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Minnesota County Finances

2023 Revenues, Expenditures, and Debt

Government Information Division

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STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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Table of Contents

Scope and Methodology	1
Executive Summary	2
Comparison and Overview	
Governmental Fund Revenues	3
Governmental Fund Expenditures	6
Outstanding Long-Term Indebtedness	10
Public Service Enterprises	11
Unrestricted Fund Balances of the General Fund and Special Revenue Funds	12
Governmental Tables	
Table 1 - Summary of Revenues and Expenditures - Governmental Funds - 5-Year Change	14
Table 2 - Classification of County Revenues and Expenditures - Governmental Funds	16
Public Service Enterprise Table	
Table 3 - Public Service Enterprises - Analysis of All Enterprise Operations	43
Enterprise Fund Footnotes	50
Outstanding Indebtedness Table	
Table 4 - Outstanding Indebtedness of Counties	52
Unrestricted Fund Balances in the General Fund and Special Revenue Funds	
Table 5 - Unrestricted Fund Balances in the General and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County	56
Table 6 - Unrestricted Fund Balances in the General and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage	58
Appendix - County General and Special Revenue Unrestricted Fund Balances	61
Glossary	64

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 2023.¹

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, 2023, 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 2022 and 2023 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 2023 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, submitted their 2023 Annual Financial Reporting Form without an accompanying audit. Their unaudited data are included in this report for comparison purposes.

Executive Summary

Current-Year Trends

- Minnesota county governmental fund revenues totaled \$9.8 billion in 2023. This represents an increase of \$996.8 million, or 11.3 percent, over 2022 (page 3).
- Counties reported total governmental fund expenditures of \$9.6 billion in 2023. This represents an increase of \$669.5 million, or 7.5 percent, from 2022 total expenditures. Between 2022 and 2023, current expenditures increased 7.9 percent to \$7.6 billion, capital outlays increased 7.7 percent to \$1.6 billion, and debt service increased 0.5 percent to \$443.0 million (page 6).
- In 2023, 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 2022. Of the \$4.3 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$454.6 million was other long-term debt³ (page 10).
- Minnesota counties reported enterprise operating losses of \$212.0 million in 2023. This represents an increase of 7.2 percent from the operating losses of \$197.7 million reported in 2022. County enterprises posted a net profit of \$68.2 million in 2023, an increase of 1155.2 percent from the \$5.4 million net profit reported in 2022 (page 11).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.7 billion in 2023. This represents an increase of 6.8 percent over 2022. The average unrestricted fund balance as a percent of current expenditures for counties was 48.4 percent in 2023, compared to 48.8 percent in 2022. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 20.7 percent (Pine County) to 189.2 percent (Lincoln County) (page 12).

Ten-Year Trends

- In actual dollars, total county governmental fund revenues rose 54.8 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 18.5 percent over this period⁴ (page 4).
- In actual dollars, total governmental fund expenditures increased 52.4 percent from 2014 to 2023. When adjusted for inflation, county expenditures increased 16.7 percent over the ten-year period (page 7).

²Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases. Total debt includes both governmental and enterprise fund activities.

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, March 13, 2026) setting 2014 as the base year.

Comparison and Overview

Governmental Fund Revenues

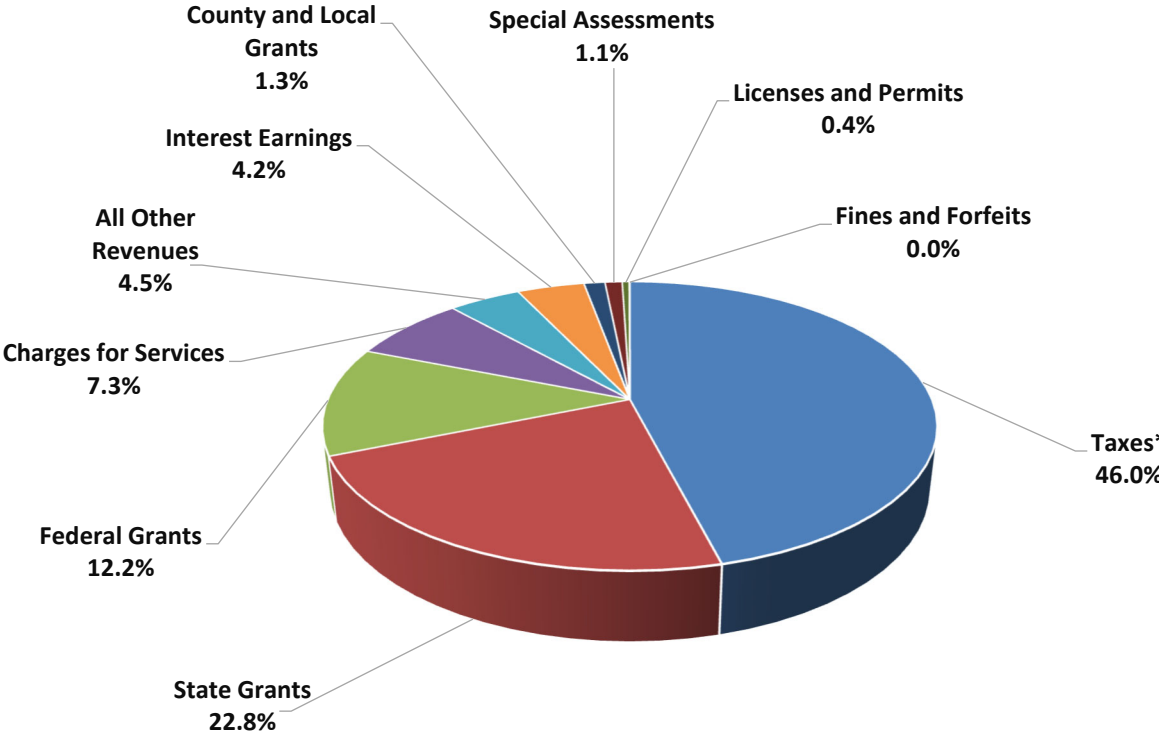
Current-Year Trends

Minnesota county revenues totaled \$9.8 billion in 2023. This represents an increase of \$996.8 million, or 11.3 percent, over 2022. Revenue growth occurred in seven of the ten revenue categories shown in Figure 1 below. Those categories showing the greatest increases were interest earnings (358.2 percent), county and local grants (19.5 percent), and special assessments (16.1 percent). The three categories of revenue showing decreases were fines and forfeits (-11.5 percent), licenses and permits (-1.8 percent) and federal grants (-1.1 percent). Interest earnings were adversely affected by market conditions in 2022 and rebounded in 2023.

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2023, accounting for 81.0 percent of total revenues (down from 86.0 percent in 2022). Between 2022 and 2023, each of these three revenue categories showed a decrease in their share of total revenues. Figure 1 below shows governmental revenues by source.

Figure 1: 2023 Total County Revenues**

\$9,842,020,162



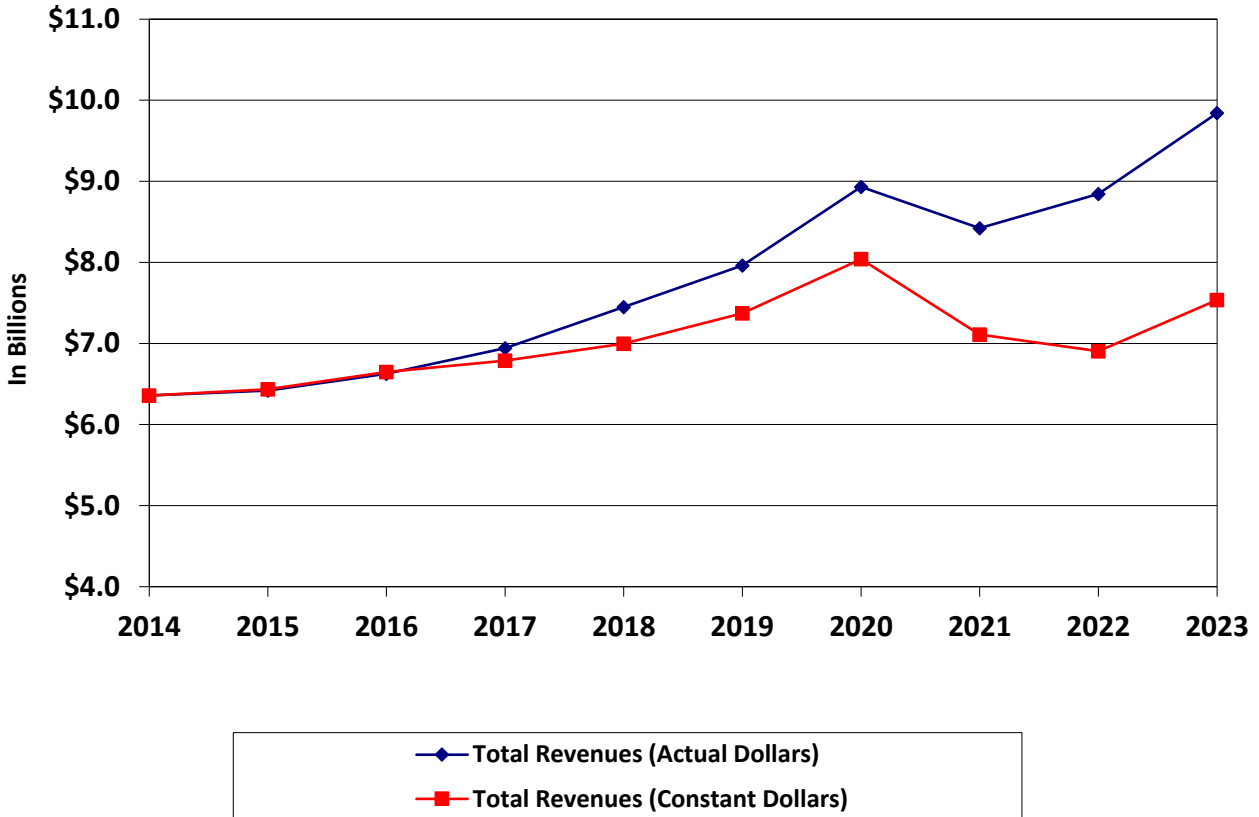
*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

**Due to rounding, the sum of the percentages is less than 100 percent.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2014 to 2023. In actual dollars, total county revenues rose 54.8 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 18.5 percent over this period.⁵

**Figure 2: Total Revenues
Actual and Constant Dollars, 2014-2023**



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 2014 and 2023, the share of total revenues derived from taxes decreased from 46.2 percent to 46.0 percent, federal grants increased from 11.8 percent to 12.2 percent, while the share of total revenues derived from state grants decreased from 24.3 percent to 22.8 percent, and charges for services decreased from 9.3 percent to 7.3 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, March 13, 2026) setting 2014 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2014 and 2023.

Figure 3: Primary Sources of Revenues, 2014-2023

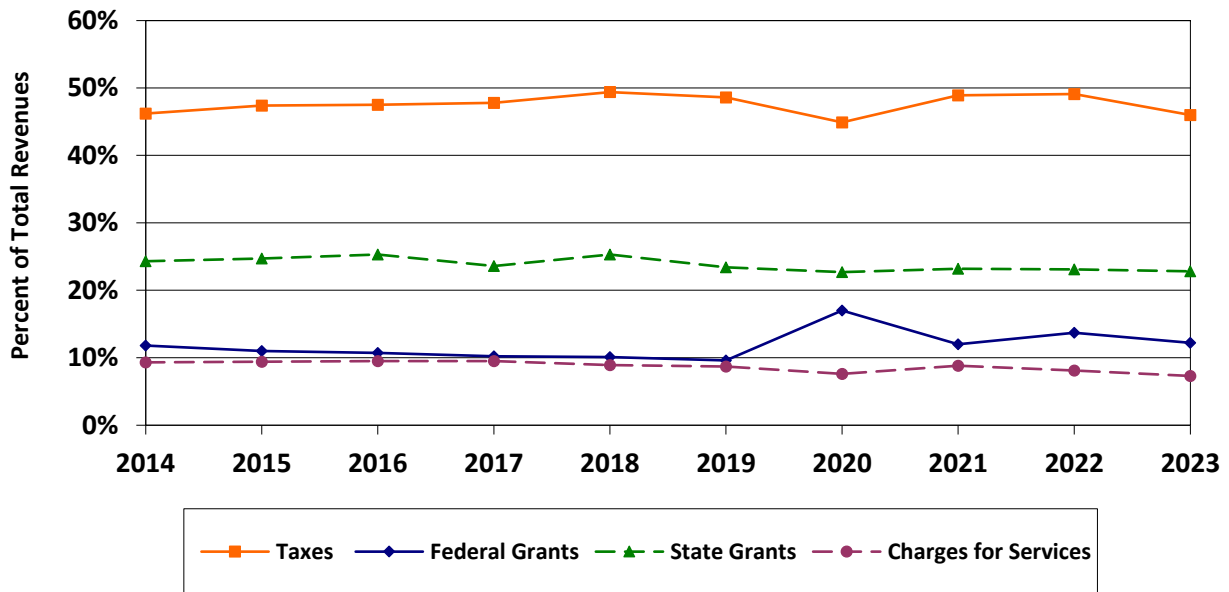


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2014-2023

Revenues	2014*	2018*	2019*	2023*	2014-18	2019-23	10-Year Change
					5-Year Change	5-Year Change	
Taxes	\$2,938,511,891	\$3,454,044,972	\$3,580,221,396	\$3,465,365,606	17.5%	-3.2%	17.9%
Special Assessments	50,184,068	56,747,798	60,203,350	81,521,752	13.1%	35.4%	62.4%
Licenses and Permits	33,385,887	36,355,289	36,948,685	33,091,922	8.9%	-10.4%	-0.9%
Federal Grants	748,653,939	704,743,382	704,081,543	919,259,383	-5.9%	30.6%	22.8%
State Grants	1,545,998,356	1,768,004,779	1,721,948,474	1,719,903,004	14.4%	-0.1%	11.2%
Local Unit Grants	165,607,811	92,186,029	85,034,926	99,510,397	-44.3%	17.0%	-39.9%
Charges for Services	593,556,577	619,204,293	638,176,459	552,436,272	4.3%	-13.4%	-6.9%
Fines and Forfeits	7,539,730	7,796,018	7,011,168	3,620,553	3.4%	-48.4%	-52.0%
Interest Earnings	81,881,253	84,060,930	178,747,200	318,256,440	2.7%	78.0%	288.7%
All Other Revenues	192,631,484	173,507,406	359,230,449	342,331,357	-9.9%	-4.7%	77.7%
Total Revenues	\$6,357,950,996	\$6,996,650,895	\$7,371,603,650	\$7,535,296,687	10.0%	2.2%	18.5%

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

Governmental Fund Expenditures

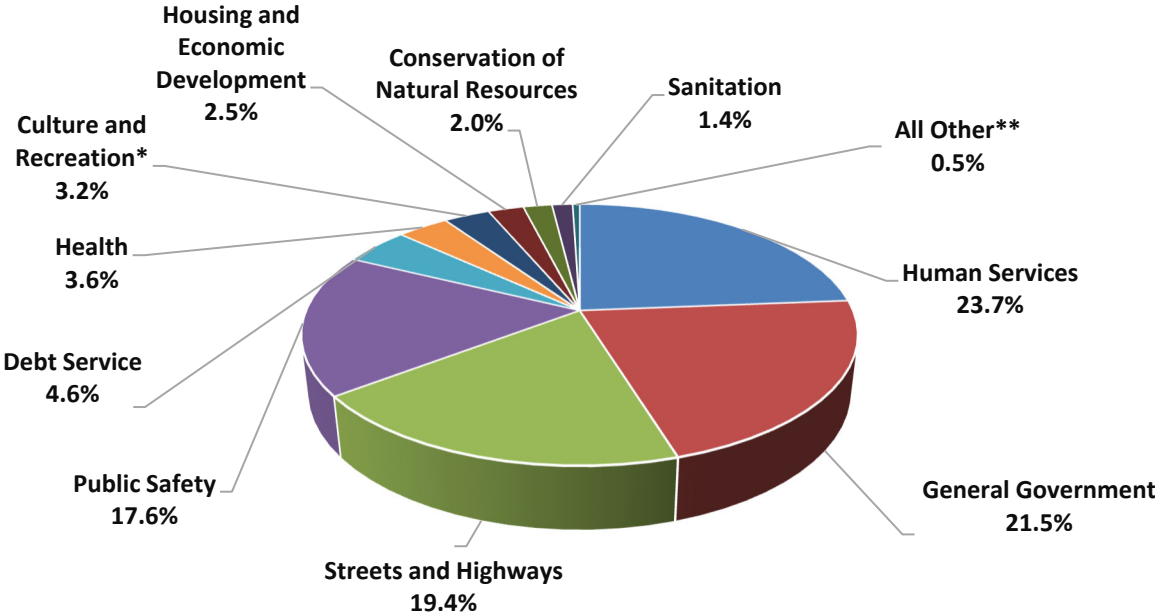
Current-Year Trends

Counties reported total expenditures of \$9.6 billion in 2023. This represents an increase of \$669.5 million, or 7.5 percent, over 2022 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 2022 and 2023, current expenditures increased 7.9 percent to \$7.6 billion, capital outlays increased 7.7 percent to \$1.6 billion, and debt service increased 0.5 percent to \$443.0 million.

Ten of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were housing and economic development (25.8 percent), public safety (11.0 percent), general government (9.9 percent), and sanitation (9.4 percent). Counties spent less on all other expenditures⁶ (-50.2 percent). Figure 4 below shows the relative shares of total county expenditures by function.

Figure 4: 2023 Total Governmental Expenditures

\$9,627,732,592



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

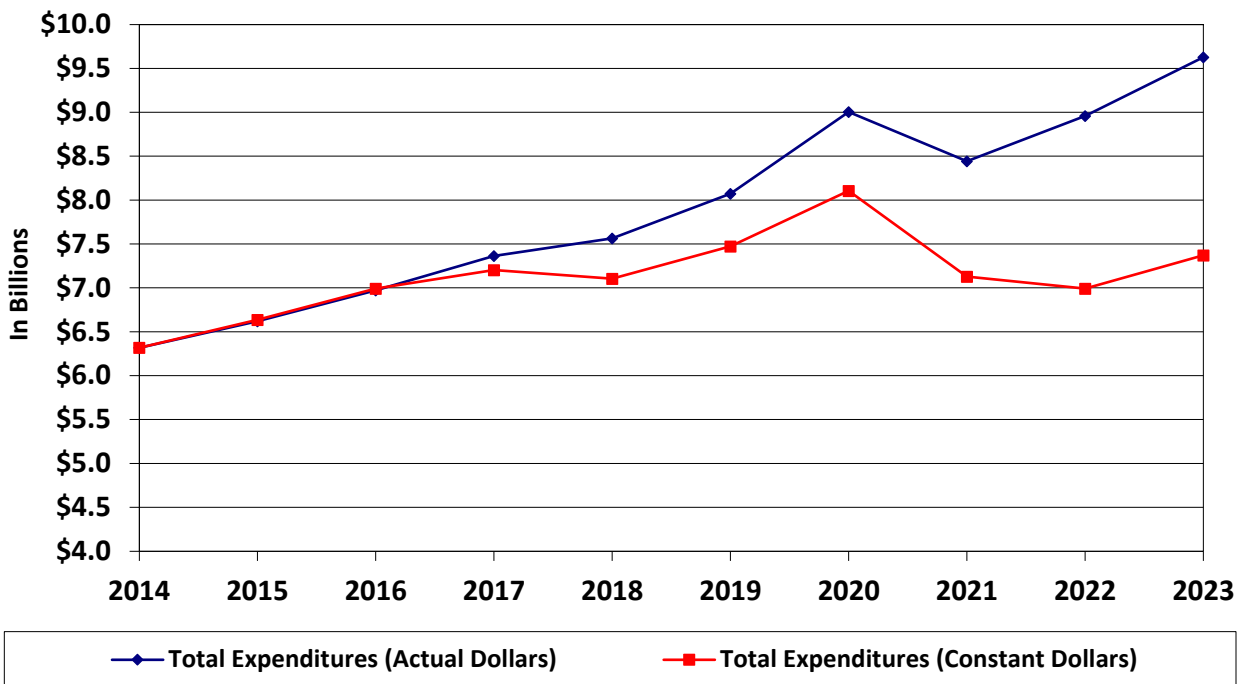
**This category includes expenditures for airport, transit, cemetery, and all other miscellaneous.

⁶This category includes expenditures for airport, transit, cemetery, and all other miscellaneous.

Ten-Year Trends

In actual dollars, total expenditures increased 52.4 percent from 2014 to 2023. When adjusted for inflation, county expenditures increased 16.7 percent over the ten-year period.⁷ Figure 5 below illustrates trends in total county expenditures from 2014 to 2023 using actual and constant dollars.

**Figure 5: Total Expenditures
Actual and Constant Dollars, 2014-2023**



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 2023, these four expenditure categories accounted for 82.2 percent of all county expenditures.

In constant dollars, general government increased 48.2 percent, public safety expenditures increased 19.6 percent, streets and highways increased 15.9 percent, and human services increased 9.6 percent between 2014 and 2023.

⁷Constant 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, March 13, 2026) setting 2014 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2014 and 2023. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

Figure 6: Primary Categories of Expenditures, 2014-2023

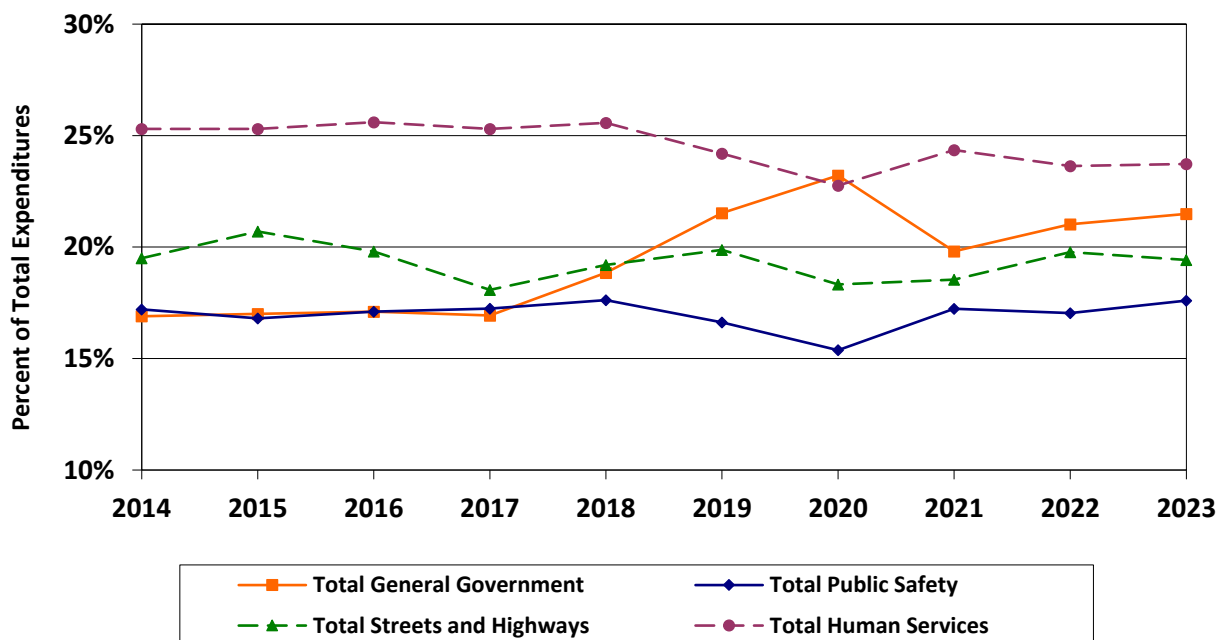


Table 2a: County Expenditures Summary (Constant Dollars), 2014-2023

Expenditures	2014*	2018*	2019*	2023*	2014-18	2019-23	10-Year
					5-Year	5-Year	
					Change	Change	Change
General Government	\$1,068,864,414	\$1,339,501,149	\$1,608,484,908	\$1,584,137,453	25.3%	-1.5%	48.2%
Public Safety	1,084,106,578	1,251,836,008	1,242,165,430	1,297,095,807	15.5%	4.4%	19.6%
Streets and Highways	1,234,988,350	1,364,150,214	1,484,611,838	1,431,841,147	10.5%	-3.6%	15.9%
Sanitation	97,663,499	115,994,331	113,055,019	105,414,346	18.8%	-6.8%	7.9%
Human Services	1,596,201,327	1,816,781,911	1,807,656,841	1,749,439,082	13.8%	-3.2%	9.6%
Health	289,551,145	260,793,576	268,361,156	263,215,407	-9.9%	-1.9%	-9.1%
Culture and Recreation	227,163,909	243,079,753	271,228,126	235,747,524	7.0%	-13.1%	3.8%
Cons. of Natural Resources	105,765,178	144,465,597	139,802,993	146,917,071	36.6%	5.1%	38.9%
Housing and Econ. Dev.	174,556,350	159,876,221	151,974,891	181,462,040	-8.4%	19.4%	4.0%
All Other	33,497,584	30,502,913	32,117,507	36,772,522	-8.9%	14.5%	9.8%
Total Debt Service	405,995,997	378,183,189	353,425,396	339,190,367	-6.9%	-4.0%	-16.5%
Total Expenditures	<u>\$6,318,354,331</u>	<u>\$7,105,164,863</u>	<u>\$7,472,884,104</u>	<u>\$7,371,232,766</u>	12.5%	-1.4%	16.7%
Total Current Expenditures	\$4,993,635,817	\$5,430,187,287	\$5,886,577,532	\$5,796,302,458	8.7%	-1.5%	16.1%
Total Capital Outlay	918,722,517	1,296,794,387	1,232,881,177	1,235,739,941	41.2%	0.2%	34.5%
Total Debt Service	405,995,997	378,183,189	353,425,396	339,190,367	-6.9%	-4.0%	-16.5%
Total Expenditures	<u>\$6,318,354,331</u>	<u>\$7,105,164,863</u>	<u>\$7,472,884,104</u>	<u>\$7,371,232,766</u>	12.5%	-1.4%	16.7%

*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 2022 and 2023, capital outlays increased \$115.7 million, or 7.7 percent, to total \$1.6 billion.

The largest category of capital outlay expenditures in 2023 was streets and highways, which represented 75.6 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 9.7 percent and 8.9 percent of total capital outlays, respectively.

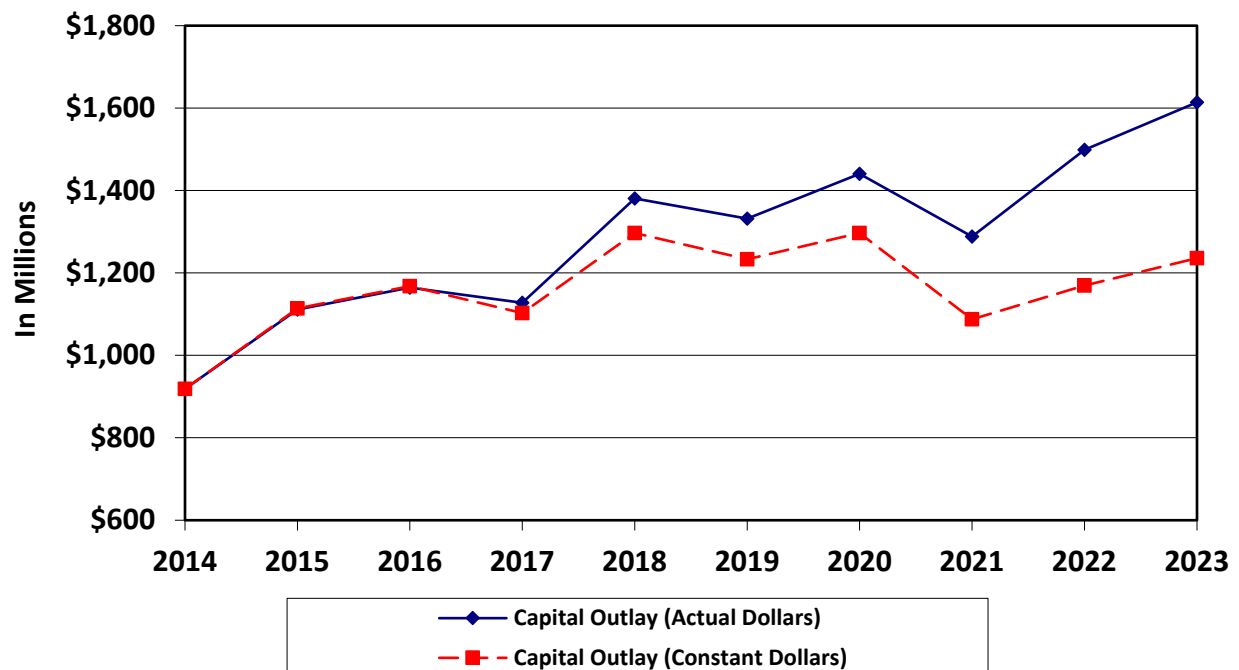
Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2022 and 2023, the largest dollar increase in capital outlay expenditures was \$70.6 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 75.7 percent from 2014 to 2023. When adjusted for inflation, capital outlay expenditures increased 34.5 percent over this period. A comparison of the two five-year periods of 2014 to 2018 and 2019 to 2023 reveals that inflation-adjusted capital outlay expenditures increased 41.2 percent from 2014 to 2018, while from 2019 to 2023, inflation-adjusted capital outlay expenditures increased 0.2 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2014 to 2023.

