

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Minnesota County Finances 2019 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

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

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for Minnesota's local public pension funds; and

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

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Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2019



March 29, 2021

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TABLE OF CONTENTS

Scope and Methodology	1
Executive Summary	3
Comparison and Overview	
Governmental Fund Revenues	5
Governmental Fund Expenditures	8
Outstanding Long-Term Indebtedness	12
Public Service Enterprises	13
Unrestricted Fund Balances of the General Fund and Special Revenue Funds.....	14
Governmental Tables	
Table 1 - Summary of Revenues and Expenditures - Governmental Funds - 5-Year Change.....	16
Table 2 - Classification of County Revenues and Expenditures - Governmental Funds	18
Public Service Enterprise Table	
Table 3 - Public Service Enterprises - Analysis of All Enterprise Operations	46
Enterprise Fund Footnotes	53
Outstanding Indebtedness Table	
Table 4 - Outstanding Indebtedness of Counties	56
Unrestricted Fund Balances in the General Fund and Special Revenue Funds	
Table 5 - Unrestricted Fund Balances in the General and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County	60
Table 6 - Unrestricted Fund Balances in the General and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage	62
Appendix A - County General and Special Revenue Unrestricted Fund Balances	67
Glossary	73

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2019.¹

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

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

Table 4 lists the bonded and other long-term debt outstanding as of December 31, 2019, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2018 and 2019 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2019 unrestricted fund balances as a percent of total current expenditures.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database is available on the Office of the State Auditor's website at: www.auditor.state.mn.us/default.aspx?page=ComparisonTools.

¹Three counties did not fulfill the annual financial reporting requirements. Two of the counties, Fillmore and Kittson, submitted their reporting form without an accompanying audit. Unaudited data provided by these counties are included in this report for comparison purposes. OSA staff was not able to perform the standard data review because unaudited data was submitted. Red Lake County did not submit their financial reporting form or audit. The financial data for Red Lake County is not available and is not included in this report.

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Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$8.0 billion in 2019. This represents an increase of \$513.2 million, or 6.9 percent, over 2018 (pg. 5).
- Counties reported total expenditures of \$8.1 billion in 2019. This represents an increase of \$507.0 million, or 6.7 percent, over 2018 total expenditures. Between 2018 and 2019, current expenditures increased 10.0 percent to \$6.4 billion, capital outlays decreased 3.5 percent to \$1.3 billion, and debt service decreased 5.2 percent to \$381.7 million (pg. 8).
- In 2019, Minnesota counties reported outstanding long-term debt of \$4.0 billion. This represents an increase of 9.7 percent over the long-term debt reported in 2018. Of the \$4.0 billion in long-term debt, \$3.7 billion was outstanding bonded debt, and \$325.2 million was other long-term debt² (pg. 12).
- Minnesota county enterprises reported operating losses of \$85.4 million in 2019. This represents a decrease of 2283.7 percent from the operating income of \$3.9 million reported in 2018. County enterprises posted a net profit of \$11.3 million in 2019, a decrease of 73.7 percent from the \$43.0 million net profit reported in 2018 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.9 billion in 2019. This represents an increase of 2.0 percent over 2018. The average unrestricted fund balance as a percent of current expenditures for counties was 45.7 percent in 2019 compared to 49.3 percent in 2018. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 20.7 percent (Hennepin County) to 167.9 percent (Lac qui Parle County) (pg. 14).

Ten-Year Trends

- Between 2010 and 2019, in actual dollars, total county revenues rose 37.9 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 13.5 percent over this period³ (pg. 6).
- In actual dollars, total expenditures increased 35.2 percent from 2010 to 2019. When adjusted for inflation, county expenditures increased 11.3 percent over the ten-year period (pg. 9).

²Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

³Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2020) setting 2010 as the base year.

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Comparison and Overview

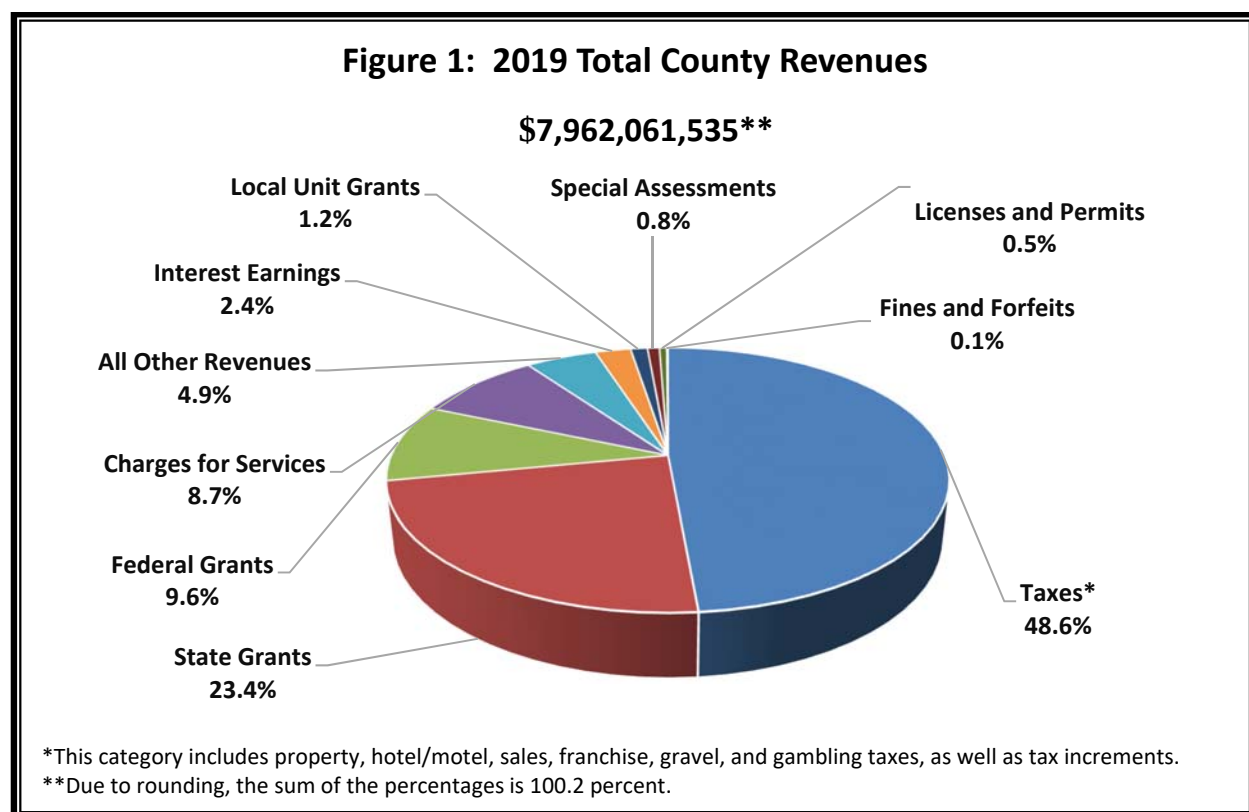
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$8.0 billion in 2019. This represents an increase of \$513.2 million, or 6.9 percent, over 2018. Revenue growth occurred in seven of the ten categories shown in Figure 1 below. The categories showing the largest increases were interest earnings (115.7 percent)⁴ and all other revenues (110.0 percent).⁵ The categories showing decreases were fines and forfeits (-8.8 percent), local unit grants (-6.4 percent), and state grants (-1.2 percent).

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2019, accounting for 81.5 percent of total revenues. The share of total revenues derived from taxes, state grants, and federal grants decreased slightly between 2018 and 2019.

Figure 1 below shows the relative shares of total governmental revenues by source.

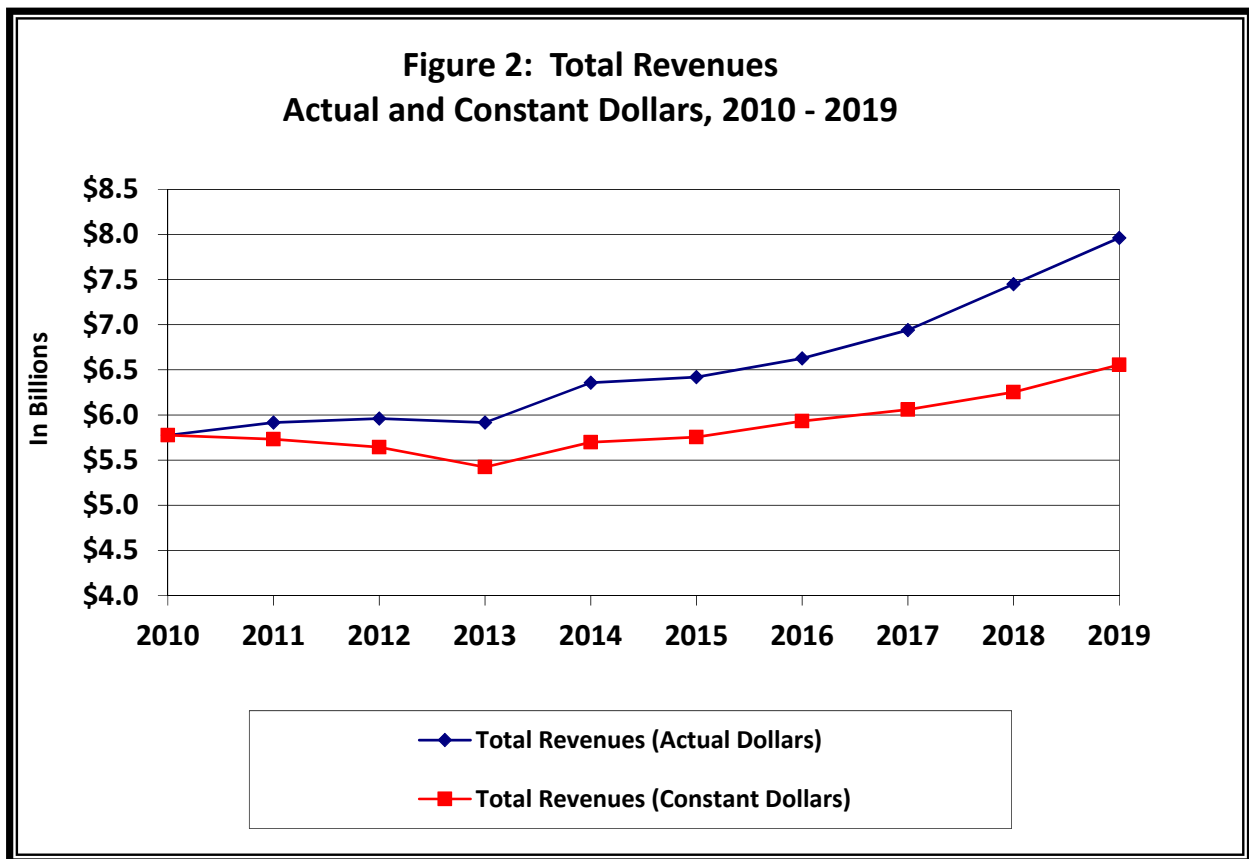


⁴The large increase in interest earnings is primarily due to several counties reporting higher rate of return on their investments.

⁵The large increase in all other revenues is primarily due to the implementation of GASB 84 by Ramsey County. The implementation of GASB 84 shifted previously reported revenues in agency funds to the County's general fund. The related expenditures of these agency funds were included in other general government expenditures.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2010 to 2019. In actual dollars, total county revenues rose 37.9 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 13.5 percent over this period.⁶



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2010 and 2019, the share of total revenues derived from taxes increased from 45.6 percent to 48.6 percent, while the share of total revenues derived from state grants decreased from 24.2 percent to 23.4 percent, federal grants decreased from 13.0 percent to 9.6 percent, and charges for services decreased from 9.4 percent to 8.7 percent.

⁶Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2020) setting 2010 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2010 and 2019.

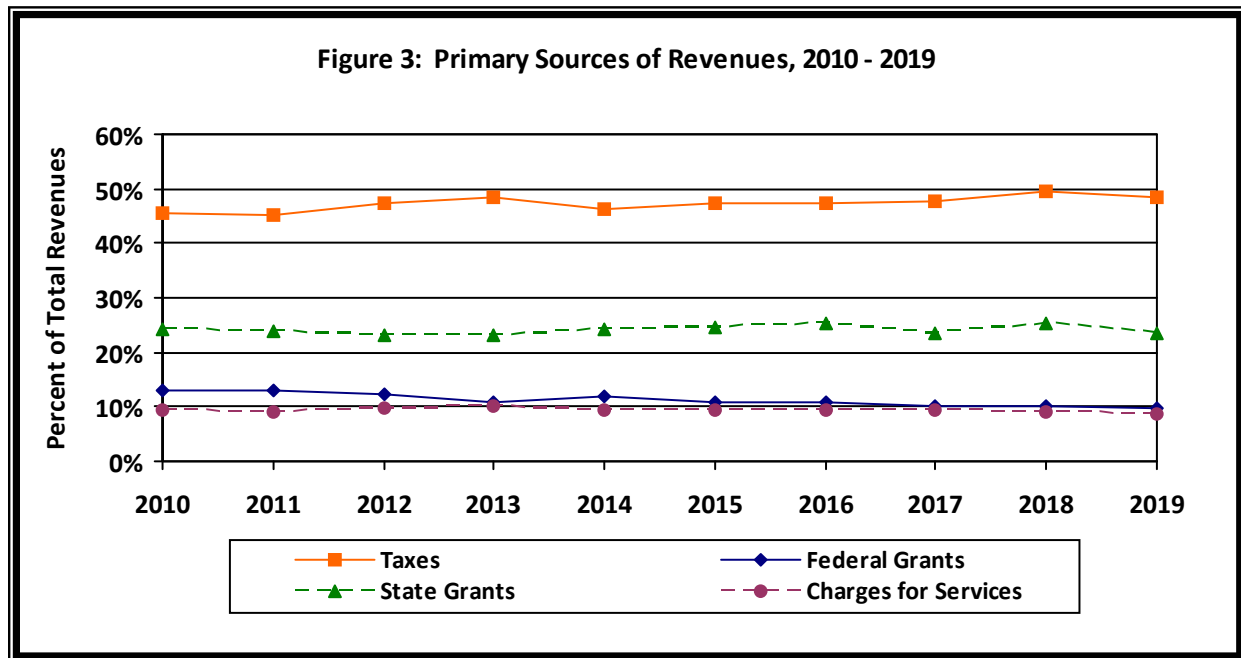


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2010 - 2019

Revenues	2010*	2014*	2015*	2019*	2010 - 14 5-Year Change	2015 - 19 5-Year Change	10-Year Change
Taxes	\$2,633,110,714	\$2,633,214,844	\$2,725,188,294	\$3,184,200,988	0.0%	16.8%	20.9%
Special Assessments	43,670,169	44,970,188	48,982,976	53,544,054	3.0%	9.3%	22.6%
Licenses and Permits	26,131,679	29,917,256	31,514,999	32,861,666	14.5%	4.3%	25.8%
Federal Grants	749,250,007	670,872,448	633,255,365	626,200,700	-10.5%	-1.1%	-16.4%
State Grants	1,396,894,991	1,385,376,671	1,423,135,807	1,531,477,924	-0.8%	7.6%	9.6%
Local Unit Grants	110,527,270	148,401,968	134,356,973	75,628,925	34.3%	-43.7%	-31.6%
Charges for Services	543,329,840	531,888,945	542,953,476	567,585,600	-2.1%	4.5%	4.5%
Fines and Forfeits	7,652,524	6,756,389	7,750,562	6,235,639	-11.7%	-19.5%	-18.5%
Interest Earnings	50,144,195	73,374,190	39,249,222	158,975,367	46.3%	305.0%	217.0%
All Other Revenues	214,351,962	172,618,013	167,978,013	319,494,753	-19.5%	90.2%	49.1%
Total Revenues	\$5,775,063,351	\$5,697,390,911	\$5,754,365,686	\$6,556,205,616	-1.3%	13.9%	13.5%

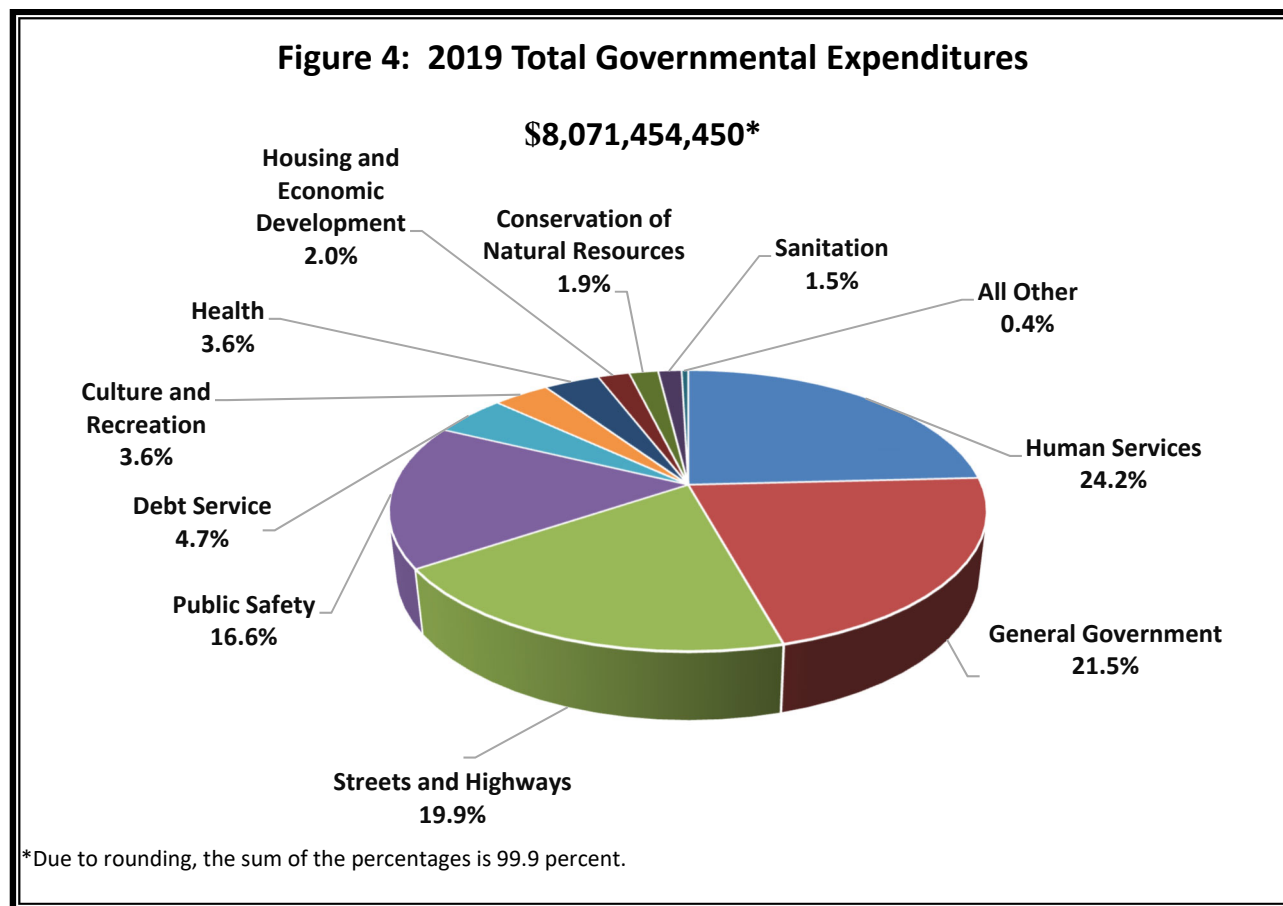
*Due to rounding, the totals may not equal the sum of the individual categories.

Governmental Fund Expenditures

Current-Year Trends

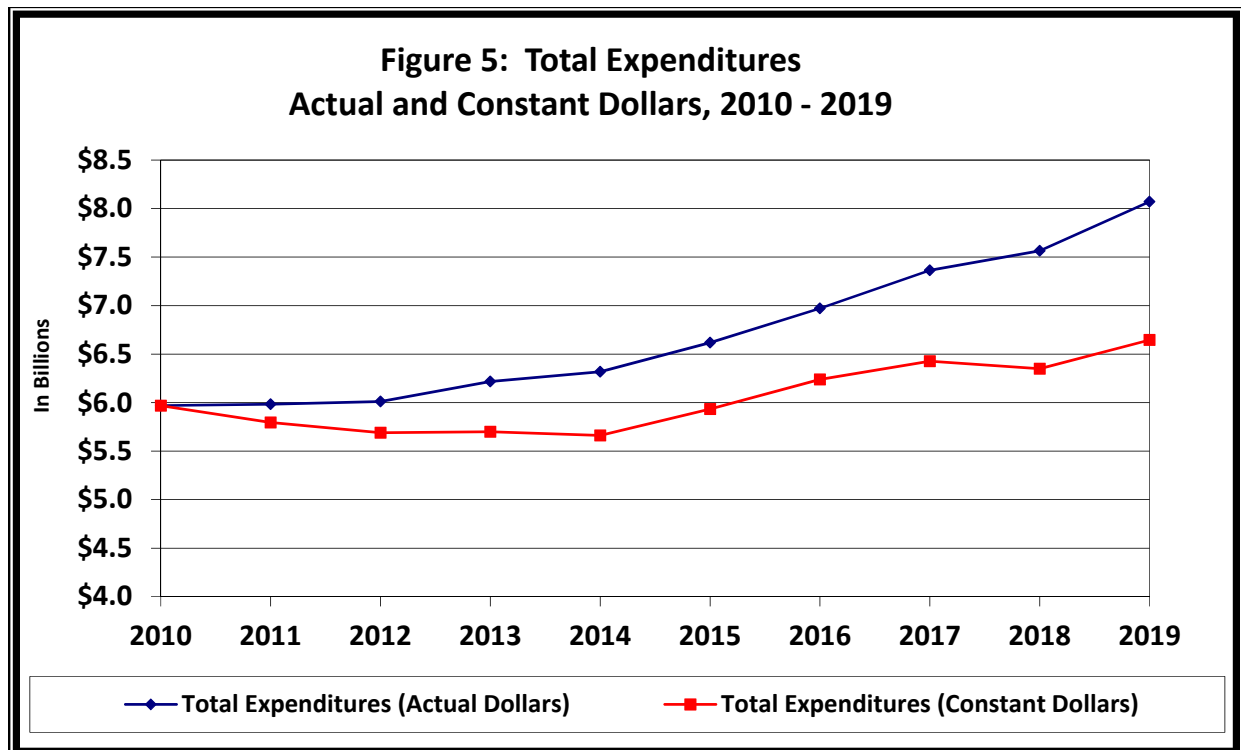
Counties reported total expenditures of \$8.1 billion in 2019. This represents an increase of \$507.0 million, or 6.7 percent, over 2018 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2018 and 2019, current expenditures increased 10.0 percent to \$6.4 billion, capital outlays decreased 3.5 percent to \$1.3 billion, and debt service decreased 5.2 percent to \$381.7 million.

All but four of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were general government (21.8 percent) and culture and recreation (13.2 percent). Counties spent less on debt service (-5.2 percent), housing and economic development (-3.6 percent), conservation of natural resources (-1.8 percent) and sanitation (-1.1 percent). See Table 1 on page 16 for greater detail. Figure 4 below shows the relative shares of total county expenditures by function.



Ten-Year Trends

In actual dollars, total expenditures increased 35.2 percent from 2010 to 2019. When adjusted for inflation, county expenditures increased 11.3 percent over the ten-year period.⁷ Figure 5 below illustrates trends in total county expenditures from 2010 to 2019 using actual and constant dollars. A comparison of the two five-year periods of 2010 to 2014 and 2015 to 2019 reveals a significant reversal during the most recent period. From 2010 to 2014, inflation-adjusted total expenditures decreased 5.1 percent, while from 2015 to 2019, inflation-adjusted total expenditures increased 12.0 percent.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, general government, streets and highways, and public safety expenditures. In 2019, these four expenditure categories accounted for 82.2 percent of all county expenditures.

In constant dollars, general government increased 39.2 percent, streets and highways increased 28.6 percent, public safety increased 7.4 percent, and human services expenditures increased 5.6 percent between 2010 and 2019.

⁷Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2020) setting 2010 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2010 and 2019. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

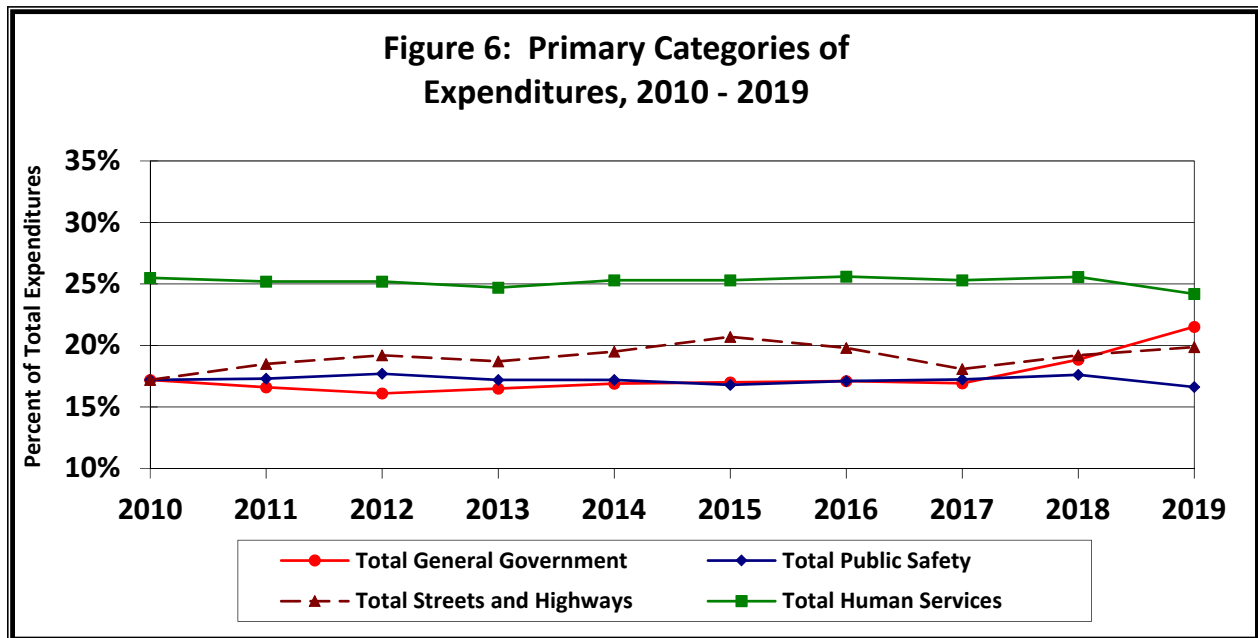


Table 2a: County Expenditures Summary (Constant Dollars), 2010 - 2019

Expenditures	2010*	2014*	2015*	2019*	2010 - 14 5-Year Change	2015 - 19 5-Year Change	10-Year Change
General Government	\$1,027,842,278	\$957,814,617	\$1,007,581,779	\$1,430,564,947	-6.8%	42.0%	39.2%
Public Safety	1,028,734,530	971,473,194	996,454,159	1,104,765,307	-5.6%	10.9%	7.4%
Streets and Highways	1,026,615,234	1,106,679,087	1,225,798,447	1,320,393,897	7.8%	7.7%	28.6%
Sanitation	87,378,125	87,516,738	90,068,618	100,549,621	0.2%	11.6%	15.1%
Human Services	1,522,780,910	1,430,363,798	1,498,654,495	1,607,705,798	-6.1%	7.3%	5.6%
Health	322,008,847	259,468,194	233,281,669	238,676,820	-19.4%	2.3%	-25.9%
Culture and Recreation	235,757,008	203,562,687	214,791,662	241,226,665	-13.7%	12.3%	2.3%
Cons. of Natural Resources	83,351,109	94,776,692	110,385,803	124,338,910	13.7%	12.6%	49.2%
Housing and Econ. Dev.	140,583,615	156,420,797	145,951,642	135,164,434	11.3%	-7.4%	-3.9%
All Other	185,086,469	30,017,348	18,436,812	28,564,881	-83.8%	54.9%	-84.6%
Total Debt Service	309,153,318	363,814,994	392,591,538	314,331,816	17.7%	-19.9%	1.7%
Total Expenditures	\$5,969,291,443	\$5,661,908,147	\$5,933,996,624	\$6,646,283,097	-5.1%	12.0%	11.3%
Total Current Expenditures	\$4,817,987,826	\$4,474,821,422	\$4,545,287,034	\$5,235,443,264	-7.1%	15.2%	8.7%
Total Capital Outlay	842,150,299	823,271,730	996,118,052	1,096,508,017	-2.2%	10.1%	30.2%
Total Debt Service	309,153,318	363,814,994	392,591,538	314,331,816	17.7%	-19.9%	1.7%
Total Expenditures	\$5,969,291,443	\$5,661,908,147	\$5,933,996,624	\$6,646,283,097	-5.1%	12.0%	11.3%

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

Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2018 and 2019, capital outlays decreased \$49.0 million, or 3.5 percent, to total \$1.3 billion.

