

# Minnesota Town Finances

## *2023 Revenues, Expenditures, and Debt*



## Office of the State Auditor

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State Auditor

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Government Information Division  
Office of the State Auditor  
State of Minnesota

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## Executive Summary

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### Current and Five-Year Trends

- In 2023, Minnesota towns reported total revenues of \$394.2 million. This amount represents a 3.6 percent decrease from the total revenues reported in 2022. From 2019 to 2023, total town revenues increased 17.8 percent (pg. 3).
- Minnesota towns reported total expenditures of \$437.6 million in 2023. This amount represents an increase of 14.8 percent over the amount reported in 2022. Over the five-year period of 2019 to 2023, total town expenditures increased 23.5 percent (pg. 7).
- Towns had debt service expenditures of \$13.8 million in 2023. This amount represents an increase of 6.3 percent over 2022. Over the five-year period of 2019 to 2023, debt service expenditures increased 32.1 percent (pg. 9).
- Outstanding indebtedness totaled \$71.4 million in 2023. This represents a decrease of 4.1 percent from 2022. Outstanding bonded indebtedness totaled \$52.8 million in 2023, which represents a decrease of 3.6 percent from the \$54.8 million outstanding in 2022. Other long-term debt totaled \$17.9 million in 2023, which represents a decrease of 8.4 percent from 2022. In addition, towns reported \$671,518 in short-term indebtedness in 2023, which represents an increase of 965.1 percent from 2022 (pg. 11).

### Ten-Year Trends

- Between 2014 and 2023, total town revenues in actual dollars increased 28.5 percent. In constant, or inflation-adjusted, dollars,<sup>1</sup> total town revenues decreased slightly (-0.02 percent) during this ten-year period (pg. 5).
- Since 2014, the share of total revenues derived from taxes decreased from 72.7 percent in 2014 to 71.0 percent in 2023, and the share of total revenues derived from intergovernmental sources increased from 18.5 percent to 19.3 percent over that same period (pg. 6).
- Between 2014 and 2023, total town expenditures in actual dollars increased 50.1 percent. In constant, or inflation-adjusted, dollars, total town expenditures increased 16.8 percent during the ten year period (pg. 9).

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<sup>1</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2014 as the base year (N.I.P.A. Table 1.1.9, April 2025).

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## Scope

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This report analyzes the financial operations of 1,659 towns in Minnesota that provided financial information to the Office of the State Auditor for the calendar year ended December 31, 2023.<sup>2</sup> The data used in preparing this report included annual town financial reporting forms, audits by certified public accountants, financial statements prepared by the town clerk or clerk-treasurer, county auditors' reports of indebtedness, and Minnesota Department of Revenue records.<sup>3</sup> Data received from the Department of Revenue includes state-shared tax distributions, grants, aids, taxable valuations, and tax levies.

In 2023, there were 1,777 towns, compared to 855 cities and 87 counties. The 2023 population estimates from the State Demographer show that 914,642 individuals reside in towns, representing about 15.8 percent of the state population. Town populations range from 11,007 in the Town of White Bear to six in the Town of Hangaard. Fifty-three percent of towns have a population of 300 or less.

The data presented in this report reflects the activities of governmental funds and enterprise funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The enterprise funds are funds that report the financial operations of municipal public service enterprises, such as water or sewer utilities owned by the town. Tables 1 and 2 summarize the overall financial condition of Minnesota towns. More specifically, Table 1 displays governmental fund revenues, and Table 2 shows governmental fund expenditures. Tables 3 and 4 present the data for governmental fund revenues and expenditures by individual town, organized by county. Table 5 lists public service enterprise funds, and Table 6 details outstanding bonded, other long-term, and short-term debt of each individual town as of December 31, 2023. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes. Tables 7 and 8 provide a summary of town revenues and expenditures by economic development region.

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

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<sup>2</sup>While there were 1,777 Minnesota towns in 2023, a total of 118 towns failed to comply with the statutory reporting requirements. In the previous reporting period, 209 towns failed to comply with the reporting requirement. The difference in the number of towns reporting from 2022 to 2023 may skew comparisons between the two years.

<sup>3</sup>The underlying data for Office of the State Auditor reports are available for downloading through the Office of the State Auditor's website at <https://www.osa.state.mn.us/>.

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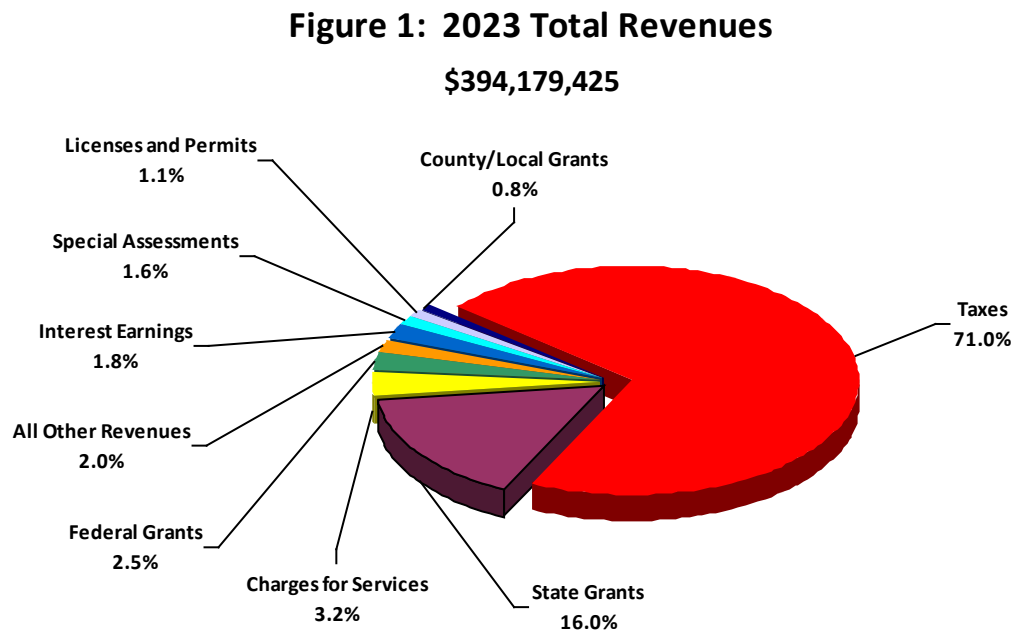
# Overview

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## Total Governmental Revenues

### Principal Sources of Revenues

The principal sources of revenues for towns in 2023 were: taxes (mainly property taxes) and state grants. These sources of revenues accounted for 87.0 percent of town revenues in 2023. Figure 1 below shows the components of revenues as a percentage of total revenues in 2023.



### Current and Five-Year Trends

In 2023, Minnesota towns reported total revenues of \$394.2 million. This amount represents a 3.6 percent decrease from the total revenues reported in 2022. From 2019 to 2023, total town revenues increased 17.8 percent.

Between 2022 and 2023, tax revenues increased from \$259.1 million to \$279.9 million. This represents an increase of 8.0 percent. The categories of revenues showing the largest annual increases were interest earnings (351.7 percent) and charges for services (10.7 percent). The categories showing the largest decreases were federal grants (-77.3 percent), state grants (-11.8 percent), and county/local grants (-11.3 percent).

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

**Figure 2: Total Revenues, 2019-2023**

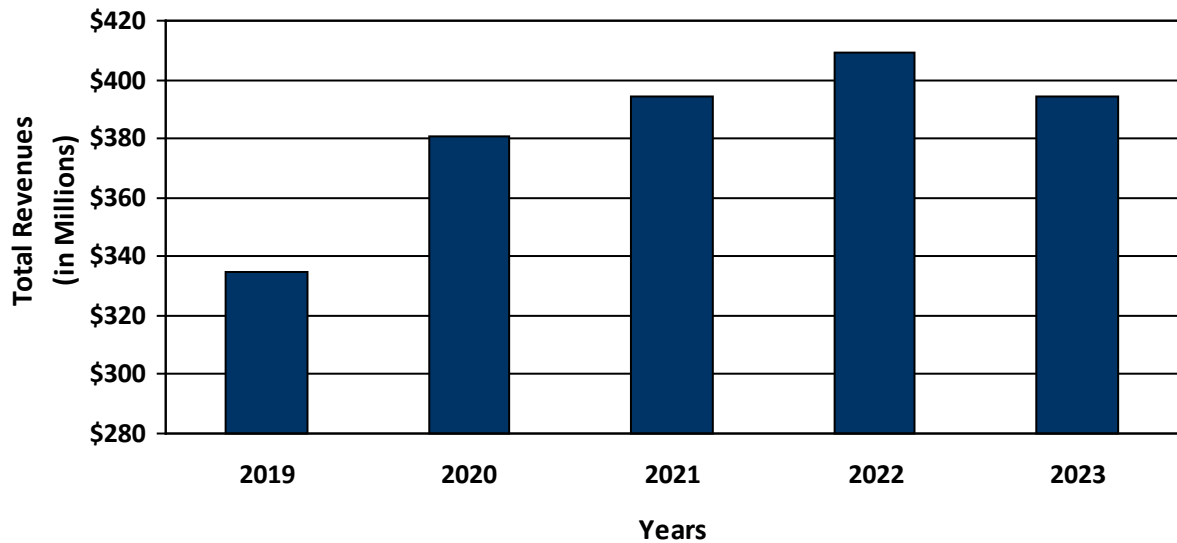
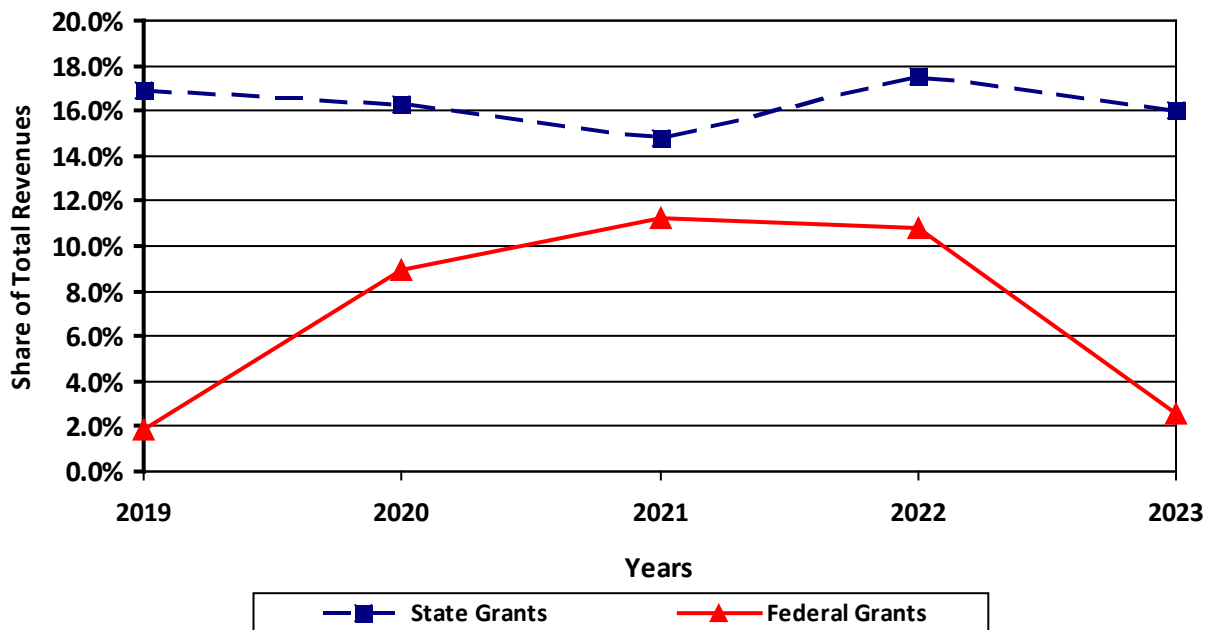


Figure 3 below illustrates the five-year trend in federal and state grants.

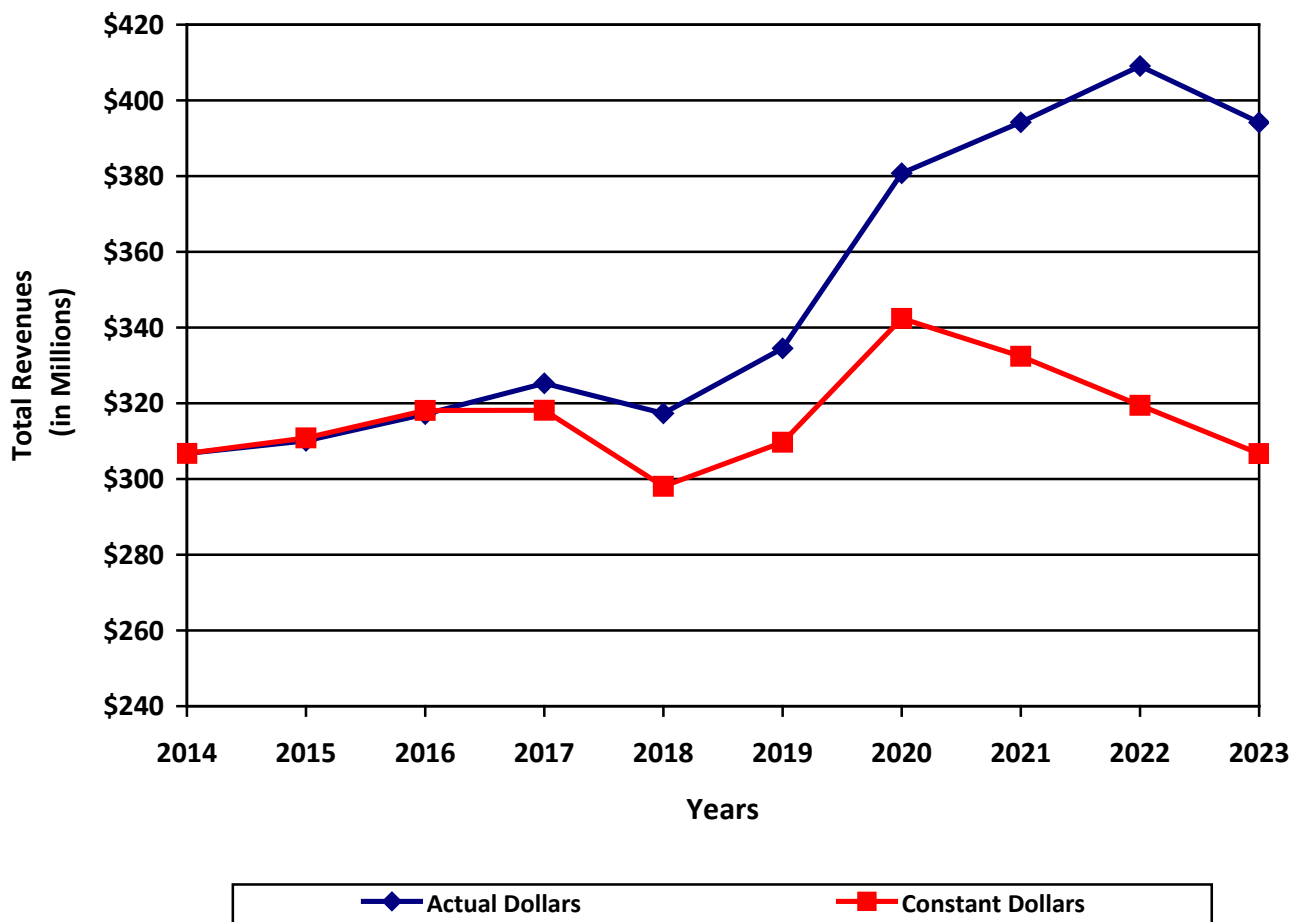
**Figure 3: Federal and State Grants as a Percent of Total Revenues, 2019-2023**



## Ten-Year Trends

Figure 4 below illustrates a long-term trend in total revenues in actual and constant dollars. Between 2014 and 2023, total town revenues in actual dollars increased 28.5 percent. In constant, or inflation-adjusted, dollars,<sup>4</sup> total town revenues decreased slightly (-0.02 percent) during this ten-year period.

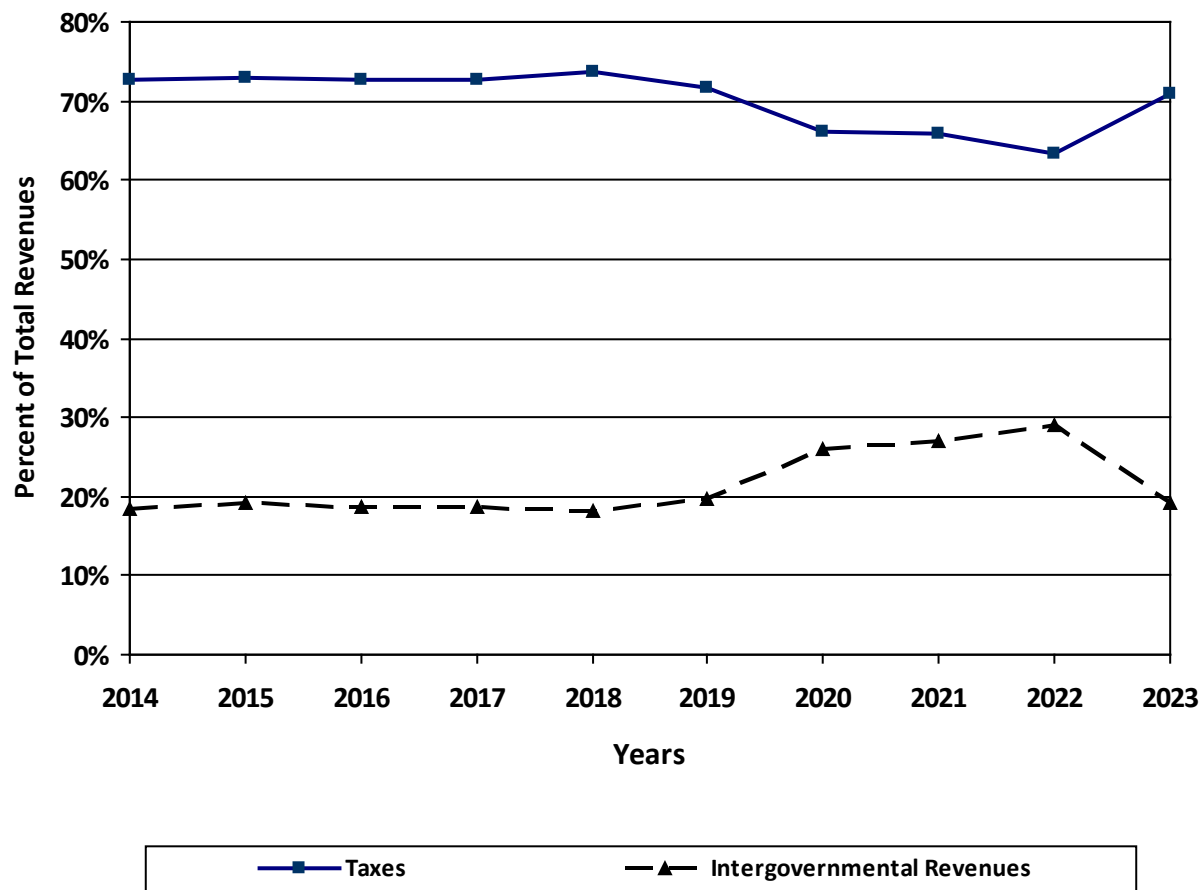
**Figure 4: Change in Total Revenues  
in Actual and Constant Dollars, 2014-2023**



<sup>4</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2014 as the base year (N.I.P.A. Table 1.1.9, April 2025).

Figure 5 below shows the two major components of revenues: taxes and intergovernmental revenues. These components have historically been the primary sources of revenue. Since 2014, the share of total revenues derived from taxes decreased from 72.7 percent in 2014 to 71.0 percent in 2023, and the share of total revenues derived from intergovernmental sources increased from 18.5 percent to 19.3 percent over that same period.

**Figure 5: Primary Sources of Revenues as a Percent of Total Revenues, 2014-2023**



The underlying data displayed in Figures 4 and 5 for the years 2014 through 2018 is from previous town finance reports and it is located on the Office of the State Auditor's website at <https://www.osa.state.mn.us/>. Data displayed for the years 2019 through 2023 is in Table 1 on pg. 21.



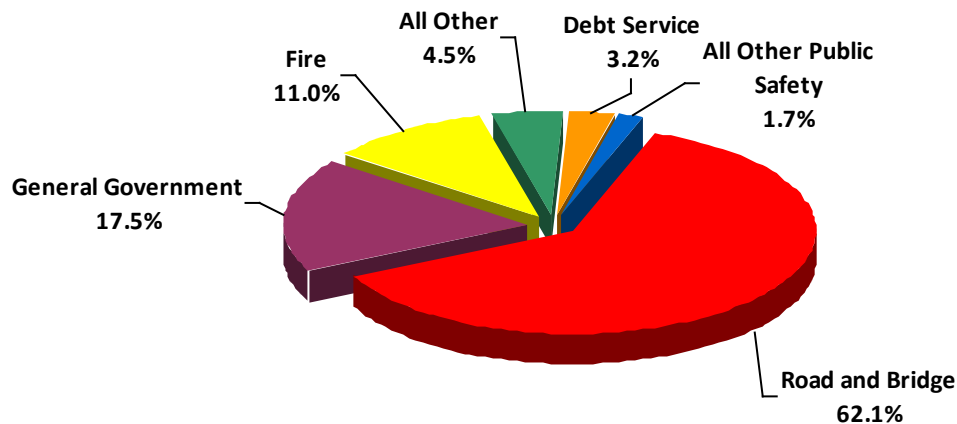
# Total Governmental Expenditures

## Principal Expenditures

Expenditures for towns include current expenditures and capital outlays for road and bridge, general government, fire, all other public safety, and all other expenditures.<sup>5</sup> Debt service principal and interest payments are also included in total expenditures for towns. Figure 6 below displays the categories of expenditures for 2023. The road and bridge expenditures category, which is the primary service provided by towns, is more than three times the size of the next largest category, which is general government.

**Figure 6: Total Expenditures in 2023**

**\$437,568,497**



## Current and Five-Year Trends

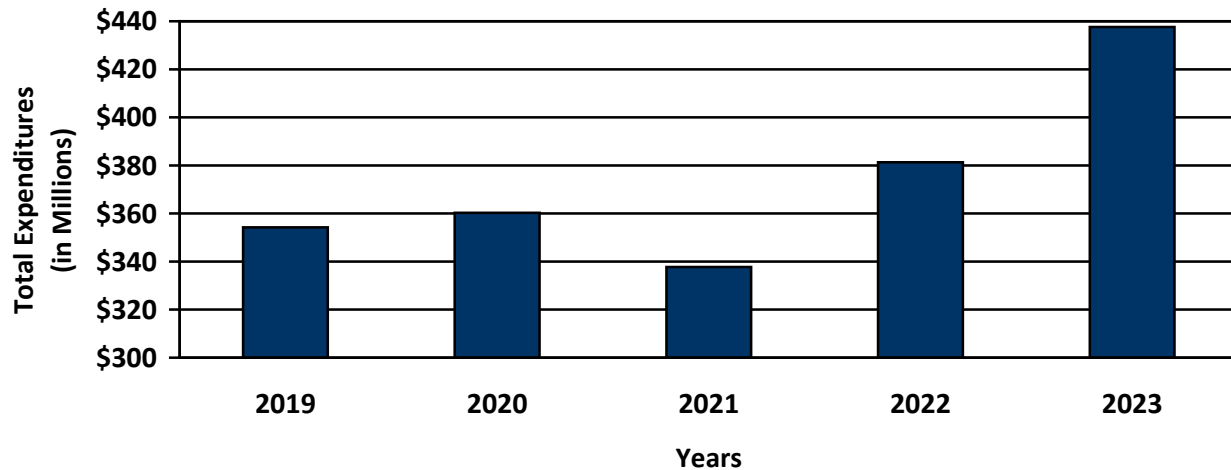
Minnesota towns reported total expenditures of \$437.6 million in 2023. This amount represents an increase of 14.8 percent over the amount reported in 2022.

Of total expenditures, \$369.5 million (84.5 percent) was allocated to current expenditures, \$54.2 million (12.4 percent) to capital outlay, and \$13.8 million (3.2 percent) to debt service payments. Over the five-year period of 2019 to 2023, total town expenditures increased 23.5 percent. Figure 7 on the following page illustrates total expenditures over the five-year period.

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<sup>5</sup>Current expenditures and capital outlays for enterprise funds, including water and sewer enterprises are included separately as enterprise fund activities in Table 5, page 157.

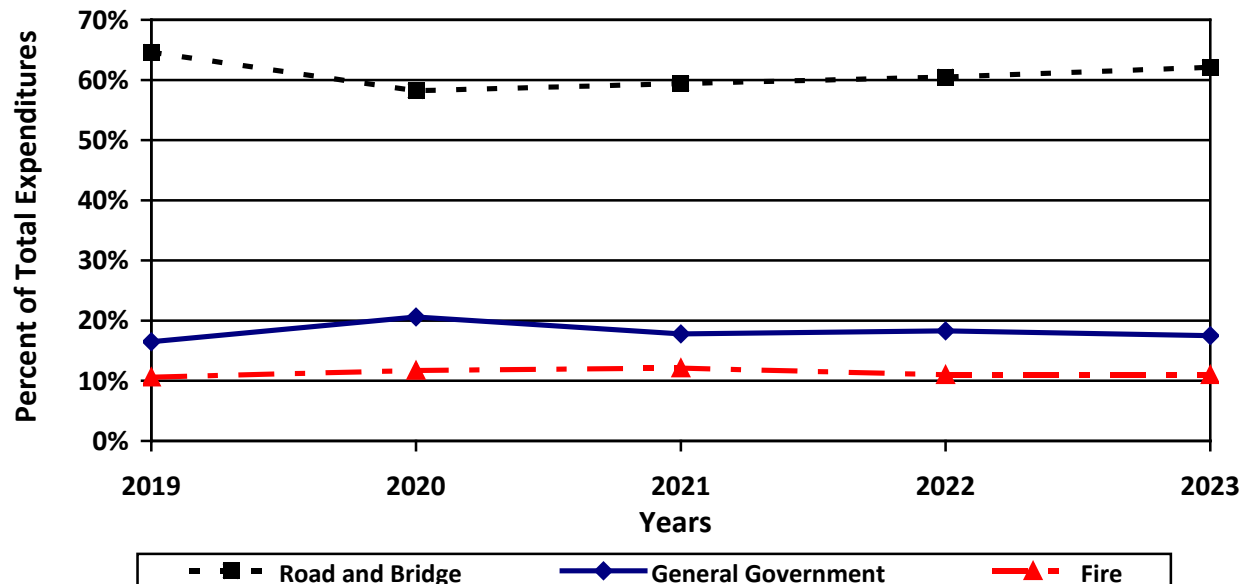
**Figure 7: Total Town Expenditures, 2019-2023**



Expenditures for road and bridge totaled \$271.7 million in 2023. Of this total, \$236.7 million was allocated to current expenditures (maintenance, snowplowing, lighting, engineering, and administration) and \$35.0 million to capital outlays (road construction and purchase of equipment).

Figure 8 below provides a comparison of the percent of total expenditures allocated to general government, fire, and road and bridge spending during the years 2019 through 2023.

**Figure 8: Categories of Total Expenditures as a Percent of Total Expenditures, 2019-2023**



# Capital Outlays

Capital outlays are expenditures used for the acquisition or construction of capital assets, such as buildings and roads. Capital assets have lives extending beyond a single reporting period. Town capital outlays totaled \$54.2 million in 2023. This amount represents an increase of 8.2 percent over 2022 and an increase of 18.6 percent over the five-year period beginning in 2019. The largest category of capital outlays for towns was road and bridge. Capital outlay expenditures for road and bridge decreased 5.2 percent from 2022 to 2023 and comprised 64.6 percent of total capital outlay spending in 2023.

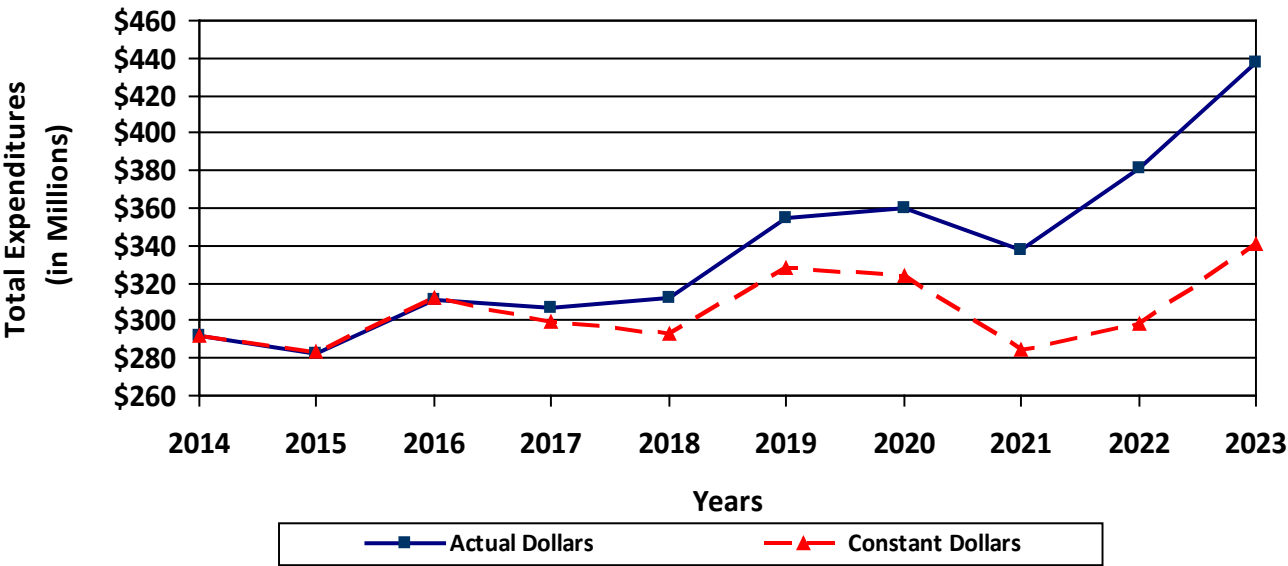
# Debt Service

Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of \$13.8 million in 2023. This amount represents an increase of 6.3 percent over 2022. Over the five-year period of 2019 to 2023, debt service expenditures increased 32.1 percent.

# Ten-Year Trends

Figure 9 below shows the change in total expenditures in actual and constant dollars from 2014 to 2023. Between 2014 and 2023, total town expenditures in actual dollars increased 50.1 percent. In constant, or inflation-adjusted, dollars,<sup>6</sup> total town expenditures increased 16.8 percent during the ten-year period.

**Figure 9: Change in Total Expenditures in Actual and Constant Dollars, 2014-2023**

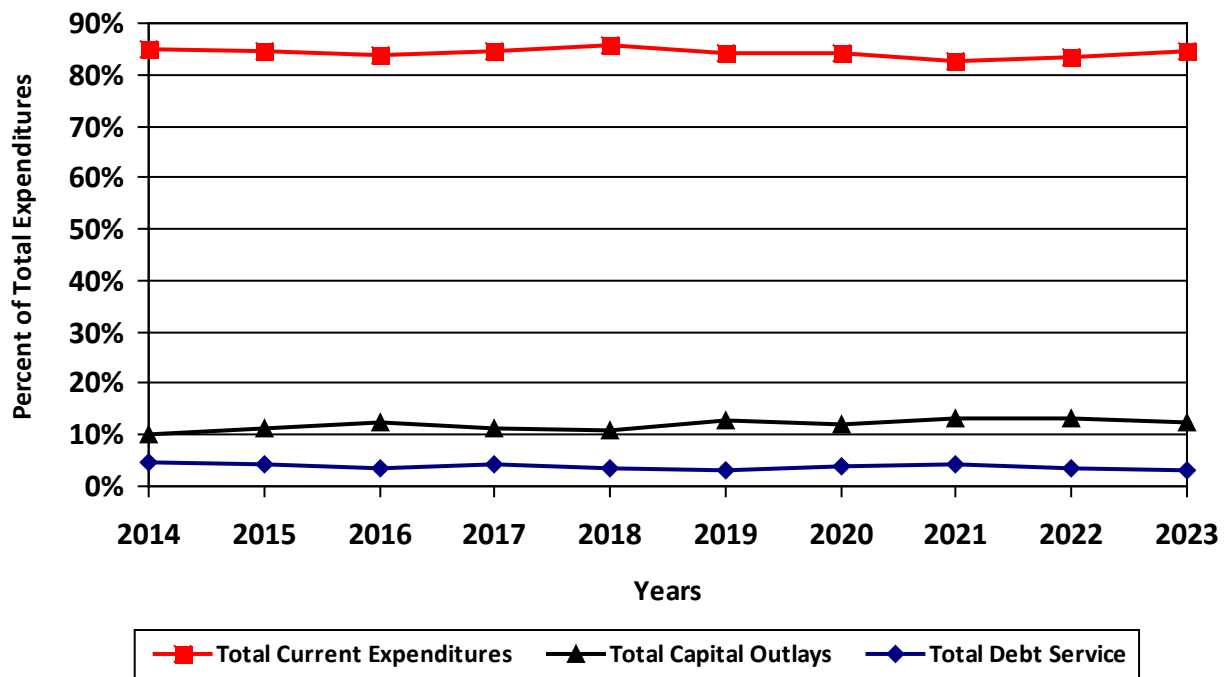


<sup>6</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2014 as the base year (N.I.P.A. Table 1.1.9, April 2025).

## Primary Categories of Expenditures

Figure 10 below illustrates the ten-year trend in current expenditures, capital outlays, and debt service as a percent of total expenditures from 2014 to 2023. The chart shows that current expenditures are the primary expenditure for towns.

**Figure 10: Components of Total Expenditures as a Percent of Total Expenditures, 2014-2023**



The underlying data displayed in Figures 9 and 10 for the years 2014 through 2018 can be found in the town finance reports for previous years and it is located on the Office of the State Auditor's website at <https://www.osa.state.mn.us/>. Data displayed for the years 2019 through 2023 is in Table 2 on pg. 22.

## Indebtedness

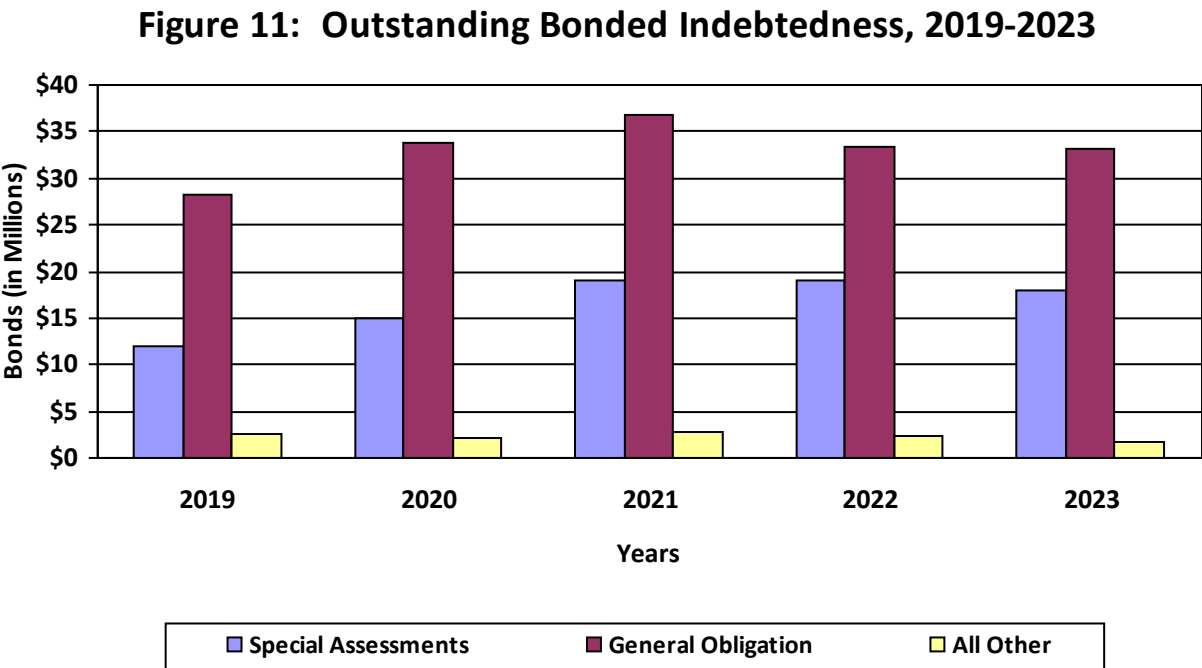
### Current and Five-Year Trends

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

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

Outstanding indebtedness totaled \$71.4 million in 2023. This represents a decrease of 4.1 percent from 2022. Outstanding bonded indebtedness totaled \$52.8 million in 2023, which represents a decrease of 3.6 percent from the \$54.8 million outstanding in 2022. Other long-term debt totaled \$17.9 million in 2023, which represents a decrease of 8.4 percent from 2022. In addition, towns reported \$671,518 in short-term indebtedness in 2023, which represents an increase of 965.1 percent from 2022.

Figure 11 below provides a summary of bonds outstanding, classified by type of bond, for the years 2019 through 2023.



**Ten-Year Trends**

While outstanding long-term debt generally decreased through 2017, data shows a rising trend from 2018 to 2021, before declining again in 2022 and 2023. Figure 12 on the following page illustrates outstanding long-term debt, which includes total bonded indebtedness and other long-term debt in actual and constant dollars for the years 2014 through 2023.

Between 2014 and 2023, outstanding long-term debt in actual dollars increased 19.6 percent. In constant, or inflation-adjusted dollars,<sup>7</sup> outstanding long-term debt decreased 6.9 percent during the ten-year period.

<sup>7</sup>Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2014 as the base year (N.I.P.A. Table 1.1.9, April 2025).

**Figure 12: Outstanding Long-Term Debt  
in Actual and Constant Dollars, 2014-2023**

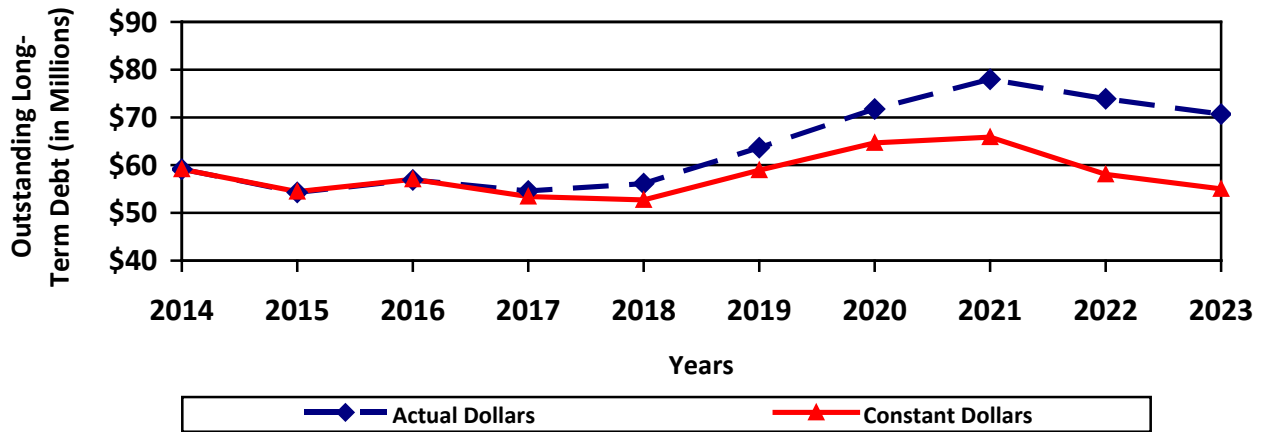
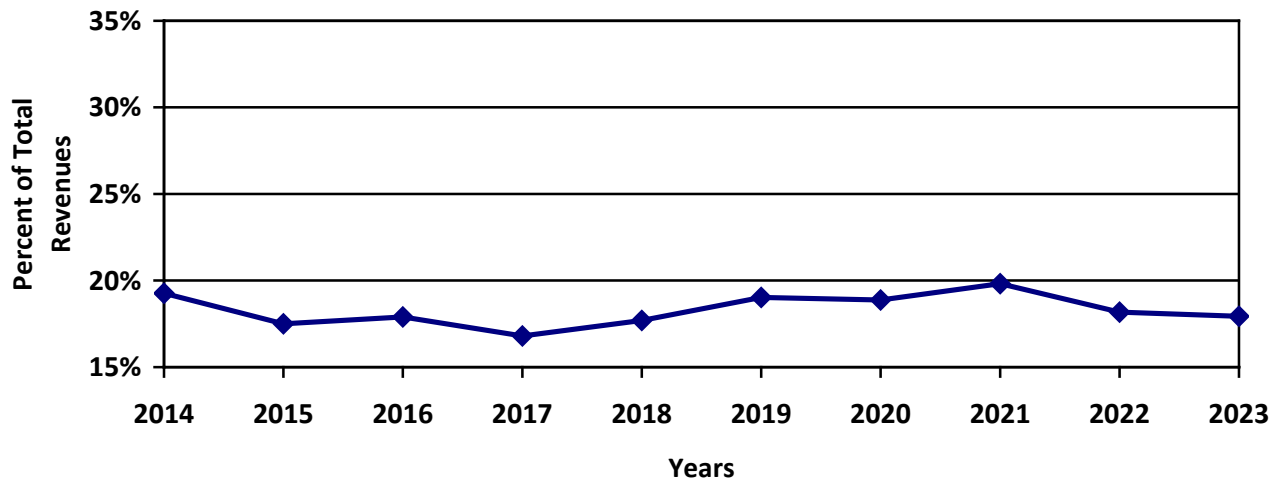


Figure 13 below displays outstanding long-term debt as a percent of total revenues for the years 2014 to 2023. While outstanding long-term debt generally decreased through 2017, data shows a rising trend from 2018 to 2021, before declining again in 2022 and 2023. The highest percent was in 2021 when it reached 19.8 percent, while the lowest percent was in 2017 when it fell to 16.8 percent.

**Figure 13: Outstanding Long-Term Debt as a  
Percent of Total Revenues, 2014-2023**



The underlying data displayed in Figures 12 and 13 for the years 2014 through 2022 can be found in the town finance reports for previous years and it is located on the Office of the State Auditor's website at <https://www.osa.state.mn.us/>. Data for 2023 is in Table 6 starting on pg. 163.

## Towns Failing to Report

Out of 1,777 towns in Minnesota in 2023, 118 failed to comply with the statutory reporting requirement. The chart below shows the number of towns that have not reported their financial information to the Office of the State Auditor in each of the last five years.

Number of Towns Failing to Report, 2019-2023					
Year	2019	2020	2021	2022	2023
# of Towns	159	129	158	209	118

The list below identifies the towns (in alphabetical order, with the county's name in parentheses) that have not reported their financial information to the Office of the State Auditor, as required by law.

\*Fourteen towns failed to report in 2022 and 2023

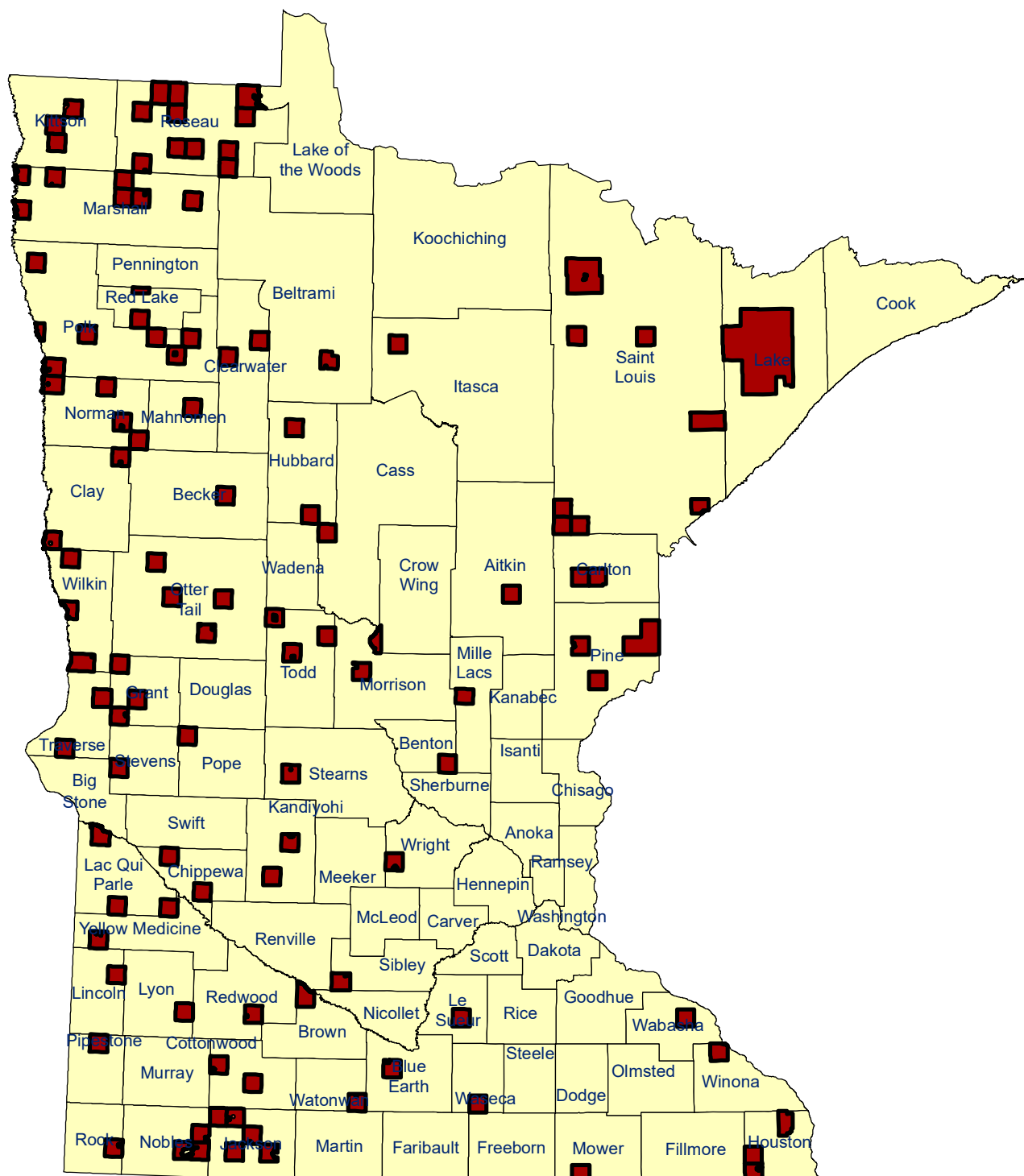
\*\*Seventy-eight towns failed to report in 2021, 2022, and 2023

Agassiz** (Lac qui Parle)	Connelly (Wilkin)	Fairbanks (Saint Louis)
Alvwood** (Itasca)	Cordova** (Le Sueur)	Fairfax** (Polk)
Amiret** (Lyon)	Crow Wing Lake (Hubbard)	Fawn Lake** (Todd)
Antrim** (Watonwan)	Dailey** (Mille Lacs)	Fine Lakes** (Saint Louis)
Arlone** (Pine)	Dale** (Cottonwood)	Finlayson* (Pine)
Badger** (Polk)	Darling* (Morrison)	Flom** (Norman)
Baker** (Stevens)	Deer** (Roseau)	Fort Ripley* (Crow Wing)
Beaulieu** (Mahnomen)	Deerhorn** (Wilkin)	Fountain Prairie** (Pipestone)
Beaver** (Roseau)	Delaware** (Grant)	Garden City (Blue Earth)
Big Bend (Chippewa)	Des Moines** (Jackson)	Glasgow* (Wabasha)
Big Woods** (Marshall)	Dieter (Roseau)	Glendorado** (Benton)
Black Hammer** (Houston)	Eagle Point** (Marshall)	Green Lake** (Kandiyohi)
Byron* (Waseca)	Eagle Valley** (Todd)	Grimstad (Roseau)
Campbell* (Wilkin)	East Park** (Marshall)	Halden (Saint Louis)
Cedarbend** (Roseau)	Eddy (Clearwater)	Heron Lake (Jackson)
Cokato (Wright)	Eden (Brown)	Hersey** (Nobles)

Hill River (Polk)	New Dosey** (Pine)	Spring Creek** (Norman)
Holy Cross** (Clay)	New Maine** (Marshall)	Spring Grove** (Houston)
Hubbard** (Polk)	Nidaros** (Otter Tail)	Spruce Valley** (Marshall)
Kalevala** (Carlton)	Nora* (Pope)	Stony River** (Lake)
King** (Polk)	Norman** (Yellow Medicine)	Stowe Prairie (Todd)
La Crosse** (Jackson)	Northland** (Polk)	Sturgeon** (Saint Louis)
Lake George** (Stearns)	Parnell** (Traverse)	Tegner** (Kittson)
Lake** (Roseau)	Pohlitz** (Roseau)	Terrebonne* (Red Lake)
Lakewood (Saint Louis)	Poppleton** (Kittson)	Thompson (Kittson)
Lawrence** (Grant)	Port Hope (Beltrami)	Tynsid** (Polk)
Leaf Lake (Otter Tail)	Prairie Lake** (Saint Louis)	Ulen (Clay)
Lee** (Aitkin)	Providence* (Lac qui Parle)	Vermilion Lake (Saint Louis)
Leenthrop* (Chippewa)	Redpath** (Traverse)	Weimer** (Jackson)
Leiding** (Saint Louis)	Reine** (Roseau)	Westbrook** (Cottonwood)
Lida** (Otter Tail)	River** (Red Lake)	Whitefield** (Kandiyohi)
Limestone* (Lincoln)	Rollis* (Marshall)	Wild Rice** (Norman)
Lisbon** (Yellow Medicine)	Ross** (Roseau)	Willow Lake** (Redwood)
Logan** (Grant)	Rost** (Jackson)	Worthington** (Nobles)
Lorain** (Nobles)	Schoolcraft* (Hubbard)	
Magnolia** (Rock)	Severance** (Sibley)	
Maine* (Otter Tail)	Shell Lake (Becker)	
McKinley** (Cass)	Shelly** (Norman)	
Mound Prairie** (Houston)	Sinclair (Clearwater)	
Mount Vernon (Winona)	Sinnott (Marshall)	
Nereson (Roseau)	Skelton (Carlton)	
Nevada** (Mower)	Soler** (Roseau)	



## 2023 Non-Reporting Towns



Office of the State Auditor

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## Economic Development Regions

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Minnesota has 13 economic development regions. The following section summarizes town financial information by economic development region. The number of towns listed and data presented reflects only those towns that reported 2023 financial information to the Office of the State Auditor. Total revenues, total expenditures, and total debt service are summarized on a regional basis. The underlying data for this section is in Tables 7 and 8 (pages 170 and 171). The map on page 19 shows the location of each economic development region.

### **Metro Area (7-County Twin Cities)**

There were 40 towns in this region that reported 2023 financial information. Total revenues in this region decreased 2.3 percent and totaled \$37.2 million in 2023, accounting for 9.4 percent of total town revenues. Total expenditures in this region increased 1.8 percent to \$39.8 million, accounting for 9.1 percent of total town expenditures. Debt service in this region increased 8.9 percent and totaled \$2.7 million, accounting for 19.3 percent of total town debt service.

### **Arrowhead**

There were 165 towns in this region that reported 2023 financial information. Total revenues in this region decreased 7.7 percent and totaled \$39.2 million in 2023, accounting for 9.9 percent of total town revenues. Total expenditures increased 9.7 percent and totaled \$45.0 million, accounting for 10.3 percent of total town expenditures. Debt service in this region increased 31.3 percent and totaled \$2.0 million, accounting for 14.5 percent of total town debt service.

### **Central**

There were 71 towns in this region that reported 2023 financial information. Total revenues in this region decreased 4.4 percent and totaled \$48.1 million, accounting for 12.2 percent of total town revenues. Total expenditures in this region increased 7.2 percent and totaled \$51.4 million, accounting for 11.7 percent of total town expenditures. Debt service in this region decreased 6.7 percent and totaled \$1.6 million, accounting for 11.4 percent of total town debt service.

### **East Central**

There were 83 towns in this region that reported 2023 financial information. Total revenues in this region decreased 8.1 percent and totaled \$27.1 million, accounting for 6.9 percent of total town revenues. Total expenditures in this region increased 24.9 percent and totaled \$31.8 million, accounting for 7.3 percent of total town expenditures. Debt service in this region increased 18.7 percent and totaled \$1.2 million, accounting for 8.7 percent of total town debt service.

## **Headwaters**

There were 102 towns in this region that reported 2023 financial information. Total revenues in this region decreased 7.7 percent and totaled \$16.3 million, accounting for 4.1 percent of total town revenues. Total expenditures in this region decreased 3.5 percent to \$17.0 million, accounting for 3.9 percent of total town expenditures. Debt service in this region increased 2.0 percent and totaled \$147,999, accounting for 1.1 percent of total town debt service.

## **North Central**

There were 144 towns in this region that reported 2023 financial information. Total revenues in this region decreased 2.2 percent and totaled \$33.3 million, accounting for 8.4 percent of total town revenues. Total expenditures in this region increased 14.8 percent and totaled \$37.8 million, accounting for 8.6 percent of total town expenditures. Debt service in this region decreased 21.8 percent and totaled \$809,961, accounting for 5.9 percent of total town debt service.

## **Northwest**

There were 189 towns in this region that reported 2023 financial information. Total revenues in this region increased 18.5 percent and totaled \$19.6 million, accounting for 5.0 percent of total town revenues. Total expenditures in this region increased 10.1 percent and totaled \$18.5 million, accounting for 4.2 percent of total town expenditures. Debt service in this region decreased 3.8 percent and totaled \$18,283, accounting for 0.1 percent of total town debt service.

## **South Central**

There were 141 towns in this region that reported 2023 financial information. Total revenues in this region decreased 3.3 percent and totaled \$28.5 million, accounting for 7.2 percent of total town revenues. Total expenditures in this region increased 32.0 percent and totaled \$34.8 million, accounting for 7.9 percent of total town expenditures. Debt service in this region decreased 6.9 percent and totaled \$1.1 million, accounting for 7.8 percent of total town debt service.

## **Southeast**

There were 188 towns in this region that reported 2023 financial information. Total revenues in this region decreased 13.5 percent and totaled \$47.0 million, accounting for 11.9 percent of total town revenues. Total expenditures in this region increased 5.7 percent and totaled \$50.0 million, accounting for 11.4 percent of total town expenditures. Debt service in this region decreased 25.2 percent and totaled \$1.1 million, accounting for 7.7 percent of total town debt service.

## **Southwest**

There were 147 towns in this region that reported 2023 financial information. Total revenues in this region increased 2.0 percent and totaled \$21.3 million, accounting for 5.4 percent of total town revenues. Total expenditures in this region increased 38.7 percent and totaled \$24.7 million, accounting for 5.7 percent of total town expenditures. Debt service in this region increased 16.6 percent and totaled \$537,124, accounting for 3.9 percent of total town debt service.

## **Southwest Central**

There were 80 towns in this region that reported 2023 financial information. Total revenues in this region increased 4.7 percent and totaled \$23.2 million, accounting for 5.9 percent of total town revenues. Total expenditures in this region increased 50.3 percent and totaled \$27.0 million, accounting for 6.2 percent of total town expenditures. Debt service in this region increased 103.4 percent and totaled \$1.3 million, accounting for 9.2 percent of total town debt service.

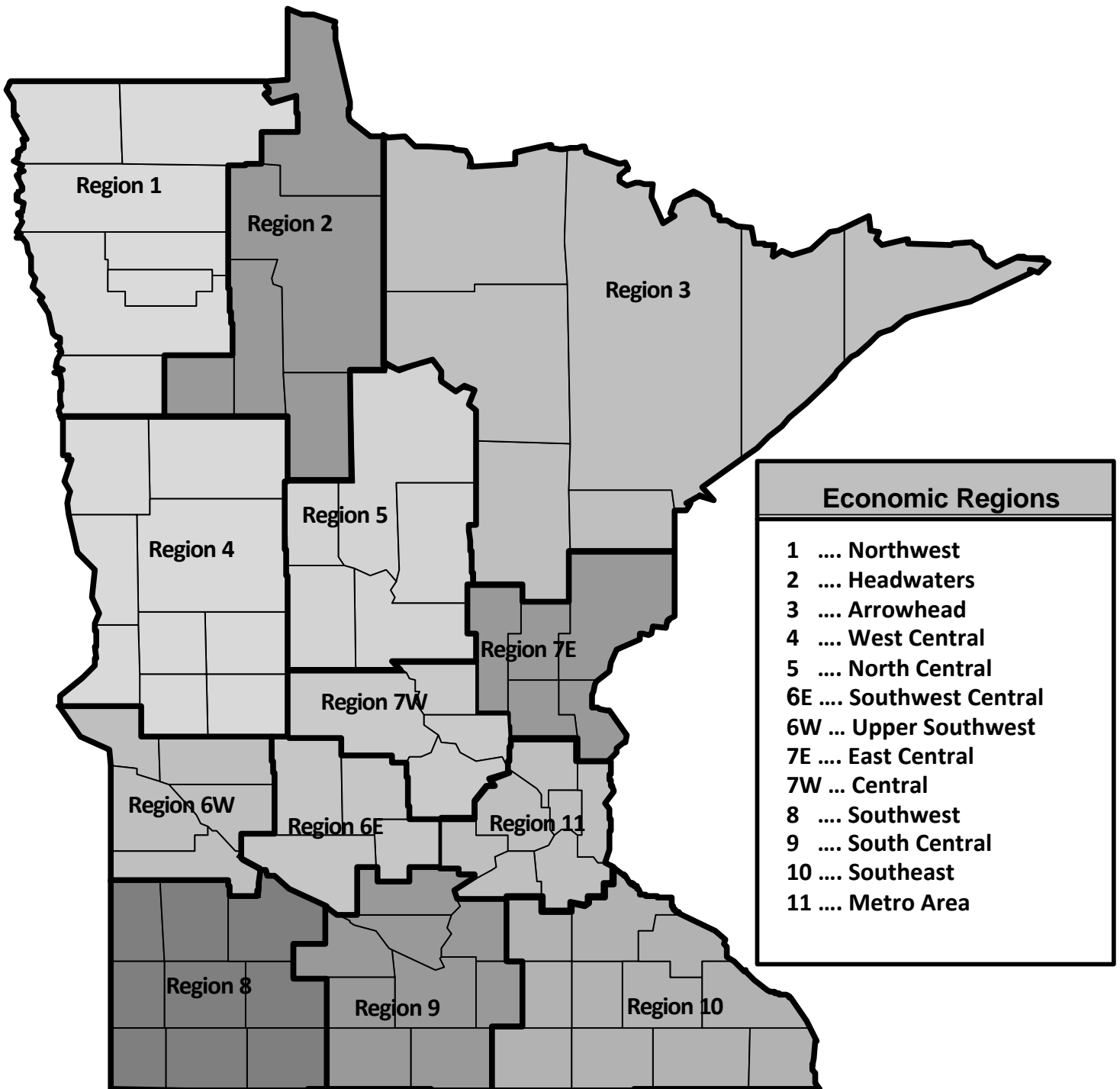
## **Upper Southwest**

There were 88 towns in this region that reported 2023 financial information. Total revenues in this region increased 3.7 percent and totaled \$11.3 million, accounting for 2.9 percent of total town revenues. Total expenditures in this region increased 40.2 percent and totaled \$13.8 million, accounting for 3.2 percent of total town expenditures. Debt service in this region decreased 4.4 percent and totaled \$21,351, accounting for 0.2 percent of total town debt service.

## **West Central**

There were 221 towns in this region that reported 2023 financial information. Total revenues in this region decreased 1.5 percent and totaled \$42.2 million, accounting for 10.7 percent of total town revenues. Total expenditures in this region increased 11.6 percent and totaled \$46.0 million, accounting for 10.5 percent of total town expenditures. Debt service in this region decreased 1.1 percent and totaled \$1.4 million, accounting for 10.3 percent of total town debt service.

# Economic Development Regions



## **Data Tables**

**Table 1**  
**Revenues of Towns**  
**For the Years Ended December 31, 2019 Through 2023**

	2019		2020		2021		2022		2023		1-Year Percent Change	5-Year Percent Change
<b>Population*</b>	918,735		922,013		917,564		928,029		914,642		-1.4%	-0.4%
<b>Number of Towns*</b>	1,781		1,781		1,780		1,779		1,777		-0.1%	-0.2%
<b>Taxable Tax Capacity*</b>	\$2,045,829,608		\$2,110,711,548		\$2,165,406,670		\$2,245,207,077		\$2,730,324,010		21.6%	33.5%
<b>Tax Levy*</b>	\$249,032,941		\$254,945,787		\$268,196,052		\$274,748,691		\$283,656,399		3.2%	13.9%
<b>Revenues**</b>	<b>Amount</b>	<b>%***</b>	<b>Amount</b>	<b>%***</b>	<b>Amount</b>	<b>%***</b>	<b>Amount</b>	<b>%***</b>	<b>Amount</b>	<b>%***</b>	<b>%</b>	<b>%</b>
Taxes	\$239,742,215	71.7%	\$251,904,519	66.2%	\$259,404,252	65.8%	\$259,112,078	63.3%	\$279,857,820	71.0%	8.0%	16.7%
Special Assessments	6,606,563	2.0%	6,130,178	1.6%	5,781,829	1.5%	5,661,029	1.4%	6,133,608	1.6%	8.3%	-7.2%
Licenses and Permits	2,662,319	0.8%	3,423,861	0.9%	3,542,397	0.9%	4,017,928	1.0%	4,306,655	1.1%	7.2%	61.8%
Intergovernmental Revenues												
Federal Grants	6,392,056	1.9%	34,004,916	8.9%	44,272,368	11.2%	44,129,073	10.8%	10,004,732	2.5%	-77.3%	56.5%
State	56,477,954	16.9%	61,918,530	16.3%	58,417,784	14.8%	71,615,978	17.5%	63,145,553	16.0%	-11.8%	11.8%
County												
Highway Grants	386,902	0.1%	749,799	0.2%	977,895	0.2%	448,408	0.1%	505,804	0.1%	12.8%	30.7%
All Other	1,293,085	0.4%	1,247,847	0.3%	1,856,011	0.5%	2,123,785	0.5%	1,218,520	0.3%	-42.6%	-5.8%
Local Unit Grants	1,743,913	0.5%	972,515	0.3%	684,261	0.2%	839,261	0.2%	1,300,981	0.3%	55.0%	-25.4%
<b>Total Intergovernmental Revenues</b>	<b>\$66,293,910</b>	<b>19.8%</b>	<b>\$98,893,607</b>	<b>26.0%</b>	<b>\$106,208,319</b>	<b>26.9%</b>	<b>\$119,156,505</b>	<b>29.1%</b>	<b>\$76,175,590</b>	<b>19.3%</b>	<b>-36.1%</b>	<b>14.9%</b>
Charges for Services	8,692,475	2.6%	9,045,092	2.4%	10,318,341	2.6%	11,394,776	2.8%	12,613,507	3.2%	10.7%	45.1%
Interest Earnings	3,473,628	1.0%	3,074,824	0.8%	1,629,971	0.4%	1,553,642	0.4%	7,017,823	1.8%	351.7%	102.0%
All Other Revenues	7,037,285	2.1%	8,284,729	2.2%	7,340,268	1.9%	8,170,291	2.0%	8,074,422	2.0%	-1.2%	14.7%
<b>Total Revenues</b>	<b>\$334,508,395</b>	<b>100.0%</b>	<b>\$380,756,810</b>	<b>100.0%</b>	<b>\$394,225,377</b>	<b>100.0%</b>	<b>\$409,066,249</b>	<b>100.0%</b>	<b>\$394,179,425</b>	<b>100.0%</b>	<b>-3.6%</b>	<b>17.8%</b>
<b>Other Financing Sources</b>												
Borrowing	15,632,012		18,583,950		23,956,639		7,043,453		9,548,043		35.6%	-38.9%
Other Sources	843,403		883,740		1,562,194		1,487,997		2,166,758		45.6%	156.9%
Transfers In	16,381,588		15,254,345		15,096,835		23,744,469		29,715,695		25.1%	81.4%
<b>Total Revenues and Other Financing Sources</b>	<b>\$367,365,398</b>		<b>\$415,478,845</b>		<b>\$434,841,045</b>		<b>\$441,342,168</b>		<b>\$435,609,921</b>		<b>-1.3%</b>	<b>18.6%</b>

\*Includes all towns.

\*\*Excludes data from towns that failed to report.

\*\*\*Total percentages may not equal the sum of the percentages above due to rounding.

**Table 2**  
**Expenditures of Towns**  
**For the Years Ended December 31, 2019 Through 2023**

	2019		2020		2021		2022		2023		1-Year Percent Change	5-Year Percent Change
<b>Expenditures<sup>8,9</sup></b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>		
General Government												
Current Expenditures	\$54,622,105	15.4%	\$68,550,133	19.0%	\$56,083,372	16.6%	\$65,258,007	17.1%	\$68,729,317	15.7%	5.3%	25.8%
Capital Outlay	3,727,293	1.1%	5,793,446	1.6%	4,141,579	1.2%	4,696,408	1.2%	7,814,066	1.8%	66.4%	109.6%
Total <sup>10</sup>	58,349,398	16.5%	74,343,579	20.6%	60,224,951	17.8%	69,954,415	18.3%	76,543,383	17.5%	9.4%	31.2%
Fire												
Current Expenditures	35,329,243	10.0%	37,474,890	10.4%	38,039,211	11.3%	39,317,819	10.3%	44,042,852	10.1%	12.0%	24.7%
Capital Outlay	2,179,480	0.6%	4,530,420	1.3%	2,790,934	0.8%	2,653,126	0.7%	4,228,343	1.0%	59.4%	94.0%
Total	37,508,723	10.6%	42,005,310	11.7%	40,830,145	12.1%	41,970,945	11.0%	48,271,195	11.0%	15.0%	28.7%
All Other Public Safety <sup>11</sup>												
Current Expenditures	5,165,386	1.5%	7,545,249	2.1%	5,454,366	1.6%	5,864,903	1.5%	6,885,110	1.6%	17.4%	33.3%
Capital Outlay	362,348	0.1%	596,810	0.2%	260,300	0.1%	533,262	0.1%	517,263	0.1%	-3.0%	42.8%
Total	5,527,734	1.6%	8,142,059	2.3%	5,714,666	1.7%	6,398,165	1.7%	7,402,373	1.7%	15.7%	33.9%
Road and Bridge												
Current Expenditures	192,066,789	54.2%	178,171,618	49.4%	167,644,479	49.6%	193,777,719	50.8%	236,695,782	54.1%	22.1%	23.2%
Capital Outlay	36,899,170	10.4%	31,463,587	8.7%	32,925,120	9.7%	36,942,479	9.7%	35,036,224	8.0%	-5.2%	-5.0%
Total	228,965,959	64.6%	209,635,205	58.2%	200,569,599	59.4%	230,720,198	60.5%	271,732,006	62.1%	17.8%	18.7%
All Other												
Current Expenditures	10,853,114	3.1%	11,560,219	3.2%	12,116,430	3.6%	13,985,010	3.7%	13,185,185	3.0%	-5.7%	21.5%
Capital Outlay	2,522,940	0.7%	1,396,716	0.4%	4,412,887	1.3%	5,279,978	1.4%	6,602,255	1.5%	25.0%	161.7%
Total	13,376,054	3.8%	12,956,935	3.6%	16,529,317	4.9%	19,264,988	5.1%	19,787,440	4.5%	2.7%	47.9%
<b>Total Current Expenditures</b>	<b>\$298,036,637</b>	<b>84.1%</b>	<b>\$303,302,109</b>	<b>84.2%</b>	<b>\$279,337,858</b>	<b>82.7%</b>	<b>\$318,203,458</b>	<b>83.4%</b>	<b>\$369,538,246</b>	<b>84.5%</b>	<b>16.1%</b>	<b>24.0%</b>
<b>Total Capital Outlay</b>	<b>\$45,691,231</b>	<b>12.9%</b>	<b>\$43,780,979</b>	<b>12.1%</b>	<b>\$44,530,820</b>	<b>13.2%</b>	<b>\$50,105,253</b>	<b>13.1%</b>	<b>\$54,198,151</b>	<b>12.4%</b>	<b>8.2%</b>	<b>18.6%</b>
<b>Debt Service</b>												
Principal Payments	8,818,156	2.5%	11,129,383	3.1%	11,777,588	3.5%	10,834,020	2.8%	11,746,585	2.7%	8.4%	33.2%
Interest and Fiscal Charges	1,653,679	0.5%	2,135,927	0.6%	2,058,267	0.6%	2,180,488	0.6%	2,085,515	0.5%	-4.4%	26.1%
Total Debt Service	10,471,835	3.0%	13,265,310	3.7%	13,835,855	4.1%	13,014,508	3.4%	13,832,100	3.2%	6.3%	32.1%
<b>Total Expenditures</b>	<b>\$354,199,703</b>	<b>100.0%</b>	<b>\$360,348,398</b>	<b>100.0%</b>	<b>\$337,704,533</b>	<b>100.0%</b>	<b>\$381,323,219</b>	<b>100.0%</b>	<b>\$437,568,497</b>	<b>100.0%</b>	<b>14.8%</b>	<b>23.5%</b>
<b>Other Financing Uses<sup>12</sup></b>												
Debt Redemption - Refunded Bonds	182,119		624,840		---		---		450		---	-99.8%
Other Uses	140,889		31,869		388,661		20,000		21,338		6.7%	-84.9%
Transfers Out	16,753,873		14,930,142		14,719,606		23,623,105		28,751,708		21.7%	71.6%
<b>Total Expenditures and Other Financing Uses</b>	<b>\$371,276,584</b>		<b>\$375,935,249</b>		<b>\$352,812,800</b>		<b>\$404,966,324</b>		<b>\$466,341,993</b>		<b>15.2%</b>	<b>25.6%</b>

<sup>8</sup>Expenditures for Water and Sewer are shown as enterprise fund activities in Table 5.

<sup>9</sup>Data for Culture and Recreation is included in the All Other category in Table 2. In Tables 4 and 8, Culture and Recreation appears as a separate category.

<sup>10</sup>Total percentages may not equal the sum of the percentages above due to rounding.

<sup>11</sup>Data for Fire and All Other Public Safety displayed in Table 2 is included in Public Safety in Tables 4 and 8.

<sup>12</sup>Data for Other Financing Uses displayed in Table 2 is aggregated into a single column in Table 4.



