## State of Minnesota



Julie Blaha<br>State Auditor

## Minnesota Town Finances

2020 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

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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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## Minnesota Town Finances

# 2020 Revenues, Expenditures, and Debt 

For the Year Ended December 31, 2020


## Office of the State Auditor

## December 16, 2021

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## Executive Summary

## Current and Five-Year Trends

- In 2020, Minnesota towns reported total revenues of $\$ 380.8$ million. This amount represents a 13.8 percent increase over the total revenues reported in 2019. From 2016 to 2020, total town revenues increased 20.1 percent (pg. 3).
- Minnesota towns reported total expenditures of $\$ 360.3$ million in 2020. This amount represents an increase of 1.7 percent over the amount reported in 2019. Over the five-year period of 2016 to 2020, total town expenditures increased 15.9 percent (pg. 7).
- Towns had debt service expenditures of $\$ 13.3$ million in 2020. This amount represents an increase of 26.7 percent over 2019. Over the five-year period of 2016 to 2020, debt service expenditures increased 18.2 percent (pg. 9).
- Outstanding indebtedness totaled $\$ 72.0$ million in 2020 . This represents an increase of 13.1 percent over 2019. Outstanding bonded indebtedness totaled $\$ 50.7$ million in 2020, which represents an increase of 18.8 percent over the $\$ 42.7$ million outstanding in 2019. Other longterm debt totaled $\$ 21.2$ million in 2020, which represents an increase of 1.0 percent over 2019. In addition, towns reported $\$ 78,122$ in short-term indebtedness in 2020, while towns did not incur any short-term indebtedness in 2019 (pg. 11).


## Ten-Year Trends

- Between 2011 and 2020, total town revenues in actual dollars increased 40.5 percent. In constant, or inflation-adjusted, dollars, ${ }^{1}$ total town revenues increased 17.7 percent during this ten-year period (pg. 5).
- $\quad$ Since 2011, the share of total revenues derived from taxes decreased from 72.6 percent in 2011 to 66.2 percent in 2020, and the share of total revenues derived from intergovernmental sources increased from 17.8 percent to 26.0 percent over that same period (pg. 6).
- Between 2011 and 2020, total town expenditures in actual dollars increased 36.4 percent. In constant, or inflation-adjusted, dollars, total town expenditures increased 14.3 percent during the ten-year period (pg. 9).

[^0]
## Scope

This report analyzes the financial operations of 1,652 towns in Minnesota that provided financial information to the Office of the State Auditor for the calendar year ended December 31, 2020. ${ }^{2}$ The data used in preparing this report included annual town financial reporting forms, audits by certified public accountants, financial statements prepared by the town clerk or clerk-treasurer, county auditors' reports of indebtedness, and Minnesota Department of Revenue records. ${ }^{3}$ Data received from the Department of Revenue includes state-shared tax distributions, grants, aids, taxable valuations, and tax levies.

In 2020, there were 1,781 towns, compared to 853 cities and 87 counties. The 2020 population estimates from the State Demographer show that 922,013 individuals reside in towns, representing about 16.2 percent of the state population. Town populations range from 11,049 in the Town of White Bear to six in the Town of Hangaard. Fifty-two percent of towns have a population of 300 or less.

The data presented in this report reflects the activities of governmental funds and enterprise funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The enterprise funds are funds that report the financial operations of municipal public service enterprises, such as water or sewer utilities owned by the town. Tables 1 and 2 summarize the overall financial condition of Minnesota towns. More specifically, Table 1 displays governmental fund revenues, and Table 2 shows governmental fund expenditures. Tables 3 and 4 present the data for governmental fund revenues and expenditures by individual town, organized by county. Table 5 lists public service enterprise funds, and Table 6 details outstanding bonded, other long-term, and short-term debt of each individual town as of December 31, 2020. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes. Tables 7 and 8 provide a summary of town revenues and expenditures by economic development region.

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

[^1]
## Overview

## Total Governmental Revenues

## Principal Sources of Revenues

The principal sources of revenues for towns in 2020 were: taxes (mainly property taxes) and state grants. These sources of revenues accounted for 82.4 percent of town revenues in 2020. Figure 1 below shows the components of revenues as a percent of total revenues in 2020.

Figure 1: 2020 Total Revenues
\$380,756,810*

*Due to rounding, the percentages add up to 100.1 percent.

## Current and Five-Year Trends

In 2020, Minnesota towns reported total revenues of $\$ 380.8$ million. This amount represents a 13.8 percent increase over the total revenues reported in 2019. From 2016 to 2020, total town revenues increased 20.1 percent.

Between 2019 and 2020, tax revenues increased from $\$ 239.7$ million to $\$ 251.9$ million. This represents an increase of 5.1 percent. The categories of revenues showing the largest annual increases were federal grants ( 432.0 percent), licenses and permits ( 28.6 percent), and all other revenues (17.7 percent). The large increase in federal grants is due to many towns receiving Coronavirus Aid, Relief, and Economic Security Act (CARES) funding and Federal Emergency Management Aid (FEMA) in 2020. The categories showing the largest decreases were county/local unit grants ( -13.3 percent), and interest earnings (-11.5 percent).

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

Figure 2: Total Revenues, 2016-2020


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

Figure 3: Federal and State Grants as a Percent of Total Revenues, 2016-2020


## Ten-Year Trends

Figure 4 below illustrates a long-term trend in total revenues in actual and constant dollars. Between 2011 and 2020, total town revenues in actual dollars increased 40.5 percent. In constant, or inflation-adjusted, dollars, ${ }^{4}$ total town revenues increased 17.7 percent during this ten-year period.


[^2]Figure 5 below shows the two major components of revenues: taxes and intergovernmental revenues. These components have historically been the primary sources of revenues. Since 2011, the share of total revenues derived from taxes decreased from 72.6 percent in 2011 to 66.2 percent in 2020, and the share of total revenues derived from intergovernmental sources increased from 17.8 percent to 26.0 percent over that same period.


The underlying data displayed in Figures 4 and 5 for the years 2011 through 2015 is from previous town finance reports. Data displayed for the years 2016 through 2020 is in Table 1 on page 21.

## Total Governmental Expenditures

## Principal Expenditures

Expenditures for towns include current expenditures and capital outlays for road and bridge, general government, fire, all other public safety, and all other expenditures. ${ }^{5}$ Debt service principal and interest payments are also included in total expenditures for towns. Figure 6 below displays the categories of expenditures for 2020. The road and bridge expenditures category, which is the primary service provided by towns, is more than two times the size of the next largest category, which is general government.


## Current and Five-Year Trends

Minnesota towns reported total expenditures of $\$ 360.3$ million in 2020. This amount represents an increase of 1.7 percent over the amount reported in 2019.

Of total expenditures, $\$ 303.3$ million ( 84.2 percent) was allocated to current expenditures, $\$ 43.8$ million ( 12.1 percent) to capital outlay, and $\$ 13.3$ million ( 3.7 percent) to debt service payments. Over the five-year period of 2016 to 2020, total town expenditures increased 15.9 percent. Figure 7 on the following page illustrates total expenditures over the five-year period.

[^3]Figure 7: Total Town Expenditures, 2016-2020


Expenditures for road and bridge totaled $\$ 209.6$ million in 2020 . Of this total, $\$ 178.2$ million was allocated to current expenditures (maintenance, snowplowing, lighting, engineering, and administration) and $\$ 31.5$ million to capital outlays (road construction and purchase of equipment).

Figure 8 below provides a comparison of the percent of total expenditures allocated to general government, fire, and road and bridge spending during the years 2016 through 2020.

Figure 8: Categories of Total Expenditures as a Percent of Total Expenditures, 2016-2020


## Capital Outlays

Capital outlays are expenditures used for the acquisition or construction of capital assets, such as buildings and roads. Capital assets have lives extending beyond a single reporting period. Town capital outlays totaled $\$ 43.8$ million in 2020. This amount represents a decrease of 4.2 percent from 2019 and an increase of 11.9 percent over the five-year period beginning in 2016. The largest category of capital outlays for towns was road and bridge. Capital outlay expenditures for road and bridge decreased 14.7 percent from 2019 to 2020 and comprised 71.9 percent of total capital outlay spending in 2020.

## Debt Service

Debt service expenditures are the principal and interest payments on outstanding indebtedness. Towns had debt service expenditures of $\$ 13.3$ million in 2020 . This amount represents an increase of 26.7 percent over 2019. Over the five-year period of 2016 to 2020, debt service expenditures increased 18.2 percent.

## Ten-Year Trends

Figure 9 below shows the change in total expenditures in actual and constant dollars from 2011 to 2020. Between 2011 and 2020, total town expenditures in actual dollars increased 36.4 percent. In constant, or inflation-adjusted, dollars, ${ }^{6}$ total town expenditures increased 14.3 percent during the ten-year period.


[^4]
## Primary Categories of Expenditures

Figure 10 below illustrates the ten-year trend in current expenditures, capital outlays, and debt service as a percent of total expenditures from 2011 to 2020. The chart shows that current expenditures are the primary expenditure for towns. In addition, the chart shows that the share of total expenditures allocated to current expenditures has generally been increasing.


The underlying data displayed in Figures 9 and 10 for the years 2011 through 2015 can be found in the town finance reports for previous years. Data displayed for the years 2016 through 2020 is in Table 2 on page 22.

## Indebtedness

## Current and Five-Year Trends

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

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

Outstanding indebtedness totaled $\$ 72.0$ million in 2020. This represents an increase of 13.1 percent over 2019. Outstanding bonded indebtedness totaled $\$ 50.7$ million in 2020, which represents an increase of 18.8 percent over the $\$ 42.7$ million outstanding in 2019. Other long-term debt totaled $\$ 21.2$ million in 2020, which represents an increase of 1.0 percent over 2019. In addition, towns reported $\$ 78,122$ in short-term indebtedness in 2020, while towns did not incur any short-term indebtedness in 2019.

Figure 11 below provides a summary of bonds outstanding, classified by type of bond, for the years 2016 through 2020.

Figure 11: Outstanding Bonded Indebtedness, 2016-2020

$\square$ Special Assessments $\square$ General Obligation $\square$ All Other

## Ten-Year Trends

Although outstanding long-term debt had generally been trending downward through 2018, data shows an upward trend for the last two years. Figure 12 on the following page illustrates outstanding long-term debt, which includes total bonded indebtedness and other long-term debt in actual and constant dollars for the years 2011 through 2020.

Between 2011 and 2020, outstanding long-term debt in actual dollars decreased 0.8 percent. In constant, or inflation-adjusted dollars, ${ }^{7}$ outstanding long-term debt decreased 17.0 percent during the ten-year period.

[^5]Figure 12: Outstanding Long-Term Debt in Actual and Constant Dollars, 2011-2020


Figure 13 below displays outstanding long-term debt as a percent of total revenues for the years 2011 to 2020. Although outstanding long-term debt as a percent of total revenues had generally been trending downward through 2017, data shows an upward trend for the last three years. The highest percent was in 2011 when it reached 26.8 percent, while the lowest percent was in 2017 when it fell to 16.8 percent.

Figure 13: Outstanding Long-Term Debt as a
Perent of Total Revenues, 2011-2020


The underlying data displayed in Figures 12 and 13 for the years 2011 through 2019 can be found in the town finance reports for previous years. Data for 2020 is in Table 6 starting on page 165.

## Towns Failing to Report

Out of 1,781 towns in Minnesota in 2020, 129 failed to comply with the statutory reporting requirement. The chart below shows the number of towns that have not reported their financial information to the Office of the State Auditor in each of the last five years.

| Number of Towns Failing to Report, 2016-2020 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Year | 2016 | 2017 | 2018 | 2019 | 2020 |
| \# of Towns | 125 | 125 | 176 | 159 | 129 |

The list below indentifies the towns (in alphabetical order, with the county's name in parantheses) that have not reported their financial information to the Office of the State Auditor, as required by law.
*Twenty-one towns failed to report in 2019 and 2020.
**Seventy-three towns failed to report in 2018, 2019, and 2020.

| Aetna** (Pipestone) | Black Hammer* (Houston) | Eagle Valley** (Todd) |
| :--- | :--- | :--- |
| Agassiz* (Lac qui Parle) | Bloomer** (Marshall) | East Park** (Marshall) |
| Akron** (Wilkin) | Byron** (Waseca) | Eastern (Otter Tail) |
| Alma** (Marshall) | Campbell** (Wilkin) | Eddy** (Clearwater) |
| Alvwood** (Itasca) | Cashel* (Swift) | Erdahl** (Grant) |
| Amiret* (Lyon) | Crate (Chippewa) | Fairfax** (Polk) |
| Andrea** (Wilkin) | Crosby (Pine) | Fawn Lake (Todd) |
| Angus* (Polk) | Dale** (Cottonwood) | Flom** (Norman) |
| Ann Lake** (Kanabec) | Deer** (Roseau) | Fountain Prairie** (Pipestone) |
| Arlone (Pine) | Deerfield** (Cass) | Friendship** (Yellow Medicine) |
| Badger (Polk) | Deerhorn (Wilkin) | Germantown (Cottonwood) |
| Baker** (Stevens) | Delaware** (Grant) | Glendorado** (Benton) |
| Beaulieu** (Mahnomen) | Beaver** (Roseau) | Eagle Point** (Marshall) |


| Hamlin* (Lac qui Parle) | Mount Pleasant** (Wabasha) | Severance (Sibley) |
| :---: | :---: | :---: |
| Hersey* (Nobles) | Nereson (Roseau) | Shelly** (Norman) |
| Holy Cross** (Clay) | Nidaros** (Otter Tail) | Sibley (Sibley) |
| Hubbard** (Polk) | Norden (Pennington) | Skelton** (Carlton) |
| losco** (Waseca) | Norman** (Yellow Medicine) | Soler* (Roseau) |
| Itasca (Clearwater) | Northland** (Polk) | Spring Creek** (Norman) |
| Kalevala (Carlton) | Oscar** (Otter Tail) | Spring Grove (Houston) |
| King (Polk) | Parnell* (Traverse) | Spruce Valley** (Marshall) |
| Kintire (Redwood) | Peace* (Kanabec) | Steamboat River** (Hubbard) |
| La Crosse** (Jackson) | Pine Lake* (Pine) | Stevens** (Stevens) |
| Lake** (Roseau) | Pleasant Grove (Olmsted) | Stony River** (Lake) |
| Lake George** (Stearns) | Pohlitz** (Roseau) | Stowe Prairie** (Todd) |
| Lawrence* (Grant) | Polonia (Roseau) | Sturgeon** (Saint Louis) |
| Leenthrop** (Chippewa) | Popple Grove (Mahnomen) | Sundown (Redwood) |
| Leiding** (Saint Louis) | Poppleton** (Kittson) | Tegner** (Kittson) |
| Lemond* (Steele) | Prairie Lake** (Saint Louis) | Toivola (Saint Louis) |
| Lewis* (Mille Lacs) | Redpath** (Traverse) | Vermillion (Dakota) |
| Lisbon** (Yellow Medicine) | Reine (Roseau) | Wabana (Itasca) |
| Logan** (Grant) | River** (Red Lake) | Wanamingo* (Goodhue) |
| Lyons (Wadena) | Riverton (Clay) | Waverly* (Martin) |
| Marshall (Mower) | Rockwell* (Norman) | Weimer** (Jackson) |
| McDonaldsville* (Norman) | Rome* (Faribault) | Westbrook** (Cottonwood) |
| McGregor** (Aitkin) | Ross** (Roseau) | Whitefield** (Kandiyohi) |
| McKinley** (Cass) | Rost** (Jackson) | Wild Rice** (Norman) |
| Midway (Cottonwood) | Sauk Rapids** (Benton) | Willow Lake** (Redwood) |
| Moose Park** (Itasca) | Scambler (Otter Tail) | Wilson (Cass) |

Winnebago* (Faribault)
Wolverton (Wilkin)
Worthington** (Nobles)

## Economic Development Regions

Minnesota has 13 economic development regions. The following section summarizes town financial information by economic development region. The number of towns listed and data presented reflects only those towns that reported 2020 financial information to the Office of the State Auditor. Total revenues, total expenditures, and total debt service are summarized on a regional basis. The underlying data for this section is in Tables 7 and 8 (pages 172 and 173). The map on page 19 shows the location of each economic development region.

## Metro Area (7-County Twin Cities)

There were 41 towns in this region that reported 2020 financial information. Total revenues in this region increased 18.3 percent and totaled $\$ 38.2$ million in 2020, accounting for 10.0 percent of total town revenues. Total expenditures in this region increased 3.8 percent to $\$ 36.9$ million, accounting for 10.2 percent of total town expenditures. Debt service in this region increased 48.1 percent and totaled $\$ 2.2$ million, accounting for 16.7 percent of total town debt service.

