

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Minnesota County Finances
2021 Revenues, Expenditures, and Debt**

Description of the Office of the State Auditor

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

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

- **Audit Practice:** Helps ensure fiscal integrity by conducting financial and compliance audits of local governments and the federal compliance audit of the State of Minnesota.
- **Constitution:** Connects with the public via external communication, media relations, legislative coordination, and public engagements for the State Auditor.

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- **Government Information:** Collects, analyzes, and shares local government financial data to assist in policy and spending decisions; administers and supports financial tools including the Small Cities and Towns Accounting System (CTAS) software and infrastructure comparison tools.
- **Legal/Special Investigations:** Provides legal analysis and counsel to the OSA and responds to outside inquiries about Minnesota local law relevant to local government finances; investigates local government financial records in response to specific allegations of theft, embezzlement, or unlawful use of public funds or property.
- **Operations:** Ensures the office runs efficiently by providing fiscal management and technology support to the office.
- **Pension:** Analyzes investment, financial, and actuarial reporting for Minnesota's local public pension plans and monitors pension plan operations.
- **Tax Increment Financing (TIF):** Promotes compliance and accountability in local governments' use of tax increment financing through education, reporting, and compliance reviews.

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www.osa.state.mn.us

Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2021



Office of the State Auditor

May 11, 2023

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2021.¹

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, 2021, 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 2020 and 2021 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 2021 unrestricted fund balances as a percent of total current expenditures.

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

¹Two counties, Dodge and Kittson, did not fulfill the annual financial reporting requirements. Those counties did not submit their 2021 Annual Financial Reporting Form or audit. The financial data for these counties is not available and is not included in this report.

Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$8.4 billion in 2021. This represents a decrease of \$510.0 million, or 5.7 percent, from 2020 (pg. 3).
- Counties reported total expenditures of \$8.4 billion in 2021. This represents a decrease of \$561.5 million, or 6.2 percent, from 2020 total expenditures. Between 2020 and 2021, current expenditures decreased 6.4 percent to \$6.7 billion, capital outlays decreased 10.6 percent to \$1.3 billion, and debt service increased 11.8 percent to \$461.7 million (pg. 6).
- In 2021, Minnesota counties reported outstanding long-term debt of \$4.2 billion.² This represents a decrease of 0.5 percent from the long-term debt reported in 2020. Of the \$4.2 billion in long-term debt, \$4.0 billion was outstanding bonded debt, and \$270.0 million was other long-term debt³ (pg. 10).
- Minnesota counties reported enterprise operating losses of \$137.0 million in 2021. This represents a decrease of 26.6 percent from the operating losses of \$186.8 million reported in 2020. County enterprises posted a net profit of \$90.3 million in 2021, an increase of 4.5 percent from the \$86.5 million net profit reported in 2020 (pg. 11).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.4 billion in 2021. This represents an increase of 5.4 percent over 2020. The average unrestricted fund balance as a percent of current expenditures for counties was 50.2 percent in 2021, compared to 44.6 percent in 2020. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 9.2 percent (Faribault County) to 146.0 percent (Pope County) (pg. 12).

Ten-Year Trends

- In actual dollars, total county revenues rose 41.3 percent from 2012 to 2021. When adjusted for inflation, the increase in total revenues was 12.9 percent over this period⁴ (pg. 4).
- In actual dollars, total expenditures increased 40.5 percent from 2012 to 2021. When adjusted for inflation, county expenditures increased 12.2 percent over the ten-year period (pg. 7).

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

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

⁴Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, February 23, 2023) setting 2012 as the base year.

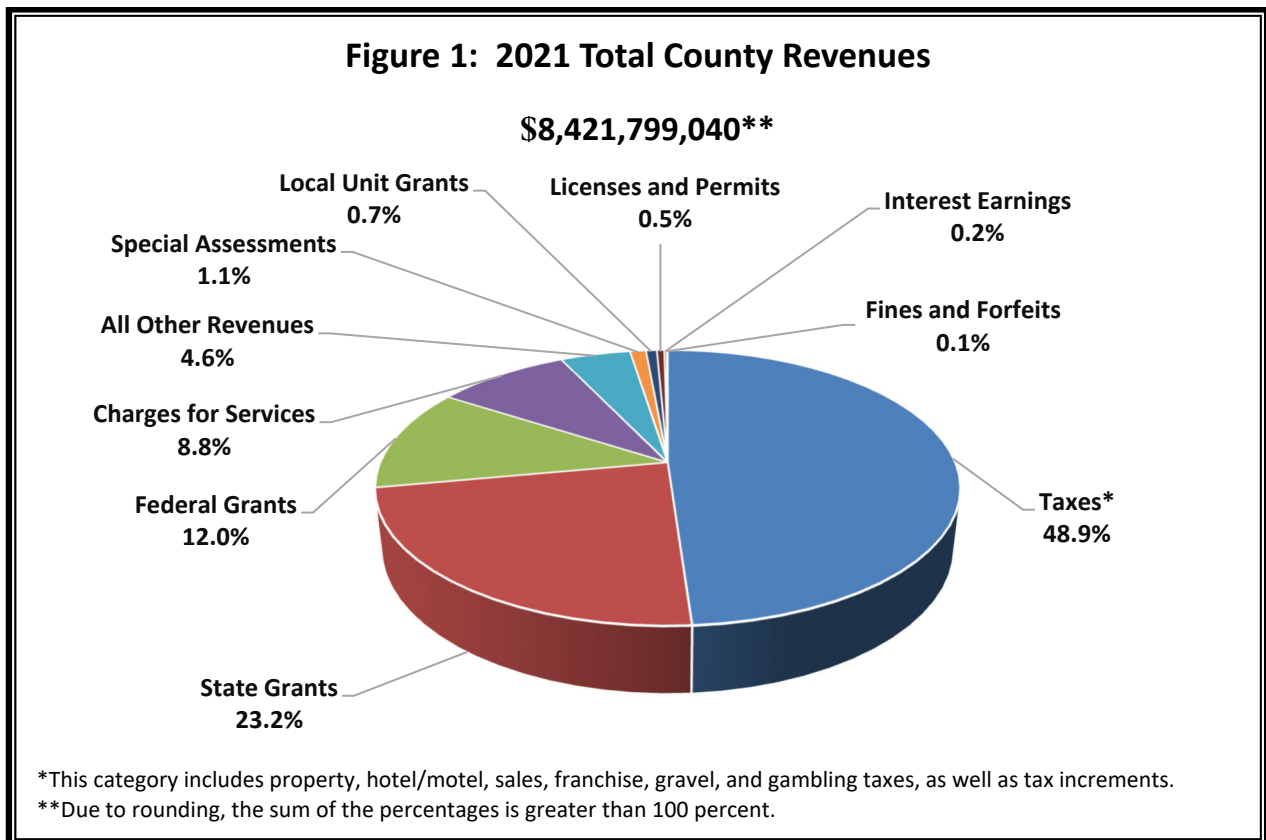
Comparison and Overview

Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$8.4 billion in 2021. This represents a decrease of \$510.0 million, or 5.7 percent, from 2020. Revenue growth occurred in six of the ten categories shown in Figure 1 below. Several revenue categories that were negatively impacted by the pandemic showed rebounds in 2021, including: special assessments (20.7 percent), licenses and permits (6.2 percent), fines and forfeits (5.5 percent), and charges for services (9.6 percent). The decline in total revenues is mainly attributable to decreases in interest earnings (-87.6 percent)⁵, local grants (-45.7 percent), and federal grants (-33.2 percent). Interest earnings were adversely affected by market conditions in 2021, while federal grants show lower levels due to the ending of pandemic-related CARES funding which provided \$726.7 million to counties in 2020.

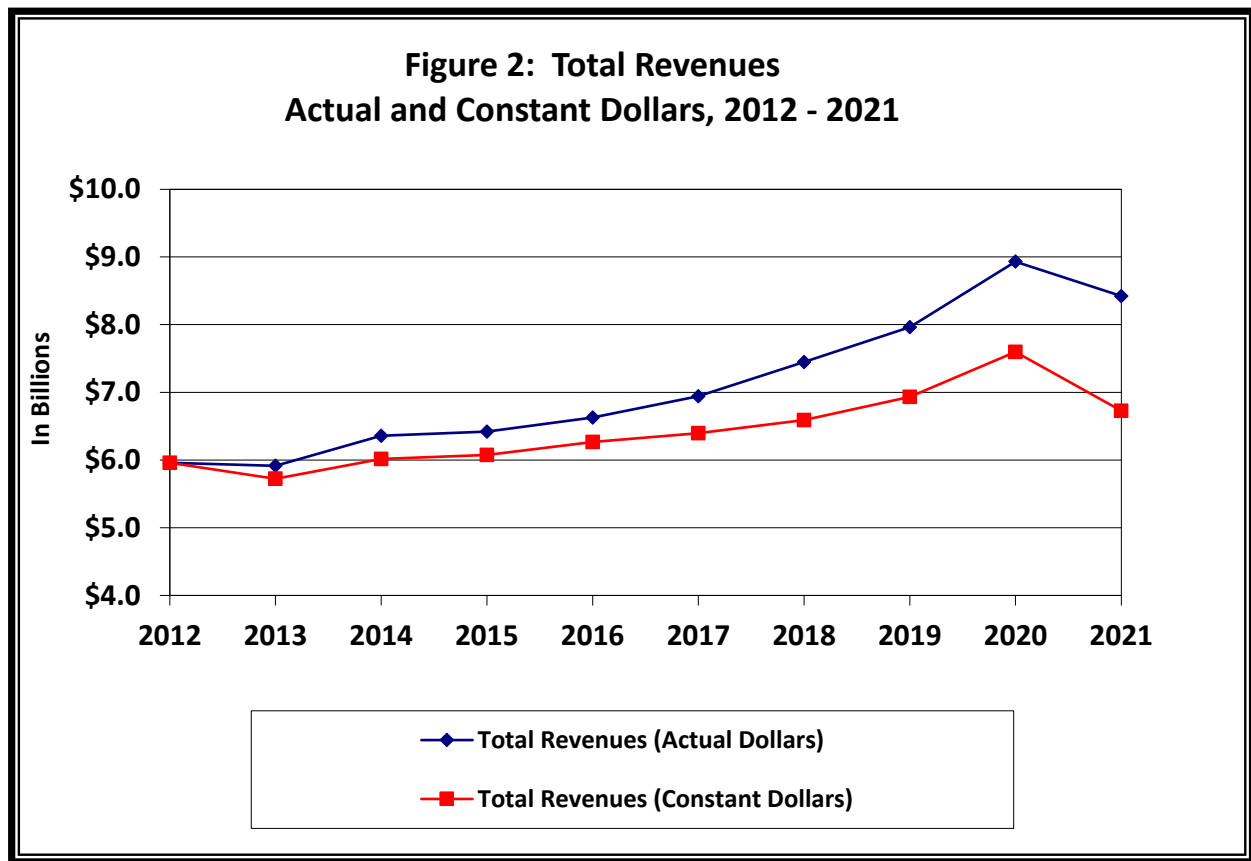
Taxes, state grants, and federal grants were the most significant sources of county revenues in 2021, accounting for 84.1 percent of total revenues. The share of total revenues derived from taxes and state grants increased, while federal grants decreased between 2020 and 2021. Figure 1 below shows the relative shares of total governmental revenues by source.



⁵The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2012 to 2021. In actual dollars, total county revenues rose 41.3 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 12.9 percent over this period.⁶



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2012 and 2021, the share of total revenues derived from taxes increased from 47.2 percent to 48.9 percent, while the share of total revenues derived from state grants slightly increased from 23.1 percent to 23.2 percent, federal grants slightly decreased from 12.2 percent to 12.0 percent, and charges for services decreased from 9.6 percent to 8.8 percent.

⁶Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, February 23, 2023) setting 2012 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2012 and 2021.

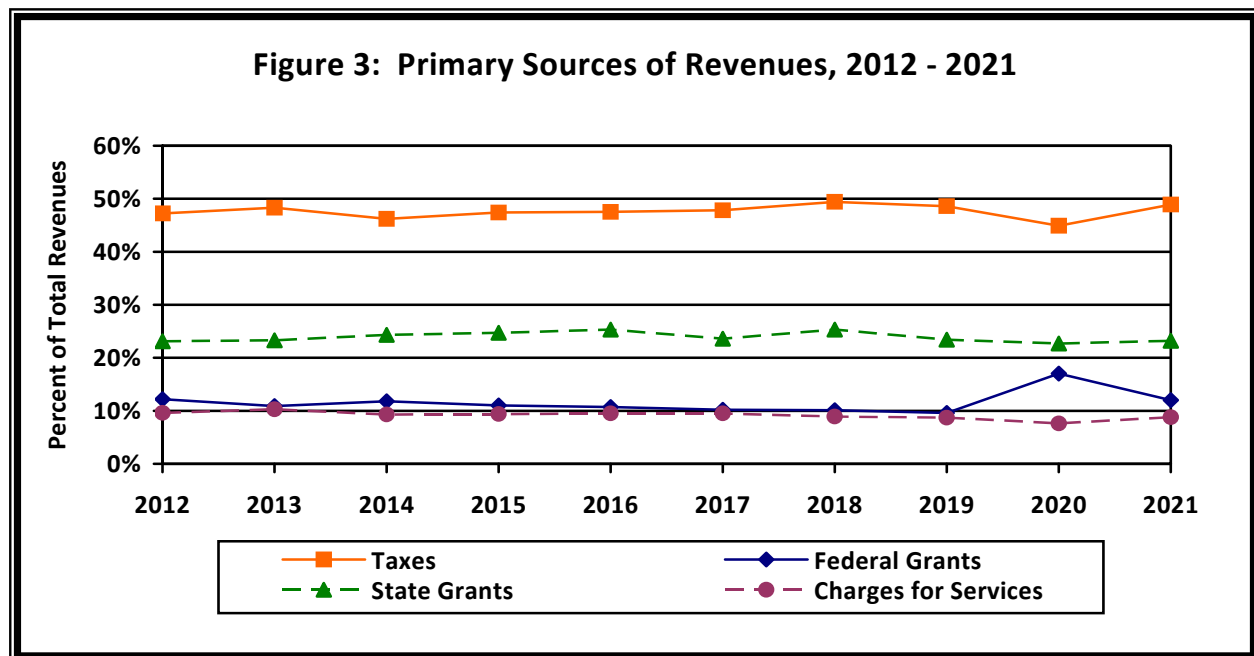


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Revenues	2012*	2016*	2017*	2021*	2012 - 16 5-Year Change	2017 - 21 5-Year Change	10-Year Change
Taxes	\$2,815,987,359	\$2,979,599,542	\$3,059,318,309	\$3,289,215,303	5.8%	7.5%	16.8%
Special Assessments	50,293,066	53,175,609	56,477,969	70,780,740	5.7%	25.3%	40.7%
Licenses and Permits	29,517,977	35,768,138	35,407,280	32,882,379	21.2%	-7.1%	11.4%
Federal Grants	725,037,627	669,800,213	653,327,633	808,323,273	-7.6%	23.7%	11.5%
State Grants	1,375,867,941	1,583,624,400	1,511,385,136	1,559,220,386	15.1%	3.2%	13.3%
Local Unit Grants	129,645,054	121,720,152	234,449,881	48,048,177	-6.1%	-79.5%	-62.9%
Charges for Services	571,095,591	595,942,788	605,562,360	591,673,079	4.4%	-2.3%	3.6%
Fines and Forfeits	7,797,024	8,687,893	7,599,462	5,005,333	11.4%	-34.1%	-35.8%
Interest Earnings	49,407,938	43,883,103	65,251,612	10,684,876	-11.2%	-83.6%	-78.4%
All Other Revenues	205,119,278	174,888,627	166,718,188	310,520,656	-14.7%	86.3%	51.4%
Total Revenues	\$5,959,768,855	\$6,267,090,463	\$6,395,497,830	\$6,726,354,200	5.2%	5.2%	12.9%

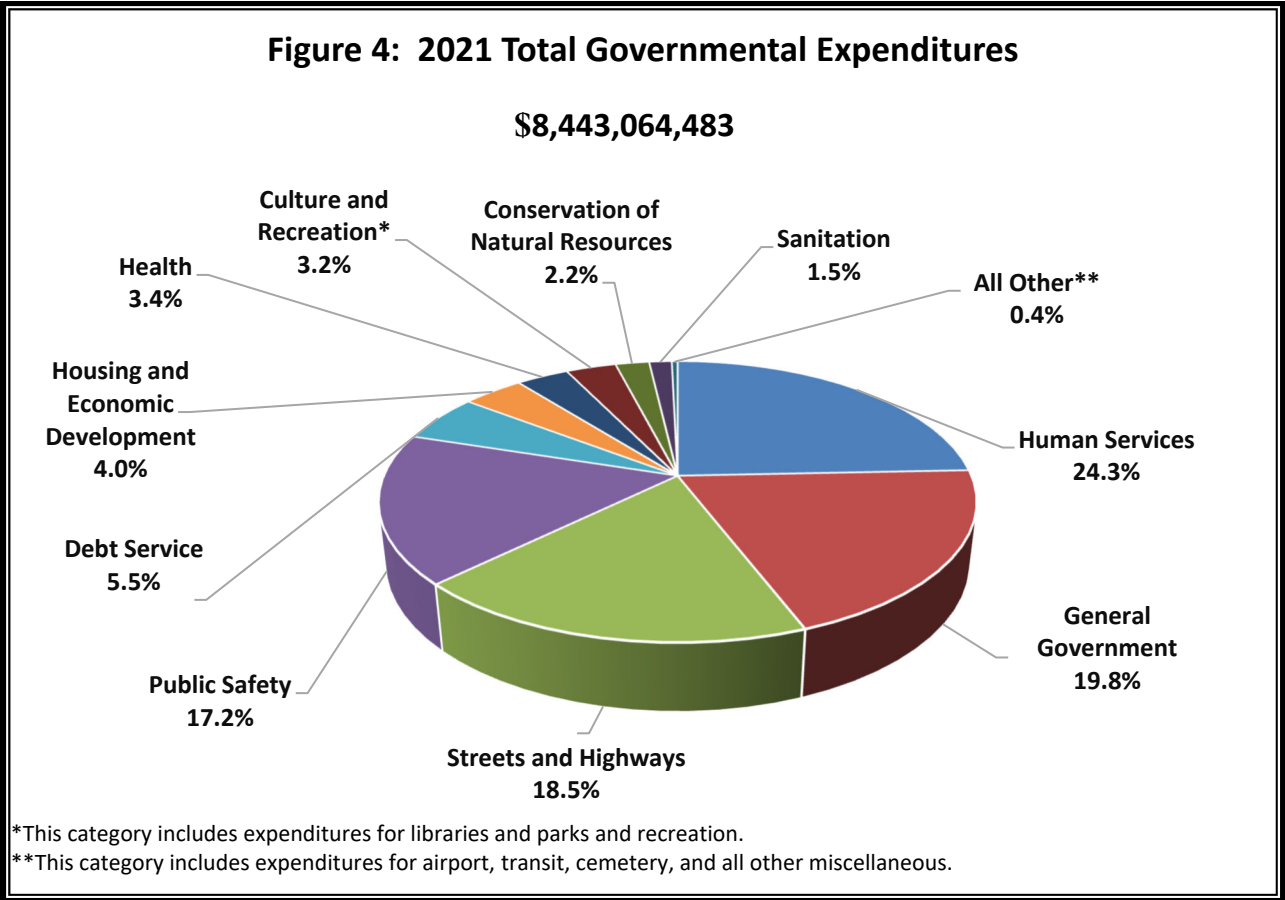
*Due to rounding, the totals may not equal the sum of the individual categories.

Governmental Fund Expenditures

Current-Year Trends

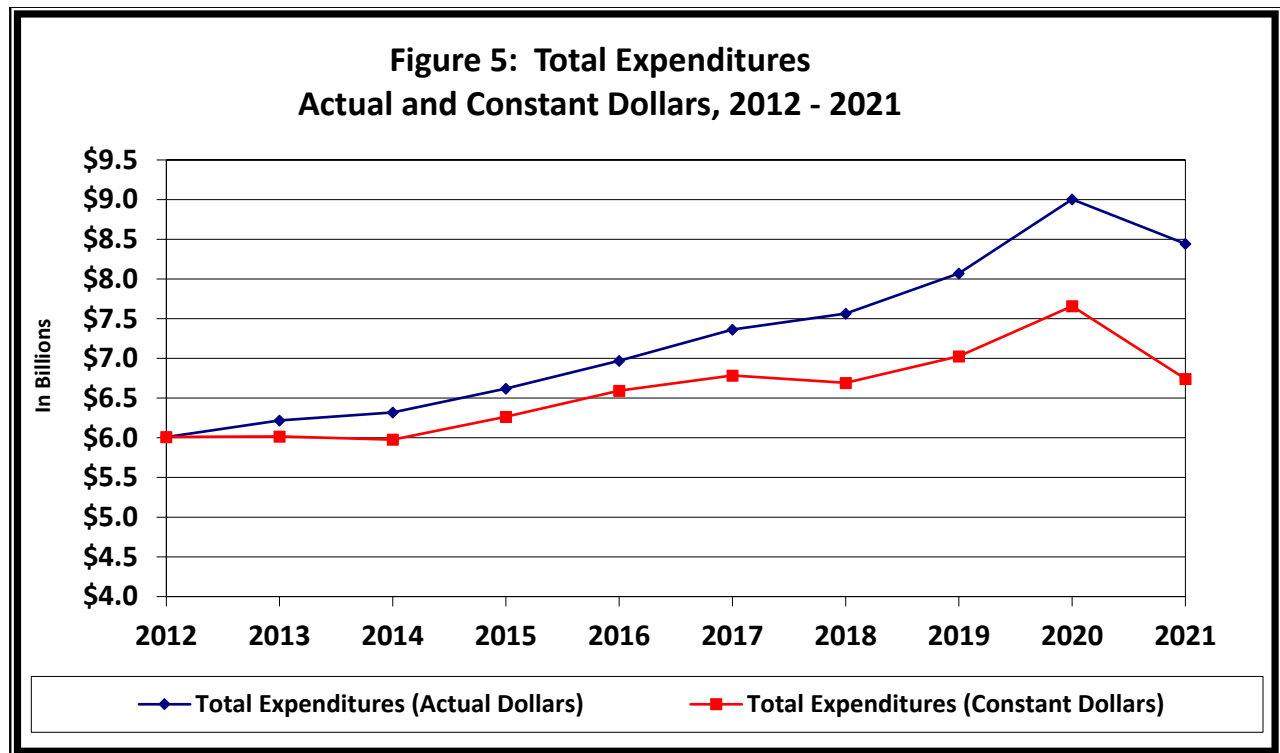
Counties reported total expenditures of \$8.4 billion in 2021. This represents a decrease of \$561.5 million, or 6.2 percent, from 2020 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large capital assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2020 and 2021, current expenditures decreased 6.4 percent to \$6.7 billion, capital outlays decreased 10.6 percent to \$1.3 billion, and debt service increased 11.8 percent to \$461.7 million.

Six 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 conservation of natural resources (20.6 percent) and debt service (11.8 percent). Counties spent less on housing and economic development (-31.3 percent), general government (-20.0 percent), culture and recreation (-12.2 percent), health (-10.2 percent), and streets and highways (-5.1 percent). See Table 1 on page 15 for greater detail. Figure 4 below shows the relative shares of total county expenditures by function.



Ten-Year Trends

In actual dollars, total expenditures increased 40.5 percent from 2012 to 2021. When adjusted for inflation, county expenditures increased 12.2 percent over the ten-year period.⁷ Figure 5 below illustrates trends in total county expenditures from 2012 to 2021 using actual and constant dollars. A comparison of the two five-year periods of 2012 to 2016 and 2017 to 2021 reveals that inflation-adjusted total expenditures increased 9.7 percent from 2012 to 2016, while from 2017 to 2021, inflation-adjusted total expenditures decreased 0.6 percent.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, general government, streets and highways, and public safety expenditures. In 2021, these four expenditure categories accounted for 79.9 percent of all county expenditures.

In constant dollars, general government increased 38.3 percent, public safety expenditures increased 9.4 percent, human services increased 8.4 percent, and streets and highways increased 8.1 percent between 2012 and 2021.

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, February 23, 2023) setting 2012 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2012 and 2021. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

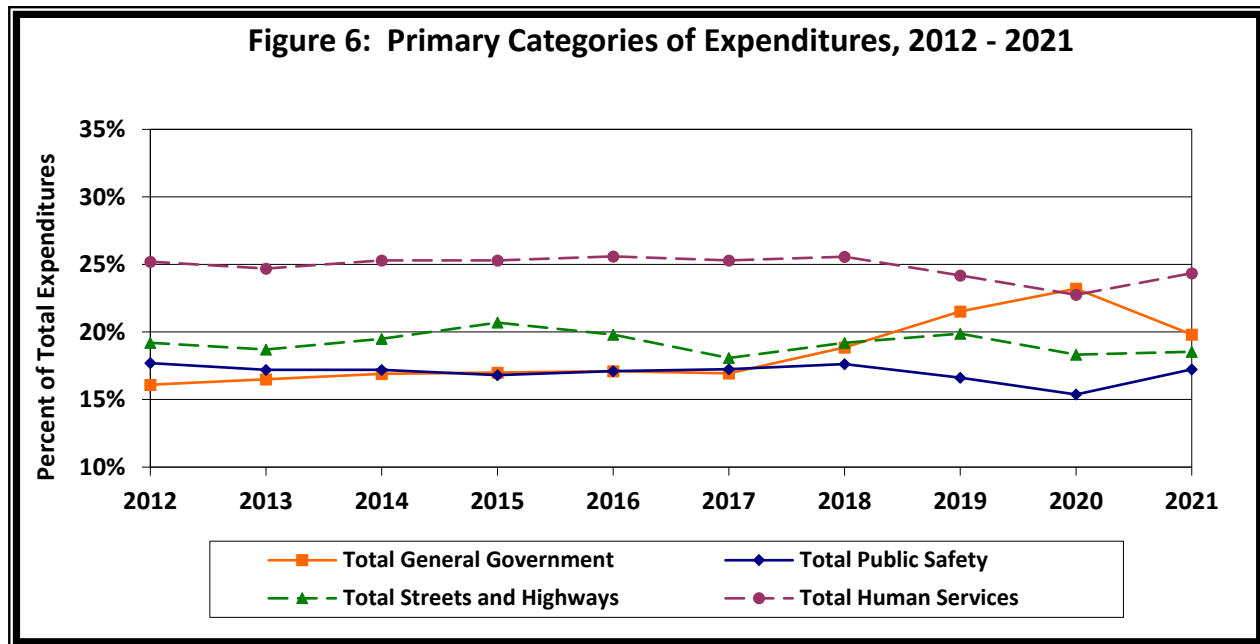


Table 2a: County Expenditures Summary (Constant Dollars), 2012 - 2021

Expenditures	2012*	2016*	2017*	2021*	2012 - 16 5-Year Change	2017 - 21 5-Year Change	10-Year Change
General Government	\$966,387,281	\$1,129,123,670	\$1,148,680,207	\$1,336,149,594	16.8%	16.3%	38.3%
Public Safety	1,062,392,276	1,126,194,371	1,169,561,448	1,162,030,459	6.0%	-0.6%	9.4%
Streets and Highways	1,156,879,620	1,307,424,541	1,226,468,841	1,250,338,679	13.0%	1.9%	8.1%
Sanitation	90,907,693	98,248,763	105,414,202	98,486,202	8.1%	-6.6%	8.3%
Human Services	1,514,020,798	1,685,826,833	1,716,610,073	1,641,743,485	11.3%	-4.4%	8.4%
Health	278,530,396	236,815,344	243,722,387	228,682,762	-15.0%	-6.2%	-17.9%
Culture and Recreation	216,816,598	262,532,799	236,076,048	217,974,585	21.1%	-7.7%	0.5%
Cons. of Natural Resources	104,411,138	118,807,582	131,013,215	146,825,703	13.8%	12.1%	40.6%
Housing and Econ. Dev.	229,660,488	177,155,966	190,328,934	266,912,275	-22.9%	40.2%	16.2%
All Other	18,272,762	27,257,336	22,807,788	25,458,192	49.2%	11.6%	39.3%
Total Debt Service	372,534,396	423,130,972	594,054,121	368,736,628	13.6%	-37.9%	-1.0%
Total Expenditures	\$6,010,813,446	\$6,592,518,177	\$6,784,737,265	\$6,743,338,564	9.7%	-0.6%	12.2%
Total Current Expenditures	\$4,704,745,446	\$5,068,367,098	\$5,152,072,604	\$5,345,834,135	7.7%	3.8%	13.6%
Total Capital Outlay	933,533,604	1,101,020,106	1,038,610,540	1,028,767,801	17.9%	-0.9%	10.2%
Total Debt Service	372,534,396	423,130,972	594,054,121	368,736,628	13.6%	-37.9%	-1.0%
Total Expenditures	\$6,010,813,446	\$6,592,518,177	\$6,784,737,265	\$6,743,338,564	9.7%	-0.6%	12.2%

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

Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2020 and 2021, capital outlays decreased \$152.4 million, or 10.6 percent, to total \$1.3 billion.

