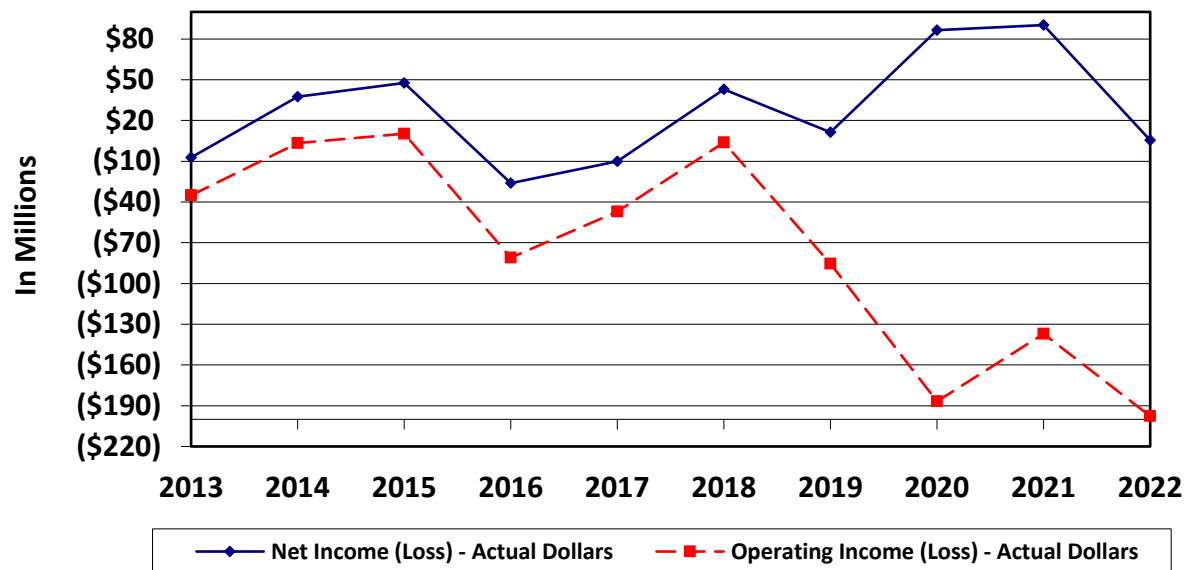
Current-Year Trends

Minnesota counties reported enterprise operating losses of \$197.7 million in 2022. This represents an increase of 44.3 percent from the operating losses of \$137.0 million reported in 2021. County enterprises posted a net profit of \$5.4 million in 2022, a decrease of 94.0 percent from the \$90.3 million net profit reported in 2021. The significant changes in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2022, the HCMC posted an operating loss of \$144.6 million and a net loss of \$54.1 million, compared to an operating loss of \$77.9 million and a net profit of \$29.1 million in 2021.

Ten-Year Trends

Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2013 to 2022.

Figure 9: Net Income (Loss) and Operating Income (Loss) of County Enterprises, 2013 - 2022

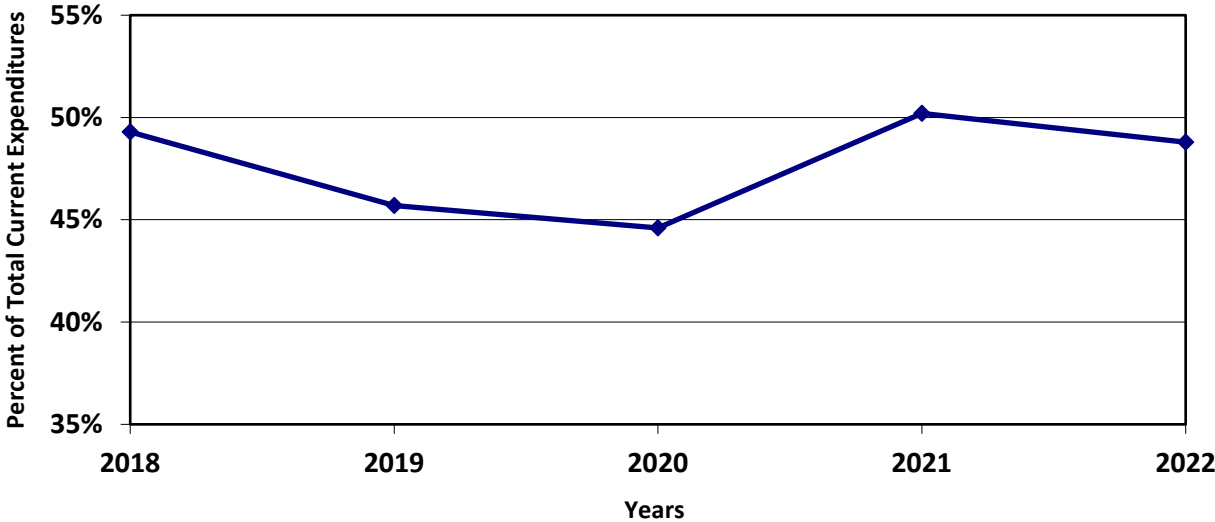


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties’ unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.4 billion in 2022. This represents an increase of 1.7 percent over 2021. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balance as a percent of current expenditures for counties was 48.8 percent in 2022, compared to 50.2 percent in 2021. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 21.7 percent (Pine County) to 173.4 percent (Lincoln County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁹ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.¹⁰ The Appendix, starting on page 61, provides a more detailed discussion of fund balances. Figure 10 below shows the unrestricted fund balances of the General and Special Revenue Funds as a percent of total current expenditures for the years 2018 through 2022.

Figure 10: Unrestricted Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures, 2018 - 2022



⁹Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

¹⁰The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: https://www.osa.state.mn.us/media/jo4jyd0n/fundbalances_postgasb54_1012_statement.pdf.

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2018 through 2022

	<u>2018</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2021-2022</u>	<u>5-Year</u>
											<u>% Increase</u>	<u>Change</u>
											<u>[Decrease]</u>	
Population (2022 Population Estimates) ^[1]	5,629,416		5,680,337		5,706,494		5,742,036		5,801,769		1.0%	3.1%
Net Taxable Tax Capacity	\$6,758,359,924		\$7,153,660,536		\$7,566,548,614		\$7,992,520,837		\$8,298,156,716		3.8%	22.8%
2021 Tax Levy (Payable 2022)	2,956,217,273		3,102,804,715		3,230,732,562		3,283,219,630		3,397,964,812		3.5%	14.9%
REVENUES												
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>		
Taxes	\$3,677,312,653	49.4%	\$3,866,993,455	48.6%	\$4,013,166,206	44.9%	\$4,118,294,912	48.9%	\$4,344,647,186	49.1%	5.5%	18.1%
Special Assessments	60,415,946	0.8%	65,025,577	0.8%	73,418,602	0.8%	88,621,733	1.1%	91,690,752	1.0%	3.5%	51.8%
Licenses and Permits	38,705,276	0.5%	39,908,237	0.5%	38,750,260	0.4%	41,170,711	0.5%	44,012,560	0.5%	6.9%	13.7%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	98,116,711	1.3%	112,299,213	1.4%	121,135,759	1.4%	124,334,026	1.5%	126,408,045	1.4%	1.7%	28.8%
Human Services	513,259,881	6.9%	506,893,018	6.4%	512,775,702	5.7%	518,486,798	6.2%	540,559,091	6.1%	4.3%	5.3%
Disaster	9,147,444	0.1%	11,103,888	0.1%	12,708,736	0.1%	33,472,175	0.4%	22,864,553	0.3%	-31.7%	150.0%
All Other*	129,773,594	1.7%	130,181,633	1.6%	867,933,921	9.7%	335,776,238	4.0%	524,608,019	5.9%	56.2%	304.2%
Total Federal Grants	750,297,630	10.1%	760,477,752	9.6%	1,514,554,118	17.0%	1,012,069,237	12.0%	1,214,439,708	13.7%	20.0%	61.9%
State Grants												
Market Value Credit	22,432,469	0.3%	22,029,492	0.3%	22,070,702	0.2%	21,765,747	0.3%	21,791,298	0.2%	0.1%	-2.9%
County Program Aid	233,808,366	3.1%	233,111,140	2.9%	259,210,831	2.9%	262,541,818	3.1%	263,141,983	3.0%	0.2%	12.5%
Disparity Reduction Aid	9,656,530	0.1%	9,584,817	0.1%	9,563,097	0.1%	9,489,674	0.1%	9,655,552	0.1%	1.7%	0.0%
Streets and Highways	824,009,337	11.1%	813,067,099	10.2%	875,014,870	9.8%	780,462,516	9.3%	880,761,699	10.0%	12.9%	6.9%
Human Services	447,004,977	6.0%	469,149,783	5.9%	470,550,539	5.3%	480,327,683	5.7%	511,191,556	5.8%	6.4%	14.4%
PERA Aid	9,468,943	0.1%	8,777,712	0.1%	130,238	0.0%	0	0.0%	0	0.0%	---	-100.0%
Police Aid	23,488,238	0.3%	25,082,510	0.3%	25,758,473	0.3%	25,292,571	0.3%	27,815,182	0.3%	10.0%	18.4%
All Other	312,418,834	4.2%	279,072,226	3.5%	361,720,231	4.0%	372,357,467	4.4%	330,378,440	3.7%	-11.3%	5.7%
Total State Grants	1,882,287,694	25.3%	1,859,874,779	23.4%	2,024,018,981	22.7%	1,952,237,476	23.2%	2,044,735,710	23.1%	4.7%	8.6%
Local Unit Grants	98,144,886	1.3%	91,846,136	1.2%	110,737,874	1.2%	60,159,200	0.7%	108,745,170	1.2%	80.8%	10.8%
Total Intergovernmental Revenues	\$2,730,730,210	36.7%	\$2,712,198,667	34.1%	\$3,649,310,973	40.9%	\$3,024,465,913	35.9%	\$3,367,920,588	38.1%	11.4%	23.3%
Charges for Services	659,229,338	8.9%	689,293,738	8.7%	675,980,034	7.6%	740,810,195	8.8%	716,599,585	8.1%	-3.3%	8.7%
Fines and Forfeits	8,299,949	0.1%	7,572,755	0.1%	5,937,957	0.1%	6,266,977	0.1%	5,341,572	0.1%	-14.8%	-35.6%
Interest Earnings	89,494,585	1.2%	193,064,667	2.4%	108,297,973	1.2%	13,378,106	0.2%	-160,962,140	-1.8%	-1303.2%	-279.9%
All Other Revenues	184,722,835	2.5%	388,004,439	4.9%	366,889,265	4.1%	388,790,493	4.6%	435,938,214	4.9%	12.1%	136.0%
Total Revenues	\$7,448,910,792	100.0%	\$7,962,061,535	100.0%	\$8,931,751,270	100.0%	\$8,421,799,040	100.0%	\$8,845,188,317	100.0%	5.0%	18.7%
Other Financing Sources												
Borrowing												
Bonds Issued	486,454,958		697,658,630		706,980,192		385,816,332		394,212,335			
Other Long-Term Debt	7,953,099		9,707,340		11,941,373		12,318,254		31,273,164			
Short-Term Debt	---		145,046		---		346,994		---			
Total Borrowing	494,408,057		707,511,016		718,921,565		398,481,580		425,485,499			
Other Sources												
Transfers From - Enterprise Funds	21,696,005		3,861,507		5,909,824		13,950,246		10,194,730			
- Governmental Funds	10,065,574		8,660,944		7,422,276		10,303,813		15,916,826			
	272,173,010		293,160,964		312,957,116		273,215,701		415,257,863			
Total Revenues and Other Financing Sources	\$8,247,253,438		\$8,975,255,966		\$9,976,962,051		\$9,117,750,380		\$9,712,043,235			

Footnote: [1] Population estimates are provided by the Minnesota State Demographic Center.

*The 2020 Federal All Other Grants includes \$726.7 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$147.6 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$329.7 million ARPA funding.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2018 through 2022

EXPENDITURES	2018		2019		2020		2021		2022		2021-2022	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government - Current Expenditures	\$1,199,837,849	15.9%	\$1,553,200,648	19.2%	\$1,888,582,933	21.0%	\$1,547,346,017	18.3%	\$1,756,852,212	19.6%	13.5%	46.4%
- Capital Outlay	226,247,962	3.0%	184,122,250	2.3%	201,758,613	2.2%	125,593,444	1.5%	126,345,781	1.4%	0.6%	-44.2%
Total General Government	1,426,085,811	18.9%	1,737,322,898	21.5%	2,090,341,546	23.2%	1,672,939,461	19.8%	1,883,197,993	21.0%	12.6%	32.1%
Public Safety - Sheriff	618,773,834	8.2%	638,076,714	7.9%	653,086,491	7.3%	672,381,172	8.0%	755,210,353	8.4%	12.3%	22.0%
- Corrections	531,816,169	7.0%	561,804,350	7.0%	571,614,717	6.3%	612,753,299	7.3%	603,412,451	6.7%	-1.5%	13.5%
- All Other	89,034,846	1.2%	88,868,637	1.1%	106,413,187	1.2%	94,053,634	1.1%	69,485,062	0.8%	-26.1%	-22.0%
- Capital Outlay	93,129,191	1.2%	52,911,905	0.7%	53,604,252	0.6%	75,743,751	0.9%	98,200,126	1.1%	29.6%	5.4%
Total Public Safety	1,332,754,040	17.6%	1,341,661,606	16.6%	1,384,718,647	15.4%	1,454,931,856	17.2%	1,526,307,992	17.0%	4.9%	14.5%
Streets and Highways - Administration	71,925,937	1.0%	60,239,338	0.7%	72,880,215	0.8%	65,252,282	0.8%	72,310,115	0.8%	10.8%	0.5%
- Maintenance	449,609,420	5.9%	522,461,914	6.5%	506,328,762	5.6%	516,726,480	6.1%	549,661,970	6.1%	6.4%	22.3%
- Capital Outlay	930,792,822	12.3%	1,020,826,470	12.6%	1,070,806,980	11.9%	983,520,284	11.6%	1,149,527,652	12.8%	16.9%	23.5%
Total Streets and Highways	1,452,328,179	19.2%	1,603,527,722	19.9%	1,650,015,957	18.3%	1,565,499,046	18.5%	1,771,499,737	19.8%	13.2%	22.0%
Sanitation - Current Expenditures	105,693,116	1.4%	109,693,872	1.4%	110,175,437	1.2%	118,101,557	1.4%	118,370,734	1.3%	0.2%	12.0%
- Capital Outlay	17,799,029	0.2%	12,416,738	0.2%	7,232,730	0.1%	5,209,077	0.1%	7,490,950	0.1%	43.8%	-57.9%
Total Sanitation	123,492,145	1.6%	122,110,610	1.5%	117,408,167	1.3%	123,310,634	1.5%	125,861,684	1.4%	2.1%	1.9%
Human Services - Income Maintenance	550,521,144	7.3%	558,040,180	6.9%	592,991,142	6.6%	564,920,852	6.7%	584,383,601	6.5%	3.4%	6.2%
- Social Services	1,260,401,247	16.7%	1,269,029,732	15.7%	1,324,865,749	14.7%	1,340,056,082	15.9%	1,379,322,695	15.4%	2.9%	9.4%
- All Other	103,563,688	1.4%	121,796,341	1.5%	129,034,453	1.4%	143,641,918	1.7%	138,606,973	1.5%	-3.5%	33.8%
- Capital Outlay	19,731,676	0.3%	3,582,045	0.0%	2,209,751	0.0%	6,942,496	0.1%	15,095,532	0.2%	117.4%	-23.5%
Total Human Services	1,934,217,755	25.6%	1,952,448,298	24.2%	2,049,101,095	22.8%	2,055,561,348	24.3%	2,117,408,801	23.6%	3.0%	9.5%
Health - Current Expenditures	266,026,212	3.5%	282,136,294	3.5%	297,236,545	3.3%	279,401,638	3.3%	292,569,978	3.3%	4.7%	10.0%
- Capital Outlay	11,624,926	0.2%	7,720,315	0.1%	21,700,627	0.2%	6,922,901	0.1%	43,569,691	0.5%	529.4%	274.8%
Total Health	277,651,138	3.7%	289,856,609	3.6%	318,937,172	3.5%	286,324,539	3.4%	336,139,669	3.8%	17.4%	21.1%
Culture and Recreation												
Libraries - Current Expenditures	153,438,219	2.0%	171,305,948	2.1%	164,109,254	1.8%	142,818,231	1.7%	148,442,320	1.7%	3.9%	-3.3%
- Capital Outlay	18,060,510	0.2%	16,826,958	0.2%	6,708,465	0.1%	10,328,783	0.1%	6,251,093	0.1%	-39.5%	-65.4%
Parks and Recreation - Current Expenditures	78,080,128	1.0%	84,059,461	1.0%	96,317,567	1.1%	79,701,067	0.9%	94,927,917	1.1%	19.1%	21.6%
- Capital Outlay	9,213,446	0.1%	20,760,854	0.3%	43,618,240	0.5%	40,069,178	0.5%	37,435,134	0.4%	-6.6%	306.3%
Total Culture and Recreation	258,792,303	3.4%	292,953,221	3.6%	310,753,526	3.5%	272,917,259	3.2%	287,056,464	3.2%	5.2%	10.9%
Conservation of Natural Resources - Current Expenditures	142,370,608	1.9%	148,830,503	1.8%	148,586,615	1.7%	180,624,280	2.1%	181,307,250	2.0%	0.4%	27.3%
- Capital Outlay	11,433,171	0.2%	2,170,566	0.0%	3,826,264	0.0%	3,210,310	0.0%	3,816,751	0.0%	18.9%	-66.6%
Total Conservation of Natural Resources	153,803,779	2.0%	151,001,069	1.9%	152,412,879	1.7%	183,834,590	2.2%	185,124,001	2.1%	0.7%	20.4%
Housing and Economic Development - Current Expenditures	131,435,744	1.7%	163,355,160	2.0%	459,289,274	5.1%	305,679,727	3.6%	182,367,585	2.0%	-40.3%	38.8%
- Capital Outlay	38,774,793	0.5%	792,764	0.0%	27,328,591	0.3%	28,510,456	0.3%	6,070,645	0.1%	-78.7%	-84.3%
Total Housing and Economic Development	170,210,537	2.3%	164,147,924	2.0%	486,617,865	5.4%	334,190,183	4.0%	188,438,230	2.1%	-43.6%	10.7%
All Other - Current Expenditures	28,663,625	0.4%	25,187,257	0.3%	29,726,051	0.3%	29,846,851	0.4%	91,873,055	1.0%	207.8%	220.5%
- Capital Outlay	3,810,980	0.1%	9,502,829	0.1%	1,672,627	0.0%	2,028,333	0.0%	4,565,334	0.1%	125.1%	19.8%
Total All Other	32,474,605	0.4%	34,690,086	0.4%	31,398,678	0.3%	31,875,184	0.4%	96,438,389	1.1%	202.6%	197.0%
Debt Service - Principal Paid on Bonds	282,803,441	3.7%	232,217,469	2.9%	256,488,987	2.8%	303,652,361	3.6%	286,996,790	3.2%	-5.5%	1.5%
- Other Long-Term Debt	14,988,675	0.2%	37,382,744	0.5%	34,503,640	0.4%	35,734,347	0.4%	21,555,230	0.2%	-39.7%	43.8%
- Interest and Fiscal Charges	104,836,639	1.4%	112,134,194	1.4%	121,845,510	1.4%	122,293,675	1.4%	132,249,541	1.5%	8.1%	26.1%
Total Current Expenditures	5,781,191,786	76.4%	6,358,086,349	78.8%	7,151,238,392	79.4%	6,693,305,087	79.3%	7,019,104,271	78.4%	4.9%	21.4%
Total Capital Outlay	1,380,618,506	18.3%	1,331,633,694	16.5%	1,440,467,140	16.0%	1,288,079,013	15.3%	1,498,368,689	16.7%	16.3%	8.5%
Total Debt Service	402,628,755	5.3%	381,734,407	4.7%	412,838,137	4.6%	461,680,383	5.5%	440,801,561	4.9%	-4.5%	9.5%
Total Expenditures	\$7,564,439,047	100.0%	\$8,071,454,450	100.0%	\$9,004,543,669	100.0%	\$8,443,064,483	100.0%	\$8,958,274,521	100.0%	6.1%	18.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	85,548,588		85,472,709		64,605,176		34,365,332		112,380,047			
Other Uses	---		2,110,944		275,427		---		1,776,943			
Transfers To - Enterprise Funds	25,033,711		47,247,880		42,001,517		34,624,949		63,552,715			
- Governmental Funds	272,094,142		293,170,529		312,957,116		273,216,151		415,257,863			
Total Expenditures and Other Financing Uses	\$7,947,115,488		\$8,499,456,512		\$9,424,382,905		\$8,785,270,915		\$9,551,242,089			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2022 Population Estimates) ^[1]	16,614	368,280	35,738	47,522	40,164	5,315	71,053
Net Taxable Tax Capacity	\$33,345,255	\$409,824,036	\$65,911,097	\$43,476,916	\$39,147,262	\$13,014,547	\$95,806,838
2021 Tax Levy (Payable 2022)	15,802,590	121,092,310	23,340,205	27,070,776	21,405,532	5,309,477	40,482,297
REVENUES							
Taxes	\$15,441,262	\$165,169,298	\$27,677,900	\$33,653,719	\$26,479,226	\$5,239,488	\$49,465,522
Special Assessments	---	---	1,508,500	3,176,808	412,451	180,022	4,044,045
Licenses and Permits	475,719	1,512,141	426,970	296,714	439,237	24,351	351,790
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	353,530	8,148,166	2,154,673	2,311,959	186,722	---	600,205
Human Services	1,814,214	24,692,802	3,588,555	5,456,971	3,399,432	528,901	5,954,700
Disaster	26,941	737,008	32,347	36,932	65,198	45,556	259,053
All Other	3,537,608	15,369,185	7,208,416	10,456,752	2,339,505	1,144,007	2,222,105
Total Federal Grants	5,732,293	48,947,161	12,983,991	18,262,614	5,990,857	1,718,464	9,036,063
State Grants							
Market Value Credit	186,044	65,315	263,282	259,731	323,413	150,348	282,014
County Program Aid	835,689	19,605,482	1,306,011	6,566,684	2,680,613	513,816	3,475,009
Disparity Reduction Aid	10,540	126	4,124	403	7,441	140,157	64,252
Streets and Highways	8,649,407	37,614,274	14,317,647	8,933,528	5,164,400	3,788,029	13,721,384
Human Services	1,666,209	24,224,595	4,361,531	6,466,733	3,824,045	862,098	8,143,988
PERA Aid	---	---	---	---	---	---	---
Police Aid	167,775	1,262,071	213,684	342,228	244,568	50,082	309,675
All Other	4,725,417	13,466,357	4,681,488	6,400,692	1,336,702	575,352	3,318,639
Total State Grants	16,241,081	96,238,220	25,147,767	28,969,999	13,581,182	6,079,882	29,314,961
Local Unit Grants	---	6,596,510	---	1,605,278	31,175	138,249	2,944,114
Total Intergovernmental Revenues	\$21,973,374	\$151,781,891	\$38,131,758	\$48,837,891	\$19,603,214	\$7,936,595	\$41,295,138
Charges for Services	2,629,251	46,176,016	7,359,530	11,294,595	2,210,316	1,247,493	11,856,323
Fines and Forfeits	34,489	456,442	53,846	140,249	54,795	1,560	134,023
Interest Earnings	(934,659)	(14,295,936)	196,331	(754,211)	(281,820)	(159,415)	(2,269,752)
All Other Revenues	3,661,028	13,774,062	2,700,406	2,729,941	1,132,480	459,677	2,701,310
Total Revenues	\$43,280,464	\$364,573,914	\$78,055,241	\$99,375,706	\$50,049,899	\$14,929,771	\$107,578,399
Other Financing Sources							
Borrowing							
Bonds Issued	---	4,341,558	9,735,493	---	---	1,774,543	---
Other Long-Term Debt	---	1,001,187	79,369	301,891	113,575	---	208,089
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	5,342,745	9,814,862	301,891	113,575	1,774,543	208,089
Other Sources	45,909	1,134,713	901,818	144,180	44,021	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	337,500
- Governmental Funds	1,118,902	42,137,303	---	1,678,152	7,622,768	444,548	340,692
Total Revenues and Other Financing Sources	\$44,445,275	\$413,188,675	\$88,771,921	\$101,499,929	\$57,830,263	\$17,148,862	\$108,464,680