**Classification of  
Revenues and Expenditures -  
Governmental Funds**

Table 3  
Classification of Revenues  
For the Year Ended December 31, 2023

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Aitkin County - (Arrowhead Region)																	
Aitkin	1,715,635	220,127	247,689	---	---	---	29,587	10,056	39,643	1,920	1,010	3,963	294,225	---	---	---	294,225
Ball Bluff	494,664	130,199	128,288	---	---	4,333	20,524	---	24,857	47,356	972	7,308	208,781	---	---	42,001	250,782
Balsam	80,159	7,049	6,862	---	---	---	4,867	11,369	16,236	---	---	---	23,098	---	---	---	23,098
Beaver	204,502	49,001	61,961	---	---	---	10,283	---	10,283	---	61	175	72,480	---	---	92	72,572
Clark	266,462	46,003	43,234	---	---	---	33,244	---	33,244	600	66	12,287	89,431	---	---	---	89,431
Cornish	821,613	7,994	22,124	---	---	---	8,579	---	8,579	---	150	---	30,853	---	---	---	30,853
Farm Island	4,575,955	274,236	251,840	---	---	---	61,602	---	61,602	28,594	3,592	---	345,628	---	---	---	345,628
Fleming	1,463,803	162,452	173,567	---	---	---	20,760	---	20,760	1,279	110	1,909	197,625	---	---	---	197,625
Glen	1,928,664	98,655	92,969	17,995	---	---	25,556	112	25,668	7,746	838	100	145,316	---	---	---	145,316
Haugen	512,717	52,001	59,401	---	---	---	19,113	---	19,113	---	75	53,664	132,253	---	---	---	132,253
Hazelton	3,399,439	245,070	243,766	---	---	---	30,826	---	30,826	1,900	255	8,265	285,012	---	---	---	285,012
Hill Lake	810,631	125,509	136,149	---	---	---	21,855	---	21,855	11,633	7,898	---	177,535	---	---	---	177,535
Idun	458,923	78,199	76,938	---	---	---	14,571	---	14,571	151	676	---	92,336	---	---	---	92,336
Jevne	790,996	106,992	107,994	---	---	---	15,866	---	15,866	8	3,988	20,513	148,369	---	---	---	148,369
Kimberly	506,925	138,572	127,078	---	---	---	25,896	4,619	30,515	995	3,696	563	162,847	---	1,640	---	164,487
Lakeside	1,914,229	451,209	435,333	---	150	684	33,469	---	34,153	3,225	604	44,425	517,890	---	---	40,135	558,025
Lee [1]	118,561	11,144	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Libby	320,140	21,685	22,177	---	---	---	7,177	---	7,177	---	713	---	30,067	---	---	---	30,067
Logan	376,861	81,104	73,631	---	---	---	32,879	---	32,879	980	714	---	108,204	---	---	---	108,204
Macville	1,522,803	82,003	100,221	---	---	---	14,448	---	14,448	7,340	318	---	122,327	---	---	---	122,327
Malmo	1,106,863	102,145	101,521	---	---	---	17,513	---	17,513	1,954	679	201	121,868	---	---	---	121,868
McGregor	175,576	13,499	13,199	---	---	---	16,904	---	16,904	84	713	---	30,900	---	---	8,000	38,900
Millward	154,623	14,252	14,281	---	---	---	25,062	---	25,062	---	998	---	40,341	---	---	---	40,341
Morrison	302,843	64,245	66,509	---	---	22,853	24,841	---	47,694	4	794	---	115,001	---	---	23,024	138,025
Nordland	2,971,799	272,081	267,602	711	---	---	36,485	---	36,485	5,195	3,362	3,269	316,624	---	---	---	316,624
Pliny	191,869	17,569	17,680	---	---	---	10,772	---	10,772	4,150	625	179	33,406	---	---	---	33,406
Rice River	327,466	60,998	59,751	---	---	---	14,657	2,134	16,791	2,068	---	---	78,610	---	---	---	78,610
Salo	144,699	32,104	42,037	---	---	---	12,617	---	12,617	150	927	150	55,881	---	---	---	55,881
Seavey	186,671	29,001	27,521	---	---	---	11,462	---	11,462	2,318	322	113	41,736	---	---	---	41,736
Shamrock	7,184,908	880,068	908,602	---	27	18,339	209,444	---	227,783	24,081	10,741	5,727	1,176,961	---	---	1	1,176,962

[1] Failed to Report.  
\*Data could not be verified.  
\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Spalding	389,092	53,356	52,732	68	---	1,303	14,378	---	15,681	446	397	---	69,324	---	---	---	69,324
Spencer	826,436	137,393	122,649	---	---	---	38,502	---	38,502	3,959	5,347	1,062	171,519	---	50	56,625	228,194
Turner	911,283	103,004	96,076	---	---	---	23,068	---	23,068	5,643	209	4,449	129,445	---	---	10,952	140,397
Verdon	784,149	24,974	24,544	---	---	---	16,035	---	16,035	---	---	5,000	45,579	---	---	13,500	59,079
Wagner	1,210,366	99,989	104,817	---	---	---	17,723	---	17,723	10,655	116	1	133,312	175,000	1,289	63,728	373,329
Waukenabo	1,278,968	127,287	127,570	---	---	---	17,937	---	17,937	600	3,813	3,987	153,907	---	---	---	153,907
Wealthwood	1,073,053	68,738	67,573	---	---	---	17,909	---	17,909	4	1,408	1,604	88,498	---	---	---	88,498
White Pine	59,742	4,027	6,273	---	---	---	12,262	---	12,262	---	229	---	18,764	---	---	---	18,764
Williams	299,367	38,997	40,692	---	---	---	13,115	---	13,115	1,070	123	40	55,040	---	---	---	55,040
Workman	890,889	107,987	106,052	---	27	8,288	18,460	---	26,748	8,419	37	845	142,128	---	---	---	142,128
<b>County Total</b>	<b>\$42,754,344</b>	<b>\$4,640,918</b>	<b>\$4,678,903</b>	<b>\$18,774</b>	<b>\$204</b>	<b>\$55,800</b>	<b>\$1,000,248</b>	<b>\$28,290</b>	<b>\$1,084,338</b>	<b>\$184,527</b>	<b>\$56,576</b>	<b>\$179,799</b>	<b>\$6,203,121</b>	<b>\$175,000</b>	<b>\$2,979</b>	<b>\$258,058</b>	<b>\$6,639,158</b>
<b>Anoka County - (7-County Twin Cities Region)</b>																	
Linwood	7,772,421	1,568,178	1,768,883	---	123,427	---	631,130	---	631,130	106,857	31,283	101,222	2,762,802	---	24,365	130,739	2,917,906
<b>County Total</b>	<b>\$7,772,421</b>	<b>\$1,568,178</b>	<b>\$1,768,883</b>	<b>\$---</b>	<b>\$123,427</b>	<b>\$---</b>	<b>\$631,130</b>	<b>\$---</b>	<b>\$631,130</b>	<b>\$106,857</b>	<b>\$31,283</b>	<b>\$101,222</b>	<b>\$2,762,802</b>	<b>\$---</b>	<b>\$24,365</b>	<b>\$130,739</b>	<b>\$2,917,906</b>
<b>Becker County - (West Central Region)</b>																	
Atlanta	862,788	122,539	136,252	---	---	---	29,838	---	29,838	---	---	1,121	167,211	---	---	---	167,211
Audubon	2,036,450	241,945	277,786	9,499	---	---	55,381	1,779	57,160	4	6,921	9,499	360,869	740,672	---	40,749	1,142,290
Burlington	2,290,580	505,003	499,153	---	---	---	47,939	---	47,939	4	3,180	4,252	554,528	---	---	34,000	588,528
Callaway	523,000	69,999	62,954	---	---	12,326	24,243	2,369	38,938	6	89	---	101,987	---	---	---	101,987
Carsonville	425,806	128,807	124,594	---	---	37,200	21,627	1,904	60,731	123,315	5,843	40,981	355,464	---	---	---	355,464
Cormorant	6,275,661	447,001	536,929	---	1,622	---	46,909	4,825	51,734	13,751	1,617	1,646	607,299	---	4,000	---	611,299
Cuba	909,939	105,000	99,878	---	---	---	26,662	825	27,487	4	1,579	31	128,979	---	---	---	128,979
Detroit	4,270,144	312,999	329,587	---	---	---	48,841	1,547	50,388	77	11,029	4,413	395,494	---	---	306,843	702,337
Eagle View	651,377	62,999	63,774	11,040	---	---	9,753	9,483	19,236	---	547	---	94,597	---	---	---	94,597
Erie	3,104,166	360,002	352,863	---	---	---	58,461	---	58,461	8	6,029	2,532	419,893	---	36,339	3,807	460,039
Evergreen	466,391	126,005	127,956	---	---	---	30,886	---	30,886	---	4,567	360	163,769	---	---	---	163,769
Forest	1,267,841	64,999	53,539	---	50	---	35,256	---	35,256	10	---	---	88,855	---	---	---	88,855
Green Valley	617,053	123,998	113,431	---	---	---	41,395	---	41,395	4	835	---	155,665	---	---	---	155,665
Hamden	772,669	81,001	77,181	---	---	---	28,633	---	28,633	---	908	31	106,753	---	---	---	106,753
Height of Land	1,449,016	165,001	160,559	---	---	---	48,440	---	48,440	12,380	737	340	222,456	---	---	30,000	252,456
Holmesville	1,250,073	156,738	175,928	---	---	4,164	26,992	---	31,156	65	3,319	---	210,468	---	3,014	80,000	293,482

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Lake Eunice	6,925,346	498,240	496,612	15,843	---	16,920	57,156	66	74,142	130	14,117	---	600,844	---	---	17,263	618,107
Lake Park	1,338,572	124,002	121,264	---	---	---	47,154	---	47,154	11,078	1,325	50	180,871	---	---	---	180,871
Lake View	7,225,034	510,001	541,714	---	4,280	---	53,291	5,865	59,156	427,549	14,974	18,121	1,065,794	---	4,000	---	1,069,794
Maple Grove	943,349	72,443	74,510	---	---	---	15,952	---	15,952	---	754	---	91,216	---	---	---	91,216
Osage	1,709,619	201,499	200,208	---	---	---	31,681	1,398	33,079	6,984	1,936	1,132	243,339	---	---	---	243,339
Pine Point	356,485	81,002	110,268	---	---	---	41,135	---	41,135	4	974	---	152,381	---	---	---	152,381
Riceville	784,708	65,000	74,083	---	---	---	23,430	---	23,430	4	---	1,705	99,222	---	---	---	99,222
Richwood	1,172,844	162,404	166,657	---	---	---	32,773	---	32,773	4	6,939	---	206,373	---	---	---	206,373
Round Lake	1,002,485	85,633	88,744	---	63	---	41,395	---	41,395	2,000	5,477	2,208	139,887	---	---	5,354	145,241
Runeberg	619,873	145,687	135,163	---	---	56,390	38,732	946	96,068	4	4,130	---	235,365	---	---	17,000	252,365
Savannah	719,332	52,504	59,039	---	---	---	14,130	---	14,130	4	2,187	---	75,360	---	---	---	75,360
Shell Lake [1]	996,615	79,926	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Silver Leaf	618,530	80,393	74,530	---	---	---	25,919	---	25,919	---	2,224	---	102,673	---	---	---	102,673
Spring Creek	668,569	62,600	57,793	---	---	---	26,634	---	26,634	---	63	---	84,490	---	---	---	84,490
Spruce Grove	527,246	88,564	69,054	---	---	6,041	44,308	---	50,349	6	341	20,000	139,750	---	---	---	139,750
Sugar Bush	1,072,404	80,999	82,594	---	---	---	23,445	2,401	25,846	175	100	---	108,715	---	---	---	108,715
Toad Lake	951,943	109,499	104,994	---	---	---	23,302	---	23,302	25	2,120	602	131,043	---	---	331	131,374
Two Inlets	927,205	67,499	66,682	---	4	---	15,452	2,125	17,577	---	3,823	13,271	101,357	---	---	---	101,357
Walworth	817,600	59,000	53,135	---	---	---	28,749	---	28,749	152	67	---	82,103	---	---	19,000	101,103
White Earth	416,219	47,629	45,392	---	---	11,894	33,138	---	45,032	4	---	---	90,428	---	---	---	90,428
Wolf Lake	338,933	99,994	109,759	---	---	---	22,598	---	22,598	4	187	2,010	134,558	---	---	---	134,558
<b>County Total</b>	<b>\$57,305,865</b>	<b>\$5,848,554</b>	<b>\$5,924,559</b>	<b>\$36,382</b>	<b>\$6,019</b>	<b>\$144,935</b>	<b>\$1,221,630</b>	<b>\$35,533</b>	<b>\$1,402,098</b>	<b>\$597,755</b>	<b>\$108,938</b>	<b>\$124,305</b>	<b>\$8,200,056</b>	<b>\$740,672</b>	<b>\$47,353</b>	<b>\$554,347</b>	<b>\$9,542,428</b>
<b>Beltrami County - (Headwaters Region)</b>																	
Alaska	384,712	67,703	66,104	---	---	---	12,937	---	12,937	7,661	---	---	86,702	---	---	---	86,702
Battle	58,500	3,801	4,500	---	---	---	5,452	---	5,452	---	---	---	9,952	---	---	---	9,952
Bemidji	3,454,559	621,010	615,591	---	11,845	---	42,843	2,489	45,332	28,297	43,836	55	744,956	---	---	---	744,956
Benville	186,728	20,505	17,865	---	---	6,864	19,302	4,311	30,477	6	1,815	---	50,163	---	---	---	50,163
Birch	166,652	7,501	8,403	---	---	7,459	5,079	---	12,538	---	710	---	21,651	---	---	---	21,651
Buzzle	754,152	46,667	46,451	---	---	---	13,362	---	13,362	154	3,115	---	63,082	---	---	---	63,082
Cormant	224,745	13,003	13,034	---	---	6,339	14,807	---	21,146	240	69	---	34,489	---	---	---	34,489
Durand	323,539	38,101	39,613	---	---	42,056	21,970	---	64,026	4	34	---	103,677	---	---	---	103,677

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Eckles	2,347,533	736,264	726,761	183,429	---	---	42,159	---	42,159	5,074	9,084	2,111	968,618	---	---	714,783	1,683,401
Frohn	2,375,527	279,507	276,879	---	6,513	---	33,295	---	33,295	590	7,946	150	325,373	---	---	---	325,373
Grant Valley	2,738,509	460,196	473,724	14,287	---	---	48,156	---	48,156	2,665	18,247	161	557,240	---	---	197,316	754,556
Hagali	693,646	40,504	39,979	---	---	---	15,422	---	15,422	594	744	---	56,739	---	---	---	56,739
Hamre	96,847	2,800	6,720	---	---	---	7,235	2,843	10,078	---	---	---	16,798	---	---	---	16,798
Hines	802,698	75,762	77,778	---	---	15,130	16,576	---	31,706	1,000	1,828	16,130	128,442	---	---	---	128,442
Hornet	230,749	24,358	23,720	---	---	---	16,668	---	16,668	8	2,694	458	43,548	---	---	126,000	169,548
Jones	264,695	27,302	28,146	---	---	---	11,901	2,383	14,284	2,066	316	1,973	46,785	---	---	---	46,785
Kelliher	138,522	9,501	8,828	---	---	---	13,036	---	13,036	---	118	---	21,982	---	---	---	21,982
Lammers	1,214,823	191,004	185,961	---	13	---	22,437	---	22,437	5,368	3,494	9,652	226,925	---	---	---	226,925
Langor	228,312	18,102	16,482	---	---	---	43,455	---	43,455	---	597	---	60,534	---	---	---	60,534
Lee	105,269	10,145	10,746	---	---	---	13,639	4,213	17,852	16,952	670	---	46,220	---	---	---	46,220
Liberty	959,112	116,000	115,680	---	---	24,280	22,700	---	46,980	1,041	2,036	---	165,737	---	---	---	165,737
Maple Ridge	170,699	14,002	15,860	---	---	---	13,282	---	13,282	---	1,065	---	30,207	---	---	---	30,207
Minnie	83,421	7,431	7,127	---	---	5,935	15,685	36,764	58,384	915	66	---	66,492	---	---	---	66,492
Moose Lake	494,068	45,757	44,935	---	150	---	10,261	---	10,261	8,989	---	1,497	65,832	---	---	---	65,832
Nebish	324,881	35,003	31,401	---	128	1,024	12,649	---	13,673	500	1,184	---	46,886	---	1,013	---	47,899
Northern	5,183,746	867,210	957,144	56,850	1,320	---	56,748	---	56,748	6,408	36,372	2,382	1,117,224	---	---	---	1,117,224
O'Brien	151,803	7,001	12,690	---	---	---	11,594	---	11,594	---	---	---	24,284	---	---	---	24,284
Port Hope [1]	1,087,244	116,005	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Quiring	108,896	9,267	5,537	---	---	---	8,696	---	8,696	2,622	---	---	16,855	---	---	---	16,855
Roosevelt	392,488	44,956	45,977	---	---	---	13,188	---	13,188	546	924	2,578	63,213	---	26,005	9,000	98,218
Shooks	263,898	24,000	21,015	---	---	21,002	13,474	---	34,476	4	254	---	55,749	---	---	---	55,749
Shotley	306,887	33,593	41,626	---	38	---	11,755	---	11,755	---	---	---	53,419	---	---	---	53,419
Spruce Grove	81,074	5,400	5,103	---	50	---	14,752	4,300	19,052	250	497	---	24,952	---	---	---	24,952
Steenerson	84,703	7,021	7,480	---	---	78,255	13,772	18,000	110,027	2,281	---	---	119,788	---	---	---	119,788
Sugar Bush	263,560	63,490	69,768	---	3,687	---	6,617	---	6,617	402	616	---	81,090	---	---	---	81,090
Summit	273,400	45,002	42,518	---	---	---	12,492	---	12,492	---	4	595	55,609	---	---	2,029	57,638
Taylor	250,541	16,001	21,821	---	---	49,076	7,029	---	56,105	2	186	---	78,114	---	---	---	78,114
Ten Lake	1,820,754	497,004	497,146	16,664	14,117	2,932	22,959	---	25,891	259	5,297	---	559,374	---	---	---	559,374
Turtle Lake	3,002,936	257,613	269,122	---	596	40,858	37,174	---	78,032	700	2,935	483	351,868	---	---	---	351,868

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Turtle River	2,315,744	292,406	303,039	---	1,000	---	26,366	---	26,366	11,666	12,502	176	354,749	---	---	100,000	454,749
Waskish	449,200	51,004	66,405	---	50	12,029	72,712	5,491	90,232	5,383	318	---	162,388	101,813	---	---	264,201
Woodrow	140,273	14,701	9,637	---	---	---	14,743	---	14,743	---	287	---	24,667	---	---	---	24,667
<b>County Total</b>	<b>\$35,000,045</b>	<b>\$5,263,603</b>	<b>\$5,278,316</b>	<b>\$271,230</b>	<b>\$39,507</b>	<b>\$313,239</b>	<b>\$838,379</b>	<b>\$80,794</b>	<b>\$1,232,412</b>	<b>\$112,647</b>	<b>\$159,860</b>	<b>\$38,401</b>	<b>\$7,132,373</b>	<b>\$101,813</b>	<b>\$27,018</b>	<b>\$1,149,128</b>	<b>\$8,410,332</b>
<b>Benton County - (Central Region)</b>																	
Alberta	1,008,369	108,097	111,499	---	---	---	29,682	---	29,682	4	---	---	141,185	---	---	---	141,185
Gilmanton	1,362,950	221,002	220,105	---	300	---	96,025	---	96,025	2,044	481	1,723	320,678	---	---	---	320,678
Glendorado [1]	1,132,220	97,994	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Graham	970,640	118,001	110,189	---	---	---	25,001	---	25,001	4	3,582	3,423	142,199	---	---	---	142,199
Granite Ledge	1,062,422	87,002	85,667	---	---	---	21,108	---	21,108	94	295	---	107,164	---	---	35,082	142,246
Langola	1,959,151	361,993	355,722	---	50	---	35,977	4,875	40,852	2,434	6,259	337	405,654	---	---	---	405,654
Mayhew Lake	1,387,279	167,999	159,212	---	---	---	44,006	---	44,006	6,879	13	---	210,110	---	---	10,000	220,110
Maywood	1,201,585	103,313	102,627	---	---	---	34,076	---	34,076	8	1,770	---	138,481	---	---	---	138,481
Minden	3,478,898	328,024	327,796	390	4,300	---	31,558	---	31,558	344	3,825	47,582	415,795	---	---	---	415,795
Saint George	1,917,014	377,000	380,787	---	---	---	47,783	143	47,926	35	52	2,648	431,448	---	---	---	431,448
Sauk Rapids	959,436	73,004	106,225	871	---	---	6,185	---	6,185	---	1,348	---	114,629	---	---	---	114,629
Watab	4,656,514	805,009	822,745	173,975	138,991	---	44,367	5,499	49,866	14,809	140,072	22,387	1,362,845	---	---	830,160	2,193,005
<b>County Total</b>	<b>\$21,096,478</b>	<b>\$2,848,438</b>	<b>\$2,782,574</b>	<b>\$175,236</b>	<b>\$143,641</b>	<b>\$---</b>	<b>\$415,768</b>	<b>\$10,517</b>	<b>\$426,285</b>	<b>\$26,655</b>	<b>\$157,697</b>	<b>\$78,100</b>	<b>\$3,790,188</b>	<b>\$---</b>	<b>\$---</b>	<b>\$875,242</b>	<b>\$4,665,430</b>
<b>Big Stone County - (Upper Southwest Region)</b>																	
Akron	968,676	52,018	49,296	---	---	28,674	44,252	1,092	74,018	---	---	---	123,314	---	---	---	123,314
Almond	849,564	45,036	41,798	---	---	242	24,603	---	24,845	---	---	---	66,643	---	---	---	66,643
Artichoke	799,646	41,014	37,728	---	---	10,104	25,368	---	35,472	---	---	1,770	74,970	---	---	---	74,970
Big Stone	1,068,779	42,516	40,865	---	---	286	32,460	---	32,746	2,404	98	598	76,711	---	---	---	76,711
Browns Valley	1,280,988	55,031	58,828	---	---	13,152	41,325	---	54,477	---	866	1,480	115,651	---	---	---	115,651
Foster	1,142,291	79,035	93,758	---	---	13,190	29,936	228	43,354	---	343	62,083	199,538	---	---	---	199,538
Graceville	1,113,115	65,017	61,660	---	---	4,643	26,278	---	30,921	---	11	5,772	98,364	---	---	---	98,364
Malta	883,402	42,174	40,274	---	---	13,093	21,857	---	34,950	---	2,407	---	77,631	---	---	---	77,631
Moonshine	1,118,533	59,025	56,866	---	---	3,524	23,621	---	27,145	---	112	3,026	87,149	---	---	---	87,149
Odessa	648,004	30,009	35,714	---	---	31,758	35,787	---	67,545	100	2,422	976	106,757	---	---	---	106,757
Ortonville**	362,845	8,004	42,151	---	---	127	8,356	---	8,483	---	---	---	50,634	---	---	---	50,634
Otre	688,335	25,021	24,737	---	---	609	21,820	---	22,429	---	12	141	47,319	---	---	---	47,319

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Prior	1,635,632	61,042	58,760	---	---	---	53,429	---	53,429	---	25	437	112,651	---	---	---	112,651
Toqua	868,850	50,029	48,874	---	---	410	18,912	475	19,797	1,736	329	---	70,736	---	---	---	70,736
<b>County Total</b>	<b>\$13,428,660</b>	<b>\$654,971</b>	<b>\$691,309</b>	<b>\$---</b>	<b>\$---</b>	<b>\$119,812</b>	<b>\$408,004</b>	<b>\$1,795</b>	<b>\$529,611</b>	<b>\$4,240</b>	<b>\$6,625</b>	<b>\$76,283</b>	<b>\$1,308,068</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,308,068</b>
<b>Blue Earth County - (South Central Region)</b>																	
Beauford	1,637,033	140,000	141,981	---	---	---	25,056	---	25,056	---	13,156	---	180,193	---	---	---	180,193
Butternut Valley	1,999,969	60,000	59,204	---	---	---	25,148	---	25,148	---	---	113	84,465	---	---	148,129	232,594
Cambria	924,849	83,000	82,368	---	69	---	10,354	---	10,354	1,480	70	2,307	96,648	---	---	---	96,648
Ceresco	1,749,302	89,999	86,359	---	---	---	24,859	---	24,859	---	31	250	111,499	---	---	---	111,499
Danville	1,585,400	125,000	123,114	---	---	---	28,552	---	28,552	---	31	---	151,697	---	---	---	151,697
Decoria	2,829,336	437,100	427,758	78,640	---	---	38,619	---	38,619	87	5,501	3,878	554,483	---	370,000	2,451	926,934
Garden City [1]	1,898,400	175,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Jamestown	2,005,052	245,000	240,975	10,070	---	---	15,618	---	15,618	2,015	5,280	---	273,958	---	---	---	273,958
Judson	2,391,456	95,000	92,583	---	---	---	22,987	---	22,987	1,112	---	4,789	121,471	---	---	---	121,471
Le Ray	2,637,186	399,719	437,962	194,366	---	---	31,070	---	31,070	317	3,789	3,650	671,154	332,000	---	10	1,003,164
Lime	2,620,335	250,000	264,828	54,128	---	---	25,667	---	25,667	---	10,866	9,870	365,359	---	---	---	365,359
Lincoln	2,099,959	70,500	72,628	---	---	---	13,340	---	13,340	3,231	3,516	---	92,715	---	---	---	92,715
Lyra	1,619,211	193,500	189,964	---	---	80,008	57,224	---	137,232	---	6,702	4,300	338,198	---	---	100,000	438,198
Mankato	4,238,250	565,001	583,864	49,968	5,596	---	42,348	---	42,348	---	15,641	---	697,417	---	---	---	697,417
Mapleton	1,659,425	139,500	136,158	---	---	1,126	29,183	---	30,309	1,659	577	56	168,759	---	---	---	168,759
McPherson	2,065,411	154,500	149,132	---	---	---	28,801	---	28,801	---	443	3,061	181,437	---	5,000	---	186,437
Medo	1,570,779	230,050	220,069	---	---	---	32,638	---	32,638	---	387	15,026	268,120	---	---	---	268,120
Pleasant Mound	1,866,977	140,000	140,942	---	---	---	29,366	---	29,366	---	---	220	170,528	---	---	---	170,528
Rapidan	2,486,523	274,999	265,869	20,702	---	---	37,133	---	37,133	---	3,207	1,386	328,297	---	---	304	328,601
Shelby	1,676,164	160,000	158,631	---	---	---	33,745	---	33,745	4,850	3,882	110	201,218	---	---	---	201,218
South Bend	2,585,170	811,924	823,083	97,373	55	---	51,645	---	51,645	1,650	17,380	2,509	993,695	607,962	---	---	1,601,657
Sterling	1,639,297	170,000	169,183	---	---	---	20,563	---	20,563	400	1,178	---	191,324	---	15,025	---	206,349
Vernon Center	1,877,261	125,000	133,295	---	---	---	23,976	---	23,976	566	80	---	157,917	---	---	---	157,917
<b>County Total</b>	<b>\$47,662,745</b>	<b>\$5,134,792</b>	<b>\$4,999,950</b>	<b>\$505,247</b>	<b>\$5,720</b>	<b>\$81,134</b>	<b>\$647,892</b>	<b>\$---</b>	<b>\$729,026</b>	<b>\$17,367</b>	<b>\$91,717</b>	<b>\$51,525</b>	<b>\$6,400,552</b>	<b>\$939,962</b>	<b>\$390,025</b>	<b>\$250,894</b>	<b>\$7,981,433</b>
<b>Brown County - (South Central Region)</b>																	
Albin	1,266,168	85,002	79,612	---	---	---	45,553	---	45,553	4	3,122	---	128,291	---	---	---	128,291
Bashaw	1,237,767	60,002	56,047	---	---	---	40,274	1,383	41,657	---	190	---	97,894	---	---	---	97,894

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Burnstown	1,728,297	88,002	85,024	---	---	---	32,390	985	33,375	---	248	---	118,647	---	---	---	118,647
Cottonwood	1,705,380	130,823	137,426	---	---	---	53,499	---	53,499	800	21	714	192,460	---	---	---	192,460
Eden [1]	1,623,705	120,003	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Home	2,466,209	160,006	154,671	---	2	---	53,797	---	53,797	---	4,260	863	213,593	---	---	---	213,593
Lake Hanska	1,734,644	120,003	127,214	---	---	---	40,205	---	40,205	---	196	---	167,615	---	---	---	167,615
Leavenworth	1,407,601	65,002	62,431	---	---	---	36,580	989	37,569	2,125	---	7,517	109,642	---	---	---	109,642
Linden	1,564,240	130,003	117,060	---	---	---	43,555	---	43,555	---	2,045	5,380	168,040	---	---	---	168,040
Milford	1,965,029	215,505	220,838	5,801	40	---	51,083	---	51,083	7,555	11,785	38,015	335,117	---	---	---	335,117
Mulligan	1,003,582	95,002	88,875	---	---	---	46,780	---	46,780	---	3,418	---	139,073	---	---	---	139,073
North Star	1,360,738	60,001	57,142	---	---	---	42,850	---	42,850	10,806	642	---	111,440	---	---	110,000	221,440
Prairieville	1,521,252	110,002	107,335	---	---	---	38,152	---	38,152	6	1,695	130	147,318	---	---	---	147,318
Sigel	1,331,420	85,003	80,391	---	---	---	42,981	---	42,981	---	4,255	80	127,707	---	---	---	127,707
Stark	1,252,898	116,318	108,507	---	20	---	40,040	780	40,820	554	4,540	1,656	156,097	---	---	3,550	159,647
Stately	1,322,665	60,000	58,755	---	---	---	35,428	---	35,428	---	57	---	94,240	---	---	---	94,240
<b>County Total</b>	<b>\$24,491,595</b>	<b>\$1,700,677</b>	<b>\$1,541,328</b>	<b>\$5,801</b>	<b>\$62</b>	<b>\$---</b>	<b>\$643,167</b>	<b>\$4,137</b>	<b>\$647,304</b>	<b>\$21,850</b>	<b>\$36,474</b>	<b>\$54,355</b>	<b>\$2,307,174</b>	<b>\$---</b>	<b>\$---</b>	<b>\$113,550</b>	<b>\$2,420,724</b>
<b>Carlton County - (Arrowhead Region)</b>																	
Atkinson	576,358	43,001	42,106	---	---	---	8,341	---	8,341	---	2,309	---	52,756	---	---	1,500	54,256
Automba	259,841	32,100	51,183	---	---	---	14,169	---	14,169	---	63	6,272	71,687	---	---	---	71,687
Barnum	1,837,126	139,987	137,073	---	---	---	19,912	---	19,912	---	769	---	157,754	---	---	63,562	221,316
Beseman	244,753	37,002	40,015	---	---	---	7,945	---	7,945	---	192	---	48,152	---	---	35,000	83,152
Blackhoof	1,122,748	174,588	150,586	---	---	4,375	33,822	27,013	65,210	31,758	5,862	104,555	357,971	---	---	10,101	368,072
Eagle	1,044,444	113,481	112,600	---	---	---	13,886	---	13,886	---	2,333	---	128,819	---	60,745	31,000	220,564
Holyoke	426,341	74,563	76,809	---	---	---	15,138	---	15,138	1,150	62	25,373	118,532	---	---	50,569	169,101
Kalevala [1]	488,631	63,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lakeview	410,239	40,002	39,368	---	---	---	36,165	---	36,165	5,891	4,295	300	86,019	---	---	---	86,019
Mahtowa	727,238	178,609	178,885	---	---	---	21,532	---	21,532	6,513	1,104	350	208,384	---	---	---	208,384
Moose Lake	1,380,447	198,739	201,782	---	---	---	19,520	754	20,274	60,550	5,038	---	287,644	---	---	---	287,644
Perch Lake	2,376,740	168,678	170,240	---	50	---	13,643	5,000	18,643	900	3,350	12,749	205,932	---	---	65,000	270,932
Silver	574,187	85,892	83,465	---	---	---	19,132	---	19,132	---	297	---	102,894	---	---	---	102,894
Silver Brook	3,204,499	109,978	110,587	---	---	---	6,898	---	6,898	4,135	4,635	---	126,255	---	---	428	126,683
Skelton [1]	507,108	69,050	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Split Rock	316,740	38,229	37,881	---	---	---	14,352	---	14,352	---	397	---	52,630	---	---	---	52,630
Thomson	8,447,863	1,729,531	1,735,011	21,104	152,873	97,281	117,648	5,537	220,466	96,641	12,704	43,655	2,282,454	---	12,681	47,506	2,342,641
Twin Lakes	4,818,681	1,145,424	1,158,821	34,875	---	---	585,590	---	585,590	---	12,608	63	1,791,957	---	5,000	1,303,711	3,100,668
Wrenshall	556,853	72,001	81,588	---	---	---	14,125	---	14,125	---	33	---	95,746	---	---	---	95,746
<b>County Total</b>	<b>\$29,320,837</b>	<b>\$4,513,855</b>	<b>\$4,408,000</b>	<b>\$55,979</b>	<b>\$152,923</b>	<b>\$101,656</b>	<b>\$961,818</b>	<b>\$38,304</b>	<b>\$1,101,778</b>	<b>\$207,538</b>	<b>\$56,051</b>	<b>\$193,317</b>	<b>\$6,175,586</b>	<b>\$---</b>	<b>\$78,426</b>	<b>\$1,608,377</b>	<b>\$7,862,389</b>
<b>Carver County - (7-County Twin Cities Region)</b>																	
Benton	2,186,419	296,643	290,286	108,893	---	---	88,199	1,313	89,512	68,348	581	8,970	566,590	---	---	1,426	568,016
Camden	2,241,770	324,153	320,907	---	---	---	43,652	3,975	47,627	4,790	1,984	1,483	376,791	---	---	---	376,791
Dahlgren	4,012,074	337,492	373,497	297	50	---	39,190	493	39,683	35,863	6,474	19,583	475,447	---	---	---	475,447
Hancock	898,571	106,772	111,381	---	---	---	18,117	---	18,117	---	66	661	130,225	---	---	---	130,225
Hollywood	2,366,414	400,632	415,628	---	200	---	50,224	731	50,955	22,528	5,398	15,313	510,022	112,353	---	---	622,375
Laketown	4,472,514	505,646	532,659	30,244	4,570	---	39,741	---	39,741	152,254	8,111	61,721	829,300	---	700	12,439	842,439
San Francisco	2,307,311	348,001	408,171	---	300	4,132	25,154	---	29,286	---	414	1,274	439,445	---	---	---	439,445
Waconia	3,338,841	333,767	193,076	2,991	200	---	32,911	1,568	34,479	13,945	3,674	10,950	259,315	---	---	---	259,315
Watertown	3,400,688	358,955	427,515	---	7,900	---	35,446	30,890	66,336	89,678	2,776	7,536	601,741	---	1,173	---	602,914
Young America	1,907,580	265,037	266,211	---	680	701	32,806	2,600	36,107	10,093	4,917	9,575	327,583	---	---	---	327,583
<b>County Total</b>	<b>\$27,132,182</b>	<b>\$3,277,098</b>	<b>\$3,339,331</b>	<b>\$142,425</b>	<b>\$13,900</b>	<b>\$4,833</b>	<b>\$405,440</b>	<b>\$41,570</b>	<b>\$451,843</b>	<b>\$397,499</b>	<b>\$34,395</b>	<b>\$137,066</b>	<b>\$4,516,459</b>	<b>\$112,353</b>	<b>\$1,873</b>	<b>\$13,865</b>	<b>\$4,644,550</b>
<b>Cass County - (North Central Region)</b>																	
Ansel	210,629	12,002	5,452	---	---	---	14,369	5,314	19,683	1,812	49	---	26,996	---	---	---	26,996
Barclay	1,187,078	64,411	65,288	---	---	---	10,403	---	10,403	---	2,106	---	77,797	---	---	---	77,797
Becker	768,837	129,993	124,024	---	---	---	25,445	---	25,445	---	648	---	150,117	---	---	---	150,117
Beulah	956,190	20,607	22,658	---	---	19,257	4,450	---	23,707	4,603	158	---	51,126	---	---	12,000	63,126
Birch Lake	2,980,752	200,006	202,597	---	---	---	23,527	---	23,527	289	1,718	105	228,236	---	---	---	228,236
Blind Lake	1,079,289	29,993	30,012	---	---	---	11,440	---	11,440	375	59	---	41,886	---	---	---	41,886
Boy Lake	926,288	54,995	64,255	---	---	---	13,966	---	13,966	---	3,394	---	81,615	---	340	50,198	132,153
Boy River	122,855	6,226	6,114	---	---	9,521	4,848	138	14,507	500	596	1,414	23,131	---	---	---	23,131
Bull Moose	1,404,505	12,500	32,325	---	---	---	4,988	---	4,988	---	45	16	37,374	---	---	---	37,374
Bungo	246,904	36,290	38,813	---	375	---	15,114	---	15,114	---	261	---	54,563	---	---	---	54,563
Byron	420,513	60,508	58,841	---	---	---	21,839	---	21,839	---	211	20	80,911	---	---	20,000	100,911
Crooked Lake	4,539,207	448,841	500,268	---	---	---	48,894	997	49,891	34,776	7,279	159,847	752,061	---	---	55,500	807,561
Deerfield	402,941	49,014	51,204	---	---	---	5,703	---	5,703	---	147	---	57,054	---	---	---	57,054

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Fairview	5,796,158	349,391	353,096	---	---	150,000	1,921,916	25	2,071,941	715	2,482	26,226	2,454,460	25,000	---	446,191	2,925,651
Gould	499,783	14,998	15,180	---	---	2,091	14,515	---	16,606	---	62	---	31,848	---	---	---	31,848
Hiram	3,561,130	226,668	236,209	---	---	---	26,040	---	26,040	---	15,576	905	278,730	---	---	156,656	435,386
Home Brook	526,450	86,998	85,518	---	---	---	18,530	---	18,530	---	373	---	104,421	---	---	---	104,421
Inguadona	762,907	54,405	56,017	---	---	9,714	12,146	---	21,860	---	4,004	---	81,881	---	---	4,000	85,881
Kego	2,739,541	104,183	110,013	---	---	---	21,329	---	21,329	4	1,603	---	132,949	---	---	18,628	151,577
Leech Lake	1,477,710	102,993	110,909	349	---	---	10,386	---	10,386	---	5,005	---	126,649	---	---	50,161	176,810
Loon Lake	1,200,386	147,510	161,261	---	---	---	16,443	---	16,443	20,099	2,342	4,111	204,256	---	---	---	204,256
Maple	692,334	137,008	128,027	---	2,620	---	30,885	---	30,885	800	502	57	162,891	---	---	---	162,891
May	1,424,120	275,013	260,362	21,980	150	---	44,245	---	44,245	1,909	1,448	700	330,794	---	---	58,329	389,123
McKinley [1]	957,214	44,005	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Meadow Brook	539,563	14,998	15,775	---	---	---	24,183	---	24,183	---	---	---	39,958	---	---	---	39,958
Moose Lake	291,777	57,451	67,039	---	---	---	18,057	---	18,057	---	1,175	50	86,321	---	---	---	86,321
Otter Tail Peninsula	848,020	106,002	103,155	---	---	10,184	11,030	---	21,214	3,564	4,911	---	132,844	---	---	---	132,844
Pike Bay	2,990,297	198,019	204,881	---	---	50	22,111	---	22,161	88,108	6,200	75,042	396,392	---	---	---	396,392
Pine Lake	1,774,208	94,993	102,080	---	---	5,606	13,013	---	18,619	---	6,175	---	126,874	---	---	---	126,874
Pine River	2,020,152	298,999	307,024	---	---	---	32,011	---	32,011	6,370	150	6,378	351,933	---	---	---	351,933
Ponto Lake	3,081,858	229,010	232,210	---	38	1,193	26,121	---	27,314	3,031	4,722	7,738	275,053	---	---	7,046	282,099
Poplar	323,986	55,004	60,185	---	---	8,735	24,230	---	32,965	1,925	941	525	96,541	---	---	---	96,541
Powers	2,583,598	313,531	324,649	---	25	---	26,651	---	26,651	23	1,190	9,374	361,912	---	---	9,326	371,238
Remer	228,354	14,499	13,389	---	---	7,179	5,785	241	13,205	---	8	929	27,531	---	---	---	27,531
Rogers	728,864	42,501	44,122	---	---	7,402	10,241	---	17,643	---	26	---	61,791	---	---	---	61,791
Salem	162,901	7,681	7,346	---	---	7,306	3,751	1,204	12,261	---	1,243	---	20,850	---	---	---	20,850
Shingobee	6,611,708	634,923	637,425	30,918	275	11,472	52,448	---	63,920	---	6,282	21,014	759,834	250,000	---	263,715	1,273,549
Slater	590,349	30,999	30,310	---	---	7,246	8,973	---	16,219	---	263	100	46,892	---	---	---	46,892
Smoky Hollow	264,987	19,799	18,714	---	---	---	11,018	3,654	14,672	---	63	---	33,449	---	---	---	33,449
Sylvan	5,231,897	726,989	735,160	41,497	10,775	428	78,067	---	78,495	11,000	8,351	26,014	911,292	---	---	100,000	1,011,292
Thunder Lake	3,162,085	179,988	186,405	---	---	---	24,120	---	24,120	---	6,561	90	217,176	---	---	30,036	247,212
Torrey	534,487	17,005	18,376	---	---	5,039	8,681	---	13,720	---	935	---	33,031	---	---	8,500	41,531
Trellipe	1,615,424	42,002	43,438	---	---	---	54,497	---	54,497	---	7,009	2,892	107,836	---	---	---	107,836
Turtle Lake	3,195,386	369,998	380,493	---	138	11,057	30,624	---	41,681	3,205	756	---	426,273	---	1,534	50,000	477,807

[1] Failed to Report.

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**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Wabedo	3,780,925	239,674	241,977	---	---	---	31,436	---	31,436	13,038	3,143	923	290,517	---	---	40,783	331,300
Walden	708,368	89,996	85,852	---	---	---	23,513	---	23,513	---	128	833	110,326	---	---	16,443	126,769
Wilkinson	723,119	40,298	41,432	---	---	2,272	11,627	---	13,899	---	48	1,103	56,482	---	---	---	56,482
Wilson	788,816	125,008	120,873	---	---	---	16,187	---	16,187	5,000	292	---	142,352	---	---	---	142,352
Woodrow	5,665,646	352,797	289,638	62,786	38	15,206	37,189	---	52,395	237	5,594	164,691	575,379	---	---	100,000	675,379
<b>County Total</b>	<b>\$83,330,496</b>	<b>\$6,970,722</b>	<b>\$7,030,391</b>	<b>\$157,530</b>	<b>\$14,434</b>	<b>\$290,958</b>	<b>\$2,926,985</b>	<b>\$11,573</b>	<b>\$3,229,516</b>	<b>\$201,383</b>	<b>\$116,234</b>	<b>\$511,097</b>	<b>\$11,260,585</b>	<b>\$275,000</b>	<b>\$1,874</b>	<b>\$1,497,512</b>	<b>\$13,034,971</b>
<b>Chippewa County - (Upper Southwest Region)</b>																	
Big Bend [1]	1,129,620	70,770	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Crate	1,524,423	108,020	101,797	---	---	---	43,347	---	43,347	---	---	1,152	146,296	---	---	---	146,296
Grace	1,413,263	70,014	71,658	---	---	---	41,958	---	41,958	---	2,840	903	117,359	---	---	---	117,359
Granite Falls	1,119,567	100,034	158,867	---	---	40,567	44,746	---	85,313	---	---	---	244,180	---	---	---	244,180
Havelock	1,435,938	65,034	63,302	---	---	16,953	40,387	---	57,340	454	670	29	121,795	---	---	---	121,795
Kragero	764,230	34,634	33,335	---	---	11,074	50,074	---	61,148	2,441	224	1,750	98,898	---	---	---	98,898
Leenthrop [1]	1,469,314	80,032	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lone Tree	1,551,306	157,022	149,806	---	---	5,284	49,551	---	54,835	6	223	---	204,870	---	---	---	204,870
Louriston	1,597,700	110,019	106,204	---	---	---	44,081	---	44,081	4	88	139	150,516	---	---	---	150,516
Mandt	1,396,144	80,026	79,623	---	---	32,731	41,180	---	73,911	---	---	---	153,534	---	---	---	153,534
Rheiderland	1,411,486	181,586	170,160	---	---	---	47,732	---	47,732	---	457	---	218,349	---	---	---	218,349
Rosewood	1,553,342	90,015	89,299	---	---	---	52,293	---	52,293	4	2,780	---	144,376	---	---	---	144,376
Sparta	1,797,212	178,038	179,100	---	---	86,665	43,504	---	130,169	2	60	12,060	321,391	---	---	313,400	634,791
Stoneham	1,582,110	90,039	86,311	---	---	---	30,564	---	30,564	---	202	2,681	119,758	---	---	---	119,758
Tunsberg	905,613	60,008	60,818	---	---	---	34,033	---	34,033	---	2,140	---	96,991	---	---	---	96,991
Woods	1,586,450	125,027	118,250	---	---	987	42,017	---	43,004	4	2,824	897	164,979	---	---	---	164,979
<b>County Total</b>	<b>\$22,237,718</b>	<b>\$1,600,318</b>	<b>\$1,468,530</b>	<b>\$---</b>	<b>\$---</b>	<b>\$194,261</b>	<b>\$605,467</b>	<b>\$---</b>	<b>\$799,728</b>	<b>\$2,915</b>	<b>\$12,508</b>	<b>\$19,611</b>	<b>\$2,303,292</b>	<b>\$---</b>	<b>\$---</b>	<b>\$313,400</b>	<b>\$2,616,692</b>
<b>Chisago County - (East Central Region)</b>																	
Amador	1,513,502	407,001	408,701	---	25	---	55,999	---	55,999	110,606	6,857	---	582,188	---	---	---	582,188
Chisago Lake	9,117,894	1,288,999	1,287,268	42,717	---	171,000	68,493	---	239,493	9,600	40,576	13,849	1,633,503	---	24,352	35,470	1,693,325
Fish Lake	3,603,552	1,022,001	1,002,812	18,247	11,550	---	53,895	---	53,895	24,626	1,440	489	1,113,059	---	---	---	1,113,059
Franconia	3,423,965	870,000	895,476	897	3,525	1,111	47,056	200,000	248,167	3,302	8,931	105,262	1,265,560	---	---	185,216	1,450,776
Lent	5,529,232	1,215,000	1,269,095	---	26,698	---	135,255	---	135,255	73,375	19,444	166,967	1,690,834	---	---	260,650	1,951,484
Nessel	4,684,610	727,380	827,039	---	---	---	48,596	---	48,596	33,647	27,666	20,147	957,095	1,384,253	---	418,214	2,759,562

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Rushseba	1,321,341	177,500	175,404	---	---	---	27,042	---	27,042	1,475	2,280	---	206,201	---	---	---	206,201
Shafer	1,902,648	270,973	279,640	---	10,500	---	25,223	---	25,223	15,434	315	937	332,049	---	---	2,330	334,379
Sunrise	3,450,451	631,376	754,249	681	1,200	50	65,329	---	65,379	632	4,830	353,143	1,180,114	---	---	400,000	1,580,114
<b>County Total</b>	<b>\$34,547,195</b>	<b>\$6,610,230</b>	<b>\$6,899,684</b>	<b>\$62,542</b>	<b>\$53,498</b>	<b>\$172,161</b>	<b>\$526,888</b>	<b>\$200,000</b>	<b>\$899,049</b>	<b>\$272,697</b>	<b>\$112,339</b>	<b>\$660,794</b>	<b>\$8,960,603</b>	<b>\$1,384,253</b>	<b>\$24,352</b>	<b>\$1,301,880</b>	<b>\$11,671,088</b>
<b>Clay County - (West Central Region)</b>																	
Alliance	1,244,579	30,950	32,517	---	---	---	23,208	---	23,208	---	112	---	55,837	---	---	---	55,837
Barnesville	951,870	57,004	53,528	---	---	---	23,636	---	23,636	4	3,392	---	80,560	---	---	---	80,560
Cromwell	897,557	96,501	96,500	---	---	---	33,178	---	33,178	---	2,946	---	132,624	---	---	---	132,624
Eglon	1,419,004	100,000	105,766	---	---	---	36,886	---	36,886	4	605	---	143,261	---	---	---	143,261
Elkton	807,580	65,000	64,078	---	---	---	32,305	---	32,305	6	1,725	825	98,939	---	---	---	98,939
Elmwood	1,388,018	93,002	95,733	---	---	22,884	26,785	---	49,669	37,153	8,799	---	191,354	---	---	---	191,354
Felton	985,785	38,000	37,833	---	---	---	27,518	---	27,518	---	280	---	65,631	---	---	---	65,631
Flowing	905,559	18,000	26,391	---	---	---	21,375	7	21,382	---	---	---	47,773	---	---	---	47,773
Georgetown	1,048,374	60,523	57,143	---	---	---	32,692	---	32,692	16,463	1,306	---	107,604	---	---	---	107,604
Glyndon	1,469,742	40,000	47,730	---	---	---	18,366	---	18,366	3	1,092	---	67,191	---	---	---	67,191
Goose Prairie	701,506	66,500	55,875	---	---	---	24,964	---	24,964	---	610	16,031	97,480	---	---	---	97,480
Hagen	340,631	25,800	30,920	---	---	---	22,747	---	22,747	1,337	494	---	55,498	---	---	16,504	72,002
Hawley	1,109,546	100,000	108,092	---	---	---	28,844	---	28,844	826	3,508	---	141,270	---	---	---	141,270
Highland Grove	890,315	85,000	88,882	---	---	---	29,119	---	29,119	4,244	4,665	---	126,910	---	---	---	126,910
Holy Cross [1]	1,127,732	41,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Humboldt	788,406	40,500	49,489	---	---	---	23,559	---	23,559	3	---	---	73,051	---	---	---	73,051
Keene	414,692	30,499	53,734	---	---	---	23,710	---	23,710	---	505	---	77,949	---	---	---	77,949
Kragnes	1,337,551	60,000	60,297	---	160	---	28,016	---	28,016	---	1,405	---	89,878	---	---	---	89,878
Kurtz	1,225,774	81,075	82,918	---	---	---	29,150	---	29,150	400	415	---	112,883	---	---	---	112,883
Moland	1,313,344	52,867	54,641	---	---	---	22,722	---	22,722	---	288	---	77,651	---	---	---	77,651
Moorhead	793,828	19,900	26,669	---	---	---	12,295	---	12,295	---	2,543	2,741	44,248	---	---	---	44,248
Morken	1,206,936	145,000	138,259	---	---	---	33,039	---	33,039	4	---	4,144	175,446	---	---	---	175,446
Oakport	1,495,009	118,000	121,227	525	---	---	26,612	---	26,612	765	1,610	---	150,739	---	---	---	150,739
Parke	1,241,070	40,065	65,092	13,880	---	---	29,511	---	29,511	---	515	571	109,569	---	---	---	109,569
Riverton	1,091,786	20,000	40,124	---	---	---	22,027	---	22,027	6	846	---	63,003	---	---	---	63,003
Skree	465,062	50,500	56,095	---	---	---	26,637	---	26,637	506	2,061	---	85,299	---	---	---	85,299

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Spring Prairie	987,500	25,000	36,994	---	250	---	27,923	---	27,923	57,527	428	---	123,122	---	---	---	123,122
Tansem	671,389	54,000	83,417	---	---	---	28,587	---	28,587	1,573	8,497	---	122,074	---	---	3,567	125,641
Ulen [1]	647,844	88,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Viding	1,102,804	61,050	57,864	---	---	---	31,224	---	31,224	---	3,382	---	92,470	---	---	---	92,470
<b>County Total</b>	<b>\$30,070,793</b>	<b>\$1,803,736</b>	<b>\$1,827,808</b>	<b>\$14,405</b>	<b>\$410</b>	<b>\$22,884</b>	<b>\$746,635</b>	<b>\$7</b>	<b>\$769,526</b>	<b>\$120,824</b>	<b>\$52,029</b>	<b>\$24,312</b>	<b>\$2,809,314</b>	<b>\$---</b>	<b>\$---</b>	<b>\$20,071</b>	<b>\$2,829,385</b>
<b>Clearwater County - (Headwaters Region)</b>																	
Bear Creek	1,097,702	27,209	28,443	---	---	38,113	11,814	---	49,927	27	138	4,000	82,535	---	---	---	82,535
Clover	190,785	14,000	14,057	---	---	2,600	10,586	---	13,186	---	419	---	27,662	---	---	---	27,662
Copley**	1,540,502	63,312	62,342	---	---	57,617	39,778	1,393	98,788	---	411	---	161,541	---	16	---	161,557
Dudley	610,836	75,498	69,351	---	---	---	23,639	---	23,639	---	---	---	92,990	---	---	---	92,990
Eddy [1]	396,027	76,502	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Falk	328,461	79,995	69,594	---	---	---	21,391	---	21,391	---	276	---	91,261	---	---	---	91,261
Greenwood	199,473	32,750	25,660	---	---	17,873	16,873	---	34,746	---	3,723	6,097	70,226	---	---	---	70,226
Hangaard	148,730	15,801	17,954	---	---	---	6,687	---	6,687	---	289	---	24,930	---	---	---	24,930
Holst	1,594,820	105,503	102,244	---	---	19,005	27,532	---	46,537	---	201	---	148,982	---	---	---	148,982
Itasca	1,019,599	34,500	39,559	---	---	---	13,432	---	13,432	---	191	37	53,219	---	---	---	53,219
La Prairie	251,668	---	22,438	---	38	3,689	15,413	---	19,102	---	1,474	1,531	44,583	---	---	---	44,583
Leon	5,923,760	129,999	128,647	---	---	126,806	21,417	---	148,223	124	381	600	277,975	---	---	---	277,975
Long Lost Lake	244,760	3,999	3,928	---	---	---	13,502	---	13,502	---	81	5,493	23,004	---	---	10,712	33,716
Minerva	282,218	30,999	28,621	---	---	---	17,683	---	17,683	2,460	317	291	49,372	---	---	5,000	54,372
Moose Creek	1,207,516	28,600	32,646	---	---	---	11,143	---	11,143	2,405	---	---	46,194	---	---	---	46,194
Nora	923,327	87,504	87,353	---	---	---	24,456	953	25,409	1,000	1,932	---	115,694	---	---	---	115,694
Pine Lake	1,711,414	148,001	130,899	---	---	10,940	27,128	30	38,098	2	814	125	169,938	---	---	25,213	195,151
Popple	595,510	67,999	62,561	---	---	---	25,622	3,626	29,248	---	1,037	394	93,240	---	---	---	93,240
Rice	257,644	15,985	21,371	---	---	---	14,247	---	14,247	13	170	---	35,801	---	---	---	35,801
Shevlin	886,940	79,502	73,531	---	---	66,056	20,588	---	86,644	---	783	---	160,958	---	---	---	160,958
Sinclair [1]	429,479	31,998	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Winsor	328,978	43,501	30,270	---	---	117,709	17,761	---	135,470	---	559	---	166,299	---	---	---	166,299
<b>County Total</b>	<b>\$20,170,149</b>	<b>\$1,193,157</b>	<b>\$1,051,469</b>	<b>\$---</b>	<b>\$38</b>	<b>\$460,408</b>	<b>\$380,692</b>	<b>\$6,002</b>	<b>\$847,102</b>	<b>\$6,031</b>	<b>\$13,196</b>	<b>\$18,568</b>	<b>\$1,936,404</b>	<b>\$---</b>	<b>\$16</b>	<b>\$40,925</b>	<b>\$1,977,345</b>
<b>Cook County - (Arrowhead Region)</b>																	
Lutsen	4,505,430	130,477	150,295	---	242	2,400	50,101	---	52,501	27,369	754	28,037	259,198	---	---	75,000	334,198

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Schroeder	1,798,153	49,935	48,072	---	---	18,829	68,272	---	87,101	929	2,613	4,537	143,252	---	---	77,497	220,749
Tofte	1,983,762	201,866	190,019	---	248	39,226	23,183	---	62,409	88,908	3,768	13,494	358,846	---	40,000	19,784	418,630
<b>County Total</b>	<b>\$8,287,345</b>	<b>\$382,278</b>	<b>\$388,386</b>	<b>\$---</b>	<b>\$490</b>	<b>\$60,455</b>	<b>\$141,556</b>	<b>\$---</b>	<b>\$202,011</b>	<b>\$117,206</b>	<b>\$7,135</b>	<b>\$46,068</b>	<b>\$761,296</b>	<b>\$---</b>	<b>\$40,000</b>	<b>\$172,281</b>	<b>\$973,577</b>
<b>Cottonwood County - (Southwest Region)</b>																	
Amboy	1,626,064	75,027	94,224	---	---	---	36,375	---	36,375	1,250	660	---	132,509	---	---	---	132,509
Amo	1,628,443	90,037	89,762	---	---	9,316	33,587	---	42,903	---	378	3,297	136,340	---	792	---	137,132
Ann	1,679,071	80,024	78,412	---	---	18,380	37,363	---	55,743	---	91	150	134,396	---	---	---	134,396
Carson	1,682,536	75,024	76,354	---	---	---	52,539	---	52,539	3,406	95	---	132,394	---	---	---	132,394
Dale [1]	1,546,844	85,030	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Delton	1,662,623	50,029	58,007	---	---	---	37,346	---	37,346	---	516	---	95,869	---	---	---	95,869
Germantown	1,261,747	80,020	74,170	---	---	---	40,110	---	40,110	2,000	---	---	116,280	---	---	---	116,280
Great Bend	1,250,416	95,019	92,133	---	---	6,647	40,578	---	47,225	---	403	1,002	140,763	---	---	85,000	225,763
Highwater	1,531,199	100,018	92,502	---	---	---	45,300	2,207	47,507	---	2,676	37,033	179,718	---	---	---	179,718
Lakeside	2,042,437	50,040	65,913	---	---	131	30,491	---	30,622	---	34	---	96,569	---	---	---	96,569
Midway	2,118,764	115,049	112,452	---	---	---	40,906	---	40,906	39,675	28	1,808	194,869	---	---	---	194,869
Mountain Lake	2,114,167	85,032	176,457	---	---	---	47,628	---	47,628	28,388	53	1,028	253,554	---	---	---	253,554
Rosehill	1,340,554	85,032	85,061	---	---	---	45,287	---	45,287	---	354	---	130,702	---	---	---	130,702
Selma	1,709,384	58,051	54,129	---	---	---	34,853	---	34,853	---	10,212	166	99,360	---	---	---	99,360
Southbrook	1,017,808	40,021	38,282	---	---	---	47,864	---	47,864	9,760	206	---	96,112	---	---	---	96,112
Springfield	1,456,907	90,022	84,712	---	---	80	83,238	---	83,318	2,770	1,208	---	172,008	---	---	---	172,008
Storden	1,497,539	85,030	129,923	---	---	1,094	39,322	---	40,416	---	334	575	171,248	---	---	---	171,248
Westbrook [1]	1,725,722	110,032	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>County Total</b>	<b>\$28,892,225</b>	<b>\$1,448,537</b>	<b>\$1,402,493</b>	<b>\$---</b>	<b>\$---</b>	<b>\$35,648</b>	<b>\$692,787</b>	<b>\$2,207</b>	<b>\$730,642</b>	<b>\$87,249</b>	<b>\$17,248</b>	<b>\$45,059</b>	<b>\$2,282,691</b>	<b>\$---</b>	<b>\$792</b>	<b>\$85,000</b>	<b>\$2,368,483</b>
<b>Crow Wing County - (North Central Region)</b>																	
Bay Lake	8,560,548	647,597	644,329	---	3,000	---	28,431	---	28,431	904	5,813	16,396	698,873	---	---	---	698,873
Center	2,533,956	318,171	357,592	---	---	---	18,220	---	18,220	1,636	14,930	96	392,474	---	---	---	392,474
Crow Wing	2,676,259	548,026	533,928	---	18,175	22,160	37,620	---	59,780	1,691	6,507	46,144	666,225	---	---	9,060	675,285
Daggett Brook	775,789	100,006	92,476	---	---	---	28,306	---	28,306	3,454	3,473	---	127,709	---	---	---	127,709
Deerwood	4,126,507	490,610	492,945	---	---	---	25,876	---	25,876	150	644	---	519,615	---	18,200	---	537,815
Fairfield	1,507,405	174,395	168,698	---	---	---	28,259	---	28,259	2,902	7,590	6,972	214,421	---	---	63,000	277,421
Fort Ripley [1]	1,736,294	200,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Gail Lake	731,010	23,804	18,871	---	---	---	8,047	---	8,047	6,347	731	---	33,996	---	---	---	33,996
Garrison	2,919,681	399,043	403,620	---	---	---	26,430	1,973	28,403	4,923	159	---	437,105	---	---	89,393	526,498
Ideal	14,658,209	1,270,004	1,283,480	---	75	9,383	78,974	10,000	98,357	38,132	16,386	85,062	1,521,492	95,000	74,000	70,000	1,760,492
Irondale	1,907,133	521,413	536,324	---	7,575	---	50,147	---	50,147	21,840	8,211	600	624,697	---	6,100	40,000	670,797
Jenkins	2,428,022	175,040	177,277	---	---	15	9,808	---	9,823	600	3,345	53	191,098	---	---	---	191,098
Lake Edward	8,072,532	434,639	437,218	---	---	---	32,278	---	32,278	11,520	6,735	3,452	491,203	---	2,506	22,150	515,859
Little Pine	371,810	83,663	84,164	---	---	---	17,566	---	17,566	---	2,906	---	104,636	---	---	---	104,636
Long Lake	2,549,106	296,012	284,995	---	---	---	32,387	---	32,387	638	6,684	---	324,704	---	---	1,536	326,240
Maple Grove	2,140,028	197,082	195,806	---	---	---	21,986	---	21,986	289	1,569	6,626	226,276	---	---	39,894	266,170
Mission	5,283,178	589,082	583,545	---	---	---	86,231	---	86,231	105,903	55,019	60,843	891,541	1,439,394	---	583,554	2,914,489
Nokay Lake	1,535,129	396,884	386,218	---	---	15,400	34,269	---	49,669	---	224	26	436,137	---	---	---	436,137
Oak Lawn	2,471,951	351,495	355,690	---	---	---	29,337	---	29,337	9,919	1,265	1,551	397,762	---	264	60,606	458,632
Pelican	4,893,628	312,269	310,945	893	---	48	14,290	874	15,212	2,400	7,174	144	336,768	---	100	---	336,868
Perry Lake	725,186	55,175	65,290	---	---	---	11,401	---	11,401	---	114	1,000	77,805	---	---	---	77,805
Platte Lake	690,458	82,805	77,315	---	---	---	27,734	---	27,734	---	975	---	106,024	---	---	3,000	109,024
Rabbit Lake	976,172	159,459	149,936	---	---	3,021	28,074	90	31,185	24	33	176	181,354	---	1,350	36,719	219,423
Roosevelt	2,360,464	175,016	184,089	---	---	---	25,406	---	25,406	2,794	---	6,281	218,570	---	---	112,996	331,566
Ross Lake	1,570,677	165,869	165,520	---	---	387	15,425	---	15,812	942	227	---	182,501	---	---	---	182,501
Saint Mathias	831,075	153,963	142,984	---	---	---	30,890	---	30,890	280	2,724	---	176,878	---	---	---	176,878
Timothy	1,165,805	41,809	41,252	---	---	---	10,915	3,321	14,236	1,800	129	2,659	60,076	---	---	---	60,076
Wolford	1,135,110	126,943	120,996	---	---	3	14,571	---	14,574	---	3,796	29	139,395	---	---	84,773	224,168
<b>County Total</b>	<b>\$81,333,122</b>	<b>\$8,490,283</b>	<b>\$8,295,503</b>	<b>\$893</b>	<b>\$28,825</b>	<b>\$50,417</b>	<b>\$772,878</b>	<b>\$16,258</b>	<b>\$839,553</b>	<b>\$219,088</b>	<b>\$157,363</b>	<b>\$238,110</b>	<b>\$9,779,335</b>	<b>\$1,534,394</b>	<b>\$102,520</b>	<b>\$1,216,681</b>	<b>\$12,632,930</b>
<b>Dakota County - (7-County Twin Cities Region)</b>																	
Castle Rock	3,763,816	339,427	353,622	---	70,327	---	33,975	---	33,975	4,428	20,172	106	482,630	---	---	---	482,630
Douglas	2,164,144	358,384	339,482	---	29,933	2	30,697	6,128	36,827	23,754	22,356	17	452,369	200,000	---	143,472	795,841
Eureka	4,320,558	746,809	798,656	---	78,171	---	42,489	9,203	51,692	4,983	14,766	46,966	995,234	---	---	134,531	1,129,765
Greenvale	2,452,301	291,140	295,529	---	34,016	---	26,134	1,896	28,030	5,520	4,159	156	367,410	---	---	---	367,410
Hampton	2,714,036	284,843	284,936	---	27,497	---	33,513	---	33,513	51,236	2,823	---	400,005	---	---	---	400,005
Marshan	2,995,651	420,983	433,966	6,609	3,790	---	41,821	---	41,821	787	27,081	26	514,080	---	---	---	514,080
Nininger	2,043,609	274,050	275,157	---	15,093	---	54,182	---	54,182	---	13,336	---	357,768	---	13,087	---	370,855
Randolph	2,310,150	140,783	151,048	2,310	194,388	---	12,339	---	12,339	4	---	20,100	380,189	---	2,469	23,953	406,611

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Ravenna	4,208,286	464,390	517,843	---	48,935	---	50,887	1,040	51,927	837	22,943	5,476	647,961	---	---	---	647,961
Sciota	1,165,144	155,632	185,148	---	23,635	---	13,006	739	13,745	3,775	119	8,169	234,591	---	---	---	234,591
Vermillion	3,232,821	459,193	465,665	---	34,972	---	45,910	---	45,910	4	24,184	41,677	612,412	---	---	---	612,412
Waterford	1,297,355	286,277	295,371	9,737	84,504	---	19,420	70,043	89,463	1,236	7,892	75,000	563,203	---	---	53,123	616,326
<b>County Total</b>	<b>\$32,667,871</b>	<b>\$4,221,911</b>	<b>\$4,396,423</b>	<b>\$18,656</b>	<b>\$645,261</b>	<b>\$2</b>	<b>\$404,373</b>	<b>\$89,049</b>	<b>\$493,424</b>	<b>\$96,564</b>	<b>\$159,831</b>	<b>\$197,693</b>	<b>\$6,007,852</b>	<b>\$200,000</b>	<b>\$15,556</b>	<b>\$355,079</b>	<b>\$6,578,487</b>
<b>Dodge County - (Southeast Region)</b>																	
Ashland	2,147,239	123,015	132,438	---	723	---	29,016	---	29,016	9,540	34	---	171,751	---	---	---	171,751
Canisteo	2,167,576	229,503	229,667	---	---	7,885	36,400	---	44,285	11,493	152	---	285,597	---	---	---	285,597
Claremont	2,169,880	144,861	120,185	---	---	---	25,727	---	25,727	8,024	2,482	---	156,418	---	---	---	156,418
Concord	2,074,909	192,863	166,780	---	---	---	36,123	---	36,123	13,654	1,281	---	217,838	---	---	20,000	237,838
Ellington	1,871,558	155,002	133,437	---	---	---	30,496	---	30,496	2	157	---	164,092	---	---	941,274	1,105,366
Hayfield	2,048,179	150,009	149,007	---	---	---	31,463	---	31,463	104	355	---	180,929	---	500	---	181,429
Mantorville	4,103,127	339,985	331,608	---	---	---	56,609	---	56,609	16,753	8,163	4,154	417,287	---	---	---	417,287
Milton	2,045,312	194,488	182,458	---	---	---	41,336	---	41,336	20,337	2,766	---	246,897	---	---	---	246,897
Ripley	1,796,205	139,997	148,828	---	---	---	29,910	---	29,910	3,310	4,057	229	186,334	---	---	---	186,334
Vernon	2,086,726	164,997	194,126	---	---	---	39,131	---	39,131	9,894	2,300	1,242	246,693	---	---	---	246,693
Wasioja	2,366,927	248,007	238,300	---	---	---	41,946	---	41,946	13,579	608	23	294,456	---	---	---	294,456
Westfield	1,926,457	190,007	167,233	---	---	---	35,872	---	35,872	5,221	67	---	208,393	---	---	---	208,393
<b>County Total</b>	<b>\$26,804,095</b>	<b>\$2,272,734</b>	<b>\$2,194,067</b>	<b>\$---</b>	<b>\$723</b>	<b>\$7,885</b>	<b>\$434,029</b>	<b>\$---</b>	<b>\$441,914</b>	<b>\$111,911</b>	<b>\$22,422</b>	<b>\$5,648</b>	<b>\$2,776,685</b>	<b>\$---</b>	<b>\$500</b>	<b>\$961,274</b>	<b>\$3,738,459</b>
<b>Douglas County - (West Central Region)</b>																	
Alexandria	5,472,511	849,468	897,288	4,561	130	---	48,837	---	48,837	146,767	19,666	3,011	1,120,260	---	---	344,405	1,464,665
Belle River	708,352	105,020	115,063	---	---	---	34,672	---	34,672	2	396	---	150,133	---	---	---	150,133
Brandon	2,123,391	265,063	265,152	154,474	---	---	32,840	---	32,840	8,596	8,569	11,149	480,780	175,000	---	15,000	670,780
Carlos	7,321,550	344,263	427,372	37,688	---	370	37,934	---	38,304	743	24,264	---	528,371	---	---	38,692	567,063
Evansville	906,216	106,027	106,213	---	1,794	---	23,423	---	23,423	5,219	1,755	63	138,467	---	---	27,321	165,788
Holmes City	1,822,037	176,585	172,389	---	---	---	31,557	---	31,557	8,553	593	279	213,371	---	2,625	---	215,996
Hudson	2,861,181	513,241	506,706	138,276	---	---	49,896	---	49,896	---	10,901	12,297	718,076	---	---	---	718,076
Ida	5,147,515	784,249	775,111	173,955	---	60	44,075	---	44,135	42,625	33,692	1,638	1,071,156	---	---	5,816	1,076,972
La Grand	9,284,915	1,492,823	1,856,509	3,726	330	---	56,403	---	56,403	21,077	28,796	984	1,967,825	---	658	---	1,968,483
Lake Mary	2,747,321	460,941	460,131	14,243	300	---	34,773	---	34,773	27,703	21,108	468	558,726	---	---	---	558,726
Leaf Valley	1,836,186	210,264	198,746	484,838	---	---	35,863	2,200	38,063	38,122	---	41,419	801,188	276,000	---	---	1,077,188

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Lund	626,604	127,013	120,583	---	4	3,373	29,107	---	32,480	1,228	817	16,886	171,998	---	---	---	171,998
Millerville	1,111,691	166,142	159,295	---	---	---	30,983	---	30,983	18,386	3,489	173	212,326	18,474	---	---	230,800
Miltona	3,624,733	511,885	581,679	80,297	---	---	33,651	---	33,651	530	9,852	---	706,009	---	---	---	706,009
Moe	2,409,455	398,741	420,279	20,879	---	---	33,803	---	33,803	4,525	10,362	40,000	529,848	---	6,098	50,000	585,946
Orange	923,045	90,034	87,439	---	---	---	30,241	---	30,241	---	361	5	118,046	---	---	---	118,046
Osakis	1,539,724	313,057	304,013	146	---	9,668	38,532	---	48,200	155	669	585	353,768	---	---	---	353,768
Solem	642,110	55,954	53,200	---	---	50,372	52,047	---	102,419	4	48	---	155,671	---	---	---	155,671
Spruce Hill	756,870	125,020	122,141	---	---	---	34,252	---	34,252	---	---	88	156,481	---	---	---	156,481
Urness	854,744	94,620	102,689	---	---	---	33,460	---	33,460	1,604	450	669	138,872	---	---	---	138,872
<b>County Total</b>	<b>\$52,720,151</b>	<b>\$7,190,410</b>	<b>\$7,731,998</b>	<b>\$1,113,083</b>	<b>\$2,558</b>	<b>\$63,843</b>	<b>\$746,349</b>	<b>\$2,200</b>	<b>\$812,392</b>	<b>\$325,839</b>	<b>\$175,788</b>	<b>\$129,714</b>	<b>\$10,291,372</b>	<b>\$469,474</b>	<b>\$9,381</b>	<b>\$481,234</b>	<b>\$11,251,461</b>
<b>Faribault County - (South Central Region)</b>																	
Barber	1,621,985	100,011	100,306	---	---	---	45,046	---	45,046	---	1,056	---	146,408	---	---	---	146,408
Blue Earth City	1,393,734	214,998	201,301	---	---	---	47,586	---	47,586	---	287	---	249,174	---	400	289,400	538,974
Brush Creek	1,317,581	109,992	102,936	---	---	---	37,898	---	37,898	4	1,896	14,207	156,941	---	---	---	156,941
Clark	1,573,342	102,755	95,966	---	---	---	38,649	---	38,649	401	92	1,126	136,234	145,931	---	---	282,165
Delavan	1,479,865	130,006	127,789	---	4	---	36,908	---	36,908	---	726	---	165,427	---	---	---	165,427
Dunbar	1,604,890	125,005	111,175	---	---	---	47,561	---	47,561	7,613	24	---	166,373	---	---	---	166,373
Elmore	1,328,519	105,006	98,265	---	526	---	36,980	---	36,980	4	43	2,325	138,143	13,500	---	---	151,643
Emerald	1,501,420	139,932	129,004	---	---	---	43,326	---	43,326	3,191	175	---	175,696	---	---	---	175,696
Foster	1,285,419	109,504	104,194	---	501	---	45,299	---	45,299	4,057	1,887	1,595	157,533	---	---	---	157,533
Jo Daviess	1,965,134	199,991	191,710	459	551	---	60,363	1,448	61,811	4	1,747	---	256,282	---	---	---	256,282
Kiester	1,384,450	104,997	100,770	---	---	---	40,584	---	40,584	4	4,785	---	146,143	---	---	---	146,143
Lura	1,356,198	110,001	102,833	---	---	---	35,645	---	35,645	---	668	---	139,146	---	---	---	139,146
Minnesota Lake	1,337,809	166,491	153,778	---	---	---	43,098	---	43,098	12,740	---	---	209,616	---	---	---	209,616
Pilot Grove	1,735,768	150,005	122,752	---	---	---	29,660	---	29,660	---	700	---	153,112	---	---	---	153,112
Prescott	1,732,032	110,001	106,377	---	---	---	36,898	---	36,898	---	2,014	181	145,470	---	---	---	145,470
Rome	1,465,298	130,001	121,672	---	---	---	42,222	339	42,561	---	1,575	---	165,808	---	---	---	165,808
Seely	1,525,020	60,009	57,979	---	---	---	37,426	---	37,426	---	12,744	---	108,149	---	---	---	108,149
Verona	2,796,565	139,996	137,761	---	301	---	38,122	---	38,122	13	1,059	---	177,256	---	---	---	177,256
Walnut Lake	1,645,678	109,997	103,239	---	15	---	37,384	---	37,384	1,004	473	---	142,115	---	---	---	142,115
Winnebago	1,505,340	100,000	95,981	---	---	---	35,454	---	35,454	54	4,268	---	135,757	---	---	---	135,757

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**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
County Total	\$31,556,047	\$2,518,698	\$2,365,788	\$459	\$1,898	\$---	\$816,109	\$1,787	\$817,896	\$29,089	\$36,219	\$19,434	\$3,270,783	\$159,431	\$400	\$289,400	\$3,720,014
Fillmore County - (Southeast Region)																	
Amherst	1,222,437	153,000	145,139	---	---	---	50,602	---	50,602	---	1,515	1,180	198,436	---	---	---	198,436
Arendahl	1,195,534	175,008	162,410	---	---	---	36,809	---	36,809	---	750	---	199,969	---	---	---	199,969
Beaver	1,410,577	133,824	129,264	---	---	---	44,400	---	44,400	5,782	648	---	180,094	---	---	5,649	185,743
Bloomfield	1,381,145	127,996	122,325	---	---	---	42,900	---	42,900	1,397	717	---	167,339	---	---	---	167,339
Bristol	1,234,344	145,998	135,837	---	---	---	50,873	---	50,873	---	---	464	187,174	---	---	---	187,174
Canton	1,347,824	213,926	205,046	---	---	---	55,201	---	55,201	---	504	60	260,811	---	---	---	260,811
Carimona	1,066,023	154,094	145,842	---	---	---	35,909	---	35,909	500	69	---	182,320	---	---	4,192	186,512
Carrolton	1,130,925	191,933	181,939	---	---	---	40,465	---	40,465	6	5,198	77	227,685	---	---	---	227,685
Chatfield	1,387,674	133,106	127,915	---	20	---	37,619	---	37,619	---	---	---	165,554	---	---	---	165,554
Fillmore	1,284,283	122,009	117,500	---	---	---	42,830	---	42,830	4	701	---	161,035	---	---	---	161,035
Forestville	1,078,201	132,996	127,249	---	20	---	57,825	---	57,825	---	427	690	186,211	---	---	25,023	211,234
Fountain	1,280,378	157,998	149,132	---	---	---	35,567	---	35,567	2	667	---	185,368	---	---	---	185,368
Harmony	1,538,322	219,395	210,509	---	---	---	38,458	---	38,458	2,647	809	---	252,423	---	---	---	252,423
Holt	932,596	172,996	159,674	---	---	---	41,179	---	41,179	4	4,183	184	205,224	---	---	---	205,224
Jordan	1,320,438	96,009	93,719	---	100	---	30,809	1,292	32,101	1,170	8,982	301	136,373	---	---	---	136,373
Newburg	1,439,717	170,002	159,222	---	---	---	42,058	---	42,058	1,008	49	410	202,747	---	---	110,000	312,747
Norway	1,090,112	192,534	185,832	---	---	---	51,386	---	51,386	46	1,911	337	239,512	---	---	---	239,512
Pilot Mound	1,147,485	139,993	137,236	---	---	---	34,765	10,000	44,765	---	---	---	182,001	---	---	---	182,001
Preble	968,309	105,574	114,706	---	---	---	30,537	---	30,537	1,725	93	281	147,342	---	---	---	147,342
Preston	1,260,344	94,992	90,591	---	---	---	35,053	---	35,053	4	439	---	126,087	---	---	92,300	218,387
Spring Valley	1,455,901	150,118	140,360	---	1,200	---	37,754	---	37,754	3,310	575	---	183,199	---	---	---	183,199
Sumner	1,716,085	177,683	175,574	---	2	---	45,934	---	45,934	145	2,362	---	224,017	---	---	---	224,017
York	1,555,499	133,408	134,097	---	---	---	46,101	---	46,101	---	381	---	180,579	244,450	---	---	425,029
County Total	\$29,444,153	\$3,494,592	\$3,351,118	\$---	\$1,342	\$---	\$965,034	\$11,292	\$976,326	\$17,750	\$30,980	\$3,984	\$4,381,500	\$244,450	\$---	\$237,164	\$4,863,114
Freeborn County - (Southeast Region)																	
Albert Lea	1,270,255	169,998	169,287	---	200	---	51,255	---	51,255	1,225	433	1,554	223,954	---	---	61,854	285,808
Alden	1,613,902	114,797	111,045	---	---	---	31,501	---	31,501	---	167	1,103	143,816	---	---	---	143,816
Bancroft	1,998,475	188,017	187,980	---	4,050	---	34,993	---	34,993	4	1,224	---	228,251	---	---	---	228,251
Bath	2,179,398	174,985	177,059	---	---	---	29,967	---	29,967	---	2,706	---	209,732	---	---	---	209,732

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Carlston	1,625,811	139,999	131,438	---	---	---	27,718	---	27,718	---	317	1,278	160,751	---	---	---	160,751
Freeborn	1,715,628	100,999	98,564	---	---	---	36,135	---	36,135	827	404	456	136,386	---	---	---	136,386
Freeman	1,498,161	126,370	124,862	---	---	12,141	30,993	---	43,134	---	---	---	167,996	---	---	---	167,996
Geneva	1,571,613	114,941	108,995	---	---	---	32,981	---	32,981	732	420	---	143,128	---	---	---	143,128
Hartland	1,784,151	89,993	136,204	---	---	---	25,487	---	25,487	---	2,546	1,152	165,389	---	---	---	165,389
Hayward	1,786,581	115,020	154,632	---	---	---	29,188	---	29,188	---	7,215	---	191,035	---	---	---	191,035
London	1,579,124	140,510	136,605	---	---	---	41,875	---	41,875	34,233	19	---	212,732	---	6,700	---	219,432
Manchester	1,841,423	70,011	131,395	---	---	---	23,433	---	23,433	---	---	8,622	163,450	---	---	---	163,450
Mansfield	1,252,347	117,508	115,138	---	---	---	35,501	---	35,501	---	600	---	151,239	---	---	---	151,239
Moscow	1,501,945	195,120	191,934	---	---	---	38,268	---	38,268	1,077	1,798	1,284	234,361	---	---	---	234,361
Newry	1,653,955	125,005	122,820	---	---	---	33,005	---	33,005	311	---	---	156,136	---	---	---	156,136
Nunda	1,225,456	107,547	104,741	---	50	---	26,529	---	26,529	---	3,019	---	134,339	---	---	---	134,339
Oakland	2,003,109	190,017	191,744	---	---	---	26,124	---	26,124	959	1,725	1,075	221,627	---	---	---	221,627
Pickerel Lake	1,874,428	290,067	280,276	---	---	---	49,661	---	49,661	1,328	444	---	331,709	---	---	---	331,709
Riceland	1,776,746	127,996	125,213	---	---	---	31,043	---	31,043	4	320	119	156,699	---	---	---	156,699
Shell Rock	1,829,700	99,994	113,674	---	---	---	26,357	14,577	40,934	7,916	1,443	---	163,967	---	---	---	163,967
<b>County Total</b>	<b>\$33,582,208</b>	<b>\$2,798,894</b>	<b>\$2,913,606</b>	<b>\$---</b>	<b>\$4,300</b>	<b>\$12,141</b>	<b>\$662,014</b>	<b>\$14,577</b>	<b>\$688,732</b>	<b>\$48,616</b>	<b>\$24,800</b>	<b>\$16,643</b>	<b>\$3,696,697</b>	<b>\$---</b>	<b>\$6,700</b>	<b>\$61,854</b>	<b>\$3,765,251</b>
<b>Goodhue County - (Southeast Region)</b>																	
Belle Creek	1,534,539	184,988	172,111	---	450	---	39,184	---	39,184	1,854	11,653	151	225,403	---	---	---	225,403
Belvidere	1,416,013	139,987	127,617	---	---	---	37,756	---	37,756	18,423	1,708	3,559	189,063	---	---	52,000	241,063
Cannon Falls	2,588,395	302,997	286,870	---	1,550	---	43,549	---	43,549	23,470	1,236	580	357,255	---	---	---	357,255
Cherry Grove	1,873,039	220,644	206,671	---	300	---	38,188	---	38,188	---	1,631	41,913	288,703	---	---	---	288,703
Featherstone	1,798,370	169,999	159,080	---	300	42,128	45,624	---	87,752	10,651	4,788	---	262,571	---	73,000	---	335,571
Florence	3,308,942	484,429	493,026	---	724	200	208,288	---	208,488	15,272	17,402	46,194	781,106	---	---	---	781,106
Goodhue	1,643,488	266,245	239,476	---	---	---	42,203	---	42,203	4	1,712	---	283,395	---	---	133,064	416,459
Hay Creek	1,934,953	235,000	231,908	---	500	---	42,756	664	43,420	4	9,727	---	285,559	---	---	---	285,559
Holden	1,696,488	200,016	185,153	---	210	---	34,496	---	34,496	800	1,005	---	221,664	---	---	---	221,664
Kenyon	1,568,259	165,012	150,367	---	---	---	37,321	---	37,321	532	687	35,201	224,108	---	---	---	224,108
Leon	2,701,309	250,979	254,836	---	1,280	---	44,018	---	44,018	3,902	1,092	14,788	319,916	---	---	200,000	519,916
Minneola	1,843,748	205,005	200,347	---	400	---	34,184	---	34,184	2	414	2,637	237,984	---	---	---	237,984
Pine Island	2,151,013	197,979	190,263	---	525	---	29,734	---	29,734	97	1,267	8	221,894	---	---	---	221,894

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Roscoe	2,099,387	215,019	205,132	---	75	---	40,584	---	40,584	1,427	17	---	247,235	---	---	---	247,235
Stanton	2,490,478	240,008	232,868	---	4,518	---	32,322	---	32,322	9,549	2,002	1,680	282,939	---	---	38,680	321,619
Vasa	2,018,311	299,983	283,794	---	205	---	48,828	---	48,828	23,077	8,839	12	364,755	---	---	---	364,755
Wacouta	1,183,916	181,849	184,773	---	1,000	---	16,428	230	16,658	2,527	---	12,819	217,777	---	---	---	217,777
Wanamingo	1,773,083	197,007	184,978	---	505	---	38,065	---	38,065	15,162	807	468	239,985	---	---	---	239,985
Warsaw	1,705,877	230,003	213,923	---	752	---	43,519	---	43,519	---	5,236	5,121	268,551	---	---	40,000	308,551
Welch	1,887,824	324,007	327,046	15,474	490	---	44,657	---	44,657	28,382	70,082	24	486,155	---	---	15,474	501,629
Zumbrota	1,646,886	199,997	191,431	---	---	---	39,211	---	39,211	8	93	2,632	233,375	---	---	---	233,375
<b>County Total</b>	<b>\$40,864,318</b>	<b>\$4,911,153</b>	<b>\$4,721,670</b>	<b>\$15,474</b>	<b>\$13,784</b>	<b>\$42,328</b>	<b>\$980,915</b>	<b>\$894</b>	<b>\$1,024,137</b>	<b>\$155,143</b>	<b>\$141,398</b>	<b>\$167,787</b>	<b>\$6,239,393</b>	<b>\$---</b>	<b>\$73,000</b>	<b>\$479,218</b>	<b>\$6,791,611</b>
<b>Grant County - (West Central Region)</b>																	
Delaware [1]	820,935	39,767	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,111,583	49,032	48,251	---	---	---	25,833	---	25,833	---	653	515	75,252	---	---	18,000	93,252
Elk Lake	957,378	83,033	83,338	---	---	---	35,005	---	35,005	---	966	21,899	141,208	---	---	---	141,208
Erdahl	1,308,836	42,014	41,128	---	---	---	33,882	---	33,882	---	12	700	75,722	---	---	---	75,722
Gorton	1,027,326	75,026	75,687	---	---	---	21,779	---	21,779	---	63	---	97,529	---	---	---	97,529
Land	871,953	65,013	61,615	---	---	---	31,837	1,828	33,665	1,453	3,107	---	99,840	---	---	---	99,840
Lawrence [1]	1,029,914	34,028	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lien	927,310	31,019	32,491	---	---	---	23,488	---	23,488	---	309	153	56,441	---	---	---	56,441
Logan [1]	950,644	55,014	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Macsville	761,781	41,014	41,354	---	---	---	21,770	2,000	23,770	4	339	---	65,467	---	---	---	65,467
North Ottawa	1,148,677	55,021	58,695	---	---	---	23,662	---	23,662	5,208	58	---	87,623	---	---	---	87,623
Pelican Lake	1,896,276	101,337	100,083	30,821	---	---	43,377	---	43,377	---	12,543	---	186,824	---	---	50,200	237,024
Pomme de Terre	868,817	40,018	38,860	---	---	27,709	26,832	---	54,541	---	402	2,000	95,803	---	---	8,347	104,150
Roseville	991,922	37,941	52,435	---	---	---	27,207	2,000	29,207	---	---	1,236	82,878	---	---	---	82,878
Sanford	1,037,919	57,013	56,399	---	---	5,324	23,951	---	29,275	---	14	---	85,688	---	---	---	85,688
Stony Brook	879,779	55,514	57,440	---	---	2,000	27,327	484	29,811	---	541	---	87,792	---	---	---	87,792
<b>County Total</b>	<b>\$16,591,050</b>	<b>\$861,804</b>	<b>\$747,776</b>	<b>\$30,821</b>	<b>\$---</b>	<b>\$35,033</b>	<b>\$365,950</b>	<b>\$6,312</b>	<b>\$407,295</b>	<b>\$6,665</b>	<b>\$19,007</b>	<b>\$26,503</b>	<b>\$1,238,067</b>	<b>\$---</b>	<b>\$---</b>	<b>\$76,547</b>	<b>\$1,314,614</b>
<b>Houston County - (Southeast Region)</b>																	
Black Hammer [1]	830,645	130,004	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Brownsville	711,583	236,622	222,427	---	642	---	98,355	---	98,355	6	---	2,041	323,471	---	---	776	324,247
Caledonia	1,158,128	211,751	207,356	2	---	---	59,066	---	59,066	3,590	9,182	2,123	281,319	---	---	80,000	361,319

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Crooked Creek	490,409	84,314	80,661	---	---	---	32,217	---	32,217	5,981	2,411	952	122,222	---	---	600	122,822
Hokah	669,102	122,633	122,412	---	---	---	36,089	---	36,089	8,763	2,217	1,032	170,513	---	---	---	170,513
Houston	805,561	185,988	183,322	---	25	---	52,714	---	52,714	4	325	---	236,390	---	134	---	236,524
Jefferson	335,220	35,098	35,951	---	---	---	19,537	---	19,537	1,710	---	---	57,198	---	---	---	57,198
La Crescent	1,643,488	415,999	344,092	---	---	---	36,963	---	36,963	68,843	43,618	1,057	494,573	---	---	---	494,573
Mayville	730,929	154,777	145,277	---	---	---	57,732	---	57,732	6	3	30	203,048	---	---	---	203,048
Money Creek	984,881	263,005	258,371	---	---	---	45,393	---	45,393	604	17,812	610	322,790	---	---	17,742	340,532
Mound Prairie [1]	1,050,127	299,031	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sheldon	643,384	100,001	93,642	---	---	---	23,149	---	23,149	656	61	7	117,515	---	---	20,000	137,515
Spring Grove [1]	995,253	188,900	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Union	574,898	130,581	123,694	---	---	---	28,951	---	28,951	4	2,976	204	155,829	---	---	---	155,829
Wilmington	930,656	227,257	219,905	---	---	---	55,254	---	55,254	4,874	2,240	1,197	283,470	---	---	---	283,470
Winnebago	682,146	125,075	120,007	---	---	---	34,099	---	34,099	6	3,865	---	157,977	---	---	4,000	161,977
Yucatan	844,297	142,892	137,643	---	---	---	46,662	---	46,662	1,154	5,460	5,484	196,403	---	---	---	196,403
County Total	\$14,080,707	\$3,053,928	\$2,294,760	\$2	\$667	\$---	\$626,181	\$---	\$626,181	\$96,201	\$90,170	\$14,737	\$3,122,718	\$---	\$134	\$123,118	\$3,245,970
Hubbard County - (Headwaters Region)																	
Akeley	1,326,721	241,005	238,313	---	1,850	---	23,728	---	23,728	---	4,276	2,000	270,167	---	---	---	270,167
Arago	3,296,582	347,054	352,089	---	120	---	23,887	---	23,887	---	15,332	---	391,428	---	---	---	391,428
Badoura	505,757	88,002	93,468	---	---	---	10,409	---	10,409	---	---	---	103,877	---	---	---	103,877
Clay	523,015	58,001	64,547	---	170	---	5,459	---	5,459	---	438	75	70,689	---	---	---	70,689
Clover	1,969,614	39,302	49,570	---	203	---	11,417	---	11,417	30	1,519	7,635	70,374	---	---	1,000	71,374
Crow Wing Lake [1]	1,965,471	237,006	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Farden	2,460,904	496,020	501,849	---	300	---	32,313	---	32,313	400	6,862	11	541,735	---	---	---	541,735
Fern	328,862	56,360	58,666	---	---	---	16,525	---	16,525	2,380	---	3,131	80,702	---	---	---	80,702
Guthrie	815,424	97,287	98,881	---	---	---	18,672	---	18,672	500	1,821	1,810	121,684	---	500	---	122,184
Hart Lake	901,115	85,075	86,005	---	---	---	15,951	---	15,951	4	---	96	102,056	---	---	---	102,056
Helga	2,302,214	372,602	369,721	---	2,909	---	100,944	---	100,944	4,095	4,890	12,482	495,041	---	---	179,879	674,920
Hendrickson	443,551	37,002	43,366	---	---	---	8,039	---	8,039	---	3,448	5,000	59,853	---	---	---	59,853
Henrietta	3,738,078	400,003	397,516	---	4,805	---	39,175	14,890	54,065	1,965	6,742	10,865	475,958	---	---	37,249	513,207
Hubbard	4,286,696	248,723	250,400	---	60	---	28,545	---	28,545	6,660	611	79	286,355	---	---	---	286,355
Lake Alice	1,120,992	37,466	55,074	---	---	---	3,464	---	3,464	---	89	9,405	68,032	---	---	---	68,032