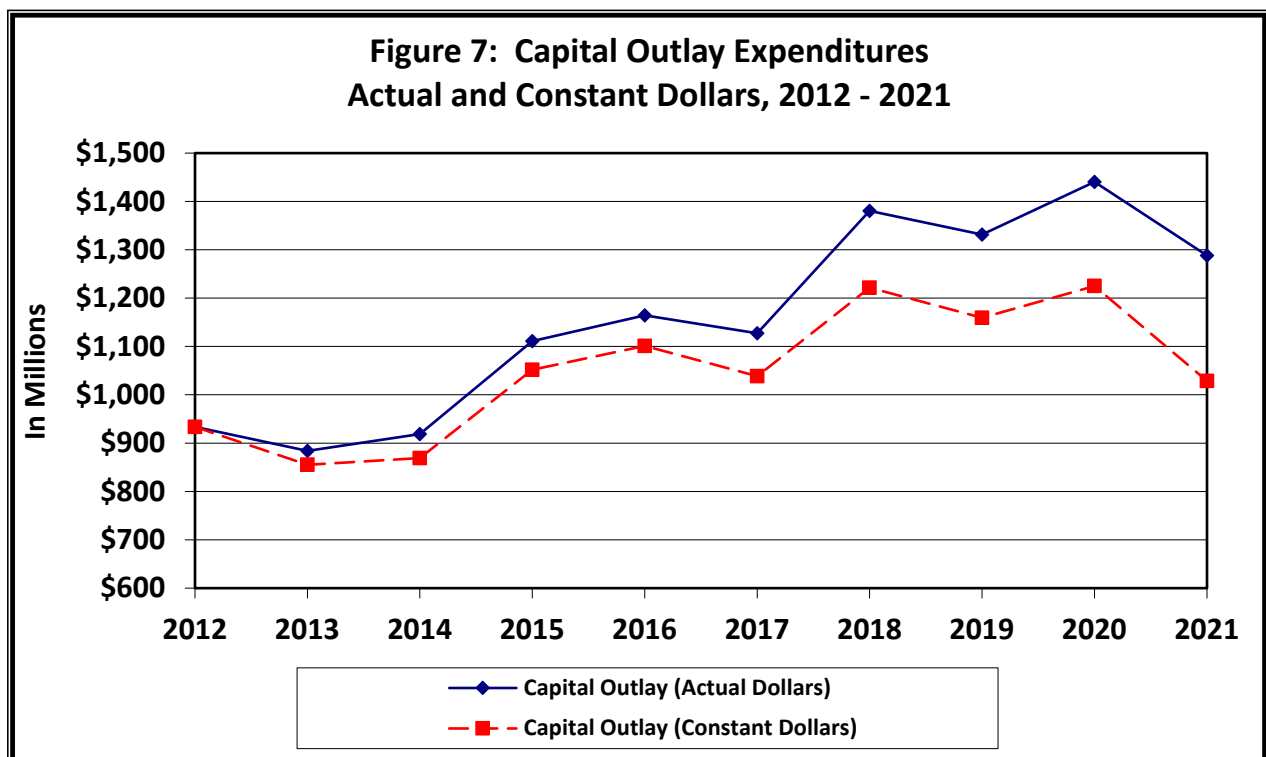
The largest category of capital outlay expenditures in 2021 was streets and highways, which represented 76.4 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 9.8 percent and 5.9 percent of total 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 2020 and 2021, the largest dollar increase in capital outlay expenditures was \$22.1 million for public safety.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 38.0 percent from 2012 to 2021. When adjusted for inflation, capital outlay expenditures increased 10.2 percent over this period. A comparison of the two five-year periods of 2012 to 2016 and 2017 to 2021 reveals that inflation-adjusted capital outlay expenditures increased 17.9 percent from 2012 to 2016, while from 2017 to 2021, inflation-adjusted capital outlay expenditures decreased 0.9 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2012 to 2021.



Outstanding Long-Term Indebtedness

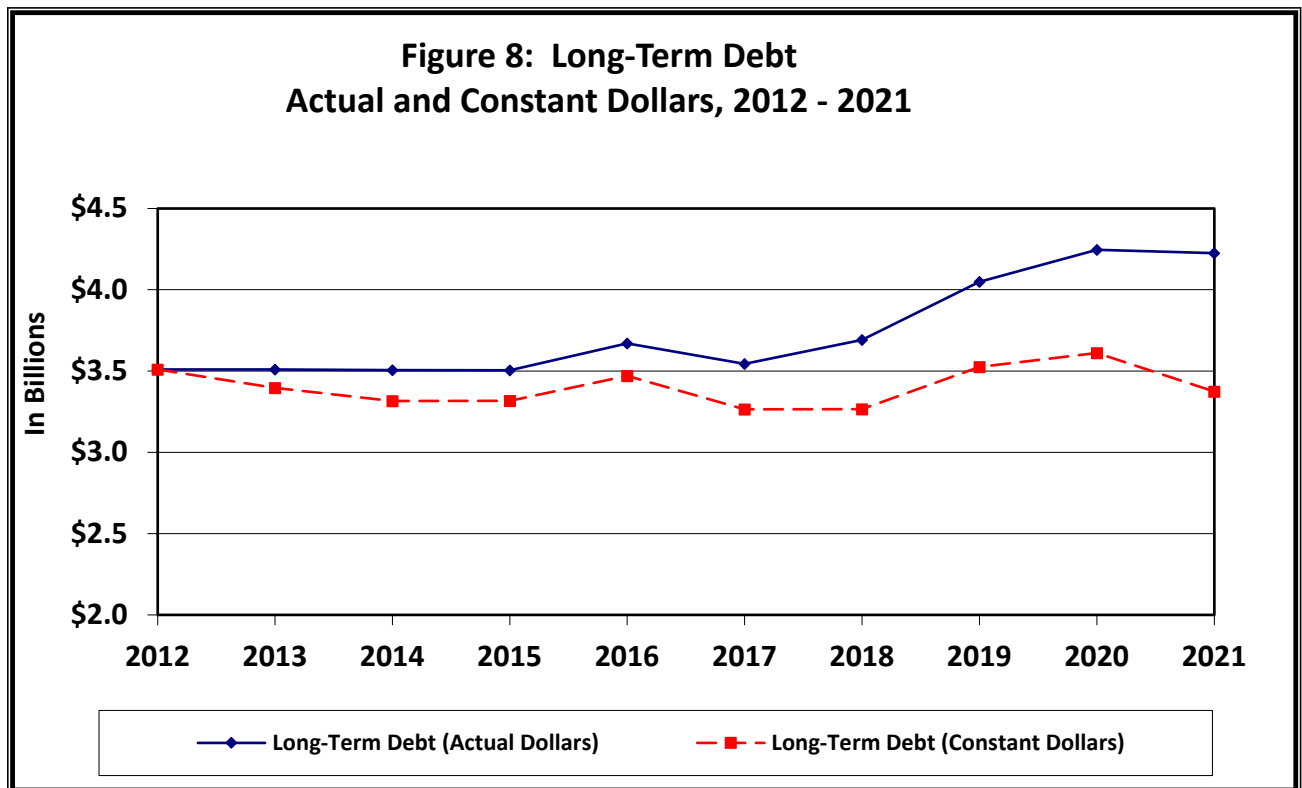
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2021, Minnesota counties reported outstanding long-term debt of \$4.2 billion.⁸ This represents a decrease of 0.5 percent from the long-term debt reported in 2020. Of the \$4.2 billion in long-term debt, \$4.0 billion was outstanding bonded debt, and \$270.0 million was other long-term debt.⁹

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 20.4 percent from 2012 to 2021. When adjusted for inflation, outstanding long-term indebtedness decreased 3.9 percent during this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2012 to 2021.



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

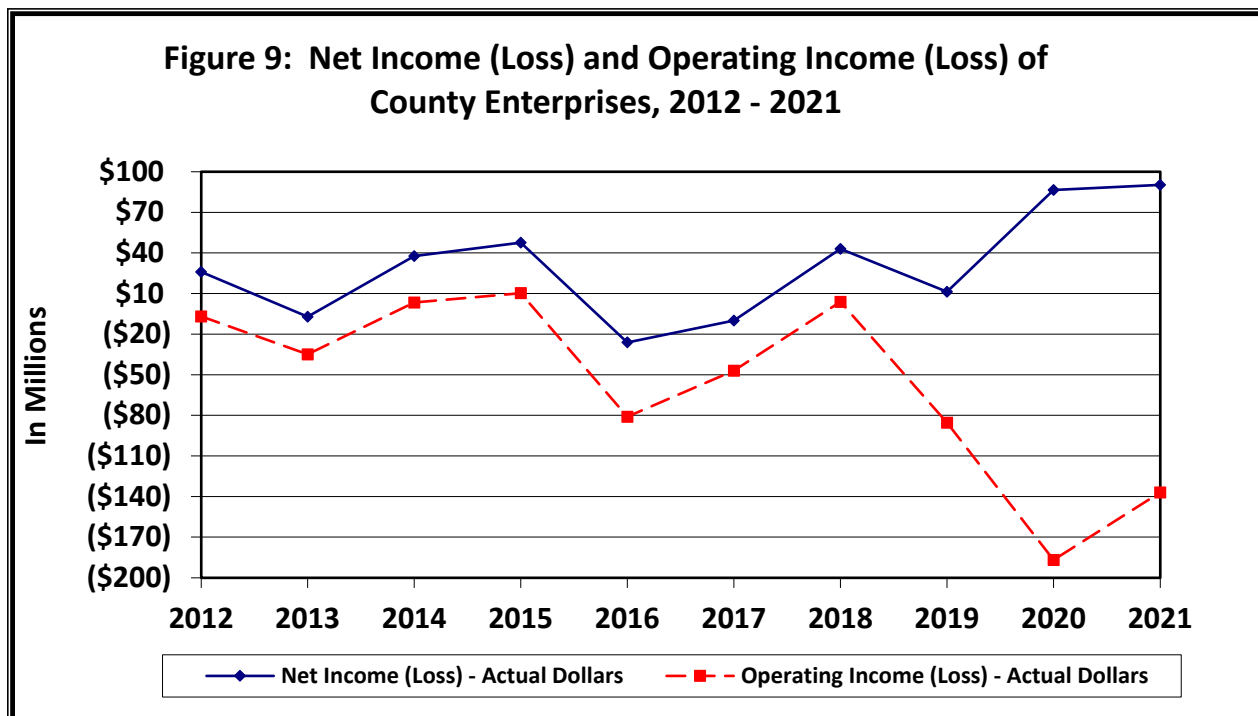
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information 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 \$137.0 million in 2021. This represents a decrease of 26.6 percent from the operating losses of \$186.8 million reported in 2020. County enterprises posted a net profit of \$90.3 million in 2021, an increase of 4.5 percent from the \$86.5 million net profit reported in 2020. The significant changes in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2021, the HCMC posted an operating loss of \$77.9 million and a net profit of \$29.1 million, compared to an operating loss of \$114.4 million and a net profit of \$26.2 million in 2020. Federal grants, including pandemic relief funds totaling \$22.4 million, contributed to HCMC's net profit in 2021.

Ten-Year Trends

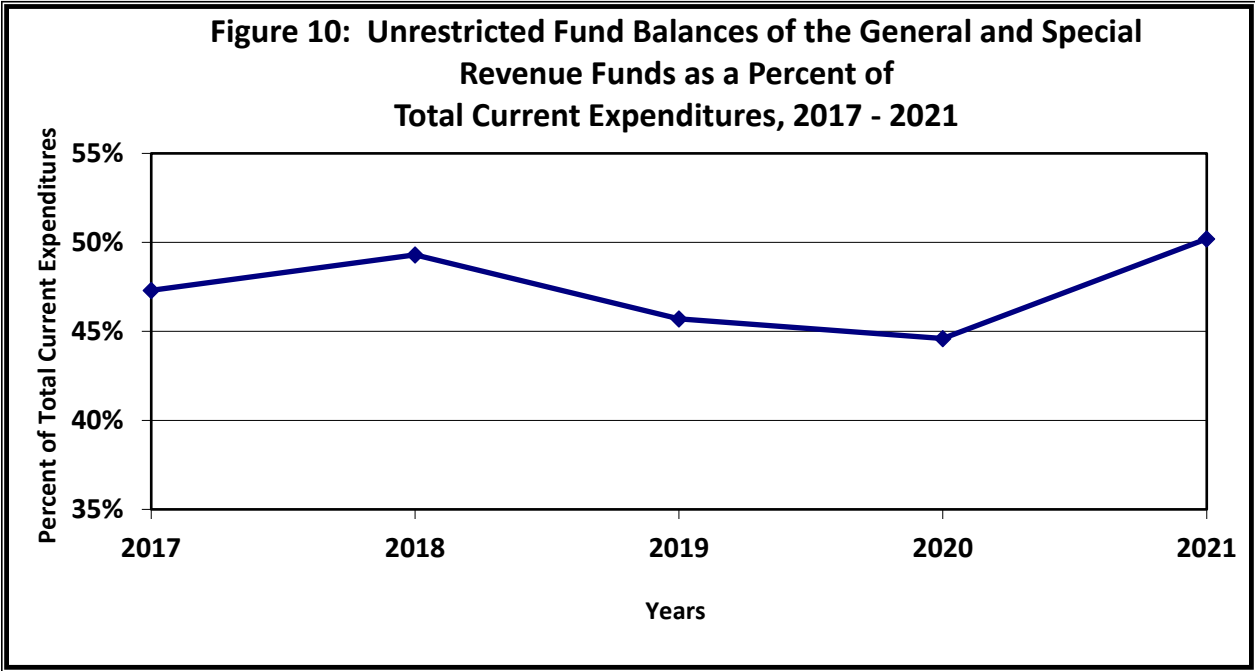
Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2012 to 2021.



Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties’ unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.4 billion in 2021. This represents an increase of 5.4 percent over 2020. 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 50.2 percent in 2021, compared to 44.6 percent in 2020. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 9.2 percent (Faribault County) to 146.0 percent (Pope 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 2017 through 2021.



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, 2017 through 2021

	2017		2018		2019		2020		2021		2020 - 21 % Increase [Decrease]	5-Year Change
Population (2021 Population Estimates) ^[1]	5,577,487		5,629,416		5,680,337		5,706,494		5,742,036		0.6%	3.0%
Net Taxable Tax Capacity	\$6,417,365,183		\$6,758,359,924		\$7,153,660,536		\$7,566,548,614		\$7,992,520,837		5.6%	24.5%
2020 Tax Levy (Payable 2021)	2,833,257,919		2,956,217,273		3,102,804,715		3,230,732,562		3,283,219,630		1.6%	15.9%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$3,320,400,533	47.8%	\$3,677,312,653	49.4%	\$3,866,993,455	48.6%	\$4,013,166,206	44.9%	\$4,118,294,912	48.9%	2.6%	24.0%
Special Assessments	61,297,799	0.9%	60,415,946	0.8%	65,025,577	0.8%	73,418,602	0.8%	88,621,733	1.1%	20.7%	44.6%
Licenses and Permits	38,428,937	0.6%	38,705,276	0.5%	39,908,237	0.5%	38,750,260	0.4%	41,170,711	0.5%	6.2%	7.1%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	96,163,592	1.4%	98,116,711	1.3%	112,299,213	1.4%	121,135,759	1.4%	124,334,026	1.5%	2.6%	29.3%
Human Services	478,123,510	6.9%	513,259,881	6.9%	506,893,018	6.4%	512,775,702	5.7%	518,486,798	6.2%	1.1%	8.4%
Disaster	10,718,235	0.2%	9,147,444	0.1%	11,103,888	0.1%	12,708,736	0.1%	33,472,175	0.4%	163.4%	212.3%
All Other*	124,077,276	1.8%	129,773,594	1.7%	130,181,633	1.6%	867,933,921	9.7%	335,776,238	4.0%	-61.3%	170.6%
Total Federal Grants	709,082,613	10.2%	750,297,630	10.1%	760,477,752	9.6%	1,514,554,118	17.0%	1,012,069,237	12.0%	-33.2%	42.7%
State Grants												
Market Value Credit	22,447,558	0.3%	22,432,469	0.3%	22,029,492	0.3%	22,070,702	0.2%	21,765,747	0.3%	-1.4%	-3.0%
County Program Aid	208,043,991	3.0%	233,808,366	3.1%	233,111,140	2.9%	259,210,831	2.9%	262,541,818	3.1%	1.3%	26.2%
Disparity Reduction Aid	9,433,882	0.1%	9,656,530	0.1%	9,584,817	0.1%	9,563,097	0.1%	9,489,674	0.1%	-0.8%	0.6%
Streets and Highways	675,567,773	9.7%	824,009,337	11.1%	813,067,099	10.2%	875,014,870	9.8%	780,462,516	9.3%	-10.8%	15.5%
Human Services	427,441,292	6.2%	447,004,977	6.0%	469,149,783	5.9%	470,550,539	5.3%	480,327,683	5.7%	2.1%	12.4%
PERA Aid	8,208,521	0.1%	9,468,943	0.1%	8,777,712	0.1%	130,238	0.0%	---	0.0%	-100.0%	-100.0%
Police Aid	22,194,404	0.3%	23,488,238	0.3%	25,082,510	0.3%	25,758,473	0.3%	25,292,571	0.3%	-1.8%	14.0%
All Other	267,029,323	3.8%	312,418,834	4.2%	279,072,226	3.5%	361,720,231	4.0%	372,357,467	4.4%	2.9%	39.4%
Total State Grants	1,640,366,744	23.6%	1,882,287,694	25.3%	1,859,874,779	23.4%	2,024,018,981	22.7%	1,952,237,476	23.2%	-3.5%	19.0%
Local Unit Grants	254,457,834	3.7%	98,144,886	1.3%	91,846,136	1.2%	110,737,874	1.2%	60,159,200	0.7%	-45.7%	-76.4%
Total Intergovernmental Revenues	\$2,603,907,191	37.5%	\$2,730,730,210	36.7%	\$2,712,198,667	34.1%	\$3,649,310,973	40.9%	\$3,024,465,913	35.9%	-17.1%	16.2%
Charges for Services	657,241,052	9.5%	659,229,338	8.9%	689,293,738	8.7%	675,980,034	7.6%	740,810,195	8.8%	9.6%	12.7%
Fines and Forfeits	8,248,000	0.1%	8,299,949	0.1%	7,572,755	0.1%	5,937,957	0.1%	6,266,977	0.1%	5.5%	-24.0%
Interest Earnings	70,820,185	1.0%	89,494,585	1.2%	193,064,667	2.4%	108,297,973	1.2%	13,378,106	0.2%	-87.6%	-81.1%
All Other Revenues	180,945,918	2.6%	184,722,835	2.5%	388,004,439	4.9%	366,889,265	4.1%	388,790,493	4.6%	6.0%	114.9%
Total Revenues	\$6,941,289,615	100.0%	\$7,448,910,792	100.0%	\$7,962,061,535	100.0%	\$8,931,751,270	100.0%	\$8,421,799,040	100.0%	-5.7%	21.3%
Other Financing Sources												
Borrowing												
Bonds Issued	644,279,681		486,454,958		697,658,630		706,980,192		385,816,332			
Other Long-Term Debt	18,969,314		7,953,099		9,707,340		11,941,373		12,318,254			
Short-Term Debt	---		---		145,046		---		346,994			
Total Borrowing	663,248,995		494,408,057		707,511,016		718,921,565		398,481,580			
Other Sources	15,095,427		21,696,005		3,861,507		5,909,824		13,950,246			
Transfers From												
- Enterprise Funds	5,419,477		10,065,574		8,660,944		7,422,276		10,303,813			
- Governmental Funds	191,462,777		272,173,010		293,160,964		312,957,116		273,215,701			
Total Revenues and Other Financing Sources	\$7,816,516,291		\$8,247,253,438		\$8,975,255,966		\$9,976,962,051		\$9,117,750,380			

Footnote: [1] The population estimates for 2021 and previous years were provided by the State Demographer. The 2020 population figure was provided by the 2020 US Census.

*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.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2017 through 2021

EXPENDITURES	2017		2018		2019		2020		2021		2020 - 21	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$1,111,068,784	15.1%	\$1,199,837,849	15.9%	\$1,553,200,648	19.2%	\$1,888,582,933	21.0%	\$1,547,346,017	18.3%	-18.1%	39.3%
- Capital Outlay	135,639,792	1.8%	226,247,962	3.0%	184,122,250	2.3%	201,758,613	2.2%	125,593,444	1.5%	-37.8%	-7.4%
Total General Government	1,246,708,576	16.9%	1,426,085,811	18.9%	1,737,322,898	21.5%	2,090,341,546	23.2%	1,672,939,461	19.8%	-20.0%	34.2%
Public Safety - Sheriff	578,284,782	7.9%	618,773,834	8.2%	638,076,714	7.9%	653,086,491	7.3%	672,381,172	8.0%	3.0%	16.3%
- Corrections	524,136,530	7.1%	531,816,169	7.0%	561,804,350	7.0%	571,614,717	6.3%	612,753,299	7.3%	7.2%	16.9%
- All Other	79,491,563	1.1%	89,034,846	1.2%	88,868,637	1.1%	106,413,187	1.2%	94,053,634	1.1%	-11.6%	18.3%
- Capital Outlay	87,458,947	1.2%	93,129,191	1.2%	52,911,905	0.7%	53,604,252	0.6%	75,743,751	0.9%	41.3%	-13.4%
Total Public Safety	1,269,371,822	17.2%	1,332,754,040	17.6%	1,341,661,606	16.6%	1,384,718,647	15.4%	1,454,931,856	17.2%	5.1%	14.6%
Streets and Highways - Administration	56,767,630	0.8%	71,925,937	1.0%	60,239,338	0.7%	72,880,215	0.8%	65,252,282	0.8%	-10.5%	14.9%
- Maintenance	454,317,395	6.2%	449,609,420	5.9%	522,461,914	6.5%	506,328,762	5.6%	516,726,480	6.1%	2.1%	13.7%
- Capital Outlay	820,050,667	11.1%	930,792,822	12.3%	1,020,826,470	12.6%	1,070,806,980	11.9%	983,520,284	11.6%	-8.2%	19.9%
Total Streets and Highways	1,331,135,692	18.1%	1,452,328,179	19.2%	1,603,527,722	19.9%	1,650,015,957	18.3%	1,565,499,046	18.5%	-5.1%	17.6%
Sanitation - Current Expenditures	102,187,168	1.4%	105,693,116	1.4%	109,693,872	1.4%	110,175,437	1.2%	118,101,557	1.4%	7.2%	15.6%
- Capital Outlay	12,223,082	0.2%	17,799,029	0.2%	12,416,738	0.2%	7,232,730	0.1%	5,209,077	0.1%	-28.0%	-57.4%
Total Sanitation	114,410,250	1.6%	123,492,145	1.6%	122,110,610	1.5%	117,408,167	1.3%	123,310,634	1.5%	5.0%	7.8%
Human Services - Income Maintenance	522,769,171	7.1%	550,521,144	7.3%	558,040,180	6.9%	592,991,142	6.6%	564,920,852	6.7%	-4.7%	8.1%
- Social Services	1,217,295,366	16.5%	1,260,401,247	16.7%	1,269,029,732	15.7%	1,324,865,749	14.7%	1,340,056,082	15.9%	1.1%	10.1%
- All Other	114,559,419	1.6%	103,563,688	1.4%	121,796,341	1.5%	129,034,453	1.4%	143,641,918	1.7%	11.3%	25.4%
- Capital Outlay	8,481,621	0.1%	19,731,676	0.3%	3,582,045	0.0%	2,209,751	0.0%	6,942,496	0.1%	214.2%	-18.1%
Total Human Services	1,863,105,577	25.3%	1,934,217,755	25.6%	1,952,448,298	24.2%	2,049,101,095	22.8%	2,055,561,348	24.3%	0.3%	10.3%
Health - Current Expenditures	261,891,622	3.6%	266,026,212	3.5%	282,136,294	3.5%	297,236,545	3.3%	279,401,638	3.3%	-6.0%	6.7%
- Capital Outlay	2,630,633	0.0%	11,624,926	0.2%	7,120,315	0.1%	21,700,627	0.2%	6,922,901	0.1%	-68.1%	163.2%
Total Health	264,521,655	3.6%	277,651,138	3.7%	289,856,609	3.6%	318,937,172	3.5%	286,324,539	3.4%	-10.2%	8.2%
Culture and Recreation												
Libraries - Current Expenditures	153,401,377	2.1%	153,438,219	2.0%	171,305,948	2.1%	164,109,254	1.8%	142,818,231	1.7%	-13.0%	-6.9%
- Capital Outlay	12,126,203	0.2%	18,060,510	0.2%	16,826,958	0.2%	6,708,465	0.1%	10,328,783	0.1%	54.0%	-14.8%
Parks and Recreation - Current Expenditures	73,944,587	1.0%	78,080,128	1.0%	84,059,461	1.0%	96,317,567	1.1%	79,701,067	0.9%	-17.3%	7.8%
- Capital Outlay	16,750,611	0.2%	9,213,446	0.1%	20,760,854	0.3%	43,618,240	0.5%	40,069,178	0.5%	-8.1%	139.2%
Total Culture and Recreation	256,222,778	3.5%	258,792,303	3.4%	292,953,221	3.6%	310,753,526	3.5%	272,917,259	3.2%	-12.2%	6.5%
Conservation of - Current Expenditures	138,401,255	1.9%	142,370,608	1.9%	148,830,503	1.8%	148,586,615	1.7%	180,624,280	2.1%	21.6%	30.5%
Natural Resources - Capital Outlay	3,792,628	0.1%	11,433,171	0.2%	2,170,566	0.0%	3,826,264	0.0%	3,210,310	0.0%	-16.1%	-15.4%
Total Conservation of Natural Resources	142,193,883	1.9%	153,803,779	2.0%	151,001,069	1.9%	152,412,879	1.7%	183,834,590	2.2%	20.6%	29.3%
Housing and Economic Development - Current Expenditures	181,420,975	2.5%	131,435,744	1.7%	163,355,160	2.0%	459,289,274	5.1%	305,679,727	3.6%	-33.4%	68.5%
- Capital Outlay	25,150,630	0.3%	38,774,793	0.5%	792,764	0.0%	27,328,591	0.3%	28,510,456	0.3%	4.3%	13.4%
Total Housing and Economic Development	206,571,605	2.8%	170,210,537	2.3%	164,147,924	2.0%	486,617,865	5.4%	334,190,183	4.0%	-31.3%	61.8%
All Other - Current Expenditures	21,812,856	0.3%	28,663,625	0.4%	25,187,257	0.3%	29,726,051	0.3%	29,846,851	0.4%	0.4%	36.8%
- Capital Outlay	2,941,349	0.0%	3,810,980	0.1%	9,502,829	0.1%	1,672,627	0.0%	2,028,333	0.0%	21.3%	-31.0%
Total All Other	24,754,205	0.3%	32,474,605	0.4%	34,690,086	0.4%	31,398,678	0.3%	31,875,184	0.4%	1.5%	28.8%
Debt Service - Principal Paid on Bonds	548,334,443	7.4%	282,803,441	3.7%	232,217,469	2.9%	256,488,987	2.8%	303,652,361	3.6%	18.4%	-44.6%
- Other Long-Term Debt	22,681,252	0.3%	14,988,675	0.2%	37,382,744	0.5%	34,503,640	0.4%	35,734,347	0.4%	3.6%	57.6%
- Interest and Fiscal Charges	73,735,005	1.0%	104,836,639	1.4%	112,134,194	1.4%	121,845,510	1.4%	122,293,675	1.4%	0.4%	65.9%
Total Current Expenditures	5,591,750,480	75.9%	5,781,191,786	76.4%	6,358,086,349	78.8%	7,151,238,392	79.4%	6,693,305,087	79.3%	-6.4%	19.7%
Total Capital Outlay	1,127,245,563	15.3%	1,380,618,506	18.3%	1,331,633,694	16.5%	1,440,467,140	16.0%	1,288,079,013	15.3%	-10.6%	14.3%
Total Debt Service	644,750,700	8.8%	402,628,755	5.3%	381,734,407	4.7%	412,838,137	4.6%	461,680,383	5.5%	11.8%	-28.4%
Total Expenditures	\$7,363,746,743	100.0%	\$7,564,439,047	100.0%	\$8,071,454,450	100.0%	\$9,004,543,669	100.0%	\$8,443,064,483	100.0%	-6.2%	14.7%
Other Financing Uses												
Debt Redemption - Refunded Bonds	232,150,804		85,548,588		85,472,709		64,605,176		34,365,332			
Other Uses	---		---		2,110,944		275,427		---			
Transfers To - Enterprise Funds	13,047,854		25,033,711		47,247,880		42,001,517		34,624,949			
- Governmental Funds	191,462,777		272,094,142		293,170,529		312,957,116		273,216,151			
Total Expenditures and Other Financing Uses	\$7,800,408,178		\$7,947,115,488		\$8,499,456,512		\$9,424,382,905		\$8,785,270,915			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2021 Population Estimates) ^[1]	16,002	366,888	35,307	46,358	41,204	5,233	69,264
Net Taxable Tax Capacity	\$32,098,351	\$386,211,688	\$62,579,737	\$41,238,068	\$36,624,701	\$12,577,829	\$93,097,972
2020 Tax Levy (Payable 2021)	15,356,853	121,262,844	22,553,568	26,055,818	20,212,562	5,259,510	39,493,402
REVENUES							
Taxes	\$15,063,799	\$165,165,888	\$26,336,959	\$33,382,435	\$24,376,054	\$5,240,021	\$47,195,515
Special Assessments	---	---	1,339,337	3,140,548	405,202	192,887	3,447,479
Licenses and Permits	630,994	1,679,518	537,480	251,039	457,615	41,866	400,145
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	199,914	6,795,397	25,619	400,307	81,632	124,385	488,468
Human Services	1,518,342	25,393,270	3,827,939	6,002,326	3,220,313	621,604	5,648,347
Disaster	57,336	421,972	35,661	41,999	161,857	31,301	557,806
All Other	551,061	15,254,654	816,806	2,010,108	737,592	133,110	2,147,100
Total Federal Grants	2,326,653	47,865,293	4,706,025	8,454,740	4,201,394	910,400	8,841,721
State Grants							
Market Value Credit	192,949	48,822	296,395	257,003	314,660	150,035	299,776
County Program Aid	853,074	19,915,329	1,315,724	6,591,041	2,657,043	510,381	3,456,399
Disparity Reduction Aid	10,541	126	1,221	403	7,441	81,591	64,252
Streets and Highways	5,596,988	37,162,467	8,197,086	8,211,292	4,549,526	3,484,258	28,966,466
Human Services	1,617,189	23,190,711	3,830,173	6,396,256	3,484,640	745,404	7,339,700
Police Aid	158,572	1,185,841	183,851	346,253	225,984	45,962	303,355
All Other	4,795,739	13,226,513	2,420,124	8,668,604	1,038,945	951,569	4,778,128
Total State Grants	13,225,052	94,729,809	16,244,574	30,470,852	12,278,239	5,969,200	45,208,076
Local Unit Grants	---	5,716,262	---	1,548,233	30,772	28,600	363,609
Total Intergovernmental Revenues	\$15,551,705	\$148,311,364	\$20,950,599	\$40,473,825	\$16,510,405	\$6,908,200	\$54,413,406
Charges for Services	2,903,705	46,503,878	7,094,870	9,117,552	2,233,872	1,077,883	12,166,050
Fines and Forfeits	53,222	587,135	63,311	139,702	52,491	1,270	343,333
Interest Earnings	(85,301)	(1,462,085)	46,498	123,357	142,489	14,837	(134,786)
All Other Revenues	2,602,164	8,235,324	2,095,584	3,047,546	377,212	368,304	1,309,316
Total Revenues	\$36,720,288	\$369,021,022	\$58,464,638	\$89,676,004	\$44,555,340	\$13,845,268	\$119,140,458
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	2,510,555	3,070,000	---
Other Long-Term Debt	46,382	---	---	242,793	---	---	166,536
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	46,382	---	---	242,793	2,510,555	3,070,000	166,536
Other Sources	37,115	---	771,267	127,373	59,126	220,655	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	310,000
- Governmental Funds	1,871,305	32,187,967	---	3,343,247	2,276,354	211,316	1,211,297
Total Revenues and Other Financing Sources	\$38,675,090	\$401,208,989	\$59,235,905	\$93,389,417	\$49,401,375	\$17,347,239	\$120,828,291