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$6,903,576	\$50,755,829	\$6,478,807	\$15,439,035	\$7,485,517	\$2,547,476	\$13,239,562
	- Capital Outlay	156,841	6,355,730	1,524,417	308,815	843,165	208,336	3,084,470
	Total General Government	7,060,417	57,111,559	8,003,224	15,747,850	8,328,682	2,755,812	16,324,032
Public Safety	- Sheriff	3,160,353	52,338,109	4,779,557	5,975,220	4,777,864	1,342,677	7,371,683
	- Corrections	4,025,813	27,866,691	4,639,156	6,136,083	4,651,971	51,260	7,974,321
	- All Other	159,397	5,517,852	165,439	1,505,931	99,418	94,516	286,427
	- Capital Outlay	268,163	2,014,119	150,370	174,524	358,567	70,731	997,254
	Total Public Safety	7,613,726	87,736,771	9,734,522	13,791,758	9,887,820	1,559,184	16,629,685
Streets and Highways	- Administration	597,421	929,311	408,232	3,395,135	458,929	423,176	369,453
	- Maintenance	5,523,185	22,184,795	7,248,014	4,556,904	4,163,016	2,494,108	8,178,813
	- Construction	4,967,092	53,039,379	12,771,589	12,932,075	6,429,908	1,959,655	31,596,297
	- Other Capital Outlay	1,029,155	1,598,165	10,733,807	477,064	486,539	278,156	933,345
	Total Streets and Highways	12,116,853	77,751,650	31,161,642	21,361,178	11,538,392	5,155,095	41,077,908
Sanitation	- Current Expenditures	368,592	4,661,028	4,890,040	4,978,224	358,818	231,648	1,097,927
	- Capital Outlay	---	245,066	2,622,242	150,035	---	---	---
	Total Sanitation	368,592	4,906,094	7,512,282	5,128,259	358,818	231,648	1,097,927
Human Services	- Income Maintenance	1,837,369	30,415,369	3,526,932	8,020,736	4,584,899	805,901	7,485,011
	- Social Services	4,030,034	53,377,914	10,424,027	20,209,216	8,083,307	1,911,371	21,275,825
	- All Other	---	---	210,273	---	---	---	---
	- Capital Outlay	6,432	136,144	---	37,175	88,474	---	---
	Total Human Services	5,873,835	83,929,427	14,161,232	28,267,127	12,756,680	2,717,272	28,760,836
Health	- Current Expenditures	1,003,454	9,013,881	1,896,457	1,241,899	1,609,497	204,360	1,837,017
	- Capital Outlay	1,047	---	---	2,986	49,244	---	157,261
	Total Health	1,004,501	9,013,881	1,896,457	1,244,885	1,658,741	204,360	1,994,278
Culture and Recreation								
Libraries	- Current Expenditures	304,975	9,535,368	429,505	408,681	526,318	81,440	1,268,558
	- Capital Outlay	---	503,123	---	---	---	---	32,461
Parks and Recreation	- Current Expenditures	696,824	10,434,887	1,760,134	474,753	20,661	96,721	955,431
	- Capital Outlay	21,244	668,860	---	82,514	---	4,256	164,128
	Total Culture and Recreation	1,023,043	21,142,238	2,189,639	965,948	546,979	182,417	2,420,578
Conservation of Natural Resources	- Current Expenditures	2,910,305	1,268,014	1,261,459	1,920,611	917,593	496,436	6,079,310
	- Capital Outlay	89,634	---	---	4,277	---	---	220,390
	Total Conservation of Natural Resources	2,999,939	1,268,014	1,261,459	1,924,888	1,179,168	496,436	6,299,700
Housing and Economic Development	- Current Expenditures	565,303	10,057,689	83,856	502,468	757,967	201,512	691,939
	- Capital Outlay	---	1,277,812	---	---	---	---	---
	Total Housing and Economic Development	565,303	11,335,501	83,856	502,468	757,967	201,512	691,939
All Other	- Current Expenditures	34,600	1,825,693	637,768	---	---	---	---
	- Capital Outlay	---	---	93,921	---	---	---	---
	Total All Other	34,600	1,825,693	731,689	---	---	---	---
Debt Service	- Principal Paid on Bonds	395,000	9,905,000	800,000	1,705,000	3,415,000	680,000	3,220,000
	- Other Long-Term Debt	25,628	994,378	55,239	80,967	78,853	---	270,475
	- Interest and Fiscal Charges	309,091	2,797,703	420,577	152,388	114,850	393,487	874,958
	Total Current Expenditures	32,121,201	290,182,430	48,839,656	74,764,896	38,495,775	10,982,602	78,111,277
	Total Capital Outlay	6,539,608	65,838,398	27,896,346	14,169,465	8,517,472	2,521,134	37,185,606
	Total Debt Service	729,719	13,697,081	1,275,816	1,938,355	3,608,703	1,073,487	4,365,433
	Total Expenditures	\$39,390,528	\$369,717,909	\$78,011,818	\$90,872,716	\$50,621,950	\$14,577,223	\$119,662,316
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	188,035	11,770,680	33,604	---	---	---	---
	- Governmental Funds	1,118,902	42,137,303	---	1,678,152	7,622,768	444,548	340,692
	Total Expenditures and Other Financing Uses	\$40,697,465	\$423,625,892	\$78,045,422	\$92,550,868	\$58,244,718	\$15,021,771	\$120,003,008
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$13,340,684	\$39,206,093	\$19,009,429	\$32,335,190	\$8,022,924	\$6,691,702	\$30,263,635
Special Revenue Funds Unrestricted Fund Balance		10,399,968	94,711,197	13,489,142	12,404,490	8,264,043	3,752,698	11,884,006
	Total	\$23,740,652	\$133,917,290	\$32,498,571	\$44,739,680	\$16,286,967	\$10,444,400	\$42,147,641
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		73.9%	46.1%	66.5%	59.8%	42.3%	95.1%	54.0%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2022 Population Estimates) ^[1]	25,756	37,389	110,136	30,821	12,751	59,055	67,814
Net Taxable Tax Capacity	\$34,062,808	\$36,643,689	\$166,412,202	\$81,365,805	\$24,482,127	\$70,361,360	\$72,528,429
2021 Tax Levy (Payable 2022)	14,694,030	29,831,301	56,861,386	24,105,382	11,872,144	44,780,823	38,525,727
REVENUES							
Taxes	\$17,473,054	\$33,170,046	\$79,126,558	\$27,432,564	\$12,016,508	\$49,873,654	\$40,429,084
Special Assessments	1,590,463	595,414	301,022	1,919,517	1,169,728	286,428	111,582
Licenses and Permits	60,019	224,467	1,579,607	451,280	42,286	1,072,186	270,889
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	763,904	834,443	7,822,599	182,746	16,426	1,865,047	2,174,259
Human Services	2,572,979	4,382,972	6,003,912	3,469,474	2,441,415	3,218,383	6,365,869
Disaster	74,494	269,974	35,028	80,665	37,789	38,172	33,751
All Other	3,090,228	5,506,790	1,765,594	3,171,590	457,625	2,582,575	1,642,906
Total Federal Grants	6,501,605	10,994,179	15,627,133	6,904,475	2,953,255	7,704,177	10,216,785
State Grants							
Market Value Credit	355,471	211,256	259,340	163,833	205,906	264,336	233,768
County Program Aid	1,299,231	2,370,772	3,835,318	1,359,273	634,400	3,135,682	3,935,730
Disparity Reduction Aid	27,051	371,724	2,145	7,529	67,565	4,974	13,157
Streets and Highways	6,903,335	8,533,457	16,291,782	9,147,898	8,254,644	9,257,158	10,754,562
Human Services	3,489,527	4,679,470	8,649,768	5,050,345	1,751,850	3,173,400	6,202,202
PERA Aid	---	---	---	---	---	---	---
Police Aid	106,007	246,237	608,498	454,913	98,495	424,864	340,559
All Other	1,965,342	2,248,754	4,025,179	3,567,768	791,322	2,119,337	5,243,970
Total State Grants	14,145,964	18,661,670	33,672,030	19,751,559	11,804,182	18,379,751	26,723,948
Local Unit Grants	235,329	1,601,498	1,903,736	---	426,359	4,513	16,928
Total Intergovernmental Revenues	\$20,882,898	\$31,257,347	\$51,202,899	\$26,656,034	\$15,183,796	\$26,088,441	\$36,957,661
Charges for Services	5,275,980	6,099,147	14,185,605	5,492,561	1,628,422	3,798,491	3,226,755
Fines and Forfeits	24,798	45,359	254,862	10,518	9,458	122,393	187,981
Interest Earnings	(598,587)	914,716	(5,002,492)	(4,176,320)	43,805	(3,970,394)	(3,555,045)
All Other Revenues	1,073,030	2,665,445	1,792,120	4,060,453	1,340,414	1,593,804	1,250,605
Total Revenues	\$45,781,655	\$74,971,941	\$143,440,181	\$61,846,607	\$31,434,417	\$78,865,003	\$78,879,512
Other Financing Sources							
Borrowing							
Bonds Issued	---	30,458,326	2,554,897	---	---	12,479,925	---
Other Long-Term Debt	103,044	158,147	206,755	---	371,772	1,518,000	172,344
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	103,044	30,616,473	2,761,652	---	371,772	13,997,925	172,344
Other Sources	---	---	59,940	72,059	13,128	41,920	660,013
Transfers From - Enterprise Funds	---	---	---	---	---	---	120,000
- Governmental Funds	556,580	1,067,049	17,668,250	1,625,399	---	726,925	---
Total Revenues and Other Financing Sources	\$46,441,279	\$106,655,463	\$163,930,023	\$63,544,065	\$31,819,317	\$93,631,773	\$79,831,869

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$6,255,605	\$10,170,223	\$25,464,420	\$8,855,049	\$4,308,105	\$18,770,010	\$12,393,586
	- Capital Outlay	338,546	394,961	1,052,263	349,582	42,763	541,744	1,021,161
	Total General Government	6,594,151	10,565,184	26,516,683	9,204,631	4,350,868	19,311,754	13,414,747
Public Safety	- Sheriff	2,741,296	5,603,406	17,154,781	7,400,969	1,718,502	7,489,433	6,454,239
	- Corrections	3,351,047	8,146,686	7,137,890	4,172,759	1,804,722	5,413,432	7,538,506
	- All Other	130,418	426,839	262,175	495,537	196,574	256,267	258,111
	- Capital Outlay	267,179	5,948,986	305,067	781,342	107,756	431,720	---
	Total Public Safety	6,489,940	20,125,917	24,859,913	12,850,607	3,827,554	13,590,852	14,250,856
Streets and Highways	- Administration	2,227,832	658,045	759,871	912,356	297,857	351,477	599,183
	- Maintenance	1,601,746	6,847,007	10,929,235	7,397,054	3,744,530	8,409,333	8,261,699
	- Construction	6,777,585	7,428,606	27,942,498	7,941,147	6,172,057	13,785,387	11,453,898
	- Other Capital Outlay	48,576	---	505,696	623,271	134,987	2,162,919	1,321,839
	Total Streets and Highways	10,655,739	14,933,658	40,137,300	16,873,828	10,349,431	24,709,116	21,636,619
Sanitation	- Current Expenditures	1,928,535	1,949,102	2,620,721	3,825,523	770,034	633,764	---
	- Capital Outlay	299,322	---	77,749	79,352	---	3,476	---
	Total Sanitation	2,227,857	1,949,102	2,698,470	3,904,875	770,034	637,240	---
Human Services	- Income Maintenance	3,249,284	5,476,738	5,246,541	6,190,211	1,970,643	3,212,844	6,437,396
	- Social Services	6,993,615	12,918,869	25,936,993	7,987,797	5,693,700	8,845,955	18,412,877
	- All Other	915,048	435,730	---	---	---	118,298	---
	- Capital Outlay	19,811	60,646	198,984	22,576	---	1,620	10,585
	Total Human Services	11,177,758	18,891,983	31,382,518	14,200,584	7,664,343	12,178,717	24,860,858
Health	- Current Expenditures	1,714,015	2,270,998	3,413,692	2,353,227	174,416	1,864,578	409,397
	- Capital Outlay	3,159	8,691	---	4,542	---	---	---
	Total Health	1,717,174	2,279,689	3,413,692	2,357,769	174,416	1,864,578	409,397
Culture and Recreation								
Libraries	- Current Expenditures	84,753	152,490	4,394,110	---	268,586	693,064	309,765
	- Capital Outlay	---	---	8,847	---	---	---	---
Parks and Recreation	- Current Expenditures	335,508	493,545	1,858,611	613,423	457,673	516,008	235,669
	- Capital Outlay	227,792	---	1,452,827	1,428,359	11,236	314,893	---
	Total Culture and Recreation	648,053	646,035	7,714,395	2,041,782	737,495	1,523,965	545,434
Conservation of Natural Resources	- Current Expenditures	473,983	1,286,874	2,988,645	1,756,044	2,894,293	991,125	750,468
	- Capital Outlay	---	---	17,656	6,165	---	5,033	---
	Total Conservation of Natural Resources	473,983	1,286,874	3,006,301	1,762,209	2,894,293	996,158	750,468
Housing and Economic Development	- Current Expenditures	14,200	679,132	502,982	476,726	64,361	84,702	625,185
	- Capital Outlay	---	---	83,320	---	---	5,831	---
	Total Housing and Economic Development	14,200	679,132	586,302	476,726	64,361	90,533	625,185
All Other	- Current Expenditures	5,615	219,046	---	---	14,931	---	---
	- Capital Outlay	---	3,136,838	---	---	---	---	---
	Total All Other	5,615	3,355,884	---	---	14,931	---	---
Debt Service	- Principal Paid on Bonds	480,000	965,000	1,855,000	---	---	3,510,000	2,565,000
	- Other Long-Term Debt	166,038	41,857	1,237,153	---	125,944	504,853	20,877
	- Interest and Fiscal Charges	69,694	709,481	442,496	---	12,782	1,349,199	1,681,975
	Total Current Expenditures	32,022,500	57,734,730	108,670,667	52,436,675	24,378,927	57,650,290	62,686,081
	Total Capital Outlay	7,981,970	16,978,728	31,644,907	11,236,336	6,468,799	17,252,623	13,807,483
	Total Debt Service	715,732	1,716,338	3,534,649	---	138,726	5,364,052	4,267,852
	Total Expenditures	\$40,720,202	\$76,429,796	\$143,850,223	\$63,673,011	\$30,986,452	\$80,266,965	\$80,761,416
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	12,390,000	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	1,485,164
	- Governmental Funds	556,580	1,067,049	17,668,250	1,625,399	---	726,925	---
	Total Expenditures and Other Financing Uses	\$41,276,782	\$77,496,845	\$161,518,473	\$65,298,410	\$30,986,452	\$93,383,890	\$82,246,580
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,391,230	\$23,925,114	\$23,006,419	\$16,695,287	\$4,878,338	\$27,633,446	\$3,270,891
Special Revenue Funds Unrestricted Fund Balance		10,253,706	19,866,066	18,036,702	22,952,857	13,777,977	18,651,171	15,636,802
	Total	\$21,644,936	\$43,791,180	\$41,043,121	\$39,648,144	\$18,656,315	\$46,284,617	\$18,907,693
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		67.6%	75.8%	37.8%	75.6%	76.5%	80.3%	30.2%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE**</i>	<i>DOUGLAS</i>
Population (2022 Population Estimates) ^[1]	8,721	5,629	11,915	69,276	444,985	21,342	40,625
Net Taxable Tax Capacity	\$13,868,093	\$18,000,713	\$28,652,259	\$135,071,877	\$592,830,408	\$34,279,378	\$68,110,393
2021 Tax Levy (Payable 2022)	6,107,667	11,274,554	11,435,942	42,699,266	127,858,284	15,676,595	30,438,523
REVENUES							
Taxes	\$5,971,025	\$15,039,172	\$12,024,483	\$55,266,726	\$178,640,678	\$---	\$35,523,194
Special Assessments	495,906	268,281	707,139	1,057,240	---	---	818,384
Licenses and Permits	20,990	134,743	40,994	1,867,514	2,584,894	---	331,589
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	18,647	38,085	1,812,385	1,463,564	7,243,313	---	448,481
Human Services	1,089,413	914,834	---	6,108,350	27,600,091	---	2,601,494
Disaster	235,496	296,895	---	282,700	1,626,046	---	102,704
All Other	1,079,009	2,773,255	46,608	4,734,640	25,593,443	---	6,390,314
Total Federal Grants	2,422,565	4,023,069	1,858,993	12,589,254	62,062,893	---	9,542,993
State Grants							
Market Value Credit	184,447	---	238,070	154,780	132,052	---	301,638
County Program Aid	891,578	516,284	647,902	2,540,457	20,229,054	---	1,709,783
Disparity Reduction Aid	26,255	3,157	43,233	14,086	1,681	---	5,580
Streets and Highways	6,717,700	4,062,598	6,792,790	7,494,298	37,374,451	---	8,963,709
Human Services	763,836	507,879	---	7,033,244	29,821,175	---	2,617,642
PERA Aid	---	---	---	---	---	---	---
Police Aid	100,164	134,882	100,164	364,765	763,753	---	345,567
All Other	1,249,686	1,953,002	998,044	4,581,169	20,768,478	---	1,619,310
Total State Grants	9,933,666	7,177,802	8,820,203	22,182,799	109,090,644	---	15,563,229
Local Unit Grants	15,000	125,000	---	21,308	11,985,621	---	---
Total Intergovernmental Revenues	\$12,371,231	\$11,325,871	\$10,679,196	\$34,793,361	\$183,139,158	\$---	\$25,106,222
Charges for Services	2,683,187	2,334,014	1,345,067	7,282,326	23,711,968	---	3,564,322
Fines and Forfeits	6,110	---	11,873	50,212	47,629	---	91,557
Interest Earnings	(17,238)	(693,573)	129,754	(2,428,503)	(6,975,641)	---	1,058,419
All Other Revenues	1,134,967	264,320	277,256	4,025,494	7,092,316	---	1,233,727
Total Revenues	\$22,666,178	\$28,672,828	\$25,215,762	\$101,914,370	\$388,241,002	\$---	\$67,727,414
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	7,431,996
Other Long-Term Debt	---	---	254,325	30,495	---	---	423,333
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	254,325	30,495	---	---	7,855,329
Other Sources	---	---	32,308	130,648	145,375	---	92,668
Transfers From - Enterprise Funds	---	---	---	135,921	630,668	---	---
- Governmental Funds	67,410	5,161,427	127,449	748,986	3,204,654	---	412,095
Total Revenues and Other Financing Sources	\$22,733,588	\$33,834,255	\$25,629,844	\$102,960,420	\$392,221,699	\$---	\$76,087,506

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE**	DOUGLAS
General Government	- Current Expenditures	\$2,865,146	\$5,399,799	\$3,591,772	\$19,760,495	\$89,174,431	\$---	\$11,328,934
	- Capital Outlay	93,892	211,849	286,733	1,165,448	7,958,907	---	1,349,373
	Total General Government	2,959,038	5,611,648	3,878,505	20,925,943	97,133,338	---	12,678,307
Public Safety	- Sheriff	1,231,139	2,742,438	1,604,098	9,792,560	25,701,858	---	5,992,646
	- Corrections	1,383,910	638,626	1,511,516	9,740,445	21,582,407	---	4,625,541
	- All Other	60,517	269,207	171,303	205,175	2,274,082	---	210,956
	- Capital Outlay	314,491	83,594	25,829	533,737	---	---	1,026,413
	Total Public Safety	2,990,057	3,733,865	3,312,746	20,271,917	49,558,347	---	11,855,556
Streets and Highways	- Administration	511,356	606,078	448,770	490,117	2,736,034	---	357,395
	- Maintenance	3,111,076	3,213,094	3,906,974	7,101,092	7,276,105	---	6,739,913
	- Construction	5,225,161	8,491,221	6,059,868	17,320,051	70,831,672	---	5,513,805
	- Other Capital Outlay	291,704	374,059	392,292	483,185	---	---	651,974
	Total Streets and Highways	9,139,297	12,684,452	10,807,904	25,394,445	80,843,811	---	13,263,087
Sanitation	- Current Expenditures	1,003,183	664,333	395,357	1,040,492	6,965,057	---	---
	- Capital Outlay	56,955	---	144,748	506,707	---	---	---
	Total Sanitation	1,060,138	664,333	540,105	1,547,199	6,965,057	---	---
Human Services	- Income Maintenance	1,802,069	1,059,294	---	7,921,230	30,717,729	---	3,588,449
	- Social Services	2,023,589	2,254,436	---	14,421,205	76,992,527	---	6,824,420
	- All Other	---	6,309	2,897,139	28,356	2,001,998	---	---
	- Capital Outlay	---	---	---	---	---	---	127,496
	Total Human Services	3,825,658	3,320,039	2,897,139	22,370,791	109,712,254	---	10,540,365
Health	- Current Expenditures	1,430,954	697,498	15,966	1,726,588	12,153,709	---	386,351
	- Capital Outlay	---	---	---	26,028	---	---	---
	Total Health	1,430,954	697,498	15,966	1,752,616	12,153,709	---	386,351
Culture and Recreation								
Libraries	- Current Expenditures	109,495	214,503	63,720	509,127	14,747,116	---	1,101,173
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	461,728	688,307	375,246	171,703	13,997,853	---	1,065,445
	- Capital Outlay	11,855	4,825	---	---	---	---	2,024,547
	Total Culture and Recreation	583,078	907,635	438,966	680,830	28,744,969	---	4,191,165
Conservation of Natural Resources	- Current Expenditures	1,288,730	1,028,590	956,646	2,585,807	9,463,086	---	1,335,930
	- Capital Outlay	10,393	---	33,406	1,239,709	---	---	---
	Total Conservation of Natural Resources	1,299,123	1,028,590	990,052	3,825,516	9,463,086	---	1,335,930
Housing and Economic Development	- Current Expenditures	3,400	957,553	2,576	432,401	8,561,840	---	134,479
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	3,400	957,553	2,576	432,401	8,561,840	---	134,479
All Other	- Current Expenditures	---	162,842	---	---	835,681	---	---
	- Capital Outlay	---	124,284	---	---	---	---	---
	Total All Other	---	287,126	---	---	835,681	---	---
Debt Service	- Principal Paid on Bonds	---	1,290,000	---	92,500	---	---	2,425,000
	- Other Long-Term Debt	---	89,406	160,838	108,650	38,606	---	393,709
	- Interest and Fiscal Charges	---	863,853	18,547	6,037	4,996	---	1,446,587
	Total Current Expenditures	17,286,292	20,602,907	15,941,083	75,926,793	325,181,513	---	43,691,632
	Total Capital Outlay	6,004,451	9,289,832	6,942,876	21,274,865	78,790,579	---	10,693,608
	Total Debt Service	---	2,243,259	179,385	207,187	43,602	---	4,265,296
	Total Expenditures	\$23,290,743	\$32,135,998	\$23,063,344	\$97,408,845	\$404,015,694	\$---	\$58,650,536
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	12,465,000	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	12,198	135,921	---	---	---
	- Governmental Funds	67,410	5,161,427	127,449	748,986	3,204,654	---	412,095
	Total Expenditures and Other Financing Uses	\$23,358,153	\$49,762,425	\$23,202,991	\$98,293,752	\$407,220,348	\$---	\$59,062,631
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,472,767	\$10,976,100	\$4,544,751	\$11,338,395	\$86,676,897	---	\$25,253,107
Special Revenue Funds Unrestricted Fund Balance		10,608,458	8,495,886	2,387,418	18,865,967	124,803,538	---	17,568,470
Total		\$18,081,225	\$19,471,986	\$6,932,169	\$30,204,362	\$211,480,435	\$---	\$42,821,577
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		104.6%	94.5%	43.5%	39.8%	65.0%	---	98.0%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2022 Population Estimates) ^[1]	13,681	21,605	30,904	48,910	6,173	1,293,651	19,253
Net Taxable Tax Capacity	\$31,891,563	\$36,412,326	\$40,549,209	\$86,520,028	\$16,888,933	\$2,143,914,803	\$21,235,205
2021 Tax Levy (Payable 2022)	12,266,348	11,808,351	25,874,869	40,110,836	7,638,469	825,706,821	12,759,499
REVENUES							
Taxes	\$12,366,135	\$13,354,632	\$29,591,810	\$45,398,720	\$7,981,557	\$1,188,898,472	\$12,775,078
Special Assessments	3,232,089	102,799	2,645,052	70,283	313,579	---	---
Licenses and Permits	42,088	91,070	140,944	681,576	18,223	7,622,674	69,335
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	749,275	784,596	743,247	1,634,434	2,036,885	16,421,149	42,178
Human Services	---	1,644,753	3,634,116	4,215,408	37,977	169,203,896	1,616,166
Disaster	90,037	21,569	614,782	179,670	102,903	5,193,937	23,410
All Other	1,626,011	885,233	4,104,551	6,273,180	349,057	156,108,374	2,505,538
Total Federal Grants	2,465,323	3,336,151	9,096,696	12,302,692	2,526,822	346,927,356	4,187,292
State Grants							
Market Value Credit	277,389	378,856	367,665	476,291	159,680	89,854	344,494
County Program Aid	700,015	815,004	1,809,974	1,804,716	516,447	35,929,776	1,058,111
Disparity Reduction Aid	71,726	119,773	46,076	29,203	6,099	309,143	116,205
Streets and Highways	7,916,999	8,519,401	9,930,463	6,100,077	5,506,072	50,637,814	7,071,399
Human Services	12,691	2,118,086	3,679,857	5,023,820	8,218	99,359,551	1,820,768
PERA Aid	---	---	---	---	---	---	---
Police Aid	120,197	190,312	240,394	418,186	100,164	3,380,546	121,032
All Other	742,786	1,027,591	1,801,335	3,303,597	818,962	48,415,865	1,242,536
Total State Grants	9,841,803	13,169,023	17,875,764	17,155,890	7,115,642	238,122,549	11,774,545
Local Unit Grants	39,895	431,717	42,193	352,778	88,277	29,902,297	7,375
Total Intergovernmental Revenues	\$12,347,021	\$16,936,891	\$27,014,653	\$29,811,360	\$9,730,741	\$614,952,202	\$15,969,212
Charges for Services	1,414,651	2,287,080	3,860,799	4,599,093	1,341,783	129,742,262	2,723,651
Fines and Forfeits	24,341	7,780	21,433	11,982	2,617	343,762	13,022
Interest Earnings	1,134,600	242,034	5,830	76,856	103,128	(64,707,357)	(80,073)
All Other Revenues	807,500	886,185	896,899	2,384,549	632,340	31,801,007	921,293
Total Revenues	\$31,368,425	\$33,908,471	\$64,177,420	\$83,034,419	\$20,123,968	\$1,908,653,022	\$32,391,518
Other Financing Sources							
Borrowing							
Bonds Issued	9,995,843	---	9,649,640	---	---	139,392,464	---
Other Long-Term Debt	---	31,634	---	82,423	96,498	3,251,633	133,649
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	9,995,843	31,634	9,649,640	82,423	96,498	142,644,097	133,649
Other Sources	---	---	175,606	29,655	---	13,374	10,679
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	10,959,005	---	2,474,679	2,658,199	---	175,945,001	719,270
Total Revenues and Other Financing Sources	\$52,323,273	\$33,940,105	\$76,477,345	\$85,804,696	\$20,220,466	\$2,227,255,494	\$33,255,116