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Lake Emma	5,738,895	359,974	363,477	---	---	---	33,281	---	33,281	450	6,288	2,689	406,185	---	---	---	406,185
Lake George	765,557	96,041	96,235	---	120	---	30,910	---	30,910	1,850	142	8,218	137,475	---	---	25,000	162,475
Lake Hattie	797,489	75,002	85,037	---	---	---	9,151	---	9,151	4,504	1,139	---	99,831	---	---	---	99,831
Lakeport	2,572,668	215,006	216,936	---	---	---	38,442	---	38,442	27,323	4,948	192	287,841	---	---	---	287,841
Mantrap	2,393,882	209,297	207,996	---	1,350	---	23,065	---	23,065	90	11,322	---	243,823	---	---	---	243,823
Nevis	4,132,330	533,909	535,178	---	---	---	44,389	---	44,389	---	5,794	266	585,627	---	---	---	585,627
Rockwood	849,571	109,503	133,303	---	50	---	15,651	---	15,651	17,033	909	13	166,959	---	---	---	166,959
Schoolcraft [1]	204,678	17,501	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Steamboat River	781,449	50,001	50,208	---	---	---	11,859	---	11,859	---	55	---	62,122	---	---	---	62,122
Straight River	2,584,873	151,005	150,597	---	---	---	24,178	612	24,790	23,216	789	797	200,189	---	---	8,000	208,189
Thorpe	386,417	39,001	44,177	---	---	---	1,680	---	1,680	1,025	189	---	47,071	---	---	---	47,071
Todd	3,246,998	283,046	286,018	---	17,048	---	30,154	---	30,154	1,525	10,528	1,139	346,412	---	---	---	346,412
White Oak	1,380,728	397,005	392,701	---	---	---	32,722	---	32,722	2,000	1,539	55	429,017	---	---	---	429,017
<b>County Total</b>	<b>\$51,820,531</b>	<b>\$5,377,199</b>	<b>\$5,221,328</b>	<b>\$---</b>	<b>\$28,985</b>	<b>\$---</b>	<b>\$634,010</b>	<b>\$15,502</b>	<b>\$649,512</b>	<b>\$95,050</b>	<b>\$89,670</b>	<b>\$65,958</b>	<b>\$6,150,503</b>	<b>\$---</b>	<b>\$500</b>	<b>\$251,128</b>	<b>\$6,402,131</b>
<b>Isanti County - (East Central Region)</b>																	
Athens	2,950,344	535,001	546,838	---	64,737	---	41,283	1,000	42,283	52,283	7,036	5,400	718,577	---	---	21,260	739,837
Bradford	4,765,954	559,001	562,487	525	5,460	---	65,992	---	65,992	4,601	14,517	---	653,582	---	---	---	653,582
Cambridge	3,829,245	391,701	382,979	---	9,818	---	40,975	---	40,975	4,272	15,464	10,645	464,153	---	5,500	---	469,653
Dalbo	1,110,310	110,865	103,023	---	200	---	31,977	---	31,977	6,865	60	15,573	157,698	---	---	---	157,698
Isanti	3,202,076	514,000	518,506	---	---	---	37,733	---	37,733	858	---	---	557,097	---	---	---	557,097
Maple Ridge	1,215,036	116,001	136,653	---	---	---	25,907	---	25,907	---	---	---	162,560	---	---	---	162,560
North Branch	2,511,839	480,000	472,068	---	7,034	104,962	48,377	---	153,339	362	269	---	633,072	---	---	---	633,072
Oxford	1,527,994	331,595	320,290	---	---	---	31,068	---	31,068	---	1,067	9,660	362,085	---	---	---	362,085
Spencer Brook	2,852,605	531,019	524,079	---	1,636	---	44,450	---	44,450	20,790	6,242	835	598,032	---	---	---	598,032
Springvale	2,396,257	405,000	397,154	39,488	3,965	---	40,874	26	40,900	3,300	939	1,418	487,164	---	---	1,000	488,164
Stanchfield	1,634,194	188,750	181,981	---	2,440	---	33,829	---	33,829	2,800	647	---	221,697	---	---	---	221,697
Stanford	3,738,947	497,456	492,102	2,504	750	---	43,691	---	43,691	4,065	11,496	55,836	610,444	---	---	---	610,444
Wyannett	3,782,810	432,807	424,840	---	---	---	38,265	---	38,265	6,455	6,330	10,571	486,461	---	---	---	486,461
<b>County Total</b>	<b>\$35,517,611</b>	<b>\$5,093,196</b>	<b>\$5,063,000</b>	<b>\$42,517</b>	<b>\$96,040</b>	<b>\$104,962</b>	<b>\$524,421</b>	<b>\$1,026</b>	<b>\$630,409</b>	<b>\$106,651</b>	<b>\$64,067</b>	<b>\$109,938</b>	<b>\$6,112,622</b>	<b>\$---</b>	<b>\$5,500</b>	<b>\$22,260</b>	<b>\$6,140,382</b>
<b>Itasca County - (Arrowhead Region)</b>																	
Alhwood [1]	100,033	10,587	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

45

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Arbo	1,610,636	153,268	166,665	---	---	---	12,358	9,498	21,856	19,238	22,992	1,716	232,467	---	---	---	232,467
Ardenhurst	521,863	35,779	38,981	---	---	---	6,307	---	6,307	---	31	1,703	47,022	---	---	---	47,022
Balsam	2,050,405	166,699	184,252	---	---	---	42,613	---	42,613	51,122	163	1,204	279,354	---	---	58,232	337,586
Bearville	735,538	14,917	26,568	---	---	---	16,068	34,250	50,318	51,232	2	2,371	130,491	---	5,807	33,000	169,298
Bigfork	468,847	113,041	126,183	---	---	---	11,592	---	11,592	---	599	24,340	162,714	---	---	80,000	242,714
Blackberry	1,615,193	204,755	216,652	---	---	---	22,688	---	22,688	6,821	5,695	---	251,856	---	---	---	251,856
Bowstring	706,723	62,496	63,852	---	---	---	5,661	---	5,661	350	830	244	70,937	---	---	---	70,937
Carpenter	734,446	39,895	78,485	---	---	---	8,664	---	8,664	7,240	1,441	1,100	96,930	---	---	77,500	174,430
Deer River	942,858	152,999	154,903	---	---	938	13,086	---	14,024	3,730	2,025	43	174,725	---	---	2,000	176,725
Feeley	918,495	135,470	138,488	---	---	---	9,778	---	9,778	1,056	472	6,675	156,469	---	---	23,000	179,469
Good Hope	246,230	19,532	11,869	---	---	---	3,890	10,088	13,978	---	130	---	25,977	---	---	---	25,977
Goodland	890,596	140,679	141,492	---	---	---	58,003	43,706	101,709	2,874	15,697	38,012	299,784	---	---	12,500	312,284
Grattan	63,418	3,267	3,505	---	---	---	5,118	---	5,118	100	92	335	9,150	---	---	---	9,150
Greenway	976,858	279,172	283,846	---	---	---	420,505	49,162	469,667	7,090	4,541	49,259	814,403	---	---	---	814,403
Harris	5,688,590	1,097,956	1,163,723	---	---	152,601	62,721	---	215,322	22,286	2,844	11,724	1,415,899	7,255	109,900	---	1,533,054
Kinghurst	207,780	18,305	17,919	---	---	---	4,530	---	4,530	1,372	7	139	23,967	---	---	---	23,967
Lake Jessie	473,135	81,001	50,282	---	---	---	10,173	---	10,173	100	241	25	60,821	---	---	---	60,821
Lawrence	782,616	119,305	72,623	---	---	---	29,575	---	29,575	3,737	---	875	106,810	---	---	---	106,810
Lone Pine	999,340	---	56,433	---	---	---	5,954	113,498	119,452	2,378	1,016	---	179,279	---	---	176,950	356,229
Marcell	1,834,472	193,998	193,697	---	---	---	17,326	---	17,326	92,336	9,287	26,998	339,644	---	---	66,400	406,044
Max	209,738	26,118	27,000	---	---	---	6,806	---	6,806	---	381	35	34,222	---	---	---	34,222
Moose Park	136,808	14,043	13,931	---	22	---	14,962	---	14,962	550	118	7,561	37,144	---	---	---	37,144
Morse	1,168,092	114,999	113,485	---	---	---	9,134	1,642	10,776	6,525	60	41,955	172,801	---	---	24,000	196,801
Nashwauk	1,175,929	184,318	203,521	---	---	---	126,669	3,250	129,919	9,410	2,326	18,984	364,160	---	---	50,950	415,110
Nore	164,805	8,778	10,576	---	---	---	13,184	---	13,184	100	72	---	23,932	---	---	---	23,932
Oteneagen	281,164	22,003	14,645	---	---	---	8,485	---	8,485	---	---	109	23,239	---	---	---	23,239
Pomroy	68,457	1,817	3,330	---	---	---	4,648	---	4,648	---	120	---	8,098	---	---	---	8,098
Sago	504,663	41,504	47,390	---	---	---	5,684	---	5,684	---	51	---	53,125	---	---	---	53,125
Sand Lake	789,852	58,220	57,994	---	---	---	8,725	---	8,725	---	18	4,873	71,610	---	---	---	71,610
Spang	361,411	69,825	87,260	---	---	---	17,261	---	17,261	1,365	108	196	106,190	---	---	---	106,190
Splithand	375,761	26,853	34,546	---	---	---	10,511	---	10,511	---	869	---	45,926	---	---	---	45,926

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Stokes	720,003	71,518	73,879	---	---	---	8,026	1,353	9,379	646	3,557	138	87,599	---	---	4,500	92,099
Third River	150,028	990	3,349	---	---	---	22,971	---	22,971	410	4,459	45	31,234	---	---	---	31,234
Trout Lake	1,808,795	233,865	192,399	---	---	---	21,887	---	21,887	7,009	2,729	4,694	228,718	---	---	---	228,718
Wabana	1,626,063	149,775	155,903	---	---	---	10,211	42,156	52,367	1,070	1,176	23,608	234,124	---	---	---	234,124
Wawina	518,782	71,078	73,893	---	---	---	7,209	770	7,979	420	130	60	82,482	---	---	10,000	92,482
Wildwood	390,996	41,487	42,022	---	---	---	5,664	8,340	14,004	1,000	64	---	57,090	---	---	---	57,090
Wirt	225,039	30,043	29,303	---	---	---	4,931	500	5,431	860	470	1,440	37,504	---	---	---	37,504
<b>County Total</b>	<b>\$33,244,458</b>	<b>\$4,210,355</b>	<b>\$4,374,844</b>	<b>\$---</b>	<b>\$22</b>	<b>\$153,539</b>	<b>\$1,073,578</b>	<b>\$318,213</b>	<b>\$1,545,330</b>	<b>\$302,427</b>	<b>\$84,813</b>	<b>\$270,461</b>	<b>\$6,577,897</b>	<b>\$7,255</b>	<b>\$115,707</b>	<b>\$619,032</b>	<b>\$7,319,891</b>
<b>Jackson County - (Southwest Region)</b>																	
Alba	1,575,793	124,992	122,901	---	---	---	40,076	---	40,076	6,415	---	---	169,392	---	---	---	169,392
Belmont	1,393,632	79,995	79,616	---	---	---	41,040	---	41,040	4	752	350	121,762	---	---	---	121,762
Christiania	1,617,683	50,003	71,167	---	---	---	34,637	---	34,637	30	1,789	---	107,623	---	---	---	107,623
Delafield	1,449,529	90,002	87,576	---	---	---	36,304	---	36,304	1,603	---	---	125,483	---	---	---	125,483
Des Moines [1]	1,738,409	89,997	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Enterprise	1,636,957	65,004	141,232	---	---	---	35,921	---	35,921	---	---	1,419	178,572	---	---	---	178,572
Ewington	1,757,959	84,998	90,138	---	---	---	58,216	---	58,216	214	1,127	3,102	152,797	---	---	---	152,797
Heron Lake [1]	1,568,280	49,997	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hunter	2,327,375	50,016	99,629	---	---	510	24,515	---	25,025	4,664	4,280	---	133,598	---	---	---	133,598
Kimball	1,823,404	67,502	203,483	---	---	---	28,851	---	28,851	6	11,790	---	244,130	---	---	---	244,130
La Crosse [1]	1,375,313	80,001	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Middletown	1,624,869	95,006	93,402	---	---	49	39,793	---	39,842	---	52	---	133,296	---	---	---	133,296
Minneota	1,300,122	79,997	78,529	---	---	---	35,964	---	35,964	63	3,020	---	117,576	---	---	---	117,576
Petersburg	1,573,326	137,996	136,163	---	---	---	44,229	---	44,229	---	1,058	83,267	264,717	---	---	---	264,717
Rost [1]	1,584,221	99,996	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Round Lake	1,424,366	117,496	116,749	---	---	---	36,414	---	36,414	---	5,401	699	159,263	---	---	---	159,263
Sioux Valley	1,423,880	130,000	110,711	---	---	---	45,610	---	45,610	---	---	---	156,321	---	---	---	156,321
Weimer [1]	1,286,430	55,007	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
West Heron Lake	1,026,547	104,995	100,829	---	---	---	34,516	---	34,516	637	14	---	135,996	---	---	---	135,996
Wisconsin	2,102,074	110,001	113,323	---	25	---	33,156	---	33,156	---	2,451	9,830	158,785	---	---	---	158,785
<b>County Total</b>	<b>\$31,610,169</b>	<b>\$1,763,001</b>	<b>\$1,645,448</b>	<b>\$---</b>	<b>\$25</b>	<b>\$559</b>	<b>\$569,242</b>	<b>\$---</b>	<b>\$569,801</b>	<b>\$13,636</b>	<b>\$31,734</b>	<b>\$98,667</b>	<b>\$2,359,311</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,359,311</b>

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Kanabec County - (East Central Region)																	
Ann Lake	517,986	79,776	80,729	---	---	---	13,595	---	13,595	4	236	---	94,564	---	---	---	94,564
Arthur	1,983,510	267,614	284,676	---	35,536	---	62,516	---	62,516	91,660	256	2,381	477,025	---	---	---	477,025
Brunswick	1,493,855	156,004	147,801	---	3,435	---	29,022	---	29,022	2,056	261	2,605	185,180	---	---	---	185,180
Comfort	1,317,701	155,001	138,244	1,452	4,550	---	24,188	---	24,188	1,675	905	1,070	172,084	---	---	120,000	292,084
Ford	445,587	91,509	93,630	7,993	400	---	11,427	---	11,427	---	357	2,186	115,993	---	---	---	115,993
Grass Lake	1,016,288	130,003	113,999	---	2,400	---	26,450	---	26,450	4	3,574	3,702	150,129	---	---	---	150,129
Hay Brook	484,800	79,002	63,865	---	---	---	8,978	---	8,978	---	844	---	73,687	---	---	---	73,687
Hillman	761,839	71,003	70,431	---	370	---	13,479	---	13,479	---	302	1,125	85,707	---	---	68,000	153,707
Kanabec	963,672	96,579	82,979	---	650	---	17,951	---	17,951	63,149	821	---	165,550	---	---	---	165,550
Knife Lake	2,003,098	123,012	124,219	---	3,625	---	22,574	---	22,574	18,475	122	614	169,629	---	---	---	169,629
Kroschel	542,101	26,444	28,307	---	100	2,074	11,970	---	14,044	6,620	4,154	---	53,225	---	---	---	53,225
Peace	1,510,951	142,000	139,949	---	2,425	13,864	33,435	---	47,299	2,206	744	60	192,683	---	---	---	192,683
Pomroy	555,949	120,000	130,426	564	975	---	17,608	---	17,608	4,667	497	1	154,738	---	---	---	154,738
South Fork	941,640	56,414	81,221	---	1,700	---	20,275	---	20,275	6	4,393	850	108,445	---	---	---	108,445
Whited	1,107,395	81,614	27,119	550	2,642	---	14,975	90	15,065	52,159	165	3,601	101,301	---	---	---	101,301
County Total	\$15,646,372	\$1,675,975	\$1,607,595	\$10,559	\$58,808	\$15,938	\$328,443	\$90	\$344,471	\$242,681	\$17,631	\$18,195	\$2,299,940	\$---	\$---	\$188,000	\$2,487,940
Kandiyohi County - (Southwest Central Region)																	
Arctander	1,164,492	120,024	118,845	---	---	3,927	25,941	---	29,868	4,689	2,903	34	156,339	291,000	---	---	447,339
Burbank	897,641	136,019	139,345	12,639	---	---	23,431	---	23,431	---	1,164	---	176,579	---	---	---	176,579
Colfax	1,340,061	152,030	149,656	---	---	357	30,356	42	30,755	2	292	10,627	191,332	---	---	60,000	251,332
Dovre	3,787,654	685,111	717,082	198,195	1,740	---	865,676	863	866,539	---	27,361	10,499	1,821,416	---	---	---	1,821,416
East Lake Lillian	1,385,310	90,031	89,802	---	---	---	25,268	---	25,268	4,228	239	---	119,537	---	---	---	119,537
Edwards	1,588,302	110,038	110,160	---	---	---	24,129	---	24,129	3,010	211	9,744	147,254	---	---	---	147,254
Fahlun	1,794,785	120,035	117,366	10,850	---	---	19,432	814	20,246	3,002	1,052	---	152,516	---	---	---	152,516
Genessee	1,541,938	130,046	156,769	---	---	---	24,950	---	24,950	3,988	3,545	---	189,252	---	---	---	189,252
Green Lake [1]	4,692,490	375,586	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Harrison	2,466,589	191,061	188,491	---	---	177	25,923	---	26,100	6	8,008	---	222,605	200,000	9,413	10,000	442,018
Holland	1,663,735	141,035	133,518	---	---	28,257	44,096	---	72,353	14,695	457	1,017	222,040	---	---	---	222,040
Irving	3,193,898	450,084	446,539	18,020	---	16,779	40,414	---	57,193	526	110,631	---	632,909	---	---	50,000	682,909
Kandiyohi	1,724,453	200,051	195,767	---	---	---	28,872	---	28,872	5,545	8,243	570	238,997	---	---	50,500	289,497

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

48

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Lake Andrew	3,788,556	320,095	188,398	---	---	151,633	45,204	---	196,837	4	16,137	---	401,376	---	---	---	401,376
Lake Elizabeth	1,300,645	83,033	80,437	---	---	104,737	28,668	---	133,405	---	---	2,665	216,507	---	---	---	216,507
Lake Lillian	1,539,220	110,040	107,582	---	---	---	26,992	---	26,992	9,928	(3)	---	144,499	---	---	---	144,499
Mamre	1,336,864	152,283	140,983	---	---	---	26,366	---	26,366	5,593	240	1,987	175,169	---	---	---	175,169
New London	5,798,954	790,110	811,527	---	65	4,913	58,979	---	63,892	1,263	23,113	2,500	902,360	---	---	---	902,360
Norway Lake	590,608	60,012	57,648	---	---	1,274	24,186	20	25,480	8	35	18,777	101,948	---	---	---	101,948
Roseland	1,877,138	125,037	107,306	---	---	18,838	33,014	---	51,852	10,513	417	5,712	175,800	---	---	---	175,800
Roseville	1,190,586	191,020	200,724	---	5,079	13,413	36,155	39	49,607	4,944	4,050	---	264,404	---	---	---	264,404
Saint Johns	1,812,421	105,048	98,569	---	2,175	---	24,502	3,704	28,206	---	9,284	2,752	140,986	---	---	---	140,986
Whitefield [1]	1,715,827	135,893	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	1,543,636	150,041	156,109	---	---	---	18,332	---	18,332	7,842	289	---	182,572	---	---	---	182,572
County Total	\$49,735,803	\$5,123,763	\$4,512,623	\$239,704	\$9,059	\$344,305	\$1,500,886	\$5,482	\$1,850,673	\$79,786	\$217,668	\$66,884	\$6,976,397	\$491,000	\$9,413	\$170,500	\$7,647,310
Kittson County - (Northwest Region)																	
Arveson	147,575	14,000	18,184	---	---	---	34,339	30	34,369	608	66	---	53,227	---	---	---	53,227
Cannon	102,240	10,000	6,313	---	---	---	11,334	3,454	14,788	---	202	---	21,303	---	---	---	21,303
Caribou	175,936	7,687	7,145	---	---	---	18,447	---	18,447	---	---	---	25,592	---	---	---	25,592
Clow	1,382,635	106,007	106,508	---	---	---	25,139	---	25,139	---	1,197	---	132,844	---	---	---	132,844
Davis	909,455	121,003	123,133	---	---	6,880	26,988	---	33,868	---	---	---	157,001	---	---	---	157,001
Deerwood	301,662	72,499	70,844	---	---	---	39,939	889	40,828	---	79	---	111,751	---	---	---	111,751
Granville	436,584	49,937	49,551	---	---	---	28,285	---	28,285	---	5,489	---	83,325	---	---	---	83,325
Hallock	524,273	59,998	61,171	---	---	---	32,882	---	32,882	4,262	157	---	98,472	---	---	---	98,472
Hampden	635,104	56,098	53,680	---	---	6,637	31,802	---	38,439	---	17	---	92,136	---	---	---	92,136
Hazelton	317,035	24,101	24,411	---	---	---	30,826	429	31,255	---	2,318	---	57,984	---	---	---	57,984
Hill	586,052	51,995	55,173	---	---	161,614	70,434	---	232,048	---	40	8	287,269	---	---	---	287,269
Jupiter	414,888	35,000	32,399	---	---	---	38,465	---	38,465	---	---	---	70,864	---	---	---	70,864
Norway	201,617	19,470	14,978	---	---	---	34,634	---	34,634	---	353	---	49,965	---	---	---	49,965
Pelan	172,994	20,500	20,731	---	---	---	24,060	---	24,060	50	191	---	45,032	---	---	---	45,032
Percy	195,232	22,500	21,436	---	---	---	18,881	270	19,151	---	15	---	40,602	---	---	---	40,602
Poppleton [1]	211,597	35,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Richardville	249,165	47,999	48,010	---	---	---	49,371	---	49,371	---	919	33	98,333	---	---	---	98,333
Saint Joseph	172,706	16,500	15,958	---	---	---	26,487	---	26,487	---	---	---	42,445	12,000	---	---	54,445

[1] Failed to Report.  
\*Data could not be verified.  
\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Saint Vincent	1,145,712	55,498	57,546	---	---	60,519	54,196	---	114,715	200	1,979	---	174,440	---	---	---	174,440
Skane	1,374,331	69,953	71,124	---	---	18,508	30,102	---	48,610	---	222	---	119,956	---	---	---	119,956
South Red River	1,123,479	28,211	28,968	---	---	68,598	31,770	---	100,368	---	1,326	---	130,662	---	---	---	130,662
Spring Brook	523,514	41,499	44,758	---	---	---	29,829	68	29,897	---	5,898	23	80,576	---	---	---	80,576
Svea	3,091,235	74,004	67,350	---	---	5,443	22,515	---	27,958	---	---	---	95,308	---	---	---	95,308
Tegner [1]	603,021	74,997	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Teien	475,013	56,199	36,535	---	---	135,501	70,752	---	206,253	---	190	---	242,978	---	---	---	242,978
Thompson [1]	633,269	85,200	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>County Total</b>	<b>\$16,106,324</b>	<b>\$1,255,855</b>	<b>\$1,035,906</b>	<b>\$---</b>	<b>\$---</b>	<b>\$463,700</b>	<b>\$781,477</b>	<b>\$5,140</b>	<b>\$1,250,317</b>	<b>\$5,120</b>	<b>\$20,658</b>	<b>\$64</b>	<b>\$2,312,065</b>	<b>\$12,000</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,324,065</b>
<b>Lac qui Parle County - (Upper Southwest Region)</b>																	
Agassiz [1]	689,474	60,006	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Arena	857,316	45,859	45,039	---	---	---	43,554	---	43,554	---	2,495	120	91,208	---	---	---	91,208
Augusta	520,562	20,006	20,811	---	---	---	28,617	---	28,617	---	372	---	49,800	---	---	---	49,800
Baxter	1,120,366	78,024	74,622	---	---	---	44,790	---	44,790	---	3,278	659	123,349	---	13,590	---	136,939
Camp Release	1,082,427	62,002	59,569	19,833	---	5	39,350	---	39,355	---	415	---	119,172	---	---	---	119,172
Cerro Gordo	1,156,974	62,015	51,971	6	---	---	55,260	---	55,260	---	1,506	177	108,920	---	---	---	108,920
Freeland	758,492	26,002	26,389	---	---	691	39,254	---	39,945	---	218	---	66,552	---	---	---	66,552
Garfield	866,460	47,008	47,722	---	---	9,426	43,085	---	52,511	---	1,386	468	102,087	---	---	---	102,087
Hamlin	916,911	76,011	73,196	---	---	---	39,392	245	39,637	6	5,230	---	118,069	---	---	---	118,069
Hantho	666,313	32,002	31,491	---	---	7,652	40,732	225	48,609	---	276	4,363	84,739	---	---	---	84,739
Lac qui Parle	880,191	56,016	55,419	---	---	14,832	42,958	---	57,790	---	5,322	241	118,772	---	---	---	118,772
Lake Shore	1,382,507	92,755	90,088	---	---	46,154	82,629	315	129,098	---	1,915	136	221,237	---	---	---	221,237
Madison	1,086,378	55,002	52,861	---	---	9,821	50,013	1,497	61,331	4	707	---	114,903	---	---	---	114,903
Manfred	573,141	30,004	30,929	---	---	18,016	36,864	225	55,105	---	91	8,873	94,998	---	---	---	94,998
Maxwell	1,071,218	75,008	74,212	---	---	82,453	47,100	---	129,553	---	122	---	203,887	---	---	---	203,887
Mehurin	484,353	56,005	50,428	---	---	---	36,025	50	36,075	2	2,103	---	88,608	---	---	---	88,608
Perry	1,012,948	75,019	76,662	---	---	---	43,044	---	43,044	---	674	1,840	122,220	---	---	---	122,220
Providence [1]	989,289	80,012	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Riverside	1,306,169	80,015	79,786	---	---	---	39,491	---	39,491	1,024	750	---	121,051	---	---	---	121,051
Ten Mile Lake	1,224,563	73,006	73,119	---	---	---	44,997	---	44,997	---	3,507	6,108	127,731	---	---	---	127,731
Walter	590,363	40,004	36,790	---	---	11,038	36,926	---	47,964	---	842	36	85,632	---	---	---	85,632

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Yellow Bank	725,518	56,510	54,298	---	---	---	34,820	743	35,563	---	---	4,424	94,285	---	---	---	94,285
<b>County Total</b>	<b>\$19,961,933</b>	<b>\$1,278,291</b>	<b>\$1,105,402</b>	<b>\$19,839</b>	<b>\$---</b>	<b>\$200,088</b>	<b>\$868,901</b>	<b>\$3,300</b>	<b>\$1,072,289</b>	<b>\$1,036</b>	<b>\$31,209</b>	<b>\$27,445</b>	<b>\$2,257,220</b>	<b>\$---</b>	<b>\$13,590</b>	<b>\$---</b>	<b>\$2,270,810</b>
<b>Lake County - (Arrowhead Region)</b>																	
Beaver Bay	2,002,980	61,713	127,947	---	---	---	48,857	---	48,857	17,884	9,008	---	203,696	---	---	---	203,696
Crystal Bay	812,666	165,210	164,664	---	---	---	64,750	---	64,750	5,760	617	19,661	255,452	160,914	---	---	416,366
Fall Lake	4,623,419	349,572	353,283	6,400	150	---	58,501	1,100	59,601	19,937	34	48	439,453	---	---	23,617	463,070
Silver Creek	5,104,954	398,096	385,343	---	---	---	134,758	---	134,758	14,497	1,593	1,917	538,108	---	---	2,170	540,278
Stony River [1]	1,097,083	8,151	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>County Total</b>	<b>\$13,641,102</b>	<b>\$982,742</b>	<b>\$1,031,237</b>	<b>\$6,400</b>	<b>\$150</b>	<b>\$---</b>	<b>\$306,866</b>	<b>\$1,100</b>	<b>\$307,966</b>	<b>\$58,078</b>	<b>\$11,252</b>	<b>\$21,626</b>	<b>\$1,436,709</b>	<b>\$160,914</b>	<b>\$---</b>	<b>\$25,787</b>	<b>\$1,623,410</b>
<b>Le Sueur County - (South Central Region)</b>																	
Cleveland	2,622,104	217,503	211,737	---	---	---	24,943	---	24,943	250	722	---	237,652	---	---	---	237,652
Cordova [1]	1,785,141	160,001	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Derrynane	2,148,016	101,015	98,077	---	50	---	22,618	---	22,618	4	2,109	---	122,858	---	---	---	122,858
Elysian	3,585,250	187,042	184,350	---	---	---	30,530	---	30,530	4,567	7,939	---	227,386	---	---	22,000	249,386
Kasota	4,177,917	224,981	271,107	6,798	---	---	21,470	---	21,470	---	22,376	---	321,751	---	---	---	321,751
Kilkenny	1,488,639	134,483	163,391	---	---	---	22,148	---	22,148	4	3,060	198	188,801	---	---	---	188,801
Lanesburgh	4,155,056	333,995	322,737	---	350	---	29,911	---	29,911	2,500	7,347	1,757	364,602	---	---	---	364,602
Lexington	2,159,002	188,006	181,023	---	---	---	18,572	---	18,572	200	421	---	200,216	---	---	---	200,216
Montgomery	1,856,723	235,024	225,225	---	---	---	23,399	---	23,399	5,202	1,359	64	255,249	---	---	---	255,249
Ottawa	928,595	---	46,803	---	---	---	7,632	---	7,632	50	870	---	55,355	---	---	45,262	100,617
Sharon	2,065,162	175,022	173,178	---	---	---	31,093	---	31,093	473	639	---	205,383	---	---	---	205,383
Tyrone	2,109,319	158,051	158,068	---	---	---	22,503	---	22,503	39,659	---	---	220,230	---	---	---	220,230
Washington	2,972,876	185,002	166,901	39,387	---	---	10,534	---	10,534	---	598	---	217,420	---	---	---	217,420
Waterville	2,120,268	194,768	199,861	---	125	---	38,573	55	38,628	14,023	2,150	---	254,787	---	---	---	254,787
<b>County Total</b>	<b>\$34,174,068</b>	<b>\$2,494,893</b>	<b>\$2,402,458</b>	<b>\$46,185</b>	<b>\$525</b>	<b>\$---</b>	<b>\$303,926</b>	<b>\$55</b>	<b>\$303,981</b>	<b>\$66,932</b>	<b>\$49,590</b>	<b>\$2,019</b>	<b>\$2,871,690</b>	<b>\$---</b>	<b>\$---</b>	<b>\$67,262</b>	<b>\$2,938,952</b>
<b>Lincoln County - (Southwest Region)</b>																	
Alta Vista	1,143,242	54,018	49,974	---	---	---	36,393	---	36,393	---	138	84	86,589	---	---	---	86,589
Ash Lake	1,154,250	60,033	61,149	57,737	---	---	32,782	---	32,782	4	---	---	151,672	---	---	---	151,672
Diamond Lake	1,165,486	92,907	80,000	---	---	---	43,147	7,817	50,964	---	---	---	130,964	---	---	---	130,964
Drammen	1,746,646	5,031	81,494	---	---	---	30,353	4,920	35,273	---	918	62	117,747	---	---	---	117,747
Hansonville	867,107	30,011	103,238	315	---	---	27,092	---	27,092	---	3,691	81	134,417	---	---	---	134,417

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Hendricks	1,743,167	57,228	54,537	---	---	---	31,760	117,567	149,327	14	676	---	204,554	---	---	---	204,554
Hope	1,237,532	60,020	56,717	---	---	---	47,907	---	47,907	---	1,828	---	106,452	---	---	---	106,452
Lake Benton	1,570,059	89,652	59,047	---	---	---	33,001	---	33,001	18,929	1,703	---	112,680	---	---	---	112,680
Lake Stay	1,154,513	33,321	35,507	---	---	---	31,848	94,545	126,393	6,156	3,859	---	171,915	---	---	---	171,915
Limestone [1]	1,212,708	10,030	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Marble	1,087,531	30,015	73,945	---	83	---	34,779	---	34,779	4	288	2,000	111,099	---	---	40,000	151,099
Marshfield	1,296,683	52,525	44,451	---	---	---	38,793	---	38,793	---	386	27	83,657	---	---	---	83,657
Royal	1,017,160	40,015	117,853	---	---	1,995	33,843	---	35,838	4	8,481	---	162,176	---	---	---	162,176
Shaokatan	1,372,016	15,023	130,804	---	---	---	42,675	---	42,675	---	1,269	60	174,808	---	---	---	174,808
Verdi	1,655,805	50,022	114,645	---	---	---	34,460	---	34,460	13,494	556	145	163,300	---	---	---	163,300
<b>County Total</b>	<b>\$19,423,905</b>	<b>\$679,851</b>	<b>\$1,063,361</b>	<b>\$58,052</b>	<b>\$83</b>	<b>\$1,995</b>	<b>\$498,833</b>	<b>\$224,849</b>	<b>\$725,677</b>	<b>\$38,605</b>	<b>\$23,793</b>	<b>\$2,459</b>	<b>\$1,912,030</b>	<b>\$---</b>	<b>\$---</b>	<b>\$40,000</b>	<b>\$1,952,030</b>
<b>Lyon County - (Southwest Region)</b>																	
Amiret [1]	1,369,527	72,517	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Clifton	1,875,590	50,041	54,129	---	---	---	45,098	---	45,098	4	238	65	99,534	---	---	---	99,534
Coon Creek	1,254,448	84,023	100,624	---	---	---	32,147	---	32,147	4,972	1,363	---	139,106	---	---	---	139,106
Custer	1,855,976	85,041	88,798	---	---	246	23,635	2,163	26,044	390	2,189	---	117,421	---	65	---	117,486
Eidsvold	1,235,835	125,029	135,933	---	---	890	34,285	---	35,175	2,000	221	2,374	175,703	---	---	---	175,703
Fairview	2,143,495	75,023	82,344	---	---	---	35,214	---	35,214	---	80	---	117,638	---	---	---	117,638
Grandview	1,752,901	45,031	45,000	---	---	---	35,048	6,075	41,123	---	13	---	86,136	---	---	---	86,136
Island Lake	999,500	90,025	94,369	---	---	---	45,581	---	45,581	---	63	225	140,238	---	---	---	140,238
Lake Marshall	1,648,675	125,036	137,411	---	---	---	40,279	---	40,279	37	14,449	65	192,241	---	---	---	192,241
Lucas	1,845,925	76,052	84,356	---	---	---	27,505	1,366	28,871	---	329	---	113,556	---	---	---	113,556
Lynd	1,801,338	55,030	57,679	---	---	---	40,117	---	40,117	950	52	---	98,798	---	---	---	98,798
Lyons	1,178,075	50,021	54,330	---	---	---	27,732	20,455	48,187	---	269	---	102,786	---	---	---	102,786
Monroe	1,622,541	95,032	108,631	---	---	---	35,881	---	35,881	---	5,372	---	149,884	---	---	---	149,884
Nordland	1,284,922	71,018	77,933	---	---	---	33,489	---	33,489	---	83	58	111,563	---	---	---	111,563
Rock Lake	1,368,188	110,016	113,055	---	---	584	32,250	11,318	44,152	262	570	65	158,104	---	---	---	158,104
Shelburne	1,136,035	110,013	141,542	---	---	---	30,315	---	30,315	---	289	---	172,146	---	---	---	172,146
Sodus	1,487,938	50,024	64,867	---	---	---	30,017	---	30,017	---	1,855	3,113	99,852	---	---	---	99,852
Stanley	1,926,992	60,026	86,575	---	---	---	23,618	3,610	27,228	71	405	29	114,308	---	---	---	114,308
Vallers	1,589,179	70,020	74,152	---	---	---	36,431	---	36,431	---	286	1,194	112,063	---	---	---	112,063

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**For the Year Ended December 31, 2023**

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			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Westerheim	1,383,089	85,019	89,170	---	---	---	42,166	---	42,166	---	298	178	131,812	---	---	---	131,812
<b>County Total</b>	<b>\$30,760,169</b>	<b>\$1,584,037</b>	<b>\$1,690,898</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,720</b>	<b>\$650,808</b>	<b>\$44,987</b>	<b>\$697,515</b>	<b>\$8,686</b>	<b>\$28,424</b>	<b>\$7,366</b>	<b>\$2,432,889</b>	<b>\$---</b>	<b>\$65</b>	<b>\$---</b>	<b>\$2,432,954</b>
<b>Mahnomen County - (Headwaters Region)</b>																	
Beaulieu [1]	249,036	43,003	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bejou	598,970	42,480	42,981	---	---	7,381	19,129	1,738	28,248	6,525	8	---	77,762	---	---	---	77,762
Chief	532,325	49,400	50,838	---	---	---	28,128	---	28,128	---	25	26	79,017	---	---	---	79,017
Clover	126,589	8,983	3,655	---	---	8,207	20,135	6,784	35,126	335	---	46	39,162	---	---	---	39,162
Gregory	446,784	54,068	46,038	---	---	17,659	25,481	236	43,376	2,024	409	6	91,853	---	---	---	91,853
Heier	284,916	50,292	48,811	---	---	---	37,030	---	37,030	---	1,288	---	87,129	---	---	---	87,129
Island Lake	820,884	122,509	121,454	---	---	21,560	31,617	---	53,177	---	327	---	174,958	---	---	---	174,958
La Garde	223,102	19,711	18,741	---	---	3,890	31,436	---	35,326	4	---	---	54,071	---	---	---	54,071
Lake Grove	344,653	51,870	55,660	---	---	---	25,139	---	25,139	---	1,627	---	82,426	---	---	---	82,426
Little Elbow	432,176	20,006	20,031	---	---	11,006	14,438	---	25,444	15	2,325	---	47,815	---	---	---	47,815
Marsh Creek	713,295	19,573	20,035	---	---	3,983	22,067	---	26,050	---	319	362	46,766	---	---	405	47,171
Oakland	337,628	50,003	49,113	---	15	---	14,917	---	14,917	4	155	6	64,210	---	---	---	64,210
Pembina	786,077	49,919	48,936	---	---	---	41,407	208	41,615	4	2,556	---	93,111	---	---	---	93,111
Popple Grove	637,811	47,377	47,313	---	---	---	23,111	---	23,111	4	659	8	71,095	---	---	---	71,095
Rosedale	495,643	33,432	29,647	---	---	---	30,779	54	30,833	---	32	12	60,524	---	---	---	60,524
Twin Lakes	257,220	11,500	12,031	---	30	---	11,244	---	11,244	---	11	---	23,316	---	---	---	23,316
<b>County Total</b>	<b>\$7,287,109</b>	<b>\$674,126</b>	<b>\$615,284</b>	<b>\$---</b>	<b>\$45</b>	<b>\$73,686</b>	<b>\$376,058</b>	<b>\$9,020</b>	<b>\$458,764</b>	<b>\$8,915</b>	<b>\$9,741</b>	<b>\$466</b>	<b>\$1,093,215</b>	<b>\$---</b>	<b>\$---</b>	<b>\$405</b>	<b>\$1,093,620</b>
<b>Marshall County - (Northwest Region)</b>																	
Agder	265,831	54,408	58,418	7,172	---	8,534	41,750	---	50,284	---	997	7,013	123,884	---	---	---	123,884
Alma	1,044,363	60,395	59,501	---	---	32,762	39,228	---	71,990	---	---	---	131,491	---	---	---	131,491
Augsburg	536,999	90,007	68,249	---	---	---	37,322	---	37,322	---	170	---	105,741	---	---	---	105,741
Big Woods [1]	507,960	27,018	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bloomer	767,002	80,022	78,060	---	---	---	36,733	---	36,733	---	46	40	114,879	---	---	---	114,879
Boxville	204,915	16,506	16,317	---	---	26,850	19,192	---	46,042	---	39	2,764	65,162	---	---	---	65,162
Cedar	201,975	26,259	23,457	---	---	28,130	47,049	---	75,179	---	---	---	98,636	---	---	---	98,636
Como	108,670	23,702	28,246	---	---	12,185	23,275	---	35,460	---	---	---	63,706	---	---	---	63,706
Comstock	1,231,783	60,013	62,799	---	---	---	38,835	---	38,835	500	1,994	---	104,128	---	---	---	104,128

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Donnelly	769,594	165,016	267,877	---	---	309,154	120,968	---	430,122	---	11,210	---	709,209	---	---	---	709,209
Eagle Point [1]	556,978	55,413	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Park [1]	142,191	6,504	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Valley	143,317	13,003	17,643	---	---	208,420	82,402	---	290,822	---	---	---	308,465	---	---	---	308,465
Eckvoll	168,785	11,903	12,970	---	---	679	31,349	---	32,028	---	3,826	---	48,824	---	---	---	48,824
Espelie	296,408	22,602	24,152	---	---	39,724	44,024	---	83,748	2	2,363	---	110,265	---	---	---	110,265
Excel	692,403	45,020	54,150	---	---	63,093	72,155	---	135,248	---	2,614	---	192,012	---	---	---	192,012
Foldahl	1,287,684	45,030	46,550	---	---	7,776	25,395	---	33,171	---	436	---	80,157	---	---	---	80,157
Fork	327,481	24,646	26,486	---	---	129,116	54,912	---	184,028	---	761	---	211,275	---	---	---	211,275
Grand Plain	386,951	29,269	29,281	---	---	28,515	45,480	2,206	76,201	840	361	---	106,683	---	---	---	106,683
Holt	294,924	61,005	59,607	---	---	40,482	57,429	---	97,911	4	368	---	157,890	---	---	---	157,890
Huntly	137,412	11,503	10,084	---	---	389	28,819	---	29,208	---	---	---	39,292	---	---	2,361	41,653
Lincoln	311,287	44,405	42,014	---	---	---	32,229	---	32,229	---	---	---	74,243	---	---	---	74,243
Linsell	112,886	33,802	31,640	---	---	9,417	32,414	---	41,831	---	---	11,106	84,577	---	---	---	84,577
Marsh Grove	365,762	65,011	61,467	---	---	52,008	54,058	8	106,074	---	1,512	3,414	172,467	---	---	---	172,467
McCrea	981,848	90,016	92,259	---	---	---	61,390	---	61,390	---	---	380	154,029	---	---	---	154,029
Middle River	894,964	75,024	75,132	---	---	10,129	33,726	---	43,855	---	2,214	---	121,201	---	---	---	121,201
Moose River	108,129	5,202	7,017	---	---	---	21,131	---	21,131	---	376	---	28,524	---	---	---	28,524
Moylan	472,652	40,015	43,535	---	---	15,923	58,311	---	74,234	4	3,685	6	121,464	---	---	---	121,464
Nelson Park	290,798	35,006	33,533	31	---	---	29,419	95	29,514	---	---	1,666	64,744	---	---	---	64,744
New Folden	482,305	54,013	52,812	8,857	---	---	6,324	---	6,324	9,332	2,465	---	79,790	---	---	---	79,790
New Maine [1]	281,534	52,004	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
New Solum	748,910	62,512	66,240	22,067	---	12,715	57,106	---	69,821	---	---	50	158,178	---	---	---	158,178
Oak Park	679,855	75,015	78,091	---	---	103,636	74,674	---	178,310	900	133	---	257,434	---	---	---	257,434
Parker	673,748	107,011	103,783	---	---	40,852	54,226	---	95,078	---	824	---	199,685	---	---	---	199,685
Rollis [1]	257,264	29,004	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sinnott [1]	2,242,001	133,736	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Spruce Valley [1]	304,299	36,005	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tamarac	990,526	73,774	76,777	---	---	7,254	32,069	---	39,323	---	1,191	---	117,291	---	---	---	117,291
Thief Lake	131,365	16,003	14,410	---	---	---	28,499	---	28,499	4,295	2,212	---	49,416	---	---	---	49,416
Valley	319,740	35,008	36,113	---	---	---	42,799	---	42,799	---	1,448	---	80,360	---	---	---	80,360

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Vega	973,794	84,019	83,979	1,285	---	---	51,437	---	51,437	---	12	1,804	138,517	---	---	---	138,517
Veldt	217,304	13,006	21,352	---	---	---	29,963	---	29,963	---	2,561	---	53,876	---	---	---	53,876
Viking	2,838,399	78,056	75,754	---	---	31,875	48,070	73	80,018	3,783	8	2,944	162,507	---	---	750	163,257
Wanger	1,839,256	55,049	55,403	---	---	---	26,370	91	26,461	---	250	---	82,114	---	---	---	82,114
Warrenton	890,415	105,015	109,568	---	---	129,471	71,687	---	201,158	---	3,043	33	313,802	---	---	---	313,802
West Valley	377,202	60,107	57,368	---	---	---	36,570	---	36,570	445	1,635	---	96,018	---	---	---	96,018
Whiteford	121,315	12,103	14,467	---	---	---	20,235	2,947	23,182	---	---	---	37,649	---	---	---	37,649
Wright	275,050	44,008	41,079	---	---	956	35,513	---	36,469	---	732	---	78,280	---	---	---	78,280
<b>County Total</b>	<b>\$28,256,234</b>	<b>\$2,443,173</b>	<b>\$2,217,640</b>	<b>\$39,412</b>	<b>\$---</b>	<b>\$1,350,045</b>	<b>\$1,784,537</b>	<b>\$5,420</b>	<b>\$3,140,002</b>	<b>\$20,105</b>	<b>\$49,486</b>	<b>\$31,220</b>	<b>\$5,497,865</b>	<b>\$---</b>	<b>\$---</b>	<b>\$3,111</b>	<b>\$5,500,976</b>
<b>Martin County - (South Central Region)</b>																	
Cedar	1,912,974	80,002	184,011	---	---	---	34,510	---	34,510	74,731	186	---	293,438	---	---	---	293,438
Center Creek	1,734,188	130,002	172,482	---	---	---	33,919	---	33,919	---	203	751	207,355	---	---	---	207,355
East Chain	1,724,717	178,002	188,000	---	---	---	102,713	---	102,713	---	1,007	---	291,720	---	---	---	291,720
Elm Creek	2,007,422	130,002	197,159	---	---	---	28,057	---	28,057	700	3,124	52	229,092	---	---	---	229,092
Fairmont	1,091,166	150,002	206,781	---	---	---	29,321	---	29,321	4	138	475	236,719	---	---	---	236,719
Fox Lake	2,015,753	110,003	145,050	---	---	---	35,403	2,539	37,942	15,283	164	---	198,439	---	---	---	198,439
Fraser	2,056,028	125,001	124,672	---	---	---	34,115	---	34,115	---	542	10,000	169,329	---	---	---	169,329
Galena	1,624,215	160,002	212,719	---	---	---	41,819	---	41,819	---	1,078	1,572	257,188	---	---	321,710	578,898
Jay	2,096,016	76,101	96,812	---	---	---	31,962	---	31,962	125	29	23	128,951	---	1,325	---	130,276
Lake Belt	1,506,103	125,001	125,845	---	---	---	37,158	---	37,158	4	358	102	163,467	17,539	375	---	181,381
Lake Fremont	1,631,377	141,602	192,262	---	---	---	40,961	---	40,961	9,053	5,831	---	248,107	---	2,500	---	250,607
Manyaska	2,235,030	150,003	193,966	---	---	---	31,581	---	31,581	5,738	776	10,000	242,061	---	54	---	242,115
Nashville	1,769,356	120,001	165,838	---	---	---	38,757	---	38,757	1,153	87	745	206,580	---	---	199,241	405,821
Pleasant Prairie	1,634,134	120,002	107,581	---	---	---	41,835	---	41,835	18,608	485	141	168,650	---	---	---	168,650
Rolling Green	1,940,367	150,002	205,869	---	250	---	32,224	---	32,224	4	4,856	62	243,265	226,990	---	---	470,255
Rutland	2,325,643	160,002	205,958	---	---	---	43,915	---	43,915	1,342	377	3,922	255,514	---	---	---	255,514
Silver Lake	2,100,056	132,002	181,231	---	---	---	39,348	---	39,348	8	563	---	221,150	---	---	---	221,150
Tenhassen	1,411,884	105,002	140,877	---	8	---	37,730	---	37,730	100	335	8,716	187,766	---	---	---	187,766
Waverly	1,680,907	135,002	192,980	---	---	---	41,557	---	41,557	5,950	263	8,005	248,755	---	---	---	248,755
Westford	1,580,475	130,002	182,997	---	---	---	43,260	---	43,260	---	2,661	1,112	230,030	---	---	---	230,030
<b>County Total</b>	<b>\$36,077,811</b>	<b>\$2,607,738</b>	<b>\$3,423,090</b>	<b>\$---</b>	<b>\$258</b>	<b>\$---</b>	<b>\$800,145</b>	<b>\$2,539</b>	<b>\$802,684</b>	<b>\$132,803</b>	<b>\$23,063</b>	<b>\$45,678</b>	<b>\$4,427,576</b>	<b>\$244,529</b>	<b>\$4,254</b>	<b>\$520,951</b>	<b>\$5,197,310</b>

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
McLeod County - (Southwest Central Region)																	
Acoma	2,509,899	258,005	262,926	204,212	175	2,831	38,984	---	41,815	475,990	1,651	487	987,256	400,300	---	---	1,387,556
Bergen	2,238,393	321,004	321,865	---	---	122,116	40,442	---	162,558	591,000	1,838	---	1,077,261	---	---	104,037	1,181,298
Collins	1,599,370	150,002	171,224	---	---	4,053	25,207	---	29,260	---	5,307	5,445	211,236	---	---	---	211,236
Glencoe	1,633,235	125,003	123,517	---	---	---	23,579	18,600	42,179	---	164	912	166,772	---	---	---	166,772
Hale	2,087,821	160,000	156,907	---	---	---	36,316	---	36,316	4	11,324	1,541	206,092	---	4,500	---	210,592
Hassan Valley	1,799,874	170,003	171,397	---	---	---	28,490	---	28,490	5,134	295	375	205,691	---	---	40,000	245,691
Helen	2,414,409	250,004	249,878	---	---	---	31,086	---	31,086	---	1,713	3,916	286,593	---	---	---	286,593
Hutchinson	2,766,838	184,605	190,381	---	---	---	35,811	---	35,811	9,320	109	830	236,451	---	---	---	236,451
Lynn	1,342,410	168,003	162,780	---	---	---	31,575	---	31,575	2,122	976	442	197,895	---	---	---	197,895
Penn	1,188,356	125,003	119,645	---	---	363	36,153	---	36,516	765	226	187	157,339	---	---	---	157,339
Rich Valley	1,905,901	65,005	62,084	---	---	---	32,014	---	32,014	746,440	91,398	---	931,936	---	---	---	931,936
Round Grove	1,368,122	85,003	87,466	---	---	---	30,368	---	30,368	304	127	606	118,871	---	---	---	118,871
Sumter	1,781,125	135,003	131,763	---	---	---	23,494	---	23,494	11,668	281	---	167,206	---	---	---	167,206
Winsted	2,520,685	232,004	236,919	---	---	20,944	37,113	---	58,057	12,163	5,367	3,227	315,733	---	---	---	315,733
County Total	\$27,156,438	\$2,428,647	\$2,448,752	\$204,212	\$175	\$150,307	\$450,632	\$18,600	\$619,539	\$1,854,910	\$120,776	\$17,968	\$5,266,332	\$400,300	\$4,500	\$144,037	\$5,815,169
Meeker County - (Southwest Central Region)																	
Acton	1,181,491	95,027	100,748	---	---	---	32,742	---	32,742	8,312	637	---	142,439	---	---	---	142,439
Cedar Mills	1,354,782	115,035	111,295	648	---	---	52,394	---	52,394	4	13,499	---	177,840	---	---	---	177,840
Collinwood	2,138,827	310,558	291,189	---	950	---	44,604	104,629	149,233	5,515	6,270	8,875	462,032	---	---	---	462,032
Cosmos	1,384,511	156,228	169,009	---	---	---	39,177	---	39,177	350	268	---	208,804	---	---	---	208,804
Danielson	1,351,120	111,048	110,217	---	---	---	54,158	---	54,158	---	5,295	---	169,670	---	---	---	169,670
Darwin	1,611,953	365,301	358,645	---	---	---	36,388	---	36,388	---	7,061	3,660	405,754	---	---	---	405,754
Dassel	2,671,623	500,101	491,859	---	---	---	142,299	---	142,299	9,702	4,404	---	648,264	700,000	---	---	1,348,264
Ellsworth	2,108,768	313,068	329,267	---	---	---	31,905	3,354	35,259	95	230	---	364,851	---	---	56,381	421,232
Forest City*	1,566,565	370,053	364,986	---	416	---	---	---	---	---	65	---	365,467	---	158	88,513	454,138
Forest Prairie	1,770,456	546,315	527,734	---	---	---	57,710	---	57,710	5,895	428	---	591,767	---	---	---	591,767
Greenleaf	2,370,421	308,084	316,132	---	---	---	40,663	---	40,663	4	2,453	---	359,252	---	---	650,000	1,009,252
Harvey	1,237,979	173,019	158,102	---	---	---	35,965	---	35,965	9,993	15,420	---	219,480	---	---	---	219,480
Kingston	2,378,545	531,224	509,453	---	100	---	79,713	---	79,713	31,828	14,351	114	635,559	---	---	---	635,559
Litchfield	1,893,055	421,053	429,524	---	15	---	33,784	---	33,784	612	161	---	464,096	---	---	60,000	524,096

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Manannah	1,197,101	230,034	227,673	284	---	---	49,019	---	49,019	8,369	1,395	316	287,056	---	---	50,000	337,056
Swede Grove	1,172,543	140,037	137,428	---	---	---	39,406	---	39,406	2,987	10,069	13	189,903	---	---	---	189,903
Union Grove	1,547,744	210,045	204,866	---	---	---	42,535	---	42,535	5,301	70,033	---	322,735	---	---	---	322,735
<b>County Total</b>	<b>\$28,937,484</b>	<b>\$4,896,230</b>	<b>\$4,838,127</b>	<b>\$932</b>	<b>\$1,481</b>	<b>\$---</b>	<b>\$812,462</b>	<b>\$107,983</b>	<b>\$920,445</b>	<b>\$88,967</b>	<b>\$152,039</b>	<b>\$12,978</b>	<b>\$6,014,969</b>	<b>\$700,000</b>	<b>\$158</b>	<b>\$904,894</b>	<b>\$7,620,021</b>
<b>Mille Lacs County - (East Central Region)</b>																	
Bogus Brook	1,989,247	225,407	217,330	---	3,290	---	38,903	---	38,903	749	6,733	6,639	273,644	---	---	---	273,644
Borgholm	2,025,022	416,061	414,724	11,867	1,200	---	43,873	---	43,873	3,804	198	---	475,666	---	---	---	475,666
Bradbury	459,345	80,509	75,224	---	---	---	13,516	---	13,516	75	---	---	88,815	---	---	---	88,815
Dailey [1]	389,457	40,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Side	2,508,714	437,068	616,431	---	2,000	638	17,319	75	18,032	1,203	275	---	637,941	---	---	---	637,941
Greenbush	1,696,111	266,044	254,604	---	33,492	---	45,399	75	45,474	275	540	10,048	344,433	---	---	---	344,433
Hayland	761,194	82,156	79,735	---	---	---	28,678	---	28,678	200	149	79	108,841	---	---	15,000	123,841
Isle Harbor	974,532	107,520	130,500	---	---	---	14,238	---	14,238	2	342	10,381	155,463	---	---	33,000	188,463
Kathio	2,015,334	215,056	224,652	7,161	750	---	47,431	---	47,431	24,556	6,180	102	310,832	---	---	---	310,832
Lewis	179,932	31,506	40,668	---	---	118	4,468	75	4,661	---	16	---	45,345	---	---	---	45,345
Milaca	2,153,788	150,080	148,121	---	180	---	29,886	75	29,961	1,471	2,888	71	182,692	---	---	---	182,692
Milo	1,816,206	257,138	251,777	---	675	---	37,685	75	37,760	831	2,950	60	294,053	---	1,000	---	295,053
Mudgett	124,719	29,404	18,863	---	---	---	22,025	---	22,025	---	718	---	41,606	---	---	---	41,606
Onamia	637,983	80,514	79,367	---	---	---	26,736	75	26,811	50	714	---	106,942	---	---	39,625	146,567
Page	1,300,913	142,060	141,004	---	1,100	---	21,929	75	22,004	2,472	257	---	166,837	---	---	---	166,837
Princeton	3,174,469	483,066	473,139	---	76,771	---	42,551	---	42,551	7,046	1,731	10,423	611,661	---	---	---	611,661
South Harbor	2,660,714	250,054	250,807	---	50	---	25,535	75	25,610	4	4,374	6,557	287,402	---	---	486,792	774,194
<b>County Total</b>	<b>\$24,867,680</b>	<b>\$3,293,652</b>	<b>\$3,416,946</b>	<b>\$19,028</b>	<b>\$119,508</b>	<b>\$756</b>	<b>\$460,172</b>	<b>\$600</b>	<b>\$461,528</b>	<b>\$42,738</b>	<b>\$28,065</b>	<b>\$44,360</b>	<b>\$4,132,173</b>	<b>\$---</b>	<b>\$1,000</b>	<b>\$574,417</b>	<b>\$4,707,590</b>
<b>Morrison County - (North Central Region)</b>																	
Agram	793,714	89,000	86,215	---	---	---	19,977	---	19,977	754	695	450	108,091	---	---	---	108,091
Belle Prairie	1,096,710	135,501	124,101	---	---	---	33,938	1,193	35,131	96	5,198	1,567	166,093	---	---	105,000	271,093
Bellevue	2,096,645	295,000	289,320	11,354	150	---	49,002	1,722	50,724	4,147	5,600	8,717	370,012	---	---	---	370,012
Buckman	1,227,707	126,000	122,455	---	---	39,074	50,260	---	89,334	2	4,245	4,897	220,933	---	---	---	220,933
Buh	783,731	100,499	85,792	---	---	---	41,778	---	41,778	---	---	70	127,640	---	---	---	127,640
Culdrum	745,740	140,500	134,764	---	263	5,252	29,868	---	35,120	1,120	---	---	171,267	---	---	---	171,267
Cushing	1,216,433	129,997	125,222	---	---	---	41,530	---	41,530	23,631	979	---	191,362	---	---	---	191,362

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Darling [1]	856,732	96,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Elmdale	1,355,225	190,000	174,402	---	29	---	54,237	---	54,237	47,341	1,605	439	278,053	---	---	3,155	281,208
Granite	516,776	77,000	67,092	---	---	---	38,527	---	38,527	---	6,424	82	112,125	---	---	---	112,125
Green Prairie	908,492	85,000	86,277	---	---	---	20,519	---	20,519	3,057	---	---	109,853	---	---	---	109,853
Hillman	305,760	38,000	35,064	---	---	---	16,418	---	16,418	---	519	---	52,001	---	---	---	52,001
Lakin	619,900	110,000	113,875	---	---	---	31,016	907	31,923	---	109	9,693	155,600	---	---	5,000	160,600
Leigh	371,748	42,600	39,352	---	---	---	17,324	---	17,324	---	643	---	57,319	---	---	200	57,519
Little Falls	2,570,072	400,000	407,734	10	400	462	48,689	2,567	51,718	55,095	3,965	7	518,929	---	---	78,481	597,410
Morrill	738,074	109,999	92,064	---	---	7,922	34,113	---	42,035	190	---	---	134,289	---	---	---	134,289
Motley	355,945	47,325	45,926	---	---	---	6,582	---	6,582	4	276	---	52,788	---	---	---	52,788
Mount Morris	245,456	30,000	28,165	---	---	---	9,559	---	9,559	---	2,519	---	40,243	---	---	---	40,243
Parker	691,361	63,000	57,358	---	---	---	27,983	---	27,983	4	1,229	73	86,647	---	---	---	86,647
Pierz	996,365	90,000	85,957	---	---	15,791	26,743	---	42,534	---	1,907	---	130,398	---	---	---	130,398
Pike Creek	1,275,627	187,000	179,278	1,004	3,688	59,446	44,520	721	104,687	2,279	1,435	601	292,972	---	---	---	292,972
Platte	515,055	77,147	67,945	---	---	---	26,394	---	26,394	4	448	264	95,055	---	---	---	95,055
Pulaski	801,276	90,500	86,801	---	---	207	22,786	3,703	26,696	8,775	770	227	123,269	---	---	---	123,269
Richardson	1,437,275	280,000	274,287	---	---	---	27,541	---	27,541	1,500	2,547	---	305,875	---	---	10,000	315,875
Ripley	1,103,819	140,000	132,124	---	---	---	62,586	1,904	64,490	606	337	235	197,792	---	---	111,000	308,792
Rosing	312,110	44,000	47,058	---	---	---	6,211	---	6,211	---	8,367	---	61,636	---	---	---	61,636
Scandia Valley	5,883,226	743,000	737,754	---	195	---	90,504	---	90,504	3,600	22,611	17,794	872,458	---	4,000	648,083	1,524,541
Swan River	926,030	139,100	87,870	---	---	---	44,976	---	44,976	335	333	40,053	173,567	---	---	40,000	213,567
Swanville	850,029	115,925	105,535	---	---	6,107	34,862	---	40,969	1,017	142	1,325	148,988	---	---	---	148,988
Two Rivers	957,801	103,100	95,953	---	---	---	34,578	---	34,578	152	573	124	131,380	---	---	---	131,380
<b>County Total</b>	<b>\$32,554,834</b>	<b>\$4,315,193</b>	<b>\$4,015,740</b>	<b>\$12,368</b>	<b>\$4,725</b>	<b>\$134,261</b>	<b>\$993,021</b>	<b>\$12,717</b>	<b>\$1,139,999</b>	<b>\$153,709</b>	<b>\$73,476</b>	<b>\$86,618</b>	<b>\$5,486,635</b>	<b>\$---</b>	<b>\$4,000</b>	<b>\$1,000,919</b>	<b>\$6,491,554</b>
<b>Mower County - (Southeast Region)</b>																	
Adams	1,604,556	243,235	238,928	---	---	---	51,062	---	51,062	5,048	3,868	---	298,906	---	---	353,900	652,806
Austin	1,869,879	224,330	208,030	---	---	---	47,217	---	47,217	2,865	---	811	258,923	---	---	---	258,923
Bennington	1,693,840	131,499	165,098	---	---	---	41,409	---	41,409	3,060	1,149	---	210,716	---	---	---	210,716
Clayton	1,763,133	112,627	220,217	---	---	---	34,972	---	34,972	1,802	6,037	9,273	272,301	---	---	150,000	422,301
Dexter	1,731,733	125,000	222,834	---	---	---	39,353	14,923	54,276	---	446	3,900	281,456	---	---	57,835	339,291
Frankford	1,716,216	170,000	166,562	---	---	---	58,221	---	58,221	---	2,127	434	227,344	---	---	---	227,344

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Grand Meadow	1,954,761	110,000	190,561	---	---	---	65,764	---	65,764	5,751	570	---	262,646	---	---	---	262,646
Lansing	2,275,251	250,000	251,282	---	3,400	---	31,566	---	31,566	10,221	859	---	297,328	---	---	---	297,328
LeRoy	1,523,028	170,000	158,731	---	---	---	48,106	---	48,106	---	1,200	3,564	211,601	---	---	---	211,601
Lodi	1,795,676	195,000	196,583	---	---	---	41,953	---	41,953	4	2,935	11,363	252,838	---	---	---	252,838
Lyle	1,755,781	193,065	191,032	---	---	---	44,438	---	44,438	4	967	---	236,441	---	---	---	236,441
Marshall	1,678,169	213,943	224,706	---	---	---	50,255	---	50,255	7,137	277	81	282,456	---	---	---	282,456
Nevada [1]	1,557,065	246,676	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Pleasant Valley	1,808,312	125,000	163,988	---	---	---	34,537	---	34,537	5,812	4,103	1,089	209,529	---	---	---	209,529
Racine	1,899,953	231,922	232,858	---	---	---	45,007	---	45,007	9,029	81	---	286,975	---	---	---	286,975
Red Rock	2,127,192	138,501	154,197	---	---	---	38,546	---	38,546	---	30	1,036	193,809	---	---	---	193,809
Sargeant	1,820,225	110,002	164,735	---	---	---	39,680	---	39,680	---	735	652	205,802	---	---	---	205,802
Udolpho	1,776,657	171,500	167,038	---	250	134	40,559	---	40,693	---	1,178	---	209,159	---	---	---	209,159
Waltham	1,744,435	110,000	157,245	---	---	---	44,589	---	44,589	3,017	13	233	205,097	---	---	---	205,097
Windom	1,674,802	175,001	168,394	---	---	---	43,000	---	43,000	5,471	129	---	216,994	---	---	---	216,994
<b>County Total</b>	<b>\$35,770,664</b>	<b>\$3,447,301</b>	<b>\$3,643,019</b>	<b>\$---</b>	<b>\$3,650</b>	<b>\$134</b>	<b>\$840,234</b>	<b>\$14,923</b>	<b>\$855,291</b>	<b>\$59,221</b>	<b>\$26,704</b>	<b>\$32,436</b>	<b>\$4,620,321</b>	<b>\$---</b>	<b>\$---</b>	<b>\$561,735</b>	<b>\$5,182,056</b>
<b>Murray County - (Southwest Region)</b>																	
Belfast	1,542,215	75,029	71,709	---	---	---	47,302	---	47,302	2	1,378	2,245	122,636	---	---	---	122,636
Bondin	1,715,536	75,809	72,560	---	---	---	47,273	---	47,273	---	2,019	497	122,349	---	---	---	122,349
Cameron	1,128,688	38,274	81,917	---	6	---	38,573	---	38,573	1,000	1,416	3,961	126,873	---	---	---	126,873
Chanarambie	1,349,675	10,015	43,178	---	10	---	32,465	2,343	34,808	4	---	---	78,000	---	---	---	78,000
Des Moines River	1,317,553	88,039	85,405	---	---	---	41,322	---	41,322	4	25	574	127,330	---	---	---	127,330
Dovray	1,315,095	150,039	160,788	---	---	---	40,952	52	41,004	742	1,314	2,841	206,689	---	---	---	206,689
Ellsborough	1,079,099	75,029	79,725	---	---	---	45,818	---	45,818	---	374	---	125,917	---	---	---	125,917
Fenton	1,786,319	36,030	60,538	---	---	---	32,478	---	32,478	---	11,374	---	104,390	---	---	---	104,390
Holly	1,557,088	82,525	80,435	---	---	---	33,435	---	33,435	1,827	2,698	225	118,620	---	633	---	119,253
Iona	1,480,962	80,535	78,163	---	---	104	54,746	---	54,850	4	---	---	133,017	---	---	---	133,017
Lake Sarah	2,265,769	90,064	87,871	754	---	---	41,432	---	41,432	4,243	602	---	134,902	---	---	456	135,358
Leeds	1,386,821	75,027	74,081	---	---	---	40,692	6,338	47,030	4	143	---	121,258	---	---	---	121,258
Lime Lake	1,688,671	140,042	135,173	---	---	---	42,675	---	42,675	6,342	851	3,789	188,830	---	---	34,646	223,476
Lowville	1,412,805	75,034	72,656	---	4	---	40,355	82	40,437	---	---	1,711	114,808	---	---	---	114,808
Mason	1,954,283	140,044	137,574	---	30	3,253	48,616	---	51,869	3,733	253	1,388	194,847	---	---	1,100	195,947

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Moulton	1,090,503	30,021	73,320	---	---	---	43,082	---	43,082	4	12,466	1,025	129,897	---	---	---	129,897
Murray	1,493,025	114,022	110,882	---	30	675	47,396	---	48,071	4	278	344	159,609	---	---	---	159,609
Shetek	1,890,636	160,061	155,209	19,642	---	---	52,373	---	52,373	4	---	---	227,228	---	3,001	---	230,229
Skandia	1,202,622	110,028	106,889	---	---	---	32,992	2,468	35,460	---	669	---	143,018	135,000	---	---	278,018
Slayton	1,522,379	85,040	82,248	---	---	5,902	42,264	---	48,166	4	16	8	130,442	---	---	---	130,442
<b>County Total</b>	<b>\$30,179,744</b>	<b>\$1,730,707</b>	<b>\$1,850,321</b>	<b>\$20,396</b>	<b>\$80</b>	<b>\$9,934</b>	<b>\$846,241</b>	<b>\$11,283</b>	<b>\$867,458</b>	<b>\$17,921</b>	<b>\$35,876</b>	<b>\$18,608</b>	<b>\$2,810,660</b>	<b>\$135,000</b>	<b>\$3,634</b>	<b>\$36,202</b>	<b>\$2,985,496</b>
<b>Nicollet County - (South Central Region)</b>																	
Belgrade	3,271,071	389,501	375,767	---	---	---	35,316	---	35,316	---	46	393	411,522	---	1,305	---	412,827
Bernadotte	1,831,692	109,999	126,038	---	---	---	29,199	---	29,199	880	47	---	156,164	---	901	---	157,065
Brighton	715,642	35,000	30,462	---	---	---	12,209	920	13,129	---	104	---	43,695	---	---	---	43,695
Courtland	1,832,497	175,160	214,531	---	---	---	33,350	---	33,350	2,953	3,003	---	253,837	---	---	---	253,837
Granby	1,332,629	90,000	102,601	---	---	---	25,524	---	25,524	4,251	5	7	132,388	---	---	---	132,388
Lafayette	2,711,133	191,601	180,821	---	---	---	53,754	---	53,754	6,965	3,104	2,214	246,858	---	---	---	246,858
Lake Prairie	3,074,796	174,301	175,870	---	---	---	42,450	---	42,450	955	4,849	524	224,648	---	---	---	224,648
New Sweden	2,166,413	89,999	87,336	---	---	---	26,697	---	26,697	2,323	1,903	9	118,268	---	---	44,400	162,668
Nicollet	1,783,311	188,887	184,522	---	---	---	30,099	---	30,099	4,969	79	---	219,669	---	---	---	219,669
Oshawa	2,041,262	174,434	173,092	---	---	969	26,928	---	27,897	8,588	209	---	209,786	---	---	---	209,786
Ridgely	579,391	40,000	37,981	---	---	---	18,047	---	18,047	6	64	---	56,098	---	---	---	56,098
Traverse	1,394,583	70,000	69,004	800	---	---	16,017	---	16,017	---	71	13	85,905	---	---	---	85,905
West Newton	1,766,319	115,000	119,883	---	---	---	33,133	---	33,133	4,819	7,173	540	165,548	---	---	---	165,548
<b>County Total</b>	<b>\$24,500,739</b>	<b>\$1,843,882</b>	<b>\$1,877,908</b>	<b>\$800</b>	<b>\$---</b>	<b>\$969</b>	<b>\$382,723</b>	<b>\$920</b>	<b>\$384,612</b>	<b>\$36,709</b>	<b>\$20,657</b>	<b>\$3,700</b>	<b>\$2,324,386</b>	<b>\$---</b>	<b>\$2,206</b>	<b>\$44,400</b>	<b>\$2,370,992</b>
<b>Nobles County - (Southwest Region)</b>																	
Bigelow	1,612,411	84,039	87,439	---	---	---	52,933	---	52,933	---	8	50	140,430	---	---	---	140,430
Bloom	1,398,185	85,023	150,169	---	50	296	40,515	---	40,811	---	9,468	---	200,498	---	---	---	200,498
Dewald	1,759,346	65,043	150,658	---	---	---	31,889	---	31,889	4	3,661	176,449	362,661	---	---	---	362,661
Elk	2,150,198	112,563	108,208	---	---	---	37,245	---	37,245	---	2,665	4	148,122	---	---	---	148,122
Graham Lakes	1,457,236	112,542	113,539	---	---	---	49,405	---	49,405	---	166	14,415	177,525	---	---	128,000	305,525
Grand Prairie	1,710,775	123,826	118,865	---	---	---	50,878	---	50,878	---	314	---	170,057	---	---	---	170,057
Hersey [1]	1,832,347	115,053	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Indian Lake	1,500,240	86,040	81,027	---	---	---	38,604	---	38,604	4	6	30,806	150,447	---	---	---	150,447
Larkin	1,704,563	60,035	91,767	---	---	---	26,787	---	26,787	119,350	1,145	---	239,049	---	---	---	239,049

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Leota	1,603,993	75,019	99,572	---	---	---	67,355	---	67,355	54	3,153	709	170,843	---	---	---	170,843
Lismore	1,564,605	90,028	85,011	---	---	---	37,132	---	37,132	---	---	427	122,570	45,980	---	---	168,550
Little Rock	1,875,598	95,055	92,351	---	---	---	41,950	---	41,950	4	2,624	3,684	140,613	---	---	---	140,613
Lorain [1]	1,980,647	95,032	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Olney	1,848,058	95,045	133,454	---	---	---	33,107	---	33,107	4,462	7	127	171,157	---	---	---	171,157
Ransom	1,818,338	75,025	74,107	---	---	---	32,000	---	32,000	4	824	1,430	108,365	---	---	---	108,365
Seward	1,664,248	95,045	97,902	---	---	---	45,943	---	45,943	358	2,018	1,212	147,433	---	---	---	147,433
Summit Lake	2,017,739	49,031	305,291	---	---	---	21,927	---	21,927	3,100	---	565	330,883	---	---	---	330,883
Westside	1,671,150	115,041	108,419	---	---	---	49,579	---	49,579	32,881	521	2,536	193,936	---	---	---	193,936
Wilmont	1,688,559	60,030	237,903	---	---	---	26,478	---	26,478	804	61	932	266,178	---	---	---	266,178
Worthington [1]	1,632,127	115,032	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>County Total</b>	<b>\$34,490,363</b>	<b>\$1,803,547</b>	<b>\$2,135,682</b>	<b>\$---</b>	<b>\$50</b>	<b>\$296</b>	<b>\$683,727</b>	<b>\$---</b>	<b>\$684,023</b>	<b>\$161,025</b>	<b>\$26,641</b>	<b>\$233,346</b>	<b>\$3,240,767</b>	<b>\$45,980</b>	<b>\$---</b>	<b>\$128,000</b>	<b>\$3,414,747</b>
<b>Norman County - (Northwest Region)</b>																	
Anthony	890,878	34,014	33,783	---	---	25,777	32,127	---	57,904	---	31	---	91,718	---	---	---	91,718
Bear Park	619,696	50,009	54,799	---	---	6,766	40,361	283	47,410	854	5,326	8	108,397	---	3,601	---	111,998
Flom [1]	582,832	36,013	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fossum	546,314	26,010	27,232	---	---	11,030	37,303	---	48,333	---	21	11	75,597	---	---	---	75,597
Good Hope	793,273	25,012	32,796	---	---	---	20,995	---	20,995	---	147	---	53,938	---	---	---	53,938
Green Meadow	533,573	28,013	26,208	---	---	12,600	26,954	33	39,587	---	356	---	66,151	---	---	---	66,151
Halstad	1,032,730	35,030	34,436	---	---	4,545	36,544	---	41,089	---	365	699	76,589	---	---	---	76,589
Hegne	877,932	28,515	27,528	---	---	---	18,859	---	18,859	---	---	---	46,387	---	---	---	46,387
Hendrum	1,128,083	50,030	50,671	---	---	7,044	25,120	---	32,164	---	15	---	82,850	---	---	---	82,850
Home Lake	394,136	50,004	53,682	---	---	---	31,613	51	31,664	---	988	---	86,334	---	---	---	86,334
Lake Ida	505,861	32,006	33,735	---	---	---	29,817	500	30,317	---	84	---	64,136	---	---	---	64,136
Lee	1,038,358	50,028	49,342	---	---	8,025	31,941	---	39,966	---	12	---	89,320	---	---	---	89,320
Lockhart	797,753	24,013	23,752	---	---	---	20,271	---	20,271	111	676	---	44,810	---	---	---	44,810
Mary	984,683	35,015	20,067	---	---	---	21,811	---	21,811	---	2,611	---	44,489	---	---	---	44,489
McDonaldsville	1,014,777	33,011	42,240	---	---	---	25,957	---	25,957	---	53	---	68,250	---	---	---	68,250
Pleasant View	987,136	40,019	37,686	---	---	8,423	32,821	---	41,244	---	---	---	78,930	---	---	---	78,930
Rockwell**	432,291	33,010	29,523	---	500	17,275	22,568	19,224	59,067	---	629	---	89,719	---	---	---	89,719
Shelly [1]	983,998	36,014	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Spring Creek [1]	468,653	35,013	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Strand	392,009	10,004	5,124	---	---	---	17,688	57	17,745	---	260	---	23,129	---	---	---	23,129
Sundal	481,403	46,012	44,622	---	---	12,102	37,605	---	49,707	---	249	---	94,578	---	---	---	94,578
Waukon	856,200	43,016	42,292	---	700	---	25,938	---	25,938	---	114	788	69,832	---	---	---	69,832
Wild Rice [1]	425,916	45,006	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Winchester	1,006,087	25,011	23,681	---	---	---	16,378	---	16,378	---	85	---	40,144	---	---	---	40,144
<b>County Total</b>	<b>\$17,774,572</b>	<b>\$849,828</b>	<b>\$693,199</b>	<b>\$---</b>	<b>\$1,200</b>	<b>\$113,587</b>	<b>\$552,671</b>	<b>\$20,148</b>	<b>\$686,406</b>	<b>\$965</b>	<b>\$12,022</b>	<b>\$1,506</b>	<b>\$1,395,298</b>	<b>\$---</b>	<b>\$3,601</b>	<b>\$---</b>	<b>\$1,398,899</b>
<b>Olmsted County - (Southeast Region)</b>																	
Cascade	6,150,613	1,222,625	1,235,463	45,497	---	---	66,379	---	66,379	126,692	18,869	8,337	1,501,237	---	---	---	1,501,237
Dover	1,621,765	135,193	133,990	---	---	---	24,334	---	24,334	300	332	221	159,177	---	---	---	159,177
Elmira	1,584,576	152,740	149,230	---	---	---	25,581	---	25,581	4	364	---	175,179	---	---	---	175,179
Eyota	2,003,080	234,865	226,548	---	---	---	25,094	---	25,094	45,992	3,032	2,532	303,198	---	---	30,000	333,198
Farmington	1,924,197	180,031	177,715	---	19,483	---	22,996	---	22,996	4	---	---	220,198	---	---	---	220,198
Haverhill	4,413,698	421,981	332,638	---	---	---	33,230	---	33,230	98,427	20,088	---	484,383	---	---	---	484,383
High Forest	2,875,060	337,450	346,937	---	1,400	---	34,218	---	34,218	13,449	1,580	56	397,640	---	---	---	397,640
Kalmar	3,166,488	162,097	165,358	---	---	---	24,769	---	24,769	37,593	41,065	1,682	270,467	---	147,000	102,326	519,793
Marion	6,576,434	731,046	730,779	---	---	---	56,924	---	56,924	---	16,611	5,081	809,395	---	---	---	809,395
New Haven	2,929,724	193,689	190,237	---	1,250	---	29,936	150	30,086	15,134	5,481	5,935	248,123	---	---	---	248,123
Orion	1,650,871	120,715	114,930	---	---	---	23,728	---	23,728	1,433	1,954	7,504	149,549	---	---	---	149,549
Oronoco	5,153,908	830,869	842,770	28,349	5,825	---	49,827	---	49,827	---	17,787	7,618	952,176	---	---	---	952,176
Pleasant Grove	2,029,766	214,998	209,448	---	100	---	29,460	---	29,460	25,410	2,267	---	266,685	---	---	---	266,685
Quincy	1,351,042	104,303	100,330	---	---	19,194	29,658	---	48,852	2,574	662	581	152,999	---	---	---	152,999
Rochester	6,877,531	1,328,884	1,319,956	---	---	---	33,281	---	33,281	47,600	47,724	13,826	1,462,387	---	---	---	1,462,387
Rock Dell	2,130,363	152,005	146,353	---	---	---	31,223	---	31,223	8,572	1,792	65	188,005	---	---	---	188,005
Salem	2,874,932	405,026	399,682	6,581	1,310	---	33,590	---	33,590	18,514	6,359	100	466,136	---	147,500	2,274	615,910
Viola	1,916,255	142,515	138,777	---	---	---	28,979	---	28,979	3,635	7,242	4	178,637	---	---	---	178,637
<b>County Total</b>	<b>\$57,230,303</b>	<b>\$7,071,032</b>	<b>\$6,961,141</b>	<b>\$80,427</b>	<b>\$29,368</b>	<b>\$19,194</b>	<b>\$603,207</b>	<b>\$150</b>	<b>\$622,551</b>	<b>\$445,333</b>	<b>\$193,209</b>	<b>\$53,542</b>	<b>\$8,385,571</b>	<b>\$---</b>	<b>\$294,500</b>	<b>\$134,600</b>	<b>\$8,814,671</b>
<b>Otter Tail County - (West Central Region)</b>																	
Aastad	897,951	67,490	68,550	---	---	---	31,970	---	31,970	302	72	---	100,894	---	---	32,000	132,894
Amor	3,446,913	149,976	153,641	---	---	---	26,022	---	26,022	1,320	1,451	18,677	201,111	---	---	---	201,111
Aurdal	2,366,250	249,971	240,807	---	75	---	47,968	---	47,968	4	8,462	---	297,316	---	---	9,388	306,704

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Blowers	509,017	59,952	54,533	---	---	---	40,252	172	40,424	4	915	---	95,876	---	---	---	95,876
Bluffton	678,262	59,402	55,102	---	---	---	31,079	16	31,095	2	1,425	75	87,699	---	---	---	87,699
Buse	1,282,614	99,993	101,730	---	250	---	25,706	---	25,706	---	288	7,150	135,124	---	14,939	---	150,063
Butler	513,985	90,997	85,651	---	---	---	42,315	---	42,315	9,404	3,968	---	141,338	---	---	---	141,338
Candor	1,979,090	225,003	221,331	---	500	---	35,735	10,047	45,782	4	4,054	---	271,671	---	---	---	271,671
Carlisle	1,078,575	67,012	64,098	---	---	---	22,351	241	22,592	354	---	34	87,078	---	---	---	87,078
Clietherall	3,009,738	324,992	335,522	1,094	1,450	---	37,021	---	37,021	4	4,178	5,231	384,500	---	---	---	384,500
Compton	1,143,140	107,992	101,915	---	1,325	---	37,214	---	37,214	4	---	450	140,908	---	---	---	140,908
Corliss	1,640,619	116,992	113,493	---	---	---	33,954	1,658	35,612	15	---	2,320	151,440	---	---	---	151,440
Dane Prairie	2,108,285	199,992	193,461	32,133	35	---	36,547	---	36,547	7,339	636	---	270,151	---	---	---	270,151
Dead Lake	2,236,247	215,977	213,981	438	---	---	39,920	---	39,920	21,272	323	650	276,584	---	---	37,500	314,084
Deer Creek	564,725	69,704	64,302	---	---	---	33,623	---	33,623	---	144	2,450	100,519	---	---	---	100,519
Dora	3,646,140	365,015	404,337	1	---	---	40,040	---	40,040	4,111	4,265	1,268	454,022	---	---	83,172	537,194
Dunn	10,361,247	535,054	535,420	---	6,370	---	44,018	---	44,018	2,133	11,637	46	599,624	250,000	---	---	849,624
Eagle Lake	1,728,261	147,299	133,027	---	---	---	35,493	34	35,527	2,279	1,260	30	172,123	---	---	---	172,123
Eastern	531,882	137,997	130,807	---	---	---	50,791	---	50,791	10,331	5,543	---	197,472	---	---	---	197,472
Edna	3,977,314	300,008	296,168	---	---	---	40,206	235	40,441	6	4,153	7,523	348,291	---	---	452	348,743
Effington	602,631	104,002	100,839	---	---	---	31,420	---	31,420	2,058	3,626	496	138,439	---	---	---	138,439
Elizabeth	2,089,945	166,694	164,530	---	---	---	37,731	---	37,731	9,621	2,453	---	214,335	---	---	8,041	222,376
Elmo	709,082	98,010	91,341	---	---	---	35,982	---	35,982	4	4,034	---	131,361	---	---	---	131,361
Erhards Grove	709,473	129,997	123,493	---	---	---	41,552	---	41,552	---	277	349	165,671	---	---	---	165,671
Everts	4,952,562	365,004	375,902	13,073	523	---	31,966	1,609	33,575	---	537	---	423,610	---	---	---	423,610
Fergus Falls	1,684,864	164,999	182,304	---	570	---	31,098	---	31,098	---	196	---	214,168	---	---	---	214,168
Folden	650,772	84,536	80,714	---	---	---	37,245	---	37,245	50	287	10,547	128,843	---	---	---	128,843
Friberg	1,587,251	129,996	125,387	---	40	---	36,885	---	36,885	7,510	183	---	170,005	---	---	---	170,005
Girard	4,678,152	410,041	419,231	12,932	1,200	---	35,144	3,973	39,117	15,929	13,563	444	502,416	---	---	---	502,416
Gorman	1,392,692	197,985	195,714	471	---	---	34,777	---	34,777	---	3,198	---	234,160	---	---	---	234,160
Henning	750,631	152,491	127,961	---	1,750	---	42,475	200	42,675	22,124	13,587	---	208,097	---	---	---	208,097
Hobart	3,604,258	444,981	446,314	---	400	---	41,641	---	41,641	---	2,875	4,271	495,501	---	8	46,390	541,899
Homestead	596,816	60,004	55,541	---	---	---	41,999	153	42,152	8	3,648	---	101,349	---	---	---	101,349
Inman	558,699	81,397	79,144	---	---	---	37,253	---	37,253	3,174	807	5,000	125,378	---	---	---	125,378

[1] Failed to Report.