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$6,332,792	\$55,359,439	\$6,235,348	\$14,820,191	\$6,752,816	\$2,270,267	\$13,699,511
	- Capital Outlay	249,578	193,868	917,284	201,267	6,154	77,046	3,149,115
	Total General Government	6,582,370	55,553,307	7,152,632	15,021,458	6,758,970	2,347,313	16,848,626
Public Safety	- Sheriff	2,843,691	48,906,434	4,569,144	6,082,885	4,700,203	1,112,502	6,936,154
	- Corrections	3,782,210	26,615,280	4,374,434	5,619,011	4,258,998	51,488	7,157,753
	- All Other	149,783	5,008,056	193,186	1,383,222	221,616	95,913	310,401
	- Capital Outlay	121,489	2,346,273	538,937	485,049	169,811	49,658	1,324,976
	Total Public Safety	6,897,173	82,876,043	9,675,701	13,570,167	9,350,628	1,309,561	15,729,284
Streets and Highways	- Administration	597,231	1,161,987	517,807	3,150,812	445,958	515,153	392,522
	- Maintenance	5,058,593	17,011,187	5,730,616	3,234,410	3,795,598	2,081,003	9,053,466
	- Construction	6,168,734	32,288,666	7,877,194	4,731,554	3,414,187	1,782,108	25,264,405
	- Other Capital Outlay	899,901	700,796	914,133	965,820	1,345,497	2,100,515	2,325,067
	Total Streets and Highways	12,724,459	51,162,636	15,039,750	12,082,596	9,001,240	6,478,779	37,035,460
Sanitation	- Current Expenditures	373,614	4,395,851	4,533,641	4,915,046	382,244	227,340	1,178,043
	- Capital Outlay	14,707	568,106	380,730	129,884	---	---	---
	Total Sanitation	388,321	4,963,957	4,914,371	5,044,930	382,244	227,340	1,178,043
Human Services	- Income Maintenance	1,781,496	29,225,051	3,637,951	7,564,137	4,104,523	831,084	6,913,670
	- Social Services	3,694,461	51,670,150	10,338,603	18,628,515	7,754,374	2,001,154	18,819,737
	- All Other	---	---	193,260	---	---	---	---
	- Capital Outlay	103,179	---	---	27,410	106,175	23,200	77,876
	Total Human Services	5,579,136	80,895,201	14,169,814	26,220,062	11,965,072	2,855,438	25,811,283
Health	- Current Expenditures	908,889	9,428,149	1,947,600	2,327,980	1,274,723	144,985	3,137,217
	- Capital Outlay	14,144	29,636	---	---	13,278	---	---
	Total Health	923,033	9,457,785	1,947,600	2,327,980	1,288,001	144,985	3,137,217
Culture and Recreation								
Libraries	- Current Expenditures	295,116	9,188,334	401,865	390,729	531,834	78,308	1,243,672
	- Capital Outlay	---	364,480	290,415	---	---	---	20,167
Parks and Recreation	- Current Expenditures	789,388	11,112,152	315,557	634,595	78,058	79,606	941,444
	- Capital Outlay	72,252	2,644,555	9,200	40,249	---	6,479	126,597
	Total Culture and Recreation	1,156,756	23,309,521	1,017,037	1,065,573	609,892	164,393	2,331,880
Conservation of Natural Resources	- Current Expenditures	2,875,261	557,099	1,350,984	2,042,079	834,403	539,448	3,972,796
	- Capital Outlay	71,891	---	---	39,675	---	---	128,977
	Total Conservation of Natural Resources	2,947,152	557,099	1,350,984	2,081,754	834,403	539,448	4,101,773
Housing and Economic Development	- Current Expenditures	457,811	9,573,959	985,932	1,797,330	1,304,222	390,659	1,535,414
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	457,811	9,573,959	985,932	1,797,330	1,304,222	390,659	1,535,414
All Other	- Current Expenditures	28,707	1,677,763	591,289	---	---	---	---
	- Capital Outlay	---	---	75,069	---	---	---	---
	Total All Other	28,707	1,677,763	666,358	---	---	---	---
Debt Service	- Principal Paid on Bonds	385,000	13,470,000	780,000	1,625,000	930,000	340,000	3,085,000
	- Other Long-Term Debt	34,865	1,758,671	---	21,636	36,516	---	210,398
	- Interest and Fiscal Charges	320,790	3,297,901	292,738	182,114	189,125	356,238	938,792
	<i>Total Current Expenditures</i>	<i>29,969,043</i>	<i>280,890,891</i>	<i>45,917,217</i>	<i>72,590,942</i>	<i>36,439,570</i>	<i>10,418,910</i>	<i>75,291,800</i>
	<i>Total Capital Outlay</i>	<i>7,715,875</i>	<i>39,136,380</i>	<i>11,002,962</i>	<i>6,620,908</i>	<i>5,055,102</i>	<i>4,039,006</i>	<i>32,417,180</i>
	<i>Total Debt Service</i>	<i>740,655</i>	<i>18,526,572</i>	<i>1,072,738</i>	<i>1,828,750</i>	<i>1,155,641</i>	<i>696,238</i>	<i>4,234,190</i>
	Total Expenditures	\$38,425,573	\$338,553,843	\$57,992,917	\$81,040,600	\$42,650,313	\$15,154,154	\$111,943,170
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	194,828	8,936,846	42,846	---	---	---	145,858
	- Governmental Funds	1,871,305	32,187,967	---	3,343,247	2,276,354	211,316	1,211,297
	Total Expenditures and Other Financing Uses	\$40,491,706	\$379,678,656	\$58,035,763	\$84,383,847	\$44,926,667	\$15,365,470	\$113,300,325
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$12,563,427	\$45,956,690	\$12,351,861	\$24,458,558	\$9,716,186	\$6,180,173	\$31,800,044
Special Revenue Funds Unrestricted Fund Balance		8,185,299	114,718,049	11,326,305	8,872,595	10,146,045	3,554,347	22,714,639
Total		\$20,748,726	\$160,674,739	\$23,678,166	\$33,331,153	\$19,862,231	\$9,734,520	\$54,514,683
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		69.2%	57.2%	51.6%	45.9%	54.5%	93.4%	72.4%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2021 Population Estimates) ^[1]	25,790	36,529	108,891	30,784	12,498	57,291	65,512
Net Taxable Tax Capacity	\$33,553,192	\$34,940,369	\$159,157,722	\$76,778,846	\$25,053,026	\$65,966,871	\$70,641,581
2020 Tax Levy (Payable 2021)	14,004,152	28,419,518	55,119,896	23,404,670	11,309,160	42,345,089	36,672,663
REVENUES							
Taxes	\$16,637,828	\$32,459,829	\$73,910,820	\$27,293,387	\$11,426,523	\$47,021,815	\$38,118,709
Special Assessments	1,009,668	595,222	315,903	1,879,376	873,939	281,952	542,356
Licenses and Permits	91,802	108,764	843,134	494,925	52,065	1,139,261	282,724
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,198,188	4,904,676	13,967,280	509,259	151,522	4,148,749	1,149,896
Human Services	2,679,811	4,566,515	5,694,753	3,351,420	1,956,647	3,210,077	5,726,790
Disaster	27,225	260,313	83,581	67,971	170,439	55,170	30
All Other	2,966,568	4,317,894	10,034,769	2,979,414	302,375	898,518	1,060,180
Total Federal Grants	7,871,792	14,049,398	29,780,383	6,908,064	2,580,983	8,312,514	7,936,896
State Grants							
Market Value Credit	371,209	202,559	216,133	167,135	195,290	256,283	228,449
County Program Aid	1,257,535	2,369,835	3,943,892	1,359,291	639,149	3,160,677	3,878,961
Disparity Reduction Aid	27,051	371,707	2,314	7,506	67,566	4,574	13,158
Streets and Highways	7,444,105	7,762,157	24,360,921	7,470,211	3,333,422	7,000,841	8,238,562
Human Services	3,088,444	4,679,440	8,056,799	4,180,718	1,453,655	3,116,591	6,100,729
Police Aid	91,926	216,791	630,457	450,073	101,118	386,088	312,547
All Other	1,580,181	2,969,824	3,871,248	4,111,541	774,324	2,013,881	5,085,638
Total State Grants	13,860,451	18,572,313	41,081,764	17,746,475	6,564,524	15,938,935	23,858,044
Local Unit Grants	140,713	1,497,251	3,611,587	40,816	171,635	---	---
Total Intergovernmental Revenues	\$21,872,956	\$34,118,962	\$74,473,734	\$24,695,355	\$9,317,142	\$24,251,449	\$31,794,940
Charges for Services	4,913,658	5,722,813	26,863,213	5,563,612	1,355,888	4,428,015	2,977,388
Fines and Forfeits	4,448	64,310	216,725	10,472	21,447	137,450	101,068
Interest Earnings	(8,362)	24,872	(607,966)	(150,329)	26,905	(88,732)	(193,048)
All Other Revenues	773,581	2,348,216	1,380,116	3,914,689	683,085	3,238,037	1,009,658
Total Revenues	\$45,295,579	\$75,442,988	\$177,395,679	\$63,701,487	\$23,756,994	\$80,409,247	\$74,633,795
Other Financing Sources							
Borrowing							
Bonds Issued	---	10,746,063	---	---	---	---	3,433,888
Other Long-Term Debt	29,914	---	89,521	---	218,442	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	29,914	10,746,063	89,521	---	218,442	---	3,433,888
Other Sources	---	---	161,306	52,956	74,000	66,066	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	120,000
- Governmental Funds	52,863	2,475,532	9,959,789	2,865,698	---	4,220,149	892,730
Total Revenues and Other Financing Sources	\$45,378,356	\$88,664,583	\$187,606,295	\$66,620,141	\$24,049,436	\$84,695,462	\$79,080,413

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$6,062,842	\$10,576,569	\$24,421,531	\$7,704,313	\$4,026,834	\$17,668,515	\$11,157,339
	- Capital Outlay	206,757	322,605	1,129,971	1,111,342	42,335	1,217,780	2,748,660
	Total General Government	6,269,599	10,899,174	25,551,502	8,815,655	4,069,169	18,886,295	13,905,999
Public Safety	- Sheriff	2,605,906	5,270,636	15,216,121	7,840,559	1,532,374	7,303,918	5,898,480
	- Corrections	3,485,740	4,730,229	7,004,217	3,849,569	1,657,927	5,324,790	7,392,922
	- All Other	341,163	314,862	567,806	469,215	178,559	267,274	264,811
	- Capital Outlay	418,545	1,352,579	649,325	1,104,737	124,531	211,276	812,437
	Total Public Safety	6,851,354	11,668,306	23,437,469	13,264,080	3,493,391	13,107,258	14,368,650
Streets and Highways	- Administration	2,345,785	769,209	731,132	913,080	266,663	425,612	731,925
	- Maintenance	1,592,063	6,337,834	10,630,816	6,625,277	3,345,920	8,055,236	6,187,493
	- Construction	10,311,811	10,419,474	55,478,707	6,993,874	1,597,733	11,621,587	5,184,918
	- Other Capital Outlay	42,575	1,268,820	3,408,938	588,969	649,941	420,223	1,129,667
	Total Streets and Highways	14,292,234	18,795,337	70,249,593	15,121,200	5,860,257	20,522,658	13,234,003
Sanitation	- Current Expenditures	1,635,260	2,128,773	2,217,805	3,262,530	430,672	466,307	---
	- Capital Outlay	1,335,360	---	192,424	---	---	---	---
	Total Sanitation	2,970,620	2,128,773	2,410,229	3,262,530	430,672	466,307	---
Human Services	- Income Maintenance	3,120,162	5,503,027	5,240,200	5,371,147	1,920,203	3,422,099	6,249,092
	- Social Services	6,467,288	12,693,298	26,518,863	7,345,981	5,611,807	8,996,343	17,769,416
	- All Other	841,085	457,495	---	164,724	---	---	---
	- Capital Outlay	16,965	---	31,603	---	26,699	---	26,744
	Total Human Services	10,445,500	18,653,820	31,790,666	12,881,852	7,558,709	12,418,442	24,045,252
Health	- Current Expenditures	1,828,486	2,424,499	3,254,928	2,028,935	174,416	1,968,526	---
	- Capital Outlay	2,630	---	12,963	---	---	---	---
	Total Health	1,831,116	2,424,499	3,267,891	2,028,935	174,416	1,968,526	---
Culture and Recreation								
Libraries	- Current Expenditures	83,500	149,490	4,386,029	---	254,650	657,540	301,615
	- Capital Outlay	---	---	6,630	---	---	---	---
Parks and Recreation	- Current Expenditures	342,497	360,097	1,550,680	37,000	114,574	381,559	227,163
	- Capital Outlay	63,546	---	6,748,066	---	---	141,599	---
	Total Culture and Recreation	489,543	509,587	12,691,405	37,000	369,224	1,180,698	528,778
Conservation of Natural Resources	- Current Expenditures	1,370,971	1,245,296	2,703,456	2,643,359	1,501,626	896,941	586,410
	- Capital Outlay	2,134	92,358	25,168	17,032	---	---	1,800
	Total Conservation of Natural Resources	1,373,105	1,337,654	2,728,624	2,660,391	1,501,626	896,941	588,210
Housing and Economic Development	- Current Expenditures	493,756	1,242,703	4,739,190	1,929,087	299,100	174,416	1,861,876
	- Capital Outlay	---	---	79,187	---	---	---	---
	Total Housing and Economic Development	493,756	1,242,703	4,818,377	1,929,087	299,100	174,416	1,861,876
All Other	- Current Expenditures	5,322	196,091	---	---	32,724	---	---
	- Capital Outlay	---	767,552	---	---	---	---	---
	Total All Other	5,322	963,643	---	---	32,724	---	---
Debt Service	- Principal Paid on Bonds	465,000	1,255,000	2,345,000	---	---	3,405,000	2,645,000
	- Other Long-Term Debt	28,370	---	1,192,937	---	107,256	212,926	17,010
	- Interest and Fiscal Charges	84,225	548,231	456,681	---	11,213	1,269,747	1,749,522
	<i>Total Current Expenditures</i>	<i>32,621,826</i>	<i>54,400,108</i>	<i>109,182,774</i>	<i>50,184,776</i>	<i>21,348,049</i>	<i>56,009,076</i>	<i>58,628,542</i>
	<i>Total Capital Outlay</i>	<i>12,400,323</i>	<i>14,223,388</i>	<i>67,762,982</i>	<i>9,815,954</i>	<i>2,441,239</i>	<i>13,612,465</i>	<i>9,904,226</i>
	<i>Total Debt Service</i>	<i>577,595</i>	<i>1,803,231</i>	<i>3,994,618</i>	<i>---</i>	<i>118,469</i>	<i>4,887,673</i>	<i>4,411,532</i>
	Total Expenditures	\$45,599,744	\$70,426,727	\$180,940,374	\$60,000,730	\$23,907,757	\$74,509,214	\$72,944,300
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	1,649,996
	- Governmental Funds	52,863	2,475,532	9,959,789	2,865,698	---	4,220,149	892,730
	Total Expenditures and Other Financing Uses	\$45,652,607	\$72,902,259	\$190,900,163	\$62,866,428	\$23,907,757	\$78,729,363	\$75,487,026
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$9,178,696	\$18,560,132	\$36,035,808	\$26,853,207	\$3,453,624	\$31,620,358	\$6,699,155
Special Revenue Funds Unrestricted Fund Balance		9,258,640	19,308,593	18,494,167	20,467,404	15,016,285	15,200,706	14,699,607
	Total	\$18,437,336	\$37,868,725	\$54,529,975	\$47,320,611	\$18,469,909	\$46,821,064	\$21,398,762
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		56.5%	69.6%	49.9%	94.3%	86.5%	83.6%	36.5%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE*</i>	<i>DOUGLAS</i>
Population (2021 Population Estimates) ^[1]	8,616	5,629	11,685	67,887	443,692	20,959	39,578
Net Taxable Tax Capacity	\$13,622,894	\$17,853,667	\$29,369,843	\$124,385,082	\$566,712,765	\$33,007,554	\$64,039,285
2020 Tax Levy (Payable 2021)	8,090,175	10,966,536	11,352,793	41,073,805	128,367,811	15,194,554	29,142,776
REVENUES							
Taxes	\$7,877,406	\$14,564,032	\$11,953,455	\$52,360,703	\$173,505,670	\$---	\$33,481,970
Special Assessments	509,985	437,822	436,841	637,538	---	---	237,382
Licenses and Permits	32,043	212,808	45,766	1,996,564	2,555,018	---	436,103
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,223,105	138,747	2,003,399	1,226,349	3,470,411	---	969,356
Human Services	1,054,996	1,105,449	---	5,857,480	28,145,425	---	2,680,524
Disaster	28,490	95,784	18,135	287,077	1,355,216	---	6,192
All Other	1,034,471	2,324,168	7,884	1,117,958	24,953,529	---	849,666
Total Federal Grants	4,341,062	3,664,148	2,029,418	8,488,864	57,924,581	---	4,505,738
State Grants							
Market Value Credit	216,197	4,997	262,754	154,384	131,261	---	304,977
County Program Aid	795,338	522,171	652,068	2,620,116	20,320,557	---	1,728,864
Disparity Reduction Aid	42,075	3,157	43,179	14,086	1,681	---	5,607
Streets and Highways	6,209,472	3,557,024	6,741,734	7,773,160	57,872,657	---	6,287,491
Human Services	731,034	409,726	---	6,268,407	10,602,864	---	2,252,231
Police Aid	91,926	138,845	92,692	360,042	752,259	---	320,974
All Other	1,257,348	3,256,162	1,233,050	4,372,868	31,175,319	---	2,394,376
Total State Grants	9,343,390	7,892,082	9,025,477	21,563,063	120,856,598	---	13,294,520
Local Unit Grants	7,500	117,210	6,563	32,290	5,737,084	---	---
Total Intergovernmental Revenues	\$13,691,952	\$11,673,440	\$11,061,458	\$30,084,217	\$184,518,263	\$---	\$17,800,258
Charges for Services	2,800,067	1,673,526	1,004,235	7,105,053	35,055,286	---	3,616,884
Fines and Forfeits	1,485	1,958	12,598	55,678	100,255	---	82,015
Interest Earnings	21,527	(6,883)	116,354	(142,647)	(1,739,402)	---	568,968
All Other Revenues	1,254,212	661,264	811,138	3,985,906	4,223,229	---	1,160,949
Total Revenues	\$26,188,677	\$29,217,967	\$25,441,845	\$96,083,012	\$398,218,319	\$---	\$57,384,529
Other Financing Sources							
Borrowing							
Bonds Issued	---	6,132,183	---	---	---	---	1,135,643
Other Long-Term Debt	---	225,920	388,519	---	---	---	68,272
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	6,358,103	388,519	---	---	---	1,203,915
Other Sources	---	---	1,005	57,830	247,244	---	142,349
Transfers From - Enterprise Funds	---	---	---	134,036	626,485	---	---
- Governmental Funds	158,138	1,886,661	1,182,500	1,341,233	14,259,533	---	1,037,028
Total Revenues and Other Financing Sources	\$26,346,815	\$37,462,731	\$27,013,869	\$97,616,111	\$413,351,581	\$---	\$59,767,821

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE*	DOUGLAS
General Government	- Current Expenditures	\$2,774,169	\$4,878,957	\$3,814,466	\$16,301,272	\$93,833,061	\$---	\$10,298,361
	- Capital Outlay	26,179	91,838	121,180	114,011	11,660,400	---	4,669,589
	Total General Government	2,800,348	4,970,795	3,935,646	16,415,283	105,493,461	---	14,967,950
Public Safety	- Sheriff	1,136,313	2,739,002	1,466,714	8,912,320	26,069,900	---	6,169,000
	- Corrections	1,459,863	572,048	1,434,974	9,692,050	20,996,780	---	4,640,936
	- All Other	56,631	375,933	152,090	524,938	1,469,828	---	163,816
	- Capital Outlay	78,929	444,967	128,445	912,460	---	---	295,342
	Total Public Safety	2,731,736	4,131,950	3,182,223	20,041,768	48,536,508	---	11,269,094
Streets and Highways	- Administration	503,071	481,560	435,984	591,480	2,870,188	---	322,558
	- Maintenance	2,086,700	3,413,749	3,311,381	7,121,918	17,171,774	---	5,372,227
	- Construction	6,037,137	1,629,785	5,963,259	11,856,674	72,451,180	---	8,874,106
	- Other Capital Outlay	347,932	263,875	536,173	484,604	3,079,273	---	442,601
	Total Streets and Highways	8,974,840	5,788,969	10,246,797	20,054,676	95,572,415	---	15,011,492
Sanitation	- Current Expenditures	972,754	633,521	376,513	1,113,500	6,898,702	---	---
	- Capital Outlay	20,701	24,225	43,155	---	---	---	---
	Total Sanitation	993,455	657,746	419,668	1,113,500	6,898,702	---	---
Human Services	- Income Maintenance	1,798,015	1,016,747	---	7,546,409	29,726,679	---	3,615,109
	- Social Services	1,947,965	2,275,436	---	14,453,031	82,588,364	---	6,462,510
	- All Other	---	---	2,896,726	27,496	2,127,468	---	---
	- Capital Outlay	---	---	---	---	---	---	13,295
	Total Human Services	3,745,980	3,292,183	2,896,726	22,026,936	114,442,511	---	10,090,914
Health	- Current Expenditures	1,475,341	639,316	15,966	1,479,733	12,163,647	---	437,938
	- Capital Outlay	64,500	---	---	---	---	---	---
	Total Health	1,539,841	639,316	15,966	1,479,733	12,163,647	---	437,938
Culture and Recreation								
Libraries	- Current Expenditures	108,780	201,029	63,720	509,127	13,980,723	---	1,154,672
	- Capital Outlay	---	---	---	---	---	---	8,849
Parks and Recreation	- Current Expenditures	353,004	837,777	382,392	112,510	6,813,443	---	850,746
	- Capital Outlay	---	---	23,793	---	11,006,048	---	129,645
	Total Culture and Recreation	461,784	1,038,806	469,905	621,637	31,800,214	---	2,143,912
Conservation of Natural Resources	- Current Expenditures	1,323,574	1,145,799	1,270,312	2,428,674	6,911,945	---	2,194,022
	- Capital Outlay	---	5,863	---	1,099,051	---	---	4,333
	Total Conservation of Natural Resources	1,323,574	1,151,662	1,270,312	3,527,725	6,911,945	---	2,198,355
Housing and Economic Development	- Current Expenditures	258,650	1,128,339	265,680	1,693,454	8,711,537	---	1,479,070
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	258,650	1,128,339	265,680	1,693,454	8,711,537	---	1,479,070
All Other	- Current Expenditures	---	130,662	---	---	---	---	---
	- Capital Outlay	---	204,292	---	---	---	---	---
	Total All Other	---	334,954	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	---	1,240,000	---	90,000	---	---	2,050,000
	- Other Long-Term Debt	---	38,317	165,234	106,000	---	---	114,923
	- Interest and Fiscal Charges	---	1,093,351	12,901	11,381	---	---	1,543,449
	Total Current Expenditures	16,254,830	20,469,875	15,886,918	72,507,912	332,334,039	---	43,160,965
	Total Capital Outlay	6,575,378	2,664,845	6,816,005	14,466,800	98,196,901	---	14,437,760
	Total Debt Service	---	2,371,668	178,135	207,381	---	---	3,708,372
	Total Expenditures	\$22,830,208	\$25,506,388	\$22,881,058	\$87,182,093	\$430,530,940	\$---	\$61,307,097
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	18,794	134,036	---	---	---
	- Governmental Funds	158,138	1,886,661	1,182,500	1,341,233	14,259,533	---	1,037,028
	Total Expenditures and Other Financing Uses	\$22,988,346	\$27,393,049	\$24,082,352	\$88,657,362	\$444,790,473	\$---	\$62,344,125
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$9,821,558	\$11,362,534	\$4,142,192	\$13,200,697	\$106,210,374	---	\$18,715,004
Special Revenue Funds Unrestricted Fund Balance		10,662,693	9,323,376	2,258,445	14,135,009	132,611,366	---	17,135,597
Total		\$20,484,251	\$20,685,910	\$6,400,637	\$27,335,706	\$238,821,740	\$---	\$35,850,601
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		126.0%	101.1%	40.3%	37.7%	71.9%	---	83.1%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
Population (2021 Population Estimates) ^[1]	13,765	21,405	30,647	47,819	6,152	1,289,645	18,832
Net Taxable Tax Capacity	\$31,867,364	\$34,462,646	\$39,129,897	\$84,927,305	\$16,611,717	\$2,085,669,564	\$21,175,814
2020 Tax Levy (Payable 2021)	11,908,902	11,406,246	25,241,018	37,869,201	7,342,903	796,159,129	12,330,702
REVENUES							
Taxes	\$12,020,577	\$12,835,494	\$28,204,475	\$42,507,368	\$7,737,198	\$1,115,811,362	\$12,373,178
Special Assessments	3,041,120	121,010	2,554,425	231,197	352,993	---	---
Licenses and Permits	38,870	114,266	192,375	687,221	20,243	7,698,190	114,200
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,374,679	3,365,245	3,501,174	1,463,961	152,690	13,767,583	273,340
Human Services	---	1,734,335	2,990,568	3,928,708	795,894	160,098,129	1,641,614
Disaster	---	20,822	300,544	57,418	191,450	21,385,954	23,433
All Other	75,096	324,267	3,587,527	949,661	114,860	112,866,813	334,046
Total Federal Grants	1,449,775	5,444,669	10,379,813	6,399,748	1,254,894	308,118,479	2,272,433
State Grants							
Market Value Credit	276,088	369,187	373,888	467,437	156,591	91,657	333,056
County Program Aid	709,530	822,699	1,720,087	1,784,220	516,404	35,958,968	1,088,277
Disparity Reduction Aid	71,724	119,773	46,126	29,201	6,099	309,143	109,337
Streets and Highways	8,159,323	9,656,033	4,714,188	7,951,489	5,337,581	51,611,104	6,516,080
Human Services	24,536	1,727,757	4,101,133	4,415,371	764,322	94,699,962	1,806,658
Police Aid	110,311	174,659	209,131	365,405	99,586	2,976,094	117,971
All Other	713,404	1,322,426	945,256	2,087,135	1,017,342	62,649,818	1,171,394
Total State Grants	10,064,916	14,192,534	12,109,809	17,100,258	7,897,925	248,296,746	11,142,773
Local Unit Grants	24,300	---	173,372	196,938	240,510	16,299,381	16,026
Total Intergovernmental Revenues	\$11,538,991	\$19,637,203	\$22,662,994	\$23,696,944	\$9,393,329	\$572,714,606	\$13,431,232
Charges for Services	1,525,303	2,268,901	4,288,946	5,216,862	2,272,222	132,534,941	2,384,186
Fines and Forfeits	30,559	1,583	32,218	10,142	4,423	319,584	6,139
Interest Earnings	418,811	20,991	8,599	448,451	16,968	(6,527,334)	87,385
All Other Revenues	592,502	496,175	1,324,201	1,749,137	401,814	28,704,234	307,291
Total Revenues	\$29,206,733	\$35,495,623	\$59,268,233	\$74,547,322	\$20,199,190	\$1,851,255,583	\$28,703,611
Other Financing Sources							
Borrowing							
Bonds Issued	9,997,736	---	---	---	---	127,187,243	3,072,043
Other Long-Term Debt	---	51,845	---	---	---	---	112,160
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	9,997,736	51,845	---	---	---	127,187,243	3,184,203
Other Sources	---	---	150,511	92,073	88,328	4,217,524	41,554
Transfers From - Enterprise Funds	---	---	---	---	---	1,130,420	---
- Governmental Funds	8,665,654	---	682,457	250,686	---	71,385,348	2,839,000
Total Revenues and Other Financing Sources	\$47,870,123	\$35,547,468	\$60,101,201	\$74,890,081	\$20,287,518	\$2,055,176,118	\$34,768,368