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$4,057,420	\$5,383,212	\$12,051,665	\$11,921,732	\$3,900,086	\$464,416,523	\$4,754,614
	- Capital Outlay	4,011,414	586,450	2,338,013	896,854	94,883	2,499,758	221,027
	Total General Government	8,068,834	5,969,662	14,389,678	12,818,586	3,994,969	466,916,281	4,975,641
Public Safety	- Sheriff	2,233,122	2,984,118	5,061,525	7,988,090	1,918,907	167,353,430	2,319,143
	- Corrections	2,066,186	1,485,503	5,361,479	5,753,825	174,366	121,951,810	2,108,747
	- All Other	86,658	171,827	277,080	1,038,804	106,335	9,327,845	379,318
	- Capital Outlay	160,763	447,045	139,686	1,693,662	224,681	1,458,103	25,467
	Total Public Safety	4,546,729	5,088,493	10,839,770	16,474,381	2,424,289	300,091,188	4,832,675
Streets and Highways	- Administration	395,311	435,259	538,799	571,901	417,536	7,933,282	322,561
	- Maintenance	4,265,525	3,509,743	5,738,492	6,493,067	2,812,781	51,779,798	4,278,247
	- Construction	10,418,716	7,920,677	12,677,733	10,197,455	4,553,321	3,007,786	4,728,056
	- Other Capital Outlay	45,910	350,617	2,868,194	119,036	540,956	64,116,215	783,959
	Total Streets and Highways	15,125,462	12,216,296	21,823,218	17,381,459	8,324,594	126,837,081	10,112,823
Sanitation	- Current Expenditures	537,597	647,527	763,308	3,639,154	869,820	---	1,052,796
	- Capital Outlay	---	---	---	376,445	---	---	13,310
	Total Sanitation	537,597	647,527	763,308	4,015,599	869,820	---	1,066,106
Human Services	- Income Maintenance	---	2,320,884	2,943,894	5,321,604	471	222,695,812	2,561,384
	- Social Services	---	2,359,105	8,992,973	8,331,178	18,379	425,281,136	4,033,592
	- All Other	2,661,475	---	---	5,000	1,696,254	---	---
	- Capital Outlay	---	---	1,044,977	10,525	---	7,278,364	26,711
	Total Human Services	2,661,475	4,679,989	12,981,844	13,668,307	1,715,104	655,255,312	6,621,687
Health	- Current Expenditures	---	2,100,209	3,050,710	4,637,740	43,130	72,227,955	1,067,999
	- Capital Outlay	---	---	---	5,290	---	36,084,104	---
	Total Health	---	2,100,209	3,050,710	4,643,030	43,130	108,312,059	1,067,999
Culture and Recreation	- Current Expenditures	180,150	251,809	278,400	533,032	75,975	66,083,434	185,977
	- Capital Outlay	---	---	453,241	---	---	5,066,923	---
Parks and Recreation	- Current Expenditures	2,303,638	138,129	139,841	485,055	82,046	2,439,524	194,675
	- Capital Outlay	10,638	---	---	1,555,586	---	---	---
	Total Culture and Recreation	2,494,426	389,938	871,482	2,573,673	158,021	73,589,881	380,652
Conservation of Natural Resources	- Current Expenditures	3,043,943	498,840	1,951,935	1,112,650	587,078	---	629,622
	- Capital Outlay	16,575	30,064	665,975	---	---	---	---
	Total Conservation of Natural Resources	3,060,518	528,904	2,617,910	1,112,650	587,078	---	629,622
Housing and Economic Development	- Current Expenditures	91,573	43,820	142,900	125,502	75,000	43,592,655	127,263
	- Capital Outlay	---	---	---	---	---	1,869,923	---
	Total Housing and Economic Development	91,573	43,820	142,900	125,502	75,000	45,462,578	127,263
All Other	- Current Expenditures	20,520	66,396	---	---	---	23,377,372	97,085
	- Capital Outlay	---	1,021,744	---	---	---	---	80,036
	Total All Other	20,520	1,088,140	---	---	---	23,377,372	177,121
Debt Service	- Principal Paid on Bonds	955,000	250,000	2,045,000	1,395,000	210,000	85,789,367	930,000
	- Other Long-Term Debt	---	104,353	---	28,184	265,806	2,074,038	141,547
	- Interest and Fiscal Charges	791,044	46,981	263,282	420,155	327,957	66,749,606	408,497
	Total Current Expenditures	21,943,118	22,396,381	47,293,001	57,958,334	12,778,164	1,678,460,576	24,113,023
	Total Capital Outlay	14,664,016	10,356,597	20,187,819	14,854,853	5,413,841	121,381,176	5,878,566
	Total Debt Service	1,746,044	401,334	2,308,282	1,843,339	803,763	154,613,011	1,480,044
	Total Expenditures	\$38,353,178	\$33,154,312	\$69,789,102	\$74,656,526	\$18,995,768	\$1,954,454,763	\$31,471,633
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	83,832,587	---
Other Uses		---	---	---	---	1,776,943	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	10,959,005	---	2,474,679	2,658,199	---	175,945,001	719,270
	Total Expenditures and Other Financing Uses	\$49,312,183	\$33,154,312	\$72,263,781	\$77,314,725	\$20,772,711	\$2,214,232,351	\$32,190,903
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,019,398	\$5,198,040	\$17,789,543	\$29,522,252	\$4,225,031	\$206,311,679	\$6,805,813
Special Revenue Funds Unrestricted Fund Balance		(4,956,637)	\$4,256,874	4,200,356	33,743,467	3,771,759	222,408,168	6,395,618
	Total	\$6,062,761	\$9,454,914	\$21,989,899	\$63,265,719	\$7,996,790	\$428,719,847	\$13,201,431
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		27.6%	42.2%	46.5%	109.2%	62.6%	25.5%	54.7%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON*</i>
Population (2022 Population Estimates) ^[1]	22,431	42,807	45,584	10,067	16,329	45,232	4,300
Net Taxable Tax Capacity	\$40,947,965	\$43,144,215	\$63,718,485	\$29,777,950	\$14,846,085	\$61,719,732	\$13,909,485
2021 Tax Levy (Payable 2022)	16,023,695	25,755,854	39,388,501	11,395,247	12,877,945	35,319,396	4,927,839
REVENUES							
Taxes	\$18,081,086	\$29,432,523	\$42,841,024	\$12,434,422	\$14,465,474	\$40,489,911	\$4,755,340
Special Assessments	---	84,481	1,308,696	6,260,382	79,337	1,935,986	97,469
Licenses and Permits	241,859	773,810	323,671	59,678	144,726	637,932	8,050
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	142,186	181,380	3,054,840	369,638	676,091	1,256,204	420,519
Human Services	1,745,382	2,860,525	4,987,768	30,308	2,094,620	5,039,879	615,566
Disaster	43,944	24,577	114,944	24,040	17,119	125,055	285,122
All Other	371,468	3,523,503	4,735,918	1,930,942	1,275,460	1,825,321	---
Total Federal Grants	2,302,980	6,589,985	12,893,470	2,354,928	4,063,290	8,246,459	1,321,207
State Grants							
Market Value Credit	126,276	343,251	138,832	293,333	219,757	391,110	---
County Program Aid	997,010	2,605,944	2,642,935	577,945	1,183,398	2,364,496	475,139
Disparity Reduction Aid	---	40,882	162,270	51,422	4,273	20,877	---
Streets and Highways	6,562,274	5,278,011	13,018,292	7,372,462	6,378,098	10,972,556	4,698,152
Human Services	3,170,981	5,407,638	5,451,359	---	1,975,795	6,711,146	164,559
PERA Aid	---	---	---	---	---	---	---
Police Aid	207,006	343,251	363,931	140,230	160,263	320,526	223,165
All Other	2,217,655	1,335,216	8,093,555	800,302	1,079,843	2,376,623	534,588
Total State Grants	13,281,202	15,354,193	29,871,174	9,235,694	11,001,427	23,157,334	6,095,603
Local Unit Grants	---	9,985	1,364,044	2,450	149,353	142,334	98,607
Total Intergovernmental Revenues	\$15,584,182	\$21,954,163	\$44,128,688	\$11,593,072	\$15,214,070	\$31,546,127	\$7,515,417
Charges for Services	7,327,082	2,020,076	7,640,552	3,163,525	4,081,277	12,378,234	1,063,452
Fines and Forfeits	88,551	29,967	65,377	36,694	3,744	112,228	4,400
Interest Earnings	289,040	(59,340)	(2,300,021)	779,592	97,847	(2,253,587)	36,281
All Other Revenues	3,240,065	1,496,173	7,161,356	4,855,112	3,123,363	2,600,408	497,719
Total Revenues	\$44,851,865	\$55,731,853	\$101,169,343	\$39,182,477	\$37,209,838	\$87,447,239	\$13,978,128
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	96,066	216,133	1,333,565	6,939,114	79,079	662,826	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	96,066	216,133	1,333,565	6,939,114	79,079	662,826	---
Other Sources	---	22,775	358,984	380,460	319,601	---	---
Transfers From - Enterprise Funds	54,560	---	---	---	---	---	---
- Governmental Funds	279,758	2,435,296	4,519,224	101,655	512,000	135,000	---
Total Revenues and Other Financing Sources	\$45,282,249	\$58,406,057	\$107,381,116	\$46,603,706	\$38,120,518	\$88,245,065	\$13,978,128

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSO ^N *
General Government	- Current Expenditures	\$5,546,673	\$9,314,077	\$14,150,606	\$5,874,948	\$6,304,418	\$12,097,020	\$2,725,728
	- Capital Outlay	217,120	484,331	2,026,447	2,150,793	287,434	484,159	271,020
	Total General Government	5,763,793	9,798,408	16,177,053	8,025,741	6,591,852	12,581,179	2,996,748
Public Safety	- Sheriff	3,752,781	5,458,622	8,876,192	2,277,806	3,074,501	7,059,494	1,275,071
	- Corrections	3,887,643	5,229,333	8,009,833	1,522,786	3,595,670	9,570,089	414,166
	- All Other	83,220	254,089	810,471	138,270	53,978	373,952	413,044
	- Capital Outlay	41,664	1,175,677	26,744,193	117,384	84,133	426,634	---
	Total Public Safety	7,765,308	12,117,721	44,440,689	4,056,246	6,808,282	17,430,169	2,102,281
Streets and Highways	- Administration	659,884	411,945	549,264	464,140	276,472	793,914	4,301,646
	- Maintenance	4,519,188	3,908,609	14,491,539	5,370,102	2,844,971	6,770,138	---
	- Construction	7,943,051	8,167,764	14,684,530	4,550,056	4,239,776	10,817,463	4,613,412
	- Other Capital Outlay	635,327	135,227	1,952,433	496,395	622,962	573,302	555,311
	Total Streets and Highways	13,757,450	12,623,545	31,677,766	10,880,653	7,984,181	18,954,817	9,470,369
Sanitation	- Current Expenditures	3,691,920	125,710	2,881,665	344,894	112,051	4,063,687	27,824
	- Capital Outlay	606,002	---	326,469	40,569	---	256,844	---
	Total Sanitation	4,297,922	125,710	3,208,134	385,463	112,051	4,320,531	27,824
Human Services	- Income Maintenance	2,874,599	3,209,053	8,449,617	---	1,838,547	4,404,589	663,214
	- Social Services	6,163,976	9,921,330	17,130,582	---	4,233,572	16,556,154	1,664,833
	- All Other	870,664	---	---	2,751,815	---	---	---
	- Capital Outlay	---	17,265	126,588	---	---	---	---
	Total Human Services	9,909,239	13,147,648	25,706,787	2,751,815	6,072,119	20,960,743	2,328,047
Health	- Current Expenditures	51,826	1,723,915	3,675,377	40,000	2,830,137	2,374,178	60,182
	- Capital Outlay	---	5,296	---	---	---	35,500	---
	Total Health	51,826	1,729,211	3,675,377	40,000	2,830,137	2,409,678	60,182
Culture and Recreation								
Libraries	- Current Expenditures	216,750	473,765	---	559,904	179,774	642,627	68,850
	- Capital Outlay	---	---	---	7,352	---	---	---
Parks and Recreation	- Current Expenditures	383,177	462,847	1,831,124	553,618	---	1,006,375	---
	- Capital Outlay	---	10,054	460,613	132,089	---	82,521	---
	Total Culture and Recreation	599,927	946,666	2,291,737	1,252,963	179,774	1,731,523	68,850
Conservation of Natural Resources	- Current Expenditures	2,362,523	541,534	3,491,865	11,772,053	83,120	2,517,873	499,263
	- Capital Outlay	18,885	---	201,578	18,917	---	---	---
	Total Conservation of Natural Resources	2,381,408	541,534	3,693,443	11,790,970	83,120	2,517,873	499,263
Housing and Economic Development	- Current Expenditures	186,498	105,463	2,503,935	113,556	151,800	233,396	10,000
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	186,498	105,463	2,503,935	113,556	151,800	233,396	10,000
All Other	- Current Expenditures	---	319,011	17,924	---	891,563	---	---
	- Capital Outlay	---	---	---	---	43,533	---	---
	Total All Other	---	319,011	17,924	---	935,096	---	---
Debt Service	- Principal Paid on Bonds	640,000	975,000	1,755,000	5,008,000	865,000	485,000	---
	- Other Long-Term Debt	165,906	262,115	554,468	8,480	1,309,630	300,366	---
	- Interest and Fiscal Charges	173,443	204,542	1,864,320	876,968	1,780,088	46,401	---
	Total Current Expenditures	35,251,322	41,459,303	86,869,994	31,783,852	26,470,574	68,463,486	12,123,821
	Total Capital Outlay	9,462,049	9,995,614	46,522,851	7,513,555	5,277,838	12,676,423	5,439,743
	Total Debt Service	979,349	1,441,657	4,173,788	5,893,448	3,954,718	831,767	---
	Total Expenditures	\$45,692,720	\$52,896,574	\$137,566,633	\$45,190,855	\$35,703,130	\$81,971,676	\$17,563,564
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	279,758	2,435,296	4,519,224	101,655	512,000	135,000	---
	Total Expenditures and Other Financing Uses	\$45,972,478	\$55,331,870	\$142,085,857	\$45,292,510	\$36,215,130	\$82,106,676	\$17,563,564
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$8,517,277	\$9,804,176	\$11,674,827	\$13,430,613	\$2,323,694	\$20,322,386	-
Special Revenue Funds Unrestricted Fund Balance		13,346,945	8,980,853	32,240,733	927,678	7,513,964	38,102,243	0
Total		\$21,864,222	\$18,785,029	\$43,915,560	\$14,358,291	\$9,837,658	\$58,424,629	-
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.0%	45.3%	50.6%	45.2%	37.2%	85.3%	0.0%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2022 Population Estimates) ^[1]	12,163	6,675	11,303	3,901	29,518	5,511	25,379
Net Taxable Tax Capacity	\$11,875,064	\$19,370,471	\$20,650,075	\$7,322,902	\$44,720,074	\$15,045,663	\$41,779,629
2021 Tax Levy (Payable 2022)	4,900,615	6,425,965	11,137,614	3,017,649	25,294,214	5,872,965	15,485,432
REVENUES							
Taxes	\$6,857,462	\$6,860,288	\$14,442,032	\$4,052,843	\$26,658,115	\$8,774,444	\$15,695,595
Special Assessments	858,580	2,213,513	---	1,091,629	4,533,653	902,409	1,372,065
Licenses and Permits	36,490	21,645	255,271	56,277	340,643	72,658	51,580
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	69,521	---	---	129,208	37,018	---	513,079
Human Services	1,360,691	595,877	1,017,158	863,164	2,391,941	---	---
Disaster	1,797,202	144,899	277,309	208,216	35,796	25,537	---
All Other	1,646,243	1,319,761	6,204,481	449,824	5,275,862	1,372,869	2,505,435
Total Federal Grants	4,873,657	2,060,537	7,498,948	1,650,412	7,740,617	1,398,406	3,018,514
State Grants							
Market Value Credit	61,163	231,942	2,914	47,193	275,872	203,818	275,668
County Program Aid	1,451,684	540,226	603,238	468,218	1,265,112	502,052	1,164,107
Disparity Reduction Aid	150,414	51,195	158,977	8,716	79,549	31,138	26,855
Streets and Highways	14,039,573	9,144,877	4,135,384	3,787,543	8,437,763	4,937,757	4,945,663
Human Services	5,745,602	1,010,647	4,481,096	670,734	3,003,394	---	67,953
PERA Aid	---	---	---	---	---	---	---
Police Aid	99,330	88,478	153,585	65,107	196,990	60,099	170,279
All Other	4,644,865	1,271,935	4,519,368	2,598,451	2,406,414	843,110	1,035,937
Total State Grants	26,192,631	12,339,300	14,054,562	7,645,962	15,665,094	6,577,974	7,686,462
Local Unit Grants	155,941	302,094	734,725	866,232	42,500	229,942	30,013
Total Intergovernmental Revenues	\$31,222,229	\$14,701,931	\$22,288,235	\$10,162,606	\$23,448,211	\$8,206,322	\$10,734,989
Charges for Services	2,344,796	1,565,620	1,085,683	824,019	3,393,922	735,900	1,620,911
Fines and Forfeits	18,265	246	7,001	14,612	34,369	2,582	55,582
Interest Earnings	(676,351)	708,466	210,895	(288,177)	(156,548)	(272,504)	175,821
All Other Revenues	6,179,398	1,400,669	1,544,449	708,107	4,792,222	450,960	1,071,918
Total Revenues	\$46,840,869	\$27,472,378	\$39,833,566	\$16,621,916	\$63,044,587	\$18,872,771	\$30,778,461
Other Financing Sources							
Borrowing							
Bonds Issued	9,871,836	---	---	---	---	---	---
Other Long-Term Debt	---	844,058	70,138	---	---	236,328	153,006
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	9,871,836	844,058	70,138	---	---	236,328	153,006
Other Sources	---	2,233	---	---	---	43,389	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,755,496	30,000	387,324	64,100	319,019	742,729	---
Total Revenues and Other Financing Sources	\$58,468,201	\$28,348,669	\$40,291,028	\$16,686,016	\$63,363,606	\$19,895,217	\$30,931,467