## Arrowhead

There were 166 towns in this region that reported 2020 financial information. Total revenues in this region increased 5.0 percent and totaled $\$ 37.0$ million in 2020 , accounting for 9.7 percent of total town revenues. Total expenditures decreased 2.7 percent and totaled $\$ 35.1$ million, accounting for 9.8 percent of total town expenditures. Debt service in this region increased 15.4 percent and totaled $\$ 2.1$ million, accounting for 15.6 percent of total town debt service.

## Central

There were 71 towns in this region that reported 2020 financial information. Total revenues in this region increased 12.5 percent and totaled $\$ 43.1$ million, accounting for 11.3 percent of total town revenues. Total expenditures in this region increased 13.7 percent and totaled $\$ 45.3$ million, accounting for 12.6 percent of total town expenditures. Debt service in this region decreased 26.0 percent and totaled $\$ 1.3$ million, accounting for 9.7 percent of total town debt service.

## East Central

There were 80 towns in this region that reported 2020 financial information. Total revenues in this region increased 13.2 percent and totaled $\$ 25.0$ million, accounting for 6.6 percent of total town revenues. Total expenditures in this region increased by 5.5 percent and totaled $\$ 25.1$ million, accounting for 7.0 percent of total town expenditures. Debt service in this region increased 45.0 percent and totaled $\$ 1.4$ million, accounting for 10.5 percent of total town debt service.

## Headwaters

There were 103 towns in this region that reported 2020 financial information. Total revenues in this region increased 11.3 percent and totaled $\$ 15.0$ million, accounting for 3.9 percent of total town revenues. Total expenditures in this region increased 13.4 percent to $\$ 13.9$ million, accounting for 3.9 percent of total town expenditures. Debt service in this region increased 24.6 percent and totaled $\$ 146,985$, accounting for 1.1 percent of total town debt service.

## North Central

There were 143 towns in this region that reported 2020 financial information. Total revenues in this region increased 6.1 percent and totaled $\$ 28.9$ million, accounting for 7.6 percent of total town revenues. Total expenditures in this region increased 3.5 percent and totaled $\$ 27.7$ million, accounting for 7.7 percent of total town expenditures. Debt service in this region decreased 4.8 percent and totaled $\$ 900,795$, accounting for 6.8 percent of total town debt service.

## Northwest

There were 193 towns in this region that reported 2020 financial information. Total revenues in this region increased 21.3 percent and totaled $\$ 17.6$ million, accounting for 4.6 percent of total town revenues. Total expenditures in this region increased 15.3 percent and totaled $\$ 16.0$ million, accounting for 4.4 percent of total town expenditures. Debt service in this region increased 72.7 percent and totaled $\$ 17,259$, accounting for 0.1 percent of total town debt service.

## South Central

There were 138 towns in this region that reported 2020 financial information. Total revenues in this region increased 21.4 percent and totaled $\$ 30.8$ million, accounting for 8.1 percent of total town revenues. Total expenditures in this region decreased 7.1 percent and totaled $\$ 27.0$ million, accounting for 7.5 percent of total town expenditures. Debt service in this region increased 63.8 percent and totaled $\$ 1.1$ million, accounting for 8.5 percent of total town debt service.

## Southeast

There were 186 towns in this region that reported 2020 financial information. Total revenues in this region increased 12.9 percent and totaled $\$ 48.4$ million, accounting for 12.7 percent of total town revenues. Total expenditures in this region decreased 5.3 percent and totaled $\$ 44.7$ million, accounting for 12.4 percent of total town expenditures. Debt service in this region increased 129.1 percent and totaled $\$ 1.6$ million, accounting for 12.2 percent of total town debt service.

## Southwest

There were 147 towns in this region that reported 2020 financial information. Total revenues in this region increased 6.0 percent and totaled $\$ 22.5$ million, accounting for 5.9 percent of total town revenues. Total expenditures in this region decreased 8.6 percent and totaled $\$ 19.9$ million, accounting for 5.5 percent of total town expenditures. Debt service in this region increased 79.8 percent and totaled $\$ 546,034$, accounting for 4.1 percent of total town debt service.

## Southwest Central

There were 79 towns in this region that reported 2020 financial information. Total revenues in this region increased 19.2 percent and totaled $\$ 19.9$ million, accounting for 5.2 percent of total town revenues. Total expenditures in this region increased 5.6 percent and totaled $\$ 19.2$ million, accounting for 5.3 percent of total town expenditures. Debt service in this region decreased 15.0 percent and totaled $\$ 482,402$, accounting for 3.6 percent of total town debt service.

## Upper Southwest

There were 86 towns in this region that reported 2020 financial information. Total revenues in this region increased 41.1 percent and totaled $\$ 12.7$ million, accounting for 3.3 percent of total town revenues. Total expenditures in this region decreased 12.4 percent and totaled $\$ 9.6$ million, accounting for 2.7 percent of total town expenditures. Debt service in this region decreased 71.9 percent and totaled $\$ 18,121$, accounting for 0.1 percent of total town debt service.

## West Central

There were 219 towns in this region that reported 2020 financial information. Total revenues in this region increased 15.1 percent and totaled $\$ 41.6$ million, accounting for 10.9 percent of total town revenues. Total expenditures in this region increased 2.9 percent and totaled $\$ 39.9$ million, accounting for 11.1 percent of total town expenditures. Debt service in this region increased 34.0 percent and totaled $\$ 1.4$ million, accounting for 10.8 percent of total town debt service.

## Economic Development Regions



## DATA TABLES

Table 1

## Revenues of Towns

For the Years Ended December 31, 2016 Through 2020

|  | 2016 |  | 2017 |  | 2018 |  | 2019 |  | 2020 |  | 1-Year <br> Percent <br> Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Population* | 909,414 |  | 914,174 |  | 918,397 |  | 918,735 |  | 922,013 |  | 0.4\% | 1.4\% |
| Number of Towns* | 1,781 |  | 1,781 |  | 1,781 |  | 1,781 |  | 1,781 |  | 0.0\% | 0.0\% |
| Taxable Tax Capacity* | \$1,971,438,920 |  | \$1,966,523,473 |  | \$1,987,558,237 |  | \$2,045,829,608 |  | \$2,110,711,548 |  | 3.2\% | 7.1\% |
| Tax Levy* | \$234,647,546 |  | \$239,939,905 |  | \$244,523,864 |  | \$249,032,941 |  | \$254,945,787 |  | 2.4\% | 8.7\% |
| REVENUES** | Amount | \%*** | Amount | \%*** | Amount | \%*** | Amount | \%*** | Amount | \%*** | \% | \% |
| Taxes | \$230,339,855 | 72.6\% | \$236,521,248 | 72.7\% | \$234,131,041 | 73.8\% | \$239,742,215 | 71.7\% | \$251,904,519 | 66.2\% | 5.1\% | 9.4\% |
| Special Assessments | 6,106,697 | 1.9\% | 5,934,291 | 1.8\% | 5,906,768 | 1.9\% | 6,606,563 | 2.0\% | 6,130,178 | 1.6\% | -7.2\% | 0.4\% |
| Licenses and Permits | 2,770,771 | 0.9\% | 3,209,382 | 1.0\% | 2,990,241 | 0.9\% | 2,662,319 | 0.8\% | 3,423,861 | 0.9\% | 28.6\% | 23.6\% |
| Intergovernmental Revenues |  |  |  |  |  |  |  |  |  |  |  |  |
| Federal Grants | 1,542,961 | 0.5\% | 3,877,295 | 1.2\% | 1,334,601 | 0.4\% | 6,392,056 | 1.9\% | 34,004,916 | 8.9\% | 432.0\% | 2103.9\% |
| State | 53,426,874 | 16.8\% | 53,186,144 | 16.4\% | 53,646,678 | 16.9\% | 56,477,954 | 16.9\% | 61,918,530 | 16.3\% | 9.6\% | 15.9\% |
| County |  |  |  |  |  |  |  |  |  |  |  |  |
| Highway Grants | 625,749 | 0.2\% | 552,679 | 0.2\% | 334,254 | 0.1\% | 386,902 | 0.1\% | 749,799 | 0.2\% | 93.8\% | 19.8\% |
| All Other | 1,525,343 | 0.5\% | 1,597,186 | 0.5\% | 1,371,425 | 0.4\% | 1,293,085 | 0.4\% | 1,247,847 | 0.3\% | -3.5\% | -18.2\% |
| Local Unit Grants | 2,163,357 | 0.7\% | 1,380,406 | 0.4\% | 1,075,509 | 0.3\% | 1,743,913 | 0.5\% | 972,515 | 0.3\% | -44.2\% | -55.0\% |
| TOTAL INTERGOVERNMENTAL |  |  |  |  |  |  |  |  |  |  |  |  |
| revenues | \$59,284,284 | 18.7\% | \$60,593,710 | 18.6\% | \$57,762,467 | 18.2\% | \$66,293,910 | 19.8\% | \$98,893,607 | 26.0\% | 49.2\% | 66.8\% |
| Charges for Services | 9,985,041 | 3.1\% | 9,212,568 | 2.8\% | 8,074,195 | 2.5\% | 8,692,475 | 2.6\% | 9,045,092 | 2.4\% | 4.1\% | -9.4\% |
| Interest Earnings | 2,286,862 | 0.7\% | 2,055,148 | 0.6\% | 2,513,335 | 0.8\% | 3,473,628 | 1.0\% | 3,074,824 | 0.8\% | -11.5\% | 34.5\% |
| All Other Revenues | 6,340,228 | 2.0\% | 7,740,127 | 2.4\% | 5,959,443 | 1.9\% | 7,037,285 | 2.1\% | 8,284,729 | 2.2\% | 17.7\% | 30.7\% |
| TOTAL REVENUES | \$317,113,738 | 100.0\% | \$325,266,474 | 100.0\% | \$317,337,490 | 100.0\% | \$334,508,395 | 100.0\% | \$380,756,810 | 100.0\% | 13.8\% | 20.1\% |
| OTHER FINANCING SOURCES |  |  |  |  |  |  |  |  |  |  |  |  |
| Borrowing | 10,753,753 |  | 9,331,775 |  | 12,502,815 |  | 15,632,012 |  | 18,583,950 |  | 18.9\% | 72.8\% |
| Other Sources | 1,192,494 |  | 1,269,775 |  | 724,067 |  | 843,403 |  | 883,740 |  | 4.8\% | -25.9\% |
| Transfers In | 11,881,377 |  | 15,839,493 |  | 13,422,152 |  | 16,381,588 |  | 15,254,345 |  | -6.9\% | 28.4\% |
| total revenues and |  |  |  |  |  |  |  |  |  |  |  |  |
| OTHER FINANCING SOURCES | \$340,941,362 |  | \$351,707,517 |  | \$343,986,524 |  | \$367,365,398 |  | \$415,478,845 |  | 13.1\% | 21.9\% |

*Includes all towns.
**Excludes data from towns that failed to report.
***Total percentages may not equal the sum of the percentages above due to rounding.

Table 2
Expenditures of Towns
For the Years Ended December 31, 2016 Through 2020

Current Expenditures Capital Outlay Total
All Other Public Safety ${ }^{11}$ Current Expenditures Capital Outlay Total

Road and Bridge Current Expenditures Capital Outlay Total

All Other
Current Expenditures
Capital Outlay Total
total current expenditures TOTAL CAPITAL OUTLAY

## DEBT SERVICE

Principal Payments
Interest and Fiscal Charges
Total Debt Service
total expenditures
OTHER FINANCING USES ${ }^{12}$
Debt Redemption - Refunded Bonds
Other Uses
Transfers Out total expenditures and
OTHER FINANCING USES
$\xlongequal{\$ 324,076,483}$

| 2016 |  | 2017 |  | 2018 |  | 2019 |  | 2020 |  | 1-Year Percent Change | 5-Year <br> Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Amount | \% | Amount | \% | Amount | \% | Amount | \% | Amount | \% |  |  |
| \$51,855,170 | 16.7\% | \$49,491,245 | 16.2\% | \$53,885,600 | 17.3\% | \$54,622,105 | 15.4\% | \$68,550,133 | 19.0\% | 25.5\% | 32.2\% |
| 4,978,401 | 1.6\% | 4,040,372 | 1.3\% | 3,060,267 | 1.0\% | 3,727,293 | 1.1\% | 5,793,446 | 1.6\% | 55.4\% | 16.4\% |
| 56,833,571 | 18.3\% | 53,531,617 | 17.5\% | 56,945,867 | 18.2\% | 58,349,398 | 16.5\% | 74,343,579 | 20.6\% | 27.4\% | 30.8\% |
| 32,424,366 | 10.4\% | 33,483,100 | 10.9\% | 34,620,802 | 11.1\% | 35,329,243 | 10.0\% | 37,474,890 | 10.4\% | 6.1\% | 15.6\% |
| 4,059,391 | 1.3\% | 2,058,471 | 0.7\% | 3,463,994 | 1.1\% | 2,179,480 | 0.6\% | 4,530,420 | 1.3\% | 107.9\% | 11.6\% |
| 36,483,757 | 11.7\% | 35,541,571 | 11.6\% | 38,084,796 | 12.2\% | 37,508,723 | 10.6\% | 42,005,310 | 11.7\% | 12.0\% | 15.1\% |
| 5,103,638 | 1.6\% | 5,824,528 | 1.9\% | 5,366,502 | 1.7\% | 5,165,386 | 1.5\% | 7,545,249 | 2.1\% | 46.1\% | 47.8\% |
| 262,062 | 0.1\% | 234,540 | 0.1\% | 295,543 | 0.1\% | 362,348 | 0.1\% | 596,810 | 0.2\% | 64.7\% | 127.7\% |
| 5,365,700 | 1.7\% | 6,059,068 | 2.0\% | 5,662,045 | 1.8\% | 5,527,734 | 1.6\% | 8,142,059 | 2.3\% | 47.3\% | 51.7\% |
| 159,060,266 | 51.2\% | 156,677,170 | 51.1\% | 160,506,197 | 51.4\% | 192,066,789 | 54.2\% | 178,171,618 | 49.4\% | -7.2\% | 12.0\% |
| 25,855,356 | 8.3\% | 24,044,635 | 7.8\% | 25,758,964 | 8.3\% | 36,899,170 | 10.4\% | 31,463,587 | 8.7\% | -14.7\% | 21.7\% |
| 184,915,622 | 59.5\% | 180,721,805 | 59.0\% | 186,265,161 | 59.7\% | 228,965,959 | 64.6\% | 209,635,205 | 58.2\% | -8.4\% | 13.4\% |
| 11,994,147 | 3.9\% | 13,453,992 | 4.4\% | 12,933,518 | 4.1\% | 10,853,114 | 3.1\% | 11,560,219 | 3.2\% | 6.5\% | -3.6\% |
| 3,983,096 | 1.3\% | 3,823,252 | 1.2\% | 1,193,007 | 0.4\% | 2,522,940 | 0.7\% | 1,396,716 | 0.4\% | -44.6\% | -64.9\% |
| 15,977,243 | 5.1\% | 17,277,244 | 5.6\% | 14,126,525 | 4.5\% | 13,376,054 | 3.8\% | 12,956,935 | 3.6\% | -3.1\% | -18.9\% |
| \$260,437,587 | 83.8\% | \$258,930,035 | 84.5\% | \$267,312,619 | 85.6\% | \$298,036,637 | 84.1\% | \$303,302,109 | 84.2\% | 1.8\% | 16.5\% |
| \$39,138,306 | 12.6\% | \$34,201,270 | 11.2\% | \$33,771,775 | 10.8\% | \$45,691,231 | 12.9\% | \$43,780,979 | 12.1\% | -4.2\% | 11.9\% |
| 9,684,211 | 3.1\% | 11,908,244 | 3.9\% | 9,571,460 | 3.1\% | 8,818,156 | 2.5\% | 11,129,383 | 3.1\% | 26.2\% | 14.9\% |
| 1,538,759 | 0.5\% | 1,394,343 | 0.5\% | 1,556,889 | 0.5\% | 1,653,679 | 0.5\% | 2,135,927 | 0.6\% | 29.2\% | 38.8\% |
| 11,222,970 | 3.6\% | 13,302,587 | 4.3\% | 11,128,349 | 3.6\% | 10,471,835 | 3.0\% | 13,265,310 | 3.7\% | 26.7\% | 18.2\% |
| \$310,798,863 | 100.0\% | \$306,433,892 | 100.0\% | \$312,212,743 | 100.0\% | \$354,199,703 | 100.0\% | \$360,348,398 | 100.0\% | 1.7\% | 15.9\% |
| --- |  | --- |  | --- |  | 182,119 |  | 624,840 |  | 243.1\% | --- |
| 684,511 |  | 450,864 |  | 117,278 |  | 140,889 |  | 31,869 |  | -77.4\% | -95.3\% |
| 12,593,109 |  | 16,264,332 |  | 13,492,579 |  | 16,753,873 |  | 14,930,142 |  | -10.9\% | 18.6\% |
| \$324,076,483 |  | $\underline{\underline{\$ 32,149,088}}$ |  | $\underline{\underline{\$ 32,822,600}}$ |  | $\underline{\underline{\$ 371,276,584}}$ |  | \$375,935,249 |  | 1.3\% | 16.0\% |