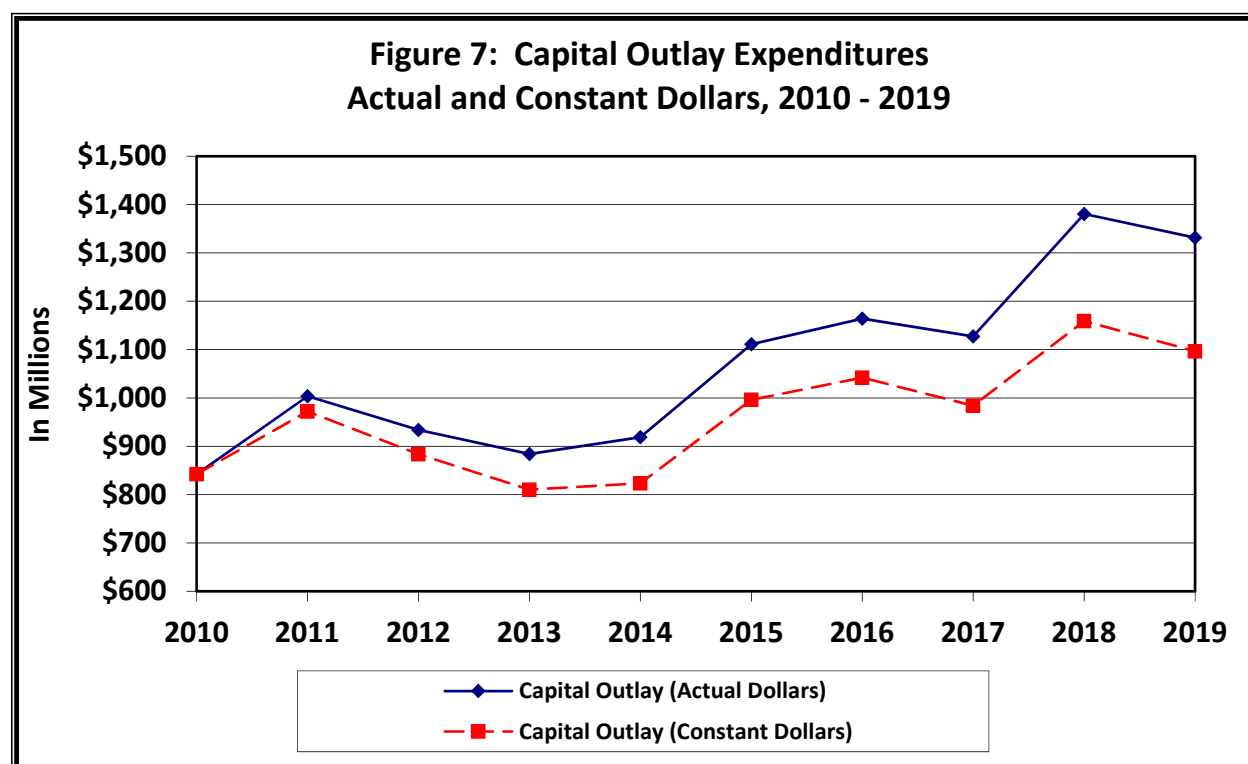
The largest category of capital outlay expenditures in 2019 was streets and highways, which represented 76.7 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 13.8 percent and 4.0 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2018 and 2019, the largest dollar increase in capital outlay expenditures was \$90.0 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 58.1 percent from 2010 to 2019. When adjusted for inflation, capital outlay expenditures increased 30.2 percent over this period. A comparison of the two five-year periods of 2010 to 2014 and 2015 to 2019 reveals a significant reversal during the most recent period. From 2010 to 2014, inflation-adjusted capital outlay expenditures decreased 2.2 percent, while from 2015 to 2019, inflation-adjusted capital outlay expenditures increased 10.1 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2010 to 2019.



Outstanding Long-Term Indebtedness

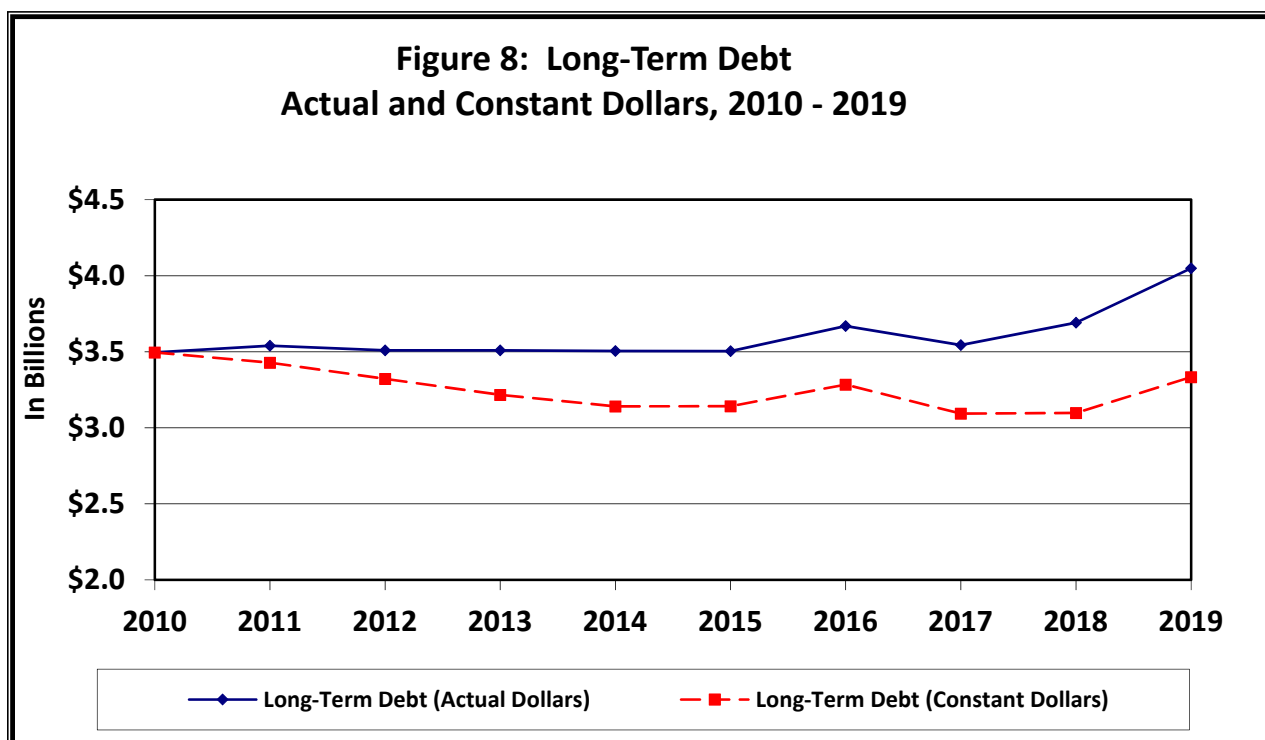
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2019, Minnesota counties reported outstanding long-term debt of \$4.0 billion.⁸ This represents an increase of 9.7 percent over the long-term debt reported in 2018. Of the \$4.0 billion in long-term debt, \$3.7 billion was outstanding bonded debt, and \$325.2 million was other long-term debt.⁹

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 15.8 percent from 2010 to 2019. When adjusted for inflation, outstanding long-term indebtedness decreased 4.6 percent over this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2010 to 2019.



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

⁹Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

Public Service Enterprises

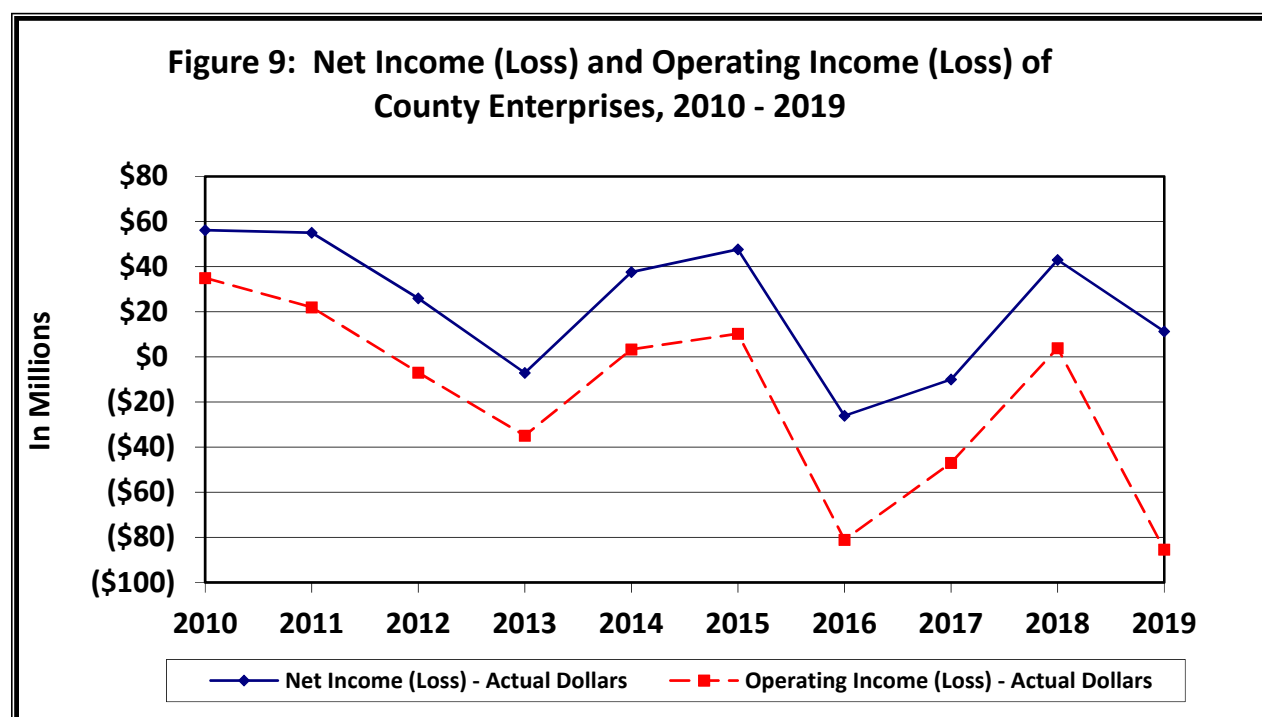
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information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

Current-Year Trends

Minnesota county enterprises reported operating losses of \$85.4 million in 2019. This represents a decrease of 2283.7 percent from the operating income of \$3.9 million reported in 2018. County enterprises posted a net profit of \$11.3 million in 2019, a decrease of 73.7 percent from the \$43.0 million net profit reported in 2018. The operating loss and decline in net income are primarily due to the Hennepin County Medical Center (HCMC). In 2019, the HCMC posted an operating loss of \$22.4 million and a net loss of \$15.4 million, compared to an operating income of \$7.4 million and a net income of \$2.9 million in 2018.

Ten-Year Trends

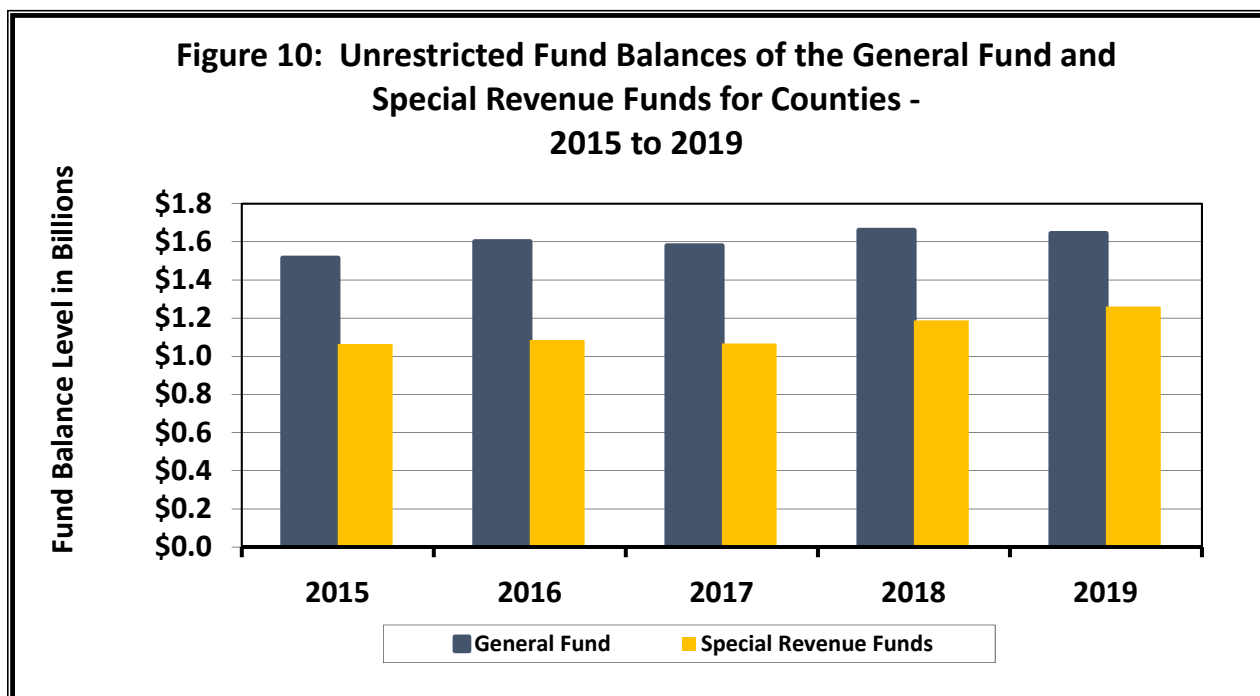
Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2010 to 2019.



Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.9 billion in 2019. This represents an increase of 2.0 percent over 2018. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balance as a percent of current expenditures for counties was 45.7 percent in 2019 compared to 49.3 percent in 2018. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 20.7 percent (Hennepin County) to 167.9 percent (Lac qui Parle County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).¹⁰ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.¹¹ Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 67). Figure 10 below shows the unrestricted fund balances for the General Fund and Special Revenue Funds by type.



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

¹¹The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2015 through 2019

	<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>		<u>2019</u>		2018/2019	5-Year
											% Increase	Change
											[Decrease]	
Population (2019 Population Estimates) ^[1]	5,485,238		5,528,630		5,577,487		5,629,416		5,680,337		0.9%	3.6%
Net Taxable Tax Capacity	\$5,953,007,406		\$6,173,183,874		\$6,417,365,183		\$6,758,359,924		\$7,153,660,536		5.8%	20.2%
2018 Tax Levy (Payable 2019)	2,618,730,520		2,729,757,512		2,833,257,919		2,956,217,273		3,102,804,715		5.0%	18.5%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$3,039,795,852	47.4%	\$3,150,598,760	47.5%	\$3,320,400,533	47.8%	\$3,677,312,653	49.4%	\$3,866,993,455	48.6%	5.2%	27.2%
Special Assessments	54,637,783	0.9%	56,227,357	0.8%	61,297,799	0.9%	60,415,946	0.8%	65,025,577	0.8%	7.6%	19.0%
Licenses and Permits	35,153,227	0.5%	37,820,871	0.6%	38,428,937	0.6%	38,705,276	0.5%	39,908,237	0.5%	3.1%	13.5%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	133,614,820	2.1%	104,636,699	1.6%	96,163,592	1.4%	98,116,711	1.3%	112,299,213	1.4%	14.5%	-16.0%
Human Services	429,691,657	6.7%	463,260,710	7.0%	478,123,510	6.9%	513,259,881	6.9%	506,893,018	6.4%	-1.2%	18.0%
Disaster	15,462,753	0.2%	12,350,768	0.2%	10,718,235	0.2%	9,147,444	0.1%	11,103,888	0.1%	21.4%	-28.2%
All Other	127,591,881	2.0%	127,991,870	1.9%	124,077,276	1.8%	129,773,594	1.7%	130,181,633	1.6%	0.3%	2.0%
Total Federal Grants	706,361,111	11.0%	708,240,047	10.7%	709,082,613	10.2%	750,297,630	10.1%	760,477,752	9.6%	1.4%	7.7%
State Grants												
Market Value Credit	22,635,455	0.4%	22,125,376	0.3%	22,447,558	0.3%	22,432,469	0.3%	22,029,492	0.3%	-1.8%	-2.7%
County Program Aid	210,029,331	3.3%	208,519,203	3.1%	208,043,991	3.0%	233,808,366	3.1%	233,111,140	2.9%	-0.3%	11.0%
Disparity Reduction Aid	9,675,434	0.2%	13,631,718	0.2%	9,433,882	0.1%	9,656,530	0.1%	9,584,817	0.1%	-0.7%	-0.9%
Streets and Highways	683,943,955	10.7%	714,449,408	10.8%	675,567,773	9.7%	824,009,337	11.1%	813,067,099	10.2%	-1.3%	18.9%
Human Services	401,003,990	6.2%	437,027,991	6.6%	427,441,292	6.2%	447,004,977	6.0%	469,149,783	5.9%	5.0%	17.0%
PERA Aid	8,217,447	0.1%	8,690,511	0.1%	8,208,521	0.1%	9,468,943	0.1%	8,777,712	0.1%	-7.3%	6.8%
Police Aid	20,359,557	0.3%	21,459,025	0.3%	22,194,404	0.3%	23,488,238	0.3%	25,082,510	0.3%	6.8%	23.2%
All Other	231,563,609	3.6%	248,605,372	3.8%	267,029,323	3.8%	312,418,834	4.2%	279,072,226	3.5%	-10.7%	20.5%
Total State Grants	1,587,428,778	24.7%	1,674,508,604	25.3%	1,640,366,744	23.6%	1,882,287,694	25.3%	1,859,874,779	23.4%	-1.2%	17.2%
Local Unit Grants	149,867,725	2.3%	128,705,671	1.9%	254,457,834	3.7%	98,144,886	1.3%	91,846,136	1.2%	-6.4%	-38.7%
Total Intergovernmental Revenues	\$2,443,657,614	38.1%	\$2,511,454,322	37.9%	\$2,603,907,191	37.5%	\$2,730,730,210	36.7%	\$2,712,198,667	34.1%	-0.7%	11.0%
Charges for Services	605,634,380	9.4%	630,143,945	9.5%	657,241,052	9.5%	659,229,338	8.9%	689,293,738	8.7%	4.6%	13.8%
Fines and Forfeits	8,645,320	0.1%	9,186,491	0.1%	8,248,000	0.1%	8,299,949	0.1%	7,572,755	0.1%	-8.8%	-12.4%
Interest Earnings	43,780,322	0.7%	46,401,554	0.7%	70,820,185	1.0%	89,494,585	1.2%	193,064,667	2.4%	115.7%	341.0%
All Other Revenues	187,370,123	2.9%	184,925,485	2.8%	180,945,918	2.6%	184,722,835	2.5%	388,004,439	4.9%	110.0%	107.1%
Total Revenues	\$6,418,674,621	100.0%	\$6,626,758,785	100.0%	\$6,941,289,615	100.0%	\$7,448,910,792	100.0%	\$7,962,061,535	100.0%	6.9%	24.0%
Other Financing Sources												
Borrowing												
Bonds Issued	278,853,234		621,785,587		644,279,681		486,454,958		697,658,630			
Other Long-Term Debt	19,856,872		10,803,781		18,969,314		7,953,099		9,707,340			
Short-Term Debt	---		---		---		---		145,046			
Total Borrowing	298,710,106		632,589,368		663,248,995		494,408,057		707,511,016			
Other Sources	6,667,745		5,119,665		15,095,427		21,696,005		3,861,507			
Transfers From	11,741,206		10,037,710		5,419,477		10,065,574		8,660,944			
- Enterprise Funds												
- Governmental Funds	265,955,867		185,044,311		191,462,777		272,173,010		293,160,964			
Total Revenues and Other Financing Sources	\$7,001,749,545		\$7,459,549,839		\$7,816,516,291		\$8,247,253,438		\$8,975,255,966			

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

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2015 through 2019

		2015		2016		2017		2018		2019		% Increase	5-Year
EXPENDITURES		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government	- Current Expenditures	\$1,006,101,253	15.2%	\$1,095,543,102	15.7%	\$1,111,068,784	15.1%	\$1,199,837,849	15.9%	\$1,553,200,648	19.2%	29.5%	54.4%
	- Capital Outlay	117,800,137	1.8%	98,380,975	1.4%	135,639,792	1.8%	226,247,962	3.0%	184,122,250	2.3%	-18.6%	56.3%
	Total General Government	1,123,901,390	17.0%	1,193,924,077	17.1%	1,246,708,576	16.9%	1,426,085,811	18.9%	1,737,322,898	21.5%	21.8%	54.6%
Public Safety	- Sheriff	540,629,396	8.2%	555,849,731	8.0%	578,284,782	7.9%	618,773,834	8.2%	638,076,714	7.9%	3.1%	18.0%
	- Corrections	481,122,889	7.3%	507,294,918	7.3%	524,136,530	7.1%	531,816,169	7.0%	561,804,350	7.0%	5.6%	16.8%
	- All Other	52,143,381	0.8%	78,492,681	1.1%	79,491,563	1.1%	89,034,846	1.2%	88,868,637	1.1%	-0.2%	70.4%
	- Capital Outlay	37,593,483	0.6%	49,189,336	0.7%	87,458,947	1.2%	93,129,191	1.2%	52,911,905	0.7%	-43.2%	40.7%
	Total Public Safety	1,111,489,149	16.8%	1,190,826,666	17.1%	1,269,371,822	17.2%	1,332,754,040	17.6%	1,341,661,606	16.6%	0.7%	20.7%
Streets and Highways	- Administration	61,096,729	0.9%	63,029,313	0.9%	56,767,630	0.8%	71,925,937	1.0%	60,239,338	0.7%	-16.2%	-1.4%
	- Maintenance	416,361,526	6.3%	428,214,455	6.1%	454,317,395	6.2%	449,609,420	5.9%	522,461,914	6.5%	16.2%	25.5%
	- Capital Outlay	889,851,682	13.4%	891,213,867	12.8%	820,050,667	11.1%	930,792,822	12.3%	1,020,826,470	12.6%	9.7%	14.7%
	Total Streets and Highways	1,367,309,937	20.7%	1,382,457,635	19.8%	1,331,135,692	18.1%	1,452,328,179	19.2%	1,603,527,772	19.9%	10.4%	17.3%
Sanitation	- Current Expenditures	94,096,526	1.4%	98,533,714	1.4%	102,187,168	1.4%	105,693,116	1.4%	109,693,872	1.4%	3.8%	16.6%
	- Capital Outlay	6,370,004	0.1%	5,353,545	0.1%	12,223,082	0.2%	17,799,029	0.2%	12,416,738	0.2%	-30.2%	94.9%
	Total Sanitation	100,466,530	1.5%	103,887,259	1.5%	114,410,250	1.6%	123,492,145	1.6%	122,110,610	1.5%	-1.1%	21.5%
Human Services	- Income Maintenance	517,719,671	7.8%	509,832,654	7.3%	522,769,171	7.1%	550,521,144	7.3%	558,040,180	6.9%	1.4%	7.8%
	- Social Services	1,078,964,837	16.3%	1,167,104,789	16.7%	1,217,295,366	16.5%	1,260,401,247	16.7%	1,269,029,732	15.7%	0.7%	17.6%
	- All Other	64,610,962	1.0%	99,377,684	1.4%	114,559,419	1.6%	103,563,688	1.4%	121,796,341	1.5%	17.6%	88.5%
	- Capital Outlay	10,370,200	0.2%	6,261,308	0.1%	8,481,621	0.1%	19,731,676	0.3%	3,582,045	0.0%	-81.8%	-65.5%
	Total Human Services	1,671,665,670	25.3%	1,782,576,435	25.6%	1,863,105,577	25.3%	1,934,217,755	25.6%	1,952,448,298	24.2%	0.9%	16.8%
Health	- Current Expenditures	259,450,442	3.9%	246,985,353	3.5%	261,891,622	3.6%	266,026,212	3.5%	282,136,294	3.5%	6.1%	8.7%
	- Capital Outlay	762,275	0.0%	3,420,824	0.0%	2,630,033	0.0%	11,624,926	0.2%	7,720,315	0.1%	-33.6%	912.8%
	Total Health	260,212,717	3.9%	250,406,177	3.6%	264,521,655	3.6%	277,651,138	3.7%	289,856,609	3.6%	4.4%	11.4%
Culture and Recreation													
Libraries	- Current Expenditures	138,357,045	2.1%	145,175,013	2.1%	153,401,377	2.1%	153,438,219	2.0%	171,305,948	2.1%	11.6%	23.8%
	- Capital Outlay	20,657,028	0.3%	19,149,360	0.3%	12,126,203	0.2%	18,060,510	0.2%	16,826,958	0.2%	-6.8%	-18.5%
Parks and Recreation	- Current Expenditures	65,863,019	1.0%	76,336,459	1.1%	73,944,587	1.0%	78,080,128	1.0%	84,059,461	1.0%	7.7%	27.6%
	- Capital Outlay	14,711,051	0.2%	36,938,724	0.5%	16,750,611	0.2%	9,213,446	0.1%	20,760,854	0.3%	125.3%	41.1%
	Total Culture and Recreation	239,588,143	3.6%	277,599,556	4.0%	256,222,778	3.5%	258,792,303	3.4%	292,953,221	3.6%	13.2%	22.3%
Conservation of Natural Resources	- Current Expenditures	120,059,176	1.8%	123,550,903	1.8%	138,401,255	1.9%	142,370,608	1.9%	148,830,503	1.8%	4.5%	24.0%
	- Capital Outlay	3,070,043	0.0%	2,075,046	0.0%	3,792,628	0.1%	11,433,171	0.2%	2,170,566	0.0%	-81.0%	-29.3%
	Total Conservation of Natural Resources	123,129,219	1.9%	125,625,949	1.8%	142,193,883	1.9%	153,803,779	2.0%	151,001,069	1.9%	-1.8%	22.6%
Housing and Economic Development	- Current Expenditures	156,647,767	2.4%	152,153,734	2.2%	181,420,975	2.5%	131,435,744	1.7%	163,355,160	2.0%	24.3%	4.3%
	- Capital Outlay	6,153,166	0.1%	35,169,213	0.5%	25,150,630	0.3%	38,774,793	0.5%	792,764	0.0%	-98.0%	-87.1%
	Total Housing and Economic Development	162,800,933	2.5%	187,322,947	2.7%	206,571,605	2.8%	170,210,537	2.3%	164,147,924	2.0%	-3.6%	0.8%
All Other	- Current Expenditures	16,790,066	0.3%	11,766,183	0.2%	21,812,856	0.3%	28,663,625	0.4%	25,187,257	0.3%	-12.1%	50.0%
	- Capital Outlay	3,775,172	0.1%	17,055,452	0.2%	2,941,349	0.0%	3,810,980	0.1%	9,502,829	0.1%	149.4%	151.7%
	Total All Other	20,565,238	0.3%	28,821,635	0.4%	24,754,205	0.3%	32,474,605	0.4%	34,690,086	0.4%	6.8%	68.7%
Debt Service	- Principal Paid on Bonds	303,814,423	4.6%	319,323,500	4.6%	548,334,443	7.4%	282,803,441	3.7%	232,217,469	2.9%	-17.9%	-23.6%
	- Other Long-Term Debt	25,840,831	0.4%	26,236,011	0.4%	22,681,252	0.3%	14,988,675	0.2%	37,382,744	0.5%	149.4%	44.7%
	- Interest and Fiscal Charges	108,258,754	1.6%	101,854,948	1.5%	73,735,005	1.0%	104,836,639	1.4%	112,134,194	1.4%	7.0%	3.6%
	Total Current Expenditures	5,070,014,685	76.6%	5,359,240,686	76.9%	5,591,750,480	75.9%	5,781,191,786	76.4%	6,358,086,349	78.8%	10.0%	25.4%
	Total Capital Outlay	1,111,114,241	16.8%	1,164,207,650	16.7%	1,127,245,563	15.3%	1,380,618,506	18.3%	1,331,633,694	16.5%	-3.5%	19.8%
	Total Debt Service	437,914,008	6.6%	447,414,459	6.4%	644,750,700	8.8%	402,628,755	5.3%	381,734,407	4.7%	-5.2%	-12.8%
	Total Expenditures	\$6,619,042,934	100.0%	\$6,970,862,795	100.0%	\$7,363,746,743	100.0%	\$7,564,439,047	100.0%	\$8,071,454,450	100.0%	6.7%	21.9%
Other Financing Uses													
Debt Redemption - Refunded Bonds		13,556,441		49,111,989		232,150,804		85,548,588		85,472,709			
Other Uses		3,912,987		1,553,798		---		---		2,110,944			
Transfers To	- Enterprise Funds	26,558,711		22,187,029		13,047,854		25,033,711		47,247,880			
	- Governmental Funds	265,955,867		183,683,256		191,462,777		272,094,142		293,170,529			
	Total Expenditures and Other Financing Uses	\$6,929,026,940		\$7,227,398,867		\$7,800,408,178		\$7,947,115,488		\$8,499,456,512			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2019 Population Estimates) ^[1]	15,870	362,648	34,545	47,184	40,895	4,993	68,583
Net Taxable Tax Capacity	\$28,535,832	\$334,743,251	\$56,776,405	\$37,804,782	\$32,076,161	\$12,125,114	\$88,285,259
2018 Tax Levy (Payable 2019)	14,533,043	116,841,796	21,306,955	23,476,732	19,719,306	5,049,450	36,702,845
REVENUES							
Taxes	\$14,124,827	\$156,499,608	\$24,442,728	\$28,510,226	\$21,024,655	\$4,894,541	\$43,246,943
Special Assessments	---	---	1,181,963	2,762,367	377,199	159,082	2,810,034
Licenses and Permits	413,704	1,425,492	354,992	224,197	414,385	24,007	308,460
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	225,572	7,721,775	118,253	3,677,362	314,847	---	1,746,754
Human Services	1,618,103	24,232,939	4,101,075	9,171,375	3,219,669	661,520	5,111,974
Disaster	97,000	371,877	30,312	136,171	---	29,505	136,650
All Other	326,530	8,091,323	524,706	1,011,721	665,521	---	1,024,070
Total Federal Grants	2,267,205	40,417,914	4,774,346	13,996,629	4,200,037	691,025	8,019,448
State Grants							
Market Value Credit	186,758	60,012	290,315	259,095	311,753	154,697	367,680
County Program Aid	752,762	17,846,358	1,238,529	6,231,579	2,486,153	453,364	2,883,023
Disparity Reduction Aid	10,540	126	1,219	403	7,441	81,591	64,252
Streets and Highways	6,384,203	38,390,092	7,965,532	6,600,162	2,945,461	4,710,429	10,705,452
Human Services	1,291,244	23,125,968	4,522,978	5,978,931	3,496,716	758,657	7,729,412
PERA Aid	30,497	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	161,818	1,185,397	191,587	307,608	199,983	45,798	297,685
All Other	4,187,673	12,894,360	2,256,929	9,874,962	1,011,444	639,104	3,169,056
Total State Grants	13,005,495	93,908,894	16,505,270	29,314,873	10,496,855	6,855,087	25,293,266
Local Unit Grants	---	8,186,784	---	1,570,128	252,809	50,000	---
Total Intergovernmental Revenues	\$15,272,700	\$142,513,592	\$21,279,616	\$44,881,630	\$14,949,701	\$7,596,112	\$33,312,714
Charges for Services	1,965,542	41,861,949	5,496,082	8,954,846	3,129,072	1,022,326	10,425,503
Fines and Forfeits	42,803	623,789	124,334	159,431	39,482	1,000	318,511
Interest Earnings	600,520	9,653,305	780,774	781,195	585,333	194,564	3,232,140
All Other Revenues	3,298,564	11,059,247	2,622,460	3,296,724	586,192	467,582	2,819,534
Total Revenues	\$35,718,660	\$363,636,982	\$56,282,949	\$89,570,616	\$41,106,019	\$14,359,214	\$96,473,839
Other Financing Sources							
Borrowing							
Bonds Issued	---	8,861,431	---	---	---	5,834,595	---
Other Long-Term Debt	11,525	---	---	---	368,708	---	168,295
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	11,525	8,861,431	---	---	368,708	5,834,595	168,295
Other Sources	---	27,000	---	125,701	---	12,527	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	300,000
- Governmental Funds	394,803	37,699,323	325,000	1,164,234	4,164,529	---	1,536,341
Total Revenues and Other Financing Sources	\$36,124,988	\$410,224,736	\$56,607,949	\$90,860,551	\$45,639,256	\$20,206,336	\$98,478,475