**Figure 7: Capital Outlay Expenditures
Actual and Constant Dollars, 2014-2023**



Outstanding Long-Term Indebtedness

Current-Year Trends

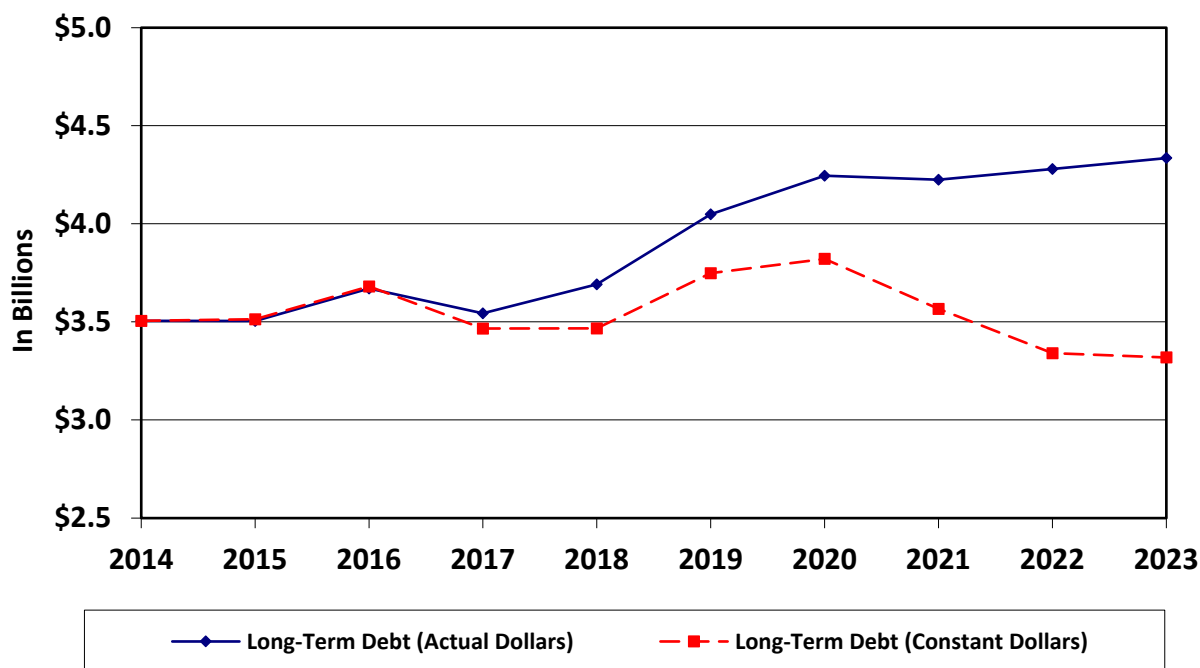
Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2023, Minnesota counties reported outstanding long-term debt of \$4.3 billion.⁸ This represents an increase of 1.3 percent from the long-term debt reported in 2022. Of the \$4.3 billion in long-term debt, \$3.9 billion was outstanding bonded debt, and \$454.6 million was other long-term debt.⁹

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 23.7 percent from 2014 to 2023. When adjusted for inflation, outstanding long-term indebtedness decreased 5.3 percent during this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2014 to 2023.

**Figure 8: Long-Term Debt
Actual and Constant Dollars, 2014-2023**



⁸Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

⁹Counties 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.

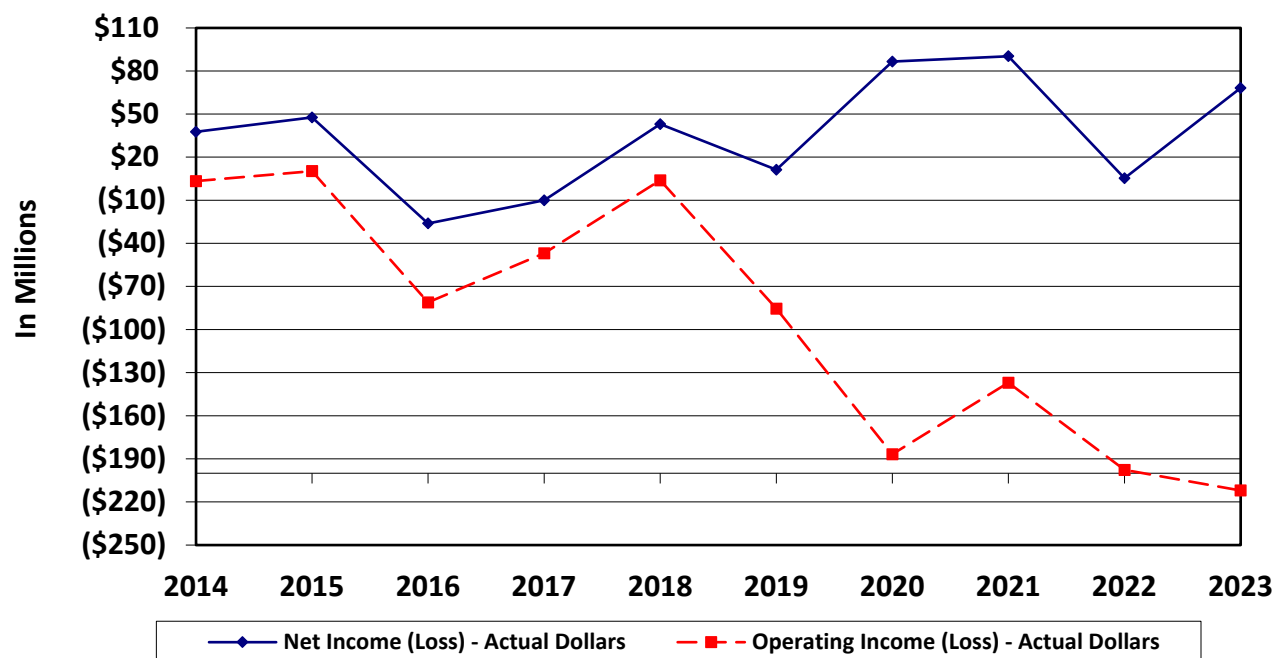
Current-Year Trends

Minnesota counties reported enterprise operating losses of \$212.0 million in 2023. This represents an increase of 7.2 percent from the operating losses of \$197.7 million reported in 2022. County enterprises posted a net profit of \$68.2 million in 2023, an increase of 1155.2 percent from the \$5.4 million net profit reported in 2022. The significant changes in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2023, the HCMC posted an operating loss of \$156.0 million and a net loss of \$44.8 million, compared to an operating loss of \$144.6 million and a net loss of \$54.1 million in 2022.

Ten-Year Trends

Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2014 to 2023.

Figure 9: Net Income (Loss) and Operating Income (Loss) of County Enterprises, 2014-2023

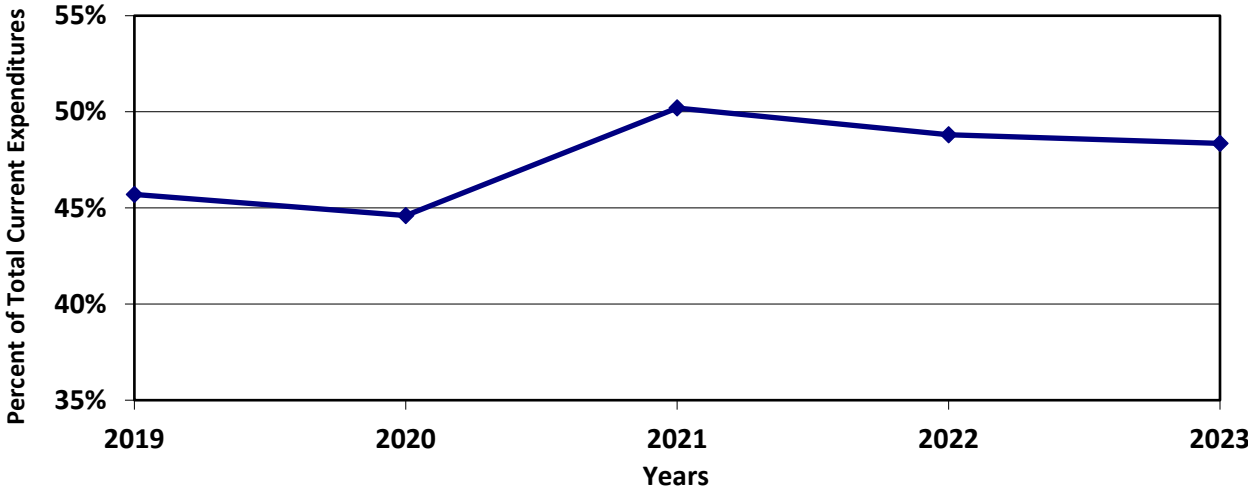


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties’ unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.7 billion in 2023. This represents an increase of 6.8 percent over 2022. 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 48.4 percent in 2023, compared to 48.8 percent in 2022. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 20.7 percent (Pine County) to 189.2 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).¹⁰ 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.¹¹ 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 2019 through 2023.

Figure 10: Unrestricted Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures, 2019-2023



¹⁰Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

¹¹The 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, 2019 through 2023

	2019		2020		2021		2022		2023		2022-2023 % Increase [Decrease]	5-Year Change
Population (2023 Population Estimates) ^[1]	5,680,337		5,706,494		5,742,036		5,801,769		5,800,386		0.0%	2.1%
Net Taxable Tax Capacity	\$7,153,660,536		\$7,566,548,614		\$7,992,520,837		\$8,298,156,716		\$9,868,462,121		18.9%	37.9%
2022 Tax Levy (Payable 2023)	3,102,804,715		3,230,732,562		3,283,219,630		3,397,964,812		3,556,705,839		4.7%	14.6%
REVENUES												
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$3,866,993,455	48.6%	\$4,013,166,206	44.9%	\$4,118,294,912	48.9%	\$4,344,647,186	49.1%	\$4,526,191,812	46.0%	4.2%	17.0%
Special Assessments	65,025,577	0.8%	73,418,602	0.8%	88,621,733	1.1%	91,690,752	1.0%	106,477,391	1.1%	16.1%	63.7%
Licenses and Permits	39,908,237	0.5%	38,750,260	0.4%	41,170,711	0.5%	44,012,560	0.5%	43,222,102	0.4%	-1.8%	8.3%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	112,299,213	1.4%	121,135,759	1.4%	124,334,026	1.5%	126,408,045	1.4%	125,715,960	1.3%	-0.5%	11.9%
Human Services	506,893,018	6.4%	512,775,702	5.7%	518,486,798	6.2%	540,559,091	6.1%	554,610,057	5.6%	2.6%	9.4%
Disaster	11,103,888	0.1%	12,708,736	0.1%	33,472,175	0.4%	22,864,553	0.3%	22,505,400	0.2%	-1.6%	102.7%
All Other*	130,181,633	1.6%	867,933,921	9.7%	335,776,238	4.0%	524,608,019	5.9%	497,833,899	5.1%	-5.1%	282.4%
Total Federal Grants	760,477,752	9.6%	1,514,554,118	17.0%	1,012,069,237	12.0%	1,214,439,708	13.7%	1,200,665,316	12.2%	-1.1%	57.9%
State Grants												
Market Value Credit	22,029,492	0.3%	22,070,702	0.2%	21,765,747	0.3%	21,791,298	0.2%	22,568,861	0.2%	3.6%	2.4%
County Program Aid	233,111,140	2.9%	259,210,831	2.9%	262,541,818	3.1%	263,141,983	3.0%	264,402,592	2.7%	0.5%	13.4%
Disparity Reduction Aid	9,584,817	0.1%	9,563,097	0.1%	9,489,674	0.1%	9,655,552	0.1%	9,797,723	0.1%	1.5%	2.2%
Streets and Highways	813,067,099	10.2%	875,014,870	9.8%	780,462,516	9.3%	880,761,699	10.0%	846,423,092	8.6%	-3.9%	4.1%
Human Services	469,149,783	5.9%	470,550,539	5.3%	480,327,683	5.7%	511,191,556	5.8%	603,711,790	6.1%	18.1%	28.7%
PERA Aid	8,777,712	0.1%	130,238	0.0%	0	0.0%	0	0.0%	0	0.0%	---	-100.0%
Police Aid	25,082,510	0.3%	25,758,473	0.3%	25,292,571	0.3%	27,815,182	0.3%	40,711,603	0.4%	46.4%	62.3%
All Other	279,072,226	3.5%	361,720,231	4.0%	372,357,467	4.4%	330,378,440	3.7%	458,788,262	4.7%	38.9%	64.4%
Total State Grants	1,859,874,779	23.4%	2,024,018,981	22.7%	1,952,237,476	23.2%	2,044,735,710	23.1%	2,246,403,923	22.8%	9.9%	20.8%
Local Unit Grants	91,846,136	1.2%	110,737,874	1.2%	60,159,200	0.7%	108,745,170	1.2%	129,972,763	1.3%	19.5%	41.5%
Total Intergovernmental Revenues	\$2,712,198,667	34.1%	\$3,649,310,973	40.9%	\$3,024,465,913	35.9%	\$3,367,920,588	38.1%	\$3,577,042,002	36.3%	6.2%	31.9%
Charges for Services	689,293,738	8.7%	675,980,034	7.6%	740,810,195	8.8%	716,599,585	8.1%	721,549,417	7.3%	0.7%	4.7%
Fines and Forfeits	7,572,755	0.1%	5,937,957	0.1%	6,266,977	0.1%	5,341,572	0.1%	4,728,886	0.0%	-11.5%	-37.6%
Interest Earnings	193,064,667	2.4%	108,297,973	1.2%	13,378,106	0.2%	-160,962,140	-1.8%	415,681,881	4.2%	358.2%	115.3%
All Other Revenues	388,004,439	4.9%	366,889,265	4.1%	388,790,493	4.6%	435,938,214	4.9%	447,126,671	4.5%	2.6%	15.2%
Total Revenues	\$7,962,061,535	100.0%	\$8,931,751,270	100.0%	\$8,421,799,040	100.0%	\$8,845,188,317	100.0%	\$9,842,020,162	100.0%	11.3%	23.6%
Other Financing Sources												
Borrowing												
Bonds Issued	697,658,630		706,980,192		385,816,332		394,212,335		278,296,052			
Other Long-Term Debt	9,707,340		11,941,373		12,318,254		31,273,164		52,357,329			
Short-Term Debt	145,046		---		346,994		---		---			
Total Borrowing	707,511,016		718,921,565		398,481,580		425,485,499		330,653,381			
Other Sources	3,861,507		5,909,824		13,950,246		10,194,730		9,075,560			
Transfers From - Enterprise Funds	8,660,944		7,422,276		10,303,813		15,916,826		14,206,802			
- Governmental Funds	293,160,964		312,957,116		273,215,701		415,257,863		457,609,309			
Total Revenues and Other Financing Sources	\$8,975,255,966		\$9,976,962,051		\$9,117,750,380		\$9,712,043,235		\$10,653,565,214			

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. In 2023, this category includes \$302.5 million ARPA funding.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2019 through 2023

EXPENDITURES	2019		2020		2021		2022		2023		2022-2023	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government - Current Expenditures	\$1,553,200,648	19.2%	\$1,888,582,933	21.0%	\$1,547,346,017	18.3%	\$1,756,852,212	19.6%	\$1,912,531,982	19.9%	8.9%	23.1%
- Capital Outlay	184,122,250	2.3%	201,758,613	2.2%	125,593,444	1.5%	126,345,781	1.4%	156,545,508	1.6%	23.9%	-15.0%
Total General Government	1,737,322,898	21.5%	2,090,341,546	23.2%	1,672,939,461	19.8%	1,883,197,993	21.0%	2,069,077,490	21.5%	9.9%	19.1%
Public Safety - Sheriff	638,076,714	7.9%	653,086,491	7.3%	672,381,172	8.0%	755,210,353	8.4%	835,938,905	8.7%	10.7%	31.0%
- Corrections	561,804,350	7.0%	571,614,717	6.3%	612,753,299	7.3%	603,412,451	6.7%	625,439,313	6.5%	3.7%	11.3%
- All Other	88,868,637	1.1%	106,413,187	1.2%	94,053,634	1.1%	69,485,062	0.8%	89,657,411	0.9%	29.0%	0.9%
- Capital Outlay	52,911,905	0.7%	53,604,252	0.6%	75,743,751	0.9%	98,200,126	1.1%	143,130,323	1.5%	45.8%	170.5%
Total Public Safety	1,341,661,606	16.6%	1,384,718,647	15.4%	1,454,931,856	17.2%	1,526,307,992	17.0%	1,694,165,952	17.6%	11.0%	26.3%
Streets and Highways - Administration	60,239,338	0.7%	72,880,215	0.8%	65,252,282	0.8%	72,310,115	0.8%	74,605,038	0.8%	3.2%	23.8%
- Maintenance	522,461,914	6.5%	506,328,762	5.6%	516,726,480	6.1%	549,661,970	6.1%	575,402,035	6.0%	4.7%	10.1%
- Capital Outlay	1,020,826,470	12.6%	1,070,806,980	11.9%	983,520,284	11.6%	1,149,527,652	12.8%	1,220,152,792	12.7%	6.1%	19.5%
Total Streets and Highways	1,603,527,722	19.9%	1,650,015,957	18.3%	1,565,499,046	18.5%	1,771,499,737	19.8%	1,870,159,865	19.4%	5.6%	16.6%
Sanitation - Current Expenditures	109,693,872	1.4%	110,175,437	1.2%	118,101,557	1.4%	118,370,734	1.3%	128,477,128	1.3%	8.5%	17.1%
- Capital Outlay	12,416,738	0.2%	7,232,730	0.1%	5,209,077	0.1%	7,490,950	0.1%	9,206,916	0.1%	22.9%	-25.9%
Total Sanitation	122,110,610	1.5%	117,408,167	1.3%	123,310,634	1.5%	125,861,684	1.4%	137,684,044	1.4%	9.4%	12.8%
Human Services - Income Maintenance	558,040,180	6.9%	592,991,142	6.6%	564,920,852	6.7%	584,383,601	6.5%	613,163,876	6.4%	4.9%	9.9%
- Social Services	1,269,029,732	15.7%	1,324,865,749	14.7%	1,340,056,082	15.9%	1,379,322,695	15.4%	1,535,201,204	15.9%	11.3%	21.0%
- All Other	121,796,341	1.5%	129,034,453	1.4%	143,641,918	1.7%	138,606,973	1.5%	129,643,429	1.3%	-6.5%	6.4%
- Capital Outlay	3,582,045	0.0%	2,209,751	0.0%	6,942,496	0.1%	15,095,532	0.2%	6,973,149	0.1%	-53.8%	94.7%
Total Human Services	1,952,448,298	24.2%	2,049,101,095	22.8%	2,055,561,348	24.3%	2,117,408,801	23.6%	2,284,981,658	23.7%	7.9%	17.0%
Health - Current Expenditures	282,136,294	3.5%	297,236,545	3.3%	279,401,638	3.3%	292,569,978	3.3%	323,003,780	3.4%	10.4%	14.5%
- Capital Outlay	7,720,315	0.1%	21,700,627	0.2%	6,922,901	0.1%	43,569,691	0.5%	20,787,772	0.2%	-52.3%	169.3%
Total Health	289,856,609	3.6%	318,937,172	3.5%	286,324,539	3.4%	336,139,669	3.8%	343,791,552	3.6%	2.3%	18.6%
Culture and Recreation												
Libraries - Current Expenditures	171,305,948	2.1%	164,109,254	1.8%	142,818,231	1.7%	148,442,320	1.7%	162,254,890	1.7%	9.3%	-5.3%
- Capital Outlay	16,826,958	0.2%	6,708,465	0.1%	10,328,783	0.1%	6,251,093	0.1%	12,431,237	0.1%	98.9%	-26.1%
Parks and Recreation - Current Expenditures	84,059,461	1.0%	96,317,567	1.1%	79,701,067	0.9%	94,927,917	1.1%	99,278,123	1.0%	4.6%	18.1%
- Capital Outlay	20,760,854	0.3%	43,618,240	0.5%	40,069,178	0.5%	37,435,134	0.4%	33,950,884	0.4%	-9.3%	63.5%
Total Culture and Recreation	292,953,221	3.6%	310,753,526	3.5%	272,917,259	3.2%	287,056,464	3.2%	307,915,134	3.2%	7.3%	5.1%
Conservation of Natural Resources - Current Expenditures	148,830,503	1.8%	148,586,615	1.7%	180,624,280	2.1%	181,307,250	2.0%	186,928,007	1.9%	3.1%	25.6%
- Capital Outlay	2,170,566	0.0%	3,826,264	0.0%	3,210,310	0.0%	3,816,751	0.0%	4,963,677	0.1%	30.0%	128.7%
Total Conservation of Natural Resources	151,001,069	1.9%	152,412,879	1.7%	183,834,590	2.2%	185,124,001	2.1%	191,891,684	2.0%	3.7%	27.1%
Housing and Economic Development - Current Expenditures	163,355,160	2.0%	459,289,274	5.1%	305,679,727	3.6%	182,367,585	2.0%	232,698,053	2.4%	27.6%	42.4%
- Capital Outlay	792,764	0.0%	27,328,591	0.3%	28,510,456	0.3%	6,070,645	0.1%	4,313,591	0.0%	-28.9%	444.1%
Total Housing and Economic Development	164,147,924	2.0%	486,617,865	5.4%	334,190,183	4.0%	188,438,230	2.1%	237,011,644	2.5%	25.8%	44.4%
All Other - Current Expenditures	25,187,257	0.3%	29,726,051	0.3%	29,846,851	0.4%	91,873,055	1.0%	46,457,587	0.5%	-49.4%	84.4%
- Capital Outlay	9,502,829	0.1%	1,672,627	0.0%	2,028,333	0.0%	4,565,334	0.1%	1,571,829	0.0%	-65.6%	-83.5%
Total All Other	34,690,086	0.4%	31,398,678	0.3%	31,875,184	0.4%	96,438,389	1.1%	48,029,416	0.5%	-50.2%	38.5%
Debt Service - Principal Paid on Bonds	232,217,469	2.9%	256,488,987	2.8%	303,652,361	3.6%	286,996,790	3.2%	263,829,031	2.7%	-8.1%	13.6%
- Other Long-Term Debt	37,382,744	0.5%	34,503,640	0.4%	35,734,347	0.4%	21,555,230	0.2%	41,965,768	0.4%	94.7%	12.3%
- Interest and Fiscal Charges	112,134,194	1.4%	121,845,510	1.4%	122,293,675	1.4%	132,249,541	1.5%	137,229,354	1.4%	3.8%	22.4%
Total Current Expenditures	6,358,086,349	78.8%	7,151,238,392	79.4%	6,693,305,087	79.3%	7,019,104,271	78.4%	7,570,680,761	78.6%	7.9%	19.1%
Total Capital Outlay	1,331,633,694	16.5%	1,440,467,140	16.0%	1,288,079,013	15.3%	1,498,368,689	16.7%	1,614,027,678	16.8%	7.7%	21.2%
Total Debt Service	381,734,407	4.7%	412,838,137	4.6%	461,680,383	5.5%	440,801,561	4.9%	443,024,153	4.6%	0.5%	16.1%
Total Expenditures	\$8,071,454,450	100.0%	\$9,004,543,669	100.0%	\$8,443,064,483	100.0%	\$8,958,274,521	100.0%	\$9,627,732,592	100.0%	7.5%	19.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	85,472,709		64,605,176		34,365,332		112,380,047		9,765,000			
Other Uses	2,110,944		275,427		--		1,776,943		708,333			
Transfers To - Enterprise Funds	47,247,880		42,001,517		34,624,949		63,552,715		57,896,850			
- Governmental Funds	293,170,529		312,957,116		273,216,151		415,257,863		457,472,709			
Total Expenditures and Other Financing Uses	\$8,499,456,512		\$9,424,382,905		\$8,785,270,915		\$9,551,242,089		\$10,153,575,484			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2023 Population Estimates) ^[1]	16,104	371,269	35,288	46,719	41,599	5,114	70,291
Net Taxable Tax Capacity	\$48,114,133	\$504,718,712	\$77,212,088	\$53,777,376	\$46,452,742	\$15,368,503	\$112,292,712
2022 Tax Levy (Payable 2023)	16,754,355	123,219,290	24,627,011	28,927,089	22,578,092	5,425,956	42,914,980
REVENUES							
Taxes	\$16,913,397	\$167,162,007	\$28,783,737	\$35,032,113	\$27,389,817	\$5,355,419	\$51,978,573
Special Assessments	---	---	1,762,563	3,590,722	671,921	170,425	3,227,245
Licenses and Permits	469,512	1,550,190	409,627	301,719	447,222	24,916	386,016
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,758,156	2,663,106	291,260	324,920	13,766	391,723	228,706
Human Services	1,601,618	28,558,927	3,793,919	5,648,054	3,688,557	670,833	5,724,838
Disaster	35,711	342,821	37,836	369,166	63,604	48,716	122,762
All Other	4,431,457	33,772,686	592,078	1,690,294	1,897,206	174,065	8,028,808
Total Federal Grants	8,826,942	65,337,540	4,715,093	8,032,434	5,663,133	1,285,337	14,105,114
State Grants							
Market Value Credit	205,590	48,636	295,388	283,242	349,051	152,593	305,926
County Program Aid	827,057	19,344,480	1,342,026	6,371,286	2,723,041	517,738	3,614,952
Disparity Reduction Aid	10,539	126	1,226	294	7,441	85,374	64,252
Streets and Highways	7,415,704	36,400,251	9,254,219	11,132,876	5,817,154	4,762,232	23,434,928
Human Services	1,647,678	26,647,342	4,830,982	14,312,212	4,153,693	967,671	9,107,284
PERA Aid	---	---	---	---	---	---	---
Police Aid	205,992	1,366,623	205,992	353,906	1,076,253	158,267	347,554
All Other	4,655,937	29,434,496	4,079,545	5,986,404	1,782,826	935,344	5,415,773
Total State Grants	14,968,497	113,241,954	20,009,378	38,440,220	15,909,459	7,579,219	42,290,669
Local Unit Grants	1,604,977	7,522,926	---	4,443,005	38,580	281,738	449,140
Total Intergovernmental Revenues	\$25,400,416	\$186,102,420	\$24,724,471	\$50,915,659	\$21,611,172	\$9,146,294	\$56,844,923
Charges for Services	2,606,433	48,532,862	8,490,754	10,898,225	2,619,511	1,692,655	12,412,987
Fines and Forfeits	---	459,781	28,514	120,109	58,597	1,520	49,920
Interest Earnings	1,425,606	24,521,003	1,926,542	1,723,174	2,015,638	710,727	7,471,575
All Other Revenues	2,035,550	21,833,895	2,248,994	3,162,145	790,360	1,301,340	2,234,322
Total Revenues	\$48,850,914	\$450,162,158	\$68,375,202	\$105,743,866	\$55,604,238	\$18,403,296	\$134,605,561
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	---	1,925,984	---	202,887	---	---	259,164
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	1,925,984	---	202,887	---	---	259,164
Other Sources	63,738	---	---	197,782	5,455	210,630	358,710
Transfers From - Enterprise Funds	---	5,893,003	---	---	---	---	337,500
- Governmental Funds	536,532	27,832,043	1,942,765	1,478,175	9,431,951	204,261	316,630
Total Revenues and Other Financing Sources	\$49,451,184	\$485,813,188	\$70,317,967	\$107,622,710	\$65,041,644	\$18,818,187	\$135,877,565