[^6]
## CLASSIFICATION OF REVENUES AND EXPENDITURES GOVERNMENTAL FUNDS

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
| Aitkin County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aitkin | 1,261,723 | 150,194 | 172,616 | --- | --- | 21,500 | 27,526 | --- | 49,026 | 1,300 | 9 | 8,081 | 231,032 | --- | --- | 14,660 | 245,692 |
| Ball Bluff | 351,411 | 115,640 | 110,757 | --- | 20 | 6,500 | 26,671 | 18,451 | 51,622 | 21,727 | 701 | 5,982 | 190,809 | --- | --- | 88,138 | 278,947 |
| Balsam | 73,055 | 7,051 | 6,864 | --- | --- | --- | 16,697 | --- | 16,697 | 4 | --- | 16 | 23,581 | --- | --- | --- | 23,581 |
| Beaver | 149,069 | 48,999 | 55,190 | --- | -- | --- | 10,725 | --- | 10,725 | --- | 28 | 758 | 66,701 | --- | --- | --- | 66,701 |
| Clark | 194,101 | 45,000 | 66,179 | --- | --- | --- | 17,987 | --- | 17,987 | 6 | 30 | 5,608 | 89,810 | --- | --- | --- | 89,810 |
| Cornish | 144,771 | 5,999 | 10,670 | 7,143 | --- | --- | 12,088 | --- | 12,088 | --- | 230 | --- | 30,131 | --- | --- | 17,000 | 47,131 |
| Farm Island | 3,078,021 | 273,304 | 256,086 | --- | --- | --- | 60,003 | --- | 60,003 | 4,514 | 2,160 | --- | 322,763 | --- | --- | --- | 322,763 |
| Fleming | 976,907 | 150,725 | 161,211 | --- | --- | 7,975 | 21,978 | 500 | 30,453 | 3,992 | 202 | 1,305 | 197,163 | --- | --- | --- | 197,163 |
| Glen | 1,254,836 | 98,419 | 90,955 | 18,043 | --- | --- | 32,319 | 221 | 32,540 | 5,559 | 20,630 | --- | 167,727 | --- | --- | --- | 167,727 |
| Haugen | 353,008 | 52,005 | 58,061 | --- | -- | --- | 16,290 | --- | 16,290 | 6 | 222 | 29,418 | 103,997 | --- | --- | --- | 103,997 |
| Hazelton | 2,354,905 | 223,045 | 229,778 | --- | --- | 22,700 | 36,622 | --- | 59,322 | 12,887 | 304 | 2,470 | 304,761 | --- | --- | --- | 304,761 |
| Hill Lake | 540,181 | 108,001 | 117,566 | --- | --- | --- | 16,455 | --- | 16,455 | 3,268 | 6,409 | 2 | 143,700 | --- | --- | --- | 143,700 |
| Idun | 306,998 | 67,285 | 67,652 | --- | --- | 6,250 | 15,079 | --- | 21,329 | 272 | 76 | --- | 89,329 | --- | --- | --- | 89,329 |
| Jevne | 545,050 | 107,010 | 107,443 | --- | --- | 7,950 | 16,750 | --- | 24,700 | 8 | 1,089 | 2,000 | 135,240 | --- | --- | --- | 135,240 |
| Kimberly | 334,581 | 137,527 | 127,704 | --- | --- | --- | 32,521 | --- | 32,521 | 1,399 | 2,162 | --- | 163,786 | --- | 17,350 | --- | 181,136 |
| Lakeside | 1,301,350 | 347,469 | 331,242 | --- | 325 | 11,225 | 27,673 | --- | 38,898 | 2,874 | 626 | 14,453 | 388,418 | --- | --- | --- | 388,418 |
| Lee | 88,505 | 11,115 | 11,101 | --- | --- | --- | 9,032 | --- | 9,032 | --- | 7 | --- | 20,140 | --- | --- | --- | 20,140 |
| Libby | 237,553 | 21,684 | 21,510 | 77 | --- | --- | 8,408 | --- | 8,408 | 1,726 | 289 | 38 | 32,048 | --- | --- | --- | 32,048 |
| Logan | 258,791 | 68,478 | 59,148 | --- | --- | --- | 33,740 | --- | 33,740 | 239 | 821 | --- | 93,948 | --- | --- | --- | 93,948 |
| Macville | 189,944 | 40,002 | 43,645 | --- | --- | --- | 24,150 | --- | 24,150 | 5,363 | 258 | --- | 73,416 | --- | --- | --- | 73,416 |
| Malmo | 747,400 | 90,702 | 91,899 | --- | -- | --- | 18,380 | --- | 18,380 | 1,745 | 486 | --- | 112,510 | --- | --- | --- | 112,510 |
| McGregor [1] | 130,698 | 10,701 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Millward | 111,919 | 14,250 | 12,767 | --- | --- | --- | 21,766 | --- | 21,766 | 100 | 902 | 1,960 | 37,495 | --- | --- | --- | 37,495 |
| Morrison | 214,501 | 63,134 | 69,802 | --- | -- | --- | 17,787 | --- | 17,787 | 856 | 46 | --- | 88,491 | --- | --- | 11,710 | 100,201 |
| Nordland | 2,031,881 | 313,610 | 309,729 | 715 | --- | 24,525 | 42,450 | --- | 66,975 | 3,628 | 2,214 | 152 | 383,413 | --- | --- | --- | 383,413 |
| Pliny** | 139,856 | 16,314 | 30,191 | --- | --- | --- | 8,496 | --- | 8,496 | 2,800 | 573 | --- | 42,060 | --- | --- | --- | 42,060 |
| Rice River | 227,927 | 49,999 | 48,229 | --- | --- | --- | 15,340 | --- | 15,340 | 5,038 | 147 | --- | 68,754 | --- | --- | --- | 68,754 |
| Salo | 106,247 | 32,101 | 36,446 | --- | --- | --- | 12,523 | --- | 12,523 | 25 | 376 | 22 | 49,392 | -- | --- | --- | 49,392 |
| Seavey | 140,009 | 28,994 | 27,424 | --- | --- | --- | 13,156 | --- | 13,156 | 742 | 337 | --- | 41,659 | --- | --- | 30,000 | 71,659 |
| Shamrock | 4,735,888 | 700,079 | 731,662 | -- | 80 | 31,125 | 54,477 | --- | 85,602 | 9,874 | 5,339 | 2,500 | 835,057 | --- | -- | 187,947 | 1,023,004 |

[^7]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payabl Payable <br> 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Spalding | 283,947 | 53,399 | 57,282 | --- | --- | 7,775 | 14,237 | --- | 22,012 | 404 | 227 | --- | 79,925 | --- | --- | 5,529 | 85,454 |
| Spencer | 562,876 | 122,944 | 105,554 | 2,722 | --- | 12,325 | 39,408 | --- | 51,733 | 4,524 | 4,167 | --- | 168,700 | --- | --- | --- | 168,700 |
| Turner | 596,760 | 106,790 | 110,502 | --- | --- | 10,862 | 12,390 | --- | 23,252 | 3,390 | 518 | 2,359 | 140,021 | --- | --- | --- | 140,021 |
| Verdon | 100,251 | 21,967 | 21,228 | --- | --- | 3,794 | 8,735 | 735 | 13,264 | --- | --- | 4 | 34,496 | --- | --- | 9,000 | 43,496 |
| Wagner | 754,324 | 110,003 | 108,545 | --- | --- | 8,075 | 19,379 | --- | 27,454 | 7,478 | 178 | --- | 143,655 | --- | 4,679 | --- | 148,334 |
| Waukenabo | 892,103 | 95,218 | 100,744 | --- | --- | 8,275 | 19,345 | --- | 27,620 | 300 | 2,542 | 413 | 131,619 | --- | --- | --- | 131,619 |
| Wealthwood | 691,842 | 53,625 | 64,664 | --- | 65 | 6,600 | 19,128 | 718 | 26,446 | 715 | 255 | 300 | 92,445 | --- | --- | --- | 92,445 |
| White Pine | 45,307 | 4,025 | 12,840 | --- | --- | --- | 6,724 | --- | 6,724 | --- | 4 | --- | 19,568 | --- | --- | --- | 19,568 |
| Williams | 218,098 | 33,699 | 39,462 | --- | -- | --- | 14,858 | --- | 14,858 | 231 | 113 | 109 | 54,773 | --- | --- | --- | 54,773 |
| Workman | 631,005 | 83,992 | 83,550 | --- | -- | 5,075 | 14,327 | --- | 19,402 | 4,255 | 13 | 241 | 107,461 | --- | --- | --- | 107,461 |
| County Total | \$27,357,599 | \$4,084,498 | \$4,167,898 | \$28,700 | \$490 | \$202,531 | \$835,620 | \$20,625 | \$1,058,776 | \$111,249 | \$54,690 | \$78,191 | \$5,499,994 | \$-- | \$22,029 | \$363,984 | \$5,886,007 |


| Linwood | 5,467,949 | 1,419,820 | 1,662,310 | --- | 99,458 | 416,147 | 69,704 | 54,481 | 540,332 | 54,141 | 23,475 | 16,545 | 2,396,261 | --- | --- | 430,840 | 2,827,101 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County Total | \$5,467,949 | \$1,419,820 | \$1,662,310 | \$-- | \$99,458 | \$416,147 | \$69,704 | \$54,481 | \$540,332 | \$54,141 | \$23,475 | \$16,545 | \$2,396,261 | \$-- | \$-- | \$430,840 | \$2,827,101 |
| Becker County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Atlanta | 728,831 | 122,536 | 119,773 | -- | --- | --- | 33,058 | 856 | 33,914 | --- | --- | --- | 153,687 | --- | --- | --- | 153,687 |
| Audubon | 1,568,222 | 263,588 | 260,001 | --- | --- | 18,305 | 32,766 | --- | 51,071 | 8 | 120 | --- | 311,200 | 90,000 | --- | -- | 401,200 |
| Burlington | 1,682,608 | 402,999 | 402,032 | 1,856 | 63 | 40,750 | 53,341 | --- | 94,091 | 6 | 77 | 5,321 | 503,446 | --- | --- | 110,302 | 613,748 |
| Callaway | 441,264 | 55,000 | 49,331 | --- | --- | 7,350 | 23,821 | 7,340 | 38,511 | 1,960 | 38 | --- | 89,840 | --- | --- | --- | 89,840 |
| Carsonville | 338,276 | 128,791 | 119,839 | -- | --- | 5,750 | 18,141 | 1,257 | 25,148 | 114,036 | 1,980 | 31,291 | 292,294 | --- | --- | 21,000 | 313,294 |
| Cormorant | 4,648,968 | 431,983 | 492,331 | --- | 888 | 28,376 | 47,433 | 9,872 | 85,681 | 3,710 | 1,157 | 896 | 584,663 | --- | --- | 230,000 | 814,663 |
| Cuba | 761,377 | 65,000 | 62,880 | --- | --- | 7,675 | 28,184 | 813 | 36,672 | 1,603 | 618 | 22 | 101,795 | --- | --- | --- | 101,795 |
| Detroit | 3,233,989 | 299,984 | 304,064 | --- | --- | 50,705 | 55,466 | 51,206 | 157,377 | 4 | 91 | 498 | 462,034 | --- | --- | --- | 462,034 |
| Eagle View | 550,319 | 63,001 | 65,341 | 5,481 | --- | 829 | 10,580 | --- | 11,409 | 46 | 225 | 194 | 82,696 | --- | --- | --- | 82,696 |
| Erie* | 2,455,897 | 279,999 | 277,292 | --- | --- | 43,746 | 46,283 | 1,125 | 91,154 | 152 | 1,585 | --- | 370,183 | --- | --- | 209,500 | 579,683 |
| Evergreen | 386,834 | 120,001 | 94,633 | --- | --- | 9,375 | 30,072 | --- | 39,447 | 24,519 | 544 | 2,695 | 161,838 | --- | --- | --- | 161,838 |
| Forest | 1,089,482 | 54,997 | 67,161 | --- | 150 | --- | 9,096 | --- | 9,096 | 18,777 | 690 | 583 | 96,457 | --- | --- | --- | 96,457 |
| Green Valley | 462,520 | 104,001 | 107,608 | --- | --- | 9,950 | 33,835 | --- | 43,785 | 4 | 65 | 1,313 | 152,775 | --- | --- | --- | 152,775 |
| Hamden | 649,327 | 80,998 | 78,005 | --- | -- | 5,150 | 29,808 | --- | 34,958 | --- | 1,454 | --- | 114,417 | --- | --- | --- | 114,417 |
| Height of Land | 1,102,644 | 164,996 | 223,173 | --- | --- | --- | 59,278 | --- | 59,278 | 6,110 | 438 | 582 | 289,581 | --- | --- | 3,109 | 292,690 |
| Holmesville | 965,824 | 153,314 | 154,694 | --- | --- | 15,474 | 27,069 | --- | 42,543 | --- | 1,482 | --- | 198,719 | --- | --- | 72,879 | 271,598 |

[^8]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Reven |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable <br> Tax Capacity | $\begin{gathered} \text { Levy } \\ \text { Payable } \\ 2020 \end{gathered}$ | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Borrowing | Other Sources | Transfers In | Total <br> Revenues and Other Sources |
|  | Lake Eunice | 5,200,615 | 498,220 | 508,695 | 17,804 | 50 | 41,900 | 57,493 | 1,926 | 101,319 | 8 | 499 | 38 | 628,413 | --- | -- | --- | 628,413 |
|  | Lake Park | 1,073,043 | 100,000 | 97,357 | -- | --- | 12,775 | 27,945 | --- | 40,720 | 5,485 | 1,169 | -- | 144,731 | -- | -- | 5,472 | 150,203 |
|  | Lake View | 5,314,696 | 459,989 | 497,599 | --- | 2,123 | 43,500 | 53,414 | 6,010 | 102,924 | 22,096 | 3,234 | 20,956 | 648,932 | -- | $\cdots$ | -- | 648,932 |
|  | Maple Grove | 801,726 | 47,150 | 52,470 | -- | -- | 11,575 | 17,212 | --- | 28,787 | 4 | 651 | --- | 81,912 | -- | -- | -- | 81,912 |
|  | Osage | 1,363,343 | 236,502 | 235,098 | -- | -- | 22,450 | 34,192 | 1,381 | 58,023 | 164 | 258 | 1,022 | 294,565 | -- | $\cdots$ | -- | 294,565 |
|  | Pine Point | 331,784 | 83,999 | 81,377 | -- | -- | 9,875 | 41,008 | 2,414 | 53,297 | 504 | 264 | 18 | 135,460 | -- | -- | 12,000 | 147,460 |
|  | Riceville | 638,939 | 65,001 | 67,393 | -- | -- | -- | 21,863 | --- | 21,863 | 4 | -- | 2,264 | 91,524 | -- | -- | -- | 91,524 |
|  | Richwood | 919,824 | 159,904 | 164,113 | -- | --- | 18,063 | 35,308 | --- | 53,371 | 1,638 | 1,839 | --- | 220,961 | -- | -- | -- | 220,961 |
|  | Round Lake | 750,855 | 80,536 | 126,624 | -- | 250 | --- | 48,259 | 1,846 | 50,105 | 4 | 1,089 | --- | 178,072 | -- | -- | -- | 178,072 |
|  | Runeberg | 483,285 | 142,664 | 136,474 | -- | -- | 13,350 | 40,986 | --- | 54,336 | 4 | 1,299 | 1,441 | 193,554 | -- | -- | 15,000 | 208,554 |
|  | Savannah | 515,842 | 51,091 | 51,968 | -- | -- | 4,525 | 15,707 | 1,237 | 21,469 | 4 | 308 | 3,431 | 77,180 | -- | -- | -- | 77,180 |
| N | Shell Lake | 756,016 | 83,969 | 80,764 | -- | -- | -- | 18,100 | 3,587 | 21,687 | 4 | 452 | 21 | 102,928 | -- | -- | -- | 102,928 |
|  | Silver Leaf | 474,295 | 70,602 | 63,979 | -- | -- | 14,826 | 27,811 | -- | 42,637 | 4 | 638 | 18 | 107,276 | -- | - | -- | 107,276 |
|  | Spring Creek | 572,806 | 62,601 | 58,359 | 1,818 | -- | -- | 27,098 | --- | 27,098 | 4 | 106 | -- | 87,385 | -- | -- | -- | 87,385 |
|  | Spruce Grove | 393,892 | 76,535 | 73,524 | -- | -- | 10,725 | 35,570 | 474 | 46,769 | 976 | 56 | -- | 121,325 | -- | -- | -- | 121,325 |
|  | Sugar Bush | 772,596 | 80,999 | 92,686 | -- | -- | 13,100 | 23,400 | --- | 36,500 | 57 | 6 | -- | 129,249 | -- | -- | -- | 129,249 |
|  | Toad Lake | 744,334 | 72,995 | 68,905 | -- | --- | 13,625 | 26,980 | 1,037 | 41,642 | 25 | 579 | 9,453 | 120,604 | -- | -- | 36,993 | 157,597 |
|  | Two inlets | 705,221 | 67,998 | 65,347 | -- | 67 | 5,725 | 18,457 | 982 | 25,164 | -- | 4,288 | 1,522 | 96,388 | -- | -- | -- | 96,388 |
|  | Walworth | 711,796 | 59,001 | 54,568 | -- | -- | 2,350 | 27,376 | 817 | 30,543 | -- | 21 | 615 | 85,747 | -- | -- | -- | 85,74 |
|  | White Earth | 357,135 | 47,624 | 46,290 | -- | -- | -- | 34,465 | -- | 34,465 | 154 | -- | -- | 80,909 | -- | -- | -- | 80,909 |
|  | Wolf take | 253,573 | 110,004 | 109,657 | -- | --- | 6,975 | 23,369 | --- | 30,344 | 4 | 41 | -- | 140,046 | -- | -- | -- | 140,046 |
|  | County Total | \$44,201,998 | \$5,448,072 | \$5,611,405 | \$26,959 | \$3,591 | \$488,774 | \$1,194,244 | \$94,180 | \$1,777,198 | \$202,078 | \$27,361 | \$84,194 | \$7,732,786 | \$90,000 | s-- | \$716,255 | \$8,53, 041 |
|  | Beltrami County - (Headwaters Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Alaska | 260,478 | 67,697 | 35,555 | -- | -- | 5,650 | 13,393 | -- | 19,043 | 25,365 | -- | -- | 79,963 | -- | --- | -- | 79,963 |
|  | Battle | 44,204 | 3,800 | 7,057 | -- | -- | -- | 5,058 | --- | 5,058 | -- | -- | 13 | 12,128 | -- | -- | -- | 12,128 |
|  | Bemidji | 2,514,508 | 628,534 | 626,257 | -- | 9,180 | 78,200 | 44,964 | 4,849 | 128,013 | 28,954 | 2,042 | 619 | 795,065 | -- | -- | -- | 795,065 |
|  | Benville | 141,806 | 20,045 | 19,815 | -- | -- | -- | 18,813 | 3,199 | 22,012 | 6 | 490 | -- | 42,323 | -- | -- | -- | 42,323 |
|  | Birch | 120,129 | 9,999 | 14,332 | -- | -- | 3,811 | 5,359 | -- | 9,170 | -- | 1,414 | -- | 24,916 | -- | -- | -- | 24,916 |
|  | Buzzle | 661,962 | 46,708 | 24,379 | -- | -- | --- | 47,504 | --- | 47,504 | -- | 304 | 2 | 72,189 | -- | -- | -- | 72,189 |
|  | Cormant | 160,024 | 10,502 | 11,811 | -- | -- | -- | 16,258 | -- | 16,258 | 560 | 15 | 679 | 29,323 | -- | -- | -- | 29,323 |
|  | Durand | 227,219 | 32,604 | 32,374 | -- | -- | 5,850 | 8,395 | -- | 14,245 | 4 | 135 | -- | 46,758 | -- | -- | -- | 46,758 |