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Table 3  
Classification of Revenues  
For the Year Ended December 31, 2023

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Leaf Lake [1]	1,737,665	165,999	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Leaf Mountain	785,831	89,498	86,411	---	---	---	34,700	---	34,700	---	909	5,172	127,192	---	---	---	127,192
Lida [1]	4,805,872	495,053	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Maine [1]	2,801,130	238,123	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Maplewood	782,011	100,004	119,253	---	---	---	27,889	---	27,889	2,624	5,710	20	155,496	---	---	---	155,496
Newton	1,007,364	124,994	118,574	---	---	---	43,501	---	43,501	---	4,479	1,499	168,053	---	---	---	168,053
Nidaros [1]	1,412,705	245,486	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Norwegian Grove	763,671	95,002	92,049	---	---	---	35,218	79	35,297	6,340	3,054	---	136,740	---	---	209,121	345,861
Oak Valley	565,264	68,001	63,107	---	---	---	42,980	269	43,249	2	760	---	107,118	---	---	27,554	134,672
Orwell	835,784	85,000	82,378	---	---	---	31,931	---	31,931	---	550	---	114,859	---	---	---	114,859
Oscar	1,004,368	99,995	114,466	---	---	---	27,868	---	27,868	---	297	5,600	148,231	---	---	---	148,231
Otter Tail	3,883,559	187,965	188,122	523	---	---	26,222	---	26,222	4	14,998	---	229,869	---	---	---	229,869
Otto	1,590,608	120,012	115,499	---	---	---	35,105	---	35,105	12,358	931	17	163,910	---	---	---	163,910
Paddock	602,461	73,999	68,578	---	---	---	42,810	---	42,810	7,056	---	129	118,573	---	---	---	118,573
Parkers Prairie	956,586	100,002	97,608	---	---	---	29,660	---	29,660	11,512	5,310	---	144,090	---	---	---	144,090
Pelican	1,282,719	209,994	203,149	---	160	---	40,320	430	40,750	3,578	708	---	248,345	---	---	---	248,345
Perham	2,251,095	345,003	343,385	17,746	11,431	---	40,872	---	40,872	158	1,341	---	414,933	76,000	---	---	490,933
Pine Lake	2,567,007	264,992	260,489	39,130	200	---	37,070	---	37,070	6	7,183	5,318	349,396	---	---	---	349,396
Rush Lake	3,351,570	199,988	199,154	12,580	890	---	37,360	2,284	39,644	3,128	6,936	---	262,332	---	---	190,000	452,332
Saint Olaf	1,093,610	152,001	157,742	---	---	---	43,794	---	43,794	2,314	633	---	204,483	---	---	---	204,483
Scambler	3,295,175	256,991	258,645	---	5,640	---	34,829	---	34,829	208	14,236	96	313,654	---	1,507	---	315,161
Star Lake	1,810,790	193,302	183,472	15	---	---	39,082	193	39,275	14,771	980	5,135	243,648	---	4,225	---	247,873
Sverdrup	1,641,392	305,004	299,467	---	50	---	48,040	---	48,040	99,131	12,074	---	458,762	---	---	---	458,762
Tordenskjold	1,500,118	210,002	203,300	---	---	---	40,871	---	40,871	1,125	772	---	246,068	---	500	100,000	346,568
Trondhjem	910,690	84,995	86,239	---	---	---	28,155	37	28,192	---	776	1,500	116,707	---	---	15,000	131,707
Tumuli	1,459,788	120,009	121,317	---	---	---	25,772	---	25,772	---	317	7,368	154,774	---	---	44,131	198,905
Western	865,056	44,498	43,239	---	---	---	26,396	---	26,396	---	3,142	---	72,777	---	---	---	72,777
Woodside	544,459	96,995	93,778	---	---	---	42,487	235	42,722	1,434	4,505	---	142,439	---	---	45,000	187,439
County Total	\$114,376,431	\$10,953,862	\$9,735,712	\$130,136	\$32,859	\$---	\$2,112,325	\$21,865	\$2,134,190	\$285,115	\$192,646	\$98,865	\$12,609,523	\$326,000	\$21,179	\$847,749	\$13,804,451
Pennington County - (Northwest Region)																	
Black River	303,641	9,459	9,974	---	---	---	8,528	---	8,528	---	---	---	18,502	---	---	---	18,502

[1] Failed to Report.  
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Table 3  
Classification of Revenues  
For the Year Ended December 31, 2023

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Bray	343,103	5,718	4,853	---	---	---	12,848	---	12,848	---	1,899	---	19,600	---	---	5,866	25,466
Clover Leaf	339,692	28,564	28,098	---	---	18,414	22,735	---	41,149	---	---	---	69,247	---	---	---	69,247
Deer Park	216,197	18,999	17,098	---	---	---	14,757	---	14,757	4	---	---	31,859	---	---	---	31,859
Goodridge	289,591	41,785	40,388	---	---	---	19,433	---	19,433	---	---	---	59,821	---	---	---	59,821
Hickory	230,028	41,804	32,453	---	---	---	18,404	8,847	27,251	---	1,256	---	60,960	---	---	---	60,960
Highlanding	386,124	29,002	29,747	---	---	---	27,134	---	27,134	---	50	---	56,931	---	---	---	56,931
Kratka	478,522	34,003	33,435	---	---	---	14,990	---	14,990	6,154	491	---	55,070	---	---	---	55,070
Mayfield	265,829	26,500	25,448	22	---	---	9,471	---	9,471	---	306	---	35,247	---	---	---	35,247
Norden	991,619	39,911	50,643	---	---	---	17,580	---	17,580	1,658	101	---	69,982	---	---	---	69,982
North	994,445	57,002	55,202	---	75	---	23,200	---	23,200	4	---	---	78,481	---	---	---	78,481
Numedal	936,524	29,205	29,883	---	---	---	11,689	---	11,689	1,864	2,079	---	45,515	---	---	---	45,515
Polk Centre	210,185	6,735	10,742	---	---	---	10,322	---	10,322	426	362	---	21,852	---	---	---	21,852
Reiner*	266,006	25,002	---	---	34,664	---	30,771	---	30,771	---	---	---	65,435	---	---	---	65,435
River Falls	1,426,063	39,773	36,802	3,819	---	31,879	20,398	---	52,277	---	3,764	89	96,751	---	---	---	96,751
Rocksbury	1,868,192	94,998	95,548	6,360	---	---	34,827	---	34,827	1,110	3,575	---	141,420	---	---	---	141,420
Sanders	1,330,618	22,674	24,717	---	180	---	13,259	---	13,259	4	4,693	---	42,853	---	---	---	42,853
Silverton	492,943	24,001	23,151	---	---	16,057	10,116	---	26,173	4	---	---	49,328	---	---	5,000	54,328
Smiley	777,988	37,499	36,907	---	225	6,019	28,141	---	34,160	---	1,223	---	72,515	---	---	---	72,515
Star	274,704	33,102	30,276	---	---	---	23,908	---	23,908	630	4,124	---	58,938	---	---	---	58,938
Wyandotte	281,398	11,912	11,623	---	---	22,152	17,565	---	39,717	---	390	---	51,730	---	---	---	51,730
County Total	\$12,703,412	\$657,648	\$626,988	\$10,201	\$35,144	\$94,521	\$390,076	\$8,847	\$493,444	\$11,858	\$24,313	\$89	\$1,202,037	\$---	\$---	\$10,866	\$1,212,903
Pine County - (East Central Region)																	
Arlone [1]	520,905	44,501	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Arna	383,354	107,002	106,057	---	2,760	1,606	14,404	---	16,010	1,392	58	595	126,872	---	---	12,000	138,872
Barry	1,231,589	110,006	111,754	---	2,367	---	16,999	---	16,999	6	39	660	131,825	---	---	---	131,825
Birch Creek	450,088	120,250	115,795	---	150	---	19,794	---	19,794	9,734	1,057	2,000	148,530	---	1,471	9,080	159,081
Bremen	657,139	85,001	84,030	---	32,750	---	16,229	---	16,229	4	3,685	---	136,698	---	---	---	136,698
Brook Park	555,028	110,001	110,461	---	550	---	18,873	---	18,873	302	173	1,500	131,859	---	---	---	131,859
Bruno	433,080	36,998	57,986	---	---	375	8,530	---	8,905	4	440	---	67,335	---	---	---	67,335
Chengwatana	1,718,712	255,005	255,146	---	56,970	---	37,758	---	37,758	52,294	22	12,046	414,236	---	---	---	414,236
Clover	718,238	26,912	27,063	---	5	---	21,772	---	21,772	1,829	2,796	250	53,715	---	---	20,975	74,690

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

65

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Crosby	266,575	31,000	31,353	---	---	---	17,597	---	17,597	1,622	8	---	50,580	---	---	---	50,580
Danforth	336,219	35,502	38,363	---	125	---	12,140	600	12,740	200	81	300	51,809	---	---	---	51,809
Dell Grove	1,355,826	103,002	100,817	---	1,105	---	30,576	1,080	31,656	4,091	125	---	137,794	---	---	20,000	157,794
Finlayson [1]	611,190	98,500	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fleming	258,984	14,001	29,599	---	---	---	7,836	---	7,836	6	2,983	---	40,424	---	---	---	40,424
Hinckley	960,567	136,996	127,743	---	5,250	---	31,328	---	31,328	6,333	2,692	146	173,492	---	---	40,000	213,492
Kerrick	624,917	54,774	67,869	---	25	---	13,168	---	13,168	5,159	172	5,000	91,393	---	---	---	91,393
Kettle River	1,012,272	109,002	108,240	---	450	---	19,321	638	19,959	21,815	100	---	150,564	---	---	---	150,564
Mission Creek	647,879	139,009	130,835	---	600	---	24,762	---	24,762	968	129	---	157,294	---	---	---	157,294
Munch	420,351	54,003	57,394	---	---	---	17,373	---	17,373	---	781	313	75,861	---	---	55,000	130,861
New Dosey [1]	459,338	59,999	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Nickerson	368,478	51,498	49,582	---	150	---	18,195	---	18,195	54	103	---	68,084	---	---	36,000	104,084
Norman	636,100	84,955	52,570	---	675	---	51,702	---	51,702	7,379	297	---	112,623	---	---	1,990	114,613
Ogema	622,502	55,565	54,878	---	1,300	---	17,718	---	17,718	6	119	3,658	77,679	---	---	13,392	91,071
Park	154,576	21,198	21,822	---	20	---	7,951	---	7,951	5,502	1,293	---	36,588	---	---	---	36,588
Partridge	745,700	133,100	125,561	---	1,950	---	26,630	---	26,630	4	111	187	154,443	---	---	16,380	170,823
Pine City	2,194,625	364,440	369,755	103,527	8,560	---	49,283	---	49,283	5,955	548	16,130	553,758	---	500	25,128	579,386
Pine Lake	1,411,398	164,004	162,691	---	30	---	29,095	---	29,095	428	---	55,262	247,506	---	---	---	247,506
Pokegama	5,171,592	535,001	542,706	---	38,956	91,069	111,124	---	202,193	3,640	5,529	2,928	795,952	---	---	---	795,952
Royalton	1,371,563	219,011	208,311	1,696	43,057	5,225	36,803	---	42,028	2,603	57	3,674	301,426	---	190,000	---	491,426
Sandstone	1,082,123	204,002	206,841	---	390	---	29,723	---	29,723	462	150	28,177	265,743	---	---	37,529	303,272
Sturgeon Lake	554,169	177,500	168,642	---	2,040	---	27,232	---	27,232	5,855	189	---	203,958	---	---	---	203,958
Wilma	402,938	35,604	63,493	---	10	800	10,881	2,118	13,799	6,390	561	3,151	87,404	---	---	---	87,404
Windemere	4,127,597	400,006	409,446	---	8,423	---	49,480	24,808	74,288	1,000	30,620	15	523,792	---	238,380	---	762,172
<b>County Total</b>	<b>\$32,465,612</b>	<b>\$4,177,348</b>	<b>\$3,996,803</b>	<b>\$105,223</b>	<b>\$208,668</b>	<b>\$99,075</b>	<b>\$794,277</b>	<b>\$29,244</b>	<b>\$922,596</b>	<b>\$145,037</b>	<b>\$54,918</b>	<b>\$135,992</b>	<b>\$5,569,237</b>	<b>\$---</b>	<b>\$430,351</b>	<b>\$287,474</b>	<b>\$6,287,062</b>
<b>Pipestone County - (Southwest Region)</b>																	
Aetna	1,122,881	5,019	88,052	---	---	---	35,829	---	35,829	---	7,177	---	131,058	---	---	---	131,058
Altona	1,384,547	62,526	86,796	---	---	---	41,058	---	41,058	---	233	---	128,087	---	---	---	128,087
Burke	1,430,477	46,104	90,165	---	---	---	43,662	---	43,662	2	435	---	134,264	---	---	---	134,264
Eden	1,835,301	70,035	65,359	---	---	---	52,579	3,384	55,963	---	989	---	122,311	---	---	35,000	157,311
Elmer	1,556,303	60,031	61,334	---	---	503	46,496	300	47,299	1,519	750	1,226	112,128	---	---	---	112,128

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Fountain Prairie [1]	1,306,722	65,035	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Grange	1,614,701	80,024	78,761	---	---	---	45,901	---	45,901	36,310	257	---	161,229	---	---	---	161,229
Gray	1,956,209	50,040	50,327	---	---	866	41,050	3,364	45,280	---	348	---	95,955	---	---	---	95,955
Osborne	1,304,316	40,656	29,125	---	---	---	48,067	---	48,067	16,220	6,032	31	99,475	---	---	---	99,475
Rock	1,045,242	25,012	101,588	---	---	---	39,376	---	39,376	---	768	2,231	143,963	---	---	---	143,963
Sweet	2,116,400	50,053	49,812	---	---	---	45,133	550	45,683	---	138	---	95,633	---	---	---	95,633
Troy	1,874,793	65,037	62,942	---	---	---	53,170	---	53,170	450	1,966	---	118,528	---	---	---	118,528
<b>County Total</b>	<b>\$18,547,892</b>	<b>\$619,572</b>	<b>\$764,261</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,369</b>	<b>\$492,321</b>	<b>\$7,598</b>	<b>\$501,288</b>	<b>\$54,501</b>	<b>\$19,093</b>	<b>\$3,488</b>	<b>\$1,342,631</b>	<b>\$---</b>	<b>\$---</b>	<b>\$35,000</b>	<b>\$1,377,631</b>
<b>Polk County - (Northwest Region)</b>																	
Andover	1,098,450	119,998	120,007	---	---	15,886	30,873	---	46,759	---	192	3,099	170,057	---	---	---	170,057
Angus	756,780	50,000	49,253	---	---	17,574	36,015	---	53,589	---	---	---	102,842	---	---	---	102,842
Badger [1]	656,823	50,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Belgium	309,828	62,498	58,221	---	---	---	25,695	---	25,695	---	292	953	85,161	---	---	---	85,161
Brandsvold	496,343	82,000	76,968	---	---	26,764	41,822	---	68,586	---	1,861	870	148,285	---	---	---	148,285
Brandt	291,585	56,177	53,412	---	---	---	22,724	---	22,724	4	90	---	76,230	---	---	---	76,230
Brislet	503,473	69,999	68,876	---	---	---	21,610	---	21,610	---	91	---	90,577	---	---	---	90,577
Bygland	957,732	62,000	60,043	---	---	25,467	39,295	---	64,762	---	2,369	---	127,174	---	---	---	127,174
Chester	1,442,759	26,100	25,649	---	---	---	14,539	---	14,539	---	327	---	40,515	---	---	---	40,515
Columbia	464,754	92,999	87,134	---	---	---	54,087	---	54,087	4	1,034	14	142,273	---	---	---	142,273
Crookston	1,293,487	98,350	97,033	---	2,600	18,843	49,718	---	68,561	---	1,417	15	169,626	---	---	---	169,626
Eden	733,603	61,998	58,918	---	---	10,250	34,717	---	44,967	1,240	3,532	---	108,657	---	---	---	108,657
Esther	483,990	73,069	68,008	---	---	5,889	24,299	---	30,188	---	---	---	98,196	---	---	---	98,196
Euclid	837,602	99,998	97,224	---	---	---	36,098	---	36,098	---	153	---	133,475	---	---	---	133,475
Fairfax [1]	933,817	99,999	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fanny	904,880	90,000	88,487	---	---	7,993	35,053	---	43,046	---	---	---	131,533	---	---	---	131,533
Farley**	580,556	73,000	75,490	---	---	---	21,120	---	21,120	---	322	---	96,932	---	---	---	96,932
Fisher*	1,062,417	60,000	54,910	---	---	11,052	35,600	---	46,652	---	---	---	101,562	---	---	---	101,562
Garden	513,502	92,997	86,228	---	---	---	41,729	1,500	43,229	---	365	470	130,292	---	---	---	130,292
Garfield	650,571	114,999	109,878	---	---	---	58,332	---	58,332	4,790	4,481	323	177,804	---	---	---	177,804
Gentilly	477,872	37,500	35,877	---	---	42,163	33,147	---	75,310	4	722	---	111,913	---	---	---	111,913
Godfrey	1,277,311	147,999	144,044	---	---	---	42,854	---	42,854	1,083	311	500	188,792	---	---	---	188,792

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Grand Forks	536,862	47,502	42,787	---	---	---	20,784	---	20,784	---	---	---	63,571	---	---	---	63,571
Grove Park-Tilden	954,188	83,804	80,642	---	---	---	46,127	1,546	47,673	---	462	---	128,777	---	---	---	128,777
Gully	1,133,893	78,799	77,163	---	---	14,321	22,069	---	36,390	2,291	2,451	30	118,325	---	---	---	118,325
Hammond	881,286	66,671	64,917	---	---	---	31,337	---	31,337	---	1,138	7,473	104,865	---	---	60,000	164,865
Helgeland	288,479	36,999	36,941	---	---	---	18,642	---	18,642	4	---	82	55,669	---	---	---	55,669
Higdem	480,460	110,997	107,221	---	---	55,751	25,630	---	81,381	---	7	321	188,930	---	---	---	188,930
Hill River [1]	401,837	52,998	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hubbard [1]	1,072,646	71,002	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Huntsville	1,671,369	151,002	146,130	569	400	85,034	47,267	---	132,301	2	4,238	84	283,724	---	---	---	283,724
Johnson	292,505	51,006	49,299	---	---	---	23,802	---	23,802	---	526	---	73,627	---	---	---	73,627
Kertsonville	387,802	19,500	18,904	---	---	7,351	15,931	---	23,282	8,172	877	222	51,457	---	---	---	51,457
Keystone	1,022,356	59,999	58,929	---	---	14,377	32,063	---	46,440	4	4,525	---	109,898	---	---	---	109,898
King [1]	456,498	46,603	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Knute	1,234,427	70,000	79,266	---	---	---	58,650	---	58,650	---	1,933	75	139,924	---	---	---	139,924
Lessor	379,177	54,002	50,812	---	---	30,232	32,471	---	62,703	4	4,913	---	118,432	---	---	---	118,432
Liberty	338,531	75,478	72,344	---	---	---	30,105	1,350	31,455	17,265	489	78	121,631	---	---	---	121,631
Lowell	1,164,916	105,000	101,970	---	---	---	35,442	---	35,442	8,107	2,332	21	147,872	---	---	---	147,872
Nesbit	1,082,478	90,002	86,348	---	---	---	28,178	---	28,178	1,050	1,632	714	117,922	---	---	---	117,922
Northland [1]	858,586	60,001	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Onstad	215,547	34,999	35,166	---	---	12,061	21,591	---	33,652	204	---	29	69,051	---	---	---	69,051
Parnell	434,293	46,001	44,037	---	---	18,250	27,301	---	45,551	4	415	---	90,007	---	---	---	90,007
Queen	344,848	80,597	76,385	---	---	---	36,740	---	36,740	4	2,887	50	116,066	---	---	---	116,066
Reis	599,598	36,301	24,655	---	---	38,406	23,013	---	61,419	---	210	---	86,284	---	---	38,406	124,690
Rhinehart*	212,971	75,000	---	---	---	302,108	11,926	---	314,034	---	119,535	---	433,569	---	---	---	433,569
Roome	1,105,405	62,500	64,796	---	---	---	39,592	---	39,592	---	1,837	---	106,225	---	---	---	106,225
Rosebud	565,942	74,999	73,179	---	---	---	37,332	---	37,332	---	1,536	41	112,088	---	---	12,893	124,981
Russia	753,498	99,998	59,623	---	---	---	24,306	---	24,306	4	---	---	83,933	---	---	---	83,933
Sandsville	576,205	104,004	101,284	---	---	3,443	17,319	---	20,762	---	246	---	122,292	---	---	---	122,292
Scandia	721,723	38,500	32,819	---	---	---	24,065	3,792	27,857	---	206	---	60,882	---	---	---	60,882
Sletten	454,991	85,002	82,655	---	---	10,243	46,058	1,200	57,501	---	1,663	---	141,819	---	---	---	141,819
Sullivan	1,169,830	85,801	84,555	---	90	---	37,897	---	37,897	4	820	---	123,366	---	---	---	123,366

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Tabor	967,432	80,001	79,564	---	---	---	32,335	---	32,335	---	---	---	111,899	---	---	---	111,899
Tynsid [1]	405,797	22,700	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Vineland	1,299,659	70,000	67,829	---	---	---	39,200	---	39,200	1,775	912	---	109,716	---	---	---	109,716
Winger	524,361	64,179	58,965	---	---	---	35,208	---	35,208	---	94	---	94,267	---	---	---	94,267
Woodside	3,175,925	286,007	281,438	---	---	---	58,073	---	58,073	---	336	532	340,379	---	---	11,624	352,003
<b>County Total</b>	<b>\$44,894,456</b>	<b>\$4,399,634</b>	<b>\$3,756,283</b>	<b>\$569</b>	<b>\$3,090</b>	<b>\$773,458</b>	<b>\$1,679,781</b>	<b>\$9,388</b>	<b>\$2,462,627</b>	<b>\$46,019</b>	<b>\$173,779</b>	<b>\$15,996</b>	<b>\$6,458,363</b>	<b>\$---</b>	<b>\$---</b>	<b>\$122,923</b>	<b>\$6,581,286</b>
<b>Pope County - (West Central Region)</b>																	
Bangor	725,692	67,011	64,507	195	---	---	27,307	---	27,307	3,345	1,279	30	96,663	---	---	---	96,663
Barsness	649,029	80,019	83,795	---	---	---	27,180	---	27,180	---	1,393	---	112,368	---	---	---	112,368
Ben Wade	904,876	85,529	80,783	---	---	---	37,137	---	37,137	4	5,197	840	123,961	---	---	---	123,961
Blue Mounds	723,082	91,217	89,291	---	---	---	37,393	---	37,393	---	222	---	126,906	---	---	---	126,906
Chippewa Falls	667,544	56,021	51,533	---	---	---	29,446	---	29,446	2	407	21	81,409	---	---	---	81,409
Gilchrist	1,136,033	100,028	97,884	---	---	5,497	27,486	135	33,118	4	570	923	132,499	---	---	15,000	147,499
Glenwood	4,817,338	282,104	438,706	18,254	1,863	---	59,494	---	59,494	13,813	9,639	88	541,857	---	---	---	541,857
Grove Lake	950,777	101,039	102,268	---	4,784	---	30,927	689	31,616	3,119	475	---	142,262	---	---	---	142,262
Hoff	1,041,245	68,014	66,424	---	---	146	32,588	---	32,734	2,615	81	---	101,854	---	---	---	101,854
Lake Johanna	553,015	52,011	57,359	---	---	18,879	28,668	---	47,547	304	2,381	---	107,591	---	---	---	107,591
Langhei	803,486	86,029	88,896	---	---	63,918	38,419	---	102,337	11,695	---	22	202,950	---	---	---	202,950
Leven	2,153,724	168,033	165,163	---	---	---	39,322	1,663	40,985	36,681	2,188	59	245,076	---	---	---	245,076
Minnewaska	1,647,537	110,039	111,002	14,293	---	---	24,288	---	24,288	2	7,112	116	156,813	---	---	15,000	171,813
New Prairie	943,999	70,025	68,219	---	---	52,574	36,695	2,839	92,108	2,652	1,051	156	164,186	---	---	52,000	216,186
Nora [1]	826,804	56,024	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Reno	1,512,370	120,037	117,077	---	---	---	33,913	1,363	35,276	---	162	10	152,525	---	---	---	152,525
Rolling Forks	669,207	79,020	81,486	---	---	---	34,330	---	34,330	---	---	1,926	117,742	---	---	---	117,742
Walden	929,896	100,047	96,498	---	100	---	35,437	442	35,879	4,270	376	13	137,136	---	---	---	137,136
Westport	965,845	67,618	66,994	---	---	---	34,123	1,773	35,896	---	5,400	---	108,290	---	---	---	108,290
White Bear Lake	1,486,535	149,040	152,287	---	---	10,600	34,998	---	45,598	152	---	4,115	202,152	---	2,397	---	204,549
<b>County Total</b>	<b>\$24,108,034</b>	<b>\$1,988,905</b>	<b>\$2,080,172</b>	<b>\$32,742</b>	<b>\$6,747</b>	<b>\$151,614</b>	<b>\$649,151</b>	<b>\$8,904</b>	<b>\$809,669</b>	<b>\$78,658</b>	<b>\$37,933</b>	<b>\$8,319</b>	<b>\$3,054,240</b>	<b>\$---</b>	<b>\$2,397</b>	<b>\$82,000</b>	<b>\$3,138,637</b>
<b>Ramsey County - (7-County Twin Cities Region)</b>																	
White Bear	19,316,289	4,994,598	5,713,134	1,002,117	219,471	39,699	541,362	---	581,061	699,316	577,731	1,204,534	9,997,364	---	44,568	1,395,461	11,437,393
<b>County Total</b>	<b>\$19,316,289</b>	<b>\$4,994,598</b>	<b>\$5,713,134</b>	<b>\$1,002,117</b>	<b>\$219,471</b>	<b>\$39,699</b>	<b>\$541,362</b>	<b>\$---</b>	<b>\$581,061</b>	<b>\$699,316</b>	<b>\$577,731</b>	<b>\$1,204,534</b>	<b>\$9,997,364</b>	<b>\$---</b>	<b>\$44,568</b>	<b>\$1,395,461</b>	<b>\$11,437,393</b>

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Red Lake County - (Northwest Region)																	
Browns Creek	125,875	18,087	18,001	---	---	---	9,423	---	9,423	---	27	---	27,451	---	---	---	27,451
Emardville	2,627,138	57,561	55,626	368	---	18,084	22,082	---	40,166	1,954	5,744	---	103,858	---	---	---	103,858
Equality	515,094	50,011	48,422	---	---	---	27,760	---	27,760	---	2,799	---	78,981	---	---	---	78,981
Garnes	1,405,347	43,031	42,569	---	---	7,451	26,834	---	34,285	4	945	1,547	79,350	---	---	---	79,350
Gervais	403,036	45,007	42,272	622	---	44,810	30,172	---	74,982	---	1,071	---	118,947	---	---	---	118,947
Lake Pleasant	358,543	26,009	29,400	---	---	---	26,747	---	26,747	---	40	---	56,187	---	---	---	56,187
Lambert	650,216	23,518	22,874	---	---	17,570	20,883	---	38,453	4	341	41	61,713	---	---	---	61,713
Louisville	364,827	26,008	25,878	---	---	38,801	29,704	---	68,505	---	318	---	94,701	---	---	---	94,701
Poplar River	445,989	32,714	29,831	---	---	---	25,524	---	25,524	4	106	30	55,495	---	---	---	55,495
Red Lake Falls	444,076	30,006	46,118	---	---	4,461	25,100	---	29,561	---	122	---	75,801	---	---	---	75,801
River [1]	225,290	6,606	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Terrebonne [1]	459,569	54,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Wylie	123,740	12,202	10,638	---	---	7,841	10,165	---	18,006	---	39	9	28,692	---	---	---	28,692
County Total	\$8,148,740	\$424,769	\$371,629	\$990	\$---	\$139,018	\$254,394	\$---	\$393,412	\$1,966	\$11,552	\$1,627	\$781,176	\$---	\$---	\$---	\$781,176
Redwood County - (Southwest Region)																	
Brookville	1,591,205	80,022	77,788	---	---	---	41,762	---	41,762	---	2,305	---	121,855	---	---	---	121,855
Charlestown	1,209,662	72,519	70,867	---	120	---	41,137	---	41,137	4	2,737	---	114,865	---	---	---	114,865
Delhi	1,081,944	75,011	73,110	---	---	635	45,991	---	46,626	---	515	700	120,951	---	---	---	120,951
Gales	1,323,896	50,016	48,246	---	---	---	33,308	---	33,308	---	3,629	78	85,261	---	---	---	85,261
Granite Rock	1,437,248	70,023	67,693	---	---	---	42,453	---	42,453	---	1,418	---	111,564	---	---	---	111,564
Johnsonville	1,405,395	100,022	99,816	---	---	---	36,471	---	36,471	929	1,897	---	139,113	---	---	---	139,113
Kintire	1,585,777	73,073	69,969	---	---	---	36,257	---	36,257	---	228	---	106,454	---	---	---	106,454
Lamberton	1,524,179	90,018	87,170	---	---	---	30,422	---	30,422	---	1,090	31	118,713	---	4	20,000	138,717
Morgan	1,840,137	100,784	98,968	---	---	---	42,788	---	42,788	2	330	---	142,088	---	---	---	142,088
New Avon	1,760,603	88,030	84,427	---	---	---	36,464	---	36,464	4	752	2,974	124,621	---	---	---	124,621
North Hero	1,523,410	73,017	71,142	---	---	---	39,213	---	39,213	334	---	---	110,689	---	---	---	110,689
Paxton	2,117,779	88,036	85,963	2,500	17,742	---	74,211	---	74,211	---	8,297	63	188,776	---	---	8,480	197,256
Redwood Falls	1,664,202	120,022	116,693	---	---	---	30,601	5,177	35,778	576	632	---	153,679	---	---	---	153,679
Sheridan	1,320,752	80,025	76,752	---	---	---	38,091	---	38,091	---	617	---	115,460	---	---	---	115,460
Sherman	926,309	85,016	82,637	---	---	---	46,825	---	46,825	2	102	---	129,566	---	---	---	129,566

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Springdale	1,553,363	100,006	97,816	---	---	---	39,479	---	39,479	4	424	10	137,733	---	---	---	137,733
Sundown	1,557,350	105,028	102,338	---	---	---	38,569	---	38,569	---	54	---	140,961	---	---	---	140,961
Swedes Forest	525,448	51,011	48,979	---	---	---	19,501	---	19,501	---	209	25	68,714	---	---	---	68,714
Three Lakes	1,763,565	70,031	43,716	---	---	---	57,345	---	57,345	---	260	884	102,205	---	---	---	102,205
Underwood	1,461,722	85,028	82,137	---	125	---	40,845	---	40,845	---	2,505	44	125,656	---	---	---	125,656
Vail	1,576,373	65,026	63,405	---	---	---	39,363	---	39,363	---	1,464	279	104,511	---	---	---	104,511
Vesta	1,398,660	75,024	72,792	---	---	---	41,856	---	41,856	---	7,454	---	122,102	---	---	---	122,102
Waterbury	1,520,493	70,018	68,034	---	---	---	49,005	776	49,781	4	3,584	---	121,403	---	---	---	121,403
Westline	1,530,468	60,025	57,792	---	---	---	36,636	---	36,636	---	369	---	94,797	---	---	---	94,797
Willow Lake [1]	1,483,179	100,026	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>County Total</b>	<b>\$36,683,119</b>	<b>\$2,026,857</b>	<b>\$1,848,250</b>	<b>\$2,500</b>	<b>\$17,987</b>	<b>\$635</b>	<b>\$978,593</b>	<b>\$5,953</b>	<b>\$985,181</b>	<b>\$1,859</b>	<b>\$40,872</b>	<b>\$5,088</b>	<b>\$2,901,737</b>	<b>\$---</b>	<b>\$4</b>	<b>\$28,480</b>	<b>\$2,930,221</b>
<b>Renville County - (Southwest Central Region)</b>																	
Bandon	1,711,372	130,030	125,284	---	---	---	36,463	---	36,463	234	---	---	161,981	---	---	---	161,981
Beaver Falls	861,526	90,021	88,126	---	---	---	31,592	---	31,592	10,775	7,450	3,500	141,443	---	---	---	141,443
Birch Cooley	1,736,867	115,502	112,642	---	---	---	34,342	---	34,342	4	---	24	147,012	---	---	---	147,012
Bird Island	1,593,128	180,040	166,313	---	---	---	35,315	---	35,315	771	1,363	---	203,762	---	---	---	203,762
Boon Lake	1,658,422	110,020	107,003	---	---	---	45,548	---	45,548	10,318	45	31,943	194,857	---	---	231,400	426,257
Brookfield	1,559,255	100,026	96,739	---	---	12,091	33,920	---	46,011	100	108	---	142,958	---	---	---	142,958
Cairo	1,544,145	125,029	120,706	---	---	---	35,042	---	35,042	---	1,366	---	157,114	---	---	---	157,114
Camp	1,315,141	116,035	110,147	---	---	---	27,023	---	27,023	594	773	45	138,582	---	---	---	138,582
Crooks	1,684,015	190,041	184,923	---	---	---	37,473	45,000	82,473	2	4,351	---	271,749	---	---	---	271,749
Emmet	2,237,916	120,042	117,678	---	---	---	29,367	---	29,367	4	6,436	1,033	154,518	---	---	---	154,518
Ericson	1,322,387	150,025	145,725	---	---	148	42,332	---	42,480	4	735	---	188,944	---	---	---	188,944
Flora	1,355,116	135,024	129,700	---	---	---	42,080	---	42,080	---	2,088	13,791	187,659	---	---	---	187,659
Hawk Creek	945,245	125,018	117,756	---	---	567	30,054	---	30,621	4	---	524	148,905	---	120	---	149,025
Hector	1,773,637	155,033	151,221	---	---	---	37,009	---	37,009	---	29	---	188,259	---	---	---	188,259
Henryville	1,414,635	130,033	125,027	---	---	---	40,922	---	40,922	476	6,916	---	173,341	---	---	---	173,341
Kingman	2,051,486	155,031	152,051	---	---	---	26,877	---	26,877	---	15	31,556	210,499	---	---	---	210,499
Martinsburg	1,848,613	110,048	139,909	252	---	---	40,247	---	40,247	1,326	18	---	181,752	---	---	---	181,752
Melville	1,924,534	107,408	98,762	---	---	45,922	37,557	---	83,479	---	21	---	182,262	75,000	---	30,000	287,262
Norfolk	1,714,805	190,035	183,693	21,700	---	15,021	35,885	---	50,906	528	1,460	---	258,287	---	---	---	258,287

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Osceola	1,572,935	140,023	136,267	---	---	12,753	36,592	---	49,345	---	---	---	185,612	---	---	---	185,612
Palmyra	1,570,172	155,024	149,868	---	---	---	38,684	---	38,684	2	352	537	189,443	---	---	---	189,443
Preston Lake	1,600,093	115,031	113,928	---	---	---	42,628	---	42,628	---	135	8,817	165,508	---	---	---	165,508
Sacred Heart	1,850,323	200,038	196,156	---	---	---	57,351	---	57,351	---	240	---	253,747	---	---	---	253,747
Troy	1,618,860	110,033	102,884	---	---	---	41,111	---	41,111	---	---	775	144,770	---	---	---	144,770
Wang	1,172,662	130,024	130,691	---	---	33,198	43,621	---	76,819	---	805	---	208,315	---	---	---	208,315
Wellington	1,677,201	120,020	116,054	---	---	---	38,031	---	38,031	4	7,215	---	161,304	---	---	---	161,304
Winfield	1,620,390	125,029	118,147	---	---	---	41,461	---	41,461	5,988	77	9	165,682	---	---	---	165,682
<b>County Total</b>	<b>\$42,934,881</b>	<b>\$3,629,663</b>	<b>\$3,537,400</b>	<b>\$21,952</b>	<b>\$---</b>	<b>\$119,700</b>	<b>\$1,018,527</b>	<b>\$45,000</b>	<b>\$1,183,227</b>	<b>\$31,134</b>	<b>\$41,998</b>	<b>\$92,554</b>	<b>\$4,908,265</b>	<b>\$75,000</b>	<b>\$120</b>	<b>\$261,400</b>	<b>\$5,244,785</b>
<b>Rice County - (Southeast Region)</b>																	
Bridgewater	3,882,461	372,442	379,998	1,328	85,345	---	48,099	145,361	193,460	---	2,283	---	662,414	200,000	---	---	862,414
Cannon City	2,490,711	246,500	242,373	8,690	---	---	35,536	---	35,536	104	731	---	287,434	---	---	130,000	417,434
Erin	2,047,206	256,000	247,247	---	---	---	36,898	---	36,898	1,454	10,385	---	295,984	---	---	---	295,984
Forest	3,146,754	286,999	285,477	---	---	---	39,980	---	39,980	14,390	2,944	134	342,925	---	5,505	85,019	433,449
Morristown	1,703,287	160,000	153,783	1,900	---	---	32,101	---	32,101	205	758	---	188,747	---	---	---	188,747
Northfield	2,468,307	285,000	285,148	---	1,900	---	28,954	---	28,954	27,862	2,049	1,903	347,816	---	---	30,000	377,816
Richland	1,747,138	125,001	122,134	---	---	---	33,853	---	33,853	4	654	---	156,645	---	---	---	156,645
Shieldsville	2,692,145	237,600	243,473	---	850	---	36,575	---	36,575	3,209	307	1,789	286,203	---	---	---	286,203
Walcott	2,284,075	145,000	151,520	---	---	---	29,083	---	29,083	4	1,351	---	181,958	---	---	---	181,958
Warsaw	4,191,521	182,999	188,575	---	---	---	33,502	---	33,502	2,797	5,056	1,985	231,915	---	---	---	231,915
Webster	3,842,637	491,232	478,916	---	1,600	1,254	54,260	64	55,578	3,125	22,058	44,196	605,473	---	---	112,382	717,855
Wells	3,795,803	211,000	275,028	32,646	740	---	40,234	---	40,234	952	2,145	---	351,745	---	---	452,227	803,972
Wheatland	2,606,592	315,599	308,807	---	340	---	42,796	---	42,796	306	5,226	---	357,475	---	---	200,000	557,475
Wheeling	1,736,618	218,750	219,762	---	350	---	24,829	---	24,829	54	1,918	256	247,169	---	---	---	247,169
<b>County Total</b>	<b>\$38,635,255</b>	<b>\$3,534,122</b>	<b>\$3,582,241</b>	<b>\$44,564</b>	<b>\$91,125</b>	<b>\$1,254</b>	<b>\$516,700</b>	<b>\$145,425</b>	<b>\$663,379</b>	<b>\$54,466</b>	<b>\$57,865</b>	<b>\$50,263</b>	<b>\$4,543,903</b>	<b>\$200,000</b>	<b>\$5,505</b>	<b>\$1,009,628</b>	<b>\$5,759,036</b>
<b>Rock County - (Southwest Region)</b>																	
Battle Plain	1,662,977	55,044	68,212	---	---	367	41,227	---	41,594	324	---	---	110,130	---	---	---	110,130
Beaver Creek	2,735,772	194,076	191,822	---	---	---	70,372	768	71,140	18,580	98	1,085	282,725	---	---	---	282,725
Clinton	2,241,414	100,057	104,422	---	---	---	44,605	---	44,605	188	70	---	149,285	---	3,500	---	152,785
Denver	1,567,250	50,058	167,680	---	---	---	35,267	---	35,267	---	2,599	---	205,546	---	---	20,000	225,546
Kanaranzi	2,203,665	86,053	83,198	---	---	---	44,191	---	44,191	---	472	708	128,569	---	---	---	128,569

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Luverne	2,366,141	80,591	92,570	---	---	---	50,689	---	50,689	---	239	---	143,498	---	---	---	143,498
Magnolia [1]	2,521,961	217,519	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Martin	3,429,818	230,141	221,380	---	---	---	69,311	---	69,311	17,557	---	121	308,369	---	---	---	308,369
Mound**	1,633,653	90,047	135,475	---	552	---	42,152	---	42,152	---	---	13,877	192,056	---	---	---	192,056
Rose Dell	2,177,436	80,064	149,038	---	---	---	42,284	---	42,284	---	781	---	192,103	---	---	---	192,103
Springwater	2,619,076	125,034	133,742	---	---	---	74,681	---	74,681	2	754	---	209,179	---	---	---	209,179
Vienna	1,466,685	60,031	58,600	---	---	---	30,761	---	30,761	---	35	7,540	96,936	---	---	---	96,936
<b>County Total</b>	<b>\$26,625,848</b>	<b>\$1,368,715</b>	<b>\$1,406,139</b>	<b>\$---</b>	<b>\$552</b>	<b>\$367</b>	<b>\$545,540</b>	<b>\$768</b>	<b>\$546,675</b>	<b>\$36,651</b>	<b>\$5,048</b>	<b>\$23,331</b>	<b>\$2,018,396</b>	<b>\$---</b>	<b>\$3,500</b>	<b>\$20,000</b>	<b>\$2,041,896</b>
<b>Roseau County - (Northwest Region)</b>																	
Barnett	217,750	35,000	36,436	---	---	24,176	37,644	64	61,884	892	1	---	99,213	---	---	---	99,213
Barto	266,198	46,900	43,769	---	---	155	32,374	---	32,529	11,065	4	---	87,367	---	---	---	87,367
Beaver [1]	146,461	900	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cedarbend [1]	372,057	33,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Deer [1]	274,498	13,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Dewey	218,395	30,000	24,923	---	---	73,584	22,928	---	96,512	---	---	---	121,435	---	---	---	121,435
Dieter [1]	335,605	28,600	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Enstrom	390,721	28,651	30,320	---	---	206	32,629	---	32,835	454	225	504	64,338	---	---	---	64,338
Falun	309,195	37,999	41,774	---	---	---	26,601	---	26,601	4,343	651	---	73,369	---	---	---	73,369
Golden Valley	225,173	25,300	20,299	---	---	18,036	28,089	9,160	55,285	---	---	---	75,584	---	---	---	75,584
Grimstad [1]	264,584	30,725	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hereim	291,742	31,800	35,710	---	---	11,564	27,012	11,048	49,624	---	---	---	85,334	---	---	---	85,334
Huss	212,057	35,000	40,705	---	---	---	26,920	---	26,920	6,199	---	15	73,839	---	---	---	73,839
Jadis	828,284	61,791	64,164	9	50	105,057	73,506	---	178,563	1,573	6,111	139	250,609	---	---	---	250,609
Lake [1]	2,197,233	151,596	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Laona	548,562	68,200	70,536	---	---	---	41,365	---	41,365	3,404	328	---	115,633	---	---	---	115,633
Lind	193,628	18,000	16,416	---	---	---	21,751	---	21,751	6,320	401	---	44,888	---	---	---	44,888
Malung	526,180	28,493	23,600	---	4,277	10,231	42,069	---	52,300	4	130	---	80,311	---	---	---	80,311
Mickinock	370,721	34,000	34,641	---	---	251	30,555	---	30,806	7,862	722	---	74,031	---	---	---	74,031
Moose	210,878	21,713	20,424	---	---	---	27,453	---	27,453	143	---	---	48,020	---	---	---	48,020
Moranville	868,580	83,000	79,615	---	100	---	53,568	---	53,568	4,030	2,775	6,687	146,775	---	---	---	146,775
Nereson [1]	175,335	18,080	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Palmville	124,466	10,200	25,216	---	---	---	15,441	---	15,441	---	44	---	40,701	---	---	---	40,701
Pohlitz [1]	119,513	4,800	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Polonia	202,509	39,800	40,062	---	---	---	24,388	---	24,388	4,067	---	414	68,931	---	---	---	68,931
Poplar Grove	120,313	7,101	8,395	---	---	49,984	37,808	2,264	90,056	120	---	19	98,590	---	---	---	98,590
Reine [1]	185,807	20,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Ross [1]	402,736	29,300	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Skagen	313,688	35,000	37,908	---	---	43,509	30,192	600	74,301	---	---	---	112,209	---	---	---	112,209
Soler [1]	156,768	25,700	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Spruce	679,861	---	3,897	---	---	---	37,194	---	37,194	9,837	439	---	51,367	---	---	---	51,367
Stafford	392,714	68,970	72,492	---	---	---	27,859	---	27,859	---	396	468	101,215	---	---	---	101,215
Stokes	285,655	27,500	33,969	---	---	---	36,200	---	36,200	1,844	---	---	72,013	---	---	---	72,013
<b>County Total</b>	<b>\$12,427,867</b>	<b>\$1,130,119</b>	<b>\$805,271</b>	<b>\$9</b>	<b>\$4,427</b>	<b>\$336,753</b>	<b>\$733,546</b>	<b>\$23,136</b>	<b>\$1,093,435</b>	<b>\$62,157</b>	<b>\$12,227</b>	<b>\$8,246</b>	<b>\$1,985,772</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,985,772</b>
<b>Saint Louis County - (Arrowhead Region)</b>																	
Alango	245,771	40,729	43,300	---	---	242	18,528	---	18,770	54	4,015	---	66,139	---	---	---	66,139
Alborn	679,169	153,080	208,433	---	---	---	109,983	---	109,983	3,880	348	3,370	326,014	---	8,400	93,527	427,941
Alden	224,777	57,384	65,565	---	---	---	17,407	---	17,407	29	39	---	83,040	---	---	---	83,040
Angora	432,226	34,950	35,208	---	---	---	14,686	---	14,686	270	444	139	50,747	---	---	---	50,747
Arrowhead	1,765,922	114,378	115,180	---	---	2,500	17,754	---	20,254	404	3,120	5,000	143,958	---	2,343	80,898	227,199
Ault	410,693	22,868	26,538	---	75	---	20,359	---	20,359	2	7,125	---	54,099	---	---	---	54,099
Balkan	917,678	280,690	240,033	---	---	66,678	146,236	---	212,914	65,523	2,781	17,072	538,323	---	---	7,573	545,896
Bassett	369,079	9,991	12,305	---	---	---	29,343	---	29,343	8,520	14	---	50,182	---	---	---	50,182
Beatty	3,116,617	226,426	251,594	---	---	---	33,628	---	33,628	56	15,408	8,984	309,670	---	---	91,778	401,448
Biwabik	1,249,068	322,039	334,118	---	---	---	116,701	15,000	131,701	20,239	2,353	1,764	490,175	---	---	1,000	491,175
Breitung	1,700,841	645,709	647,257	2,667	70	446,665	235,709	298,489	980,863	289,189	7,311	38,896	1,966,253	---	1,236	74,540	2,042,029
Brevator	904,578	75,779	79,756	---	---	---	11,148	---	11,148	3,350	9	25,368	119,631	---	---	---	119,631
Camp 5	225,209	11,994	26,561	8,888	---	4,483	13,185	---	17,668	2	16	---	53,135	---	---	623	53,758
Canosia	3,385,074	291,102	297,559	13,855	1,268	---	43,286	42,627	85,913	12,009	7,307	8,482	426,393	---	---	---	426,393
Cedar Valley	300,347	41,509	35,038	---	75	---	6,572	---	6,572	1,314	---	---	42,999	---	---	---	42,999
Cherry	829,684	152,886	160,017	---	75	1,250	54,866	---	56,116	3,864	2,749	4,948	227,769	---	---	---	227,769
Clinton	1,048,798	103,221	110,533	---	---	7,258	107,348	---	114,606	6,229	1,247	5,526	238,141	---	---	25,000	263,141
Colvin	547,923	124,191	88,643	---	6	---	23,073	---	23,073	1,460	227	22	113,431	---	---	5,796	119,227

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Cotton	888,715	176,491	181,246	---	220	---	38,002	---	38,002	25,249	---	1,940	246,657	---	---	---	246,657
Crane Lake	924,144	124,762	230,517	---	315	32,308	20,189	309,311	361,808	1,551	---	1,850	596,041	---	---	90,005	686,046
Culver	376,927	55,257	60,269	---	---	---	20,305	---	20,305	3,800	1,844	48,789	135,007	---	---	50,000	185,007
Duluth	2,986,574	353,879	364,653	---	24,748	14,034	91,578	2,500	108,112	12,728	2,527	6,849	519,617	---	5,000	5,000	529,617
Eagles Nest	1,425,748	218,112	223,945	---	---	87,111	23,319	---	110,430	40	3,694	10,532	348,641	---	---	45,000	393,641
Ellsburg	671,431	218,250	223,715	---	88	16,495	18,717	47,138	82,350	6,790	1,784	1,963	316,690	---	---	10,000	326,690
Elmer	109,492	13,191	13,708	---	---	---	22,744	---	22,744	10	25	46	36,533	---	---	---	36,533
Embarrass	476,696	163,335	176,176	---	75	24,999	35,679	300	60,978	29,561	572	2,518	269,880	---	1,287	20,908	292,075
Fairbanks [1]	305,092	26,128	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fayal	2,813,563	783,445	757,352	3,159	60	37,018	235,295	---	272,313	3,111	24,464	25,314	1,085,773	---	12,000	57,070	1,154,843
Field	552,906	60,541	66,320	---	---	---	20,210	---	20,210	920	---	1,190	88,640	---	---	64,265	152,905
Fine Lakes [1]	1,076,662	65,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Floodwood	2,223,751	53,014	52,600	---	---	---	4,927	1,635	6,562	---	10	---	59,172	---	---	---	59,172
Fredenberg	3,274,592	381,462	400,712	---	---	---	80,739	---	80,739	7,435	316	13,643	502,845	---	---	8,800	511,645
French	1,602,837	186,400	193,199	---	---	125	63,480	---	63,605	38,918	4,948	20,708	321,378	---	---	10,000	331,378
Gnesen	3,546,533	340,220	342,278	---	17,616	4,210	29,547	---	33,757	20,767	397	9,323	424,138	56,108	---	---	480,246
Grand Lake	4,108,858	444,580	505,196	79,952	58	24,286	78,566	20,794	123,646	2,146	2,610	8,900	722,508	---	10,700	336,143	1,069,351
Great Scott*	730,142	142,689	137,561	---	---	---	39,226	9,290	48,516	50	459	18,142	204,728	---	---	116,724	321,452
Greenwood	6,748,298	149,814	151,264	---	58	6,277	72,937	18,547	97,761	12,530	11,479	16,774	289,866	---	1,100	2,000	292,966
Halden [1]	1,805,951	64,003	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Industrial*	990,163	164,537	78,230	---	---	---	---	---	---	1,805	33	2,148	82,216	---	---	---	82,216
Kabetogama	846,822	92,508	277,345	---	---	9,308	48,285	99	57,692	300	---	387	335,724	---	---	---	335,724
Kelsey	248,009	54,758	57,275	---	---	---	32,432	---	32,432	784	60	155	90,706	---	---	---	90,706
Kugler	196,821	33,542	38,558	---	---	---	8,338	---	8,338	---	129	---	47,025	---	---	72,000	119,025
Lakewood [1]	3,217,409	434,353	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lavell	1,298,481	174,282	176,692	---	---	---	26,550	---	26,550	1,381	935	160	205,718	---	---	30,000	235,718
Leiding [1]	1,060,222	52,165	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Linden Grove	166,802	23,604	25,219	---	---	---	9,068	2,128	11,196	4	2,396	---	38,815	---	---	---	38,815
McDavitt	711,674	30,169	31,805	---	---	---	151,570	---	151,570	10,583	165	11,152	205,275	---	---	160,000	365,275
Meadowlands	327,094	58,191	60,204	---	---	---	41,334	774	42,108	2	---	1,471	103,785	---	---	---	103,785
Midway	2,341,263	385,394	388,434	24,517	9,000	---	22,111	---	22,111	15,152	13,943	1,152	474,309	---	---	21,000	495,309

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Morcom	121,692	38,595	25,988	---	---	---	9,794	---	9,794	134	---	1,155	37,071	---	---	28,500	65,571
Morse	5,272,310	363,842	368,838	---	75	23,281	78,785	---	102,066	2,982	884	9,479	484,324	---	---	---	484,324
Ness	125,815	2,930	4,678	---	---	---	5,457	---	5,457	---	---	---	10,135	---	---	---	10,135
New Independence	441,142	53,155	50,960	---	---	---	27,748	---	27,748	---	152	709	79,569	---	---	---	79,569
Normanna	1,026,129	104,830	105,030	---	---	3,000	18,336	---	21,336	52	277	8,500	135,195	---	---	---	135,195
North Star	523,686	64,512	64,413	---	---	---	9,042	4,974	14,016	---	1,542	3,904	83,875	---	---	---	83,875
Northland	346,778	63,591	66,939	---	---	16,347	11,248	---	27,595	29	3	395	94,961	---	---	---	94,961
Owens	277,985	23,073	23,623	---	---	---	16,117	---	16,117	---	332	---	40,072	---	---	---	40,072
Pequaywan	632,571	58,875	61,218	---	---	---	13,302	---	13,302	---	5,468	275	80,263	---	---	---	80,263
Pike	386,187	77,140	87,618	---	---	---	23,461	2,671	26,132	9,546	764	---	124,060	---	---	55,000	179,060
Portage	599,439	91,800	92,932	---	75	34,785	27,243	---	62,028	---	330	---	155,365	---	---	50,000	205,365
Prairie Lake [1]	130,947	18,187	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sandy	304,540	37,478	45,392	---	---	---	18,285	---	18,285	904	37	---	64,618	---	---	---	64,618
Solway	2,446,934	284,483	335,473	---	---	15,706	18,409	10,156	44,271	9,539	1,392	4,428	395,103	---	113,226	65,575	573,904
Stoney Brook	256,995	15,554	16,724	---	---	---	19,342	---	19,342	18	7,808	388	44,280	---	---	---	44,280
Sturgeon [1]	174,955	28,549	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Toivola	231,914	84,738	87,631	---	---	---	22,829	---	22,829	3,940	11	374	114,785	---	---	---	114,785
Van Buren	331,102	43,200	42,240	---	---	---	7,742	---	7,742	354	---	---	50,336	---	---	---	50,336
Vermilion Lake [1]	631,498	37,292	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waasa	294,328	43,359	44,714	---	---	---	25,532	---	25,532	50	271	---	70,567	---	---	23,652	94,219
White	1,705,543	1,072,054	1,727,704	---	100	13,905	594,186	136,369	744,460	185,264	363	78,168	2,736,059	---	---	189,181	2,925,240
Willow Valley	148,111	2,792	2,704	---	---	---	10,831	---	10,831	100	332	900	14,867	---	---	500	15,367
Wuori	572,684	47,889	51,621	---	---	5,250	115,538	---	120,788	2,069	844	357	175,679	---	---	---	175,679
<b>County Total</b>	<b>\$83,390,411</b>	<b>\$10,890,929</b>	<b>\$11,298,551</b>	<b>\$133,038</b>	<b>\$54,057</b>	<b>\$897,521</b>	<b>\$3,328,187</b>	<b>\$922,802</b>	<b>\$5,148,510</b>	<b>\$826,992</b>	<b>\$148,113</b>	<b>\$433,709</b>	<b>\$18,042,970</b>	<b>\$56,108</b>	<b>\$155,292</b>	<b>\$1,892,058</b>	<b>\$20,146,428</b>
<b>Scott County - (7-County Twin Cities Region)</b>																	
Belle Plaine	2,811,659	320,811	369,098	---	---	1,183	33,476	---	34,659	10,600	9,865	937	425,159	---	---	---	425,159
Blakeley	1,455,581	211,101	214,887	---	3,000	---	21,103	---	21,103	1,314	368	2,726	243,398	---	---	---	243,398
Cedar Lake	7,875,075	572,800	631,331	---	650	---	46,173	---	46,173	9,483	264	28,911	716,812	---	---	440,429	1,157,241
Helena	4,902,257	538,523	621,482	128,727	400	423	32,400	706	33,529	106,000	5,963	76,659	972,760	---	---	---	972,760
Jackson	2,511,665	202,642	249,068	2,098	---	874	12,919	57	13,850	10,237	12,591	38,413	326,257	---	18,000	530,181	874,438
Louisville	3,951,224	134,583	171,544	---	375	973	30,614	---	31,587	107,423	280,811	84,882	676,622	---	---	150,000	826,622

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
New Market	9,873,887	763,602	823,420	3,426	12,000	---	46,544	---	46,544	14,747	93,432	21,028	1,014,597	---	22,000	1,310	1,037,907
Saint Lawrence	1,325,631	227,753	230,222	---	---	---	18,293	27	18,320	3,500	1,560	2,152	255,754	---	---	---	255,754
Sand Creek	4,065,044	647,793	682,509	---	1,210	1,731	116,014	---	117,745	1,848	3,112	26,813	833,237	---	---	23,839	857,076
Spring Lake	9,604,073	1,108,529	1,153,360	47,405	26,725	419,098	46,605	---	465,703	33,938	297	9,449	1,736,877	---	---	203,214	1,940,091
<b>County Total</b>	<b>\$48,376,096</b>	<b>\$4,728,137</b>	<b>\$5,146,921</b>	<b>\$181,656</b>	<b>\$44,360</b>	<b>\$424,282</b>	<b>\$404,141</b>	<b>\$790</b>	<b>\$829,213</b>	<b>\$299,090</b>	<b>\$408,263</b>	<b>\$291,970</b>	<b>\$7,201,473</b>	<b>\$---</b>	<b>\$40,000</b>	<b>\$1,348,973</b>	<b>\$8,590,446</b>
<b>Sherburne County - (Central Region)</b>																	
Baldwin	10,688,848	1,382,719	1,385,788	---	313,415	---	121,564	6,839	128,403	211,702	66,724	203,922	2,309,954	---	33,472	---	2,343,426
Becker	8,710,730	1,364,981	1,369,130	---	215,975	---	767,486	5,678	773,164	1,187	84,569	19,245	2,463,270	---	---	232,976	2,696,246
Big Lake	13,133,914	2,630,092	2,645,802	---	3,000	---	67,361	85,761	153,122	69,379	141,204	82,692	3,095,199	---	---	---	3,095,199
Blue Hill	3,529,361	455,005	456,887	---	700	11,720	21,659	284	33,663	22,718	23,901	3,336	541,205	---	---	20,000	561,205
Clear Lake	3,549,372	479,982	511,356	---	850	---	28,551	---	28,551	15,140	19,615	8,593	584,105	---	300	---	584,405
Haven	3,780,451	550,019	594,784	---	2,547	---	25,917	2,393	28,310	14,779	23,631	5,148	669,199	---	---	560,336	1,229,535
Livonia	9,563,107	1,658,625	1,654,303	---	---	---	54,089	3,674	57,763	76,883	64,866	7,753	1,861,568	---	38,887	25,000	1,925,455
Orrock	5,856,022	1,079,976	1,077,268	---	4,100	---	31,601	24,022	55,623	630	68,708	6,376	1,212,705	---	4,710	562,255	1,779,670
Palmer	4,719,556	624,865	376,700	---	4,125	---	48,860	---	48,860	8,017	313,522	11,205	762,429	---	---	---	762,429
Santiago	2,464,503	346,023	342,976	---	4,100	---	23,261	572	23,833	19,139	277	2,441	392,766	---	---	---	392,766
<b>County Total</b>	<b>\$65,995,864</b>	<b>\$10,572,287</b>	<b>\$10,414,994</b>	<b>\$---</b>	<b>\$548,812</b>	<b>\$11,720</b>	<b>\$1,190,349</b>	<b>\$129,223</b>	<b>\$1,331,292</b>	<b>\$439,574</b>	<b>\$807,017</b>	<b>\$350,711</b>	<b>\$13,892,400</b>	<b>\$---</b>	<b>\$77,369</b>	<b>\$1,400,567</b>	<b>\$15,370,336</b>
<b>Sibley County - (South Central Region)</b>																	
Alfsborg	1,769,808	174,875	158,058	---	---	78	39,005	---	39,083	200	232	1,863	199,436	---	---	---	199,436
Arlington	1,861,224	189,230	175,835	---	---	3,372	40,720	---	44,092	---	---	150	220,077	---	---	---	220,077
Bismarck	1,889,795	155,039	147,923	---	---	---	32,622	---	32,622	---	4,821	392	185,758	---	---	---	185,758
Cornish	1,718,424	120,032	113,273	---	25	---	30,905	---	30,905	---	492	1,291	145,986	---	---	25,000	170,986
Dryden	1,633,704	134,551	127,716	---	25	---	27,029	---	27,029	1,553	11,506	---	167,829	---	---	53,100	220,929
Faxon	1,849,820	198,301	202,483	---	18,859	---	33,197	---	33,197	---	1,688	1,529	257,756	---	---	---	257,756
Grafton	1,851,919	220,046	207,647	---	---	---	37,305	---	37,305	908	105	---	245,965	---	---	---	245,965
Green Isle	1,594,284	282,618	262,719	---	100	---	42,562	---	42,562	866	3,109	55	309,411	---	---	---	309,411
Henderson	1,525,036	254,843	241,437	---	1,000	2,574	44,189	5,000	51,763	933	268	---	295,401	---	---	35,500	330,901
Jessenland	1,506,158	156,053	171,293	1,308	1,365	---	31,115	---	31,115	---	242	16,102	221,425	---	---	---	221,425
Kelso	1,605,849	114,963	117,522	---	---	---	34,200	---	34,200	26,221	---	---	177,943	---	---	62,082	240,025
Moltke	1,864,461	155,962	158,154	---	---	---	36,767	---	36,767	---	499	1,724	197,144	---	---	---	197,144
New Auburn	1,201,160	135,034	121,317	---	75	---	41,496	---	41,496	4,281	2,450	332	169,951	---	---	---	169,951

[1] Failed to Report.

\*Data could not be verified.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Severance [1]	1,510,134	128,391	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sibley	1,506,773	207,046	197,439	---	---	---	37,477	94	37,571	4,178	4,965	---	244,153	---	---	---	244,153
Transit	1,706,889	125,029	121,740	---	25	---	36,693	---	36,693	7,800	---	---	166,258	---	---	---	166,258
Washington Lake	1,794,056	230,458	213,469	---	---	---	37,047	---	37,047	---	8,248	---	258,764	---	---	---	258,764
<b>County Total</b>	<b>\$28,389,494</b>	<b>\$2,982,471</b>	<b>\$2,738,025</b>	<b>\$1,308</b>	<b>\$21,474</b>	<b>\$6,024</b>	<b>\$582,329</b>	<b>\$5,094</b>	<b>\$593,447</b>	<b>\$46,940</b>	<b>\$38,625</b>	<b>\$23,438</b>	<b>\$3,463,257</b>	<b>\$---</b>	<b>\$---</b>	<b>\$175,682</b>	<b>\$3,638,939</b>
<b>Stearns County - (Central Region)</b>																	
Albany	1,896,103	502,250	499,243	4,965	6,595	35,538	48,890	---	84,428	5,727	4,894	1,137	606,989	---	---	50,000	656,989
Ashley	1,302,971	115,000	123,228	---	---	---	25,060	152	25,212	4,399	---	140	152,979	---	---	---	152,979
Avon	3,532,182	530,000	514,909	---	3,238	17,993	67,564	---	85,557	2,355	4,538	266,990	877,587	---	---	---	877,587
Brockway	4,927,404	685,000	676,868	---	750	179,115	134,615	159	313,889	9,903	2,066	2,457	1,005,933	---	---	---	1,005,933
Collegeville	5,007,315	859,999	856,229	---	11,307	---	71,383	6,136	77,519	13,436	10,898	3,241	972,630	---	---	---	972,630
Crow Lake	917,210	81,999	78,664	---	---	---	21,725	---	21,725	---	314	2,032	102,735	---	---	---	102,735
Crow River	1,064,894	136,000	131,035	---	500	---	26,559	---	26,559	99,476	---	---	257,570	---	8,606	---	266,176
Eden Lake	3,934,389	490,001	486,026	---	400	139,240	97,491	---	236,731	9,334	11,977	86	744,554	---	---	---	744,554
Fair Haven	2,866,070	443,608	444,621	---	2,600	---	47,712	---	47,712	2,905	7,311	8,526	513,675	---	---	---	513,675
Farming	1,899,908	310,500	302,535	---	1,365	---	46,947	---	46,947	220	450	693	352,210	---	---	---	352,210
Getty	1,063,710	100,000	129,483	---	450	---	33,229	364	33,593	1,004	515	---	165,045	---	---	---	165,045
Grove	1,111,781	135,000	132,100	---	---	40,484	42,940	---	83,424	15,825	1,650	1,966	234,965	---	---	---	234,965
Holding	1,922,190	510,000	494,530	---	---	---	62,275	---	62,275	3,705	784	4,108	565,402	---	---	---	565,402
Krain	1,811,673	292,001	277,029	---	---	---	51,335	6	51,341	24,475	1,030	---	353,875	---	---	1,052	354,927
Lake George [1]	1,040,340	69,500	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake Henry	1,080,565	115,000	111,891	---	90	---	29,904	---	29,904	1,138	4,202	1,100	148,325	---	---	---	148,325
Le Sauk	2,418,637	350,000	363,897	75	34,155	338	30,372	3,083	33,793	10,057	10,679	11,440	464,096	---	---	---	464,096
Luxemburg	1,210,067	319,898	306,385	---	1,065	116,389	84,799	970	202,158	7,342	781	33	517,764	---	---	37,593	555,357
Lynden	3,575,465	592,439	585,469	---	103,686	---	46,278	3,105	49,383	9,959	1,370	4,241	754,108	---	---	---	754,108
Maine Prairie	3,786,656	658,228	687,063	9,778	1,400	---	95,161	1,705	96,866	7,593	34,989	6,328	844,017	---	---	11,661	855,678
Melrose	1,599,274	140,000	142,166	---	300	---	32,917	---	32,917	23,045	235	---	198,663	---	---	---	198,663
Millwood	2,305,310	368,200	360,244	---	---	---	45,079	53	45,132	1,231	1,945	852	409,404	---	---	---	409,404
Munson	3,847,184	538,000	553,369	750	27,056	1,763	79,585	---	81,348	7,376	1,007	1,048	671,954	---	---	86,693	758,647
North Fork	779,989	101,000	95,428	---	---	---	35,509	4,070	39,579	---	1,958	19	136,984	---	---	---	136,984
Oak	1,502,997	237,817	237,134	---	200	35,938	45,198	30	81,166	4	6,928	1,542	326,974	---	---	---	326,974

[1] Failed to Report.

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**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Paynesville	4,313,701	536,000	579,765	---	3,210	---	45,598	---	45,598	102,168	4,660	19,136	754,537	---	---	---	754,537
Raymond	983,108	70,000	87,077	---	550	562	31,909	60	32,531	19,290	---	---	139,448	---	---	---	139,448
Saint Joseph	2,063,128	400,000	484,149	---	22,931	27,634	34,723	---	62,357	64,506	31,809	6,048	671,800	---	---	73,438	745,238
Saint Martin	1,097,134	158,000	150,896	---	900	13,198	30,229	3,213	46,640	---	3,274	---	201,710	---	---	---	201,710
Saint Wendel	3,452,786	550,000	541,881	---	900	---	65,046	---	65,046	4	785	14	608,630	---	---	---	608,630
Sauk Centre	2,672,903	195,000	195,901	---	7,050	1,450	33,950	284	35,684	1,764	12,904	1,262	254,565	---	---	---	254,565
Spring Hill	998,495	130,000	125,539	---	1,714	8,412	39,835	---	48,247	3,773	10,340	---	189,613	---	---	---	189,613
Wakefield	6,172,238	1,316,293	1,318,316	3,069	94,265	---	72,762	311	73,073	3,401	21,333	6,158	1,519,615	---	---	172,466	1,692,081
Zion	1,009,080	234,000	239,410	---	125	819	39,857	15	40,691	10,343	8,959	55	299,583	---	---	---	299,583
<b>County Total</b>	<b>\$79,166,857</b>	<b>\$12,270,733</b>	<b>\$12,312,480</b>	<b>\$18,637</b>	<b>\$326,802</b>	<b>\$618,873</b>	<b>\$1,696,436</b>	<b>\$23,716</b>	<b>\$2,339,025</b>	<b>\$465,758</b>	<b>\$204,585</b>	<b>\$350,652</b>	<b>\$16,017,939</b>	<b>\$---</b>	<b>\$8,606</b>	<b>\$432,903</b>	<b>\$16,459,448</b>
<b>Steele County - (Southeast Region)</b>																	
Aurora	1,537,632	105,036	126,190	---	1,666	---	28,442	64	28,506	3,832	779	149	161,122	---	---	119,043	280,165
Berlin	2,062,159	180,026	172,444	---	---	---	29,686	---	29,686	4,656	239	---	207,025	---	---	---	207,025
Bloomington	1,422,416	117,904	153,213	---	---	---	30,166	---	30,166	204	2,998	1,386	187,967	---	---	---	187,967
Clinton Falls	1,135,045	100,032	111,871	---	---	10	15,919	---	15,929	6,204	829	135	134,968	---	---	---	134,968
Deerfield	1,904,531	120,043	116,026	---	---	---	26,673	---	26,673	---	40,670	---	183,369	---	---	---	183,369
Havana	1,737,424	127,544	125,756	---	8	---	29,806	---	29,806	4	---	3,521	159,095	---	---	---	159,095
Lemond	2,216,026	99,366	100,298	---	---	---	26,246	---	26,246	8,453	8	78	135,083	---	---	---	135,083
Medford	1,150,571	110,018	115,893	---	---	---	21,189	---	21,189	4,100	2,002	---	143,184	---	---	---	143,184
Meriden	2,052,872	185,046	179,919	35,333	---	---	32,170	---	32,170	5,922	4,057	544	257,945	---	---	---	257,945
Merton	1,709,047	80,530	79,246	---	---	---	27,902	---	27,902	---	736	---	107,884	---	---	---	107,884
Owatonna	1,858,293	139,056	144,118	---	---	---	21,291	---	21,291	2	6,280	---	171,691	---	---	---	171,691
Somerset	2,146,241	160,045	160,537	---	---	---	33,532	---	33,532	4	3,259	---	197,332	---	---	40,329	237,661
Summit	1,441,148	120,034	113,002	---	---	---	35,338	---	35,338	9,520	730	---	158,590	---	---	---	158,590
<b>County Total</b>	<b>\$22,373,405</b>	<b>\$1,644,680</b>	<b>\$1,698,513</b>	<b>\$35,333</b>	<b>\$1,674</b>	<b>\$10</b>	<b>\$358,360</b>	<b>\$64</b>	<b>\$358,434</b>	<b>\$42,901</b>	<b>\$62,587</b>	<b>\$5,813</b>	<b>\$2,205,255</b>	<b>\$---</b>	<b>\$---</b>	<b>\$159,372</b>	<b>\$2,364,627</b>
<b>Stevens County - (West Central Region)</b>																	
Baker [1]	960,518	75,026	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Darnen	1,417,219	45,039	44,395	---	---	---	25,475	270	25,745	---	185	---	70,325	---	---	---	70,325
Donnelly	779,826	55,018	54,898	---	---	---	31,074	---	31,074	---	512	2,095	88,579	---	---	---	88,579
Eldorado	995,391	56,020	56,348	---	---	---	31,729	---	31,729	---	569	---	88,646	---	---	---	88,646
Everglade	960,937	39,024	39,100	---	---	4,742	43,156	---	47,898	---	---	---	86,998	---	---	11,991	98,989

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.