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, 2023

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$7,415,074	\$64,412,723	\$7,469,563	\$18,813,979	\$8,386,364	\$2,692,737	\$16,244,146
	- Capital Outlay	---	1,608,615	1,341,666	142,348	251,594	280,906	3,723,358
	Total General Government	7,415,074	66,021,338	8,811,229	18,956,327	8,637,958	2,973,643	19,967,504
Public Safety	- Sheriff	3,255,574	57,647,302	5,318,097	8,456,223	5,089,208	1,693,346	8,209,033
	- Corrections	4,459,485	39,265,583	5,233,235	6,558,524	4,867,597	75,336	8,771,512
	- All Other	271,884	6,097,048	158,356	1,704,087	172,751	101,449	318,928
	- Capital Outlay	221,395	18,325,389	535,080	---	822,382	183,249	1,356,624
	Total Public Safety	8,208,338	121,335,322	11,244,768	16,718,834	10,951,938	2,053,380	18,656,097
Streets and Highways	- Administration	608,737	1,113,420	464,300	3,683,460	428,943	450,026	406,211
	- Maintenance	5,443,060	13,623,878	6,640,380	21,930,448	4,614,643	3,280,801	7,958,721
	- Construction	7,004,137	54,686,133	8,885,015	---	13,170,211	3,079,597	17,968,598
	- Other Capital Outlay	189,989	115,561	2,912,294	---	3,204	461,089	---
	Total Streets and Highways	13,245,923	69,538,992	18,901,989	25,613,908	18,217,001	7,271,513	26,333,530
Sanitation	- Current Expenditures	394,642	5,942,172	5,687,385	5,750,897	421,917	242,478	1,610,638
	- Capital Outlay	---	60,133	1,708,974	---	---	---	---
	Total Sanitation	394,642	6,002,305	7,396,359	5,750,897	421,917	242,478	1,610,638
Human Services	- Income Maintenance	1,875,664	34,459,560	4,095,866	8,624,213	4,690,686	1,590,796	8,416,989
	- Social Services	4,373,747	62,808,501	10,878,239	23,079,785	9,415,982	2,162,696	16,864,345
	- All Other	---	33,694	143,947	---	---	---	6,133,839
	- Capital Outlay	---	1,353,906	---	---	37,092	---	319,335
	Total Human Services	6,249,411	98,655,661	15,118,052	31,703,998	14,143,760	3,753,492	31,734,508
Health	- Current Expenditures	1,019,080	9,875,785	1,936,548	1,706,057	1,763,906	213,591	1,945,836
	- Capital Outlay	---	56,411	---	---	4,901	---	---
	Total Health	1,019,080	9,932,196	1,936,548	1,706,057	1,768,807	213,591	1,945,836
Culture and Recreation	- Current Expenditures	308,544	10,126,438	485,628	420,889	557,476	84,698	294,577
	- Capital Outlay	---	53,833	---	---	---	---	35,952
Parks and Recreation	- Current Expenditures	881,473	12,379,204	415,033	1,006,257	44,843	145,668	1,031,903
	- Capital Outlay	---	716,326	---	---	---	70,670	184,406
	Total Culture and Recreation	1,190,017	23,275,801	900,661	1,427,146	602,319	301,036	1,546,838
Conservation of Natural Resources	- Current Expenditures	3,084,409	426,228	1,383,212	2,030,123	1,509,596	506,493	5,461,355
	- Capital Outlay	---	---	---	---	---	---	15,855
	Total Conservation of Natural Resources	3,084,409	426,228	1,383,212	2,030,123	1,509,596	506,493	5,477,210
Housing and Economic Development	- Current Expenditures	4,939,195	17,326,177	458,998	278,182	1,630,062	142,827	99,546
	- Capital Outlay	---	1,293,376	---	---	---	---	---
	Total Housing and Economic Development	4,939,195	18,619,553	458,998	278,182	1,630,062	142,827	99,546
All Other	- Current Expenditures	44,600	1,961,048	883,628	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	44,600	1,961,048	883,628	---	---	---	---
Debt Service	- Principal Paid on Bonds	405,000	9,540,000	825,000	1,735,000	555,000	350,000	3,270,000
	- Other Long-Term Debt	28,500	2,502,808	76,104	198,439	213,497	---	417,718
	- Interest and Fiscal Charges	297,088	2,441,597	619,758	129,444	70,800	341,837	1,065,832
	Total Current Expenditures	38,375,168	337,498,761	51,652,415	104,043,124	43,593,974	13,382,942	83,767,579
	Total Capital Outlay	7,415,521	78,269,683	15,383,029	142,348	14,289,384	4,075,511	23,604,128
	Total Debt Service	730,588	14,484,405	1,520,862	2,062,883	839,297	691,837	4,753,550
Total Expenditures		\$46,521,277	\$430,252,849	\$68,556,306	\$106,248,355	\$58,722,655	\$18,150,290	\$112,125,257
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	3,511,708	44,083	---	---	---	15,542
	- Governmental Funds	536,532	27,832,043	1,942,765	1,478,175	9,431,951	204,261	316,630
	Total Expenditures and Other Financing Uses	\$47,057,809	\$461,596,600	\$70,543,154	\$107,726,530	\$68,154,606	\$18,354,551	\$112,457,429
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$14,142,355	\$44,590,243	\$17,505,268	\$33,146,606	\$9,903,620	\$7,179,099	\$43,336,277
Special Revenue Funds Unrestricted Fund Balance		11,194,620	101,834,342	10,500,547	8,715,830	8,105,487	3,818,800	12,272,957
Total		\$25,336,975	\$146,424,585	\$28,005,815	\$41,862,436	\$18,009,107	\$10,997,899	\$55,609,234
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		66.0%	43.4%	54.2%	40.2%	41.3%	82.2%	66.4%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2023 Population Estimates) ^[1]	25,626	36,823	113,332	31,448	12,172	58,536	66,258
Net Taxable Tax Capacity	\$40,074,182	\$47,970,076	\$205,602,993	\$111,860,987	\$28,094,423	\$88,211,986	\$81,143,612
2022 Tax Levy (Payable 2023)	15,563,642	31,811,966	60,172,996	25,324,409	12,689,073	46,063,518	40,526,422
REVENUES							
Taxes	\$18,299,592	\$36,882,909	\$80,165,670	\$28,573,979	\$12,752,138	\$51,078,132	\$42,758,462
Special Assessments	653,540	631,177	413,648	1,939,663	1,532,801	492,483	128,679
Licenses and Permits	47,796	101,767	1,546,375	147,168	49,475	952,034	243,659
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,365,891	1,487,412	781,425	3,701,667	26,811	60,748	1,451,063
Human Services	2,421,423	4,207,674	6,465,540	3,148,673	1,830,837	3,275,842	6,253,390
Disaster	---	756,259	134,860	135,116	32,626	76,970	45,334
All Other	837,038	1,008,023	11,355,771	2,806,139	325,945	4,269,032	1,887,874
Total Federal Grants	6,624,352	7,459,368	18,737,596	9,791,595	2,216,219	7,682,592	9,637,661
State Grants							
Market Value Credit	27,050	190,971	263,168	182,632	213,273	294,705	233,010
County Program Aid	1,422,662	2,348,934	3,884,423	1,359,048	627,842	3,074,535	4,093,206
Disparity Reduction Aid	396,278	370,328	2,137	6,678	67,565	4,975	13,133
Streets and Highways	8,588,795	9,182,137	9,197,945	9,701,265	6,532,235	8,464,222	9,322,624
Human Services	3,829,865	4,679,101	9,903,367	5,846,758	1,773,707	3,533,133	5,811,830
PERA Aid	---	---	---	---	---	---	---
Police Aid	118,876	264,069	708,720	474,597	103,450	456,448	353,906
All Other	1,973,030	6,783,317	7,109,817	5,029,011	1,454,807	4,291,854	6,232,839
Total State Grants	16,356,556	23,818,857	31,069,577	22,599,989	10,772,879	20,119,872	26,060,548
Local Unit Grants	214,123	1,167,512	4,971,350	---	1,055,578	424,980	98,861
Total Intergovernmental Revenues	\$23,195,031	\$32,445,737	\$54,778,523	\$32,391,584	\$14,044,676	\$28,227,444	\$35,797,070
Charges for Services	4,047,275	5,875,946	15,332,296	5,610,351	1,915,286	4,241,944	2,135,781
Fines and Forfeits	7,466	56,707	197,389	10,176	3,461	119,666	87,858
Interest Earnings	1,795,919	4,247,137	7,187,564	4,418,746	1,683,065	3,982,662	3,415,181
All Other Revenues	1,129,279	2,129,670	2,601,507	3,326,943	362,030	1,174,897	2,739,136
Total Revenues	\$49,175,898	\$82,371,050	\$162,222,972	\$76,418,610	\$32,342,932	\$90,269,262	\$87,305,826
Other Financing Sources							
Borrowing							
Bonds Issued	---	16,068,757	---	---	---	---	---
Other Long-Term Debt	10,330	1,373,032	549,985	530,818	477,584	417,825	282,182
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	10,330	17,441,789	549,985	530,818	477,584	417,825	282,182
Other Sources	---	---	122,582	24,833	100,175	152,820	4,395
Transfers From - Enterprise Funds	---	---	---	---	---	---	120,000
- Governmental Funds	652,136	592,443	8,460,102	1,175,359	---	2,407,037	474,871
Total Revenues and Other Financing Sources	\$49,838,364	\$100,405,282	\$171,355,641	\$78,149,620	\$32,920,691	\$93,246,944	\$88,187,274

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, 2023

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$7,025,032	\$11,201,531	\$27,584,863	\$9,490,293	\$5,194,267	\$21,143,581	\$12,862,419
	- Capital Outlay	185,659	1,067,958	5,971,187	312,725	128,562	1,516,108	1,713,325
	Total General Government	7,210,691	12,269,489	33,556,050	9,803,018	5,322,829	22,659,689	14,575,744
Public Safety	- Sheriff	2,734,579	5,910,224	24,352,764	11,886,257	2,061,872	7,984,452	6,438,999
	- Corrections	3,636,296	5,549,556	2,975,265	1,194,992	2,271,250	5,904,489	7,949,166
	- All Other	343,533	500,702	263,793	479,104	190,894	297,119	153,773
	- Capital Outlay	441,018	41,214,073	---	588,181	199,942	752,983	---
	Total Public Safety	7,155,426	53,174,555	27,591,822	14,148,534	4,723,958	14,939,043	14,541,938
Streets and Highways	- Administration	2,358,351	903,961	1,317,194	955,246	373,572	401,652	640,016
	- Maintenance	2,584,947	6,536,918	13,808,797	7,689,447	3,312,618	8,271,950	7,240,919
	- Construction	10,467,962	9,236,223	21,205,972	13,289,161	5,241,411	12,924,932	7,325,584
	- Other Capital Outlay	---	---	---	1,523,280	192,012	399,057	623,881
	Total Streets and Highways	15,411,260	16,677,102	36,331,963	23,457,134	9,119,613	21,997,591	15,830,400
Sanitation	- Current Expenditures	1,590,627	2,083,739	2,901,166	4,097,846	373,133	565,220	---
	- Capital Outlay	30,754	---	---	---	4,593	---	---
	Total Sanitation	1,621,381	2,083,739	2,901,166	4,097,846	377,726	565,220	---
Human Services	- Income Maintenance	3,243,224	5,722,246	5,386,195	6,788,387	2,029,152	3,898,814	7,238,849
	- Social Services	7,915,741	13,076,519	28,668,572	8,361,857	5,922,208	10,207,059	19,230,037
	- All Other	1,179,264	---	---	158,884	---	---	---
	- Capital Outlay	138,784	---	---	---	57,623	---	---
	Total Human Services	12,477,013	18,798,765	34,054,767	15,309,128	8,008,983	14,105,873	26,468,886
Health	- Current Expenditures	1,782,669	2,624,541	3,481,000	2,203,016	281,017	1,948,456	101,612
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,782,669	2,624,541	3,481,000	2,203,016	281,017	1,948,456	101,612
Culture and Recreation								
Libraries	- Current Expenditures	86,753	154,015	4,570,405	---	284,033	748,331	---
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	411,237	617,516	2,115,862	15,000	130,231	510,499	526,943
	- Capital Outlay	---	---	6,840,282	---	---	944,375	---
	Total Culture and Recreation	497,990	771,531	13,526,549	15,000	414,264	2,203,205	526,943
Conservation of Natural Resources	- Current Expenditures	1,350,393	1,296,900	3,061,785	2,473,370	1,450,614	1,181,677	639,686
	- Capital Outlay	---	---	---	---	87,527	---	---
	Total Conservation of Natural Resources	1,350,393	1,296,900	3,061,785	2,473,370	1,538,141	1,181,677	639,686
Housing and Economic Development	- Current Expenditures	5,496	592,966	1,608,192	67,500	62,175	72,267	676,855
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	5,496	592,966	1,608,192	67,500	62,175	72,267	676,855
All Other	- Current Expenditures	---	1,634,178	---	---	8,158	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	1,634,178	---	---	8,158	---	---
Debt Service	- Principal Paid on Bonds	490,000	980,000	1,935,000	---	---	3,250,000	2,955,000
	- Other Long-Term Debt	15,447	247,766	1,991,983	---	302,999	606,285	711,770
	- Interest and Fiscal Charges	54,873	2,469,375	412,650	110,700	10,784	1,227,977	1,635,791
	Total Current Expenditures	36,248,142	58,405,512	122,095,853	55,861,199	23,945,194	63,135,566	63,699,274
	Total Capital Outlay	11,264,177	51,518,254	34,017,441	15,713,347	5,911,670	16,537,455	9,662,790
	Total Debt Service	560,320	3,697,141	4,339,633	110,700	313,783	5,084,262	5,302,561
Total Expenditures		\$48,072,639	\$113,620,907	\$160,452,927	\$71,685,246	\$30,170,647	\$84,757,283	\$78,664,625
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	318,447	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	3,727,108
	- Governmental Funds	652,136	592,443	8,460,102	1,175,359	---	2,407,037	474,871
	Total Expenditures and Other Financing Uses	\$48,724,775	\$114,213,350	\$168,913,029	\$72,860,605	\$30,489,094	\$87,164,320	\$82,866,604
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,965,431	\$29,304,931	\$31,121,135	\$20,359,704	\$6,577,127	\$30,948,955	\$9,330,196
Special Revenue Funds Unrestricted Fund Balance		10,831,884	21,098,880	18,495,465	23,999,269	14,418,065	19,220,990	16,552,380
Total		\$22,797,315	\$50,403,811	\$49,616,600	\$44,358,973	\$20,995,192	\$50,169,945	\$25,882,576
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		62.9%	86.3%	40.6%	79.4%	87.7%	79.5%	40.6%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE**</i>	<i>DOUGLAS</i>
Population (2023 Population Estimates) ^[1]	8,644	5,638	11,320	68,306	449,658	21,088	39,953
Net Taxable Tax Capacity	\$21,535,606	\$24,288,160	\$34,538,390	\$183,040,356	\$700,741,792	\$39,573,397	\$78,659,460
2022 Tax Levy (Payable 2023)	5,896,590	11,902,769	11,952,543	44,001,727	131,474,751	16,379,952	32,182,506
REVENUES							
Taxes	\$5,786,163	\$15,886,996	\$12,657,944	\$56,443,001	\$180,526,875	\$17,522,041	\$37,242,929
Special Assessments	520,410	223,854	728,025	1,179,174	---	206,871	239,523
Licenses and Permits	22,580	249,420	37,253	2,011,136	2,558,064	93,678	311,945
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	7,939	939,952	1,143,589	79,064	17,234,204	5,776,552	1,257,766
Human Services	1,088,740	974,863	---	5,691,857	30,544,705	1,028,056	2,609,057
Disaster	18,443	60,082	18,040	172,292	443,990	---	119,148
All Other	190,455	5,112,425	---	7,279,403	37,941,897	572,928	954,078
Total Federal Grants	1,305,577	7,087,322	1,161,629	13,222,616	86,164,796	7,377,536	4,940,049
State Grants							
Market Value Credit	192,573	---	238,839	167,737	150,404	212,754	299,846
County Program Aid	857,224	516,482	647,119	2,542,657	20,388,198	728,674	1,757,479
Disparity Reduction Aid	20,811	3,157	43,136	14,055	1,682	---	5,580
Streets and Highways	5,430,194	9,548,681	8,443,576	11,795,820	27,113,795	---	9,660,490
Human Services	807,332	558,581	---	7,531,826	35,424,573	---	2,899,232
PERA Aid	---	---	---	---	---	---	---
Police Aid	100,727	347,586	108,894	427,410	842,136	693,255	395,649
All Other	1,846,180	2,044,895	1,226,634	7,442,835	27,898,306	1,761,771	3,655,876
Total State Grants	9,255,041	13,019,382	10,708,198	29,922,340	111,819,094	3,396,454	18,674,152
Local Unit Grants	15,000	353,334	399,987	37,108	15,318,370	---	273,763
Total Intergovernmental Revenues	\$10,575,618	\$20,460,038	\$12,269,814	\$43,182,064	\$213,302,260	\$10,773,990	\$23,887,964
Charges for Services	1,967,160	2,310,658	783,192	7,410,975	21,209,333	1,787,297	3,679,281
Fines and Forfeits	2,740	---	9,212	25,001	69,737	2,654	226,245
Interest Earnings	954,052	1,908,730	669,585	4,030,366	14,971,699	1,359,897	3,376,606
All Other Revenues	1,399,799	249,634	728,329	5,851,286	5,086,377	---	1,088,450
Total Revenues	\$21,228,522	\$41,289,330	\$27,883,354	\$120,133,003	\$437,724,345	\$31,746,428	\$70,052,943
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	---	478,665	391,427	1,273,156	773,748	---	756,939
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	478,665	391,427	1,273,156	773,748	---	756,939
Other Sources	---	---	9,048	226,145	129,489	---	231,286
Transfers From - Enterprise Funds	---	---	---	224,937	605,432	---	---
- Governmental Funds	645,165	2,890,736	175,872	2,412,541	3,291,474	136,600	5,546,754
Total Revenues and Other Financing Sources	\$21,873,687	\$44,658,731	\$28,459,701	\$124,269,782	\$442,524,488	\$31,883,028	\$76,587,922

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, 2023

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE*	DOUGLAS
General Government	- Current Expenditures	\$3,221,969	\$5,770,295	\$4,279,811	\$20,727,581	\$105,779,566	\$5,609,908---	\$12,396,483
	- Capital Outlay	1,397,886	274,850	161,695	1,975,740	773,748	1,170,466	976,277
	Total General Government	4,619,855	6,045,145	4,441,506	22,703,321	106,553,314	6,780,374	13,372,760
Public Safety	- Sheriff	2,755,180	2,952,888	1,723,464	10,551,143	28,537,735	6,610,302	6,938,890
	- Corrections	231,031	650,118	1,525,734	11,667,650	23,622,524	---	5,314,234
	- All Other	73,557	289,275	161,380	205,423	1,095,886	---	246,143
	- Capital Outlay	302,067	65,970	404,650	577,868	---	---	152,028
	Total Public Safety	3,361,835	3,958,251	3,815,228	23,002,084	53,256,145	6,610,302	12,651,295
Streets and Highways	- Administration	566,897	665,776	788,879	748,715	2,037,182	176,314	668,271
	- Maintenance	3,296,855	3,220,111	2,849,821	9,434,771	8,339,408	5,337,423	6,623,793
	- Construction	3,191,815	10,497,108	7,547,335	21,619,036	101,202,467	7,055,711	15,425,642
	- Other Capital Outlay	370,684	201,417	1,046,664	212,827	---	---	1,633,362
	Total Streets and Highways	7,426,251	14,584,412	12,232,699	32,015,349	111,579,057	12,569,448	24,351,068
Sanitation	- Current Expenditures	1,144,693	721,644	398,126	1,271,647	7,597,250	---	---
	- Capital Outlay	---	103,929	500	2,941,586	---	---	---
	Total Sanitation	1,144,693	825,573	398,626	4,213,233	7,597,250	---	---
Human Services	- Income Maintenance	1,814,299	1,010,041	---	8,717,129	33,658,667	---	3,843,291
	- Social Services	2,062,448	3,094,603	---	15,534,834	82,040,078	---	7,328,297
	- All Other	---	27,465	1,786,115	113,204	1,882,067	3,839,251	---
	- Capital Outlay	63,454	---	---	101,681	---	---	---
	Total Human Services	3,940,201	4,132,109	1,786,115	24,466,848	117,580,812	3,839,251	11,171,588
Health	- Current Expenditures	797,653	1,171,762	16,445	1,705,438	12,577,825	1,360,145	263,998
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	797,653	1,171,762	16,445	1,705,438	12,577,825	1,360,145	263,998
Culture and Recreation	- Current Expenditures	112,775	231,581	63,720	509,127	15,398,346	---	1,246,583
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	416,883	964,002	281,413	175,558	16,938,367	---	1,623,231
	- Capital Outlay	---	11,390	43,074	---	---	---	---
	Total Culture and Recreation	529,658	1,206,973	388,207	684,685	32,336,713	---	2,869,814
Conservation of Natural Resources	- Current Expenditures	1,310,702	1,191,030	1,360,714	2,962,991	11,835,094	192,441	1,251,678
	- Capital Outlay	---	---	1,318	415,189	---	---	---
	Total Conservation of Natural Resources	1,310,702	1,191,030	1,362,032	3,378,180	11,835,094	192,441	1,251,678
Housing and Economic Development	- Current Expenditures	2,900	1,288,973	---	5,402,578	11,465,023	29,232	254,607
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	2,900	1,288,973	---	5,402,578	11,465,023	29,232	254,607
All Other	- Current Expenditures	---	149,388	---	---	510,510	---	---
	- Capital Outlay	---	191,465	---	---	---	---	---
	Total All Other	---	340,853	---	---	510,510	---	---
Debt Service	- Principal Paid on Bonds	---	1,510,000	---	---	---	---	2,810,000
	- Other Long-Term Debt	---	249,426	223,825	639,504	417,091	---	621,021
	- Interest and Fiscal Charges	---	674,021	30,993	116,462	3,830	---	1,671,188
	Total Current Expenditures	17,807,842	23,398,952	15,235,622	89,727,789	363,315,528	23,155,016	47,999,499
	Total Capital Outlay	5,325,906	11,346,129	9,205,236	27,843,927	101,976,215	8,226,177	18,187,309
	Total Debt Service	---	2,433,447	254,818	755,966	420,921	---	5,102,209
Total Expenditures		\$23,133,748	\$37,178,528	\$24,695,676	\$118,327,682	\$465,712,664	\$31,381,193---	\$71,289,017
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	224,937	---	---	---
	- Governmental Funds	645,165	2,890,736	175,872	2,412,541	3,291,474	---	5,546,754
	Total Expenditures and Other Financing Uses	\$23,778,913	\$40,069,264	\$24,871,548	\$120,965,160	\$469,004,138	\$31,381,193---	\$76,835,771
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$6,306,972	\$14,869,129	\$6,759,209	\$14,061,162	\$87,524,685	26,424,923	\$23,165,041
Special Revenue Funds Unrestricted Fund Balance		11,280,842	8,102,179	3,018,758	19,257,928	76,696,249	---	12,871,105
Total		\$17,587,814	\$22,971,308	\$9,777,967	\$33,319,090	\$164,220,934	\$26,424,923	\$36,036,146
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		98.8%	98.2%	64.2%	37.1%	45.2%	114.1%	75.1%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2023 Population Estimates) ^[1]	13,875	21,524	30,513	48,040	6,139	1,297,847	18,582
Net Taxable Tax Capacity	\$36,457,384	\$41,019,732	\$50,419,279	\$99,684,878	\$18,693,634	\$2,482,641,370	\$24,875,049
2022 Tax Levy (Payable 2023)	13,002,735	12,286,079	26,635,785	41,991,821	8,071,019	857,243,136	13,035,253
REVENUES							
Taxes	\$13,063,543	\$14,017,902	\$30,391,797	\$47,215,210	\$8,385,471	\$1,198,701,689	\$13,093,617
Special Assessments	3,570,269	127,961	2,310,702	464,135	412,393	---	---
Licenses and Permits	---	93,993	189,512	545,545	8,175	8,029,355	92,311
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	361,616	66,674	152,793	128,689	791,988	4,847,034	1,350,180
Human Services	---	1,595,353	3,536,123	4,004,194	51,667	180,812,498	1,391,507
Disaster	18,820	---	22,956	73,430	15,377	8,062,773	6,424
All Other	2,856,568	2,218,291	840,662	4,635,164	422,030	151,783,884	1,142,566
Total Federal Grants	3,237,004	3,880,318	4,552,534	8,841,477	1,281,062	345,506,189	3,890,677
State Grants							
Market Value Credit	279,266	385,564	397,088	478,854	162,381	88,492	337,799
County Program Aid	700,855	940,355	1,900,695	1,846,384	513,899	36,474,940	1,080,056
Disparity Reduction Aid	71,724	113,734	38,084	29,143	6,128	309,143	97,433
Streets and Highways	9,015,176	14,419,227	10,083,411	12,014,080	4,019,951	34,147,111	3,757,831
Human Services	---	2,300,639	3,692,789	5,679,433	354	139,401,652	1,940,974
PERA Aid	---	---	---	---	---	---	---
Police Aid	129,766	230,493	801,139	1,410,120	114,339	3,435,613	130,673
All Other	1,416,991	2,396,468	1,946,781	3,250,802	1,151,988	61,791,118	2,054,134
Total State Grants	11,613,778	20,786,480	18,859,987	24,708,816	5,969,040	275,648,069	9,398,900
Local Unit Grants	36,749	435,980	36,946	376,184	6,623	30,454,309	433,839
Total Intergovernmental Revenues	\$14,887,531	\$25,102,778	\$23,449,467	\$33,926,477	\$7,256,725	\$651,608,567	\$13,723,416
Charges for Services	1,247,893	2,323,128	5,022,425	3,895,685	1,334,525	135,842,505	2,958,042
Fines and Forfeits	21,820	1,336	25,475	10,272	1,649	310,224	2,342
Interest Earnings	1,776,746	1,045,221	1,783,061	3,801,588	599,988	79,299,958	544,211
All Other Revenues	670,796	356,015	666,051	2,399,294	609,986	26,694,077	824,596
Total Revenues	\$35,238,598	\$43,068,334	\$63,838,490	\$92,258,206	\$18,608,912	\$2,100,486,375	\$31,238,535
Other Financing Sources							
Borrowing							
Bonds Issued	---	6,600,175	---	---	---	112,129,750	---
Other Long-Term Debt	---	269,541	---	508,686	8,500,000	5,090,655	287,122
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	6,869,716	---	508,686	8,500,000	117,220,405	287,122
Other Sources	---	32,535	47,614	237,254	5,000	---	63,219
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	545,656	---	410,168	693,457	---	259,531,410	---
Total Revenues and Other Financing Sources	\$35,784,254	\$49,970,585	\$64,296,272	\$93,697,603	\$27,113,912	\$2,477,238,190	\$31,588,876