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$4,504,888	\$4,560,839	\$8,189,353	\$11,672,521	\$3,113,132	\$340,855,956	\$4,623,848
	- Capital Outlay	120,589	569,055	107,752	498,373	36,189	1,172,126	78,436
	Total General Government	4,625,477	5,129,894	8,297,105	12,170,894	3,149,321	342,028,082	4,702,284
Public Safety	- Sheriff	2,000,190	2,818,294	4,891,459	7,667,819	2,055,742	127,383,860	2,042,042
	- Corrections	1,963,584	1,269,714	5,088,374	5,700,564	185,427	128,902,026	2,287,970
	- All Other	94,202	151,576	215,533	1,007,361	108,847	36,328,229	86,796
	- Capital Outlay	83,753	121,383	182,700	926,212	3,500	25,974,131	51,786
	Total Public Safety	4,141,729	4,360,967	10,378,066	15,301,956	2,353,516	318,588,246	4,468,594
Streets and Highways	- Administration	380,653	403,989	504,509	552,311	372,286	7,050,252	309,716
	- Maintenance	4,001,439	4,172,074	5,736,335	5,974,937	2,836,018	46,936,715	3,241,007
	- Construction	6,724,834	7,807,112	8,083,416	13,592,861	5,983,409	49,589,987	9,950,225
	- Other Capital Outlay	278,916	674,967	476,474	511,317	691,578	25,681,480	349,616
	Total Streets and Highways	11,385,842	13,058,142	14,800,734	20,631,426	9,883,291	129,258,434	13,850,564
Sanitation	- Current Expenditures	279,398	552,496	723,339	928,321	733,246	---	912,028
	- Capital Outlay	---	---	---	47,150	13,400	---	---
	Total Sanitation	279,398	552,496	723,339	975,471	746,646	---	912,028
Human Services	- Income Maintenance	---	1,930,651	2,843,471	4,961,777	1,056,016	212,674,213	2,022,715
	- Social Services	---	2,491,817	8,689,824	8,132,552	2,641,860	407,171,859	3,627,110
	- All Other	2,151,570	---	---	---	---	---	---
	- Capital Outlay	---	---	---	33,943	---	2,380,980	---
	Total Human Services	2,151,570	4,422,468	11,533,295	13,128,281	3,697,876	622,227,052	5,649,825
Health	- Current Expenditures	---	1,957,969	3,069,131	4,433,937	43,323	66,750,855	817,102
	- Capital Outlay	---	4,089	---	5,354	---	6,121,057	---
	Total Health	---	1,962,058	3,069,131	4,439,291	43,323	72,871,912	817,102
Culture and Recreation								
Libraries	- Current Expenditures	177,345	244,809	278,400	525,880	74,122	62,670,982	165,977
	- Capital Outlay	---	---	---	---	---	9,496,864	---
Parks and Recreation	- Current Expenditures	178,786	178,669	352,759	508,058	55,000	2,320,619	233,936
	- Capital Outlay	---	---	---	71,342	---	---	---
	Total Culture and Recreation	356,131	423,478	631,159	1,105,280	129,122	74,488,465	399,913
Conservation of Natural Resources	- Current Expenditures	5,418,651	563,146	2,183,049	984,429	532,825	---	408,626
	- Capital Outlay	---	22,783	51,525	---	---	---	---
	Total Conservation of Natural Resources	5,418,651	585,929	2,234,574	984,429	532,825	---	408,626
Housing and Economic Development	- Current Expenditures	111,702	457,985	932,500	974,027	333,250	86,585,290	464,663
	- Capital Outlay	---	---	---	---	---	28,205,223	---
	Total Housing and Economic Development	111,702	457,985	932,500	974,027	333,250	114,790,513	464,663
All Other	- Current Expenditures	---	54,787	---	---	---	---	153,330
	- Capital Outlay	---	968,199	---	---	---	---	---
	Total All Other	---	1,022,986	---	---	---	---	153,330
Debt Service	- Principal Paid on Bonds	405,000	240,000	3,280,000	1,370,000	195,000	82,501,770	940,000
	- Other Long-Term Debt	---	16,735	---	---	158,720	20,373,092	116,701
	- Interest and Fiscal Charges	489,241	30,075	217,438	441,913	329,866	57,708,256	510,230
	Total Current Expenditures	21,262,408	21,808,815	43,698,036	54,024,503	14,141,094	1,525,630,856	21,396,866
	Total Capital Outlay	7,208,092	10,167,588	8,901,867	15,686,552	6,728,076	148,621,848	10,430,063
	Total Debt Service	894,241	286,810	3,497,438	1,811,913	683,586	160,583,118	1,566,931
	Total Expenditures	\$29,364,741	\$32,263,213	\$56,097,341	\$71,522,968	\$21,552,756	\$1,834,835,822	\$33,393,860
Other Financing Uses								
Debt Redemption - Refunded Bonds		4,945,000	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	137,066	---
	- Governmental Funds	8,665,654	---	682,457	250,686	---	71,385,348	2,839,000
	Total Expenditures and Other Financing Uses	\$42,975,395	\$32,263,213	\$56,779,798	\$71,773,654	\$21,552,756	\$1,906,358,236	\$36,232,860
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$10,915,496	\$4,534,787	\$16,521,118	\$25,903,002	\$4,012,204	\$212,651,826	\$6,602,962
Special Revenue Funds Unrestricted Fund Balance		(8,959,267)	4,955,485	5,546,549	29,362,407	7,359,363	198,195,438	5,737,643
	Total	\$1,956,229	\$9,490,272	\$22,067,667	\$55,265,409	\$11,371,567	\$410,847,264	\$12,340,605
	<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	9.2%	43.5%	50.5%	102.3%	80.4%	26.9%	57.7%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
Population (2021 Population Estimates) ^[1]	21,909	41,878	45,193	9,998	16,295	43,809	4,157
Net Taxable Tax Capacity	\$38,913,256	\$39,105,021	\$62,196,191	\$29,938,422	\$13,924,985	\$58,843,108	\$13,939,298
2020 Tax Levy (Payable 2021)	15,450,099	24,241,742	39,551,260	10,993,911	12,488,673	34,797,033	4,094,070
REVENUES							
Taxes	\$17,449,146	\$27,703,462	\$42,780,435	\$12,364,822	\$14,248,508	\$39,703,309	\$---
Special Assessments	---	75,586	1,314,513	8,041,393	109,899	2,481,816	---
Licenses and Permits	194,267	804,637	173,255	36,141	104,127	645,679	---
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	204,740	266,954	717,574	39,323	1,757,181	1,203,793	---
Human Services	1,810,842	3,198,720	5,184,171	40,636	2,237,857	4,184,475	---
Disaster	6,587	92,016	50,506	295,141	17,116	46,471	---
All Other	309,168	1,054,559	2,548,154	12,391	671,556	1,314,858	---
Total Federal Grants	2,331,337	4,612,249	8,500,405	387,491	4,683,710	6,749,597	---
State Grants							
Market Value Credit	127,094	324,740	140,112	281,104	220,706	390,181	---
County Program Aid	987,947	2,617,106	2,528,710	578,159	1,191,243	2,377,886	---
Disparity Reduction Aid	---	40,885	162,264	51,421	4,272	20,877	---
Streets and Highways	6,034,190	5,933,889	13,846,065	6,153,740	1,990,103	7,826,003	---
Human Services	2,823,402	5,920,202	4,708,505	---	2,063,949	6,252,638	---
Police Aid	206,067	189,214	358,510	128,696	193,044	288,034	---
All Other	2,906,986	1,521,462	8,053,298	999,114	1,104,052	2,655,879	---
Total State Grants	13,085,686	16,547,498	29,797,464	8,192,234	6,767,369	19,811,498	---
Local Unit Grants	---	48,582	877,797	---	27,597	95,079	---
Total Intergovernmental Revenues	\$15,417,023	\$21,208,329	\$39,175,666	\$8,579,725	\$11,478,676	\$26,656,174	\$---
Charges for Services	6,755,433	2,230,603	7,934,161	2,597,680	3,779,426	12,927,895	---
Fines and Forfeits	46,580	38,300	64,059	43,869	34,583	84,371	---
Interest Earnings	380,986	(11,367)	(230,652)	596,406	36,017	(58,780)	---
All Other Revenues	2,845,571	817,926	6,307,387	1,628,365	2,134,410	2,056,212	---
Total Revenues	\$43,089,006	\$52,867,476	\$97,518,824	\$33,888,401	\$31,925,646	\$84,496,676	\$---
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	13,479,148	---	---	---
Other Long-Term Debt	205,364	45,548	561,037	---	123,300	371,165	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	205,364	45,548	561,037	13,479,148	123,300	371,165	---
Other Sources	---	30,195	125,037	69,544	1,210,240	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	393,312	1,056,261	1,833,286	104,242	162,000	104,796	---
Total Revenues and Other Financing Sources	\$43,687,682	\$53,999,480	\$100,038,184	\$47,541,335	\$33,421,186	\$84,972,637	\$---

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
General Government	- Current Expenditures	\$5,618,836	\$9,436,082	\$14,317,257	\$4,098,450	\$5,166,031	\$10,829,888	\$---
	- Capital Outlay	143,398	731,619	1,121,473	1,310,858	127,708	216,498	---
	Total General Government	5,762,234	10,167,701	15,438,730	5,409,308	5,293,739	11,046,386	---
Public Safety	- Sheriff	3,813,525	5,407,341	8,975,321	1,986,436	2,753,291	6,875,777	---
	- Corrections	3,616,506	4,390,472	5,070,774	1,485,260	3,819,261	12,312,858	---
	- All Other	152,228	283,762	755,234	94,469	50,541	605,517	---
	- Capital Outlay	124,379	15,739	7,743,919	94,196	10,377	546,526	---
	Total Public Safety	7,706,638	10,097,314	22,545,248	3,660,361	6,633,470	20,340,678	---
Streets and Highways	- Administration	653,746	450,562	578,892	451,251	291,602	779,960	---
	- Maintenance	4,461,851	3,313,062	13,749,423	4,732,958	2,639,028	5,727,385	---
	- Construction	5,253,066	6,983,491	12,254,502	10,133,489	6,569,054	11,516,977	---
	- Other Capital Outlay	177,660	199,480	1,520,577	691,863	337,777	693,201	---
	Total Streets and Highways	10,546,323	10,946,595	28,103,394	16,009,561	9,837,461	18,717,523	---
Sanitation	- Current Expenditures	3,628,562	16,494	3,312,274	460,082	110,673	5,248,604	---
	- Capital Outlay	311,132	---	125,636	---	---	670,424	---
	Total Sanitation	3,939,694	16,494	3,437,910	460,082	110,673	5,919,028	---
Human Services	- Income Maintenance	2,667,168	3,287,688	8,222,298	---	1,876,988	4,438,203	---
	- Social Services	5,890,434	9,897,395	14,990,519	---	4,071,839	14,791,154	---
	- All Other	808,081	---	---	2,751,815	---	---	---
	- Capital Outlay	---	---	2,646	---	---	---	---
	Total Human Services	9,365,683	13,185,083	23,215,463	2,751,815	5,948,827	19,229,357	---
Health	- Current Expenditures	55,745	2,046,291	3,454,358	35,000	2,916,788	2,394,453	---
	- Capital Outlay	---	22,128	---	---	---	---	---
	Total Health	55,745	2,068,419	3,454,358	35,000	2,916,788	2,394,453	---
Culture and Recreation								
Libraries	- Current Expenditures	212,605	449,074	---	527,347	161,707	644,904	---
	- Capital Outlay	---	---	---	9,206	---	19,093	---
Parks and Recreation	- Current Expenditures	375,832	430,403	1,528,925	391,604	67,556	924,447	---
	- Capital Outlay	---	63,392	7,750	60,118	---	1,246	---
	Total Culture and Recreation	588,437	942,869	1,536,675	988,275	229,263	1,589,690	---
Conservation of Natural Resources	- Current Expenditures	2,289,915	393,633	3,345,587	19,688,379	1,146,451	2,792,058	---
	- Capital Outlay	10,118	---	89,902	---	---	---	---
	Total Conservation of Natural Resources	2,300,033	393,633	3,435,489	19,688,379	1,146,451	2,792,058	---
Housing and Economic Development	- Current Expenditures	605,901	887,247	2,167,086	346,543	466,604	1,451,261	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	605,901	887,247	2,167,086	346,543	466,604	1,451,261	---
All Other	- Current Expenditures	---	280,759	19,027	---	957,525	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	280,759	19,027	---	957,525	---	---
Debt Service	- Principal Paid on Bonds	740,000	935,000	1,420,000	1,621,000	840,000	1,760,000	---
	- Other Long-Term Debt	124,167	107,716	114,599	8,390	1,461,961	250,713	---
	- Interest and Fiscal Charges	188,173	205,869	1,561,424	1,035,830	166,906	83,600	---
	<i>Total Current Expenditures</i>	<i>34,850,935</i>	<i>40,970,265</i>	<i>80,486,975</i>	<i>37,049,594</i>	<i>26,495,885</i>	<i>69,816,469</i>	<i>---</i>
	<i>Total Capital Outlay</i>	<i>6,019,753</i>	<i>8,015,849</i>	<i>22,866,405</i>	<i>12,299,730</i>	<i>7,044,916</i>	<i>13,663,965</i>	<i>---</i>
	<i>Total Debt Service</i>	<i>1,052,340</i>	<i>1,248,585</i>	<i>3,096,023</i>	<i>2,665,220</i>	<i>2,468,867</i>	<i>2,094,313</i>	<i>---</i>
	Total Expenditures	\$41,923,028	\$50,234,699	\$106,449,403	\$52,014,544	\$36,009,668	\$85,574,747	\$---
Other Financing Uses								
Debt Redemption - Refunded Bonds		4,565,000	---	---	4,375,332	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	393,312	1,056,261	1,833,286	104,242	162,000	104,796	---
	Total Expenditures and Other Financing Uses	\$46,881,340	\$51,290,960	\$108,282,689	\$56,494,118	\$36,171,668	\$85,679,543	\$---
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,527,796	\$8,149,276	\$11,824,640	\$12,408,526	\$2,676,944	\$20,130,972	---
Special Revenue Funds Unrestricted Fund Balance		14,732,550	6,342,035	33,161,937	(1,890,913)	4,266,731	32,249,442	---
Total		\$22,260,346	\$14,491,311	\$44,986,577	\$10,517,613	\$6,943,675	\$52,380,414	\$---
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		63.9%	35.4%	55.9%	28.4%	26.2%	75.0%	---

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<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 (2021 Population Estimates) ^[1]	11,946	6,679	11,016	3,828	28,945	5,568	25,184
Net Taxable Tax Capacity	\$11,797,617	\$18,963,323	\$19,922,788	\$7,066,006	\$42,535,033	\$14,366,271	\$39,640,189
2020 Tax Levy (Payable 2021)	4,670,308	6,104,665	10,876,240	2,873,297	24,136,273	5,756,931	15,220,534
REVENUES							
Taxes	\$5,870,971	\$6,406,457	\$14,362,364	\$3,884,486	\$24,853,095	\$7,730,021	\$15,684,274
Special Assessments	891,437	818,619	---	1,098,371	2,262,322	845,579	1,553,637
Licenses and Permits	46,030	23,925	34,274	60,450	352,576	44,785	72,930
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	337,509	172,186	628,074	137,958	241,926	133,484	2,245,987
Human Services	1,638,644	611,238	1,071,072	606,976	2,328,360	---	---
Disaster	127,998	218,076	186,024	138,831	326,882	107,775	195,910
All Other	1,540,032	143,123	3,966,364	765,904	685,029	239,927	2,681,287
Total Federal Grants	3,644,183	1,144,623	5,851,534	1,649,669	3,582,197	481,186	5,123,184
State Grants							
Market Value Credit	62,446	211,046	2,877	46,106	273,658	203,420	282,095
County Program Aid	895,531	543,367	603,133	467,360	1,290,397	505,991	1,146,627
Disparity Reduction Aid	150,339	51,195	158,977	8,717	79,550	31,137	26,855
Streets and Highways	3,677,727	7,029,644	4,181,014	6,385,436	6,552,589	3,381,571	4,053,760
Human Services	1,124,979	851,146	3,826,392	612,775	2,317,530	---	65,096
Police Aid	91,926	75,839	138,655	64,348	193,044	61,284	151,677
All Other	4,258,527	1,383,371	9,187,584	5,854,761	1,953,754	805,220	1,084,062
Total State Grants	10,261,475	10,145,608	18,098,632	13,439,503	12,660,522	4,988,623	6,810,172
Local Unit Grants	2,605,721	16,253	1,194,450	412,470	42,500	---	28,635
Total Intergovernmental Revenues	\$16,511,379	\$11,306,484	\$25,144,616	\$15,501,642	\$16,285,219	\$5,469,809	\$11,961,991
Charges for Services	1,765,607	1,233,555	1,260,626	655,497	2,919,483	841,513	1,767,168
Fines and Forfeits	18,540	1,045	20,249	19,548	6,072	362	43,838
Interest Earnings	203,913	50,851	(21,369)	(36,123)	44,189	57,579	34,324
All Other Revenues	4,807,436	740,829	1,190,175	769,940	4,778,904	439,865	821,544
Total Revenues	\$30,115,313	\$20,581,765	\$41,990,935	\$21,953,811	\$51,501,860	\$15,429,513	\$31,939,706
Other Financing Sources							
Borrowing							
Bonds Issued	---	9,974,634	---	---	9,102,469	---	---
Other Long-Term Debt	---	216,162	---	57,142	---	108,305	58,340
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	10,190,796	---	57,142	9,102,469	108,305	58,340
Other Sources	---	35,000	---	---	---	48,101	---
Transfers From - Enterprise Funds	---	---	4,000	---	---	---	---
- Governmental Funds	1,346,093	7,502,000	223,250	14,250	201,205	1,099,159	545,884
Total Revenues and Other Financing Sources	\$31,461,406	\$38,309,561	\$42,218,185	\$22,025,203	\$60,805,534	\$16,685,078	\$32,543,930

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,796,256	\$2,070,816	\$5,275,642	\$2,669,539	\$8,252,579	\$2,072,174	\$4,472,942
	- Capital Outlay	64,111	290,847	51,137	57,972	769,235	226,356	107,522
	Total General Government	3,860,367	2,361,663	5,326,779	2,727,511	9,021,814	2,298,530	4,580,464
Public Safety	- Sheriff	2,632,301	978,677	2,571,782	1,036,495	3,282,250	1,510,674	3,055,450
	- Corrections	754,862	761,227	1,814,439	701,597	2,960,247	51,888	2,677,527
	- All Other	146,344	74,391	820,478	118,991	248,176	116,644	104,070
	- Capital Outlay	81,592	98,828	283,026	341,345	267,088	135,894	249,410
	Total Public Safety	3,615,099	1,913,123	5,489,725	2,198,428	6,757,761	1,815,100	6,086,457
Streets and Highways	- Administration	575,128	258,388	368,952	217,423	563,425	437,526	382,104
	- Maintenance	3,182,942	3,115,245	2,781,895	2,391,020	5,717,659	2,303,265	4,241,253
	- Construction	1,810,877	5,273,422	7,248,630	4,993,554	12,614,821	3,873,264	4,567,231
	- Other Capital Outlay	85,107	27,966	836,872	515,547	497,723	194,468	137,331
	Total Streets and Highways	5,654,054	8,675,021	11,236,349	8,117,544	19,393,628	6,808,523	9,327,919
Sanitation	- Current Expenditures	1,613,611	221,563	385,020	962,306	491,230	395,555	810,722
	- Capital Outlay	248,018	---	1,055	145,720	---	15,052	---
	Total Sanitation	1,861,629	221,563	386,075	1,108,026	491,230	410,607	810,722
Human Services	- Income Maintenance	1,753,840	852,238	855,818	755,555	3,124,353	---	---
	- Social Services	2,957,141	1,998,334	2,589,845	1,209,686	6,220,246	---	---
	- All Other	---	---	---	---	---	1,024,829	3,495,440
	- Capital Outlay	---	---	2,107	---	---	---	---
	Total Human Services	4,710,981	2,850,572	3,447,770	1,965,241	9,344,599	1,024,829	3,495,440
Health	- Current Expenditures	1,138,578	108,710	4,049,702	359,095	2,791,445	104,018	368,462
	- Capital Outlay	5,233	---	---	---	14,511	---	---
	Total Health	1,143,811	108,710	4,049,702	359,095	2,805,956	104,018	368,462
Culture and Recreation								
Libraries	- Current Expenditures	81,968	75,697	170,000	33,118	---	59,250	370,335
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	328,306	224,950	3,081,625	457,761	355,214	338,508	510,795
	- Capital Outlay	---	5,405	26,536	---	171,825	952,586	44,466
	Total Culture and Recreation	410,274	306,052	3,278,161	490,879	527,039	1,350,344	925,596
Conservation of Natural Resources	- Current Expenditures	2,417,130	3,559,965	881,865	342,842	4,613,326	1,112,360	1,140,192
	- Capital Outlay	---	358,728	29,153	---	---	24,291	1,130
	Total Conservation of Natural Resources	2,417,130	3,918,693	911,018	342,842	4,613,326	1,136,651	1,141,322
Housing and Economic Development	- Current Expenditures	934,230	420,699	1,310,423	3,474,975	563,622	525,005	564,231
	- Capital Outlay	---	---	---	6,000	---	---	---
	Total Housing and Economic Development	934,230	420,699	1,310,423	3,480,975	563,622	525,005	564,231
All Other	- Current Expenditures	472,074	7,000	7,500	31,500	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	472,074	7,000	7,500	31,500	---	---	---
Debt Service	- Principal Paid on Bonds	150,000	3,000	700,000	---	3,580,000	365,000	955,000
	- Other Long-Term Debt	329,799	150,909	146,663	122,982	---	155,109	122,616
	- Interest and Fiscal Charges	108,059	172,815	353,511	20,811	1,452,742	297,692	487,132
	<i>Total Current Expenditures</i>	<i>22,784,711</i>	<i>14,727,900</i>	<i>26,964,986</i>	<i>14,761,903</i>	<i>39,183,772</i>	<i>10,051,696</i>	<i>22,193,523</i>
	<i>Total Capital Outlay</i>	<i>2,294,938</i>	<i>6,055,196</i>	<i>8,478,516</i>	<i>6,060,138</i>	<i>14,335,203</i>	<i>5,421,911</i>	<i>5,107,090</i>
	<i>Total Debt Service</i>	<i>587,858</i>	<i>326,724</i>	<i>1,200,174</i>	<i>143,793</i>	<i>5,032,742</i>	<i>817,801</i>	<i>1,564,748</i>
	Total Expenditures	\$25,667,507	\$21,109,820	\$36,643,676	\$20,965,834	\$58,551,717	\$16,291,408	\$28,865,361
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	1,346,093	7,502,000	223,250	14,250	201,205	1,099,159	545,884
	Total Expenditures and Other Financing Uses	\$27,013,600	\$28,611,820	\$36,866,926	\$20,980,084	\$58,752,922	\$17,390,567	\$29,411,245
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,554,588	\$3,777,353	\$13,451,012	\$6,079,219	\$8,560,643	\$8,559,668	\$17,126,302
Special Revenue Funds Unrestricted Fund Balance		9,470,603	11,324,557	11,671,857	4,530,081	10,880,832	5,643,338	4,327,316
	Total	\$17,025,191	\$15,101,910	\$25,122,869	\$10,609,300	\$19,441,475	\$14,203,006	\$21,453,618
	<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>74.7%</i>	<i>102.5%</i>	<i>93.2%</i>	<i>71.9%</i>	<i>49.6%</i>	<i>141.3%</i>	<i>96.7%</i>

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2021 Population Estimates) ^[1]	5,404	9,012	19,896	36,958	23,499	26,809	34,041
Net Taxable Tax Capacity	\$7,244,087	\$23,361,465	\$43,973,009	\$42,494,660	\$32,425,397	\$24,386,678	\$36,576,264
2020 Tax Levy (Payable 2021)	4,777,307	6,977,514	17,558,097	25,094,748	15,501,809	17,943,519	19,526,299
REVENUES							
Taxes	\$4,681,993	\$6,991,284	\$18,249,805	\$27,873,620	\$15,566,543	\$20,173,175	\$21,778,390
Special Assessments	53,093	517,999	2,982,476	2,822,282	1,219,712	373,468	85,607
Licenses and Permits	20,304	34,169	111,113	177,342	121,207	475,550	468,517
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	167,767	1,242,476	253,188	1,336,869	967,896	193,371	1,838,263
Human Services	659,074	1,192,798	---	2,318,823	3,165,529	2,821,217	2,734,727
Disaster	23,069	19,962	30,745	---	20,777	1,436	25,709
All Other	357,923	221,552	34,907	419,221	595,993	453,981	577,791
Total Federal Grants	1,207,833	2,676,788	318,840	4,074,913	4,750,195	3,470,005	5,176,490
State Grants							
Market Value Credit	111,519	280,160	296,896	335,055	304,505	249,740	621,174
County Program Aid	763,118	553,235	874,736	2,058,400	1,175,849	1,875,432	2,061,957
Disparity Reduction Aid	63,937	3,969	35,698	60,750	14,959	---	29,097
Streets and Highways	2,970,810	8,144,457	5,574,651	7,698,839	4,761,436	6,617,256	7,644,196
Human Services	1,076,494	949,488	---	3,253,360	1,188,925	3,061,563	3,899,649
Police Aid	115,673	137,889	121,036	231,346	183,851	327,102	191,512
All Other	1,686,950	3,375,676	911,394	1,170,781	862,293	2,441,177	2,353,666
Total State Grants	6,788,501	13,444,874	7,814,411	14,808,531	8,491,818	14,572,270	16,801,251
Local Unit Grants	35,360	4,592	---	---	83,654	204,600	1,413,443
Total Intergovernmental Revenues	\$8,031,694	\$16,126,254	\$8,133,251	\$18,883,444	\$13,325,667	\$18,246,875	\$23,391,184
Charges for Services	935,313	2,300,996	1,374,169	5,216,551	4,378,691	1,877,029	7,183,136
Fines and Forfeits	11,533	18,802	32,495	19,579	40,377	157,167	14,594
Interest Earnings	(754)	30,856	22,922	169,925	4,601	12,660	82,868
All Other Revenues	311,167	779,687	1,032,555	779,625	778,422	903,182	2,304,199
Total Revenues	\$14,044,343	\$26,800,047	\$31,938,786	\$55,942,368	\$35,435,220	\$42,219,106	\$55,308,495
Other Financing Sources							
Borrowing							
Bonds Issued	2,078,035	---	4,203,482	---	1,164,000	4,051,000	---
Other Long-Term Debt	113,966	---	---	472,954	14,680	200,000	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	2,192,001	---	4,203,482	472,954	1,178,680	4,251,000	---
Other Sources	---	2,800	22,035	903,451	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	---	361,397	568,588	1,318,081	1,603,071	562,747
Total Revenues and Other Financing Sources	\$16,236,344	\$26,802,847	\$36,525,700	\$57,887,361	\$37,931,981	\$48,073,177	\$55,871,242