[^9]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020


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

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



## Big Stone County - (Upper Southwest Region)

| Akron | 799,977 | 52,022 | 51,046 | --- | --- | 32,771 | 55,790 | --- | 88,561 | --- | --- | --- | 139,607 | --- | --- | --- | 139,607 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Almond* | 713,756 | 43,133 | 4,529 | --- | --- | 87,826 | 53,201 | --- | 141,027 | --- | 1,391 | --- | 146,947 | --- | --- | --- | 146,947 |
| Artichoke | 666,856 | 37,010 | 36,065 | --- | --- | 110,874 | 55,403 | --- | 166,277 | 1,820 | 493 | 33 | 204,688 | --- | --- | --- | 204,688 |
| Big Stone | 816,509 | 42,517 | 41,591 | --- | 13 | 31,900 | 36,951 | --- | 68,851 | 4 | 790 | 130 | 111,379 | --- | --- | 30,000 | 141,379 |
| Browns Valley | 1,044,170 | 55,018 | 53,901 | --- | --- | 32,914 | 34,079 | 1,017 | 68,010 | --- | 1,289 | --- | 123,200 | --- | --- | --- | 123,200 |
| Foster | 875,846 | 69,026 | 87,361 | --- | --- | 16,902 | 14,740 | --- | 31,642 | --- | 433 | --- | 119,436 | --- | --- | --- | 119,436 |
| Graceville | 939,722 | 61,028 | 59,146 | --- | --- | --- | 27,366 | --- | 27,366 | 4 | 46 | --- | 86,562 | --- | --- | --- | 86,562 |
| Malta | 714,445 | 38,009 | 36,499 | --- | --- | 13,232 | 26,853 | -- | 40,085 | --- | 368 | --- | 76,952 | --- | --- | --- | 76,952 |
| Moonshine | 912,813 | 57,015 | 56,361 | --- | --- | 17,669 | 29,051 | --- | 46,720 | --- | 66 | 950 | 104,097 | --- | --- | --- | 104,097 |
| Odessa | 534,357 | 30,015 | 30,130 | --- | --- | 58,424 | 42,819 | --- | 101,243 | 674 | 2,410 | 200 | 134,657 | $\cdots$ | --- | --- | 134,657 |
| Ortonville** | 275,094 | 8,006 | 53,839 | --- | --- | 137 | 10,078 | -- | 10,215 | --- | --- | --- | 64,054 | --- | --- | --- | 64,054 |
| Otrey | 587,057 | 26,135 | 24,654 | --- | --- | --- | 21,778 | --- | 21,778 | --- | --- | --- | 46,432 | --- | --- | --- | 46,432 |

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

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Blue Earth County - (South Central Region)

|  | Beauford | 1,411,815 | 139,997 | 137,127 | --- | --- | 8,742 | 29,981 | --- | 38,723 | --- | 6,495 | --- | 182,345 | --- | --- | --- | 182,345 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Butternut Valley | 1,587,954 | 50,006 | 49,911 | --- | --- | 7,325 | 27,717 | --- | 35,042 | 4,384 | --- | 17 | 89,354 | --- | --- | --- | 89,354 |
|  | Cambria | 762,920 | 77,000 | 75,949 | --- | 69 | 26,186 | 19,704 | --- | 45,890 | 477 | 38 | 295 | 122,718 | 5,000 | --- | --- | 127,718 |
|  | Ceresco** | 1,382,123 | 79,997 | 78,236 | --- | --- | --- | 28,107 | --- | 28,107 | --- | 50 | 10,001 | 116,394 | --- | --- | --- | 116,394 |
|  | Danville | 1,319,146 | 48,824 | 103,375 | --- | --- | 21,305 | 29,384 | --- | 50,689 | 6 | 632 | --- | 154,702 | --- | --- | --- | 154,702 |
|  | Decoria | 2,275,575 | --- | 365,951 | 5,841 | --- | 27,250 | 55,060 | --- | 82,310 | 306 | 2,060 | --- | 456,468 | --- | --- | --- | 456,468 |
|  | Garden City | 1,678,494 | --- | 169,034 | 17,606 | --- | 45,051 | 40,609 | --- | 85,660 | --- | --- | 12 | 272,312 | --- | --- | --- | 272,312 |
|  | Jamestown | 1,486,193 | --- | 230,686 | 23,110 | --- | --- | 17,100 | --- | 17,100 | 4 | 1,524 | --- | 272,424 | --- | -- | --- | 272,424 |
| $\sigma$ | Judson | 1,805,006 | --- | 87,795 | --- | --- | --- | 25,263 | --- | 25,263 | 7,771 | 233 | --- | 121,062 | --- | --- | --- | 121,062 |
|  | Le Ray | 2,035,828 | --- | 394,968 | 27,529 | --- | 17,925 | 35,582 | 22 | 53,529 | 4,782 | 2,833 | 2,565 | 486,206 | --- | --- | 221,416 | 707,622 |
|  | Lime | 2,107,406 | --- | 258,475 | 2,000 | --- | 25,325 | 36,760 | --- | 62,085 | --- | 130 | 11,142 | 333,832 | --- | --- | --- | 333,832 |
|  | Lincoln | 1,697,257 | --- | 69,613 | --- | --- | --- | 15,183 | --- | 15,183 | 8,353 | 1,845 | --- | 94,994 | --- | --- | --- | 94,994 |
|  | Lyra | 1,369,043 | --- | 154,329 | --- | --- | 18,123 | 41,790 | --- | 59,913 | 4 | 2,405 | --- | 216,651 | --- | --- | --- | 216,651 |
|  | Mankato | 3,421,614 | -- | 445,394 | 84,244 | 3,909 | 238,945 | 47,769 | --- | 286,714 | --- | 2,143 | 9,054 | 831,458 | 325,320 | 47,500 | --- | 1,204,278 |
|  | Mapleton | 1,459,666 | --- | 130,268 | --- | --- | --- | 32,308 | --- | 32,308 | 2 | 701 | --- | 163,279 | --- | --- | --- | 163,279 |
|  | McPherson | 1,757,109 | --- | 154,314 | --- | --- | --- | 31,598 | -- | 31,598 | 6 | 269 | --- | 186,187 | 130,000 | 5,000 | --- | 321,187 |
|  | Medo | 1,349,091 | --- | 214,327 | --- | --- | --- | 37,755 | --- | 37,755 | 347 | 349 | 708 | 253,486 | --- | --- | --- | 253,486 |
|  | Pleasant Mound | 1,469,648 | --- | 135,805 | --- | --- | 22,022 | 46,620 | --- | 68,642 | 4 | --- | 17,688 | 222,139 | --- | --- | --- | 222,139 |
|  | Rapidan | 1,996,898 | --- | 266,836 | 34,387 | --- | 93,556 | 42,834 | --- | 136,390 | --- | 1,011 | 6,607 | 445,231 | 192,010 | --- | 518 | 637,759 |
|  | Shelby | 1,464,159 | -- | 151,686 | --- | --- | 7,511 | 33,913 | --- | 41,424 | 6 | 196 | 110 | 193,422 | -- | --- | -- | 193,422 |
|  | South Bend | 2,089,997 | -- | 719,053 | 38,115 | --- | 40,400 | 58,033 | --- | 98,433 | 5,650 | 4,635 | 2,085 | 867,971 | --- | --- | 48,388 | 916,359 |
|  | Sterling | 1,448,376 | --- | 155,500 | --- | --- | --- | 31,243 | --- | 31,243 | 7,764 | 1,362 | --- | 195,869 | --- | --- | --- | 195,869 |
|  | Vernon Center | 1,639,145 | -- | 127,220 | --- | --- | --- | 25,394 | --- | 25,394 | --- | 131 | 288 | 153,033 | --- | --- | -- | 153,033 |
|  | County Total | \$39,014,463 | \$395,824 | \$4,675,852 | \$232,832 | \$3,978 | \$599,666 | \$789,707 | \$22 | \$1,389,395 | \$39,866 | \$29,042 | \$60,572 | \$6,431,537 | \$652,330 | \$52,500 | \$270,322 | \$7,406,689 |

## Brown County - (South Central Region)

| Albin | 1,049,106 | 85,001 | 79,010 | --- | --- | 44,592 | 57,007 | --- | 101,599 | 4 | 278 | 1,235 | 182,126 | --- | --- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bashaw | 1,055,611 | 54,980 | 55,096 |  | --- | 15,058 | 42,477 | 59 | 57,594 | --- | 232 | 1,791 | 114,713 | --- | --- | --- |

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

Table 3
Classification of Revenues
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) |  Tax <br> Taxable Levy <br> Tax Payable <br> Capacity 2020 |  |  Special <br> Assess- <br> ments <br> Taxes  |  | Licenses and Permits | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  | Total Revenues and Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Federal Grants | State Grants |  | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In |  |
|  | Burnstown | 1,499,388 | 85,002 |  |  | 82,593 | --- | --- | 57,304 | 30,524 | 2,292 | 90,120 | 2 | 244 | 12 | 172,971 | --- | --- | --- | 172,971 |
|  | Cottonwood | 1,405,246 | 118,659 | 126,177 | -- | --- | 67,886 | 67,605 | --- | 135,491 | 32,118 | 7,000 | --- | 300,786 | --- | --- | -- | 300,786 |
|  | Eden | 1,417,932 | 120,000 | 110,704 | --- | --- | 9,217 | 48,468 | --- | 57,685 | 4,853 | 1,219 | 505 | 174,966 | 166,670 | --- | -- | 341,636 |
|  | Home | 2,118,535 | 159,992 | 152,829 | --- | --- | 19,350 | 60,083 | --- | 79,433 | 5,074 | 1,581 | --- | 238,917 | --- | --- | --- | 238,917 |
|  | Lake Hanska | 1,450,797 | 100,004 | 98,479 | --- | --- | 11,931 | 44,590 | --- | 56,521 | --- | 79 | --- | 155,079 | --- | -- | --- | 155,079 |
|  | Leavenworth | 1,142,400 | 100,001 | 95,456 | --- | --- | 78,558 | 41,798 | 19,584 | 139,940 | 1,700 | 623 | --- | 237,719 | --- | --- | --- | 237,719 |
|  | Linden | 1,340,734 | 130,000 | 127,630 | --- | --- | 45,093 | 54,557 | --- | 99,650 | --- | 93 | --- | 227,373 | --- | --- | --- | 227,373 |
|  | Milford | 1,724,212 | 205,016 | 186,521 | 16,132 | 40 | 25,752 | 56,165 | --- | 81,917 | 5,490 | 3,855 | 31,971 | 325,926 | 160,000 | 5,000 | --- | 490,926 |
|  | Mulligan | 823,613 | 90,004 | 91,308 | --- | --- | 156,195 | 85,695 | 1,138 | 243,028 | 4 | 526 | --- | 334,866 | --- | --- | -- | 334,866 |
|  | North Star | 1,138,881 | 54,997 | 52,123 | --- | --- | 18,147 | 41,889 | 1,071 | 61,107 | 13,277 | 623 | -- | 127,130 | -- | -- | 70,000 | 197,130 |
|  | Prairieville | 1,264,120 | 110,255 | 108,205 | -- | --- | 145,255 | 38,708 | --- | 183,963 | 3 | 736 | --- | 292,907 | --- | --- | --- | 292,907 |
|  | Sigel | 1,135,466 | 84,990 | 79,293 | --- | 20 | 24,456 | 50,395 | 880 | 75,731 | 99 | 1,520 | --- | 156,663 | --- | --- | --- | 156,663 |
| $\bigcirc$ | Stark | 1,045,594 | 116,317 | 110,268 | -- | --- | 43,535 | 57,058 | --- | 100,593 | 4 | 999 | --- | 211,864 | --- | -- | 3,550 | 215,414 |
|  | Stately | 1,110,840 | 65,007 | 62,486 | --- | --- | 60,207 | 34,081 | --- | 94,288 | --- | 1,094 | 3,936 | 161,804 | --- | -- | --- | 161,804 |
|  | County Total | \$20,722,475 | \$1,680,225 | \$1,618,178 | \$16,132 | \$60 | \$822,536 | \$811,100 | \$25,024 | \$1,658,660 | \$62,628 | \$20,702 | \$39,450 | \$3,415,810 | \$326,670 | \$5,000 | \$73,550 | \$3,821,030 |
|  | Carlton County - | head Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Atkinson | 409,625 | 38,999 | 37,257 | --- | --- | 10,525 | 9,521 | --- | 20,046 | 2 | 2,303 | 250 | 59,858 | --- | --- | 13,585 | 73,443 |
|  | Automba | 185,443 | 30,501 | 34,538 | --- | --- | 3,775 | 25,619 | --- | 29,394 | 987 | 29 | 13,067 | 78,015 | --- | --- | -- | 78,015 |
|  | Barnum | 1,216,052 | 119,989 | 125,094 | --- | --- | 26,850 | 21,478 | --- | 48,328 | 4 | 523 | --- | 173,949 | --- | --- | 25,200 | 199,149 |
|  | Beseman | 170,625 | 35,449 | 35,196 | --- | -- | 3,375 | 14,398 | -- | 17,773 | 6 | 84 | --- | 53,059 | -- | --- | --- | 53,059 |
|  | Blackhoof | 768,305 | 87,574 | 91,568 | --- | -- | 22,625 | 28,570 | -- | 51,195 | 5,807 | 1,751 | 1,224 | 151,545 | --- | --- | 22,625 | 174,170 |
|  | Eagle | 768,425 | 95,905 | 91,121 | --- | --- | 14,050 | 14,462 | --- | 28,512 | 887 | 569 | 4,498 | 125,587 | --- | --- | --- | 125,587 |
|  | Holyoke | 291,338 | 79,563 | 80,333 | --- | -- | --- | 15,490 | 4,525 | 20,015 | 631 | 302 | --- | 101,281 | --- | --- | 40,000 | 141,281 |
|  | Kalevala [1] | 344,112 | 42,503 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- |
|  | Lakeview | 324,138 | 40,000 | 61,559 | --- | -- | 4,600 | 11,018 | -- | 15,618 | 4 | 3,109 | 18,569 | 98,859 | --- | --- | --- | 98,859 |
|  | Mahtowa | 478,858 | 149,996 | 152,032 | --- | -- | 15,600 | 19,095 | --- | 34,695 | 8,056 | 983 | 8,549 | 204,315 | --- | --- | 39,925 | 244,240 |
|  | Moose Lake | 971,571 | 159,829 | 159,364 | --- | --- | 26,350 | 21,441 | --- | 47,791 | 6 | 2,626 | --- | 209,787 | --- | -- | --- | 209,787 |
|  | Perch Lake | 1,417,591 | 139,080 | 137,449 | -- | --- | 26,595 | 15,424 | 5,000 | 47,019 | 204 | 1,984 | 6,912 | 193,568 | --- | --- | 29,186 | 222,754 |
|  | Silver | 403,834 | 58,898 | 57,120 | --- | -- | 11,750 | 59,510 | --- | 71,260 | --- | 430 | --- | 128,810 | --- | --- | --- | 128,810 |
|  | Silver Brook | 2,019,527 | 96,009 | 94,907 | -- | --- | 16,175 | 8,049 | -- | 24,224 | 367 | 661 | 103 | 120,262 | --- | --- | 2,000 | 122,262 |
|  | Skelton [1] | 352,370 | 56,698 | -- | -- | -- | -- | -- | -- | -- | -- | -- | --- | -- | -- | -- | -- | --- |