**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

79

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Framnas	956,176	60,020	55,542	---	---	72,185	38,088	1,701	111,974	10,107	11	---	177,634	---	---	---	177,634
Hodges	1,267,273	82,453	78,430	24,434	500	---	32,894	252	33,146	5,766	162	---	142,438	---	---	---	142,438
Horton	1,086,505	70,026	67,273	---	---	17,076	38,214	69	55,359	403	435	---	123,470	---	---	---	123,470
Moore	1,481,731	115,042	111,085	---	---	89	38,570	---	38,659	---	14,256	---	164,000	---	---	---	164,000
Morris	1,143,745	35,022	34,154	4,767	---	93	30,020	260	30,373	---	23	---	69,317	---	---	---	69,317
Pepperton	880,241	50,024	50,607	---	---	---	27,914	---	27,914	---	150	---	78,671	---	---	---	78,671
Rendsville	839,448	42,015	40,250	---	---	---	31,412	152	31,564	22,603	430	20	94,867	---	---	---	94,867
Scott	980,501	85,020	85,262	---	---	---	29,683	---	29,683	---	879	---	115,824	---	---	20,000	135,824
Stevens	992,154	54,925	111,085	---	---	89	39,200	---	39,289	---	14,256	---	164,630	---	---	---	164,630
Swan Lake	865,555	59,023	57,902	---	---	14,871	33,372	1,186	49,429	6,104	1,777	81	115,293	---	110	---	115,403
Synnes	992,387	51,028	50,322	---	---	---	34,988	---	34,988	400	1,299	---	87,009	---	---	---	87,009
<b>County Total</b>	<b>\$16,599,607</b>	<b>\$974,725</b>	<b>\$936,653</b>	<b>\$29,201</b>	<b>\$500</b>	<b>\$109,145</b>	<b>\$505,789</b>	<b>\$3,890</b>	<b>\$618,824</b>	<b>\$45,383</b>	<b>\$34,944</b>	<b>\$2,196</b>	<b>\$1,667,701</b>	<b>\$---</b>	<b>\$110</b>	<b>\$31,991</b>	<b>\$1,699,802</b>
<b>Swift County - (Upper Southwest Region)</b>																	
Appleton	668,257	60,016	65,630	---	---	---	29,476	448	29,924	3,024	4,681	---	103,259	---	---	---	103,259
Benson	857,154	69,018	67,713	---	---	117,821	45,408	737	163,966	1,574	3,204	---	236,457	---	---	---	236,457
Camp Lake	642,871	85,007	84,981	---	---	39,629	36,151	---	75,780	7,414	63	---	168,238	---	---	---	168,238
Cashel	1,430,400	80,031	79,809	---	---	---	34,024	---	34,024	2,106	429	1,804	118,172	---	---	40,000	158,172
Clontarf	1,357,512	78,478	85,322	---	---	---	15,909	1,164	17,073	2,268	3,136	3,024	110,823	---	---	---	110,823
Dublin	1,935,110	105,057	104,625	---	---	---	38,997	---	38,997	11,243	935	---	155,800	---	---	---	155,800
Edison	865,134	70,015	70,901	---	---	---	29,741	---	29,741	1,782	---	36	102,460	---	---	---	102,460
Fairfield	1,139,219	58,021	56,749	---	---	35,064	45,338	90	80,492	2,552	1,598	142	141,533	---	---	---	141,533
Hayes	1,017,918	70,023	71,651	---	---	---	54,417	361	54,778	3,564	668	---	130,661	---	---	---	130,661
Hegbert	906,963	69,020	66,250	---	---	24,969	26,867	---	51,836	1,661	11,038	552	131,337	---	---	---	131,337
Kerkhoven	687,006	79,521	81,984	---	---	---	46,677	400	47,077	7,668	1,815	---	138,544	---	---	---	138,544
Kildare	1,286,618	91,028	89,295	---	---	---	32,533	615	33,148	4,416	1,305	---	128,164	---	---	---	128,164
Marysland	1,283,946	74,456	86,128	---	---	32,780	27,951	---	60,731	13,426	344	---	160,629	---	---	---	160,629
Moyer	997,097	79,020	77,844	---	---	192	30,147	---	30,339	2,106	1,253	---	111,542	---	---	---	111,542
Pillsbury	1,521,244	94,028	92,533	---	---	25,000	49,074	558	74,632	5,168	591	---	172,924	---	---	---	172,924
Shible	914,192	49,321	48,828	---	---	---	28,656	148	28,804	---	1,757	23	79,412	---	---	---	79,412
Six Mile Grove	1,323,524	70,559	69,007	---	50	7,243	22,591	1,390	31,224	3,740	11,849	22	115,892	---	---	---	115,892
Swenoda	1,335,294	105,021	102,018	---	---	---	30,974	---	30,974	1,958	3,511	---	138,461	---	---	---	138,461

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Tara	1,507,210	78,029	77,773	---	---	37,601	39,837	---	77,438	---	2,202	---	157,413	---	7,275	---	164,688
Torning	1,784,600	135,041	133,433	---	---	---	48,239	60	48,299	8,301	461	1,155	191,649	---	---	---	191,649
West Bank	1,027,784	119,017	115,641	---	---	7,917	37,995	1,428	47,340	3,564	1,315	30	167,890	---	---	---	167,890
<b>County Total</b>	<b>\$24,489,053</b>	<b>\$1,719,727</b>	<b>\$1,728,115</b>	<b>\$---</b>	<b>\$50</b>	<b>\$328,216</b>	<b>\$751,002</b>	<b>\$7,399</b>	<b>\$1,086,617</b>	<b>\$87,535</b>	<b>\$52,155</b>	<b>\$6,788</b>	<b>\$2,961,260</b>	<b>\$---</b>	<b>\$7,275</b>	<b>\$40,000</b>	<b>\$3,008,535</b>
<b>Todd County - (North Central Region)</b>																	
Bartlett	499,614	96,017	86,068	---	---	---	33,978	---	33,978	2,131	1,281	---	123,458	---	---	48,849	172,307
Bertha	462,090	119,728	101,472	---	950	15,806	48,151	---	63,957	---	181	---	166,560	---	---	---	166,560
Birchdale	2,376,025	233,065	223,876	---	---	28,354	34,981	28,354	91,689	80	1,062	1,016	317,723	---	---	---	317,723
Bruce	955,617	243,042	236,854	---	5,528	---	32,912	---	32,912	1,854	1,338	---	278,486	---	---	---	278,486
Burleene	597,606	91,201	84,434	---	---	---	37,491	---	37,491	4	206	---	122,135	---	---	---	122,135
Burnhamville	1,928,493	215,047	208,429	1,600	8	23,524	45,272	4,496	73,292	16,632	53	5,796	305,810	---	---	---	305,810
Eagle Valley [1]	547,996	120,412	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fawn Lake [1]	1,211,084	180,027	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Germania	454,430	80,837	69,514	---	---	---	47,922	---	47,922	1,410	630	---	119,476	---	---	---	119,476
Gordon	1,259,272	250,041	240,978	---	---	---	40,896	---	40,896	---	2,738	6,719	291,331	---	---	---	291,331
Grey Eagle	2,327,597	234,017	231,394	---	---	38,676	28,205	---	66,881	8,019	5,998	---	312,292	---	---	---	312,292
Hartford	726,105	206,620	196,075	---	---	---	48,127	---	48,127	4	1,356	---	245,562	230,000	---	---	475,562
Iona	512,180	108,249	97,891	---	---	16,797	82,296	---	99,093	---	100	---	197,084	---	---	---	197,084
Kandota	1,490,533	113,027	110,851	3,639	25	3,010	24,063	---	27,073	2	963	321	142,874	---	---	---	142,874
Leslie	1,791,859	185,064	183,461	1,000	---	503	32,641	---	33,144	165	2,045	968	220,783	---	---	7,709	228,492
Little Elk	613,118	89,032	83,532	---	---	---	40,920	---	40,920	98,172	---	30	222,654	---	---	40,000	262,654
Little Sauk	1,135,247	165,031	153,167	---	---	39,807	55,210	---	95,017	2	113	1,757	250,056	---	---	176,032	426,088
Long Prairie	1,147,172	181,299	102,488	---	---	---	36,408	---	36,408	142,271	5,419	4	286,590	---	---	---	286,590
Moran	708,464	120,019	115,403	---	125	---	41,102	---	41,102	4	554	173	157,361	---	---	23,805	181,166
Reynolds	748,974	121,888	111,363	---	---	---	41,797	---	41,797	2,627	3,864	---	159,651	---	---	---	159,651
Round Prairie	914,304	191,465	176,792	---	---	---	47,027	485	47,512	552	9,271	---	234,127	---	---	---	234,127
Staples	899,451	211,020	203,175	---	---	---	34,987	---	34,987	4	1,293	5	239,464	---	---	---	239,464
Stowe Prairie [1]	569,081	127,965	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Turtle Creek	945,699	82,030	80,838	---	---	---	61,021	---	61,021	---	47	---	141,906	---	---	---	141,906
Villard	1,014,218	194,020	192,587	---	---	---	34,517	---	34,517	---	1,145	---	228,249	---	---	---	228,249
Ward	706,819	180,391	173,133	---	---	---	58,957	---	58,957	50	809	---	232,949	---	---	---	232,949

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
West Union	858,208	119,958	116,093	---	---	---	25,471	---	25,471	4	87	---	141,655	---	---	---	141,655
Wykeham	584,332	143,220	123,455	---	---	---	45,949	---	45,949	---	---	---	169,404	---	---	---	169,404
<b>County Total</b>	<b>\$27,985,588</b>	<b>\$4,403,732</b>	<b>\$3,703,323</b>	<b>\$6,239</b>	<b>\$6,636</b>	<b>\$166,477</b>	<b>\$1,060,301</b>	<b>\$33,335</b>	<b>\$1,260,113</b>	<b>\$273,987</b>	<b>\$40,553</b>	<b>\$16,789</b>	<b>\$5,307,640</b>	<b>\$230,000</b>	<b>\$---</b>	<b>\$296,395</b>	<b>\$5,834,035</b>
<b>Traverse County - (West Central Region)</b>																	
Arthur	870,467	50,018	49,456	---	---	---	25,575	205	25,780	---	---	---	75,236	---	---	---	75,236
Clifton	1,214,350	55,022	54,252	---	---	---	27,708	45	27,753	---	---	---	82,005	---	---	---	82,005
Croke	1,047,669	50,016	49,603	---	---	---	28,500	---	28,500	---	5,306	---	83,409	---	---	---	83,409
Dollymount	1,245,800	35,019	33,630	---	---	---	30,920	45	30,965	---	1,365	14,490	80,450	---	---	---	80,450
Folsom	698,250	20,012	19,712	---	---	---	18,210	---	18,210	---	---	2,428	40,350	---	---	---	40,350
Lake Valley	1,766,880	50,020	49,059	---	---	---	50,293	---	50,293	336	6,878	---	106,566	---	---	---	106,566
Leonardsville	1,157,522	70,018	49,751	---	---	---	30,957	---	30,957	---	194	---	80,902	---	---	---	80,902
Monson	1,694,630	55,024	53,215	---	---	---	22,154	---	22,154	505	803	18	76,695	---	---	---	76,695
Parnell [1]	1,074,072	34,016	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Redpath [1]	1,238,179	25,024	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tara	1,050,096	62,019	59,991	---	---	---	24,969	---	24,969	16,607	700	67	102,334	---	---	---	102,334
Taylor	1,556,473	45,029	45,212	---	---	---	25,055	---	25,055	2,256	2,254	---	74,777	---	---	---	74,777
Tintah	1,179,890	32,518	32,664	---	---	---	21,496	---	21,496	---	1,714	---	55,874	---	---	---	55,874
Walls	1,004,377	40,014	38,949	---	---	---	22,822	---	22,822	561	377	---	62,709	---	---	---	62,709
Windsor	594,786	25,011	24,731	---	---	---	13,430	---	13,430	---	897	---	39,058	---	---	---	39,058
<b>County Total</b>	<b>\$17,393,441</b>	<b>\$648,780</b>	<b>\$560,225</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$342,089</b>	<b>\$295</b>	<b>\$342,384</b>	<b>\$20,265</b>	<b>\$20,488</b>	<b>\$17,003</b>	<b>\$960,365</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$960,365</b>
<b>Wabasha County - (Southeast Region)</b>																	
Chester	1,374,261	126,995	125,469	---	900	---	34,957	1,484	36,441	4	142	---	162,956	---	---	---	162,956
Elgin	2,004,817	173,998	179,565	83,553	---	---	29,367	---	29,367	---	8,054	---	300,539	---	---	---	300,539
Gillford	1,419,051	140,003	149,530	---	---	---	31,779	---	31,779	---	10,353	---	191,662	---	---	---	191,662
Glasgow [1]	905,470	89,994	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Greenfield	2,911,549	273,977	283,836	---	---	---	32,347	---	32,347	3,826	15,975	2,480	338,464	---	---	---	338,464
Highland	1,271,080	119,990	140,502	---	---	---	25,959	---	25,959	4	1,076	8	167,549	---	---	---	167,549
Hyde Park	646,450	42,348	42,045	---	---	---	9,763	---	9,763	---	---	---	51,808	---	---	---	51,808
Lake	1,262,667	165,006	165,092	---	---	---	19,650	---	19,650	---	1,192	---	185,934	---	---	---	185,934
Mazeppa	1,512,662	81,866	83,425	---	380	446	17,024	---	17,470	---	65	---	101,340	---	---	---	101,340
Minneiska	363,292	29,451	36,550	---	---	---	5,805	---	5,805	---	368	---	42,723	---	---	---	42,723

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Mount Pleasant	1,473,831	182,991	187,889	---	---	---	30,440	---	30,440	---	---	---	218,329	---	---	---	218,329
Oakwood	1,156,651	120,003	121,300	---	---	---	27,567	---	27,567	---	100	1,400	150,367	---	---	---	150,367
Pepin	1,011,683	44,989	44,532	---	---	---	10,605	---	10,605	---	53	---	55,190	---	---	---	55,190
Plainview	1,689,944	193,515	195,931	---	6,828	---	26,389	---	26,389	4,462	3,614	10	237,234	---	---	---	237,234
Watopa	923,857	79,997	82,087	---	---	---	27,068	---	27,068	4	3,149	---	112,308	---	---	---	112,308
West Albany	1,274,448	109,997	110,528	---	---	---	22,766	---	22,766	4	2,556	---	135,854	---	---	---	135,854
Zumbro*	1,772,586	186,494	186,172	7,294	---	---	29,035	4,100	33,135	4,300	11	1,100	232,012	---	---	---	232,012
<b>County Total</b>	<b>\$22,974,299</b>	<b>\$2,161,614</b>	<b>\$2,134,453</b>	<b>\$90,847</b>	<b>\$8,108</b>	<b>\$446</b>	<b>\$380,521</b>	<b>\$5,584</b>	<b>\$386,551</b>	<b>\$12,604</b>	<b>\$46,708</b>	<b>\$4,998</b>	<b>\$2,684,269</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,684,269</b>
<b>Wadena County - (North Central Region)</b>																	
Aldrich	693,020	47,465	43,979	---	---	---	17,312	---	17,312	4	875	46	62,216	---	---	---	62,216
Blueberry	1,329,913	165,029	163,971	---	20	---	31,942	---	31,942	4	314	96	196,347	---	---	---	196,347
Bullard	341,404	39,984	39,316	---	20	985	11,630	---	12,615	---	68	2,529	54,548	---	---	---	54,548
Huntersville	955,572	32,021	32,505	---	---	9,144	47,366	---	56,510	267	200	---	89,482	---	---	---	89,482
Leaf River	580,873	67,364	60,883	---	---	---	28,858	---	28,858	---	72	56	89,869	---	---	18,950	108,819
Lyons	435,470	15,015	15,610	---	---	---	11,352	---	11,352	---	784	---	27,746	---	---	---	27,746
Meadow	372,735	49,511	48,543	---	---	---	22,812	---	22,812	1,794	1,028	1,284	75,461	---	---	---	75,461
North Germany	562,263	55,513	54,900	---	300	---	18,735	---	18,735	293	114	30	74,372	---	---	26,281	100,653
Orton	358,996	43,008	37,557	---	---	---	19,060	---	19,060	7,060	442	1,400	65,519	---	---	50,000	115,519
Red Eye	908,518	92,524	89,446	---	---	---	25,414	46	25,460	404	1,176	---	116,486	---	---	---	116,486
Rockwood	514,627	36,009	32,630	---	---	---	19,315	---	19,315	4	556	---	52,505	---	---	---	52,505
Shell River	689,223	70,983	69,415	---	---	---	24,334	---	24,334	8	1,890	---	95,647	---	---	---	95,647
Thomastown	1,320,533	142,037	137,989	---	---	---	36,573	---	36,573	---	1,528	7,155	183,245	---	---	4,000	187,245
Wadena	944,469	120,524	115,375	---	---	---	37,132	86	37,218	26	81	---	152,700	---	---	---	152,700
Wing River	727,074	73,020	69,417	---	---	---	24,721	---	24,721	254	1,677	---	96,069	---	---	---	96,069
<b>County Total</b>	<b>\$10,734,690</b>	<b>\$1,050,007</b>	<b>\$1,011,536</b>	<b>\$---</b>	<b>\$340</b>	<b>\$10,129</b>	<b>\$376,556</b>	<b>\$132</b>	<b>\$386,817</b>	<b>\$10,118</b>	<b>\$10,805</b>	<b>\$12,596</b>	<b>\$1,432,212</b>	<b>\$---</b>	<b>\$---</b>	<b>\$99,231</b>	<b>\$1,531,443</b>
<b>Waseca County - (South Central Region)</b>																	
Alton	1,487,961	143,003	147,004	---	---	---	34,427	---	34,427	300	---	1,627	183,358	---	---	---	183,358
Blooming Grove	1,815,061	150,004	144,984	---	---	---	26,690	---	26,690	4	1,847	503	174,028	---	---	---	174,028
Byron [1]	1,645,039	117,002	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Freedom	1,485,950	142,002	142,349	---	---	---	33,215	---	33,215	10,050	564	766	186,944	---	---	---	186,944
Iosco	1,649,772	90,001	89,996	---	---	---	25,593	---	25,593	764	1,280	841	118,474	---	---	---	118,474

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Janesville	1,803,824	152,403	168,602	---	---	---	26,170	---	26,170	3,254	---	748	198,774	---	---	---	198,774
New Richland	1,905,084	150,002	154,685	---	---	---	31,344	---	31,344	4	3,631	198	189,862	---	---	20,000	209,862
Otisco	1,609,536	146,004	148,566	---	---	---	31,997	---	31,997	4	125	---	180,692	---	---	---	180,692
Saint Mary	1,742,882	50,003	57,621	---	---	---	26,599	---	26,599	---	4,191	---	88,411	---	---	---	88,411
Vivian	1,419,070	105,002	110,295	---	---	805	39,627	---	40,432	1,896	64	26	152,713	---	---	---	152,713
Wilton	1,561,832	102,502	103,492	---	---	---	36,643	---	36,643	204	4,603	4,229	149,171	---	---	---	149,171
Woodville	2,777,740	310,005	307,259	---	---	---	44,636	---	44,636	---	8,630	1,021	361,546	---	---	---	361,546
<b>County Total</b>	<b>\$20,903,751</b>	<b>\$1,657,933</b>	<b>\$1,574,853</b>	<b>\$---</b>	<b>\$---</b>	<b>\$805</b>	<b>\$356,941</b>	<b>\$---</b>	<b>\$357,746</b>	<b>\$16,480</b>	<b>\$24,935</b>	<b>\$9,959</b>	<b>\$1,983,973</b>	<b>\$---</b>	<b>\$---</b>	<b>\$20,000</b>	<b>\$2,003,973</b>
<b>Washington County - (7-County Twin Cities Region)</b>																	
Baytown	6,184,872	867,485	888,990	---	237,542	---	18,207	3,972	22,179	24,000	4,218	15,072	1,192,001	---	---	---	1,192,001
Denmark	6,044,471	705,988	718,749	---	108,197	---	37,430	---	37,430	1,455	71,348	30,413	967,592	---	---	---	967,592
Grey Cloud Island	663,837	98,317	130,417	---	20,861	---	6,238	12,215	18,453	17,329	14,388	---	201,448	---	---	---	201,448
May	9,741,230	956,594	1,014,929	---	138,978	---	35,189	---	35,189	163,353	9,135	2,646	1,364,230	---	15,750	38,050	1,418,030
Stillwater	5,835,442	1,024,708	1,048,961	---	105,330	---	29,868	14,692	44,560	4,330	16,421	22,392	1,241,994	---	---	---	1,241,994
West Lakeland	9,970,747	1,140,588	1,227,402	---	299,879	9,135	99,689	---	108,824	22,680	30,700	20,325	1,709,810	---	---	---	1,709,810
<b>County Total</b>	<b>\$38,440,599</b>	<b>\$4,793,680</b>	<b>\$5,029,448</b>	<b>\$---</b>	<b>\$910,787</b>	<b>\$9,135</b>	<b>\$226,621</b>	<b>\$30,879</b>	<b>\$266,635</b>	<b>\$233,147</b>	<b>\$146,210</b>	<b>\$90,848</b>	<b>\$6,677,075</b>	<b>\$---</b>	<b>\$15,750</b>	<b>\$38,050</b>	<b>\$6,730,875</b>
<b>Watonwan County - (South Central Region)</b>																	
Adrian	1,363,573	69,994	67,975	---	---	---	33,299	961	34,260	---	1,540	---	103,775	---	---	30,000	133,775
Antrim [1]	1,712,627	154,019	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Butterfield**	1,630,293	100,004	96,480	---	---	---	42,450	1,232	43,682	100	186	91	140,539	---	---	---	140,539
Fieldon	1,627,095	85,001	83,776	---	---	---	31,397	940	32,337	---	197	---	116,310	---	---	---	116,310
Long Lake	2,097,684	137,024	138,607	---	---	---	32,983	---	32,983	6,999	339	---	178,928	---	---	---	178,928
Madelia	1,554,733	85,000	84,345	---	---	---	28,429	943	29,372	4	1,696	348	115,765	---	---	---	115,765
Nelson	1,465,570	120,003	120,791	---	---	---	41,635	---	41,635	4	442	5,826	168,698	---	---	---	168,698
Odin	1,573,836	63,113	67,865	---	---	---	30,680	---	30,680	---	---	809	99,354	---	---	---	99,354
Riverdale	1,302,905	100,000	96,565	---	---	---	35,544	1,519	37,063	---	102	5	133,735	---	---	40,000	173,735
Rosendale	1,486,516	104,003	105,065	---	---	---	33,423	---	33,423	1,525	847	---	140,860	---	---	---	140,860
Saint James	1,576,479	60,996	59,984	---	---	---	27,157	834	27,991	600	132	---	88,707	---	---	---	88,707
South Branch	1,777,615	110,179	108,233	---	---	---	41,400	---	41,400	---	590	---	150,223	---	---	---	150,223
<b>County Total</b>	<b>\$19,168,926</b>	<b>\$1,189,336</b>	<b>\$1,029,686</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$378,397</b>	<b>\$6,429</b>	<b>\$384,826</b>	<b>\$9,232</b>	<b>\$6,071</b>	<b>\$7,079</b>	<b>\$1,436,894</b>	<b>\$---</b>	<b>\$---</b>	<b>\$70,000</b>	<b>\$1,506,894</b>

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

Table 3  
Classification of Revenues  
For the Year Ended December 31, 2023

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Wilkin County - (West Central Region)																	
Akron	541,871	39,161	39,470	---	---	---	33,201	---	33,201	---	349	---	73,020	---	---	---	73,020
Andrea	778,115	59,012	57,764	---	---	---	28,526	---	28,526	---	447	---	86,737	---	---	---	86,737
Atherton	673,989	26,508	25,944	---	---	---	34,004	---	34,004	---	3,883	---	63,831	---	---	---	63,831
Bradford	920,986	50,020	83,820	---	---	---	29,664	---	29,664	---	360	---	113,844	---	---	---	113,844
Brandrup	1,431,990	41,040	41,112	---	---	---	50,776	---	50,776	240	435	---	92,563	---	---	---	92,563
Breckenridge	792,460	59,165	52,995	---	---	---	32,381	---	32,381	4,039	36,000	528	125,943	---	---	---	125,943
Campbell [1]	1,721,130	58,054	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Champion	918,731	30,015	29,427	---	---	---	21,202	---	21,202	---	919	---	51,548	---	---	---	51,548
Connelly [1]	698,113	30,019	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Deerhorn [1]	853,649	28,017	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Foxhome	917,073	43,515	40,763	---	---	---	32,065	---	32,065	600	---	---	73,428	---	---	---	73,428
Manston	606,233	18,011	19,047	---	---	---	16,972	---	16,972	---	35	12	36,066	---	---	---	36,066
McCauleyville	274,326	8,803	8,568	---	---	---	10,091	---	10,091	---	---	---	18,659	---	---	---	18,659
Meadows	707,842	39,306	36,749	---	---	---	28,653	---	28,653	3	93	---	65,498	---	---	---	65,498
Mitchell	759,176	33,009	33,941	---	---	---	30,404	---	30,404	900	508	100	65,853	---	---	---	65,853
Nilsen	1,023,587	43,277	48,128	---	---	---	27,440	---	27,440	---	545	---	76,113	---	---	---	76,113
Nordick	889,499	40,018	40,306	---	---	---	27,340	---	27,340	---	---	---	67,646	---	---	---	67,646
Prairie View	827,193	45,016	42,497	---	---	---	36,568	75	36,643	---	2,183	---	81,323	---	---	---	81,323
Roberts	584,419	15,008	13,810	---	---	---	20,242	---	20,242	2,000	171	---	36,223	---	---	---	36,223
Sunnyside	1,004,266	60,015	59,788	---	---	---	37,077	---	37,077	---	4,632	---	101,497	---	---	---	101,497
Tanberg	571,322	25,013	25,465	---	---	---	17,062	---	17,062	---	5,357	---	47,884	---	---	---	47,884
Wolverton	851,531	33,525	32,159	---	---	---	22,803	---	22,803	---	531	---	55,493	---	---	---	55,493
County Total	\$18,347,501	\$825,527	\$731,753	\$---	\$---	\$---	\$536,471	\$75	\$536,546	\$7,782	\$56,448	\$640	\$1,333,169	\$---	\$---	\$---	\$1,333,169
Winona County - (Southeast Region)																	
Dresbach	974,749	254,975	217,164	---	---	65,557	49,682	---	115,239	---	---	6,800	339,203	---	---	56,154	395,357
Elba	823,281	71,493	77,433	---	---	---	105,284	883	106,167	659	6,201	---	190,460	---	15,000	75,000	280,460
Fremont	1,301,835	104,993	101,035	---	---	---	28,138	---	28,138	4	662	---	129,839	---	---	---	129,839
Hart	1,182,512	149,990	143,817	---	---	---	35,507	---	35,507	4	799	722	180,849	---	---	---	180,849
Hillsdale	609,633	80,002	78,458	---	---	---	21,175	---	21,175	4	---	718	100,355	---	---	---	100,355
Homer	2,413,925	351,999	344,249	---	---	---	97,620	---	97,620	8,100	1,832	---	451,801	---	---	---	451,801

[1] Failed to Report.  
\*Data could not be verified.  
\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Mount Vernon [1]	890,782	97,755	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
New Hartford*	1,557,189	228,112	225,649	---	---	---	44,244	---	44,244	6,496	5,896	3,920	286,205	---	---	12	286,217
Norton	1,175,288	119,997	116,133	---	---	---	30,249	---	30,249	1,576	425	---	148,383	---	---	---	148,383
Pleasant Hill	1,213,197	199,983	190,368	---	---	---	45,512	---	45,512	6,794	2,653	3,250	248,577	87,000	---	---	335,577
Richmond	981,518	156,650	164,582	---	---	---	18,125	---	18,125	4,204	4,242	365	191,518	---	---	139,425	330,943
Rollingstone	1,117,338	169,992	167,366	---	---	---	27,780	---	27,780	48,588	8,000	500	252,234	---	---	40,000	292,234
Saint Charles	1,721,257	180,611	178,897	---	---	---	27,277	80	27,357	6	620	2,008	208,888	---	---	---	208,888
Saratoga	1,688,110	247,966	229,510	---	---	---	34,656	---	34,656	12,135	12,714	50	289,065	---	---	---	289,065
Utica	1,704,608	263,379	253,717	---	---	---	36,303	---	36,303	4	492	---	290,516	---	---	---	290,516
Warren	1,505,255	239,998	227,895	---	---	---	39,958	32	39,990	4	331	---	268,220	---	---	---	268,220
Whitewater	562,833	33,994	31,925	---	---	---	136,152	---	136,152	---	6,721	25	174,823	---	---	---	174,823
Wilson	2,383,714	291,004	280,961	---	5,040	10,149	55,302	---	65,451	979	3,576	106,325	462,332	40,155	2,190	---	504,677
Wiscoy	1,116,499	139,997	134,760	---	---	---	30,044	---	30,044	4	---	---	164,808	---	6,462	---	171,270
<b>County Total</b>	<b>\$24,923,523</b>	<b>\$3,382,890</b>	<b>\$3,163,919</b>	<b>\$---</b>	<b>\$5,040</b>	<b>\$75,706</b>	<b>\$863,008</b>	<b>\$995</b>	<b>\$939,709</b>	<b>\$89,561</b>	<b>\$55,164</b>	<b>\$124,683</b>	<b>\$4,378,076</b>	<b>\$127,155</b>	<b>\$23,652</b>	<b>\$310,591</b>	<b>\$4,839,474</b>
<b>Wright County - (Central Region)</b>																	
Albion	2,484,113	430,006	463,803	---	---	---	49,057	---	49,057	10,134	350	998	524,342	---	---	---	524,342
Buffalo	3,821,375	575,006	600,233	---	---	---	39,864	---	39,864	675	5,941	5,940	652,653	---	---	---	652,653
Chatham	2,593,356	400,004	389,250	---	---	---	25,344	---	25,344	4,507	127	5,436	424,664	---	---	---	424,664
Clearwater	2,974,156	520,006	527,643	---	---	---	33,122	---	33,122	7,137	9,237	13,447	590,586	---	---	---	590,586
Cokato [1]	2,312,019	430,505	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Corinna	8,631,622	1,160,019	1,146,689	312,203	87,070	---	56,677	86,267	142,944	65,780	17,825	2,874	1,775,385	---	11,545	505,751	2,292,681
Franklin	6,721,784	966,959	940,907	230,439	---	175,539	67,973	5,969	249,481	12,752	12,146	31,185	1,476,910	---	---	169	1,477,079
French Lake	2,976,021	347,007	343,189	---	---	---	40,605	---	40,605	6,490	962	12,628	403,874	---	---	---	403,874
Maple Lake	4,755,850	688,341	675,078	---	175	---	53,296	---	53,296	94,332	149	5,628	828,658	---	---	---	828,658
Marysville	2,777,467	525,006	523,818	129,379	---	---	49,772	3,931	53,703	20,572	3,181	17,453	748,106	---	---	151,396	899,502
Middleville	2,116,824	305,004	298,700	---	25,442	---	39,285	---	39,285	21,574	3,703	7,420	396,124	---	---	---	396,124
Monticello	5,258,637	775,635	803,612	---	---	---	60,673	---	60,673	9,857	58,745	2,589	935,476	---	---	220,000	1,155,476
Rockford	8,034,921	1,695,211	1,671,394	---	---	---	71,745	---	71,745	40,833	71,947	2,434	1,858,353	---	---	---	1,858,353
Silver Creek	4,853,879	1,200,009	1,184,830	78,666	563	---	65,716	21,818	87,534	19,600	12,610	19,090	1,402,893	---	---	---	1,402,893
Southside	6,680,873	633,995	650,770	109,799	---	---	36,001	---	36,001	2,903	8,593	11,059	819,125	---	---	---	819,125
Stockholm	2,227,566	340,005	329,306	90	36,827	390	38,237	2,717	41,344	19,639	152	16,609	443,967	---	---	---	443,967

[1] Failed to Report.

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**Table 3**  
**Classification of Revenues**  
**For the Year Ended December 31, 2023**

98

County (Region) Name of Town (footnote)	Taxable Tax Capacity	Tax Levy Payable 2022	Intergovernmental Revenues							Other Sources							Total Revenues and Other Sources
			Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Total	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Victor	2,233,462	430,004	418,452	---	---	---	40,351	422	40,773	77,094	1,125	20,710	558,154	---	---	277,107	835,261
Woodland	2,277,491	385,005	375,421	---	---	---	37,369	206	37,575	124,719	9,624	1,250	548,589	---	---	---	548,589
<b>County Total</b>	<b>\$73,731,416</b>	<b>\$11,807,727</b>	<b>\$11,343,095</b>	<b>\$860,576</b>	<b>\$150,077</b>	<b>\$175,929</b>	<b>\$805,087</b>	<b>\$121,330</b>	<b>\$1,102,346</b>	<b>\$538,598</b>	<b>\$216,417</b>	<b>\$176,750</b>	<b>\$14,387,859</b>	<b>\$---</b>	<b>\$11,545</b>	<b>\$1,154,423</b>	<b>\$15,553,827</b>
<b>Yellow Medicine County - (Upper Southwest Region)</b>																	
Burton	1,057,146	130,018	125,653	---	---	2,273	38,211	---	40,484	---	788	---	166,925	---	---	---	166,925
Echo	1,719,554	120,025	116,074	---	---	---	33,359	---	33,359	---	---	---	149,433	---	---	---	149,433
Florida	624,856	60,011	57,759	---	---	---	28,779	---	28,779	4	708	100	87,350	---	---	40,000	127,350
Fortier	607,145	60,016	64,076	---	---	---	25,453	---	25,453	4	785	---	90,318	---	---	---	90,318
Friendship	1,248,904	70,013	67,719	---	---	---	39,022	---	39,022	---	1,678	---	108,419	---	---	---	108,419
Hammer	922,135	70,018	66,996	---	---	---	38,051	---	38,051	4	1,468	7,136	113,655	---	---	---	113,655
Hazel Run	1,493,479	90,026	87,287	---	---	---	36,617	---	36,617	---	1,641	200	125,745	---	---	---	125,745
Lisbon [1]	1,270,460	60,029	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Minnesota Falls	1,313,586	96,037	92,228	---	---	---	36,646	---	36,646	---	5,538	68	134,480	---	---	---	134,480
Norman [1]	863,216	60,020	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Normania	1,166,052	70,034	68,966	---	---	768	36,163	---	36,931	2	277	13,914	120,090	---	---	---	120,090
Omro	1,053,113	80,016	81,567	---	---	---	34,935	---	34,935	4	1,410	---	117,916	---	---	---	117,916
Oshkosh	1,004,177	50,018	48,601	---	---	---	39,125	---	39,125	504	404	---	88,634	---	---	---	88,634
Posen	1,779,955	80,027	79,187	---	---	---	40,764	---	40,764	---	115	29	120,095	---	---	---	120,095
Sandnes	1,576,875	115,032	110,420	---	---	---	32,792	---	32,792	---	289	16,466	159,967	---	---	---	159,967
Sioux Agency	1,311,469	115,029	115,521	---	---	---	41,281	---	41,281	---	534	4,259	161,595	---	---	---	161,595
Stony Run	1,487,519	170,038	172,568	---	---	---	54,113	---	54,113	---	798	374	227,853	---	---	---	227,853
Swede Prairie	1,278,830	80,017	77,229	---	---	---	33,190	---	33,190	---	55	---	110,474	---	---	---	110,474
Tyro	1,250,983	75,022	73,860	---	---	---	33,252	---	33,252	---	470	---	107,582	---	---	---	107,582
Wergeland	871,291	82,511	78,115	---	---	2	39,696	---	39,698	240	75	3,219	121,347	---	---	---	121,347
Wood Lake	1,299,673	113,032	107,596	---	---	---	39,387	---	39,387	3,946	180	---	151,109	---	9,643	---	160,752
<b>County Total</b>	<b>\$25,200,418</b>	<b>\$1,846,989</b>	<b>\$1,691,422</b>	<b>\$---</b>	<b>\$---</b>	<b>\$3,043</b>	<b>\$700,836</b>	<b>\$---</b>	<b>\$703,879</b>	<b>\$4,708</b>	<b>\$17,213</b>	<b>\$45,765</b>	<b>\$2,462,987</b>	<b>\$---</b>	<b>\$9,643</b>	<b>\$40,000</b>	<b>\$2,512,630</b>
<b>State Totals</b>	<b>\$2,730,324,010</b>	<b>\$283,656,399</b>	<b>\$279,857,820</b>	<b>\$6,133,608</b>	<b>\$4,306,655</b>	<b>\$10,004,732</b>	<b>\$63,145,553</b>	<b>\$3,025,305</b>	<b>\$76,175,590</b>	<b>\$12,613,507</b>	<b>\$7,017,823</b>	<b>\$8,074,422</b>	<b>\$394,179,425</b>	<b>\$9,548,043</b>	<b>\$2,166,758</b>	<b>\$29,715,695</b>	<b>\$435,609,921</b>

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Name of Town (footnote)	Pop.																		
Aitkin County - (Arrowhead Region)																			
Aitkin	919	41,336	24,039	233,936	---	6,450	305,761	---	---	---	---	---	---	---	---	305,761	---	305,761	
Ball Bluff	263	24,116	39,624	56,824	15,466	9,311	145,341	---	---	---	5,697	---	5,697	---	---	151,038	42,001	193,039	
Balsam	32	9,595	1,207	16,524	---	---	27,326	---	---	---	---	---	---	---	---	27,326	---	27,326	
Beaver	66	29,881	1,461	18,843	---	480	50,665	---	---	---	---	---	---	---	---	50,665	92	50,757	
Clark	128	9,592	3,809	63,092	---	1,700	78,193	---	---	---	---	---	---	---	25	78,218	---	78,218	
Cornish	49	10,580	8,938	7,716	---	200	27,434	---	---	---	---	---	---	---	---	27,434	---	27,434	
Farm Island	1,073	47,204	58,011	309,517	1,500	4,918	421,150	---	---	---	---	---	---	---	---	421,150	---	421,150	
Fleming	339	49,802	25,523	151,214	1,905	2,150	230,594	---	---	---	---	---	---	17,972	4,968	253,534	---	253,534	
Glen	433	55,228	18,342	106,688	---	1,750	182,008	---	---	---	---	---	---	---	---	182,008	---	182,008	
Haugen	165	27,666	9,897	154,881	---	---	192,444	---	---	---	---	---	---	---	---	192,444	---	192,444	
Hazelton	846	115,095	55,099	236,587	---	6,425	413,206	---	---	---	---	---	---	---	---	413,206	---	413,206	
Hill Lake	422	18,290	32,207	114,059	---	13,186	177,742	---	---	---	---	---	---	---	---	177,742	178	177,920	
Idun	231	28,731	7,392	72,485	300	410	109,318	---	---	---	---	---	---	---	---	109,318	---	109,318	
Jevne	359	42,796	10,861	110,734	---	3,271	167,662	---	---	---	---	---	---	---	---	167,662	---	167,662	
Kimberly	193	38,172	9,774	147,975	---	24,861	220,782	---	---	---	---	---	---	---	---	220,782	---	220,782	
Lakeside	548	67,638	43,998	384,290	---	2,024	497,950	---	---	---	---	---	---	---	---	497,950	40,135	538,085	
Lee [1]	36	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Libby	44	11,657	6,587	37,527	200	---	55,971	---	---	---	---	---	---	---	---	55,971	---	55,971	
Logan	189	29,789	7,463	109,580	---	17,915	164,747	---	---	---	---	---	---	---	---	164,747	---	164,747	
Macville	168	43,081	14,540	85,862	---	9,288	152,771	---	---	---	---	---	---	---	---	152,771	---	152,771	
Malmo	353	24,850	11,509	144,838	925	86	182,208	---	---	---	---	---	---	---	---	182,208	---	182,208	
McGregor	102	9,814	2,510	26,294	---	---	38,618	---	---	---	---	---	---	---	---	38,618	8,000	46,618	
Millward	68	8,476	2,044	18,954	---	---	29,474	---	---	---	---	---	---	---	---	29,474	---	29,474	
Morrison	177	25,422	4,297	43,346	---	9,600	82,665	---	---	---	---	---	---	---	---	82,665	23,024	105,689	
Nordland	1,020	70,857	---	313,451	---	---	384,308	---	---	---	---	---	---	50	8,886	393,244	---	393,244	
Pliny	121	7,810	5,040	15,639	600	1,650	30,739	---	---	---	---	---	---	---	---	30,739	---	30,739	
Rice River	111	28,011	4,918	37,264	300	2,400	72,893	12,095	---	2,721	---	---	14,816	---	---	87,709	---	87,709	
Salo	73	18,630	1,980	33,352	---	---	53,962	---	---	---	---	---	---	---	---	53,962	---	53,962	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Seavey	64	15,073	2,704	21,834	---	---	39,611	863	---	---	---	---	863	---	---	40,474	---	40,474
Shamrock	1,297	176,707	95,317	528,473	99,838	15,023	915,358	934	3,600	---	515,069	---	519,603	22,719	1,464	1,459,144	1	1,459,145
Spalding	322	18,487	6,652	56,293	---	990	82,422	---	---	---	---	---	---	---	---	82,422	---	82,422
Spencer	521	59,141	18,687	143,564	---	3,699	225,091	1,820	---	---	---	---	1,820	---	---	226,911	56,625	283,536
Turner	127	44,296	12,519	57,470	---	---	114,285	---	---	---	---	---	---	---	---	114,285	10,952	125,237
Verdon	47	11,745	14,043	29,864	---	955	56,607	---	---	---	---	---	---	---	---	56,607	13,500	70,107
Wagner	342	37,722	31,643	237,235	---	669	307,269	---	---	---	---	---	---	6,976	105	314,350	63,728	378,078
Waukenabo	330	68,627	23,873	42,285	---	11,211	145,996	---	---	---	---	---	---	---	579	146,575	---	146,575
Wealthwood	245	26,499	13,110	31,782	---	3,895	75,286	---	---	---	---	---	---	---	---	75,286	---	75,286
White Pine	35	8,592	1,517	4,123	---	---	14,232	---	---	---	---	---	---	---	---	14,232	---	14,232
Williams	127	13,937	9,176	35,539	700	---	59,352	---	---	---	---	---	---	---	---	59,352	---	59,352
Workman	215	56,040	15,236	48,607	491	16,071	136,445	---	---	6,000	---	---	6,000	---	---	142,445	---	142,445
County Total	12,200	\$1,430,985	\$655,547	\$4,288,541	\$122,225	\$170,588	\$6,667,886	\$15,712	\$3,600	\$8,721	\$520,766	\$---	\$548,799	\$47,717	\$16,027	\$7,280,429	\$258,236	\$7,538,665
Anoka County - (7-County Twin Cities Region)																		
Linwood	5,204	527,167	681,234	245,266	161,908	152,109	1,767,684	90,651	99,719	533,585	83,047	89,049	896,051	---	---	2,663,735	130,739	2,794,474
County Total	5,204	\$527,167	\$681,234	\$245,266	\$161,908	\$152,109	\$1,767,684	\$90,651	\$99,719	\$533,585	\$83,047	\$89,049	\$896,051	\$---	\$---	\$2,663,735	\$130,739	\$2,794,474
Becker County - (West Central Region)																		
Atlanta	107	13,860	8,881	151,793	---	---	174,534	---	---	---	---	---	---	---	---	174,534	---	174,534
Audubon	644	41,428	31,553	324,101	---	8,094	405,176	---	---	603,348	---	1	603,349	59,714	5,224	1,073,463	40,749	1,114,212
Burlington	1,640	88,306	58,093	291,810	---	15,056	453,265	697	---	---	---	---	697	---	---	453,962	34,000	487,962
Callaway	305	16,192	5,561	83,520	334	84	105,691	---	---	---	---	---	---	---	---	105,691	---	105,691
Carsonville	242	15,562	100,674	168,900	---	254	285,390	3,037	8,210	---	---	---	11,247	24,769	5,231	326,637	---	326,637
Cormorant	1,389	277,152	50,024	585,034	10,792	45,803	968,805	4,823	---	---	---	107,596	112,419	---	---	1,081,224	---	1,081,224
Cuba	297	15,799	8,608	98,050	---	---	122,457	---	---	---	---	---	---	---	---	122,457	---	122,457
Detroit	1,948	57,495	32,615	490,925	---	3,280	584,315	---	---	---	---	---	---	---	---	584,315	306,843	891,158
Eagle View	177	14,976	9,810	56,955	---	---	81,741	---	---	---	---	---	---	---	---	81,741	---	81,741
Erie	1,717	61,525	58,603	167,066	6,315	---	293,509	---	---	---	---	---	---	---	---	293,509	3,807	297,316
Evergreen	400	23,596	15,198	138,246	60	6,942	184,042	---	---	---	---	---	---	---	---	184,042	---	184,042

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay										Total Expenditures and Other Financing Uses
County (Region) Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Total Expenditures	Other Financing Uses***	
Forest	175	21,652	15,673	26,325	---	18,763	82,413	---	---	---	---	---	---	---	---	82,413	---	82,413
Green Valley	366	17,041	19,338	116,179	---	2,614	155,172	---	---	---	---	---	---	---	---	155,172	---	155,172
Hamden	218	10,275	16,867	82,289	---	4,748	114,179	7,874	---	28,289	---	---	36,163	---	---	150,342	---	150,342
Height of Land	680	40,371	34,003	167,307	---	794	242,475	---	---	---	---	---	---	---	---	242,475	30,000	272,475
Holmesville	561	51,477	20,384	115,241	---	15,046	202,148	---	---	---	---	---	---	---	---	202,148	80,000	282,148
Lake Eunice	1,752	89,777	80,371	310,998	---	8,395	489,541	---	---	---	---	---	---	---	---	489,541	17,263	506,804
Lake Park	540	31,475	22,298	110,512	---	2,266	166,551	---	---	---	---	---	---	---	---	166,551	---	166,551
Lake View	1,817	78,939	81,514	381,925	5,491	37,888	585,757	---	---	---	---	---	---	---	---	585,757	---	585,757
Maple Grove	476	25,728	3,499	64,212	---	---	93,439	1,361	---	---	---	---	1,361	---	---	94,800	---	94,800
Osage	895	57,199	27,296	128,843	1,755	1,874	216,967	---	---	---	---	---	---	---	---	216,967	---	216,967
Pine Point	323	20,919	33,503	69,149	---	7,003	130,574	---	---	---	---	---	---	---	---	130,574	---	130,574
Riceville	120	13,784	6,364	95,736	---	2,080	117,964	---	---	---	---	---	---	---	---	117,964	---	117,964
Richwood	647	24,970	19,449	209,487	---	---	253,906	---	---	---	---	---	---	---	---	253,906	---	253,906
Round Lake	240	29,401	21,728	53,035	---	---	104,164	---	---	---	---	---	---	---	---	104,164	5,354	109,518
Runeberg	652	35,272	18,011	182,213	---	18,018	253,514	---	---	---	---	---	---	---	---	253,514	17,000	270,514
Savannah	199	20,774	12,685	36,117	850	53	70,479	---	---	---	---	---	---	---	---	70,479	---	70,479
Shell Lake [1]	302	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Silver Leaf	511	27,724	12,864	47,645	---	1,842	90,075	---	5,227	---	---	---	5,227	---	---	95,302	---	95,302
Spring Creek	101	30,488	---	88,903	---	2,850	122,241	---	---	---	---	---	---	---	---	122,241	---	122,241
Spruce Grove	416	24,709	22,011	63,811	---	4,244	114,775	---	---	14,210	---	---	14,210	---	---	128,985	---	128,985
Sugar Bush	545	29,966	5,767	111,315	---	2,650	149,698	---	---	---	---	---	---	---	---	149,698	---	149,698
Toad Lake	484	29,348	29,081	54,723	100	12,770	126,022	---	---	---	---	---	---	---	---	126,022	331	126,353
Two Inlets	206	25,700	13,241	60,117	---	---	99,058	---	---	---	---	---	---	---	---	99,058	---	99,058
Walworth	93	19,791	7,212	64,596	---	3,465	95,064	---	---	---	---	---	---	---	---	95,064	19,012	114,076
White Earth	760	13,329	1,678	102,200	---	2,328	119,535	---	---	---	---	---	---	---	---	119,535	---	119,535
Wolf Lake	272	19,668	8,202	74,365	---	---	102,235	---	---	---	---	---	---	---	---	102,235	---	102,235
<b>County Total</b>	<b>22,217</b>	<b>\$1,415,668</b>	<b>\$912,659</b>	<b>\$5,373,643</b>	<b>\$25,697</b>	<b>\$229,204</b>	<b>\$7,956,871</b>	<b>\$17,792</b>	<b>\$13,437</b>	<b>\$645,847</b>	<b>\$---</b>	<b>\$107,597</b>	<b>\$784,673</b>	<b>\$84,483</b>	<b>\$10,455</b>	<b>\$8,836,482</b>	<b>\$554,359</b>	<b>\$9,390,841</b>
<b>Beltrami County - (Headwaters Region)</b>																		
Alaska	204	24,460	9,771	39,555	---	4,784	78,570	21,117	---	---	---	---	21,117	---	---	99,687	---	99,687

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Battle	47	2,186	1,134	5,877	---	---	9,197	---	386	---	---	---	386	---	---	9,583	---	9,583
Bemidji	2,877	218,630	155,043	284,219	1,690	958	660,540	72,744	---	---	---	---	72,744	---	---	733,284	---	733,284
Benville	97	9,998	4,239	35,070	---	---	49,307	---	---	---	---	---	---	---	---	49,307	---	49,307
Birch	110	13,751	4,928	21,357	---	363	40,399	---	---	---	---	---	---	---	---	40,399	---	40,399
Buzzle	324	20,343	10,273	41,416	113	420	72,565	---	---	---	---	---	---	---	---	72,565	---	72,565
Cormant	209	9,290	4,317	36,979	300	600	51,486	---	---	---	---	---	---	---	---	51,486	---	51,486
Durand	230	23,846	13,435	37,033	---	1,141	75,455	---	---	---	---	---	---	---	---	75,455	---	75,455
Eckles	2,065	56,809	92,590	953,806	---	5,651	1,108,856	---	---	584	---	---	584	104,155	30,573	1,244,168	714,783	1,958,951
Frohn	1,599	101,631	90,895	360,871	---	---	553,397	---	---	---	---	---	---	---	---	553,397	---	553,397
Grant Valley	2,465	53,993	164,031	353,429	---	---	571,453	19,474	---	---	---	---	19,474	---	---	590,927	197,316	788,243
Hagali	381	17,726	18,588	47,306	---	---	83,620	---	---	---	---	---	---	---	---	83,620	---	83,620
Hamre	19	3,996	1,492	2,405	---	---	7,893	1,110	---	---	---	---	1,110	---	---	9,003	---	9,003
Hines	612	39,560	29,755	53,202	4,431	1,465	128,413	---	---	---	---	---	---	---	---	128,413	---	128,413
Hornet	200	13,047	5,969	22,036	---	---	41,052	---	---	---	---	---	---	---	---	41,052	126,000	167,052
Jones	268	12,918	5,086	45,766	---	1,176	64,946	---	---	---	---	---	---	---	---	64,946	---	64,946
Kelliher	127	6,450	2,661	12,725	---	---	21,836	---	---	---	---	---	---	---	---	21,836	---	21,836
Lammers	619	30,977	19,013	97,448	---	976	148,414	---	---	---	---	---	---	---	---	148,414	---	148,414
Langor	205	13,365	6,116	31,239	---	1,050	51,770	---	---	---	---	---	---	---	---	51,770	---	51,770
Lee	40	4,742	2,331	23,894	---	---	30,967	---	---	---	---	---	---	---	---	30,967	---	30,967
Liberty	790	36,464	35,863	79,943	---	162	152,432	---	---	---	---	---	---	---	---	152,432	---	152,432
Maple Ridge	131	9,638	4,214	12,582	---	---	26,434	---	---	---	---	---	---	---	---	26,434	---	26,434
Minnie	22	5,464	1,296	36,530	100	1,015	44,405	---	---	10,470	---	---	10,470	---	---	54,875	---	54,875
Moose Lake	272	22,077	6,052	23,983	---	2,976	55,088	---	---	---	---	---	---	---	---	55,088	---	55,088
Nebish	278	12,962	8,380	26,530	2,313	1,090	51,275	---	---	---	---	---	---	---	---	51,275	572	51,847
Northern	3,833	221,837	212,961	267,799	1,250	48,086	751,933	3,961	---	330,455	---	---	334,416	---	---	1,086,349	---	1,086,349
O'Brien	48	7,474	1,879	14,742	---	---	24,095	---	---	---	---	---	---	---	---	24,095	---	24,095
Port Hope [1]	722	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Quiring	82	4,143	3,091	6,381	850	530	14,995	---	---	---	---	---	---	---	---	14,995	---	14,995
Roosevelt	225	26,164	20,777	34,653	---	1,005	82,599	36,444	---	---	---	---	36,444	---	---	119,043	9,000	128,043

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Shooks	181	8,332	5,069	8,265	---	1,265	22,931	49,218	---	1,530	---	---	50,748	---	---	73,679	---	73,679
Shotley	29	12,848	5,895	70,209	---	---	88,952	---	---	---	---	---	---	---	---	88,952	---	88,952
Spruce Grove	51	5,792	1,435	17,135	4,600	575	29,537	---	---	---	---	---	---	---	---	29,537	---	29,537
Steenerson	26	6,039	1,688	110,171	---	13,710	131,608	---	---	---	---	---	---	---	---	131,608	---	131,608
Sugar Bush	236	32,373	3,162	24,672	---	7,447	67,654	---	---	---	---	---	---	---	---	67,654	---	67,654
Summit	281	13,519	8,225	28,719	1,600	3,492	55,555	---	---	---	---	---	---	---	---	55,555	2,029	57,584
Taylor	115	12,401	5,848	66,729	---	---	84,978	---	---	---	---	---	---	---	---	84,978	---	84,978
Ten Lake	1,063	85,684	27,190	305,993	---	2,708	421,575	---	---	---	---	---	---	9,608	3,663	434,846	---	434,846
Turtle Lake	1,296	83,671	96,236	202,401	---	1,644	383,952	---	---	---	---	---	---	---	---	383,952	---	383,952
Turtle River	1,223	89,563	89,659	262,320	1,690	629	443,861	---	---	---	---	---	---	---	---	443,861	100,000	543,861
Waskish	88	34,288	8,628	30,744	16,079	20,384	110,123	---	---	---	---	235,709	235,709	---	---	345,832	---	345,832
Woodrow	94	5,379	2,694	16,891	700	540	26,204	---	---	---	---	---	---	---	---	26,204	---	26,204
County Total	23,784	\$1,413,830	\$1,191,909	\$4,153,025	\$35,716	\$125,842	\$6,920,322	\$204,068	\$386	\$343,039	\$---	\$235,709	\$783,202	\$113,763	\$34,236	\$7,851,523	\$1,149,700	\$9,001,223
Benton County - (Central Region)																		
Alberta	783	30,032	15,205	71,166	---	---	116,403	66,184	---	83,988	---	---	150,172	---	---	266,575	---	266,575
Gilmanton	849	47,788	37,579	301,161	---	4,447	390,975	---	---	---	---	---	---	---	---	390,975	---	390,975
Glendorado [1]	794	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Graham	574	30,563	13,527	95,988	---	---	140,078	---	---	---	---	---	---	---	---	140,078	---	140,078
Granite Ledge	786	23,268	26,482	62,591	---	302	112,643	---	---	---	---	---	---	---	---	112,643	35,082	147,725
Langola	1,029	65,562	51,137	208,411	4,000	13,372	342,482	---	---	---	---	---	---	48,032	27,275	417,789	---	417,789
Mayhew Lake	892	66,335	27,279	146,037	1,500	2,556	243,707	---	---	---	---	---	---	---	---	243,707	10,000	253,707
Maywood	973	35,443	34,565	109,738	---	662	180,408	---	---	14,000	---	---	14,000	---	---	194,408	---	194,408
Minden	1,496	77,567	68,878	555,129	---	4,951	706,525	10,956	---	---	---	---	10,956	---	---	717,481	---	717,481
Saint George	1,262	37,596	50,573	275,867	---	366	364,402	50,000	---	---	---	---	50,000	17,438	---	431,840	---	431,840
Sauk Rapids	515	20,075	13,906	34,400	---	---	68,381	---	---	---	---	---	---	---	---	68,381	---	68,381
Watab	3,463	149,966	204,276	457,394	3,000	14,701	829,337	1,641	---	891,869	---	---	893,510	235,000	101,172	2,059,019	830,160	2,889,179
County Total	13,416	\$584,195	\$543,407	\$2,317,882	\$8,500	\$41,357	\$3,495,341	\$128,781	\$---	\$989,857	\$---	\$---	\$1,118,638	\$300,470	\$128,447	\$5,042,896	\$875,242	\$5,918,138

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Big Stone County - (Upper Southwest Region)																		
Akron	151	14,975	5,200	110,511	---	2,184	132,870	---	---	---	---	---	---	---	---	132,870	---	132,870
Almond	100	11,310	7,221	58,469	---	---	77,000	---	---	---	---	---	---	---	---	77,000	---	77,000
Artichoke	84	13,066	4,021	65,584	---	---	82,671	---	---	19,152	---	---	19,152	---	---	101,823	---	101,823
Big Stone	278	19,088	5,355	85,655	2,000	1,134	113,232	---	---	---	---	---	---	---	15	113,247	---	113,247
Browns Valley	137	12,021	18,151	95,900	---	3,156	129,228	---	5,000	---	---	---	5,000	---	---	134,228	---	134,228
Foster	121	35,103	15,122	134,777	---	1,057	186,059	---	---	---	---	---	---	---	---	186,059	---	186,059
Graceville	161	19,691	7,636	68,404	---	---	95,731	---	---	---	---	---	---	---	---	95,731	---	95,731
Malta	78	11,696	7,480	75,809	---	---	94,985	---	---	---	---	---	---	---	---	94,985	---	94,985
Moonshine	84	16,777	7,565	75,961	---	---	100,303	---	---	---	---	---	---	---	---	100,303	---	100,303
Odessa	139	14,177	5,796	27,164	1,000	---	48,137	---	---	11,525	---	---	11,525	---	---	59,662	---	59,662
Ortonville**	90	12,818	1,815	25,253	10,000	280	50,166	---	---	---	---	---	---	---	---	50,166	---	50,166
Otrey	70	12,682	3,600	28,424	---	3,913	48,619	---	---	377	---	---	377	---	---	48,996	---	48,996
Prior	277	24,392	13,901	132,859	---	---	171,152	---	---	---	---	---	---	---	---	171,152	---	171,152
Toqua	47	19,709	6,468	31,130	---	220	57,527	---	---	---	---	---	---	---	---	57,527	---	57,527
County Total	1,817	\$237,505	\$109,331	\$1,015,900	\$13,000	\$11,944	\$1,387,680	\$---	\$5,000	\$31,054	\$---	\$---	\$36,054	\$---	\$15	\$1,423,749	\$---	\$1,423,749
Blue Earth County - (South Central Region)																		
Beauford	368	17,420	74,064	136,056	---	8,568	236,108	---	---	5,500	---	---	5,500	---	---	241,608	---	241,608
Butternut Valley	293	14,948	15,820	109,346	---	8,057	148,171	---	---	---	---	---	---	---	---	148,171	148,129	296,300
Cambria	251	15,425	15,541	97,667	10,646	1,843	141,122	---	3,179	---	---	---	3,179	---	---	144,301	---	144,301
Ceresco	172	11,320	14,554	95,762	---	8,586	130,222	---	20,250	---	---	---	20,250	---	---	150,472	---	150,472
Danville	213	10,398	16,371	115,474	---	8,059	150,302	---	---	---	---	---	---	---	---	150,302	---	150,302
Decoria	1,131	97,113	39,402	647,285	1,950	29,435	815,185	372,647	---	780,301	---	---	1,152,948	124,513	4,127	2,096,773	2,451	2,099,224
Garden City [1]	823	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Jamestown	670	20,740	76,886	145,834	---	---	243,460	---	---	---	---	---	---	31,712	1,577	276,749	---	276,749
Judson	509	15,151	15,820	93,023	---	---	123,994	2,708	---	---	---	---	2,708	---	---	126,702	---	126,702
Le Ray	761	50,023	68,841	612,318	200	---	731,382	550	---	5,800	---	---	6,350	119,021	11,609	868,362	10	868,372
Lime	943	45,397	85,495	203,589	---	76,008	410,489	---	---	110,585	---	---	110,585	---	---	521,074	---	521,074

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Lincoln	200	17,617	13,659	25,161	---	7,428	63,865	---	20,311	---	---	---	20,311	---	---	84,176	---	84,176
Lyra	293	17,142	45,642	281,748	150	10,094	354,776	---	---	---	---	---	---	---	---	354,776	100,000	454,776
Mankato	1,789	101,657	84,830	451,198	---	---	637,685	---	---	---	---	---	---	---	---	637,685	---	637,685
Mapleton	281	13,863	30,961	166,994	250	17,842	229,910	---	---	---	---	---	---	---	---	229,910	---	229,910
McPherson	413	62,856	19,746	82,661	---	7,513	172,776	916	---	15,000	---	---	15,916	18,024	2,593	209,309	---	209,309
Medo	318	46,556	21,400	123,055	950	32,288	224,249	---	---	4,182	---	---	4,182	---	---	228,431	---	228,431
Pleasant Mound	176	16,425	27,907	159,988	---	---	204,320	---	---	---	---	---	---	---	---	204,320	---	204,320
Rapidan	1,012	44,866	33,437	206,183	---	---	284,486	---	---	72,750	---	---	72,750	61,057	12,804	431,097	304	431,401
Shelby	243	19,333	22,731	36,241	---	600	78,905	---	7,276	---	---	---	7,276	---	---	86,181	---	86,181
South Bend	1,540	142,935	124,733	469,227	---	---	736,895	---	612,567	69,275	---	---	681,842	191,084	7,256	1,617,077	---	1,617,077
Sterling	240	28,955	28,390	103,227	---	8,328	168,900	3,809	---	183	---	---	3,992	---	---	172,892	---	172,892
Vernon Center	247	16,268	13,247	136,691	---	18,826	185,032	---	---	---	---	---	---	---	---	185,032	---	185,032
County Total	12,886	\$826,408	\$889,477	\$4,498,728	\$14,146	\$243,475	\$6,472,234	\$380,630	\$663,583	\$1,063,576	\$---	\$---	\$2,107,789	\$545,411	\$39,966	\$9,165,400	\$250,894	\$9,416,294
Brown County - (South Central Region)																		
Albin	304	20,220	7,441	159,845	---	---	187,506	---	---	---	---	---	---	---	---	187,506	---	187,506
Bashaw	211	15,089	7,880	103,171	---	685	126,825	2,969	---	---	---	---	2,969	---	---	129,794	---	129,794
Burnstown	259	16,029	9,520	153,514	---	---	179,063	---	---	---	---	---	---	---	---	179,063	---	179,063
Cottonwood	837	79,195	40,365	92,903	---	1,777	214,240	---	---	---	---	---	---	---	---	214,240	---	214,240
Eden [1]	198	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Home	472	38,296	11,282	161,830	---	---	211,408	---	---	---	---	---	---	---	---	211,408	---	211,408
Lake Hanska	330	42,661	13,000	120,320	---	---	175,981	---	8,663	---	---	---	8,663	---	---	184,644	---	184,644
Leavenworth	245	24,037	7,768	177,304	---	---	209,109	2,693	---	---	---	---	2,693	---	---	211,802	---	211,802
Linden	248	23,431	6,500	119,838	---	10,560	160,329	---	---	---	---	---	---	68,505	---	228,834	---	228,834
Milford	662	53,739	32,856	168,533	31,550	1,706	288,384	26,233	---	---	13,888	---	40,121	13,123	10,063	351,691	1,667	353,358
Mulligan	160	24,190	8,798	93,604	---	2,399	128,991	---	---	---	---	---	---	---	---	128,991	---	128,991
North Star	248	20,005	12,348	107,505	---	---	139,858	---	---	---	---	---	---	---	---	139,858	110,000	249,858
Prairieville	220	24,122	7,142	152,481	---	---	183,745	4,397	---	2,113	---	---	6,510	---	---	190,255	---	190,255
Sigel	314	18,306	16,445	137,031	---	---	171,782	---	---	---	---	---	---	---	---	171,782	---	171,782
Stark	277	35,670	7,349	118,773	---	---	161,792	---	---	13,359	---	---	13,359	33,018	3,009	211,178	3,550	214,728

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Stately	172	23,978	8,400	102,166	---	---	134,544	---	---	4,322	---	---	4,322	---	---	138,866	---	138,866
County Total	5,157	\$458,968	\$197,094	\$1,968,818	\$31,550	\$17,127	\$2,673,557	\$36,292	\$8,663	\$19,794	\$13,888	\$---	\$78,637	\$114,646	\$13,072	\$2,879,912	\$115,217	\$2,995,129
Carlton County - (Arrowhead Region)																		
Atkinson	405	9,372	9,741	51,873	---	---	70,986	---	---	---	---	---	---	---	---	70,986	1,500	72,486
Automba	163	21,385	12,153	33,536	970	---	68,044	1,976	---	16,365	---	---	18,341	---	---	86,385	---	86,385
Barnum	1,105	15,039	42,742	141,293	---	---	199,074	---	---	---	---	---	---	---	---	199,074	63,562	262,636
Beseman	141	21,181	10,986	23,666	---	92	55,925	---	---	---	---	---	---	---	---	55,925	35,000	90,925
Blackhoof	1,028	27,683	46,882	63,550	150	529	138,794	---	12,485	---	---	---	12,485	---	---	151,279	10,506	161,785
Eagle	554	25,465	48,471	64,746	100	968	139,750	---	---	---	---	---	---	---	---	139,750	31,000	170,750
Holyoke	228	23,774	10,117	87,261	17,200	2,290	140,642	2,362	---	---	300	---	2,662	---	---	143,304	50,629	193,933
Kalevala [1]	308	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lakeview	214	32,513	19,450	44,974	---	19,877	116,814	---	---	18,000	---	---	18,000	---	---	134,814	---	134,814
Mahtowa	568	34,548	23,830	60,877	---	5,233	124,488	13,850	---	---	6,750	---	20,600	---	---	145,088	---	145,088
Moose Lake	1,012	35,170	---	103,706	6,934	1,000	146,810	---	---	---	145,497	---	145,497	---	---	292,307	---	292,307
Perch Lake	989	96,209	---	174,895	---	10,673	281,777	30,018	---	---	---	---	30,018	---	---	311,795	65,000	376,795
Silver	456	19,677	24,660	86,829	---	---	131,166	---	---	---	---	---	---	---	---	131,166	---	131,166
Silver Brook	626	47,069	16,180	27,647	---	1,400	92,296	5,000	---	---	---	---	5,000	---	---	97,296	428	97,724
Skelton [1]	435	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Split Rock	163	9,963	5,620	23,258	---	---	38,841	---	---	---	---	---	---	---	---	38,841	---	38,841
Thomson	5,629	483,315	412,406	851,626	14,265	52,834	1,814,446	40,120	117,746	429,990	80,676	---	668,532	663,634	11,266	3,157,878	36,084	3,193,962
Twin Lakes	2,163	155,245	124,246	2,001,660	13,425	13,364	2,307,940	1,396,447	---	14,310	5,000	---	1,415,757	141,341	21,561	3,886,599	1,303,711	5,190,310
Wrenshall	451	17,745	6,670	32,676	---	428	57,519	35,438	---	---	---	---	35,438	---	---	92,957	---	92,957
County Total	16,638	\$1,075,353	\$814,154	\$3,874,073	\$53,044	\$108,688	\$5,925,312	\$1,525,211	\$130,231	\$478,665	\$238,223	\$---	\$2,372,330	\$804,975	\$32,827	\$9,135,444	\$1,597,420	\$10,732,864
Carver County - (7-County Twin Cities Region)																		
Benton	739	36,429	88,852	224,711	---	---	349,992	---	---	---	---	---	---	---	---	349,992	1,426	351,418
Camden	898	62,389	93,620	190,665	---	---	346,674	---	---	---	---	---	---	---	---	346,674	---	346,674
Dahlgren	1,443	61,579	238,305	359,667	305	---	659,856	---	---	---	---	---	---	---	---	659,856	---	659,856

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Hancock	317	20,537	49,702	93,457	---	---	163,696	---	---	---	---	---	---	---	---	---	163,696	---	163,696
Hollywood	1,040	95,449	115,321	269,960	---	---	480,730	---	---	---	---	---	---	---	---	---	480,730	---	480,730
Laketown	1,986	286,298	111,904	406,469	---	---	804,671	---	---	36,410	---	---	36,410	55,000	23,659	919,740	---	919,740	
San Francisco	902	64,599	75,238	252,006	---	---	391,843	---	---	---	---	---	---	---	---	391,843	---	391,843	
Waconia	1,068	99,936	80,169	169,152	---	2,290	351,547	---	---	---	---	---	---	10,000	5,198	366,745	1,259	368,004	
Watertown	1,176	99,969	132,490	380,606	---	378	613,443	294	---	2,500	---	---	2,794	---	---	616,237	---	616,237	
Young America	701	45,155	61,268	299,668	---	9,475	415,566	700	---	---	---	---	700	---	---	416,266	---	416,266	
County Total	10,270	\$872,340	\$1,046,869	\$2,646,361	\$305	\$12,143	\$4,578,018	\$994	\$---	\$38,910	\$---	\$---	\$39,904	\$65,000	\$28,857	\$4,711,779	\$2,685	\$4,714,464	
Cass County - (North Central Region)																			
Ansel	75	10,199	2,508	100,617	---	---	113,324	---	---	---	---	---	---	---	---	---	113,324	---	113,324
Barclay	526	18,471	25,238	33,267	---	---	76,976	---	---	11,590	---	---	11,590	---	---	88,566	---	88,566	
Becker	505	17,850	18,150	86,712	---	8,084	130,796	---	---	---	---	---	---	---	---	130,796	---	130,796	
Beulah	78	23,269	6,650	56,908	---	1,111	87,938	---	---	---	---	---	---	---	---	87,938	12,000	99,938	
Birch Lake	634	35,424	55,718	119,665	---	11,847	222,654	---	---	---	---	---	---	---	---	222,654	---	222,654	
Blind Lake	99	9,189	4,656	10,681	220	1,379	26,125	---	---	---	---	---	---	---	---	26,125	---	26,125	
Boy Lake	228	20,817	15,950	17,596	---	---	54,363	---	---	---	---	---	---	---	---	54,363	50,198	104,561	
Boy River	60	8,355	4,033	11,112	---	600	24,100	---	---	---	---	---	---	---	---	24,100	---	24,100	
Bull Moose	161	6,751	4,433	11,893	---	30	23,107	---	---	---	---	---	---	---	---	23,107	---	23,107	
Bungo	154	23,692	3,555	24,408	---	---	51,655	---	---	---	---	---	---	---	---	51,655	---	51,655	
Byron	172	20,215	6,173	74,797	---	1,340	102,525	---	---	---	---	---	---	---	---	102,525	20,000	122,525	
Crooked Lake	549	176,407	113,999	223,633	51,600	34,001	599,640	59,400	50,209	43,063	1,338	---	154,010	---	---	753,650	55,500	809,150	
Deerfield	128	25,422	7,573	10,278	---	9,050	52,323	---	---	---	---	---	---	---	---	52,323	---	52,323	
Fairview	956	88,062	107,885	150,617	3,768	---	350,332	---	---	159,718	2,037,733	---	2,197,451	25,000	136	2,572,919	446,191	3,019,110	
Gould	241	10,873	---	10,325	---	---	21,198	---	---	---	---	---	---	---	---	21,198	---	21,198	
Hiram	395	49,688	51,607	184,016	200	7,577	293,088	18,748	---	---	---	---	18,748	---	---	311,836	156,656	468,492	
Home Brook	290	17,471	11,502	45,713	---	---	74,686	---	---	---	---	---	---	---	---	74,686	---	74,686	
Inguadona	181	17,757	11,717	62,683	3,635	---	95,792	---	---	---	---	---	---	---	---	95,792	4,000	99,792	
Kego	642	35,479	36,741	117,039	---	---	189,259	---	---	---	---	---	---	---	---	189,259	18,628	207,887	
Leech Lake	471	67,405	21,269	104,357	---	---	193,031	---	---	---	---	---	---	---	---	193,031	50,161	243,192	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other							
Loon Lake	725	39,706	20,002	82,244	---	216	142,168	---	---	75,922	---	---	75,922	---	---	218,090	---	218,090	
Maple	436	37,675	12,052	99,362	---	605	149,694	---	---	---	---	---	---	---	---	149,694	---	149,694	
May	937	41,033	25,104	284,670	2,500	5,163	358,470	---	---	31,979	---	---	31,979	20,987	4,118	415,554	58,329	473,883	
McKinley [1]	145	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Meadow Brook	258	26,468	7,076	52,625	---	1,446	87,615	---	---	---	---	---	---	---	---	87,615	---	87,615	
Moose Lake	148	24,871	3,113	61,533	---	1,600	91,117	---	---	---	---	---	---	---	---	91,117	---	91,117	
Otter Tail Peninsula	87	32,848	4,162	25,726	---	19,036	81,772	---	---	---	---	---	---	---	---	81,772	---	81,772	
Pike Bay	1,723	91,617	31,568	66,235	---	8,954	198,374	---	---	---	---	---	---	---	---	198,374	---	198,374	
Pine Lake	203	36,670	26,138	33,177	---	66	96,051	---	---	---	---	---	---	---	---	96,051	---	96,051	
Pine River	1,228	45,703	30,468	319,341	---	---	395,512	---	---	30,000	---	---	30,000	---	---	425,512	---	425,512	
Ponto Lake	623	45,650	44,494	151,609	---	10,870	252,623	55,512	---	---	---	102	55,614	9,882	2,164	320,283	7,046	327,329	
Poplar	185	21,287	7,269	46,331	---	4,209	79,096	---	---	---	---	---	---	---	---	79,096	---	79,096	
Powers	836	44,192	52,445	227,562	---	---	324,199	4,256	---	59,406	---	---	63,662	---	---	387,861	9,326	397,187	
Remer	195	24,393	4,359	150	---	---	28,902	---	---	---	---	---	---	---	---	28,902	---	28,902	
Rogers	83	17,637	10,476	31,321	---	---	59,434	---	---	---	---	---	---	---	---	59,434	---	59,434	
Salem	114	13,683	6,097	400	---	---	20,180	---	---	---	---	---	---	---	---	20,180	---	20,180	
Shingobee	1,635	113,979	93,065	202,135	---	7,000	416,179	---	---	622,067	18,800	---	640,867	56,570	20,523	1,134,139	263,715	1,397,854	
Slater	206	11,689	10,539	10,215	---	---	32,443	---	---	---	---	---	---	---	---	32,443	---	32,443	
Smoky Hollow	57	10,994	3,826	12,452	---	700	27,972	---	---	---	---	---	---	---	---	27,972	---	27,972	
Sylvan	2,994	186,512	100,243	401,183	12,305	2,534	702,777	11,338	---	488,579	---	---	499,917	1,615	125	1,204,434	100,000	1,304,434	
Thunder Lake	216	40,430	34,550	80,564	---	4,759	160,303	177,926	---	13,576	---	---	191,502	---	---	351,805	30,036	381,841	
Torrey	173	10,450	8,335	11,324	---	---	30,109	---	---	---	---	---	---	---	---	30,109	8,500	38,609	
Trelipe	195	45,433	15,671	57,561	250	---	118,915	---	---	---	---	---	---	---	---	118,915	---	118,915	
Turtle Lake	830	113,075	48,166	234,905	---	232	396,378	---	---	---	---	---	---	---	---	396,378	50,000	446,378	
Wabedo	469	42,839	61,490	138,763	---	6,321	249,413	127,257	---	---	---	---	127,257	---	---	376,670	40,783	417,453	
Walden	580	21,182	14,758	67,241	---	4,380	107,561	---	---	---	---	---	---	---	---	107,561	16,443	124,004	
Wilkinson	580	25,558	9,395	86,199	---	---	121,152	---	---	---	---	---	---	---	---	121,152	---	121,152	
Wilson	660	26,544	28,142	92,735	---	---	147,421	5,266	---	35,013	---	---	40,279	---	---	187,700	---	187,700	
Woodrow	765	95,794	131,119	552,961	---	---	779,874	---	---	---	---	---	---	---	---	779,874	100,000	879,874	

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses
County (Region)	Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Total Expenditures	Other Financing Uses***	Total Expenditures and Other Financing Uses
County Total		23,831	\$1,970,708	\$1,353,479	\$4,886,841	\$74,478	\$153,110	\$8,438,616	\$459,703	\$50,209	\$1,570,913	\$2,057,871	\$102	\$4,138,798	\$114,054	\$27,066	\$12,718,534	\$1,497,512	\$14,216,046
<b>Chippewa County - (Upper Southwest Region)</b>																			
	Big Bend [1]	244	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Crate	175	10,962	10,648	143,940	---	---	165,550	---	14,300	---	---	---	14,300	---	---	179,850	---	179,850
	Grace	110	18,921	5,585	144,596	---	900	170,002	---	670	---	---	---	670	---	---	170,672	---	170,672
	Granite Falls	196	46,427	6,863	156,063	---	---	209,353	---	---	---	---	---	---	---	---	209,353	---	209,353
	Havelock	146	29,276	8,313	108,723	---	1,360	147,672	---	---	---	---	---	---	---	---	147,672	---	147,672
	Kragero	122	20,494	5,760	91,584	---	634	118,472	---	---	---	---	---	---	---	---	118,472	---	118,472
	Leenthrop [1]	224	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Lone Tree	232	21,552	10,532	232,498	---	---	264,582	---	12,224	---	---	---	12,224	---	---	276,806	---	276,806
	Louriston	247	24,393	30,888	94,954	---	5,995	156,230	---	---	---	---	---	---	---	---	156,230	---	156,230
	Mandt	142	24,845	5,263	144,103	---	---	174,211	---	---	---	---	---	---	---	---	174,211	---	174,211
	Rheiderland	302	18,361	133	251,009	---	---	269,503	---	---	---	---	---	---	---	---	269,503	---	269,503
	Rosewood	314	25,534	9,070	146,435	---	---	181,039	500	4,438	---	---	---	4,938	---	---	185,977	---	185,977
	Sparta	706	31,913	22,484	234,753	---	13,200	302,350	---	10,999	---	---	---	10,999	---	---	313,349	313,400	626,749
	Stoneham	191	13,213	16,375	154,595	---	---	184,183	6,878	---	42,019	---	---	48,897	---	---	233,080	---	233,080
	Tunsberg	187	23,575	6,910	94,810	---	9,355	134,650	---	---	---	---	---	---	---	---	134,650	---	134,650
	Woods	205	19,041	66,588	208,879	---	---	294,508	---	---	---	---	---	---	---	---	294,508	---	294,508
County Total		3,743	\$328,507	\$205,412	\$2,206,942	\$---	\$31,444	\$2,772,305	\$7,378	\$42,631	\$42,019	\$---	\$---	\$92,028	\$---	\$---	\$2,864,333	\$313,400	\$3,177,733
<b>Chisago County - (East Central Region)</b>																			
	Amador	879	154,049	158,439	127,151	45,411	---	485,050	---	---	---	---	---	---	50,000	10,713	545,763	---	545,763
	Chisago Lake	4,860	117,904	226,939	506,407	18,150	---	869,400	---	---	---	181,000	---	181,000	79,000	2,738	1,132,138	35,470	1,167,608
	Fish Lake	2,204	85,358	79,539	712,531	---	---	877,428	---	---	233,426	---	---	233,426	100,000	35,465	1,246,319	---	1,246,319
	Franconia	1,766	67,631	46,758	729,039	8,911	---	852,339	11,115	---	---	100,000	---	111,115	115,000	18,725	1,097,179	185,216	1,282,395
	Lent	2,974	444,766	318,074	318,770	9,907	---	1,091,517	205,180	143,490	463,462	---	---	812,132	185,000	27,465	2,116,114	260,650	2,376,764
	Nessel	1,935	199,911	43,883	472,935	---	461	717,190	---	---	56,660	1,018,125	---	1,074,785	131,000	31,760	1,954,735	418,214	2,372,949
	Rushseba	827	15,582	21,927	152,742	---	2,575	192,826	---	---	---	---	---	---	---	---	192,826	---	192,826
	Shafer	1,137	65,889	44,679	150,140	2,287	485	263,480	15,620	---	4,484	---	---	20,104	26,003	---	309,587	2,330	311,917

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Sunrise	2,212	105,443	149,997	574,674	6,799	1,250	838,163	5,000	---	38,663	---	---	43,663	55,000	15,188	952,014	400,000	1,352,014
County Total	18,794	\$1,256,533	\$1,090,235	\$3,744,389	\$91,465	\$4,771	\$6,187,393	\$236,915	\$143,490	\$796,695	\$1,299,125	\$---	\$2,476,225	\$741,003	\$142,054	\$9,546,675	\$1,301,880	\$10,848,555
Clay County - (West Central Region)																		
Alliance	193	14,925	7,318	47,375	---	---	69,618	---	---	---	---	---	---	---	---	69,618	---	69,618
Barnesville	180	18,841	4,795	48,825	---	---	72,461	---	---	---	---	---	---	---	---	72,461	---	72,461
Cromwell	386	13,700	---	2,500	---	---	16,200	---	---	---	---	---	---	---	---	16,200	---	16,200
Eglon	711	52,592	22,596	95,659	---	100	170,947	4,839	---	---	---	---	4,839	---	---	175,786	---	175,786
Elkton	311	21,531	9,869	68,435	---	4,580	104,415	---	---	---	---	---	---	---	---	104,415	---	104,415
Elmwood	407	15,129	62,061	64,192	---	---	141,382	---	---	---	---	---	---	---	---	141,382	---	141,382
Felton	84	9,709	6,000	61,656	---	---	77,365	---	---	---	---	---	---	---	---	77,365	---	77,365
Flowing	87	8,530	4,260	74,253	---	---	87,043	---	---	---	---	---	---	---	---	87,043	---	87,043
Georgetown	133	8,211	6,000	66,497	---	5,564	86,272	---	---	1,100	27,669	---	28,769	---	---	115,041	---	115,041
Glyndon	314	29,733	32,148	49,942	---	56	111,879	---	---	---	---	---	---	---	---	111,879	---	111,879
Goose Prairie	204	106,707	8,531	55,010	---	8,252	178,500	---	---	---	---	---	---	---	---	178,500	---	178,500
Hagen	126	17,212	8,049	31,542	---	8,563	65,366	---	---	---	---	---	---	---	---	65,366	16,504	81,870
Hawley	487	28,884	21,820	86,295	---	3,606	140,605	---	---	---	---	---	---	---	---	140,605	---	140,605
Highland Grove	270	20,996	18,426	179,270	125	60	218,877	---	---	---	---	---	---	---	---	218,877	---	218,877
Holy Cross [1]	106	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Humboldt	280	25,510	8,116	76,822	---	---	110,448	---	---	---	---	---	---	---	---	110,448	---	110,448
Keene	144	12,664	7,212	68,183	---	3,699	91,758	---	---	---	---	---	---	---	---	91,758	---	91,758
Kragnes	245	14,162	17,373	86,958	---	---	118,493	---	---	---	---	---	---	---	---	118,493	---	118,493
Kurtz	251	12,642	10,437	103,805	3,180	---	130,064	---	---	---	---	---	---	---	---	130,064	---	130,064
Moland	247	20,690	13,535	144,992	---	---	179,217	---	---	---	---	---	---	---	---	179,217	---	179,217
Moorhead	172	16,996	10,638	19,462	---	---	47,096	---	---	---	---	---	---	---	---	47,096	---	47,096
Morken	154	33,180	9,103	102,796	---	723	145,802	---	---	2,097	---	---	2,097	---	---	147,899	---	147,899
Oakport	496	25,473	21,930	104,611	---	1,520	153,534	---	---	---	---	---	---	---	---	153,534	---	153,534
Parke	527	21,000	24,796	59,712	1,000	1,045	107,553	5,300	---	---	---	---	5,300	---	---	112,853	---	112,853
Riverton	422	15,990	7,070	40,514	---	1,280	64,854	---	---	---	---	---	---	---	---	64,854	---	64,854

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay												
County (Region) Name of Town (footnote)	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses		
Skree	181	13,173	13,841	60,988	---	1,405	89,407	---	---	---	---	---	---	---	---	---	89,407	---	89,407	
Spring Prairie	493	32,203	7,070	94,026	1,350	85	134,734	1,610	---	---	---	---	1,610	---	---	---	136,344	---	136,344	
Tansem	268	17,559	10,335	80,970	---	1,376	110,240	---	---	---	---	---	---	---	---	---	110,240	3,567	113,807	
Ulen [1]	172	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Viding	102	7,512	2,000	57,235	---	---	66,747	---	---	---	---	---	---	---	---	---	66,747	---	66,747	
County Total	8,153	\$635,454	\$375,329	\$2,032,525	\$5,655	\$41,914	\$3,090,877	\$11,749	\$---	\$3,197	\$27,669	\$---	\$42,615	\$---	\$---	\$3,133,492	\$20,071	\$3,153,563		
Clearwater County - (Headwaters Region)																				
Bear Creek	121	19,602	4,861	26,378	---	1,298	52,139	---	---	---	---	---	---	---	---	---	52,139	---	52,139	
Clover	98	4,715	2,345	31,342	---	---	38,402	---	---	---	---	---	---	---	---	---	38,402	---	38,402	
Copley**	891	15,591	21,338	22,345	---	---	59,274	---	---	---	---	---	---	---	---	---	59,274	---	59,274	
Dudley	432	11,875	6,383	55,711	1,521	14,612	90,102	---	---	9,773	---	---	9,773	---	---	---	99,875	---	99,875	
Eddy [1]	304	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Falk	275	17,224	9,800	42,381	---	328	69,733	---	---	---	---	---	---	---	---	---	69,733	---	69,733	
Greenwood	79	12,051	4,172	13,930	---	---	30,153	---	---	12,040	---	---	12,040	---	---	---	42,193	---	42,193	
Hangaard	6	3,002	5,280	9,452	---	---	17,734	---	---	---	---	---	---	---	---	---	17,734	---	17,734	
Holst	355	21,868	10,273	38,915	---	---	71,056	---	---	---	---	---	---	---	---	---	71,056	---	71,056	
Itasca	133	13,717	---	32,120	---	344	46,181	1,105	---	---	---	---	1,105	---	---	---	47,286	---	47,286	
La Prairie	411	16,949	7,369	16,132	---	---	40,450	---	---	---	---	---	---	---	---	---	40,450	---	40,450	
Leon	404	31,414	34,629	126,759	---	1,316	194,118	---	---	---	---	---	---	---	---	---	194,118	---	194,118	
Long Lost Lake	48	2,360	3,773	15,446	---	---	21,579	---	---	---	---	---	---	---	---	---	21,579	10,712	32,291	
Minerva	236	23,853	9,800	35,816	---	2,675	72,144	---	---	---	---	---	---	---	---	---	72,144	5,000	77,144	
Moose Creek	269	18,124	2,869	26,812	---	250	48,055	---	---	---	---	---	---	---	---	---	48,055	---	48,055	
Nora	449	14,669	15,245	77,271	---	2,450	109,635	---	---	---	---	---	---	---	---	---	109,635	---	109,635	
Pine Lake	438	25,828	19,916	68,203	---	3,408	117,355	---	---	---	---	---	---	---	---	---	117,355	25,213	142,568	
Popple	531	17,624	17,423	71,279	---	---	106,326	---	---	---	---	---	---	---	---	---	106,326	---	106,326	
Rice	162	4,709	7,623	15,939	---	188	28,459	---	---	---	---	---	---	---	---	---	28,459	---	28,459	
Shevlin	462	19,618	14,058	45,129	---	2,757	81,562	---	---	---	---	---	---	---	---	---	81,562	---	81,562	
Sinclair [1]	137	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Winsor	127	18,362	11,148	43,322	---	1,078	73,910	---	---	28,350	---	---	28,350	---	---	---	102,260	---	102,260	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
County Total	6,368	\$313,155	\$208,305	\$814,682	\$1,521	\$30,704	\$1,368,367	\$1,105	\$---	\$50,163	\$---	\$---	\$51,268	\$---	\$---	\$1,419,635	\$40,925	\$1,460,560
Cook County - (Arrowhead Region)																		
Lutsen	513	62,666	98,779	28,650	7,083	---	197,178	6,922	14,450	---	---	---	21,372	37,865	926	257,341	75,000	332,341
Schroeder	172	49,738	22,349	69,232	2,394	1,046	144,759	---	---	---	---	---	---	4,000	---	148,759	77,497	226,256
Tofte	247	51,218	89,907	29,108	155,182	2,779	328,194	4,563	13,688	---	2,228	---	20,479	---	---	348,673	19,784	368,457
County Total	932	\$163,622	\$211,035	\$126,990	\$164,659	\$3,825	\$670,131	\$11,485	\$28,138	\$---	\$2,228	\$---	\$41,851	\$41,865	\$926	\$754,773	\$172,281	\$927,054
Cottonwood County - (Southwest Region)																		
Amboy	147	20,755	8,584	159,989	---	---	189,328	---	---	---	---	---	---	---	---	189,328	---	189,328
Amo	120	21,644	7,314	125,846	---	---	154,804	---	---	---	---	---	---	---	---	154,804	---	154,804
Ann	135	9,985	8,055	103,200	---	---	121,240	---	---	10,967	---	---	10,967	---	---	132,207	---	132,207
Carson	274	11,797	27,999	126,050	---	650	166,496	---	---	---	---	---	---	---	---	166,496	---	166,496
Dale [1]	140	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Delton	124	9,830	7,408	152,620	750	750	171,358	---	---	---	---	---	---	---	---	171,358	---	171,358
Germantown	170	16,627	9,885	20,129	---	---	46,641	---	---	79,973	---	---	79,973	---	---	126,614	---	126,614
Great Bend	312	13,403	16,776	105,747	---	---	135,926	---	---	---	---	---	---	60,000	1,906	197,832	85,000	282,832
Highwater	141	21,137	10,800	146,509	---	721	179,167	---	---	---	---	---	---	25,785	2,424	207,376	---	207,376
Lakeside	231	8,127	19,453	109,582	---	---	137,162	---	---	---	---	---	---	---	---	137,162	---	137,162
Midway	213	15,072	14,165	228,346	---	---	257,583	---	---	39,675	---	---	39,675	---	---	297,258	---	297,258
Mountain Lake	304	17,680	15,710	204,094	---	---	237,484	---	---	22,019	---	---	22,019	---	---	259,503	---	259,503
Rosehill	121	18,776	8,310	74,426	---	---	101,512	---	---	---	---	---	---	---	---	101,512	---	101,512
Selma	162	21,788	9,858	41,354	---	1,015	74,015	---	---	---	---	---	---	---	---	74,015	---	74,015
Southbrook	74	14,641	8,150	33,739	---	---	56,530	---	---	160,672	---	---	160,672	---	---	217,202	---	217,202
Springfield	106	43,142	11,571	151,130	---	900	206,743	---	---	---	---	---	---	---	---	206,743	---	206,743
Storden	160	35,858	9,878	148,353	---	---	194,089	---	---	---	---	---	---	---	---	194,089	---	194,089
Westbrook [1]	193	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County Total	3,127	\$300,262	\$193,916	\$1,931,114	\$750	\$4,036	\$2,430,078	\$---	\$---	\$313,306	\$---	\$---	\$313,306	\$85,785	\$4,330	\$2,833,499	\$85,000	\$2,918,499
Crow Wing County - (North Central Region)																		
Bay Lake	941	105,550	105,016	176,222	---	5,841	392,629	82,198	99,486	145,565	---	27,350	354,599	---	---	747,228	---	747,228

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Center	1,066	35,830	115,088	161,692	---	721	313,331	---	---	---	44,080	---	44,080	95,000	40,575	492,986	---	492,986
Crow Wing	2,211	92,064	63,484	790,855	887	1,354	948,644	56,257	---	---	---	---	56,257	---	---	1,004,901	9,060	1,013,961
Daggett Brook	569	26,573	6,102	112,924	---	586	146,185	---	---	---	---	---	---	---	---	146,185	---	146,185
Deerwood	1,321	102,842	56,605	234,468	---	825	394,740	10,980	---	38,402	---	---	49,382	80,000	34,125	558,247	---	558,247
Fairfield	306	50,463	62,827	71,396	3,708	4,417	192,811	---	13,620	112,372	---	---	125,992	---	---	318,803	63,000	381,803
Fort Ripley [1]	1,026	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Gail Lake	107	21,731	3,214	7,953	---	25	32,923	---	---	---	---	---	---	---	---	32,923	---	32,923
Garrison	863	35,518	32,670	284,292	---	9,554	362,034	---	---	---	---	---	---	---	---	362,034	89,393	451,427
Ideal	1,272	193,928	411,324	205,495	43,285	---	854,032	126,001	117,061	637,020	45,881	---	925,963	95,000	1,485	1,876,480	60,000	1,936,480
Irondale	1,271	194,699	44,460	487,774	---	10,813	737,746	660	---	---	---	---	660	---	---	738,406	40,000	778,406
Jenkins	401	28,716	23,924	91,131	---	24,671	168,442	---	---	---	40,434	---	40,434	---	---	208,876	---	208,876
Lake Edward	2,161	285,402	76,799	84,085	---	1,316	447,602	---	209	7,897	---	---	8,106	---	---	455,708	22,150	477,858
Little Pine	89	18,128	14,892	57,406	---	700	91,126	---	---	---	---	---	---	---	---	91,126	---	91,126
Long Lake	1,162	44,988	142,210	164,249	---	1,023	352,470	7,737	---	---	---	---	7,737	---	---	360,207	1,536	361,743
Maple Grove	758	35,411	16,253	166,022	---	9,097	226,783	---	---	---	---	---	---	48,135	3,767	278,685	39,894	318,579
Mission	823	144,586	273,202	110,165	35,284	18,450	581,687	28,917	229,371	127,643	407	---	386,338	---	57,875	1,025,900	583,554	1,609,454
Nokay Lake	916	38,578	27,367	496,691	---	9,846	572,482	---	---	---	---	---	---	---	---	572,482	---	572,482
Oak Lawn	1,796	44,229	58,069	370,035	---	6,532	478,865	---	---	---	---	---	---	---	---	478,865	60,606	539,471
Pelican	528	44,440	110,681	258,820	---	---	413,941	---	---	---	---	---	---	---	---	413,941	---	413,941
Perry Lake	299	12,287	9,631	53,499	---	---	75,417	---	---	53	---	---	53	---	---	75,470	---	75,470
Platte Lake	446	14,024	5,512	87,031	---	---	106,567	---	---	---	---	---	---	---	---	106,567	3,000	109,567
Rabbit Lake	353	17,107	21,094	147,210	---	---	185,411	---	---	---	---	---	---	---	---	185,411	36,719	222,130
Roosevelt	644	40,967	23,186	130,341	---	---	194,494	---	---	50,800	---	---	50,800	---	---	245,294	112,996	358,290
Ross Lake	180	33,998	36,909	63,889	---	4,117	138,913	---	---	---	---	---	---	---	---	138,913	---	138,913
Saint Mathias	627	19,440	17,448	150,550	---	2,547	189,985	---	---	65,811	---	---	65,811	---	---	255,796	---	255,796
Timothy	164	24,598	---	14,150	450	6,510	45,708	---	---	---	---	---	---	---	---	45,708	---	45,708
Wolford	353	33,339	6,000	79,585	---	34,753	153,677	---	---	---	---	---	---	---	---	153,677	84,773	238,450
County Total	22,653	\$1,739,436	\$1,763,967	\$5,057,930	\$83,614	\$153,698	\$8,798,645	\$312,750	\$459,747	\$1,185,563	\$130,802	\$27,350	\$2,116,212	\$318,135	\$137,827	\$11,370,819	\$1,206,681	\$12,577,500