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,452,557	\$45,177,864	\$5,828,340	\$10,990,809	\$6,219,723	\$2,076,359	\$12,329,264
	- Capital Outlay	6,606,201	1,026,308	453,044	627,876	288,073	181,728	13,711,307
	Total General Government	12,058,758	46,204,172	6,281,384	11,618,685	6,507,796	2,258,087	26,040,571
Public Safety	- Sheriff	2,443,563	44,987,524	4,135,562	4,756,345	4,181,614	1,077,726	6,572,687
	- Corrections	3,706,979	26,075,964	4,087,967	5,054,118	4,318,062	45,639	6,811,601
	- All Other	156,458	4,105,047	157,187	1,481,078	136,572	64,260	249,600
	- Capital Outlay	111,388	2,242,556	1,055,721	572,187	367,366	43,793	856,106
	Total Public Safety	6,418,388	77,411,091	9,436,437	11,863,728	9,003,614	1,231,418	14,489,994
Streets and Highways	- Administration	543,693	1,447,680	446,255	3,149,592	387,214	456,232	460,569
	- Maintenance	4,562,780	17,190,993	5,966,665	2,630,448	3,629,696	1,976,974	6,881,320
	- Construction	3,881,868	47,686,904	8,502,815	12,027,920	7,014,932	3,236,734	17,397,496
	- Other Capital Outlay	762,384	1,845,049	312,538	1,076,839	311,762	807,090	1,498,503
	Total Streets and Highways	9,750,725	68,170,626	15,228,273	18,884,799	11,343,604	6,477,030	26,237,888
Sanitation	- Current Expenditures	414,705	4,371,495	4,412,936	5,010,891	401,056	205,642	---
	- Capital Outlay	18,044	24,803	583,569	1,044,625	---	---	---
	Total Sanitation	432,749	4,396,298	4,996,505	6,055,516	401,056	205,642	---
Human Services	- Income Maintenance	1,965,085	28,975,244	3,665,012	7,138,131	3,912,251	808,736	6,636,007
	- Social Services	3,925,478	50,866,167	10,890,044	22,267,505	8,454,647	1,927,420	12,315,508
	- All Other	---	49,334	186,792	---	---	---	5,257,918
	- Capital Outlay	9,094	54,095	---	98,279	471,997	---	157,015
	Total Human Services	5,899,657	79,944,840	14,741,848	29,503,915	12,838,895	2,736,156	24,366,448
Health	- Current Expenditures	866,804	8,181,509	1,827,579	2,055,203	1,181,940	140,255	2,682,508
	- Capital Outlay	3,363	---	---	22,010	57,218	---	---
	Total Health	870,167	8,181,509	1,827,579	2,077,213	1,239,158	140,255	2,682,508
Culture and Recreation								
Libraries	- Current Expenditures	291,616	9,048,396	378,205	397,896	544,083	75,796	1,156,330
	- Capital Outlay	---	3,865,346	---	---	---	---	14,545
Parks and Recreation	- Current Expenditures	531,935	8,968,648	293,370	463,825	30,970	85,780	783,334
	- Capital Outlay	---	1,981,666	4,111	129,436	---	6,974	67,922
	Total Culture and Recreation	823,551	23,864,056	675,686	991,157	575,053	168,550	2,022,131
Conservation of Natural Resources	- Current Expenditures	3,065,258	667,987	1,428,606	1,818,094	593,915	438,693	4,910,745
	- Capital Outlay	---	---	---	64,349	---	5,169	77,928
	Total Conservation of Natural Resources	3,065,258	667,987	1,428,606	1,882,443	593,915	443,862	4,988,673
Housing and Economic Development	- Current Expenditures	158,097	14,285,869	158,542	282,461	420,861	96,320	240,785
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	158,097	14,285,869	158,542	282,461	420,861	96,320	240,785
All Other	- Current Expenditures	33,633	2,592,280	545,864	---	---	---	---
	- Capital Outlay	---	---	137,701	---	---	---	---
	Total All Other	33,633	2,592,280	683,565	---	---	---	---
Debt Service	- Principal Paid on Bonds	---	22,720,000	730,000	1,530,000	1,075,000	245,000	2,824,000
	- Other Long-Term Debt	37,234	1,651,019	---	---	24,189	---	271,073
	- Interest and Fiscal Charges	413,824	4,608,663	340,613	235,609	189,215	287,851	1,250,450
	Total Current Expenditures	28,118,641	266,992,001	44,408,926	67,496,396	34,412,604	9,475,832	67,288,176
	Total Capital Outlay	11,392,342	58,726,727	11,049,499	15,663,521	8,511,348	4,281,488	33,780,822
	Total Debt Service	451,058	28,979,682	1,070,613	1,765,609	1,288,404	532,851	4,345,523
	Total Expenditures	\$39,962,041	\$354,698,410	\$56,529,038	\$84,925,526	\$44,212,356	\$14,290,171	\$105,414,521
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	75,000	1,243,340	---	---	---	---	206,661
	- Governmental Funds	394,803	37,699,323	325,000	1,164,234	4,164,529	---	1,536,341
	Total Expenditures and Other Financing Uses	\$40,431,844	\$393,641,073	\$56,854,038	\$86,089,760	\$48,376,885	\$14,290,171	\$107,157,523
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$10,243,762	\$47,025,099	\$9,096,589	\$16,091,746	\$7,159,905	\$5,409,040	\$23,210,254
Special Revenue Funds Unrestricted Fund Balance		9,609,035	84,585,654	11,054,021	7,849,429	8,256,529	3,147,682	16,312,800
	Total	\$19,852,797	\$131,610,753	\$20,150,610	\$23,941,175	\$15,416,434	\$8,556,722	\$39,523,054
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		70.6%	49.3%	45.4%	35.5%	44.8%	90.3%	58.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2019 Population Estimates) ^[1]	25,119	35,935	107,179	29,754	11,858	56,613	64,591
Net Taxable Tax Capacity	\$33,186,861	\$32,921,492	\$140,663,206	\$71,202,740	\$24,550,236	\$56,494,520	\$67,464,265
2018 Tax Levy (Payable 2019)	13,232,939	27,058,337	51,323,409	22,523,590	10,648,663	37,438,541	32,683,480
REVENUES							
Taxes	\$15,353,677	\$28,916,295	\$68,082,878	\$24,820,853	\$10,499,168	\$41,360,177	\$33,088,399
Special Assessments	2,544,752	575,300	230,478	1,855,131	805,022	268,663	516,746
Licenses and Permits	31,338	105,467	1,192,591	372,251	27,044	1,011,974	172,575
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	236,474	1,277,489	1,521,470	227,148	369,874	130,268	660,284
Human Services	2,344,334	4,624,001	5,538,648	3,361,380	1,766,441	3,171,205	5,467,856
Disaster	226,825	448,262	---	130,275	4,280	66,101	104,661
All Other	381,003	643,545	816,224	761,935	257,733	744,074	656,336
Total Federal Grants	3,188,636	6,993,297	7,876,342	4,480,738	2,398,328	4,111,648	6,889,137
State Grants							
Market Value Credit	374,309	179,138	219,982	155,377	224,550	245,905	257,511
County Program Aid	1,035,754	2,154,538	3,365,252	1,175,838	577,561	2,891,727	3,280,453
Disparity Reduction Aid	27,051	371,708	2,308	7,509	67,565	4,974	13,136
Streets and Highways	5,233,531	8,327,663	23,519,280	6,265,471	14,701,936	9,304,653	8,608,205
Human Services	2,831,004	4,737,029	9,242,809	4,122,196	433,442	3,182,988	5,550,803
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	100,755	210,669	657,960	374,014	86,252	362,565	296,922
All Other	1,179,461	2,329,950	3,984,396	2,299,137	1,522,873	1,850,130	4,616,559
Total State Grants	10,821,182	18,365,546	41,082,827	14,454,114	17,652,023	17,891,797	22,684,883
Local Unit Grants	125,059	98,726	4,422,139	1,636,872	304,241	74,819	95,927
Total Intergovernmental Revenues	\$14,134,877	\$25,457,569	\$53,381,308	\$20,571,724	\$20,354,592	\$22,078,264	\$29,669,947
Charges for Services	3,961,172	5,279,632	15,003,565	4,239,708	1,316,727	4,301,080	3,010,898
Fines and Forfeits	17,400	43,947	240,484	6,146	3,071	147,222	124,762
Interest Earnings	860,542	1,079,992	3,532,685	3,088,939	185,067	1,419,131	1,607,625
All Other Revenues	749,213	2,762,496	1,172,193	3,058,357	526,757	673,471	939,651
Total Revenues	\$37,652,971	\$64,220,698	\$142,836,182	\$58,013,109	\$33,717,448	\$71,259,982	\$69,130,603
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	1,723,841
Other Long-Term Debt	369,000	---	113,349	---	210,297	---	36,193
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	369,000	---	113,349	---	210,297	---	1,760,034
Other Sources	---	---	360,316	146,809	15,075	63,057	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	120,000
- Governmental Funds	396,254	307,317	5,643,137	1,456,039	---	1,528,850	3,253,488
Total Revenues and Other Financing Sources	\$38,418,225	\$64,528,015	\$148,952,984	\$59,615,957	\$33,942,820	\$72,851,889	\$74,264,125

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$5,259,837	\$13,311,544	\$22,999,187	\$7,821,430	\$4,276,100	\$13,721,429	\$8,857,788
	- Capital Outlay	195,688	388,950	929,725	409,198	167,576	1,241,141	391,447
	Total General Government	5,455,525	13,700,494	23,928,912	8,230,628	4,443,676	14,962,570	9,249,235
Public Safety	- Sheriff	2,452,860	5,025,225	20,144,641	6,655,537	1,434,791	6,875,660	5,226,857
	- Corrections	3,228,212	4,210,799	2,281,942	3,704,676	1,518,992	5,073,556	7,109,353
	- All Other	101,456	197,657	245,287	381,587	149,921	257,258	219,882
	- Capital Outlay	327,129	249,847	---	1,079,807	405,099	467,853	4,220,421
	Total Public Safety	6,109,657	9,683,528	22,671,870	11,821,607	3,508,803	12,674,327	16,776,513
Streets and Highways	- Administration	446,469	779,643	644,490	899,319	255,870	419,895	624,367
	- Maintenance	3,420,762	7,588,509	13,718,652	6,152,512	4,018,112	7,719,027	3,818,088
	- Construction	8,464,451	7,942,760	12,932,508	4,183,197	3,568,966	10,702,629	5,703,594
	- Other Capital Outlay	145,596	589,051	5,063,113	1,482,350	451,162	341,013	912,770
	Total Streets and Highways	12,477,278	16,899,963	32,358,763	12,717,378	8,294,110	19,182,564	11,058,819
Sanitation	- Current Expenditures	1,316,227	1,664,449	---	2,975,966	429,818	511,805	---
	- Capital Outlay	---	403	---	734,670	---	1,057	---
	Total Sanitation	1,316,227	1,664,852	---	3,710,636	429,818	512,862	---
Human Services	- Income Maintenance	2,697,204	5,178,823	4,813,587	5,097,320	1,769,376	3,206,577	5,736,952
	- Social Services	6,896,986	12,995,589	23,816,433	8,386,690	4,827,018	9,673,961	16,356,268
	- All Other	774,647	189,499	---	201,168	---	---	---
	- Capital Outlay	---	---	---	51,760	22,526	---	30,857
	Total Human Services	10,368,837	18,363,911	28,630,020	13,736,938	6,618,920	12,880,538	22,124,077
Health	- Current Expenditures	1,741,825	1,914,010	2,300,704	2,090,885	164,543	1,756,227	---
	- Capital Outlay	---	---	---	358,979	---	---	---
	Total Health	1,741,825	1,914,010	2,300,704	2,449,864	164,543	1,756,227	---
Culture and Recreation								
Libraries	- Current Expenditures	81,515	153,336	4,324,919	---	317,732	621,751	292,175
	- Capital Outlay	---	---	---	---	672	890	---
Parks and Recreation	- Current Expenditures	289,589	368,669	1,413,193	420,146	107,602	364,721	223,231
	- Capital Outlay	206,424	6,097	3,481,657	---	---	246,999	---
	Total Culture and Recreation	577,528	528,102	9,219,769	420,146	426,006	1,234,361	515,406
Conservation of Natural Resources	- Current Expenditures	2,558,458	1,503,218	4,877,651	1,310,318	1,049,515	1,029,847	2,232,194
	- Capital Outlay	---	47,020	---	---	---	---	274,330
	Total Conservation of Natural Resources	2,558,458	1,550,238	4,877,651	1,310,318	1,049,515	1,029,847	2,506,524
Housing and Economic Development	- Current Expenditures	26,245	711,921	---	53,750	50,191	189,967	510,576
	- Capital Outlay	---	---	---	---	---	3,653	---
	Total Housing and Economic Development	26,245	711,921	---	53,750	50,191	193,620	510,576
All Other	- Current Expenditures	---	247,332	---	---	38,878	---	---
	- Capital Outlay	---	1,566,695	---	---	---	---	---
	Total All Other	---	1,814,027	---	---	38,878	---	---
Debt Service	- Principal Paid on Bonds	440,000	815,000	2,630,000	---	---	3,220,000	4,080,000
	- Other Long-Term Debt	270,771	---	1,159,090	---	113,720	248,492	41,850
	- Interest and Fiscal Charges	113,667	180,355	652,435	---	10,168	1,485,440	1,900,667
	Total Current Expenditures	31,292,292	56,040,223	101,580,686	46,151,304	20,408,459	51,421,681	51,207,731
	Total Capital Outlay	9,339,288	10,790,823	22,407,003	8,299,961	4,616,001	13,005,235	11,533,419
	Total Debt Service	824,438	995,355	4,441,525	---	123,888	4,953,932	6,022,517
	Total Expenditures	\$41,456,018	\$67,826,401	\$128,429,214	\$54,451,265	\$25,148,348	\$69,380,848	\$68,763,667
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	1,217,575
	- Governmental Funds	396,254	307,317	5,643,137	1,456,039	---	1,528,850	3,253,488
	Total Expenditures and Other Financing Uses	\$41,852,272	\$68,133,718	\$134,072,351	\$55,907,304	\$25,148,348	\$70,909,698	\$73,234,730
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,801,516	\$12,035,144	\$23,528,933	\$25,905,239	\$1,303,166	\$24,719,338	\$8,387,730
Special Revenue Funds Unrestricted Fund Balance		9,499,341	14,710,303	15,851,896	20,261,080	16,116,441	8,605,104	13,064,610
	Total	\$14,300,857	\$26,745,447	\$39,380,829	\$46,166,319	\$17,419,607	\$33,324,442	\$21,452,340
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		45.7%	47.7%	38.8%	100.0%	85.4%	64.8%	41.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2019 Population Estimates) ^[1]	8,808	5,462	11,216	65,274	433,302	20,943	38,220
Net Taxable Tax Capacity	\$14,016,889	\$16,170,608	\$27,865,709	\$112,008,640	\$491,918,082	\$27,921,937	\$58,568,714
2018 Tax Levy (Payable 2019)	7,728,781	10,071,879	10,651,944	36,554,986	124,466,846	14,039,149	27,237,967
REVENUES							
Taxes	\$7,485,355	\$13,040,225	\$11,115,602	\$45,055,407	\$165,869,844	\$15,110,007	\$30,863,805
Special Assessments	493,255	230,138	476,986	622,306	---	267,783	224,015
Licenses and Permits	26,698	73,792	31,158	1,442,678	2,525,678	86,216	275,120
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	520,569	607,399	85,158	4,857,383	857	100,523
Human Services	1,110,713	730,767	---	5,874,981	25,960,690	165,318	2,485,313
Disaster	31,898	76,728	73,372	234,207	130,000	20,355	41,264
All Other	144,220	3,145,292	---	1,023,446	9,939,783	99,207	368,910
Total Federal Grants	1,286,831	4,473,356	680,771	7,217,792	40,887,856	285,737	2,996,010
State Grants							
Market Value Credit	208,644	3,925	265,593	143,615	146,258	215,376	296,092
County Program Aid	764,799	462,326	583,213	2,209,661	18,417,747	847,925	1,465,270
Disparity Reduction Aid	38,537	3,157	43,136	14,086	1,680	148,734	6,161
Streets and Highways	5,636,706	4,429,819	4,161,803	8,388,303	45,068,283	7,241,045	7,715,695
Human Services	710,454	614,333	55,417	5,857,949	24,584,977	133,713	2,199,870
PERA Aid	21,917	33,737	12,955	82,902	335,490	30,670	131,695
Police Aid	88,784	124,417	91,595	383,174	706,048	219,829	307,608
All Other	1,258,774	1,985,343	922,274	3,783,650	12,829,913	820,515	2,054,345
Total State Grants	8,728,615	7,657,057	6,135,986	20,863,340	102,090,396	9,657,807	14,176,736
Local Unit Grants	86,297	1,501,862	35,960	24,090	12,184,963	11,174	---
Total Intergovernmental Revenues	\$10,101,743	\$13,632,275	\$6,852,717	\$28,105,222	\$155,163,215	\$9,954,718	\$17,172,746
Charges for Services	2,451,131	1,116,865	870,491	7,590,750	21,713,363	3,541,385	3,313,420
Fines and Forfeits	132	5,690	14,881	68,671	86,443	5,970	142,316
Interest Earnings	454,666	851,457	311,356	1,867,839	15,292,119	487,111	1,155,556
All Other Revenues	789,755	1,115,870	363,326	3,459,420	4,981,880	1,528,086	1,101,824
Total Revenues	\$21,802,735	\$30,066,312	\$20,036,517	\$88,212,293	\$365,632,542	\$30,981,276	\$54,248,802
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	6,640,827
Other Long-Term Debt	---	---	201,847	---	---	---	235,294
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	201,847	---	---	---	6,876,121
Other Sources	---	---	17,980	101,397	69,694	1,546	85,575
Transfers From - Enterprise Funds	---	---	---	157,874	118,085	---	---
- Governmental Funds	92,513	2,577,664	---	1,045,213	18,182,973	---	1,164,049
Total Revenues and Other Financing Sources	\$21,895,248	\$32,643,976	\$20,256,344	\$89,516,777	\$384,003,294	\$30,982,822	\$62,374,547

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,800,447	\$4,376,936	\$3,679,233	\$14,809,508	\$73,357,603	\$4,653,091	\$9,384,649
	- Capital Outlay	111,942	152,188	191,549	1,260,530	17,129,719	89,600	1,323,627
	Total General Government	2,912,389	4,529,124	3,870,782	16,070,038	90,487,322	4,742,691	10,708,276
Public Safety	- Sheriff	2,233,075	2,460,747	1,523,807	8,669,827	23,515,328	4,606,473	5,427,937
	- Corrections	159,713	595,445	1,443,528	9,612,518	20,750,765	845,479	4,643,465
	- All Other	51,382	449,960	142,416	244,181	1,135,215	182,727	163,857
	- Capital Outlay	53,158	59,876	26,101	3,257,106	---	225,150	276,307
	Total Public Safety	2,497,328	3,566,028	3,135,852	21,783,632	45,401,308	5,859,829	10,511,566
Streets and Highways	- Administration	460,970	341,745	377,771	569,606	2,293,546	539,201	359,332
	- Maintenance	2,118,176	4,613,573	3,642,874	8,162,294	4,920,537	2,770,953	5,514,716
	- Construction	2,265,885	3,342,123	2,496,097	---	51,493,423	8,238,122	8,839,894
	- Other Capital Outlay	48,365	440,371	339,492	10,565,095	1,541,145	335,327	661,477
	Total Streets and Highways	4,893,396	8,737,812	6,856,234	19,296,995	60,248,651	11,883,603	15,375,419
Sanitation	- Current Expenditures	855,727	546,912	414,783	1,150,757	6,983,842	2,194,723	---
	- Capital Outlay	24,347	---	10,215	524,837	---	142,007	---
	Total Sanitation	880,074	546,912	424,998	1,675,594	6,983,842	2,336,730	---
Human Services	- Income Maintenance	1,648,268	854,463	---	7,187,138	28,191,181	---	3,431,371
	- Social Services	1,936,423	2,386,443	---	16,222,754	60,297,378	419,800	6,024,162
	- All Other	---	---	2,871,644	79,243	2,303,019	3,102,115	---
	- Capital Outlay	---	---	---	42,887	---	---	111,536
	Total Human Services	3,584,691	3,240,906	2,871,644	23,532,022	90,791,578	3,521,915	9,567,069
Health	- Current Expenditures	1,549,795	351,257	15,966	1,378,627	11,304,671	1,115,116	252,063
	- Capital Outlay	---	---	---	---	---	24,624	---
	Total Health	1,549,795	351,257	15,966	1,378,627	11,304,671	1,139,740	252,063
Culture and Recreation								
Libraries	- Current Expenditures	101,910	183,342	62,967	509,127	14,305,007	118,381	1,143,855
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	469,414	1,652,749	431,650	172,617	13,023,946	37,267	1,750,211
	- Capital Outlay	---	522,474	---	66,905	---	---	---
	Total Culture and Recreation	571,324	2,358,565	494,617	748,649	27,328,953	155,648	2,894,066
Conservation of Natural Resources	- Current Expenditures	1,278,300	767,162	783,993	2,258,828	4,387,366	299,229	1,261,488
	- Capital Outlay	---	3,833	---	307,005	---	---	---
	Total Conservation of Natural Resources	1,278,300	770,995	783,993	2,565,833	4,387,366	299,229	1,261,488
Housing and Economic Development	- Current Expenditures	2,800	1,451,466	9,650	299,643	10,456,088	1,950	58,878
	- Capital Outlay	---	448,888	---	---	---	---	---
	Total Housing and Economic Development	2,800	1,900,354	9,650	299,643	10,456,088	1,950	58,878
All Other	- Current Expenditures	---	130,096	---	---	---	---	---
	- Capital Outlay	---	366,263	---	---	---	---	---
	Total All Other	---	496,359	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	20,000	715,000	110,000	4,577,500	---	915,000	1,455,000
	- Other Long-Term Debt	---	364,814	456,359	100,700	145,518	40,000	79,053
	- Interest and Fiscal Charges	500	967,568	47,246	369,640	4,758	220,920	675,050
	Total Current Expenditures	15,666,400	21,162,296	15,400,282	71,326,668	277,225,492	20,886,505	39,415,984
	Total Capital Outlay	2,503,697	5,336,016	3,063,454	16,024,365	70,164,287	9,054,830	11,212,841
	Total Debt Service	20,500	2,047,382	613,605	5,047,840	150,276	1,175,920	2,209,103
	Total Expenditures	\$18,190,597	\$28,545,694	\$19,077,341	\$92,398,873	\$347,540,055	\$31,117,255	\$52,837,928
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	48,391	157,874	5,602,279	---	---
	- Governmental Funds	92,513	2,577,664	---	1,045,213	18,182,973	---	1,164,049
	Total Expenditures and Other Financing Uses	\$18,283,110	\$31,123,358	\$19,125,732	\$93,601,960	\$371,325,307	\$31,117,255	\$54,001,977
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,150,286	\$11,309,558	\$6,669,093	\$10,823,973	\$127,644,760	\$12,816,905	\$17,070,995
Special Revenue Funds Unrestricted Fund Balance		7,358,049	5,232,404	1,570,440	8,018,797	158,805,663	5,016,572	16,396,079
	Total	\$14,508,335	\$16,541,962	\$8,239,533	\$18,842,770	\$286,450,423	\$17,833,477	\$33,467,074
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		92.6%	78.2%	53.5%	26.4%	103.3%	85.4%	84.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>FARIBAULT</i>	<i>FILLMORE*</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2019 Population Estimates) ^[1]	13,580	21,060	30,364	46,449	5,967	1,279,981	18,626
Net Taxable Tax Capacity	\$29,666,725	\$32,676,817	\$38,475,688	\$78,671,591	\$16,340,050	\$1,824,344,882	\$18,955,774
2018 Tax Levy (Payable 2019)	11,232,235	10,612,870	23,272,958	35,933,910	6,854,032	763,084,033	12,018,703
REVENUES							
Taxes	\$11,261,303	\$11,847,709	\$25,908,755	\$39,793,011	\$6,987,525	\$1,080,590,807	\$11,908,998
Special Assessments	2,285,018	97,226	2,310,017	16,272	348,728	---	---
Licenses and Permits	19,920	63,997	140,497	518,659	8,570	8,590,254	70,095
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	374,845	---	39,179	984,900	8,110,596	127,460
Human Services	---	1,362,080	2,636,254	3,839,783	840,680	154,563,167	1,620,416
Disaster	57,653	---	57,091	815,466	16,156	1,886,851	5,000
All Other	34,928	325,055	609,298	698,548	89,000	33,475,953	253,840
Total Federal Grants	92,581	2,061,980	3,302,643	5,392,976	1,930,736	198,036,567	2,006,716
State Grants							
Market Value Credit	287,375	376,111	385,330	455,239	153,719	89,793	346,590
County Program Aid	632,718	777,764	1,657,332	1,578,825	466,950	31,613,013	986,897
Disparity Reduction Aid	71,726	119,529	45,846	29,143	6,108	309,143	128,271
Streets and Highways	14,532,408	---	8,943,592	6,722,224	1,548,020	64,239,309	8,192,443
Human Services	33,763	667,477	3,268,324	4,065,291	814,590	96,061,046	1,792,994
PERA Aid	13,448	57,957	44,126	61,078	13,125	2,782,633	24,781
Police Aid	104,571	265,413	228,225	372,488	109,151	2,859,302	118,311
All Other	859,591	1,666,138	1,243,440	1,540,981	544,158	34,331,033	824,973
Total State Grants	16,535,600	3,930,389	15,816,215	14,825,269	3,655,821	232,285,272	12,415,260
Local Unit Grants	81,764	5,346,465	25,250	---	180,349	21,393,321	388,753
Total Intergovernmental Revenues	\$16,709,945	\$11,338,834	\$19,144,108	\$20,218,245	\$5,766,906	\$451,715,160	\$14,810,729
Charges for Services	1,419,300	2,236,466	5,746,226	4,884,503	2,068,647	150,128,843	2,407,562
Fines and Forfeits	39,947	5,313	28,603	11,594	3,960	1,179,249	5,514
Interest Earnings	562,748	212,637	925,186	1,797,613	178,258	35,930,504	507,658
All Other Revenues	377,405	652,718	1,065,841	2,020,327	352,022	30,946,032	382,408
Total Revenues	\$32,675,586	\$26,454,900	\$55,269,233	\$69,260,224	\$15,714,616	\$1,759,080,849	\$30,092,964
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	424,473,467	---
Other Long-Term Debt	---	---	---	---	---	---	121,730
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	---	---	---	424,473,467	121,730
Other Sources	---	---	93,310	57,239	---	---	110,165
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	160,463	---	2,722,835	116,074	---	126,781,860	200,000
Total Revenues and Other Financing Sources	\$32,836,049	\$26,454,900	\$58,085,378	\$69,433,537	\$15,714,616	\$2,310,336,176	\$30,524,859