[^10]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020




Cass County - (North Central Region)

| Ansel | 165,494 | 12,002 | 14,708 | 116 | --- | --- | 19,120 | --- | 19,120 | 804 | 35 | --- | 34,783 | --- | --- | --- | 34,783 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barclay | 545,633 | 57,705 | 61,515 | --- | --- | --- | 10,551 | --- | 10,551 | 6,353 | 1,227 | 121 | 79,767 | --- | --- | --- | 79,767 |
| Becker | 524,040 | 130,009 | 125,008 | --- | --- | --- | 27,209 | --- | 27,209 | 6 | 203 | 29 | 152,455 | --- | --- | --- | 152,455 |
| Beulah | 206,067 | 16,002 | 31,837 | --- | --- | --- | 4,725 | --- | 4,725 | 2,500 | 50 | 8 | 39,120 | --- | --- | 2,000 | 41,120 |
| Birch Lake | 2,058,136 | 194,993 | 119,603 | --- | --- | --- | 23,258 | --- | 23,258 | 6,162 | 97 | 39 | 149,159 | --- | --- | --- | 149,159 |
| Blind Lake | 214,374 | 15,000 | 17,613 | --- | --- | --- | 4,736 | --- | 4,736 | 200 | 19 | 8,915 | 31,483 | --- | --- | --- | 31,483 |
| Boy Lake | 682,397 | 45,004 | 46,118 | --- | --- | 2,760 | 15,296 | --- | 18,056 | 6 | 1,553 | --- | 65,733 | --- | --- | --- | 65,733 |
| Boy River | 86,981 | 6,225 | 5,550 | --- | -- | 6,584 | 6,039 | --- | 12,623 | 3,974 | 562 | 1,002 | 23,711 | --- | -- | --- | 23,711 |
| Bull Moose | 164,831 | 11,000 | 18,190 | --- | --- | --- | 5,387 | --- | 5,387 | --- | 37 | --- | 23,614 | - | --- | --- | 23,614 |
| Bungo | 180,816 | 36,083 | 47,892 | --- | 375 | --- | 16,959 | --- | 16,959 | 71 | 29 | 75 | 65,401 | --- | --- | 7,500 | 72,901 |
| Byron | 258,446 | 62,997 | 63,186 | --- | --- | 1,402 | 23,203 | --- | 24,605 | 7,248 | 132 | 47 | 95,218 | --- | --- | 35,000 | 130,218 |
| Crooked Lake | 2,811,200 | 355,988 | 387,465 | --- | 25 | 18,225 | 50,483 | -- | 68,708 | 25,687 | 2,228 | 92,572 | 576,685 | --- | 9,500 | 61,033 | 647,218 |
| Deerfield [1] | 305,631 | 56,002 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

[^11]Table 3
Classification of Revenues
For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
|  | Fairview | 3,564,753 | 314,981 | 317,790 | --- | --- | 21,900 | 85,509 | 22,354 | 129,763 | 745 | 1,879 | 34,726 | 484,903 | --- | --- | 36,886 | 521,789 |
|  | Gould | 366,151 | 15,006 | 14,621 | -- | -- | 1,864 | 12,723 | --- | 14,587 | 1,406 | 38 | --- | 30,652 | --- | --- | --- | 30,652 |
|  | Hiram | 2,712,500 | 221,126 | 226,925 | -- | -- | 8,225 | 26,362 | --- | 34,587 | 4 | 3,188 | 23 | 264,727 | --- | --- | --- | 264,727 |
|  | Home Brook | 391,523 | 86,008 | 83,781 | --- | -- | --- | 14,866 | --- | 14,866 | --- | 203 | 6 | 98,856 | --- | --- | -- | 98,856 |
|  | Inguadona | 591,937 | 54,197 | 55,779 | --- | -- | 7,026 | 12,441 | -- | 19,467 | 6 | 2,931 | 1,290 | 79,473 | --- | --- | --- | 79,473 |
|  | Kego | 1,931,410 | 69,997 | 76,074 | --- | --- | 3,736 | 21,358 | --- | 25,094 | 4 | 1,620 | --- | 102,792 | --- | -- | 8,155 | 110,947 |
|  | Leech Lake | 987,557 | 102,989 | 113,868 | 644 | --- | 11,200 | 11,370 | -- | 22,570 | 370 | 2,044 | 8 | 139,504 | --- | --- | 12,000 | 151,504 |
|  | Lima | 82,792 | 4,001 | 3,882 | --- | --- | 7,276 | 3,161 | 9 | 10,446 | 4 | 245 | --- | 14,577 | --- | --- | -- | 14,577 |
|  | Loon Lake | 790,732 | 147,498 | 142,765 | 2,434 | --- | --- | 16,174 | --- | 16,174 | 6,210 | 1,182 | 1,206 | 169,971 | --- | --- | --- | 169,971 |
|  | Maple | 448,801 | 115,004 | 104,615 | --- | 6,980 | 9,875 | 27,925 | -- | 37,800 | --- | 1,677 | 70 | 151,142 | --- | --- | -- | 151,142 |
|  | May | 926,975 | 200,005 | 191,642 | -- | 450 | 22,699 | 43,120 | -- | 65,819 | 100 | 230 | 288 | 258,529 | 220,000 | --- | --- | 478,529 |
|  | McKinley [1] | 253,190 | 49,004 | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | - -- |
| N | Meadow Brook | 354,256 | 15,001 | 25,966 | --- | --- | --- | 18,665 | -- | 18,665 | 10 | --- | 676 | 45,317 | --- | --- | --- | 45,317 |
|  | Moose Lake | 182,575 | 57,450 | 54,138 | -- | -- | --- | 16,665 | -- | 16,665 | --- | 649 | 50 | 71,502 | --- | --- | --- | 71,502 |
|  | Otter Tail Peninsula | 588,691 | 62,998 | 64,496 | --- | --- | 9,079 | 12,502 | --- | 21,581 | 1,356 | 321 | 105 | 87,859 | --- | --- | --- | 87,859 |
|  | Pike Bay | 2,703,085 | 235,033 | 236,059 | --- | --- | 42,463 | 32,047 | 347 | 74,857 | 14,233 | 5,200 | 3,704 | 334,053 | --- | 18,425 | --- | 352,478 |
|  | Pine Lake | 1,258,725 | 83,222 | 88,177 | --- | -- | --- | 18,587 | --- | 18,587 | 4 | 5,525 | --- | 112,293 | --- | --- | --- | 112,293 |
|  | Pine River | 980,345 | 298,989 | 293,905 | --- | --- | --- | 33,114 | -- | 33,114 | 10,142 | 207 | 1,566 | 338,934 | --- | --- | --- | 338,934 |
|  | Ponto Lake | 2,256,549 | 180,007 | 180,207 | --- | 38 | 12,475 | 24,541 | -- | 37,016 | 3,008 | 4,317 | 8,375 | 232,961 | 100,000 | -- | 60,000 | 392,961 |
|  | Poplar | 228,307 | 54,995 | 62,573 | -- | --- | --- | 22,241 | --- | 22,241 | 908 | 493 | 425 | 86,640 | --- | -- | --- | 86,640 |
|  | Powers | 1,839,619 | 250,022 | 256,431 | -- | 50 | --- | 27,935 | 2,499 | 30,434 | 240 | 3,046 | 83 | 290,284 | --- | --- | -- | 290,284 |
|  | Remer | 164,059 | 14,499 | 14,905 | -- | --- | 6,401 | 6,438 | 173 | 13,012 | 2 | 1,216 | --- | 29,135 | --- | -- | --- | 29,135 |
|  | Rogers | 554,754 | 45,002 | 47,030 | --- | -- | 6,599 | 9,527 | --- | 16,126 | 6 | 649 | 446 | 64,257 | --- | -- | --- | 64,257 |
|  | Salem | 122,140 | 7,682 | 7,460 | -- | --- | 6,514 | 5,004 | 214 | 11,732 | 6 | 1,171 | --- | 20,369 | --- | --- | --- | 20,369 |
|  | Shingobee | 4,698,350 | 529,984 | 524,943 | 8,331 | 100 | 49,268 | 49,746 | --- | 99,014 | --- | 5,822 | 38,039 | 676,249 | --- | --- | 3,177 | 679,426 |
|  | Slater | 422,819 | 31,005 | 44,154 | --- | --- | --- | 8,487 | -- | 8,487 | 4 | 133 | --- | 52,778 | $\cdots$ | --- | --- | 52,778 |
|  | Smoky Hollow | 205,283 | 15,298 | 16,035 | --- | --- | --- | 11,700 | --- | 11,700 | 1,456 | 21 | --- | 29,212 | --- | --- | --- | 29,212 |
|  | Sylvan | 3,362,332 | 874,139 | 869,229 | 10,621 | 13,850 | 71,875 | 57,484 | 3,000 | 132,359 | 21,110 | 2,843 | 580 | 1,050,592 | --- | --- | 235,878 | 1,286,470 |
|  | Thunder Lake | 1,933,424 | 180,002 | 183,521 | --- | --- | 7,200 | 24,131 | -- | 31,331 | 60 | 2,526 | 159 | 217,597 | --- | -- | 3,500 | 221,097 |
|  | Torrey | 404,727 | 16,500 | 15,995 | --- | --- | 4,492 | 8,394 | -- | 12,886 | 6 | 735 | --- | 29,622 | --- | --- | 7,000 | 36,622 |
|  | Trelipe | 640,951 | 41,997 | 52,574 | -- | -- | --- | 24,617 | -- | 24,617 | 1,771 | 5,181 | -- | 84,143 | -- | -- | --- | 84,143 |

[1] Failed to Report.
${ }^{\text {D* }}$ Data could not be verified. not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Chippewa County - (Upper Southwest Region)


[^12]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
| Nessel | 2,903,300 | 490,781 | 509,968 | --- | --- | 49,750 | 58,768 | 525 | 109,043 | 35,998 | 4,911 | 19,853 | 679,773 | 1,570,729 | --- | --- | 2,250,502 |
| Rushseba | 982,322 | 167,495 | 167,962 | --- | --- | 615 | 26,260 | --- | 26,875 | --- | 1,482 | 1,208 | 197,527 | --- | --- | --- | 197,527 |
| Shafer | 1,324,181 | 234,075 | 228,886 | --- | 1,300 | --- | 28,778 | 568 | 29,346 | 9,077 | 876 | 7,665 | 277,150 | --- | --- | --- | 277,150 |
| Sunrise | 2,313,610 | 642,215 | 730,515 | --- | 3,450 | 51,700 | 62,707 | --- | 114,407 | 1,931 | 1,544 | 27,727 | 879,574 | --- | 21,807 | 405,502 | 1,306,883 |
| County Total | \$23,511,600 | \$5,640,883 | \$5,783,534 | \$98,695 | \$154,395 | \$342,439 | \$447,935 | \$2,220 | \$792,594 | \$222,059 | \$23,572 | \$287,915 | \$7,362,764 | \$1,570,729 | \$44,557 | \$405,502 | \$9,383,552 |
| Clay County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alliance | 1,066,305 | 29,654 | 32,367 | --- | --- | 5,900 | 32,178 | --- | 38,078 | --- | 1,269 | 216 | 71,930 | --- | --- | --- | 71,930 |
| Barnesville | 863,848 | 56,998 | 60,517 | --- | --- | 3,897 | 20,498 | --- | 24,395 | 628 | 812 | --- | 86,352 | --- | --- | --- | 86,352 |
| Cromwell | 771,865 | 96,498 | 96,661 | --- | --- | 9,200 | 30,481 | --- | 39,681 | 4 | 134 | 4 | 136,484 | --- | --- | --- | 136,484 |
| Eglon | 1,113,187 | 117,855 | 123,177 | --- | --- | 14,800 | 37,324 | --- | 52,124 | 691 | 530 | --- | 176,522 | --- | --- | --- | 176,522 |
| Elkton | 703,865 | 65,003 | 70,725 | --- | --- | 7,950 | 34,557 | --- | 42,507 | --- | 279 | 731 | 114,242 | --- | --- | --- | 114,242 |
| Elmwood | 1,158,109 | 92,000 | 43,074 | --- | --- | 10,175 | 28,486 | --- | 38,661 | 49,352 | 7,116 | --- | 138,203 | --- | --- | --- | 138,203 |
| Felton | 819,061 | 37,996 | 42,420 | --- | --- | 4,597 | 28,640 | --- | 33,237 | 392 | 112 | --- | 76,161 | --- | --- | --- | 76,161 |
| Flowing | 758,609 | 22,000 | 30,752 | --- | --- | --- | 24,546 | --- | 24,546 | --- | 2,059 | --- | 57,357 | --- | --- | -- | 57,357 |
| Georgetown | 804,264 | 60,521 | 64,128 | --- | --- | --- | 34,294 | --- | 34,294 | --- | 94 | 265 | 98,781 | --- | --- | --- | 98,781 |
| Glyndon | 1,212,726 | 39,997 | 57,969 | --- | --- | --- | 18,926 | --- | 18,926 | --- | --- | --- | 76,895 | --- | --- | --- | 76,895 |
| Goose Prairie | 627,205 | 66,502 | 73,971 | --- | --- | 4,225 | 24,800 | --- | 29,025 | --- | 1,016 | 1,989 | 106,001 | --- | --- | --- | 106,001 |
| Hagen | 316,918 | 25,800 | 31,198 | --- | 250 | 3,675 | 23,894 | 274 | 27,843 | 500 | 318 | --- | 60,109 | --- | --- | 12,231 | 72,340 |
| Hawley | 866,712 | 100,000 | 107,091 | --- | --- | 12,575 | 29,733 | --- | 42,308 | 906 | 434 | --- | 150,739 | --- | --- | --- | 150,739 |
| Highland Grove | 702,820 | 90,003 | 130,055 | --- | --- | 7,650 | 30,782 | --- | 38,432 | --- | 5,325 | --- | 173,812 | --- | --- | --- | 173,812 |
| Holy Cross [1] | 911,536 | 39,998 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Humboldt | 646,641 | 41,198 | 45,494 | --- | --- | --- | 23,837 | --- | 23,837 | 198 | --- | --- | 69,529 | --- | --- | --- | 69,529 |
| Keene | 374,374 | 29,999 | 38,494 | --- | --- | 3,725 | 23,641 | --- | 27,366 | --- | --- | --- | 65,860 | --- | --- | --- | 65,860 |
| Kragnes | 1,047,304 | 49,999 | 51,403 | --- | 70 | 7,050 | 31,122 | --- | 38,172 | --- | 559 | --- | 90,204 | --- | --- | 10,000 | 100,204 |
| Kurtz | 993,366 | 71,075 | 71,629 | --- | 275 | 6,975 | 29,992 | --- | 36,967 | --- | 93 | --- | 108,964 | --- | --- | --- | 108,964 |
| Moland | 1,014,280 | 52,866 | 55,412 | --- | --- | 7,575 | 25,500 | --- | 33,075 | --- | 508 | --- | 88,995 | --- | --- | --- | 88,995 |
| Moorhead | 692,579 | 20,002 | 22,457 | --- | --- | --- | 12,149 | --- | 12,149 | 5,799 | 2,536 | 8 | 42,949 | --- | --- | --- | 42,949 |
| Morken | 986,690 | 80,001 | 81,456 | --- | --- | --- | 36,657 | --- | 36,657 | 54 | 13 | --- | 118,180 | --- | --- | --- | 118,180 |
| Oakport** | 1,189,184 | 112,832 | 113,601 | --- | 4 | 11,525 | 26,584 | --- | 38,109 | 1,709 | 90 | -- | 153,513 | --- | --- | - | 153,513 |
| Parke | 1,132,522 | 25,064 | 47,588 | 5,740 | --- | 12,500 | 28,288 | --- | 40,788 | --- | 1,823 | 652 | 96,591 | --- | --- | --- | 96,591 |
| Riverton [1] | 865,319 | 19,997 | -- | -- | -- | -- | -- | --- | -- | -- | --- | --- | -- | -- | -- | --- | --- |