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Dakota County - (7-County Twin Cities Region)																		
Castle Rock	1,381	123,666	165,296	199,301	6,807	---	495,070	---	---	---	---	---	---	---	---	495,070	---	495,070
Douglas	728	103,506	96,490	224,953	---	---	424,949	139,560	---	---	---	---	139,560	---	1,120	565,629	143,472	709,101
Eureka	1,388	340,076	156,074	396,122	138,882	12,305	1,043,459	---	---	---	---	---	---	---	---	1,043,459	134,981	1,178,440
Greenvale	779	97,205	51,794	290,873	---	10,436	450,308	---	---	---	---	---	---	---	---	450,308	---	450,308
Hampton	841	85,261	55,031	207,909	---	595	348,796	232,118	---	---	---	---	232,118	---	---	580,914	---	580,914
Marshan	1,145	109,048	103,944	280,421	---	3,247	496,660	30,469	---	---	---	---	30,469	---	---	527,129	---	527,129
Nininger	870	110,905	64,934	115,628	---	---	291,467	---	---	---	---	---	---	---	---	291,467	---	291,467
Randolph	756	121,652	185,122	60,170	---	1,000	367,944	---	---	---	---	---	---	---	---	367,944	23,953	391,897
Ravenna	2,333	58,994	173,763	535,094	---	73,769	841,620	253,394	---	74,531	---	---	327,925	---	---	1,169,545	---	1,169,545
Sciota	447	45,037	41,383	51,204	---	660	138,284	---	---	---	---	---	---	---	---	138,284	---	138,284
Vermillion	1,294	79,608	136,900	497,700	---	1,176	715,384	478	---	---	---	---	478	---	---	715,862	---	715,862
Waterford	517	200,656	25,856	276,850	306	14,837	518,505	---	---	---	---	---	---	---	---	518,505	53,123	571,628
County Total	12,479	\$1,475,614	\$1,256,587	\$3,136,225	\$145,995	\$118,025	\$6,132,446	\$656,019	\$---	\$74,531	\$---	\$---	\$730,550	\$---	\$1,120	\$6,864,116	\$355,529	\$7,219,645
Dodge County - (Southeast Region)																		
Ashland	299	39,691	12,042	173,157	---	---	224,890	---	---	---	---	---	---	---	---	224,890	---	224,890
Canisteo	592	44,365	3,500	212,070	---	271	260,206	3,720	---	---	---	---	3,720	---	---	263,926	---	263,926
Claremont	416	22,763	15,896	129,530	---	---	168,189	---	---	4,543	---	---	4,543	---	---	172,732	---	172,732
Concord	547	28,079	26,355	203,037	4,640	6,775	268,886	---	---	---	---	---	---	---	---	268,886	20,000	288,886
Ellington	208	24,502	12,285	68,841	---	1,636	107,264	---	---	4,543	---	---	4,543	47,073	2,040	160,920	941,274	1,102,194
Hayfield	471	24,751	22,349	130,240	---	32	177,372	---	---	30,217	---	---	30,217	---	---	207,589	---	207,589
Mantorville	1,846	17,357	67,403	244,260	---	---	329,020	25,655	---	---	---	---	25,655	69,790	6,270	430,735	---	430,735
Milton	757	46,724	36,953	236,945	---	---	320,622	---	---	---	---	---	---	---	---	320,622	---	320,622
Ripley	164	18,381	16,861	76,672	---	350	112,264	---	---	---	---	---	---	---	---	112,264	---	112,264
Vernon	640	75,789	78,022	286,465	---	---	440,276	---	---	---	---	---	---	19,661	13,430	473,367	---	473,367
Wasioja	822	21,750	56,690	153,430	---	221	232,091	---	---	---	---	---	---	---	---	232,091	---	232,091
Westfield	414	36,940	22,604	150,524	---	1,000	211,068	---	---	---	---	---	---	---	4,537	215,605	---	215,605
County Total	7,176	\$401,092	\$370,960	\$2,065,171	\$4,640	\$10,285	\$2,852,148	\$29,375	\$---	\$39,303	\$---	\$---	\$68,678	\$136,524	\$26,277	\$3,083,627	\$961,274	\$4,044,901

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay												Total Expenditures and Other Financing Uses
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***			
Name of Town (footnote)	Pop.																			
Douglas County - (West Central Region)																				
Alexandria	3,077	348,229	73,297	329,629	4,000	125,362	880,517	2,748	---	107,345	---	---	110,093	16,831	---	1,007,441	344,405	1,351,846		
Belle River	365	22,863	17,271	192,017	---	1,125	233,276	---	---	---	---	---	---	---	---	233,276	---	233,276		
Brandon	760	60,936	47,249	145,143	---	6,248	259,576	---	---	206,814	---	---	206,814	43,694	11,540	521,624	15,000	536,624		
Carlos	2,206	60,237	86,828	528,407	6,900	192,365	874,737	---	---	---	---	---	---	44,369	---	919,106	38,692	957,798		
Evansville	223	18,927	16,043	98,313	---	---	133,283	---	---	---	---	---	---	28,050	3,842	165,175	27,321	192,496		
Holmes City	836	87,961	28,811	122,798	---	---	239,570	16,500	15,620	500	---	---	32,620	---	---	272,190	---	272,190		
Hudson	973	45,580	116,179	220,828	11,983	41,045	435,615	---	---	78,645	---	---	78,645	164,000	7,862	686,122	---	686,122		
Ida	1,484	73,773	68,355	364,722	9,500	106,946	623,296	8,707	---	---	---	---	8,707	205,000	93,794	930,797	5,816	936,613		
La Grand	4,260	261,060	105,704	881,639	7,146	507,524	1,763,073	82,411	---	11,875	---	---	94,286	---	---	1,857,359	---	1,857,359		
Lake Mary	1,167	75,118	50,307	299,876	---	55,131	480,432	---	---	---	---	---	---	---	---	480,432	---	480,432		
Leaf Valley	402	129,519	59,621	212,115	7,820	1,372	410,447	---	40,610	288,924	---	---	329,534	42,826	6,330	789,137	---	789,137		
Lund	343	38,975	12,225	79,571	---	7,908	138,679	---	---	---	---	---	---	13,453	3,683	155,815	---	155,815		
Millerville	419	47,002	24,787	109,846	---	168	181,803	2,031	---	---	---	---	2,031	---	---	183,834	---	183,834		
Miltona	914	57,825	84,727	388,486	19,540	150	550,728	---	---	---	---	---	---	137,817	27,039	715,584	---	715,584		
Moe	796	110,903	37,987	253,006	1,010	1,827	404,733	---	---	---	---	---	---	52,297	5,209	462,239	50,000	512,239		
Orange	346	15,483	22,935	67,992	---	11,815	118,225	---	---	---	---	---	---	---	---	118,225	---	118,225		
Osakis	681	35,496	37,312	211,553	1,050	4,900	290,311	673	---	---	---	---	673	---	---	290,984	---	290,984		
Solem	227	14,322	7,521	98,775	---	---	120,618	---	---	---	---	---	---	---	---	120,618	---	120,618		
Spruce Hill	478	175,707	21,476	---	---	---	197,183	---	---	---	---	---	---	---	---	197,183	---	197,183		
Urness	282	28,981	14,580	143,086	---	3,099	189,746	---	---	---	---	---	---	---	---	189,746	---	189,746		
County Total	20,239	\$1,708,897	\$933,215	\$4,747,802	\$68,949	\$1,066,985	\$8,525,848	\$113,070	\$56,230	\$694,103	\$---	\$---	\$863,403	\$748,337	\$159,299	\$10,296,887	\$481,234	\$10,778,121		
Faribault County - (South Central Region)																				
Barber	238	30,639	10,905	192,020	---	---	233,564	---	---	---	---	---	---	---	---	233,564	---	233,564		
Blue Earth City	385	27,510	7,877	269,591	660	---	305,638	---	---	---	---	---	---	---	---	305,638	289,400	595,038		
Brush Creek	181	11,931	7,416	162,026	2,500	---	183,873	---	---	---	---	---	---	---	---	183,873	---	183,873		
Clark	267	32,408	9,020	130,306	---	---	171,734	---	---	---	---	---	---	26,211	7,037	204,982	---	204,982		
Delavan	242	21,484	5,682	154,368	---	1,451	182,985	2,292	---	---	---	---	2,292	---	943	186,220	---	186,220		

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay												
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses		
Name of Town (footnote)	Pop.																			
Dunbar	256	32,500	---	199,488	---	---	231,988	---	---	---	---	---	---	---	---	231,988	---	231,988		
Elmore	166	17,281	7,000	141,564	---	---	165,845	---	---	99	---	---	99	13,500	404	179,848	---	179,848		
Emerald	212	20,432	3,967	133,209	---	---	157,608	5,776	---	18,449	---	---	24,225	---	---	181,833	---	181,833		
Foster	265	24,542	14,960	93,930	---	---	133,432	---	---	16,693	---	---	16,693	---	---	150,125	---	150,125		
Jo Daviess	222	21,710	8,672	308,750	---	359	339,491	---	---	---	---	---	---	---	---	339,491	---	339,491		
Kiester	208	13,607	11,200	96,009	---	---	120,816	---	---	---	---	---	---	---	---	120,816	---	120,816		
Lura	164	20,828	23,335	138,617	---	---	182,780	---	---	---	---	---	---	---	---	182,780	---	182,780		
Minnesota Lake	153	22,894	12,468	141,077	---	---	176,439	---	---	---	---	---	---	---	---	176,439	---	176,439		
Pilot Grove	139	16,430	7,936	184,785	---	---	209,151	---	---	---	---	---	---	---	---	209,151	---	209,151		
Prescott	184	10,876	6,871	130,291	---	6,736	154,774	---	---	---	---	---	---	---	---	154,774	---	154,774		
Rome	114	16,998	3,967	190,946	---	---	211,911	---	---	---	---	---	---	---	---	211,911	---	211,911		
Seely	162	9,708	7,625	121,187	---	---	138,520	---	---	---	---	---	---	---	---	138,520	---	138,520		
Verona	311	15,406	7,741	148,850	---	---	171,997	---	---	---	---	---	---	---	---	171,997	---	171,997		
Walnut Lake	202	17,485	11,323	129,445	---	---	158,253	---	---	---	---	---	---	---	---	158,253	---	158,253		
Winnebago	166	16,299	7,200	105,557	---	1,275	130,331	---	---	---	---	---	---	---	---	130,331	---	130,331		
County Total	4,237	\$400,968	\$175,165	\$3,172,016	\$3,160	\$9,821	\$3,761,130	\$8,068	\$---	\$35,241	\$---	\$---	\$43,309	\$39,711	\$8,384	\$3,852,534	\$289,400	\$4,141,934		
Fillmore County - (Southeast Region)																				
Amherst	454	30,095	32,721	109,042	---	---	171,858	---	---	905	---	---	905	---	---	172,763	---	172,763		
Arendahl	282	33,839	20,748	83,912	---	840	139,339	11,934	---	15,229	---	---	27,163	---	---	166,502	---	166,502		
Beaver	211	24,789	13,484	146,046	---	5,118	189,437	---	---	---	---	---	---	---	---	189,437	5,649	195,086		
Bloomfield	321	17,975	32,556	133,881	---	372	184,784	---	---	---	---	---	---	---	---	184,784	---	184,784		
Bristol	406	31,665	22,738	195,336	---	---	249,739	---	---	---	---	---	---	---	---	249,739	---	249,739		
Canton	663	38,867	18,488	201,269	---	---	258,624	2,286	---	1,650	---	---	3,936	15,098	1,459	279,117	---	279,117		
Carimona	288	33,738	37,995	181,587	---	---	253,320	---	---	---	---	---	---	5,468	---	258,788	4,192	262,980		
Carrolton	390	40,516	12,466	73,500	---	9,767	136,249	---	4,126	---	---	---	4,126	63,880	3,662	207,917	---	207,917		
Chatfield	556	15,667	27,110	150,206	---	1,128	194,111	---	---	---	---	---	---	---	---	194,111	---	194,111		
Fillmore	472	31,925	25,190	156,012	---	---	213,127	---	---	---	---	---	---	---	---	213,127	---	213,127		
Forestville	367	23,135	29,104	147,148	---	5,299	204,686	---	---	---	---	---	---	---	---	204,686	25,023	229,709		
Fountain	309	19,310	21,325	106,981	---	---	147,616	---	---	12,349	---	---	12,349	---	---	159,965	---	159,965		

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Harmony	398	20,726	21,781	180,298	---	---	222,805	---	---	873	---	---	873	---	---	223,678	---	223,678
Holt	250	16,856	17,367	149,012	---	---	183,235	---	---	---	---	---	---	---	---	183,235	---	183,235
Jordan	389	9,135	24,363	74,306	---	1,906	109,710	1,500	---	14,115	---	---	15,615	---	---	125,325	---	125,325
Newburg	435	151,170	14,775	174,172	---	4,301	344,418	---	---	12,672	---	---	12,672	18,690	1,568	377,348	110,000	487,348
Norway	387	41,977	16,968	175,625	---	5,297	239,867	---	---	28,585	---	---	28,585	---	---	268,452	---	268,452
Pilot Mound	397	24,638	21,667	107,738	---	148	154,191	---	---	---	---	---	---	---	---	154,191	---	154,191
Preble	196	26,837	5,672	89,068	---	9,681	131,258	---	---	---	---	---	---	5,693	483	137,434	---	137,434
Preston	396	13,594	33,110	45,142	---	---	91,846	---	---	---	---	---	---	---	---	91,846	92,300	184,146
Spring Valley	549	19,522	49,835	121,154	---	6,914	197,425	---	---	---	---	---	---	---	---	197,425	---	197,425
Sumner	469	15,943	36,667	221,357	---	---	273,967	---	---	---	---	---	---	---	---	273,967	---	273,967
York	356	28,591	15,126	117,876	---	7,813	169,406	---	---	---	---	---	---	52,006	5,542	226,954	---	226,954
County Total	8,941	\$710,510	\$551,256	\$3,140,668	\$---	\$58,584	\$4,461,018	\$15,720	\$4,126	\$86,378	\$---	\$---	\$106,224	\$160,835	\$12,714	\$4,740,791	\$237,164	\$4,977,955
Freeborn County - (Southeast Region)																		
Albert Lea	590	17,196	20,659	173,271	---	7,320	218,446	---	---	41,466	---	---	41,466	---	59	259,971	61,854	321,825
Alden	277	9,701	20,449	131,240	---	---	161,390	---	---	---	---	---	---	---	---	161,390	---	161,390
Bancroft	792	17,267	51,473	160,572	---	3,389	232,701	---	---	---	---	---	---	---	---	232,701	---	232,701
Bath	386	22,532	34,073	225,581	---	17,066	299,252	---	---	---	---	---	---	---	---	299,252	---	299,252
Carlston	294	25,751	20,697	104,873	---	---	151,321	---	---	---	---	---	---	---	---	151,321	---	151,321
Freeborn	229	30,013	2,960	124,165	---	---	157,138	---	---	---	---	---	---	---	---	157,138	---	157,138
Freeman	428	13,715	30,643	98,478	---	---	142,836	6,317	---	33,130	---	---	39,447	16,862	3	199,148	---	199,148
Geneva	436	14,518	28,739	104,162	140	---	147,559	---	---	---	---	---	---	---	---	147,559	---	147,559
Hartland	249	20,853	16,867	106,785	---	---	144,505	---	---	---	---	---	---	---	---	144,505	---	144,505
Hayward	331	14,460	37,773	151,349	---	---	203,582	---	---	---	---	---	---	---	---	203,582	---	203,582
London	299	20,346	15,938	8,139	---	---	44,423	---	---	169,606	---	---	169,606	---	---	214,029	---	214,029
Manchester	410	14,041	28,762	141,123	---	---	183,926	---	---	---	---	---	---	---	---	183,926	---	183,926
Mansfield	216	21,510	34,247	36,092	---	---	91,849	---	---	---	---	---	---	---	---	91,849	---	91,849
Moscow	530	31,282	32,710	270,057	---	520	334,569	---	---	---	---	---	---	---	---	334,569	---	334,569
Newry	469	32,135	19,824	123,343	---	---	175,302	---	---	---	---	---	---	---	---	175,302	---	175,302
Nunda	292	16,061	17,650	88,890	200	---	122,801	---	---	---	---	---	---	---	---	122,801	---	122,801

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Oakland	352	118,462	20,804	75,505	---	---	214,771	---	---	---	---	---	---	22,267	---	237,038	---	237,038	
Pickereel Lake	641	21,511	49,203	130,299	1,053	---	202,066	---	---	---	---	---	---	---	---	202,066	---	202,066	
Riceland	417	16,781	24,260	145,964	---	490	187,495	---	---	---	---	---	---	---	---	187,495	---	187,495	
Shell Rock	374	26,930	21,988	73,194	---	---	122,112	---	---	---	---	---	---	---	---	122,112	---	122,112	
County Total	8,012	\$505,065	\$529,719	\$2,473,082	\$1,393	\$28,785	\$3,538,044	\$6,317	\$---	\$244,202	\$---	\$---	\$250,519	\$39,129	\$62	\$3,827,754	\$61,854	\$3,889,608	
Goodhue County - (Southeast Region)																			
Belle Creek	511	12,455	18,675	152,098	---	---	183,228	4,271	56,000	15,000	---	---	75,271	---	---	258,499	---	258,499	
Belvidere	454	70,907	14,563	186,729	---	---	272,199	1,632	---	19,765	---	---	21,397	---	---	293,596	52,000	345,596	
Cannon Falls	998	43,460	60,718	230,039	---	1,348	335,565	---	---	---	---	---	---	---	---	335,565	---	335,565	
Cherry Grove	370	40,628	23,787	130,756	---	---	195,171	---	---	88,835	---	---	88,835	---	---	284,006	---	284,006	
Featherstone	744	27,657	125,646	287,944	---	119	441,366	---	---	---	---	---	---	---	---	441,366	---	441,366	
Florence	1,564	64,583	34,712	211,288	146,008	---	456,591	---	---	---	---	---	---	---	---	456,591	---	456,591	
Goodhue	535	18,397	80,950	192,139	---	---	291,486	---	---	---	---	---	---	---	---	291,486	133,064	424,550	
Hay Creek	946	36,235	20,300	293,638	---	---	350,173	---	101,200	---	---	---	101,200	---	---	451,373	---	451,373	
Holden	376	47,659	27,723	109,693	---	---	185,075	---	---	---	---	---	---	34,372	8,012	227,459	---	227,459	
Kenyon	382	47,384	26,363	152,723	1,000	382	227,852	---	---	---	---	---	---	---	---	227,852	---	227,852	
Leon	950	76,092	24,558	218,390	---	246	319,286	---	---	---	---	---	---	---	---	319,286	200,000	519,286	
Minneola	614	18,037	41,499	216,617	---	12,393	288,546	---	---	---	---	---	---	---	---	288,546	---	288,546	
Pine Island	631	27,685	49,148	142,615	---	192	219,640	---	---	---	---	---	---	---	---	219,640	---	219,640	
Roscoe	747	58,071	44,534	225,756	3,500	---	331,861	---	---	---	---	---	---	---	---	331,861	---	331,861	
Stanton	1,142	82,395	37,566	186,953	---	3,120	310,034	---	---	---	---	---	---	---	---	310,034	38,680	348,714	
Vasa	852	18,316	28,769	263,250	---	1,950	312,285	1,065	41,600	8,894	---	---	51,559	---	---	363,844	---	363,844	
Wacouta	378	28,096	53,710	164,860	15,737	18,871	281,274	---	---	---	---	---	---	---	---	281,274	---	281,274	
Wanamingo	389	51,677	19,541	163,716	---	80	235,014	---	---	---	---	---	---	62,102	8,590	305,706	---	305,706	
Warsaw	588	69,134	22,602	174,454	---	390	266,580	---	---	---	---	---	---	---	---	266,580	40,000	306,580	
Welch	843	29,876	71,126	362,894	4,628	13,944	482,468	---	---	---	---	---	---	---	---	482,468	15,474	497,942	
Zumbrota	608	33,227	53,296	200,146	---	---	286,669	---	---	---	---	---	---	---	---	286,669	---	286,669	
County Total	14,622	\$901,971	\$879,786	\$4,266,698	\$170,873	\$53,035	\$6,272,363	\$6,968	\$198,800	\$132,494	\$---	\$---	\$338,262	\$96,474	\$16,602	\$6,723,701	\$479,218	\$7,202,919	

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Total Expenditures and Other Financing Uses				
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay		Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Grant County - (West Central Region)																		
Delaware [1]	98	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Elbow Lake	125	20,555	6,644	58,276	750	3,371	89,596	---	---	---	---	---	---	---	---	89,596	18,000	107,596
Elk Lake	312	31,417	8,160	188,460	---	4,837	232,874	---	---	---	---	---	---	---	---	232,874	---	232,874
Erdahl	398	8,427	10,823	82,292	3,446	---	104,988	---	---	---	---	---	---	---	---	104,988	---	104,988
Gorton	55	15,137	4,930	79,708	---	109	99,884	---	---	---	---	---	---	---	---	99,884	---	99,884
Land	273	11,438	7,447	74,396	---	7,203	100,484	---	---	6,393	---	---	6,393	---	---	106,877	---	106,877
Lawrence [1]	84	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lien	131	11,233	4,600	49,838	---	890	66,561	---	---	---	---	---	---	---	---	66,561	---	66,561
Logan [1]	70	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Macsville	104	11,880	4,921	52,167	---	1,614	70,582	---	---	---	---	---	---	---	---	70,582	---	70,582
North Ottawa	45	9,137	2,283	77,332	1,250	3,710	93,712	---	---	---	---	---	---	---	---	93,712	---	93,712
Pelican Lake	500	17,656	7,526	93,300	---	2,912	121,394	---	---	---	---	---	---	---	---	121,394	---	121,394
Pomme de Terre	127	9,068	8,347	52,491	---	45	69,951	---	---	---	---	---	---	---	---	69,951	8,347	78,298
Roseville	98	13,553	6,723	108,057	---	1,758	130,091	---	---	---	---	---	---	---	---	130,091	---	130,091
Sanford	139	8,386	8,603	59,350	1,200	1,018	78,557	---	---	---	---	---	---	---	---	78,557	---	78,557
Stony Brook	149	24,154	3,500	63,179	950	612	92,395	---	---	---	---	---	---	---	---	92,395	---	92,395
County Total	2,708	\$192,041	\$84,507	\$1,038,846	\$7,596	\$28,079	\$1,351,069	\$---	\$---	\$6,393	\$---	\$---	\$6,393	\$---	\$---	\$1,357,462	\$26,347	\$1,383,809
Houston County - (Southeast Region)																		
Black Hammer [1]	267	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Brownsville	402	15,342	10,964	202,407	---	9,072	237,785	---	---	---	---	---	---	---	---	237,785	776	238,561
Caledonia	628	28,562	30,647	213,055	---	18,828	291,092	---	---	---	---	---	---	---	---	291,092	80,000	371,092
Crooked Creek	242	50,167	10,468	108,725	---	6,624	175,984	---	---	---	---	---	---	---	---	175,984	600	176,584
Hokah	425	29,189	13,755	128,502	2,500	9,696	183,642	---	---	---	---	---	---	---	---	183,642	---	183,642
Houston	385	23,678	12,782	128,693	2,500	8,905	176,558	---	---	---	---	---	---	---	---	176,558	---	176,558
Jefferson	123	7,882	3,400	48,931	---	6,805	67,018	---	---	---	---	---	---	---	---	67,018	---	67,018
La Crescent	1,150	58,693	---	214,476	24,057	65,149	362,375	---	---	---	---	---	---	---	---	362,375	---	362,375
Mayville	359	22,266	19,101	142,278	1,500	8,736	193,881	---	---	---	---	---	---	---	---	193,881	---	193,881

[1] Failed to Report.

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\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses	
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Financing Uses		
Name of Town (footnote)	Pop.																			
Money Creek	572	53,922	22,689	181,201	2,228	9,383	269,423	---	---	---	---	---	---	---	---	269,423	17,742	287,165		
Mound Prairie [1]	566	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Sheldon	295	25,200	7,357	87,293	1,350	7,180	128,380	3,000	---	18,705	---	---	21,705	---	---	150,085	20,000	170,085		
Spring Grove [1]	339	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Union	332	11,137	14,861	95,391	13,125	7,152	141,666	---	---	---	---	---	---	---	---	141,666	---	141,666		
Wilmington	424	23,565	22,123	243,205	---	8,371	297,264	---	---	7,450	---	---	7,450	---	---	304,714	---	304,714		
Winnebago	216	13,989	16,493	154,867	---	5,232	190,581	---	---	---	---	---	---	---	---	190,581	4,000	194,581		
Yucatan	330	36,308	20,490	136,869	---	7,392	201,059	---	---	---	---	---	---	---	---	201,059	---	201,059		
County Total	7,055	\$399,900	\$205,130	\$2,085,893	\$47,260	\$178,525	\$2,916,708	\$3,000	\$---	\$26,155	\$---	\$---	\$29,155	\$---	\$---	\$2,945,863	\$123,118	\$3,068,981		
Hubbard County - (Headwaters Region)																				
Akeley	570	53,538	35,168	122,928	---	1,553	213,187	---	---	---	---	---	---	---	---	213,187	---	213,187		
Arago	650	114,058	29,913	140,042	33,745	1,000	318,758	9,745	---	---	---	---	9,745	---	---	328,503	---	328,503		
Badoura	155	20,541	14,368	65,190	---	16,369	116,468	---	---	---	---	---	---	---	---	116,468	---	116,468		
Clay	78	36,403	6,621	45,574	---	---	88,598	---	---	---	---	---	---	---	---	88,598	---	88,598		
Clover	127	23,976	9,639	15,465	4,827	1,200	55,107	---	---	---	---	---	---	---	---	55,107	1,000	56,107		
Crow Wing Lake [1]	410	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Farden	1,168	74,305	27,304	318,733	19,756	27,707	467,805	10,352	---	---	---	---	10,352	---	---	478,157	---	478,157		
Fern	305	17,943	8,997	75,764	---	1,591	104,295	---	---	13,050	---	---	13,050	---	---	117,345	---	117,345		
Guthrie	618	41,340	7,343	58,059	---	2,481	109,223	1,867	---	---	---	---	1,867	---	---	111,090	---	111,090		
Hart Lake	576	86,771	11,620	8,200	---	---	106,591	---	---	---	---	---	---	---	---	106,591	---	106,591		
Helga	1,685	186,655	83,560	126,124	584	4,183	401,106	68,241	---	---	---	---	68,241	---	---	469,347	179,879	649,226		
Hendrickson	324	22,752	6,591	24,000	---	---	53,343	---	---	---	---	---	---	---	---	53,343	---	53,343		
Henrietta	1,582	86,008	63,091	205,247	1,700	6,861	362,907	---	---	---	---	---	---	---	---	362,907	37,266	400,173		
Hubbard	775	65,994	36,310	209,691	---	421	312,416	---	---	---	---	---	---	---	---	312,416	---	312,416		
Lake Alice	135	24,530	8,739	24,612	---	5,940	63,821	---	---	---	---	---	---	---	---	63,821	---	63,821		
Lake Emma	1,035	68,955	49,605	359,814	300	15,396	494,070	---	---	---	---	---	---	---	---	494,070	---	494,070		
Lake George	414	35,715	46,158	90,591	3,749	1,580	177,793	---	---	---	---	---	---	---	---	177,793	25,000	202,793		
Lake Hattie	182	17,740	---	39,706	450	---	57,896	2,475	8,805	---	---	---	11,280	---	---	69,176	---	69,176		
Lakeport	858	64,973	118,053	95,897	---	36,143	315,066	---	---	---	---	---	---	---	---	315,066	---	315,066		

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Mantrap	560	74,397	30,591	185,672	---	---	290,660	---	---	---	---	---	---	---	---	---	290,660	---	290,660
Nevis	1,166	103,467	65,354	386,496	900	300	556,517	---	---	---	---	---	---	---	---	---	556,517	---	556,517
Rockwood	398	41,890	26,825	87,963	---	570	157,248	7,774	---	---	---	---	7,774	---	---	---	165,022	---	165,022
Schoolcraft [1]	135	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Steamboat River	142	14,328	3,620	12,707	200	28,684	59,539	---	---	---	---	---	---	---	---	---	59,539	---	59,539
Straight River	799	65,908	26,123	122,383	86,933	9,075	310,422	---	---	---	---	---	---	---	---	---	310,422	8,000	318,422
Thorpe	43	24,206	5,562	16,245	---	---	46,013	---	---	---	---	---	---	---	---	---	46,013	---	46,013
Todd	1,520	113,892	44,746	448,419	---	87	607,144	---	---	---	---	---	---	---	---	---	607,144	---	607,144
White Oak	529	76,588	27,600	374,922	---	11,440	490,550	---	6,000	---	---	---	6,000	---	---	---	496,550	---	496,550
County Total	16,939	\$1,556,873	\$793,501	\$3,660,444	\$153,144	\$172,581	\$6,336,543	\$100,454	\$14,805	\$13,050	\$---	\$---	\$128,309	\$---	\$---	\$---	\$6,464,852	\$251,145	\$6,715,997
Isanti County - (East Central Region)																			
Athens	2,174	196,112	124,864	252,602	13,057	4,780	591,415	4,704	---	---	23,639	---	28,343	---	---	---	619,758	21,260	641,018
Bradford	3,454	102,697	155,485	214,289	---	4,884	477,355	---	---	365,579	---	---	365,579	---	---	---	842,934	---	842,934
Cambridge	2,532	107,902	93,319	308,585	---	163	509,969	---	---	3,335	---	---	3,335	---	---	---	513,304	---	513,304
Dalbo	815	32,711	49,266	94,733	---	1,072	177,782	---	---	---	---	---	---	---	---	---	177,782	---	177,782
Isanti	2,272	88,041	87,530	280,448	---	905	456,924	---	---	58,402	---	---	58,402	---	---	---	515,326	---	515,326
Maple Ridge	731	68,165	32,937	103,193	---	---	204,295	---	---	---	---	---	---	---	---	---	204,295	---	204,295
North Branch	1,766	83,308	83,461	467,783	---	---	634,552	19,053	---	275,348	---	---	294,401	26,860	1,854	957,667	---	957,667	
Oxford	1,034	63,532	43,616	94,877	---	1,493	203,518	---	---	194,520	---	---	194,520	---	---	---	398,038	---	398,038
Spencer Brook	1,708	84,018	126,701	355,963	---	4,466	571,148	---	---	146,243	---	---	146,243	---	191	717,582	---	717,582	
Springvale	1,596	74,553	60,387	257,024	---	4,466	396,430	3,147	---	---	---	---	3,147	---	---	---	399,577	1,000	400,577
Stanchfield	1,217	35,247	15,919	174,010	2,135	---	227,311	1,783	---	9,359	---	---	11,142	---	---	---	238,453	---	238,453
Stanford	2,347	81,373	116,268	328,136	150	3,903	529,830	---	---	347,882	---	---	347,882	---	---	---	877,712	---	877,712
Wyannett	1,789	41,717	102,517	299,996	1,858	2,028	448,116	9,743	---	12,545	---	---	22,288	---	---	---	470,404	---	470,404
County Total	23,435	\$1,059,376	\$1,092,270	\$3,231,639	\$17,200	\$28,160	\$5,428,645	\$38,430	\$---	\$1,413,213	\$23,639	\$---	\$1,475,282	\$26,860	\$2,045	\$6,932,832	\$22,260	\$6,955,092	
Itasca County - (Arrowhead Region)																			
Alvwood [1]	43	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Arbo	877	76,468	36,479	51,444	8,916	120	173,427	---	---	189	---	---	189	---	---	---	173,616	---	173,616

[1] Failed to Report.

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\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other							
Ardenhurst	143	21,415	2,445	8,197	600	1,399	34,056	---	---	---	---	---	---	---	---	---	34,056	---	34,056
Balsam	595	54,200	107,467	20,139	24,058	9,729	215,593	---	---	---	---	---	---	46,062	2,027	263,682	58,232	321,914	
Bearville	205	55,099	55,414	39,386	---	1,568	151,467	3,789	21,095	---	---	353	25,237	---	---	176,704	33,000	209,704	
Bigfork	324	18,127	7,704	114,156	---	---	139,987	---	---	---	---	---	---	---	---	139,987	80,000	219,987	
Blackberry	826	61,908	32,015	76,641	31,104	9,224	210,892	---	---	---	---	---	---	---	---	210,892	---	210,892	
Bowstring	209	31,263	24,276	7,262	5,717	613	69,131	---	---	---	---	---	---	---	---	69,131	---	69,131	
Carpenter	164	64,187	16,790	41,906	300	3,216	126,399	---	---	---	---	---	---	---	---	126,399	77,500	203,899	
Deer River	640	37,917	24,334	46,273	2,673	25,430	136,627	---	---	---	---	---	---	8,900	15,238	160,765	2,000	162,765	
Feeley	316	26,681	25,114	27,371	620	2,183	81,969	7,027	8,500	---	---	---	15,527	---	---	97,496	23,000	120,496	
Good Hope	138	7,140	9,160	4,946	---	---	21,246	---	---	---	---	---	---	---	---	21,246	---	21,246	
Goodland	481	100,895	40,881	65,110	140,327	1,240	348,453	---	33,000	---	---	---	33,000	18,425	4,035	403,913	24,839	428,752	
Grattan	44	5,858	660	300	---	445	7,263	---	---	---	---	---	---	---	---	7,263	---	7,263	
Greenway	855	150,633	33,465	152,470	20,238	---	356,806	---	---	---	95,938	---	95,938	---	---	452,744	---	452,744	
Harris	3,457	375,788	130,761	1,270,923	33,087	15,906	1,826,465	---	---	24,010	4,836	2,419	31,265	3,417	190	1,861,337	---	1,861,337	
Kinghurst	108	5,321	3,129	1,390	5,618	3,345	18,803	---	---	---	---	---	---	---	---	18,803	---	18,803	
Lake Jessie	249	18,225	7,584	59,499	---	6,998	92,306	---	---	---	---	---	---	---	---	92,306	---	92,306	
Lawrence	503	68,033	11,057	23,887	7,937	---	110,914	---	---	---	---	---	---	---	---	110,914	---	110,914	
Lone Pine	427	40,146	15,000	928	5,640	147,995	209,709	---	---	---	---	---	---	---	---	209,709	176,950	386,659	
Marcell	476	49,881	30,223	141,325	23,970	169,307	414,706	---	---	---	76,286	---	76,286	---	---	490,992	66,400	557,392	
Max	128	6,531	4,091	9,797	---	45	20,464	---	---	---	---	---	---	---	---	20,464	---	20,464	
Moose Park	69	63,013	1,705	17,595	---	750	83,063	---	---	---	---	---	---	---	97	83,160	---	83,160	
Morse	562	38,447	23,540	12,680	54,028	19,884	148,579	---	---	---	---	---	---	---	---	148,579	24,000	172,579	
Nashwauk	673	105,665	29,845	248,396	18,290	6,927	409,123	---	---	---	11,156	---	11,156	18,182	1,872	440,333	50,950	491,283	
Nore	70	3,723	855	4,373	---	1,002	9,953	---	---	---	---	---	---	---	---	9,953	---	9,953	
Oteneagen	299	14,015	9,208	3,573	---	45	26,841	---	---	---	---	---	---	---	---	26,841	---	26,841	
Pomroy	33	8,471	1,163	7,027	---	---	16,661	---	---	---	---	---	---	---	---	16,661	---	16,661	
Sago	177	8,126	14,239	13,563	1,413	2,954	40,295	---	8,500	---	---	---	8,500	---	---	48,795	---	48,795	
Sand Lake	214	26,820	12,139	20,996	1,020	5,833	66,808	17,862	---	---	---	---	17,862	---	---	84,670	---	84,670	
Spang	245	22,315	8,154	81,109	---	45	111,623	27,056	---	---	---	---	27,056	---	---	138,679	---	138,679	

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Splithand	228	14,649	9,150	4,558	749	---	29,106	---	---	---	---	---	---	---	---	---	29,106	---	29,106
Stokes	196	23,876	11,555	20,444	---	1,038	56,913	---	---	---	---	---	---	---	---	---	56,913	4,500	61,413
Third River	50	5,507	2,685	4,200	---	1,000	13,392	---	---	---	---	---	---	---	---	---	13,392	---	13,392
Trout Lake	1,076	54,715	24,426	89,125	32,722	4,657	205,645	26,898	---	70,100	6,211	---	103,209	---	---	---	308,854	---	308,854
Wabana	499	30,361	28,805	16,882	49,959	6,670	132,677	---	---	---	---	---	---	---	---	---	132,677	---	132,677
Wawina	93	35,194	4,300	28,726	---	3,544	71,764	---	---	---	---	---	---	---	---	---	71,764	10,000	81,764
Wildwood	197	18,420	6,728	21,585	---	---	46,733	---	---	---	---	---	---	---	---	---	46,733	---	46,733
Wirt	102	15,401	3,253	12,980	171	5,102	36,907	---	---	---	---	---	---	---	---	---	36,907	---	36,907
County Total	15,991	\$1,764,434	\$809,799	\$2,771,162	\$469,157	\$458,214	\$6,272,766	\$82,632	\$71,095	\$94,299	\$194,427	\$2,772	\$445,225	\$94,986	\$23,459	\$6,836,436	\$631,371	\$7,467,807	
Jackson County - (Southwest Region)																			
Alba	157	21,228	8,154	89,282	---	---	118,664	---	---	22,113	---	---	22,113	---	---	---	140,777	---	140,777
Belmont	216	15,100	10,121	163,198	---	---	188,419	---	---	---	---	---	---	---	---	---	188,419	---	188,419
Christiania	260	11,696	18,343	138,014	---	200	168,253	---	---	---	---	---	---	---	---	---	168,253	---	168,253
Delafield	214	13,326	17,994	97,195	---	1,657	130,172	---	---	---	---	---	---	---	---	---	130,172	---	130,172
Des Moines [1]	246	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Enterprise	174	16,774	8,754	130,270	---	---	155,798	---	---	---	---	---	---	---	---	---	155,798	---	155,798
Ewington	200	64,874	9,085	173,408	---	---	247,367	6,789	---	---	---	---	6,789	---	---	---	254,156	---	254,156
Heron Lake [1]	303	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hunter	205	62,363	9,430	139,482	---	---	211,275	---	---	---	---	---	---	---	---	---	211,275	---	211,275
Kimball	101	22,586	10,548	117,319	---	1,171	151,624	---	13,093	13,168	---	---	26,261	---	---	---	177,885	---	177,885
La Crosse [1]	154	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Middletown	214	17,320	9,864	119,235	---	---	146,419	---	---	39,280	---	---	39,280	---	---	---	185,699	---	185,699
Minneota	222	76,616	8,049	58,748	---	1,200	144,613	---	---	---	---	---	---	---	---	---	144,613	---	144,613
Petersburg	212	44,746	14,676	168,553	---	8,620	236,595	---	---	---	---	---	---	---	---	---	236,595	---	236,595
Rost [1]	207	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Round Lake	140	85,290	9,307	112,527	---	---	207,124	---	---	---	---	---	---	---	---	---	207,124	---	207,124
Sioux Valley	192	10,592	13,877	121,826	---	2,857	149,152	---	---	---	---	---	---	---	---	---	149,152	---	149,152
Weimer [1]	152	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
West Heron Lake	114	13,311	5,960	100,808	---	1,569	121,648	---	---	12,305	---	---	12,305	12,215	1,921	148,089	3	148,092	

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Wisconsin	218	34,155	8,464	134,668	---	---	177,287	---	---	---	---	---	---	---	---	---	177,287	---	177,287
County Total	3,901	\$509,977	\$162,626	\$1,864,533	\$---	\$17,274	\$2,554,410	\$6,789	\$13,093	\$86,866	\$---	\$---	\$106,748	\$12,215	\$1,921	\$2,675,294	\$3	\$2,675,297	
Kanabec County - (East Central Region)																			
Ann Lake	426	17,333	10,468	46,189	---	---	73,990	548	---	---	---	---	548	---	---	74,538	---	74,538	
Arthur	1,842	154,980	46,604	861,917	---	43,684	1,107,185	---	---	---	---	---	---	---	---	1,107,185	---	1,107,185	
Brunswick	1,385	57,733	33,541	169,843	---	---	261,117	---	---	---	---	---	---	---	---	261,117	---	261,117	
Comfort	1,260	53,784	30,567	181,112	---	---	265,463	1,072	---	---	---	---	1,072	9,000	14,434	289,969	120,000	409,969	
Ford	185	64,651	7,245	51,984	---	1,495	125,375	---	---	---	---	---	---	---	---	125,375	---	125,375	
Grass Lake	1,010	37,008	25,258	124,505	---	---	186,771	---	---	---	---	---	---	---	---	186,771	---	186,771	
Hay Brook	206	10,744	7,218	57,316	---	---	75,278	---	---	---	---	---	---	---	---	75,278	---	75,278	
Hillman	446	32,060	13,725	45,876	---	1,200	92,861	---	---	---	---	---	---	---	1,125	93,986	68,000	161,986	
Kanabec	848	14,619	---	945	---	---	15,564	---	---	---	---	350	350	---	---	15,914	---	15,914	
Knife Lake	1,254	42,830	17,863	103,380	---	---	164,073	2,198	---	---	---	---	2,198	---	---	166,271	---	166,271	
Kroschel	194	31,013	7,793	110,569	---	6,141	155,516	---	---	---	---	---	---	---	---	155,516	---	155,516	
Peace	998	43,759	34,750	184,490	---	---	262,999	---	---	---	---	---	---	---	---	262,999	---	262,999	
Pomroy	382	24,995	11,997	129,743	---	---	166,735	---	---	---	---	---	---	---	---	166,735	---	166,735	
South Fork	795	38,298	19,247	92,152	---	---	149,697	---	---	---	---	---	---	---	---	149,697	---	149,697	
Whited	925	29,868	24,636	72,877	1,200	1,046	129,627	---	---	---	---	---	---	---	---	129,627	---	129,627	
County Total	12,156	\$653,675	\$290,912	\$2,232,898	\$1,200	\$53,566	\$3,232,251	\$3,818	\$---	\$---	\$---	\$350	\$4,168	\$9,000	\$15,559	\$3,260,978	\$188,000	\$3,448,978	
Kandiyohi County - (Southwest Central Region)																			
Arctander	361	30,872	13,406	184,053	2,150	4,832	235,313	---	484	---	148,679	---	149,163	---	16,375	400,851	---	400,851	
Burbank	563	29,508	18,224	110,669	---	378	158,779	---	---	---	---	---	---	14,916	1,959	175,654	---	175,654	
Colfax	617	30,456	18,866	227,767	9,698	272	287,059	---	---	---	---	---	---	---	---	287,059	60,000	347,059	
Dovre	2,132	256,828	80,882	2,285,727	---	136	2,623,573	---	---	---	---	---	---	---	---	2,623,573	---	2,623,573	
East Lake Lillian	166	7,641	3,840	96,926	---	---	108,407	---	---	---	---	---	---	---	---	108,407	---	108,407	
Edwards	238	20,807	10,904	158,005	---	---	189,716	---	---	---	---	---	---	---	---	189,716	---	189,716	
Fahlun	316	35,173	13,638	114,806	---	50	163,667	---	---	---	---	---	---	---	---	163,667	---	163,667	
Genessee	414	24,741	28,524	114,113	4,120	---	171,498	---	---	---	---	---	---	---	---	171,498	---	171,498	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Green Lake [1]	1,619	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Harrison	541	55,168	46,923	136,282	---	1,726	240,099	---	---	---	---	---	---	---	3,542	243,641	10,000	253,641
Holland	356	31,475	34,654	123,342	7,283	13,963	210,717	---	39,306	---	---	---	39,306	16,142	1,954	268,119	---	268,119
Irving	934	80,769	63,550	171,104	---	7,332	322,755	332	31,339	122,326	---	---	153,997	---	---	476,752	50,000	526,752
Kandiyohi	561	15,838	74,127	143,935	500	---	234,400	---	---	---	---	---	---	---	---	234,400	50,500	284,900
Lake Andrew	967	91,315	78,037	301,831	7,350	734	479,267	---	---	---	---	---	---	---	---	479,267	---	479,267
Lake Elizabeth	190	26,068	5,781	201,203	1,600	2,106	236,758	---	---	---	---	---	---	---	---	236,758	---	236,758
Lake Lillian	176	16,539	13,786	123,029	1,050	---	154,404	---	---	---	---	---	---	---	---	154,404	---	154,404
Mamre	399	163,042	22,074	127,096	---	814	313,026	---	19,708	---	---	---	19,708	---	---	332,734	---	332,734
New London	2,906	163,725	213,260	681,373	---	5,910	1,064,268	---	---	---	---	---	---	---	---	1,064,268	---	1,064,268
Norway Lake	274	23,334	10,986	70,826	---	---	105,146	---	---	96	---	---	96	---	---	105,242	---	105,242
Roseland	348	25,013	15,700	161,537	---	1,792	204,042	---	---	---	---	---	---	---	---	204,042	---	204,042
Roseville	622	83,846	33,129	192,832	---	---	309,807	---	---	---	---	---	---	---	---	309,807	---	309,807
Saint Johns	410	37,629	19,712	139,487	---	2,012	198,840	---	---	---	96,627	---	96,627	---	---	295,467	---	295,467
Whitefield [1]	496	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	470	52,008	26,976	203,356	---	---	282,340	---	---	---	---	---	---	---	---	282,340	---	282,340
County Total	16,076	\$1,301,795	\$846,979	\$6,069,299	\$33,751	\$42,057	\$8,293,881	\$332	\$90,837	\$122,422	\$245,306	\$---	\$458,897	\$31,058	\$23,830	\$8,807,666	\$170,500	\$8,978,166
Kittson County - (Northwest Region)																		
Arveson	99	8,820	2,297	26,459	---	11,560	49,136	---	---	2,176	---	---	2,176	---	---	51,312	---	51,312
Cannon	20	5,392	2,312	26,208	300	---	34,212	---	---	---	---	---	---	---	---	34,212	---	34,212
Caribou	28	3,935	3,016	26,763	---	---	33,714	---	---	---	---	---	---	---	---	33,714	---	33,714
Clow	36	6,286	11,070	115,512	---	2,888	135,756	---	---	---	---	---	---	---	---	135,756	---	135,756
Davis	33	7,688	4,992	189,077	---	---	201,757	---	---	---	---	---	---	---	---	201,757	---	201,757
Deerwood	138	18,471	8,157	57,412	250	9,606	93,896	---	---	---	---	---	---	---	---	93,896	---	93,896
Granville	62	4,957	5,138	59,219	---	7,555	76,869	---	---	---	---	---	---	---	---	76,869	---	76,869
Hallock	80	5,504	6,400	113,819	---	5,035	130,758	---	---	---	---	---	---	---	---	130,758	---	130,758
Hampden	26	6,629	6,200	37,517	---	---	50,346	---	---	54,346	---	---	54,346	---	---	104,692	---	104,692
Hazelton	86	8,448	3,810	50,989	---	1,716	64,963	---	---	---	---	---	---	---	---	64,963	---	64,963
Hill	22	15,590	7,021	168,681	---	---	191,292	---	---	---	---	---	---	---	---	191,292	---	191,292

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Jupiter	106	9,767	7,189	72,403	---	1,920	91,279	---	---	---	---	---	---	---	---	---	91,279	---	91,279
Norway	93	13,238	1,175	19,164	---	1,006	34,583	1,209	---	---	---	---	1,209	---	---	---	35,792	---	35,792
Pelan	49	5,580	2,533	11,446	---	12	19,571	---	---	---	---	---	---	---	---	---	19,571	---	19,571
Percy	41	6,022	2,184	39,632	---	320	48,158	---	---	---	---	---	---	---	---	---	48,158	---	48,158
Poppleton [1]	126	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Richardville	100	7,473	3,686	64,092	---	5,536	80,787	---	---	17,910	---	---	17,910	---	---	---	98,697	---	98,697
Saint Joseph	32	5,478	2,733	41,471	---	---	49,682	---	---	12,775	---	---	12,775	---	---	---	62,457	---	62,457
Saint Vincent	41	17,921	8,000	99,493	1,200	800	127,414	---	---	---	---	---	---	---	---	---	127,414	---	127,414
Skane	48	5,888	3,907	123,861	---	---	133,656	---	---	3,695	---	---	3,695	---	---	---	137,351	---	137,351
South Red River	16	4,826	6,264	99,913	---	1,792	112,795	---	---	---	---	---	---	---	---	---	112,795	---	112,795
Spring Brook	53	10,927	475	57,087	---	1,272	69,761	---	---	---	---	---	---	---	---	---	69,761	---	69,761
Svea	29	3,300	5,759	93,502	---	---	102,561	---	---	---	---	---	---	---	---	---	102,561	---	102,561
Tegner [1]	33	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Teien	65	4,677	3,000	117,156	---	---	124,833	---	---	---	---	---	---	---	---	---	124,833	---	124,833
Thompson [1]	127	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County Total	1,589	\$186,817	\$107,318	\$1,710,876	\$1,750	\$51,018	\$2,057,779	\$1,209	\$---	\$90,902	\$---	\$---	\$92,111	\$---	\$---	\$---	\$2,149,890	\$---	\$2,149,890
Lac qui Parle County - (Upper Southwest Region)																			
Agassiz [1]	88	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Arena	120	20,035	9,600	66,103	---	---	95,738	---	390	27,000	---	---	27,390	---	---	---	123,128	---	123,128
Augusta	96	8,046	3,000	21,007	---	---	32,053	---	---	14,593	---	---	14,593	---	---	---	46,646	---	46,646
Baxter	162	39,697	7,703	111,721	---	18,060	177,181	---	---	---	---	---	---	---	---	---	177,181	---	177,181
Camp Release	294	18,493	13,514	72,509	---	450	104,966	---	---	---	---	---	---	13,661	7,675	---	126,302	---	126,302
Cerro Gordo	180	40,772	7,660	97,170	---	---	145,602	---	---	---	---	---	---	---	---	---	145,602	---	145,602
Freeland	93	15,826	8,472	86,412	---	---	110,710	---	---	---	---	---	---	---	---	---	110,710	---	110,710
Garfield	113	18,711	9,600	62,343	---	---	90,654	---	---	30,397	---	---	30,397	---	---	---	121,051	---	121,051
Hamlin	152	27,859	8,490	99,208	---	3,139	138,696	---	---	---	---	---	---	---	---	---	138,696	---	138,696
Hantho	94	14,138	7,986	73,902	1,050	450	97,526	---	---	---	---	---	---	---	---	---	97,526	---	97,526
Lac qui Parle	185	34,117	5,553	115,638	---	---	155,308	---	---	---	---	---	---	---	---	---	155,308	---	155,308
Lake Shore	159	37,271	9,366	144,170	---	3,687	194,494	---	---	100,671	---	---	100,671	---	---	---	295,165	---	295,165

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Madison	199	25,325	12,250	132,986	500	---	171,061	---	---	---	---	---	---	---	---	171,061	---	171,061
Manfred	83	10,892	2,700	34,548	---	674	48,814	---	---	27,914	---	---	27,914	---	---	76,728	---	76,728
Maxwell	151	26,183	6,457	184,402	---	---	217,042	---	---	---	---	---	---	---	---	217,042	---	217,042
Mehurin	74	15,716	3,000	83,048	---	4,335	106,099	---	---	---	---	---	---	---	---	106,099	---	106,099
Perry	85	28,026	5,680	119,588	---	---	153,294	---	---	---	---	---	---	---	---	153,294	---	153,294
Providence [1]	155	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Riverside	267	28,921	5,600	90,506	---	6,828	131,855	---	---	---	---	---	---	---	---	131,855	---	131,855
Ten Mile Lake	149	34,054	3,600	158,020	750	---	196,424	---	---	---	---	---	---	---	---	196,424	---	196,424
Walter	130	19,190	3,600	59,303	1,700	---	83,793	---	---	---	---	---	---	---	---	83,793	---	83,793
Yellow Bank	137	25,147	3,690	90,669	---	2,373	121,879	---	---	---	---	---	---	---	---	121,879	---	121,879
County Total	3,166	\$488,419	\$137,521	\$1,903,253	\$4,000	\$39,996	\$2,573,189	\$---	\$390	\$200,575	\$---	\$---	\$200,965	\$13,661	\$7,675	\$2,795,490	\$---	\$2,795,490
Lake County - (Arrowhead Region)																		
Beaver Bay	513	44,956	43,768	41,142	---	43,683	173,549	---	---	---	---	---	---	---	---	173,549	---	173,549
Crystal Bay	444	64,752	35,175	127,237	28,558	19,920	275,642	---	---	---	---	---	---	6,046	6,631	288,319	---	288,319
Fall Lake	669	92,996	86,400	169,761	---	35,539	384,696	---	47,520	---	---	---	47,520	83,000	7,825	523,041	23,617	546,658
Silver Creek	1,192	121,647	45,548	304,920	134	10,158	482,407	---	---	55,672	---	---	55,672	48,360	7,227	593,666	---	593,666
Stony River [1]	187	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County Total	3,005	\$324,351	\$210,891	\$643,060	\$28,692	\$109,300	\$1,316,294	\$---	\$47,520	\$55,672	\$---	\$---	\$103,192	\$137,406	\$21,683	\$1,578,575	\$23,617	\$1,602,192
Le Sueur County - (South Central Region)																		
Cleveland	713	27,942	26,097	123,694	---	---	177,733	9	---	---	---	---	9	---	---	177,742	---	177,742
Cordova [1]	491	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Derrynane	549	14,232	43,876	138,732	29,178	---	226,018	---	---	---	41,738	---	41,738	---	---	267,756	---	267,756
Elysian	1,043	22,645	42,786	103,921	---	4,123	173,475	---	15,175	---	---	---	15,175	---	---	188,650	22,000	210,650
Kasota	1,567	45,619	141,740	365,196	---	---	552,555	---	---	---	---	---	---	---	---	552,555	---	552,555
Kilkenny	361	25,763	32,175	94,133	---	1,109	153,180	---	---	70,020	---	---	70,020	---	---	223,200	---	223,200
Lanesburgh	1,991	93,432	77,312	231,193	---	309	402,246	4,892	---	61,216	---	---	66,108	---	---	468,354	---	468,354
Lexington	772	41,432	50,720	124,466	---	---	216,618	---	---	---	---	---	---	---	---	216,618	---	216,618
Montgomery	710	51,438	29,310	235,446	---	---	316,194	---	---	---	---	---	---	---	---	316,194	---	316,194

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											
County (Region) Name of Town (footnote)	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses	
Ottawa	281	14,927	22,551	52,085	2,791	---	92,354	---	---	---	---	---	---	---	---	92,354	45,262	137,616	
Sharon	648	15,202	34,519	206,116	---	---	255,837	---	---	---	---	---	---	---	---	255,837	---	255,837	
Tyrone	510	17,943	27,312	188,241	---	---	233,496	---	---	---	---	---	---	---	---	233,496	---	233,496	
Washington	779	27,254	55,940	157,169	---	---	240,363	---	---	---	---	---	---	68,909	10,404	319,676	---	319,676	
Waterville	673	44,862	27,631	70,890	13,870	25,506	182,759	---	---	---	---	---	---	---	---	182,759	---	182,759	
County Total	11,088	\$442,691	\$611,969	\$2,091,282	\$45,839	\$31,047	\$3,222,828	\$4,901	\$15,175	\$131,236	\$41,738	\$---	\$193,050	\$68,909	\$10,404	\$3,495,191	\$67,262	\$3,562,453	
Lincoln County - (Southwest Region)																			
Alta Vista	159	8,181	7,220	76,807	---	60	92,268	---	---	---	---	---	---	---	---	92,268	---	92,268	
Ash Lake	129	17,929	12,799	102,106	---	---	132,834	---	---	---	---	---	---	---	---	132,834	---	132,834	
Diamond Lake	209	3,555	5,565	60,150	600	---	69,870	---	---	63,700	---	---	63,700	---	---	133,570	---	133,570	
Drammen	116	13,328	10,135	174,789	400	---	198,652	---	---	---	---	---	---	---	---	198,652	---	198,652	
Hansonville	80	10,101	7,331	59,216	---	65	76,713	---	---	---	---	---	---	---	---	76,713	---	76,713	
Hendricks	184	15,223	7,200	53,064	---	---	75,487	---	---	---	---	---	---	---	---	75,487	---	75,487	
Hope	215	11,350	17,281	82,815	---	---	111,446	---	---	18,397	---	---	18,397	---	---	129,843	---	129,843	
Lake Benton	200	24,450	11,540	104,807	---	3,250	144,047	---	---	---	---	---	---	---	---	144,047	---	144,047	
Lake Stay	134	16,765	8,098	110,241	---	---	135,104	---	---	---	---	---	---	---	---	135,104	---	135,104	
Limestone [1]	132	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Marble	168	20,450	8,171	113,860	---	---	142,481	---	---	---	---	---	---	---	---	142,481	40,000	182,481	
Marshfield	250	12,949	6,509	78,432	---	---	97,890	---	---	---	---	---	---	---	---	97,890	---	97,890	
Royal	133	13,479	14,691	64,421	---	---	92,591	---	---	20,742	---	---	20,742	---	---	113,333	---	113,333	
Shaokatan	210	9,023	11,202	94,709	---	595	115,529	---	---	---	---	---	---	---	---	115,529	---	115,529	
Verdi	167	24,310	9,146	125,520	474	---	159,450	---	---	---	---	---	---	---	---	159,450	---	159,450	
County Total	2,486	\$201,093	\$136,888	\$1,300,937	\$1,474	\$3,970	\$1,644,362	\$---	\$---	\$102,839	\$---	\$---	\$102,839	\$---	\$---	\$1,747,201	\$40,000	\$1,787,201	
Lyon County - (Southwest Region)																			
Amiret [1]	198	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Clifton	261	22,098	23,864	91,546	---	---	137,508	---	---	---	---	---	---	---	---	137,508	---	137,508	
Coon Creek	257	12,865	8,975	94,645	---	---	116,485	---	---	---	---	---	---	---	---	116,485	---	116,485	
Custer	167	14,625	15,759	93,550	---	8,500	132,434	---	---	---	---	---	---	---	---	132,434	---	132,434	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Eidsvold	197	15,055	7,049	214,710	---	---	236,814	---	---	---	---	---	---	---	---	236,814	---	236,814
Fairview	373	13,027	24,741	86,392	---	---	124,160	---	---	---	---	---	---	---	---	124,160	---	124,160
Grandview	259	16,531	10,476	83,727	---	---	110,734	---	---	6,114	---	---	6,114	---	---	116,848	---	116,848
Island Lake	171	24,547	8,453	84,665	---	---	117,665	---	---	---	---	---	---	25,532	1,529	144,726	---	144,726
Lake Marshall	544	20,247	25,668	82,332	---	---	128,247	---	---	---	---	---	---	---	---	128,247	---	128,247
Lucas	207	18,248	19,294	98,150	---	---	135,692	---	---	---	---	---	---	---	---	135,692	---	135,692
Lynd	410	15,462	26,746	86,843	---	2,440	131,491	---	---	---	---	---	---	---	---	131,491	---	131,491
Lyons	184	26,426	7,423	97,930	---	---	131,779	---	3,334	---	---	---	3,334	---	---	135,113	---	135,113
Monroe	178	17,416	24,208	113,154	---	---	154,778	---	---	---	---	---	---	---	---	154,778	---	154,778
Nordland	179	16,741	7,632	86,938	---	---	111,311	---	---	---	---	---	---	---	---	111,311	---	111,311
Rock Lake	270	24,202	13,904	103,473	---	6,500	148,079	1,935	---	---	---	---	1,935	174,769	1,862	326,645	---	326,645
Shelburne	190	24,569	17,075	107,585	---	---	149,229	72,564	---	151,800	---	---	224,364	---	---	373,593	---	373,593
Sodus	257	13,542	30,112	93,351	---	---	137,005	---	---	16,031	---	---	16,031	---	---	153,036	---	153,036
Stanley	194	28,782	21,493	116,895	---	---	167,170	---	---	---	---	---	---	---	---	167,170	---	167,170
Vallers	211	17,973	12,679	99,088	---	---	129,740	---	---	---	---	---	---	---	---	129,740	---	129,740
Westerheim	216	13,451	7,632	134,464	---	---	155,547	---	---	---	---	---	---	---	---	155,547	---	155,547
County Total	4,923	\$355,807	\$313,183	\$1,969,438	\$---	\$17,440	\$2,655,868	\$74,499	\$3,334	\$173,945	\$---	\$---	\$251,778	\$200,301	\$3,391	\$3,111,338	\$---	\$3,111,338
Mahnomen County - (Headwaters Region)																		
Beaulieu [1]	121	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bejou	79	6,957	7,830	64,742	---	2,495	82,024	---	---	---	---	---	---	---	---	82,024	---	82,024
Chief	177	6,369	7,056	102,239	---	---	115,664	---	---	---	---	---	---	---	---	115,664	---	115,664
Clover	134	5,807	1,100	21,686	---	---	28,593	---	---	---	---	---	---	---	---	28,593	---	28,593
Gregory	77	5,716	6,104	80,315	---	1,116	93,251	5,803	---	---	---	---	5,803	---	---	99,054	---	99,054
Heier	148	7,128	4,871	66,364	---	1,322	79,685	---	---	357	---	---	357	---	---	80,042	---	80,042
Island Lake	284	17,940	20,288	101,427	500	135	140,290	---	---	---	---	---	---	---	---	140,290	---	140,290
La Garde	155	10,825	---	46,752	---	---	57,577	---	---	---	---	---	---	---	---	57,577	---	57,577
Lake Grove	174	14,237	4,000	67,213	---	---	85,450	---	---	---	---	---	---	---	---	85,450	---	85,450
Little Elbow	324	15,729	5,138	23,213	---	---	44,080	---	---	---	---	---	---	---	---	44,080	---	44,080
Marsh Creek	130	10,662	9,406	49,622	---	---	69,690	---	---	---	---	---	---	---	---	69,690	405	70,095

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

Current Expenditures								Capital Outlay										
County (Region) Name of Town (footnote)	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
Oakland	227	15,760	4,000	61,427	---	---	81,187	---	---	---	---	---	---	---	---	81,187	---	81,187
Pembina	588	13,305	10,345	93,987	500	216	118,353	---	---	---	---	---	---	---	---	118,353	---	118,353
Popple Grove	133	11,478	4,000	55,691	---	1,940	73,109	6,210	---	5,915	---	---	12,125	---	---	85,234	---	85,234
Rosedale	122	8,688	6,536	35,037	100	---	50,361	---	---	9,069	---	---	9,069	---	---	59,430	---	59,430
Twin Lakes	718	16,886	10,472	5,080	---	---	32,438	---	---	---	---	---	---	---	---	32,438	---	32,438
<b>County Total</b>	<b>3,591</b>	<b>\$167,487</b>	<b>\$101,146</b>	<b>\$874,795</b>	<b>\$1,100</b>	<b>\$7,224</b>	<b>\$1,151,752</b>	<b>\$12,013</b>	<b>\$---</b>	<b>\$15,341</b>	<b>\$---</b>	<b>\$---</b>	<b>\$27,354</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,179,106</b>	<b>\$405</b>	<b>\$1,179,511</b>
<b>Marshall County - (Northwest Region)</b>																		
Agder	107	10,247	5,862	80,137	---	---	96,246	6,347	---	---	---	---	6,347	---	---	102,593	---	102,593
Alma	71	20,113	4,053	106,616	---	3,577	134,359	---	---	---	---	---	---	---	---	134,359	---	134,359
Augsburg	73	15,116	11,738	119,731	---	968	147,553	---	---	---	---	---	---	---	---	147,553	---	147,553
Big Woods [1]	36	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bloomer	67	16,405	4,319	112,915	---	---	133,639	---	---	---	---	---	---	---	---	133,639	---	133,639
Boxville	47	5,951	1,804	44,705	---	---	52,460	---	---	---	---	---	---	---	---	52,460	---	52,460
Cedar	72	17,139	5,004	51,009	---	10,291	83,443	---	---	---	---	---	---	---	---	83,443	---	83,443
Como	40	12,947	3,682	19,693	---	4,272	40,594	---	---	---	---	---	---	---	---	40,594	---	40,594
Comstock	137	16,728	8,998	80,415	---	9,726	115,867	---	---	---	---	---	---	---	---	115,867	---	115,867
Donnelly	19	41,627	---	227,611	---	---	269,238	---	---	---	---	---	---	---	---	269,238	---	269,238
Eagle Point [1]	10	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Park [1]	21	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Valley	38	5,307	---	53,077	---	---	58,384	2,122	2,311	---	---	---	4,433	---	---	62,817	---	62,817
Eckvoll	73	6,868	3,302	10,606	---	---	20,776	---	---	8,623	---	---	8,623	---	---	29,399	---	29,399
Espelie	29	21,569	5,251	27,998	---	260	55,078	---	---	---	---	---	---	---	---	55,078	---	55,078
Excel	312	11,647	12,748	11,155	---	---	35,550	---	---	---	---	---	---	---	---	35,550	---	35,550
Foldahl	75	14,879	2,442	50,978	---	7,221	75,520	---	---	---	---	---	---	---	---	75,520	---	75,520
Fork	7	16,155	2,325	90,154	---	2,017	110,651	---	---	---	---	---	---	---	---	110,651	---	110,651
Grand Plain	52	10,552	8,131	27,823	---	---	46,506	---	40,887	23,854	---	---	64,741	---	---	111,247	---	111,247
Holt	115	18,679	4,456	100,142	---	11,006	134,283	---	---	---	---	---	---	---	---	134,283	---	134,283
Huntly	69	15,977	3,587	21,428	---	---	40,992	---	---	---	---	---	---	---	---	40,992	2,361	43,353
Lincoln	86	12,608	6,321	39,262	---	1,580	59,771	---	---	7,371	---	---	7,371	---	---	67,142	---	67,142

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Linsell	17	8,268	1,853	26,014	---	1,306	37,441	---	---	109,348	---	---	109,348	---	---	146,789	---	146,789	
Marsh Grove	108	13,239	13,568	76,294	---	8,498	111,599	---	---	---	---	---	---	---	---	111,599	---	111,599	
McCrea	256	28,637	8,998	119,397	---	15,324	172,356	---	---	---	---	---	---	---	---	172,356	---	172,356	
Middle River	73	17,776	3,884	86,067	---	---	107,727	---	---	5,737	---	---	5,737	---	---	113,464	---	113,464	
Moose River	28	9,788	1,758	13,878	---	4,565	29,989	---	---	885	---	---	885	---	---	30,874	---	30,874	
Moylan	92	9,076	9,575	80,605	---	---	99,256	---	---	---	---	---	---	---	---	99,256	---	99,256	
Nelson Park	117	14,155	10,146	58,083	---	2,940	85,324	3,543	---	---	---	1,363	4,906	---	---	90,230	---	90,230	
New Folden	204	31,747	12,211	63,175	---	18,599	125,732	---	---	---	---	---	---	---	---	125,732	---	125,732	
New Maine [1]	201	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
New Solum	325	15,818	11,242	110,696	---	20,231	157,987	---	---	---	---	---	---	---	---	157,987	---	157,987	
Oak Park	105	31,480	3,965	168,900	---	---	204,345	---	---	---	---	---	---	---	---	204,345	---	204,345	
Parker	38	17,686	9,495	193,762	---	---	220,943	---	---	---	---	---	---	---	---	220,943	---	220,943	
Rollis [1]	104	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sinnott [1]	22	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Spruce Valley [1]	241	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Tamarac	63	16,495	10,364	61,609	---	---	88,468	---	---	---	---	---	---	---	---	88,468	---	88,468	
Thief Lake	33	11,550	2,316	19,482	---	5,011	38,359	---	---	1,312	---	---	1,312	---	---	39,671	---	39,671	
Valley	132	11,614	5,916	27,703	---	480	45,713	---	---	28,161	---	---	28,161	---	---	73,874	---	73,874	
Vega	128	10,049	---	131,259	---	550	141,858	3,802	---	---	---	---	3,802	---	---	145,660	---	145,660	
Veldt	48	5,168	4,575	50,723	100	6,573	67,139	---	---	---	---	---	---	---	---	67,139	---	67,139	
Viking	173	20,756	3,955	98,126	---	3,975	126,812	---	---	---	---	---	---	---	---	126,812	750	127,562	
Wanger	65	15,163	8,645	75,878	---	113	99,799	---	---	1,775	---	---	1,775	---	---	101,574	---	101,574	
Warrenton	94	16,391	7,201	158,559	---	---	182,151	4,384	---	---	---	---	4,384	---	---	186,535	---	186,535	
West Valley	144	19,701	8,932	65,669	---	16,696	110,998	---	---	---	---	---	---	---	---	110,998	---	110,998	
Whiteford	43	7,025	1,802	28,492	---	4,486	41,805	---	---	---	---	---	---	---	---	41,805	---	41,805	
Wright	89	29,234	9,864	50,589	---	157	89,844	---	---	---	---	---	---	---	---	89,844	---	89,844	
County Total	4,499	\$651,330	\$244,288	\$3,040,415	\$100	\$160,422	\$4,096,555	\$20,198	\$43,198	\$187,066	\$---	\$1,363	\$251,825	\$---	\$---	\$4,348,380	\$3,111	\$4,351,491	
Martin County - (South Central Region)																			
Cedar	192	41,154	5,400	187,815	---	---	234,369	---	29,927	---	---	---	29,927	18,000	137	282,433	---	282,433	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Center Creek	212	10,890	12,500	148,427	320	800	172,937	---	---	186,110	---	---	186,110	---	---	359,047	---	359,047	
East Chain	292	5,745	---	133,110	---	---	138,855	---	18,000	---	---	---	18,000	---	---	156,855	---	156,855	
Elm Creek	172	13,994	33,065	90,095	---	---	137,154	---	---	---	---	---	---	---	---	137,154	---	137,154	
Fairmont	305	14,959	11,000	136,306	---	---	162,265	---	---	---	---	---	---	---	---	162,265	---	162,265	
Fox Lake	267	26,778	8,560	102,103	---	---	137,441	14,963	---	---	---	---	14,963	---	---	152,404	---	152,404	
Fraser	274	28,271	15,980	97,734	---	1,680	143,665	3,595	---	358,740	---	---	362,335	---	---	506,000	---	506,000	
Galena	201	46,126	6,000	251,768	---	525	304,419	---	24,939	---	---	---	24,939	6,750	---	336,108	321,710	657,818	
Jay	231	13,895	14,580	87,576	---	---	116,051	---	---	2,620	---	---	2,620	---	---	118,671	---	118,671	
Lake Belt	178	50,754	12,000	105,703	---	11,250	179,707	---	---	16,111	---	---	16,111	---	2,992	198,810	---	198,810	
Lake Fremont	150	28,571	25,678	115,056	---	16,557	185,862	---	---	---	---	---	---	---	---	185,862	---	185,862	
Manyaska	287	24,178	9,900	154,769	---	1,300	190,147	---	---	---	---	---	---	3,987	374	194,508	---	194,508	
Nashville	206	22,116	7,200	119,268	---	---	148,584	---	---	---	---	---	---	---	---	148,584	---	148,584	
Pleasant Prairie	214	17,257	36,000	102,938	---	4,433	160,628	---	---	---	---	---	---	---	---	160,628	---	160,628	
Rolling Green	242	29,608	980	165,694	---	---	196,282	---	5,000	---	---	---	5,000	---	---	201,282	---	201,282	
Rutland	354	22,718	18,000	143,899	---	---	184,617	---	---	---	---	---	---	---	---	184,617	---	184,617	
Silver Lake	447	22,318	18,000	78,495	---	---	118,813	---	---	---	---	---	---	---	---	118,813	---	118,813	
Tenhassen	234	20,798	16,790	85,514	2,725	320	126,147	---	---	42,684	---	---	42,684	---	---	168,831	---	168,831	
Waverly	194	28,016	17,972	148,553	---	---	194,541	---	---	---	---	---	---	13,742	7,071	215,354	---	215,354	
Westford	245	18,484	6,800	37,166	---	---	62,450	---	17,215	126,015	---	---	143,230	28,181	1,397	235,258	---	235,258	
County Total	4,897	\$486,630	\$276,405	\$2,491,989	\$3,045	\$36,865	\$3,294,934	\$18,558	\$95,081	\$732,280	\$---	\$---	\$845,919	\$70,660	\$11,971	\$4,223,484	\$321,710	\$4,545,194	
McLeod County - (Southwest Central Region)																			
Acoma	1,138	59,882	40,753	670,375	---	3,319	774,329	---	---	---	---	---	---	250,000	---	1,024,329	---	1,024,329	
Bergen	909	44,850	63,640	632,128	---	3,927	744,545	---	---	---	---	---	---	---	---	744,545	104,037	848,582	
Collins	421	29,601	26,933	153,677	---	---	210,211	---	---	---	---	---	---	---	---	210,211	---	210,211	
Glencoe	505	27,940	24,556	110,284	---	1,986	164,766	1,800	5,492	887	---	---	8,179	---	---	172,945	---	172,945	
Hale	911	45,961	62,944	109,106	6,000	1,080	225,091	---	---	---	---	---	---	---	---	225,091	---	225,091	
Hassan Valley	648	49,027	26,906	126,707	---	5,489	208,129	---	---	---	---	---	---	36,890	2,220	247,239	40,000	287,239	
Helen	823	48,115	84,525	103,695	---	---	236,335	---	---	---	---	---	---	27,722	4,556	268,613	---	268,613	
Hutchinson	1,208	100,206	44,942	172,336	---	---	317,484	---	---	---	---	---	---	---	---	317,484	---	317,484	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Lynn	520	38,986	22,051	119,217	---	---	180,254	---	---	---	---	---	---	---	---	---	180,254	---	180,254
Penn	315	24,825	12,869	111,704	---	---	149,398	---	53,282	---	---	---	53,282	40,000	3,912	246,592	---	246,592	
Rich Valley	659	53,714	36,825	397,740	---	133,098	621,377	---	---	---	---	---	---	---	---	621,377	---	621,377	
Round Grove	235	26,720	10,489	130,812	---	---	168,021	---	---	---	---	---	---	---	---	168,021	---	168,021	
Sumter	482	26,619	27,571	165,939	---	---	220,129	---	---	---	---	---	---	---	---	220,129	---	220,129	
Winsted	937	26,685	66,902	295,794	---	4,920	394,301	---	---	---	---	---	---	---	---	394,301	---	394,301	
County Total	9,711	\$603,131	\$551,906	\$3,299,514	\$6,000	\$153,819	\$4,614,370	\$1,800	\$58,774	\$887	\$---	\$---	\$61,461	\$354,612	\$10,688	\$5,041,131	\$144,037	\$5,185,168	
Meeker County - (Southwest Central Region)																			
Acton	376	17,009	11,976	101,186	1,080	6,993	138,244	---	---	---	---	---	---	---	---	138,244	---	138,244	
Cedar Mills	410	20,170	16,503	160,923	---	---	197,596	---	---	---	---	---	---	---	---	197,596	---	197,596	
Collinwood	1,235	45,119	52,141	285,325	1,320	1,216	385,121	---	---	---	---	---	---	---	---	385,121	---	385,121	
Cosmos	186	20,646	11,200	227,580	---	---	259,426	---	---	---	---	---	---	---	---	259,426	---	259,426	
Danielson	275	12,071	11,672	151,972	---	---	175,715	---	---	---	---	---	---	---	---	175,715	---	175,715	
Darwin	670	37,984	41,035	230,480	---	3,492	312,991	---	---	---	---	---	---	---	---	312,991	---	312,991	
Dassel	1,581	47,090	73,271	976,110	5,000	10	1,101,481	---	---	---	---	---	---	50,918	7,082	1,159,481	---	1,159,481	
Ellsworth	867	66,041	51,175	11,575	---	---	128,791	---	---	739,018	---	---	739,018	---	---	867,809	56,381	924,190	
Forest City*	660	11,221	---	---	---	---	11,221	---	---	---	---	---	---	483,229	8,944	503,394	---	503,394	
Forest Prairie	977	40,599	54,188	305,461	---	---	400,248	---	---	---	---	---	---	130,000	35,183	565,431	---	565,431	
Greenleaf	745	42,084	63,030	496,346	---	---	601,460	---	---	1,151	---	---	1,151	---	---	602,611	650,000	1,252,611	
Harvey	382	20,307	26,205	121,879	---	---	168,391	---	6,712	---	---	---	6,712	---	---	175,103	---	175,103	
Kingston	1,241	42,146	29,173	495,496	51,187	15,290	633,292	---	---	---	---	---	---	---	---	633,292	---	633,292	
Litchfield	820	48,026	49,954	302,260	---	---	400,240	---	---	---	---	---	---	106,000	8,663	514,903	60,000	574,903	
Manannah	583	51,900	39,973	159,182	1,435	---	252,490	---	---	---	---	---	---	---	---	252,490	50,000	302,490	
Swede Grove	354	56,069	13,431	139,850	1,150	---	210,500	---	4,313	---	---	---	4,313	---	---	214,813	---	214,813	
Union Grove	685	40,796	33,037	36,040	---	---	109,873	8,762	---	143,585	---	---	152,347	---	---	262,220	---	262,220	
County Total	12,047	\$619,278	\$577,964	\$4,201,665	\$61,172	\$27,001	\$5,487,080	\$8,762	\$11,025	\$883,754	\$---	\$---	\$903,541	\$770,147	\$59,872	\$7,220,640	\$816,381	\$8,037,021	
Mille Lacs County - (East Central Region)																			
Bogus Brook	1,576	43,347	23,343	252,095	---	---	318,785	---	---	---	---	---	---	---	---	318,785	---	318,785	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Borgholm	1,886	115,463	27,430	247,740	---	---	390,633	---	---	85,794	---	---	85,794	8,867	5,040	490,334	---	490,334
Bradbury	215	9,748	3,061	35,580	---	---	48,389	---	---	---	---	---	---	---	---	48,389	---	48,389
Dailey [1]	233	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
East Side	682	51,666	40,156	407,067	---	---	498,889	34,947	---	---	---	---	34,947	---	---	533,836	---	533,836
Greenbush	1,307	113,858	32,326	167,158	---	19,677	333,019	170	---	---	---	---	170	---	---	333,189	---	333,189
Hayland	536	24,377	11,093	114,762	---	3,134	153,366	2,137	---	---	---	---	2,137	---	---	155,503	15,000	170,503
Isle Harbor	533	26,024	17,147	72,624	---	---	115,795	---	---	---	---	---	---	---	---	115,795	33,000	148,795
Kathio	1,555	75,775	41,034	313,752	---	---	430,561	---	---	---	---	---	---	---	---	430,561	---	430,561
Lewis	60	14,491	2,726	26,063	---	---	43,280	1,247	---	9,665	---	---	10,912	---	---	54,192	---	54,192
Milaca	1,647	46,672	23,249	118,846	---	379	189,146	---	---	---	---	---	---	---	---	189,146	---	189,146
Milo	1,589	65,248	55,429	135,261	---	---	255,938	---	---	---	---	---	---	53,000	---	308,938	---	308,938
Mudgett	98	13,145	9,165	7,590	250	---	30,150	---	---	---	---	---	---	---	---	30,150	---	30,150
Onamia	582	21,912	29,329	87,082	921	1,720	140,964	---	---	---	---	---	---	---	---	140,964	39,625	180,589
Page	819	29,297	16,183	119,106	1,254	7,000	172,840	4,652	---	---	---	---	4,652	---	---	177,492	---	177,492
Princeton	2,375	173,840	63,796	134,642	---	1,020	373,298	---	---	457,586	---	---	457,586	---	---	830,884	---	830,884
South Harbor	860	66,099	72,395	328,144	---	7,844	474,482	323	---	---	---	---	323	---	---	474,805	486,792	961,597
County Total	16,553	\$890,962	\$467,862	\$2,567,512	\$2,425	\$40,774	\$3,969,535	\$43,476	\$---	\$553,045	\$---	\$---	\$596,521	\$61,867	\$5,040	\$4,632,963	\$574,417	\$5,207,380
Morrison County - (North Central Region)																		
Agram	538	14,336	5,969	84,102	---	14,199	118,606	5,975	---	16,900	---	3,920	26,795	---	---	145,401	---	145,401
Belle Prairie	674	30,892	23,911	135,772	---	5,769	196,344	---	---	---	---	---	---	---	---	196,344	105,000	301,344
Bellevue	1,181	31,134	49,621	267,377	---	9,163	357,295	---	---	---	---	---	---	---	---	357,295	---	357,295
Buckman	717	24,600	12,138	176,300	---	2,759	215,797	---	---	---	---	---	---	---	175	215,972	---	215,972
Buh	562	31,053	6,541	143,828	---	10,223	191,645	---	---	---	---	---	---	---	---	191,645	---	191,645
Culdrum	457	29,294	16,554	111,876	---	1,926	159,650	---	10,000	---	---	---	10,000	---	---	169,650	---	169,650
Cushing	806	22,587	12,814	103,862	1,891	3,897	145,051	---	---	---	76,476	---	76,476	---	---	221,527	---	221,527
Darling [1]	472	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Elmdale	979	30,351	41,800	198,991	---	17,006	288,148	169	---	32,988	---	---	33,157	---	---	321,305	3,155	324,460
Granite	477	20,423	4,105	110,495	---	1,816	136,839	---	---	---	---	---	---	---	---	136,839	---	136,839
Green Prairie	757	21,909	20,587	22,323	4,381	1,438	70,638	4,325	---	---	---	---	4,325	---	---	74,963	---	74,963