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,549,406	\$5,868,764	\$5,964,384	\$7,375,214	\$5,582,126	\$7,657,380	\$8,115,906
	- Capital Outlay	222,048	87,251	2,462,842	591,883	437,863	37,381	517,482
	Total General Government	2,771,454	5,956,015	8,427,226	7,967,097	6,019,989	7,694,761	8,633,388
Public Safety	- Sheriff	1,976,681	2,599,369	3,286,975	4,004,632	4,313,199	5,372,687	4,454,402
	- Corrections	1,035,155	151,972	2,076,429	2,483,996	2,003,222	4,771,545	3,229,955
	- All Other	17,304	124,069	55,344	246,996	311,761	163,400	150,525
	- Capital Outlay	481,017	97,910	556,234	220,465	190,087	248,232	387,305
	Total Public Safety	3,510,157	2,973,320	5,974,982	6,956,089	6,818,269	10,555,864	8,222,187
Streets and Highways	- Administration	251,465	857,603	468,508	855,224	449,480	449,480	529,967
	- Maintenance	1,744,832	2,557,304	4,719,018	3,705,438	3,818,669	3,128,933	5,705,654
	- Construction	1,516,684	7,297,512	2,125,801	7,620,712	3,976,801	3,445,543	10,030,508
	- Other Capital Outlay	80,977	539,879	407,571	169,087	533,696	325,921	662,044
	Total Streets and Highways	3,593,958	11,252,298	7,720,898	12,350,461	8,688,760	7,349,877	16,928,173
Sanitation	- Current Expenditures	200,562	228,407	690,174	1,649,567	184,365	249,717	3,035,079
	- Capital Outlay	9,671	11,541	---	---	---	---	37,817
	Total Sanitation	210,233	239,948	690,174	1,649,567	184,365	249,717	3,072,896
Human Services	- Income Maintenance	1,285,013	1,421,679	---	2,715,275	2,420,516	2,397,899	3,749,172
	- Social Services	1,521,500	2,537,378	---	8,655,763	5,939,885	8,424,242	8,048,088
	- All Other	---	---	3,292,245	20,000	---	---	---
	- Capital Outlay	16,220	54,628	---	8,705	---	---	37,708
	Total Human Services	2,822,733	4,013,685	3,292,245	11,399,743	8,360,401	10,822,141	11,834,968
Health	- Current Expenditures	144,959	60,000	5,000	2,810,859	1,533,724	877,302	2,262,409
	- Capital Outlay	---	---	---	---	---	---	6,932
	Total Health	144,959	60,000	5,000	2,810,859	1,533,724	877,302	2,269,341
Culture and Recreation								
Libraries	- Current Expenditures	45,625	90,372	722,807	208,247	241,084	289,513	503,001
	- Capital Outlay	---	---	7,717	---	---	---	---
Parks and Recreation	- Current Expenditures	118,997	283,228	226,029	722,638	330,983	117,688	517,808
	- Capital Outlay	---	218,555	---	72,245	222,617	---	---
	Total Culture and Recreation	164,622	592,155	956,553	1,003,130	794,684	407,201	1,020,809
Conservation of Natural Resources	- Current Expenditures	320,055	1,035,669	6,549,501	2,645,837	2,095,167	1,344,024	756,782
	- Capital Outlay	---	1,757	7,033	---	25,409	---	---
	Total Conservation of Natural Resources	320,055	1,037,426	6,556,534	2,645,837	2,120,576	1,344,024	756,782
Housing and Economic Development	- Current Expenditures	264,653	327,500	567,127	718,334	554,470	604,472	160,790
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	264,653	327,500	567,127	718,334	554,470	604,472	160,790
All Other	- Current Expenditures	46,790	---	---	---	17,500	---	60,496
	- Capital Outlay	13,221	---	---	---	---	---	---
	Total All Other	60,011	---	---	---	17,500	---	60,496
Debt Service	- Principal Paid on Bonds	---	---	1,015,000	2,884,924	215,000	1,105,000	560,000
	- Other Long-Term Debt	295,278	---	30,000	---	51,510	185,000	160,000
	- Interest and Fiscal Charges	107,539	---	666,103	825,271	64,991	688,810	480,071
	Total Current Expenditures	11,522,997	18,143,314	28,623,541	38,818,020	29,706,265	35,848,282	41,280,034
	Total Capital Outlay	2,339,838	8,309,033	5,567,198	8,683,097	5,386,473	4,057,077	11,679,796
	Total Debt Service	402,817	---	1,711,103	3,710,195	331,501	1,978,810	1,200,071
	Total Expenditures	\$14,265,652	\$26,452,347	\$35,901,842	\$51,211,312	\$35,424,239	\$41,884,169	\$54,159,901
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	1,410,000	---	1,145,000	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	100,500	---	---
	- Governmental Funds	---	---	361,397	568,588	1,318,081	1,603,071	562,747
	Total Expenditures and Other Financing Uses	\$14,265,652	\$26,452,347	\$37,673,239	\$51,779,900	\$37,987,820	\$43,487,240	\$54,722,648
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$1,553,861	\$2,473,600	\$12,103,670	\$21,855,972	\$10,877,455	\$308,649	\$13,063,415
Special Revenue Funds Unrestricted Fund Balance		3,450,794	7,659,112	7,635,576	21,685,944	1,699,804	7,878,760	17,066,390
Total		\$5,004,655	\$10,132,712	\$19,739,246	\$43,541,916	\$12,577,259	\$8,187,409	\$30,129,805
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		43.4%	55.8%	69.0%	112.2%	42.3%	22.8%	73.0%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2021 Population Estimates) ^[1]	40,356	8,094	34,706	22,145	6,386	164,196	60,194
Net Taxable Tax Capacity	\$46,552,881	\$28,084,589	\$40,230,453	\$41,861,930	\$15,539,146	\$229,028,847	\$106,807,733
2020 Tax Levy (Payable 2021)	22,529,671	7,964,864	23,647,290	14,793,472	6,540,786	107,551,665	43,707,238
REVENUES							
Taxes	\$27,219,409	\$8,843,594	\$26,317,741	\$17,436,999	\$6,679,824	\$124,944,137	\$50,418,526
Special Assessments	1,428,122	907,113	3,685,098	642,760	446,122	---	353,653
Licenses and Permits	246,053	60,055	127,781	340,299	20,038	2,135,782	797,292
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	11,163	145,942	3,049,467	241,947	2,460,152	915,449	1,954,853
Human Services	4,009,367	---	3,376,209	1,479,813	1,010,710	15,309,224	5,539,698
Disaster	51,516	39,898	134,199	45,064	198,106	75,981	130,325
All Other	712,482	---	1,309,011	452,077	179,357	10,693,103	1,023,621
Total Federal Grants	4,784,528	185,840	7,868,886	2,218,901	3,848,325	26,993,757	8,648,497
State Grants							
Market Value Credit	293,988	280,321	261,861	316,585	184,065	368,906	724,297
County Program Aid	2,546,801	556,904	1,784,254	804,302	526,743	7,742,017	2,361,293
Disparity Reduction Aid	161,855	25,685	11,665	68,485	15,649	4,929	13,255
Streets and Highways	8,257,962	4,621,428	5,567,061	7,368,554	4,786,148	10,960,956	14,495,542
Human Services	4,492,333	---	3,412,840	1,727,165	863,217	21,585,363	6,515,107
Police Aid	216,791	110,311	147,081	126,398	64,348	670,292	344,721
All Other	1,440,234	1,571,143	1,380,674	1,527,277	1,178,862	6,705,387	4,068,723
Total State Grants	17,409,964	7,165,792	12,565,436	11,938,766	7,619,032	48,037,850	28,522,938
Local Unit Grants	2,108	190,539	56,009	326,738	101,058	216,130	554,399
Total Intergovernmental Revenues	\$22,196,600	\$7,542,171	\$20,490,331	\$14,484,405	\$11,568,415	\$75,247,737	\$37,725,834
Charges for Services	3,901,687	722,507	2,889,096	3,651,356	922,925	25,330,564	4,417,291
Fines and Forfeits	47,351	45	13,496	26,167	4,160	13,872	103,318
Interest Earnings	(117,667)	86,114	313,282	73,641	51,355	(1,399,395)	346,854
All Other Revenues	1,411,811	465,167	1,039,117	1,548,635	190,540	2,887,816	2,757,347
Total Revenues	\$56,333,366	\$18,626,766	\$54,875,942	\$38,204,262	\$19,883,379	\$229,160,513	\$96,920,115
Other Financing Sources							
Borrowing							
Bonds Issued	---	4,765,512	---	---	---	2,833,872	14,651,810
Other Long-Term Debt	279,601	---	47,150	58,500	109,696	---	338,443
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	279,601	4,765,512	47,150	58,500	109,696	2,833,872	14,990,253
Other Sources	198,487	99	---	88,382	---	164,192	---
Transfers From - Enterprise Funds	---	---	---	---	---	2,528,434	---
- Governmental Funds	4,964,000	158,656	2,925	---	---	28,136,262	2,360,590
Total Revenues and Other Financing Sources	\$61,775,454	\$23,551,033	\$54,926,017	\$38,351,144	\$19,993,075	\$262,823,273	\$114,270,958

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$7,654,358	\$3,156,876	\$9,789,956	\$6,447,823	\$2,371,745	\$25,860,695	\$15,004,419
	- Capital Outlay	40,452	693,391	419,109	566,915	369,409	---	1,000,769
	Total General Government	7,694,810	3,850,267	10,209,065	7,014,738	2,741,154	25,860,695	16,005,188
Public Safety	- Sheriff	5,383,972	2,206,353	3,752,529	2,304,914	1,238,600	19,190,270	7,722,661
	- Corrections	6,582,226	191,145	3,145,695	3,493,185	553,749	34,580,037	5,692,223
	- All Other	253,400	143,472	151,327	153,817	59,714	425,309	378,296
	- Capital Outlay	272,281	282,006	8,362	153,172	257,180	---	418,311
	Total Public Safety	12,491,879	2,822,976	7,057,913	6,105,088	2,109,243	54,195,616	14,211,491
Streets and Highways	- Administration	747,984	367,331	385,951	252,267	355,215	1,381,599	799,691
	- Maintenance	5,069,017	2,842,877	3,435,111	3,205,711	4,609,237	7,421,198	12,344,838
	- Construction	8,114,969	507,511	8,966,451	3,804,719	4,379,465	21,626,278	16,218,370
	- Other Capital Outlay	1,631,278	693,160	693,134	441,970	136,826	3,126,226	1,350,069
	Total Streets and Highways	15,563,248	4,410,879	13,324,647	7,704,667	9,480,743	33,555,301	30,712,968
Sanitation	- Current Expenditures	1,348,814	377,729	327,220	376,533	494,491	---	342,794
	- Capital Outlay	159,177	---	---	---	---	---	---
	Total Sanitation	1,507,991	377,729	327,220	376,533	494,491	---	342,794
Human Services	- Income Maintenance	4,937,330	---	3,368,926	2,196,409	910,067	14,422,150	6,131,211
	- Social Services	8,685,432	---	9,561,803	3,941,524	1,793,953	56,196,288	14,653,943
	- All Other	3,000	1,377,633	74,540	---	---	6,713,924	---
	- Capital Outlay	984	---	802,584	---	37,691	---	70,613
	Total Human Services	13,626,746	1,377,633	13,807,853	6,137,933	2,741,711	77,332,362	20,855,767
Health	- Current Expenditures	2,266,997	180,635	1,115,705	819,342	1,067,842	13,740,103	3,876,490
	- Capital Outlay	---	---	---	---	2,669	---	1,673
	Total Health	2,266,997	180,635	1,115,705	819,342	1,070,511	13,740,103	3,878,163
Culture and Recreation								
Libraries	- Current Expenditures	292,162	70,550	110,088	636,490	104,480	1,305,351	601,258
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	202,345	609,748	285,804	355,912	78,690	3,712,264	1,151,955
	- Capital Outlay	310	25,959	---	18,047	---	4,048,374	2,416,106
	Total Culture and Recreation	494,817	706,257	395,892	1,010,449	183,170	9,065,989	4,169,319
Conservation of Natural Resources	- Current Expenditures	921,437	1,373,552	3,542,934	1,674,220	450,838	1,363,391	2,212,084
	- Capital Outlay	---	19,475	597,020	---	990	---	---
	Total Conservation of Natural Resources	921,437	1,393,027	4,139,954	1,674,220	451,828	1,363,391	2,212,084
Housing and Economic Development	- Current Expenditures	2,698,598	634,691	874,814	580,077	274,198	60,000	2,556,969
	- Capital Outlay	---	---	---	---	4,300	---	---
	Total Housing and Economic Development	2,698,598	634,691	874,814	580,077	278,498	60,000	2,556,969
All Other	- Current Expenditures	---	---	---	15,000	5,430	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	15,000	5,430	---	---
Debt Service	- Principal Paid on Bonds	5,285,000	400,000	1,835,000	2,195,000	143,300	7,780,000	13,460,000
	- Other Long-Term Debt	725,000	4,426	79,803	223,259	10,710	---	---
	- Interest and Fiscal Charges	104,190	411,588	663,382	688,028	5,976	1,839,585	2,051,782
	<i>Total Current Expenditures</i>	<i>47,047,072</i>	<i>13,532,592</i>	<i>39,922,403</i>	<i>26,453,224</i>	<i>14,368,249</i>	<i>186,372,579</i>	<i>73,468,832</i>
	<i>Total Capital Outlay</i>	<i>10,219,451</i>	<i>2,221,502</i>	<i>11,330,660</i>	<i>4,984,823</i>	<i>5,188,530</i>	<i>28,800,878</i>	<i>21,475,911</i>
	<i>Total Debt Service</i>	<i>6,114,190</i>	<i>816,014</i>	<i>2,578,185</i>	<i>3,106,287</i>	<i>159,986</i>	<i>9,619,585</i>	<i>15,511,782</i>
	Total Expenditures	\$63,380,713	\$16,570,108	\$53,831,248	\$34,544,334	\$19,716,765	\$224,793,042	\$110,456,525
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	164	---	---	---	3,437,806	2,176
	- Governmental Funds	4,964,000	158,656	2,925	---	---	28,136,262	2,360,590
	Total Expenditures and Other Financing Uses	\$68,344,713	\$16,728,928	\$53,834,173	\$34,544,334	\$19,716,765	\$256,367,110	\$112,819,291
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$21,246,931	\$5,057,597	\$15,847,331	\$9,604,718	\$5,860,608	\$94,263,678	\$27,356,601
Special Revenue Funds Unrestricted Fund Balance		13,940,929	8,284,550	15,015,219	16,506,667	2,615,759	11,368,292	27,877,515
	Total	\$35,187,860	\$13,342,147	\$30,862,550	\$26,111,385	\$8,476,367	\$105,631,970	\$55,234,116
	<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>74.8%</i>	<i>98.6%</i>	<i>77.3%</i>	<i>98.7%</i>	<i>59.0%</i>	<i>56.7%</i>	<i>75.2%</i>

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2021 Population Estimates) ^[1]	13,757	29,108	9,278	30,835	11,396	553,229	3,944
Net Taxable Tax Capacity	\$14,717,318	\$31,626,924	\$19,331,382	\$54,223,098	\$23,097,745	\$610,153,474	\$6,982,526
2020 Tax Levy (Payable 2021)	10,761,758	19,934,350	7,029,101	24,923,517	9,058,541	279,659,546	3,148,161
REVENUES							
Taxes	\$10,982,959	\$21,733,664	\$8,257,801	\$25,502,618	\$9,259,203	\$417,521,992	\$3,108,157
Special Assessments	394,208	205,407	293,354	1,307,533	916,681	---	93,762
Licenses and Permits	38,610	279,913	10,590	219,535	95,528	2,425,617	---
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	22,222	481,256	629,084	372,147	168,738	527,177	124,385
Human Services	1,054,074	3,172,710	---	4,180,205	912,226	65,081,891	370,461
Disaster	37,046	23,115	16,343	197,657	17,182	446,049	14,187
All Other	1,588,626	735,825	267,266	888,503	132,228	31,040,157	505,199
Total Federal Grants	2,701,968	4,412,906	912,693	5,638,512	1,230,374	97,095,274	1,014,232
State Grants							
Market Value Credit	152,144	329,115	216,138	410,023	210,147	348	99,953
County Program Aid	883,146	2,085,317	578,226	1,430,689	630,456	20,270,598	472,604
Disparity Reduction Aid	94,080	1,057	71,290	76,558	22,507	262,048	65,195
Streets and Highways	4,609,514	7,667,688	5,901,663	11,427,455	4,361,285	19,846,987	6,882,342
Human Services	1,073,894	2,503,636	---	7,687,571	944,920	69,398,185	503,068
Police Aid	80,435	314,846	106,481	288,034	61,284	1,476,628	56,688
All Other	897,691	2,207,491	648,781	3,919,906	655,228	29,468,879	722,178
Total State Grants	7,790,904	15,109,150	7,522,579	25,240,236	6,885,827	140,723,673	8,802,028
Local Unit Grants	13,997	---	---	96,000	17,970	4,153,376	---
Total Intergovernmental Revenues	\$10,506,869	\$19,522,056	\$8,435,272	\$30,974,748	\$8,134,171	\$241,972,323	\$9,816,260
Charges for Services	1,919,439	3,732,917	2,028,437	8,950,878	1,013,268	89,290,659	592,093
Fines and Forfeits	21,984	68,882	19,828	36,411	13,016	342,139	8,282
Interest Earnings	118,730	81,583	(53,429)	25,164	82,005	(2,442,935)	15,229
All Other Revenues	777,126	1,721,820	811,320	2,270,586	549,710	204,304,042	293,887
Total Revenues	\$24,759,925	\$47,346,242	\$19,803,173	\$69,287,473	\$20,063,582	\$953,413,837	\$13,927,670
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	4,554,519	---	55,988,163	---
Other Long-Term Debt	221,279	552,159	---	650,526	92,943	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	221,279	552,159	---	5,205,045	92,943	55,988,163	---
Other Sources	---	133,014	7,000	---	102,100	---	---
Transfers From - Enterprise Funds	---	---	---	350,000	---	82,112	---
- Governmental Funds	---	376,172	---	140,000	82,219	15,672,369	64,753
Total Revenues and Other Financing Sources	\$24,981,204	\$48,407,587	\$19,810,173	\$74,982,518	\$20,340,844	\$1,025,156,481	\$13,992,423

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$3,188,596	\$6,016,654	\$3,806,588	\$10,276,217	\$3,984,548	\$321,469,252	\$1,688,866
	- Capital Outlay	61,935	746,818	117,711	467,165	586,990	6,938,729	7,110
	Total General Government	3,250,531	6,763,472	3,924,299	10,743,382	4,571,538	328,407,981	1,695,976
Public Safety	- Sheriff	2,318,289	6,254,746	2,269,560	5,366,859	1,956,958	59,762,546	1,354,639
	- Corrections	2,375,471	5,349,714	759,769	5,486,125	441,473	71,517,649	237,413
	- All Other	105,642	179,452	205,415	166,296	70,336	22,104,007	39,886
	- Capital Outlay	223,678	89,956	86,049	550,822	53,084	2,681,870	37,332
	Total Public Safety	5,023,080	11,873,868	3,320,793	11,570,102	2,521,851	156,066,072	1,669,270
Streets and Highways	- Administration	391,001	376,854	305,005	548,888	397,924	1,897,738	502,892
	- Maintenance	4,343,581	5,357,798	2,487,543	7,181,600	2,401,318	14,392,894	1,719,716
	- Construction	124,520	5,619,049	3,933,328	12,513,620	2,331,698	15,483,881	3,755,987
	- Other Capital Outlay	528,579	456,775	431,535	1,141,772	451,349	91,639	41,551
	Total Streets and Highways	5,387,681	11,810,476	7,157,411	21,385,880	5,582,289	31,866,152	6,020,146
Sanitation	- Current Expenditures	133,453	421,508	340,259	2,137,000	784,656	21,247,324	350,461
	- Capital Outlay	---	12,117	---	432,173	---	---	---
	Total Sanitation	133,453	433,625	340,259	2,569,173	784,656	21,247,324	350,461
Human Services	- Income Maintenance	1,704,078	3,340,692	---	4,849,157	1,132,563	36,124,619	954,595
	- Social Services	3,450,294	6,166,038	1,400,556	12,056,914	2,620,950	131,645,554	549,479
	- All Other	47,051	---	---	---	---	60,921,241	37,353
	- Capital Outlay	20,993	152,963	---	---	---	48,158	---
	Total Human Services	5,222,416	9,659,693	1,400,556	16,906,071	3,753,513	228,739,572	1,541,427
Health	- Current Expenditures	52,400	1,520,027	749,763	3,230,000	76,965	41,624,380	83,957
	- Capital Outlay	---	29,815	195,930	---	---	254,834	---
	Total Health	52,400	1,549,842	945,693	3,230,000	76,965	41,879,214	83,957
Culture and Recreation								
Libraries	- Current Expenditures	118,213	339,130	147,712	280,570	123,367	12,966,738	28,240
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	96,787	35,000	---	243,971	82,560	14,203,734	67,875
	- Capital Outlay	---	---	---	---	---	7,536,119	---
	Total Culture and Recreation	215,000	374,130	147,712	524,541	205,927	34,706,591	96,115
Conservation of Natural Resources	- Current Expenditures	1,097,700	1,546,925	661,715	1,080,759	582,139	1,052,230	215,429
	- Capital Outlay	---	---	---	34,575	---	30,327	---
	Total Conservation of Natural Resources	1,097,700	1,546,925	661,715	1,115,334	582,139	1,082,557	215,429
Housing and Economic Development	- Current Expenditures	48,901	670,179	11,418	630,743	292,267	93,018,187	9,274
	- Capital Outlay	---	---	---	---	---	30,606	---
	Total Housing and Economic Development	48,901	670,179	11,418	630,743	292,267	93,048,793	9,274
All Other	- Current Expenditures	---	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	715,000	9,745,000	---	3,305,000	245,000	45,930,000	---
	- Other Long-Term Debt	228,804	86,287	20,451	227,411	124,070	275,000	11,937
	- Interest and Fiscal Charges	477,029	757,753	1,051	1,014,502	64,887	7,156,614	162
	Total Current Expenditures	19,471,457	37,574,717	13,145,303	53,535,099	14,948,024	903,948,093	7,840,075
	Total Capital Outlay	959,705	7,107,493	4,764,553	15,140,127	3,423,121	33,096,163	3,841,980
	Total Debt Service	1,420,833	10,589,040	21,502	4,546,913	433,957	53,361,614	12,099
	Total Expenditures	\$21,851,995	\$55,271,250	\$17,931,358	\$73,222,139	\$18,805,102	\$990,405,870	\$11,694,154
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	207,793	---	---	17,820,980	---
	- Governmental Funds	---	376,172	---	140,000	82,219	15,672,369	64,753
	Total Expenditures and Other Financing Uses	\$21,851,995	\$55,647,422	\$18,139,151	\$73,362,139	\$18,887,321	\$1,023,899,219	\$11,758,907
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$8,561,870	\$5,396,348	\$5,531,494	\$7,488,896	\$11,659,476	\$218,519,121	\$1,071,803
Special Revenue Funds Unrestricted Fund Balance		3,545,639	5,020,055	2,885,191	18,158,550	10,163,925	47,080,038	4,344,504
Total		\$12,107,509	\$10,416,403	\$8,416,685	\$25,647,446	\$21,823,401	\$265,599,159	\$5,416,307
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		62.2%	27.7%	64.0%	47.9%	146.0%	29.4%	69.1%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
Population (2021 Population Estimates) ^[1]	15,313	14,608	66,964	9,662	15,268	198,559	153,199
Net Taxable Tax Capacity	\$36,279,694	\$39,333,226	\$73,372,638	\$27,934,328	\$14,617,421	\$205,797,844	\$211,616,262
2020 Tax Levy (Payable 2021)	13,510,378	15,178,395	29,694,595	6,340,589	8,237,552	137,903,595	65,681,144
REVENUES							
Taxes	\$14,458,192	\$15,060,803	\$35,732,589	\$7,066,781	\$9,016,134	\$161,354,024	\$88,384,602
Special Assessments	1,941,083	10,022,441	158,178	279,210	1,091,536	---	874,247
Licenses and Permits	92,289	122,956	31,999	41,224	45,402	771,590	1,657,193
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	226,509	1,386,276	303,978	167,944	209,615	8,842,645	4,380,783
Human Services	---	1,441,454	4,323,447	---	1,140,307	21,866,825	8,465,549
Disaster	665,658	57,602	38,883	---	313,861	801,793	360,652
All Other	240,997	454,353	9,753,858	77,384	1,766,136	15,938,933	1,393,851
Total Federal Grants	1,133,164	3,339,685	14,420,166	245,328	3,429,919	47,450,196	14,600,835
State Grants							
Market Value Credit	397,937	406,460	352,209	175,611	246,282	147,423	153,952
County Program Aid	690,203	711,126	3,800,742	562,744	952,907	13,727,111	5,962,211
Disparity Reduction Aid	44,858	55,270	31,457	6,899	2,172	5,502,206	10,263
Streets and Highways	8,689,155	8,192,765	5,522,300	5,497,888	5,716,064	33,332,472	14,531,749
Human Services	---	1,883,992	5,922,371	---	1,223,924	26,067,081	15,550,172
Police Aid	101,118	137,889	283,438	109,545	105,715	966,091	409,835
All Other	1,516,139	1,407,284	4,254,899	540,541	2,655,147	23,260,429	4,542,915
Total State Grants	11,439,410	12,794,786	20,167,416	6,893,228	10,902,211	103,002,813	41,161,097
Local Unit Grants	2,000,191	---	---	190,551	1,190	1,243,339	3,113,102
Total Intergovernmental Revenues	\$14,572,765	\$16,134,471	\$34,587,582	\$7,329,107	\$14,333,320	\$151,696,348	\$58,875,034
Charges for Services	1,109,094	3,425,933	5,558,473	2,029,316	2,105,349	33,331,366	13,374,285
Fines and Forfeits	---	3,774	78,183	14,348	5,762	119,240	576,264
Interest Earnings	34,399	142,746	1,026,463	135,655	436,279	3,726,188	11,382
All Other Revenues	455,360	2,034,393	1,169,352	315,764	702,452	15,131,404	1,352,035
Total Revenues	\$32,663,182	\$46,947,517	\$78,342,819	\$17,211,405	\$27,736,234	\$366,130,160	\$165,105,042
Other Financing Sources							
Borrowing							
Bonds Issued	19,413,126	---	---	---	11,760,000	26,517,268	10,015,000
Other Long-Term Debt	290,698	489,836	139,051	165,233	---	3,190,237	82,294
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	19,703,824	489,836	139,051	165,233	11,760,000	29,707,505	10,097,294
Other Sources	---	---	76,375	35,500	---	703,273	2,459,139
Transfers From - Enterprise Funds	67,365	---	---	---	---	408,587	2,300,000
- Governmental Funds	218,278	189,226	53,228	---	779,233	17,980,870	2,435,002
Total Revenues and Other Financing Sources	\$52,652,649	\$47,626,579	\$78,611,473	\$17,412,138	\$40,275,467	\$414,930,395	\$182,396,477