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		FARIBAULT	FILLMORE*	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$3,977,913	\$4,401,296	\$8,102,900	\$13,165,384	\$3,165,738	\$439,060,754	\$4,682,132
	- Capital Outlay	66,985	293,303	801,941	468,998	52,593	12,770,682	143,666
	Total General Government	4,044,898	4,694,599	8,904,841	13,634,382	3,218,331	451,831,436	4,825,798
Public Safety	- Sheriff	1,871,021	3,727,035	4,419,599	7,370,992	1,791,870	117,113,099	2,009,753
	- Corrections	1,989,354	439,286	5,044,186	6,479,488	145,228	126,736,545	2,117,710
	- All Other	74,395	---	242,988	432,352	107,522	32,902,106	94,443
	- Capital Outlay	106,812	91,983	45,076	710,055	49,902	774,023	36,864
	Total Public Safety	4,041,582	4,258,304	9,751,849	14,992,887	2,094,522	277,525,773	4,258,770
Streets and Highways	- Administration	414,550	384,259	560,077	487,838	412,809	8,587,526	297,735
	- Maintenance	3,277,337	4,816,229	6,192,357	4,914,312	2,463,408	48,866,117	3,479,124
	- Construction	5,180,791	4,010,662	11,420,768	5,407,872	1,864,760	49,952,927	9,527,862
	- Other Capital Outlay	728,921	490,212	981,778	1,359,597	308,951	40,779,519	549,371
	Total Streets and Highways	9,601,599	9,701,362	19,154,980	12,169,619	5,049,928	148,186,089	13,854,092
Sanitation	- Current Expenditures	618,937	751,205	584,417	771,543	642,766	---	937,086
	- Capital Outlay	---	---	---	23,521	12,778	---	19,189
	Total Sanitation	618,937	751,205	584,417	795,064	655,544	---	956,275
Human Services	- Income Maintenance	---	2,072,076	3,143,530	4,872,168	1,080,037	212,860,845	1,959,342
	- Social Services	---	2,546,393	6,376,725	8,296,800	2,288,127	394,358,172	3,573,637
	- All Other	2,507,261	---	2,552,818	---	---	---	---
	- Capital Outlay	---	---	28,461	37,157	179,220	---	117,671
	Total Human Services	2,507,261	4,618,469	12,101,534	13,206,125	3,547,384	607,219,017	5,650,650
Health	- Current Expenditures	---	1,533,515	2,681,238	3,825,680	45,611	76,477,703	1,131,992
	- Capital Outlay	---	4,483	---	14,813	---	3,197,165	10,655
	Total Health	---	1,537,998	2,681,238	3,840,493	45,611	79,674,868	1,142,647
Culture and Recreation								
Libraries	- Current Expenditures	176,256	233,809	275,400	502,999	79,878	93,151,633	157,190
	- Capital Outlay	---	---	---	---	---	12,697,474	---
Parks and Recreation	- Current Expenditures	211,265	97,773	137,677	994,984	46,540	2,400,573	270,383
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	387,521	331,582	413,077	1,497,983	126,418	108,249,680	427,573
Conservation of Natural Resources	- Current Expenditures	3,746,647	580,439	2,321,971	678,434	441,842	---	331,212
	- Capital Outlay	51,874	35,132	233,177	---	---	---	477
	Total Conservation of Natural Resources	3,798,521	615,571	2,555,148	678,434	441,842	---	331,689
Housing and Economic Development	- Current Expenditures	98,266	60,757	30,500	58,551	52,000	89,939,535	91,181
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	98,266	60,757	30,500	58,551	52,000	89,939,535	91,181
All Other	- Current Expenditures	---	63,178	---	---	---	---	191,921
	- Capital Outlay	---	48,526	---	---	---	---	---
	Total All Other	---	111,704	---	---	---	---	191,921
Debt Service	- Principal Paid on Bonds	1,145,000	225,000	2,135,000	1,325,000	370,000	61,922,415	870,000
	- Other Long-Term Debt	---	86,497	440,000	---	153,575	20,728,092	22,067
	- Interest and Fiscal Charges	385,653	66,881	343,634	514,817	379,608	49,006,293	418,674
	Total Current Expenditures	18,963,202	21,707,250	42,666,383	52,851,525	12,763,376	1,642,454,608	21,324,841
	Total Capital Outlay	6,135,383	4,974,301	13,511,201	8,022,013	2,468,204	120,171,790	10,405,755
	Total Debt Service	1,530,653	378,378	2,918,634	1,839,817	903,183	131,656,800	1,310,741
	Total Expenditures	\$26,629,238	\$27,059,929	\$59,096,218	\$62,713,355	\$16,134,763	\$1,894,283,198	\$33,041,337
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	76,195,000	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	160,463	---	2,722,835	116,074	---	126,781,860	200,000
	Total Expenditures and Other Financing Uses	\$26,789,701	\$27,059,929	\$61,819,053	\$62,829,429	\$16,134,763	\$2,097,260,058	\$33,241,337
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$8,984,203	\$3,925,661	\$8,587,097	\$20,428,773	\$2,733,470	\$205,063,579	\$5,697,989
	Special Revenue Funds Unrestricted Fund Balance	(3,967,669)	\$2,975,303	3,933,162	22,115,057	3,090,390	134,809,172	7,892,222
	Total	\$5,016,534	\$6,900,964	\$12,520,259	\$42,543,830	\$5,823,860	\$339,872,751	\$13,590,211
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		26.5%	31.8%	29.3%	80.5%	45.6%	20.7%	63.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON*</i>
Population (2019 Population Estimates) ^[1]	21,494	40,566	45,203	9,858	16,310	43,193	4,299
Net Taxable Tax Capacity	\$36,103,774	\$33,471,848	\$59,983,196	\$30,944,186	\$12,351,804	\$56,428,223	\$14,057,695
2018 Tax Levy (Payable 2019)	15,006,725	21,676,083	39,360,336	10,651,489	11,499,141	33,790,590	3,801,106
REVENUES							
Taxes	\$16,533,279	\$23,096,623	\$40,833,442	\$12,224,150	\$12,269,314	\$37,302,410	\$3,726,993
Special Assessments	---	8,237	1,277,208	1,584,399	81,402	1,494,188	143,834
Licenses and Permits	161,509	621,235	97,419	51,959	149,981	388,750	1,725
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	225,852	1,011,114	835,974	63,218	173,660	900,107	785,396
Human Services	1,558,671	3,152,262	4,477,504	21,533	2,220,825	5,420,555	480,514
Disaster	636,960	40,820	131,064	228,515	40,415	26,156	---
All Other	240,873	468,879	1,505,050	5,138	324,380	1,056,038	210,362
Total Federal Grants	2,662,356	4,673,075	6,949,592	318,404	2,759,280	7,402,856	1,476,272
State Grants							
Market Value Credit	122,390	300,442	139,866	303,520	250,435	385,922	108,246
County Program Aid	858,060	2,367,823	2,139,711	517,661	1,098,442	1,973,446	423,082
Disparity Reduction Aid	---	40,550	162,339	51,421	4,273	20,375	4,457
Streets and Highways	6,679,248	7,871,024	9,975,886	6,120,151	4,589,211	9,246,664	5,195,613
Human Services	2,800,856	5,044,129	5,488,773	---	2,005,259	6,447,050	---
PERA Aid	41,625	37,531	132,435	27,317	47,301	73,608	13,875
Police Aid	190,060	188,534	378,594	120,601	192,350	287,762	45,797
All Other	1,780,717	1,948,308	6,645,044	755,915	954,915	2,541,853	990,935
Total State Grants	12,472,956	17,798,341	25,062,648	7,896,586	9,142,186	20,976,680	6,782,005
Local Unit Grants	891,507	50,712	213,782	---	37,193	500,215	---
Total Intergovernmental Revenues	\$16,026,819	\$22,522,128	\$32,226,022	\$8,214,990	\$11,938,659	\$28,879,751	\$8,258,277
Charges for Services	6,187,832	2,584,009	7,022,735	2,385,042	4,174,360	11,778,355	650,005
Fines and Forfeits	46,960	45,792	52,581	33,183	616	116,916	---
Interest Earnings	363,039	276,105	1,993,526	714,988	137,205	2,457,677	367,631
All Other Revenues	2,463,366	1,038,806	6,544,133	1,574,600	1,071,551	1,473,995	415,601
Total Revenues	\$41,782,804	\$50,192,935	\$90,047,066	\$26,783,311	\$29,823,088	\$83,892,042	\$13,564,066
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	23,727,864	---	---	---
Other Long-Term Debt	---	105,025	266,603	---	104,656	376,050	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	105,025	266,603	23,727,864	104,656	376,050	---
Other Sources	---	50,095	235,781	746	6,391	27,834	---
Transfers From - Enterprise Funds	---	---	---	---	---	250,000	---
- Governmental Funds	315,575	134,556	1,772,508	350,206	102,000	160,604	---
Total Revenues and Other Financing Sources	\$42,098,379	\$50,482,611	\$92,321,958	\$50,862,127	\$30,036,135	\$84,706,530	\$13,564,066

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
General Government	- Current Expenditures	\$4,727,163	\$8,522,683	\$12,805,611	\$3,712,846	\$4,807,222	\$10,925,013	\$2,163,190
	- Capital Outlay	313,839	675,747	1,384,286	532,792	194,110	177,610	48,516
	Total General Government	5,041,002	9,198,430	14,189,897	4,245,638	5,001,332	11,102,623	2,211,706
Public Safety	- Sheriff	2,932,930	4,659,315	7,618,900	1,781,176	2,709,270	6,549,391	926,985
	- Corrections	3,220,310	4,756,859	4,779,236	1,405,498	3,757,938	8,707,255	130,788
	- All Other	565,151	243,499	712,918	32,166	41,036	487,808	506,665
	- Capital Outlay	189,740	107,533	270,740	79,116	57,954	160,728	103,728
	Total Public Safety	6,908,131	9,767,206	13,381,794	3,297,956	6,566,198	15,905,182	1,668,166
Streets and Highways	- Administration	642,533	391,988	638,714	399,806	260,753	736,888	474,576
	- Maintenance	4,698,161	3,499,454	11,996,074	3,823,074	2,586,157	6,699,211	2,324,358
	- Construction	5,328,396	4,391,245	7,236,335	4,901,130	3,971,362	12,007,567	2,970,138
	- Other Capital Outlay	448,255	310,394	1,582,142	553,741	284,870	486,428	---
	Total Streets and Highways	11,117,345	8,593,081	21,453,265	9,677,751	7,103,142	19,930,094	5,769,072
Sanitation	- Current Expenditures	3,077,882	13,986	3,492,846	241,659	155,147	2,778,710	94,250
	- Capital Outlay	1,483,240	---	326,703	10,032	---	208,370	10,000
	Total Sanitation	4,561,122	13,986	3,819,549	251,691	155,147	2,987,080	104,250
Human Services	- Income Maintenance	2,448,348	3,573,224	7,966,566	---	1,920,565	4,621,924	662,483
	- Social Services	5,728,945	9,362,228	16,947,058	---	4,047,277	14,657,798	904,857
	- All Other	648,338	---	---	2,751,815	---	---	---
	- Capital Outlay	13,068	17,538	5,618	---	---	---	91,180
	Total Human Services	8,838,699	12,952,990	24,919,242	2,751,815	5,967,842	19,279,722	1,658,520
Health	- Current Expenditures	38,922	1,538,937	2,922,920	234,180	3,192,912	2,565,591	60,516
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	38,922	1,538,937	2,922,920	234,180	3,192,912	2,565,591	60,516
Culture and Recreation								
Libraries	- Current Expenditures	208,000	426,627	---	551,169	157,724	570,565	65,000
	- Capital Outlay	---	---	---	5,225	---	18,162	---
Parks and Recreation	- Current Expenditures	321,344	390,702	892,149	335,239	21,256	819,062	62,500
	- Capital Outlay	42,751	792,244	47,011	130,886	---	24,506	---
	Total Culture and Recreation	572,095	1,609,573	939,160	1,022,519	178,980	1,432,295	127,500
Conservation of Natural Resources	- Current Expenditures	2,199,204	346,736	4,954,844	6,114,562	500,134	2,178,567	498,282
	- Capital Outlay	6,864	---	15,245	102	---	690	890
	Total Conservation of Natural Resources	2,206,068	346,736	4,970,089	6,114,664	500,134	2,179,257	499,172
Housing and Economic Development	- Current Expenditures	150,757	79,495	---	17,300	149,269	35,181	10,000
	- Capital Outlay	65,900	---	---	---	---	---	---
	Total Housing and Economic Development	216,657	79,495	---	17,300	149,269	35,181	10,000
All Other	- Current Expenditures	---	1,938,332	---	---	1,094,163	---	---
	- Capital Outlay	---	159,298	---	---	---	---	---
	Total All Other	---	2,097,630	---	---	1,094,163	---	---
Debt Service	- Principal Paid on Bonds	710,000	885,000	870,000	2,148,000	1,290,000	1,600,000	---
	- Other Long-Term Debt	---	242,511	216,021	8,390	160,842	313,192	---
	- Interest and Fiscal Charges	140,862	256,885	406,833	922,974	217,170	185,697	---
	Total Current Expenditures	31,607,988	39,744,065	75,727,836	21,400,490	25,400,823	62,332,964	8,884,450
	Total Capital Outlay	7,892,053	6,453,999	10,868,080	6,213,024	4,508,296	13,084,061	3,224,452
	Total Debt Service	850,862	1,384,396	1,492,854	3,079,364	1,668,012	2,098,889	---
	Total Expenditures	\$40,350,903	\$47,582,460	\$88,088,770	\$30,692,878	\$31,577,131	\$77,515,914	\$12,108,902
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	1,172,709	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	315,575	134,556	1,772,508	350,206	102,000	160,604	---
	Total Expenditures and Other Financing Uses	\$40,666,478	\$47,717,016	\$89,861,278	\$32,215,793	\$31,679,131	\$77,676,518	\$12,108,902
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$5,759,276	\$4,054,700	\$5,296,540	\$10,453,698	\$1,106,064	\$18,295,119	\$3,231,375
Special Revenue Funds Unrestricted Fund Balance		\$12,944,688	5,609,324	27,818,457	4,745,026	5,206,897	30,652,261	3,722,651
	Total	\$18,703,964	\$9,664,024	\$33,114,997	\$15,198,724	\$6,312,961	\$48,947,380	\$6,954,026
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		59.2%	24.3%	43.7%	71.0%	24.9%	78.5%	78.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2019 Population Estimates) ^[1]	12,430	6,629	10,632	3,798	28,894	5,648	25,635
Net Taxable Tax Capacity	\$11,685,812	\$19,039,658	\$17,908,676	\$6,089,879	\$38,509,865	\$14,766,994	\$39,522,416
2018 Tax Levy (Payable 2019)	4,494,377	5,865,638	10,073,880	2,707,715	21,320,518	5,642,793	14,725,897
REVENUES							
Taxes	\$4,485,364	\$6,048,420	\$11,376,750	\$3,331,409	\$20,968,395	\$7,029,892	\$16,931,699
Special Assessments	857,633	974,300	---	878,003	979,682	1,131,053	1,225,341
Licenses and Permits	28,783	13,590	17,257	145,238	375,193	79,720	39,955
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	94,743	439,000	81,402	---	14,882	98,540	2,987
Human Services	1,351,395	597,928	918,048	376,653	2,186,571	---	---
Disaster	259,481	17,947	88,937	93,657	60,644	38,460	39,118
All Other	1,672,828	87,676	4,278,383	48,115	479,715	---	---
Total Federal Grants	3,378,447	1,142,551	5,366,770	518,425	2,741,812	137,000	42,105
State Grants							
Market Value Credit	67,699	258,667	3,028	40,097	268,476	198,045	299,396
County Program Aid	812,278	478,473	549,065	419,051	1,142,910	452,600	898,367
Disparity Reduction Aid	151,965	51,195	132,953	8,713	79,590	31,137	26,855
Streets and Highways	5,859,447	4,461,925	2,547,144	4,098,779	28,919,279	4,607,342	4,501,469
Human Services	1,110,769	887,695	3,964,027	677,279	2,470,543	---	68,466
PERA Aid	28,068	13,087	24,330	12,302	28,707	9,428	40,012
Police Aid	91,595	65,643	142,736	64,117	183,191	64,117	154,949
All Other	4,924,027	666,905	3,643,310	2,751,495	1,875,899	458,008	1,378,512
Total State Grants	13,045,848	6,883,590	11,006,593	8,071,833	34,968,595	5,820,677	7,368,026
Local Unit Grants	16,326	402,888	13,198	23,612	84,951	228,970	323,637
Total Intergovernmental Revenues	\$16,440,621	\$8,429,029	\$16,386,561	\$8,613,870	\$37,795,358	\$6,186,647	\$7,733,768
Charges for Services	2,533,767	1,139,034	1,051,336	574,518	3,005,281	688,436	1,675,983
Fines and Forfeits	33,495	432	4,334	34,301	5,996	17,538	44,373
Interest Earnings	668,549	441,116	495,940	196,017	868,919	659,345	689,778
All Other Revenues	4,184,290	602,707	1,069,899	785,869	1,084,202	729,715	947,565
Total Revenues	\$29,232,502	\$17,648,628	\$30,402,077	\$14,559,225	\$65,083,026	\$16,522,346	\$29,288,462
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	1,480,205	---	13,653,083	---	---
Other Long-Term Debt	---	188,509	---	---	---	389,297	44,688
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	188,509	1,480,205	---	13,653,083	389,297	44,688
Other Sources	---	9,300	---	---	---	15,775	---
Transfers From - Enterprise Funds	---	---	29,026	---	---	---	---
- Governmental Funds	1,718,765	13,104	1,427,790	152,600	3,698,685	---	---
Total Revenues and Other Financing Sources	\$30,951,267	\$17,859,541	\$33,339,098	\$14,711,825	\$82,434,794	\$16,927,418	\$29,333,150

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		KOOCHICHI	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,438,209	\$2,040,074	\$4,612,886	\$2,742,427	\$6,568,404	\$2,095,985	\$4,377,407
	- Capital Outlay	46,480	33,372	233,266	71,960	336,371	82,980	263,478
	Total General Government	3,484,689	2,073,446	4,846,152	2,814,387	6,904,775	2,178,965	4,640,885
Public Safety	- Sheriff	2,498,723	926,689	2,487,509	1,025,895	2,656,536	1,384,631	2,843,197
	- Corrections	636,539	694,972	1,719,076	1,108,433	2,826,739	47,136	2,600,927
	- All Other	69,338	52,069	471,789	109,049	222,522	199,055	88,373
	- Capital Outlay	59,767	129,363	194,164	37,136	12,631,520	35,299	226,681
	Total Public Safety	3,264,367	1,803,093	4,872,538	2,280,513	18,337,317	1,666,121	5,759,178
Streets and Highways	- Administration	519,573	239,283	592,351	220,399	605,026	449,269	344,861
	- Maintenance	2,501,449	3,190,648	2,775,272	1,977,933	6,029,226	2,457,396	4,341,362
	- Construction	4,864,368	2,339,240	940,056	3,769,760	10,646,452	455,901	8,003,009
	- Other Capital Outlay	201,784	97,851	4,765,963	613,904	278,345	383,870	668,702
	Total Streets and Highways	8,087,174	5,867,022	9,073,642	6,581,996	17,559,049	3,746,436	13,357,934
Sanitation	- Current Expenditures	1,535,179	189,933	388,147	908,316	461,592	347,058	651,676
	- Capital Outlay	6,119,301	---	1,323	57,203	---	25,099	46,311
	Total Sanitation	7,654,480	189,933	389,470	965,519	461,592	372,157	697,987
Human Services	- Income Maintenance	1,690,802	838,538	795,217	702,504	2,431,076	---	3,264,583
	- Social Services	3,053,561	1,857,835	2,649,706	1,323,158	6,458,476	---	---
	- All Other	---	---	---	4,093	29,885	977,231	---
	- Capital Outlay	---	---	8,915	---	82,436	---	---
	Total Human Services	4,744,363	2,696,373	3,453,838	2,029,755	9,001,873	977,231	3,264,583
Health	- Current Expenditures	1,016,266	102,768	3,876,406	110,025	2,599,312	75,174	334,131
	- Capital Outlay	---	---	881	---	9,635	---	---
	Total Health	1,016,266	102,768	3,877,287	110,025	2,608,947	75,174	334,131
Culture and Recreation								
Libraries	- Current Expenditures	78,968	75,697	122,300	33,768	43,721	53,936	350,441
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	415,537	229,030	1,579,155	480,327	593,176	390,451	491,542
	- Capital Outlay	---	10,821	38,125	---	585	22,728	393,051
	Total Culture and Recreation	494,505	315,548	1,739,580	514,095	637,482	467,115	1,235,034
Conservation of Natural Resources	- Current Expenditures	2,353,598	2,031,455	755,106	250,944	1,616,792	1,638,941	1,366,804
	- Capital Outlay	67,297	---	26,681	---	---	22,821	2,852
	Total Conservation of Natural Resources	2,420,895	2,031,455	781,787	250,944	1,616,792	1,661,762	1,369,656
Housing and Economic Development	- Current Expenditures	279,122	108,717	267,909	503,741	6,670	92,557	11,333
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	279,122	108,717	267,909	503,741	6,670	92,557	11,333
All Other	- Current Expenditures	354,506	7,000	7,500	31,500	---	25,000	---
	- Capital Outlay	---	---	---	---	---	16,224	---
	Total All Other	354,506	7,000	7,500	31,500	---	41,224	---
Debt Service	- Principal Paid on Bonds	15,000	49,356	860,000	---	2,810,000	355,000	950,000
	- Other Long-Term Debt	370,981	159,676	174,490	59,286	---	206,994	131,554
	- Interest and Fiscal Charges	124,436	54,789	467,934	---	1,369,118	179,769	543,278
	Total Current Expenditures	20,441,370	12,584,708	23,100,329	11,532,512	33,149,153	10,233,820	21,066,637
	Total Capital Outlay	11,358,997	2,610,647	6,209,374	4,549,963	23,985,344	1,044,922	9,604,084
	Total Debt Service	510,417	263,821	1,502,424	59,286	4,179,118	741,763	1,624,832
	Total Expenditures	\$32,310,784	\$15,459,176	\$30,812,127	\$16,141,761	\$61,313,615	\$12,020,505	\$32,295,553
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	19,131,365	---	---	---	---
	- Governmental Funds	1,718,765	13,104	1,427,790	152,600	3,698,685	---	---
	Total Expenditures and Other Financing Uses	\$34,029,549	\$15,472,280	\$51,371,282	\$16,294,361	\$65,012,300	\$12,020,505	\$32,295,553
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$6,508,508	\$3,751,243	\$3,337,801	\$5,263,778	\$4,271,489	\$6,426,585	\$11,618,510
Special Revenue Funds Unrestricted Fund Balance		\$8,874,885	17,375,616	13,973,048	3,984,077	6,124,518	5,423,689	3,119,846
	Total	\$15,383,393	\$21,126,859	\$17,310,849	\$9,247,855	\$10,396,007	\$11,850,274	\$14,738,356
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		75.3%	167.9%	74.9%	80.2%	31.4%	115.8%	70.0%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2019 Population Estimates) ^[1]	5,529	9,342	19,752	35,963	23,256	26,227	33,368
Net Taxable Tax Capacity	\$5,910,144	\$22,766,254	\$41,085,437	\$38,608,661	\$30,275,538	\$21,288,172	\$33,532,224
2018 Tax Levy (Payable 2019)	4,327,299	6,641,225	16,275,412	22,554,000	14,694,900	16,333,207	18,824,122
REVENUES							
Taxes	\$4,246,485	\$6,560,149	\$16,808,603	\$22,727,390	\$14,629,047	\$17,740,266	\$20,533,996
Special Assessments	49,910	536,509	3,670,573	1,207,194	441,882	82,592	---
Licenses and Permits	5,975	20,193	82,686	117,215	163,162	326,996	304,713
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	165,877	888,637	---	55,817	1,330	32,546	1,578,439
Human Services	661,200	1,294,679	---	2,753,722	1,667,040	2,582,979	2,694,013
Disaster	14,336	280,469	24,740	---	---	87,016	13,835
All Other	157,014	225,550	55,212	399,407	390,495	664,318	463,729
Total Federal Grants	998,427	2,689,335	79,952	3,208,946	2,058,865	3,366,859	4,750,016
State Grants							
Market Value Credit	---	260,795	312,855	348,366	311,973	225,973	604,690
County Program Aid	---	485,006	776,536	1,871,246	1,052,464	1,722,888	1,824,378
Disparity Reduction Aid	63,937	3,969	35,696	60,750	14,548	24,711	29,097
Streets and Highways	4,356,550	5,320,071	4,983,871	5,480,684	4,772,759	2,906,979	8,529,448
Human Services	716,604	1,029,202	---	3,237,378	2,081,227	3,451,216	3,686,013
PERA Aid	10,235	19,129	36,967	36,151	46,482	30,786	48,267
Police Aid	106,861	119,074	115,257	219,829	174,794	332,033	187,007
All Other	3,113,222	1,034,726	1,201,491	1,714,902	921,837	1,669,546	2,323,627
Total State Grants	8,367,409	8,271,972	7,462,673	12,969,306	9,376,084	10,364,132	17,232,527
Local Unit Grants	181,335	5,432	---	583,475	208,005	309,385	262,834
Total Intergovernmental Revenues	\$9,547,171	\$10,966,739	\$7,542,625	\$16,761,727	\$11,642,954	\$14,040,376	\$22,245,377
Charges for Services	679,233	2,156,262	1,009,783	5,838,776	4,173,701	2,212,174	6,670,315
Fines and Forfeits	10,954	17,916	41,547	22,222	56,317	117,975	30,495
Interest Earnings	129,286	275,752	932,352	775,397	589,691	547,397	826,650
All Other Revenues	451,047	540,702	869,836	1,598,640	740,255	841,697	1,838,806
Total Revenues	\$15,120,061	\$21,074,222	\$30,958,005	\$49,048,561	\$32,437,009	\$35,909,473	\$52,450,352
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	1,939,325	9,993,918	---	4,587,524	3,503,583
Other Long-Term Debt	---	---	---	110,995	63,278	1,000,000	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	1,939,325	10,104,913	63,278	5,587,524	3,503,583
Other Sources	---	200	3,094	44,742	---	19,856	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	20,000	472	---	594,891	2,239,968	9,867,567	100,000
Total Revenues and Other Financing Sources	\$15,140,061	\$21,074,894	\$32,900,424	\$59,793,107	\$34,740,255	\$51,384,420	\$56,053,935