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Hillman	199	6,734	2,446	66,543	---	500	76,223	---	---	---	---	---	---	---	---	---	76,223	---	76,223
Lakin	474	54,365	26,558	119,333	---	4,264	204,520	---	---	---	---	---	---	---	---	---	204,520	5,000	209,520
Leigh	214	17,232	2,972	80,274	---	700	101,178	---	---	---	---	---	---	---	---	---	101,178	200	101,378
Little Falls	1,666	73,068	53,053	376,071	---	6,022	508,214	---	---	---	---	2,075	2,075	---	---	---	510,289	78,481	588,770
Morrill	732	33,994	16,743	67,211	---	2,865	120,813	---	---	---	---	---	---	---	---	---	120,813	---	120,813
Motley	256	11,267	5,910	9,153	---	---	26,330	1,780	---	---	---	---	---	1,780	---	---	28,110	---	28,110
Mount Morris	84	4,762	2,554	26,906	---	---	34,222	---	---	---	---	---	---	---	---	---	34,222	---	34,222
Parker	459	18,098	8,835	22,710	---	9,210	58,853	120	---	---	---	---	120	---	---	---	58,973	---	58,973
Pierz	591	18,982	8,076	98,417	---	---	125,475	---	---	---	---	---	---	---	---	---	125,475	---	125,475
Pike Creek	973	58,857	30,635	251,470	---	13,436	354,398	---	---	---	---	---	---	---	---	---	354,398	---	354,398
Platte	353	12,792	9,668	123,462	---	---	145,922	---	---	---	---	---	---	---	---	---	145,922	---	145,922
Pulaski	329	14,950	6,394	103,330	---	3,703	128,377	---	---	---	---	---	---	---	---	---	128,377	---	128,377
Richardson	518	36,086	11,499	224,818	---	---	272,403	---	---	---	---	---	---	---	---	---	272,403	10,000	282,403
Ripley	766	21,023	15,076	165,817	---	5,871	207,787	---	---	---	---	---	---	---	405	---	208,192	111,000	319,192
Rosing	226	16,723	10,100	59,794	---	---	86,617	---	---	---	---	---	---	---	---	---	86,617	---	86,617
Scandia Valley	1,393	104,813	109,188	300,726	14,209	15,685	544,621	7,612	69,727	---	2,661	---	80,000	160,000	12,213	796,834	648,083	1,444,917	
Swan River	728	29,764	30,310	149,607	---	4,459	214,140	18,220	---	---	---	---	18,220	---	---	---	232,360	40,000	272,360
Swanville	539	21,758	19,095	99,298	9,580	2,197	151,928	---	---	14,000	---	---	14,000	---	---	---	165,928	---	165,928
Two Rivers	791	21,779	17,388	237,831	---	2,888	279,886	---	---	---	---	---	---	---	---	---	279,886	---	279,886
County Total	18,911	\$833,626	\$580,540	\$3,937,697	\$30,061	\$139,996	\$5,521,920	\$38,201	\$79,727	\$63,888	\$79,137	\$5,995	\$266,948	\$160,000	\$12,793	\$5,961,661	\$1,000,919	\$6,962,580	
Mower County - (Southeast Region)																			
Adams	431	26,075	49,806	150,239	4,000	9,048	239,168	15,500	---	99,225	---	---	114,725	---	---	---	353,893	353,900	707,793
Austin	872	43,668	74,880	145,424	---	---	263,972	---	---	---	---	---	---	---	---	---	263,972	---	263,972
Bennington	128	13,022	25,866	207,051	---	5,937	251,876	---	---	---	---	---	---	---	---	---	251,876	---	251,876
Clayton	161	43,926	40,439	167,304	1,491	8,900	262,060	---	---	---	---	---	---	---	---	---	262,060	150,000	412,060
Dexter	234	26,616	39,383	140,771	---	---	206,770	---	---	---	---	---	---	---	---	---	206,770	57,835	264,605
Frankford	395	22,996	21,810	177,597	23,694	4,400	250,497	3,191	---	---	---	---	3,191	---	---	---	253,688	---	253,688
Grand Meadow	331	20,781	27,961	192,318	---	---	241,060	---	---	---	---	---	---	---	---	---	241,060	---	241,060
Lansing	871	182,451	80,018	158,051	---	---	420,520	---	---	---	---	---	---	---	---	---	420,520	---	420,520

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
LeRoy	333	22,850	27,900	109,429	---	6,342	166,521	---	---	---	---	---	---	---	---	166,521	---	166,521	
Lodi	228	46,055	19,395	151,070	---	1,072	217,592	92,628	---	---	---	---	92,628	---	---	310,220	---	310,220	
Lyle	365	144,051	21,856	207,914	---	---	373,821	---	---	---	---	---	---	---	---	373,821	---	373,821	
Marshall	306	38,547	36,527	148,548	1,800	---	225,422	---	---	---	---	---	---	---	---	225,422	---	225,422	
Nevada [1]	341	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Pleasant Valley	283	20,078	23,474	195,233	250	1,847	240,882	---	---	---	---	---	---	---	---	240,882	---	240,882	
Racine	474	41,581	41,974	176,155	---	13,524	273,234	---	---	---	---	---	---	---	---	273,234	---	273,234	
Red Rock	712	14,148	16,742	112,093	---	2,500	145,483	---	---	---	---	---	---	---	---	145,483	---	145,483	
Sargeant	282	28,470	8,442	158,991	---	7,950	203,853	---	---	---	---	---	---	23,335	---	227,188	---	227,188	
Udolpho	401	22,788	16,940	180,305	---	---	220,033	---	---	20,158	---	---	20,158	---	---	240,191	---	240,191	
Waltham	350	59,147	12,630	145,301	---	---	217,078	---	---	---	---	---	---	---	---	217,078	---	217,078	
Windom	487	33,473	3,344	186,926	---	---	223,743	---	60,152	---	---	---	60,152	---	---	283,895	---	283,895	
County Total	7,985	\$850,723	\$589,387	\$3,110,720	\$31,235	\$61,520	\$4,643,585	\$111,319	\$60,152	\$119,383	\$---	\$---	\$290,854	\$23,335	\$---	\$4,957,774	\$561,735	\$5,519,509	
Murray County - (Southwest Region)																			
Belfast	161	15,706	13,950	100,745	---	630	131,031	---	---	---	---	---	---	---	---	131,031	---	131,031	
Bondin	220	20,595	9,800	90,873	---	---	121,268	---	---	6,500	---	---	6,500	34,605	1,395	163,768	---	163,768	
Cameron	113	21,051	7,955	169,909	---	---	198,915	---	---	---	---	---	---	---	---	198,915	---	198,915	
Chanarambie	201	20,261	12,500	134,316	---	1,000	168,077	---	---	---	---	---	---	---	---	168,077	---	168,077	
Des Moines River	129	26,574	12,549	101,257	---	80	140,460	643	---	---	---	---	643	---	---	141,103	---	141,103	
Dovray	129	40,005	8,565	106,666	---	---	155,236	---	---	---	---	---	---	---	---	155,236	---	155,236	
Ellsborough	136	16,052	32,902	123,869	---	---	172,823	---	---	---	---	---	---	---	---	172,823	---	172,823	
Fenton	140	12,591	12,197	140,011	---	292	165,091	---	---	---	---	---	---	---	---	165,091	---	165,091	
Holly	93	14,760	16,209	69,609	---	---	100,578	---	---	---	---	---	---	---	---	100,578	---	100,578	
Iona	157	20,611	675	119,834	---	---	141,120	---	5,344	---	---	---	5,344	---	---	146,464	---	146,464	
Lake Sarah	277	44,242	30,123	114,638	---	---	189,003	---	---	11,656	---	---	11,656	---	---	200,659	1,230	201,889	
Leeds	190	17,110	9,900	134,138	---	2,725	163,873	---	---	---	---	---	---	---	---	163,873	---	163,873	
Lime Lake	175	18,133	8,685	135,208	---	12,520	174,546	---	---	---	---	---	---	32,898	2,102	209,546	34,646	244,192	
Lowville	153	21,797	9,245	158,725	---	164	189,931	---	---	---	---	---	---	---	---	189,931	---	189,931	
Mason	280	23,230	22,600	215,776	---	---	261,606	---	---	4,533	---	---	4,533	---	---	266,139	1,100	267,239	

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay										Total Expenditures and Other Financing Uses
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expenditures	Other Financing Uses***	Total Expenditures and Other Financing Uses
Name of Town (footnote)	Pop.																	
Moulton	186	10,811	9,180	175,010	---	---	195,001	---	16,000	28,359	---	---	44,359	---	---	239,360	---	239,360
Murray	154	19,443	20,655	168,743	---	---	208,841	---	---	32,465	---	---	32,465	---	---	241,306	---	241,306
Shetek	309	32,560	19,702	124,524	---	---	176,786	---	---	---	---	---	---	25,444	601	202,831	---	202,831
Skandia	121	17,968	13,904	208,260	---	---	240,132	---	---	3,000	---	---	3,000	30,000	---	273,132	---	273,132
Slayton	264	21,964	17,000	112,446	---	---	151,410	---	---	46,754	---	---	46,754	---	---	198,164	---	198,164
<b>County Total</b>	<b>3,588</b>	<b>\$435,464</b>	<b>\$288,296</b>	<b>\$2,704,557</b>	<b>\$---</b>	<b>\$17,411</b>	<b>\$3,445,728</b>	<b>\$643</b>	<b>\$21,344</b>	<b>\$133,267</b>	<b>\$---</b>	<b>\$---</b>	<b>\$155,254</b>	<b>\$122,947</b>	<b>\$4,098</b>	<b>\$3,728,027</b>	<b>\$36,976</b>	<b>\$3,765,003</b>
<b>Nicollet County - (South Central Region)</b>																		
Belgrade	1,016	36,531	30,858	244,979	---	4,542	316,910	---	---	191,059	---	---	191,059	---	---	507,969	---	507,969
Bernadotte	247	7,588	21,850	110,795	---	---	140,233	---	---	---	---	---	---	---	---	140,233	---	140,233
Brighton	134	11,771	13,993	23,875	---	1,674	51,313	---	---	---	---	---	---	---	---	51,313	---	51,313
Courtland	557	34,285	39,510	146,696	4,500	10,165	235,156	---	---	39,824	---	---	39,824	---	---	274,980	---	274,980
Granby	214	12,545	9,569	83,763	---	---	105,877	1,905	---	---	---	---	1,905	---	---	107,782	---	107,782
Lafayette	680	24,415	43,670	132,835	---	---	200,920	3,511	---	269,414	---	---	272,925	---	---	473,845	---	473,845
Lake Prairie	612	37,353	45,997	162,430	---	2,641	248,421	---	---	---	---	---	---	45,319	825	294,565	---	294,565
New Sweden	269	8,488	29,008	77,157	---	---	114,653	---	---	---	---	---	---	---	---	114,653	44,400	159,053
Nicollet	476	11,886	17,442	176,982	---	3,944	210,254	---	---	---	---	---	---	---	---	210,254	---	210,254
Oshawa	576	21,272	21,903	139,704	---	---	182,879	---	---	15,714	---	---	15,714	---	---	198,593	---	198,593
Ridgely	116	8,886	3,400	28,735	---	---	41,021	---	---	---	---	---	---	---	---	41,021	---	41,021
Traverse	293	10,728	16,978	52,143	---	---	79,849	4,220	---	---	---	---	4,220	---	---	84,069	---	84,069
West Newton	420	17,360	23,286	70,583	---	---	111,229	---	---	---	---	---	---	11,000	1,313	123,542	---	123,542
<b>County Total</b>	<b>5,610</b>	<b>\$243,108</b>	<b>\$317,464</b>	<b>\$1,450,677</b>	<b>\$4,500</b>	<b>\$22,966</b>	<b>\$2,038,715</b>	<b>\$9,636</b>	<b>\$---</b>	<b>\$516,011</b>	<b>\$---</b>	<b>\$---</b>	<b>\$525,647</b>	<b>\$56,319</b>	<b>\$2,138</b>	<b>\$2,622,819</b>	<b>\$44,400</b>	<b>\$2,667,219</b>
<b>Nobles County - (Southwest Region)</b>																		
Bigelow	358	24,437	---	109,725	---	315	134,477	---	---	---	---	---	---	---	---	134,477	---	134,477
Bloom	135	16,687	9,981	77,189	---	---	103,857	---	---	67,438	---	---	67,438	---	---	171,295	---	171,295
Dewald	219	20,466	7,910	106,667	---	---	135,043	---	---	---	---	---	---	---	---	135,043	---	135,043
Elk	209	14,261	11,356	114,360	---	---	139,977	---	---	3,522	---	---	3,522	---	---	143,499	---	143,499
Graham Lakes	169	14,022	9,442	92,351	---	---	115,815	---	---	21,186	---	---	21,186	37,771	1,209	175,981	128,000	303,981
Grand Prairie	199	23,168	11,531	94,388	---	---	129,087	---	---	---	---	---	---	20,000	---	149,087	---	149,087

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Hersey [1]	189	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Indian Lake	213	6,799	8,517	70,829	---	---	86,145	7,455	---	154,743	---	---	162,198	---	---	248,343	---	248,343
Larkin	182	26,938	11,982	205,469	---	---	244,389	---	---	---	---	---	---	---	---	244,389	---	244,389
Leota	378	18,454	12,565	156,236	---	5,001	192,256	---	---	118,975	---	---	118,975	---	---	311,231	---	311,231
Lismore	178	10,915	11,700	147,406	---	---	170,021	6,847	11,510	---	---	---	18,357	---	230	188,608	---	188,608
Little Rock	207	26,907	12,278	79,571	---	24	118,780	---	---	10,464	---	---	10,464	15,140	781	145,165	---	145,165
Lorain [1]	301	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Olney	167	31,872	11,655	114,998	---	---	158,525	---	---	---	---	---	---	---	---	158,525	---	158,525
Ransom	196	23,903	4,725	67,689	---	---	96,317	---	---	---	---	---	---	26,274	731	123,322	---	123,322
Seward	194	15,328	9,810	157,908	---	---	183,046	---	---	14,050	---	---	14,050	---	---	197,096	---	197,096
Summit Lake	286	12,546	8,708	161,976	---	4,899	188,129	---	---	---	---	---	---	---	---	188,129	---	188,129
Westside	177	28,093	11,700	99,700	---	1,750	141,243	---	---	---	---	---	---	---	---	141,243	---	141,243
Wilmont	180	26,134	9,747	88,249	---	---	124,130	---	---	592	---	---	592	---	---	124,722	---	124,722
Worthington [1]	308	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County Total	4,445	\$340,930	\$163,607	\$1,944,711	\$---	\$11,989	\$2,461,237	\$14,302	\$11,510	\$390,970	\$---	\$---	\$416,782	\$99,185	\$2,951	\$2,980,155	\$128,000	\$3,108,155
Norman County - (Northwest Region)																		
Anthony	68	9,227	5,802	43,617	---	---	58,646	---	---	---	---	---	---	---	---	58,646	---	58,646
Bear Park	172	20,947	4,223	102,281	25	6,575	134,051	---	---	---	---	---	---	---	---	134,051	---	134,051
Flom [1]	186	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fossum	131	19,457	4,050	46,575	---	2,014	72,096	---	---	---	---	---	---	---	---	72,096	---	72,096
Good Hope	43	1,939	3,035	60,253	---	3,568	68,795	4,800	---	---	---	---	4,800	---	---	73,595	---	73,595
Green Meadow	71	17,100	4,825	42,048	---	2,172	66,145	---	---	---	---	---	---	---	---	66,145	---	66,145
Halstad	96	10,340	6,281	59,587	---	---	76,208	---	---	---	---	---	---	---	---	76,208	---	76,208
Hegne	40	6,867	3,890	35,597	---	---	46,354	140	---	---	---	---	140	---	---	46,494	---	46,494
Hendrum	78	13,054	15,776	76,867	2,500	625	108,822	---	---	---	---	---	---	---	---	108,822	---	108,822
Home Lake	106	12,761	4,050	79,384	---	3,729	99,924	---	---	---	---	---	---	---	---	99,924	---	99,924
Lake Ida	138	12,422	7,536	43,544	---	8,077	71,579	1,410	---	---	---	---	1,410	---	---	72,989	---	72,989
Lee	118	19,434	4,940	98,422	800	14,193	137,789	---	---	2,248	---	---	2,248	---	---	140,037	---	140,037
Lockhart	44	5,816	4,322	33,750	---	2,898	46,786	---	---	---	---	---	---	---	---	46,786	---	46,786

[1] Failed to Report.

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\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Mary	53	10,232	2,903	35,492	1,075	5,558	55,260	---	---	---	---	---	---	---	---	55,260	---	55,260
McDonaldsville	165	10,758	14,855	116,906	---	---	142,519	---	---	---	---	---	---	---	---	142,519	---	142,519
Pleasant View	114	3,556	8,211	63,503	---	4,729	79,999	---	---	---	---	---	---	---	---	79,999	---	79,999
Rockwell**	46	12,071	2,973	49,675	100	2,898	67,717	---	---	---	---	---	---	---	---	67,717	---	67,717
Shelly [1]	88	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Spring Creek [1]	65	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Strand	81	6,427	4,228	17,051	---	8,708	36,414	---	---	415	---	---	415	---	---	36,829	---	36,829
Sundal	151	17,756	3,917	82,337	---	4,155	108,165	---	---	---	---	---	---	---	---	108,165	---	108,165
Waukon	87	16,368	4,320	74,698	---	4,668	100,054	---	---	2,080	---	---	2,080	---	---	102,134	---	102,134
Wild Rice [1]	276	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Winchester	35	8,255	2,439	54,466	---	3,098	68,258	---	---	---	---	---	---	---	---	68,258	---	68,258
County Total	2,452	\$234,787	\$112,576	\$1,216,053	\$4,500	\$77,665	\$1,645,581	\$6,350	\$---	\$4,743	\$---	\$---	\$11,093	\$---	\$---	\$1,656,674	\$---	\$1,656,674
Olmsted County - (Southeast Region)																		
Cascade	2,815	107,469	244,568	320,259	---	---	672,296	---	---	696,700	---	150,107	846,807	---	5,947	1,525,050	---	1,525,050
Dover	387	27,134	39,992	162,848	---	---	229,974	---	---	---	---	---	---	---	---	229,974	---	229,974
Elmira	355	20,499	22,196	118,152	---	5,305	166,152	---	---	---	---	---	---	---	---	166,152	---	166,152
Eyota	484	31,783	38,938	231,917	---	545	303,183	---	---	---	---	---	---	---	---	303,183	30,000	333,183
Farmington	388	31,133	24,802	171,100	---	2,688	229,723	---	---	---	---	---	---	---	---	229,723	---	229,723
Haverhill	1,475	39,650	141,180	234,152	---	---	414,982	250,400	---	---	---	---	250,400	---	---	665,382	---	665,382
High Forest	952	20,100	53,508	301,694	3,814	8,569	387,685	---	---	---	---	---	---	---	---	387,685	---	387,685
Kalmar	1,146	47,140	54,105	317,978	---	2,304	421,527	---	---	---	---	---	---	---	---	421,527	102,326	523,853
Marion	3,963	100,388	224,742	230,467	---	3,000	558,597	---	---	121,228	---	---	121,228	---	---	679,825	---	679,825
New Haven	1,285	56,524	55,684	179,219	---	9,753	301,180	---	---	---	---	---	---	---	---	301,180	---	301,180
Orion	538	27,053	33,633	52,444	---	1,793	114,923	17,600	---	19,999	---	---	37,599	---	---	152,522	---	152,522
Oronoco	2,482	109,355	106,780	543,429	---	444	760,008	---	---	---	---	---	---	25,023	2,233	787,264	---	787,264
Pleasant Grove	733	29,141	41,487	265,841	---	1,476	337,945	---	---	---	---	---	---	---	---	337,945	---	337,945
Quincy	318	45,387	24,869	78,174	---	447	148,877	---	---	---	---	---	---	---	---	148,877	---	148,877
Rochester	2,199	199,932	255,396	321,255	---	---	776,583	---	---	471,055	---	---	471,055	---	---	1,247,638	---	1,247,638
Rock Dell	687	28,568	26,588	152,463	---	63	207,682	---	---	---	---	---	---	---	---	207,682	---	207,682

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay					
Salem	1,072	59,032	50,295	253,292	---	---	362,619	---	---	---	---	---	---	7,437	466	370,522	2,274	372,796
Viola	536	22,124	51,994	113,203	7,199	3,604	198,124	13,164	---	---	---	---	13,164	---	---	211,288	---	211,288
<b>County Total</b>	<b>21,815</b>	<b>\$1,002,412</b>	<b>\$1,490,757</b>	<b>\$4,047,887</b>	<b>\$11,013</b>	<b>\$39,991</b>	<b>\$6,592,060</b>	<b>\$281,164</b>	<b>\$---</b>	<b>\$1,308,982</b>	<b>\$---</b>	<b>\$150,107</b>	<b>\$1,740,253</b>	<b>\$32,460</b>	<b>\$8,646</b>	<b>\$8,373,419</b>	<b>\$134,600</b>	<b>\$8,508,019</b>
<b>Otter Tail County - (West Central Region)</b>																		
Aastad	187	15,712	6,953	125,557	---	340	148,562	---	---	---	---	---	---	---	---	148,562	32,000	180,562
Amor	481	79,780	39,400	113,398	7,948	---	240,526	---	---	---	---	---	---	---	---	240,526	---	240,526
Aurdal	1,528	23,360	57,146	226,197	1,500	---	308,203	---	---	---	168,884	---	168,884	---	---	477,087	9,388	486,475
Blowers	354	14,123	8,651	65,879	---	---	88,653	---	---	---	---	---	---	---	---	88,653	---	88,653
Bluffton	472	9,136	10,000	72,306	---	16	91,458	---	---	---	---	---	---	---	---	91,458	---	91,458
Buse	484	31,743	18,539	75,212	---	---	125,494	---	---	---	---	---	---	---	---	125,494	---	125,494
Butler	270	13,276	8,622	148,417	---	3,893	174,208	---	---	---	---	---	---	---	---	174,208	---	174,208
Candor	664	29,616	30,675	201,077	---	2,447	263,815	---	---	---	---	---	---	---	---	263,815	---	263,815
Carlisle	191	11,652	4,150	55,026	---	155	70,983	---	---	---	---	---	---	---	---	70,983	---	70,983
Clitherall	499	50,118	35,700	232,066	4,333	8,015	330,232	3,976	---	---	316	---	4,292	---	---	334,524	---	334,524
Compton	793	35,586	27,479	135,615	---	---	198,680	---	---	---	---	---	---	---	---	198,680	---	198,680
Corliss	639	23,020	23,757	159,151	---	2,599	208,527	---	---	---	---	---	---	---	---	208,527	---	208,527
Dane Prairie	847	56,081	24,798	102,187	250	5,694	189,010	---	---	27,876	---	---	27,876	28,000	4,843	249,729	---	249,729
Dead Lake	555	62,742	15,733	261,412	---	120	340,007	---	---	---	---	---	---	14,887	2,113	357,007	37,500	394,507
Deer Creek	399	24,698	10,349	95,170	---	100	130,317	---	1,271	---	---	---	1,271	---	---	131,588	---	131,588
Dora	695	32,245	46,368	256,014	---	1,240	335,867	---	---	---	---	---	---	---	---	335,867	83,172	419,039
Dunn	924	52,704	77,089	1,087,734	---	6,515	1,224,042	---	---	---	---	---	---	---	---	1,224,042	---	1,224,042
Eagle Lake	404	21,712	7,234	126,498	4,489	1,436	161,369	---	---	---	---	---	---	---	---	161,369	---	161,369
Eastern	254	60,947	14,133	107,760	---	1,430	184,270	19,487	---	---	---	---	19,487	---	---	203,757	---	203,757
Edna	901	36,018	31,500	457,126	---	3,499	528,143	---	---	---	---	---	---	---	---	528,143	452	528,595
Effington	240	44,081	13,155	43,009	600	2,209	103,054	23,141	1,500	11,236	---	---	35,877	---	---	138,931	---	138,931
Elizabeth	835	47,560	15,585	248,685	---	4,832	316,662	---	---	---	---	---	---	---	---	316,662	8,041	324,703
Elmo	332	28,374	21,465	84,981	---	1,888	136,708	---	---	---	---	---	---	---	---	136,708	---	136,708
Erhards Grove	417	19,273	12,680	104,602	---	1,875	138,430	---	---	6,506	---	---	6,506	---	---	144,936	---	144,936
Everts	753	36,772	35,000	275,623	---	---	347,395	---	---	---	---	---	---	---	---	347,395	---	347,395

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay										Total Expenditures and Other Financing Uses
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expenditures	Other Financing Uses***	Total Expenditures and Other Financing Uses
Name of Town (footnote)	Pop.																	
Fergus Falls	746	27,032	30,002	143,020	---	444	200,498	---	---	---	---	---	---	---	---	200,498	---	200,498
Folden	291	26,274	9,873	98,452	150	4,408	139,157	775	---	20	---	---	795	---	---	139,952	---	139,952
Friberg	831	25,865	39,556	110,181	---	93	175,695	---	---	---	---	---	---	---	---	175,695	---	175,695
Girard	711	68,478	39,039	183,748	---	263	291,528	6,415	25,876	9,500	---	---	41,791	---	---	333,319	---	333,319
Gorman	493	21,648	20,674	204,963	---	4,053	251,338	---	---	---	---	---	---	---	---	251,338	---	251,338
Henning	397	14,230	9,718	149,232	---	27,308	200,488	30,000	10,526	---	---	---	40,526	---	---	241,014	---	241,014
Hobart	790	42,976	57,361	314,238	---	288	414,863	---	---	---	---	---	---	44,000	2,390	461,253	46,390	507,643
Homestead	410	19,738	9,789	91,081	---	---	120,608	---	---	---	---	---	---	---	---	120,608	---	120,608
Inman	290	21,485	8,631	117,703	---	31,837	179,656	---	---	---	---	---	---	---	5	179,661	---	179,661
Leaf Lake [1]	636	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Leaf Mountain	329	33,394	13,026	100,792	---	---	147,212	---	---	---	---	---	---	---	---	147,212	---	147,212
Lida [1]	816	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Maine [1]	685	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Maplewood	295	24,748	13,279	39,173	---	300	77,500	952	---	12,181	---	---	13,133	23,000	7,676	121,309	---	121,309
Newton	679	14,537	17,078	111,397	---	1,641	144,653	---	---	---	---	---	---	---	---	144,653	---	144,653
Nidaros [1]	363	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Norwegian Grove	350	33,094	16,908	109,442	3,450	6,830	169,724	---	---	---	---	---	---	---	---	169,724	209,121	378,845
Oak Valley	360	15,566	14,576	103,997	---	5,314	139,453	---	---	---	---	---	---	---	---	139,453	27,554	167,007
Orwell	143	25,756	4,511	79,709	---	570	110,546	10,766	---	625	---	---	11,391	---	---	121,937	---	121,937
Oscar	202	21,063	4,150	138,926	---	1,458	165,597	1,000	---	---	---	---	1,000	---	---	166,597	---	166,597
Otter Tail	608	63,239	18,887	265,613	---	1,797	349,536	---	---	---	---	---	---	---	---	349,536	---	349,536
Otto	622	23,468	19,956	116,458	---	14	159,896	---	---	---	---	---	---	49,450	---	209,346	---	209,346
Paddock	339	22,337	8,286	91,007	---	---	121,630	310	---	---	---	---	310	---	---	121,940	---	121,940
Parkers Prairie	394	21,823	33,093	102,985	---	8,952	166,853	---	---	6,262	---	---	6,262	---	---	173,115	---	173,115
Pelican	579	31,347	25,962	197,744	---	15,570	270,623	---	---	---	---	---	---	---	---	270,623	---	270,623
Perham	1,033	35,072	77,890	293,608	---	7,855	414,425	---	---	---	---	---	---	31,053	---	445,478	---	445,478
Pine Lake	789	25,552	41,423	266,745	---	---	333,720	---	---	---	---	---	---	---	---	333,720	---	333,720
Rush Lake	1,038	42,823	36,779	216,062	---	---	295,664	---	---	---	---	---	---	---	---	295,664	190,000	485,664
Saint Olaf	415	37,373	16,009	102,475	---	480	156,337	88	---	---	---	---	88	20,221	3,029	179,675	---	179,675

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Scambler	565	56,946	29,448	320,016	---	3,735	410,145	1,684	---	---	---	---	1,684	---	---	411,829	---	411,829
Star Lake	488	109,681	200	87,494	---	85	197,460	---	---	---	---	---	---	21,480	---	218,940	---	218,940
Sverdrup	663	67,307	9,900	434,209	1,626	---	513,042	7,699	22,383	314,413	1,000	---	345,495	---	---	858,537	---	858,537
Tordenskjold	553	62,752	29,990	82,386	---	11,550	186,678	14,585	---	375	---	---	14,960	---	---	201,638	100,000	301,638
Trondhjem	172	21,120	9,519	114,332	---	---	144,971	---	---	---	---	---	---	---	---	144,971	15,000	159,971
Tumuli	421	44,534	11,593	88,813	750	19,657	165,347	---	---	---	---	---	---	---	---	165,347	44,131	209,478
Western	116	13,520	3,500	71,444	750	1,121	90,335	---	---	---	---	---	---	---	---	90,335	---	90,335
Woodside	259	11,016	11,199	124,197	439	---	146,851	---	---	---	---	---	---	---	---	146,851	45,000	191,851
County Total	32,989	\$1,986,123	\$1,287,966	\$9,932,344	\$26,285	\$203,926	\$13,436,644	\$120,878	\$61,556	\$388,994	\$170,200	\$---	\$741,628	\$232,091	\$20,056	\$14,430,419	\$847,749	\$15,278,168
Pennington County - (Northwest Region)																		
Black River	69	2,058	1,128	5,610	---	---	8,796	---	---	---	---	---	---	---	---	8,796	---	8,796
Bray	47	8,212	1,212	29,742	---	21	39,187	---	---	---	---	---	---	---	---	39,187	5,866	45,053
Clover Leaf	79	6,702	5,782	40,910	---	---	53,394	3,624	---	---	---	---	3,624	---	---	57,018	---	57,018
Deer Park	124	6,029	787	7,065	---	7,215	21,096	---	---	---	---	---	---	---	---	21,096	---	21,096
Goodridge	77	5,235	4,982	37,076	---	---	47,293	---	---	---	---	---	---	---	---	47,293	---	47,293
Hickory	68	9,025	1,730	18,062	---	960	29,777	---	---	---	---	---	---	---	---	29,777	---	29,777
Highlanding	201	6,155	---	32,176	---	15,786	54,117	6,701	---	---	---	---	6,701	---	---	60,818	---	60,818
Kratka	136	16,238	8,146	25,595	---	---	49,979	---	---	---	---	---	---	---	---	49,979	---	49,979
Mayfield	47	6,504	1,016	21,884	---	6,374	35,778	---	---	---	---	---	---	---	---	35,778	---	35,778
Norden	350	21,222	15,066	26,342	---	44	62,674	---	---	---	---	---	---	---	---	62,674	---	62,674
North	740	26,993	22,019	46,659	---	---	95,671	---	---	---	---	---	---	---	---	95,671	---	95,671
Numedal	91	9,268	4,051	25,348	---	3,042	41,709	---	1,346	---	---	---	1,346	---	---	43,055	---	43,055
Polk Centre	62	10,534	780	5,970	---	---	17,284	---	---	---	---	---	---	---	---	17,284	---	17,284
Reiner*	87	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
River Falls	188	11,177	3,596	35,214	---	---	49,987	---	---	---	---	---	---	---	---	49,987	---	49,987
Rocksbury	1,046	60,365	35,984	43,654	---	4,128	144,131	17,834	---	---	---	---	17,834	---	---	161,965	---	161,965
Sanders	291	18,757	2,808	20,952	---	590	43,107	---	---	---	---	---	---	---	---	43,107	---	43,107
Silverton	171	13,555	9,271	20,976	---	---	43,802	---	---	---	---	---	---	---	---	43,802	5,000	48,802
Smiley	605	11,283	19,702	36,097	---	---	67,082	---	---	---	---	---	---	---	---	67,082	---	67,082

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay					
Star	89	8,543	4,798	35,627	---	856	49,824	---	---	35,118	---	---	35,118	---	---	84,942	---	84,942
Wyandotte	86	9,537	1,004	34,149	---	---	44,690	---	---	---	---	---	---	---	---	44,690	---	44,690
<b>County Total</b>	<b>4,654</b>	<b>\$267,392</b>	<b>\$143,862</b>	<b>\$549,108</b>	<b>\$---</b>	<b>\$39,016</b>	<b>\$999,378</b>	<b>\$28,159</b>	<b>\$1,346</b>	<b>\$35,118</b>	<b>\$---</b>	<b>\$---</b>	<b>\$64,623</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,064,001</b>	<b>\$10,866</b>	<b>\$1,074,867</b>
<b>Pine County - (East Central Region)</b>																		
Arlone [1]	343	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Arna	86	135,063	4,500	53,283	---	775	193,621	8,883	---	---	---	---	8,883	---	---	202,504	12,000	214,504
Barry	581	31,185	19,809	56,231	---	---	107,225	---	---	27,500	---	---	27,500	---	---	134,725	---	134,725
Birch Creek	231	63,904	15,807	68,611	---	502	148,824	360	---	---	---	---	360	---	---	149,184	9,080	158,264
Bremen	224	44,864	10,294	83,197	---	---	138,355	---	---	---	---	---	---	---	---	138,355	---	138,355
Brook Park	512	24,038	15,000	78,114	---	---	117,152	---	---	---	---	---	---	---	---	117,152	---	117,152
Bruno	190	17,758	10,428	12,824	---	200	41,210	---	---	---	---	---	---	---	---	41,210	---	41,210
Chengwatana	949	180,734	55,224	205,992	---	790	442,740	902	---	43,695	---	---	44,597	---	---	487,337	---	487,337
Clover	386	19,647	12,346	25,359	---	1,817	59,169	---	---	---	---	---	---	---	---	59,169	20,975	80,144
Crosby	86	14,433	3,686	26,887	---	420	45,426	---	---	---	---	---	---	26,193	1,065	72,684	---	72,684
Danforth	93	5,123	5,097	57,235	---	1,880	69,335	---	---	---	---	---	---	---	---	69,335	---	69,335
Dell Grove	788	25,315	28,545	94,250	---	500	148,610	---	---	12,575	---	---	12,575	---	---	161,185	20,000	181,185
Finlayson [1]	481	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fleming	156	11,301	6,415	38,322	---	---	56,038	---	---	---	---	---	---	---	---	56,038	---	56,038
Hinckley	759	32,479	20,618	201,854	---	---	254,951	---	---	---	---	---	---	---	---	254,951	40,000	294,951
Kerrick	342	24,677	12,485	52,729	7,627	---	97,518	---	---	---	---	---	---	---	---	97,518	---	97,518
Kettle River	490	46,701	100,400	179,339	---	---	326,440	---	---	---	---	---	---	---	---	326,440	---	326,440
Mission Creek	563	31,479	26,174	125,498	---	258	183,409	---	---	---	---	---	---	---	---	183,409	---	183,409
Munch	366	25,108	12,627	104,730	---	---	142,465	---	---	---	---	---	---	---	---	142,465	55,000	197,465
New Dosey [1]	83	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Nickerson	155	26,278	7,344	155,470	715	2,915	192,722	---	---	---	---	---	---	---	---	192,722	36,000	228,722
Norman	314	57,377	24,867	61,235	---	---	143,479	---	---	---	---	---	---	---	---	143,479	1,990	145,469
Ogema	361	40,598	7,275	25,338	---	14,194	87,405	---	---	---	---	---	---	9,810	216	97,431	13,392	110,823
Park	20	11,749	3,183	7,663	---	---	22,595	---	---	22,049	---	---	22,049	---	---	44,644	---	44,644
Partridge	575	24,037	31,211	170,441	---	---	225,689	---	---	---	---	---	---	---	---	225,689	16,380	242,069

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Pine City	1,394	109,243	78,384	195,238	4,175	5,028	392,068	3,986	---	---	---	---	3,986	55,862	47,534	499,450	25,128	524,578
Pine Lake	587	54,181	66,012	77,487	---	---	197,680	---	---	---	---	---	---	---	---	197,680	---	197,680
Pokegama	2,853	200,519	174,680	397,075	---	---	772,274	36,250	---	---	---	---	36,250	19,299	2,414	830,237	---	830,237
Royalton	1,083	84,075	59,074	146,794	---	350	290,293	---	---	507,478	---	---	507,478	---	---	797,771	---	797,771
Sandstone	811	112,413	23,661	104,737	---	---	240,811	131	---	---	---	---	131	37,790	3,504	282,236	37,529	319,765
Sturgeon Lake	568	63,823	30,787	167,991	---	---	262,601	---	---	---	---	---	---	---	---	262,601	---	262,601
Wilma	74	33,425	4,500	40,004	600	---	78,529	576	---	888	---	---	1,464	---	---	79,993	---	79,993
Windemere	1,652	165,313	48,406	669,678	---	---	883,397	---	---	218,380	---	---	218,380	---	---	1,101,777	---	1,101,777
County Total	18,156	\$1,716,840	\$918,839	\$3,683,606	\$13,117	\$29,629	\$6,362,031	\$51,088	\$---	\$832,565	\$---	\$---	\$883,653	\$148,954	\$54,733	\$7,449,371	\$287,474	\$7,736,845
Pipestone County - (Southwest Region)																		
Aetna	193	16,035	94,453	79,365	---	4,038	193,891	---	---	---	---	---	---	---	---	193,891	---	193,891
Altona	121	33,966	7,064	102,869	---	2,961	146,860	---	---	---	---	---	---	---	---	146,860	---	146,860
Burke	211	23,299	9,746	76,908	1,500	---	111,453	---	---	---	---	---	---	---	---	111,453	---	111,453
Eden	227	21,259	11,925	125,409	---	---	158,593	---	---	---	---	---	---	---	---	158,593	35,000	193,593
Elmer	233	15,678	13,256	112,113	---	6,945	147,992	---	---	---	---	---	---	---	---	147,992	---	147,992
Fountain Prairie [1]	240	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Grange	213	16,965	4,257	73,696	---	---	94,918	---	71,000	30,380	---	---	101,380	---	---	196,298	---	196,298
Gray	224	13,407	9,112	86,857	---	---	109,376	---	---	---	---	---	---	---	---	109,376	---	109,376
Osborne	281	16,489	11,009	92,796	---	25,746	146,040	---	---	---	---	---	---	---	---	146,040	---	146,040
Rock	166	24,714	5,475	88,473	---	805	119,467	---	76,733	---	---	---	76,733	---	---	196,200	---	196,200
Sweet	291	23,672	10,412	101,900	---	7,649	143,633	---	---	16,253	---	---	16,253	---	---	159,886	---	159,886
Troy	228	21,949	10,032	61,061	---	---	93,042	---	---	---	---	---	---	---	---	93,042	---	93,042
County Total	2,628	\$227,433	\$186,741	\$1,001,447	\$1,500	\$48,144	\$1,465,265	\$---	\$147,733	\$46,633	\$---	\$---	\$194,366	\$---	\$---	\$1,659,631	\$35,000	\$1,694,631
Polk County - (Northwest Region)																		
Andover	102	13,420	5,000	202,120	---	---	220,540	---	---	---	---	---	---	---	---	220,540	---	220,540
Angus	88	9,041	7,201	116,162	---	---	132,404	---	---	---	---	---	---	---	---	132,404	---	132,404
Badger [1]	118	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Belgium	73	10,736	3,100	72,545	250	7,088	93,719	---	---	---	---	---	---	---	---	93,719	---	93,719

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay										Total Expenditures and Other Financing Uses
County (Region) Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Total Expenditures	Other Financing Uses***	
Brandsvold	253	17,149	11,773	139,077	---	---	167,999	---	---	---	---	---	---	---	---	167,999	---	167,999
Brandt	46	13,679	7,201	54,567	---	---	75,447	---	---	---	---	---	---	---	---	75,447	---	75,447
Brislet	42	6,245	5,397	87,597	---	128	99,367	---	---	---	---	---	---	---	---	99,367	---	99,367
Bygland	258	14,102	12,674	64,369	---	360	91,505	---	---	35,925	---	---	35,925	---	---	127,430	---	127,430
Chester	93	17,880	6,239	31,536	---	7,902	63,557	---	---	---	---	---	---	---	---	63,557	---	63,557
Columbia	442	31,366	12,443	66,790	---	13,436	124,035	---	---	177	---	---	177	---	---	124,212	---	124,212
Crookston	422	47,596	9,958	201,128	---	2,000	260,682	---	---	---	---	---	---	---	76	260,758	---	260,758
Eden	190	17,391	12,705	75,410	---	210	105,716	---	---	---	---	---	---	---	---	105,716	---	105,716
Esther	142	18,817	4,314	91,786	---	---	114,917	---	---	---	---	---	---	---	---	114,917	---	114,917
Euclid	123	11,905	3,523	137,257	---	135	152,820	1,832	---	3,112	---	---	4,944	---	---	157,764	---	157,764
Fairfax [1]	174	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fanny	86	3,935	4,100	113,142	---	---	121,177	---	---	---	---	---	---	---	---	121,177	---	121,177
Farley**	64	8,981	5,397	119,840	---	2,800	137,018	---	---	---	---	---	---	---	---	137,018	---	137,018
Fisher*	181	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garden	225	28,380	3,798	113,355	---	---	145,533	---	---	---	---	---	---	---	---	145,533	---	145,533
Garfield	529	26,243	5,307	139,354	---	---	170,904	---	---	---	---	---	---	---	---	170,904	---	170,904
Gentilly	253	19,599	7,100	97,131	---	1,659	125,489	---	---	---	---	---	---	---	---	125,489	---	125,489
Godfrey	274	31,725	11,283	103,430	500	---	146,938	---	---	2,244	1,300	3,085	6,629	---	---	153,567	---	153,567
Grand Forks	190	7,639	5,877	68,034	---	---	81,550	---	---	---	---	---	---	---	---	81,550	---	81,550
Grove Park-Tilden	251	21,838	28,181	112,308	---	369	162,696	---	---	---	---	---	---	---	---	162,696	---	162,696
Gully	131	23,536	11,090	66,247	100	340	101,313	---	---	---	---	---	---	---	---	101,313	---	101,313
Hammond	46	7,747	3,500	143,157	---	---	154,404	---	200	---	---	---	200	---	---	154,604	60,000	214,604
Helgeland	36	8,387	5,397	43,029	---	---	56,813	6,945	---	---	---	---	6,945	---	---	63,758	---	63,758
Higdem	80	28,013	3,144	155,131	---	---	186,288	---	---	---	---	---	---	16,000	2,207	204,495	2,635	207,130
Hill River [1]	195	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hubbard [1]	57	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Huntsville	431	29,269	16,972	170,422	---	---	216,663	5,237	---	---	---	---	5,237	---	---	221,900	---	221,900
Johnson	41	19,684	6,494	60,988	---	175	87,341	18,855	---	---	---	---	18,855	---	---	106,196	---	106,196
Kertsonville	85	13,039	3,400	37,479	---	---	53,918	---	---	---	---	---	---	---	---	53,918	---	53,918

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

134

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay					
Keystone	69	14,112	6,634	106,497	---	---	127,243	---	---	---	---	---	---	---	---	127,243	---	127,243
King [1]	231	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Knute	562	28,885	15,843	106,040	---	9,367	160,135	---	---	---	---	---	---	---	---	160,135	---	160,135
Lessor	131	20,400	6,882	96,674	---	3,806	127,762	---	---	---	---	---	---	---	---	127,762	---	127,762
Liberty	98	28,594	2,539	57,558	---	154	88,845	1,398	---	53,984	---	---	55,382	---	---	144,227	---	144,227
Lowell	287	12,798	5,650	115,721	---	---	134,169	---	---	---	---	---	---	---	---	134,169	---	134,169
Nesbit	109	10,488	10,040	134,199	---	---	154,727	---	---	---	---	---	---	---	---	154,727	---	154,727
Northland [1]	161	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Onstad	54	14,676	1,697	59,467	500	2,993	79,333	---	---	---	---	---	---	---	---	79,333	---	79,333
Parnell	52	8,685	2,850	82,619	---	3,899	98,053	---	---	---	---	---	---	---	---	98,053	---	98,053
Queen	213	49,618	6,640	91,071	350	7,028	154,707	500	1,808	---	---	---	2,308	---	---	157,015	---	157,015
Reis	84	17,427	4,000	86,936	---	---	108,363	---	---	---	---	---	---	---	---	108,363	38,406	146,769
Rhinehart*	134	---	---	---	---	20,962	20,962	---	---	---	---	---	---	---	---	20,962	1,966	22,928
Roome	159	7,208	9,766	140,247	---	---	157,221	---	---	---	---	---	---	---	---	157,221	---	157,221
Rosebud	291	16,005	13,595	75,861	---	---	105,461	---	---	---	---	---	---	---	---	105,461	12,893	118,354
Russia	32	28,660	3,837	150,507	---	---	183,004	---	---	---	---	---	---	---	---	183,004	---	183,004
Sandsville	45	7,451	2,748	81,614	---	---	91,813	---	---	---	---	---	---	---	---	91,813	---	91,813
Scandia	64	7,904	4,000	92,468	---	---	104,372	---	---	---	---	---	---	---	---	104,372	---	104,372
Sletten	183	25,702	8,012	75,549	---	1,407	110,670	---	---	---	---	---	---	---	---	110,670	---	110,670
Sullivan	164	14,932	8,912	82,016	---	590	106,450	---	---	20,724	---	---	20,724	---	---	127,174	---	127,174
Tabor	103	5,625	7,201	78,655	---	---	91,481	---	---	---	---	---	---	---	---	91,481	---	91,481
Tynsid [1]	72	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Vineland	89	11,297	2,310	84,911	---	850	99,368	2,465	---	---	---	---	2,465	---	---	101,833	---	101,833
Winger	184	9,987	6,380	76,953	---	2,820	96,140	---	---	---	---	---	---	---	---	96,140	---	96,140
Woodside	506	24,459	40,430	297,081	---	---	361,970	---	---	---	---	---	---	---	---	361,970	11,624	373,594
<b>County Total</b>	<b>9,798</b>	<b>\$872,255</b>	<b>\$392,534</b>	<b>\$5,056,035</b>	<b>\$1,700</b>	<b>\$90,478</b>	<b>\$6,413,002</b>	<b>\$37,232</b>	<b>\$2,008</b>	<b>\$116,166</b>	<b>\$1,300</b>	<b>\$3,085</b>	<b>\$159,791</b>	<b>\$16,000</b>	<b>\$2,283</b>	<b>\$6,591,076</b>	<b>\$127,524</b>	<b>\$6,718,600</b>
<b>Pope County - (West Central Region)</b>																		
Bangor	165	14,802	6,825	86,533	600	2,039	110,799	---	---	773	---	---	773	---	---	111,572	---	111,572
Barsness	144	16,101	12,898	130,108	---	1,984	161,091	---	---	---	---	---	---	---	---	161,091	---	161,091

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Ben Wade	277	17,043	16,058	112,204	---	978	146,283	---	---	---	---	---	---	---	---	---	146,283	---	146,283
Blue Mounds	177	24,676	13,413	100,274	200	585	139,148	---	---	---	---	---	---	---	---	---	139,148	---	139,148
Chippewa Falls	206	17,007	11,195	61,867	---	927	90,996	---	---	---	26,118	---	26,118	---	---	---	117,114	---	117,114
Gilchrist	217	31,998	11,814	103,222	20	2,581	149,635	3,515	---	---	---	---	3,515	---	---	---	153,150	15,000	168,150
Glenwood	1,172	226,376	68,099	124,166	---	2,765	421,406	---	---	50,652	---	---	50,652	140,635	25,234	637,927	---	637,927	
Grove Lake	274	17,532	24,166	79,762	3,920	8,537	133,917	---	---	---	---	---	---	---	---	---	133,917	---	133,917
Hoff	143	18,404	8,746	54,174	---	8,037	89,361	---	---	---	---	---	---	---	---	---	89,361	---	89,361
Lake Johanna	116	14,982	5,983	78,037	---	1,277	100,279	---	---	---	---	---	---	---	---	---	100,279	---	100,279
Langhei	156	29,250	15,678	76,576	---	---	121,504	---	---	14,059	---	---	14,059	---	---	---	135,563	---	135,563
Leven	536	28,523	36,236	202,061	---	2,338	269,158	---	---	29,340	---	---	29,340	---	---	---	298,498	---	298,498
Minnewaska	531	29,128	43,745	136,309	---	3,375	212,557	---	---	---	---	---	---	---	---	---	212,557	15,000	227,557
New Prairie	183	18,495	8,526	155,781	150	312	183,264	---	---	---	---	---	---	---	---	---	183,264	52,000	235,264
Nora [1]	202	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Reno	461	30,720	13,834	104,528	---	748	149,830	---	---	---	---	---	---	---	---	---	149,830	---	149,830
Rolling Forks	119	27,145	12,994	99,799	---	---	139,938	---	---	---	---	---	---	---	---	---	139,938	---	139,938
Walden	191	16,701	9,175	115,366	---	1,225	142,467	---	---	---	---	---	---	---	---	---	142,467	---	142,467
Westport	232	12,756	22,000	87,869	7,560	2,537	132,722	---	---	---	---	---	---	---	---	---	132,722	---	132,722
White Bear Lake	473	46,991	33,239	112,613	---	113	192,956	---	---	---	---	---	---	---	---	---	192,956	---	192,956
County Total	5,975	\$638,630	\$374,624	\$2,021,249	\$12,450	\$40,358	\$3,087,311	\$3,515	\$---	\$94,824	\$26,118	\$---	\$124,457	\$140,635	\$25,234	\$3,377,637	\$82,000	\$3,459,637	
Ramsey County - (7-County Twin Cities Region)																			
White Bear	11,007	1,035,912	2,012,193	1,530,552	549,980	564,066	5,692,703	180,361	---	3,500,528	168,104	---	3,848,993	975,000	341,934	10,858,630	645,648	11,504,278	
County Total	11,007	\$1,035,912	\$2,012,193	\$1,530,552	\$549,980	\$564,066	\$5,692,703	\$180,361	\$---	\$3,500,528	\$168,104	\$---	\$3,848,993	\$975,000	\$341,934	\$10,858,630	\$645,648	\$11,504,278	
Red Lake County - (Northwest Region)																			
Browns Creek	40	11,109	2,379	21,466	---	665	35,619	---	---	---	---	---	---	---	---	---	35,619	---	35,619
Emardville	210	20,345	11,360	59,465	---	2,173	93,343	---	---	---	---	---	---	---	---	---	93,343	---	93,343
Equality	145	8,432	2,227	31,634	---	9,346	51,639	---	---	---	---	---	---	---	---	---	51,639	---	51,639
Garnes	177	13,932	7,577	56,086	---	10,784	88,379	---	---	---	---	---	---	---	---	---	88,379	---	88,379
Gervais	233	19,612	5,421	43,819	---	17,659	86,511	---	---	---	---	---	---	---	---	---	86,511	---	86,511

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Lake Pleasant	96	12,083	6,406	54,881	---	3,172	76,542	---	---	---	---	---	---	---	---	---	76,542	---	76,542
Lambert	136	12,915	2,812	25,082	---	2,087	42,896	---	---	---	---	---	---	---	---	---	42,896	---	42,896
Louisville	179	11,770	6,579	90,706	---	1,564	110,619	---	---	---	---	---	---	---	---	---	110,619	---	110,619
Poplar River	111	14,655	1,928	27,037	---	1,750	45,370	---	---	---	---	---	---	---	---	---	45,370	---	45,370
Red Lake Falls	187	15,657	10,375	32,572	---	3,568	62,172	---	---	---	---	---	---	---	---	---	62,172	---	62,172
River [1]	59	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Terrebonne [1]	144	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Wylie	60	5,344	2,342	14,019	---	1,155	22,860	---	---	---	---	---	---	---	---	---	22,860	---	22,860
County Total	1,777	\$145,854	\$59,406	\$456,767	\$---	\$53,923	\$715,950	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$715,950	\$---	\$715,950
Redwood County - (Southwest Region)																			
Brookville	192	16,136	9,486	109,281	---	---	134,903	600	---	---	---	---	600	---	---	---	135,503	---	135,503
Charlestown	166	19,751	10,210	93,336	---	---	123,297	---	---	---	---	---	---	---	---	---	123,297	---	123,297
Delhi	295	17,782	24,080	144,802	---	6,318	192,982	---	---	---	---	---	---	---	---	---	192,982	---	192,982
Gales	175	7,588	15,501	30,729	---	5,360	59,178	1,265	33,247	3,047	---	3,141	40,700	---	---	---	99,878	---	99,878
Granite Rock	197	19,987	6,300	93,202	---	---	119,489	---	---	547	---	5,575	6,122	---	---	---	125,611	---	125,611
Johnsonville	129	14,869	6,396	100,249	---	---	121,514	---	2,904	---	---	---	2,904	---	---	---	124,418	---	124,418
Kintire	193	13,662	7,052	114,981	---	2,877	138,572	---	---	---	---	---	---	---	---	---	138,572	---	138,572
Lamberton	197	13,510	10,800	139,889	---	---	164,199	20,890	---	500	---	---	21,390	---	---	---	185,589	20,000	205,589
Morgan	233	22,395	8,750	191,545	---	---	222,690	---	---	---	---	---	---	---	---	---	222,690	---	222,690
New Avon	181	29,490	6,496	161,921	---	1,080	198,987	---	---	---	---	---	---	---	---	---	198,987	---	198,987
North Hero	151	26,986	12,775	72,617	---	---	112,378	---	---	22,833	---	---	22,833	---	---	---	135,211	---	135,211
Paxton	737	28,196	67,372	222,969	---	1,600	320,137	---	---	---	---	---	---	---	---	---	320,137	8,480	328,617
Redwood Falls	190	12,199	15,180	152,093	---	---	179,472	---	---	---	---	---	---	---	---	---	179,472	---	179,472
Sheridan	176	19,791	7,023	110,747	---	---	137,561	---	---	---	---	---	---	---	---	---	137,561	---	137,561
Sherman	347	16,146	6,520	87,199	---	450	110,315	11	1,841	---	---	---	1,852	---	---	---	112,167	---	112,167
Springdale	195	16,004	17,845	86,848	---	---	120,697	---	---	15,415	---	---	15,415	---	---	---	136,112	---	136,112
Sundown	166	23,168	8,414	112,695	---	---	144,277	---	---	---	---	---	---	---	---	---	144,277	---	144,277
Swedes Forest	106	12,126	3,458	82,867	---	3,765	102,216	---	---	---	---	---	---	---	---	---	102,216	---	102,216
Three Lakes	206	19,176	7,835	113,331	---	---	140,342	---	---	---	---	---	---	---	---	---	140,342	---	140,342

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses	
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Financing Uses		
Name of Town (footnote)	Pop.																			
Underwood	158	19,842	6,600	108,302	200	3,506	138,450	---	---	---	---	---	---	---	---	138,450	---	138,450		
Vail	223	24,182	6,169	90,973	---	---	121,324	---	---	---	---	---	---	---	---	121,324	---	121,324		
Vesta	182	19,864	15,954	92,635	---	1,660	130,113	---	---	---	---	---	---	---	---	130,113	---	130,113		
Waterbury	168	16,993	7,980	81,626	---	---	106,599	---	---	---	---	---	---	---	---	106,599	---	106,599		
Westline	142	22,314	6,650	129,062	---	---	158,026	---	---	---	---	---	---	---	---	158,026	---	158,026		
Willow Lake [1]	209	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
County Total	5,314	\$452,157	\$294,846	\$2,723,899	\$200	\$26,616	\$3,497,718	\$22,766	\$37,992	\$42,342	\$---	\$8,716	\$111,816	\$---	\$---	\$3,609,534	\$28,480	\$3,638,014		
Renville County - (Southwest Central Region)																				
Bandon	137	24,860	8,250	133,238	---	---	166,348	1,268	---	---	---	---	1,268	---	---	167,616	---	167,616		
Beaver Falls	204	28,816	10,800	129,355	---	2,140	171,111	---	---	---	---	---	---	---	---	171,111	---	171,111		
Birch Cooley	213	15,242	10,036	119,572	---	---	144,850	---	---	---	---	---	---	---	---	144,850	---	144,850		
Bird Island	199	19,768	7,748	260,803	---	---	288,319	---	---	---	---	---	---	---	---	288,319	---	288,319		
Boon Lake	358	48,152	14,274	183,436	---	---	245,862	---	---	---	---	---	---	---	---	245,862	231,400	477,262		
Brookfield	131	19,592	9,900	377,996	---	---	407,488	---	---	---	---	---	---	---	---	407,488	---	407,488		
Cairo	191	32,639	7,000	120,526	---	---	160,165	9,905	---	6,904	---	---	16,809	---	---	176,974	---	176,974		
Camp	142	31,472	6,250	105,193	---	---	142,915	---	---	---	---	---	---	---	---	142,915	---	142,915		
Crooks	160	62,551	5,599	167,025	100	---	235,275	3,208	---	3,756	---	---	6,964	---	---	242,239	---	242,239		
Emmet	176	12,946	10,319	211,157	---	---	234,422	---	---	2,107	---	---	2,107	---	---	236,529	---	236,529		
Ericson	220	31,753	5,939	123,595	---	---	161,287	---	---	---	---	---	---	---	---	161,287	---	161,287		
Flora	163	32,303	6,697	115,243	---	---	154,243	---	---	---	---	---	---	---	---	154,243	---	154,243		
Hawk Creek	190	27,504	6,400	69,420	---	---	103,324	7,246	---	13,270	---	---	20,516	---	---	123,840	---	123,840		
Hector	191	34,095	10,369	222,652	---	---	267,116	---	---	---	---	---	---	---	---	267,116	---	267,116		
Henryville	171	42,159	10,141	140,533	---	---	192,833	---	---	---	---	---	---	---	---	192,833	---	192,833		
Kingman	168	18,065	7,835	151,652	---	---	177,552	45	---	---	---	---	45	---	---	177,597	---	177,597		
Martinsburg	148	21,652	10,871	174,001	---	---	206,524	---	---	---	---	---	---	---	---	206,524	---	206,524		
Melville	187	18,876	10,650	208,085	---	12,419	250,030	---	---	---	---	---	---	11,937	5,438	267,405	30,000	297,405		
Norfolk	145	22,146	7,878	250,663	---	---	280,687	18,500	---	4,002	---	---	22,502	---	---	303,189	---	303,189		
Osceola	113	18,290	10,950	147,043	---	---	176,283	---	---	---	---	---	---	---	---	176,283	---	176,283		
Palmyra	162	29,302	10,720	254,189	---	---	294,211	---	---	---	---	---	---	---	---	294,211	---	294,211		

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses
County (Region)	Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expenditures	Other Financing Uses***	Total Expenditures and Other Financing Uses
	Preston Lake	246	31,135	10,108	169,723	---	---	210,966	---	---	---	---	---	---	---	---	210,966	---	210,966
	Sacred Heart	237	12,070	7,632	251,870	---	---	271,572	---	---	41,578	---	---	41,578	---	---	313,150	---	313,150
	Troy	252	21,232	11,819	173,316	---	---	206,367	---	---	---	---	---	---	---	---	206,367	---	206,367
	Wang	242	35,657	33,885	149,869	---	---	219,411	---	---	---	---	---	---	---	---	219,411	---	219,411
	Wellington	150	23,030	---	200,378	---	---	223,408	---	---	---	---	---	---	---	---	223,408	---	223,408
	Winfield	234	21,732	7,819	182,262	---	---	211,813	---	---	---	---	---	---	---	---	211,813	---	211,813
	<b>County Total</b>	<b>5,130</b>	<b>\$737,039</b>	<b>\$259,889</b>	<b>\$4,792,795</b>	<b>\$100</b>	<b>\$14,559</b>	<b>\$5,804,382</b>	<b>\$40,172</b>	<b>\$---</b>	<b>\$71,617</b>	<b>\$---</b>	<b>\$---</b>	<b>\$111,789</b>	<b>\$11,937</b>	<b>\$5,438</b>	<b>\$5,933,546</b>	<b>\$261,400</b>	<b>\$6,194,946</b>
<b>Rice County - (Southeast Region)</b>																			
	Bridgewater	1,831	334,009	47,886	225,405	---	780	608,080	---	---	---	---	---	---	35,092	2,149	645,321	---	645,321
	Cannon City	1,211	22,327	56,964	239,489	---	25	318,805	---	---	---	---	---	---	11,689	300	330,794	130,000	460,794
	Erin	841	51,294	54,854	205,299	---	---	311,447	---	---	---	---	---	---	---	---	311,447	---	311,447
	Forest	1,364	60,776	56,940	268,365	---	---	386,081	---	---	---	---	---	---	---	---	386,081	50,819	436,900
	Morristown	627	19,473	25,619	146,666	---	31,148	222,906	---	---	---	---	---	---	---	---	222,906	---	222,906
	Northfield	910	75,051	32,588	213,415	---	7,405	328,459	---	---	6,820	---	---	6,820	---	---	335,279	30,000	365,279
	Richland	374	15,165	28,177	155,945	---	---	199,287	9,147	---	---	---	---	9,147	---	---	208,434	---	208,434
	Shieldsville	1,043	71,533	42,623	175,768	---	5,725	295,649	---	---	34,135	---	---	34,135	---	---	329,784	---	329,784
	Walcott	931	30,955	29,055	140,663	---	1,743	202,416	---	30,188	21,265	---	---	51,453	---	---	253,869	---	253,869
	Warsaw	1,253	40,299	61,988	140,878	7,875	---	251,040	21,173	---	---	---	---	21,173	---	---	272,213	---	272,213
	Webster	1,803	62,690	96,747	259,184	19,215	2,375	440,211	---	---	---	29,392	---	29,392	---	---	469,603	112,382	581,985
	Wells	1,579	39,464	75,192	169,656	---	368	284,680	---	---	---	---	---	---	42,556	5,433	332,669	452,227	784,896
	Wheatland	1,258	51,819	66,499	397,948	1,084	3,366	520,716	---	---	---	---	---	---	40,038	812	561,566	200,000	761,566
	Wheeling	504	42,260	32,354	159,640	---	---	234,254	---	---	16,751	---	---	16,751	---	---	251,005	---	251,005
	<b>County Total</b>	<b>15,529</b>	<b>\$917,115</b>	<b>\$707,486</b>	<b>\$2,898,321</b>	<b>\$28,174</b>	<b>\$52,935</b>	<b>\$4,604,031</b>	<b>\$30,320</b>	<b>\$30,188</b>	<b>\$78,971</b>	<b>\$29,392</b>	<b>\$---</b>	<b>\$168,871</b>	<b>\$129,375</b>	<b>\$8,694</b>	<b>\$4,910,971</b>	<b>\$975,428</b>	<b>\$5,886,399</b>
<b>Rock County - (Southwest Region)</b>																			
	Battle Plain	184	15,026	11,690	121,478	---	---	148,194	---	---	---	---	---	---	---	---	148,194	---	148,194
	Beaver Creek	376	22,560	---	294,263	---	---	316,823	---	---	151,740	---	---	151,740	---	---	468,563	---	468,563
	Clinton	224	19,550	20,028	133,804	---	8,886	182,268	---	---	26,556	---	---	26,556	---	---	208,824	---	208,824
	Denver	150	22,241	16,619	165,152	---	8,334	212,346	---	---	---	---	---	---	---	---	212,346	20,000	232,346

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay					
Kanaranzi	244	24,593	11,040	78,256	---	---	113,889	---	---	11,715	---	---	11,715	---	---	125,604	---	125,604
Luverne	459	33,124	15,533	156,803	---	---	205,460	---	---	---	---	---	---	---	---	205,460	---	205,460
Magnolia [1]	216	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Martin	379	32,845	45,193	221,966	---	---	300,004	---	---	30,000	---	---	30,000	---	---	330,004	---	330,004
Mound**	216	33,637	28,214	122,978	---	---	184,829	---	---	---	---	---	---	---	---	184,829	---	184,829
Rose Dell	151	10,820	11,383	174,531	---	---	196,734	3,188	---	38,882	---	---	42,070	---	---	238,804	---	238,804
Springwater	251	22,936	22,075	144,546	---	1,485	191,042	---	---	---	---	---	---	---	---	191,042	---	191,042
Vienna	148	14,255	14,573	50,486	---	---	79,314	---	---	---	---	---	---	---	---	79,314	---	79,314
<b>County Total</b>	<b>2,998</b>	<b>\$251,587</b>	<b>\$196,348</b>	<b>\$1,664,263</b>	<b>\$---</b>	<b>\$18,705</b>	<b>\$2,130,903</b>	<b>\$3,188</b>	<b>\$---</b>	<b>\$258,893</b>	<b>\$---</b>	<b>\$---</b>	<b>\$262,081</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,392,984</b>	<b>\$20,000</b>	<b>\$2,412,984</b>
<b>Roseau County - (Northwest Region)</b>																		
Barnett	130	10,312	3,200	75,791	---	284	89,587	---	---	---	---	---	---	---	---	89,587	---	89,587
Barto	116	13,891	3,372	35,357	---	405	53,025	---	---	---	---	---	---	---	---	53,025	---	53,025
Beaver [1]	92	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cedarbend [1]	152	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Deer [1]	95	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Dewey	102	17,044	3,200	88,623	881	---	109,748	---	---	---	---	---	---	---	---	109,748	---	109,748
Dieter [1]	147	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Enstrom	406	15,052	11,577	32,289	50	2,021	60,989	---	---	2,717	---	---	2,717	---	---	63,706	---	63,706
Falun	237	18,067	5,437	45,116	---	2,153	70,773	---	---	---	---	---	---	---	---	70,773	---	70,773
Golden Valley	186	7,792	2,515	21,958	---	---	32,265	6,531	---	30,820	---	---	37,351	---	---	69,616	---	69,616
Grimstad [1]	114	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hereim	232	12,846	3,200	16,000	---	---	32,046	7,415	---	48,410	---	---	55,825	---	---	87,871	---	87,871
Huss	114	56,237	3,200	51,527	---	500	111,464	---	---	---	---	---	---	---	---	111,464	---	111,464
Jadis	583	17,824	7,791	102,812	---	2,555	130,982	800	---	---	---	---	800	---	---	131,782	---	131,782
Lake [1]	1,945	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Laona	494	15,130	19,452	100,275	---	---	134,857	---	---	---	---	---	---	---	---	134,857	---	134,857
Lind	30	4,857	3,159	16,608	---	---	24,624	---	---	10,350	---	---	10,350	---	---	34,974	---	34,974
Malung	378	15,307	5,642	65,496	5,000	---	91,445	---	---	5,251	---	---	5,251	---	---	96,696	---	96,696
Mickinock	267	14,506	4,003	64,310	---	---	82,819	---	---	---	---	---	---	---	---	82,819	---	82,819

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses	
County (Region) Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Total Expenditures	Other Financing Uses***	Total Financing Uses		
Moose	103	5,669	3,262	44,394	---	---	53,325	---	---	---	---	---	---	---	---	53,325	---	53,325		
Moranville	905	19,611	32,521	154,659	---	240	207,031	---	---	---	---	---	---	---	---	207,031	---	207,031		
Nereson [1]	57	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Palmville	41	6,413	919	21,774	---	---	29,106	4,043	---	---	---	---	4,043	---	---	33,149	---	33,149		
Pohlitz [1]	32	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Polonia	30	8,008	3,200	53,769	100	---	65,077	---	---	---	---	---	---	---	---	65,077	---	65,077		
Poplar Grove	84	6,318	2,041	25,163	---	535	34,057	---	---	64,511	---	---	64,511	---	---	98,568	---	98,568		
Reine [1]	95	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Ross [1]	398	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Skagen	205	13,284	4,913	77,424	---	184	95,805	---	---	---	---	---	---	---	---	95,805	---	95,805		
Soler [1]	86	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Spruce	569	15,589	7,363	76,079	---	---	99,031	---	---	---	---	---	---	---	---	99,031	---	99,031		
Stafford	259	18,365	3,970	95,784	---	---	118,119	---	---	---	---	---	---	---	---	118,119	---	118,119		
Stokes	216	10,671	4,802	21,872	---	---	37,345	---	---	---	---	---	---	---	---	37,345	---	37,345		
County Total	8,900	\$322,793	\$138,739	\$1,287,080	\$6,031	\$8,877	\$1,763,520	\$18,789	\$---	\$162,059	\$---	\$---	\$180,848	\$---	\$---	\$1,944,368	\$---	\$1,944,368		
Saint Louis County - (Arrowhead Region)																				
Alango	289	22,195	17,210	9,237	---	5,900	54,542	---	---	---	---	---	---	---	---	54,542	---	54,542		
Alborn	430	77,846	105,812	77,823	100,928	35,883	398,292	---	---	---	---	---	---	7,444	5,344	411,080	93,527	504,607		
Alden	211	16,749	7,546	58,604	---	300	83,199	17,500	290	---	---	---	17,790	---	---	100,989	---	100,989		
Angora	206	9,460	16,715	3,968	---	1,930	32,073	8,965	---	---	---	---	8,965	---	---	41,038	---	41,038		
Arrowhead	298	100,503	59,877	3,744	---	1,402	165,526	---	---	---	---	---	---	---	---	165,526	80,898	246,424		
Ault	131	59,079	8,302	4,303	1,484	140	73,308	---	---	---	---	---	---	---	---	73,308	---	73,308		
Balkan	787	170,476	36,155	207,555	---	46,591	460,777	---	---	73,836	---	---	73,836	---	---	534,613	7,573	542,186		
Bassett	44	28,532	4,000	13,877	1,267	7,996	55,672	---	---	---	---	---	---	---	---	55,672	---	55,672		
Beatty	425	81,516	53,772	20,956	15,150	2,633	174,027	---	---	25,459	---	---	25,459	---	---	199,486	91,778	291,264		
Biwabik	824	106,982	38,384	278,667	4,461	2,792	431,286	55,404	19,252	675	---	---	75,331	21,947	2,053	530,617	1,000	531,617		
Breitung	525	152,862	248,475	291,788	157,254	3,300	853,679	4,265	85,218	964,510	6,318	---	1,060,311	56,429	10,825	1,981,244	85,000	2,066,244		
Brevator	1,199	38,399	7,507	65,552	---	2,595	114,053	---	---	---	---	---	---	---	---	114,053	---	114,053		
Camp 5	18	28,893	4,012	16,540	---	---	49,445	---	---	---	---	---	---	---	---	49,445	623	50,068		

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Canosia	2,206	126,574	277,759	94,473	27,545	23,961	550,312	---	---	---	---	---	---	7,194	277	557,783	---	557,783
Cedar Valley	172	18,959	10,357	5,382	---	2,119	36,817	---	---	---	---	---	---	---	---	36,817	---	36,817
Cherry	833	181,017	86,917	---	8,659	1,500	278,093	260	18,427	---	---	---	18,687	17,792	635	315,207	---	315,207
Clinton	978	75,114	184,808	50,055	15,878	---	325,855	---	18,707	---	---	---	18,707	---	---	344,562	25,000	369,562
Colvin	275	66,131	49,337	39,596	371	3,302	158,737	131	---	---	---	---	131	---	---	158,868	5,796	164,664
Cotton	459	112,492	49,122	112,994	4,224	519	279,351	---	---	---	---	---	---	---	---	279,351	---	279,351
Crane Lake	90	39,052	67,009	60,200	172,511	---	338,772	---	---	---	195,511	---	195,511	25,000	7,667	566,950	90,005	656,955
Culver	312	45,340	26,907	10,420	---	1,690	84,357	2,105	13,419	13,185	---	1,470	30,179	---	---	114,536	50,000	164,536
Duluth	2,061	229,429	169,733	91,737	---	44,156	535,055	---	140,000	---	---	---	140,000	---	---	675,055	5,000	680,055
Eagles Nest	233	116,114	54,707	139,968	---	40	310,829	12,759	16,871	---	---	---	29,630	18,664	4,416	363,539	45,000	408,539
Ellsburg	198	124,742	51,876	31,656	22,511	3,917	234,702	10,488	34,476	---	---	---	44,964	---	20	279,686	10,000	289,686
Elmer	128	9,769	12,390	---	3,316	600	26,075	---	---	---	---	---	---	---	---	26,075	---	26,075
Embarrass	632	233,833	29,024	27,837	25,773	6,535	323,002	---	---	---	---	---	---	---	---	323,002	20,908	343,910
Fairbanks [1]	72	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fayal	1,787	249,240	191,421	326,685	27,780	---	795,126	---	212,440	201,277	50,604	---	464,321	104,185	20,587	1,384,219	496,892	1,881,111
Field	352	43,100	22,277	8,273	---	12,854	86,504	---	---	---	---	---	---	---	---	86,504	64,265	150,769
Fine Lakes [1]	122	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Floodwood	246	16,185	25,846	21,505	---	2,210	65,746	---	---	---	---	---	---	---	---	65,746	---	65,746
Fredenberg	1,477	102,211	126,334	201,025	71,211	16,219	517,000	---	---	---	---	---	---	64,320	14,817	596,137	8,800	604,937
French	579	89,351	33,801	57,898	79,694	13,680	274,424	24,227	55,044	---	24,489	---	103,760	---	---	378,184	---	378,184
Gnesen	1,954	122,977	60,000	152,016	108,337	---	443,330	---	---	29,536	---	---	29,536	82,492	12,969	568,327	---	568,327
Grand Lake	2,714	161,206	75,931	216,221	57,830	49,285	560,473	---	10,000	38,152	---	---	48,152	62,237	50,496	721,358	209,363	930,721
Great Scott*	436	69,642	16,644	160,178	1,705	---	248,169	---	---	83,575	---	---	83,575	---	367	332,111	116,724	448,835
Greenwood	1,019	283,953	38,004	2,612	---	---	324,569	---	5,745	---	---	---	5,745	---	---	330,314	2,000	332,314
Halden [1]	112	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Industrial*	809	27,945	---	18,105	12,669	1,285	60,004	15,234	---	---	9,380	---	24,614	---	---	84,618	---	84,618
Kabetogama	146	95,631	38,000	3,672	---	94,486	231,789	---	---	---	---	65,717	65,717	13,578	---	311,084	---	311,084
Kelsey	159	18,505	37,880	7,978	---	1,499	65,862	---	---	---	---	---	---	---	---	65,862	---	65,862
Kugler	142	32,305	13,414	750	---	825	47,294	11,115	---	15,337	---	---	26,452	---	---	73,746	72,000	145,746

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other							
Lakewood [1]	2,293	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Lavell	279	82,015	39,132	35,817	5,155	60,417	222,536	---	---	---	---	103	103	---	---	222,639	30,000	252,639	
Leiding [1]	408	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Linden Grove	107	29,996	8,465	46	1,195	---	39,702	---	---	---	---	---	---	---	---	39,702	---	39,702	
McDavitt	433	85,423	55,175	20,677	41,716	1,380	204,371	---	---	---	---	---	---	---	---	204,371	160,000	364,371	
Meadowlands	312	20,574	24,509	94,050	1,500	989	141,622	---	---	---	---	---	---	---	---	141,622	---	141,622	
Midway	1,437	238,745	62,834	126,716	5,181	18,195	451,671	---	---	---	---	---	---	35,004	1,708	488,383	21,000	509,383	
Morcom	82	51,886	5,850	98	---	1,007	58,841	32,444	5,850	102	---	22	38,418	---	---	97,259	28,500	125,759	
Morse	1,148	278,264	100	106,490	10,500	---	395,354	727	---	---	---	---	727	33,000	2,511	431,592	---	431,592	
Ness	69	7,331	4,800	---	---	---	12,131	---	---	---	---	---	---	---	---	12,131	---	12,131	
New Independence	365	36,035	26,627	18,478	2,367	1,905	85,412	---	---	---	---	---	---	---	---	85,412	---	85,412	
Normanna	756	32,651	43,436	87,409	---	1,221	164,717	---	---	---	---	---	---	8,136	4,916	177,769	---	177,769	
North Star	199	45,414	34,118	3,659	---	4,104	87,295	---	---	---	---	---	---	---	---	87,295	---	87,295	
Northland	158	33,866	17,631	37,360	---	998	89,855	---	---	---	---	---	---	---	---	89,855	---	89,855	
Owens	246	23,063	15,965	5,008	---	1,518	45,554	---	---	---	---	---	---	---	---	45,554	---	45,554	
Pequaywan	137	18,204	18,000	25,072	---	---	61,276	---	---	---	---	---	---	---	---	61,276	---	61,276	
Pike	400	70,463	15,014	6,479	---	4,477	96,433	---	---	---	---	---	---	---	---	96,433	56,018	152,451	
Portage	184	15,796	73,300	58,657	1,901	1,693	151,347	---	---	---	---	---	---	---	---	151,347	50,000	201,347	
Prairie Lake [1]	41	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sandy	335	48,556	21,040	2,099	---	1,435	73,130	109	---	---	---	1,215	1,324	---	---	74,454	---	74,454	
Solway	1,956	146,584	194,667	128,374	14,637	12,239	496,501	82,967	34,992	---	48,394	17,300	183,653	---	6,733	686,887	65,575	752,462	
Stoney Brook	342	13,608	3,500	7,485	---	---	24,593	---	---	---	---	---	---	---	---	24,593	---	24,593	
Sturgeon [1]	152	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Toivola	174	23,147	34,621	27,192	---	8,045	93,005	---	---	---	---	---	---	---	72	93,077	---	93,077	
Van Buren	170	18,754	11,886	33,467	---	4,355	68,462	---	---	---	---	---	---	---	---	68,462	---	68,462	
Vermilion Lake [1]	273	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Waasa	226	52,961	22,787	11,356	---	3,441	90,545	175	---	---	---	---	175	---	---	90,720	23,652	114,372	
White	1,564	608,031	117,495	1,000,696	91,049	187,438	2,004,709	729	---	207,283	29,658	13,653	251,323	81,565	2,579	2,340,176	195,613	2,535,789	
Willow Valley	106	9,534	2,790	4,914	---	2,500	19,738	---	---	---	---	---	---	---	---	19,738	500	20,238	

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Wuori	572	143,688	35,450	16,139	16,533	15,585	227,395	---	---	---	---	---	---	---	749	228,144	---	228,144	
County Total	41,014	\$5,718,898	\$3,246,457	\$4,751,588	\$1,112,292	\$725,086	\$15,554,321	\$279,604	\$670,731	\$1,652,927	\$364,354	\$99,480	\$3,067,096	\$638,987	\$149,741	\$19,410,145	\$2,213,010	\$21,623,155	
Scott County - (7-County Twin Cities Region)																			
Belle Plaine	898	85,330	103,805	280,206	---	---	469,341	---	---	36,699	---	---	36,699	---	---	506,040	---	506,040	
Blakeley	395	50,347	60,981	281,173	---	---	392,501	---	---	---	---	---	---	---	---	392,501	---	392,501	
Cedar Lake	3,081	100,067	165,943	796,917	---	44,365	1,107,292	---	---	---	---	---	---	---	---	1,107,292	440,429	1,547,721	
Helena	1,912	173,632	75,733	853,061	---	---	1,102,426	---	---	---	---	---	---	260,000	5,992	1,368,418	---	1,368,418	
Jackson	1,623	75,988	90,426	125,952	9,666	288	302,320	322	---	---	500	---	822	---	---	303,142	518,687	821,829	
Louisville	1,339	99,632	151,279	225,998	---	---	476,909	---	---	---	---	---	---	---	---	476,909	150,000	626,909	
New Market	3,641	159,323	251,219	623,041	33,178	---	1,066,761	---	---	---	---	---	---	105,000	50,355	1,222,116	1,310	1,223,426	
Saint Lawrence	482	101,013	57,338	124,256	---	---	282,607	---	---	---	---	---	---	---	---	282,607	---	282,607	
Sand Creek	1,517	106,252	170,523	756,880	---	6,106	1,039,761	---	---	---	---	---	---	60,000	4,850	1,104,611	23,839	1,128,450	
Spring Lake	3,506	337,569	295,311	604,023	38,720	---	1,275,623	---	---	104,811	2,392	---	107,203	334,512	20,910	1,738,248	203,214	1,941,462	
County Total	18,394	\$1,289,153	\$1,422,558	\$4,671,507	\$81,564	\$50,759	\$7,515,541	\$322	\$---	\$141,510	\$2,892	\$---	\$144,724	\$759,512	\$82,107	\$8,501,884	\$1,337,479	\$9,839,363	
Sherburne County - (Central Region)																			
Baldwin	7,030	953,921	232,558	735,827	22,312	4,383	1,949,001	132,727	19,248	183,829	4,899	---	340,703	189,089	24,354	2,503,147	---	2,503,147	
Becker	5,627	358,771	245,348	202,263	---	2,350	808,732	---	46,661	1,401,512	---	---	1,448,173	---	---	2,256,905	232,976	2,489,881	
Big Lake	8,007	275,015	288,822	751,309	62,109	51,665	1,428,920	41,066	414,862	1,173,913	---	---	1,629,841	40,000	6,440	3,105,201	---	3,105,201	
Blue Hill	2,672	41,729	76,400	100,812	5,000	13,021	236,962	---	---	---	---	---	---	---	---	236,962	20,000	256,962	
Clear Lake	1,677	188,946	96,644	169,080	5,692	7,797	468,159	1,961	3,414	61,552	---	---	66,927	---	---	535,086	---	535,086	
Haven	2,576	224,663	65,731	290,737	1,000	4,465	586,596	1,006	80,739	770,818	---	---	852,563	---	---	1,439,159	560,336	1,999,495	
Livonia	6,372	258,752	341,581	255,306	82,478	9,175	947,292	33,140	---	579,964	---	---	613,104	125,000	53,318	1,738,714	25,000	1,763,714	
Orrock	3,770	91,453	133,788	261,261	---	9,035	495,537	687,179	---	297,215	---	---	984,394	---	---	1,479,931	562,255	2,042,186	
Palmer	2,603	137,856	141,678	667,157	34,248	43,435	1,024,374	12,070	---	---	4,437	---	16,507	---	---	1,040,881	---	1,040,881	
Santiago	1,896	131,308	64,978	170,026	---	---	366,312	---	---	---	---	---	---	---	---	366,312	---	366,312	
County Total	42,230	\$2,662,414	\$1,687,528	\$3,603,778	\$212,839	\$145,326	\$8,311,885	\$909,149	\$564,924	\$4,468,803	\$9,336	\$---	\$5,952,212	\$354,089	\$84,112	\$14,702,298	\$1,400,567	\$16,102,865	
Sibley County - (South Central Region)																			
Alfsborg	281	27,809	13,427	161,778	---	---	203,014	---	11,326	---	---	---	11,326	---	---	214,340	---	214,340	

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Arlington	477	23,297	18,326	285,567	---	---	327,190	---	---	---	---	---	---	---	---	---	327,190	---	327,190
Bismarck	323	27,863	5,064	159,406	---	---	192,333	---	16,421	21,329	---	---	37,750	---	---	---	230,083	---	230,083
Cornish	236	48,679	19,180	127,892	---	3,847	199,598	17,800	---	11,520	---	---	29,320	---	---	---	228,918	25,000	253,918
Dryden	305	34,545	14,563	175,802	---	---	224,910	---	24,130	---	---	---	24,130	---	---	---	249,040	53,100	302,140
Faxon	719	52,679	88,967	159,980	---	400	302,026	---	---	---	---	---	---	---	---	---	302,026	---	302,026
Grafton	198	40,595	4,655	242,482	---	14,382	302,114	---	---	---	---	---	---	---	---	---	302,114	---	302,114
Green Isle	524	28,991	25,039	318,617	---	1,725	374,372	---	---	---	---	---	---	---	---	---	374,372	---	374,372
Henderson	656	24,585	55,375	213,510	---	---	293,470	---	---	---	---	---	---	---	---	---	293,470	35,500	328,970
Jessenland	441	30,470	26,340	159,383	---	---	216,193	---	5,750	---	---	---	5,750	---	---	---	221,943	---	221,943
Kelso	270	23,244	17,066	154,208	---	---	194,518	---	---	---	---	---	---	---	---	---	194,518	62,082	256,600
Moltke	266	13,474	15,665	171,450	---	---	200,589	---	---	40,310	---	---	40,310	---	---	---	240,899	---	240,899
New Auburn	390	46,102	23,194	112,295	---	---	181,591	465	121,447	7,752	---	---	129,664	16,481	1,995	329,731	---	329,731	
Severance [1]	215	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sibley	236	20,480	40,516	236,667	---	---	297,663	---	11,700	---	---	---	11,700	---	---	---	309,363	---	309,363
Transit	247	17,878	11,136	103,009	---	---	132,023	825	16,421	30,279	---	---	47,525	---	---	---	179,548	---	179,548
Washington Lake	469	28,749	44,788	216,430	---	1,916	291,883	---	---	---	---	---	---	---	---	---	291,883	---	291,883
County Total	6,253	\$489,440	\$423,301	\$2,998,476	\$---	\$22,270	\$3,933,487	\$19,090	\$207,195	\$111,190	\$---	\$---	\$337,475	\$16,481	\$1,995	\$4,289,438	\$175,682	\$4,465,120	
Stearns County - (Central Region)																			
Albany	976	60,971	48,480	319,724	---	---	429,175	---	---	18,555	---	---	18,555	---	---	---	447,730	50,000	497,730
Ashley	259	16,424	7,513	55,498	---	---	79,435	---	---	---	---	---	---	---	---	---	79,435	---	79,435
Avon	2,052	93,446	43,086	564,957	---	1,890	703,379	1,199	---	---	---	---	1,199	---	---	---	704,578	---	704,578
Brockway	2,917	109,255	102,017	495,010	1,285	400	707,967	43	---	3,017	---	---	3,060	---	---	---	711,027	---	711,027
Collegeville	3,381	107,005	77,538	222,585	---	---	407,128	---	---	15,544	---	---	15,544	---	---	---	422,672	---	422,672
Crow Lake	363	16,013	15,951	70,207	---	---	102,171	---	---	---	---	---	---	---	---	---	102,171	---	102,171
Crow River	329	27,800	18,337	213,020	---	2,849	262,006	---	---	30,816	---	---	30,816	---	---	---	292,822	---	292,822
Eden Lake	1,616	62,663	98,210	420,519	---	1,507	582,899	---	---	---	---	---	---	---	---	---	582,899	---	582,899
Fair Haven	1,577	112,019	57,470	406,470	---	400	576,359	20,600	---	35,652	---	---	56,252	40,690	8,469	681,770	---	681,770	
Farming	995	35,189	39,436	211,796	---	13,649	300,070	---	---	---	---	---	---	---	---	---	300,070	---	300,070
Getty	348	15,202	10,340	135,130	---	---	160,672	---	---	---	---	---	---	---	---	---	160,672	---	160,672

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Grove	467	27,480	25,397	133,440	---	---	186,317	---	---	---	---	---	---	---	---	---	186,317	---	186,317
Holding	1,216	44,417	60,433	684,842	---	6,767	796,459	---	---	85,652	---	---	85,652	---	---	---	882,111	---	882,111
Krain	1,029	57,543	51,429	276,574	---	3,152	388,698	3,810	---	71,688	---	---	75,498	4,790	10,008	478,994	1,052	480,046	
Lake George [1]	317	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake Henry	249	20,230	34,726	158,364	---	55	213,375	---	---	---	---	---	---	---	---	---	213,375	---	213,375
Le Sauk	1,478	98,495	67,867	369,637	3,000	---	538,999	---	---	---	---	---	---	---	---	---	538,999	---	538,999
Luxemburg	643	24,851	34,322	265,796	---	---	324,969	---	6,250	---	---	---	6,250	90,000	8,572	429,791	37,593	467,384	
Lynden	1,843	200,326	196,738	495,035	2,000	49,154	943,253	---	---	---	---	---	---	---	---	---	943,253	---	943,253
Maine Prairie	1,954	73,117	112,034	385,269	---	87,264	657,684	1,332	---	346,593	---	---	347,925	---	---	1,005,609	11,661	1,017,270	
Melrose	721	24,455	32,695	261,120	---	---	318,270	---	---	---	---	---	---	---	---	---	318,270	---	318,270
Millwood	960	36,640	62,646	175,104	---	---	274,390	---	---	240,420	---	---	240,420	31,667	2,000	548,477	---	548,477	
Munson	1,460	144,104	74,782	278,779	---	325	497,990	---	---	---	---	---	---	---	---	---	497,990	86,693	584,683
North Fork	253	13,867	15,853	114,170	---	2,166	146,056	---	---	---	---	---	---	---	---	---	146,056	---	146,056
Oak	642	44,315	29,594	169,592	1,700	2,911	248,112	---	---	---	---	---	---	---	---	---	248,112	---	248,112
Paynesville	1,417	242,816	81,927	495,951	33,462	45,154	899,310	---	---	---	---	---	---	---	---	---	899,310	---	899,310
Raymond	229	25,599	8,058	76,100	2,828	10,392	122,977	---	---	35,000	---	---	35,000	---	---	---	157,977	---	157,977
Saint Joseph	947	89,573	111,761	357,394	13,425	3,411	575,564	---	---	---	47,659	---	47,659	---	---	---	623,223	73,438	696,661
Saint Martin	431	32,627	30,312	174,147	---	---	237,086	---	---	17,109	---	---	17,109	---	---	---	254,195	---	254,195
Saint Wendel	2,147	67,431	131,482	730,577	---	---	929,490	---	---	---	---	---	---	---	---	---	929,490	---	929,490
Sauk Centre	1,179	36,672	34,993	336,283	---	1,050	408,998	---	---	---	---	---	---	---	---	---	408,998	---	408,998
Spring Hill	332	32,380	35,915	99,713	---	---	168,008	---	---	---	---	---	---	---	---	---	168,008	---	168,008
Wakefield	2,773	212,111	142,298	330,097	7,410	---	691,916	609	---	250,995	41,683	---	293,287	132,000	5,422	1,122,625	172,466	1,295,091	
Zion	304	33,088	29,310	277,758	---	---	340,156	---	---	---	---	---	---	---	---	---	340,156	---	340,156
County Total	37,804	\$2,238,124	\$1,922,950	\$9,760,658	\$65,110	\$232,496	\$14,219,338	\$27,593	\$6,250	\$1,151,041	\$89,342	\$---	\$1,274,226	\$299,147	\$34,471	\$15,827,182	\$432,903	\$16,260,085	

**Steele County - (Southeast Region)**

Aurora	507	21,325	15,025	95,470	---	1,113	132,933	---	---	---	---	---	---	---	---	---	132,933	2,947	135,880
Berlin	490	13,873	50,466	166,461	---	11,429	242,229	10,337	---	---	---	---	10,337	---	---	---	252,566	---	252,566
Blooming Prairie	435	15,781	264	37,313	200	---	53,558	---	---	---	---	---	---	---	---	---	53,558	---	53,558
Clinton Falls	377	52,201	14,461	51,344	---	4,930	122,936	---	---	---	---	---	---	---	---	---	122,936	---	122,936

[1] Failed to Report.