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, 2023

EXPENDITURES		FARIBAUT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$4,812,638	\$5,394,229	\$12,191,163	\$15,231,334	\$3,852,486	\$497,836,320	\$5,292,319
	- Capital Outlay	1,443,129	698,473	1,447,091	2,356,597	41,607	4,918,668	915,684
	Total General Government	6,255,767	6,092,702	13,638,254	17,587,931	3,894,093	502,754,988	6,208,003
Public Safety	- Sheriff	2,266,338	3,625,492	5,076,903	8,864,188	1,973,308	173,647,429	2,751,948
	- Corrections	1,941,358	1,590,058	5,727,021	6,138,476	171,480	130,475,664	2,052,199
	- All Other	81,878	---	491,768	435,691	125,233	23,118,486	102,986
	- Capital Outlay	135,220	2,116,494	355,014	949,026	2,240,359	6,594,017	149,173
	Total Public Safety	4,424,794	7,332,044	11,650,706	16,387,381	4,510,380	333,835,596	5,056,306
Streets and Highways	- Administration	496,108	3,026,290	588,760	712,690	455,097	7,903,804	329,524
	- Maintenance	3,620,659	569,799	3,590,406	6,209,224	3,089,709	53,568,516	3,858,804
	- Construction	12,015,628	13,583,215	11,587,873	15,966,379	6,463,497	28,848,352	3,305,106
	- Other Capital Outlay	161,963	1,518,061	3,120,103	1,599,605	460,533	44,071,823	299,065
	Total Streets and Highways	16,294,358	18,697,365	18,887,142	24,487,898	10,468,836	134,392,495	7,792,499
Sanitation	- Current Expenditures	713,434	818,256	879,547	821,788	808,221	---	1,017,134
	- Capital Outlay	---	---	434,751	207,538	---	---	29,833
	Total Sanitation	713,434	818,256	1,314,298	1,029,326	808,221	---	1,046,967
Human Services	- Income Maintenance	---	2,184,890	3,200,092	5,563,965	---	228,393,799	2,878,996
	- Social Services	---	2,479,329	6,943,196	9,213,767	---	502,393,522	3,864,068
	- All Other	2,352,224	---	2,772,236	5,000	1,261,813	---	---
	- Capital Outlay	---	---	112,101	347,220	---	834,489	---
	Total Human Services	2,352,224	4,664,219	13,027,625	15,129,952	1,261,813	731,621,810	6,743,064
Health	- Current Expenditures	---	2,109,630	3,258,482	5,195,546	46,087	88,015,770	646,115
	- Capital Outlay	---	20,385	---	---	---	12,903,064	83,359
	Total Health	---	2,130,015	3,258,482	5,195,546	46,087	100,918,834	729,474
Culture and Recreation								
Libraries	- Current Expenditures	178,001	258,884	278,400	554,353	77,874	76,398,067	189,697
	- Capital Outlay	---	---	---	---	---	7,375,135	---
Parks and Recreation	- Current Expenditures	168,550	162,773	141,406	1,325,087	32,000	2,501,855	246,042
	- Capital Outlay	---	---	733,447	---	---	---	13,350
	Total Culture and Recreation	346,551	421,657	1,153,253	1,879,440	109,874	86,275,057	449,089
Conservation of Natural Resources	- Current Expenditures	3,507,142	528,376	2,561,397	994,062	595,142	---	375,586
	- Capital Outlay	17,613	38,709	553,766	---	---	---	---
	Total Conservation of Natural Resources	3,524,755	567,085	3,115,163	994,062	595,142	---	375,586
Housing and Economic Development	- Current Expenditures	146,530	45,093	31,750	95,247	184,883	66,041,113	244,385
	- Capital Outlay	---	---	---	---	---	108,075	---
	Total Housing and Economic Development	146,530	45,093	31,750	95,247	184,883	66,149,188	244,385
All Other	- Current Expenditures	---	74,341	---	---	---	17,284,633	452,276
	- Capital Outlay	---	1,312,864	---	---	---	---	---
	Total All Other	---	1,387,205	---	---	---	17,284,633	452,276
Debt Service	- Principal Paid on Bonds	1,930,000	250,000	2,110,000	1,425,000	95,000	107,020,317	1,155,000
	- Other Long-Term Debt	---	213,540	---	353,266	283,112	9,005,018	168,968
	- Interest and Fiscal Charges	747,273	101,659	438,361	397,002	320,782	68,260,880	374,780
	Total Current Expenditures	20,284,860	22,867,440	47,732,527	61,360,418	12,673,333	1,867,578,978	24,302,079
	Total Capital Outlay	13,773,553	19,288,201	18,344,146	21,426,365	9,205,996	105,653,623	4,795,570
	Total Debt Service	2,677,273	565,199	2,548,361	2,175,268	698,894	184,286,215	1,698,748
	Total Expenditures	\$36,735,686	\$42,720,840	\$68,625,034	\$84,962,051	\$22,578,223	\$2,157,518,816	\$30,796,397
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	13,400,000	---
	- Governmental Funds	545,656	---	410,168	693,457	---	259,531,410	---
	Total Expenditures and Other Financing Uses	\$37,281,342	\$42,720,840	\$69,035,202	\$85,655,508	\$22,578,223	\$2,430,450,226	\$30,796,397
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$15,747,551	\$6,462,620	\$16,067,544	\$32,928,740	\$5,089,687	\$256,837,880	\$6,756,563
Special Revenue Funds Unrestricted Fund Balance		(3,831,931)	\$3,208,951	3,615,657	37,045,073	2,510,217	209,764,428	6,598,553
	Total	\$11,915,620	\$9,671,571	\$19,683,201	\$69,973,813	\$7,599,904	\$466,602,308	\$13,355,116
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		58.7%	42.3%	41.2%	114.0%	60.0%	25.0%	55.0%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON*</i>
Population (2023 Population Estimates) ^[1]	22,132	43,182	45,368	9,917	16,604	43,813	4,058
Net Taxable Tax Capacity	\$57,353,784	\$53,620,550	\$80,862,977	\$36,181,788	\$19,012,598	\$72,880,105	\$18,058,856
2022 Tax Levy (Payable 2023)	19,096,382	27,038,660	39,813,990	12,426,772	13,319,765	36,345,301	5,393,309
REVENUES							
Taxes	\$21,241,331	\$30,983,967	\$50,795,810	\$13,784,080	\$14,733,422	\$41,344,198	\$5,526,339
Special Assessments	---	81,750	1,316,029	7,982,589	39,047	1,900,836	162,984
Licenses and Permits	308,296	613,438	174,640	24,906	125,666	672,229	8,475
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	315,115	3,224,260	2,916,290	3,202,932	404,415	2,035,838	---
Human Services	1,737,379	3,036,522	4,918,836	45,912	1,906,914	5,091,359	3,166,826
Disaster	26,155	87,177	114,174	---	17,054	27,167	---
All Other	1,131,826	4,840,046	3,345,607	112,966	810,828	2,836,491	4,621,988
Total Federal Grants	3,210,475	11,188,005	11,294,907	3,361,810	3,139,211	9,990,855	7,788,814
State Grants							
Market Value Credit	134,327	370,445	134,150	305,526	238,012	398,905	115,501
County Program Aid	1,005,725	2,567,297	2,596,872	575,046	1,136,649	2,476,131	474,466
Disparity Reduction Aid	---	40,884	162,260	47,852	4,273	20,375	4,456
Streets and Highways	9,219,045	5,474,267	10,341,764	8,720,898	3,860,951	9,462,597	---
Human Services	3,214,802	5,608,790	6,020,021	---	2,160,813	7,931,525	357,944
PERA Aid	---	---	---	---	---	---	---
Police Aid	238,660	1,329,570	410,152	322,748	187,843	1,249,128	54,447
All Other	2,397,556	3,484,954	9,550,918	1,187,485	2,351,480	2,788,305	1,273,856
Total State Grants	16,210,115	18,876,207	29,216,137	11,159,555	9,940,021	24,326,966	2,280,670
Local Unit Grants	1,065,683	66,738	2,900,734	---	164,312	415,383	5,892,384
Total Intergovernmental Revenues	\$20,486,273	\$30,130,950	\$43,411,778	\$14,521,365	\$13,243,544	\$34,733,204	\$15,961,868
Charges for Services	8,131,551	1,459,305	7,628,889	2,910,925	3,846,120	15,064,258	1,130,930
Fines and Forfeits	57,640	29,591	52,167	28,683	5,948	71,429	4,660
Interest Earnings	1,010,131	1,414,471	5,143,527	1,863,228	554,139	4,634,247	175,000
All Other Revenues	3,283,436	1,155,010	5,539,186	4,869,793	3,027,910	2,333,614	604,295
Total Revenues	\$54,518,658	\$65,868,482	\$114,062,026	\$45,985,569	\$35,575,796	\$100,754,015	\$23,574,551
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	25,488,431	4,092,679	---	---	---
Other Long-Term Debt	77,875	624,086	1,568,810	42,974	282,396	517,151	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	77,875	624,086	27,057,241	4,135,653	282,396	517,151	---
Other Sources	---	7,801	564,054	32,969	318,208	841,396	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	353,590	149,467	1,190,204	2,000,000	459,232	40,467	---
Total Revenues and Other Financing Sources	\$54,950,123	\$66,649,836	\$142,873,525	\$52,154,191	\$36,635,632	\$102,153,029	\$23,574,551

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, 2023

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
General Government	- Current Expenditures	\$8,327,033	\$9,795,883	\$15,799,024	\$4,763,901	\$5,440,019	\$14,297,750	\$2,790,103
	- Capital Outlay	280,343	711,325	1,027,982	1,072,571	33,691	89,594	---
	Total General Government	8,607,376	10,507,208	16,827,006	5,836,472	5,473,710	14,387,344	2,790,103
Public Safety	- Sheriff	4,070,116	8,403,137	9,863,535	2,355,838	3,378,540	7,453,454	1,389,094
	- Corrections	4,047,403	1,695,529	5,337,238	1,663,993	3,566,694	10,653,090	340,256
	- All Other	84,226	156,040	678,371	147,117	40,545	1,873,718	286,123
	- Capital Outlay	774,717	2,114,367	20,880,148	220,398	368,203	100,281	---
	Total Public Safety	8,976,462	12,369,073	36,759,292	4,387,346	7,353,982	20,080,543	2,015,473
Streets and Highways	- Administration	732,632	222,409	566,170	336,038	738,678	548,230	---
	- Maintenance	5,555,880	3,647,630	13,591,236	5,042,623	3,086,415	12,066,489	5,168,454
	- Construction	9,789,080	9,201,882	14,457,975	8,957,854	3,526,990	9,972,635	2,206,756
	- Other Capital Outlay	405,335	572,338	2,403,435	590,459	496,003	502,701	959,239
	Total Streets and Highways	16,482,927	13,644,259	31,018,816	14,926,974	7,392,566	23,280,503	8,882,679
Sanitation	- Current Expenditures	4,940,434	---	3,357,949	262,728	112,320	4,851,147	44,212
	- Capital Outlay	524,089	---	9,943	---	---	591,185	---
	Total Sanitation	5,464,523	---	3,367,892	262,728	112,320	5,442,332	44,212
Human Services	- Income Maintenance	2,636,472	3,466,284	9,138,493	---	2,029,601	4,996,788	3,488,829
	- Social Services	7,349,246	10,900,878	17,181,111	---	4,739,296	16,751,888	1,160,869
	- All Other	709,552	287,773	---	1,728,072	---	---	---
	- Capital Outlay	---	96,317	63,604	---	---	---	---
	Total Human Services	10,695,270	14,751,252	26,383,208	1,728,072	6,768,897	21,748,676	4,649,698
Health	- Current Expenditures	46,048	1,484,977	3,995,928	264,948	2,861,949	2,528,922	10,000
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	46,048	1,484,977	3,995,928	264,948	2,861,949	2,528,922	10,000
Culture and Recreation	- Current Expenditures	223,258	522,008	---	581,684	231,869	208,497	136,179
	- Capital Outlay	---	---	---	23,388	---	---	---
Parks and Recreation	- Current Expenditures	395,721	570,431	1,366,465	410,667	---	1,415,523	---
	- Capital Outlay	34,194	509,327	97,832	139,016	---	---	---
	Total Culture and Recreation	653,173	1,601,766	1,464,297	1,154,755	231,869	1,624,020	136,179
Conservation of Natural Resources	- Current Expenditures	2,554,079	486,847	4,002,438	10,801,868	83,826	2,499,792	1,133,046
	- Capital Outlay	13,751	---	373,755	---	---	---	---
	Total Conservation of Natural Resources	2,567,830	486,847	4,376,193	10,801,868	83,826	2,499,792	1,133,046
Housing and Economic Development	- Current Expenditures	229,193	123,405	1,386,758	268,263	154,813	195,231	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	229,193	123,405	1,386,758	268,263	154,813	195,231	---
All Other	- Current Expenditures	---	---	---	---	913,889	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	913,889	---	---
Debt Service	- Principal Paid on Bonds	695,000	1,270,000	2,910,000	1,726,000	900,000	220,000	---
	- Other Long-Term Debt	171,715	370,864	820,521	65,529	1,423,144	388,840	---
	- Interest and Fiscal Charges	142,942	236,002	2,677,290	1,161,302	1,872,979	36,111	---
	Total Current Expenditures	41,901,293	41,763,231	86,264,716	28,627,740	26,922,934	80,530,967	16,495,395
	Total Capital Outlay	11,821,509	13,205,556	39,314,674	11,003,686	4,424,887	11,256,396	3,165,995
	Total Debt Service	1,009,657	1,876,866	6,407,811	2,952,831	4,196,123	644,951	---
Total Expenditures		\$54,732,459	\$56,845,653	\$131,987,201	\$42,584,257	\$35,543,944	\$92,432,314	\$19,661,390
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	353,590	149,467	1,190,204	2,000,000	459,232	40,467	---
	Total Expenditures and Other Financing Uses	\$55,086,049	\$56,995,120	\$133,177,405	\$44,584,257	\$36,003,176	\$92,472,781	\$19,661,390
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$8,347,403	\$15,663,092	\$14,327,723	\$17,666,299	\$3,316,160	\$26,552,421	---
Special Revenue Funds Unrestricted Fund Balance		11,345,864	11,035,795	28,620,985	473,463	7,391,921	39,805,186	---
Total		\$19,693,267	\$26,698,887	\$42,948,708	\$18,139,762	\$10,708,081	\$66,357,607	---
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		47.0%	63.9%	49.8%	63.4%	39.8%	82.4%	0.0%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<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 (2023 Population Estimates) ^[1]	11,799	6,630	10,854	3,779	29,255	5,523	25,427
Net Taxable Tax Capacity	\$14,799,651	\$21,714,348	\$27,308,584	\$8,696,508	\$53,370,252	\$20,858,818	\$48,309,716
2022 Tax Levy (Payable 2023)	5,608,337	6,717,350	11,667,769	3,131,045	26,637,941	5,961,359	16,019,791
REVENUES							
Taxes	\$7,694,221	\$7,149,893	\$14,933,888	\$4,103,469	\$27,844,666	\$9,035,677	\$16,277,222
Special Assessments	877,105	3,399,158	---	1,221,035	2,283,198	879,776	3,511,242
Licenses and Permits	40,595	22,295	30,975	52,772	394,492	29,220	52,975
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	35,157	---	56,772	462,062	2,511,728	---	38,707
Human Services	1,490,894	669,955	975,221	773,315	2,411,385	---	---
Disaster	476,305	43,800	169,555	586,654	29,150	21,029	76,176
All Other	364,780	343,867	4,188,259	86,838	1,369,804	198,103	100,521
Total Federal Grants	2,367,136	1,057,622	5,389,807	1,908,869	6,322,067	219,132	215,404
State Grants							
Market Value Credit	64,581	278,617	3,464	50,878	271,759	201,111	271,494
County Program Aid	1,395,981	540,662	606,763	469,011	1,279,696	497,503	1,179,479
Disparity Reduction Aid	150,370	51,196	155,178	8,717	79,315	31,138	25,445
Streets and Highways	4,266,450	3,397,650	5,051,532	6,823,439	5,640,624	3,624,992	5,067,172
Human Services	1,691,936	1,040,169	5,753,161	2,539,794	2,870,773	---	79,130
PERA Aid	---	---	---	---	---	---	---
Police Aid	108,894	92,560	165,156	76,226	269,513	68,966	185,120
All Other	4,729,972	1,084,074	5,176,574	3,227,546	1,966,775	1,332,400	1,475,862
Total State Grants	12,408,184	6,484,928	16,911,828	13,195,611	12,378,455	5,756,110	8,283,702
Local Unit Grants	203,895	306,243	1,071,755	182,857	43,500	---	378,617
Total Intergovernmental Revenues	\$14,979,215	\$7,848,793	\$23,373,390	\$15,287,337	\$18,744,022	\$5,975,242	\$8,877,723
Charges for Services	2,217,533	1,495,715	1,481,738	759,577	2,918,630	754,901	1,370,333
Fines and Forfeits	15,582	9,393	6,900	10,015	7,669	34	---
Interest Earnings	1,728,687	1,897,345	2,183,520	328,239	1,038,524	644,500	1,999,614
All Other Revenues	4,165,769	1,411,738	966,578	669,596	1,399,416	1,098,591	1,836,146
Total Revenues	\$31,718,707	\$23,234,330	\$42,976,989	\$22,432,040	\$54,630,617	\$18,417,941	\$33,925,255
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	4,085,505	---	---
Other Long-Term Debt	---	159,048	309,397	---	---	138,018	186,228
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	159,048	309,397	---	4,085,505	138,018	186,228
Other Sources	---	110,385	---	---	---	22,250	57,214
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	4,339,623	440,346	211,487	451,156	607,466	1,241,320	161,007
Total Revenues and Other Financing Sources	\$36,058,330	\$23,944,109	\$43,497,873	\$22,883,196	\$59,323,588	\$19,819,529	\$34,329,704

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, 2023

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$4,373,700	\$2,621,238	\$5,620,408	\$3,289,032	\$10,122,897	\$3,023,665	\$6,787,725
	- Capital Outlay	121,439	2,726,280	76,855	251,107	2,507,975	386,455	977,554
	Total General Government	4,495,139	5,347,518	5,697,263	3,540,139	12,630,872	3,410,120	7,765,279
Public Safety	- Sheriff	3,324,768	1,217,402	2,842,205	1,267,824	4,935,765	1,677,315	6,113,263
	- Corrections	937,182	650,220	1,889,428	822,217	2,390,002	29,812	551,648
	- All Other	582,508	337,715	897,769	199,274	391,022	102,345	113,154
	- Capital Outlay	1,483,386	77,450	---	171,919	389,144	221,899	261,085
	Total Public Safety	6,327,844	2,282,787	5,629,402	2,461,234	8,105,933	2,031,371	7,039,150
Streets and Highways	- Administration	540,850	412,421	387,842	325,774	789,724	924,524	418,057
	- Maintenance	2,930,031	4,071,616	2,582,621	2,243,005	5,073,368	2,009,582	4,520,942
	- Construction	5,829,772	8,928,272	3,465,446	6,009,866	5,940,479	1,671,148	201,961
	- Other Capital Outlay	284,676	372,047	864,721	402,354	1,038,991	141,125	4,845,995
	Total Streets and Highways	9,585,329	13,784,356	7,300,630	8,980,999	12,842,562	4,746,379	9,986,955
Sanitation	- Current Expenditures	1,797,092	204,065	541,236	1,061,620	589,006	392,806	955,007
	- Capital Outlay	11,500	---	---	104,229	---	124,678	---
	Total Sanitation	1,808,592	204,065	541,236	1,165,849	589,006	517,484	955,007
Human Services	- Income Maintenance	1,905,968	1,111,018	1,037,298	830,524	3,534,846	---	---
	- Social Services	3,273,147	2,167,734	2,741,308	1,238,090	6,421,450	---	---
	- All Other	---	50,600	---	---	691,995	1,064,390	3,979,218
	- Capital Outlay	25,000	---	---	---	---	---	---
	Total Human Services	5,204,115	3,329,352	3,778,606	2,068,614	10,648,291	1,064,390	3,979,218
Health	- Current Expenditures	1,165,123	124,921	6,817,216	419,334	2,883,293	86,965	365,358
	- Capital Outlay	2,592,217	---	---	---	10,599	---	---
	Total Health	3,757,340	124,921	6,817,216	419,334	2,893,892	86,965	365,358
Culture and Recreation	- Current Expenditures	87,547	75,697	170,400	33,118	291,941	69,162	398,550
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	282,220	227,534	1,687,141	356,029	557,881	279,596	1,564,349
	- Capital Outlay	---	110,542	---	29,375	890	60,391	---
	Total Culture and Recreation	369,767	413,773	1,857,541	418,522	850,712	409,149	1,962,899
Conservation of Natural Resources	- Current Expenditures	3,153,068	4,690,038	913,880	441,299	1,630,790	1,293,111	2,308,922
	- Capital Outlay	---	---	32,797	---	---	---	---
	Total Conservation of Natural Resources	3,153,068	4,690,038	946,677	441,299	1,630,790	1,293,111	2,308,922
Housing and Economic Development	- Current Expenditures	745,678	235,115	2,712,809	2,266,183	118,058	97,550	11,763
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	745,678	235,115	2,712,809	2,266,183	118,058	97,550	11,763
All Other	- Current Expenditures	1,378,372	7,000	7,500	31,500	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	1,378,372	7,000	7,500	31,500	---	---	---
Debt Service	- Principal Paid on Bonds	160,000	334,000	750,000	---	3,590,000	845,000	980,000
	- Other Long-Term Debt	253,143	330,988	190,870	94,225	---	224,898	121,347
	- Interest and Fiscal Charges	399,362	548,728	326,423	14,284	1,325,668	259,017	410,160
	Total Current Expenditures	26,477,254	18,204,334	30,849,061	14,824,823	40,422,038	11,050,823	28,087,956
	Total Capital Outlay	10,347,990	12,214,591	4,439,819	6,968,850	9,888,078	2,605,696	6,286,595
	Total Debt Service	812,505	1,213,716	1,267,293	108,509	4,915,668	1,328,915	1,511,507
Total Expenditures		\$37,637,749	\$31,632,641	\$36,556,173	\$21,902,182	\$55,225,784	\$14,985,434	\$35,886,058
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	4,339,623	440,346	211,487	451,156	607,466	1,241,320	161,007
Total Expenditures and Other Financing Uses		\$41,977,372	\$32,072,987	\$36,767,660	\$22,353,338	\$55,833,250	\$16,226,754	\$36,047,065
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$6,741,194	\$5,090,458	\$22,727,437	\$5,773,617	\$10,079,188	\$12,503,710	\$16,082,589
Special Revenue Funds Unrestricted Fund Balance		12,261,108	4,974,578	14,227,161	5,146,726	17,374,890	8,405,590	4,082,653
Total		\$19,002,302	\$10,065,036	\$36,954,598	\$10,920,343	\$27,454,078	\$20,909,300	\$20,165,242
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		71.8%	55.3%	119.8%	73.7%	67.9%	189.2%	71.8%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2023 Population Estimates) ^[1]	5,281	8,816	19,656	36,882	23,490	27,428	34,249
Net Taxable Tax Capacity	\$8,016,069	\$30,824,430	\$50,157,146	\$53,476,686	\$37,906,642	\$34,762,101	\$44,591,176
2022 Tax Levy (Payable 2023)	5,375,062	7,829,792	19,061,916	27,274,010	16,208,995	22,788,494	21,117,639
REVENUES							
Taxes	\$5,320,446	\$7,767,574	\$19,449,468	\$30,440,250	\$16,145,941	\$25,507,841	\$23,291,930
Special Assessments	227,916	601,301	3,469,052	1,369,100	712,707	369,217	---
Licenses and Permits	35,925	18,795	84,115	138,150	185,959	631,040	404,097
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	139,050	97,459	504	19,436	334,729	---	4,210,075
Human Services	1,041,863	1,288,714	---	2,336,722	1,812,893	2,597,465	2,795,760
Disaster	171,021	35,566	21,125	1,628	11,885	34,330	107,161
All Other	730,346	364,510	42,059	2,078,383	1,618,801	609,483	3,798,931
Total Federal Grants	2,082,280	1,786,249	63,688	4,436,169	3,778,308	3,241,278	10,911,927
State Grants							
Market Value Credit	113,891	263,981	310,320	338,687	312,634	281,172	659,284
County Program Aid	690,589	551,217	876,858	2,059,208	1,188,356	1,825,114	2,116,337
Disparity Reduction Aid	63,937	3,392	35,543	60,750	12,875	24,711	29,111
Streets and Highways	2,386,634	8,100,479	9,629,108	4,574,401	7,479,384	9,471,557	7,347,745
Human Services	673,973	1,141,073	3,579	4,342,422	2,056,092	3,257,193	4,677,858
PERA Aid	---	---	---	---	---	---	---
Police Aid	220,271	152,452	137,025	273,143	199,640	392,019	233,215
All Other	1,918,880	1,441,076	1,759,938	2,515,034	1,936,290	3,257,262	3,860,443
Total State Grants	6,068,175	11,653,670	12,752,371	14,163,645	13,185,271	18,509,028	18,923,993
Local Unit Grants	---	8,697	11,000	72,232	130,497	347,723	2,560,245
Total Intergovernmental Revenues	\$8,150,455	\$13,448,616	\$12,827,059	\$18,672,046	\$17,094,076	\$22,098,029	\$32,396,165
Charges for Services	715,710	2,356,904	762,665	5,964,607	5,365,024	1,827,076	7,726,205
Fines and Forfeits	15,287	---	20,834	82,090	29,009	93,988	233
Interest Earnings	231,358	891,888	1,762,286	3,506,213	2,092,949	1,120,724	2,312,073
All Other Revenues	468,431	549,791	1,979,102	867,502	2,092,689	1,134,639	3,088,139
Total Revenues	\$15,165,528	\$25,634,869	\$40,354,581	\$61,039,958	\$43,718,354	\$52,782,554	\$69,218,842
Other Financing Sources							
Borrowing							
Bonds Issued	---	8,224,506	---	---	3,750,269	---	---
Other Long-Term Debt	286,671	---	181,932	58,770	---	1,311,408	293,593
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	286,671	8,224,506	181,932	58,770	3,750,269	1,311,408	293,593
Other Sources	---	8,206	8,014	247,394	---	149,229	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	91,122	700	1,600,000	1,161,663	5,192,260	1,577,226	---
Total Revenues and Other Financing Sources	\$15,543,321	\$33,868,281	\$42,144,527	\$62,507,785	\$52,660,883	\$55,820,417	\$69,512,435