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,817,154	\$3,130,463	\$5,402,930	\$6,935,826	\$5,367,030	\$9,072,762	\$7,905,432
	- Capital Outlay	229,903	183,146	599,559	1,713,709	707,633	62,258	3,135,999
	Total General Government	3,047,057	3,313,609	6,002,489	8,649,535	6,074,663	9,135,020	11,041,431
Public Safety	- Sheriff	2,020,108	2,411,687	2,920,073	3,968,094	3,720,592	5,155,438	4,099,289
	- Corrections	731,417	181,616	2,121,518	2,325,335	2,024,603	4,961,837	3,033,623
	- All Other	19,490	99,754	122,875	119,970	125,714	161,883	132,296
	- Capital Outlay	142,375	87,639	160,231	255,348	847,504	303,099	319,194
	Total Public Safety	2,913,390	2,780,696	5,324,697	6,668,747	6,718,413	10,582,257	7,584,402
Streets and Highways	- Administration	259,877	897,148	435,159	768,636	326,556	601,392	250,197
	- Maintenance	1,783,938	2,905,729	4,487,824	3,577,963	4,164,591	3,140,160	5,458,514
	- Construction	2,057,169	3,799,863	2,378,628	10,670,061	663,966	9,919,417	9,418,189
	- Other Capital Outlay	189,302	564,849	579,191	480,535	800,993	800,993	1,051,524
	Total Streets and Highways	4,290,286	8,167,589	7,880,802	15,497,195	8,762,984	14,461,962	16,178,424
Sanitation	- Current Expenditures	248,759	229,945	1,022,646	1,697,280	439,394	136,568	2,816,552
	- Capital Outlay	---	205	---	---	62,867	---	117,824
	Total Sanitation	248,759	230,150	1,022,646	1,697,280	502,261	136,568	2,934,376
Human Services	- Income Maintenance	1,307,177	1,368,280	---	2,746,497	2,209,720	2,385,473	4,870,358
	- Social Services	1,772,176	2,610,776	---	9,826,829	5,395,889	8,352,211	7,648,361
	- All Other	---	34,152	2,624,435	56,936	---	---	---
	- Capital Outlay	25,145	56,195	---	12,451	---	36,935	75,603
	Total Human Services	3,104,498	4,069,403	2,624,435	12,642,713	7,605,609	10,774,619	12,594,322
Health	- Current Expenditures	137,786	50,000	5,000	2,670,398	1,630,788	884,452	2,215,386
	- Capital Outlay	---	---	---	---	4,257	2,488	12,558
	Total Health	137,786	50,000	5,000	2,670,398	1,635,045	886,940	2,227,944
Culture and Recreation	- Current Expenditures	43,020	86,000	695,578	204,164	241,084	299,430	502,030
	- Capital Outlay	---	---	9,414	---	---	---	---
Parks and Recreation	- Current Expenditures	162,560	261,724	187,985	823,031	283,278	131,137	755,843
	- Capital Outlay	---	16,021	13,742	107,210	74,155	---	---
	Total Culture and Recreation	205,580	363,745	906,719	1,134,405	598,517	430,567	1,257,873
Conservation of Natural Resources	- Current Expenditures	342,189	949,331	3,762,985	2,045,998	1,034,487	1,032,767	546,298
	- Capital Outlay	---	2,535	1,679	900	---	---	470
	Total Conservation of Natural Resources	342,189	951,866	3,764,664	2,046,898	1,034,487	1,032,767	546,768
Housing and Economic Development	- Current Expenditures	5,000	86,200	152,816	11,613	79,000	224,669	392,951
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	5,000	86,200	152,816	11,613	79,000	224,669	392,951
All Other	- Current Expenditures	61,617	---	30,000	---	---	---	50,731
	- Capital Outlay	54,162	---	---	---	---	---	---
	Total All Other	115,779	---	30,000	---	---	---	50,731
Debt Service	- Principal Paid on Bonds	---	---	980,000	1,472,946	205,000	535,000	3,955,000
	- Other Long-Term Debt	1,438	---	41,030	---	169,456	---	346,812
	- Interest and Fiscal Charges	293	---	479,427	564,585	47,122	552,466	605,384
	Total Current Expenditures	11,712,268	15,302,805	23,971,824	37,778,570	27,042,726	36,540,179	40,677,861
	Total Capital Outlay	2,698,056	4,710,453	3,740,444	13,240,214	5,968,253	11,125,190	14,131,361
	Total Debt Service	1,731	---	1,500,457	2,037,531	421,578	1,087,466	4,907,196
	Total Expenditures	\$14,412,055	\$20,013,258	\$29,214,725	\$53,056,315	\$33,432,557	\$48,752,835	\$59,716,418
Other Financing Uses	- Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	- Other Uses	---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	20,000	472	---	594,891	2,239,968	9,867,567	100,000
	Total Expenditures and Other Financing Uses	\$14,432,055	\$20,013,730	\$29,214,725	\$53,651,206	\$35,672,525	\$58,620,402	\$59,816,418
Unrestricted Fund Balance	- General Fund Unrestricted Fund Balance	\$1,798,222	\$2,440,421	\$9,910,052	\$19,898,266	\$9,383,868	\$1,515,941	\$10,947,565
	- Special Revenue Funds Unrestricted Fund Balance	1,714,042	6,489,045	8,792,611	18,430,681	10,897,512	8,658,675	12,664,976
	Total	\$3,512,264	\$8,929,466	\$18,702,663	\$38,328,947	\$20,281,380	\$10,174,616	\$23,612,541
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		30.0%	58.4%	78.0%	101.5%	75.0%	27.8%	58.0%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2019 Population Estimates) ^[1]	40,124	8,222	34,323	21,976	6,367	160,431	58,734
Net Taxable Tax Capacity	\$42,196,641	\$27,312,976	\$40,134,437	\$40,312,259	\$14,802,485	\$198,869,594	\$97,142,812
2018 Tax Levy (Payable 2019)	21,643,324	7,399,743	21,810,628	13,953,542	6,257,936	103,097,601	40,420,283
REVENUES							
Taxes	\$25,849,290	\$8,209,938	\$23,875,623	\$14,819,839	\$6,260,297	\$118,415,730	\$45,987,037
Special Assessments	1,028,233	1,523,306	2,345,171	107,260	284,265	---	399,520
Licenses and Permits	176,015	45,852	51,209	301,618	10,845	2,263,655	704,388
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	---	---	---	121,706	651,742	1,927,675
Human Services	3,750,251	---	2,959,941	1,557,172	857,935	15,011,891	5,032,998
Disaster	4,655	669,428	104,938	83,984	---	5,691	72,074
All Other	597,281	---	499,373	469,933	119,617	2,250,478	915,727
Total Federal Grants	4,352,187	669,428	3,564,252	2,111,089	1,099,258	17,919,802	7,948,474
State Grants							
Market Value Credit	350,453	298,180	265,869	326,486	178,784	411,174	702,978
County Program Aid	2,180,981	506,045	1,528,687	734,291	477,761	7,007,086	2,038,656
Disparity Reduction Aid	171,857	25,685	11,664	68,485	15,682	7,262	13,255
Streets and Highways	10,833,817	5,672,132	2,247,713	9,757,961	5,490,333	10,206,161	11,006,478
Human Services	4,586,681	---	3,276,579	1,785,385	863,504	19,122,233	6,786,966
PERA Aid	40,232	19,453	34,276	28,842	23,107	178,686	64,946
Police Aid	201,510	93,885	146,553	119,074	64,117	651,090	336,613
All Other	2,195,807	1,345,104	1,008,932	1,283,618	635,097	6,254,023	2,792,440
Total State Grants	20,561,338	7,960,484	8,520,273	14,104,142	7,748,385	43,837,715	23,742,332
Local Unit Grants	136,777	166,398	59,302	523,678	211,330	360,990	1,609,125
Total Intergovernmental Revenues	\$25,050,302	\$8,796,310	\$12,143,827	\$16,738,909	\$9,058,973	\$62,118,507	\$33,299,931
Charges for Services	4,764,291	609,416	2,593,256	3,162,326	1,083,316	25,053,121	4,456,386
Fines and Forfeits	75,256	423	15,883	25,968	---	23,734	71,717
Interest Earnings	1,878,301	305,791	432,780	488,851	120,102	4,376,677	1,052,848
All Other Revenues	1,553,942	393,016	664,363	1,819,306	161,891	1,326,034	2,498,465
Total Revenues	\$60,375,630	\$19,884,052	\$42,122,112	\$37,464,077	\$16,979,689	\$213,577,458	\$88,470,292
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	9,698,618	20,602,978
Other Long-Term Debt	168,000	---	71,694	267,000	---	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	168,000	---	71,694	267,000	---	9,698,618	20,602,978
Other Sources	26,161	3,350	---	48,100	---	200,332	---
Transfers From - Enterprise Funds	---	6,682	---	---	---	2,859,439	---
- Governmental Funds	5,063,663	410,196	392,242	43,221	140,618	1,384,376	1,500,110
Total Revenues and Other Financing Sources	\$65,633,454	\$20,304,280	\$42,586,048	\$37,822,398	\$17,120,307	\$227,720,223	\$110,573,380

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$6,638,615	\$3,095,874	\$9,175,407	\$7,068,701	\$2,019,768	\$24,442,245	\$15,249,433
	- Capital Outlay	549,580	508,158	1,798,766	313,898	88,905	---	396,646
	Total General Government	7,188,195	3,604,032	10,974,173	7,382,599	2,108,673	24,442,245	15,646,079
Public Safety	- Sheriff	4,779,879	2,072,365	3,160,325	2,277,369	1,134,362	17,328,195	7,103,104
	- Corrections	6,635,605	129,176	2,746,944	3,408,674	502,945	28,388,388	6,047,999
	- All Other	258,841	93,985	156,348	110,586	60,907	343,713	304,910
	- Capital Outlay	183,804	94,202	86,453	128,495	53,402	---	661,400
	Total Public Safety	11,858,129	2,389,728	6,150,070	5,925,124	1,751,616	46,060,296	14,117,413
Streets and Highways	- Administration	741,562	332,276	372,946	244,119	358,744	1,435,056	877,340
	- Maintenance	5,161,675	2,869,719	3,653,889	3,808,424	4,148,988	15,474,736	11,558,929
	- Construction	14,417,245	3,421,917	332,568	5,157,874	3,655,877	17,500,997	13,114,202
	- Other Capital Outlay	505,893	447,427	926,364	409,470	455,550	---	1,501,071
	Total Streets and Highways	20,826,375	7,071,339	5,285,767	9,619,887	8,619,159	34,410,789	27,051,542
Sanitation	- Current Expenditures	1,191,989	289,980	414,351	342,549	441,265	---	---
	- Capital Outlay	14,850	---	---	---	---	---	---
	Total Sanitation	1,206,839	289,980	414,351	342,549	441,265	---	---
Human Services	- Income Maintenance	5,090,393	---	3,446,580	2,302,845	826,205	13,022,173	6,360,025
	- Social Services	7,881,737	---	7,393,104	4,774,586	1,376,190	54,386,090	15,065,132
	- All Other	---	1,276,472	74,946	---	---	6,502,952	---
	- Capital Outlay	---	---	25,402	---	6,962	---	133,999
	Total Human Services	12,972,130	1,276,472	10,940,032	7,077,431	2,209,357	73,911,215	21,559,156
Health	- Current Expenditures	2,158,434	111,244	1,871,958	903,876	1,041,088	12,341,132	3,843,159
	- Capital Outlay	4,719	---	6,856	---	5,728	---	116,635
	Total Health	2,163,153	111,244	1,878,814	903,876	1,046,816	12,341,132	3,959,794
Culture and Recreation	- Current Expenditures	276,466	69,800	110,088	574,346	98,550	1,170,775	615,464
	- Capital Outlay	---	---	---	3,459	---	---	---
Parks and Recreation	- Current Expenditures	267,249	655,967	340,673	386,378	80,549	6,893,356	312,014
	- Capital Outlay	1,734	258,079	---	68,525	---	---	291,827
	Total Culture and Recreation	545,449	983,846	450,761	1,032,708	179,099	8,064,131	1,219,305
Conservation of Natural Resources	- Current Expenditures	717,392	2,961,609	2,268,250	1,075,651	330,843	4,149,065	1,942,103
	- Capital Outlay	208	---	---	---	1,300	---	4,595
	Total Conservation of Natural Resources	717,600	2,961,609	2,268,250	1,075,651	332,143	4,149,065	1,946,698
Housing and Economic Development	- Current Expenditures	323,681	349,063	220,563	123,618	23,337	47,000	592,125
	- Capital Outlay	---	---	---	---	1,560	---	---
	Total Housing and Economic Development	323,681	349,063	220,563	123,618	24,897	47,000	592,125
All Other	- Current Expenditures	---	---	---	15,000	279	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	15,000	279	---	---
Debt Service	- Principal Paid on Bonds	5,545,000	325,000	1,330,000	2,695,000	14,000	3,199,252	2,915,000
	- Other Long-Term Debt	251,887	7,236	465,506	181,587	---	---	26,924
	- Interest and Fiscal Charges	261,905	82,123	837,240	608,041	7,440	1,899,640	1,519,100
	Total Current Expenditures	42,123,518	14,307,530	35,406,372	27,416,722	12,444,020	185,924,876	69,871,737
	Total Capital Outlay	15,678,033	4,729,783	3,176,409	6,081,721	4,269,284	17,500,997	16,220,375
	Total Debt Service	6,058,792	414,359	2,632,746	3,484,628	21,440	5,098,892	4,461,024
	Total Expenditures	\$63,860,343	\$19,451,672	\$41,215,527	\$36,983,071	\$16,734,744	\$208,524,765	\$90,553,136
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	905	---	---	---	1,748,200	---
	- Governmental Funds	5,063,663	410,196	392,242	43,221	140,618	1,384,376	1,500,110
	Total Expenditures and Other Financing Uses	\$68,924,006	\$19,862,773	\$41,607,769	\$37,026,292	\$16,875,362	\$211,657,341	\$92,053,246
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$24,900,806	\$3,304,152	\$11,874,311	\$9,599,923	\$5,003,593	\$84,242,319	\$23,673,634
	Special Revenue Funds Unrestricted Fund Balance	12,146,949	2,902,550	13,131,868	13,555,215	1,866,488	16,677,241	18,547,131
	Total	\$37,047,755	\$6,206,702	\$25,006,179	\$23,155,138	\$6,870,081	\$100,919,560	\$42,220,765
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		88.0%	43.4%	70.6%	84.5%	55.2%	54.3%	60.4%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE**</i>
Population (2019 Population Estimates) ^[1]	14,355	29,526	9,132	31,524	11,139	558,248	4,030
Net Taxable Tax Capacity	\$15,021,201	\$27,868,232	\$18,010,165	\$51,437,755	\$20,913,682	\$528,905,635	\$7,025,678
2018 Tax Levy (Payable 2019)	10,246,291	18,789,783	6,634,451	23,454,224	9,411,051	268,636,310	2,969,876
REVENUES							
Taxes	\$10,339,034	\$20,065,846	\$7,331,141	\$24,057,827	\$9,405,523	\$396,007,995	---
Special Assessments	334,940	79,105	296,981	675,465	853,620	---	---
Licenses and Permits	20,490	145,012	18,225	87,419	74,260	1,939,957	---
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	12,399	---	301,145	150,486	1,848,000	3,266,702	---
Human Services	1,306,524	3,101,910	---	4,190,531	912,144	68,924,055	---
Disaster	---	66,667	17,199	42,097	19,714	128,026	---
All Other	194,978	511,671	45,932	669,587	112,508	14,936,828	---
Total Federal Grants	1,513,901	3,680,248	364,276	5,052,701	2,892,366	87,255,611	---
State Grants							
Market Value Credit	153,759	313,877	208,817	401,048	219,818	449	---
County Program Aid	735,207	1,870,799	523,469	1,096,702	566,219	17,603,657	---
Disparity Reduction Aid	89,146	1,057	59,580	76,561	22,507	262,052	---
Streets and Highways	4,318,645	8,317,659	3,877,561	10,939,444	5,064,116	21,426,060	---
Human Services	1,102,436	2,581,225	---	6,838,981	552,470	56,007,308	---
PERA Aid	19,591	36,545	12,313	43,810	15,728	766,485	---
Police Aid	90,832	302,265	109,914	290,052	73,276	1,594,606	---
All Other	830,846	1,467,206	635,636	2,354,119	982,202	28,208,289	---
Total State Grants	7,340,462	14,890,633	5,427,290	22,040,717	7,496,336	125,868,906	---
Local Unit Grants	75,932	792,051	---	---	163,541	12,306,730	---
Total Intergovernmental Revenues	\$8,930,295	\$19,362,932	\$5,791,566	\$27,093,418	\$10,552,243	\$225,431,247	---
Charges for Services	1,753,235	3,497,134	2,024,208	6,506,168	949,873	81,033,813	---
Fines and Forfeits	21,191	22,493	9,370	16,464	26,642	770,616	---
Interest Earnings	284,638	440,134	260,373	574,746	308,705	19,923,462	---
All Other Revenues	1,225,050	2,490,150	792,199	1,554,378	70,202	209,029,945	---
Total Revenues	\$22,908,873	\$46,102,806	\$16,524,063	\$60,565,885	\$22,241,068	\$934,137,035	---
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	9,995,291	5,095,621	11,599,942	---
Other Long-Term Debt	---	311,578	---	---	52,472	---	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	311,578	---	9,995,291	5,148,093	11,599,942	---
Other Sources	---	13,247	---	---	29,138	41,654	---
Transfers From - Enterprise Funds	---	---	---	350,000	---	501,750	---
- Governmental Funds	---	546,169	---	140,000	47,552	16,381,906	---
Total Revenues and Other Financing Sources	\$22,908,873	\$46,973,800	\$16,524,063	\$71,051,176	\$27,465,851	\$962,662,287	---

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE**
General Government	- Current Expenditures	\$2,664,124	\$5,726,108	\$3,893,970	\$9,518,041	\$3,711,920	\$296,380,980	---
	- Capital Outlay	146,101	2,946,364	302,792	259,564	63,241	5,305,631	---
	Total General Government	2,810,225	8,672,472	4,196,762	9,777,605	3,775,161	301,686,611	---
Public Safety	- Sheriff	2,122,944	5,589,946	2,153,905	4,822,939	1,632,509	56,770,178	---
	- Corrections	2,253,658	5,109,664	654,917	5,091,884	571,207	71,576,577	---
	- All Other	110,979	167,210	127,960	220,717	86,124	20,932,293	---
	- Capital Outlay	1,800,179	136,956	96,100	371,986	109,814	3,404,030	---
	Total Public Safety	6,287,760	11,003,776	3,032,882	10,507,526	2,399,654	152,683,078	---
Streets and Highways	- Administration	346,503	379,702	181,610	34,556	350,000	---	---
	- Maintenance	2,572,207	5,154,107	2,125,117	6,590,471	2,019,701	34,140,901	---
	- Construction	1,443,844	3,922,910	3,126,381	5,546,525	5,062,732	49,830,274	---
	- Other Capital Outlay	33,466	154,701	579,309	656,877	122,015	122,015	---
	Total Streets and Highways	4,396,020	9,611,420	6,012,417	12,828,429	7,478,818	84,093,190	---
Sanitation	- Current Expenditures	204,169	623,837	324,375	4,016,206	5,733,898	21,086,778	---
	- Capital Outlay	---	59,588	---	213,962	---	---	---
	Total Sanitation	204,169	683,425	324,375	4,230,168	5,733,898	21,086,778	---
Human Services	- Income Maintenance	2,147,040	3,026,319	---	4,517,363	1,175,475	34,119,176	---
	- Social Services	2,871,433	6,715,468	---	12,059,847	2,542,334	115,386,512	---
	- All Other	47,454	---	1,306,981	---	73,610	46,350,043	---
	- Capital Outlay	---	275,750	---	---	---	845,090	---
	Total Human Services	5,065,927	10,017,537	1,306,981	16,577,210	3,791,419	196,700,821	---
Health	- Current Expenditures	52,400	1,809,483	654,090	2,906,212	61,733	40,175,823	---
	- Capital Outlay	---	48,312	15,550	7,786	---	376,745	---
	Total Health	52,400	1,857,795	669,640	2,913,998	61,733	40,552,568	---
Culture and Recreation								
Libraries	- Current Expenditures	112,519	330,222	46,486	264,090	129,050	12,432,670	---
	- Capital Outlay	---	---	---	---	---	21,921	---
Parks and Recreation	- Current Expenditures	155,549	30,000	71,569	307,272	107,560	13,454,900	---
	- Capital Outlay	---	---	---	---	---	9,009,783	---
	Total Culture and Recreation	268,068	360,222	118,055	571,362	236,610	34,919,274	---
Conservation of Natural Resources	- Current Expenditures	685,233	1,260,983	451,455	4,817,470	528,397	2,002,127	---
	- Capital Outlay	---	---	---	518	---	13,075	---
	Total Conservation of Natural Resources	685,233	1,260,983	451,455	4,817,988	528,397	2,015,202	---
Housing and Economic Development	- Current Expenditures	129,063	10,000	15,204	8,350	15,642	18,821,692	---
	- Capital Outlay	---	---	---	---	---	576	---
	Total Housing and Economic Development	129,063	10,000	15,204	8,350	15,642	18,822,268	---
All Other	- Current Expenditures	---	---	---	---	---	13,190,538	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	13,190,538	---
Debt Service	- Principal Paid on Bonds	680,000	1,505,000	---	2,185,000	460,000	17,140,000	---
	- Other Long-Term Debt	172,666	132,638	27,624	---	2,592,547	260,000	---
	- Interest and Fiscal Charges	505,826	830,199	1,678	680,501	230,092	6,945,437	---
	Total Current Expenditures	16,475,275	35,933,049	12,007,639	55,175,418	18,739,160	796,821,188	---
	Total Capital Outlay	3,423,590	7,544,581	4,120,132	7,057,218	5,282,172	68,929,140	---
	Total Debt Service	1,358,492	2,467,837	29,302	2,865,501	3,282,639	24,345,437	---
	Total Expenditures	\$21,257,357	\$45,945,467	\$16,157,073	\$65,098,137	\$27,303,971	\$890,095,765	---
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	214,016	---	---	16,570,920	---
	- Governmental Funds	---	546,169	---	140,000	47,552	16,381,906	---
	Total Expenditures and Other Financing Uses	\$21,257,357	\$46,491,636	\$16,371,089	\$65,238,137	\$27,351,523	\$923,048,591	---
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,152,372	\$4,448,041	\$4,761,909	\$8,195,443	\$9,956,441	\$206,115,007	---
Special Revenue Funds Unrestricted Fund Balance		6,651,117	4,108,273	3,222,933	17,969,379	7,663,596	67,670,150	---
	Total	\$13,803,489	\$8,556,314	\$7,984,842	\$26,164,822	\$17,620,037	\$273,785,157	---
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		83.8%	23.8%	66.5%	47.4%	94.0%	34.4%	-

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2019 Population Estimates) ^[1]	15,204	14,588	66,853	9,359	15,242	199,661	148,458
Net Taxable Tax Capacity	\$35,582,352	\$39,061,365	\$66,133,795	\$26,915,551	\$13,087,074	\$191,650,690	\$182,841,563
2018 Tax Levy (Payable 2019)	12,463,075	14,402,533	26,482,303	5,867,232	6,991,169	126,718,427	61,901,588
REVENUES							
Taxes	\$12,941,943	\$14,281,626	\$31,576,089	\$6,524,857	\$7,181,312	\$149,867,897	\$81,661,515
Special Assessments	1,467,291	5,059,535	142,610	277,598	1,177,685	---	726,345
Licenses and Permits	52,735	220,434	47,865	46,091	23,894	573,355	2,165,178
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,602,702	37,763	686,792	147,787	47,014	6,615,874	20,636,968
Human Services	---	1,464,040	4,211,157	---	1,186,845	21,716,058	7,974,575
Disaster	140,578	31,710	31,308	69,155	54,493	1,005,811	306,236
All Other	104,741	447,299	2,745,902	---	275,887	9,033,687	1,211,185
Total Federal Grants	2,848,021	1,980,812	7,675,159	216,942	1,564,239	38,371,430	30,128,964
State Grants							
Market Value Credit	390,116	405,405	337,495	167,425	240,170	141,396	153,223
County Program Aid	620,982	632,089	3,505,468	517,040	883,705	12,219,876	5,429,731
Disparity Reduction Aid	44,859	56,356	31,469	6,901	2,172	5,498,303	10,263
Streets and Highways	6,807,599	7,324,056	6,268,622	4,969,140	9,035,068	35,954,945	19,894,792
Human Services	---	1,869,973	5,900,136	---	1,341,523	25,752,307	10,833,054
PERA Aid	47,292	40,790	124,011	14,477	16,974	535,655	111,765
Police Aid	119,074	132,050	248,834	109,914	106,098	984,697	406,836
All Other	1,078,472	827,592	2,872,254	634,281	1,831,978	20,207,461	4,468,405
Total State Grants	9,108,394	11,288,311	19,288,289	6,419,178	13,457,688	101,294,640	41,308,069
Local Unit Grants	1,260,296	---	600	118,813	27,153	297,897	3,165,313
Total Intergovernmental Revenues	\$13,216,711	\$13,269,123	\$26,964,048	\$6,754,933	\$15,049,080	\$139,963,967	\$74,602,346
Charges for Services	1,085,902	3,205,368	5,101,284	1,945,408	1,932,294	33,290,094	12,231,566
Fines and Forfeits	11,430	---	91,527	46,532	8,022	152,361	678,083
Interest Earnings	620,893	1,228,556	1,744,908	295,182	276,495	12,067,009	3,889,633
All Other Revenues	345,205	1,302,116	1,540,597	229,028	754,607	11,742,481	1,195,249
Total Revenues	\$29,742,110	\$38,566,758	\$67,208,928	\$16,119,629	\$26,403,389	\$347,657,164	\$177,149,915
Other Financing Sources							
Borrowing							
Bonds Issued	---	1,510,000	9,994,671	---	---	---	18,181,283
Other Long-Term Debt	132,503	1,877,801	538,775	84,397	---	---	216,106
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	132,503	3,387,801	10,533,446	84,397	---	---	18,397,389
Other Sources	47,791	---	79,375	---	---	203,319	63,043
Transfers From - Enterprise Funds	---	---	---	---	---	1,209,697	---
- Governmental Funds	117,510	184,306	106,622	105,263	19,456	16,749,870	2,921,730
Total Revenues and Other Financing Sources	\$30,039,914	\$42,138,865	\$77,928,371	\$16,309,289	\$26,422,845	\$365,820,050	\$198,532,077