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,912,399	\$2,328,151	\$4,857,939	\$3,471,693	\$8,130,794	\$3,138,033	\$5,643,497
	- Capital Outlay	64,183	163,465	556,693	---	4,457,517	196,973	1,006,213
	Total General Government	3,976,582	2,491,616	5,414,632	3,471,693	12,588,311	3,335,006	6,649,710
Public Safety	- Sheriff	2,739,780	951,484	2,685,559	1,096,540	3,362,438	1,131,942	3,217,641
	- Corrections	1,018,745	827,392	1,848,352	691,659	3,482,630	171,940	2,444,565
	- All Other	1,868,039	113,270	431,306	250,085	237,503	120,097	103,949
	- Capital Outlay	156,818	692,480	430,675	78,499	929,982	35,610	979,712
	Total Public Safety	5,783,382	2,584,626	5,395,892	2,116,783	8,012,553	1,359,589	6,745,867
Streets and Highways	- Administration	619,529	161,485	407,386	292,559	593,066	1,069,875	398,755
	- Maintenance	4,179,006	3,995,658	2,617,847	2,680,543	6,364,870	1,704,801	4,354,471
	- Construction	6,590,791	5,194,907	3,468,926	3,077,011	9,858,771	2,975,253	315,455
	- Other Capital Outlay	222,963	365,785	4,800	216,502	45,098	305,185	1,184,434
	Total Streets and Highways	11,612,289	9,717,835	6,498,959	6,266,615	16,861,805	6,055,114	6,253,115
Sanitation	- Current Expenditures	1,809,079	218,600	430,234	954,150	470,707	390,281	770,312
	- Capital Outlay	624,245	363,440	29,121	79,186	---	---	26,731
	Total Sanitation	2,433,324	582,040	459,355	1,033,336	470,707	390,281	797,043
Human Services	- Income Maintenance	1,769,431	993,853	1,255,087	776,079	3,556,516	---	---
	- Social Services	2,971,757	2,049,115	2,609,277	1,213,216	6,308,591	---	---
	- All Other	---	---	---	---	---	1,034,666	3,308,086
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,741,188	3,042,968	3,864,364	1,989,295	9,865,107	1,034,666	3,308,086
Health	- Current Expenditures	1,140,946	108,712	4,795,217	383,411	2,915,293	84,018	495,003
	- Capital Outlay	4,535,473	---	---	---	219,153	---	---
	Total Health	5,676,419	108,712	4,795,217	383,411	3,134,446	84,018	495,003
Culture and Recreation								
Libraries	- Current Expenditures	78,968	75,697	170,000	34,118	---	64,850	395,100
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	291,433	231,046	607,250	436,071	506,572	246,118	525,730
	- Capital Outlay	---	37,370	171,134	---	1,173,128	20,259	116,850
	Total Culture and Recreation	370,401	344,113	948,384	470,189	1,679,700	331,227	1,037,680
Conservation of Natural Resources	- Current Expenditures	3,825,972	5,127,387	1,094,137	141,489	2,354,013	1,116,022	1,020,137
	- Capital Outlay	17,606	49,865	17,638	---	1,818	---	1,723
	Total Conservation of Natural Resources	3,843,578	5,177,252	1,111,775	141,489	2,355,831	1,116,022	1,021,860
Housing and Economic Development	- Current Expenditures	1,124,561	728,271	2,936,565	309,736	10,571	93,166	122,118
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,124,561	728,271	2,936,565	309,736	10,571	93,166	122,118
All Other	- Current Expenditures	260,553	7,000	7,500	31,500	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	260,553	7,000	7,500	31,500	---	---	---
Debt Service	- Principal Paid on Bonds	155,000	4,000	720,000	---	3,700,000	835,000	935,000
	- Other Long-Term Debt	242,000	170,734	113,932	72,382	---	525,410	83,997
	- Interest and Fiscal Charges	112,635	236,431	336,226	19,672	1,322,657	377,852	457,861
	Total Current Expenditures	27,610,198	17,917,121	26,753,656	12,762,849	38,293,564	10,265,809	22,799,364
	Total Capital Outlay	12,212,079	6,867,312	4,678,987	3,451,198	16,685,467	3,533,280	3,631,118
	Total Debt Service	509,635	411,165	1,170,158	92,054	5,022,657	1,738,262	1,476,858
	Total Expenditures	\$40,331,912	\$25,195,598	\$32,602,801	\$16,306,101	\$60,001,688	\$15,537,351	\$27,907,340
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,755,496	30,000	387,324	64,100	319,019	742,729	---
	Total Expenditures and Other Financing Uses	\$42,087,408	\$25,225,598	\$32,990,125	\$16,370,201	\$60,320,707	\$16,280,080	\$27,907,340
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,630,802	\$4,473,600	\$17,896,395	\$5,726,982	\$8,940,862	\$11,089,060	\$17,540,391
Special Revenue Funds Unrestricted Fund Balance		11,684,910	18,927,538	13,405,671	4,587,702	16,996,157	6,714,573	6,249,512
	Total	\$19,315,712	\$23,401,138	\$31,302,066	\$10,314,684	\$25,937,019	\$17,803,633	\$23,789,903
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		70.0%	130.6%	117.0%	80.8%	67.7%	173.4%	104.3%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2022 Population Estimates) ^[1]	5,400	9,221	20,153	37,607	23,910	27,483	34,326
Net Taxable Tax Capacity	\$7,479,063	\$23,390,935	\$44,202,567	\$44,566,555	\$33,705,941	\$26,348,634	\$38,638,220
2021 Tax Levy (Payable 2022)	5,019,268	7,117,436	18,235,569	25,848,989	15,734,227	20,807,668	19,929,512
REVENUES							
Taxes	\$4,911,669	\$7,038,020	\$18,812,335	\$29,057,039	\$15,730,887	\$23,487,128	\$22,175,258
Special Assessments	239,666	622,314	3,209,952	1,896,126	1,133,919	437,882	---
Licenses and Permits	23,612	16,262	85,306	133,562	163,762	556,183	427,345
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	80,739	717,671	1,599,064	2,646,038	381,105	155,930	845,153
Human Services	1,114,333	1,244,575	---	2,235,257	2,009,387	2,639,764	2,689,586
Disaster	2,428	351,113	21,583	60,003	38,318	33,664	41,143
All Other	685,141	2,170,255	3,948,017	2,524,593	933,560	5,787,663	1,446,050
Total Federal Grants	1,882,641	4,483,614	5,568,664	7,465,891	3,362,370	8,617,021	5,021,932
State Grants							
Market Value Credit	111,228	277,915	301,150	334,606	301,297	261,548	628,300
County Program Aid	730,288	554,613	879,737	2,013,637	1,170,978	1,886,345	2,064,487
Disparity Reduction Aid	63,937	3,969	35,697	60,750	14,961	25,414	29,096
Streets and Highways	4,613,709	6,923,422	9,093,802	8,175,940	7,638,026	4,210,089	8,386,696
Human Services	719,528	1,043,465	---	3,831,188	2,321,189	3,180,404	4,289,448
PERA Aid	---	---	---	---	---	---	---
Police Aid	121,867	150,281	137,726	244,568	184,469	370,608	209,510
All Other	1,623,525	1,194,811	1,370,070	1,271,827	1,335,871	1,877,384	2,579,753
Total State Grants	7,984,082	10,148,476	11,818,182	15,932,516	12,966,791	11,811,792	18,187,290
Local Unit Grants	---	4,525	---	191,803	37,879	316,401	1,100,471
Total Intergovernmental Revenues	\$9,866,723	\$14,636,615	\$17,386,846	\$23,590,210	\$16,367,040	\$20,745,214	\$24,309,693
Charges for Services	747,439	2,416,644	1,484,742	5,337,085	4,948,869	2,341,371	7,591,903
Fines and Forfeits	16,052	8,279	29,959	25,673	26,787	68,891	9,606
Interest Earnings	(89,540)	9,213	(1,162,062)	976,851	(159,269)	313,046	215,950
All Other Revenues	573,966	708,011	2,080,009	768,006	2,060,751	1,835,236	4,204,369
Total Revenues	\$16,289,587	\$25,455,358	\$41,927,087	\$61,784,552	\$40,272,746	\$49,784,951	\$58,934,124
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	218,158	---	455,776	537,666	27,800	361,592	88,915
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	218,158	---	455,776	537,666	27,800	361,592	88,915
Other Sources	74,742	---	32,220	77,030	87,814	158,102	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	32,957	406	---	3,196,949	1,253,280	397,445	200
Total Revenues and Other Financing Sources	\$16,615,444	\$25,455,764	\$42,415,083	\$65,596,197	\$41,641,640	\$50,702,090	\$59,023,239

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,905,916	\$4,760,280	\$5,535,534	\$7,958,972	\$6,516,357	\$7,369,896	\$7,957,511
	- Capital Outlay	60,142	84,290	2,476,540	3,394,350	692,015	408,407	232,387
	Total General Government	2,966,058	4,844,570	8,012,074	11,353,322	7,208,372	7,778,303	8,189,898
Public Safety	- Sheriff	2,064,993	2,814,587	2,407,329	4,626,894	4,389,262	6,095,661	4,567,396
	- Corrections	732,912	194,192	3,286,174	2,574,143	1,952,129	4,117,837	3,442,646
	- All Other	38,248	129,637	179,219	139,893	165,508	308,021	205,022
	- Capital Outlay	468,521	77,143	1,089,728	465,914	278,940	584,606	890,821
	Total Public Safety	3,304,674	3,215,559	6,962,450	7,806,844	6,785,839	11,106,125	9,105,885
Streets and Highways	- Administration	543,914	962,051	360,258	771,075	320,282	320,282	436,417
	- Maintenance	1,423,697	3,331,494	5,451,167	3,782,754	4,597,466	2,701,009	6,738,130
	- Construction	3,836,297	5,338,620	4,889,288	9,625,239	5,377,372	2,612,675	8,047,277
	- Other Capital Outlay	547,565	837,172	596,742	481,075	189,691	181,521	699,666
	Total Streets and Highways	6,351,473	10,469,337	11,297,455	14,660,143	10,534,686	5,815,487	15,921,490
Sanitation	- Current Expenditures	272,125	310,664	855,863	1,564,157	991,951	310,300	3,425,031
	- Capital Outlay	---	1,121	---	15,489	---	---	64,109
	Total Sanitation	272,125	311,785	855,863	1,579,646	991,951	310,300	3,489,140
Human Services	- Income Maintenance	1,327,650	1,404,262	---	2,789,131	2,547,898	2,504,791	4,142,873
	- Social Services	1,553,726	2,702,158	---	8,474,613	5,832,606	7,712,038	8,721,419
	- All Other	55,504	68,717	3,945,607	175,438	---	---	---
	- Capital Outlay	622,694	77,410	---	47,239	---	9,495	41,384
	Total Human Services	3,559,574	4,252,547	3,945,607	11,486,421	8,380,504	10,226,324	12,905,676
Health	- Current Expenditures	164,013	60,000	---	2,658,745	1,486,525	950,434	2,264,937
	- Capital Outlay	---	---	---	---	---	---	5,343
	Total Health	164,013	60,000	---	2,658,745	1,486,525	950,434	2,270,280
Culture and Recreation								
Libraries	- Current Expenditures	45,870	91,276	756,153	208,247	250,727	289,513	491,598
	- Capital Outlay	---	---	6,015	---	---	---	---
Parks and Recreation	- Current Expenditures	116,132	212,043	218,466	789,676	378,893	141,186	553,424
	- Capital Outlay	---	56,329	---	38,405	209,440	---	---
	Total Culture and Recreation	162,002	359,648	980,634	1,036,328	839,060	430,699	1,045,022
Conservation of Natural Resources	- Current Expenditures	237,620	1,090,697	4,866,930	3,115,318	1,421,449	323,277	655,761
	- Capital Outlay	---	1,040	30,163	51,787	8,512	---	---
	Total Conservation of Natural Resources	237,620	1,091,737	4,897,093	3,167,105	1,429,961	323,277	655,761
Housing and Economic Development	- Current Expenditures	---	56,500	179,762	12,909	177,571	507,429	153,548
	- Capital Outlay	---	---	49,695	---	---	---	---
	Total Housing and Economic Development	---	56,500	229,457	12,909	177,571	507,429	153,548
All Other	- Current Expenditures	91,140	---	33,480	---	17,500	---	60,865
	- Capital Outlay	50,714	---	---	---	---	---	---
	Total All Other	141,854	---	33,480	---	17,500	---	60,865
Debt Service	- Principal Paid on Bonds	---	---	1,180,000	2,620,000	219,000	4,830,000	535,000
	- Other Long-Term Debt	200,814	---	159,124	199,771	29,575	211,536	49,407
	- Interest and Fiscal Charges	65,964	---	671,507	731,178	20,952	585,988	368,389
	Total Current Expenditures	11,573,460	18,188,558	28,075,942	39,641,965	31,095,999	33,651,674	43,816,578
	Total Capital Outlay	5,585,933	6,473,125	9,138,171	14,119,498	6,755,970	3,796,704	9,980,987
	Total Debt Service	266,778	---	2,010,631	3,550,949	269,527	5,627,524	952,796
	Total Expenditures	\$17,426,171	\$24,661,683	\$39,224,744	\$57,312,412	\$38,121,496	\$43,075,902	\$54,750,361
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	32,957	406	---	3,196,949	1,253,280	397,445	200
	Total Expenditures and Other Financing Uses	\$17,459,128	\$24,662,089	\$39,224,744	\$60,509,361	\$39,374,776	\$43,473,347	\$54,750,561
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$1,289,328	\$2,675,882	\$14,625,624	\$26,965,333	\$11,053,189	\$8,989,489	\$12,737,645
Special Revenue Funds Unrestricted Fund Balance		3,497,500	7,845,575	9,365,997	23,976,919	11,525,035	9,037,820	21,156,619
	Total	\$4,786,828	\$10,521,457	\$23,991,621	\$50,942,252	\$22,578,224	\$18,027,309	\$33,894,264
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		41.4%	57.8%	85.5%	128.5%	72.6%	53.6%	77.4%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2022 Population Estimates) ^[1]	40,605	8,243	35,826	22,473	6,527	168,055	60,555
Net Taxable Tax Capacity	\$48,946,577	\$28,557,210	\$43,183,841	\$42,904,142	\$15,743,229	\$238,444,478	\$111,027,491
2021 Tax Levy (Payable 2022)	23,099,229	8,284,285	24,132,432	15,533,884	6,755,203	112,819,581	45,725,416
REVENUES							
Taxes	\$27,794,206	\$8,880,469	\$27,054,846	\$18,608,458	\$6,948,310	\$132,703,568	\$53,173,725
Special Assessments	1,614,445	1,083,862	1,114,413	2,261,793	549,992	---	761,862
Licenses and Permits	180,071	158,244	97,710	1,940,369	16,710	2,433,528	552,035
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	6,313	562,124	435,518	---	14,632	436,501	1,299,559
Human Services	4,208,798	---	3,561,979	1,532,054	1,060,429	15,665,317	5,174,107
Disaster	25,587	34,767	105,651	43,063	31,045	71,364	46,563
All Other	8,646,260	403,299	1,540,855	4,862,099	1,318,976	20,749,810	9,502,047
Total Federal Grants	12,886,958	1,000,190	5,644,003	6,437,216	2,425,082	36,922,992	16,022,276
State Grants							
Market Value Credit	289,053	280,183	259,110	309,812	184,240	369,342	728,021
County Program Aid	2,516,740	553,271	1,801,276	791,010	525,226	7,856,947	2,397,903
Disparity Reduction Aid	159,833	25,685	11,666	68,504	15,650	4,929	13,255
Streets and Highways	9,938,548	4,899,723	9,295,417	10,510,459	8,067,476	11,322,014	21,366,036
Human Services	4,719,547	---	3,882,908	1,700,144	799,119	21,832,245	6,814,307
PERA Aid	---	---	---	---	---	---	---
Police Aid	242,064	110,181	145,238	134,387	64,272	743,720	361,426
All Other	1,479,836	1,122,735	1,726,454	1,419,318	1,006,739	5,974,648	8,985,920
Total State Grants	19,345,621	6,991,778	17,122,069	14,933,634	10,662,722	48,103,845	40,666,868
Local Unit Grants	68,189	170,908	22,366	605,463	70,718	80,493	790,070
Total Intergovernmental Revenues	\$32,300,768	\$8,162,876	\$22,788,438	\$21,976,313	\$13,158,522	\$85,107,330	\$57,479,214
Charges for Services	3,593,283	850,115	3,213,426	2,954,346	1,079,224	39,701,472	4,412,206
Fines and Forfeits	53,351	3,055	14,370	11,285	3,878	14,223	64,167
Interest Earnings	(2,123,357)	443,028	217,728	784,507	115,636	(4,788,977)	68,594
All Other Revenues	2,467,644	284,178	690,773	2,507,029	404,353	2,578,885	4,901,593
Total Revenues	\$65,880,411	\$19,865,827	\$55,191,704	\$51,044,100	\$22,276,625	\$257,750,029	\$121,413,396
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	20,455,000	8,633,662	21,619,097	---
Other Long-Term Debt	227,220	---	203,594	363,490	73,330	---	430,430
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	227,220	---	203,594	20,818,490	8,706,992	21,619,097	430,430
Other Sources	13,687	954	---	---	---	270,716	---
Transfers From - Enterprise Funds	---	3,060	---	---	---	12,871,492	---
- Governmental Funds	---	158,777	2,056	---	685,930	36,602,387	9,809,131
Total Revenues and Other Financing Sources	\$66,121,318	\$20,028,618	\$55,397,354	\$71,862,590	\$31,669,547	\$329,113,721	\$131,652,957

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$9,764,637	\$3,207,042	\$10,092,240	\$7,171,198	\$2,287,356	\$47,254,945	\$16,219,009
	- Capital Outlay	341,281	501,352	1,808,412	630,159	3,813,664	---	3,293,675
	Total General Government	10,105,918	3,708,394	11,900,652	7,801,357	6,101,020	47,254,945	19,512,684
Public Safety	- Sheriff	5,805,858	2,317,863	4,554,024	2,418,587	1,250,000	17,739,053	8,222,805
	- Corrections	6,292,852	155,691	3,516,336	3,610,596	559,498	31,753,310	5,871,238
	- All Other	291,036	158,453	173,868	139,576	80,434	476,287	300,661
	- Capital Outlay	238,291	183,755	168,160	162,400	306,795	---	829,003
	Total Public Safety	12,628,037	2,815,762	8,412,388	6,331,159	2,196,727	49,968,650	15,223,707
Streets and Highways	- Administration	732,555	387,059	410,884	285,859	369,970	1,684,076	746,303
	- Maintenance	6,076,643	3,231,980	3,780,046	4,431,403	5,203,969	7,676,421	8,223,676
	- Construction	6,835,373	4,561,700	5,685,204	7,696,329	5,405,592	26,250,774	22,683,912
	- Other Capital Outlay	790,048	584,865	461,948	306,786	683,134	1,177,762	7,510,396
	Total Streets and Highways	14,434,619	8,765,604	10,338,082	12,720,377	11,662,665	36,789,033	39,164,287
Sanitation	- Current Expenditures	1,128,431	610,810	542,968	403,995	727,002	---	421,905
	- Capital Outlay	43,495	---	---	---	---	---	---
	Total Sanitation	1,171,926	610,810	542,968	403,995	727,002	---	421,905
Human Services	- Income Maintenance	5,004,907	---	3,583,339	2,338,013	967,535	15,262,194	6,548,874
	- Social Services	8,594,274	---	9,290,353	3,915,894	1,583,350	63,318,216	15,414,823
	- All Other	---	1,466,774	96,701	---	2,950	7,900,936	---
	- Capital Outlay	500	---	---	---	11,487	---	153,240
	Total Human Services	13,599,681	1,466,774	12,970,393	6,253,907	2,565,322	86,481,346	22,116,937
Health	- Current Expenditures	2,546,793	212,788	1,367,998	1,084,712	1,230,628	12,273,666	4,126,424
	- Capital Outlay	1,782	---	---	---	---	---	---
	Total Health	2,548,575	212,788	1,367,998	1,084,712	1,230,628	12,273,666	4,126,424
Culture and Recreation								
Libraries	- Current Expenditures	288,666	70,550	110,088	658,484	105,115	1,355,248	616,289
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	289,567	714,998	369,282	353,347	43,045	3,937,519	2,740,822
	- Capital Outlay	657	384,054	---	39,014	---	5,114,136	9,963,336
	Total Culture and Recreation	578,890	1,169,602	479,370	1,050,845	148,160	10,406,903	13,320,447
Conservation of Natural Resources	- Current Expenditures	590,621	1,784,513	1,872,646	7,094,012	328,121	1,413,103	2,204,785
	- Capital Outlay	483,886	31,656	---	---	1,472	---	---
	Total Conservation of Natural Resources	1,074,507	1,816,169	1,872,646	7,094,012	329,593	1,413,103	2,204,785
Housing and Economic Development	- Current Expenditures	2,145,121	172,149	171,371	348,705	25,009	120,000	3,541,034
	- Capital Outlay	---	---	---	---	1,450	---	---
	Total Housing and Economic Development	2,145,121	172,149	171,371	348,705	26,459	120,000	3,541,034
All Other	- Current Expenditures	---	---	---	21,014	4,155	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	21,014	4,155	---	---
Debt Service	- Principal Paid on Bonds	---	725,000	8,850,000	2,085,000	---	6,328,231	17,955,000
	- Other Long-Term Debt	2,405	4,516	144,099	285,021	41,856	284,844	91,008
	- Interest and Fiscal Charges	83	430,682	464,914	719,152	185,528	2,954,330	1,953,000
	Total Current Expenditures	49,551,961	14,490,670	39,932,144	34,275,395	14,768,137	212,164,974	75,198,648
	Total Capital Outlay	8,735,313	6,247,382	8,123,724	8,834,688	10,223,594	32,542,672	44,433,562
	Total Debt Service	2,488	1,160,198	9,459,013	3,089,173	227,384	9,567,405	19,999,008
	Total Expenditures	\$58,289,762	\$21,898,250	\$57,514,881	\$46,199,256	\$25,219,115	\$254,275,051	\$139,631,218
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	2,805,039	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	323	822,468	---	---	1,424,424	4,908
	- Governmental Funds	---	158,777	2,056	---	685,930	36,602,387	9,809,131
	Total Expenditures and Other Financing Uses	\$58,289,762	\$22,057,350	\$58,339,405	\$46,199,256	\$25,905,045	\$295,106,901	\$149,445,257
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$23,291,520	\$5,482,737	\$15,557,926	\$14,160,856	\$5,344,031	\$107,580,603	\$30,485,152
Special Revenue Funds Unrestricted Fund Balance		19,522,457	6,004,174	15,336,238	19,902,568	1,637,675	13,367,420	20,865,714
	Total	\$42,813,977	\$11,486,911	\$30,894,164	\$34,063,424	\$6,981,706	\$120,948,023	\$51,350,866
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		86.4%	79.3%	77.4%	99.4%	47.3%	57.0%	68.3%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE*</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2022 Population Estimates) ^[1]	14,266	30,271	9,219	31,192	11,654	551,195	3,998
Net Taxable Tax Capacity	\$15,195,567	\$34,174,515	\$19,999,505	\$55,719,992	\$23,941,585	\$619,068,134	\$6,908,852
2021 Tax Levy (Payable 2022)	11,065,807	20,651,645	7,881,926	25,798,508	9,412,435	285,226,349	3,145,800
REVENUES							
Taxes	\$11,160,311	\$22,505,437	\$8,904,276	\$26,736,369	\$9,649,349	\$436,344,065	3,113,372
Special Assessments	369,365	169,373	381,535	3,553,755	926,475	---	96,546
Licenses and Permits	4,835	216,137	14,205	101,760	71,385	1,953,831	---
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	18,297	11,240	615,970	1,199,071	17,546	4,576,710	---
Human Services	1,305,833	3,088,943	---	4,494,915	71,009	76,362,608	453,197
Disaster	17,008	56,404	16,291	549,712	12,472	2,741,274	12,120
All Other	1,754,076	2,292,306	1,050,282	2,511,464	1,522,966	45,548,021	563,116
Total Federal Grants	3,095,214	5,448,893	1,682,543	8,755,162	1,623,993	129,228,613	1,028,433
State Grants							
Market Value Credit	155,730	336,609	189,653	420,484	205,862	400	103,344
County Program Aid	944,030	2,047,234	574,945	1,394,403	629,670	20,591,755	474,585
Disparity Reduction Aid	94,080	1,057	59,404	76,558	22,508	262,048	65,457
Streets and Highways	4,494,517	11,939,544	9,569,296	12,971,208	6,952,127	39,355,279	8,426,899
Human Services	1,216,608	2,923,470	---	6,548,138	20,263	61,045,929	289,762
PERA Aid	---	---	---	---	---	---	---
Police Aid	106,007	338,889	146,908	289,642	80,131	1,550,294	87,644
All Other	982,121	2,706,863	701,599	2,370,701	622,426	28,731,675	488,557
Total State Grants	7,993,093	20,293,666	11,241,805	24,071,134	8,532,987	151,537,380	9,936,248
Local Unit Grants	10,800	---	---	349,226	11,651	14,966,594	8,000
Total Intergovernmental Revenues	\$11,099,107	\$25,742,559	\$12,924,348	\$33,175,522	\$10,168,631	\$295,732,587	10,972,681
Charges for Services	2,422,899	4,044,734	1,972,646	4,951,807	478,705	94,846,716	2,046,125
Fines and Forfeits	15,854	41,755	10,382	49,866	12,516	385,450	14,212
Interest Earnings	(85,958)	(203,455)	(21,947)	354,484	299,377	(97,089)	117,476
All Other Revenues	1,204,900	2,137,857	888,426	3,296,657	295,863	212,197,102	531,028
Total Revenues	\$26,191,313	\$54,654,397	\$25,073,871	\$72,220,220	\$21,902,301	\$1,041,362,662	16,891,440
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	3,698,198	---	19,000,000	---
Other Long-Term Debt	218,459	839,391	---	365,543	178,847	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	218,459	839,391	---	4,063,741	178,847	19,000,000	---
Other Sources	---	99,282	39,822	---	114,025	1,897,104	---
Transfers From - Enterprise Funds	---	---	---	350,000	---	78,424	---
- Governmental Funds	---	555,080	---	162,255	51,397	10,299,129	70,004
Total Revenues and Other Financing Sources	\$26,409,772	\$56,148,150	\$25,113,693	\$76,796,216	\$22,246,570	\$1,072,637,319	16,961,444