Footnote: [1] The population estimates are provided by the State Demographer.
*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$4,073,659	\$6,181,155	\$10,907,505	\$2,120,705	\$4,629,634	\$52,471,986	\$31,712,513
	- Capital Outlay	6,540,966	114,042	2,271,935	81,956	3,089,500	533,541	23,054,278
	Total General Government	10,614,625	6,295,197	13,179,440	2,202,661	7,719,134	53,005,527	54,766,791
Public Safety	- Sheriff	3,665,493	3,001,014	7,154,971	2,046,045	2,104,731	25,298,166	10,615,038
	- Corrections	895,478	2,083,761	4,926,189	220,024	1,295,021	29,788,615	14,135,485
	- All Other	113,432	189,690	444,236	82,109	144,131	3,041,246	1,557,356
	- Capital Outlay	218,317	98,274	713,613	192,059	860,712	591,395	6,016,399
	Total Public Safety	4,892,720	5,372,739	13,239,009	2,540,237	4,404,595	58,719,422	32,324,278
Streets and Highways	- Administration	568,055	1,118,492	398,236	281,263	536,171	6,120,299	733,892
	- Maintenance	5,232,594	4,227,758	5,034,324	2,786,694	4,480,160	38,268,708	8,930,544
	- Construction	9,168,929	7,965,483	6,430,779	3,606,557	3,015,914	61,129,357	24,212,487
	- Other Capital Outlay	787,871	539,756	269,309	269,540	806,642	871,114	173,727
	Total Streets and Highways	15,757,449	13,851,489	12,132,648	6,944,054	8,838,887	106,389,478	34,050,650
Sanitation	- Current Expenditures	713,988	93,511	139,051	747,084	1,245,107	967,872	1,082,179
	- Capital Outlay	---	---	---	---	189,500	16,532	---
	Total Sanitation	713,988	93,511	139,051	747,084	1,434,607	984,404	1,082,179
Human Services	- Income Maintenance	---	1,620,709	4,351,200	---	1,837,927	17,617,126	7,335,751
	- Social Services	---	4,917,613	13,636,137	---	2,999,049	70,879,509	22,861,778
	- All Other	2,847,310	---	---	1,508,191	---	14,623,313	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,847,310	6,538,322	17,987,337	1,508,191	4,836,976	103,119,948	30,197,529
Health	- Current Expenditures	228,841	2,055,815	4,755,627	170,286	145,473	9,639,584	3,434,180
	- Capital Outlay	---	---	---	---	---	2,739	---
	Total Health	228,841	2,055,815	4,755,627	170,286	145,473	9,642,323	3,434,180
Culture and Recreation								
Libraries	- Current Expenditures	109,323	111,665	428,088	366,832	107,161	699,503	3,538,775
	- Capital Outlay	---	---	---	1,017	---	90,809	---
Parks and Recreation	- Current Expenditures	298,342	251,308	837,177	156,223	312,093	1,915,621	1,850,969
	- Capital Outlay	---	48,500	---	9,020	---	82,177	377,067
	Total Culture and Recreation	407,665	411,473	1,265,265	533,092	419,254	2,788,110	5,766,811
Conservation of Natural Resources	- Current Expenditures	3,140,897	6,952,175	676,122	644,062	1,280,604	9,704,972	1,751,015
	- Capital Outlay	51,093	---	---	898	---	101,139	96,163
	Total Conservation of Natural Resources	3,191,990	6,952,175	676,122	644,960	1,280,604	9,806,111	1,847,178
Housing and Economic Development	- Current Expenditures	511,147	---	4,437,842	303,566	12,696	9,470,991	3,986,109
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	511,147	---	4,437,842	303,566	12,696	9,470,991	3,986,109
All Other	- Current Expenditures	---	---	---	---	---	---	2,619,942
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	---	2,619,942
Debt Service	- Principal Paid on Bonds	580,000	9,773,367	2,165,000	775,000	2,730,000	25,695,000	2,945,000
	- Other Long-Term Debt	163,659	922,178	383,227	289,371	---	672,744	302,694
	- Interest and Fiscal Charges	253,959	1,249,457	570,238	212,653	162,588	5,310,793	4,225,727
	Total Current Expenditures	22,398,559	32,804,666	58,126,705	11,433,084	21,129,958	290,507,511	116,145,526
	Total Capital Outlay	16,767,176	8,766,055	9,685,636	4,161,047	7,962,268	63,418,803	53,930,121
	Total Debt Service	997,618	11,945,002	3,118,465	1,277,024	2,892,588	31,678,537	7,473,421
	Total Expenditures	\$40,163,353	\$53,515,723	\$70,930,806	\$16,871,155	\$31,984,814	\$385,604,851	\$177,549,068
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	16,920,000
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	945,905	---
	- Governmental Funds	218,728	189,226	53,228	---	779,233	17,980,870	2,435,002
	Total Expenditures and Other Financing Uses	\$40,382,081	\$53,704,949	\$70,984,034	\$16,871,155	\$32,764,047	\$404,531,626	\$196,904,070
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$14,647,787	\$8,828,177	\$27,288,715	\$5,858,618	\$553,369	\$76,329,007	\$48,815,834
Special Revenue Funds Unrestricted Fund Balance		(885,034)	12,489,402	15,257,619	1,295,722	5,126,123	72,428,718	31,577,497
	Total	\$13,762,753	\$21,317,579	\$42,546,334	\$7,154,340	\$5,679,492	\$148,757,725	\$80,393,331
	AS A PERCENT OF TOTAL CURRENT EXPENDITURES	61.4%	65.0%	73.2%	62.6%	26.9%	51.2%	69.2%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
Population (2021 Population Estimates) ^[1]	98,924	14,986	159,301	37,559	9,355	9,972	25,263
Net Taxable Tax Capacity	\$114,209,977	\$28,283,685	\$172,438,407	\$45,080,902	\$19,624,083	\$24,553,962	\$26,122,466
2020 Tax Levy (Payable 2021)	52,343,007	15,638,253	83,761,608	26,231,960	7,858,231	11,419,532	16,512,655
REVENUES							
Taxes	\$61,753,852	\$15,831,013	\$94,048,607	\$30,352,393	\$7,725,612	\$11,406,974	\$17,419,765
Special Assessments	261,649	3,620,029	861,812	385,196	1,093,690	680,497	96,327
Licenses and Permits	117,570	63,232	1,116,774	248,660	15,410	21,230	222,770
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,778,647	652,378	1,510,373	460,800	8,740	75,000	1,138,945
Human Services	6,679,651	1,542,959	11,041,524	241,280	681,524	1,042,388	2,325,706
Disaster	115,562	26,960	68,975	37,863	16,744	103,856	27,590
All Other	2,379,967	3,121,835	3,288,077	290,003	177,106	1,033,499	603,487
Total Federal Grants	11,953,827	5,344,132	15,908,949	1,029,946	884,114	2,254,743	4,095,728
State Grants							
Market Value Credit	117,611	357,695	831,018	240,930	180,172	232,868	581,914
County Program Aid	5,086,143	631,543	10,039,757	2,217,572	555,295	602,105	1,616,571
Disparity Reduction Aid	5,164	55,206	46,929	26,797	50,261	23,223	72,752
Streets and Highways	10,625,213	6,225,875	16,491,871	6,140,667	4,284,515	4,385,264	5,720,186
Human Services	6,761,867	1,812,115	13,309,338	---	949,726	1,214,077	2,560,358
Police Aid	721,617	111,077	640,416	181,553	62,050	87,329	165,826
All Other	3,694,105	887,521	9,971,464	2,322,192	886,191	1,643,915	1,008,024
Total State Grants	27,011,720	10,081,032	51,330,793	11,129,711	6,968,210	8,188,781	11,725,631
Local Unit Grants	1,328,208	544,990	---	27,144	25,000	---	117,596
Total Intergovernmental Revenues	\$40,293,755	\$15,970,154	\$67,239,742	\$12,186,801	\$7,877,324	\$10,443,524	\$15,938,955
Charges for Services	14,084,694	1,651,859	9,335,963	5,280,116	1,208,108	2,121,675	3,029,287
Fines and Forfeits	139,983	37,965	288,610	11,781	831	3,716	21,562
Interest Earnings	(875,508)	179,623	(355,668)	(290,977)	(48,388)	64,401	239,371
All Other Revenues	1,852,766	894,057	1,764,297	867,747	599,507	1,009,779	2,032,184
Total Revenues	\$117,628,761	\$38,247,932	\$174,300,137	\$49,041,717	\$18,472,094	\$25,751,796	\$39,000,221
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	1,170,000	6,115,000	---
Other Long-Term Debt	---	336,774	---	115,500	46,100	---	132,564
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	336,774	---	115,500	1,216,100	6,115,000	132,564
Other Sources	158,987	---	70,626	48,232	5,264	142,488	171,810
Transfers From - Enterprise Funds	514,100	---	675,574	---	---	---	---
- Governmental Funds	396,340	1,241,120	4,868,067	---	159,726	131,277	785,790
Total Revenues and Other Financing Sources	\$118,698,188	\$39,825,826	\$179,914,404	\$49,205,449	\$19,853,184	\$32,140,561	\$40,090,385

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$21,104,005	\$5,174,723	\$33,651,761	\$8,519,370	\$3,322,994	\$3,625,453	\$6,079,049
	- Capital Outlay	66,781	767,585	1,679,371	664,468	161,103	715,759	275,320
	Total General Government	21,170,786	5,942,308	35,331,132	9,183,838	3,484,097	4,341,212	6,354,369
Public Safety	- Sheriff	10,648,565	1,809,136	15,056,062	4,685,572	1,849,780	1,461,890	3,487,277
	- Corrections	12,006,730	1,731,964	20,132,633	6,025,201	96,389	1,530,625	1,652,779
	- All Other	3,005,341	108,865	711,770	235,909	125,872	99,182	89,174
	- Capital Outlay	709,708	88,051	785,870	633,183	71,372	628,816	219,479
	Total Public Safety	26,370,344	3,738,016	36,686,335	11,579,865	2,143,413	3,720,513	5,448,709
Streets and Highways	- Administration	439,801	522,110	1,094,510	445,507	274,656	299,900	404,925
	- Maintenance	4,124,036	4,932,278	10,549,264	4,998,860	2,802,484	3,037,178	5,844,986
	- Construction	20,315,496	4,470,175	22,092,948	6,387,914	2,517,781	1,681,129	3,654,360
	- Other Capital Outlay	401,783	713,673	219,847	550,948	2,434,646	307,474	401,484
	Total Streets and Highways	25,281,116	10,638,236	33,956,569	12,383,229	8,029,567	5,325,681	10,305,755
Sanitation	- Current Expenditures	1,547,335	595,440	1,768,950	642,624	977,417	1,336,191	---
	- Capital Outlay	---	---	13,919	---	---	8,038	---
	Total Sanitation	1,547,335	595,440	1,782,869	642,624	977,417	1,344,229	---
Human Services	- Income Maintenance	7,179,280	1,722,733	10,522,546	---	688,240	1,275,299	3,582,663
	- Social Services	15,107,613	4,582,141	22,169,056	---	2,650,665	4,442,052	4,690,788
	- All Other	354,153	---	9,407,319	5,493,546	2,855	6,500	---
	- Capital Outlay	2,331	---	2,705,119	---	4,292	---	---
	Total Human Services	22,643,377	6,304,874	44,804,040	5,493,546	3,346,052	5,723,851	8,273,451
Health	- Current Expenditures	3,240,080	1,085,908	3,870,154	2,761,903	71,587	121,416	2,758,184
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	3,240,080	1,085,908	3,870,154	2,761,903	71,587	121,416	2,758,184
Culture and Recreation	- Current Expenditures	1,360,262	995,301	2,300,409	---	65,424	139,661	330,841
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	496,924	205,346	1,942,139	921,982	144,931	236,187	65,495
	- Capital Outlay	912,255	---	176,422	32,357	---	---	---
	Total Culture and Recreation	2,769,441	1,200,647	4,418,970	954,339	210,355	375,848	396,336
Conservation of Natural Resources	- Current Expenditures	552,773	5,206,227	4,384,458	744,852	2,921,955	1,076,302	1,180,429
	- Capital Outlay	---	8,085	---	81,145	---	---	---
	Total Conservation of Natural Resources	552,773	5,214,312	4,384,458	825,997	2,921,955	1,076,302	1,180,429
Housing and Economic Development	- Current Expenditures	3,521,506	559,400	786,988	747,853	63,667	282,302	590,411
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	3,521,506	559,400	786,988	747,853	63,667	282,302	590,411
All Other	- Current Expenditures	---	---	---	---	---	9,893	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	9,893	---
Debt Service	- Principal Paid on Bonds	1,380,000	470,000	1,930,000	1,530,000	725,000	530,000	325,000
	- Other Long-Term Debt	44,082	414,110	---	203,771	37,587	5,472	55,456
	- Interest and Fiscal Charges	1,255,753	326,414	335,008	307,735	284,347	467,538	69,905
	Total Current Expenditures	84,688,404	29,231,572	138,348,019	36,223,179	16,058,916	18,980,031	30,757,001
	Total Capital Outlay	22,408,354	6,047,569	27,673,496	8,350,015	5,189,194	3,341,216	4,550,643
	Total Debt Service	2,679,835	1,210,524	2,265,008	2,041,506	1,046,934	1,003,010	450,361
	Total Expenditures	\$109,776,593	\$36,489,665	\$168,286,523	\$46,614,700	\$22,295,044	\$23,324,257	\$35,758,005
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	68,294	---	---	5,538	44,708
	- Governmental Funds	396,340	1,241,120	4,868,067	---	159,726	131,277	785,790
	Total Expenditures and Other Financing Uses	\$110,172,933	\$37,730,785	\$173,222,884	\$46,614,700	\$22,454,770	\$23,461,072	\$36,588,503
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$24,451,961	\$7,535,361	\$38,263,195	\$25,797,082	\$4,864,016	\$5,973,447	\$13,525,851
	Special Revenue Funds Unrestricted Fund Balance	46,695,015	9,737,332	49,364,983	9,372,893	8,814,325	14,170,606	10,521,606
	Total	\$71,146,976	\$17,272,693	\$87,628,178	\$35,169,975	\$13,678,341	\$20,144,053	\$24,047,457
	<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	84.0%	59.1%	63.3%	97.1%	85.2%	106.1%	78.2%

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2021 Population Estimates) ^[1]	3,305	21,645	14,081	18,985	270,805	11,165	6,337
Net Taxable Tax Capacity	\$17,903,388	\$30,789,580	\$11,978,577	\$25,822,626	\$379,355,048	\$19,381,268	\$19,609,361
2020 Tax Levy (Payable 2021)	6,094,598	15,457,461	9,618,286	17,505,433	103,293,467	10,630,875	8,501,835
REVENUES							
Taxes	\$5,940,211	\$17,371,541	\$10,512,696	\$18,161,509	\$152,383,814	\$10,880,103	\$8,363,440
Special Assessments	75,862	---	605,938	996,056	326,723	845,777	193,261
Licenses and Permits	25,633	182,814	114,832	353,531	3,263,885	35,736	17,577
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	125,300	929,915	203,420	133,163	5,148,796	54,391	3,767
Human Services	456,426	1,472,835	1,994,504	207,947	13,085,319	1,509,209	902,147
Disaster	385,969	162,646	19,158	19,289	457,478	289,933	167,298
All Other	392,597	326,640	326,008	609,463	19,720,922	352,894	170,239
Total Federal Grants	1,360,292	2,892,036	2,543,090	969,862	38,412,515	2,206,427	1,243,451
State Grants							
Market Value Credit	120,481	283,551	227,729	274,722	117,795	193,130	140,233
County Program Aid	490,341	1,051,784	1,003,449	943,449	11,490,643	657,737	544,611
Disparity Reduction Aid	18,575	16,378	53,187	13,376	363	5,064	10,350
Streets and Highways	3,983,247	5,550,949	2,440,995	4,518,546	7,557,439	6,935,907	4,785,511
Human Services	428,770	1,755,226	1,860,358	23,233	13,434,909	1,755,378	843,530
Police Aid	55,155	171,595	105,715	127,930	1,007,352	71,242	71,242
All Other	890,408	1,519,278	793,579	1,931,376	18,411,489	800,671	960,404
Total State Grants	5,986,977	10,348,761	6,485,012	7,832,632	52,019,990	10,419,129	7,355,881
Local Unit Grants	73,479	20,799	106,188	33,332	1,496,123	2,485	82,742
Total Intergovernmental Revenues	\$7,420,748	\$13,261,596	\$9,134,290	\$8,835,826	\$91,928,628	\$12,628,041	\$8,682,074
Charges for Services	798,820	1,515,958	2,965,827	1,629,071	56,055,750	1,469,088	1,352,503
Fines and Forfeits	340	25,563	16,318	1,131	808,163	2,765	4,398
Interest Earnings	4,636	122,733	66,036	91,772	18,387,091	111,284	26,336
All Other Revenues	459,496	503,516	1,278,880	830,369	1,512,851	803,977	14,507,613
Total Revenues	\$14,725,746	\$32,983,721	\$24,694,817	\$30,899,265	\$324,666,905	\$26,776,771	\$33,147,202
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	1,045,000	1,501,233
Other Long-Term Debt	58,775	---	---	---	180,659	195,986	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	58,775	---	---	---	180,659	1,240,986	1,501,233
Other Sources	14	11,838	81,906	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	1,052,700	---	---
- Governmental Funds	---	67,264	---	303,494	4,162,800	6,221	---
Total Revenues and Other Financing Sources	\$14,784,535	\$33,062,823	\$24,776,723	\$31,202,759	\$330,063,064	\$28,023,978	\$34,648,435

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,896,501	\$4,469,270	\$4,630,047	\$6,598,306	\$50,397,675	\$3,652,827	\$3,057,194
	- Capital Outlay	74,200	16,662	185,882	507,625	5,864,842	167,366	143,633
	Total General Government	1,970,701	4,485,932	4,815,929	7,105,931	56,262,517	3,820,193	3,200,827
Public Safety	- Sheriff	1,429,992	3,701,780	2,251,447	3,572,240	25,371,532	1,636,533	1,506,348
	- Corrections	595,916	2,483,363	596,073	297,915	25,006,562	895,448	820,292
	- All Other	113,598	162,190	161,304	161,474	2,222,271	137,051	886,635
	- Capital Outlay	11,153	88,962	205,625	665,399	1,310,161	191,965	198,712
	Total Public Safety	2,150,659	6,436,295	3,214,449	4,697,028	53,910,526	2,860,997	3,411,987
Streets and Highways	- Administration	289,083	387,482	350,920	398,574	2,252,615	282,494	327,485
	- Maintenance	3,179,284	3,708,086	1,767,309	8,378,847	9,612,087	3,226,125	3,314,519
	- Construction	2,506,836	6,468,406	1,258,022	---	43,578,257	5,431,842	2,657,153
	- Other Capital Outlay	55,589	642,480	344,182	379,896	440,178	724,264	88,044
	Total Streets and Highways	6,030,792	11,206,454	3,720,433	9,157,317	55,883,137	9,664,725	6,387,201
Sanitation	- Current Expenditures	242,269	169,894	1,454,448	1,197,063	7,106,864	290,765	278,676
	- Capital Outlay	---	---	---	2,281	5,836	7,119	16,477
	Total Sanitation	242,269	169,894	1,454,448	1,199,344	7,112,700	297,884	295,153
Human Services	- Income Maintenance	652,065	2,071,504	1,657,742	---	11,170,328	1,268,892	1,066,477
	- Social Services	1,293,744	2,670,348	5,114,564	---	30,652,286	4,675,523	2,240,470
	- All Other	---	---	---	3,200,916	16,507,819	---	---
	- Capital Outlay	---	37,695	---	---	10,023	34,153	11,991
	Total Human Services	1,945,809	4,779,547	6,772,306	3,200,916	58,340,456	5,978,568	3,318,938
Health	- Current Expenditures	35,270	1,663,709	1,328,938	1,323,776	10,234,995	843,688	935,597
	- Capital Outlay	---	28,869	---	9,300	70,864	1,777	7,976
	Total Health	35,270	1,692,578	1,328,938	1,333,076	10,305,859	845,465	943,573
Culture and Recreation	- Current Expenditures	35,497	163,364	96,227	---	8,566,514	725,699	56,795
	- Capital Outlay	---	---	---	---	1,861	11,675	---
Parks and Recreation	- Current Expenditures	43,932	97,346	201,616	367,383	3,835,375	254,646	25,177
	- Capital Outlay	---	---	---	9,969	261,072	14,192	---
	Total Culture and Recreation	79,429	260,710	297,843	377,352	12,664,822	1,006,212	81,972
Conservation of Natural Resources	- Current Expenditures	410,460	360,062	297,259	1,497,977	1,032,508	2,645,896	2,003,605
	- Capital Outlay	---	---	---	---	---	---	11,340
	Total Conservation of Natural Resources	410,460	360,062	297,259	1,497,977	1,032,508	2,645,896	2,014,945
Housing and Economic Development	- Current Expenditures	279,975	572,550	301,237	253,449	24,706,459	138,641	28,812
	- Capital Outlay	---	---	---	---	185,140	---	---
	Total Housing and Economic Development	279,975	572,550	301,237	253,449	24,891,599	138,641	28,812
All Other	- Current Expenditures	---	---	1,064,101	---	20,930,001	431,638	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	1,064,101	---	20,930,001	431,638	---
Debt Service	- Principal Paid on Bonds	155,000	1,180,000	45,000	785,000	9,140,000	295,000	460,000
	- Other Long-Term Debt	103,105	164,104	115,204	18,456	611,013	159,962	---
	- Interest and Fiscal Charges	67,665	245,743	31,404	235,400	4,250,080	74,868	124,731
	<i>Total Current Expenditures</i>	<i>10,497,586</i>	<i>22,680,948</i>	<i>21,273,232</i>	<i>27,247,920</i>	<i>249,605,891</i>	<i>21,105,866</i>	<i>16,548,082</i>
	<i>Total Capital Outlay</i>	<i>2,647,778</i>	<i>7,283,074</i>	<i>1,993,711</i>	<i>1,574,470</i>	<i>51,728,234</i>	<i>6,584,353</i>	<i>3,135,326</i>
	<i>Total Debt Service</i>	<i>325,770</i>	<i>1,589,847</i>	<i>191,608</i>	<i>1,038,856</i>	<i>14,001,093</i>	<i>529,830</i>	<i>584,731</i>
	Total Expenditures	\$13,471,134	\$31,553,869	\$23,458,551	\$29,861,246	\$315,335,218	\$28,220,049	\$20,268,139
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---	---	1,005,000	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	730,815	---	---
	- Governmental Funds	---	67,264	---	303,494	4,162,800	6,221	---
	Total Expenditures and Other Financing Uses	\$13,471,134	\$31,621,133	\$23,458,551	\$30,164,740	\$320,228,833	\$29,231,270	\$20,268,139
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$2,658,096	\$13,894,527	\$5,349,337	\$6,696,119	\$101,736,385	\$5,428,556	\$3,937,622
	Special Revenue Funds Unrestricted Fund Balance	4,553,264	6,474,174	7,128,959	11,548,028	2,106,218	956,932	6,408,299
	Total	\$7,211,360	\$20,368,701	\$12,478,296	\$18,244,147	\$103,842,603	\$6,385,488	\$10,345,921
	<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>68.7%</i>	<i>89.8%</i>	<i>58.7%</i>	<i>67.0%</i>	<i>41.6%</i>	<i>30.3%</i>	<i>62.5%</i>

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2021 Population Estimates) ^[1]	49,017	144,948	9,305	5,742,036
Net Taxable Tax Capacity	\$52,494,479	\$188,435,241	\$24,279,910	\$7,992,520,837
2020 Tax Levy (Payable 2021)	20,236,729	82,509,233	11,259,674	3,283,219,630
REVENUES				
Taxes	\$23,943,350	\$94,484,431	\$11,197,222	\$4,118,294,912
Special Assessments	524,036	953,919	1,928,462	88,621,733
Licenses and Permits	208,718	387,373	58,943	41,170,711
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	594,147	553,996	178,666	124,334,026
Human Services	4,550,542	7,359,770	1,402,462	518,486,798
Disaster	121,104	69,017	43,409	33,472,175
All Other	1,336,956	10,963,255	186,508	335,776,238
Total Federal Grants	6,602,749	18,946,038	1,811,045	1,012,069,237
State Grants				
Market Value Credit	293,736	460,620	279,971	21,765,747
County Program Aid	3,208,619	6,498,608	579,383	262,541,818
Disparity Reduction Aid	40,730	5,391	43,007	9,489,674
Streets and Highways	8,996,970	11,937,804	7,021,565	780,462,516
Human Services	4,444,972	7,205,261	1,533,183	480,327,683
Police Aid	183,851	1,352,074	101,118	25,292,571
All Other	2,237,480	4,475,438	901,960	372,357,467
Total State Grants	19,406,358	31,935,196	10,460,187	1,952,237,476
Local Unit Grants	8,000	762,664	162,368	60,159,200
Total Intergovernmental Revenues	\$26,017,107	\$51,643,898	\$12,433,600	\$3,024,465,913
Charges for Services	3,667,999	18,776,691	966,512	740,810,195
Fines and Forfeits	15,489	194,664	6,192	6,266,977
Interest Earnings	81,864	666,174	(95,506)	13,378,106
All Other Revenues	933,862	3,124,901	342,722	388,790,493
Total Revenues	\$55,392,425	\$170,232,051	\$26,838,147	\$8,421,799,040
Other Financing Sources				
Borrowing				
Bonds Issued	10,570,420	---	3,577,287	385,816,332
Other Long-Term Debt	---	---	355,983	12,318,254
Short-Term Debt	---	346,994	---	346,994
Total Borrowing	10,570,420	346,994	3,933,270	398,481,580
Other Sources	---	228,674	8,161	13,950,246
Transfers From - Enterprise Funds	---	---	---	10,303,813
- Governmental Funds	1,047,352	2,176,360	---	273,215,701
Total Revenues and Other Financing Sources	\$67,010,197	\$172,984,079	\$30,779,578	\$9,117,750,380

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

*County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2021

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$9,417,323	\$27,789,476	\$3,447,491	\$1,547,346,017
	- Capital Outlay	76,511	25,985,520	123,132	125,593,444
	Total General Government	9,493,834	53,774,996	3,570,623	1,672,939,461
Public Safety	- Sheriff	4,824,980	25,596,118	1,464,639	672,381,172
	- Corrections	3,792,841	13,912,577	1,757,474	612,753,299
	- All Other	265,154	333,177	84,207	94,053,634
	- Capital Outlay	2,982,245	1,862,933	198,445	75,743,751
	Total Public Safety	11,865,220	41,704,805	3,504,765	1,454,931,856
Streets and Highways	- Administration	429,254	954,185	107,800	65,252,282
	- Maintenance	4,186,036	10,975,733	2,463,527	516,726,480
	- Construction	9,820,940	18,046,404	5,407,149	899,989,040
	- Other Capital Outlay	200,319	1,128,454	505,746	83,531,244
	Total Streets and Highways	14,636,549	31,104,776	8,484,222	1,565,499,046
Sanitation	- Current Expenditures	1,369,112	896,185	391,779	118,101,557
	- Capital Outlay	---	---	---	5,209,077
	Total Sanitation	1,369,112	896,185	391,779	123,310,634
Human Services	- Income Maintenance	4,984,338	7,014,381	1,330,507	564,920,852
	- Social Services	11,829,088	17,665,859	3,719,295	1,340,056,082
	- All Other	263,020	---	---	143,641,918
	- Capital Outlay	---	---	12,823	6,942,496
	Total Human Services	17,076,446	24,680,240	5,062,625	2,055,561,348
Health	- Current Expenditures	1,651,182	4,509,659	480,691	279,401,638
	- Capital Outlay	---	---	---	6,922,901
	Total Health	1,651,182	4,509,659	480,691	286,324,539
Culture and Recreation					
Libraries	- Current Expenditures	258,884	2,145,134	87,621	142,818,231
	- Capital Outlay	---	---	---	10,328,783
Parks and Recreation	- Current Expenditures	297,735	2,127,313	213,796	79,701,067
	- Capital Outlay	---	1,157,955	13,165	40,069,178
	Total Culture and Recreation	556,619	5,430,402	314,582	272,917,259
Conservation of Natural Resources	- Current Expenditures	790,314	2,837,460	3,800,624	180,624,280
	- Capital Outlay	---	66,699	1,250	3,210,310
	Total Conservation of Natural Resources	790,314	2,904,159	3,801,874	183,834,590
Housing and Economic Development	- Current Expenditures	1,515,945	2,879,610	271,480	305,679,727
	- Capital Outlay	---	---	---	28,510,456
	Total Housing and Economic Development	1,515,945	2,879,610	271,480	334,190,183
All Other	- Current Expenditures	---	---	---	29,846,851
	- Capital Outlay	---	---	---	2,028,333
	Total All Other	---	---	---	31,875,184
Debt Service	- Principal Paid on Bonds	265,000	6,420,000	425,000	303,652,361
	- Other Long-Term Debt	99,177	268,209	155,889	35,734,347
	- Interest and Fiscal Charges	401,528	5,237,716	303,129	122,293,675
	<i>Total Current Expenditures</i>	<i>45,875,206</i>	<i>119,636,867</i>	<i>19,620,931</i>	<i>6,693,305,087</i>
	<i>Total Capital Outlay</i>	<i>13,080,015</i>	<i>48,247,965</i>	<i>6,261,710</i>	<i>1,288,079,013</i>
	<i>Total Debt Service</i>	<i>765,705</i>	<i>11,925,925</i>	<i>884,018</i>	<i>461,680,383</i>
	Total Expenditures	\$59,720,926	\$179,810,757	\$26,766,659	\$8,443,064,483
Other Financing Uses					
Debt Redemption - Refunded Bonds		---	---	---	34,365,332
Other Uses		---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	34,624,949
	- Governmental Funds	1,047,352	2,176,360	---	273,216,151
	Total Expenditures and Other Financing Uses	\$60,768,278	\$181,987,117	\$26,766,659	\$8,785,270,915
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$12,907,938	\$66,622,310	\$6,027,720	\$1,875,542,736
Special Revenue Funds Unrestricted Fund Balance		3,812,825	23,044,030	12,418,932	1,485,298,832
Total		\$16,720,763	\$89,666,340	\$18,446,652	\$3,360,841,568
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		36.4%	74.9%	94.0%	50.2%

*County failed to provide required financial information.

PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	
Aitkin														
Long Lake Conservation Center	199,011	582,515	(383,504)	15,066	---	(368,438)	---	391	---	(194,828)	2,000	---	---	---
Total	199,011	582,515	(383,504)	15,066	---	(368,438)	---	391	---	(194,828)	2,000	---	---	---
Becker														
Housing [29]	388,238	627,832	(239,594)	316,344	229,556	(152,806)	---	309,533	---	(42,846)	33,621	---	---	---
Sunnyside Care Center [14]	2,614,605	2,781,666	(167,061)	151,696	23,602	(38,967)	---	---	---	---	4,383	---	23,602	8,000
Total	3,002,843	3,409,498	(406,655)	468,040	253,158	(191,773)	---	309,533	---	(42,846)	38,004	---	23,602	8,000
Blue Earth														
Economic Development Authority	311,852	1,320,722	(1,008,870)	827,355	---	(181,515)	---	735,132	---	---	---	---	---	---
Landfill	5,018,922	3,578,370	1,440,552	---	103,591	1,336,961	---	---	---	164,142	388,918	---	---	---
Total	5,330,774	4,899,092	431,682	827,355	103,591	1,155,446	---	735,132	---	164,142	388,918	---	---	---
Carver														
Community Development Agency [29]	7,579,440	14,122,786	(6,543,346)	9,418,940	1,137,870	1,737,724	---	2,379,393	6,992,949	---	1,379,716	9,036,828	867,892	10,054,413
Total	7,579,440	14,122,786	(6,543,346)	9,418,940	1,137,870	1,737,724	---	2,379,393	6,992,949	---	1,379,716	9,036,828	867,892	10,054,413
Cass														
Housing and Redevelopment Authority [29]	162,464	655,035	(492,571)	504,198	343	11,284	---	494,978	---	---	19,875	16,330	343	3,169
Pine River Area Sanitary District [29]	621,079	622,807	(1,728)	2,168	8,323	(7,883)	---	---	---	---	28,025	---	---	---
Total	783,543	1,277,842	(494,299)	506,366	8,666	3,401	---	494,978	---	---	47,900	16,330	343	3,169
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	838,693	2,194,323	(1,355,630)	1,916,161	246,895	313,636	469,490	1,117,286	122,483	---	112,187	---	46,221	139,266
Total	838,693	2,194,323	(1,355,630)	1,916,161	246,895	313,636	469,490	1,117,286	122,483	---	112,187	---	46,221	139,266
Clay														
Family Service Center	1,319,541	1,561,389	(241,848)	569	12,289	(253,568)	---	---	569	---	---	---	---	---
Juvenile Center	6,751,539	6,436,758	314,781	255,720	276,825	293,676	---	252,419	3,911	---	310,516	---	223,205	280,000
Public Health	2,632,939	6,809,753	(4,176,814)	3,486,685	---	(690,129)	---	2,065,721	1,420,964	(1,649,996)	---	---	---	---
Solid Waste Management	2,462,849	3,874,277	(1,411,428)	1,746,419	188,221	146,770	---	---	384,243	120,000	5,839,449	10,899,093	62,503	---
Total	13,166,868	18,682,177	(5,515,309)	5,489,393	477,335	(503,251)	---	2,318,140	1,809,687	(1,529,996)	6,149,965	10,899,093	285,708	280,000
Cook														
Economic Development Authority Golf Course [29]	1,395,593	1,459,461	(63,868)	118,330	---	54,462	---	---	---	---	353,162	---	---	---
Total	1,395,593	1,459,461	(63,868)	118,330	---	54,462	---	---	---	---	353,162	---	---	---

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of County Enterprise (footnotes)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cottonwood														
Landfill	792,351	1,627,980	(835,629)	---	---	(835,629)	---	---	---	(18,794)	185,966	---	---	---
Total	792,351	1,627,980	(835,629)	---	---	(835,629)	---	---	---	(18,794)	185,966	---	---	---
Crow Wing														
Landfill	3,145,104	2,666,038	479,066	134,036	---	613,102	---	---	---	---	5,321,636	---	---	---
Total	3,145,104	2,666,038	479,066	134,036	---	613,102	---	---	---	---	5,321,636	---	---	---
Dakota														
Byllesby Dam	85,597	1,346,924	(1,261,327)	---	---	(1,261,327)	---	---	---	---	8,722,986	---	---	---
CDA Limited Partnerships [13][29]	4,809,014	5,706,642	(897,628)	1,083	602,291	(1,498,836)	---	---	---	---	---	---	554,014	6,797,740
Community Development Agency [13][29]	31,369,199	56,858,346	(25,489,147)	44,667,006	3,047,262	16,130,597	11,065,743	33,099,844	---	---	7,757,177	30,463,637	3,047,262	27,816,737
Geographic Information System	4,000	3,406	594	---	---	594	---	---	---	---	---	---	---	---
Total	36,267,810	63,915,318	(27,647,508)	44,668,089	3,649,553	13,371,028	11,065,743	33,099,844	---	---	16,480,163	30,463,637	3,601,276	34,614,477
Douglas														
Hospital Operating	182,220,747	167,563,183	14,657,564	5,300,571	1,528,233	18,429,902	---	---	77,839	---	7,059,700	---	1,452,956	2,375,935
Housing and Redevelopment Authority [29]	732,741	3,118,151	(2,385,410)	3,051,138	84,680	581,048	828,953	1,918,826	347,878	---	344,977	220,000	74,960	681,920
Pope-Douglas Solid Waste [29]	9,159,917	14,957,564	(5,797,647)	3,150,251	571,168	(3,218,564)	---	---	214,408	---	7,795,777	5,270,130	364,044	931,381
Total	192,113,405	185,638,898	6,474,507	11,501,960	2,184,081	15,792,386	828,953	1,918,826	640,125	---	15,200,454	5,490,130	1,891,960	3,989,236
Faribault														
Housing and Redevelopment Authority [29]	---	306,204	(306,204)	300,043	---	(6,161)	---	300,043	---	---	---	---	---	---
Huntley Sewer District	20,002	58,295	(38,293)	---	9,658	(47,951)	---	---	---	---	---	---	9,658	8,000
Total	20,002	364,499	(344,497)	300,043	9,658	(54,112)	---	300,043	---	---	---	---	9,658	8,000
Grant														
Housing and Redevelopment Authority [29]	599,143	960,679	(361,536)	599,259	8,147	229,576	---	597,254	---	---	104,587	---	8,147	60,422
Total	599,143	960,679	(361,536)	599,259	8,147	229,576	---	597,254	---	---	104,587	---	8,147	60,422
Hennepin														
Glen Lake Golf Course	1,297,735	1,061,407	236,328	---	---	236,328	---	---	---	---	---	---	---	---
Hennepin Health	327,212,725	332,056,065	(4,843,340)	(465,160)	9,455	(5,317,955)	---	5,202	---	---	---	---	9,455	---
Medical Center	1,143,140,548	1,220,993,874	(77,853,326)	110,553,561	3,566,080	29,134,155	---	60,678,536	19,558,594	---	19,953,133	---	3,566,080	5,371,605
Radio Communications	4,026,753	3,466,843	559,910	---	9,825	550,085	---	---	---	---	1,121,343	---	---	---
Solid Waste	70,787,987	68,373,212	2,414,775	3,892,863	3,994,544	2,313,094	---	4,477	4,170,367	---	---	---	926,370	1,349,972
Total	1,546,465,748	1,625,951,401	(79,485,653)	113,981,264	7,579,904	26,915,707	---	60,688,215	23,728,961	---	21,074,476	---	4,501,905	6,721,577

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of County Enterprise (footnotes)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hubbard														
Heritage Community [14]	6,282,660	7,229,665	(947,005)	1,318,651	438,249	(66,603)	---	---	---	---	36,054	---	438,249	405,000
Housing and Redevelopment Authority [29]	695,198	548,403	146,795	---	155,933	(9,138)	---	---	---	---	690,352	509,704	155,933	89,142
Total	6,977,858	7,778,068	(800,210)	1,318,651	594,182	(75,741)	---	---	---	---	726,406	509,704	594,182	494,142
Itasca														
Itasca Medical Care	76,664,829	74,355,392	2,309,437	16,793	---	2,326,230	---	---	---	---	---	---	---	---
Itasca Resource Center	538,181	640,858	(102,677)	---	---	(102,677)	---	---	---	---	161,344	---	---	---
Nursing Home	11,739,771	12,274,685	(534,914)	335,478	237,787	(437,223)	---	---	---	---	35,383	1,580,755	237,787	1,490,000
Total	88,942,781	87,270,935	1,671,846	352,271	237,787	1,786,330	---	---	---	---	196,727	1,580,755	237,787	1,490,000
Kanabec														
Hospital [39]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	3,078,032	6,668,260	(3,590,228)	350,289	516,642	(3,756,581)	---	---	821	---	3,358,964	1,102,721	474,505	2,952,690
Housing and Redevelopment Authority [13][29]	1,711,981	5,263,330	(3,551,349)	3,772,582	34,292	186,941	---	3,001,032	---	---	254,649	---	31,958	64,569
Total	4,790,013	11,931,590	(7,141,577)	4,122,871	550,934	(3,569,640)	---	3,001,032	821	---	3,613,613	1,102,721	506,463	3,017,259
Koochiching														
East Koochiching Sanitary Sewer District [29]	605,224	795,000	(189,776)	8,100	147,995	(329,671)	---	---	---	---	18,819	---	---	---
Housing and Redevelopment Authority [13][29]	912	591,084	(590,172)	616,433	---	26,261	---	569,239	56,148	---	---	---	---	---
Total	606,136	1,386,084	(779,948)	624,533	147,995	(303,410)	---	569,239	56,148	---	18,819	---	---	---
Lake														
Lakeview Apartments [29]	84,910	41,157	43,753	---	---	43,753	---	---	---	2,000	---	---	---	---
Silverpointe [29]	239,307	216,666	22,641	161	13,166	9,636	---	---	---	2,000	---	---	12,363	60,000
Total	324,217	257,823	66,394	161	13,166	53,389	---	---	---	4,000	---	---	12,363	60,000
Lake of the Woods														
Wheeler's Point Sanitary District [29]	240,193	28,541	211,652	626,616	137,120	701,148	---	244,378	382,238	---	507,283	---	137,120	57,000
Total	240,193	28,541	211,652	626,616	137,120	701,148	---	244,378	382,238	---	507,283	---	137,120	57,000
Le Sueur														
Section 8 Rental Program [14][29]	---	581,016	(581,016)	581,443	---	427	---	581,443	---	---	---	---	---	---
West Jefferson Subordinate Service District	87,172	320,330	(233,158)	3,253	13,482	(243,387)	---	---	1,552,174	---	---	100,784	13,482	533,652
Total	87,172	901,346	(814,174)	584,696	13,482	(242,960)	---	581,443	1,552,174	---	---	100,784	13,482	533,652

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	3,293,552	3,530,854	(237,302)	(33,187)	---	(270,489)	---	---	---	---	91,748	---	---	---
Total	3,293,552	3,530,854	(237,302)	(33,187)	---	(270,489)	---	---	---	---	91,748	---	---	---
Mahnomen														
Health Center [29]	10,428,970	11,004,868	(575,898)	2,929,103	79,214	2,273,991	---	---	---	---	1,625,606	---	6,790	68,456
Total	10,428,970	11,004,868	(575,898)	2,929,103	79,214	2,273,991	---	---	---	---	1,625,606	---	6,790	68,456
McLeod														
Housing and Redevelopment Authority [13][29]	574,854	981,891	(407,037)	659,726	95,047	157,642	---	658,554	---	---	---	---	95,047	212,108
Total	574,854	981,891	(407,037)	659,726	95,047	157,642	---	658,554	---	---	---	---	95,047	212,108
Meeker														
Economic Development Authority [29]	87,500	104,789	(17,289)	16,047	---	(1,242)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority CARES Act Funding [13][29]	---	17,055	(17,055)	17,139	---	84	---	23,041	---	---	---	---	---	---
Housing Choice Vouchers [13][29]	669	194,049	(193,380)	210,404	---	17,024	---	210,393	---	---	11,581	---	---	---
Low Rent Public Housing [13][29]	103,432	195,319	(91,887)	59,998	---	(31,889)	---	59,998	---	(14,000)	---	---	---	---
Meeker Memorial Hospital	47,169,008	40,288,507	6,880,501	5,313,584	2,260,604	9,933,481	---	---	---	(100,500)	933,369	---	266,474	933,693
Public Housing Capital Fund Program [13][29]	---	---	---	14,000	---	14,000	---	37,041	---	14,000	---	---	---	---
State/Local [13][29]	8,000	5,356	2,644	3	---	2,647	---	---	---	---	---	---	---	---
Total	47,368,609	40,805,075	6,563,534	5,631,175	2,260,604	9,934,105	---	330,473	---	(100,500)	944,950	---	266,474	933,693
Morrison														
CARES Act Funding [29]	---	5,259	(5,259)	5,259	---	---	---	5,259	---	---	---	---	---	---
Emergency Housing Voucher [29]	---	6,000	(6,000)	32,825	---	26,825	---	32,825	---	---	---	---	---	---
Housing Choice Vouchers [29]	67,193	546,268	(479,075)	508,928	---	29,853	---	508,926	---	(13,278)	---	---	---	---
Mainstream CARES Act Funding [29]	---	19,655	(19,655)	19,655	---	---	---	19,655	---	---	---	---	---	---
Mainstream Vouchers [29]	---	2,986	(2,986)	2,986	---	---	---	2,986	---	---	---	---	---	---
State/Local [29]	---	11,445	(11,445)	39,927	---	28,482	---	---	39,924	13,278	5,299	---	---	---
Total	67,193	591,613	(524,420)	609,580	---	85,160	---	569,651	39,924	---	5,299	---	---	---
Mower														
Colonial Manor [14][29]	24,522	42,914	(18,392)	13,141	---	(5,251)	---	---	13,136	---	35,098	---	---	6,208
Minnesota Housing Finance Agency [14][29]	94,411	203,388	(108,977)	76,346	---	(32,631)	---	76,222	---	---	14,999	---	---	4,992
Owned Public Housing Program [14][29]	101,181	219,333	(118,152)	66,735	---	(51,417)	---	91,464	---	---	19,382	---	---	---
Rural Housing Service [14][29]	133,245	278,448	(145,203)	96,945	---	(48,258)	---	96,186	---	---	19,833	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	174,567	(174,567)	172,426	---	(2,141)	---	172,424	---	---	---	---	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	353,359	918,650	(565,291)	425,593	---	(139,698)	---	436,296	13,136	---	89,312	---	---	11,200
Murray														
Congregate Housing	310,173	271,942	38,231	355	10,623	27,963	---	263	92	(164)	---	---	9,031	110,000
Hospital [29]	16,351,296	15,371,988	979,308	4,236,997	114,104	5,102,201	---	---	---	---	424,428	---	114,104	506,664
Shetek Area Water and Sewer Commission [29]	733,496	656,687	76,809	2,774	64,007	15,576	---	---	---	---	---	---	63,512	789,910
Total	17,394,965	16,300,617	1,094,348	4,240,126	188,734	5,145,740	---	263	92	(164)	424,428	---	186,647	1,406,574
Olmsted														
Communications	982,515	1,800,402	(817,887)	7,043	---	(810,844)	---	---	165	288,000	---	---	---	---
Housing and Redevelopment Authority	2,610,661	11,741,953	(9,131,292)	9,881,509	63,623	686,594	3,751,768	5,095,373	818,464	---	222,008	617	63,623	109,979
Sanitary Sewer	102,508	115,706	(13,198)	2,294	15,891	(26,795)	---	---	---	---	---	---	15,891	---
Waste Management	26,880,685	22,750,361	4,130,324	755,895	1,159,495	3,726,724	---	---	530,051	---	4,824,046	24,145,000	1,027,766	7,870,000
Total	30,576,369	36,408,422	(5,832,053)	10,646,741	1,239,009	3,575,679	3,751,768	5,095,373	1,348,680	288,000	5,046,054	24,145,617	1,107,280	7,979,979
Otter Tail														
Housing and Redevelopment Authority [29]	166,454	1,452,999	(1,286,545)	1,522,169	---	235,624	851,847	639,442	29,223	---	---	---	---	---
Prairie Lakes Municipal Solid Waste Authority [29]	9,051,323	8,626,234	425,089	272,798	773,785	(75,898)	---	---	2,798	---	804,679	---	770,562	49,195
Waste Management	9,491,156	9,863,495	(372,339)	386,234	---	13,895	---	---	374,553	(2,176)	597,433	---	---	---
Total	18,708,933	19,942,728	(1,233,795)	2,181,201	773,785	173,621	851,847	639,442	406,574	(2,176)	1,402,112	---	770,562	49,195
Pipestone														
Medical Center	33,028,962	33,168,741	(139,779)	9,113,396	709,658	8,263,959	---	---	---	(209,113)	636,668	---	709,658	2,973,487
Total	33,028,962	33,168,741	(139,779)	9,113,396	709,658	8,263,959	---	---	---	(209,113)	636,668	---	709,658	2,973,487
Polk														
Landfill	3,510,541	3,112,447	398,094	5,283	6,024	397,353	---	---	4,826	6,533	353,411	---	6,024	29,636
Resource Recovery	5,631,619	5,609,312	22,307	31,132	182,622	(129,183)	---	---	30,912	343,467	657,153	---	---	---
Total	9,142,160	8,721,759	420,401	36,415	188,646	268,170	---	---	35,738	350,000	1,010,564	---	6,024	29,636
Pope														
Housing and Redevelopment Authority [29]	---	277,259	(277,259)	472,055	637,740	(442,944)	325,656	---	8,576	---	---	---	55,594	95,788
Total	---	277,259	(277,259)	472,055	637,740	(442,944)	325,656	---	8,576	---	---	---	55,594	95,788
Ramsey														
Lake Owasso Residence	8,363,968	10,582,618	(2,218,650)	10,032	---	(2,208,618)	---	---	10,032	(2,864,908)	---	---	---	---
Law Enforcement Services	10,591,426	9,924,645	666,781	470,212	19,697	1,117,296	---	---	470,212	---	445,091	---	---	---
Ramsey County Care Center	14,993,876	17,116,800	(2,122,924)	10,094	31,579	(2,144,409)	---	---	14,365	(3,953,782)	273,254	---	31,579	115,000
Total	33,949,270	37,624,063	(3,674,793)	490,338	51,276	(3,235,731)	---	---	494,609	(6,818,690)	718,345	---	31,579	115,000

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Renville														
Housing and Redevelopment Authority [29]	75,227	1,107,475	(1,032,248)	1,052,565	---	20,317	259,992	781,347	---	---	9,381	---	---	---
Solid Waste	793,093	740,052	53,041	277,326	4,200	326,167	---	---	69,712	---	---	---	---	---
Total	868,320	1,847,527	(979,207)	1,329,891	4,200	346,484	259,992	781,347	69,712	---	9,381	---	---	---
Rice														
Environmental Services	5,172,184	4,893,305	278,879	572,226	---	851,105	---	---	529,456	---	701,297	---	---	---
Roberds Lake	120,216	239,497	(119,281)	16,865	17,280	(119,696)	---	---	---	---	---	---	17,280	129,151
Total	5,292,400	5,132,802	159,598	589,091	17,280	731,409	---	---	529,456	---	701,297	---	17,280	129,151
Rock														
Rock County Rural Water District [29]	1,033,524	1,020,083	13,441	30,775	183,585	(139,369)	---	---	55,899	---	174,255	---	---	---
Total	1,033,524	1,020,083	13,441	30,775	183,585	(139,369)	---	---	55,899	---	174,255	---	---	---
Saint Louis														
Environmental Services	9,313,406	8,273,704	1,039,702	441,138	2,331	1,478,509	3,552	---	289,524	(237,892)	800,927	---	148,062	---
Plat Books	8,804	19,805	(11,001)	---	---	(11,001)	---	---	---	---	---	---	---	---
Total	9,322,210	8,293,509	1,028,701	441,138	2,331	1,467,508	3,552	---	289,524	(237,892)	800,927	---	148,062	---
Scott														
Community Development Agency [29]	8,542,492	13,119,522	(4,577,030)	8,585,138	1,956,892	2,051,216	3,733,062	4,197,138	551,884	---	2,213,955	6,759,402	1,648,724	8,589,826
Total	8,542,492	13,119,522	(4,577,030)	8,585,138	1,956,892	2,051,216	3,733,062	4,197,138	551,884	---	2,213,955	6,759,402	1,648,724	8,589,826
Sherburne														
Justice Center	10,298,216	13,575,665	(3,277,449)	---	---	(3,277,449)	---	---	---	514,100	---	---	---	---
Total	10,298,216	13,575,665	(3,277,449)	---	---	(3,277,449)	---	---	---	514,100	---	---	---	---
Sibley														
Sibley Estates	174,491	419,429	(244,938)	178,739	119	(66,318)	---	171,422	---	---	---	---	---	---
Total	174,491	419,429	(244,938)	178,739	119	(66,318)	---	171,422	---	---	---	---	---	---
Stearns														
Rental Properties	564,107	441,897	122,210	22,415	32,161	112,464	---	---	16,922	---	---	---	32,161	91,544
Section 8 Housing	41,764	1,700,187	(1,658,423)	1,488,490	---	(169,933)	---	1,488,350	---	(68,294)	17,328	---	---	---
Total	605,871	2,142,084	(1,536,213)	1,510,905	32,161	(57,469)	---	1,488,350	16,922	(68,294)	17,328	---	32,161	91,544
Steele														
Solid Waste	1,952,225	2,197,187	(244,962)	33,957	---	(211,005)	---	---	---	---	429,483	---	---	---
Total	1,952,225	2,197,187	(244,962)	33,957	---	(211,005)	---	---	---	---	429,483	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	726,558	702,418	24,140	945,395	749,876	219,659	---	273,133	668,421	---	---	---	44,357	125,000

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of County Enterprise {footnotes}	Operating			Nonoperating				Debt Service						
	Revenues	Expenses	Income	Revenues	Expenses	Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Swift County - Benson Hospital [29]	20,199,033	19,816,247	382,786	4,285,245	666,936	4,001,095	---	4,923,988	---	---	863,243	4,342,003	596,491	665,952
Total	20,925,591	20,518,665	406,926	5,230,640	1,416,812	4,220,754	---	5,197,121	668,421	---	863,243	4,342,003	640,848	790,952
Todd														
Solid Waste	2,896,740	2,684,817	211,923	50,252	---	262,175	---	---	35,553	(44,708)	203,595	---	---	---
Total	2,896,740	2,684,817	211,923	50,252	---	262,175	---	---	35,553	(44,708)	203,595	---	---	---
Traverse														
Prairieview Place	---	47,407	(47,407)	83,075	9,527	26,141	---	---	---	---	---	---	9,527	70,000
Traverse Care Center	---	311,971	(311,971)	269,551	49,112	(91,532)	---	---	---	---	---	---	49,112	180,000
Total	---	359,378	(359,378)	352,626	58,639	(65,391)	---	---	---	---	---	---	58,639	250,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	60,617	76,685	(16,068)	4,920	3,378	(14,526)	---	---	---	---	---	---	3,378	2,014
Total	60,617	76,685	(16,068)	4,920	3,378	(14,526)	---	---	---	---	---	---	3,378	2,014
Washington														
Briar Pond LLC [29]	2,512,462	1,483,870	1,028,592	58,732	372,421	714,903	27,098	30,758	---	---	32,695	---	221,046	267,512
Family Housing Fund [29]	3,692,485	2,896,265	796,220	668,701	365,708	1,099,213	448,067	71,322	---	200,707	265,743	---	337,236	1,126,780
Glen at Valley Creek LLC [29]	420,136	601,219	(181,083)	199,436	393,131	(374,778)	---	---	---	---	406,094	---	347,870	790,374
Managing Member Partnership [29]	---	---	---	456,406	466,028	(9,622)	241,010	---	---	---	---	---	269,029	175,001
Piccadilly Square of Mahtomedi, LLC [29]	878,723	798,418	80,305	---	186,110	(105,805)	---	---	---	---	---	---	137,866	206,280
Public Housing Fund [29]	175,149	347,494	(172,345)	140,096	23,429	(55,678)	452	139,553	---	---	16,330	---	109	445
Senior Housing Fund [29]	3,137,622	3,090,113	47,509	2,022,570	571,195	1,498,884	604,543	1,402,599	---	121,178	866,039	---	512,913	845,029
The Groves Apartments, LLC [29]	538,066	716,687	(178,621)	219,147	103,996	(63,470)	---	---	---	---	40,529	---	95,808	24,097
Total	11,354,643	9,934,066	1,420,577	3,765,088	2,482,018	2,703,647	1,321,170	1,644,232	---	321,885	1,627,430	---	1,921,877	3,435,518
State Totals	\$2,191,883,234	\$2,328,904,853	(\$137,021,619)	\$257,079,523	\$29,734,652	\$90,323,252	\$22,611,233	\$129,564,789	\$39,850,286	(\$7,625,874)	\$90,937,962	\$94,447,004	\$20,444,733	\$88,694,734

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

ENTERPRISE FUND FOOTNOTES

- [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.
- [39] No longer a discretely presented component unit.

OUTSTANDING INDEBTEDNESS TABLE

Table 4

Outstanding Indebtedness of Counties

For the Year Ended December 31, 2021

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	16,002	9,630,000	---	---	---	---	9,630,000	---	169,875	1,360,535
Anoka	366,888	68,005,000	---	12,365,000	---	---	80,370,000	65,500,000	2,990,999	13,968,325
Becker	35,307	10,455,000	---	---	---	---	10,455,000	---	2,425,300	2,599,725
Beltrami	46,358	6,335,000	---	---	975,000	---	7,310,000	3,560,000	221,157	2,542,831
Benton	41,204	6,065,000	---	---	---	---	6,065,000	3,395,000	33,014	3,225,493
Big Stone	5,233	12,370,000	---	---	---	---	12,370,000	3,070,000	---	828,702
Blue Earth	69,264	10,950,000	6,975,000	---	---	---	17,925,000	5,435,000	2,863,724	4,047,478
Brown	25,790	3,080,000	---	---	---	---	3,080,000	---	254,257	2,016,500
Carlton	36,529	26,370,000	---	---	---	---	26,370,000	7,270,000	---	4,393,792
Carver	108,891	8,305,000	---	26,825,000	---	---	35,130,000	16,980,000	13,921,655	6,110,142
Cass	30,784	---	---	---	---	---	---	---	48,930	3,173,696
Chippewa	12,498	---	---	---	---	---	---	---	950,702	850,329
Chisago	57,291	42,110,000	---	---	---	---	42,110,000	21,220,000	1,652,476	5,131,202
Clay	65,512	58,295,000	---	10,130,000	---	---	68,425,000	---	19,221	3,893,591
Clearwater	8,616	---	---	---	---	---	---	---	---	876,567
Cook	5,629	12,090,000	---	29,220,000	---	---	41,310,000	10,145,000	2,712,575	922,198
Cottonwood	11,685	---	---	---	---	---	---	---	1,645,236	683,835
Crow Wing	67,887	92,500	---	---	---	---	92,500	92,500	219,950	3,682,850
Dakota	443,692	---	---	---	77,475,000	---	77,475,000	---	37,306,513	24,377,900
Douglas	39,578	21,930,000	---	24,415,000	39,680,430	---	86,025,430	22,090,000	9,060,726	6,892,835
Faribault	13,765	14,590,000	5,480,000	315,000	---	---	20,385,000	4,655,000	---	1,070,354
Fillmore	21,405	760,000	---	---	---	---	760,000	760,000	312,211	1,097,666
Freeborn	30,647	4,155,000	---	---	---	---	4,155,000	3,375,000	---	1,851,130
Goodhue	47,819	15,130,000	---	---	---	---	15,130,000	---	---	4,772,763
Grant	6,152	3,820,000	---	---	499,000	---	4,319,000	2,009,000	5,708,278	523,793
Hennepin	1,289,645	1,477,240,000	---	---	94,875,000	---	1,572,115,000	---	2,272,368	154,283,881
Houston	18,832	14,100,000	---	---	---	---	14,100,000	1,990,000	461,615	1,186,382
Hubbard	21,909	4,065,000	---	11,425,000	---	---	15,490,000	4,975,000	4,457,912	1,780,496
Isanti	41,878	6,930,000	---	---	---	---	6,930,000	1,510,000	119,368	1,294,618
Itasca	45,193	60,175,000	---	8,500,000	---	---	68,675,000	13,135,000	524,311	6,182,759
Jackson	9,998	11,150,000	25,260,000	7,551,000	---	---	43,961,000	18,130,000	7,780	763,825

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

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

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2021

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Kanabec	16,295	5,610,000	---	---	---	---	5,610,000	5,610,000	59,881,228	2,480,934
Kandiyohi	43,809	1,635,000	17,325,000	---	722,167	---	19,682,167	9,380,000	9,607,822	5,009,263
Koochiching	11,946	---	---	3,240,000	---	---	3,240,000	---	982,000	661,793
Lac qui Parle	6,679	---	9,600,328	---	---	---	9,600,328	---	2,954,416	446,747
Lake	11,016	10,260,000	---	345,000	---	---	10,605,000	625,000	---	1,596,559
Lake of the Woods	3,828	---	---	2,078,000	---	---	2,078,000	---	463,559	675,005
Le Sueur	28,945	46,475,000	---	---	---	---	46,475,000	6,490,000	656,240	2,229,235
Lincoln	5,568	8,145,000	---	---	---	---	8,145,000	---	948,282	273,743
Lyon	25,184	10,000,000	2,005,000	---	---	---	12,005,000	---	321,182	725,400
Mahnomen	5,404	2,015,000	---	---	---	---	2,015,000	---	418,052	---
Marshall	9,012	---	---	---	---	---	---	---	---	1,185,439
Martin	19,896	23,045,000	---	---	---	---	23,045,000	1,835,000	254,000	707,719
McLeod	36,958	22,415,000	---	---	2,180,191	---	24,595,191	---	1,737,871	1,489,625
Meeker	23,499	1,164,000	---	---	12,566,088	---	13,730,088	13,730,088	2,137,667	1,230,663
Mille Lacs	26,809	19,595,000	1,666,000	---	---	---	21,261,000	7,480,000	1,015,000	2,170,293
Morrison	34,041	14,400,000	---	---	---	---	14,400,000	2,720,000	---	2,028,073
Mower	40,356	---	---	---	---	---	---	---	676,829	1,683,203
Murray	8,094	11,120,000	7,070,000	1,775,000	2,635,390	---	22,600,390	---	2,696,570	418,802
Nicollet	34,706	20,180,000	---	---	---	---	20,180,000	8,885,000	468,151	2,095,617
Nobles	22,145	13,590,000	---	---	440,000	---	14,030,000	440,000	589,421	1,126,468
Norman	6,386	---	---	---	---	---	---	---	98,986	573,610
Olmsted	164,196	91,920,000	---	71,550,000	---	---	163,470,000	93,835,000	12,002,766	16,186,046
Otter Tail	60,194	29,055,000	---	---	37,310,000	---	66,365,000	26,140,000	808,505	6,697,789
Pennington	13,757	14,095,000	675,000	---	---	---	14,770,000	---	347,900	466,712
Pine	29,108	21,510,000	---	---	---	---	21,510,000	18,225,000	1,740,583	2,344,353
Pipestone	9,278	205,000	---	---	6,489,369	---	6,694,369	205,000	17,044,637	298,879
Polk	30,835	30,455,000	---	---	---	---	30,455,000	11,755,000	1,290,088	1,877,504
Pope	11,396	4,000,000	---	---	---	---	4,000,000	---	469,330	641,294
Ramsey	553,229	156,750,000	---	47,985,000	---	---	204,735,000	79,910,000	2,952,000	46,451,029
Red Lake	3,944	---	---	---	---	---	---	---	12,018	313,859
Redwood	15,313	20,815,000	---	---	---	---	20,815,000	2,775,000	345,638	821,000