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$3,899,985	\$5,723,672	\$9,942,157	\$2,222,122	\$3,993,139	\$49,507,010	\$30,127,759
	- Capital Outlay	783,579	27,102	904,540	45,432	48,769	14,790,530	17,022,900
	Total General Government	4,683,564	5,750,774	10,846,697	2,267,554	4,041,908	64,297,540	47,150,659
Public Safety	- Sheriff	3,641,048	2,521,835	6,452,110	2,130,118	1,679,194	18,747,342	10,990,013
	- Corrections	483,412	1,930,615	4,827,801	231,691	1,477,467	28,045,028	11,970,157
	- All Other	126,344	92,484	354,830	61,212	96,292	8,048,051	1,447,084
	- Capital Outlay	73,046	139,661	54,494	---	36,067	965,051	284,882
	Total Public Safety	4,323,850	4,684,595	11,689,235	2,423,021	3,289,020	55,805,472	24,692,136
Streets and Highways	- Administration	482,982	1,148,130	364,592	260,855	493,332	5,517,323	728,474
	- Maintenance	3,665,511	4,297,086	5,546,965	2,869,945	3,969,576	31,421,002	10,489,259
	- Construction	9,470,732	7,472,838	7,162,344	4,598,843	7,825,001	58,318,902	47,955,723
	- Other Capital Outlay	550,826	854,028	243,107	---	96,687	18,470,408	---
	Total Streets and Highways	14,170,051	13,772,082	13,317,008	7,729,643	12,384,596	113,727,635	59,173,456
Sanitation	- Current Expenditures	944,695	61,388	38,775	746,921	1,168,306	1,148,215	1,204,946
	- Capital Outlay	---	---	---	---	146,605	---	---
	Total Sanitation	944,695	61,388	38,775	746,921	1,314,911	1,148,215	1,204,946
Human Services	- Income Maintenance	---	1,679,819	4,696,925	---	1,764,528	17,419,869	6,626,991
	- Social Services	---	4,361,959	12,946,390	---	3,082,941	68,502,276	21,311,289
	- All Other	2,691,320	---	---	1,340,704	---	13,143,747	---
	- Capital Outlay	---	26,161	---	---	27,148	---	---
	Total Human Services	2,691,320	6,067,939	17,643,315	1,340,704	4,874,617	99,065,892	27,938,280
Health	- Current Expenditures	204,752	2,135,054	4,784,447	140,309	2,000	6,055,645	2,221,170
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	204,752	2,135,054	4,784,447	140,309	2,000	6,055,645	2,221,170
Culture and Recreation	- Current Expenditures	108,573	109,475	427,088	345,181	102,000	699,503	3,559,284
	- Capital Outlay	---	---	---	---	---	189,850	---
Parks and Recreation	- Current Expenditures	260,593	221,640	356,956	168,329	293,854	1,662,729	1,915,031
	- Capital Outlay	25,062	6,371	5,511	---	---	---	1,621,403
	Total Culture and Recreation	394,228	337,486	789,555	513,510	395,854	2,552,082	7,095,718
Conservation of Natural Resources	- Current Expenditures	2,317,162	4,953,296	525,798	636,054	1,203,895	8,406,955	2,146,990
	- Capital Outlay	---	90,503	---	---	---	699,141	23,818
	Total Conservation of Natural Resources	2,317,162	5,043,799	525,798	636,054	1,203,895	9,106,096	2,170,808
Housing and Economic Development	- Current Expenditures	111,572	---	2,422,047	1,700	109,765	3,327,670	1,050,851
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	111,572	---	2,422,047	1,700	109,765	3,327,670	1,050,851
All Other	- Current Expenditures	---	---	---	6,638	---	---	3,186,077
	- Capital Outlay	---	---	7,069,947	---	---	---	---
	Total All Other	---	---	7,069,947	6,638	---	---	3,186,077
Debt Service	- Principal Paid on Bonds	2,235,000	1,465,000	10,930,000	735,000	345,000	8,505,000	4,185,000
	- Other Long-Term Debt	94,915	444,207	436,622	131,185	---	744,550	347,123
	- Interest and Fiscal Charges	183,837	656,707	836,588	142,862	72,463	5,486,139	4,550,948
	Total Current Expenditures	18,937,949	29,236,453	53,686,881	11,161,779	19,436,289	261,652,365	108,975,375
	Total Capital Outlay	10,903,245	8,616,664	15,439,943	4,644,275	8,180,277	93,433,882	66,908,726
	Total Debt Service	2,513,752	2,565,914	12,203,210	1,009,047	417,463	14,735,689	9,083,071
	Total Expenditures	\$32,354,946	\$40,419,031	\$81,330,034	\$16,815,101	\$28,034,029	\$369,821,936	\$184,967,172
Other Financing Uses	- Debt Redemption - Refunded Bonds	---	---	---	---	---	---	8,105,000
	- Other Uses	---	---	---	---	---	---	---
	- Transfers To	---	---	---	---	---	4,199	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	117,510	184,306	106,622	105,263	19,456	16,749,870	2,921,730
	Total Expenditures and Other Financing Uses	\$32,472,456	\$40,603,337	\$81,436,656	\$16,920,364	\$28,053,485	\$386,576,005	\$195,993,902
Unrestricted Fund Balance	- General Fund Unrestricted Fund Balance	\$12,000,116	\$5,685,805	\$15,434,261	\$5,004,593	\$2,504,772	\$69,256,271	\$39,158,577
	- Special Revenue Funds Unrestricted Fund Balance	2,859,296	4,539,145	13,729,618	(46,254)	3,423,790	48,855,161	784,237
	Total	\$14,859,412	\$10,224,950	\$29,163,879	\$4,958,339	\$5,928,562	\$118,111,432	\$39,942,814
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		78.5%	35.0%	54.3%	44.4%	30.5%	45.1%	36.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2019 Population Estimates) ^[1]	97,520	14,899	160,211	37,112	9,766	9,367	24,665
Net Taxable Tax Capacity	\$100,643,215	\$26,485,462	\$156,572,065	\$40,489,842	\$20,316,514	\$25,213,048	\$22,395,114
2018 Tax Levy (Payable 2019)	48,231,147	13,869,897	80,432,994	24,759,883	7,741,390	10,766,208	16,045,265
REVENUES							
Taxes	\$54,830,269	\$14,034,155	\$89,314,956	\$28,399,647	\$7,564,512	\$10,708,321	\$16,752,473
Special Assessments	193,593	2,760,969	816,866	755,934	650,621	749,987	59,765
Licenses and Permits	130,920	39,830	1,139,234	165,086	20,345	4,275	153,252
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	6,045,642	131,928	4,023,510	---	---	---	216,049
Human Services	5,749,142	1,366,287	10,567,700	208,074	776,983	1,100,638	2,525,023
Disaster	73,902	139,202	11,251	25,226	113,095	18,182	27,513
All Other	1,100,345	252,969	2,222,395	196,613	---	118,054	400,233
Total Federal Grants	12,969,031	1,890,386	16,824,856	429,913	890,078	1,236,874	3,168,818
State Grants							
Market Value Credit	114,154	334,395	890,833	247,693	172,639	233,154	554,024
County Program Aid	4,560,905	559,667	8,792,167	1,962,275	501,349	533,206	1,430,089
Disparity Reduction Aid	5,156	55,206	46,639	26,797	50,261	23,225	72,751
Streets and Highways	9,431,438	4,087,225	15,439,254	9,160,244	3,529,707	5,397,490	6,495,022
Human Services	6,000,252	1,839,635	10,032,658	---	1,049,411	1,367,500	2,501,207
PERA Aid	64,603	49,277	147,894	86,784	17,213	56,493	38,752
Police Aid	741,159	100,755	596,896	208,379	63,354	76,329	146,553
All Other	3,931,457	642,775	7,418,478	1,570,337	675,764	741,355	918,008
Total State Grants	24,849,124	7,668,935	43,364,819	13,262,509	6,059,698	8,428,752	12,156,406
Local Unit Grants	284,286	380,091	616,596	8,461	1,008	---	41,586
Total Intergovernmental Revenues	\$38,102,441	\$9,939,412	\$60,806,271	\$13,700,883	\$6,950,784	\$9,665,626	\$15,366,810
Charges for Services	11,910,968	1,469,738	8,110,172	5,788,916	1,116,775	1,749,392	2,412,707
Fines and Forfeits	134,271	9,522	297,452	24,991	---	2,001	11,890
Interest Earnings	3,831,270	871,852	3,949,464	1,999,526	492,303	445,070	283,224
All Other Revenues	4,762,721	769,336	4,285,798	1,233,621	537,629	1,049,108	1,746,235
Total Revenues	\$113,896,453	\$29,894,814	\$168,720,213	\$52,068,604	\$17,332,969	\$24,373,780	\$36,786,356
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	---	325,154	---	138,180	---	---	---
Short-Term Debt	145,046	---	---	---	---	---	---
Total Borrowing	145,046	325,154	---	138,180	---	---	---
Other Sources	---	---	54,272	16,213	7,330	10,065	99,341
Transfers From - Enterprise Funds	1,129,587	---	69,804	---	---	---	---
- Governmental Funds	268,901	---	9,454,993	162,150	463,296	130,933	84,481
Total Revenues and Other Financing Sources	\$115,439,987	\$30,219,968	\$178,299,282	\$52,385,147	\$17,803,595	\$24,514,778	\$36,970,178

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$19,765,543	\$4,681,848	\$26,296,984	\$8,290,024	\$3,053,159	\$4,029,086	\$5,864,283
	- Capital Outlay	4,719,612	969,304	7,449,109	1,172,054	106,776	180,780	15,098
	Total General Government	24,485,155	5,651,152	33,746,093	9,462,078	3,159,935	4,209,866	5,879,381
Public Safety	- Sheriff	10,213,995	2,715,263	12,378,885	4,433,417	1,765,397	1,413,990	2,859,082
	- Corrections	10,730,658	338,471	20,092,273	6,130,256	84,244	1,433,198	1,476,748
	- All Other	2,137,602	109,452	470,337	173,015	126,377	107,867	217,191
	- Capital Outlay	389,066	88,606	657,981	260,592	37,055	23,216	---
	Total Public Safety	23,471,321	3,251,792	33,599,476	10,997,280	2,013,073	2,978,271	4,553,021
Streets and Highways	- Administration	347,362	368,721	1,000,962	381,621	288,738	295,013	382,820
	- Maintenance	4,958,622	3,928,607	10,096,996	4,448,853	2,531,767	2,581,503	2,236,724
	- Construction	22,557,734	4,870,058	30,365,730	8,687,066	2,093,297	3,648,763	6,961,140
	- Other Capital Outlay	698,109	854,531	788,397	3,967,056	365,165	459,235	1,237,800
	Total Streets and Highways	28,561,827	10,021,917	42,252,085	17,484,596	5,278,967	6,984,514	10,818,484
Sanitation	- Current Expenditures	1,342,375	467,180	827,736	646,819	351,609	1,204,364	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,342,375	467,180	827,736	646,819	351,609	1,204,364	---
Human Services	- Income Maintenance	6,040,701	1,610,497	12,275,131	---	809,798	1,277,548	3,117,416
	- Social Services	12,582,129	4,998,994	22,549,274	---	2,596,032	4,139,033	4,750,205
	- All Other	425,919	17,728	8,342,639	5,162,026	7,896	18,618	358,024
	- Capital Outlay	12,815	---	32,996	---	---	107,288	---
	Total Human Services	19,061,564	6,627,219	43,200,040	5,162,026	3,413,726	5,542,487	8,225,645
Health	- Current Expenditures	2,396,210	963,941	3,974,613	2,501,660	68,082	114,544	2,763,836
	- Capital Outlay	---	---	7,565	2,054	---	---	---
	Total Health	2,396,210	963,941	3,982,178	2,503,714	68,082	114,544	2,763,836
Culture and Recreation	- Current Expenditures	1,362,956	879,703	2,321,464	---	69,020	---	334,162
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	390,180	150,423	1,974,525	776,313	141,502	57,195	20,757
	- Capital Outlay	---	150	193,893	60,601	---	---	---
	Total Culture and Recreation	1,753,136	1,030,276	4,489,882	836,914	210,522	57,195	354,919
Conservation of Natural Resources	- Current Expenditures	609,186	3,247,623	5,390,917	782,844	957,714	997,115	1,135,413
	- Capital Outlay	---	17,904	---	40,284	---	---	---
	Total Conservation of Natural Resources	609,186	3,265,527	5,390,917	823,128	957,714	997,115	1,135,413
Housing and Economic Development	- Current Expenditures	2,345,215	303,289	594,785	---	63,667	---	109,555
	- Capital Outlay	---	---	272,187	---	---	---	---
	Total Housing and Economic Development	2,345,215	303,289	866,972	---	63,667	---	109,555
All Other	- Current Expenditures	---	32,535	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	32,535	---	---	---	---	---
Debt Service	- Principal Paid on Bonds	2,255,000	395,000	4,105,000	3,910,000	860,000	435,000	490,000
	- Other Long-Term Debt	39,663	356,084	---	136,554	2,667	18,257	51,889
	- Interest and Fiscal Charges	1,338,528	290,660	535,303	407,800	149,048	373,911	88,950
	Total Current Expenditures	75,648,653	24,814,275	128,587,521	33,726,848	12,915,002	17,669,074	25,626,216
	Total Capital Outlay	28,377,336	6,800,553	39,767,858	14,189,707	2,602,293	4,419,283	8,214,038
	Total Debt Service	3,633,191	1,041,744	4,640,303	4,454,354	1,011,715	827,168	630,839
	Total Expenditures	\$107,659,180	\$32,656,572	\$172,995,682	\$52,370,909	\$16,529,010	\$22,915,524	\$34,471,093
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	2,110,944	---	---	---
	Transfers To	---	---	69,804	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	268,901	---	9,454,993	162,150	463,296	140,498	84,481
	Total Expenditures and Other Financing Uses	\$107,928,081	\$32,656,572	\$182,520,479	\$54,644,003	\$16,992,306	\$23,056,022	\$34,555,574
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$28,266,022	\$3,910,407	\$32,233,913	\$19,128,722	\$3,733,830	\$4,133,529	\$9,816,323
	Special Revenue Funds Unrestricted Fund Balance	34,573,436	8,162,410	36,840,551	12,086,857	6,907,416	-440,372	6,457,592
	Total	\$62,839,458	\$12,072,817	\$69,074,464	\$31,215,579	\$10,641,246	\$3,693,157	\$16,273,915
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		83.1%	48.7%	53.7%	92.6%	82.4%	20.9%	63.5%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2019 Population Estimates) ^[1]	3,263	21,614	13,744	18,648	262,748	10,923	6,226
Net Taxable Tax Capacity	\$17,023,977	\$28,139,034	\$11,249,557	\$24,910,288	\$331,485,801	\$17,794,002	\$19,288,274
2018 Tax Levy (Payable 2019)	5,696,277	15,024,477	9,015,953	16,459,354	97,624,622	9,923,875	7,781,051
REVENUES							
Taxes	\$5,515,239	\$16,633,716	\$9,644,361	\$16,382,227	\$138,806,283	\$10,073,279	\$7,563,329
Special Assessments	55,035	---	536,852	798,504	146,664	466,736	134,236
Licenses and Permits	15,658	158,966	82,038	356,666	4,945,232	17,783	6,365
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	1,711,139	448,259	---	11,320,274	272,937	2,585,011
Human Services	474,939	1,418,672	1,849,751	179,855	12,339,890	1,295,802	787,855
Disaster	5,621	24,344	17,690	10,741	190,868	20,074	43,884
All Other	264,960	280,892	280,698	369,212	8,459,584	242,270	206,164
Total Federal Grants	745,520	3,435,047	2,596,398	559,808	32,310,616	1,831,083	3,622,914
State Grants							
Market Value Credit	113,516	294,150	211,300	279,024	93,403	201,531	136,227
County Program Aid	436,432	891,225	947,717	957,019	10,027,183	573,895	485,426
Disparity Reduction Aid	18,577	14,105	53,187	13,376	363	5,064	10,350
Streets and Highways	3,510,950	6,697,839	6,613,555	5,029,722	21,258,319	3,334,953	4,747,740
Human Services	500,536	1,850,197	2,565,295	---	12,972,455	1,644,263	839,459
PERA Aid	17,071	22,637	20,826	24,566	209,159	19,906	14,876
Police Aid	54,957	164,108	100,755	115,750	977,780	71,750	73,276
All Other	432,366	1,351,903	1,289,244	1,528,631	9,411,591	750,549	543,271
Total State Grants	5,084,405	11,286,164	11,801,879	7,948,088	54,950,253	6,601,911	6,850,625
Local Unit Grants	173,188	19,457	75,598	50,787	4,811,928	---	86,067
Total Intergovernmental Revenues	\$6,003,113	\$14,740,668	\$14,473,875	\$8,558,683	\$92,072,797	\$8,432,994	\$10,559,606
Charges for Services	1,182,384	1,436,309	2,130,530	1,519,697	43,719,019	1,724,030	952,274
Fines and Forfeits	3,735	8,175	20,862	24,334	462,730	3,777	5,431
Interest Earnings	31,479	559,296	325,687	427,419	22,171,595	257,041	257,744
All Other Revenues	242,705	320,714	880,170	319,253	11,188,100	645,237	214,146
Total Revenues	\$13,049,348	\$33,857,844	\$28,094,375	\$28,386,783	\$313,512,420	\$21,620,877	\$19,693,131
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	3,391,910	34,133,261	---	1,809,624
Other Long-Term Debt	176,608	---	---	78,061	282,885	102,897	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	176,608	---	---	3,469,971	34,416,146	102,897	1,809,624
Other Sources	---	62,691	---	1,039,517	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	1,559,000	---	---
- Governmental Funds	---	266,979	---	1,924,441	70,000	14,670	---
Total Revenues and Other Financing Sources	\$13,225,956	\$34,187,514	\$28,094,375	\$34,820,712	\$349,557,566	\$21,738,444	\$21,502,755

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,711,884	\$4,529,648	\$3,907,422	\$5,567,313	\$53,918,671	\$3,198,644	\$2,529,450
	- Capital Outlay	53,936	31,845	375,679	2,043,690	18,955,587	84,229	114,054
	Total General Government	1,765,820	4,561,493	4,283,101	7,611,003	72,874,258	3,282,873	2,643,504
Public Safety	- Sheriff	1,260,214	3,621,757	2,071,967	3,633,732	35,501,358	1,648,780	1,588,437
	- Corrections	778,454	2,554,352	642,364	341,443	11,255,109	874,551	711,176
	- All Other	110,677	202,256	124,240	152,094	1,122,580	91,217	56,744
	- Capital Outlay	17,375	85,738	57,518	55,608	838,126	274,549	189,587
	Total Public Safety	2,166,720	6,464,103	2,896,089	4,182,877	48,717,173	2,889,097	2,545,944
Streets and Highways	- Administration	278,937	375,249	334,124	257,065	2,126,584	246,396	362,937
	- Maintenance	2,699,296	6,193,316	2,333,704	2,834,968	10,111,246	3,345,783	3,735,480
	- Construction	2,209,927	4,837,679	5,168,012	6,159,129	54,077,719	512,048	4,811,388
	- Other Capital Outlay	381,679	432,404	68,600	820,252	923,622	50,085	355,661
	Total Streets and Highways	5,569,839	11,838,648	7,904,440	10,071,414	67,239,171	4,154,312	9,265,466
Sanitation	- Current Expenditures	216,867	204,220	1,466,771	962,165	282,885	279,404	275,660
	- Capital Outlay	---	---	2,470	299,936	---	39,918	6,866
	Total Sanitation	216,867	204,220	1,469,241	1,262,101	282,885	319,322	282,526
Human Services	- Income Maintenance	746,239	1,923,791	1,821,717	---	10,333,130	1,261,063	953,390
	- Social Services	1,325,711	3,529,185	5,387,425	---	28,919,930	4,166,071	2,073,164
	- All Other	---	---	---	2,845,094	4,590,684	---	---
	- Capital Outlay	95,373	21,752	46,440	---	---	10,868	7,615
	Total Human Services	2,167,323	5,474,728	7,255,582	2,845,094	43,843,744	5,438,002	3,034,169
Health	- Current Expenditures	35,860	1,552,472	1,137,511	1,770,662	19,259,096	782,228	916,078
	- Capital Outlay	---	---	---	3,358,531	32,592	9,308	4,805
	Total Health	35,860	1,552,472	1,137,511	5,129,193	19,291,688	791,536	920,883
Culture and Recreation								
Libraries	- Current Expenditures	34,801	155,493	97,737	---	7,739,008	685,058	54,350
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	36,157	105,624	159,744	428,440	3,511,848	218,204	26,288
	- Capital Outlay	---	---	---	---	14,695	---	---
	Total Culture and Recreation	70,958	261,117	257,481	428,440	11,265,551	903,262	80,638
Conservation of Natural Resources	- Current Expenditures	376,055	363,215	350,260	1,300,510	163,451	1,071,123	2,257,363
	- Capital Outlay	---	29,900	---	---	---	---	---
	Total Conservation of Natural Resources	376,055	393,115	350,260	1,300,510	163,451	1,071,123	2,257,363
Housing and Economic Development	- Current Expenditures	24,695	134,719	32,560	47,028	8,533,628	151,351	7,126
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	24,695	134,719	32,560	47,028	8,533,628	151,351	7,126
All Other	- Current Expenditures	---	---	864,035	---	---	448,624	---
	- Capital Outlay	---	---	84,013	---	---	---	---
	Total All Other	---	---	948,048	---	---	448,624	---
Debt Service	- Principal Paid on Bonds	145,000	1,100,000	40,000	450,000	10,975,000	285,000	295,000
	- Other Long-Term Debt	73,561	156,961	107,886	40,568	555,117	143,656	---
	- Interest and Fiscal Charges	37,407	313,910	40,069	215,249	4,315,981	73,285	100,990
	Total Current Expenditures	9,635,847	25,445,297	20,731,581	20,140,514	197,369,208	18,468,497	15,547,643
	Total Capital Outlay	2,758,290	5,439,318	5,802,732	12,737,146	74,842,341	981,005	5,489,976
	Total Debt Service	255,968	1,570,871	187,955	705,817	15,846,098	501,941	395,990
	Total Expenditures	\$12,650,105	\$32,455,486	\$26,722,268	\$33,583,477	\$288,057,647	\$19,951,443	\$21,433,609
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	957,351	---	---
	- Governmental Funds	---	266,979	---	1,924,441	70,000	14,670	---
	Total Expenditures and Other Financing Uses	\$12,650,105	\$32,722,465	\$26,722,268	\$35,507,918	\$289,084,998	\$19,966,113	\$21,433,609
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,291,461	\$12,365,378	\$3,813,774	\$5,350,595	\$86,650,523	\$4,085,262	\$2,355,769
Special Revenue Funds Unrestricted Fund Balance		2,010,957	5,123,894	6,484,158	9,214,415	1,826,080	3,865,881	5,961,574
	Total	\$4,302,418	\$17,489,272	\$10,297,932	\$14,565,010	\$88,476,603	\$7,951,143	\$8,317,343
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		44.7%	68.7%	49.7%	72.3%	44.8%	43.1%	53.5%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2019 Population Estimates) ^[1]	50,830	138,531	9,729	5,680,337
Net Taxable Tax Capacity	\$48,318,483	\$165,818,717	\$23,528,515	\$7,153,660,536
2018 Tax Levy (Payable 2019)	19,397,064	73,513,146	10,404,910	3,102,804,715
REVENUES				
Taxes	\$22,421,310	\$82,434,631	\$10,146,984	\$3,866,993,455
Special Assessments	519,261	432,491	1,086,712	65,025,577
Licenses and Permits	181,695	332,281	45,051	39,908,237
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	167,405	3,793,190	1,043,154	112,299,213
Human Services	3,957,115	7,294,991	845,500	506,893,018
Disaster	33,416	116,163	28,422	11,103,888
All Other	1,099,289	599,383	100,595	130,181,633
Total Federal Grants	5,257,225	11,803,727	2,017,671	760,477,752
State Grants				
Market Value Credit	292,715	446,259	275,930	22,029,492
County Program Aid	2,835,867	5,719,299	518,150	233,111,140
Disparity Reduction Aid	42,635	5,391	43,007	9,584,817
Streets and Highways	8,919,686	13,047,797	5,448,592	813,067,099
Human Services	4,751,692	7,645,513	1,358,088	469,149,783
PERA Aid	54,309	290,977	12,212	8,777,712
Police Aid	169,451	1,265,543	91,595	25,082,510
All Other	2,084,212	3,202,843	889,324	279,072,226
Total State Grants	19,150,567	31,623,622	8,636,898	1,859,874,779
Local Unit Grants	338,515	766,279	501,154	91,846,136
Total Intergovernmental Revenues	\$24,746,307	\$44,193,628	\$11,155,723	\$2,712,198,667
Charges for Services	3,498,326	15,737,357	908,694	689,293,738
Fines and Forfeits	16,217	248,314	6,733	7,572,755
Interest Earnings	552,985	3,018,130	477,618	193,064,667
All Other Revenues	916,081	3,834,264	334,460	388,004,439
Total Revenues	\$52,852,182	\$150,231,096	\$24,161,975	\$7,962,061,535
Other Financing Sources				
Borrowing				
Bonds Issued	---	65,225,768	---	697,658,630
Other Long-Term Debt	25,656	150,112	222,122	9,707,340
Short-Term Debt	---	---	---	145,046
Total Borrowing	25,656	65,375,880	222,122	707,511,016
Other Sources	11,158	73,140	31,065	3,861,507
Transfers From - Enterprise Funds	---	---	---	8,660,944
- Governmental Funds	89,626	393,434	---	293,160,964
Total Revenues and Other Financing Sources	\$52,978,622	\$216,073,550	\$24,415,162	\$8,975,255,966

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2019

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$9,779,796	\$29,431,850	\$3,533,481	\$1,553,200,648
	- Capital Outlay	346,228	28,461,101	238,071	184,122,250
	Total General Government	10,126,024	57,892,951	3,771,552	1,737,322,898
Public Safety	- Sheriff	4,189,780	22,422,935	1,240,462	638,076,714
	- Corrections	4,244,894	6,465,190	1,564,935	561,804,350
	- All Other	165,431	1,523,030	67,443	88,868,637
	- Capital Outlay	165,818	6,816,611	163,892	52,911,905
	Total Public Safety	8,765,923	37,227,766	3,036,732	1,341,661,606
Streets and Highways	- Administration	416,062	888,540	134,867	60,239,338
	- Maintenance	9,860,878	7,095,971	2,484,953	522,461,914
	- Construction	6,060,071	19,337,985	5,358,111	885,073,798
	- Other Capital Outlay	398,992	3,691,042	1,527,103	135,752,672
	Total Streets and Highways	16,736,003	31,013,538	9,505,034	1,603,527,722
Sanitation	- Current Expenditures	1,314,964	623,707	149,290	109,693,872
	- Capital Outlay	---	---	---	12,416,738
	Total Sanitation	1,314,964	623,707	149,290	122,110,610
Human Services	- Income Maintenance	4,835,634	6,817,563	1,290,777	558,040,180
	- Social Services	10,933,165	16,404,718	3,093,739	1,269,029,732
	- All Other	---	---	17,141	121,796,341
	- Capital Outlay	---	---	68,747	3,582,045
	Total Human Services	15,768,799	23,222,281	4,470,404	1,952,448,298
Health	- Current Expenditures	1,121,056	4,013,877	461,463	282,136,294
	- Capital Outlay	---	---	---	7,720,315
	Total Health	1,121,056	4,013,877	461,463	289,856,609
Culture and Recreation	- Current Expenditures	251,344	2,158,593	85,903	171,305,948
	- Capital Outlay	---	---	---	16,826,958
Parks and Recreation	- Current Expenditures	122,769	2,096,870	231,364	84,059,461
	- Capital Outlay	---	757,519	11,200	20,760,854
	Total Culture and Recreation	374,113	5,012,982	328,467	292,953,221
Conservation of Natural Resources	- Current Expenditures	879,685	1,097,312	1,328,555	148,830,503
	- Capital Outlay	---	---	---	2,170,566
	Total Conservation of Natural Resources	879,685	1,097,312	1,328,555	151,001,069
Housing and Economic Development	- Current Expenditures	825,213	---	18,236	163,355,160
	- Capital Outlay	---	---	---	792,764
	Total Housing and Economic Development	825,213	---	18,236	164,147,924
All Other	- Current Expenditures	---	---	---	25,187,257
	- Capital Outlay	---	---	---	9,502,829
	Total All Other	---	---	---	34,690,086
Debt Service	- Principal Paid on Bonds	430,000	3,455,000	415,000	232,217,469
	- Other Long-Term Debt	31,020	154,218	160,640	37,382,744
	- Interest and Fiscal Charges	35,448	5,045,738	243,930	112,134,194
	Total Current Expenditures	48,940,671	101,040,156	15,702,609	6,358,086,349
	Total Capital Outlay	6,971,109	59,064,258	7,367,124	1,331,633,694
	Total Debt Service	496,468	8,654,956	819,570	381,734,407
	Total Expenditures	\$56,408,248	\$168,759,370	\$23,889,303	\$8,071,454,450
Other Financing Uses					
	Debt Redemption - Refunded Bonds	---	---	---	85,472,709
	Other Uses	---	---	---	2,110,944
Transfers To	- Enterprise Funds	---	---	---	47,247,880
	- Governmental Funds	89,626	393,434	---	293,170,529
	Total Expenditures and Other Financing Uses	\$56,497,874	\$169,152,804	\$23,889,303	\$8,499,456,512
Unrestricted Fund Balance					
	General Fund Unrestricted Fund Balance	\$11,677,932	\$44,238,318	\$3,987,703	\$1,643,404,631
	Special Revenue Funds Unrestricted Fund Balance	3,686,018	17,784,729	\$9,982,765	1,260,178,335
	Total	\$15,363,950	\$62,023,047	\$13,970,468	\$2,903,582,966
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		31.4%	61.4%	89.0%	45.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	652,294	927,242	(274,948)	10,562	---	(264,386)	---	4,519	---	(75,000)	13,222	---	---	---
Total	652,294	927,242	(274,948)	10,562	---	(264,386)	---	4,519	---	(75,000)	13,222	---	---	---
Becker														
Housing [29]	386,943	582,358	(195,415)	462,266	238,488	28,363	---	449,991	---	---	---	---	---	---
Sunnyside Care Center [14]	3,184,365	2,978,037	206,328	21,407	26,409	201,326	---	---	---	---	17,290	---	26,409	8,000
Total	3,571,308	3,560,395	10,913	483,673	264,897	229,689	---	449,991	---	---	17,290	---	26,409	8,000
Blue Earth														
Economic Development Authority	299,217	1,258,631	(959,414)	796,994	---	(162,420)	---	16,654	675,394	---	78,944	---	---	---
Landfill	3,728,317	3,389,238	339,079	---	45,401	293,678	---	---	---	93,339	1,655,715	---	---	---
Total	4,027,534	4,647,869	(620,335)	796,994	45,401	131,258	---	16,654	675,394	93,339	1,734,659	---	---	---
Carver														
Community Development Agency [29]	6,513,590	8,092,854	(1,579,264)	3,893,395	1,070,355	1,243,776	---	3,747,597	---	---	1,559,596	131,300	1,062,367	1,144,129
Total	6,513,590	8,092,854	(1,579,264)	3,893,395	1,070,355	1,243,776	---	3,747,597	---	---	1,559,596	131,300	1,062,367	1,144,129
Cass														
Housing and Redevelopment Authority [29]	144,617	650,777	(506,160)	475,570	528	(31,118)	12,143	446,802	30,678	---	3,567	---	528	5,705
Pine River Area Sanitary District [29]	558,821	615,205	(56,384)	4,039	173	(52,518)	---	---	---	---	124,217	---	173	41,414
Total	703,438	1,265,982	(562,544)	479,609	701	(83,636)	12,143	446,802	30,678	---	127,784	---	701	47,119
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	762,648	1,211,597	(448,949)	904,227	411,669	43,609	468,648	---	---	---	608,130	500,000	69,186	1,131,656
Total	762,648	1,211,597	(448,949)	904,227	411,669	43,609	468,648	---	---	---	608,130	500,000	69,186	1,131,656
Clay														
Family Service Center	1,405,469	1,526,308	(120,839)	587	---	(120,252)	---	---	---	---	26,010	---	---	---
Juvenile Center	8,167,569	4,758,268	3,409,301	163,340	241,714	3,330,927	---	---	---	---	5,852,006	---	240,706	---
Public Health	2,439,270	6,338,211	(3,898,941)	2,868,505	---	(1,030,436)	---	---	---	---	---	---	---	---
Solid Waste Management	2,169,349	2,647,816	(478,467)	1,625,444	---	1,146,977	---	---	193,607	120,000	177,618	---	---	---
Total	14,181,657	15,270,603	(1,088,946)	4,657,876	241,714	3,327,216	---	---	193,607	120,000	6,055,634	---	240,706	---
Cook														
Economic Development Authority Golf Course [29]	969,177	1,279,401	(310,224)	111,408	14,859	(213,675)	---	---	---	---	42,288	---	14,859	26,087
Total	969,177	1,279,401	(310,224)	111,408	14,859	(213,675)	---	---	---	---	42,288	---	14,859	26,087

*Submitted draft data that was not reviewed.