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,947,934	\$7,529,657	\$4,083,015	\$11,734,661	\$4,337,547	\$344,736,101	1,483,267
	- Capital Outlay	94,561	484,285	921,735	378,987	1,705,592	5,808,435	---
	Total General Government	3,042,495	8,013,942	5,004,750	12,113,648	6,043,139	350,544,536	1,483,267
Public Safety	- Sheriff	2,615,533	6,834,658	2,447,351	5,529,945	2,351,701	61,761,484	1,455,149
	- Corrections	2,486,396	5,449,110	795,637	5,515,491	450,386	66,106,745	241,141
	- All Other	120,539	176,336	219,446	192,372	87,566	20,999,495	37,643
	- Capital Outlay	143,036	9,013	111,060	1,806,597	---	2,115,527	55,223
	Total Public Safety	5,365,504	12,469,117	3,573,494	13,044,405	2,889,653	150,983,251	1,789,156
Streets and Highways	- Administration	339,337	373,061	284,033	577,304	395,020	1,428,159	501,891
	- Maintenance	2,701,274	6,193,051	3,036,667	8,652,308	3,213,520	19,255,872	2,241,847
	- Construction	1,114,884	10,703,186	8,158,326	6,653,880	4,422,607	33,705,975	8,554,742
	- Other Capital Outlay	1,199,856	839,716	7,850	27,871	487,424	229,506	263,863
	Total Streets and Highways	5,355,351	18,109,014	11,486,876	15,911,363	8,518,571	54,619,512	11,562,343
Sanitation	- Current Expenditures	131,901	1,343,398	341,898	2,186,189	870,270	20,713,716	327,006
	- Capital Outlay	---	184,277	---	71,918	---	---	---
	Total Sanitation	131,901	1,527,675	341,898	2,258,107	870,270	20,713,716	327,006
Human Services	- Income Maintenance	1,909,155	3,559,425	---	4,916,854	---	33,958,861	972,419
	- Social Services	3,402,820	6,681,480	1,441,071	11,274,005	---	133,092,597	514,894
	- All Other	30,249	---	---	---	2,277,109	41,818,582	22,410
	- Capital Outlay	167,669	---	---	95,859	---	448,314	8,064
	Total Human Services	5,509,893	10,240,905	1,441,071	16,286,718	2,277,109	209,318,354	1,517,787
Health	- Current Expenditures	57,640	1,535,680	841,343	3,320,511	76,965	40,800,938	75,703
	- Capital Outlay	---	---	---	---	---	88,330	---
	Total Health	57,640	1,535,680	841,343	3,320,511	76,965	40,889,268	75,703
Culture and Recreation								
Libraries	- Current Expenditures	119,395	353,503	152,777	282,275	126,451	12,873,388	34,357
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	111,875	35,000	---	177,621	1,255,527	14,118,920	66,309
	- Capital Outlay	---	---	---	---	---	7,847,544	---
	Total Culture and Recreation	231,270	388,503	152,777	459,896	1,381,978	34,839,852	100,666
Conservation of Natural Resources	- Current Expenditures	1,122,252	1,118,449	629,718	996,743	471,763	1,078,499	497,248
	- Capital Outlay	7,719	---	---	---	---	629	---
	Total Conservation of Natural Resources	1,129,971	1,118,449	629,718	996,743	471,763	1,079,128	497,248
Housing and Economic Development	- Current Expenditures	44,951	532,583	5,943	8,600	289,965	59,637,001	---
	- Capital Outlay	---	---	---	---	---	2,753,785	---
	Total Housing and Economic Development	44,951	532,583	5,943	8,600	289,965	62,390,786	---
All Other	- Current Expenditures	---	---	---	---	---	37,626,648	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	37,626,648	---
Debt Service	- Principal Paid on Bonds	745,000	1,730,000	---	8,030,000	250,000	36,730,000	---
	- Other Long-Term Debt	137,389	100,925	15,638	292,032	113,792	2,567,483	12,018
	- Interest and Fiscal Charges	470,871	626,671	731	1,012,861	57,776	6,816,127	81
	Total Current Expenditures	18,141,251	41,715,391	14,278,899	55,364,879	16,203,790	910,007,006	8,471,284
	Total Capital Outlay	2,727,725	12,220,477	9,198,971	9,035,112	6,615,623	52,998,045	8,881,892
	Total Debt Service	1,353,260	2,457,596	16,369	9,334,893	421,568	46,113,610	12,099
	Total Expenditures	\$22,222,236	\$56,393,464	\$23,494,239	\$73,734,884	\$23,240,981	\$1,009,118,661	17,365,275
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	300,000	207,306	---	---	45,690,542	---
	- Governmental Funds	---	555,080	---	162,255	51,397	10,299,129	70,004
	Total Expenditures and Other Financing Uses	\$22,222,236	\$57,248,544	\$23,701,545	\$73,897,139	\$23,292,378	\$1,065,108,332	17,435,279
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$9,551,458	\$4,849,776	\$5,918,535	\$9,799,589	\$10,083,981	\$186,845,414	1,014,774
Special Revenue Funds Unrestricted Fund Balance		4,973,496	4,214,619	4,587,077	22,016,589	7,605,289	62,985,795	3,456,372
Total		\$14,524,954	\$9,064,395	\$10,505,612	\$31,816,178	\$17,689,270	\$249,831,209	4,471,146
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		80.1%	21.7%	73.6%	57.5%	109.2%	27.5%	52.8%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2022 Population Estimates) ^[1]	15,348	14,721	68,525	9,853	15,694	200,916	154,395
Net Taxable Tax Capacity	\$36,916,341	\$39,906,133	\$77,724,191	\$27,276,014	\$14,888,250	\$214,287,849	\$224,178,980
2021 Tax Levy (Payable 2022)	14,234,959	15,536,060	31,026,812	6,530,220	8,814,315	146,030,186	68,383,821
REVENUES							
Taxes	\$15,493,220	\$15,536,594	\$37,978,489	\$7,253,401	\$10,535,756	\$174,004,273	\$93,711,458
Special Assessments	2,303,878	6,405,447	139,277	217,349	943,196	---	1,547,253
Licenses and Permits	81,145	128,227	54,975	38,474	27,468	665,110	1,929,669
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,058,923	659,177	877,713	1,787,514	---	11,242,123	7,935,195
Human Services	---	1,478,970	5,057,196	---	907,709	24,274,289	8,059,057
Disaster	1,005,976	197,980	12,654	9,256	888,539	1,453,941	135,679
All Other	369,857	952,664	9,512,847	1,766,507	1,809,662	25,192,439	3,948,111
Total Federal Grants	4,434,756	3,288,791	15,460,410	3,563,277	3,605,910	62,162,792	20,078,042
State Grants							
Market Value Credit	396,650	404,607	349,235	179,872	246,878	154,840	148,386
County Program Aid	693,541	704,601	3,738,519	556,975	951,661	13,830,345	5,843,596
Disparity Reduction Aid	44,858	56,570	31,456	6,900	2,172	5,499,207	10,263
Streets and Highways	12,760,034	6,197,687	10,824,571	5,018,696	7,540,003	34,512,151	12,904,470
Human Services	---	2,029,228	6,002,236	---	1,543,555	27,605,319	12,374,959
PERA Aid	---	---	---	---	---	---	---
Police Aid	138,561	151,916	309,675	118,528	130,214	1,025,801	466,599
All Other	1,589,761	858,916	3,095,875	601,637	1,936,156	25,452,005	7,470,727
Total State Grants	15,623,405	10,403,525	24,351,567	6,482,608	12,350,639	108,079,668	39,219,000
Local Unit Grants	1,614,833	---	---	229,879	9,407	806,455	7,256,837
Total Intergovernmental Revenues	\$21,672,994	\$13,692,316	\$39,811,977	\$10,275,764	\$15,965,956	\$171,048,915	\$66,553,879
Charges for Services	1,130,193	3,975,770	5,364,709	2,337,490	4,069,110	35,833,811	12,194,782
Fines and Forfeits	---	2,132	90,017	11,374	5,954	56,871	571,747
Interest Earnings	(38,778)	70,759	1,406,456	158,575	196,342	(5,212,480)	530,649
All Other Revenues	496,532	2,156,625	1,505,557	1,302,682	884,216	14,565,452	2,778,005
Total Revenues	\$41,139,184	\$41,967,870	\$86,351,457	\$21,595,109	\$32,627,998	\$390,961,952	\$179,817,442
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	48,422,283	4,481,015	4,010,000	---	---
Other Long-Term Debt	31,020	1,287,751	84,665	335,213	---	91,822	2,106,213
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	31,020	1,287,751	48,506,948	4,816,228	4,010,000	91,822	2,106,213
Other Sources	---	---	270,078	---	---	592,574	100,350
Transfers From - Enterprise Funds	---	---	---	---	---	398,366	---
- Governmental Funds	1,385,930	334,427	38,852	159,103	187,540	17,404,494	1,693,192
Total Revenues and Other Financing Sources	\$42,556,134	\$43,590,048	\$135,167,335	\$26,570,440	\$36,825,538	\$409,449,208	\$183,717,197

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$4,785,143	\$6,160,057	\$12,932,579	\$2,992,469	\$6,243,807	\$55,324,183	\$25,510,707
	- Capital Outlay	4,611,601	72,286	535,392	1,312,293	82,972	700,338	8,673,500
	Total General Government	9,396,744	6,232,343	13,467,971	4,304,762	6,326,779	56,024,521	34,184,207
Public Safety	- Sheriff	4,149,275	3,423,615	7,426,587	2,254,537	2,130,076	26,991,253	11,598,848
	- Corrections	354,846	2,557,720	6,025,125	232,326	1,508,375	30,873,743	16,560,048
	- All Other	143,679	324,357	495,119	176,506	202,550	2,579,402	2,290,737
	- Capital Outlay	---	148,130	14,198,388	210,506	223,052	1,139,892	226,699
	Total Public Safety	4,647,800	6,453,822	28,145,219	2,873,875	4,064,053	61,584,290	30,676,332
Streets and Highways	- Administration	588,716	1,450,574	415,785	239,460	566,214	7,563,388	618,570
	- Maintenance	5,487,935	5,121,430	5,743,075	3,291,010	5,141,534	41,671,173	10,850,410
	- Construction	17,370,602	12,403,590	12,677,954	3,174,624	13,275,608	78,601,173	37,521,042
	- Other Capital Outlay	613,885	996,421	1,044,709	80,120	590,393	879,945	88,363
	Total Streets and Highways	24,061,138	19,972,015	19,881,523	6,785,214	19,573,749	128,715,679	49,078,385
Sanitation	- Current Expenditures	707,702	91,785	84,665	909,691	1,359,797	1,278,059	834,305
	- Capital Outlay	---	---	---	---	82,337	---	---
	Total Sanitation	707,702	91,785	84,665	909,691	1,442,134	1,278,059	834,305
Human Services	- Income Maintenance	---	1,775,617	5,021,077	---	1,860,742	18,071,291	5,548,014
	- Social Services	---	4,460,875	15,374,346	---	3,013,199	70,644,296	27,039,546
	- All Other	3,066,456	6,984	---	1,559,647	---	18,916,742	3,466,054
	- Capital Outlay	---	---	---	---	---	328,260	139,174
	Total Human Services	3,066,456	6,243,476	20,395,423	1,559,647	4,873,941	107,992,589	36,192,788
Health	- Current Expenditures	228,841	1,884,163	5,234,233	290,772	1,000	9,047,100	3,728,596
	- Capital Outlay	---	---	---	---	---	---	8,510
	Total Health	228,841	1,884,163	5,234,233	290,772	1,000	9,047,100	3,737,106
Culture and Recreation	- Current Expenditures	109,323	113,898	428,088	388,395	108,233	699,504	4,351,724
	- Capital Outlay	---	---	---	---	---	---	116,745
Parks and Recreation	- Current Expenditures	317,378	302,107	256,702	132,863	420,858	3,661,285	1,995,428
	- Capital Outlay	109,690	51,974	---	78,249	---	602,332	405,983
	Total Culture and Recreation	536,391	467,979	684,790	599,507	529,091	4,963,121	6,869,880
Conservation of Natural Resources	- Current Expenditures	5,613,127	9,273,238	690,868	564,358	843,023	9,063,382	1,904,908
	- Capital Outlay	39,677	---	---	2,207	---	33,499	124,984
	Total Conservation of Natural Resources	5,652,804	9,273,238	690,868	566,565	843,023	9,096,881	2,029,892
Housing and Economic Development	- Current Expenditures	157,427	---	3,195,876	39,928	42,411	7,622,848	1,147,807
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	157,427	---	3,195,876	39,928	42,411	7,622,848	1,147,807
All Other	- Current Expenditures	---	---	---	---	---	---	2,838,281
	- Capital Outlay	---	---	---	---	---	---	14,264
	Total All Other	---	---	---	---	---	---	2,852,545
Debt Service	- Principal Paid on Bonds	2,990,000	1,451,692	2,205,000	700,000	190,000	12,235,000	4,120,000
	- Other Long-Term Debt	149,092	938,276	368,852	237,783	---	687,602	635,243
	- Interest and Fiscal Charges	618,332	1,210,019	873,438	212,780	261,580	4,732,253	4,028,591
	Total Current Expenditures	25,709,848	36,946,420	63,324,125	13,071,962	23,441,819	304,007,649	120,283,983
	Total Capital Outlay	22,745,455	13,672,401	28,456,443	4,857,999	14,254,362	82,285,439	47,319,264
	Total Debt Service	3,757,424	3,599,987	3,447,290	1,150,563	451,580	17,654,855	8,783,834
	Total Expenditures	\$52,212,727	\$54,218,808	\$95,227,858	\$19,080,524	\$38,147,761	\$403,947,943	\$176,387,081
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	887,421	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	896,142	---
	- Governmental Funds	1,385,930	334,427	38,852	159,103	187,540	17,404,494	1,693,192
	Total Expenditures and Other Financing Uses	\$53,598,657	\$54,553,235	\$95,266,710	\$20,127,048	\$38,335,301	\$422,248,579	\$178,080,273
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$13,740,318	\$6,429,978	\$31,647,317	\$7,197,857	(\$121,550)	\$76,780,323	\$49,198,957
Special Revenue Funds Unrestricted Fund Balance		1,115,276	8,590,661	14,252,133	3,530,457	6,336,112	80,223,150	29,822,587
Total		\$14,855,594	\$15,020,639	\$45,899,450	\$10,728,314	\$6,214,562	\$157,003,473	\$79,021,544
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		57.8%	40.7%	72.5%	82.1%	26.5%	51.6%	65.7%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2022 Population Estimates) ^[1]	102,275	15,307	162,016	38,775	9,401	10,054	25,617
Net Taxable Tax Capacity	\$124,521,377	\$29,070,106	\$180,290,198	\$47,455,994	\$20,005,804	\$23,839,388	\$27,425,252
2021 Tax Levy (Payable 2022)	54,883,943	16,049,081	87,325,981	27,022,688	8,080,871	11,663,541	17,289,734
REVENUES							
Taxes	\$64,658,148	\$16,228,108	\$99,120,086	\$31,718,549	\$8,036,899	\$11,597,950	\$18,330,086
Special Assessments	285,331	4,845,141	775,523	290,622	1,395,523	826,586	88,476
Licenses and Permits	82,910	49,994	1,318,647	205,435	21,100	4,080	212,479
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	332,997	24,127	3,939,631	153,495	1,756,785	220,001	287,982
Human Services	6,315,495	1,540,293	10,708,653	491,287	827,247	996,521	2,477,973
Disaster	50,231	18,850	103,956	15,046	71,663	37,668	52,149
All Other	6,227,421	332,710	8,396,887	289,331	409,802	1,072,664	1,074,791
Total Federal Grants	12,926,144	1,915,980	23,149,127	949,159	3,065,497	2,326,854	3,892,895
State Grants							
Market Value Credit	115,762	356,949	837,741	241,885	182,915	232,700	576,086
County Program Aid	5,073,132	629,716	10,114,392	2,179,812	586,365	596,208	1,561,707
Disparity Reduction Aid	5,174	55,091	44,931	26,797	50,261	23,260	72,751
Streets and Highways	3,372,574	4,380,605	20,910,402	6,271,563	2,382,779	7,312,912	7,678,940
Human Services	6,961,291	2,011,041	13,748,950	---	1,188,394	1,376,006	2,874,091
PERA Aid	---	---	---	---	---	---	---
Police Aid	763,753	145,238	740,381	229,543	70,115	100,164	162,767
All Other	6,193,722	999,996	7,132,715	1,780,328	872,780	789,138	1,196,910
Total State Grants	22,485,408	8,578,636	53,529,512	10,729,928	5,333,609	10,430,388	14,123,252
Local Unit Grants	289,684	554,540	7,571,255	45,848	1,770	---	116,226
Total Intergovernmental Revenues	\$35,701,236	\$11,049,156	\$84,249,894	\$11,724,935	\$8,400,876	\$12,757,242	\$18,132,373
Charges for Services	12,836,212	1,698,818	6,607,037	4,158,324	1,716,357	2,064,497	3,864,161
Fines and Forfeits	209,086	9,519	324,157	11,433	513	3,542	41,842
Interest Earnings	(10,395,319)	161,450	(3,535,414)	(4,152,039)	(597,150)	(28,506)	243,655
All Other Revenues	4,257,087	1,018,785	4,908,025	1,762,613	792,031	943,743	2,108,556
Total Revenues	\$107,634,691	\$35,060,971	\$193,767,955	\$45,719,872	\$19,766,149	\$28,169,134	\$43,021,628
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	3,343,483	---	---
Other Long-Term Debt	---	248,709	240,504	371,512	---	471,195	147,834
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	248,709	240,504	371,512	3,343,483	471,195	147,834
Other Sources	42,253	---	102,299	709,858	22,043	88,135	27,703
Transfers From - Enterprise Funds	276,600	---	---	---	---	---	---
- Governmental Funds	1,155,569	1,529,805	14,646,332	6,867,641	672,253	73,163	762,250
Total Revenues and Other Financing Sources	\$109,109,113	\$36,839,485	\$208,757,090	\$53,668,883	\$23,803,928	\$28,801,627	\$43,959,415

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$23,736,562	\$5,367,159	\$30,700,976	\$9,074,061	\$3,889,123	\$5,213,868	\$6,522,151
	- Capital Outlay	1,602,168	258,683	878,581	2,192,413	111,211	106,367	610,187
	Total General Government	25,338,730	5,625,842	31,579,557	11,266,474	4,000,334	5,320,235	7,132,338
Public Safety	- Sheriff	11,519,116	1,846,008	17,179,257	5,064,447	2,241,796	1,634,464	3,538,626
	- Corrections	13,053,751	2,010,259	20,867,632	5,762,180	95,961	1,324,533	1,805,613
	- All Other	3,471,357	108,455	925,590	301,091	150,790	231,143	94,474
	- Capital Outlay	420,251	164,920	1,175,616	2,269,641	47,340	208,836	67,095
	Total Public Safety	28,464,475	4,129,642	40,148,095	13,397,359	2,535,887	3,398,976	5,505,808
Streets and Highways	- Administration	786,877	377,634	1,119,358	436,259	310,862	302,920	409,477
	- Maintenance	4,396,035	4,784,477	11,763,747	4,574,157	3,404,269	3,241,097	5,186,559
	- Construction	16,684,608	3,320,108	37,935,911	7,400,091	2,135,175	5,748,974	6,842,266
	- Other Capital Outlay	357,069	488,605	1,208,676	662,851	1,505,036	350,218	164,820
	Total Streets and Highways	22,224,589	8,970,824	52,027,692	13,073,358	7,355,342	9,643,209	12,603,122
Sanitation	- Current Expenditures	1,736,126	526,432	1,637,229	683,921	413,335	1,796,051	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,736,126	526,432	1,637,229	683,921	413,335	1,796,051	---
Human Services	- Income Maintenance	8,074,725	1,787,796	11,023,719	---	826,424	1,290,545	3,624,509
	- Social Services	15,978,039	4,627,525	23,743,901	---	3,138,650	4,117,578	5,201,927
	- All Other	314,070	---	9,411,982	5,579,438	9,519	---	---
	- Capital Outlay	91,000	---	3,279,801	---	8,642	---	12,781
	Total Human Services	24,457,834	6,415,321	47,459,403	5,579,438	3,983,235	5,408,123	8,839,217
Health	- Current Expenditures	3,596,221	1,127,112	3,667,338	2,771,951	68,082	121,416	2,872,118
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	3,596,221	1,127,112	3,667,338	2,771,951	68,082	121,416	2,872,118
Culture and Recreation	- Current Expenditures	1,360,295	924,719	2,283,935	---	67,060	---	335,372
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	749,518	124,351	2,185,608	929,166	179,878	164,567	64,336
	- Capital Outlay	1,384,220	4,316	163,359	183,450	---	---	---
	Total Culture and Recreation	3,494,033	1,053,386	4,632,902	1,112,616	246,938	164,567	399,708
Conservation of Natural Resources	- Current Expenditures	551,145	6,121,198	5,305,913	852,156	3,154,910	2,575,929	1,311,216
	- Capital Outlay	---	49,074	---	7,480	---	7,890	1,470
	Total Conservation of Natural Resources	551,145	6,170,272	5,305,913	859,636	3,154,910	2,583,819	1,312,686
Housing and Economic Development	- Current Expenditures	5,301,633	268,810	775,904	---	65,577	---	114,186
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	5,301,633	268,810	775,904	---	65,577	---	114,186
All Other	- Current Expenditures	---	54,000	---	---	---	---	13,060
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	54,000	---	---	---	---	13,060
Debt Service	- Principal Paid on Bonds	1,415,000	410,000	1,300,000	1,565,000	964,000	540,000	335,000
	- Other Long-Term Debt	95,418	292,724	169,253	399,117	43,681	15,966	22,064
	- Interest and Fiscal Charges	1,223,290	387,884	270,508	283,592	335,143	427,604	59,680
	Total Current Expenditures	94,625,470	30,055,935	142,592,089	36,028,827	18,016,236	22,014,111	31,093,624
	Total Capital Outlay	20,539,316	4,285,706	44,641,944	12,715,926	3,807,404	6,422,285	7,698,619
	Total Debt Service	2,733,708	1,090,608	1,739,761	2,247,709	1,342,824	983,570	416,744
	Total Expenditures	\$117,898,494	\$35,432,249	\$188,973,794	\$50,992,462	\$23,166,464	\$29,419,966	\$39,208,987
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	72,106	---	---	2,295	---
	- Governmental Funds	1,155,569	1,529,805	14,646,332	6,867,641	672,253	73,163	762,250
	Total Expenditures and Other Financing Uses	\$119,054,063	\$36,962,054	\$203,692,232	\$57,860,103	\$23,838,717	\$29,495,424	\$39,971,237
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,499,362	\$6,488,612	\$31,142,496	\$16,802,167	\$4,497,775	\$6,333,399	\$16,146,450
Special Revenue Funds Unrestricted Fund Balance		48,477,568	8,985,804	50,869,015	8,020,123	8,301,639	13,072,375	11,770,361
	Total	\$59,976,930	\$15,474,416	\$82,011,511	\$24,822,290	\$12,799,414	\$19,405,774	\$27,916,811
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		63.4%	51.5%	57.5%	68.9%	71.0%	88.2%	89.8%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2022 Population Estimates) ^[1]	3,346	21,895	14,119	19,236	274,589	11,253	6,327
Net Taxable Tax Capacity	\$16,439,395	\$32,757,498	\$12,525,422	\$26,572,758	\$399,071,787	\$18,744,261	\$19,210,465
2021 Tax Levy (Payable 2022)	6,273,124	15,782,167	9,778,251	17,842,864	109,118,863	10,858,968	8,720,090
REVENUES							
Taxes	\$6,132,870	\$18,019,950	\$10,757,539	\$18,551,324	\$173,532,790	\$11,095,853	\$8,536,134
Special Assessments	211,658	---	625,087	1,449,221	235,277	519,788	238,156
Licenses and Permits	9,658	170,867	88,909	332,523	5,034,523	15,698	6,771
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,660	1,109,486	864,439	797,470	2,883,860	402,702	1,494,458
Human Services	537,875	1,653,977	1,893,597	128,609	12,868,390	1,391,524	880,595
Disaster	15,316	5,500	15,118	29,143	419,313	16,896	15,799
All Other	434,979	4,651,861	397,292	729,425	18,773,595	2,134,572	290,748
Total Federal Grants	991,830	7,420,824	3,170,446	1,684,647	34,945,158	3,945,694	2,681,600
State Grants							
Market Value Credit	124,656	287,350	225,525	260,181	104,512	190,393	137,598
County Program Aid	487,073	1,071,674	1,006,910	975,200	11,173,863	631,922	545,015
Disparity Reduction Aid	18,576	16,378	53,185	13,375	363	5,064	115,362
Streets and Highways	4,358,279	8,621,336	5,911,016	5,391,861	24,628,263	5,850,294	6,555,518
Human Services	548,027	1,910,144	2,211,951	28,992	12,260,008	1,910,419	789,934
PERA Aid	---	---	---	---	---	---	---
Police Aid	57,595	186,973	116,024	140,230	1,122,675	73,454	67,611
All Other	500,072	1,555,165	1,202,236	1,727,707	10,616,579	743,948	602,829
Total State Grants	6,094,278	13,649,020	10,726,847	8,537,546	59,906,263	9,405,494	8,813,867
Local Unit Grants	348,667	---	107,123	45,915	6,428,720	12,269	48,719
Total Intergovernmental Revenues	\$7,434,775	\$21,069,844	\$14,004,416	\$10,268,108	\$101,280,141	\$13,363,457	\$11,544,186
Charges for Services	907,282	1,398,221	2,745,357	1,720,269	36,606,291	1,780,114	1,349,925
Fines and Forfeits	---	5,674	15,473	4,644	257,499	2,746	2,048
Interest Earnings	(4,428)	(122,728)	248,430	(29,915)	(20,098,343)	412,159	58,528
All Other Revenues	439,762	433,577	1,333,969	1,043,944	4,304,014	914,487	306,335
Total Revenues	\$15,131,577	\$40,975,405	\$29,819,180	\$33,340,118	\$301,152,192	\$28,104,302	\$22,042,083
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	7,670,000	7,424,098	---
Other Long-Term Debt	43,664	---	69,871	---	396,589	121,717	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	43,664	---	69,871	---	8,066,589	7,545,815	---
Other Sources	97,254	63,781	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	660,235	---	---
- Governmental Funds	---	372,917	---	1,152,523	12,835,448	8,996	---
Total Revenues and Other Financing Sources	\$15,272,495	\$41,412,103	\$29,889,051	\$34,492,641	\$322,714,464	\$35,659,113	\$22,042,083