[^13]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



|  | Clearwater County - (Headwaters Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\omega_{\mathrm{u}}^{\omega}$ | Bear Creek | 357,360 | 26,882 | 34,191 | --- | --- | --- | 13,168 | -- | 13,168 | 1,484 | --- | 401 | 49,244 | --- | --- | --- | 49,244 |
|  | Clover | 133,539 | 12,800 | 9,952 | --- | --- | --- | 11,468 | --- | 11,468 | --- | 2,111 | --- | 23,531 | -- | --- | --- | 23,531 |
|  | Copley** | 646,480 | 56,146 | 75,959 | --- | --- | 21,550 | 2,587 | 1,224 | 25,361 | --- | 241 | --- | 101,561 | --- | --- | --- | 101,561 |
|  | Dudley | 478,185 | 75,303 | 56,028 | --- | --- | --- | 22,954 | --- | 22,954 | 793 | 71 | --- | 79,846 | --- | --- | --- | 79,846 |
|  | Eddy [1] | 269,558 | 74,553 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Falk** | 249,503 | 52,282 | 57,475 | --- | --- | --- | 14,049 | 1,989 | 16,038 | --- | 65 | --- | 73,578 | --- | --- | --- | 73,578 |
|  | Greenwood | 147,939 | 31,825 | 30,586 | --- | --- | --- | 17,223 | --- | 17,223 | 4 | 265 | --- | 48,078 | --- | --- | -- | 48,078 |
|  | Hangaard | 112,504 | 14,363 | 14,605 | --- | --- | --- | 6,526 | --- | 6,526 | --- | 48 | --- | 21,179 | --- | --- | --- | 21,179 |
|  | Holst | 852,610 | 105,273 | 91,420 | --- | --- | 9,575 | 22,601 | --- | 32,176 | 11,619 | 334 | --- | 135,549 | --- | --- | --- | 135,549 |
|  | Itasca [1] | 425,269 | 28,999 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | La Prairie | 176,212 | --- | 11,831 | --- | --- | 8,850 | 16,235 | --- | 25,085 | --- | 1,363 | 3,769 | 42,048 | --- | --- | --- | 42,048 |
|  | Leon | 4,538,588 | 110,014 | 109,054 | --- | --- | 9,000 | 24,905 | --- | 33,905 | 304 | 1,911 | 41 | 145,215 | --- | --- | 20,000 | 165,215 |
|  | Long Lost Lake | 171,556 | 4,000 | 10,964 | --- | --- | --- | 3,570 | --- | 3,570 | 3,919 | 128 | 7,266 | 25,847 | --- | -- | 38,258 | 64,105 |
|  | Minerva | 192,999 | 30,650 | 31,178 | --- | --- | --- | 20,341 | --- | 20,341 | 3,229 | 202 | 644 | 55,594 | --- | --- | --- | 55,594 |
|  | Moose Creek | 328,153 | 27,287 | 30,000 | --- | --- | 6,100 | 12,678 | --- | 18,778 | 1,380 | 194 | --- | 50,352 | --- | -- | --- | 50,352 |
|  | Nora | 453,420 | 69,381 | 72,621 | --- | --- | --- | 24,649 | --- | 24,649 | --- | 755 | -- | 98,025 | -- | --- | --- | 98,025 |
|  | Pine Lake | 853,012 | 78,502 | 75,933 | --- | --- | 10,875 | 22,504 | 27 | 33,406 | --- | 71 | --- | 109,410 | --- | --- | 61,700 | 171,110 |
|  | Popple | 414,264 | 51,999 | 47,321 | --- | --- | 13,550 | 27,878 | --- | 41,428 | --- | 1,255 | 245 | 90,249 | --- | --- | --- | 90,249 |
|  | Rice | 176,701 | 15,668 | 18,835 | --- | --- | --- | 14,660 | --- | 14,660 | 29 | 56 | --- | 33,580 | -- | --- | -- | 33,580 |
|  | Shevlin | 618,171 | 77,728 | 74,017 | --- | -- | 11,450 | 20,430 | -- | 31,880 | 6 | 2,479 | 8 | 108,390 | -- | --- | -- | 108,390 |
|  | Sinclair | 302,747 | 30,999 | 28,868 | --- | --- | --- | 22,550 | --- | 22,550 | 3,887 | 562 | 1,220 | 57,087 | --- | --- | --- | 57,087 |
|  | Winsor | 247,194 | 42,703 | 41,746 | --- | --- | --- | 17,086 | --- | 17,086 | 3,687 | 81 | --- | 62,600 | --- | --- | --- | 62,600 |
|  | County Total | \$12,145,964 | \$1,017,357 | \$922,584 | \$-- | \$-- | \$90,950 | \$338,062 | \$3,240 | \$432,252 | \$30,341 | \$12,192 | \$13,594 | \$1,410,963 | \$-- | \$-- | \$119,958 | \$1,530,921 |

[^14]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| Cook County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Lutsen | 3,145,554 | 159,073 | 176,856 | --- | --- | 10,900 | 57,127 | --- | 68,027 | 1,523 | 651 | 4,878 | 251,935 | --- | --- | 87,924 | 339,859 |
| Schroeder | 1,188,183 | 49,915 | 47,462 | --- | --- | 25,563 | 80,293 | 500 | 106,356 | 1,227 | 2,657 | --- | 157,702 | --- | --- | 83,174 | 240,876 |
| Tofte | 1,527,829 | 196,209 | 180,095 | --- | --- | 6,775 | 72,742 | --- | 79,517 | 76,128 | 87 | 68 | 335,895 | --- | --- | --- | 335,895 |
| County Total | \$5,861,566 | \$405,197 | \$404,413 | \$-- | \$-- | \$43,238 | \$210,162 | \$500 | \$253,900 | \$78,878 | \$3,395 | \$4,946 | \$745,532 | \$-- | \$-- | \$171,098 | \$916,630 |

Cottonwood County - (Southwest Region)

|  | Amboy | 1,367,398 | 75,015 | 90,842 | --- | --- | 10,605 | 40,018 | --- | 50,623 | 413 | 1,090 | 5,174 | 148,142 | --- | 16,209 | --- | 164,351 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Amo | 1,412,797 | 80,019 | 78,803 | --- | --- | --- | 37,696 | --- | 37,696 | 4 | 36 | --- | 116,539 | --- | --- | --- | 116,539 |
|  | Ann | 1,411,917 | 80,029 | 66,492 | --- | --- | 4,350 | 37,150 | --- | 41,500 | --- | 13 | 13 | 108,018 | --- | --- | --- | 108,018 |
|  | Carson | 1,421,331 | 75,021 | 61,997 | --- | --- | 18,390 | 53,401 | --- | 71,791 | 4 | 44 | --- | 133,836 | --- | --- | --- | 133,836 |
|  | Dale [1] | 1,296,183 | 85,015 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $\omega$ | Delton | 1,403,051 | 50,034 | 63,789 | --- | --- | --- | 36,624 | --- | 36,624 | --- | 1,621 | --- | 102,034 | --- | --- | --- | 102,034 |
|  | Germantown [1] | 1,049,281 | 80,030 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Great Bend | 1,026,476 | 90,021 | 81,067 | --- | --- | 15,908 | 46,392 | -- | 62,300 | 1,800 | 1,299 | 5,595 | 152,061 | --- | --- | --- | 152,061 |
|  | Highwater | 1,298,734 | 95,017 | 83,340 | --- | --- | 1,448 | 38,340 | 2,427 | 42,215 | --- | 36 | 525 | 126,116 | --- | --- | --- | 126,116 |
|  | Lakeside | 1,770,990 | 25,024 | 38,167 | --- | --- | 5,825 | 30,504 | --- | 36,329 | --- | 105 | --- | 74,601 | --- | --- | --- | 74,601 |
|  | Midway [1] | 1,693,802 | 100,035 | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | -- |
|  | Mountain Lake | 1,842,647 | 83,030 | 154,806 | --- | --- | --- | 54,605 | -- | 54,605 | 24,505 | 232 | 710 | 234,858 | --- | --- | --- | 234,858 |
|  | Rosehill | 1,132,014 | 85,026 | 82,380 | --- | -- | 5,512 | 42,029 | -- | 47,541 | 8,605 | 59 | --- | 138,585 | --- | -- | -- | 138,585 |
|  | Selma | 1,427,933 | 58,031 | 49,171 | --- | --- | --- | 35,575 | --- | 35,575 | --- | 4,706 | 56 | 89,508 | --- | --- | -- | 89,508 |
|  | Southbrook | 884,965 | 40,011 | 32,309 | --- | --- | 23,622 | 53,560 | --- | 77,182 | 4 | 137 | --- | 109,632 | --- | --- | --- | 109,632 |
|  | Springfield | 1,240,854 | 90,026 | 75,688 | --- | --- | 25,431 | 35,284 | --- | 60,715 | --- | 144 | --- | 136,547 | --- | --- | 6,442 | 142,989 |
|  | Storden | 1,254,108 | 85,030 | 136,470 | --- | --- | 66,382 | 66,655 | --- | 133,037 | 250 | 40 | --- | 269,797 | --- | --- | --- | 269,797 |
|  | Westbrook [1] | 1,475,064 | 105,027 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | County Total | \$24,409,545 | \$1,381,441 | \$1,095,321 | \$-- | \$-- | \$177,473 | \$607,833 | \$2,427 | \$787,733 | \$35,585 | \$9,562 | \$12,073 | \$1,940,274 | \$-- | \$16,209 | \$6,442 | \$1,962,925 |
|  | Crow Wing County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bay Lake | 5,566,541 | 501,628 | 503,327 | --- | 2,520 | --- | 30,063 | 2,043 | 32,106 | 486 | 156 | 11,675 | 550,270 | --- | -- | -- | 550,270 |
|  | Center | 1,519,832 | 282,085 | 306,869 | 689 | 13 | 30,372 | 24,142 | 1,301 | 55,815 | 2,569 | 2,721 | 1,420 | 370,096 | --- | --- | --- | 370,096 |
|  | Crow Wing | 1,645,150 | 421,021 | 419,881 | --- | 24,159 | --- | 36,879 | -- | 36,879 | 1,430 | 5,347 | 5,932 | 493,628 | --- | --- | 2,979 | 496,607 |
|  | Daggett Brook | 600,325 | 103,839 | 97,224 | --- | --- | --- | 28,241 | --- | 28,241 | 3,004 | 411 | 1,041 | 129,921 | --- | --- | --- | 129,921 |
|  | Deerwood | 2,503,673 | 487,828 | 472,138 | --- | 1,750 | 33,562 | 28,219 | --- | 61,781 | 990 | 425 | --- | 537,084 | --- | --- | --- | 537,084 |

[^15]Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^16]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| Ashland | 1,837,247 | 122,745 | 69,876 | --- | --- | --- | 31,478 | --- | 31,478 | 5,754 | --- | --- | 107,108 | --- | --- | --- | 107,108 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Canisteo | 1,762,338 | 196,655 | 205,553 | --- | --- | --- | 89,042 | --- | 89,042 | 8,979 | 54 | 36 | 303,664 | --- | --- | 1,400 | 305,064 |
| Claremont | 1,899,388 | 144,050 | 144,560 | --- | --- | 11,225 | 63,780 | --- | 75,005 | 7,500 | 615 | --- | 227,680 | --- | --- | --- | 227,680 |
| Concord | 1,700,995 | 192,857 | 184,189 | --- | --- | 14,400 | 78,308 | --- | 92,708 | 9,239 | 99 | --- | 286,235 | --- | --- | 50,000 | 336,235 |
| Ellington | 1,684,901 | 145,003 | 142,689 | --- | --- | 6,450 | 59,872 | --- | 66,322 | --- | 118 | 1,707 | 210,836 | --- | --- | --- | 210,836 |
| Hayfield | 1,803,846 | 150,008 | 158,209 | -- | --- | 12,075 | 33,580 | --- | 45,655 | 4 | 123 | --- | 203,991 | --- | --- | 30,000 | 233,991 |
| Mantorville | 3,137,406 | 340,005 | 337,407 | --- | 3 | 47,529 | 56,555 | --- | 104,084 | 13,394 | 3,618 | --- | 458,506 | --- | --- | --- | 458,506 |
| Milton | 1,640,227 | 193,151 | 186,675 | --- | --- | 18,525 | 84,692 | --- | 103,217 | 25,276 | 3,182 | --- | 318,350 | --- | --- | --- | 318,350 |
| Ripley | 1,623,203 | 130,002 | 127,629 | --- | 750 | 12,214 | 29,656 | --- | 41,870 | 2,607 | 23 | 691 | 173,570 | --- | --- | --- | 173,570 |
| Vernon | 1,727,929 | 164,912 | 178,679 | --- | --- | 17,425 | 48,194 | --- | 65,619 | 9,170 | --- | --- | 253,468 | --- | --- | --- | 253,468 |
| Wasioja | 1,906,820 | 197,856 | 196,420 | $\cdots$ | --- | --- | 123,900 | -- | 123,900 | 7,973 | 1,793 | 180 | 330,266 | --- | --- | --- | 330,266 |
| Westfield | 1,655,516 | 180,003 | 185,036 | --- | --- | --- | 39,056 | --- | 39,056 | 8,132 | 177 | 840 | 233,241 | --- | --- | --- | 233,241 |
| County Total | \$22,379,816 | \$2,157,247 | \$2,116,922 | \$-- | \$753 | \$139,843 | \$738,113 | \$-- | \$877,956 | \$98,028 | \$9,802 | \$3,454 | \$3,106,915 | \$-- | \$-- | \$81,400 | \$3,188,315 |

Douglas County - (West Central Region)

| Alexandria | 4,114,613 | 703,933 | 756,956 | 4,953 | 80 | 71,525 | 47,633 | --- | 119,158 | 60,908 | 15,378 | 742 | 958,175 | --- | --- | 13,060 | 971,235 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belle River | 567,787 | 104,785 | 104,617 | --- | --- | 8,825 | 38,193 | --- | 47,018 | 2 | 421 | --- | 152,058 | --- | --- | --- | 152,058 |
| Brandon | 1,749,193 | 235,083 | 231,800 | 69,653 | --- | 18,675 | 34,278 | --- | 52,953 | 7,911 | 4,649 | 2,732 | 369,698 | --- | --- | 90,000 | 459,698 |
| Carlos | 5,423,082 | 442,409 | 593,183 | 24,761 | --- | 53,952 | 38,102 | --- | 92,054 | 1,986 | 3,146 | 3,957 | 719,087 | --- | --- | --- | 719,087 |
| Evansville | 820,719 | 72,020 | 70,767 | --- | --- | 6,679 | 23,774 | --- | 30,453 | 3,225 | 1,470 | --- | 105,915 | --- | --- | --- | 105,915 |
| Holmes City | 1,448,257 | 176,609 | 171,657 | --- | --- | 20,700 | 32,386 | --- | 53,086 | 1,185 | 322 | 2,645 | 228,895 | --- | --- | --- | 228,895 |
| Hudson | 2,336,060 | 472,936 | 475,586 | 156,195 | --- | 23,250 | 32,920 | --- | 56,170 | --- | 4,598 | 111 | 692,660 | --- | -- | 35,000 | 727,660 |
| Ida | 3,563,711 | 782,512 | 778,090 | 729,420 | --- | 67 | 43,671 | --- | 43,738 | 27,907 | 8,243 | 24,155 | 1,611,553 | --- | --- | 554,278 | 2,165,831 |