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cottonwood														
Landfill	690,416	560,698	129,718	---	---	129,718	---	---	---	(48,391)	76,926	---	---	---
Total	690,416	560,698	129,718	---	---	129,718	---	---	---	(48,391)	76,926	---	---	---
Crow Wing														
Landfill	2,909,938	2,632,683	277,255	158,469	---	435,724	---	595	---	---	2,866,950	---	---	---
Total	2,909,938	2,632,683	277,255	158,469	---	435,724	---	595	---	---	2,866,950	---	---	---
Dakota														
Byllesby Dam	705,361	851,568	(146,207)	1,149,604	---	1,003,397	---	---	1,149,604	(5,602,279)	2,904,930	---	---	---
Community Development Agency [29][13]	26,046,570	52,291,667	(26,245,097)	40,581,215	3,426,760	10,909,358	9,532,762	26,085,019	---	---	2,078,636	---	3,521,425	3,362,683
Community Development Agency and Limited Partnerships [29][13]	4,934,483	6,044,439	(1,109,956)	2,428	565,911	(1,673,439)	---	---	---	---	---	---	517,520	215,551
Geographic Information System	4,000	672	3,328	---	---	3,328	---	---	---	---	---	---	---	---
Total	31,690,414	59,188,346	(27,497,932)	41,733,247	3,992,671	10,242,644	9,532,762	26,085,019	1,149,604	(5,602,279)	4,983,566	---	4,038,945	3,578,234
Dodge														
Fairview Nursing Home	6,450,770	6,287,364	163,406	34,866	2,414	195,858	---	---	---	---	98,017	---	2,414	30,000
Total	6,450,770	6,287,364	163,406	34,866	2,414	195,858	---	---	---	---	98,017	---	2,414	30,000
Douglas														
Hospital Operating	174,694,415	170,594,988	4,099,427	5,286,468	1,826,292	7,559,603	---	---	85,767	---	9,418,683	---	1,618,612	1,925,242
Housing and Redevelopment Authority [29]	663,880	2,783,278	(2,119,398)	2,348,334	96,532	132,404	690,748	1,386,648	291,957	---	245,764	95,306	96,532	156,688
Pope-Douglas Solid Waste [29]	7,769,084	12,178,235	(4,409,151)	3,288,400	763,070	(1,883,821)	---	8,978	261,207	---	577,124	17,653,918	503,206	13,145,000
Total	183,127,379	185,556,501	(2,429,122)	10,923,202	2,685,894	5,808,186	690,748	1,395,626	638,931	---	10,241,571	17,749,224	2,218,350	15,226,930
Faribault														
Housing and Redevelopment Authority [29]	5,031	296,589	(291,558)	299,913	---	8,355	---	299,913	---	---	---	---	---	---
Huntley Sewer District	15,161	57,682	(42,521)	4,569	14,133	(52,085)	---	---	---	---	---	---	14,133	5,000
Total	20,192	354,271	(334,079)	304,482	14,133	(43,730)	---	299,913	---	---	---	---	14,133	5,000
Grant														
Housing and Redevelopment Authority [29]	567,476	950,339	(382,863)	231,260	28,183	(179,786)	---	511,900	---	---	625,939	169,910	28,183	47,050
Total	567,476	950,339	(382,863)	231,260	28,183	(179,786)	---	511,900	---	---	625,939	169,910	28,183	47,050
Hennepin														
Glen Lake Golf Course	890,118	891,676	(1,558)	---	6,900	(8,458)	---	---	---	---	---	---	6,900	170,000
Hennepin Health	213,812,696	229,866,788	(16,054,092)	1,656,740	18,225	(14,415,577)	---	---	---	---	351,015	---	18,225	---
Medical Center	1,093,486,274	1,115,921,460	(22,435,186)	11,804,044	4,731,453	(15,362,595)	---	32,858,846	14,941,198	---	12,610,000	---	4,731,453	4,658,285
Radio Communications	3,680,194	3,661,531	18,663	---	19,409	(746)	---	---	---	---	1,693,570	---	---	---

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Table 3
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For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Solid Waste	58,364,153	64,732,521	(6,368,368)	9,962,696	6,093,095	(2,498,767)	---	---	4,963,455	---	746,351	---	545,529	744,300
Total	1,370,233,435	1,415,073,976	(44,840,541)	23,423,480	10,869,082	(32,286,143)	---	32,858,846	19,904,653	---	15,400,936	---	5,302,107	5,572,585
Hubbard														
Heritage Community [14]	8,820,438	8,423,727	396,711	168,499	674,327	(109,117)	---	---	10,006	---	21,094	---	458,205	450,000
Housing and Redevelopment Authority [29]	144,789	250,714	(105,925)	34,803	26,742	(97,864)	---	34,803	---	---	1,863,953	1,740,000	26,742	21,829
Total	8,965,227	8,674,441	290,786	203,302	701,069	(206,981)	---	34,803	10,006	---	1,885,047	1,740,000	484,947	471,829
Itasca														
Itasca Medical Care	62,264,511	64,387,877	(2,123,366)	11,247	---	(2,112,119)	---	---	---	---	---	---	---	---
Itasca Resource Center	502,320	690,210	(187,890)	---	---	(187,890)	---	---	---	---	---	---	---	---
Nursing Home	13,832,699	12,822,514	1,010,185	27,534	422,473	615,246	---	---	---	---	168,356	3,305,000	422,473	3,830,000
Total	76,599,530	77,900,601	(1,301,071)	38,781	422,473	(1,684,763)	---	---	---	---	168,356	3,305,000	422,473	3,830,000
Jackson														
Jackson County Fair Association [14][29]	117,182	177,332	(60,150)	65,003	---	4,853	---	---	---	---	---	---	---	---
Jackson County Historical Society [29]	5,846	61,381	(55,535)	74,830	---	19,295	---	---	---	---	---	---	---	---
Total	123,028	238,713	(115,685)	139,833	---	24,148	---	---	---	---	---	---	---	---
Kanabec														
Hospital [29]	94,497,543	89,221,244	5,276,299	1,417,407	1,704,055	4,989,651	---	---	---	---	14,002,894	61,500,000	1,480,868	56,984,807
Total	94,497,543	89,221,244	5,276,299	1,417,407	1,704,055	4,989,651	---	---	---	---	14,002,894	61,500,000	1,480,868	56,984,807
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	3,028,003	2,558,270	469,733	584,917	805,779	248,871	---	---	10,000	250,000	2,670,747	14,554,568	533,104	2,650,450
Housing and Redevelopment Authority [13][29]	1,605,501	4,280,099	(2,674,598)	2,768,785	40,851	53,336	---	2,082,190	---	---	134,220	---	40,851	55,852
Total	4,633,504	6,838,369	(2,204,865)	3,353,702	846,630	302,207	---	2,082,190	10,000	250,000	2,804,967	14,554,568	573,955	2,706,302
Kittson*														
North Kittson Rural Water System	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Koochiching														
East Koochiching Sanitary Sewer District [29]	530,679	791,759	(261,080)	29,357	133,683	(365,406)	---	---	---	---	37,900	---	---	---
Housing and Redevelopment Authority [13][29]	124	568,107	(567,983)	563,860	---	(4,123)	---	542,146	---	---	---	---	---	---
Total	530,803	1,359,866	(829,063)	593,217	133,683	(369,529)	---	542,146	---	---	37,900	---	---	---
Lake														
Broadband [16]	1,646,099	2,859,061	(1,212,962)	63,759	272	(1,149,475)	23,167	---	7,811	(19,067,865)	---	---	272	8,400,000
Lakeview Apartments [29]	60,720	69,438	(8,718)	---	---	(8,718)	---	---	---	(63,500)	---	---	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Silverpointe [29]	238,131	168,121	70,010	126	15,778	54,358	---	---	---	29,026	62,500	---	14,975	55,000
Total	1,944,950	3,096,620	(1,151,670)	63,885	16,050	(1,103,835)	23,167	---	7,811	(19,102,339)	62,500	---	15,247	8,455,000
Lake of The Woods														
Wheeler's Point Sanitary District [29]	---	---	---	2,864,044	44,110	2,819,934	---	1,813,400	941,593	---	2,677,029	2,135,000	44,110	2,135,000
Total	---	---	---	2,864,044	44,110	2,819,934	---	1,813,400	941,593	---	2,677,029	2,135,000	44,110	2,135,000
Le Sueur														
Section 8 Rental Program [14][29]	1,970	483,716	(481,746)	479,188	---	(2,558)	---	479,188	---	---	---	---	---	---
West Jefferson Subordinate Service District	---	38,635	(38,635)	---	573	(39,208)	---	---	817,582	---	352,113	254,093	573	---
Total	1,970	522,351	(520,381)	479,188	573	(41,766)	---	479,188	817,582	---	352,113	254,093	573	---
Lyon														
Landfill	3,298,667	2,573,994	724,673	235,655	---	960,328	---	---	---	---	273,185	---	---	---
Total	3,298,667	2,573,994	724,673	235,655	---	960,328	---	---	---	---	273,185	---	---	---
Mahnomen														
Health Center [29]	9,893,964	9,711,816	182,148	362,821	69,578	475,391	---	---	---	---	126,018	---	10,693	82,723
Total	9,893,964	9,711,816	182,148	362,821	69,578	475,391	---	---	---	---	126,018	---	10,693	82,723
McLeod														
Housing and Redevelopment Authority [13][29]	596,285	823,282	(226,997)	495,003	111,616	156,390	---	492,600	---	---	1,419	---	111,616	195,333
Total	596,285	823,282	(226,997)	495,003	111,616	156,390	---	492,600	---	---	1,419	---	111,616	195,333
Meeker														
Economic Development Authority [13][29]	28,325	175,242	(146,917)	70,237	---	(76,680)	---	---	---	---	---	---	---	---
Housing Choice Vouchers [13][29]	392	185,509	(185,117)	189,580	---	4,463	---	189,544	---	(39,412)	---	---	---	---
Low Rent Public Housing [13][29]	77,290	211,370	(134,080)	55,398	---	(78,682)	---	55,276	---	---	---	---	---	---
Meeker Memorial Hospital	36,698,631	33,169,053	3,529,578	858,956	388,139	4,000,395	---	---	---	---	726,456	---	388,139	879,384
Public Housing Capital Fund Program [13][29]	---	---	---	39,412	---	39,412	---	39,412	---	39,412	---	---	---	---
State/Local [13][29]	6,000	5,198	802	2	---	804	---	---	---	---	---	---	---	---
Total	36,810,638	33,746,372	3,064,266	1,213,585	388,139	3,889,712	---	284,232	---	---	726,456	---	388,139	879,384
Morrison														
Housing Choice Vouchers [29]	74,065	557,967	(483,902)	459,089	---	(24,813)	---	459,089	---	(20,364)	579	---	---	---
State/Local [29]	32,356	29,948	2,408	35	---	2,443	---	---	---	20,364	---	---	---	---
Total	106,421	587,915	(481,494)	459,124	---	(22,370)	---	459,089	---	---	579	---	---	---
Mower														
Colonial Manor [14][29]	40,872	34,047	6,825	15	---	6,840	---	---	---	---	---	---	---	5,092

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Minnesota Housing Finance Agency [14][29]	173,644	200,310	(26,666)	16,232	5,722	(16,156)	---	---	---	---	886	---	5,722	54,253
Owned Public Housing Program [14][29]	105,138	208,970	(103,832)	56,287	---	(47,545)	---	56,268	---	---	4,292	---	---	---
Rural Housing Service [14][29]	240,188	272,799	(32,611)	1,939	---	(30,672)	---	---	---	---	24,990	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	170,366	(170,366)	162,955	---	(7,411)	---	162,954	---	---	---	---	---	---
Total	559,842	886,492	(326,650)	237,428	5,722	(94,944)	---	219,222	---	---	30,168	---	5,722	59,345
Murray														
Congregate Housing	300,395	271,049	29,346	74	13,626	15,794	---	---	---	5,777	---	---	12,035	110,000
Hospital [29]	15,515,710	17,125,042	(1,609,332)	117,196	141,423	(1,633,559)	---	---	---	---	157,710	220,116	141,423	446,971
Shetek Area Water and Sewer Commission [29]	530,651	863,138	(332,487)	416,740	93,042	(8,789)	---	306,029	102,009	---	---	---	93,042	835,173
Total	16,346,756	18,259,229	(1,912,473)	534,010	248,091	(1,626,554)	---	306,029	102,009	5,777	157,710	220,116	246,500	1,392,144
Olmsted														
Communications	1,281,022	1,265,951	15,071	20,519	---	35,590	---	---	183	---	---	---	---	---
Housing and Redevelopment Authority	2,219,367	8,310,314	(6,090,947)	7,669,303	74,967	1,503,389	2,483,863	4,925,931	232,020	---	332,320	---	56,349	144,897
Sanitary Sewer	93,795	102,762	(8,967)	4,599	16,626	(20,994)	---	---	---	---	---	---	16,626	---
Waste Management	25,519,342	24,112,785	1,406,557	888,241	1,254,709	1,040,089	---	---	504,926	---	1,458,346	---	1,899,577	5,065,000
Total	29,113,526	33,791,812	(4,678,286)	8,582,662	1,346,302	2,558,074	2,483,863	4,925,931	737,129	---	1,790,666	---	1,972,552	5,209,897
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	8,231,170	7,374,084	857,086	3,308	1,101,797	(241,403)	---	---	3,308	---	672,603	---	1,101,797	1,269,803
Waste Management	8,671,121	8,250,628	420,493	317,419	---	737,912	---	---	258,349	---	68,314	---	---	---
Total	16,902,291	15,624,712	1,277,579	320,727	1,101,797	496,509	---	---	261,657	---	740,917	---	1,101,797	1,269,803
Pipestone														
Medical Center [13]	29,291,462	29,458,821	(167,359)	1,811,570	750,718	893,493	---	---	---	(212,888)	749,560	594,019	750,718	733,949
Total	29,291,462	29,458,821	(167,359)	1,811,570	750,718	893,493	---	---	---	(212,888)	749,560	594,019	750,718	733,949
Polk														
Landfill	2,616,783	2,043,219	573,564	53,031	7,696	618,899	---	---	23,296	70,000	256,305	---	7,696	28,240
Resource Recovery	3,735,099	5,073,754	(1,338,655)	39,008	---	(1,299,647)	---	---	6,962	280,000	486,505	---	---	---
Total	6,351,882	7,116,973	(765,091)	92,039	7,696	(680,748)	---	---	30,258	350,000	742,810	---	7,696	28,240
Pope														
Housing and Redevelopment Authority [29]	---	183,601	(183,601)	473,614	253,378	36,635	323,708	---	8,352	---	---	---	69,253	2,564,172
Total	---	183,601	(183,601)	473,614	253,378	36,635	323,708	---	8,352	---	---	---	69,253	2,564,172
Ramsey														
Lake Owasso Residence	8,472,229	9,982,873	(1,510,644)	50,528	15,167	(1,475,283)	---	---	30,817	(1,475,048)	---	---	19,750	275,000
Law Enforcement Services	10,026,153	9,553,942	472,211	440,884	---	913,095	---	---	440,884	---	438,954	---	---	---
Ramsey County Care Center	17,547,765	17,321,352	226,413	82,866	39,367	269,912	---	---	50,262	(189,913)	13,262	---	54,440	105,000

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For the Year Ended December 31, 2019

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	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Vadnais Sports Center	---	---	---	---	---	---	---	---	---	623,124	---	---	---	---
Total	36,046,147	36,858,167	(812,020)	574,278	54,534	(292,276)	---	---	521,963	(1,041,837)	452,216	---	74,190	380,000
Renville														
Housing and Redevelopment Authority [29]	71,722	786,523	(714,801)	721,674	---	6,873	259,976	468,104	---	---	29,324	---	---	---
Renville County Hospital and Clinics	32,720,429	29,092,593	3,627,836	735,438	654,368	3,708,906	---	---	---	---	558,254	---	645,272	4,597,489
Solid Waste	652,354	1,907,356	(1,255,002)	294,066	---	(960,936)	---	---	67,912	---	---	---	---	---
Total	33,444,505	31,786,472	1,658,033	1,751,178	654,368	2,754,843	259,976	468,104	67,912	---	587,578	---	645,272	4,597,489
Rice														
Environmental Services	3,945,572	5,657,363	(1,711,791)	1,523,189	---	(188,602)	---	---	461,665	---	313,398	---	---	---
Roberds Lake	94,708	220,614	(125,906)	50,507	19,717	(95,116)	---	---	30,503	---	---	---	19,717	63,327
Total	4,040,280	5,877,977	(1,837,697)	1,573,696	19,717	(283,718)	---	---	492,168	---	313,398	---	19,717	63,327
Rock														
Rock County Rural Water District [29]	996,863	991,649	5,214	119,791	174,433	(49,428)	---	107,525	43,219	---	421,645	---	56,680	159,000
Total	996,863	991,649	5,214	119,791	174,433	(49,428)	---	107,525	43,219	---	421,645	---	56,680	159,000
Saint Louis														
Plat Books	6,008	6,747	(739)	---	---	(739)	---	---	---	---	---	---	---	---
Solid Waste Management	6,637,302	7,657,815	(1,020,513)	958,148	---	(62,365)	12,662	---	464,192	689,515	389,508	---	---	---
Total	6,643,310	7,664,562	(1,021,252)	958,148	---	(63,104)	12,662	---	464,192	689,515	389,508	---	---	---
Scott														
Community Development Agency [29]	7,525,602	12,178,527	(4,652,925)	7,739,034	2,098,755	987,354	3,229,990	3,924,146	---	---	2,671,621	17,823,671	1,488,962	8,192,071
Total	7,525,602	12,178,527	(4,652,925)	7,739,034	2,098,755	987,354	3,229,990	3,924,146	---	---	2,671,621	17,823,671	1,488,962	8,192,071
Sherburne														
Justice Center	20,347,328	16,356,639	3,990,689	---	---	3,990,689	---	---	---	1,129,587	---	---	---	---
Total	20,347,328	16,356,639	3,990,689	---	---	3,990,689	---	---	---	1,129,587	---	---	---	---
Sibley														
Sibley Estates	184,889	351,202	(166,313)	167,639	82	1,244	---	155,742	---	---	---	---	82	---
Total	184,889	351,202	(166,313)	167,639	82	1,244	---	155,742	---	---	---	---	82	---
Stearns														
Rental Properties [13][29]	573,425	504,746	68,679	3,867	36,227	36,319	---	---	5,987	---	---	---	36,227	123,025
Section 8 Housing [13][29]	48,382	1,517,006	(1,468,624)	1,396,357	---	(72,267)	---	1,396,223	---	(56,605)	---	---	---	---
Total	621,807	2,021,752	(1,399,945)	1,400,224	36,227	(35,948)	---	1,396,223	5,987	(56,605)	---	---	36,227	123,025

*Submitted draft data that was not reviewed.

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2019

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Steele														
Solid Waste	1,998,514	1,667,620	330,894	31,298	---	362,192	---	---	---	---	120,862	---	---	---
Total	1,998,514	1,667,620	330,894	31,298	---	362,192	---	---	---	---	120,862	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	946,686	602,738	343,948	5,229	391,911	(42,734)	118,066	207,786	259,926	---	---	---	71,838	120,000
Swift County - Benson Hospital [13][29]	18,762,236	18,874,427	(112,191)	509,450	505,888	(108,629)	---	---	---	---	2,162,162	3,168,338	505,888	532,199
Total	19,708,922	19,477,165	231,757	514,679	897,799	(151,363)	118,066	207,786	259,926	---	2,162,162	3,168,338	577,726	652,199
Todd														
Solid Waste	2,460,808	2,454,236	6,572	78,524	---	85,096	---	---	72,045	---	186,124	---	---	---
Total	2,460,808	2,454,236	6,572	78,524	---	85,096	---	---	72,045	---	186,124	---	---	---
Traverse														
Prairieview Place	---	47,137	(47,137)	83,075	11,626	24,312	---	---	---	---	---	---	11,626	70,000
Traverse Care Center	305	218,146	(217,841)	258,925	56,160	(15,076)	---	---	---	---	---	---	56,160	175,000
Total	305	265,283	(264,978)	342,000	67,786	9,236	---	---	---	---	---	---	67,786	245,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	60,737	78,997	(18,260)	7,391	3,543	(14,412)	---	---	---	---	---	---	3,543	1,848
Total	60,737	78,997	(18,260)	7,391	3,543	(14,412)	---	---	---	---	---	---	3,543	1,848
Washington														
Briar Pond LLC [29]	2,293,289	1,365,760	927,529	64,919	401,809	590,639	26,621	7,260	---	---	39,981	---	350,230	215,268
Family Housing Fund [29]	2,778,668	2,128,272	650,396	969,104	426,210	1,193,290	443,617	184,366	---	(23)	471,630	---	413,243	1,089,696
Glen at Valley Creek LLC [29]	72,582	143,362	(70,780)	100,909	113,575	(83,446)	---	---	---	---	6,830,987	2,000,000	43,398	2,500,000
Managing Member Partnership [29]	1,266,000	16,048	1,249,952	495,733	472,921	1,272,764	241,010	---	---	280,000	---	---	275,921	178,696
Piccadilly Square of Mahtomedi, LLC [29]	855,833	788,477	67,356	---	202,750	(135,394)	---	---	---	---	---	---	145,950	198,198
Public Housing Fund [29]	455,335	967,079	(511,744)	282,718	32,057	(261,083)	30,453	121	---	---	328,348	---	133	444
Senior Housing Fund [29]	3,085,873	2,988,668	97,205	1,569,819	654,946	1,012,078	603,345	184,847	---	321,672	777,896	---	563,109	1,111,845
The Groves Apartments LLC [29]	668,466	719,842	(51,376)	70,413	113,100	(94,063)	---	---	---	---	---	---	104,913	96,467
Total	11,476,046	9,117,508	2,358,538	3,553,615	2,417,368	3,494,785	1,345,046	376,594	---	601,649	8,448,842	2,000,000	1,896,897	5,390,614
State Totals	\$2,109,196,018		(\$85,429,083)		\$34,218,265		\$18,500,779		\$27,446,676		\$87,536,758		\$25,572,301	
		\$2,194,625,101		\$130,929,842		\$11,282,494		\$84,092,412		(\$22,899,472)		\$125,845,239		\$133,619,291

*Submitted draft data that was not reviewed.

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

ENTERPRISE FUND FOOTNOTES

* Submitted draft data that was not reviewed.

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

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

[16] The enterprise operation was sold.

[29] Discretely presented component unit.

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OUTSTANDING INDEBTEDNESS TABLE

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2019

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue				
Aitkin	15,870	10,390,000	---	---	---	10,390,000	---	164,492	1,245,444
Anoka	362,648	93,495,000	---	22,375,000	---	115,870,000	80,000,000	4,905,376	10,709,138
Becker	34,545	11,995,000	---	---	---	11,995,000	---	2,441,300	2,366,670
Beltrami	47,184	8,650,000	---	---	1,880,000	10,530,000	5,680,000	---	2,330,185
Benton	40,895	5,590,000	---	---	---	5,590,000	2,525,000	453,311	2,819,519
Big Stone	4,993	9,890,000	---	---	---	9,890,000	---	---	730,463
Blue Earth	68,583	15,220,000	8,820,000	---	---	24,040,000	7,320,000	3,045,614	3,502,719
Brown	25,119	3,995,000	---	---	---	3,995,000	---	304,732	1,807,561
Carlton	35,935	8,965,000	---	---	---	8,965,000	8,965,000	---	3,731,757
Carver	107,179	13,360,000	---	26,815,000	---	40,175,000	12,195,000	18,181,554	5,164,668
Cass	29,754	---	---	---	---	---	---	48,482	2,983,115
Chippewa	11,858	---	---	---	---	---	---	766,751	677,616
Chisago	56,613	49,070,000	---	---	---	49,070,000	26,045,000	2,302,757	4,648,870
Clay	64,591	60,155,000	610,000	---	---	60,765,000	---	68,341	3,399,102
Clearwater	8,808	---	---	---	---	---	---	---	841,735
Cook	5,462	12,975,000	---	14,490,000	---	27,465,000	---	2,989,729	853,262
Cottonwood	11,216	---	105,000	---	---	105,000	105,000	1,642,144	698,412
Crow Wing	65,274	4,980,000	---	---	---	4,980,000	4,980,000	429,300	2,978,111
Dakota	433,302	---	---	78,250,000	---	78,250,000	---	38,685,845	20,894,078
Dodge	20,943	8,285,000	---	---	---	8,285,000	20,000	85,000	1,244,523
Douglas	38,220	26,175,000	---	15,370,000	42,728,933	84,273,933	25,140,000	10,789,336	6,311,036
Faribault	13,580	6,825,000	6,120,000	318,000	---	13,263,000	5,715,000	---	1,122,860
Fillmore*	21,060	1,230,000	---	---	108,191	1,338,191	---	164,935	1,118,880
Freeborn	30,364	8,105,000	1,440,000	---	---	9,545,000	6,575,000	---	1,623,532
Goodhue	46,449	17,845,000	---	---	---	17,845,000	---	---	4,654,867
Grant	5,967	2,525,000	1,640,000	---	605,000	4,770,000	---	5,816,635	491,988
Hennepin	1,279,981	1,287,910,000	---	---	104,310,000	1,392,220,000	265,745,000	43,893,552	133,792,146
Houston	18,626	13,230,000	---	---	---	13,230,000	---	195,352	1,133,663
Hubbard	21,494	6,030,000	---	12,215,000	---	18,245,000	4,560,000	2,574,466	1,673,324
Isanti	40,566	8,775,000	---	---	---	8,775,000	2,905,000	409,069	1,166,508
Itasca	45,203	17,295,000	---	4,625,000	---	21,920,000	11,385,000	240,803	5,844,570

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

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

*County submitted draft data that was not reviewed.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2019

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Jackson	9,858	23,955,000	17,090,000	8,481,000	---	---	49,526,000	13,330,000	24,560	678,244
Kanabec	16,310	7,260,000	---	920,000	56,523,590	---	64,703,590	7,260,000	62,211,395	2,822,800
Kandiyohi	43,193	5,040,000	24,610,000	---	845,609	---	30,495,609	14,630,000	9,048,342	4,783,628
Kittson*	4,299	---	---	---	---	---	---	---	---	443,976
Koochiching	12,430	---	---	3,515,000	---	---	3,515,000	---	1,688,487	636,770
Lac qui Parle	6,629	---	70,644	---	---	---	70,644	---	1,754,688	367,640
Lake	10,632	11,640,000	---	460,000	---	---	12,100,000	745,000	307,633	1,518,055
Lake of The Woods	3,798	---	---	2,135,000	---	---	2,135,000	---	146,429	340,256
Le Sueur	28,894	44,575,000	---	---	---	---	44,575,000	8,245,000	254,093	1,889,830
Lincoln	5,648	3,945,000	---	---	---	---	3,945,000	130,000	927,026	458,795
Lyon	25,635	11,635,000	2,265,000	---	---	---	13,900,000	1,635,000	442,015	713,177
Mahnomen	5,529	---	---	---	---	---	---	---	471,439	173,934
Marshall	9,342	---	---	---	---	---	---	---	---	1,052,970
Martin	19,752	15,540,000	---	---	---	---	15,540,000	985,000	314,000	673,529
McLeod	35,963	26,615,000	---	---	2,579,043	---	29,194,043	---	1,249,246	1,412,187
Meeker	23,256	1,570,000	---	---	14,405,912	---	15,975,912	15,975,912	373,833	1,253,881
Mille Lacs	26,227	18,010,000	1,195,000	---	---	---	19,205,000	4,805,000	1,000,000	2,031,065
Morrison	33,368	15,500,000	---	---	---	---	15,500,000	3,110,000	315,000	2,120,351
Mower	40,124	5,890,000	---	---	---	---	5,890,000	---	1,051,235	1,282,288
Murray	8,222	640,000	2,890,000	2,465,000	3,537,215	---	9,532,215	2,645,000	3,790,655	660,196
Nicollet	34,323	16,685,000	---	---	---	---	16,685,000	2,870,000	510,607	1,881,931
Nobles	21,976	17,705,000	---	---	1,285,000	---	18,990,000	2,520,000	796,543	1,197,080
Norman	6,367	---	157,300	---	---	---	157,300	---	---	532,138
Olmsted	160,431	136,300,000	---	7,180,000	---	---	143,480,000	79,845,000	11,211,711	12,567,224
Otter Tail	58,734	23,550,000	---	---	30,575,000	---	54,125,000	11,195,000	1,725	6,212,928
Pennington	14,355	15,415,000	765,000	---	---	---	16,180,000	---	974,264	696,381
Pine	29,526	24,555,000	---	---	---	---	24,555,000	11,400,000	770,427	1,938,249
Pipestone	9,132	600,000	---	---	6,759,369	---	7,359,369	600,000	17,698,838	278,867
Polk	31,524	30,570,000	---	---	---	---	30,570,000	8,555,000	252,190	1,940,749
Pope	11,139	4,625,000	---	4,900,000	---	---	9,525,000	---	567,136	539,887
Ramsey	558,248	171,985,000	---	---	---	---	171,985,000	55,730,000	3,492,000	38,289,155

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

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

*County submitted draft data that was not reviewed.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2019

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Redwood	15,204	4,635,000	---	---	---	---	4,635,000	2,460,000	295,621	915,234
Renville	14,588	15,110,000	---	---	18,065,526	---	33,175,526	6,640,000	4,376,616	2,507,239
Rice	66,853	24,680,000	---	---	---	---	24,680,000	8,910,000	3,471,806	2,364,552
Rock	9,359	4,590,000	165,000	---	---	---	4,755,000	---	3,026,303	404,158
Roseau	15,242	3,085,000	---	---	---	---	3,085,000	3,085,000	---	1,063,950
Saint Louis	199,661	135,285,000	---	---	---	---	135,285,000	22,415,000	963,875	31,174,338
Scott	148,458	113,540,000	---	---	50,955,000	---	164,495,000	110,860,000	3,922,704	5,928,598
Sherburne	97,520	42,855,000	---	---	---	---	42,855,000	3,900,000	415,107	6,729,082
Sibley	14,899	5,535,000	2,005,000	---	---	---	7,540,000	---	1,551,123	1,414,285
Stearns	160,211	15,790,000	---	---	605,000	---	16,395,000	3,470,000	650,201	8,577,494
Steele	37,112	8,385,000	---	---	---	---	8,385,000	5,495,000	559,706	1,383,974
Stevens	9,766	4,995,000	1,195,000	---	---	---	6,190,000	---	21,918	579,675
Swift	9,367	12,145,000	---	---	9,080,000	---	21,225,000	9,080,000	10,482,529	998,456
Todd	24,665	2,915,000	---	---	---	---	2,915,000	2,390,000	109,099	2,346,822
Traverse	3,263	1,820,000	---	2,195,000	---	---	4,015,000	4,015,000	345,651	312,219
Wabasha	21,614	11,085,000	---	79,131	---	---	11,164,131	7,740,000	492,392	1,486,631
Wadena	13,744	875,000	---	---	---	---	875,000	---	280,019	669,971
Waseca	18,648	5,105,000	---	---	---	---	5,105,000	---	77,150	1,064,348
Washington	262,748	136,685,000	---	25,950,000	13,115,000	---	175,750,000	104,105,000	28,599,880	9,669,519
Watonwan	10,923	1,865,000	---	---	---	---	1,865,000	735,000	662,045	768,202
Wilkin	6,226	3,280,000	---	---	---	---	3,280,000	610,000	---	349,920
Winona	50,830	525,000	---	---	---	---	525,000	---	45,055	2,507,342
Wright	138,531	153,290,000	---	---	---	---	153,290,000	32,415,000	1,771,432	5,705,574
Yellow Medicine	9,729	6,660,000	---	---	---	---	6,660,000	---	793,748	652,010
State Total	5,676,307	\$3,061,500,000	\$71,142,944	\$232,738,131	\$357,963,388	\$---	\$3,723,344,463	\$1,044,395,912	\$325,158,373	\$413,522,076

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

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

*County submitted draft data that was not reviewed.