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$2,044,020	\$4,936,226	\$4,995,800	\$6,450,151	\$53,422,097	\$3,567,093	\$2,864,226
	- Capital Outlay	178,776	77,998	155,078	1,948,199	14,760,565	223,837	80,932
	Total General Government	2,222,796	5,014,224	5,150,878	8,398,350	68,182,662	3,790,930	2,945,158
Public Safety	- Sheriff	1,438,412	3,727,251	2,552,846	4,023,344	40,221,232	1,852,283	1,656,788
	- Corrections	659,154	2,687,564	675,052	931,518	11,585,034	863,552	753,558
	- All Other	122,289	236,608	131,912	162,348	1,317,894	103,216	79,795
	- Capital Outlay	31,394	184,444	167,412	29,373	2,125,461	193,228	222,000
	Total Public Safety	2,251,249	6,835,867	3,527,222	5,146,583	55,249,621	3,012,279	2,712,141
Streets and Highways	- Administration	304,206	351,858	379,562	275,058	2,144,249	258,794	358,996
	- Maintenance	3,647,286	5,315,532	2,406,824	4,282,699	9,473,531	3,560,634	4,323,037
	- Construction	3,955,476	7,877,198	5,912,662	4,207,927	38,507,027	2,934,328	5,665,289
	- Other Capital Outlay	---	399,241	733,785	1,448,451	733,940	933,334	490,381
	Total Streets and Highways	7,906,968	13,943,829	9,432,833	10,214,145	50,858,747	7,687,090	10,837,703
Sanitation	- Current Expenditures	231,661	181,284	1,559,473	1,258,160	222,471	314,967	374,816
	- Capital Outlay	---	---	15,115	76,889	---	3,596	4,590
	Total Sanitation	231,661	181,284	1,574,588	1,335,049	222,471	318,563	379,406
Human Services	- Income Maintenance	738,604	2,272,238	1,654,213	---	11,839,003	1,325,164	1,188,589
	- Social Services	1,161,142	2,733,126	5,171,323	---	29,754,560	4,844,914	2,176,585
	- All Other	---	---	---	3,191,896	16,282,097	---	---
	- Capital Outlay	---	217,250	1,430	---	---	30,518	5,130
	Total Human Services	1,899,746	5,222,614	6,826,966	3,191,896	57,875,660	6,200,596	3,370,304
Health	- Current Expenditures	35,622	1,876,449	1,184,057	1,542,271	18,561,507	707,993	966,470
	- Capital Outlay	---	---	---	---	2,320,385	1,458	6,109
	Total Health	35,622	1,876,449	1,184,057	1,542,271	20,881,892	709,451	972,579
Culture and Recreation								
Libraries	- Current Expenditures	36,384	167,448	104,152	---	8,595,804	755,020	57,045
	- Capital Outlay	---	---	---	---	56,386	---	---
Parks and Recreation	- Current Expenditures	37,324	117,735	186,983	373,140	4,064,818	197,833	25,840
	- Capital Outlay	---	---	---	8,062	134,175	136,064	---
	Total Culture and Recreation	73,708	285,183	291,135	381,202	12,851,183	1,088,917	82,885
Conservation of Natural Resources	- Current Expenditures	380,559	397,540	277,056	1,258,762	265,147	4,999,450	518,601
	- Capital Outlay	---	---	---	---	---	2,143	2,581
	Total Conservation of Natural Resources	380,559	397,540	277,056	1,258,762	265,147	5,001,593	521,182
Housing and Economic Development	- Current Expenditures	36,791	152,384	30,000	251,632	11,349,593	142,814	328,800
	- Capital Outlay	---	---	---	---	28,829	---	---
	Total Housing and Economic Development	36,791	152,384	30,000	251,632	11,378,422	142,814	328,800
All Other	- Current Expenditures	---	---	922,723	---	20,907,762	449,827	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	922,723	---	20,907,762	449,827	---
Debt Service	- Principal Paid on Bonds	155,000	1,220,000	45,000	820,000	12,890,000	130,000	155,000
	- Other Long-Term Debt	108,406	167,796	87,344	21,251	652,598	97,539	---
	- Interest and Fiscal Charges	58,640	203,674	29,655	222,245	3,836,707	188,134	85,808
	Total Current Expenditures	10,873,454	25,153,243	22,231,976	24,000,989	240,006,799	23,943,554	15,673,146
	Total Capital Outlay	4,165,646	8,756,131	6,985,482	7,718,901	58,666,768	4,458,506	6,477,012
	Total Debt Service	322,046	1,591,470	161,999	1,063,496	17,379,305	415,673	240,808
	Total Expenditures	\$15,361,146	\$35,500,844	\$29,379,457	\$32,783,386	\$316,052,872	\$28,817,733	\$22,390,966
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	506,599	---	---
	- Governmental Funds	---	372,917	---	1,152,523	12,835,448	8,996	---
	Total Expenditures and Other Financing Uses	\$15,361,146	\$35,873,761	\$29,379,457	\$33,935,909	\$329,394,919	\$28,826,729	\$22,390,966
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,852,062	\$17,677,227	\$5,807,485	\$6,993,935	\$102,220,529	\$8,772,962	\$4,176,670
Special Revenue Funds Unrestricted Fund Balance		3,534,207	6,815,421	7,005,166	11,262,113	2,297,223	4,630,731	5,884,670
	Total	\$6,386,269	\$24,492,648	\$12,812,651	\$18,256,048	\$104,517,752	\$13,403,693	\$10,061,540
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.7%	97.4%	57.6%	76.1%	43.5%	56.0%	64.2%

*County submitted unaudited data.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2022 Population Estimates) ^[1]	49,764	150,727	9,159	5,801,769
Net Taxable Tax Capacity	\$55,623,821	\$199,120,589	\$24,722,456	\$8,298,156,716
2021 Tax Levy (Payable 2022)	20,844,800	87,252,843	11,742,526	3,397,964,812
REVENUES				
Taxes	\$24,822,203	\$101,345,412	\$11,540,873	\$4,344,647,186
Special Assessments	520,282	477,931	1,181,543	91,690,752
Licenses and Permits	166,602	283,218	38,646	44,012,560
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	621,712	2,581,817	52,995	126,408,045
Human Services	4,105,057	7,522,433	1,370,297	540,559,091
Disaster	89,667	70,021	155,802	22,864,553
All Other	7,125,604	3,203,091	349,117	524,608,019
Total Federal Grants	11,942,040	13,377,362	1,928,211	1,214,439,708
State Grants				
Market Value Credit	294,184	474,081	280,023	21,791,298
County Program Aid	3,184,749	6,460,218	581,394	263,141,983
Disparity Reduction Aid	40,729	5,391	43,007	9,655,552
Streets and Highways	10,462,752	13,275,480	3,361,605	880,761,699
Human Services	4,599,297	7,621,751	1,244,869	511,191,556
PERA Aid	---	---	---	---
Police Aid	191,982	1,543,365	100,164	27,815,182
All Other	2,154,999	4,213,881	770,983	330,378,440
Total State Grants	20,928,692	33,594,167	6,382,045	2,044,735,710
Local Unit Grants	363,688	1,053,514	390,894	108,745,170
Total Intergovernmental Revenues	\$33,234,420	\$48,025,043	\$8,701,150	\$3,367,920,588
Charges for Services	3,783,843	17,315,577	1,089,941	716,599,585
Fines and Forfeits	18,139	174,162	6,680	5,341,572
Interest Earnings	378,115	(4,474,715)	(617,550)	(160,962,140)
All Other Revenues	1,135,146	6,270,525	1,245,363	435,938,214
Total Revenues	\$64,058,750	\$169,417,153	\$23,186,646	\$8,845,188,317
Other Financing Sources				
Borrowing				
Bonds Issued	7,768,978	---	---	394,212,335
Other Long-Term Debt	909,952	217,964	338,282	31,273,164
Short-Term Debt	---	---	---	---
Total Borrowing	8,678,930	217,964	338,282	425,485,499
Other Sources	52,837	15,537	269,074	10,194,730
Transfers From - Enterprise Funds	---	---	---	15,916,826
- Governmental Funds	118,434	1,835,267	---	415,257,863
Total Revenues and Other Financing Sources	\$72,908,951	\$171,485,921	\$23,794,002	\$9,712,043,235

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2022

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$10,609,973	\$34,762,860	\$3,725,241	\$1,756,852,212
	- Capital Outlay	185,409	9,375,180	177,803	126,345,781
	Total General Government	10,795,382	44,138,040	3,903,044	1,883,197,993
Public Safety	- Sheriff	5,573,874	27,191,118	1,514,153	755,210,353
	- Corrections	3,427,564	13,886,418	1,896,964	603,412,451
	- All Other	174,692	1,268,819	87,698	69,485,062
	- Capital Outlay	14,479,212	137,223	242,770	98,200,126
	Total Public Safety	23,655,342	42,483,578	3,741,585	1,526,307,992
Streets and Highways	- Administration	402,880	1,101,050	115,136	72,310,115
	- Maintenance	4,001,317	7,616,257	2,866,462	549,661,970
	- Construction	10,622,787	29,099,311	1,563,323	1,016,236,167
	- Other Capital Outlay	67,615	1,826,750	855,076	133,291,485
	Total Streets and Highways	15,094,599	39,643,368	5,399,997	1,771,499,737
Sanitation	- Current Expenditures	1,396,371	668,575	440,584	118,370,734
	- Capital Outlay	---	---	---	7,490,950
	Total Sanitation	1,396,371	668,575	440,584	125,861,684
Human Services	- Income Maintenance	5,042,182	7,086,375	1,411,314	584,383,601
	- Social Services	11,662,386	18,799,439	3,702,558	1,379,322,695
	- All Other	---	---	---	138,606,973
	- Capital Outlay	---	55,370	28,448	15,095,532
	Total Human Services	16,704,568	25,941,184	5,142,320	2,117,408,801
Health	- Current Expenditures	1,377,652	4,807,546	511,113	292,569,978
	- Capital Outlay	---	---	---	43,569,691
	Total Health	1,377,652	4,807,546	511,113	336,139,669
Culture and Recreation					
Libraries	- Current Expenditures	258,884	2,174,014	91,126	148,442,320
	- Capital Outlay	---	---	---	6,251,093
Parks and Recreation	- Current Expenditures	321,210	2,706,386	214,552	94,927,917
	- Capital Outlay	18,920	300,738	13,109	37,435,134
	Total Culture and Recreation	599,014	5,181,138	318,787	287,056,464
Conservation of Natural Resources	- Current Expenditures	1,021,147	1,849,006	3,175,681	181,307,250
	- Capital Outlay	---	---	---	3,816,751
	Total Conservation of Natural Resources	1,021,147	1,849,006	3,175,681	185,124,001
Housing and Economic Development	- Current Expenditures	4,714,786	68,043	201,564	182,367,585
	- Capital Outlay	---	---	---	6,070,645
	Total Housing and Economic Development	4,714,786	68,043	201,564	188,438,230
All Other	- Current Expenditures	---	---	---	91,873,055
	- Capital Outlay	---	---	---	4,565,334
	Total All Other	---	---	---	96,438,389
Debt Service	- Principal Paid on Bonds	280,000	6,685,000	430,000	286,996,790
	- Other Long-Term Debt	199,529	193,496	212,128	21,555,230
	- Interest and Fiscal Charges	819,938	4,976,280	281,662	132,249,541
	Total Current Expenditures	49,984,918	123,985,906	19,954,146	7,019,104,271
	Total Capital Outlay	25,373,943	40,794,572	2,880,529	1,498,368,689
	Total Debt Service	1,299,467	11,854,776	923,790	440,801,561
	Total Expenditures	\$76,658,328	\$176,635,254	\$23,758,465	\$8,958,274,521
Other Financing Uses					
Debt Redemption - Refunded Bonds		---	---	---	112,380,047
Other Uses		---	---	---	1,776,943
Transfers To	- Enterprise Funds	---	---	---	63,552,715
	- Governmental Funds	118,434	1,835,267	---	415,257,863
	Total Expenditures and Other Financing Uses	\$76,776,762	\$178,470,521	\$23,758,465	\$9,551,242,089
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$14,098,411	\$64,220,905	\$6,116,363	\$1,845,198,272
Special Revenue Funds Unrestricted Fund Balance		4,272,485	23,277,691	\$12,775,812	1,574,312,374
	Total	\$18,370,896	\$87,498,596	\$18,892,175	\$3,419,510,646
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		36.8%	70.6%	94.7%	48.8%

*County submitted unaudited data.

**County failed to provide required financial information.

PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	569,697	1,109,101	(539,404)	53,769	---	(485,635)	---	4,526	---	(188,035)	---	---	---	---
Total	569,697	1,109,101	(539,404)	53,769	---	(485,635)	---	4,526	---	(188,035)	---	---	---	---
Becker														
Housing [29]	355,247	678,756	(323,509)	283,845	212,692	(252,356)	124,003	313,257	---	(33,604)	30,905	---	1,936	---
Sunnyside Care Center [14]	3,310,707	3,266,957	43,750	226,491	23,396	246,845	---	---	---	---	52,006	39,013	23,396	57,645
Total	3,665,954	3,945,713	(279,759)	510,336	236,088	(5,511)	124,003	313,257	---	(33,604)	82,911	39,013	25,332	57,645
Blue Earth														
Economic Development Authority	288,166	1,278,140	(989,974)	769,983	---	(219,991)	---	665,066	---	---	47,202	---	---	---
Landfill	5,243,830	4,822,951	420,879	---	---	420,879	---	---	---	337,500	34,461	---	---	---
Total	5,531,996	6,101,091	(569,095)	769,983	---	200,888	---	665,066	---	337,500	81,663	---	---	---
Carver														
Community Development Agency [29]	7,785,239	10,699,690	(2,914,451)	5,017,979	790,036	1,313,492	---	270,077	4,645,141	---	1,668,562	---	790,036	1,279,290
Total	7,785,239	10,699,690	(2,914,451)	5,017,979	790,036	1,313,492	---	270,077	4,645,141	---	1,668,562	---	790,036	1,279,290
Cass														
Housing and Redevelopment Authority [29]	161,173	624,040	(462,867)	392,051	348	(71,164)	---	407,046	---	---	---	---	348	3,146
Pine River Area Sanitary District [29]	576,565	587,800	(11,235)	4,683	---	(6,552)	---	---	---	---	18,554	---	---	---
Total	737,738	1,211,840	(474,102)	396,734	348	(77,716)	---	407,046	---	---	18,554	---	348	3,146
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	886,776	1,196,606	(309,830)	954,067	42,065	602,172	470,211	159,717	---	---	219,431	---	42,065	143,720
Total	886,776	1,196,606	(309,830)	954,067	42,065	602,172	470,211	159,717	---	---	219,431	---	42,065	143,720
Clay														
Family Service Center	1,457,839	1,934,870	(477,031)	1,859	426	(475,598)	---	---	1,859	---	---	---	---	---
Juvenile Center	7,459,149	7,949,329	(490,180)	326,766	214,055	(377,469)	---	332,769	7,180	---	---	---	214,055	290,000
Public Health	2,738,403	7,352,287	(4,613,884)	3,450,728	14,413	(1,177,569)	---	1,452,425	1,973,799	(1,485,164)	173,958	---	---	---
Solid Waste Management	2,712,246	3,760,494	(1,048,248)	9,113,892	243,414	7,822,230	---	---	7,642,424	120,000	14,559,218	---	243,414	400,000
Total	14,367,637	20,996,980	(6,629,343)	12,893,245	472,308	5,791,594	---	1,785,194	9,625,262	(1,365,164)	14,733,176	---	457,469	690,000
Cook														
Economic Development Authority Golf Course [29]	1,308,569	1,510,531	(201,962)	72,336	11,303	(140,929)	---	---	---	---	267,250	---	11,303	82,576
Total	1,308,569	1,510,531	(201,962)	72,336	11,303	(140,929)	---	---	---	---	267,250	---	11,303	82,576

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cottonwood														
Landfill	815,090	1,748,132	(933,042)	(179,091)	28,655	(1,140,788)	---	---	---	(12,198)	---	---	---	---
Total	815,090	1,748,132	(933,042)	(179,091)	28,655	(1,140,788)	---	---	---	(12,198)	---	---	---	---
Crow Wing														
Landfill	3,205,229	4,040,743	(835,514)	135,921	---	(699,593)	---	---	---	---	54,296	---	---	---
Total	3,205,229	4,040,743	(835,514)	135,921	---	(699,593)	---	---	---	---	54,296	---	---	---
Dakota														
Byllesby Dam	36	895,918	(895,882)	8,356,195	---	7,460,313	---	4,330,623	4,025,572	---	11,186,416	---	---	---
CDA Limited Partnerships [13][29]	4,585,685	5,664,005	(1,078,320)	607	515,880	(1,593,593)	---	---	---	---	---	---	474,556	276,388
Community Development Authority [13][29]	31,267,951	61,894,939	(30,626,988)	50,494,091	2,166,094	17,701,009	10,813,426	41,269,940	---	---	5,433,461	---	2,166,094	3,571,520
Geographic Information System	4,000	58,000	(54,000)	---	---	(54,000)	---	---	---	---	---	---	---	---
Total	35,857,672	68,512,862	(32,655,190)	58,850,893	2,681,974	23,513,729	10,813,426	45,600,563	4,025,572	---	16,619,877	---	2,640,650	3,847,908
Douglas														
Hospital Operating	187,779,398	183,602,558	4,176,840	(4,184,747)	1,701,775	(1,709,682)	---	---	62,305	---	10,362,466	1,044,498	1,596,134	2,507,623
Housing and Redevelopment Authority [29]	626,910	2,721,138	(2,094,228)	2,697,913	65,294	538,391	829,589	1,425,471	408,227	---	378,227	---	65,294	178,555
Pope-Douglas Solid Waste [29]	9,798,856	14,319,114	(4,520,258)	3,194,939	652,302	(1,977,621)	---	6,853	236,105	---	5,376,395	7,431,996	652,302	1,400,521
Total	198,205,164	200,642,810	(2,437,646)	1,708,105	2,419,371	(3,148,912)	829,589	1,432,324	706,637	---	16,117,088	8,476,494	2,313,730	4,086,699
Faribault														
Housing and Redevelopment Authority	---	309,532	(309,532)	317,795	---	8,263	---	317,795	---	---	---	---	---	---
Huntley Sewer District	18,251	56,336	(38,085)	---	14,619	(52,704)	---	---	---	---	---	---	9,419	8,000
Riverside Heights Service District	---	10,310	(10,310)	---	---	(10,310)	---	---	---	---	---	---	---	---
Total	18,251	376,178	(357,927)	317,795	14,619	(54,751)	---	317,795	---	---	---	---	9,419	8,000
Grant														
Housing and Redevelopment Authority [29]	606,947	984,855	(377,908)	266,774	7,146	(118,280)	81,167	263,672	---	---	4,891	224,700	7,146	64,643
Total	606,947	984,855	(377,908)	266,774	7,146	(118,280)	81,167	263,672	---	---	4,891	224,700	7,146	64,643
Hennepin														
Glen Lake Golf Course	1,208,513	986,900	221,613	---	---	221,613	---	---	---	---	---	---	---	---
Hennepin Health	445,078,043	421,191,332	23,886,711	(5,564,857)	1,016,518	17,305,336	---	---	---	---	190,000	---	42,692	---
Medical Center	1,243,721,190	1,388,275,414	(144,554,224)	95,623,133	5,147,582	(54,078,673)	---	45,026,253	22,756,110	---	37,814,501	---	5,147,582	5,743,994
Radio Communications	4,077,007	3,673,975	403,032	---	---	403,032	---	---	---	---	344,899	---	---	---
Solid Waste	78,528,112	74,654,562	3,873,550	3,733,580	2,654,441	4,952,689	---	---	6,074,194	---	3,336,319	3,662,400	1,046,884	1,594,052
Total	1,772,612,865	1,888,782,183	(116,169,318)	93,791,856	8,818,541	(31,196,003)	---	45,026,253	28,830,304	---	41,685,719	3,662,400	6,237,158	7,338,046

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hubbard														
Heritage Community	5,707,524	8,071,875	(2,364,351)	1,360,558	248,037	(1,251,830)	---	---	---	54,560	105,878	---	192,558	567,821
Housing and Redevelopment Authority [29]	750,029	663,006	87,023	---	157,649	(70,626)	---	---	---	---	15,441	---	157,649	123,771
Total	6,457,553	8,734,881	(2,277,328)	1,360,558	405,686	(1,322,456)	---	---	---	54,560	121,319	---	350,207	691,592
Itasca														
Itasca Medical Care	85,290,822	79,256,943	6,033,879	22,138	---	6,056,017	---	---	---	---	---	---	---	---
Itasca Resource Center	518,429	348,914	169,515	2,334	---	171,849	---	---	---	---	261,222	---	---	---
Nursing Home	9,897,460	12,448,018	(2,550,558)	1,080,379	214,025	(1,684,204)	---	---	---	---	177,736	2,124,086	214,025	2,576,362
Total	95,706,711	92,053,875	3,652,836	1,104,851	214,025	4,543,662	---	---	---	---	438,958	2,124,086	214,025	2,576,362
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	3,300,566	2,675,792	624,774	463,643	448,363	640,054	---	7,095	1,194	---	202,755	---	448,363	2,010,737
Housing and Redevelopment Authority [13][29]	1,941,395	4,920,158	(2,978,763)	3,160,798	41,497	140,538	624,225	2,457,133	---	---	51,066	---	26,697	70,328
Total	5,241,961	7,595,950	(2,353,989)	3,624,441	489,860	780,592	624,225	2,464,228	1,194	---	253,821	---	475,060	2,081,065
Koochiching														
East Koochiching Sanitary Sewer District [29]	590,682	949,172	(358,490)	7,059	153,607	(505,038)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	2,089	614,701	(612,612)	624,594	51	11,931	---	570,783	53,804	---	---	---	---	---
Total	592,771	1,563,873	(971,102)	631,653	153,658	(493,107)	---	570,783	53,804	---	---	---	---	---
Lake														
Lakeview Apartments [29]	90,753	81,539	9,214	---	---	9,214	---	---	---	---	---	---	---	---
Silverpointe [29]	254,069	228,293	25,776	223	21,726	4,273	---	---	---	---	---	---	10,863	60,000
Total	344,822	309,832	34,990	223	21,726	13,487	---	---	---	---	---	---	10,863	60,000
Lake of the Woods														
Wheeler's Point Sanitary District [29]	224,036	152,046	71,990	---	67,170	4,820	---	---	---	---	28,050	---	67,170	---
Total	224,036	152,046	71,990	---	67,170	4,820	---	---	---	---	28,050	---	67,170	---
Le Sueur														
Section 8 Rental Program [14][29]	---	625,469	(625,469)	623,839	---	(1,630)	---	623,839	---	---	---	---	---	---
West Jefferson Subordinate Service District	113,955	298,230	(184,275)	21,389	4,122	(167,008)	---	---	---	---	---	1,069	4,122	134,379
Total	113,955	923,699	(809,744)	645,228	4,122	(168,638)	---	623,839	---	---	---	1,069	4,122	134,379
Lyon														
Landfill	3,190,437	2,884,765	305,672	(204,946)	---	100,726	---	---	---	---	981,892	639,760	---	---
Total	3,190,437	2,884,765	305,672	(204,946)	---	100,726	---	---	---	---	981,892	639,760	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments	
Mahnomen															
Health Center [29]	10,898,189	12,817,613	(1,919,424)	235,228	4,102	(1,688,298)	---	---	---	---	236,770	---	4,102	64,669	
Total	10,898,189	12,817,613	(1,919,424)	235,228	4,102	(1,688,298)	---	---	---	---	236,770	---	4,102	64,669	
McLeod															
Housing and Redevelopment Authority [13][29]	576,372	990,646	(414,274)	601,465	52,928	134,263	---	601,045	---	---	---	2,139,000	52,928	2,189,017	
Total	576,372	990,646	(414,274)	601,465	52,928	134,263	---	601,045	---	---	---	2,139,000	52,928	2,189,017	
Meeker															
Economic Development Authority [29]	27,500	149,928	(122,428)	108,630	---	(13,798)	---	---	---	---	---	---	---	---	
Housing and Redevelopment Authority [13][29]	114,847	466,827	(351,980)	319,908	4,545	(36,617)	---	336,941	---	---	62,554	---	---	---	
Meeker Memorial Hospital	47,217,078	47,619,808	(402,730)	1,068,272	466,355	199,187	---	---	57,908	---	867,102	---	466,355	962,092	
Total	47,359,425	48,236,563	(877,138)	1,496,810	470,900	148,772	---	336,941	57,908	---	929,656	---	466,355	962,092	
Morrison															
Emergency Housing Voucher [29]	---	36,757	(36,757)	9,185	---	(27,572)	---	9,185	---	---	---	---	---	---	
Housing Choice Vouchers [29]	42,313	580,604	(538,291)	526,323	6,924	(18,892)	---	526,323	---	6,821	---	---	---	---	
Mainstream CARES Act Funding [29]	---	72,737	(72,737)	45,335	---	(27,402)	---	45,335	---	---	---	---	---	---	
Mainstream Vouchers [29]	---	15,593	(15,593)	31,297	---	15,704	---	31,297	---	---	---	---	---	---	
State/Local [29]	40,100	39,228	872	5	---	877	---	---	---	(6,821)	---	---	---	---	
Total	82,413	744,919	(662,506)	612,145	6,924	(57,285)	---	612,140	---	---	---	---	---	---	
Mower															
Colonial Manor [14][29]	66,181	46,260	19,921	1	---	19,922	---	---	---	---	690	---	---	6,774	
Minnesota Housing Finance Agency [14][29]	175,123	225,960	(50,837)	1,427	---	(49,410)	---	---	---	---	21,146	---	---	---	
Owned Public Housing Program [14][29]	108,507	230,049	(121,542)	55,368	---	(66,174)	---	63,221	---	---	16,762	---	---	---	
Rural Housing Service [14][29]	227,385	291,012	(63,627)	636	---	(62,991)	---	---	---	---	10,012	---	---	---	
Section 8 Existing Housing Assistance Program [14][29]	---	198,215	(198,215)	192,938	---	(5,277)	---	192,937	---	---	---	---	---	---	
Total	577,196	991,496	(414,300)	250,370	---	(163,930)	---	256,158	---	---	48,610	---	---	6,774	
Murray															
Congregate Housing	322,496	299,000	23,496	694	1,739	22,451	---	---	---	2,737	---	---	147	110,000	
Hospital [29]	17,580,965	17,866,443	(285,478)	1,209,928	100,436	824,014	---	---	---	---	1,167,368	---	100,436	554,283	
Shetek Area Water and Sewer Commission [29]	684,498	843,849	(159,351)	6,950	52,774	(205,175)	---	---	---	---	---	---	52,774	871,254	
Total	18,587,959	19,009,292	(421,333)	1,217,572	154,949	641,290	---	---	---	2,737	1,167,368	---	153,357	1,535,537	
Olmsted															
Communications	---	30,382	(30,382)	99,574	163,071	(93,879)	---	---	---	115,416	---	---	---	---	