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, 2023

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,732,636	\$3,750,663	\$7,065,615	\$10,424,328	\$5,838,048	\$8,916,348	\$6,466,055
	- Capital Outlay	170,814	160,898	1,403,983	1,387,479	1,801,197	633,126	3,064,860
	Total General Government	2,903,450	3,911,561	8,469,598	11,811,807	7,639,245	9,549,474	9,530,915
Public Safety	- Sheriff	2,292,883	3,309,620	4,238,686	5,275,045	6,842,637	5,685,699	3,980,148
	- Corrections	893,341	220,644	1,724,376	2,888,433	391,537	5,166,394	3,631,293
	- All Other	31,112	129,089	167,575	152,571	175,648	82,159	378,888
	- Capital Outlay	541,048	505,084	828,174	679,512	---	364,997	1,363,784
	Total Public Safety	3,758,384	4,164,437	6,958,811	8,995,561	7,409,822	11,299,249	9,354,113
Streets and Highways	- Administration	508,907	933,216	642,412	674,855	404,494	292,213	532,329
	- Maintenance	1,794,739	3,029,170	5,363,118	2,014,456	4,898,038	3,291,181	8,957,283
	- Construction	884,057	5,725,179	6,789,061	5,147,015	5,884,711	7,231,042	16,364,923
	- Other Capital Outlay	466,574	651,040	785,489	808,875	---	683,228	593,833
	Total Streets and Highways	3,654,277	10,338,605	13,580,080	8,645,201	11,187,243	11,497,664	26,448,368
Sanitation	- Current Expenditures	691,016	213,993	1,179,615	1,757,900	1,845,168	264,681	3,648,212
	- Capital Outlay	---	835	---	174,446	---	---	147,872
	Total Sanitation	691,016	214,828	1,179,615	1,932,346	1,845,168	264,681	3,796,084
Human Services	- Income Maintenance	1,396,326	1,399,973	---	3,157,732	2,917,707	2,760,088	4,181,266
	- Social Services	1,691,793	3,011,770	---	8,994,205	6,552,097	8,459,742	8,686,474
	- All Other	40,625	89,621	4,282,469	---	499,599	---	---
	- Capital Outlay	2,051	92,921	---	---	---	198,614	96,632
	Total Human Services	3,130,795	4,594,285	4,282,469	12,151,937	9,969,403	11,418,444	12,964,372
Health	- Current Expenditures	248,875	60,000	9,050	2,632,465	1,302,624	922,299	2,312,083
	- Capital Outlay	---	---	---	---	---	14,822	58,629
	Total Health	248,875	60,000	9,050	2,632,465	1,302,624	937,121	2,370,712
Culture and Recreation	- Current Expenditures	46,995	94,014	867,730	208,247	260,756	305,601	527,994
	- Capital Outlay	---	---	236,292	---	---	---	---
Parks and Recreation	- Current Expenditures	129,324	216,683	139,697	308,006	444,501	187,970	294,008
	- Capital Outlay	---	27,558	2,431	678,966	23,344	---	---
	Total Culture and Recreation	176,319	338,255	1,246,150	1,195,219	728,601	493,571	822,002
Conservation of Natural Resources	- Current Expenditures	320,783	1,249,373	3,141,837	2,479,580	1,135,831	435,231	934,502
	- Capital Outlay	---	2,620	58	---	5,532	---	367
	Total Conservation of Natural Resources	320,783	1,251,993	3,141,895	2,479,580	1,141,363	435,231	934,869
Housing and Economic Development	- Current Expenditures	---	48,800	106,090	121,486	186,432	471,095	153,768
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	---	48,800	106,090	121,486	186,432	471,095	153,768
All Other	- Current Expenditures	106,821	---	---	---	---	---	60,924
	- Capital Outlay	67,500	---	---	---	---	---	---
	Total All Other	174,321	---	---	---	---	---	60,924
Debt Service	- Principal Paid on Bonds	70,000	---	1,385,000	2,710,000	229,000	1,214,000	550,000
	- Other Long-Term Debt	165,828	---	206,781	283,863	43,420	569,127	152,431
	- Interest and Fiscal Charges	87,606	---	683,124	662,757	117,983	513,313	354,896
	Total Current Expenditures	12,926,176	17,756,629	28,928,270	41,089,309	33,695,117	37,240,701	44,745,227
	Total Capital Outlay	2,132,044	7,166,135	10,045,488	8,876,293	7,714,784	9,125,829	21,690,900
	Total Debt Service	323,434	---	2,274,905	3,656,620	390,403	2,296,440	1,057,327
Total Expenditures		\$15,381,654	\$24,922,764	\$41,248,663	\$53,622,222	\$41,800,304	\$48,662,970	\$67,493,454
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	91,122	700	1,600,000	1,161,663	5,192,260	1,577,226	---
	Total Expenditures and Other Financing Uses	\$15,472,776	\$24,923,464	\$42,848,663	\$54,783,885	\$46,992,564	\$50,240,196	\$67,493,454
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,363,157	\$3,669,961	\$13,400,149	\$31,027,357	\$10,356,565	\$10,647,686	\$14,367,745
Special Revenue Funds Unrestricted Fund Balance		2,218,814	7,910,150	9,180,902	13,785,485	10,264,217	10,404,684	19,919,184
Total		\$4,581,971	\$11,580,111	\$22,581,051	\$44,812,842	\$20,620,782	\$21,052,370	\$34,286,929
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		35.4%	65.2%	78.1%	109.1%	61.2%	56.5%	76.6%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2023 Population Estimates) ^[1]	40,035	8,050	34,242	21,728	6,328	164,785	60,633
Net Taxable Tax Capacity	\$58,456,595	\$33,079,790	\$52,533,685	\$49,167,917	\$19,413,159	\$276,330,628	\$141,110,920
2022 Tax Levy (Payable 2023)	23,554,913	8,630,968	25,392,085	16,387,801	7,019,055	119,477,949	48,839,473
REVENUES							
Taxes	\$28,759,533	\$9,169,446	\$28,292,175	\$19,992,385	\$7,449,808	\$139,463,450	\$56,720,773
Special Assessments	2,068,740	825,632	2,754,816	6,049,104	332,912	---	342,356
Licenses and Permits	151,405	79,223	94,614	404,940	16,835	2,245,637	1,005,854
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,474,288	1,358,736	134,164	---	529,494	6,887,898	1,420,993
Human Services	3,916,762	---	3,821,000	1,693,631	843,792	17,372,014	5,236,973
Disaster	---	44,000	---	41,650	76,615	77,203	150,922
All Other	885,067	275,767	1,599,341	688,535	513,108	8,498,306	3,051,651
Total Federal Grants	7,276,117	1,678,503	5,554,505	2,423,816	1,963,009	32,835,421	9,860,539
State Grants							
Market Value Credit	292,970	277,511	257,886	299,206	193,485	387,499	781,675
County Program Aid	2,451,393	552,217	1,845,815	791,353	527,254	7,713,203	2,412,579
Disparity Reduction Aid	145,941	25,685	11,666	68,485	15,652	4,929	13,256
Streets and Highways	8,038,178	8,028,611	9,568,884	8,446,395	7,764,640	11,046,768	17,640,993
Human Services	5,298,689	---	3,856,342	1,933,774	952,947	21,655,642	7,543,258
PERA Aid	---	---	---	---	---	---	---
Police Aid	926,470	127,043	179,675	134,303	76,226	838,485	416,520
All Other	2,288,493	1,626,139	2,915,352	2,723,898	1,391,001	7,090,291	6,805,205
Total State Grants	19,442,134	10,637,206	18,635,620	14,397,414	10,921,205	48,736,817	35,613,486
Local Unit Grants	79,996	685,879	74,165	634,228	159,592	101,601	1,744,477
Total Intergovernmental Revenues	\$26,798,247	\$13,001,588	\$24,264,290	\$17,455,458	\$13,043,806	\$81,673,839	\$47,218,502
Charges for Services	3,378,926	516,848	2,974,180	3,161,953	1,007,963	27,326,134	5,643,015
Fines and Forfeits	57,133	9,568	10,440	8,794	---	18,327	81,342
Interest Earnings	3,083,626	1,461,680	2,781,336	2,229,502	601,615	10,522,207	1,795,008
All Other Revenues	2,353,084	546,154	2,275,003	3,036,939	630,243	5,943,077	3,891,606
Total Revenues	\$66,650,694	\$25,610,139	\$63,446,854	\$52,339,075	\$23,083,182	\$267,192,671	\$116,698,456
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	2,474,545	11,671,661
Other Long-Term Debt	295,443	154,330	100,001	472,108	864,085	---	1,305,490
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	295,443	154,330	100,001	472,108	864,085	2,474,545	12,977,151
Other Sources	30,330	---	---	8,345	---	162,898	---
Transfers From - Enterprise Funds	---	14,826	822,468	---	---	33	43,256
- Governmental Funds	---	181,087	1,321	---	476,181	25,315,106	2,470,464
Total Revenues and Other Financing Sources	\$66,976,467	\$25,960,382	\$64,370,644	\$52,819,528	\$24,423,448	\$295,145,253	\$132,189,327

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, 2023

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$11,809,433	\$3,756,939	\$10,153,152	\$7,528,374	\$2,629,783	\$23,856,480	\$16,347,321
	- Capital Outlay	196,208	157,721	864,836	1,263,922	199,566	---	1,388,238
	Total General Government	12,005,641	3,914,660	11,017,988	8,792,296	2,829,349	23,856,480	17,735,559
Public Safety	- Sheriff	6,043,004	2,466,107	4,149,499	2,348,060	1,506,293	20,542,876	9,285,260
	- Corrections	7,128,423	111,901	3,569,715	3,625,062	548,320	34,722,969	6,292,219
	- All Other	167,859	388,292	171,762	179,411	92,795	534,163	303,267
	- Capital Outlay	452,804	154,783	5,675	120,109	156,359	783,183	1,612,106
	Total Public Safety	13,792,090	3,121,083	7,896,651	6,272,642	2,303,767	56,583,191	17,492,852
Streets and Highways	- Administration	733,232	384,443	477,952	305,730	395,743	777,437	836,489
	- Maintenance	8,284,884	3,050,116	2,897,886	4,216,021	10,830,286	7,824,104	9,583,455
	- Construction	8,561,985	17,557,906	9,161,967	5,025,907	5,819,136	33,712,494	21,144,950
	- Other Capital Outlay	606,671	540,975	262,836	637,218	436,759	2,560,606	1,913,232
	Total Streets and Highways	18,186,772	21,533,440	12,800,641	10,184,876	17,481,924	44,874,641	33,478,126
Sanitation	- Current Expenditures	1,410,147	282,811	447,234	403,007	460,696	---	731,836
	- Capital Outlay	492,258	---	---	---	18,534	---	---
	Total Sanitation	1,902,405	282,811	447,234	403,007	479,230	---	731,836
Human Services	- Income Maintenance	5,277,684	---	4,052,080	3,221,143	1,206,922	18,283,711	6,621,807
	- Social Services	8,902,059	---	9,907,746	5,207,634	1,706,566	74,215,343	16,437,896
	- All Other	---	1,508,452	---	---	3,450	600,580	---
	- Capital Outlay	13,994	---	93,726	---	8,244	---	44,160
	Total Human Services	14,193,737	1,508,452	14,053,552	8,428,777	2,925,182	93,099,634	23,103,863
Health	- Current Expenditures	2,973,132	116,551	1,672,373	1,168,835	1,260,139	14,761,876	4,403,819
	- Capital Outlay	---	---	---	---	1,304	---	30,096
	Total Health	2,973,132	116,551	1,672,373	1,168,835	1,261,443	14,761,876	4,433,915
Culture and Recreation	- Current Expenditures	310,359	70,550	120,088	714,365	108,300	1,386,022	631,697
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	245,809	685,692	183,933	961,686	55,427	4,363,384	906,421
	- Capital Outlay	372	271,163	---	---	---	2,761,888	1,169,751
	Total Culture and Recreation	556,540	1,027,405	304,021	1,676,051	163,727	8,511,294	2,707,869
Conservation of Natural Resources	- Current Expenditures	517,611	1,959,294	2,436,331	6,764,944	447,851	1,940,487	2,061,927
	- Capital Outlay	646,892	---	---	---	118,655	919	---
	Total Conservation of Natural Resources	1,164,503	1,959,294	2,436,331	6,764,944	566,506	1,940,487	2,062,846
Housing and Economic Development	- Current Expenditures	1,213,639	232,433	216,232	166,632	12,748	80,000	4,147,343
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,213,639	232,433	216,232	166,632	12,748	80,000	4,147,343
All Other	- Current Expenditures	---	---	---	---	4,155	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	4,155	---	---
Debt Service	- Principal Paid on Bonds	---	845,000	2,070,000	2,120,000	---	3,606,179	4,140,000
	- Other Long-Term Debt	153,277	19,538	76,576	174,589	140,854	855,914	310,320
	- Interest and Fiscal Charges	76	409,431	303,159	1,606,915	347,085	2,128,760	1,510,885
	Total Current Expenditures	55,017,275	15,013,581	40,455,983	36,810,904	21,269,474	203,889,432	78,590,757
	Total Capital Outlay	10,971,184	18,682,548	10,389,040	7,047,156	6,758,557	39,818,171	27,303,452
	Total Debt Service	153,353	1,273,969	2,449,735	3,901,504	487,939	6,590,853	5,961,205
	Total Expenditures	\$66,141,812	\$34,970,098	\$53,294,758	\$47,759,564	\$28,515,970	\$250,298,456	\$111,855,414
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	3,883	---	---	---	14,024,046	---
	- Governmental Funds	---	181,087	1,321	---	476,181	25,315,106	2,470,464
	Total Expenditures and Other Financing Uses	\$66,141,812	\$35,155,068	\$53,296,079	\$47,759,564	\$28,992,151	\$289,637,608	\$114,325,878
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$22,334,255	\$7,590,834	\$20,477,723	\$15,319,486	\$5,116,635	\$106,737,908	\$35,324,450
Special Revenue Funds Unrestricted Fund Balance		20,148,331	4,159,671	18,714,278	21,346,480	1,700,000	14,340,357	33,381,523
	Total	\$42,482,586	\$11,750,505	\$39,192,001	\$36,665,966	\$6,816,635	\$121,078,265	\$68,705,973
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		77.2%	78.3%	96.9%	99.6%	32.0%	59.4%	87.4%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE*</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2023 Population Estimates) ^[1]	13,712	30,204	9,246	30,411	11,399	553,409	3,910
Net Taxable Tax Capacity	\$19,465,195	\$42,412,393	\$22,966,968	\$61,274,245	\$30,802,376	\$701,727,941	\$9,827,724
2022 Tax Levy (Payable 2023)	11,581,263	21,271,641	8,443,878	26,821,231	9,875,329	302,693,239	3,489,607
REVENUES							
Taxes	\$11,713,762	\$23,242,091	\$9,524,922	\$27,422,044	\$10,096,355	\$460,057,568	3,458,257
Special Assessments	410,517	143,953	356,872	3,479,463	899,458	---	94,704
Licenses and Permits	22,688	238,863	10,495	156,725	79,857	1,988,500	1,813
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	991,177	---	49,589	---	1,681,548	3,297,739	---
Human Services	1,385,489	3,131,633	---	3,602,106	88,613	66,571,408	565,281
Disaster	82,603	218,795	---	12,819	59,267	3,185,335	113,745
All Other	220,991	4,618,921	508,481	3,474,336	100,565	54,995,297	151,286
Total Federal Grants	2,680,260	7,969,349	558,070	7,089,261	1,929,993	128,049,779	830,312
State Grants							
Market Value Credit	157,936	366,735	231,618	423,409	205,974	93	104,686
County Program Aid	895,070	1,949,712	577,005	1,382,824	627,064	20,298,201	471,544
Disparity Reduction Aid	81,173	1,057	71,290	76,558	22,508	262,056	30,601
Streets and Highways	2,823,444	11,098,901	6,473,481	11,879,841	5,817,364	20,465,444	3,821,751
Human Services	1,340,085	3,032,166	---	6,118,904	3,889	74,089,228	438,477
PERA Aid	---	---	---	---	---	---	---
Police Aid	127,951	395,649	154,267	313,978	108,894	2,239,591	87,115
All Other	1,318,393	3,481,908	1,165,897	3,098,020	1,043,050	58,050,263	798,069
Total State Grants	6,744,052	20,326,128	8,673,558	23,293,534	7,828,743	175,404,876	5,752,243
Local Unit Grants	---	708,657	---	386,664	378,403	14,752,215	396,803
Total Intergovernmental Revenues	\$9,424,312	\$29,004,134	\$9,231,628	\$30,769,459	\$10,137,139	\$318,206,870	6,979,358
Charges for Services	3,098,747	3,482,733	2,042,586	4,337,439	485,023	98,541,139	1,103,932
Fines and Forfeits	11,667	58,366	---	15,989	14,783	214,335	12,019
Interest Earnings	740,617	1,023,921	379,772	2,069,528	904,118	53,932,348	170,406
All Other Revenues	1,162,543	1,880,053	718,821	4,449,254	302,367	229,671,213	335,875
Total Revenues	\$26,584,853	\$59,074,114	\$22,265,096	\$72,699,901	\$22,919,100	\$1,162,611,973	12,156,364
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	65,981,341	---
Other Long-Term Debt	249,504	941,518	---	1,091,741	397,594	4,343,639	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	249,504	941,518	---	1,091,741	397,594	70,324,980	---
Other Sources	---	114,559	---	---	33,000	---	---
Transfers From - Enterprise Funds	---	---	21,700	350,000	---	4,573,077	---
- Governmental Funds	503,155	1,261,105	---	1,423,894	1,886,815	10,593,716	---
Total Revenues and Other Financing Sources	\$27,337,512	\$61,391,296	\$22,286,796	\$75,565,536	\$25,236,509	\$1,248,103,746	12,156,364

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, 2023

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$3,221,215	\$7,047,358	\$4,241,189	\$11,016,420	\$4,222,734	\$377,240,039	1,431,605
	- Capital Outlay	19,720	1,167,842	396,118	458,706	191,168	31,959,283	354,102
	Total General Government	3,240,935	8,215,200	4,637,307	11,475,126	4,413,902	409,199,322	1,785,707
Public Safety	- Sheriff	2,743,198	7,001,990	2,557,367	5,394,860	2,447,202	63,960,562	1,518,359
	- Corrections	2,683,166	5,523,272	837,984	5,923,031	441,412	69,985,160	251,119
	- All Other	124,197	214,764	1,115,812	346,939	76,097	25,342,136	38,678
	- Capital Outlay	122,815	55,488	88,269	2,137,570	250,681	3,397,534	76,270
	Total Public Safety	5,673,376	12,795,514	4,599,432	13,802,400	3,215,392	162,685,392	1,884,426
Streets and Highways	- Administration	413,185	400,631	305,815	589,785	414,381	1,599,614	437,750
	- Maintenance	3,211,743	5,208,868	2,789,074	6,496,526	2,953,509	19,453,465	2,401,037
	- Construction	1,104,351	12,159,409	1,057,469	7,735,513	5,844,809	44,779,238	2,718,072
	- Other Capital Outlay	2,119,956	556,957	6,127,036	2,039,721	676,263	261,838	533,930
	Total Streets and Highways	6,849,235	18,325,865	10,279,394	16,861,545	9,888,962	66,094,155	6,090,789
Sanitation	- Current Expenditures	149,277	517,860	340,537	2,535,687	1,040,940	24,357,093	202,911
	- Capital Outlay	---	59,954	---	151,454	---	---	---
	Total Sanitation	149,277	577,814	340,537	2,687,141	1,040,940	24,357,093	202,911
Human Services	- Income Maintenance	2,243,652	3,693,052	---	5,028,276	---	34,892,061	1,005,133
	- Social Services	3,665,767	6,717,751	1,596,305	12,788,014	---	130,834,257	676,036
	- All Other	18,273	71,859	---	---	2,023,096	34,086,445	14,326
	- Capital Outlay	1,543,551	48,577	---	115,319	---	609,411	---
	Total Human Services	7,471,243	10,531,239	1,596,305	17,931,609	2,023,096	200,422,174	1,695,495
Health	- Current Expenditures	57,651	1,582,574	134,292	3,485,407	80,086	42,921,572	101,703
	- Capital Outlay	---	748	---	---	---	622,244	---
	Total Health	57,651	1,583,322	134,292	3,485,407	80,086	43,543,816	101,703
Culture and Recreation	- Current Expenditures	122,977	356,901	143,178	290,870	129,612	13,365,230	36,470
	- Capital Outlay	---	---	---	---	---	3,600,719	---
Parks and Recreation	- Current Expenditures	106,219	30,000	---	158,120	63,860	15,057,509	44,844
	- Capital Outlay	---	---	---	62,814	---	10,760,520	---
	Total Culture and Recreation	229,196	386,901	143,178	511,804	193,472	42,783,978	81,314
Conservation of Natural Resources	- Current Expenditures	962,180	1,277,006	695,784	1,874,545	680,890	1,102,976	779,919
	- Capital Outlay	---	45,192	---	---	---	95,101	---
	Total Conservation of Natural Resources	962,180	1,322,198	695,784	1,874,545	680,890	1,198,077	779,919
Housing and Economic Development	- Current Expenditures	45,650	2,858,257	65,438	8,800	2,309,775	62,133,621	900
	- Capital Outlay	---	---	---	---	---	2,908,088	---
	Total Housing and Economic Development	45,650	2,858,257	65,438	8,800	2,309,775	65,041,709	900
All Other	- Current Expenditures	---	---	---	---	---	14,613,943	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	14,613,943	---
Debt Service	- Principal Paid on Bonds	775,000	1,840,000	---	3,405,000	525,000	18,610,000	---
	- Other Long-Term Debt	175,274	210,368	9,972	474,390	139,262	4,626,003	---
	- Interest and Fiscal Charges	424,290	562,759	417	1,118,200	80,445	6,710,605	---
	Total Current Expenditures	19,768,350	42,502,143	14,822,775	55,937,280	16,883,594	930,945,683	8,940,790
	Total Capital Outlay	4,910,393	14,094,167	7,668,892	12,701,097	6,962,921	98,993,976	3,682,374
	Total Debt Service	1,374,564	2,613,127	10,389	4,997,590	744,707	29,946,608	---
Total Expenditures		\$26,053,307	\$59,209,437	\$22,502,056	\$73,635,967	\$24,591,222	\$1,059,886,267	12,623,164
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	600,000	---	19,311,760	---
	- Governmental Funds	503,155	1,261,105	---	1,423,894	1,886,815	10,593,716	---
	Total Expenditures and Other Financing Uses	\$26,556,462	\$60,470,542	\$22,502,056	\$75,659,861	\$26,478,037	\$1,089,791,743	12,623,164
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,523,671	\$5,576,007	\$6,842,689	\$8,026,854	\$10,301,818	\$244,639,322	1,150,649
Special Revenue Funds Unrestricted Fund Balance		5,376,323	3,207,431	3,453,654	21,476,798	5,831,223	60,541,642	2,921,074
Total		\$16,899,994	\$8,783,438	\$10,296,343	\$29,503,652	\$16,133,041	\$305,180,964	4,071,723
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		85.5%	20.7%	69.5%	52.7%	95.6%	32.8%	45.5%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2023 Population Estimates) ^[1]	15,288	14,348	67,946	9,551	15,249	200,516	156,529
Net Taxable Tax Capacity	\$43,550,666	\$48,174,958	\$90,774,695	\$31,926,393	\$17,863,849	\$249,820,603	\$275,896,247
2022 Tax Levy (Payable 2023)	15,322,458	16,036,457	33,788,826	6,825,960	9,607,792	153,923,819	73,355,234
REVENUES							
Taxes	\$16,616,531	\$16,673,412	\$40,517,361	\$7,657,170	\$11,513,403	\$196,963,236	\$99,065,714
Special Assessments	2,741,075	7,967,001	83,254	219,401	1,548,287	---	1,273,579
Licenses and Permits	81,653	121,877	51,274	28,071	26,336	725,887	1,929,675
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	337,439	201,050	60,036	275,117	2,147,198	13,340,194	1,249,413
Human Services	---	1,404,610	5,285,656	---	1,128,325	23,227,668	9,543,386
Disaster	1,698,801	296,445	54,094	17,498	129,595	569,321	138,319
All Other	3,162,150	1,277,586	3,927,357	24,107	262,329	22,533,977	8,331,128
Total Federal Grants	5,198,390	3,179,691	9,327,143	316,722	3,667,447	59,671,160	19,262,246
State Grants							
Market Value Credit	404,903	401,382	365,916	181,019	276,818	182,802	151,945
County Program Aid	692,168	707,884	3,818,737	560,401	938,989	13,848,653	5,960,713
Disparity Reduction Aid	44,858	55,741	31,455	6,900	2,172	5,466,689	8,920
Streets and Highways	10,382,270	13,489,048	7,507,807	6,655,027	7,033,727	37,862,331	15,037,305
Human Services	---	2,314,399	8,067,125	---	1,503,581	27,568,314	15,743,629
PERA Aid	---	---	---	---	---	---	---
Police Aid	176,046	176,046	337,572	108,894	136,118	1,107,999	420,150
All Other	2,383,860	1,491,085	4,013,737	917,426	2,714,198	14,277,454	8,811,115
Total State Grants	14,084,105	18,635,585	24,142,349	8,429,667	12,605,603	100,314,242	46,133,777
Local Unit Grants	2,006,683	203,900	---	274,275	---	453,088	6,403,861
Total Intergovernmental Revenues	\$21,289,178	\$22,019,176	\$33,469,492	\$9,020,664	\$16,273,050	\$160,438,490	\$71,799,884
Charges for Services	1,191,911	3,485,510	5,215,970	2,274,526	2,283,925	39,065,563	14,027,153
Fines and Forfeits	13,858	---	75,154	12,782	5,219	74,088	594,623
Interest Earnings	1,479,442	1,681,429	4,495,046	897,201	526,626	17,976,103	9,150,285
All Other Revenues	315,192	2,509,703	1,576,812	1,091,124	1,249,103	11,980,283	2,417,366
Total Revenues	\$43,728,840	\$54,458,108	\$85,484,363	\$21,200,939	\$33,425,949	\$427,223,650	\$200,258,279
Other Financing Sources							
Borrowing							
Bonds Issued	10,089,082	---	70,337	---	1,280,000	---	---
Other Long-Term Debt	88,820	1,767,751	---	49,240	---	3,885,028	229,964
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	10,177,902	1,767,751	70,337	49,240	1,280,000	3,885,028	229,964
Other Sources	13,406	51,637	102,248	1,675	---	407,201	281,333
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	3,330,947	183,316	64,131	42,418	157,182	26,812,435	2,848,420
Total Revenues and Other Financing Sources	\$57,251,095	\$56,460,812	\$85,721,079	\$21,294,272	\$34,863,131	\$458,328,314	\$203,617,996

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, 2023

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$4,967,923	\$6,716,351	\$12,580,732	\$3,053,163	\$4,724,721	\$57,334,118	\$25,980,718
	- Capital Outlay	115,485	155,221	21,355,510	2,498,589	309,313	2,219,249	5,216,178
	Total General Government	5,083,408	6,871,572	33,936,242	5,551,752	5,034,034	59,553,367	31,196,896
Public Safety	- Sheriff	4,500,365	3,392,099	8,276,285	2,405,977	1,904,823	28,833,362	12,943,596
	- Corrections	538,938	2,623,348	6,663,487	194,498	2,166,566	33,359,278	18,505,650
	- All Other	117,525	284,907	475,717	80,451	130,186	3,693,406	1,884,151
	- Capital Outlay	70,717	265,673	522,979	---	404,582	2,579,188	---
	Total Public Safety	5,227,545	6,566,027	15,938,468	2,680,926	4,606,157	68,465,234	33,333,397
Streets and Highways	- Administration	627,502	1,031,668	424,363	292,848	595,502	8,532,910	806,392
	- Maintenance	4,579,249	4,364,067	4,976,039	4,094,840	9,051,263	41,408,517	11,279,565
	- Construction	16,316,805	14,582,484	9,955,454	3,962,314	6,308,319	87,409,496	35,353,439
	- Other Capital Outlay	855,062	980,584	488,826	---	953,432	---	---
	Total Streets and Highways	22,378,618	20,958,803	15,844,682	8,350,002	16,908,516	137,350,923	47,439,396
Sanitation	- Current Expenditures	705,686	47,498	70,337	1,025,421	1,372,779	1,884,541	1,168,232
	- Capital Outlay	---	1,239,759	---	---	---	1,175	---
	Total Sanitation	705,686	1,287,257	70,337	1,025,421	1,372,779	1,885,716	1,168,232
Human Services	- Income Maintenance	---	2,040,846	5,122,195	---	1,861,162	19,352,075	6,573,809
	- Social Services	---	4,773,403	18,620,123	---	2,982,059	72,550,244	34,389,552
	- All Other	3,111,772	---	---	1,667,603	---	20,443,435	3,718,186
	- Capital Outlay	---	44,655	---	---	---	347,550	---
	Total Human Services	3,111,772	6,858,904	23,742,318	1,667,603	4,843,221	112,693,304	44,681,547
Health	- Current Expenditures	219,806	1,872,303	4,532,446	194,163	---	8,418,067	4,170,400
	- Capital Outlay	---	100,000	---	---	---	---	---
	Total Health	219,806	1,972,303	4,532,446	194,163	---	8,418,067	4,170,400
Culture and Recreation	- Current Expenditures	109,323	116,176	446,088	417,989	111,680	720,489	6,139,814
	- Capital Outlay	---	---	---	---	---	1,084,620	---
Parks and Recreation	- Current Expenditures	368,578	334,781	198,096	166,885	589,882	3,043,022	2,079,126
	- Capital Outlay	---	14,516	61,740	---	---	---	4,172,493
	Total Culture and Recreation	477,901	465,473	705,924	584,874	701,562	4,848,131	12,391,433
Conservation of Natural Resources	- Current Expenditures	4,644,826	8,153,258	692,048	638,691	3,895,426	9,145,462	2,223,515
	- Capital Outlay	2,500	6,187	---	---	---	244,190	597,816
	Total Conservation of Natural Resources	4,647,326	8,159,445	692,048	638,691	3,895,426	9,389,652	2,821,331
Housing and Economic Development	- Current Expenditures	3,149,805	---	3,533,974	23,596	18,721	6,766,112	1,159,059
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	3,149,805	---	3,533,974	23,596	18,721	6,766,112	1,159,059
All Other	- Current Expenditures	---	---	---	---	---	---	3,263,861
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	---	3,263,861
Debt Service	- Principal Paid on Bonds	715,000	2,170,129	2,220,000	645,000	498,000	10,382,330	4,310,000
	- Other Long-Term Debt	140,841	1,119,076	394,132	324,507	---	1,093,448	1,000,958
	- Interest and Fiscal Charges	693,997	1,233,160	2,398,098	204,066	387,359	4,254,065	3,849,990
	Total Current Expenditures	27,641,298	35,750,705	66,611,930	14,256,125	29,404,770	315,485,038	136,285,626
	Total Capital Outlay	17,360,569	17,389,079	32,384,509	6,460,903	7,975,646	93,885,468	45,339,926
	Total Debt Service	1,549,838	4,522,365	5,012,230	1,173,573	885,359	5,729,843	1,160,948
Total Expenditures		\$46,551,705	\$57,662,149	\$104,008,669	\$21,890,601	\$38,265,775	\$425,100,349	\$190,786,500
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	9,765,000
Other Uses		389,886	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	1,443,933	---
	- Governmental Funds	3,330,947	183,316	64,131	42,418	157,182	26,812,435	2,848,420
	Total Expenditures and Other Financing Uses	\$50,272,538	\$57,845,465	\$104,072,800	\$21,933,019	\$38,422,957	\$453,356,717	\$203,399,920
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$15,571,228	\$6,815,432	\$32,603,288	\$7,585,844	\$236,141	\$83,035,855	\$44,415,678
Special Revenue Funds Unrestricted Fund Balance		656,832	9,112,001	13,841,838	3,825,189	6,005,699	83,443,015	18,940,252
Total		\$16,228,060	\$15,927,433	\$46,445,126	\$11,411,033	\$6,241,840	\$166,478,870	\$63,355,930
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		58.7%	44.6%	69.7%	80.0%	21.2%	52.8%	46.5%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2023 Population Estimates) ^[1]	102,206	15,084	160,981	37,422	9,727	9,717	25,673
Net Taxable Tax Capacity	\$151,312,617	\$35,286,068	\$211,096,500	\$55,296,323	\$20,539,302	\$28,409,624	\$33,460,113
2022 Tax Levy (Payable 2023)	58,447,003	16,221,339	90,609,970	27,905,067	8,528,583	12,131,996	17,192,984
REVENUES							
Taxes	\$68,230,653	\$16,329,669	\$102,784,199	\$32,835,646	\$8,520,892	\$12,183,760	\$18,465,066
Special Assessments	201,499	6,855,853	758,931	357,860	2,434,963	932,829	290,623
Licenses and Permits	94,139	51,839	1,389,539	159,928	21,460	4,505	252,014
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,717,378	300,000	4,261,135	239,678	56,925	14,306	13,888
Human Services	6,666,064	1,546,461	11,031,700	280,401	759,295	1,086,250	2,631,611
Disaster	5,500	---	371,876	179,144	113,407	299,023	39,857
All Other	7,398,817	340,324	7,405,705	724,532	1,706,984	269,111	2,262,849
Total Federal Grants	15,787,759	2,186,785	23,070,416	1,423,755	2,636,611	1,668,690	4,948,205
State Grants							
Market Value Credit	121,697	360,690	881,281	244,818	188,094	235,361	595,101
County Program Aid	4,946,386	628,897	9,781,250	2,170,627	570,872	602,118	1,593,663
Disparity Reduction Aid	5,304	54,664	44,799	26,096	50,261	23,225	68,693
Streets and Highways	10,788,233	5,759,252	20,946,985	6,484,303	4,809,912	5,315,266	8,899,412
Human Services	8,497,850	2,369,679	13,368,112	---	1,275,099	1,380,271	3,167,878
PERA Aid	---	---	---	---	---	---	---
Police Aid	825,781	150,637	787,668	244,105	136,162	124,321	930,728
All Other	6,772,041	1,711,583	13,828,771	2,633,889	751,968	2,280,339	1,506,846
Total State Grants	31,957,292	11,035,402	59,638,866	11,803,838	7,782,368	9,960,901	16,762,321
Local Unit Grants	1,864,939	50,620	2,450,512	104,948	154,407	---	98,142
Total Intergovernmental Revenues	\$49,609,990	\$13,272,807	\$85,159,794	\$13,332,541	\$10,573,386	\$11,629,591	\$21,808,668
Charges for Services	12,434,078	1,657,389	7,915,217	3,998,489	2,374,215	2,043,569	2,921,058
Fines and Forfeits	127,013	9,303	286,542	8,655	300	9,365	24,809
Interest Earnings	7,534,787	1,394,472	9,129,831	4,023,523	826,323	1,435,716	1,487,187
All Other Revenues	5,172,517	837,278	2,759,163	2,554,652	672,501	1,788,149	2,471,385
Total Revenues	\$143,404,676	\$40,408,610	\$210,183,216	\$57,271,294	\$25,424,040	\$30,027,484	\$47,720,810
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	1,967,371	---	---
Other Long-Term Debt	---	433,643	1,108,722	182,606	34,751	146,152	184,696
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	433,643	1,108,722	182,606	2,002,122	146,152	184,696
Other Sources	242,284	---	115,440	24,137	6,124	284,459	80,486
Transfers From - Enterprise Funds	162,000	---	296,335	---	---	---	---
- Governmental Funds	419,605	---	6,143,444	900,000	308,280	688,175	1,302,577
Total Revenues and Other Financing Sources	\$144,228,565	\$40,842,253	\$217,847,157	\$58,378,037	\$27,740,566	\$31,146,270	\$49,288,569