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

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^17]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Verona* | 2,252,014 | 140,010 | 136,953 | --- | 300 | 111,557 | 46,753 | --- | 158,310 | 804 | 945 | --- | 297,312 | --- | --- | --- | 297,312 |
| Walnut Lake | 1,414,859 | 110,005 | 107,495 | --- | --- | 11,348 | 40,793 | --- | 52,141 | 2 | 516 | --- | 160,154 | --- | --- | --- | 160,154 |
| Winnebago [1] | 1,251,821 | 99,994 | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| County Total | \$27,167,461 | \$2,407,310 | \$2,092,319 | \$-- | \$1,329 | \$581,735 | \$867,641 | \$2,378 | \$1,451,754 | \$38,186 | \$16,594 | \$4,387 | \$3,604,569 | \$-- | \$-- | \$212,300 | \$3,816,869 |
| Fillmore County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Amherst | 1,051,761 | 149,996 | 142,075 | --- | --- | --- | 52,411 | --- | 52,411 | 760 | 1,197 | --- | 196,443 | --- | --- | --- | 196,443 |
| Arendahl | 1,097,163 | 136,001 | 132,056 | --- | --- | 8,450 | 38,867 | --- | 47,317 | 1,469 | 848 | --- | 181,690 | --- | --- | --- | 181,690 |
| Beaver | 1,340,629 | 133,775 | 127,003 | --- | --- | 5,875 | 50,316 | --- | 56,191 | 4 | 84 | --- | 183,282 | --- | --- | --- | 183,282 |
| Bloomfield | 1,270,054 | 112,998 | 106,795 | --- | --- | 23,133 | 48,505 | --- | 71,638 | 4 | 895 | 779 | 180,111 | --- | --- | --- | 180,111 |
| Bristol | 1,194,801 | 146,001 | 136,342 | --- | --- | 13,829 | 91,480 | --- | 105,309 | --- | --- | 463 | 242,114 | --- | --- | --- | 242,114 |
| Canton | 1,232,587 | 211,129 | 195,087 | --- | --- | 11,580 | 64,955 | --- | 76,535 | 12 | 384 | --- | 272,018 | --- | --- | --- | 272,018 |
| Carimona | 983,506 | 154,100 | 151,134 | --- | --- | 30,085 | 48,071 | --- | 78,156 | 377 | 87 | 656 | 230,410 | --- | --- | --- | 230,410 |
| Carrolton | 1,046,755 | 190,678 | 180,907 | --- | --- | 62,605 | 52,194 | 7,982 | 122,781 | 4 | 986 | 121 | 304,799 | --- | --- | --- | 304,799 |
| Chatfield | 1,171,993 | 123,093 | 114,733 | --- | 280 | --- | 41,326 | --- | 41,326 | 4 | 131 | --- | 156,474 | --- | --- | --- | 156,474 |
| Fillmore | 1,136,518 | 116,504 | 109,821 | --- | --- | 17,737 | 44,943 | --- | 62,680 | 4 | 103 | --- | 172,608 | --- | --- | --- | 172,608 |
| Forestville | 957,882 | 130,008 | 122,486 | --- | 20 | 16,210 | 73,945 | 2,129 | 92,284 | 295 | 75 | 4,000 | 219,160 | --- | --- | --- | 219,160 |
| Fountain | 1,153,156 | 133,995 | 126,610 | --- | --- | 34,311 | 36,681 | --- | 70,992 | 4 | 645 | 10 | 198,261 | --- | --- | --- | 198,261 |
| Harmony | 1,424,666 | 208,950 | 194,677 | --- | --- | 31,572 | 77,004 | --- | 108,576 | 722 | --- | 750 | 304,725 | --- | --- | --- | 304,725 |
| Holt | 829,507 | 171,992 | 162,792 | --- | --- | --- | 50,926 | --- | 50,926 | 4 | 447 | --- | 214,169 | --- | --- | --- | 214,169 |
| Jordan | 1,210,104 | 87,986 | 75,095 | --- | --- | 9,275 | 31,506 | 1,987 | 42,768 | --- | 6,425 | 15,935 | 140,223 | --- | --- | --- | 140,223 |
| Newburg | 1,287,637 | 155,013 | 195,920 | --- | --- | 21,273 | 51,097 | --- | 72,370 | 4,422 | 14 | 65,255 | 337,981 | --- | --- | --- | 337,981 |
| Norway | 988,116 | 192,539 | 182,351 | --- | --- | 39,629 | 64,300 | --- | 103,929 | 4 | 2,096 | --- | 288,380 | --- | --- | --- | 288,380 |
| Pilot Mound | 999,136 | 135,004 | 134,303 | --- | --- | --- | 37,056 | --- | 37,056 | 4 | --- | 500 | 171,863 | --- | --- | --- | 171,863 |
| Preble* | 864,963 | 105,580 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Preston | 1,096,721 | 92,488 | 87,018 | --- | --- | --- | 36,663 | --- | 36,663 | 4 | 97 | --- | 123,782 | --- | --- | 111,100 | 234,882 |
| Spring Valley | 1,311,714 | 134,097 | 127,515 | --- | 25 | 64,819 | 68,954 | --- | 133,773 | 3,983 | 348 | 111 | 265,755 | --- | --- | --- | 265,755 |
| Sumner | 1,460,870 | 177,689 | 162,614 | --- | 375 | 47,007 | 57,682 | --- | 104,689 | 1,879 | 2,060 | --- | 271,617 | --- | --- | --- | 271,617 |
| York | 1,361,022 | 125,837 | 129,426 | 5,604 | --- | --- | 48,805 | --- | 48,805 | --- | 131 | 8 | 183,974 | --- | --- | --- | 183,974 |
| County Total | \$26,471,261 | \$3,325,453 | \$3,096,760 | \$5,604 | \$700 | \$437,390 | \$1,167,687 | \$12,098 | \$1,617,175 | \$13,959 | \$17,053 | \$88,588 | \$4,839,839 | \$-- | \$-- | \$111,100 | \$4,950,939 |

Freeborn County - (Southeast Region)


215,581

[^18]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^19]Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^20]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  | Intergovernmental Revenues |  |  |  |  |  |  | Other Sources |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Houston County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Black Hammer [1] | 711,599 | 129,930 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Brownsville | 527,123 | 260,194 | 245,274 | --- | 1,713 | 65,727 | 56,487 | --- | 122,214 | 6 | 30 | 1,620 | 370,857 | --- | --- | 18,000 | 388,857 |
| Caledonia | 964,838 | 210,112 | 202,943 | --- | --- | 61,951 | 55,009 | --- | 116,960 | 2 | 239 | 900 | 321,044 | --- | --- | -- | 321,044 |
| Crooked Creek | 394,458 | 81,253 | 78,223 | --- | 30 | 7,252 | 31,045 | --- | 38,297 | 600 | 1,268 | 2,485 | 120,903 | --- | --- | --- | 120,903 |
| Hokah | 476,700 | 122,621 | 123,520 | --- | --- | --- | 23,889 | 536 | 24,425 | 4 | 604 | 7,920 | 156,473 | --- | --- | -- | 156,473 |
| Houston | 628,532 | 160,070 | 148,890 | --- | 25 | 78,277 | 85,280 | 509 | 164,066 | 4 | 391 | --- | 313,376 | --- | --- | --- | 313,376 |
| Jefferson | 270,463 | 43,078 | 41,930 | -- | --- | --- | 18,652 | 1,170 | 19,822 | 1,560 | 540 | --- | 63,852 | --- | --- | --- | 63,852 |
| La Crescent | 1,264,534 | 374,991 | 345,682 | --- | --- | 27,875 | 58,748 | --- | 86,623 | 32,817 | 22,506 | --- | 487,628 | --- | --- | --- | 487,628 |
| Mayville | 636,006 | 145,777 | 136,982 | --- | --- | 28,655 | 41,017 | --- | 69,672 | 4 | 4 | --- | 206,662 | --- | --- | --- | 206,662 |
| Money Creek | 737,175 | 234,266 | 222,126 | --- | --- | 37,763 | 67,400 | 557 | 105,720 | 6 | 16,310 | 4,560 | 348,722 | --- | --- | --- | 348,722 |
| Mound Prairie | 739,278 | 259,518 | 244,895 | --- | 15 | 21,235 | 81,359 | --- | 102,594 | 6,400 | 249 | --- | 354,153 | 364,516 | -- | --- | 718,669 |
| Sheldon | 528,653 | 99,731 | 95,829 | --- | --- | 6,739 | 23,398 | --- | 30,137 | 3,986 | 5 | 277 | 130,234 | --- | --- | --- | 130,234 |
| Spring Grove [1] | 872,957 | 187,502 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Union | 484,741 | 124,179 | 117,256 | --- | --- | --- | 27,134 | --- | 27,134 | --- | 237 | --- | 144,627 | --- | --- | --- | 144,627 |
| Wilmington | 852,465 | 211,929 | 188,839 | --- | --- | 10,175 | 54,470 | --- | 64,645 | 2,427 | 617 | --- | 256,528 | --- | --- | --- | 256,528 |
| Winnebago | 563,600 | 122,421 | 119,180 | --- | --- | 5,975 | 31,250 | --- | 37,225 | 186 | 1,335 | 95 | 158,021 | --- | --- | --- | 158,021 |
| Yucatan | 678,860 | 135,112 | 130,600 | --- | 4 | 11,816 | 52,554 | --- | 64,370 | 1,470 | 1,317 | 843 | 198,604 | --- | -- | --- | 198,604 |
| County Total | \$11,331,982 | \$2,902,684 | \$2,442,169 | \$-- | \$1,787 | \$363,440 | \$707,692 | \$2,772 | \$1,073,904 | \$49,472 | \$45,652 | \$18,700 | \$3,631,684 | \$364,516 | \$-- | \$18,000 | \$4,014,200 |

Hubbard County - (Headwaters Region)

| Akeley | 1,012,480 | 230,005 | 224,122 | --- | 2,250 | 14,225 | 23,251 | --- | 37,476 | 4 | 68 | --- | 263,920 | --- | --- | --- | 263,920 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Arago | 2,045,829 | 345,013 | 366,005 | --- | 90 | 15,850 | 3,102 | --- | 18,952 | --- | --- | 18 | 385,065 | --- | --- | --- | 385,065 |
| Badoura | 459,630 | 87,997 | 87,186 | --- | --- | --- | 10,922 | --- | 10,922 | 3,814 | 1,714 | --- | 103,636 | --- | --- | --- | 103,636 |
| Clay | 448,113 | 49,001 | 54,183 | --- | 110 | --- | 5,857 | --- | 5,857 | --- | 1,513 | --- | 61,663 | --- | --- | --- | 61,663 |
| Clover | 633,338 | 39,301 | 72,876 | --- | 285 | 1,089 | 27,539 | --- | 28,628 | 56 | 1,681 | 564 | 104,090 | --- | -- | --- | 104,090 |
| Crow Wing Lake | 1,360,700 | 235,727 | 215,593 | --- | --- | 27,304 | 23,195 | --- | 50,499 | 20,767 | 393 | 1,417 | 288,669 | --- | --- | --- | 288,669 |
| Farden | 1,941,861 | 472,401 | 350,568 | --- | 300 | 30,214 | 34,180 | --- | 64,394 | 254 | 623 | --- | 416,139 | --- | --- | --- | 416,139 |
| Fern | 222,381 | 46,452 | 43,944 | --- | --- | --- | 16,075 | 1,091 | 17,166 | 726 | --- | 804 | 62,640 | --- | --- | --- | 62,640 |
| Guthrie | 548,307 | 97,302 | 97,892 | --- | --- | 14,940 | 18,288 | --- | 33,228 | 1,446 | 376 | 3,494 | 136,436 | --- | --- | 6,466 | 142,902 |
| Hart Lake | 586,970 | 75,008 | 73,243 | --- | --- | 878 | 14,858 | 2,962 | 18,698 | 4 | --- | 27 | 91,972 | --- | -- | $\cdots$ | 91,972 |
| Helga | 1,751,002 | 316,991 | 322,224 | --- | 1,930 | --- | 136,257 | --- | 136,257 | 1,783 | 2,982 | 6,917 | 472,093 | --- | --- | --- | 472,093 |

[^21]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^22]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Wyanett | 2,513,046 | 345,471 | 338,403 | --- | --- | 43,950 | 38,641 | 934 | 83,525 | 10,258 | 11,464 | 245 | 443,895 | --- | --- | --- | 443,895 |
| County Total | \$23,894,454 | \$4,761,413 | \$4,755,820 | \$69,404 | \$80,603 | \$462,600 | \$530,479 | \$355,286 | \$1,348,365 | \$149,198 | \$36,369 | \$27,223 | \$6,466,982 | \$350,000 | \$-- | \$26,620 | \$6,843,602 |
| Itasca County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alvwood [1] | 75,898 | 10,619 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Arbo | 1,101,271 | 93,958 | 85,883 | -- | --- | 21,714 | 19,053 | --- | 40,767 | 11,050 | 10,182 | 259 | 148,141 | --- | --- | --- | 148,141 |
| Ardenhurst | 364,217 | 33,637 | 39,442 | --- | --- | 4,100 | 6,887 | --- | 10,987 | --- | 47 | 1,930 | 52,406 | --- | --- | --- | 52,406 |
| Balsam | 1,406,336 | 167,651 | 173,992 | -- | --- | 13,400 | 51,816 | --- | 65,216 | 42,715 | 182 | 2,863 | 284,968 | --- | 6,000 | 25,000 | 315,968 |
| Bearville | 576,192 | 22,898 | 55,824 | --- | --- | --- | 15,669 | 45,926 | 61,595 | 30,681 | 4,539 | 702 | 153,341 | --- | --- | 30,750 | 184,091 |
| Bigfork | 328,470 | 82,301 | 91,310 | --- | --- | 8,266 | 12,684 | --- | 20,950 | --- | 422 | 1,946 | 114,628 | --- | --- | --- | 114,628 |
| Blackberry | 1,042,060 | 204,347 | 207,168 | --- | --- | 22,300 | 25,902 | --- | 48,202 | 1,675 | 1,948 | 355 | 259,348 | --- | --- | --- | 259,348 |
| Bowstring | 469,530 | 62,501 | 63,748 | --- | --- | --- | 7,361 | --- | 7,361 | 415 | 231 | --- | 71,755 | --- | --- | --- | 71,755 |
| Carpenter | 584,744 | --- | 38,693 | --- | --- | --- | 36,201 | --- | 36,201 | 3,605 | --- | --- | 78,499 | --- | --- | --- | 78,499 |
| Deer River | 818,454 | 153,002 | 155,127 | --- | --- | 16,950 | 14,351 | --- | 31,301 | 1,718 | 614 | 418 | 189,178 | --- | --- | 2,000 | 191,178 |
| Feeley | 610,264 | 141,093 | 139,210 | --- | --- | --- | 11,324 | --- | 11,324 | 504 | 802 | 4,151 | 155,991 | --- | --- | 30,000 | 185,991 |
| Good Hope | 169,090 | 19,684 | 23,838 | --- | --- | 45,108 | 19,579 | --- | 64,687 | --- | 105 | --- | 88,630 | --- | --- | --- | 88,630 |
| Goodland | 771,901 | 140,143 | 134,299 | --- | --- | 11,712 | 85,464 | 6,514 | 103,690 | 652 | 235 | 1,737 | 240,613 | --- | --- | 16,156 | 256,769 |
| Grattan | 47,360 | 3,391 | 7,976 | --- | --- | --- | 5,060 | --- | 5,060 | 4 | 70 | 550 | 13,660 | --- | --- | -- | 13,660 |
| Greenway | 724,182 | 257,461 | 283,015 | --- | --- | 20,825 | 115,473 | --- | 136,298 | 5,960 | 285 | 1,274 | 426,832 | --- | --- | --- | 426,832 |
| Harris* | 3,819,838 | 961,985 | 1,037,013 | --- | --- | 81,425 | 75,213 | 1,213 | 157,851 | 11,423 | 227 | 5,992 | 1,212,506 | --- | -- | --- | 1,212,506 |
| Kinghurst | 142,735 | 15,358 | 16,007 | --- | --- | --- | 4,930 | --- | 4,930 | 857 | 6 | 219 | 22,019 | --- | --- | --- | 22,019 |
| Lake Jessie | 355,555 | 79,303 | 80,241 | --- | 33 | 6,975 | 10,820 | --- | 17,795 | 4 | 319 | 19 | 98,411 | --- | --- | 5,525 | 103,936 |
| Lawrence | 510,811 | 107,400 | 69,380 | --- | --- | --- | 35,585 | --- | 35,585 | 2,407 | --- | --- | 107,372 | --- | --- | --- | 107,372 |
| Lone Pine | 808,298 | --- | 3,474 | --- | --- | 9,875 | 83,244 | --- | 93,119 | 1,219 | 724 | --- | 98,536 | --- | --- | 52,000 | 150,536 |
| Marcell | 1,399,206 | 181,001 | 182,253 | --- | 64,577 | 11,250 | 17,591 | --- | 28,841 | 875 | 11,477 | 11,357 | 299,380 | --- | --- | 2,850 | 302,230 |
| Max | 161,729 | 25,929 | 29,322 | --- | --- | --- | 7,219 | 587 | 7,806 | 6 | 240 | 62 | 37,436 | --- | --- | --- | 37,436 |
| Moose Park [1] | 103,858 | 14,195 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Morse | 871,212 | 115,012 | 116,001 | --- | --- | 15,050 | 10,738 | --- | 25,788 | 3,089 | 37 | 148 | 145,063 | --- | --- | 39,000 | 184,063 |
| Nashwauk | 768,089 | 170,701 | 194,689 | --- | --- | 17,584 | 214,552 | 270 | 232,406 | 8,790 | 983 | 11,381 | 448,249 | --- | -- | 66,562 | 514,811 |
| Nore | 106,529 | 8,780 | 10,670 | --- | --- | --- | 9,573 | --- | 9,573 | 60 | 15 | --- | 20,318 | --- | --- | 6,000 | 26,318 |
| Oteneagen | 184,381 | 22,002 | 24,247 | --- | --- | 8,100 | 6,426 | -- | 14,526 | --- | --- | 68 | 38,841 | --- | --- | --- | 38,841 |