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating				Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income	Interest Paid							Principal Payments	
Housing and Redevelopment Authority	2,554,932	12,811,539	(10,256,607)	11,756,244	59,681	1,439,956	3,916,278	7,068,539	747,057	(1,000,000)	2,195,620	51,650	59,681	110,569	
Sanitary Sewer	106,342	136,060	(29,718)	3,104	15,500	(42,114)	---	---	---	(24,424)	---	---	15,500	---	
Waste Management	28,082,926	22,842,609	5,240,317	963,766	143,890	6,060,193	---	---	556,402	(400,000)	5,563,516	3,047,536	143,890	29,860,000	
Total	30,744,200	35,820,590	(5,076,390)	12,822,688	382,142	7,364,156	3,916,278	7,068,539	1,303,459	(1,309,008)	7,759,136	3,099,186	219,071	29,970,569	
Otter Tail															
Housing and Redevelopment Authority [29]	148,220	1,246,606	(1,098,386)	1,991,295	17,590	875,319	1,316,930	581,150	81,069	---	---	167,006	322	---	
Prairie Lakes Municipal Solid Waste Authority [29]	10,096,053	9,116,484	979,569	9,506	610,245	378,830	---	---	9,000	---	368,036	---	1,317	50,662	
Waste Management	9,580,642	10,034,853	(454,211)	518,267	103,630	(39,574)	---	---	496,504	(4,908)	464,823	4,998,835	---	4,570,000	
Total	19,824,915	20,397,943	(573,028)	2,519,068	731,465	1,214,575	1,316,930	581,150	586,573	(4,908)	832,859	5,165,841	1,639	4,620,662	
Pipestone															
Medical Center [13]	35,807,185	36,671,369	(864,184)	2,900,359	955,146	1,081,029	---	---	---	(122,271)	1,116,809	5,995,000	685,756	7,530,191	
Total	35,807,185	36,671,369	(864,184)	2,900,359	955,146	1,081,029	---	---	---	(122,271)	1,116,809	5,995,000	685,756	7,530,191	
Polk															
Landfill	2,634,180	3,262,999	(628,819)	27,555	5,157	(606,421)	---	---	---	967,674	2,271,381	689,810	5,157	180,709	
Resource Recovery	4,767,126	6,527,744	(1,760,618)	2,150	---	(1,758,468)	---	---	---	(617,674)	614,344	---	---	---	
Total	7,401,306	9,790,743	(2,389,437)	29,705	5,157	(2,364,889)	---	---	---	350,000	2,885,725	689,810	5,157	180,709	
Pope															
Housing and Redevelopment Authority [29]	137,919	218,068	(80,149)	363,593	514,030	(230,586)	349,579	---	8,559	---	---	---	54,516	2,031,664	
Total	137,919	218,068	(80,149)	363,593	514,030	(230,586)	349,579	---	8,559	---	---	---	54,516	2,031,664	
Ramsey															
Lake Owasso Residence	10,034,631	11,703,217	(1,668,586)	17,741	696	(1,651,541)	---	---	17,741	(1,642,639)	---	---	---	---	
Law Enforcement Services	10,746,295	11,663,071	(916,776)	489,565	---	(427,211)	---	---	489,565	---	605,629	---	---	---	
Ramsey County Care Center	4,253,565	5,309,132	(1,055,567)	25,427	35,823	(1,065,963)	---	---	31,750	(5,441,742)	---	---	25,600	120,000	
Total	25,034,491	28,675,420	(3,640,929)	532,733	36,519	(3,144,715)	---	---	539,056	(7,084,381)	605,629	---	25,600	120,000	
Renville															
Housing and Redevelopment Authority [29]	105,463	954,487	(849,024)	827,576	---	(21,448)	263,373	543,078	---	---	2,436	---	---	---	
Solid Waste	134,885	738,904	(604,019)	734,453	---	130,434	---	---	36,295	---	---	---	---	---	
Total	240,348	1,693,391	(1,453,043)	1,562,029	---	108,986	263,373	543,078	36,295	---	2,436	---	---	---	
Rice															
Environmental Services	4,261,542	6,792,491	(2,530,949)	1,689,215	---	(841,734)	---	---	615,983	---	658,990	---	---	---	
Roberds Lake	113,381	207,890	(94,509)	22,981	16,190	(87,718)	---	---	---	---	---	---	16,190	69,719	
Total	4,374,923	7,000,381	(2,625,458)	1,712,196	16,190	(929,452)	---	---	615,983	---	658,990	---	16,190	69,719	

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Rock														
Rock County Rural Water District [29]	1,341,970	1,037,277	304,693	23,927	194,254	134,366	---	---	11,019	---	607,815	3,646	51,888	445
Total	1,341,970	1,037,277	304,693	23,927	194,254	134,366	---	---	11,019	---	607,815	3,646	51,888	445
Saint Louis														
Environmental Services	9,633,800	8,889,276	744,524	534,475	---	1,278,999	3,296	---	667,547	(896,141)	1,923,447	---	---	---
Plat Books	4,546	8,339	(3,793)	---	---	(3,793)	---	---	---	---	---	---	---	---
Total	9,638,346	8,897,615	740,731	534,475	---	1,275,206	3,296	---	667,547	(896,141)	1,923,447	---	---	---
Scott														
Community Development Agency [29]	9,231,584	14,140,999	(4,909,415)	9,247,134	1,333,568	3,004,151	3,959,198	4,538,653	409,949	---	1,938,945	---	1,333,568	1,645,972
Total	9,231,584	14,140,999	(4,909,415)	9,247,134	1,333,568	3,004,151	3,959,198	4,538,653	409,949	---	1,938,945	---	1,333,568	1,645,972
Sherburne														
Justice Center	16,686,857	20,345,870	(3,659,013)	926,945	---	(2,732,068)	---	926,945	---	276,000	---	---	---	---
Total	16,686,857	20,345,870	(3,659,013)	926,945	---	(2,732,068)	---	926,945	---	276,000	---	---	---	---
Sibley														
Sibley Estates	195,168	421,123	(225,955)	183,589	57	(42,423)	---	179,975	---	---	---	---	---	---
Total	195,168	421,123	(225,955)	183,589	57	(42,423)	---	179,975	---	---	---	---	---	---
Stearns														
Rental Properties [13][29]	589,016	469,297	119,719	24,040	163,696	(19,937)	---	15,872	---	---	13,500	2,997,606	61,302	1,141,751
Section 8 Housing [13][29]	69,869	1,800,928	(1,731,059)	1,807,467	---	76,408	---	1,807,444	---	(72,106)	---	---	---	---
Total	658,885	2,270,225	(1,611,340)	1,831,507	163,696	56,471	---	1,823,316	---	(72,106)	13,500	2,997,606	61,302	1,141,751
Steele														
Solid Waste	1,729,217	2,330,880	(601,663)	13,576	3,939	(592,026)	---	---	---	---	103,244	---	---	---
Total	1,729,217	2,330,880	(601,663)	13,576	3,939	(592,026)	---	---	---	---	103,244	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	705,793	826,225	(120,432)	789,529	666,911	2,186	---	266,553	519,558	---	635,670	1,644,021	41,838	1,770,792
Swift County - Benson Hospital [13]	22,044,024	21,039,589	1,004,435	1,461,271	534,913	1,930,793	---	---	---	---	819,853	---	534,913	6,714,452
Total	22,749,817	21,865,814	884,003	2,250,800	1,201,824	1,932,979	---	266,553	519,558	---	1,455,523	1,644,021	576,751	8,485,244
Todd														
Solid Waste	3,344,765	3,222,006	122,759	97,009	---	219,768	---	---	75,822	---	265,278	---	---	---
Total	3,344,765	3,222,006	122,759	97,009	---	219,768	---	---	75,822	---	265,278	---	---	---
Traverse														
Prairieview Place	---	47,215	(47,215)	83,075	8,232	27,628	---	---	---	---	---	---	8,232	70,000

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Traverse Care Center	---	244,640	(244,640)	148,655	45,468	(141,453)	---	---	---	---	---	---	45,468	180,000
Total	---	291,855	(291,855)	231,730	53,700	(113,825)	---	---	---	---	---	---	53,700	250,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	57,065	79,526	(22,461)	2,556	3,308	(23,213)	---	---	---	---	---	---	3,308	2,084
Total	57,065	79,526	(22,461)	2,556	3,308	(23,213)	---	---	---	---	---	---	3,308	2,084
Washington														
Briar Pond LLC [29]	2,435,691	1,576,216	859,475	79,198	253,199	685,474	26,952	5,775	---	26,952	130,286	---	204,017	281,133
Family Housing Fund [29]	3,883,007	3,253,019	629,988	690,458	328,857	991,589	476,174	10,428	---	164,352	79,609	---	295,839	1,166,780
Glen at Valley Creek LLC [29]	431,392	611,178	(179,786)	201,371	373,946	(352,361)	---	---	---	---	24,330	---	339,316	65,000
Managing Member Partnership [29]	---	---	---	468,106	462,638	5,468	241,010	---	---	45,000	---	---	265,438	180,000
Piccadilly Square of Mahtomedi, LLC [29]	908,299	772,680	135,619	---	180,554	(44,935)	---	---	---	---	---	---	133,701	210,443
Public Housing Fund [29]	159,954	332,499	(172,545)	280,789	33,408	74,836	450	268,090	---	---	214,774	---	97	444
Senior Housing Fund [29]	3,224,899	3,312,193	(87,294)	1,817,684	550,839	1,179,551	625,226	90,912	---	(82,668)	628,259	---	488,337	810,029
The Groves Apartments, LLC [29]	633,506	821,059	(187,553)	138,207	106,182	(155,528)	---	---	---	---	60,877	---	94,225	60,239
Total	11,676,748	10,678,844	997,904	3,675,813	2,289,623	2,384,094	1,369,812	375,205	---	153,636	1,138,135	---	1,820,970	2,774,068
State Totals	\$2,437,004,333	\$2,634,718,704	(\$197,714,371)	\$228,597,732	\$25,453,122	\$5,430,239	\$24,121,087	\$118,014,038	\$52,719,642	(\$9,913,383)	\$117,067,333	\$36,901,632	\$19,242,261	\$86,726,238

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

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

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

[29] Discretely presented component unit.

OUTSTANDING INDEBTEDNESS TABLE

Table 4

Outstanding Indebtedness of Counties

For the Year Ended December 31, 2022

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	16,614	9,235,000	---	---	---	---	9,235,000	---	144,247	1,300,367
Anoka	368,280	62,970,000	---	8,160,000	---	---	71,130,000	57,935,000	5,177,589	12,788,948
Becker	35,738	18,970,000	---	---	---	---	18,970,000	---	3,288,025	2,512,333
Beltrami	47,522	5,110,000	---	---	495,000	---	5,605,000	1,960,000	442,081	2,617,091
Benton	40,164	2,650,000	---	---	---	---	2,650,000	2,650,000	383,325	3,382,292
Big Stone	5,315	13,330,000	---	---	---	---	13,330,000	3,000,000	---	840,093
Blue Earth	71,053	8,665,000	6,040,000	---	---	---	14,705,000	4,430,000	2,903,935	4,162,951
Brown	25,756	2,600,000	---	---	---	---	2,600,000	---	191,263	1,974,607
Carlton	37,389	52,905,000	---	---	---	---	52,905,000	6,680,000	116,290	4,389,665
Carver	110,136	8,980,000	---	25,550,000	---	---	34,530,000	17,755,000	12,944,808	6,189,443
Cass	30,821	---	---	---	---	---	---	---	45,784	3,130,106
Chippewa	12,751	---	---	---	---	---	---	---	1,196,530	863,363
Chisago	59,055	37,105,000	---	---	---	---	37,105,000	19,375,000	3,431,718	5,923,926
Clay	67,814	55,440,000	---	9,730,000	---	---	65,170,000	---	170,688	3,908,240
Clearwater	8,721	---	---	---	---	---	---	---	---	912,843
Cook	5,629	11,590,000	---	15,965,000	---	---	27,555,000	10,055,000	2,832,825	947,340
Cottonwood	11,915	---	---	---	---	---	---	---	1,738,723	685,553
Crow Wing	69,276	---	---	---	---	---	---	---	147,545	3,806,097
Dakota	444,985	---	---	---	73,950,000	---	73,950,000	---	37,112,292	24,384,228
Douglas	40,625	20,350,000	---	29,985,000	38,111,733	---	88,446,733	19,405,000	18,160,786	6,917,158
Faribault	13,681	23,405,000	5,145,000	307,000	---	---	28,857,000	4,062,000	---	1,067,812
Fillmore	21,605	510,000	---	---	---	---	510,000	510,000	470,387	1,190,716
Freeborn	30,904	11,500,000	---	---	---	---	11,500,000	1,715,000	---	2,028,272
Goodhue	48,910	13,735,000	---	---	---	---	13,735,000	---	155,235	4,869,482
Grant	6,173	3,415,000	---	---	439,000	---	3,854,000	1,854,000	5,982,093	417,396
Hennepin	1,293,651	1,435,850,000	---	---	89,655,000	---	1,525,505,000	288,255,000	61,252,899	153,358,667
Houston	19,253	13,170,000	---	---	---	---	13,170,000	1,265,000	453,717	1,308,480
Hubbard	22,431	3,425,000	---	10,865,000	---	---	14,290,000	4,190,000	4,333,391	1,787,755
Isanti	42,807	5,955,000	---	---	---	---	5,955,000	770,000	444,887	1,350,665
Itasca	45,584	58,420,000	---	7,735,000	---	---	66,155,000	10,715,000	2,602,658	6,295,882
Jackson	10,067	10,390,000	21,535,000	7,028,000	---	---	38,953,000	11,400,000	6,939,114	810,448

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

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

Table 4

Outstanding Indebtedness of Counties

For the Year Ended December 31, 2022

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Kanabec	16,329	4,745,000	---	---	---	---	4,745,000	4,745,000	58,843,080	2,330,888
Kandiyohi	45,232	1,150,000	15,680,000	---	651,839	---	17,481,839	7,920,000	9,604,545	4,977,168
Koochiching	12,163	9,720,000	---	3,085,000	---	---	12,805,000	---	740,000	688,220
Lac qui Parle	6,675	---	9,596,328	---	---	---	9,596,328	---	3,674,688	464,168
Lake	11,303	9,540,000	---	285,000	---	---	9,825,000	565,000	214,299	1,637,741
Lake of the Woods	3,901	---	---	2,078,000	---	---	2,078,000	---	391,177	1,018,251
Le Sueur	29,518	42,775,000	---	---	---	---	42,775,000	5,570,000	522,929	2,369,037
Lincoln	5,511	7,310,000	---	---	---	---	7,310,000	---	3,830,726	277,076
Lyon	25,379	9,200,000	1,870,000	---	---	---	11,070,000	---	1,077,863	701,557
Mahnomen	5,400	2,015,000	---	---	---	---	2,015,000	---	370,727	177,568
Marshall	9,221	---	---	---	---	---	---	---	---	1,191,056
Martin	20,153	21,865,000	---	---	---	---	21,865,000	1,425,000	550,652	733,388
McLeod	37,607	19,795,000	---	---	2,139,000	---	21,934,000	---	2,066,956	1,461,628
Meeker	23,910	945,000	---	---	11,603,996	---	12,548,996	12,548,996	2,135,063	1,192,848
Mille Lacs	27,483	15,000,000	1,621,000	---	---	---	16,621,000	---	1,630,624	2,312,193
Morrison	34,326	11,145,000	---	---	---	---	11,145,000	---	124,207	2,241,417
Mower	40,605	---	---	---	---	---	---	---	894,870	1,794,481
Murray	8,243	10,585,000	6,880,000	1,425,000	2,156,345	---	21,046,345	1,555,000	2,171,421	747,495
Nicollet	35,826	11,330,000	---	---	---	---	11,330,000	8,300,000	527,646	1,779,802
Nobles	22,473	32,550,000	---	16,250,000	---	---	48,800,000	---	711,321	1,216,054
Norman	6,527	---	8,535,000	---	---	---	8,535,000	---	130,460	582,754
Olmsted	168,055	118,305,000	---	44,525,000	---	---	162,830,000	80,030,000	13,046,587	16,598,152
Otter Tail	60,555	26,695,000	---	---	26,285,000	---	52,980,000	23,370,000	1,573,602	7,114,434
Pennington	14,266	13,400,000	625,000	---	---	---	14,025,000	---	443,855	780,426
Pine	30,271	19,780,000	---	---	---	---	19,780,000	16,730,000	2,479,049	2,466,333
Pipestone	9,219	---	---	---	---	---	---	---	24,169,365	302,947
Polk	31,192	25,550,000	---	---	---	---	25,550,000	5,910,000	1,872,233	2,254,269
Pope	11,654	1,740,000	---	---	---	---	1,740,000	---	512,721	554,956
Ramsey	551,195	139,465,000	---	47,420,000	---	---	186,885,000	68,205,000	9,128,916	45,966,855
Red Lake	3,998	---	---	---	---	---	---	---	---	339,555
Redwood	15,348	17,055,000	770,000	---	---	---	17,825,000	2,545,000	227,566	775,455

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

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

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2022

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Renville	14,721	23,875,000	---	---	17,170,198	---	41,045,198	8,500,000	6,417,404	1,173,750
Rice	68,525	62,590,000	---	---	---	---	62,590,000	6,400,000	2,299,010	3,311,628
Rock	9,853	5,960,000	---	---	---	---	5,960,000	---	3,251,749	411,267
Roseau	15,694	15,580,000	---	---	---	---	15,580,000	1,800,000	---	1,582,555
Saint Louis	200,916	145,425,000	---	---	---	---	145,425,000	19,565,000	2,171,939	33,101,268
Scott	154,395	111,560,000	---	---	45,720,000	---	157,280,000	109,325,000	5,151,795	7,423,718
Sherburne	102,275	38,710,000	---	---	---	---	38,710,000	---	256,244	7,994,316
Sibley	15,307	4,715,000	1,480,000	---	---	---	6,195,000	50,000	1,370,715	1,735,560
Stearns	162,016	7,950,000	---	---	3,100,000	---	11,050,000	---	863,681	10,368,647
Steele	38,775	8,185,000	---	---	---	---	8,185,000	2,055,000	847,725	1,750,345
Stevens	9,401	5,980,000	8,896,000	---	---	---	14,876,000	---	131,829	770,537
Swift	10,054	16,670,000	---	---	12,595,000	---	29,265,000	11,730,000	7,159,372	1,710,960
Todd	25,617	1,755,000	---	---	---	---	1,755,000	1,230,000	404,395	2,645,339
Traverse	3,346	2,970,000	---	1,660,000	---	---	4,630,000	300,000	165,094	419,387
Wabasha	21,895	7,530,000	---	73,104	---	---	7,603,104	5,315,000	---	1,475,629
Wadena	14,119	745,000	---	---	---	---	745,000	---	97,759	849,944
Waseca	19,236	5,415,000	---	---	---	---	5,415,000	---	---	2,179,086
Washington	274,589	108,685,000	---	20,175,000	12,090,000	---	140,950,000	77,945,000	33,231,092	10,961,925
Watsonwan	11,253	8,380,000	---	---	---	---	8,380,000	1,190,000	724,365	952,485
Wilkin	6,327	3,810,000	---	---	---	---	3,810,000	---	---	389,957
Winona	49,764	26,690,000	---	---	---	---	26,690,000	---	1,248,199	2,347,654
Wright	150,727	133,365,000	---	---	---	---	133,365,000	23,290,000	1,914,884	7,684,500
Yellow Medicine	9,159	8,785,000	---	---	---	---	8,785,000	---	1,308,706	762,746
State Total	5,776,127		\$88,673,328		\$336,162,111		\$3,893,801,543		\$385,745,940	
		\$3,216,665,000		\$252,301,104		\$---		\$976,094,996		\$475,173,594