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, 2023

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$24,196,895	\$5,840,681	\$34,941,921	\$9,350,022	\$5,292,302	\$5,145,704	\$8,860,073
	- Capital Outlay	873,866	441,042	1,137,997	1,486,761	139,592	63,145	560,622
	Total General Government	25,070,761	6,281,723	36,079,918	10,836,783	5,431,894	5,208,849	9,420,695
Public Safety	- Sheriff	11,667,860	2,248,232	18,124,171	5,214,523	2,774,552	1,977,410	3,801,254
	- Corrections	13,201,714	2,064,252	22,514,588	5,811,390	118,757	1,629,534	1,813,960
	- All Other	2,486,999	113,692	731,015	310,633	137,479	111,574	96,512
	- Capital Outlay	1,547,654	230,129	1,436,540	1,345,279	171,022	209,758	205,667
	Total Public Safety	28,904,227	4,656,305	42,806,314	12,681,825	3,201,810	3,928,276	5,917,393
Streets and Highways	- Administration	901,586	460,420	1,253,084	479,271	298,471	318,823	458,037
	- Maintenance	4,590,240	4,690,380	10,264,782	4,885,267	3,581,703	3,383,952	4,419,542
	- Construction	20,817,624	5,853,176	36,491,254	9,677,866	2,965,625	3,803,149	6,771,683
	- Other Capital Outlay	1,078,604	360,838	811,436	493,649	534,211	795,222	383,370
	Total Streets and Highways	27,388,054	11,364,814	48,820,556	15,536,053	7,380,010	8,301,146	12,032,632
Sanitation	- Current Expenditures	1,791,030	520,168	771,404	790,254	497,913	1,702,698	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,791,030	520,168	771,404	790,254	497,913	1,702,698	---
Human Services	- Income Maintenance	8,502,805	1,951,529	---	---	918,937	1,780,703	3,844,066
	- Social Services	17,995,636	5,397,484	37,854,390	---	3,192,281	4,256,232	6,150,629
	- All Other	378,895	---	9,754,708	5,612,810	10,257	---	---
	- Capital Outlay	---	---	10,030	---	---	64,772	---
	Total Human Services	26,877,336	7,349,013	47,619,128	5,612,810	4,121,475	6,101,707	9,994,695
Health	- Current Expenditures	3,139,061	1,232,065	3,977,864	3,194,613	78,441	314,268	2,910,767
	- Capital Outlay	---	---	---	141,612	---	---	---
	Total Health	3,139,061	1,232,065	3,977,864	3,336,225	78,441	314,268	2,910,767
Culture and Recreation	- Current Expenditures	1,464,161	387,485	2,377,930	---	68,736	---	358,147
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	1,052,320	97,083	2,307,258	1,021,351	180,467	112,086	21,263
	- Capital Outlay	1,247,715	152	1,826,360	37,684	---	5,394	---
	Total Culture and Recreation	3,764,196	484,720	6,511,548	1,059,035	249,203	117,480	379,410
Conservation of Natural Resources	- Current Expenditures	585,554	6,162,589	6,776,101	789,809	2,473,541	1,471,742	1,413,796
	- Capital Outlay	---	---	---	36,621	---	7,890	32,640
	Total Conservation of Natural Resources	585,554	6,162,589	6,776,101	826,430	2,473,541	1,479,632	1,446,436
Housing and Economic Development	- Current Expenditures	1,250,689	271,257	838,408	---	67,000	9,025	125,153
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	1,250,689	271,257	838,408	---	67,000	9,025	125,153
All Other	- Current Expenditures	---	46,250	---	---	---	---	41,915
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	46,250	---	---	---	---	41,915
Debt Service	- Principal Paid on Bonds	1,445,000	430,000	6,165,076	1,605,000	1,059,000	6,405,000	340,000
	- Other Long-Term Debt	---	274,144	1,655,837	493,515	40,533	31,932	21,613
	- Interest and Fiscal Charges	1,190,174	397,500	154,954	244,599	437,825	334,710	53,422
	Total Current Expenditures	93,205,445	31,483,567	152,487,624	37,459,943	19,690,837	22,213,751	34,315,114
	Total Capital Outlay	25,565,463	6,885,337	41,713,617	13,219,472	3,810,450	4,949,330	7,953,982
	Total Debt Service	2,635,174	1,101,644	7,975,867	2,343,114	1,537,358	6,771,642	415,035
Total Expenditures		\$121,406,082	\$39,470,548	\$202,177,108	\$53,022,529	\$25,038,645	\$33,934,723	\$42,684,131
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	218,143	---	---	27,491	---
	- Governmental Funds	419,605	---	6,143,444	900,000	308,280	688,175	1,302,577
Total Expenditures and Other Financing Uses		\$121,825,687	\$39,470,548	\$208,538,695	\$53,922,529	\$25,346,925	\$34,650,389	\$43,986,708
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$17,383,202	\$7,032,254	\$38,584,423	\$22,184,157	\$4,913,968	\$6,714,244	\$20,075,594
Special Revenue Funds Unrestricted Fund Balance		56,393,419	9,476,014	51,893,815	6,858,070	8,670,865	15,166,615	12,860,993
Total		\$73,776,621	\$16,508,268	\$90,478,238	\$29,042,227	\$13,584,833	\$21,880,859	\$32,936,587
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		79.2%	52.4%	59.3%	77.5%	69.0%	98.5%	96.0%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2023 Population Estimates) ^[1]	3,138	21,681	14,240	18,994	280,411	11,077	6,330
Net Taxable Tax Capacity	\$18,266,676	\$38,097,643	\$15,841,984	\$30,341,326	\$489,631,866	\$22,777,268	\$21,188,254
2022 Tax Levy (Payable 2023)	6,446,038	16,259,211	10,058,914	18,196,576	114,919,400	11,240,654	9,162,431
REVENUES							
Taxes	\$6,282,263	\$18,551,652	\$10,880,314	\$18,452,758	\$177,462,686	\$11,521,267	\$8,980,070
Special Assessments	209,271	---	611,715	1,949,854	254,644	1,507,029	386,976
Licenses and Permits	9,788	146,676	71,614	371,562	5,675,689	14,925	8,777
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,506,120	503,330	1,225,325	1,768,485	1,257,474	165,707	1,119,874
Human Services	455,944	1,392,520	1,804,273	140,543	14,394,822	1,302,794	914,117
Disaster	102,455	104,080	52,756	475	331,199	91,864	12,557
All Other	194,334	337,648	3,013,991	458,142	19,155,869	641,958	500,208
Total Federal Grants	2,258,853	2,337,578	6,096,345	2,367,645	35,139,364	2,202,323	2,546,756
State Grants							
Market Value Credit	127,313	291,696	241,282	262,578	109,367	222,765	139,620
County Program Aid	488,515	1,027,604	1,027,283	1,143,413	11,288,035	769,191	543,900
Disparity Reduction Aid	18,517	13,709	53,140	13,375	363	5,064	87,858
Streets and Highways	3,590,246	8,043,698	6,699,859	3,253,865	34,918,086	5,119,355	5,341,802
Human Services	321,396	2,545,348	2,407,021	21,833	16,852,105	1,885,003	838,459
PERA Aid	---	---	---	---	---	---	---
Police Aid	65,337	203,269	128,858	142,470	4,483,449	96,190	79,856
All Other	1,362,639	2,411,242	1,575,086	2,166,674	13,033,278	1,312,210	1,374,388
Total State Grants	5,973,963	14,536,566	12,132,529	7,004,208	80,684,683	9,409,778	8,405,883
Local Unit Grants	113,639	---	930,843	12,112	6,316,499	25,096	---
Total Intergovernmental Revenues	\$8,346,455	\$16,874,144	\$19,159,717	\$9,383,965	\$122,140,546	\$11,637,197	\$10,952,639
Charges for Services	1,119,887	1,302,277	2,982,013	1,758,280	32,860,444	1,765,200	1,348,667
Fines and Forfeits	---	5,467	13,351	847	274,462	3,751	2,324
Interest Earnings	110,041	1,355,767	819,531	1,093,983	36,517,831	1,032,004	528,121
All Other Revenues	327,898	313,119	1,208,458	1,243,127	4,221,963	776,311	629,884
Total Revenues	\$16,405,603	\$38,549,102	\$35,746,713	\$34,254,376	\$379,408,265	\$28,257,684	\$22,837,458
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	2,019,067
Other Long-Term Debt	16,880	---	116,317	---	466,954	236,681	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	16,880	---	116,317	---	466,954	236,681	2,019,067
Other Sources	22,628	33,022	131,328	---	325,234	---	---
Transfers From - Enterprise Funds	---	---	---	---	742,235	---	---
- Governmental Funds	---	1,906,531	1,711,508	1,625,911	11,395,700	28,802	---
Total Revenues and Other Financing Sources	\$16,445,111	\$40,488,655	\$37,705,866	\$35,880,287	\$392,338,388	\$28,523,167	\$24,856,525

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, 2023

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$2,236,906	\$4,958,746	\$7,547,099	\$6,961,919	\$59,779,604	\$4,106,478	\$3,301,650
	- Capital Outlay	39,131	69,606	---	1,262,608	20,495,244	114,317	245,969
	Total General Government	2,276,037	5,028,352	7,547,099	8,224,527	80,274,848	4,220,795	3,547,619
Public Safety	- Sheriff	1,355,827	3,685,670	3,068,377	4,238,252	44,009,871	1,913,864	1,708,549
	- Corrections	752,451	2,971,243	693,035	300,322	11,923,281	1,166,417	774,042
	- All Other	123,342	149,897	70,709	167,676	1,290,940	128,380	73,643
	- Capital Outlay	70,402	414,206	---	197,336	1,988,854	416,063	625,563
	Total Public Safety	2,302,022	7,221,016	3,832,121	4,903,586	59,212,946	3,624,724	3,181,797
Streets and Highways	- Administration	316,923	372,793	430,137	296,772	2,312,123	268,316	391,949
	- Maintenance	3,751,869	6,192,021	1,796,930	3,549,445	10,935,940	1,320,994	3,157,620
	- Construction	2,470,262	5,919,473	8,603,570	4,255,212	21,589,720	5,317,329	5,128,442
	- Other Capital Outlay	718,510	126,710	691,667	410,551	1,414,824	266,409	468,588
	Total Streets and Highways	7,257,564	12,610,997	11,522,304	8,511,980	36,252,607	7,173,048	9,146,599
Sanitation	- Current Expenditures	143,708	199,586	1,930,029	1,471,403	---	335,423	313,404
	- Capital Outlay	---	---	---	4,386	---	---	28,028
	Total Sanitation	143,708	199,586	1,930,029	1,475,789	---	335,423	341,432
Human Services	- Income Maintenance	793,744	2,260,670	1,838,034	---	13,618,734	1,366,176	1,111,254
	- Social Services	1,249,511	2,884,808	5,386,384	---	32,070,609	4,446,606	2,127,304
	- All Other	---	---	---	3,164,946	8,341,419	---	---
	- Capital Outlay	---	---	---	---	41,290	---	---
	Total Human Services	2,043,255	5,145,478	7,224,418	3,164,946	54,072,052	5,812,782	3,238,558
Health	- Current Expenditures	46,121	1,687,775	1,209,196	1,713,294	21,863,763	756,872	1,131,202
	- Capital Outlay	---	5,464	---	---	4,141,917	---	---
	Total Health	46,121	1,693,239	1,209,196	1,713,294	26,005,680	756,872	1,131,202
Culture and Recreation	- Current Expenditures	37,294	171,634	107,293	---	8,946,195	770,108	58,390
	- Capital Outlay	---	---	---	---	21,298	---	---
Parks and Recreation	- Current Expenditures	42,166	58,141	255,403	409,996	4,399,348	102,032	16,279
	- Capital Outlay	---	---	---	31,843	154,116	---	---
	Total Culture and Recreation	79,460	229,775	362,696	441,839	13,520,957	872,140	74,669
Conservation of Natural Resources	- Current Expenditures	516,836	346,664	250,976	1,373,943	286,934	2,913,271	2,453,739
	- Capital Outlay	---	---	---	107,114	---	---	---
	Total Conservation of Natural Resources	516,836	346,664	250,976	1,481,057	286,934	2,913,271	2,453,739
Housing and Economic Development	- Current Expenditures	30,284	197,560	30,000	---	13,554,307	139,364	3,600,941
	- Capital Outlay	---	---	---	---	4,052	---	---
	Total Housing and Economic Development	30,284	197,560	30,000	---	13,558,359	139,364	3,600,941
All Other	- Current Expenditures	---	---	1,096,024	---	1,320,783	561,890	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	1,096,024	---	1,320,783	561,890	---
Debt Service	- Principal Paid on Bonds	525,000	1,250,000	45,000	920,000	10,625,000	130,000	635,000
	- Other Long-Term Debt	86,104	---	45,628	---	530,510	65,368	---
	- Interest and Fiscal Charges	51,990	170,350	28,957	205,542	3,717,738	249,522	152,871
	Total Current Expenditures	11,396,982	26,137,208	25,709,626	23,647,968	234,653,851	20,296,191	20,219,966
	Total Capital Outlay	3,298,305	6,535,459	9,295,237	6,269,050	49,851,315	6,114,118	6,496,590
	Total Debt Service	663,094	1,420,350	119,585	1,125,542	14,873,248	444,890	787,871
	Total Expenditures	\$15,358,381	\$34,093,017	\$35,124,448	\$31,042,560	\$299,378,414	\$26,855,199	\$27,504,427
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	1,344,216	---	---
	- Governmental Funds	---	1,906,531	1,711,508	1,625,911	11,395,700	28,802	---
	Total Expenditures and Other Financing Uses	\$15,358,381	\$35,999,548	\$36,835,956	\$32,668,471	\$312,118,330	\$26,884,001	\$27,504,427
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$3,120,673	\$18,338,082	\$5,684,734	\$8,181,354	\$110,594,585	\$10,148,213	\$5,053,138
Special Revenue Funds Unrestricted Fund Balance		4,211,957	7,491,453	7,643,401	12,476,640	2,727,581	4,828,429	6,116,623
Total		\$7,332,630	\$25,829,535	\$13,328,135	\$20,657,994	\$113,322,166	\$14,976,642	\$11,169,761
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		64.3%	98.8%	51.8%	87.4%	48.3%	73.8%	55.2%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2023

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2023 Population Estimates) ^[1]	49,721	151,149	9,467	5,800,386
Net Taxable Tax Capacity	\$63,206,965	\$239,015,226	\$28,291,622	\$9,868,462,121
2022 Tax Levy (Payable 2023)	22,620,874	90,642,589	12,294,088	3,556,705,839
REVENUES				
Taxes	\$26,526,000	\$104,269,569	\$12,113,196	\$4,526,191,812
Special Assessments	539,593	767,136	1,225,265	106,477,391
Licenses and Permits	187,526	288,979	41,422	43,222,102
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	499,021	2,823,879	118,139	125,715,960
Human Services	3,501,728	7,828,777	1,337,730	554,610,057
Disaster	9,593	87,803	446,116	22,505,400
All Other	3,748,976	6,931,373	1,021,588	497,833,899
Total Federal Grants	7,759,318	17,671,832	2,923,573	1,200,665,316
State Grants				
Market Value Credit	310,094	463,485	272,580	22,568,861
County Program Aid	3,104,663	6,553,534	584,655	264,402,592
Disparity Reduction Aid	40,730	5,391	43,008	9,797,723
Streets and Highways	6,697,853	10,676,682	19,599,454	846,423,092
Human Services	4,667,582	8,539,421	1,411,228	603,711,790
PERA Aid	---	---	---	---
Police Aid	216,881	1,668,804	108,894	40,711,603
All Other	4,236,163	8,597,820	1,062,012	458,788,262
Total State Grants	19,273,966	36,505,137	23,081,831	2,246,403,923
Local Unit Grants	430,349	1,078,924	623,789	129,972,763
Total Intergovernmental Revenues	\$27,463,633	\$55,255,893	\$26,629,193	\$3,577,042,002
Charges for Services	4,803,172	20,730,026	817,259	721,549,417
Fines and Forfeits	13,398	206,055	3,734	4,728,886
Interest Earnings	1,596,308	8,523,182	1,192,548	415,681,881
All Other Revenues	923,930	4,884,374	1,770,018	447,126,671
Total Revenues	\$62,053,560	\$194,925,214	\$43,792,635	\$9,842,020,162
Other Financing Sources				
Borrowing				
Bonds Issued	---	---	2,302,576	278,296,052
Other Long-Term Debt	1,086,630	1,313,301	395,653	52,357,329
Short-Term Debt	---	---	---	---
Total Borrowing	1,086,630	1,313,301	2,698,229	330,653,381
Other Sources	36,772	1,950,794	26,390	9,075,560
Transfers From - Enterprise Funds	---	---	---	14,206,802
- Governmental Funds	225,543	349,066	---	457,609,309
Total Revenues and Other Financing Sources	\$63,402,505	\$198,538,375	\$46,517,254	\$10,653,565,214

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, 2023

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$13,073,923	\$48,588,716	\$3,910,830	\$1,912,531,982
	- Capital Outlay	---	2,425,423	1,021,760	156,545,508
	Total General Government	13,073,923	51,014,139	4,932,590	2,069,077,490
Public Safety	- Sheriff	5,629,570	29,615,469	1,454,198	835,938,905
	- Corrections	3,549,425	9,191,993	1,956,828	625,439,313
	- All Other	194,601	3,083,078	136,630	89,657,411
	- Capital Outlay	10,539,358	60,500	387,409	143,130,323
	Total Public Safety	19,912,954	41,951,040	3,935,065	1,694,165,952
Streets and Highways	- Administration	405,873	653,412	119,347	74,605,038
	- Maintenance	3,894,523	5,958,367	2,589,243	575,402,035
	- Construction	7,120,194	21,889,824	---	1,099,926,124
	- Other Capital Outlay	390,240	3,411,098	6,333,907	120,226,668
	Total Streets and Highways	11,810,830	31,912,701	9,042,497	1,870,159,865
Sanitation	- Current Expenditures	1,507,442	607,597	176,732	128,477,128
	- Capital Outlay	---	---	---	9,206,916
	Total Sanitation	1,507,442	607,597	176,732	137,684,044
Human Services	- Income Maintenance	5,252,333	8,592,104	1,542,156	613,163,876
	- Social Services	11,769,163	21,138,226	4,070,658	1,535,201,204
	- All Other	---	---	---	129,643,429
	- Capital Outlay	---	---	47,046	6,973,149
	Total Human Services	17,021,496	29,730,330	5,659,860	2,284,981,658
Health	- Current Expenditures	1,124,430	5,086,403	820,062	323,003,780
	- Capital Outlay	---	---	---	20,787,772
	Total Health	1,124,430	5,086,403	820,062	343,791,552
Culture and Recreation					
Libraries	- Current Expenditures	258,884	2,345,242	94,771	162,254,890
	- Capital Outlay	---	---	---	12,431,237
Parks and Recreation	- Current Expenditures	153,690	3,132,493	230,891	99,278,123
	- Capital Outlay	---	75,922	25,255	33,950,884
	Total Culture and Recreation	412,574	5,553,657	350,917	307,915,134
Conservation of Natural Resources	- Current Expenditures	836,775	2,279,934	2,888,495	186,928,007
	- Capital Outlay	---	---	1,463,103	4,963,677
	Total Conservation of Natural Resources	836,775	2,279,934	4,351,598	191,891,684
Housing and Economic Development	- Current Expenditures	1,590,291	16,792	9,005	232,698,053
	- Capital Outlay	---	---	---	4,313,591
	Total Housing and Economic Development	1,590,291	16,792	9,005	237,011,644
All Other	- Current Expenditures	---	---	---	46,457,587
	- Capital Outlay	---	---	---	1,571,829
	Total All Other	---	---	---	48,029,416
Debt Service	- Principal Paid on Bonds	785,000	6,780,000	675,000	263,829,031
	- Other Long-Term Debt	702,722	1,013,725	199,217	41,965,768
	- Interest and Fiscal Charges	664,129	4,698,143	397,482	137,229,354
	Total Current Expenditures	49,240,923	140,289,826	19,999,846	7,570,680,761
	Total Capital Outlay	18,049,792	27,862,767	9,278,480	1,614,027,678
	Total Debt Service	2,151,851	12,491,868	1,271,699	443,024,153
Total Expenditures		\$69,442,566	\$180,644,461	\$30,550,025	\$9,627,732,592
Other Financing Uses					
Debt Redemption - Refunded Bonds		---	---	---	9,765,000
Other Uses		---	---	---	708,333
Transfers To	- Enterprise Funds	---	---	---	57,896,850
	- Governmental Funds	225,543	349,066	---	457,472,709
	Total Expenditures and Other Financing Uses	\$69,668,109	\$180,993,527	\$30,550,025	\$10,153,575,484
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$15,400,813	\$70,320,561	\$7,397,959	\$2,141,470,285
Special Revenue Funds Unrestricted Fund Balance		4,275,854	25,134,371	\$12,469,105	1,511,145,697
Total		\$19,676,667	\$95,454,932	\$19,867,064	\$3,652,615,982
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES**</i>		40.0%	68.0%	99.3%	48.4%

*County submitted unaudited data.

**Kittson County is excluded in this calculation.

Public Service Enterprise Table

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

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	502,009	1,026,702	(524,693)	366,118	---	(158,575)	---	3,261	---	---	---	---	---	---
Total	502,009	1,026,702	(524,693)	366,118	---	(158,575)	---	3,261	---	---	---	---	---	---
Becker														
Housing [29]	357,214	640,392	(283,178)	396,110	278,391	(165,459)	28,743	389,045	---	(44,083)	122,941	---	559	---
Sunnyside Care Center [14]	3,470,391	3,300,820	169,571	13,823	22,206	161,188	---	---	---	---	21,182	3,287	22,206	51,330
Total	3,827,605	3,941,212	(113,607)	409,933	300,597	(4,271)	28,743	389,045	---	(44,083)	144,123	3,287	22,765	51,330
Blue Earth														
Economic Development Authority	283,284	1,440,868	(1,157,584)	1,007,417	---	(150,167)	---	821,918	---	---	126,547	---	---	---
Landfill	4,841,579	2,576,167	2,265,412	---	45,326	2,220,086	---	---	---	321,958	1,132,772	---	---	---
Total	5,124,863	4,017,035	1,107,828	1,007,417	45,326	2,069,919	---	821,918	---	321,958	1,259,319	---	---	---
Carver														
Community Development Agency [29]	8,257,731	12,663,794	(4,406,063)	6,484,625	1,295,599	782,963	---	143,411	6,121,029	---	2,873,026	144,000	1,295,599	1,334,614
Total	8,257,731	12,663,794	(4,406,063)	6,484,625	1,295,599	782,963	---	143,411	6,121,029	---	2,873,026	144,000	1,295,599	1,334,614
Cass														
Housing and Redevelopment Authority [29]	136,812	605,407	(468,595)	443,109	265	(25,751)	---	442,731	---	---	12,351	---	265	3,230
Pine River Area Sanitary District [29]	557,794	633,331	(75,537)	8,186	3,450	(70,801)	---	---	---	---	16,775	---	---	---
Total	694,606	1,238,738	(544,132)	451,295	3,715	(96,552)	---	442,731	---	---	29,126	---	265	3,230
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	941,834	1,288,933	(347,099)	980,109	37,031	595,979	471,535	126,049	---	---	28,472	---	37,031	139,473
Total	941,834	1,288,933	(347,099)	980,109	37,031	595,979	471,535	126,049	---	---	28,472	---	37,031	139,473
Clay														
Family Service Center	1,441,542	1,655,176	(213,634)	37	---	(213,597)	---	---	37	---	---	---	---	---
Juvenile Center	7,739,183	7,966,253	(227,070)	473,997	205,217	41,710	---	464,520	2,484	---	---	---	219,312	295,000
Public Health	3,621,320	8,300,523	(4,679,203)	8,005,856	---	3,326,653	---	4,155,183	3,850,673	(3,727,108)	3,932,531	---	---	---
Solid Waste Management	2,575,768	3,217,275	(641,507)	2,040,223	227,342	1,171,374	---	---	250,732	143,340	3,022,650	---	278,625	370,000
Total	15,377,813	21,139,227	(5,761,414)	10,520,113	432,559	4,326,140	---	4,619,703	4,103,926	(3,583,768)	6,955,181	---	497,937	665,000
Cook														
Economic Development Authority Golf Course [29]	1,436,577	1,424,624	11,953	3,707	151,498	(135,838)	---	---	---	---	148,375	---	7,415	84,567
Total	1,436,577	1,424,624	11,953	3,707	151,498	(135,838)	---	---	---	---	148,375	---	7,415	84,567

*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.