\*Data could not be verified.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses				
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Deerfield	529	18,643	23,550	149,280	---	5,443	196,916	---	---	---	---	---	---	---	---	---	196,916	---	196,916
Havana	541	21,179	27,637	62,397	---	525	111,738	22,229	---	41,018	---	---	63,247	---	---	---	174,985	---	174,985
Lemond	480	20,670	28,272	70,319	---	600	119,861	---	---	---	---	---	---	---	---	---	119,861	---	119,861
Medford	809	16,944	47,576	132,076	---	11,478	208,074	---	---	---	---	---	---	---	---	---	208,074	---	208,074
Meriden	602	29,948	29,632	130,981	132	98,966	289,659	---	---	14,318	---	---	14,318	67,456	---	---	371,433	---	371,433
Merton	336	10,130	25,596	30,039	---	---	65,765	---	---	---	---	---	---	---	---	---	65,765	---	65,765
Owatonna	585	50,048	22,036	78,145	---	---	150,229	---	---	---	---	---	---	---	---	---	150,229	---	150,229
Somerset	708	19,603	34,258	57,933	---	840	112,634	129	---	69,534	---	---	69,663	---	---	---	182,297	40,329	222,626
Summit	412	25,486	35,115	129,599	---	540	190,740	---	---	---	---	---	---	---	---	---	190,740	---	190,740
County Total	6,811	\$315,831	\$353,888	\$1,191,357	\$332	\$135,864	\$1,997,272	\$32,695	\$---	\$124,870	\$---	\$---	\$157,565	\$67,456	\$---	\$---	\$2,222,293	\$43,276	\$2,265,569
Stevens County - (West Central Region)																			
Baker [1]	97	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Darnen	346	8,744	25,927	86,827	---	1,566	123,064	4,169	---	---	---	---	4,169	---	---	---	127,233	---	127,233
Donnelly	89	18,951	5,940	67,278	---	---	92,169	---	---	---	---	---	---	---	---	---	92,169	---	92,169
Eldorado	89	11,067	5,320	111,009	---	---	127,396	582	---	52,220	---	---	52,802	---	---	---	180,198	---	180,198
Everglade	101	14,108	5,458	66,878	---	---	86,444	---	---	3,902	---	---	3,902	---	---	---	90,346	11,991	102,337
Framnas	351	18,109	12,505	128,270	---	---	158,884	---	---	---	---	---	---	---	---	---	158,884	---	158,884
Hodges	308	21,361	6,750	101,860	43,971	5,300	179,242	---	---	---	---	---	---	---	---	---	179,242	---	179,242
Horton	175	13,545	4,218	144,969	---	6,858	169,590	943	---	---	---	---	943	---	---	---	170,533	---	170,533
Moore	285	17,052	7,738	131,654	---	6,133	162,577	---	---	13,110	---	---	13,110	---	---	---	175,687	---	175,687
Morris	392	12,127	11,466	72,083	---	5,560	101,236	---	---	---	---	---	---	---	---	---	101,236	---	101,236
Pepperton	111	15,997	5,670	77,635	244	2,808	102,354	---	---	---	---	---	---	---	---	---	102,354	---	102,354
Rendsville	132	16,762	6,440	120,136	950	3,168	147,456	---	---	---	---	---	---	---	---	---	147,456	---	147,456
Scott	115	12,092	10,800	140,201	---	---	163,093	---	---	---	---	---	---	---	---	---	163,093	20,000	183,093
Stevens	70	17,052	7,738	131,654	---	6,133	162,577	---	---	13,110	---	---	13,110	---	---	---	175,687	---	175,687
Swan Lake	195	34,986	6,429	78,139	---	2,166	121,720	2,868	---	---	---	---	2,868	---	---	---	124,588	---	124,588
Synnes	133	9,059	2,700	108,616	---	---	120,375	---	---	---	---	---	---	---	---	---	120,375	---	120,375
County Total	2,989	\$241,012	\$125,099	\$1,567,209	\$45,165	\$39,692	\$2,018,177	\$8,562	\$---	\$82,342	\$---	\$---	\$90,904	\$---	\$---	\$---	\$2,109,081	\$31,991	\$2,141,072

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other							
Swift County - (Upper Southwest Region)																			
Appleton	191	23,289	7,290	102,949	4,000	576	138,104	---	---	---	---	---	---	---	---	---	138,104	---	138,104
Benson	302	30,344	12,912	121,557	---	---	164,813	---	---	---	---	---	---	---	---	---	164,813	---	164,813
Camp Lake	169	29,416	2,050	73,887	---	1,144	106,497	3,995	---	---	---	---	3,995	---	---	---	110,492	---	110,492
Cashel	143	18,630	12,635	163,778	1,500	600	197,143	---	---	---	---	---	---	---	---	---	197,143	40,000	237,143
Clontarf	84	20,581	13,444	68,119	---	6,921	109,065	---	---	---	---	---	---	---	---	---	109,065	---	109,065
Dublin	184	17,167	22,868	185,179	---	3,038	228,252	---	---	---	---	---	---	---	---	---	228,252	---	228,252
Edison	99	18,464	7,254	113,577	---	---	139,295	---	---	---	---	---	---	---	---	---	139,295	---	139,295
Fairfield	111	14,142	5,778	157,650	---	---	177,570	---	---	---	---	---	---	---	---	---	177,570	---	177,570
Hayes	210	16,525	9,986	161,705	---	500	188,716	---	31,277	---	---	---	31,277	---	---	---	219,993	---	219,993
Hegbert	78	16,998	8,748	99,882	---	60	125,688	---	---	---	---	---	---	---	---	---	125,688	---	125,688
Kerkhoven	224	13,549	14,999	121,425	---	6,270	156,243	3,783	---	21,851	---	---	25,634	---	---	---	181,877	---	181,877
Kildare	131	8,599	14,833	83,168	---	1,017	107,617	1,661	---	37,843	---	---	39,504	---	---	---	147,121	---	147,121
Marysland	89	21,951	14,090	107,022	---	---	143,063	---	---	---	---	---	---	---	---	---	143,063	---	143,063
Moyer	89	24,254	8,748	110,323	---	---	143,325	---	---	---	---	---	---	---	---	---	143,325	---	143,325
Pillsbury	278	24,998	11,126	151,289	28,545	3,006	218,964	---	52,710	---	---	---	52,710	---	---	---	271,674	---	271,674
Shible	102	17,376	8,748	88,315	---	333	114,772	---	---	---	---	---	---	---	---	---	114,772	---	114,772
Six Mile Grove	143	21,070	17,001	89,337	---	819	128,227	---	---	---	---	---	---	---	---	---	128,227	---	128,227
Swenoda	107	47,571	7,640	169,558	---	---	224,769	---	---	---	---	---	---	---	---	---	224,769	---	224,769
Tara	83	21,393	11,289	119,437	---	2,925	155,044	---	---	---	---	---	---	---	---	---	155,044	---	155,044
Torning	410	20,032	23,853	169,672	100	3,661	217,318	---	---	---	---	---	---	---	---	---	217,318	---	217,318
West Bank	132	34,538	11,886	118,957	---	13,033	178,414	---	21,683	24,685	---	---	46,368	---	---	---	224,782	---	224,782
County Total	3,359	\$460,887	\$247,178	\$2,576,786	\$34,145	\$43,903	\$3,362,899	\$9,439	\$105,670	\$84,379	\$---	\$---	\$199,488	\$---	\$---	\$---	\$3,562,387	\$40,000	\$3,602,387
Todd County - (North Central Region)																			
Bartlett	452	31,347	18,387	87,020	---	3,268	140,022	---	---	---	---	---	---	---	---	---	140,022	48,849	188,871
Bertha	400	29,960	10,719	121,980	---	10,277	172,936	---	804	48	---	---	852	---	---	---	173,788	---	173,788
Birchdale	994	67,025	25,523	334,327	---	4,181	431,056	---	---	---	---	---	---	---	---	---	431,056	---	431,056
Bruce	495	32,583	20,336	237,935	---	---	290,854	---	---	50,000	---	---	50,000	---	---	---	340,854	---	340,854

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses	
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Burleene	396	27,024	9,941	111,233	---	5,124	153,322	---	---	---	---	---	---	---	---	---	153,322	---	153,322
Burnhamville	796	20,406	37,728	227,739	1,425	3,941	291,239	1,029	---	---	---	---	1,029	---	---	---	292,268	---	292,268
Eagle Valley [1]	494	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fawn Lake [1]	574	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Germania	536	22,570	10,628	95,634	---	---	128,832	---	---	---	---	---	---	---	---	---	128,832	---	128,832
Gordon	668	64,285	31,353	251,468	---	1,210	348,316	---	---	---	---	---	---	---	---	---	348,316	---	348,316
Grey Eagle	550	25,057	32,330	162,046	950	---	220,383	---	---	---	---	---	---	---	---	---	220,383	---	220,383
Hartford	652	18,693	11,420	112,045	---	4,399	146,557	---	---	234,303	---	---	234,303	---	---	---	380,860	---	380,860
Iona	496	24,822	7,534	140,712	---	10,242	183,310	---	---	---	---	---	---	---	---	---	183,310	---	183,310
Kandota	841	28,088	23,666	105,784	200	2,194	159,932	1,595	---	---	---	---	1,595	---	---	---	161,527	---	161,527
Leslie	682	32,354	30,072	191,519	1,200	1,494	256,639	---	---	---	---	---	---	---	---	---	256,639	7,709	264,348
Little Elk	254	15,766	13,778	198,440	---	---	227,984	---	---	---	---	---	---	---	---	---	227,984	40,000	267,984
Little Sauk	903	30,982	28,141	301,837	---	1,276	362,236	---	---	---	---	---	---	---	---	---	362,236	176,032	538,268
Long Prairie	883	18,978	32,267	99,475	---	354	151,074	30,948	---	24,100	---	---	55,048	---	---	---	206,122	---	206,122
Moran	490	19,824	9,032	124,682	---	1,564	155,102	1,589	---	---	---	---	1,589	---	---	---	156,691	23,805	180,496
Reynolds	708	33,555	16,843	122,619	---	972	173,989	14,743	---	---	---	---	14,743	---	---	---	188,732	---	188,732
Round Prairie	705	44,562	18,817	245,199	---	29,171	337,749	---	---	---	---	---	---	---	---	---	337,749	---	337,749
Staples	609	19,973	28,212	98,221	---	9,897	156,303	875	---	---	---	---	875	38,700	1,386	197,264	---	197,264	
Stowe Prairie [1]	497	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Turtle Creek	278	17,884	10,392	122,628	---	---	150,904	---	---	---	---	---	---	---	---	---	150,904	---	150,904
Villard	692	25,596	25,707	426,912	---	716	478,931	---	---	---	---	---	---	---	---	---	478,931	---	478,931
Ward	467	16,184	8,789	135,245	---	5,281	165,499	---	---	---	---	---	---	---	---	---	165,499	---	165,499
West Union	261	18,688	13,381	113,440	---	---	145,509	---	---	---	---	---	---	---	---	---	145,509	---	145,509
Wykeham	426	23,963	10,507	187,931	---	9,882	232,283	---	---	---	---	---	---	---	---	---	232,283	---	232,283
County Total	16,199	\$710,169	\$485,503	\$4,356,071	\$3,775	\$105,443	\$5,660,961	\$50,779	\$804	\$308,451	\$---	\$---	\$360,034	\$38,700	\$1,386	\$6,061,081	\$296,395	\$6,357,476	
Traverse County - (West Central Region)																			
Arthur	50	8,228	7,901	83,984	---	---	100,113	917	---	---	---	---	917	---	---	---	101,030	---	101,030
Clifton	58	16,283	8,314	73,175	---	---	97,772	---	---	---	---	---	---	---	---	---	97,772	---	97,772
Croke	66	10,900	6,074	62,671	---	---	79,645	---	---	---	---	---	---	---	---	---	79,645	---	79,645

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay										Total Expenditures and Other Financing Uses
County (Region) Name of Town (footnote)	Pop.	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Total Expenditures	Other Financing Uses***	
Dollymount	77	7,931	3,000	88,451	---	---	99,382	---	---	---	---	---	---	---	---	99,382	---	99,382
Folsom	106	12,582	4,085	21,210	---	---	37,877	---	---	---	---	---	---	---	---	37,877	---	37,877
Lake Valley	185	18,676	12,984	87,630	---	---	119,290	---	---	---	---	---	---	---	---	119,290	---	119,290
Leonardsville	106	29,496	8,150	109,464	---	13,507	160,617	---	---	---	---	---	---	---	---	160,617	100	160,717
Monson	102	15,670	11,244	72,812	---	270	99,996	---	---	---	---	---	---	---	---	99,996	---	99,996
Parnell [1]	60	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Redpath [1]	24	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tara	63	12,049	8,949	64,989	250	864	87,101	---	---	---	---	---	---	---	---	87,101	---	87,101
Taylor	76	9,731	8,233	89,726	---	---	107,690	---	---	---	---	---	---	---	---	107,690	---	107,690
Tintah	31	5,744	2,783	75,508	600	---	84,635	---	---	---	---	---	---	---	---	84,635	---	84,635
Walls	42	6,967	6,879	60,089	---	---	73,935	---	---	---	---	---	---	---	---	73,935	---	73,935
Windsor	71	18,156	3,571	15,907	---	---	37,634	---	---	---	---	---	---	---	---	37,634	---	37,634
<b>County Total</b>	<b>1,117</b>	<b>\$172,413</b>	<b>\$92,167</b>	<b>\$905,616</b>	<b>\$850</b>	<b>\$14,641</b>	<b>\$1,185,687</b>	<b>\$917</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$917</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,186,604</b>	<b>\$100</b>	<b>\$1,186,704</b>
<b>Wabasha County - (Southeast Region)</b>																		
Chester	407	21,509	45,018	133,787	---	---	200,314	---	---	---	---	---	---	---	---	200,314	---	200,314
Elgin	669	14,561	30,563	197,715	---	6,011	248,850	---	---	---	---	---	---	46,000	12,031	306,881	---	306,881
Gillford	513	11,389	12,893	117,073	---	3,439	144,794	---	---	---	---	---	---	---	---	144,794	---	144,794
Glasgow [1]	262	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Greenfield	1,315	66,203	63,279	253,740	---	---	383,222	---	---	2,002	---	---	2,002	---	---	385,224	---	385,224
Highland	451	24,541	12,460	131,956	250	1,680	170,887	---	---	---	---	---	---	---	---	170,887	---	170,887
Hyde Park	257	12,547	11,480	42,891	---	10,598	77,516	---	---	---	---	---	---	---	---	77,516	---	77,516
Lake	444	25,367	14,854	154,014	---	7,403	201,638	---	---	---	---	---	---	---	---	201,638	---	201,638
Mazeppa	639	22,797	27,959	64,579	---	2,349	117,684	---	---	---	---	---	---	---	---	117,684	---	117,684
Minneiska	176	10,789	13,674	22,766	---	---	47,229	---	---	---	---	---	---	---	---	47,229	---	47,229
Mount Pleasant	450	35,265	15,921	193,870	---	---	245,056	---	---	---	---	---	---	---	---	245,056	---	245,056
Oakwood	374	21,894	10,561	153,014	---	500	185,969	---	---	---	---	---	---	---	---	185,969	---	185,969
Pepin	353	11,278	28,492	47,876	---	273	87,919	---	---	---	---	---	---	---	---	87,919	---	87,919
Plainview	444	25,650	11,184	168,131	1,722	913	207,600	---	---	---	---	---	---	25,587	2,169	235,356	---	235,356
Watopa	252	26,534	8,314	82,472	---	---	117,320	---	---	---	---	---	---	---	---	117,320	---	117,320

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Pop.	Current Expenditures						Capital Outlay						Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
		General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay					
West Albany	378	17,574	17,438	98,657	690	920	135,279	---	---	---	---	---	---	---	---	135,279	---	135,279
Zumbro*	628	24,393	33,281	163,030	250	99,580	320,534	1,011	---	---	---	---	1,011	---	29,592	351,137	---	351,137
<b>County Total</b>	<b>8,012</b>	<b>\$372,291</b>	<b>\$357,371</b>	<b>\$2,025,571</b>	<b>\$2,912</b>	<b>\$133,666</b>	<b>\$2,891,811</b>	<b>\$1,011</b>	<b>\$---</b>	<b>\$2,002</b>	<b>\$---</b>	<b>\$---</b>	<b>\$3,013</b>	<b>\$71,587</b>	<b>\$43,792</b>	<b>\$3,010,203</b>	<b>\$---</b>	<b>\$3,010,203</b>
<b>Wadena County - (North Central Region)</b>																		
Aldrich	450	11,722	27,538	19,495	---	2,805	61,560	5,736	---	---	---	---	5,736	---	---	67,296	---	67,296
Blueberry	903	31,631	37,628	133,817	---	---	203,076	---	---	---	---	---	---	---	---	203,076	---	203,076
Bullard	201	14,869	11,154	21,305	---	145	47,473	---	---	---	---	---	---	---	---	47,473	---	47,473
Huntersville	106	11,474	10,790	26,581	44,087	600	93,532	---	---	---	---	---	---	---	---	93,532	---	93,532
Leaf River	493	11,792	18,950	78,353	---	---	109,095	---	---	---	---	---	---	---	---	109,095	18,950	128,045
Lyons	192	6,809	5,303	30,789	---	541	43,442	44,332	---	---	---	---	44,332	---	---	87,774	---	87,774
Meadow	224	5,361	5,912	75,531	---	100	86,904	19,248	---	---	---	---	19,248	---	---	106,152	---	106,152
North Germany	297	13,751	5,799	71,476	---	675	91,701	---	---	---	---	---	---	---	---	91,701	26,281	117,982
Orton	195	11,304	6,513	62,592	---	642	81,051	---	---	---	---	---	---	---	---	81,051	50,000	131,051
Red Eye	509	14,222	12,990	58,008	---	33,623	118,843	---	---	---	---	---	---	---	---	118,843	---	118,843
Rockwood	377	10,579	7,330	17,049	---	---	34,958	---	---	1,974	---	---	1,974	---	---	36,932	---	36,932
Shell River	300	13,027	14,597	79,943	416	2,114	110,097	---	---	---	---	---	---	---	---	110,097	---	110,097
Thomastown	829	28,248	37,336	154,219	---	---	219,803	249	---	7,308	---	---	7,557	---	---	227,360	4,000	231,360
Wadena	927	18,569	30,351	132,065	---	624	181,609	---	---	---	---	---	---	---	---	181,609	---	181,609
Wing River	430	13,397	24,674	97,670	---	24	135,765	---	---	---	---	---	---	---	---	135,765	---	135,765
<b>County Total</b>	<b>6,433</b>	<b>\$216,755</b>	<b>\$256,865</b>	<b>\$1,058,893</b>	<b>\$44,503</b>	<b>\$41,893</b>	<b>\$1,618,909</b>	<b>\$69,565</b>	<b>\$---</b>	<b>\$9,282</b>	<b>\$---</b>	<b>\$---</b>	<b>\$78,847</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,697,756</b>	<b>\$99,231</b>	<b>\$1,796,987</b>
<b>Waseca County - (South Central Region)</b>																		
Alton	412	25,418	19,109	124,858	---	---	169,385	---	---	112,960	---	---	112,960	---	---	282,345	---	282,345
Blooming Grove	555	19,496	70,589	93,382	1,350	---	184,817	349	126,099	6,714	---	---	133,162	---	---	317,979	---	317,979
Byron [1]	215	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Freedom	319	30,662	---	115,970	---	---	146,632	---	---	---	---	---	---	---	---	146,632	---	146,632
Iosco	507	8,510	39,821	126,093	---	---	174,424	128,082	---	---	---	---	128,082	---	---	302,506	---	302,506
Janesville	572	24,734	25,107	140,754	---	---	190,595	---	---	---	---	---	---	36,034	5,477	232,106	---	232,106
New Richland	421	35,469	16,191	140,369	1,500	---	193,529	---	---	---	---	---	---	---	---	193,529	20,000	213,529

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.



**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay							Total Expenditures and Other Financing Uses			
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments		Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***
Otisco	539	31,436	10,140	53,215	---	---	94,791	---	122,758	---	---	---	122,758	---	---	217,549	---	217,549
Saint Mary	379	12,927	17,704	115,748	---	---	146,379	---	---	---	---	---	---	---	---	146,379	---	146,379
Vivian	226	12,326	8,320	138,617	---	5,635	164,898	---	---	3,916	---	---	3,916	---	---	168,814	---	168,814
Wilton	371	26,872	28,802	75,682	---	2,480	133,836	---	82,500	---	---	---	82,500	---	---	216,336	---	216,336
Woodville	1,282	32,289	146,020	200,998	3,100	---	382,407	---	---	---	---	---	---	---	---	382,407	---	382,407
County Total	5,798	\$260,139	\$381,803	\$1,325,686	\$5,950	\$8,115	\$1,981,693	\$128,431	\$331,357	\$123,590	\$---	\$---	\$583,378	\$36,034	\$5,477	\$2,606,582	\$20,000	\$2,626,582
Washington County - (7-County Twin Cities Region)																		
Baytown	2,120	283,010	258,533	293,523	12,000	47,166	894,232	---	---	135,021	---	---	135,021	124,211	20,393	1,173,857	---	1,173,857
Denmark	1,883	300,332	184,770	205,939	3,278	---	694,319	---	---	33,689	3,750	---	37,439	215,000	56,030	1,002,788	---	1,002,788
Grey Cloud Island	286	81,865	11,739	113,925	---	4,663	212,192	---	---	---	---	---	---	---	---	212,192	---	212,192
May	2,780	377,624	256,605	508,767	7,625	39,882	1,190,503	---	---	---	---	---	---	---	---	1,190,503	38,050	1,228,553
Stillwater	1,833	258,878	304,143	431,915	42,362	---	1,037,298	17,314	---	187,485	---	---	204,799	---	---	1,242,097	---	1,242,097
West Lakeland	3,840	300,064	363,798	497,983	---	73,676	1,235,521	2,137	---	154,572	---	---	156,709	---	---	1,392,230	---	1,392,230
County Total	12,742	\$1,601,773	\$1,379,588	\$2,052,052	\$65,265	\$165,387	\$5,264,065	\$19,451	\$---	\$510,767	\$3,750	\$---	\$533,968	\$339,211	\$76,423	\$6,213,667	\$38,050	\$6,251,717
Watonwan County - (South Central Region)																		
Adrian	129	15,825	6,480	66,256	---	1,573	90,134	---	---	---	---	---	---	---	---	90,134	30,000	120,134
Antrim [1]	245	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Butterfield**	199	30,434	8,100	138,884	---	---	177,418	---	---	---	---	---	---	---	---	177,418	---	177,418
Fieldon	227	19,620	17,825	103,324	---	---	140,769	---	20,250	619	---	---	20,869	---	---	161,638	---	161,638
Long Lake	320	27,564	6,150	125,772	---	---	159,486	---	---	---	---	---	---	---	---	159,486	---	159,486
Madelia	305	18,500	50,456	59,303	---	3,646	131,905	---	---	16,852	---	---	16,852	---	---	148,757	---	148,757
Nelson	227	22,442	6,960	126,127	---	4,261	159,790	---	---	48,876	---	---	48,876	39,387	3,020	251,073	---	251,073
Odin	163	16,974	6,300	91,657	---	---	114,931	---	---	---	---	---	---	---	---	114,931	---	114,931
Riverdale	271	26,091	29,631	86,661	---	---	142,383	---	---	---	---	---	---	---	---	142,383	40,000	182,383
Rosendale	254	22,217	8,385	96,803	---	---	127,405	---	---	10,765	---	---	10,765	---	---	138,170	---	138,170
Saint James	245	21,630	6,800	55,560	---	---	83,990	---	---	8,750	---	---	8,750	---	---	92,740	---	92,740
South Branch	236	22,937	15,800	110,482	---	---	149,219	---	---	---	---	---	---	---	---	149,219	---	149,219
County Total	2,821	\$244,234	\$162,887	\$1,060,829	\$---	\$9,480	\$1,477,430	\$---	\$20,250	\$85,862	\$---	\$---	\$106,112	\$39,387	\$3,020	\$1,625,949	\$70,000	\$1,695,949

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

		Current Expenditures						Capital Outlay												Total Expenditures and Other Financing Uses
County (Region)		General Government	Public Safety	Road and Bridge	Culture and Recreation			General Government	Public Safety	Road and Bridge	Culture and Recreation		Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***			
Name of Town (footnote)	Pop.					All Other	Total Current Expenditures					All Other								
Wilkin County - (West Central Region)																				
Akron	132	7,348	4,150	5,452	---	---	16,950	---	---	---	---	---	---	---	---	16,950	---	16,950		
Andrea	59	4,498	2,575	54,266	---	3,300	64,639	---	---	---	---	---	---	---	---	64,639	---	64,639		
Atherton	151	6,800	3,684	69,878	---	---	80,362	---	---	---	---	---	---	---	---	80,362	---	80,362		
Bradford	79	4,550	1,500	44,808	---	---	50,858	---	---	---	---	---	---	---	---	50,858	---	50,858		
Brandrup	137	5,496	3,974	99,978	---	---	109,448	---	---	7,757	---	---	7,757	---	---	117,205	---	117,205		
Breckenridge	210	3,723	8,262	104,398	---	---	116,383	1,525	---	---	---	---	1,525	---	---	117,908	---	117,908		
Campbell [1]	66	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Champion	42	4,992	3,283	36,904	300	---	45,479	---	---	---	---	---	---	---	---	45,479	---	45,479		
Connelly [1]	106	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Deerhorn [1]	92	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Foxhome	96	10,634	---	83,198	---	3,000	96,832	---	---	---	---	---	---	---	---	96,832	---	96,832		
Manston	40	6,589	4,582	32,356	---	972	44,499	---	---	---	---	---	---	---	---	44,499	---	44,499		
McCauleyville	51	3,431	2,000	11,608	---	---	17,039	---	---	---	---	---	---	---	---	17,039	---	17,039		
Meadows	51	13,045	4,150	47,745	---	9,856	74,796	---	---	---	---	---	---	---	---	74,796	---	74,796		
Mitchell	80	9,278	4,588	62,467	---	4,200	80,533	---	---	---	---	---	---	---	---	80,533	---	80,533		
Nilsen	50	8,068	3,898	80,868	100	---	92,934	---	---	---	---	---	---	---	---	92,934	---	92,934		
Nordick	66	15,775	4,231	33,040	---	---	53,046	---	---	---	---	---	---	---	---	53,046	---	53,046		
Prairie View	231	11,542	6,629	69,428	---	385	87,984	---	---	---	---	---	---	---	---	87,984	---	87,984		
Roberts	97	3,017	---	42,439	---	---	45,456	---	---	---	---	---	---	---	---	45,456	---	45,456		
Sunnyside	123	6,066	4,290	91,224	---	---	101,580	---	---	---	---	---	---	---	---	101,580	---	101,580		
Tanberg	69	8,817	3,552	51,996	---	925	65,290	---	1,000	---	---	---	1,000	---	---	66,290	---	66,290		
Wolverton	93	4,047	5,576	40,954	---	---	50,577	---	---	855	---	---	855	---	---	51,432	---	51,432		
County Total	2,121	\$137,716	\$70,924	\$1,063,007	\$400	\$22,638	\$1,294,685	\$1,525	\$1,000	\$8,612	\$---	\$---	\$11,137	\$---	\$---	\$1,305,822	\$---	\$1,305,822		
Winona County - (Southeast Region)																				
Dresbach	416	58,293	8,000	108,528	2,639	2,231	179,691	---	---	29,984	47,926	---	77,910	50,000	9,238	316,839	56,154	372,993		
Elba	337	27,720	11,618	113,530	3,400	6,314	162,582	---	---	68,514	---	---	68,514	---	---	231,096	75,000	306,096		
Fremont	302	18,444	21,528	106,939	---	3,489	150,400	4,080	---	---	---	---	4,080	---	54	154,534	---	154,534		

[1] Failed to Report.

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\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***		
Hart	297	38,450	16,295	120,150	---	1,600	176,495	---	---	---	---	---	---	23,423	4,112	204,030	---	204,030	
Hillsdale	782	24,506	10,021	81,175	---	50	115,752	---	---	---	---	---	---	---	---	115,752	---	115,752	
Homer	1,292	53,216	47,000	522,602	---	2,832	625,650	---	---	---	---	---	---	---	---	625,650	---	625,650	
Mount Vernon [1]	285	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
New Hartford*	820	75,482	36,515	141,233	---	---	253,230	---	---	---	---	---	---	---	---	253,230	12	253,242	
Norton	522	23,954	22,953	102,005	---	3,427	152,339	---	---	---	---	---	---	---	---	152,339	---	152,339	
Pleasant Hill	532	47,799	38,275	139,070	---	1,000	226,144	---	10,012	99,018	---	---	109,030	---	---	335,174	---	335,174	
Richmond	627	30,408	32,422	105,555	---	1,938	170,323	---	---	---	---	---	---	---	---	170,323	139,425	309,748	
Rollingstone	751	31,414	21,071	185,202	1,600	4,603	243,890	---	---	---	---	---	---	---	---	243,890	40,000	283,890	
Saint Charles	646	30,512	21,186	170,842	---	3,134	225,674	---	---	---	---	---	---	---	---	225,674	---	225,674	
Saratoga	631	25,337	16,165	165,847	---	---	207,349	---	---	---	---	---	---	---	---	207,349	---	207,349	
Utica	564	27,482	21,588	334,733	---	1,000	384,803	---	---	---	---	---	---	36,855	14,314	435,972	---	435,972	
Warren	571	14,091	19,717	282,856	---	600	317,264	---	---	---	---	---	---	---	---	317,264	---	317,264	
Whitewater	198	20,940	8,059	116,743	---	629	146,371	---	---	---	---	---	---	---	---	146,371	---	146,371	
Wilson	1,157	78,028	327,771	172,008	15,512	937	594,256	---	---	304,893	---	---	304,893	50,730	3,241	953,120	---	953,120	
Wiscoy	334	21,967	11,031	97,759	---	1,050	131,807	---	---	13,830	---	---	13,830	---	---	145,637	---	145,637	
County Total	11,064	\$648,043	\$691,215	\$3,066,777	\$23,151	\$34,834	\$4,464,020	\$4,080	\$10,012	\$516,239	\$47,926	\$---	\$578,257	\$161,008	\$30,959	\$5,234,244	\$310,591	\$5,544,835	
Wright County - (Central Region)																			
Albion	1,273	98,972	47,179	326,133	---	4,080	476,364	---	---	---	---	---	---	---	---	476,364	---	476,364	
Buffalo	1,695	122,475	104,473	165,882	---	---	392,830	---	---	12,393	---	---	12,393	---	---	405,223	---	405,223	
Chatham	1,387	105,002	55,044	221,030	---	24,757	405,833	4,250	---	13,400	---	---	17,650	44,384	7,656	475,523	---	475,523	
Clearwater	1,432	78,297	108,966	559,121	---	45,639	792,023	---	---	---	---	---	---	---	---	792,023	---	792,023	
Cokato [1]	1,353	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Corinna	2,536	391,370	143,903	653,807	---	121,897	1,310,977	234,570	---	1,466,433	---	---	1,701,003	---	---	3,011,980	505,751	3,517,731	
Franklin	2,872	178,230	239,614	847,044	10,237	44,268	1,319,393	175,970	---	147,095	---	---	323,065	196,284	26,943	1,865,685	169	1,865,854	
French Lake	1,221	83,522	79,360	346,686	---	1,719	511,287	---	---	---	---	---	---	---	---	511,287	---	511,287	
Maple Lake	2,121	260,220	90,063	469,753	---	---	820,036	---	---	16,608	---	---	16,608	---	---	836,644	---	836,644	
Marysville	2,051	102,668	114,829	428,524	---	24,228	670,249	---	---	---	---	---	---	26,682	3,638	700,569	151,396	851,965	
Middleville	1,022	65,628	58,145	244,517	---	32,262	400,552	---	---	8,139	---	---	8,139	---	---	408,691	---	408,691	

[1] Failed to Report.

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\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures							Capital Outlay										Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	
Monticello	3,282	108,606	107,238	600,641	---	89,874	906,359	---	---	2,995	---	---	2,995	---	---	909,354	220,000	1,129,354
Rockford	3,571	289,786	203,088	765,269	---	---	1,258,143	128,563	---	39,693	---	---	168,256	---	---	1,426,399	---	1,426,399
Silver Creek	2,593	158,073	83,827	678,455	229	60,729	981,313	3,276	---	348,187	---	---	351,463	40,339	1,771	1,374,886	---	1,374,886
Southside	1,556	86,785	101,372	311,823	8,775	43,101	551,856	---	---	8,774	---	---	8,774	---	---	560,630	---	560,630
Stockholm	988	240,419	58,802	69,124	---	---	368,345	1,059	---	216,534	---	---	217,593	---	---	585,938	---	585,938
Victor	1,041	48,165	70,297	391,510	---	20,640	530,612	---	---	299,065	---	---	299,065	19,060	4,925	853,662	277,107	1,130,769
Woodland	1,134	87,816	74,564	238,287	---	---	400,667	---	---	189,725	---	---	189,725	---	---	590,392	---	590,392
County Total	33,128	\$2,506,034	\$1,740,764	\$7,317,606	\$19,241	\$513,194	\$12,096,839	\$547,688	\$---	\$2,769,041	\$---	\$---	\$3,316,729	\$326,749	\$44,933	\$15,785,250	\$1,154,423	\$16,939,673
Yellow Medicine County - (Upper Southwest Region)																		
Burton	138	43,956	6,518	237,153	---	480	288,107	---	---	---	---	---	---	---	---	288,107	---	288,107
Echo	132	21,563	7,014	143,663	---	---	172,240	---	---	---	---	---	---	---	---	172,240	---	172,240
Florida	100	16,964	6,308	75,987	500	12,027	111,786	---	---	69,625	---	---	69,625	---	---	181,411	40,000	221,411
Fortier	95	13,942	6,505	51,609	514	9,916	82,486	---	---	---	---	---	---	---	---	82,486	---	82,486
Friendship	179	14,391	11,656	114,491	---	---	140,538	---	---	---	---	---	---	---	---	140,538	---	140,538
Hammer	193	22,397	6,970	112,183	---	400	141,950	---	---	---	---	---	---	---	---	141,950	---	141,950
Hazel Run	194	19,528	9,865	75,068	---	---	104,461	---	---	34,018	---	---	34,018	---	---	138,479	---	138,479
Lisbon [1]	177	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Minnesota Falls	358	22,443	8,308	168,727	---	---	199,478	---	---	---	---	---	---	---	---	199,478	---	199,478
Norman [1]	227	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Normania	159	16,778	12,750	118,187	500	7,221	155,436	---	---	---	---	---	---	---	---	155,436	---	155,436
Omro	129	10,010	5,866	80,512	---	---	96,388	8,458	---	---	---	---	8,458	---	---	104,846	---	104,846
Oshkosh	191	17,017	6,582	81,296	851	---	105,746	---	---	---	---	---	---	---	---	105,746	---	105,746
Posen	218	22,172	21,479	113,463	---	---	157,114	---	---	---	---	---	---	---	---	157,114	---	157,114
Sandnes	198	18,615	11,637	108,806	---	---	139,058	---	---	---	---	---	---	---	---	139,058	---	139,058
Sioux Agency	240	15,852	7,564	209,523	---	---	232,939	---	---	---	---	---	---	---	---	232,939	---	232,939
Stony Run	398	55,426	11,914	135,470	---	---	202,810	---	---	50,000	---	---	50,000	---	---	252,810	---	252,810
Swede Prairie	134	19,059	9,887	78,884	---	---	107,830	---	---	15,850	---	---	15,850	---	---	123,680	---	123,680
Tyro	154	18,950	9,924	89,445	---	---	118,319	---	---	---	---	---	---	---	---	118,319	---	118,319
Wergeland	151	18,781	20,510	84,293	---	---	123,584	---	1,540	92,344	---	---	93,884	---	---	217,468	---	217,468

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Table 4**  
**Classification of Expenditures**  
**For the Year Ended December 31, 2023**

County (Region) Name of Town (footnote)	Current Expenditures						Capital Outlay											Total Expenditures and Other Financing Uses
	Pop.	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Current Expenditures	General Govern- ment	Public Safety	Road and Bridge	Culture and Recrea- tion	All Other	Total Capital Outlay	Principal Payments	Interest/ Fiscal Payments	Total Expend- itures	Other Financing Uses***	Total Expenditures and Other Financing Uses
Wood Lake	215	33,687	19,447	19,025	---	---	72,159	---	---	146,429	---	---	146,429	---	---	218,588	---	218,588
County Total	3,980	\$421,531	\$200,704	\$2,097,785	\$2,365	\$30,044	\$2,752,429	\$8,458	\$1,540	\$408,266	\$---	\$---	\$418,264	\$---	\$---	\$3,170,693	\$40,000	\$3,210,693
State Totals	914,642	\$68,729,317	\$50,927,962	\$236,695,782	\$4,608,853	\$8,576,332	\$369,538,246	\$7,814,066	\$4,745,606	\$35,036,224	\$5,870,580	\$731,675	\$54,198,151	\$11,746,585	\$2,085,515	\$437,568,497	\$28,773,496	\$466,341,993

[1] Failed to Report.

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

\*\*\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

**Classification  
of  
Enterprise Funds**

**Table 5**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2023**

Name of Town (County) Name of Enterprise (footnote)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To Other Funds	Transfers From Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)								Interest Paid	Principal Payments
Amador (Chisago)															
Amador Sewer District [0]	5,476	4,195	1,281	3,008	300	3,989	---	---	---	---	---	---	---	300	2,210
Total	\$5,476	\$4,195	\$1,281	\$3,008	\$300	\$3,989	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$300	\$2,210
Aurora (Steele)															
Refuse or Garbage Collection [0]	33,603	---	33,603	---	---	33,603	---	---	---	116,096	---	---	---	---	---
Total	\$33,603	\$---	\$33,603	\$---	\$---	\$33,603	\$---	\$---	\$---	\$116,096	\$---	\$---	\$---	\$---	\$---
Austin (Mower)															
Water [0]	---	4,098	(4,098)	5,081	---	983	5,081	---	---	---	---	---	---	---	---
Total	\$---	\$4,098	(\$4,098)	\$5,081	\$---	\$983	\$5,081	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Baldwin (Sherburne)															
Sewer Fund	37,234	57,471	(20,237)	5,919	7,404	(21,722)	---	---	---	---	---	---	---	7,404	50,911
Total	\$37,234	\$57,471	(\$20,237)	\$5,919	\$7,404	(\$21,722)	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$7,404	\$50,911
Breitung (Saint Louis)															
Water and Sewer	195,129	192,869	2,260	---	---	2,260	---	---	---	4,540	15,000	---	---	---	---
Total	\$195,129	\$192,869	\$2,260	\$---	\$---	\$2,260	\$---	\$---	\$---	\$4,540	\$15,000	\$---	\$---	\$---	\$---
Brockway (Stearns)															
Sewage Collection and Disposal [0]	18,250	22,348	(4,098)	2,734	---	(1,364)	---	---	---	---	---	---	---	---	---
Total	\$18,250	\$22,348	(\$4,098)	\$2,734	\$---	(\$1,364)	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Colvin (Saint Louis)															
Refuse or Garbage Collection [0]	6,564	40,730	(34,166)	38,043	---	3,877	38,043	---	---	---	---	---	---	---	---
Total	\$6,564	\$40,730	(\$34,166)	\$38,043	\$---	\$3,877	\$38,043	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Cottonwood (Brown)															
Sewer [0]	54,834	172,796	(117,962)	95	---	(117,867)	---	---	---	---	---	---	---	---	---
Total	\$54,834	\$172,796	(\$117,962)	\$95	\$---	(\$117,867)	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Fayal (Saint Louis)															
Sewer	716,812	823,943	(107,131)	59,454	---	(47,677)	---	---	---	4,000	443,460	---	---	---	---

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

\*Data could not be verified.

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**Table 5**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2023**

	Operating			Nonoperating											Debt Service	
Name of Town (County) Name of Enterprise (footnote)	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Transfers To Other Funds	Transfers From Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Water	89,891	126,827	(36,936)	6,596	---	(30,340)	---	---	---	1,000	1,362	---	---	---	---	
Total	\$806,703	\$950,770	(\$144,067)	\$66,050	\$---	(\$78,017)	\$---	\$---	\$---	\$5,000	\$444,822	\$---	\$---	\$---	\$---	
Forest (Rice)																
Circle Lake SSD	9,214	12,146	(2,932)	---	---	(2,932)	---	---	---	1,100	---	---	---	---	---	
Circle Lake Estates SSD	24,758	17,238	7,520	---	---	7,520	---	---	---	1,100	---	---	---	---	---	
Fox Lake SSD	12,600	12,498	102	---	---	102	---	---	---	31,100	---	---	---	---	---	
Maple Shores SSD	21,000	7,623	13,377	---	---	13,377	---	---	---	900	---	---	---	---	---	
Total	\$67,572	\$49,505	\$18,067	\$---	\$---	\$18,067	\$---	\$---	\$---	\$34,200	\$---	\$---	\$---	\$---	\$---	
Forest City (Meeker)*																
Sewer District [0]	---	---	---	---	---	---	---	---	---	---	15,411	---	---	---	11,473	
Total	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$15,411	\$---	\$---	\$---	\$11,473	
Forest Prairie (Meeker)																
Sewer [0]	77,453	51,603	25,850	---	---	25,850	---	---	---	---	---	---	---	---	---	
Total	\$77,453	\$51,603	\$25,850	\$---	\$---	\$25,850	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	
Grand Lake (Saint Louis)																
Birch Point Sewer District	23,754	46,459	(22,705)	139	20,918	(43,484)	---	---	---	336,143	209,363	---	---	---	---	
Total	\$23,754	\$46,459	(\$22,705)	\$139	\$20,918	(\$43,484)	\$---	\$---	\$---	\$336,143	\$209,363	\$---	\$---	\$---	\$---	
Ideal (Crow Wing)																
Transfer Station	167,683	157,053	10,630	14,978	---	25,608	14,978	---	---	10,000	---	---	---	---	---	
Total	\$167,683	\$157,053	\$10,630	\$14,978	\$---	\$25,608	\$14,978	\$---	\$---	\$10,000	\$---	\$---	\$---	\$---	\$---	
Jackson (Scott)																
Town Hall [0]	43,440	28,781	14,659	---	---	14,659	---	---	---	11,494	---	---	---	---	---	
Total	\$43,440	\$28,781	\$14,659	\$---	\$---	\$14,659	\$---	\$---	\$---	\$11,494	\$---	\$---	\$---	\$---	\$---	
Laketown (Carver)																
Metro Sewer	12,711	13,332	(621)	1,315	---	694	---	---	---	---	---	---	---	---	---	
Sewer	231,235	184,453	46,782	11,978	---	58,760	---	---	---	12,439	---	---	---	---	---	

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**Table 5**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2023**

Name of Town (County) Name of Enterprise (footnote)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To Other Funds	Transfers From Other Funds	Capital Outlay	Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)							Borrowing	Interest Paid	Principal Payments
<b>Total</b>	<b>\$243,946</b>	<b>\$197,785</b>	<b>\$46,161</b>	<b>\$13,293</b>	<b>\$---</b>	<b>\$59,454</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$12,439</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>Lansing (Mower)</b>															
Andyville Sewer [0]	23,929	23,322	607	3,508	---	4,115	---	---	---	---	---	---	---	---	3,000
Lansing Subordinate Service District - Sewer [0]	64,861	70,202	(5,341)	12,767	1,049	6,377	---	---	---	---	---	---	---	1,049	31,650
Lansing Subordinate Service District - Water [0]	62,619	68,430	(5,811)	11,749	931	5,007	---	---	---	---	---	---	---	931	26,960
SKB [0]	35,278	88	35,190	---	---	35,190	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>\$186,687</b>	<b>\$162,042</b>	<b>\$24,645</b>	<b>\$28,024</b>	<b>\$1,980</b>	<b>\$50,689</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,980</b>	<b>\$61,610</b>
<b>Milford (Brown)</b>															
Sewage Collection and Disposal	31,709	18,170	13,539	228	5,501	8,266	---	---	---	---	1,667	---	---	5,501	3,000
<b>Total</b>	<b>\$31,709</b>	<b>\$18,170</b>	<b>\$13,539</b>	<b>\$228</b>	<b>\$5,501</b>	<b>\$8,266</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,667</b>	<b>\$---</b>	<b>\$---</b>	<b>\$5,501</b>	<b>\$3,000</b>
<b>Nevis (Hubbard)</b>															
Sewage Collection and Disposal	12,157	11,254	903	3,756	1,080	3,579	---	---	---	---	---	---	---	1,080	6,000
<b>Total</b>	<b>\$12,157</b>	<b>\$11,254</b>	<b>\$903</b>	<b>\$3,756</b>	<b>\$1,080</b>	<b>\$3,579</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,080</b>	<b>\$6,000</b>
<b>Northern (Beltrami)</b>															
Sewer [0]	21,299	24,515	(3,216)	---	---	(3,216)	---	---	---	---	---	---	---	---	---
Lake Bemidji Sewer District [0]	---	40,629	(40,629)	---	---	(40,629)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>\$21,299</b>	<b>\$65,144</b>	<b>(\$43,845)</b>	<b>\$---</b>	<b>\$---</b>	<b>(\$43,845)</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>Oronoco (Olmsted)</b>															
Cedar Beach Septic O&M [0]	---	1,673	(1,673)	11,224	2,362	7,189	---	---	---	---	---	---	---	2,186	14,874
Kings Park Septic O&M [0]	---	518	(518)	5,950	1,754	3,678	---	---	---	---	---	---	---	338	3,002
<b>Total</b>	<b>\$---</b>	<b>\$2,191</b>	<b>(\$2,191)</b>	<b>\$17,174</b>	<b>\$4,116</b>	<b>\$10,867</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,524</b>	<b>\$17,876</b>
<b>Pokegama (Pine)</b>															
Sewer	472,915	559,781	(86,866)	53,003	---	(33,863)	---	---	---	---	---	256,270	---	---	---
<b>Total</b>	<b>\$472,915</b>	<b>\$559,781</b>	<b>(\$86,866)</b>	<b>\$53,003</b>	<b>\$---</b>	<b>(\$33,863)</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$256,270</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>Red Rock (Mower)</b>															
Nicolville Sanitary Sewer [0]	8,400	6,860	1,540	---	---	1,540	---	---	---	---	---	---	---	---	2,307
<b>Total</b>	<b>\$8,400</b>	<b>\$6,860</b>	<b>\$1,540</b>	<b>\$---</b>	<b>\$---</b>	<b>\$1,540</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$2,307</b>

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

\*Data could not be verified.

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**Table 5**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2023**

Name of Town (County) Name of Enterprise (footnote)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To Other Funds	Transfers From Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)								Interest Paid	Principal Payments	
Roseland (Kandiyohi)																
Roseland Sewer District [0]	34,792	28,166	6,626	8,074	6,225	8,475	---	---	8,074	---	---	---	---	---	---	3,000
Total	\$34,792	\$28,166	\$6,626	\$8,074	\$6,225	\$8,475	\$---	\$---	\$8,074	\$---	\$---	\$---	\$---	\$---	\$---	\$3,000
Scandia Valley (Morrison)																
Refuse or Garbage Collection [0]	19,461	29,182	(9,721)	5,704	---	(4,017)	2,125	---	---	---	---	---	---	---	---	---
Total	\$19,461	\$29,182	(\$9,721)	\$5,704	\$---	(\$4,017)	\$2,125	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Silver Creek (Lake)																
Sewer Enterprise [0]	153,379	186,055	(32,676)	7,665	---	(25,011)	27	---	---	2,170	---	---	---	---	---	---
Sewer Enterprise - Replacement	56,229	14,809	41,420	2,748	---	44,168	---	---	---	---	---	---	---	---	---	---
Total	\$209,608	\$200,864	\$8,744	\$10,413	\$---	\$19,157	\$27	\$---	\$---	\$2,170	\$---	\$---	\$---	\$---	\$---	\$---
Somerset (Steele)																
Sewer Fund	43,120	37,328	5,792	15,791	---	21,583	---	---	---	---	---	---	---	---	---	---
Total	\$43,120	\$37,328	\$5,792	\$15,791	\$---	\$21,583	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
South Bend (Blue Earth)																
Water and Sewer Utility [0]	195,179	160,812	34,367	19,298	31,602	22,063	---	---	---	---	---	---	---	---	5,602	26,000
Total	\$195,179	\$160,812	\$34,367	\$19,298	\$31,602	\$22,063	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$5,602	\$26,000
Spring Lake (Scott)																
Ben's Bay Operating	11,700	810	10,890	---	---	10,890	---	---	---	---	---	---	---	---	---	---
Lydia Subordinate Service District	1,712	2,219	(507)	---	---	(507)	---	---	---	---	---	---	---	---	---	---
South Shore Drive Subordinate Service District	6,779	2,777	4,002	---	---	4,002	---	---	---	---	---	---	---	---	---	---
Total	\$20,191	\$5,806	\$14,385	\$---	\$---	\$14,385	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---	\$---
Thomson (Carlton)																
Sewer System Fund	433,914	508,120	(74,206)	414	---	(73,792)	---	---	---	11,422	---	158,163	---	---	---	---
Total	\$433,914	\$508,120	(\$74,206)	\$414	\$---	(\$73,792)	\$---	\$---	\$---	\$11,422	\$---	\$158,163	\$---	\$---	\$---	\$---
Twin Lakes (Carlton)																
Sewer Repair & Mt. Fund	78,470	207,016	(128,546)	645,664	---	517,118	880	---	---	638,270	---	---	---	---	---	---

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**Table 5**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2023**

Name of Town (County) Name of Enterprise (footnote)	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To Other Funds	Transfers From Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)								Interest Paid	Principal Payments
Water Repair & Mt. Fund	37,659	70,095	(32,436)	655	7	(31,788)	645	---	---	---	---	---	---	---	---
<b>Total</b>	<b>\$116,129</b>	<b>\$277,111</b>	<b>(\$160,982)</b>	<b>\$646,319</b>	<b>\$7</b>	<b>\$485,330</b>	<b>\$1,525</b>	<b>\$---</b>	<b>\$---</b>	<b>\$638,270</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>White (Saint Louis)</b>															
Water [0]	7,329	7,988	(659)	---	---	(659)	---	---	---	---	659	---	---	---	---
Sewage Collection and Disposal [0]	7,029	12,850	(5,821)	47	---	(5,774)	---	---	---	---	5,773	---	---	---	---
<b>Total</b>	<b>\$14,358</b>	<b>\$20,838</b>	<b>(\$6,480)</b>	<b>\$47</b>	<b>\$---</b>	<b>(\$6,433)</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$6,432</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>White Bear (Ramsey)</b>															
Sewer	2,408,460	2,238,626	169,834	48,116	---	217,950	---	---	20	133,750	---	---	---	---	---
Storm Water	707,762	422,082	285,680	78,657	---	364,337	---	---	8	448,730	---	---	---	---	---
Water	3,425,114	1,785,419	1,639,695	107,619	4,679	1,742,635	---	---	20,467	167,333	---	---	---	4,679	40,000
<b>Total</b>	<b>\$6,541,336</b>	<b>\$4,446,127</b>	<b>\$2,095,209</b>	<b>\$234,392</b>	<b>\$4,679</b>	<b>\$2,324,922</b>	<b>\$---</b>	<b>\$---</b>	<b>\$20,495</b>	<b>\$749,813</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$4,679</b>	<b>\$40,000</b>
<b>State Totals</b>	<b>\$10,142,896</b>	<b>\$8,516,259</b>	<b>\$1,626,637</b>	<b>\$1,191,977</b>	<b>\$83,812</b>	<b>\$2,734,802</b>	<b>\$61,779</b>	<b>\$---</b>	<b>\$28,569</b>	<b>\$1,931,587</b>	<b>\$692,695</b>	<b>\$414,433</b>	<b>\$---</b>	<b>\$29,070</b>	<b>\$224,387</b>

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

\*Data could not be verified.

\*\*Data could not be reviewed since the entity failed to submit the required agreed-upon procedures or audited financial statements in time for this publication.

**Analysis  
of  
Total Outstanding Indebtedness**

**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
<b>Aitkin</b>							
Fleming	339	---	---	---	---	122,028	---
Nordland	1,020	---	---	---	---	274,950	---
Shamrock	1,297	60,837	---	---	60,837	---	---
<b>Becker</b>							
Audubon	644	567,498	83,656	---	651,154	---	---
Carsonville	242	---	---	---	---	148,274	---
Evergreen	400	---	---	---	---	---	6,500
<b>Beltrami</b>							
Eckles	2,065	925,000	81,907	---	1,006,907	---	---
Ten Lake	1,063	---	---	---	---	74,093	---
Waskish	88	---	---	---	---	---	101,813
<b>Benton</b>							
Langola	1,029	---	---	608,812	608,812	---	---
Saint George	1,262	---	---	---	---	59,002	---
Watab	3,463	3,405,000	930,000	---	4,335,000	---	---
<b>Blue Earth</b>							
Decoria	1,131	---	245,487	---	245,487	---	---
Jamestown	670	7,879	---	---	7,879	---	---
Le Ray	761	101,646	462,278	---	563,924	---	---
McPherson	413	77,422	---	---	77,422	---	---
Rapidan	1,012	---	155,000	---	155,000	117,363	---
South Bend	1,540	---	---	126,000	126,000	591,732	---
<b>Brown</b>							
Linden	248	---	---	---	---	57,097	---
Milford	662	137,069	91,868	---	228,937	160,000	---
Stark	277	---	---	---	---	57,930	---
<b>Carlton</b>							
Blackhoof	1,028	---	---	---	---	9,983	---
Thomson	5,629	---	---	---	---	145,025	---
Twin Lakes	2,163	971,000	---	---	971,000	372,659	---
<b>Carver</b>							
Hollywood	1,040	---	---	---	---	---	112,353
Laketown	1,986	---	---	---	---	735,000	---
Waconia	1,068	135,000	---	---	135,000	---	---
<b>Cass</b>							
Crooked Lake	549	43,835	---	---	43,835	---	---
May	937	---	---	---	---	159,215	---
Ponto Lake	623	---	---	---	---	71,251	---
Shingobee	1,635	402,962	166,204	---	569,166	---	---
Sylvan	2,994	---	---	---	---	4,759	---
<b>Chisago</b>							
Amador	879	393,130	---	---	393,130	---	---
Chisago Lake	4,860	---	42,000	---	42,000	---	---
Fish Lake	2,204	950,000	---	---	950,000	100,000	---
Franconia	1,766	---	---	---	---	495,000	---
Lent	2,974	---	---	---	---	400,000	---
Nessel	1,935	1,473,203	---	---	1,473,203	---	---

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\*\*\*Includes only those towns that reported debt.

**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
Shafer	1,137	---	---	---	---	20,176	---
Sunrise	2,212	310,000	---	---	310,000	---	---
<b>Cook</b>							
Lutsen	513	---	---	---	---	146,001	---
Schroeder	172	---	---	---	---	32,000	---
<b>Cottonwood</b>							
Highwater	141	---	---	---	---	26,970	---
<b>Crow Wing</b>							
Center	1,066	711,569	---	---	711,569	148,165	---
Deerwood	1,321	850,000	---	---	850,000	---	---
Maple Grove	758	---	---	---	---	136,432	---
Mission	823	1,439,394	---	---	1,439,394	---	---
<b>Dakota</b>							
Douglas	728	---	---	---	---	200,000	---
Waterford	517	---	---	---	---	6	---
<b>Dodge</b>							
Mantorville	1,846	753,210	---	---	753,210	---	---
Vernon	640	---	---	---	---	136,894	---
Westfield	414	---	---	---	---	---	1,706
<b>Douglas</b>							
Alexandria	3,077	---	---	---	---	12,596	---
Brandon	760	175,000	---	---	175,000	276,584	---
Carlos	2,206	---	---	---	---	266,511	---
Evansville	223	---	---	---	---	140,354	---
Hudson	973	617,155	---	---	617,155	---	---
Ida	1,484	---	2,700,000	---	2,700,000	---	---
Leaf Valley	402	---	295,389	---	295,389	---	---
Lund	343	---	---	---	---	94,664	---
Millerville	419	---	---	---	---	18,474	---
Miltona	914	---	1,125,132	---	1,125,132	---	---
Moe	796	---	164,937	---	164,937	---	---
<b>Faribault</b>							
Clark	267	---	---	---	---	---	119,720
<b>Fillmore</b>							
Canton	663	---	---	---	---	31,600	---
Carimona	288	---	---	---	---	9,867	---
Newburg	435	---	---	---	---	25,864	---
Preble	196	---	---	---	---	3,200	---
York	356	---	---	---	---	192,444	---
<b>Freeborn</b>							
Oakland	352	---	---	---	---	11,333	---
<b>Goodhue</b>							
Holden	376	---	---	---	---	114,610	---
Wanamingo	389	---	---	---	---	130,549	---
<b>Hubbard</b>							
Nevis	1,166	---	---	---	---	18,000	---

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\*\*\*Includes only those towns that reported debt.

**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
<b>Isanti</b>							
North Branch	1,766	68,839	---	---	68,839	---	---
<b>Itasca</b>							
Balsam	595	---	---	---	---	22,566	---
Deer River	640	360,500	---	---	360,500	---	---
Goodland	481	---	---	---	---	102,258	---
Harris	3,457	---	---	---	---	1,718	---
Nashwauk	673	---	---	---	---	55,175	---
<b>Jackson</b>							
West Heron Lake	114	---	---	---	---	55,466	---
<b>Kanabec</b>							
Comfort	1,260	421,990	---	---	421,990	---	---
<b>Kandiyohi</b>							
Arctander	361	291,000	---	---	291,000	---	---
Burbank	563	---	55,171	---	55,171	---	---
Harrison	541	200,000	---	---	200,000	---	---
Holland	356	---	---	---	---	52,824	---
Roseland	348	---	---	126,000	126,000	---	---
<b>Kittson</b>							
Saint Joseph	32	---	---	---	---	---	12,000
<b>Lac qui Parle</b>							
Camp Release	294	---	---	---	---	112,539	---
<b>Lake</b>							
Crystal Bay	444	---	---	---	---	160,713	---
Fall Lake	669	---	---	---	---	68,000	---
Silver Creek	1,192	---	---	---	---	373,790	---
<b>Le Sueur</b>							
Washington	779	---	160,441	---	160,441	---	---
<b>Lyon</b>							
Island Lake	171	---	---	---	---	26,285	---
Rock Lake	270	---	---	---	---	84,754	---
<b>Martin</b>							
Galena	201	---	---	---	---	20,250	---
Lake Belt	178	---	---	---	---	17,539	---
Manyaska	287	---	---	---	---	27,910	---
Rolling Green	242	---	---	---	---	266,990	---
Waverly	194	---	---	---	---	31,625	---
Westford	245	---	---	---	---	86,523	---
<b>McLeod</b>							
Acoma	1,138	---	---	---	---	150,300	---
Hassan Valley	648	---	---	---	---	92,775	---
Helen	823	---	---	---	---	95,737	---
<b>Meeker</b>							
Dassel	1,581	829,779	---	---	829,779	---	---
Ellsworth	867	753,000	---	---	753,000	---	---
Forest City*	660	104,529	---	---	104,529	---	---
Forest Prairie	977	1,510,000	---	---	1,510,000	---	---

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\*\*\*Includes only those towns that reported debt.

**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
Litchfield	820	---	---	---	---	332,000	---
<b>Mille Lacs</b>							
Borgholm	1,886	146,298	---	---	146,298	---	---
Milo	1,589	---	---	---	---	344,000	---
South Harbor	860	120,000	---	---	120,000	---	---
<b>Morrison</b>							
Rosing	226	---	22,831	---	22,831	---	---
Scandia Valley	1,393	---	---	---	---	400,000	---
<b>Mower</b>							
Lansing	871	124,890	---	---	124,890	---	---
Red Rock	712	---	---	7,021	7,021	---	---
Sargeant	282	77,833	---	---	77,833	---	---
<b>Murray</b>							
Belfast	161	---	---	---	---	35,556	---
Bondin	220	---	---	---	---	7,779	---
Lime Lake	175	---	---	---	---	53,525	---
Skandia	121	---	---	---	---	105,000	---
<b>Nicollet</b>							
Lake Prairie	612	---	---	---	---	53,475	---
West Newton	420	47,000	---	---	47,000	---	---
<b>Nobles</b>							
Graham Lakes	169	31,000	---	---	31,000	11,987	---
Grand Prairie	199	---	---	---	---	50,000	---
Leota	378	---	---	---	---	45,830	---
Lismore	178	---	---	---	---	---	45,980
Ransom	196	---	---	---	---	26,310	---
<b>Olmsted</b>							
Cascade	2,815	264,325	---	---	264,325	---	---
Eyota	484	---	---	---	---	4,184	---
Oronoco	2,482	---	---	---	---	427,043	---
Salem	1,072	5,783	---	---	5,783	---	---
<b>Otter Tail</b>							
Dane Prairie	847	120,781	---	---	120,781	---	---
Dead Lake	555	---	---	---	---	50,237	---
Dunn	924	---	---	---	---	250,000	---
Hobart	790	90,000	---	---	90,000	---	---
Maplewood	295	---	---	354,000	354,000	---	---
Otto	622	---	---	---	---	61,200	---
Perham	1,033	102,698	---	---	102,698	---	---
Saint Olaf	415	---	---	---	---	61,802	---
Star Lake	488	---	---	---	---	111,640	---
<b>Pine</b>							
Pine City	1,394	133,372	240,000	---	373,372	---	---
Pokegama	2,853	---	---	---	---	61,432	---
Sandstone	811	---	---	---	---	39,850	---
<b>Polk</b>							
Higdem	80	---	---	---	---	92,268	---

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\*\*\*Includes only those towns that reported debt.



**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
<b>Pope</b>							
Glenwood	1,172	962,495	---	---	962,495	174,375	---
<b>Ramsey</b>							
White Bear	11,007	870,000	10,485,000	370,000	11,725,000	---	---
<b>Renville</b>							
Melville	187	63,063	---	---	63,063	---	---
<b>Rice</b>							
Bridgewater	1,831	164,908	---	---	164,908	---	---
Cannon City	1,211	---	52,884	---	52,884	---	---
Wells	1,579	---	107,000	---	107,000	17,371	---
<b>Saint Louis</b>							
Alborn	430	---	---	---	---	118,288	---
Biwabik	824	---	---	---	---	62,717	---
Breitung	525	---	---	---	---	338,571	---
Crane Lake	90	165,000	---	---	165,000	---	---
Eagles Nest	233	---	---	---	---	145,717	---
Fayal	1,787	---	---	---	---	499,915	---
Fredenberg	1,477	280,000	---	---	280,000	87,387	---
Gnesen	1,954	---	---	---	---	366,916	28,511
Grand Lake	2,714	390,763	---	---	390,763	---	---
Kabetogama	146	---	197,003	---	197,003	---	---
Midway	1,437	137,117	---	---	137,117	---	---
Morse	1,148	---	---	---	---	69,000	---
Normanna	756	---	---	---	---	---	12,935
Solway	1,956	---	---	---	---	249,000	---
<b>Scott</b>							
New Market	3,641	1,595,000	---	---	1,595,000	---	---
Sand Creek	1,517	60,000	---	---	60,000	---	---
Spring Lake	3,506	1,040,000	---	63,000	1,103,000	---	---
<b>Sherburne</b>							
Baldwin	7,030	---	---	---	---	893,838	---
Big Lake	8,007	220,000	---	---	220,000	---	---
Livonia	6,372	2,652,000	---	---	2,652,000	---	---
<b>Sibley</b>							
New Auburn	390	---	---	---	---	87,363	---
<b>Stearns</b>							
Fair Haven	1,577	---	---	---	---	266,532	---
Krain	1,029	---	---	---	---	238,553	---
Luxemburg	643	114,505	---	---	114,505	---	---
Wakefield	2,773	---	---	---	---	101,000	---
<b>Steele</b>							
Meriden	602	---	127,430	---	127,430	---	---
<b>Todd</b>							
Hartford	652	---	---	---	---	---	230,000
Staples	609	---	---	---	---	161,300	---
<b>Wabasha</b>							
Elgin	669	623,000	---	---	623,000	---	---

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\*\*\*Includes only those towns that reported debt.

**Table 6**  
**Outstanding Indebtedness of Towns**  
**For the Year Ended December 31, 2023**

County Name of Town (footnote)	Population***	General Obligation	Special Assessment	Other Bonded Indebtedness	Total Bonded Indebtedness	Other Long-Term Indebtedness	Short-Term Indebtedness
Plainview	444	---	---	---	---	53,303	---
Zumbro*	628	---	---	---	---	572,724	---
<b>Waseca</b>							
Janesville	572	---	---	---	---	174,550	---
<b>Washington</b>							
Baytown	2,120	271,367	---	---	271,367	---	---
Denmark	1,883	3,185,000	---	---	3,185,000	---	---
<b>Watonwan</b>							
Butterfield**	199	---	---	---	---	78,122	---
Nelson	227	---	---	---	---	40,870	---
<b>Winona</b>							
Dresbach	416	---	---	---	---	273,000	---
Hart	297	---	---	---	---	68,371	---
New Hartford*	820	---	---	---	---	28,823	---
Pleasant Hill	532	---	---	---	---	129,290	---
Utica	564	76,173	---	---	76,173	---	---
Wilson	1,157	---	---	---	---	199,270	---
<b>Wright</b>							
Chatham	1,387	---	---	---	---	262,042	---
Franklin	2,872	---	---	---	---	923,212	---
Marysville	2,051	---	---	---	---	58,275	---
Victor	1,041	---	---	---	---	280,940	---
<b>State Totals</b>	<b>223,435</b>	<b>\$33,181,817</b>	<b>\$17,991,618</b>	<b>\$1,654,833</b>	<b>\$52,828,268</b>	<b>\$17,900,145</b>	<b>\$671,518</b>

### Summary of Outstanding Indebtedness

<b>General Obligation</b>	<b>\$33,181,817</b>
<b>Special Assessment</b>	<b>17,991,618</b>
<b>Other Bonded Indebtedness</b>	<b>1,654,833</b>
<b>Total Bonded Indebtedness</b>	<b>\$52,828,268</b>
<b>Other Long-Term Indebtedness</b>	<b>17,900,145</b>
<b>Short-Term Indebtedness</b>	<b>671,518</b>
<b>Total Outstanding Indebtedness</b>	<b>\$71,399,931</b>

\*Data could not be verified.

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\*\*\*Includes only those towns that reported debt.

**Summary of Revenues and Expenditures  
by  
Economic Development Region**

**Table 7**  
**Summary of Town Revenues by Economic Development Region**  
**For the Year Ended December 31, 2023**

Intergovernmental Revenues												Other Financing Sources			Total Revenues and Other Sources
Region	Pop.*	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	County/ Local Unit Grants	Charges for Services	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Sources	Transfers In	
Arrowhead	85,298	26,179,921	214,191	207,846	1,268,971	6,812,253	1,308,709	1,696,768	363,940	1,144,980	39,197,579	399,277	392,404	4,575,593	44,564,853
Central	124,114	36,853,143	1,054,449	1,169,332	806,522	4,107,640	284,786	1,470,585	1,385,716	956,213	48,088,386	---	97,520	3,863,135	52,049,041
East Central	87,954	20,984,028	239,869	536,522	392,892	2,634,201	230,960	809,804	277,020	969,279	27,074,575	1,384,253	461,203	2,374,031	31,294,062
Headwaters	48,853	12,166,397	271,230	68,575	847,333	2,229,139	111,318	222,643	272,467	123,393	16,312,495	101,813	27,534	1,441,586	17,883,428
Metro Area	70,096	25,394,140	1,344,854	1,957,206	477,951	2,613,067	162,288	1,832,473	1,357,713	2,023,333	37,163,025	312,353	142,112	3,282,167	40,899,657
North Central	84,819	24,056,493	177,030	54,960	652,242	6,129,741	74,015	858,285	398,431	865,210	33,266,407	2,039,394	108,394	4,110,738	39,524,933
Northwest	27,709	9,506,916	51,181	43,861	3,271,082	6,176,482	72,079	148,190	304,037	58,748	19,632,576	12,000	3,601	136,900	19,785,077
South Central	56,560	21,953,086	559,800	29,937	88,932	4,911,629	20,961	377,402	327,351	217,187	28,486,285	1,343,922	396,885	1,552,139	31,779,231
Southeast	114,962	36,658,507	266,647	159,781	159,098	7,230,203	193,904	1,133,707	752,007	480,534	47,034,388	571,605	403,991	4,038,554	52,048,538
Southwest	30,222	13,806,853	80,948	18,777	52,523	5,958,092	297,645	420,133	228,729	437,412	21,301,112	180,980	7,995	372,682	21,862,769
Southwest Central	40,849	15,336,902	466,800	10,715	614,312	3,782,507	177,065	2,054,797	532,481	190,384	23,165,963	1,666,300	14,191	1,480,831	26,327,285
Upper Southwest	14,950	6,684,778	19,839	50	845,420	3,334,210	12,494	100,434	119,710	175,892	11,292,827	---	30,508	393,400	11,716,735
West Central	94,529	30,276,656	1,386,770	49,093	527,454	7,226,389	79,081	1,488,286	698,221	431,857	42,163,807	1,536,146	80,420	2,093,939	45,874,312
State Totals	880,915	\$279,857,820	\$6,133,608	\$4,306,655	\$10,004,732	\$63,145,553	\$3,025,305	\$12,613,507	\$7,017,823	\$8,074,422	\$394,179,425	\$9,548,043	\$2,166,758	\$29,715,695	\$435,609,921

\*Includes only those towns that reported.

**Table 8**  
**Summary of Town Expenditures by Economic Development Region**  
**For the Year Ended December 31, 2023**

Region	Current Expenditures						Capital Outlay						Debt Service		Other Financing Uses*		Total Expenditures and Other Financing Uses
	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Current Expenditures	General Government	Public Safety	Road and Bridge	Culture and Recreation	All Other	Total Capital Outlay	Principal Payments	Interest/Fiscal Payments	Transfers Out	Other Uses	
Arrowhead	10,477,643	5,947,883	16,455,414	1,950,069	1,575,701	36,406,710	1,914,644	951,315	2,290,284	1,319,998	102,252	6,578,493	1,765,936	244,663	4,881,935	14,000	49,891,737
Central	7,990,767	5,894,649	22,999,924	305,690	932,373	38,123,403	1,613,211	571,174	9,378,742	98,678	---	11,661,805	1,280,455	291,963	3,863,135	---	55,220,761
East Central	5,577,386	3,860,118	15,460,044	125,407	156,900	25,179,855	373,727	143,490	3,595,518	1,322,764	350	5,435,849	987,684	219,431	2,374,031	---	34,196,850
Headwaters	3,451,345	2,294,861	9,502,946	191,481	336,351	15,776,984	317,640	15,191	421,593	---	235,709	990,133	113,763	34,236	1,441,586	589	18,357,291
Metro Area	6,801,959	7,799,029	14,281,963	1,005,017	1,062,489	30,950,457	947,798	99,719	4,799,831	257,793	89,049	6,194,190	2,138,723	530,441	2,508,421	1,709	42,323,941
North Central	5,470,694	4,440,354	19,297,432	236,431	594,140	30,039,051	930,998	590,487	3,138,097	2,267,810	33,447	6,960,839	630,889	179,072	4,100,738	---	41,910,589
Northwest	2,681,228	1,198,723	13,316,334	14,081	481,399	17,691,765	111,937	46,552	596,054	1,300	4,448	760,291	16,000	2,283	136,900	4,601	18,611,840
South Central	3,852,586	3,435,565	21,058,501	108,190	401,166	28,856,008	605,606	1,341,304	2,818,780	55,626	---	4,821,316	987,558	96,427	1,354,565	---	36,115,874
Southeast	7,024,953	6,726,955	30,372,145	320,983	788,024	45,233,060	521,969	303,278	2,678,979	77,318	150,107	3,731,651	918,183	147,746	3,888,258	---	53,918,898
Southwest	3,074,710	1,936,451	17,104,899	3,924	165,585	22,285,569	122,187	235,006	1,549,061	---	8,716	1,914,970	520,433	16,691	372,682	777	25,111,122
Southwest Central	3,261,243	2,236,738	18,363,273	101,023	237,436	24,199,713	51,066	160,636	1,078,680	245,306	---	1,535,688	1,167,754	99,828	1,392,318	---	28,395,301
Upper Southwest	1,936,849	900,146	9,800,666	53,510	157,331	12,848,502	25,275	155,231	766,293	---	---	946,799	13,661	7,690	393,400	---	14,210,052
West Central	7,127,954	4,256,490	28,682,241	193,047	1,687,437	41,947,169	278,008	132,223	1,924,312	223,987	107,597	2,666,127	1,205,546	215,044	2,043,739	112	48,077,737
<b>State Totals</b>	<b>\$68,729,317</b>	<b>\$50,927,962</b>	<b>\$236,695,782</b>	<b>\$4,608,853</b>	<b>\$8,576,332</b>	<b>\$369,538,246</b>	<b>\$7,814,066</b>	<b>\$4,745,606</b>	<b>\$35,036,224</b>	<b>\$5,870,580</b>	<b>\$731,675</b>	<b>\$54,198,151</b>	<b>\$11,746,585</b>	<b>\$2,085,515</b>	<b>\$28,751,708</b>	<b>\$21,788</b>	<b>\$466,341,993</b>

\*This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

## **Glossary**

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**All Other Expenditures** - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

**All Other Revenues** - These revenues refer to refunds, reimbursements, donations, and lease payments.

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

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

**Cash Basis of Accounting** - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

**Constant Dollars** - Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2014 as the base year (N.I.P.A. Table 1.1.9, April 2025).

**Debt Service Expenditures** - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

**Debt Service Fund** - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

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

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

## **Glossary**

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

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

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

**Licenses and Permits** - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

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

**Net Tax Levy** - The town net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the town.

**Other Financing Sources** - These include long-term debt proceeds, sale of fixed assets, and transfers from other funds.

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

**Outstanding Long-Term Debt** - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

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



## **Glossary**

**Public Safety Expenditures** - These expenditures reflect the costs related to the protection of persons and property.

**Road and Bridge 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.

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

**Tax Capacity** - The value assigned to the property used to calculate the property taxes.

**Taxable Tax Capacity** - The tax capacity, less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

**Total Current Expenditures** - This category reflects the total of all expenses relating to current operations.

**Total Expenditures** - This category includes current operating expenses, capital outlay, and debt service principal and interest payments.

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

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

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