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

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

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

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

County	2021			2022			2021/2022 Percent Change	Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$12,563,427	\$8,185,299	\$20,748,726	\$13,340,684	\$10,399,968	\$23,740,652	14.4%	\$32,121,201	73.9%
Anoka	45,956,690	114,718,049	160,674,739	39,206,093	94,711,197	133,917,290	-16.7%	\$290,182,430	46.1%
Becker	12,351,861	11,326,305	23,678,166	19,009,429	13,489,142	32,498,571	37.3%	\$48,839,656	66.5%
Beltrami	24,458,558	8,872,595	33,331,153	32,335,190	12,404,490	44,739,680	34.2%	\$74,764,896	59.8%
Benton	9,716,186	10,146,045	19,862,231	8,022,924	8,264,043	16,286,967	-18.0%	\$38,495,775	42.3%
Big Stone	6,180,173	3,554,347	9,734,520	6,691,702	3,752,698	10,444,400	7.3%	\$10,982,602	95.1%
Blue Earth	31,800,044	22,714,639	54,514,683	30,263,635	11,884,006	42,147,641	-22.7%	\$78,111,277	54.0%
Brown	9,178,696	9,258,640	18,437,336	11,391,230	10,253,706	21,644,936	17.4%	\$32,022,500	67.6%
Carlton	18,560,132	19,308,593	37,868,725	23,925,114	19,866,066	43,791,180	15.6%	\$57,734,730	75.8%
Carver	36,035,808	18,494,167	54,529,975	23,006,419	18,036,702	41,043,121	-24.7%	\$108,670,667	37.8%
Cass	26,853,207	20,467,404	47,320,611	16,695,287	22,952,857	39,648,144	-16.2%	\$52,436,675	75.6%
Chippewa	3,453,624	15,016,285	18,469,909	4,878,338	13,777,977	18,656,315	1.0%	\$24,378,927	76.5%
Chisago	31,620,358	15,200,706	46,821,064	27,633,446	18,651,171	46,284,617	-1.1%	\$57,650,290	80.3%
Clay	6,699,155	14,699,607	21,398,762	3,270,891	15,636,802	18,907,693	-11.6%	\$62,686,081	30.2%
Clearwater	9,821,558	10,662,693	20,484,251	7,472,767	10,608,458	18,081,225	-11.7%	\$17,286,292	104.6%
Cook	11,362,534	9,323,376	20,685,910	10,976,100	8,495,886	19,471,986	-5.9%	\$20,602,907	94.5%
Cottonwood	4,142,192	2,258,445	6,400,637	4,544,751	2,387,418	6,932,169	8.3%	\$15,941,083	43.5%
Crow Wing	13,200,697	14,135,009	27,335,706	11,338,395	18,865,967	30,204,362	10.5%	\$75,926,793	39.8%
Dakota	106,210,374	132,611,366	238,821,740	86,676,897	124,803,538	211,480,435	-11.4%	\$325,181,513	65.0%
Dodge*	---	---	---	---	---	---	---	---	---
Douglas	18,715,004	17,135,597	35,850,601	25,253,107	17,568,470	42,821,577	19.4%	\$43,691,632	98.0%
Faribault	10,915,496	(8,959,267)	1,956,229	11,019,398	(4,956,637)	6,062,761	209.9%	\$21,943,118	27.6%
Fillmore	4,534,787	4,955,485	9,490,272	5,198,040	4,256,874	9,454,914	-0.4%	\$22,396,381	42.2%
Freeborn	16,521,118	5,546,549	22,067,667	17,789,543	4,200,356	21,989,899	-0.4%	\$47,293,001	46.5%
Goodhue	25,903,002	29,362,407	55,265,409	29,522,252	33,743,467	63,265,719	14.5%	\$57,958,334	109.2%
Grant	4,012,204	7,359,363	11,371,567	4,225,031	3,771,759	7,996,790	-29.7%	\$12,778,164	62.6%
Hennepin	212,651,826	198,195,438	410,847,264	206,311,679	222,408,168	428,719,847	4.4%	\$1,678,460,576	25.5%
Houston	6,602,962	5,737,643	12,340,605	6,805,813	6,395,618	13,201,431	7.0%	\$24,113,023	54.7%
Hubbard	7,527,796	14,732,550	22,260,346	8,517,277	13,346,945	21,864,222	-1.8%	\$35,251,322	62.0%
Isanti	8,149,276	6,342,035	14,491,311	9,804,176	8,980,853	18,785,029	29.6%	\$41,459,303	45.3%
Itasca	11,824,640	33,161,937	44,986,577	11,674,827	32,240,733	43,915,560	-2.4%	\$86,869,994	50.6%
Jackson	12,408,526	(1,890,913)	10,517,613	13,430,613	927,678	14,358,291	36.5%	\$31,783,852	45.2%
Kanabec	2,676,944	4,266,731	6,943,675	2,323,694	7,513,964	9,837,658	41.7%	\$26,470,574	37.2%
Kandiyohi	20,130,972	32,249,442	52,380,414	20,322,386	38,102,243	58,424,629	11.5%	\$68,463,486	85.3%
Kittson*	---	---	---	---	---	---	---	---	---
Koochiching	7,554,588	9,470,603	17,025,191	7,630,802	11,684,910	19,315,712	13.5%	\$27,610,198	70.0%
Lac qui Parle	3,777,353	11,324,557	15,101,910	4,473,600	18,927,538	23,401,138	55.0%	\$17,917,121	130.6%
Lake	13,451,012	11,671,857	25,122,869	17,896,395	13,405,671	31,302,066	24.6%	\$26,753,656	117.0%
Lake of the Woods	6,079,219	4,530,081	10,609,300	5,726,982	4,587,702	10,314,684	-2.8%	\$12,762,849	80.8%
Le Sueur	8,560,643	10,880,832	19,441,475	8,940,862	16,996,157	25,937,019	33.4%	\$38,293,564	67.7%
Lincoln	8,559,668	5,643,338	14,203,006	11,089,060	6,714,573	17,803,633	25.4%	\$10,265,809	173.4%
Lyon	17,126,302	4,327,316	21,453,618	17,540,391	6,249,512	23,789,903	10.9%	\$22,799,364	104.3%
Mahnomen	1,553,861	3,450,794	5,004,655	1,289,328	3,497,500	4,786,828	-4.4%	\$11,573,460	41.4%
Marshall	2,473,600	7,659,112	10,132,712	2,675,882	7,845,575	10,521,457	3.8%	\$18,188,558	57.8%
Martin	12,103,670	7,635,576	19,739,246	14,625,624	9,365,997	23,991,621	21.5%	\$28,075,942	85.5%
McLeod	21,855,972	21,685,944	43,541,916	26,965,333	23,976,919	50,942,252	17.0%	\$39,641,965	128.5%
Meeker	10,877,455	1,699,804	12,577,259	11,053,189	11,525,035	22,578,224	79.5%	\$31,095,999	72.6%

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

County	2021			2022			2021/2022 Percent Change	Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Mille Lacs	308,649	7,878,760	8,187,409	8,989,489	9,037,820	18,027,309	120.2%	\$33,651,674	53.6%
Morrison	13,063,415	17,066,390	30,129,805	12,737,645	21,156,619	33,894,264	12.5%	\$43,816,578	77.4%
Mower	21,246,931	13,940,929	35,187,860	23,291,520	19,522,457	42,813,977	21.7%	\$49,551,961	86.4%
Murray	5,057,597	8,284,550	13,342,147	5,482,737	6,004,174	11,486,911	-13.9%	\$14,490,670	79.3%
Nicollet	15,847,331	15,015,219	30,862,550	15,557,926	15,336,238	30,894,164	0.1%	\$39,932,144	77.4%
Nobles	9,604,718	16,506,667	26,111,385	14,160,856	19,902,568	34,063,424	30.5%	\$34,275,395	99.4%
Norman	5,860,608	2,615,759	8,476,367	5,344,031	1,637,675	6,981,706	-17.6%	\$14,768,137	47.3%
Olmsted	94,263,678	11,368,292	105,631,970	107,580,603	13,367,420	120,948,023	14.5%	\$212,164,974	57.0%
Otter Tail	27,356,601	27,877,515	55,234,116	30,485,152	20,865,714	51,350,866	-7.0%	\$75,198,648	68.3%
Pennington	8,561,870	3,545,639	12,107,509	9,551,458	4,973,496	14,524,954	20.0%	\$18,141,251	80.1%
Pine	5,396,348	5,020,055	10,416,403	4,849,776	4,214,619	9,064,395	-13.0%	\$41,715,391	21.7%
Pipestone	5,531,494	2,885,191	8,416,685	5,918,535	4,587,077	10,505,612	24.8%	\$14,278,899	73.6%
Polk	7,488,896	18,158,550	25,647,446	9,799,589	22,016,589	31,816,178	24.1%	\$55,364,879	57.5%
Pope	11,659,476	10,163,925	21,823,401	10,083,981	7,605,289	17,689,270	-18.9%	\$16,203,790	109.2%
Ramsey	218,519,121	47,080,038	265,599,159	186,845,414	62,985,795	249,831,209	-5.9%	\$910,007,006	27.5%
Red Lake	1,071,803	4,344,504	5,416,307	1,014,774	3,456,372	4,471,146	-17.5%	\$8,471,284	52.8%
Redwood	14,647,787	(885,034)	13,762,753	13,740,318	1,115,276	14,855,594	7.9%	\$25,709,848	57.8%
Renville	8,828,177	12,489,402	21,317,579	6,429,978	8,590,661	15,020,639	-29.5%	\$36,946,420	40.7%
Rice	27,288,715	15,257,619	42,546,334	31,647,317	14,252,133	45,899,450	7.9%	\$63,324,125	72.5%
Rock	5,858,618	1,295,722	7,154,340	7,197,857	3,530,457	10,728,314	50.0%	\$13,071,962	82.1%
Roseau	553,369	5,126,123	5,679,492	(121,550)	6,336,112	6,214,562	9.4%	\$23,441,819	26.5%
Saint Louis	76,329,007	72,428,718	148,757,725	76,780,323	80,223,150	157,003,473	5.5%	\$304,007,649	51.6%
Scott	48,815,834	31,577,497	80,393,331	49,198,957	29,822,587	79,021,544	-1.7%	\$120,283,983	65.7%
Sherburne	24,451,961	46,695,015	71,146,976	11,499,362	48,477,568	59,976,930	-15.7%	\$94,625,470	63.4%
Sibley	7,535,361	9,737,332	17,272,693	6,488,612	8,985,804	15,474,416	-10.4%	\$30,055,935	51.5%
Stearns	38,263,195	49,364,983	87,628,178	31,142,496	50,869,015	82,011,511	-6.4%	\$142,592,089	57.5%
Steele	25,797,082	9,372,893	35,169,975	16,802,167	8,020,123	24,822,290	-29.4%	\$36,028,827	68.9%
Stevens	4,864,016	8,814,325	13,678,341	4,497,775	8,301,639	12,799,414	-6.4%	\$18,016,236	71.0%
Swift	5,973,447	14,170,606	20,144,053	6,333,399	13,072,375	19,405,774	-3.7%	\$22,014,111	88.2%
Todd	13,525,851	10,521,606	24,047,457	16,146,450	11,770,361	27,916,811	16.1%	\$31,093,624	89.8%
Traverse	2,658,096	4,553,264	7,211,360	2,852,062	3,534,207	6,386,269	-11.4%	\$10,873,454	58.7%
Wabasha	13,894,527	6,474,174	20,368,701	17,677,227	6,815,421	24,492,648	20.2%	\$25,153,243	97.4%
Wadena	5,349,337	7,128,959	12,478,296	5,807,485	7,005,166	12,812,651	2.7%	\$22,231,976	57.6%
Waseca	6,696,119	11,548,028	18,244,147	6,993,935	11,262,113	18,256,048	0.1%	\$24,000,989	76.1%
Washington	101,736,385	2,106,218	103,842,603	102,220,529	2,297,223	104,517,752	0.7%	\$240,006,799	43.5%
Watsonwan	5,428,556	956,932	6,385,488	8,772,962	4,630,731	13,403,693	109.9%	\$23,943,554	56.0%
Wilkin	3,937,622	6,408,299	10,345,921	4,176,870	5,884,670	10,061,540	-2.7%	\$15,673,146	64.2%
Winona	12,907,938	3,812,825	16,720,763	14,098,411	4,272,485	18,370,896	9.9%	\$49,984,918	36.8%
Wright	66,622,310	23,044,030	89,666,340	64,220,905	23,277,691	87,498,596	-2.4%	\$123,985,906	70.6%
Yellow Medicine	6,027,720	12,418,932	18,446,652	6,116,363	12,775,812	18,892,175	2.4%	\$19,954,146	94.7%
Total	\$1,875,542,736	\$1,485,298,832	\$3,360,841,568	\$1,845,198,272	\$1,574,312,374	\$3,419,510,646	1.7%	\$7,006,980,450	48.8%

*County failed to provide required financial information in 2021 and 2022.

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

County	2021			2022			2021/2022 Percent Change	Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Pine	5,396,348	5,020,055	10,416,403	4,849,776	4,214,619	9,064,395	-13.0%	\$41,715,391	21.7%
Hennepin	212,651,826	198,195,438	410,847,264	206,311,679	222,408,168	428,719,847	4.4%	\$1,678,460,576	25.5%
Roseau	553,369	5,126,123	5,679,492	(121,550)	6,336,112	6,214,562	9.4%	\$23,441,819	26.5%
Ramsey	218,519,121	47,080,038	265,599,159	186,845,414	62,985,795	249,831,209	-5.9%	\$910,007,006	27.5%
Faribault	10,915,496	(8,959,267)	1,956,229	11,019,398	(4,956,637)	6,062,761	209.9%	\$21,943,118	27.6%
Clay	6,699,155	14,699,607	21,398,762	3,270,891	15,636,802	18,907,693	-11.6%	\$62,686,081	30.2%
Winona	12,907,938	3,812,825	16,720,763	14,098,411	4,272,485	18,370,896	9.9%	\$49,984,918	36.8%
Kanabec	2,676,944	4,266,731	6,943,675	2,323,694	7,513,964	9,837,658	41.7%	\$26,470,574	37.2%
Carver	36,035,808	18,494,167	54,529,975	23,006,419	18,036,702	41,043,121	-24.7%	\$108,670,667	37.8%
Crow Wing	13,200,697	14,135,009	27,335,706	11,338,395	18,865,967	30,204,362	10.5%	\$75,926,793	39.8%
Renville	8,828,177	12,489,402	21,317,579	6,429,978	8,590,661	15,020,639	-29.5%	\$36,946,420	40.7%
Mahnomen	1,553,861	3,450,794	5,004,655	1,289,328	3,497,500	4,786,828	-4.4%	\$11,573,460	41.4%
Fillmore	4,534,787	4,955,485	9,490,272	5,198,040	4,256,874	9,454,914	-0.4%	\$22,396,381	42.2%
Benton	9,716,186	10,146,045	19,862,231	8,022,924	8,264,043	16,286,967	-18.0%	\$38,495,775	42.3%
Cottonwood	4,142,192	2,258,445	6,400,637	4,544,751	2,387,418	6,932,169	8.3%	\$15,941,083	43.5%
Washington	101,736,385	2,106,218	103,842,603	102,220,529	2,297,223	104,517,752	0.7%	\$240,006,799	43.5%
Jackson	12,408,526	(1,890,913)	10,517,613	13,430,613	927,678	14,358,291	36.5%	\$31,783,852	45.2%
Isanti	8,149,276	6,342,035	14,491,311	9,804,176	8,980,853	18,785,029	29.6%	\$41,459,303	45.3%
Anoka	45,956,690	114,718,049	160,674,739	39,206,093	94,711,197	133,917,290	-16.7%	\$290,182,430	46.1%
Freeborn	16,521,118	5,546,549	22,067,667	17,789,543	4,200,356	21,989,899	-0.4%	\$47,293,001	46.5%
Norman	5,860,608	2,615,759	8,476,367	5,344,031	1,637,675	6,981,706	-17.6%	\$14,768,137	47.3%
Itasca	11,824,640	33,161,937	44,986,577	11,674,827	32,240,733	43,915,560	-2.4%	\$86,869,994	50.6%
Sibley	7,535,361	9,737,332	17,272,693	6,488,612	8,985,804	15,474,416	-10.4%	\$30,055,935	51.5%
Saint Louis	76,329,007	72,428,718	148,757,725	76,780,323	80,223,150	157,003,473	5.5%	\$304,007,649	51.6%
Red Lake	1,071,803	4,344,504	5,416,307	1,014,774	3,456,372	4,471,146	-17.5%	\$8,471,284	52.8%
Mille Lacs	308,649	7,878,760	8,187,409	8,989,489	9,037,820	18,027,309	120.2%	\$33,651,674	53.6%
Blue Earth	31,800,044	22,714,639	54,514,683	30,263,635	11,884,006	42,147,641	-22.7%	\$78,111,277	54.0%
Houston	6,602,962	5,737,643	12,340,605	6,805,813	6,395,618	13,201,431	7.0%	\$24,113,023	54.7%
Watonwan	5,428,556	956,932	6,385,488	8,772,962	4,630,731	13,403,693	109.9%	\$23,943,554	56.0%
Olmsted	94,263,678	11,368,292	105,631,970	107,580,603	13,367,420	120,948,023	14.5%	\$212,164,974	57.0%
Polk	7,488,896	18,158,550	25,647,446	9,799,589	22,016,589	31,816,178	24.1%	\$55,364,879	57.5%
Stearns	38,263,195	49,364,983	87,628,178	31,142,496	50,869,015	82,011,511	-6.4%	\$142,592,089	57.5%
Wadena	5,349,337	7,128,959	12,478,296	5,807,485	7,005,166	12,812,651	2.7%	\$22,231,976	57.6%
Redwood	14,647,787	(885,034)	13,762,753	13,740,318	1,115,276	14,855,594	7.9%	\$25,709,848	57.8%
Marshall	2,473,600	7,659,112	10,132,712	2,675,882	7,845,575	10,521,457	3.8%	\$18,188,558	57.8%
Traverse	2,658,096	4,553,264	7,211,360	2,852,062	3,534,207	6,386,269	-11.4%	\$10,873,454	58.7%
Beltrami	24,458,558	8,872,595	33,331,153	32,335,190	12,404,490	44,739,680	34.2%	\$74,764,896	59.8%
Hubbard	7,527,796	14,732,550	22,260,346	8,517,277	13,346,945	21,864,222	-1.8%	\$35,251,322	62.0%
Grant	4,012,204	7,359,363	11,371,567	4,225,031	3,771,759	7,996,790	-29.7%	\$12,778,164	62.6%
Sherburne	24,451,961	46,695,015	71,146,976	11,499,362	48,477,568	59,976,930	-15.7%	\$94,625,470	63.4%
Wilkin	3,937,622	6,408,299	10,345,921	4,176,870	5,884,670	10,061,540	-2.7%	\$15,673,146	64.2%
Dakota	106,210,374	132,611,366	238,821,740	86,676,897	124,803,538	211,480,435	-11.4%	\$325,181,513	65.0%
Scott	48,815,834	31,577,497	80,393,331	49,198,957	29,822,587	79,021,544	-1.7%	\$120,283,983	65.7%
Becker	12,351,861	11,326,305	23,678,166	19,009,429	13,489,142	32,498,571	37.3%	\$48,839,656	66.5%
Brown	9,178,696	9,258,640	18,437,336	11,391,230	10,253,706	21,644,936	17.4%	\$32,022,500	67.6%
Le Sueur	8,560,643	10,880,832	19,441,475	8,940,862	16,996,157	25,937,019	33.4%	\$38,293,564	67.7%
Otter Tail	27,356,601	27,877,515	55,234,116	30,485,152	20,865,714	51,350,866	-7.0%	\$75,198,648	68.3%

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

County	2021			2022			2021/2022 Percent Change	Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Steele	25,797,082	9,372,893	35,169,975	16,802,167	8,020,123	24,822,290	-29.4%	\$36,028,827	68.9%
Koochiching	7,554,588	9,470,603	17,025,191	7,630,802	11,684,910	19,315,712	13.5%	\$27,610,198	70.0%
Wright	66,622,310	23,044,030	89,666,340	64,220,905	23,277,691	87,498,596	-2.4%	\$123,985,906	70.6%
Stevens	4,864,016	8,814,325	13,678,341	4,497,775	8,301,639	12,799,414	-6.4%	\$18,016,236	71.0%
Rice	27,288,715	15,257,619	42,546,334	31,647,317	14,252,133	45,899,450	7.9%	\$63,324,125	72.5%
Meeker	10,877,455	1,699,804	12,577,259	11,053,189	11,525,035	22,578,224	79.5%	\$31,095,999	72.6%
Pipestone	5,531,494	2,885,191	8,416,685	5,918,535	4,587,077	10,505,612	24.8%	\$14,278,899	73.6%
Aitkin	\$12,563,427	\$8,185,299	\$20,748,726	\$13,340,684	\$10,399,968	\$23,740,652	14.4%	\$32,121,201	73.9%
Cass	26,853,207	20,467,404	47,320,611	16,695,287	22,952,857	39,648,144	-16.2%	\$52,436,675	75.6%
Carlton	18,560,132	19,308,593	37,868,725	23,925,114	19,866,066	43,791,180	15.6%	\$57,734,730	75.8%
Waseca	6,696,119	11,548,028	18,244,147	6,993,935	11,262,113	18,256,048	0.1%	\$24,000,989	76.1%
Chippewa	3,453,624	15,016,285	18,469,909	4,878,338	13,777,977	18,656,315	1.0%	\$24,378,927	76.5%
Morrison	13,063,415	17,066,390	30,129,805	12,737,645	21,156,619	33,894,264	12.5%	\$43,816,578	77.4%
Nicollet	15,847,331	15,015,219	30,862,550	15,557,926	15,336,238	30,894,164	0.1%	\$39,932,144	77.4%
Murray	5,057,597	8,284,550	13,342,147	5,482,737	6,004,174	11,486,911	-13.9%	\$14,490,670	79.3%
Pennington	8,561,870	3,545,639	12,107,509	9,551,458	4,973,496	14,524,954	20.0%	\$18,141,251	80.1%
Chisago	31,620,358	15,200,706	46,821,064	27,633,446	18,651,171	46,284,617	-1.1%	\$57,650,290	80.3%
Lake of the Woods	6,079,219	4,530,081	10,609,300	5,726,982	4,587,702	10,314,684	-2.8%	\$12,762,849	80.8%
Rock	5,858,618	1,295,722	7,154,340	7,197,857	3,530,457	10,728,314	50.0%	\$13,071,962	82.1%
Kandiyohi	20,130,972	32,249,442	52,380,414	20,322,386	38,102,243	58,424,629	11.5%	\$68,463,486	85.3%
Martin	12,103,670	7,635,576	19,739,246	14,625,624	9,365,997	23,991,621	21.5%	\$28,075,942	85.5%
Mower	21,246,931	13,940,929	35,187,860	23,291,520	19,522,457	42,813,977	21.7%	\$49,551,961	86.4%
Swift	5,973,447	14,170,606	20,144,053	6,333,399	13,072,375	19,405,774	-3.7%	\$22,014,111	88.2%
Todd	13,525,851	10,521,606	24,047,457	16,146,450	11,770,361	27,916,811	16.1%	\$31,093,624	89.8%
Cook	11,362,534	9,323,376	20,685,910	10,976,100	8,495,886	19,471,986	-5.9%	\$20,602,907	94.5%
Yellow Medicine	6,027,720	12,418,932	18,446,652	6,116,363	12,775,812	18,892,175	2.4%	\$19,954,146	94.7%
Big Stone	6,180,173	3,554,347	9,734,520	6,691,702	3,752,698	10,444,400	7.3%	\$10,982,602	95.1%
Wabasha	13,894,527	6,474,174	20,368,701	17,677,227	6,815,421	24,492,648	20.2%	\$25,153,243	97.4%
Douglas	18,715,004	17,135,597	35,850,601	25,253,107	17,568,470	42,821,577	19.4%	\$43,691,632	98.0%
Nobles	9,604,718	16,506,667	26,111,385	14,160,856	19,902,568	34,063,424	30.5%	\$34,275,395	99.4%
Lyon	17,126,302	4,327,316	21,453,618	17,540,391	6,249,512	23,789,903	10.9%	\$22,799,364	104.3%
Clearwater	9,821,558	10,662,693	20,484,251	7,472,767	10,608,458	18,081,225	-11.7%	\$17,286,292	104.6%
Goodhue	25,903,002	29,362,407	55,265,409	29,522,252	33,743,467	63,265,719	14.5%	\$57,958,334	109.2%
Pope	11,659,476	10,163,925	21,823,401	10,083,981	7,605,289	17,689,270	-18.9%	\$16,203,790	109.2%
Lake	13,451,012	11,671,857	25,122,869	17,896,395	13,405,671	31,302,066	24.6%	\$26,753,656	117.0%
McLeod	21,855,972	21,685,944	43,541,916	26,965,333	23,976,919	50,942,252	17.0%	\$39,641,965	128.5%
Lac qui Parle	3,777,353	11,324,557	15,101,910	4,473,600	18,927,538	23,401,138	55.0%	\$17,917,121	130.6%
Lincoln	8,559,668	5,643,338	14,203,006	11,089,060	6,714,573	17,803,633	25.4%	\$10,265,809	173.4%
Dodge*	---	---	---	---	---	---	---	---	---
Kittson*	---	---	---	---	---	---	---	---	---
Total	\$1,875,542,736	\$1,485,298,832	\$3,360,841,568	\$1,845,198,272	\$1,574,312,374	\$3,419,510,646	1.7%	\$7,006,980,450	48.8%

*County failed to provide required financial information in 2021 and 2022.

APPENDIX

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

Appendix - County General and Special Revenue Unrestricted Fund Balances

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

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

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

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

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

GLOSSARY

AMERICAN RESCUE PLAN ACT (ARPA) - ARPA was signed into law in 2021. Local ARPA funds are intended to help counties, cities, and towns respond to the COVID-19 pandemic. ARPA will provide \$1.11 billion directly to Minnesota counties. ARPA was designed to support state and local governments over several years. These funds do not need to be obligated (designated for specific uses) until the end of 2024 and do not need to be spent until the end of 2026.

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUND - A fund to account for the collection of resources designated to pay the interest, fiscal charges, and principal on long-term debt.

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

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

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

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with local government functions, such as administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, in addition to supplies and building maintenance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds are not included in the governmental funds.

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

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

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

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