{1} County submitted unaudited data.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

Name of County Enterprise (footnotes)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Interest Paid	Principal Payments	
Cottonwood														
Landfill	935,664	441,502	494,162	83,434	5,322	572,274	---	5,183	---	---	---	---	---	---
Total	935,664	441,502	494,162	83,434	5,322	572,274	---	5,183	---	---	---	---	---	---
Crow Wing														
Landfill	3,464,426	3,580,445	(116,019)	224,937	---	108,918	---	---	---	---	258,300	---	---	---
Total	3,464,426	3,580,445	(116,019)	224,937	---	108,918	---	---	---	---	258,300	---	---	---
Dakota														
Byllesby Dam	182,876	922,275	(739,399)	13,550,768	---	12,811,369	---	9,845,955	3,704,813	---	12,782,981	---	---	---
CDA Limited Partnerships [13][29]	4,338,266	5,399,511	(1,061,245)	1,381	700,999	(1,760,863)	---	---	---	---	---	---	---	265,282
Community Development Authority [13][29]	32,308,307	68,983,490	(36,675,183)	62,292,201	2,021,768	23,595,250	11,098,998	42,108,804	---	---	2,868,529	---	2,021,768	4,829,000
Geographic Information System	4,000	---	4,000	---	---	4,000	---	---	---	---	---	---	---	---
Total	36,833,449	75,305,276	(38,471,827)	75,844,350	2,722,767	34,649,756	11,098,998	51,954,759	3,704,813	---	15,651,510	---	2,021,768	5,094,282
Dodge [1]														
Environmental Services	2,241,549	3,228,977	(987,428)	912,635	---	(74,793)	295,687	---	356,910	---	---	---	---	---
Fairview Nursing Home	7,121,576	7,040,559	81,017	302,911	---	383,928	---	---	---	---	---	---	---	---
Total	9,363,125	10,269,536	(906,411)	1,215,546	---	309,135	295,687	---	356,910	---	---	---	---	---
Douglas														
Hospital Operating	198,773,426	193,368,759	5,404,667	8,336,103	1,812,622	11,928,148	---	---	84,699	---	16,768,869	---	1,570,865	3,134,838
Housing and Redevelopment Authority [29]	1,441,044	3,023,620	(1,582,576)	2,154,573	83,516	488,481	832,660	1,568,324	546,708	---	606,873	---	52,044	496,633
Pope-Douglas Solid Waste [29]	9,884,611	14,702,357	(4,817,746)	3,747,815	612,291	(1,682,222)	---	---	222,487	---	3,273,078	---	612,291	1,485,024
Total	210,099,081	211,094,736	(995,655)	14,238,491	2,508,429	10,734,407	832,660	1,568,324	853,894	---	20,648,820	---	2,235,200	5,116,495
Faribault														
Housing and Redevelopment Authority [29]	---	285,359	(285,359)	298,462	---	13,103	---	298,462	---	---	---	---	---	---
Huntley Sewer District	14,098	52,621	(38,523)	---	9,179	(47,702)	---	---	---	---	22,948	---	9,179	8,000
Riverside Heights Service District	---	12,872	(12,872)	---	---	(12,872)	---	---	---	---	---	---	---	---
Total	14,098	350,852	(336,754)	298,462	9,179	(47,471)	---	298,462	---	---	22,948	---	9,179	8,000
Grant														
Housing and Redevelopment Authority [29]	965,154	996,860	(31,706)	8,790	6,298	(29,214)	---	---	---	---	---	---	6,363	63,827
Total	965,154	996,860	(31,706)	8,790	6,298	(29,214)	---	---	---	---	---	---	6,363	63,827
Hennepin														
Glen Lake Golf Course	1,330,849	1,080,540	250,309	---	---	250,309	---	---	---	---	---	---	---	---
Hennepin Health	424,734,106	402,752,000	21,982,106	5,750,322	55,796	27,676,632	---	---	---	---	374,081	---	55,796	406,162

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[1] County submitted unaudited data.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

Name of County Enterprise (footnotes)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Medical Center	1,336,672,421	1,492,720,213	(156,047,792)	117,375,742	6,085,764	(44,757,814)	---	47,767,116	15,530,987	---	18,708,104	6,362,631	6,085,764	16,078,098
Radio Communications	4,158,428	3,967,530	190,898	---	7,445	183,453	---	---	---	---	1,044,135	---	---	---
Solid Waste	75,043,827	75,589,246	(545,419)	8,781,336	5,489,785	2,746,132	261,246	1,432,616	4,549,466	---	3,877,731	---	1,106,415	1,778,259
Total	1,841,939,631	1,976,109,529	(134,169,898)	131,907,400	11,638,790	(13,901,288)	261,246	49,199,732	20,080,453	---	24,004,051	6,362,631	7,247,975	18,262,519
Hubbard														
Heritage Community	7,201,382	7,756,248	(554,866)	1,675,213	419,815	700,532	---	---	226	---	115,563	57,269	419,696	603,250
Housing and Redevelopment Authority	799,019	690,917	108,102	---	162,897	(54,795)	85,599	---	---	---	26,838	---	162,897	126,908
Total	8,000,401	8,447,165	(446,764)	1,675,213	582,712	645,737	85,599	---	226	---	142,401	57,269	582,593	730,158
Itasca														
Itasca Medical Care	88,473,850	84,006,108	4,467,742	28,610	---	4,496,352	---	---	---	---	---	---	---	---
Itasca Resource Center	462,313	373,949	88,364	---	---	88,364	---	---	---	---	5,568	---	---	---
Nursing Home	11,237,102	11,650,687	(413,585)	316,058	186,799	(284,326)	---	---	---	---	15,838	---	186,799	493,204
Total	100,173,265	96,030,744	4,142,521	344,668	186,799	4,300,390	---	---	---	---	21,406	---	186,799	493,204
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	3,602,906	2,763,797	839,109	466,391	359,458	946,042	---	2,364	1,029	---	1,014,619	---	321,868	1,548,000
Housing and Redevelopment Authority [13][29]	1,936,692	5,110,058	(3,173,366)	3,835,996	26,862	635,768	---	3,095,192	---	---	1,522,415	668,023	24,021	128,022
Total	5,539,598	7,873,855	(2,334,257)	4,302,387	386,320	1,581,810	---	3,097,556	1,029	---	2,537,034	668,023	345,889	1,676,022
Koochiching														
East Koochiching Sanitary Sewer District [29]	810,493	841,984	(31,491)	44,052	177,209	(164,648)	---	34,502	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	5,058	557,656	(552,598)	565,640	---	13,042	---	511,425	54,172	---	---	---	---	---
Total	815,551	1,399,640	(584,089)	609,692	177,209	(151,606)	---	545,927	54,172	---	---	---	---	---
Lake														
Lakeview Apartments [29]	87,622	155,842	(68,220)	---	---	(68,220)	---	---	---	---	---	---	---	---
Silverpointe [29]	246,031	209,445	36,586	2,486	10,016	29,056	---	---	---	---	18,915	---	9,213	60,000
Total	333,653	365,287	(31,634)	2,486	10,016	(39,164)	---	---	---	---	18,915	---	9,213	60,000
Lake of the Woods														
Wheeler's Point Sanitary District [29]	218,431	179,913	38,518	14,848	66,200	(12,834)	---	---	---	---	---	---	66,200	30,000
Total	218,431	179,913	38,518	14,848	66,200	(12,834)	---	---	---	---	---	---	66,200	30,000
Le Sueur														
Section 8 Rental Program [14][29]	6,721	552,864	(546,143)	567,058	---	20,915	---	567,058	---	---	---	---	---	---
West Jefferson Subordinate Service District	108,537	497,657	(389,120)	15,736	5,191	(378,575)	---	---	---	---	---	810	5,191	62,930
Total	115,258	1,050,521	(935,263)	582,794	5,191	(357,660)	---	567,058	---	---	---	810	5,191	62,930

*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.
[1] County submitted unaudited data.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Lyon														
Landfill	3,673,393	3,192,897	480,496	281,284	---	761,780	---	---	---	---	---	---	---	137,178
Total	3,673,393	3,192,897	480,496	281,284	---	761,780	---	---	---	---	---	---	---	137,178
Mahnomen														
Health Center [29]	12,188,708	13,975,556	(1,786,848)	117,085	918	(1,670,681)	---	---	---	---	198,004	---	918	40,353
Total	12,188,708	13,975,556	(1,786,848)	117,085	918	(1,670,681)	---	---	---	---	198,004	---	918	40,353
McLeod														
Housing and Redevelopment Authority [13][29]	603,122	1,032,107	(428,985)	650,524	19,679	201,860	---	648,554	---	---	---	---	21,766	204,443
Total	603,122	1,032,107	(428,985)	650,524	19,679	201,860	---	648,554	---	---	---	---	21,766	204,443
Meeker														
Economic Development Authority [29]	148,900	202,847	(53,947)	88,972	---	35,025	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	642,351	468,918	173,433	232	---	173,665	---	---	---	---	32,272	---	---	---
Meeker Memorial Hospital	50,459,938	50,063,972	395,966	3,650,278	695,566	3,350,678	---	---	---	---	988,679	---	503,789	2,053,381
Total	51,251,189	50,735,737	515,452	3,739,482	695,566	3,559,368	---	---	---	---	1,020,951	---	503,789	2,053,381
Morrison														
Emergency Housing Voucher [29]	---	63,476	(63,476)	62,093	---	(1,383)	---	---	---	---	---	---	---	---
Housing Choice Vouchers [29]	32,330	648,840	(616,510)	601,258	---	(15,252)	---	601,258	---	(21,887)	---	---	---	---
Mainstream CARES Act Funding [29]	---	---	---	---	---	---	---	---	---	4,300	---	---	---	---
Mainstream Vouchers [29]	---	106,131	(106,131)	88,240	---	(17,891)	---	88,240	---	(4,300)	---	---	---	---
State/Local [29]	39,592	25,228	14,364	18	---	14,382	---	---	---	21,887	---	---	---	---
Total	71,922	843,675	(771,753)	751,609	---	(20,144)	---	689,498	---	---	---	---	---	---
Mower														
Colonial Manor [14][29]	40,579	61,611	(21,032)	---	---	(21,032)	---	---	---	---	12,769	---	---	4,469
Minnesota Housing Finance Agency [14][29]	186,196	207,379	(21,183)	56	---	(21,127)	---	---	---	---	38,360	---	---	---
Owned Public Housing Program [14][29]	121,618	224,044	(102,426)	106,590	---	4,164	---	70,327	---	---	72,692	---	---	---
Rural Housing Service [14][29]	239,271	274,965	(35,694)	2,447	---	(33,247)	---	---	---	---	27,871	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	208,848	(208,848)	211,326	---	2,478	---	206,049	---	---	---	---	---	---
Total	587,664	976,847	(389,183)	320,419	---	(68,764)	---	276,376	---	---	151,692	---	---	4,469
Murray														
Congregate Housing	325,082	311,157	13,925	6	---	13,931	---	---	6	10,943	---	---	---	---
Hospital [29]	17,256,893	17,499,199	(242,306)	701,629	78,543	380,780	---	---	---	---	442,328	---	78,543	579,621
Shetek Area Water and Sewer Commission [29]	714,693	798,505	(83,812)	40,325	42,619	(86,106)	---	---	---	---	---	---	42,124	756,174

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

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
Total	18,296,668	18,608,861	(312,193)	741,960	121,162	308,605	---	---	6	10,943	442,328	---	120,667	1,335,795
Olmsted														
Housing and Redevelopment Authority	2,770,830	14,094,639	(11,323,809)	13,754,218	66,647	2,363,762	4,541,597	7,785,927	1,259,521	(162,957)	2,122,804	---	66,647	226,448
Sanitary Sewer	106,342	118,776	(12,434)	3,781	15,092	(23,745)	---	---	---	(20,132)	---	---	15,092	10,100
Waste Management	28,134,703	23,368,819	4,765,884	1,532,629	75,193	6,223,320	---	---	536,015	(684,413)	4,032,305	1,965,796	17,677	6,625,000
Total	31,011,875	37,582,234	(6,570,359)	15,290,628	156,932	8,563,337	4,541,597	7,785,927	1,795,536	(867,502)	6,155,109	1,965,796	99,416	6,861,548
Otter Tail														
Housing and Redevelopment Authority [29]	118,638	1,547,047	(1,428,409)	2,039,410	15,585	595,416	1,288,716	671,027	488,651	---	---	347,602	12,190	514,608
Prairie Lakes Municipal Solid Waste Authority [29]	9,491,210	8,464,606	1,026,604	2,139	562,972	465,771	---	---	183	---	241,805	---	571,052	2,043,151
Waste Management	9,948,940	9,331,970	616,970	428,076	184,717	860,329	---	186,459	175,359	43,256	748,974	---	124,227	---
Total	19,558,788	19,343,623	215,165	2,469,625	763,274	1,921,516	1,288,716	857,486	664,193	43,256	990,779	347,602	707,469	2,557,759
Pipestone														
Medical Center [13]	36,590,897	40,158,075	(3,567,178)	2,155,390	672,896	(2,084,684)	---	---	---	---	1,620,006	1,799,345	672,896	1,103,679
Total	36,590,897	40,158,075	(3,567,178)	2,155,390	672,896	(2,084,684)	---	---	---	---	1,620,006	1,799,345	672,896	1,103,679
Polk														
Landfill	3,302,288	1,841,382	1,460,906	339,428	23,355	1,776,979	---	---	---	1,656,052	170,877	---	23,355	157,206
Resource Recovery	4,024,665	7,113,610	(3,088,945)	18,011	---	(3,070,934)	---	---	---	(1,906,052)	154,452	---	---	---
Total	7,326,953	8,954,992	(1,628,039)	357,439	23,355	(1,293,955)	---	---	---	(250,000)	325,329	---	23,355	157,206
Pope														
Housing and Redevelopment Authority/Economic Development Authority [29]	---	387,000	(387,000)	966,896	127,770	452,126	453,809	---	412,004	---	---	---	---	---
Total	---	387,000	(387,000)	966,896	127,770	452,126	453,809	---	412,004	---	---	---	---	---
Ramsey														
Lake Owasso Residence	10,341,101	12,011,334	(1,670,233)	602	---	(1,669,631)	---	---	---	(2,082,416)	---	---	---	---
Law Enforcement Services	11,550,206	12,404,764	(854,558)	465,000	---	(389,558)	---	---	465,000	---	329,148	---	---	---
Ramsey County Care Center	---	---	---	3,919,467	---	3,919,467	---	---	---	(4,308,422)	---	---	---	---
Total	21,891,307	24,416,098	(2,524,791)	4,385,069	---	1,860,278	---	---	465,000	(6,390,838)	329,148	---	---	---
Renville														
Housing and Redevelopment Authority [29]	120,390	1,062,237	(941,847)	1,022,054	---	80,207	260,488	569,375	---	---	655	---	---	---
Solid Waste	714,605	741,120	(26,515)	191,133	---	164,618	---	---	37,754	---	---	---	---	---
Total	834,995	1,803,357	(968,362)	1,213,187	---	244,825	260,488	569,375	37,754	---	655	---	---	---
Rice														
Environmental Services	4,842,648	5,744,657	(902,009)	609,143	---	(292,866)	---	---	599,249	---	791,357	---	---	---

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Table 3
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For the Year Ended December 31, 2023

Name of County Enterprise (footnotes)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Interest Paid	Principal Payments	
Roberds Lake	129,621	252,475	(122,854)	14,971	15,314	(123,197)	---	---	---	---	---	---	15,314	60,982
Total	4,972,269	5,997,132	(1,024,863)	624,114	15,314	(416,063)	---	---	599,249	---	791,357	---	15,314	60,982
Rock														
Rock County Rural Water District [29]	1,202,394	1,266,007	(63,613)	245,891	222,635	(40,357)	---	---	60,016	---	705,961	---	50,582	---
Total	1,202,394	1,266,007	(63,613)	245,891	222,635	(40,357)	---	---	60,016	---	705,961	---	50,582	---
Saint Louis														
Environmental Services	9,913,125	9,903,655	9,470	1,146,152	---	1,155,622	3,280	---	343,080	(1,443,933)	1,941,684	---	---	---
Plat Books	3,194	5,241	(2,047)	---	---	(2,047)	---	---	---	---	---	---	---	---
Total	9,916,319	9,908,896	7,423	1,146,152	---	1,153,575	3,280	---	343,080	(1,443,933)	1,941,684	---	---	---
Scott														
Community Development Agency [29]	9,324,129	15,565,672	(6,241,543)	11,009,631	1,260,025	3,508,063	4,176,104	4,891,273	621,517	---	4,652,615	22,258	1,260,025	2,381,533
Total	9,324,129	15,565,672	(6,241,543)	11,009,631	1,260,025	3,508,063	4,176,104	4,891,273	621,517	---	4,652,615	22,258	1,260,025	2,381,533
Sherburne														
Justice Center	18,714,001	19,292,909	(578,908)	245,220	---	(333,688)	---	232,505	12,715	162,000	---	---	---	---
Total	18,714,001	19,292,909	(578,908)	245,220	---	(333,688)	---	232,505	12,715	162,000	---	---	---	---
Sibley														
Sibley Estates	204,022	407,688	(203,666)	214,803	178	10,959	---	180,289	---	---	92,920	---	---	---
Total	204,022	407,688	(203,666)	214,803	178	10,959	---	180,289	---	---	92,920	---	---	---
Stearns														
Rental Properties [13][29]	577,947	721,830	(143,883)	42,353	76,851	(178,381)	---	21,162	---	64,961	2,289,096	2,453,662	85,245	43,868
Section 8 Housing [13][29]	67,139	1,747,218	(1,680,079)	1,639,361	---	(40,718)	---	1,638,967	---	(40,287)	---	---	---	---
Total	645,086	2,469,048	(1,823,962)	1,681,714	76,851	(219,099)	---	1,660,129	---	24,674	2,289,096	2,453,662	85,245	43,868
Steele														
Solid Waste	1,880,002	1,112,275	767,727	138,771	---	906,498	---	---	---	---	1,340,692	---	---	---
Total	1,880,002	1,112,275	767,727	138,771	---	906,498	---	---	---	---	1,340,692	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	653,486	688,409	(34,923)	725,204	362,276	328,005	---	274,018	384,915	---	94,313	---	19,460	189,021
Swift County - Benson Hospital [29]	1,466,805	1,337,282	129,523	1,924,422	363,963	1,689,982	---	---	---	---	---	---	363,963	3,261,359
Total	2,120,291	2,025,691	94,600	2,649,626	726,239	2,017,987	---	274,018	384,915	---	94,313	---	383,423	3,450,380

*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.

{1} County submitted unaudited data.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

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
Todd														
Solid Waste	3,373,329	3,172,901	200,428	397,917	---	598,345	---	---	110,809	---	271,428	---	---	---
Total	3,373,329	3,172,901	200,428	397,917	---	598,345	---	---	110,809	---	271,428	---	---	---
Traverse														
Prairieview Place	---	72,030	(72,030)	62,306	3,295	(13,019)	---	---	---	---	---	---	3,641	---
Traverse Care Center	---	279,919	(279,919)	117,694	43,174	(205,399)	---	---	---	---	---	---	38,590	190,000
Total	---	351,949	(351,949)	180,000	46,469	(218,418)	---	---	---	---	---	---	42,231	190,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	62,529	80,132	(17,603)	9	3,102	(20,696)	---	---	---	---	---	---	3,102	2,290
Total	62,529	80,132	(17,603)	9	3,102	(20,696)	---	---	---	---	---	---	3,102	2,290
Washington														
Briar Pond LLC [29]	2,568,359	1,721,606	846,753	190,191	244,381	792,563	26,997	7,486	---	26,952	---	---	234,725	225,167
Family Housing Fund [29]	4,031,805	3,712,632	319,173	894,640	291,173	922,640	476,187	8,663	---	(545,800)	717,953	---	274,229	756,154
Glen at Valley Creek LLC [29]	441,594	665,054	(223,460)	219,725	385,922	(389,657)	---	195,000	---	---	7,250	---	385,922	65,000
Managing Member Partnership [29]	---	---	---	554,838	457,245	97,593	241,010	---	---	104,000	---	---	262,245	570,811
Piccadilly Square of Mahtomedi, LLC [29]	932,565	813,363	119,202	180	167,623	(48,241)	---	---	---	---	---	---	167,623	214,691
Public Housing Fund [29]	165,419	398,567	(233,148)	148,272	27,599	(112,475)	450	107,875	---	---	17,664	---	142	17,033
Senior Housing Fund [29]	3,352,295	3,431,238	(78,943)	2,232,551	520,809	1,632,799	630,610	1,308,134	---	(187,133)	837,481	---	483,213	851,644
The Groves Apartments, LLC [29]	681,099	844,165	(163,066)	102,441	99,533	(160,158)	---	102,364	---	---	27,799	---	99,533	65,997
Total	12,173,136	11,586,625	586,511	4,342,838	2,194,285	2,735,064	1,375,254	1,729,522	---	(601,981)	1,608,147	---	1,907,632	2,766,497
State Totals	\$2,523,448,811	\$2,735,484,110	(\$212,035,299)	\$307,894,098	\$27,698,207	\$68,160,592	\$25,173,716	\$133,578,071	\$40,783,246	(\$12,619,274)	\$99,765,221	\$13,824,683	\$20,475,212	\$57,227,012

*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.

{1} County submitted unaudited data.

Enterprise Fund Footnotes

- [1] County submitted unaudited data.
- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [29] Discretely presented component unit or enterprise of discretely presented component unit.

Outstanding Indebtedness Table

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2023

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [*]				
Aitkin	16,104	8,830,000	---	---	---	---	8,830,000	---	115,747	1,552,020
Anoka	371,269	54,115,000	---	7,475,000	---	---	61,590,000	22,530,000	8,472,849	15,135,621
Becker	35,288	18,145,000	---	---	---	---	18,145,000	---	3,163,878	2,854,564
Beltrami	46,719	3,870,000	---	---	---	---	3,870,000	1,320,000	552,759	2,864,745
Benton	41,599	2,095,000	---	---	---	---	2,095,000	2,095,000	453,458	4,017,947
Big Stone	5,114	12,980,000	---	---	---	---	12,980,000	2,945,000	---	916,397
Blue Earth	70,291	6,270,000	5,165,000	---	---	---	11,435,000	3,380,000	3,012,362	4,618,663
Brown	25,626	2,110,000	---	---	---	---	2,110,000	---	186,146	2,139,990
Carlton	36,823	66,925,000	---	---	---	---	66,925,000	6,090,000	1,241,556	4,336,783
Carver	113,332	7,045,000	---	24,230,000	---	---	31,275,000	15,915,000	19,165,726	6,434,890
Cass	31,448	---	---	---	---	---	---	---	462,672	3,552,043
Chippewa	12,172	---	---	---	---	---	---	---	1,371,115	839,839
Chisago	58,536	33,730,000	---	---	---	---	33,730,000	16,640,000	3,228,785	6,236,849
Clay	66,258	52,190,000	---	9,360,000	---	---	61,550,000	---	3,185,293	4,105,299
Clearwater	8,644	---	---	---	---	---	---	---	---	852,658
Cook	5,638	11,075,000	---	14,970,000	---	---	26,045,000	9,290,000	3,993,892	1,076,648
Cottonwood	11,320	---	---	---	---	---	---	---	1,906,319	749,321
Crow Wing	68,306	---	---	---	---	---	---	---	1,317,975	3,821,640
Dakota	449,658	---	---	---	70,055,000	---	70,055,000	---	32,952,216	25,470,091
Dodge [1]	21,088	5,146,324	---	---	---	---	5,146,324	---	---	---
Douglas	39,953	18,415,000	---	48,110,000	36,427,816	---	102,952,816	32,030,000	16,639,199	8,115,039
Faribault	13,875	21,825,000	4,795,000	299,000	---	---	26,919,000	3,429,000	---	706,409
Fillmore	21,524	6,650,000	---	---	---	---	6,650,000	260,000	615,939	1,280,904
Freeborn	30,513	9,390,000	---	---	---	---	9,390,000	---	---	2,072,779
Goodhue	48,040	12,310,000	---	---	---	---	12,310,000	---	496,439	5,251,718
Grant	6,139	3,320,000	---	---	380,000	---	3,700,000	1,700,000	14,194,154	364,367
Hennepin	1,297,847	1,463,265,000	---	---	42,215,000	---	1,505,480,000	146,170,000	76,060,615	162,138,411
Houston	18,582	12,015,000	---	---	---	---	12,015,000	730,000	571,871	1,440,214
Hubbard	22,132	2,730,000	---	10,270,000	---	---	13,000,000	2,730,000	4,081,148	1,986,624
Isanti	43,182	4,685,000	---	---	---	---	4,685,000	---	897,123	1,578,010
Itasca	45,368	80,025,000	---	7,253,250	---	---	87,278,250	8,528,250	3,339,493	5,954,265

[*] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.
 [**] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.
 [1] County submitted unaudited data.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2023

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [*]				
Jackson	9,917	9,830,000	24,610,000	6,847,000	---	---	41,287,000	10,765,000	6,997,242	828,474
Kanabec	16,604	3,845,000	---	---	---	---	3,845,000	3,845,000	57,702,332	2,476,491
Kandiyohi	43,813	930,000	14,500,000	---	578,719	---	16,008,719	6,930,000	9,977,977	4,758,680
Kittson [1]	4,058	---	---	---	---	---	---	---	---	---
Koochiching	11,799	9,720,000	---	2,925,000	---	---	12,645,000	---	498,937	745,994
Lac qui Parle	6,630	---	9,262,328	---	---	---	9,262,328	---	3,502,748	470,524
Lake	10,854	8,790,000	---	225,000	---	---	9,015,000	500,000	332,826	1,759,063
Lake of the Woods	3,779	---	---	2,048,000	---	---	2,048,000	---	296,952	977,156
Le Sueur	29,255	42,905,000	---	---	---	---	42,905,000	4,625,000	460,809	2,449,548
Lincoln	5,523	6,465,000	---	---	---	---	6,465,000	---	3,743,846	286,493
Lyon	25,427	8,360,000	1,730,000	---	---	---	10,090,000	---	1,005,566	786,440
Mahnomen	5,281	1,945,000	---	---	---	---	1,945,000	---	451,217	206,266
Marshall	8,816	8,005,000	---	---	---	---	8,005,000	---	---	1,175,055
Martin	19,656	20,480,000	---	---	---	---	20,480,000	1,045,000	525,803	783,290
McLeod	36,882	17,085,000	---	---	1,944,000	---	19,029,000	---	1,832,420	1,468,820
Meeker	23,490	4,381,000	---	---	10,612,642	---	14,993,642	11,328,642	474,735	1,187,254
Mille Lacs	27,428	13,851,000	1,556,000	---	---	---	15,407,000	3,056,000	2,183,095	2,581,600
Morrison	34,249	10,595,000	---	---	---	---	10,595,000	---	265,369	2,251,694
Mower	40,035	---	---	---	---	---	---	---	1,032,567	1,998,512
Murray	8,050	10,160,000	6,460,000	1,180,000	1,659,676	---	19,459,676	1,295,000	1,713,601	665,559
Nicollet	34,242	9,260,000	---	---	---	---	9,260,000	6,690,000	551,071	2,032,584
Nobles	21,728	31,020,000	---	15,660,000	---	---	46,680,000	---	1,008,840	1,131,350
Norman	6,328	---	8,535,000	---	---	---	8,535,000	---	853,691	626,292
Olmsted	164,785	127,750,000	---	39,630,000	---	---	167,380,000	69,520,000	13,959,402	17,268,346
Otter Tail	60,633	23,630,000	---	---	35,825,000	---	59,455,000	20,465,000	24,350,351	7,425,931
Pennington	13,712	12,675,000	575,000	---	---	---	13,250,000	---	518,085	852,012
Pine	30,204	17,940,000	---	---	---	---	17,940,000	15,130,000	3,210,199	2,546,803
Pipestone	9,246	---	---	---	---	---	---	---	24,855,059	307,194
Polk	30,411	22,145,000	---	---	---	---	22,145,000	4,720,000	2,332,378	2,640,895
Pope	11,399	1,215,000	---	---	---	---	1,215,000	---	771,053	512,566
Ramsey	553,409	181,340,000	---	45,935,000	---	---	227,275,000	56,505,000	13,908,492	47,098,328

[*] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.
 [**] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.
 [1] County submitted unaudited data.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2023

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [*]				
Red Lake	3,910	---	---	---	---	---	---	---	378,854	
Redwood	15,288	25,610,000	670,000	---	---	26,280,000	2,035,000	175,545	795,732	
Renville	14,348	22,020,000	---	---	16,855,069	38,875,069	5,215,000	7,066,079	1,432,317	
Rice	67,946	60,370,000	---	---	---	60,370,000	5,530,000	1,914,233	3,340,932	
Rock	9,551	5,315,000	---	---	---	5,315,000	---	2,822,127	380,729	
Roseau	15,249	12,352,000	---	---	4,010,000	16,362,000	1,407,000	---	1,269,772	
Saint Louis	200,516	141,911,984	---	---	---	141,911,984	17,350,132	5,499,678	33,101,268	
Scott	156,529	97,485,000	---	---	43,750,000	141,235,000	117,685,000	5,269,751	7,560,464	
Sherburne	102,206	37,265,000	---	---	---	37,265,000	---	256,244	8,419,485	
Sibley	15,084	4,470,000	1,295,000	---	---	5,765,000	---	1,530,214	1,881,357	
Stearns	160,981	1,695,000	---	---	3,060,000	4,755,000	3,060,000	7,758,220	11,035,556	
Steele	37,422	6,580,000	---	---	---	6,580,000	1,030,000	601,203	1,731,128	
Stevens	9,727	5,560,000	10,062,000	---	---	15,622,000	---	114,136	819,885	
Swift	9,717	10,265,000	---	---	11,940,000	22,205,000	11,345,000	4,478,212	1,650,302	
Todd	25,673	1,415,000	---	---	---	1,415,000	890,000	567,478	2,452,480	
Traverse	3,138	2,445,000	---	1,470,000	---	3,915,000	2,460,000	95,870	434,603	
Wabasha	21,681	6,280,000	---	70,814	---	6,350,814	4,475,000	---	1,518,168	
Wadena	14,240	700,000	---	---	---	700,000	---	168,448	931,292	
Waseca	18,994	4,495,000	---	---	---	4,495,000	---	---	2,190,615	
Washington	280,411	98,060,000	---	18,325,000	11,715,000	128,100,000	68,365,000	27,781,037	11,482,426	
Watonwan	11,077	8,250,000	---	---	---	8,250,000	1,190,000	895,678	1,067,355	
Wilkin	6,330	5,185,000	---	---	---	5,185,000	---	---	383,298	
Winona	49,721	25,905,000	---	---	---	25,905,000	---	2,110,958	2,397,563	
Wright	151,149	126,585,000	---	---	---	126,585,000	20,450,000	2,988,270	10,772,965	
Yellow Medicine	9,467	10,345,000	---	---	---	10,345,000	---	1,504,282	802,508	
State Total	5,800,386	\$3,244,042,308	\$89,215,328	\$256,283,064	\$291,027,922	\$3,880,568,622	\$754,689,024	\$454,593,055	\$500,995,016	

[*] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.
 [**] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.
 [1] County submitted unaudited data.