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

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

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2021

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Renville	14,608	25,020,000	---	---	17,476,890	---	42,496,890	---	6,067,929	1,390,209
Rice	66,964	20,405,000	---	---	---	---	20,405,000	7,250,000	2,652,916	2,898,097
Rock	9,662	3,220,000	---	---	---	---	3,220,000	---	2,862,414	398,975
Roseau	15,268	11,760,000	---	---	---	---	11,760,000	11,760,000	---	1,202,657
Saint Louis	198,559	157,660,000	---	---	---	---	157,660,000	22,035,000	2,739,622	32,681,245
Scott	153,199	115,680,000	---	---	47,355,000	---	163,035,000	113,295,000	3,691,797	7,655,800
Sherburne	98,924	40,125,000	---	---	---	---	40,125,000	---	351,662	7,826,546
Sibley	14,986	4,950,000	1,655,000	---	---	---	6,605,000	100,000	1,414,730	1,673,832
Stearns	159,301	9,250,000	---	---	935,000	---	10,185,000	---	637,314	10,038,326
Steele	37,559	9,750,000	---	---	---	---	9,750,000	3,055,000	372,434	1,645,718
Stevens	9,355	6,520,000	6,000,000	---	---	---	12,520,000	---	175,510	702,731
Swift	9,972	17,210,000	---	---	17,525,000	---	34,735,000	6,115,000	6,162,864	1,607,391
Todd	25,263	2,090,000	---	---	---	---	2,090,000	1,565,000	228,433	2,535,537
Traverse	3,305	3,195,000	---	1,840,000	---	---	5,035,000	3,215,000	229,836	406,423
Wabasha	21,645	8,750,000	---	75,188	---	---	8,825,188	---	167,796	1,482,816
Wadena	14,081	790,000	---	---	---	---	790,000	---	53,261	797,730
Waseca	18,985	6,235,000	---	---	---	---	6,235,000	---	21,251	1,314,072
Washington	270,805	113,905,000	---	22,070,000	12,455,000	---	148,430,000	87,735,000	24,892,719	11,703,028
Watsonwan	11,165	1,320,000	---	---	---	---	1,320,000	1,320,000	700,187	972,610
Wilkin	6,337	3,965,000	---	---	---	---	3,965,000	---	---	335,914
Winona	49,017	19,610,000	---	---	---	---	19,610,000	---	211,229	2,349,249
Wright	144,948	140,050,000	---	---	---	---	140,050,000	26,220,000	1,890,416	7,418,685
Yellow Medicine	9,305	9,215,000	---	---	---	---	9,215,000	---	1,200,946	741,591
State Total	5,716,920		\$83,711,328		\$371,594,525		\$3,954,336,541		\$270,006,160	
		\$3,217,326,500		\$281,704,188		\$---		\$783,001,588		\$471,072,031

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

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

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

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

County	2020			2021			2020/2021 Percent Change	Total Current Expenditures	2021 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	\$11,204,990	\$11,082,324	\$22,287,314	\$12,563,427	\$8,185,299	\$20,748,726	-6.9%	\$29,969,043	69.2%
Anoka	40,949,605	96,148,010	137,097,615	45,956,690	114,718,049	160,674,739	17.2%	280,890,891	57.2%
Becker	11,640,434	10,683,341	22,323,775	12,351,861	11,326,305	23,678,166	6.1%	45,917,217	51.6%
Beltrami	20,257,747	7,915,225	28,172,972	24,458,558	8,872,595	33,331,153	18.3%	72,590,942	45.9%
Benton	9,752,913	9,144,163	18,897,076	9,716,186	10,146,045	19,862,231	5.1%	36,439,570	54.5%
Big Stone	5,963,751	3,655,105	9,618,856	6,180,173	3,554,347	9,734,520	1.2%	10,418,910	93.4%
Blue Earth	32,102,517	14,112,690	46,215,207	31,800,044	22,714,639	54,514,683	18.0%	75,291,800	72.4%
Brown	7,703,313	11,165,819	18,869,132	9,178,696	9,258,640	18,437,336	-2.3%	32,621,826	56.5%
Carlton	15,569,319	15,559,299	31,128,618	18,560,132	19,308,593	37,868,725	21.7%	54,400,108	69.6%
Carver	31,218,412	16,043,485	47,261,897	36,035,808	18,494,167	54,529,975	15.4%	109,182,774	49.9%
Cass	27,264,387	21,325,383	48,589,770	26,853,207	20,467,404	47,320,611	-2.6%	50,184,776	94.3%
Chippewa	2,577,887	15,755,154	18,333,041	3,453,624	15,016,285	18,469,909	0.7%	21,348,049	86.5%
Chisago	27,689,964	11,250,865	38,940,829	31,620,358	15,200,706	46,821,064	20.2%	56,009,076	83.6%
Clay	8,112,683	11,990,942	20,103,625	6,699,155	14,699,607	21,398,762	6.4%	58,628,542	36.5%
Clearwater	8,511,627	8,950,167	17,461,794	9,821,558	10,662,693	20,484,251	17.3%	16,254,830	126.0%
Cook	12,569,048	7,015,827	19,584,875	11,362,534	9,323,376	20,685,910	5.6%	20,469,875	101.1%
Cottonwood	7,027,650	1,546,691	8,574,341	4,142,192	2,258,445	6,400,637	-25.4%	15,886,918	40.3%
Crow Wing	13,682,064	11,062,375	24,744,439	13,200,697	14,135,009	27,335,706	10.5%	72,507,912	37.7%
Dakota	130,370,834	124,952,297	255,323,131	106,210,374	132,611,366	238,821,740	-6.5%	332,334,039	71.9%
Dodge**	---	---	---	---	---	---	---	---	---
Douglas	17,956,338	16,178,958	34,135,296	18,715,004	17,135,597	35,850,601	5.0%	43,160,965	83.1%
Faribault	10,061,046	(5,511,386)	4,549,660	10,915,496	(8,959,267)	1,956,229	-57.0%	21,262,408	9.2%
Fillmore	4,655,162	2,975,927	7,631,089	4,534,787	4,955,485	9,490,272	24.4%	21,808,815	43.5%
Freeborn	14,402,547	4,803,922	19,206,469	16,521,118	5,546,549	22,067,667	14.9%	43,698,036	50.5%
Goodhue	24,275,668	27,388,174	51,663,842	25,903,002	29,362,407	55,265,409	7.0%	54,024,503	102.3%
Grant	3,443,839	9,508,122	12,951,961	4,012,204	7,359,363	11,371,567	-12.2%	14,141,094	80.4%
Hennepin	199,420,814	162,847,915	362,268,729	212,651,826	198,195,438	410,847,264	13.4%	1,525,630,856	26.9%
Houston	6,158,964	8,119,274	14,278,238	6,602,962	5,737,643	12,340,605	-13.6%	21,396,866	57.7%
Hubbard	7,257,737	14,097,352	21,355,089	7,527,796	14,732,550	22,260,346	4.2%	34,850,935	63.9%
Isanti	7,476,418	5,143,927	12,620,345	8,149,276	6,342,035	14,491,311	14.8%	40,970,265	35.4%
Itasca	10,897,779	31,538,570	42,436,349	11,824,640	33,161,937	44,986,577	6.0%	80,486,975	55.9%
Jackson	10,767,925	3,139,954	13,907,879	12,408,526	(1,890,913)	10,517,613	-24.4%	37,049,594	28.4%
Kanabec	1,254,188	7,305,241	8,559,429	2,676,944	4,266,731	6,943,675	-18.9%	26,495,885	26.2%
Kandiyohi	20,733,053	31,303,034	52,036,087	20,130,972	32,249,442	52,380,414	0.7%	69,816,469	75.0%
Kittson*	3,029,599	2,637,762	5,667,361	---	---	---	---	---	---
Koochiching	7,286,382	8,419,765	15,706,147	7,554,588	9,470,603	17,025,191	8.4%	22,784,711	74.7%
Lac qui Parle	4,188,436	18,278,304	22,466,740	3,777,353	11,324,557	15,101,910	-32.8%	14,727,900	102.5%
Lake	10,767,705	10,868,022	21,635,727	13,451,012	11,671,857	25,122,869	16.1%	26,964,986	93.2%
Lake of the Woods	5,404,810	4,479,058	9,883,868	6,079,219	4,530,081	10,609,300	7.3%	14,761,903	71.9%
Le Sueur	4,730,833	12,828,485	17,559,318	8,560,643	10,880,832	19,441,475	10.7%	39,183,772	49.6%
Lincoln	7,613,216	7,015,096	14,628,312	8,559,668	5,643,338	14,203,006	-2.9%	10,051,696	141.3%
Lyon	13,367,714	4,436,936	17,804,650	17,126,302	4,327,316	21,453,618	20.5%	22,193,523	96.7%
Mahnomen	1,812,729	2,556,679	4,369,408	1,553,861	3,450,794	5,004,655	14.5%	11,522,997	43.4%
Marshall	2,828,972	7,096,364	9,925,336	2,473,600	7,659,112	10,132,712	2.1%	18,143,314	55.8%
Martin	11,390,304	7,736,099	19,126,403	12,103,670	7,635,576	19,739,246	3.2%	28,623,541	69.0%
McLeod	21,837,643	18,515,107	40,352,750	21,855,972	21,685,944	43,541,916	7.9%	38,818,020	112.2%
Meeker	10,349,184	12,435,620	22,784,804	10,877,455	1,699,804	12,577,259	-44.8%	29,706,265	42.3%
Mille Lacs	7,641	5,469,781	5,477,422	308,649	7,878,760	8,187,409	49.5%	35,848,282	22.8%

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	2020			2021			2020/2021 Percent Change	Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Morrison	13,070,535	15,216,327	28,286,862	13,063,415	17,066,390	30,129,805	6.5%	41,280,034	73.0%
Mower	27,621,536	14,045,436	41,666,972	21,246,931	13,940,929	35,187,860	-15.5%	47,047,072	74.8%
Murray	2,676,933	2,393,694	5,070,627	5,057,597	8,284,550	13,342,147	163.1%	13,532,592	98.6%
Nicollet	14,459,660	15,525,454	29,985,114	15,847,331	15,015,219	30,862,550	2.9%	39,922,403	77.3%
Nobles	8,917,781	14,261,739	23,179,520	9,604,718	16,506,667	26,111,385	12.6%	26,453,224	98.7%
Norman	5,793,854	2,171,712	7,965,566	5,860,608	2,615,759	8,476,367	6.4%	14,368,249	59.0%
Olmsted	86,612,105	11,066,106	97,678,211	94,263,678	11,368,292	105,631,970	8.1%	186,372,579	56.7%
Otter Tail	26,799,751	28,355,861	55,155,612	27,356,601	27,877,515	55,234,116	0.1%	73,468,832	75.2%
Pennington	8,056,346	2,402,334	10,458,680	8,561,870	3,545,639	12,107,509	15.8%	19,471,457	62.2%
Pine	5,121,030	3,739,544	8,860,574	5,396,348	5,020,055	10,416,403	17.6%	37,574,717	27.7%
Pipestone	5,210,279	2,995,473	8,205,752	5,531,494	2,885,191	8,416,685	2.6%	13,145,303	64.0%
Polk	9,024,326	20,035,470	29,059,796	7,488,896	18,158,550	25,647,446	-11.7%	53,535,099	47.9%
Pope	11,243,677	8,948,627	20,192,304	11,659,476	10,163,925	21,823,401	8.1%	14,948,024	146.0%
Ramsey	235,052,912	44,504,957	279,557,869	218,519,121	47,080,038	265,599,159	-5.0%	903,948,093	29.4%
Red Lake	1,268,769	2,457,109	3,725,878	1,071,803	4,344,504	5,416,307	45.4%	7,840,075	69.1%
Redwood	14,062,922	1,142,528	15,205,450	14,647,787	(885,034)	13,762,753	-9.5%	22,398,559	61.4%
Renville	7,520,086	8,048,066	15,568,152	8,828,177	12,489,402	21,317,579	36.9%	32,804,666	65.0%
Rice	22,522,491	12,957,844	35,480,335	27,288,715	15,257,619	42,546,334	19.9%	58,126,705	73.2%
Rock	5,162,208	1,499,283	6,661,491	5,858,618	1,295,722	7,154,340	7.4%	11,433,084	62.6%
Roseau	1,537,942	3,797,241	5,335,183	553,369	5,126,123	5,679,492	6.5%	21,129,958	26.9%
Saint Louis	76,563,165	54,546,174	131,109,339	76,329,007	72,428,718	148,757,725	13.5%	290,507,511	51.2%
Scott	47,891,317	28,746,675	76,637,992	48,815,834	31,577,497	80,393,331	4.9%	116,145,526	69.2%
Sherburne	27,728,468	38,429,549	66,158,017	24,451,961	46,695,015	71,146,976	7.5%	84,688,404	84.0%
Sibley	4,750,933	10,011,186	14,762,119	7,535,361	9,737,332	17,272,693	17.0%	29,231,572	59.1%
Stearns	41,732,244	42,596,045	84,328,289	38,263,195	49,364,983	87,628,178	3.9%	138,348,019	63.3%
Steele	25,212,594	8,855,738	34,068,332	25,797,082	9,372,893	35,169,975	3.2%	36,223,179	97.1%
Stevens	4,668,252	8,039,106	12,707,358	4,864,016	8,814,325	13,678,341	7.6%	16,058,916	85.2%
Swift	4,380,877	13,282,237	17,663,114	5,973,447	14,170,606	20,144,053	14.0%	18,980,031	106.1%
Todd	11,382,931	9,123,622	20,506,553	13,525,851	10,521,606	24,047,457	17.3%	30,757,001	78.2%
Traverse	2,490,918	2,921,812	5,412,730	2,658,096	4,553,264	7,211,360	33.2%	10,497,586	68.7%
Wabasha	13,044,748	6,404,955	19,449,703	13,894,527	6,474,174	20,368,701	4.7%	22,680,948	89.8%
Wadena	4,132,133	6,505,094	10,637,227	5,349,337	7,128,959	12,478,296	17.3%	21,273,232	58.7%
Waseca	5,955,356	11,749,802	17,705,158	6,696,119	11,548,028	18,244,147	3.0%	27,247,920	67.0%
Washington	103,413,571	2,018,327	105,431,898	101,736,385	2,106,218	103,842,603	-1.5%	249,605,891	41.6%
Watsonwan	4,612,308	3,975,293	8,587,601	5,428,556	956,932	6,385,488	-25.6%	21,105,866	30.3%
Wilkin	2,992,522	5,980,080	8,972,602	3,937,622	6,408,299	10,345,921	15.3%	16,548,082	62.5%
Winona	13,959,167	2,618,578	16,577,745	12,907,938	3,812,825	16,720,763	0.9%	45,875,206	36.4%
Wright	56,436,201	20,332,916	76,769,117	66,622,310	23,044,030	89,666,340	16.8%	119,636,867	74.9%
Yellow Medicine	4,887,605	11,312,551	16,200,156	6,027,720	12,418,932	18,446,652	13.9%	19,620,931	94.0%
Total	\$1,835,516,244	\$1,353,985,769	\$3,189,502,013	\$1,875,542,736	\$1,485,298,832	\$3,360,841,568	5.4%	\$6,693,305,087	50.2%

*County failed to provide required financial information in 2021.

**County failed to provide required financial information in 2020 and 2021.

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	2020			2021			2020/2021 Percent Change	Total Current Expenditures	2021 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			
Faribault	\$10,061,046	(\$5,511,386)	\$4,549,660	\$10,915,496	(\$8,959,267)	\$1,956,229	-57.0%	\$21,262,408	9.2%
Mille Lacs	7,641	5,469,781	5,477,422	308,649	7,878,760	8,187,409	49.5%	35,848,282	22.8%
Kanabec	1,254,188	7,305,241	8,559,429	2,676,944	4,266,731	6,943,675	-18.9%	26,495,885	26.2%
Roseau	1,537,942	3,797,241	5,335,183	553,369	5,126,123	5,679,492	6.5%	21,129,958	26.9%
Hennepin	199,420,814	162,847,915	362,268,729	212,651,826	198,195,438	410,847,264	13.4%	1,525,630,856	26.9%
Pine	5,121,030	3,739,544	8,860,574	5,396,348	5,020,055	10,416,403	17.6%	37,574,717	27.7%
Jackson	10,767,925	3,139,954	13,907,879	12,408,526	(1,890,913)	10,517,613	-24.4%	37,049,594	28.4%
Ramsey	235,052,912	44,504,957	279,557,869	218,519,121	47,080,038	265,599,159	-5.0%	903,948,093	29.4%
Watonwan	4,612,308	3,975,293	8,587,601	5,428,556	956,932	6,385,488	-25.6%	21,105,866	30.3%
Isanti	7,476,418	5,143,927	12,620,345	8,149,276	6,342,035	14,491,311	14.8%	40,970,265	35.4%
Winona	13,959,167	2,618,578	16,577,745	12,907,938	3,812,825	16,720,763	0.9%	45,875,206	36.4%
Clay	8,112,683	11,990,942	20,103,625	6,699,155	14,699,607	21,398,762	6.4%	58,628,542	36.5%
Crow Wing	13,682,064	11,062,375	24,744,439	13,200,697	14,135,009	27,335,706	10.5%	72,507,912	37.7%
Cottonwood	7,027,650	1,546,691	8,574,341	4,142,192	2,258,445	6,400,637	-25.4%	15,886,918	40.3%
Washington	103,413,571	2,018,327	105,431,898	101,736,385	2,106,218	103,842,603	-1.5%	249,605,891	41.6%
Meeker	10,349,184	12,435,620	22,784,804	10,877,455	1,699,804	12,577,259	-44.8%	29,706,265	42.3%
Mahnomen	1,812,729	2,556,679	4,369,408	1,553,861	3,450,794	5,004,655	14.5%	11,522,997	43.4%
Fillmore	4,655,162	2,975,927	7,631,089	4,534,787	4,955,485	9,490,272	24.4%	21,808,815	43.5%
Beltrami	20,257,747	7,915,225	28,172,972	24,458,558	8,872,595	33,331,153	18.3%	72,590,942	45.9%
Polk	9,024,326	20,035,470	29,059,796	7,488,896	18,158,550	25,647,446	-11.7%	53,535,099	47.9%
Le Sueur	4,730,833	12,828,485	17,559,318	8,560,643	10,880,832	19,441,475	10.7%	39,183,772	49.6%
Carver	31,218,412	16,043,485	47,261,897	36,035,808	18,494,167	54,529,975	15.4%	109,182,774	49.9%
Freeborn	14,402,547	4,803,922	19,206,469	16,521,118	5,546,549	22,067,667	14.9%	43,698,036	50.5%
Saint Louis	76,563,165	54,546,174	131,109,339	76,329,007	72,428,718	148,757,725	13.5%	290,507,511	51.2%
Becker	11,640,434	10,683,341	22,323,775	12,351,861	11,326,305	23,678,166	6.1%	45,917,217	51.6%
Benton	9,752,913	9,144,163	18,897,076	9,716,186	10,146,045	19,862,231	5.1%	36,439,570	54.5%
Marshall	2,828,972	7,096,364	9,925,336	2,473,600	7,659,112	10,132,712	2.1%	18,143,314	55.8%
Itasca	10,897,779	31,538,570	42,436,349	11,824,640	33,161,937	44,986,577	6.0%	80,486,975	55.9%
Brown	7,703,313	11,165,819	18,869,132	9,178,696	9,258,640	18,437,336	-2.3%	32,621,826	56.5%
Olmsted	86,612,105	11,066,106	97,678,211	94,263,678	11,368,292	105,631,970	8.1%	186,372,579	56.7%
Anoka	40,949,605	96,148,010	137,097,615	45,956,690	114,718,049	160,674,739	17.2%	280,890,891	57.2%
Houston	6,158,964	8,119,274	14,278,238	6,602,962	5,737,643	12,340,605	-13.6%	21,396,866	57.7%
Wadena	4,132,133	6,505,094	10,637,227	5,349,337	7,128,959	12,478,296	17.3%	21,273,232	58.7%
Norman	5,793,854	2,171,712	7,965,566	5,860,608	2,615,759	8,476,367	6.4%	14,368,249	59.0%
Sibley	4,750,933	10,011,186	14,762,119	7,535,361	9,737,332	17,272,693	17.0%	29,231,572	59.1%
Redwood	14,062,922	1,142,528	15,205,450	14,647,787	(885,034)	13,762,753	-9.5%	22,398,559	61.4%
Pennington	8,056,346	2,402,334	10,458,680	8,561,870	3,545,639	12,107,509	15.8%	19,471,457	62.2%
Wilkin	2,992,522	5,980,080	8,972,602	3,937,622	6,408,299	10,345,921	15.3%	16,548,082	62.5%
Rock	5,162,208	1,499,283	6,661,491	5,858,618	1,295,722	7,154,340	7.4%	11,433,084	62.6%
Stearns	41,732,244	42,596,045	84,328,289	38,263,195	49,364,983	87,628,178	3.9%	138,348,019	63.3%
Hubbard	7,257,737	14,097,352	21,355,089	7,527,796	14,732,550	22,260,346	4.2%	34,850,935	63.9%
Pipestone	5,210,279	2,995,473	8,205,752	5,531,494	2,885,191	8,416,685	2.6%	13,145,303	64.0%
Renville	7,520,086	8,048,066	15,568,152	8,828,177	12,489,402	21,317,579	36.9%	32,804,666	65.0%
Waseca	5,955,356	11,749,802	17,705,158	6,696,119	11,548,028	18,244,147	3.0%	27,247,920	67.0%
Traverse	2,490,918	2,921,812	5,412,730	2,658,096	4,553,264	7,211,360	33.2%	10,497,586	68.7%
Martin	11,390,304	7,736,099	19,126,403	12,103,670	7,635,576	19,739,246	3.2%	28,623,541	69.0%
Red Lake	1,268,769	2,457,109	3,725,878	1,071,803	4,344,504	5,416,307	45.4%	7,840,075	69.1%

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	2020			2021			2020/2021 Percent Change	Total Current Expenditures	2021 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			
Scott	47,891,317	28,746,675	76,637,992	48,815,834	31,577,497	80,393,331	4.9%	116,145,526	69.2%
Aitkin	11,204,990	11,082,324	22,287,314	12,563,427	8,185,299	20,748,726	-6.9%	29,969,043	69.2%
Carlton	15,569,319	15,559,299	31,128,618	18,560,132	19,308,593	37,868,725	21.7%	54,400,108	69.6%
Dakota	130,370,834	124,952,297	255,323,131	106,210,374	132,611,366	238,821,740	-6.5%	332,334,039	71.9%
Lake of the Woods	5,404,810	4,479,058	9,883,868	6,079,219	4,530,081	10,609,300	7.3%	14,761,903	71.9%
Blue Earth	32,102,517	14,112,690	46,215,207	31,800,044	22,714,639	54,514,683	18.0%	75,291,800	72.4%
Morrison	13,070,535	15,216,327	28,286,862	13,063,415	17,066,390	30,129,805	6.5%	41,280,034	73.0%
Rice	22,522,491	12,957,844	35,480,335	27,288,715	15,257,619	42,546,334	19.9%	58,126,705	73.2%
Koochiching	7,286,382	8,419,765	15,706,147	7,554,588	9,470,603	17,025,191	8.4%	22,784,711	74.7%
Mower	27,621,536	14,045,436	41,666,972	21,246,931	13,940,929	35,187,860	-15.5%	47,047,072	74.8%
Wright	56,436,201	20,332,916	76,769,117	66,622,310	23,044,030	89,666,340	16.8%	119,636,867	74.9%
Kandiyohi	20,733,053	31,303,034	52,036,087	20,130,972	32,249,442	52,380,414	0.7%	69,816,469	75.0%
Otter Tail	26,799,751	28,355,861	55,155,612	27,356,601	27,877,515	55,234,116	0.1%	73,468,832	75.2%
Nicollet	14,459,660	15,525,454	29,985,114	15,847,331	15,015,219	30,862,550	2.9%	39,922,403	77.3%
Todd	11,382,931	9,123,622	20,506,553	13,525,851	10,521,606	24,047,457	17.3%	30,757,001	78.2%
Grant	3,443,839	9,508,122	12,951,961	4,012,204	7,359,363	11,371,567	-12.2%	14,141,094	80.4%
Douglas	17,956,338	16,178,958	34,135,296	18,715,004	17,135,597	35,850,601	5.0%	43,160,965	83.1%
Chisago	27,689,964	11,250,865	38,940,829	31,620,358	15,200,706	46,821,064	20.2%	56,009,076	83.6%
Sherburne	27,728,468	38,429,549	66,158,017	24,451,961	46,695,015	71,146,976	7.5%	84,688,404	84.0%
Stevens	4,668,252	8,039,106	12,707,358	4,864,016	8,814,325	13,678,341	7.6%	16,058,916	85.2%
Chippewa	2,577,887	15,755,154	18,333,041	3,453,624	15,016,285	18,469,909	0.7%	21,348,049	86.5%
Wabasha	13,044,748	6,404,955	19,449,703	13,894,527	6,474,174	20,368,701	4.7%	22,680,948	89.8%
Lake	10,767,705	10,868,022	21,635,727	13,451,012	11,671,857	25,122,869	16.1%	26,964,986	93.2%
Big Stone	5,963,751	3,655,105	9,618,856	6,180,173	3,554,347	9,734,520	1.2%	10,418,910	93.4%
Yellow Medicine	4,887,605	11,312,551	16,200,156	6,027,720	12,418,932	18,446,652	--	19,620,931	94.0%
Cass	27,264,387	21,325,383	48,589,770	26,853,207	20,467,404	47,320,611	-2.6%	50,184,776	94.3%
Lyon	13,367,714	4,436,936	17,804,650	17,126,302	4,327,316	21,453,618	20.5%	22,193,523	96.7%
Steele	25,212,594	8,855,738	34,068,332	25,797,082	9,372,893	35,169,975	3.2%	36,223,179	97.1%
Murray	2,676,933	2,393,694	5,070,627	5,057,597	8,284,550	13,342,147	163.1%	13,532,592	98.6%
Nobles	8,917,781	14,261,739	23,179,520	9,604,718	16,506,667	26,111,385	12.6%	26,453,224	98.7%
Cook	12,569,048	7,015,827	19,584,875	11,362,534	9,323,376	20,685,910	5.6%	20,469,875	101.1%
Goodhue	24,275,668	27,388,174	51,663,842	25,903,002	29,362,407	55,265,409	7.0%	54,024,503	102.3%
Lac qui Parle	4,188,436	18,278,304	22,466,740	3,777,353	11,324,557	15,101,910	-32.8%	14,727,900	102.5%
Swift	4,380,877	13,282,237	17,663,114	5,973,447	14,170,606	20,144,053	14.0%	18,980,031	106.1%
McLeod	21,837,643	18,515,107	40,352,750	21,855,972	21,685,944	43,541,916	7.9%	38,818,020	112.2%
Clearwater	8,511,627	8,950,167	17,461,794	9,821,558	10,662,693	20,484,251	17.3%	16,254,830	126.0%
Lincoln	7,613,216	7,015,096	14,628,312	8,559,668	5,643,338	14,203,006	-2.9%	10,051,696	141.3%
Pope	11,243,677	8,948,627	20,192,304	11,659,476	10,163,925	21,823,401	8.1%	14,948,024	146.0%
Kittson*	3,029,599	2,637,762	5,667,361	---	---	---	---	---	---
Dodge**	---	---	---	---	---	---	---	---	---
Total	\$1,835,516,244	\$1,353,985,769	\$3,189,502,013	\$1,875,542,736	\$1,485,298,832	\$3,360,841,568	5.4%	\$6,693,305,087	50.2%

*County failed to provide required financial information in 2021.

**County failed to provide required financial information in 2020 and 2021.

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.

Glossary

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.

Glossary

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.

Glossary

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

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

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

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

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

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

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

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

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

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