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

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

County	2018			2019			2018/2019 Percent Change	Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$8,989,815	\$9,520,002	\$18,509,817	\$10,243,762	\$9,609,035	\$19,852,797	7.3%	\$28,118,641	70.6%
Anoka	41,923,908	88,622,871	130,546,779	47,025,099	84,585,654	131,610,753	0.8%	266,992,001	49.3%
Becker	7,950,228	12,089,505	20,039,733	9,096,589	11,054,021	20,150,610	0.6%	44,408,926	45.4%
Beltrami	14,821,394	3,868,050	18,689,444	16,091,746	7,849,429	23,941,175	28.1%	67,496,396	35.5%
Benton	8,099,577	9,475,872	17,575,449	7,159,905	8,256,529	15,416,434	-12.3%	34,412,604	44.8%
Big Stone	4,673,009	3,166,481	7,839,490	5,409,040	3,147,682	8,556,722	9.1%	9,475,832	90.3%
Blue Earth	19,336,742	19,491,287	38,828,029	23,210,254	16,312,800	39,523,054	1.8%	67,288,176	58.7%
Brown	3,899,697	10,409,142	14,308,839	4,801,516	9,499,341	14,300,857	-0.1%	31,292,292	45.7%
Carlton	14,943,697	16,709,131	31,652,828	12,035,144	14,710,303	26,745,447	-15.5%	56,040,223	47.7%
Carver	22,282,371	14,913,650	37,196,021	23,528,933	15,851,896	39,380,829	5.9%	101,580,686	38.8%
Cass	24,560,485	19,188,508	43,748,993	25,905,239	20,261,080	46,166,319	5.5%	46,151,304	100.0%
Chippewa	1,076,751	7,658,613	8,735,364	1,303,166	16,116,441	17,419,607	99.4%	20,408,459	85.4%
Chisago	22,976,532	9,175,485	32,152,017	24,719,338	8,605,104	33,324,442	3.6%	51,421,681	64.8%
Clay	6,947,641	11,843,925	18,791,566	8,387,730	13,064,610	21,452,340	14.2%	51,207,731	41.9%
Clearwater	5,897,325	6,496,539	12,393,864	7,150,286	7,358,049	14,508,335	17.1%	15,666,400	92.6%
Cook	10,562,515	3,227,366	13,789,881	11,309,558	5,232,404	16,541,962	20.0%	21,162,296	78.2%
Cottonwood	5,224,965	1,749,928	6,974,893	6,669,093	1,570,440	8,239,533	18.1%	15,400,282	53.5%
Crow Wing	10,838,309	9,764,622	20,602,931	10,823,973	8,018,797	18,842,770	-8.5%	71,326,668	26.4%
Dakota	188,509,632	102,973,757	291,483,389	127,644,760	158,805,663	286,450,423	-1.7%	277,225,492	103.3%
Dodge	10,982,894	7,870,521	18,853,415	12,816,905	5,016,572	17,833,477	-5.4%	20,886,505	85.4%
Douglas	15,666,045	15,671,383	31,337,428	17,070,995	16,396,079	33,467,074	6.8%	39,415,984	84.9%
Faribault	8,234,159	(3,042,803)	5,191,356	8,984,203	(3,967,669)	5,016,534	-3.4%	18,963,202	26.5%
Fillmore*	3,549,858	5,502,530	9,052,388	3,925,661	2,975,303	6,900,964	-23.8%	21,707,250	31.8%
Freeborn	7,433,727	8,568,696	16,002,423	8,587,097	3,933,162	12,520,259	-21.8%	42,666,383	29.3%
Goodhue	19,988,259	16,373,603	36,361,862	20,428,773	22,115,057	42,543,830	17.0%	52,851,525	80.5%
Grant	2,420,258	3,873,528	6,293,786	2,733,470	3,090,390	5,823,860	-7.5%	12,763,376	45.6%
Hennepin	186,652,616	136,894,323	323,546,939	205,063,579	134,809,172	339,872,751	5.0%	1,642,454,608	20.7%
Houston	5,297,300	11,159,440	16,456,740	5,697,989	7,892,222	13,590,211	-17.4%	21,324,841	63.7%
Hubbard	4,591,021	13,208,638	17,799,659	5,759,276	12,944,688	18,703,964	5.1%	31,607,988	59.2%
Isanti	2,931,929	4,989,101	7,921,030	4,054,700	5,609,324	9,664,024	22.0%	39,744,065	24.3%
Itasca	2,215,611	25,245,027	27,460,638	5,296,540	27,818,457	33,114,997	20.6%	75,727,836	43.7%
Jackson	7,221,706	2,954,614	10,176,320	10,453,698	4,745,026	15,198,724	49.4%	21,400,490	71.0%
Kanabec	2,140,979	5,996,744	8,137,723	1,106,064	5,206,897	6,312,961	-22.4%	25,400,823	24.9%
Kandiyohi	16,100,941	30,314,981	46,415,922	18,295,119	30,652,261	48,947,380	5.5%	62,332,964	78.5%
Kittson*	3,446,527	2,243,001	5,689,528	3,231,375	3,722,651	6,954,026	22.2%	8,884,450	78.3%
Koochiching	5,664,390	10,198,080	15,862,470	6,508,508	8,874,885	15,383,393	-3.0%	20,441,370	75.3%
Lac qui Parle	2,650,134	15,700,479	18,350,613	3,751,243	17,375,616	21,126,859	15.1%	12,584,708	167.9%
Lake	19,741,788	16,718,984	36,460,772	3,337,801	13,973,048	17,310,849	-52.5%	23,100,329	74.9%
Lake of the Woods	5,611,083	5,311,124	10,912,207	5,263,778	3,984,077	9,247,855	-15.3%	11,532,512	80.2%
Le Sueur	5,076,200	9,646,771	14,722,971	4,271,489	6,124,518	10,396,007	-29.4%	33,149,153	31.4%
Lincoln	4,647,875	2,232,011	6,879,886	6,426,585	5,423,689	11,850,274	72.2%	10,233,820	115.8%
Lyon	11,069,930	3,105,655	14,175,585	11,618,510	3,119,846	14,738,356	4.0%	21,066,637	70.0%
Mahnomen	2,168,693	1,322,410	3,491,103	1,798,222	1,714,042	3,512,264	0.6%	11,712,268	30.0%
Marshall	2,064,379	6,215,896	8,280,275	2,440,421	6,489,045	8,929,466	7.8%	15,302,805	58.4%
Martin	8,463,785	8,093,643	16,557,428	9,910,052	8,792,611	18,702,663	13.0%	23,971,824	78.0%
McLeod	17,986,029	17,011,940	34,997,969	19,898,266	18,430,681	38,328,947	9.5%	37,778,570	101.5%
Meeker	8,616,856	13,042,447	21,659,303	9,383,868	10,897,512	20,281,380	-6.4%	27,042,726	75.0%
Mille Lacs	4,716,921	8,616,004	13,332,925	1,515,941	8,658,675	10,174,616	-23.7%	36,540,179	27.8%

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

County	2018			2019			2018/2019 Percent Change	Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Morrison	11,487,565	13,013,331	24,500,896	10,947,565	12,664,976	23,612,541	-3.6%	40,677,861	58.0%
Mower	28,132,199	11,994,471	40,126,670	24,900,806	12,146,949	37,047,755	-7.7%	42,123,518	88.0%
Murray	4,549,981	3,351,158	7,901,139	3,304,152	2,902,550	6,206,702	-21.4%	14,307,530	43.4%
Nicollet	11,977,310	13,199,342	25,176,652	11,874,311	13,131,868	25,006,179	-0.7%	35,406,372	70.6%
Nobles	9,236,133	11,780,714	21,016,847	9,599,923	13,555,215	23,155,138	10.2%	27,416,722	84.5%
Norman	4,675,084	2,190,753	6,865,837	5,003,593	1,866,488	6,870,081	0.1%	12,444,020	55.2%
Olmsted	78,369,289	11,216,254	89,585,543	84,242,319	16,677,241	100,919,560	12.7%	185,924,876	54.3%
Otter Tail	21,876,584	21,597,148	43,473,732	23,673,634	18,547,131	42,220,765	-2.9%	69,871,737	60.4%
Pennington	7,749,087	4,582,617	12,331,704	7,152,372	6,651,117	13,803,489	11.9%	16,475,275	83.8%
Pine	4,286,710	2,197,654	6,484,364	4,448,041	4,108,273	8,556,314	32.0%	35,933,049	23.8%
Pipestone	4,819,673	3,282,972	8,102,645	4,761,909	3,222,933	7,984,842	-1.5%	12,007,639	66.5%
Polk	8,746,536	13,759,987	22,506,523	8,195,443	17,969,379	26,164,822	16.3%	55,175,418	47.4%
Pope	8,627,758	6,297,468	14,925,226	9,956,441	7,663,596	17,620,037	18.1%	18,739,160	94.0%
Ramsey	234,673,606	49,754,782	284,428,388	206,115,007	67,670,150	273,785,157	-3.7%	796,821,188	34.4%
Red Lake**	---	---	---	---	---	---	---	---	---
Redwood	10,822,881	3,539,821	14,362,702	12,000,116	2,859,296	14,859,412	3.5%	18,937,949	78.5%
Renville	2,043,611	4,383,957	6,427,568	5,685,805	4,539,145	10,224,950	59.1%	29,236,453	35.0%
Rice	15,612,296	12,602,241	28,214,537	15,434,261	13,729,618	29,163,879	3.4%	53,686,881	54.3%
Rock	4,512,480	1,812,699	6,325,179	5,004,593	(46,254)	4,958,339	-21.6%	11,161,779	44.4%
Roseau	3,649,167	4,430,975	8,080,142	2,504,772	3,423,790	5,928,562	-26.6%	19,436,289	30.5%
Saint Louis	68,471,590	48,432,913	116,904,503	69,256,271	48,855,161	118,111,432	1.0%	261,652,365	45.1%
Scott	37,899,214	1,168,289	39,067,503	39,158,577	784,237	39,942,814	2.2%	108,975,375	36.7%
Sherburne	26,637,758	28,405,381	55,043,139	28,266,022	34,573,436	62,839,458	14.2%	75,648,653	83.1%
Sibley	3,242,567	9,988,444	13,231,011	3,910,407	8,162,410	12,072,817	-8.8%	24,814,275	48.7%
Stearns	31,939,662	40,015,151	71,954,813	32,233,913	36,840,551	69,074,464	-4.0%	128,587,521	53.7%
Steele	18,119,437	12,526,988	30,646,425	19,128,722	12,086,857	31,215,579	1.9%	33,726,848	92.6%
Stevens	3,203,654	5,985,273	9,188,927	3,733,830	6,907,416	10,641,246	15.8%	12,915,002	82.4%
Swift	3,456,733	10,743,805	14,200,538	4,133,529	(440,372)	3,693,157	-74.0%	17,669,074	20.9%
Todd	7,756,371	5,905,328	13,661,699	9,816,323	6,457,592	16,273,915	19.1%	25,626,216	63.5%
Traverse	1,924,420	2,111,841	4,036,261	2,291,461	2,010,957	4,302,418	6.6%	9,635,847	44.7%
Wabasha	11,767,490	4,672,256	16,439,746	12,365,378	5,123,894	17,489,272	6.4%	25,445,297	68.7%
Wadena	3,348,242	5,087,478	8,435,720	3,813,774	6,484,158	10,297,932	22.1%	20,731,581	49.7%
Waseca	7,101,395	9,705,830	16,807,225	5,350,595	9,214,415	14,565,010	-13.3%	20,140,514	72.3%
Washington	77,365,296	1,622,281	78,987,577	86,650,523	1,826,080	88,476,603	12.0%	197,369,208	44.8%
Watsonwan	3,412,184	3,223,759	6,635,943	4,085,262	3,865,881	7,951,143	19.8%	18,468,497	43.1%
Wilkin	2,182,239	5,974,180	8,156,419	2,355,769	5,961,574	8,317,343	2.0%	15,547,643	53.5%
Winona	12,101,829	4,617,764	16,719,593	11,677,932	3,686,018	15,363,950	-8.1%	48,940,671	31.4%
Wright	39,614,128	17,137,317	56,751,445	44,238,318	17,784,729	62,023,047	9.3%	101,040,156	61.4%
Yellow Medicine	3,819,405	9,694,452	13,513,857	3,987,703	9,982,765	13,970,468	3.4%	15,702,609	89.0%
Total	\$1,660,068,050	\$1,187,390,579	\$2,847,458,629	\$1,643,404,631	\$1,260,178,335	\$2,903,582,966	2.0%	\$6,358,086,349	45.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information in 2018 and 2019.

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

County	2018			2019			2018/2019 Percent Change	Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hennepin	\$186,652,616	\$136,894,323	\$323,546,939	\$205,063,579	\$134,809,172	\$339,872,751	5.0%	\$1,642,454,608	20.7%
Swift	3,456,733	10,743,805	14,200,538	4,133,529	(440,372)	3,693,157	-74.0%	17,669,074	20.9%
Pine	4,286,710	2,197,654	6,484,364	4,448,041	4,108,273	8,556,314	32.0%	35,933,049	23.8%
Isanti	2,931,929	4,989,101	7,921,030	4,054,700	5,609,324	9,664,024	22.0%	39,744,065	24.3%
Kanabec	2,140,979	5,996,744	8,137,723	1,106,064	5,206,897	6,312,961	-22.4%	25,400,823	24.9%
Crow Wing	10,838,309	9,764,622	20,602,931	10,823,973	8,018,797	18,842,770	-8.5%	71,326,668	26.4%
Faribault	8,234,159	(3,042,803)	5,191,356	8,984,203	(3,967,669)	5,016,534	-3.4%	18,963,202	26.5%
Mille Lacs	4,716,921	8,616,004	13,332,925	1,515,941	8,658,675	10,174,616	-23.7%	36,540,179	27.8%
Freeborn	7,433,727	8,568,696	16,002,423	8,587,097	3,933,162	12,520,259	-21.8%	42,666,383	29.3%
Mahnomen	2,168,693	1,322,410	3,491,103	1,798,222	1,714,042	3,512,264	0.6%	11,712,268	30.0%
Roseau	3,649,167	4,430,975	8,080,142	2,504,772	3,423,790	5,928,562	-26.6%	19,436,289	30.5%
Le Sueur	5,076,200	9,646,771	14,722,971	4,271,489	6,124,518	10,396,007	-29.4%	33,149,153	31.4%
Winona	12,101,829	4,617,764	16,719,593	11,677,932	3,686,018	15,363,950	-8.1%	48,940,671	31.4%
Fillmore*	3,549,858	5,502,530	9,052,388	3,925,661	2,975,303	6,900,964	-23.8%	21,707,250	31.8%
Ramsey	234,673,606	49,754,782	284,428,388	206,115,007	67,670,150	273,785,157	-3.7%	796,821,188	34.4%
Renville	2,043,611	4,383,957	6,427,568	5,685,805	4,539,145	10,224,950	59.1%	29,236,453	35.0%
Beltrami	14,821,394	3,868,050	18,689,444	16,091,746	7,849,429	23,941,175	28.1%	67,496,396	35.5%
Scott	37,899,214	1,168,289	39,067,503	39,158,577	784,237	39,942,814	2.2%	108,975,375	36.7%
Carver	22,282,371	14,913,650	37,196,021	23,528,933	15,851,896	39,380,829	5.9%	101,580,686	38.8%
Clay	6,947,641	11,843,925	18,791,566	8,387,730	13,064,610	21,452,340	14.2%	51,207,731	41.9%
Watonwan	3,412,184	3,223,759	6,635,943	4,085,262	3,865,881	7,951,143	19.8%	18,468,497	43.1%
Murray	4,549,981	3,351,158	7,901,139	3,304,152	2,902,550	6,206,702	-21.4%	14,307,530	43.4%
Itasca	2,215,611	25,245,027	27,460,638	5,296,540	27,818,457	33,114,997	20.6%	75,727,836	43.7%
Rock	4,512,480	1,812,699	6,325,179	5,004,593	(46,254)	4,958,339	-21.6%	11,161,779	44.4%
Traverse	1,924,420	2,111,841	4,036,261	2,291,461	2,010,957	4,302,418	6.6%	9,635,847	44.7%
Benton	8,099,577	9,475,872	17,575,449	7,159,905	8,256,529	15,416,434	-12.3%	34,412,604	44.8%
Washington	77,365,296	1,622,281	78,987,577	86,650,523	1,826,080	88,476,603	12.0%	197,369,208	44.8%
Saint Louis	68,471,590	48,432,913	116,904,503	69,256,271	48,855,161	118,111,432	1.0%	261,652,365	45.1%
Becker	7,950,228	12,089,505	20,039,733	9,096,589	11,054,021	20,150,610	0.6%	44,408,926	45.4%
Grant	2,420,258	3,873,528	6,293,786	2,733,470	3,090,390	5,823,860	-7.5%	12,763,376	45.6%
Brown	3,899,697	10,409,142	14,308,839	4,801,516	9,499,341	14,300,857	-0.1%	31,292,292	45.7%
Polk	8,746,536	13,759,987	22,506,523	8,195,443	17,969,379	26,164,822	16.3%	55,175,418	47.4%
Carlton	14,943,697	16,709,131	31,652,828	12,035,144	14,710,303	26,745,447	-15.5%	56,040,223	47.7%
Sibley	3,242,567	9,988,444	13,231,011	3,910,407	8,162,410	12,072,817	-8.8%	24,814,275	48.7%
Anoka	41,923,908	88,622,871	130,546,779	47,025,099	84,585,654	131,610,753	0.8%	266,992,001	49.3%
Wadena	3,348,242	5,087,478	8,435,720	3,813,774	6,484,158	10,297,932	22.1%	20,731,581	49.7%
Wilkin	2,182,239	5,974,180	8,156,419	2,355,769	5,961,574	8,317,343	2.0%	15,547,643	53.5%
Cottonwood	5,224,965	1,749,928	6,974,893	6,669,093	1,570,440	8,239,533	18.1%	15,400,282	53.5%
Stearns	31,939,662	40,015,151	71,954,813	32,233,913	36,840,551	69,074,464	-4.0%	128,587,521	53.7%
Olmsted	78,369,289	11,216,254	89,585,543	84,242,319	16,677,241	100,919,560	12.7%	185,924,876	54.3%
Rice	15,612,296	12,602,241	28,214,537	15,434,261	13,729,618	29,163,879	3.4%	53,686,881	54.3%
Norman	4,675,084	2,190,753	6,865,837	5,003,593	1,866,488	6,870,081	0.1%	12,444,020	55.2%
Morrison	11,487,565	13,013,331	24,500,896	10,947,565	12,664,976	23,612,541	-3.6%	40,677,861	58.0%
Marshall	2,064,379	6,215,896	8,280,275	2,440,421	6,489,045	8,929,466	7.8%	15,302,805	58.4%
Blue Earth	19,336,742	19,491,287	38,828,029	23,210,254	16,312,800	39,523,054	1.8%	67,288,176	58.7%
Hubbard	4,591,021	13,208,638	17,799,659	5,759,276	12,944,688	18,703,964	5.1%	31,607,988	59.2%
Otter Tail	21,876,584	21,597,148	43,473,732	23,673,634	18,547,131	42,220,765	-2.9%	69,871,737	60.4%

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

County	2018			2019			2018/2019 Percent Change	Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Wright	39,614,128	17,137,317	56,751,445	44,238,318	17,784,729	62,023,047	9.3%	101,040,156	61.4%
Todd	7,756,371	5,905,328	13,661,699	9,816,323	6,457,592	16,273,915	19.1%	25,626,216	63.5%
Houston	5,297,300	11,159,440	16,456,740	5,697,989	7,892,222	13,590,211	-17.4%	21,324,841	63.7%
Chisago	22,976,532	9,175,485	32,152,017	24,719,338	8,605,104	33,324,442	3.6%	51,421,681	64.8%
Pipestone	4,819,673	3,282,972	8,102,645	4,761,909	3,222,933	7,984,842	-1.5%	12,007,639	66.5%
Wabasha	11,767,490	4,672,256	16,439,746	12,365,378	5,123,894	17,489,272	6.4%	25,445,297	68.7%
Lyon	11,069,930	3,105,655	14,175,585	11,618,510	3,119,846	14,738,356	4.0%	21,066,637	70.0%
Aitkin	8,989,815	9,520,002	18,509,817	10,243,762	9,609,035	19,852,797	7.3%	28,118,641	70.6%
Nicollet	11,977,310	13,199,342	25,176,652	11,874,311	13,131,868	25,006,179	-0.7%	35,406,372	70.6%
Jackson	7,221,706	2,954,614	10,176,320	10,453,698	4,745,026	15,198,724	49.4%	21,400,490	71.0%
Waseca	7,101,395	9,705,830	16,807,225	5,350,595	9,214,415	14,565,010	-13.3%	20,140,514	72.3%
Lake	19,741,788	16,718,984	36,460,772	3,337,801	13,973,048	17,310,849	-52.5%	23,100,329	74.9%
Meeker	8,616,856	13,042,447	21,659,303	9,383,868	10,897,512	20,281,380	-6.4%	27,042,726	75.0%
Koochiching	5,664,390	10,198,080	15,862,470	6,508,508	8,874,885	15,383,393	-3.0%	20,441,370	75.3%
Martin	8,463,785	8,093,643	16,557,428	9,910,052	8,792,611	18,702,663	13.0%	23,971,824	78.0%
Cook	10,562,515	3,227,366	13,789,881	11,309,558	5,232,404	16,541,962	20.0%	21,162,296	78.2%
Kittson*	3,446,527	2,243,001	5,689,528	3,231,375	3,722,651	6,954,026	22.2%	8,884,450	78.3%
Redwood	10,822,881	3,539,821	14,362,702	12,000,116	2,859,296	14,859,412	3.5%	18,937,949	78.5%
Kandiyohi	16,100,941	30,314,981	46,415,922	18,295,119	30,652,261	48,947,380	5.5%	62,332,964	78.5%
Lake of the Woods	5,601,083	5,311,124	10,912,207	5,263,778	3,984,077	9,247,855	-15.3%	11,532,512	80.2%
Goodhue	19,988,259	16,373,603	36,361,862	20,428,773	22,115,057	42,543,830	17.0%	52,851,525	80.5%
Stevens	3,203,654	5,985,273	9,188,927	3,733,830	6,907,416	10,641,246	15.8%	12,915,002	82.4%
Sherburne	26,637,758	28,405,381	55,043,139	28,266,022	34,573,436	62,839,458	14.2%	75,648,653	83.1%
Pennington	7,749,087	4,582,617	12,331,704	7,152,372	6,651,117	13,803,489	11.9%	16,475,275	83.8%
Nobles	9,236,133	11,780,714	21,016,847	9,599,923	13,555,215	23,155,138	10.2%	27,416,722	84.5%
Douglas	15,666,045	15,671,383	31,337,428	17,070,995	16,396,079	33,467,074	6.8%	39,415,984	84.9%
Chippewa	1,076,751	7,658,613	8,735,364	1,303,166	16,116,441	17,419,607	99.4%	20,408,459	85.4%
Dodge	10,982,894	7,870,521	18,853,415	12,816,905	5,016,572	17,833,477	-5.4%	20,886,505	85.4%
Mower	28,132,199	11,994,471	40,126,670	24,900,806	12,146,949	37,047,755	-7.7%	42,123,518	88.0%
Yellow Medicine	3,819,405	9,694,452	13,513,857	3,987,703	9,982,765	13,970,468	3.4%	15,702,609	89.0%
Big Stone	4,673,009	3,166,481	7,839,490	5,409,040	3,147,682	8,556,722	9.1%	9,475,832	90.3%
Steele	18,119,437	12,526,988	30,646,425	19,128,722	12,086,857	31,215,579	1.9%	33,726,848	92.6%
Clearwater	5,897,325	6,496,539	12,393,864	7,150,286	7,358,049	14,508,335	17.1%	15,666,400	92.6%
Pope	8,627,758	6,297,468	14,925,226	9,956,441	7,663,596	17,620,037	18.1%	18,739,160	94.0%
Cass	24,560,485	19,188,508	43,748,993	25,905,239	20,261,080	46,166,319	5.5%	46,151,304	100.0%
McLeod	17,986,029	17,011,940	34,997,969	19,898,266	18,430,681	38,328,947	9.5%	37,778,570	101.5%
Dakota	188,509,632	102,973,757	291,483,389	127,644,760	158,805,663	286,450,423	-1.7%	277,225,492	103.3%
Lincoln	4,647,875	2,232,011	6,879,886	6,426,585	5,423,689	11,850,274	72.2%	10,233,820	115.8%
Lac qui Parle	2,650,134	15,700,479	18,350,613	3,751,243	17,375,616	21,126,859	15.1%	12,584,708	167.9%
Red Lake**	---	---	---	---	---	---	---	---	---
Total	\$1,660,068,050	\$1,187,390,579	\$2,847,458,629	\$1,643,404,631	\$1,260,178,335	\$2,903,582,966	2.0%	\$6,358,086,349	45.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information in 2018 and 2019.

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

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Appendix A - County General and Special Revenue Unrestricted Fund Balances

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

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

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

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

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

Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government's governmental funds should be reported in the classifications based on the definitions in the following table:

Fund Balance Reporting			
Classification	Definition	Examples	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹²	• Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds.	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.” ¹³	• Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹⁴	• The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁵	• Governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance often to balance next year’s budget; and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹⁶	

¹²GASB Statement 54, ¶ 6

¹³GASB Statement 54, ¶ 8

¹⁴GASB Statement 54, ¶ 10

¹⁵GASB Statement 54, ¶ 13

¹⁶GASB Statement 54, ¶ 17

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GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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