**Unrestricted Fund Balances
in the
General Fund and Special Revenue Funds**

Table 5

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

County	2022			2023			2022/2023 Percent Change	Total Current Expenditures	2023 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	\$13,340,684	\$10,399,968	\$23,740,652	\$14,142,355	\$11,194,620	\$25,336,975	6.7%	\$38,375,168	66.0%
Anoka	39,206,093	94,711,197	133,917,290	44,590,243	101,834,342	146,424,585	9.3%	337,498,761	43.4%
Becker	19,009,429	13,489,142	32,498,571	17,505,268	10,500,547	28,005,815	-13.8%	51,652,415	54.2%
Beltrami	32,335,190	12,404,490	44,739,680	33,146,606	8,715,830	41,862,436	-6.4%	104,043,124	40.2%
Benton	8,022,924	8,264,043	16,286,967	9,903,620	8,105,487	18,009,107	10.6%	43,593,974	41.3%
Big Stone	6,691,702	3,752,698	10,444,400	7,179,099	3,818,800	10,997,899	5.3%	13,382,942	82.2%
Blue Earth	30,263,635	11,884,006	42,147,641	43,336,277	12,272,957	55,609,234	31.9%	83,767,579	66.4%
Brown	11,391,230	10,253,706	21,644,936	11,965,431	10,831,884	22,797,315	5.3%	36,248,142	62.9%
Carlton	23,925,114	19,866,066	43,791,180	29,304,931	21,098,880	50,403,811	15.1%	58,405,512	86.3%
Carver	23,006,419	18,036,702	41,043,121	31,121,135	18,495,465	49,616,600	20.9%	122,095,853	40.6%
Cass	16,695,287	22,952,857	39,648,144	20,359,704	23,999,269	44,358,973	11.9%	55,861,199	79.4%
Chippewa	4,878,338	13,777,977	18,656,315	6,577,127	14,418,065	20,995,192	12.5%	23,945,194	87.7%
Chisago	27,633,446	18,651,171	46,284,617	30,948,955	19,220,990	50,169,945	8.4%	63,135,566	79.5%
Clay	3,270,891	15,636,802	18,907,693	9,330,196	16,552,380	25,882,576	36.9%	63,699,274	40.6%
Clearwater	7,472,767	10,608,458	18,081,225	6,306,972	11,280,842	17,587,814	-2.7%	17,807,842	98.8%
Cook	10,976,100	8,495,886	19,471,986	14,869,129	8,102,179	22,971,308	18.0%	23,398,952	98.2%
Cottonwood	4,544,751	2,387,418	6,932,169	6,759,209	3,018,758	9,777,967	41.1%	15,235,622	64.2%
Crow Wing	11,338,395	18,865,967	30,204,362	14,061,162	19,257,928	33,319,090	10.3%	89,727,789	37.1%
Dakota	86,676,897	124,803,538	211,480,435	87,524,685	76,696,249	164,220,934	-22.3%	363,315,528	45.2%
Dodge*	---	---	---	26,424,923	---	26,424,923	---	23,155,016	114.1%
Douglas	25,253,107	17,568,470	42,821,577	23,165,041	12,871,105	36,036,146	-15.8%	47,999,499	75.1%
Faribault	11,019,398	(4,956,637)	6,062,761	15,747,551	(3,831,931)	11,915,620	96.5%	20,284,860	58.7%
Fillmore	5,198,040	4,256,874	9,454,914	6,462,620	3,208,951	9,671,571	2.3%	22,867,440	42.3%
Freeborn	17,789,543	4,200,356	21,989,899	16,067,544	3,615,657	19,683,201	-10.5%	47,732,527	41.2%
Goodhue	29,522,252	33,743,467	63,265,719	32,928,740	37,045,073	69,973,813	10.6%	61,360,418	114.0%
Grant	4,225,031	3,771,759	7,996,790	5,089,687	2,510,217	7,599,904	-5.0%	12,673,333	60.0%
Hennepin	206,311,679	222,408,168	428,719,847	256,837,880	209,764,428	466,602,308	8.8%	1,867,578,978	25.0%
Houston	6,805,813	6,395,618	13,201,431	6,756,563	6,598,553	13,355,116	1.2%	24,302,079	55.0%
Hubbard	8,517,277	13,346,945	21,864,222	8,347,403	11,345,864	19,693,267	-9.9%	41,901,293	47.0%
Isanti	9,804,176	8,980,853	18,785,029	15,663,092	11,035,795	26,698,887	42.1%	41,763,231	63.9%
Itasca	11,674,827	32,240,733	43,915,560	14,327,723	28,620,985	42,948,708	-2.2%	86,264,716	49.8%
Jackson	13,430,613	927,678	14,358,291	17,666,299	473,463	18,139,762	26.3%	28,627,740	63.4%
Kanabec	2,323,694	7,513,964	9,837,658	3,316,160	7,391,921	10,708,081	8.8%	26,922,934	39.8%
Kandiyohi	20,322,386	38,102,243	58,424,629	26,552,421	39,805,186	66,357,607	13.6%	80,530,967	82.4%
Kittson*	---	---	---	---	---	---	---	---	---
Koochiching	7,630,802	11,684,910	19,315,712	6,741,194	12,261,108	19,002,302	-1.6%	26,477,254	71.8%
Lac qui Parle	4,473,600	18,927,538	23,401,138	5,090,458	4,974,578	10,065,036	-57.0%	18,204,334	55.3%
Lake	17,896,395	13,405,671	31,302,066	22,727,437	14,227,161	36,954,598	18.1%	30,849,061	119.8%
Lake of the Woods	5,726,982	4,587,702	10,314,684	5,773,617	5,146,726	10,920,343	5.9%	14,824,823	73.7%
Le Sueur	8,940,862	16,996,157	25,937,019	10,079,188	17,374,890	27,454,078	5.8%	40,422,038	67.9%
Lincoln	11,089,060	6,714,573	17,803,633	12,503,710	8,405,590	20,909,300	17.4%	11,050,823	189.2%
Lyon	17,540,391	6,249,512	23,789,903	16,082,589	4,082,653	20,165,242	-15.2%	28,087,956	71.8%
Mahnomen	1,289,328	3,497,500	4,786,828	2,363,157	2,218,814	4,581,971	-4.3%	12,926,176	35.4%
Marshall	2,675,882	7,845,575	10,521,457	3,669,961	7,910,150	11,580,111	10.1%	17,756,629	65.2%
Martin	14,625,624	9,365,997	23,991,621	13,400,149	9,180,902	22,581,051	-5.9%	28,928,270	78.1%
McLeod	26,965,333	23,976,919	50,942,252	31,027,357	13,785,485	44,812,842	-12.0%	41,089,309	109.1%
Meeker	11,053,189	11,525,035	22,578,224	10,356,565	10,264,217	20,620,782	-8.7%	33,695,117	61.2%
Mille Lacs	8,989,489	9,037,820	18,027,309	10,647,686	10,404,684	21,052,370	16.8%	37,240,701	56.5%
Morrison	12,737,645	21,156,619	33,894,264	14,367,745	19,919,184	34,286,929	1.2%	44,745,227	76.6%
Mower	23,291,520	19,522,457	42,813,977	22,334,255	20,148,331	42,482,586	-0.8%	55,017,275	77.2%
Murray	5,482,737	6,004,174	11,486,911	7,590,834	4,159,671	11,750,505	2.3%	15,013,581	78.3%
Nicollet	15,557,926	15,336,238	30,894,164	20,477,723	18,714,278	39,192,001	26.9%	40,455,983	96.9%
Nobles	14,160,856	19,902,568	34,063,424	15,319,486	21,346,480	36,665,966	7.6%	36,810,904	99.6%

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	2022			2023			2022/2023 Percent Change	Total Current Expenditures	2023 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			
Norman	5,344,031	1,637,675	6,981,706	5,116,635	1,700,000	6,816,635	-2.4%	21,269,474	32.0%
Olmsted	107,580,603	13,367,420	120,948,023	106,737,908	14,340,357	121,078,265	0.1%	203,889,432	59.4%
Otter Tail	30,485,152	20,865,714	51,350,866	35,324,450	33,381,523	68,705,973	33.8%	78,590,757	87.4%
Pennington	9,551,458	4,973,496	14,524,954	11,523,671	5,376,323	16,899,994	16.4%	19,768,350	85.5%
Pine	4,849,776	4,214,619	9,064,395	5,576,007	3,207,431	8,783,438	-3.1%	42,502,143	20.7%
Pipestone	5,918,535	4,587,077	10,505,612	6,842,689	3,453,654	10,296,343	-2.0%	14,822,775	69.5%
Polk	9,799,589	22,016,589	31,816,178	8,026,854	21,476,798	29,503,652	-7.3%	55,937,280	52.7%
Pope	10,083,981	7,605,289	17,689,270	10,301,818	5,831,223	16,133,041	-8.8%	16,883,594	95.6%
Ramsey	186,845,414	62,985,795	249,831,209	244,639,322	60,541,642	305,180,964	22.2%	930,945,683	32.8%
Red Lake	1,014,774	3,456,372	4,471,146	1,150,649	2,921,074	4,071,723	-8.9%	8,940,790	45.5%
Redwood	13,740,318	1,115,276	14,855,594	15,571,228	656,832	16,228,060	9.2%	27,641,298	58.7%
Renville	6,429,978	8,590,661	15,020,639	6,815,432	9,112,001	15,927,433	6.0%	35,750,705	44.6%
Rice	31,647,317	14,252,133	45,899,450	32,603,288	13,841,838	46,445,126	1.2%	66,611,930	69.7%
Rock	7,197,857	3,530,457	10,728,314	7,585,844	3,825,189	11,411,033	6.4%	14,256,125	80.0%
Roseau	(121,550)	6,336,112	6,214,562	236,141	6,005,699	6,241,840	0.4%	29,404,770	21.2%
Saint Louis	76,780,323	80,223,150	157,003,473	83,035,855	83,443,015	166,478,870	6.0%	315,485,038	52.8%
Scott	49,198,957	29,822,587	79,021,544	44,415,678	18,940,252	63,355,930	-19.8%	136,285,626	46.5%
Sherburne	11,499,362	48,477,568	59,976,930	17,383,202	56,393,419	73,776,621	23.0%	93,205,445	79.2%
Sibley	6,488,612	8,985,804	15,474,416	7,032,254	9,476,014	16,508,268	6.7%	31,483,567	52.4%
Stearns	31,142,496	50,869,015	82,011,511	38,584,423	51,893,815	90,478,238	10.3%	152,487,624	59.3%
Steele	16,802,167	8,020,123	24,822,290	22,184,157	6,858,070	29,042,227	17.0%	37,459,943	77.5%
Stevens	4,497,775	8,301,639	12,799,414	4,913,968	8,670,865	13,584,833	6.1%	19,690,837	69.0%
Swift	6,333,399	13,072,375	19,405,774	6,714,244	15,166,615	21,880,859	12.8%	22,213,751	98.5%
Todd	16,146,450	11,770,361	27,916,811	20,075,594	12,860,993	32,936,587	18.0%	34,315,114	96.0%
Traverse	2,852,062	3,534,207	6,386,269	3,120,673	4,211,957	7,332,630	14.8%	11,396,982	64.3%
Wabasha	17,677,227	6,815,421	24,492,648	18,338,082	7,491,453	25,829,535	5.5%	26,137,208	98.8%
Wadena	5,807,485	7,005,166	12,812,651	5,684,734	7,643,401	13,328,135	4.0%	25,709,626	51.8%
Waseca	6,993,935	11,262,113	18,256,048	8,181,354	12,476,640	20,657,994	13.2%	23,647,968	87.4%
Washington	102,220,529	2,297,223	104,517,752	110,594,585	2,727,581	113,322,166	8.4%	234,653,851	48.3%
Watsonwan	8,772,962	4,630,731	13,403,693	10,148,213	4,828,429	14,976,642	11.7%	20,296,191	73.8%
Wilkin	4,176,870	5,884,670	10,061,540	5,053,138	6,116,623	11,169,761	11.0%	20,219,966	55.2%
Winona	14,098,411	4,272,485	18,370,896	15,400,813	4,275,854	19,676,667	7.1%	49,240,923	40.0%
Wright	64,220,905	23,277,691	87,498,596	70,320,561	25,134,371	95,454,932	9.1%	140,289,826	68.0%
Yellow Medicine	6,116,363	12,775,812	18,892,175	7,397,959	12,469,105	19,867,064	5.2%	19,999,846	99.3%
Total	\$1,845,198,272	\$1,574,312,374	\$3,419,510,646	\$2,141,470,285	\$1,511,145,697	\$3,652,615,982	6.8%	\$7,554,185,366	48.4%

*County failed to provide required financial information in 2022, and in 2023 provided its annual financial information without an accompanying audit.

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	2022			2023			2022/2023 Percent Change	Total Current Expenditures	2023 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	\$4,849,776	\$4,214,619	\$9,064,395	\$5,576,007	\$3,207,431	\$8,783,438	-3.1%	\$42,502,143	20.7%
Roseau	(121,550)	6,336,112	6,214,562	236,141	6,005,699	6,241,840	0.4%	29,404,770	21.2%
Hennepin	206,311,679	222,408,168	428,719,847	256,837,880	209,764,428	466,602,308	8.8%	1,867,578,978	25.0%
Norman	5,344,031	1,637,675	6,981,706	5,116,635	1,700,000	6,816,635	-2.4%	21,269,474	32.0%
Ramsey	186,845,414	62,985,795	249,831,209	244,639,322	60,541,642	305,180,964	22.2%	930,945,683	32.8%
Mahnomen	1,289,328	3,497,500	4,786,828	2,363,157	2,218,814	4,581,971	-4.3%	12,926,176	35.4%
Crow Wing	11,338,395	18,865,967	30,204,362	14,061,162	19,257,928	33,319,090	10.3%	89,727,789	37.1%
Kanabec	2,323,694	7,513,964	9,837,658	3,316,160	7,391,921	10,708,081	8.8%	26,922,934	39.8%
Winona	14,098,411	4,272,485	18,370,896	15,400,813	4,275,854	19,676,667	7.1%	49,240,923	40.0%
Beltrami	32,335,190	12,404,490	44,739,680	33,146,606	8,715,830	41,862,436	-6.4%	104,043,124	40.2%
Clay	3,270,891	15,636,802	18,907,693	9,330,196	16,552,380	25,882,576	36.9%	63,699,274	40.6%
Carver	23,006,419	18,036,702	41,043,121	31,121,135	18,495,465	49,616,600	20.9%	122,095,853	40.6%
Freeborn	17,789,543	4,200,356	21,989,899	16,067,544	3,615,657	19,683,201	-10.5%	47,732,527	41.2%
Benton	8,022,924	8,264,043	16,286,967	9,903,620	8,105,487	18,009,107	10.6%	43,593,974	41.3%
Fillmore	5,198,040	4,256,874	9,454,914	6,462,620	3,208,951	9,671,571	2.3%	22,867,440	42.3%
Anoka	39,206,093	94,711,197	133,917,290	44,590,243	101,834,342	146,424,585	9.3%	337,498,761	43.4%
Renville	6,429,978	8,590,661	15,020,639	6,815,432	9,112,001	15,927,433	6.0%	35,750,705	44.6%
Dakota	86,676,897	124,803,538	211,480,435	87,524,685	76,696,249	164,220,934	-22.3%	363,315,528	45.2%
Red Lake	1,014,774	3,456,372	4,471,146	1,150,649	2,921,074	4,071,723	-8.9%	8,940,790	45.5%
Scott	49,198,957	29,822,587	79,021,544	44,415,678	18,940,252	63,355,930	-19.8%	136,285,626	46.5%
Hubbard	8,517,277	13,346,945	21,864,222	8,347,403	11,345,864	19,693,267	-9.9%	41,901,293	47.0%
Washington	102,220,529	2,297,223	104,517,752	110,594,585	2,727,581	113,322,166	8.4%	234,653,851	48.3%
Itasca	11,674,827	32,240,733	43,915,560	14,327,723	28,620,985	42,948,708	-2.2%	86,264,716	49.8%
Wadena	5,807,485	7,005,166	12,812,651	5,684,734	7,643,401	13,328,135	4.0%	25,709,626	51.8%
Sibley	6,488,612	8,985,804	15,474,416	7,032,254	9,476,014	16,508,268	6.7%	31,483,567	52.4%
Polk	9,799,589	22,016,589	31,816,178	8,026,854	21,476,798	29,503,652	-7.3%	55,937,280	52.7%
Saint Louis	76,780,323	80,223,150	157,003,473	83,035,855	83,443,015	166,478,870	6.0%	315,485,038	52.8%
Becker	19,009,429	13,489,142	32,498,571	17,505,268	10,500,547	28,005,815	-13.8%	51,652,415	54.2%
Houston	6,805,813	6,395,618	13,201,431	6,756,563	6,598,553	13,355,116	1.2%	24,302,079	55.0%
Wilkin	4,176,870	5,884,670	10,061,540	5,053,138	6,116,623	11,169,761	11.0%	20,219,966	55.2%
Lac qui Parle	4,473,600	18,927,538	23,401,138	5,090,458	4,974,578	10,065,036	-57.0%	18,204,334	55.3%
Mille Lacs	8,989,489	9,037,820	18,027,309	10,647,686	10,404,684	21,052,370	16.8%	37,240,701	56.5%
Redwood	13,740,318	1,115,276	14,855,594	15,571,228	656,832	16,228,060	9.2%	27,641,298	58.7%
Faribault	11,019,398	(4,956,637)	6,062,761	15,747,551	(3,831,931)	11,915,620	96.5%	20,284,860	58.7%
Stearns	31,142,496	50,869,015	82,011,511	38,584,423	51,893,815	90,478,238	10.3%	152,487,624	59.3%
Olmsted	107,580,603	13,367,420	120,948,023	106,737,908	14,340,357	121,078,265	0.1%	203,889,432	59.4%
Grant	4,225,031	3,771,759	7,996,790	5,089,687	2,510,217	7,599,904	-5.0%	12,673,333	60.0%
Meeker	11,053,189	11,525,035	22,578,224	10,356,565	10,264,217	20,620,782	-8.7%	33,695,117	61.2%
Brown	11,391,230	10,253,706	21,644,936	11,965,431	10,831,884	22,797,315	5.3%	36,248,142	62.9%
Jackson	13,430,613	927,678	14,358,291	17,666,299	473,463	18,139,762	26.3%	28,627,740	63.4%
Isanti	9,804,176	8,980,853	18,785,029	15,663,092	11,035,795	26,698,887	42.1%	41,763,231	63.9%
Cottonwood	4,544,751	2,387,418	6,932,169	6,759,209	3,018,758	9,777,967	41.1%	15,235,622	64.2%
Traverse	2,852,062	3,534,207	6,386,269	3,120,673	4,211,957	7,332,630	14.8%	11,396,982	64.3%
Marshall	2,675,882	7,845,575	10,521,457	3,669,961	7,910,150	11,580,111	10.1%	17,756,629	65.2%
Aitkin	13,340,684	10,399,968	23,740,652	14,142,355	11,194,620	25,336,975	6.7%	38,375,168	66.0%

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

County	2022			2023			2022/2023 Percent Change	Total Current Expenditures	2023 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			
Blue Earth	30,263,635	11,884,006	42,147,641	43,336,277	12,272,957	55,609,234	31.9%	83,767,579	66.4%
Le Sueur	8,940,862	16,996,157	25,937,019	10,079,188	17,374,890	27,454,078	5.8%	40,422,038	67.9%
Wright	64,220,905	23,277,691	87,498,596	70,320,561	25,134,371	95,454,932	9.1%	140,289,826	68.0%
Stevens	4,497,775	8,301,639	12,799,414	4,913,968	8,670,865	13,584,833	6.1%	19,690,837	69.0%
Pipestone	5,918,535	4,587,077	10,505,612	6,842,689	3,453,654	10,296,343	-2.0%	14,822,775	69.5%
Rice	31,647,317	14,252,133	45,899,450	32,603,288	13,841,838	46,445,126	1.2%	66,611,930	69.7%
Koochiching	7,630,802	11,684,910	19,315,712	6,741,194	12,261,108	19,002,302	-1.6%	26,477,254	71.8%
Lyon	17,540,391	6,249,512	23,789,903	16,082,589	4,082,653	20,165,242	-15.2%	28,087,956	71.8%
Lake of the Woods	5,726,982	4,587,702	10,314,684	5,773,617	5,146,726	10,920,343	5.9%	14,824,823	73.7%
Watonwan	\$8,772,962	\$4,630,731	13,403,693	\$10,148,213	\$4,828,429	14,976,642	11.7%	20,296,191	73.8%
Douglas	25,253,107	17,568,470	42,821,577	23,165,041	12,871,105	36,036,146	-15.8%	47,999,499	75.1%
Morrison	12,737,645	21,156,619	33,894,264	14,367,745	19,919,184	34,286,929	1.2%	44,745,227	76.6%
Mower	23,291,520	19,522,457	42,813,977	22,334,255	20,148,331	42,482,586	-0.8%	55,017,275	77.2%
Steele	16,802,167	8,020,123	24,822,290	22,184,157	6,858,070	29,042,227	17.0%	37,459,943	77.5%
Martin	14,625,624	9,365,997	23,991,621	13,400,149	9,180,902	22,581,051	-5.9%	28,928,270	78.1%
Murray	5,482,737	6,004,174	11,486,911	7,590,834	4,159,671	11,750,505	2.3%	15,013,581	78.3%
Sherburne	11,499,362	48,477,568	59,976,930	17,383,202	56,393,419	73,776,621	23.0%	93,205,445	79.2%
Cass	16,695,287	22,952,857	39,648,144	20,359,704	23,999,269	44,358,973	11.9%	55,861,199	79.4%
Chisago	27,633,446	18,651,171	46,284,617	30,948,955	19,220,990	50,169,945	8.4%	63,135,566	79.5%
Rock	7,197,857	3,530,457	10,728,314	7,585,844	3,825,189	11,411,033	6.4%	14,256,125	80.0%
Big Stone	6,691,702	3,752,698	10,444,400	7,179,099	3,818,800	10,997,899	5.3%	13,382,942	82.2%
Kandiyohi	20,322,386	38,102,243	58,424,629	26,552,421	39,805,186	66,357,607	13.6%	80,530,967	82.4%
Pennington	9,551,458	4,973,496	14,524,954	11,523,671	5,376,323	16,899,994	16.4%	19,768,350	85.5%
Carlton	23,925,114	19,866,066	43,791,180	29,304,931	21,098,880	50,403,811	15.1%	58,405,512	86.3%
Waseca	6,993,935	11,262,113	18,256,048	8,181,354	12,476,640	20,657,994	13.2%	23,647,968	87.4%
Otter Tail	30,485,152	20,865,714	51,350,866	35,324,450	33,381,523	68,705,973	33.8%	78,590,757	87.4%
Chippewa	4,878,338	13,777,977	18,656,315	6,577,127	14,418,065	20,995,192	12.5%	23,945,194	87.7%
Pope	10,083,981	7,605,289	17,689,270	10,301,818	5,831,223	16,133,041	-8.8%	16,883,594	95.6%
Todd	16,146,450	11,770,361	27,916,811	20,075,594	12,860,993	32,936,587	18.0%	34,315,114	96.0%
Nicollet	15,557,926	15,336,238	30,894,164	20,477,723	18,714,278	39,192,001	26.9%	40,455,983	96.9%
Cook	10,976,100	8,495,886	19,471,986	14,869,129	8,102,179	22,971,308	18.0%	23,398,952	98.2%
Swift	6,333,399	13,072,375	19,405,774	6,714,244	15,166,615	21,880,859	12.8%	22,213,751	98.5%
Clearwater	7,472,767	10,608,458	18,081,225	6,306,972	11,280,842	17,587,814	-2.7%	17,807,842	98.8%
Wabasha	17,677,227	6,815,421	24,492,648	18,338,082	7,491,453	25,829,535	5.5%	26,137,208	98.8%
Yellow Medicine	6,116,363	12,775,812	18,892,175	7,397,959	12,469,105	19,867,064	5.2%	19,999,846	99.3%
Nobles	14,160,856	19,902,568	34,063,424	15,319,486	21,346,480	36,665,966	7.6%	36,810,904	99.6%
McLeod	26,965,333	23,976,919	50,942,252	31,027,357	13,785,485	44,812,842	-12.0%	41,089,309	109.1%
Goodhue	29,522,252	33,743,467	63,265,719	32,928,740	37,045,073	69,973,813	10.6%	61,360,418	114.0%
Dodge*	---	---	---	26,424,923	---	26,424,923	---	23,155,016	114.1%
Lake	17,896,395	13,405,671	31,302,066	22,727,437	14,227,161	36,954,598	18.1%	30,849,061	119.8%
Lincoln	11,089,060	6,714,573	17,803,633	12,503,710	8,405,590	20,909,300	17.4%	11,050,823	189.2%
Kittson*	---	---	---	---	---	---	---	---	---
Total	\$1,845,198,272	\$1,574,312,374	\$3,419,510,646	\$2,141,470,285	\$1,511,145,697	\$3,652,615,982	6.8%	\$7,554,185,366	48.4%

*County failed to provide required financial information in 2022, and in 2023 provided its annual financial information without an accompanying audit.

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

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.