[^23]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^24]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Tax Levy Payable 2020 | Taxes | Special Assessments | Licenses <br> and <br> Permits | Intergovernmental Revenue |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | Lo |
| Weimer [1] | 1,037,725 | 44,996 | --- | --- | --- | --- | --- | --- |
| West Heron Lake | 862,172 | 74,999 | 73,190 | --- | --- | 18,029 | 38,310 | --- |
| Wisconsin | 1,705,242 | 90,006 | 94,319 | --- | 25 | --- | 33,196 | --- |
| County Total | \$25,747,068 | \$1,658,154 | \$1,653,474 | \$-- | \$127 | \$319,155 | \$643,957 | \$26,717 |

Kanabec County - (East Central Region)

|  | Ann Lake [1] | 414,142 | 79,784 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Arthur | 1,377,095 | 207,484 | 214,036 | --- | 29,146 | 45,925 | 60,618 | --- | 106,543 | 93,389 | 1,367 | 1,161 | 445,642 | --- | --- | --- | 445,642 |
|  | Brunswick | 1,008,686 | 155,009 | 153,861 | 1,892 | 2,353 | 33,400 | 31,818 | --- | 65,218 | 3,926 | 2,333 | 1,010 | 230,593 | --- | --- | --- | 230,593 |
|  | Comfort | 882,364 | 150,003 | 144,506 | 1,197 | 4,875 | 27,632 | 25,391 | --- | 53,023 | 500 | 2,199 | 2,350 | 208,650 | --- | --- | --- | 208,650 |
|  | Ford | 309,691 | 91,513 | 93,814 | --- | --- | 5,080 | 11,678 | --- | 16,758 | 1,447 | 1,633 | --- | 113,652 | --- | --- | --- | 113,652 |
|  | Grass Lake | 724,738 | 100,007 | 96,666 | 825 | 1,754 | 25,475 | 27,492 | --- | 52,967 | --- | 950 | 2,660 | 155,822 | --- | --- | --- | 155,822 |
| $\pm$ | Hay Brook | 359,331 | 74,000 | 73,152 | --- | 50 | --- | 15,789 | -- | 15,789 | --- | 1,604 | --- | 90,595 | --- | -- | --- | 90,595 |
|  | Hillman | 524,910 | 68,002 | 66,804 | --- | 280 | 11,183 | 16,924 | --- | 28,107 | 504 | 1,009 | --- | 96,704 | --- | -- | --- | 96,704 |
|  | Kanabec* | 679,019 | 95,730 | 82,424 | -- | 1,475 | --- | 22,367 | 15,319 | 37,686 | --- | --- | --- | 121,585 | --- | --- | --- | 121,585 |
|  | Knife Lake | 1,319,294 | 119,000 | 129,515 | --- | 2,625 | 29,100 | 22,886 | --- | 51,986 | 16,425 | 272 | --- | 200,823 | --- | --- | --- | 200,823 |
|  | Kroschel | 399,185 | 49,831 | 53,725 | --- | 100 | 8,021 | 15,221 | -- | 23,242 | 7,125 | 77 | 188 | 84,457 | --- | --- | -- | 84,457 |
|  | Peace [1] | 1,009,748 | 142,004 | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- |
|  | Pomroy | 391,185 | 120,002 | 117,441 | --- | 225 | --- | 21,293 | --- | 21,293 | 1,306 | 1,474 | 250 | 141,989 | --- | --- | --- | 141,989 |
|  | South Fork | 610,323 | 55,230 | 70,621 | --- | 1,700 | 19,775 | 22,838 | --- | 42,613 | 4 | 834 | --- | 115,772 | --- | --- | --- | 115,772 |
|  | Whited | 700,722 | 67,408 | 9,068 | 857 | 1,350 | 23,450 | 16,226 | 106 | 39,782 | 59,456 | 1,033 | --- | 111,546 | --- | --- | --- | 111,546 |
|  | County Total | \$10,710,433 | \$1,575,007 | \$1,305,633 | \$4,771 | \$45,933 | \$229,041 | \$310,541 | \$15,425 | \$555,007 | \$184,082 | \$14,785 | \$7,619 | \$2,117,830 | \$-- | \$-- | \$-- | \$2,117,830 |


| Arctander | 948,139 | 100,030 | 96,922 | --- | --- | 9,223 | 30,319 | --- | 39,542 | 5,115 | 149 | 2,614 | 144,342 | --- | --- | --- | 144,342 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Burbank | 680,154 | 106,859 | 109,144 | 14,291 | --- | 17,020 | 24,565 | --- | 41,585 | 253 | 2,995 | --- | 168,268 | --- | --- | --- | 168,268 |
| Colfax | 1,060,124 | 120,017 | 114,920 | --- | --- | 14,425 | 30,104 | 561 | 45,090 | 2 | 490 | 30,704 | 191,206 | --- | --- | --- | 191,206 |
| Dovre* | 2,772,563 | 494,551 | 488,820 | --- | 825 | 53,743 | 47,688 | 22 | 101,453 | --- | 2,057 | 2,088 | 595,243 | --- | --- | --- | 595,243 |
| East Lake Lillian | 1,119,159 | 90,026 | 89,420 | --- | --- | 2,945 | 26,824 | --- | 29,769 | 4 | 247 | 323 | 119,763 | --- | --- | --- | 119,763 |
| Edwards | 1,329,527 | 110,031 | 109,023 | --- | --- | 5,775 | 25,284 | --- | 31,059 | 11,143 | 472 | 713 | 152,410 | --- | --- | --- | 152,410 |
| Fahlun | 1,362,867 | 100,023 | 97,309 | 9,535 | --- | 8,819 | 23,228 | 672 | 32,719 | 4,241 | 3,664 | --- | 147,468 | --- | --- | --- | 147,468 |
| Gennessee | 1,273,682 | 110,021 | 130,725 | --- | --- | 10,778 | 26,395 | --- | 37,173 | 5,426 | 666 | --- | 173,990 | --- | --- | --- | 173,990 |
| Green Lake [1] | 3,558,399 | 324,707 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

[^25]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^26]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Tax } \\ \text { Levy } \\ \text { Payable } \\ 2020 \end{gathered}$ | Taxes | Special <br> Assess- <br> ments | Licenses <br> and <br> Permits | Intergovernmental Revenues |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  | Total <br> Revenues and Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Federal Grants | State Grants | County/ Local Unit Grants | Total |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
|  | Percy | 163,137 | 20,699 | 19,100 | -- | -- | -- | 14,818 | 338 | 15,156 | -- | 23 | --- | 34,279 | -- | -- | --- | 34,279 |
|  | Poppleton [1] | 186,281 | 34,997 | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- |
|  | Richardville | 216,061 | 43,003 | 36,502 | -- | -- | --. | 46,963 | --. | 46,963 | 4 | 122 | 12 | 83,603 | -- | -- | -- | 83,603 |
|  | Saint Joseph | 145,078 | 16,503 | 15,496 | --- | --- | 13,826 | 32,371 | 117 | 46,314 | 4 | --- | --- | ${ }_{61,814}$ | --- | --- | --- | ${ }^{61,814}$ |
|  | Saint Vincent | 964,200 | 55,504 | 54,469 | --- | --- | 18,351 | 36,099 | --- | 54,450 | 467 | --- | --- | 109,386 | --- | --- | --- | 109,386 |
|  | Skane | 962,800 | 68,679 | 65,213 | -- | -- | --- | 29,190 | --- | 29,190 | -- | 83 | 19 | 94,505 | --- | --- | -- | 94,505 |
|  | South Red River | 595,377 | 27,215 | 26,063 | -- | -- | 24,974 | 19,871 | -- | 44,845 | -- | 114 | -- | 71,022 | -- | -- | -- | 71,022 |
|  | Spring Brook | 443,000 | 41,200 | 34,440 | -- | -- | --- | 26,982 | 68 | 27,050 | 15,136 | 2,747 | --- | 79,373 | -- | -- | -- | 79,373 |
|  | Svea | 1,836,324 | 89,006 | 85,628 | -- | -- | -- | 23,490 | --- | 23,490 | -- | --- | --- | 109,118 | --- | -- | -- | 109,118 |
|  | Tegner [1] | 492,143 | 75,001 | -- | -- | -- | --- | -- | -- | --- | -- | -- | --- | -- | -- | -- | --- | -- |
|  | Teien | 383,914 | 46,201 | 32,890 | --- | -- | 24,104 | 32,960 | --- | 57,064 | -- | 41 | 14 | 90,009 | - | -- | -- | 90,009 |
|  | Thompson | 533,073 | 79,493 | 74,515 | -- | 50 | 7,586 | 49,528 | -- | 57,114 | -- | 49 | 12 | 131,740 | --- | -- | -- | 131,740 |
| $\stackrel{\ominus}{\bullet}$ | County Total | \$11,986,036 | \$1,23,621 | \$1,057,530 | \$-- | \$75 | \$164,477 | \$758,322 | \$7,517 | \$930,316 | \$21,750 | \$20,843 | \$1,150 | \$2,031,664 | s-- | s-- | s-- | \$2,031,664 |

Lac qui Parle County - (Upper Southwest Region)

| Agassiz [1] | 581,009 | 60,000 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Arena | 750,802 | 45,850 | 43,925 | --- | --- | 18,694 | 38,545 | 5,450 | 62,689 | --- | --- | 204 | 106,818 | --- | --- | --- | 106,818 |
| Augusta | 452,453 | 19,998 | 21,742 | --- | --- | 35,778 | 40,968 | --- | 76,746 | 4 | 66 | --- | 98,558 | --- | --- | --- | 98,558 |
| Baxter | 987,127 | 85,002 | 83,145 | --- | --- | 22,898 | 50,204 | --- | 73,102 | --- | 1,903 | 423 | 158,573 | --- | --- | --- | 158,573 |
| Camp Release | 909,714 | 62,006 | 55,847 | --- | --- | 48,442 | 51,986 | --- | 100,428 | 810 | 327 | --- | 157,412 | --- | --- | --- | 157,412 |
| Cerro Gordo | 995,187 | 62,000 | 60,956 | --- | --- | 8,438 | 49,622 | --- | 58,060 | 115 | 863 | 82 | 120,076 | -- | --- | -- | 120,076 |
| Freeland | 657,111 | 26,002 | 26,880 | --- | -- | 69,033 | 39,785 | --- | 108,818 | 544 | 108 | --- | 136,350 | --- | --- | --- | 136,350 |
| Garfield | 754,099 | 47,005 | 48,387 | --- | --- | 26,185 | 49,483 | --- | 75,668 | --- | 83 | 287 | 124,425 | --- | --- | --- | 124,425 |
| Hamlin [1] | 803,655 | 60,002 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hantho | 566,492 | 30,999 | 33,693 | --- | --- | 32,645 | 39,505 | --- | 72,150 | --- | 95 | 355 | 106,293 | --- | $\cdots$ | --- | 106,293 |
| Lac qui Parle | 807,914 | 55,998 | 55,361 | --- | --- | 30,261 | 44,579 | --- | 74,840 | --- | 1,675 | 675 | 132,551 | -- | --- | --- | 132,551 |
| Lake Shore | 1,177,799 | 90,915 | 95,844 | --- | --- | 46,677 | 76,689 | 72 | 123,438 | --- | 16 | --- | 219,298 | --- | --- | --- | 219,298 |
| Madison | 929,242 | 52,502 | 50,854 | --- | --- | 26,784 | 52,098 | 168 | 79,050 | 634 | 194 | --- | 130,732 | --- | -- | --- | 130,732 |
| Manfred | 515,030 | 30,001 | 29,546 | --- | -- | 23,640 | 34,826 | --- | 58,466 | --- | 159 | 43 | 88,214 | --- | --- | --- | 88,214 |
| Maxwell | 933,560 | 75,002 | 76,752 | --- | -- | 43,794 | 61,079 | --- | 104,873 | --- | 38 | --- | 181,663 | --- | --- | -- | 181,663 |
| Mehurin | 428,081 | 43,999 | 42,769 | --- | -- | 25,752 | 44,448 | 722 | 70,922 | 714 | 1,971 | --- | 116,376 | -- | --- | --- | 116,376 |
| Perry | 864,868 | 75,001 | 75,626 | --- | -- | 21,669 | 45,002 | --- | 66,671 | --- | 1,749 | 1,106 | 145,152 | --- | --- | --- | 145,152 |

[^27]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| Beaver Bay | 1,352,369 | 61,655 | 34,601 | --- | --- | --- | 56,792 | --- | 56,792 | 27,237 | 15,122 | 686 | 134,438 | --- | --- | 111,474 | 245,912 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Crystal Bay | 543,311 | 143,359 | 133,734 | --- | --- | --- | 98,889 | --- | 98,889 | 654 | 682 | 6,158 | 240,117 | --- | --- | --- | 240,117 |
| Fall Lake | 3,384,013 | 333,699 | 282,864 | 60,420 | 558 | 13,571 | 56,696 | 1,200 | 71,467 | 16,197 | 38 | --- | 431,544 | --- | --- | 60,000 | 491,544 |
| Silver Creek | 3,598,079 | 408,204 | 395,453 | --- | 50 | 27,994 | 134,340 | --- | 162,334 | 5,191 | 165 | 1,272 | 564,465 | --- | --- | 5,187 | 569,652 |
| Stony River [1] | 901,151 | 8,155 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| County Total | \$9,778,923 | \$955,072 | \$846,652 | \$60,420 | \$608 | \$41,565 | \$346,717 | \$1,200 | \$389,482 | \$49,279 | \$16,007 | \$8,116 | \$1,370,564 | \$--- | \$-- | \$176,661 | \$1,547,225 |
| Le Sueur County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cleveland | 2,145,498 | 142,503 | 139,761 | 5,577 | --- | 17,275 | 25,224 | 676 | 43,175 | 600 | 421 | 4 | 189,538 | --- | --- | 4,610 | 194,148 |
| Cordova [1] | 1,494,636 | 170,001 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Derrynane | 1,779,460 | 100,988 | 102,110 | --- | 10 | 12,600 | 27,481 | --- | 40,081 | 33 | 1,057 | --- | 143,291 | --- | --- | -- | 143,291 |
| Elysian | 2,659,876 | 187,021 | 183,901 | --- | --- | 73,210 | 44,267 | --- | 117,477 | 6,194 | 929 | 1,502 | 310,003 | --- | --- | --- | 310,003 |
| Kasota | 3,482,768 | 124,997 | 197,099 | 9,539 | --- | 40,050 | 22,024 | --- | 62,074 | 4 | 5,294 | 114 | 274,124 | --- | --- | --- | 274,124 |
| Kilkenny | 1,222,324 | 130,570 | 128,719 | --- | --- | 11,228 | 24,525 | 158 | 35,911 | 3,004 | 2,830 | --- | 170,464 | --- | --- | --- | 170,464 |
| Lanesburgh | 3,105,124 | 332,803 | 333,498 | --- | 1,200 | 187,526 | 70,739 | 7,507 | 265,772 | 1,906 | 1,652 | 2,800 | 606,828 | --- | --- | --- | 606,828 |
| Lexington | 1,696,697 | 152,498 | 146,421 | --- | 204 | 17,650 | 19,705 | 1,074 | 38,429 | --- | 770 | 2,039 | 187,863 | --- | --- | --- | 187,863 |
| Montgomery | 1,445,395 | 218,001 | 213,598 | --- | --- | 17,365 | 24,620 | --- | 41,985 | 1,471 | 12,300 | 3,000 | 272,354 | --- | -- | --- | 272,354 |
| Ottawa | 801,830 | --- | 57,421 | --- | --- | 6,800 | 8,880 | --- | 15,680 | 1,506 | 895 | --- | 75,502 | --- | --- | 50,000 | 125,502 |
| Sharon | 1,642,876 | 174,973 | 171,172 | --- | 20 | 86,200 | 57,377 | --- | 143,577 | 1,201 | 310 | 233 | 316,513 | --- | --- | --- | 316,513 |
| Tyrone | 1,670,903 | 158,099 | 125,793 | --- | --- | 96,965 | 51,398 | --- | 148,363 | 24,873 | --- | --- | 299,029 | --- | --- | --- | 299,029 |
| Washington | 2,235,806 | 130,011 | 132,058 | 7,987 | 10 | 18,275 | 9,953 | 6,790 | 35,018 | --- | 520 | 221 | 175,814 | 28,656 | --- | --- | 204,470 |
| Waterville | 1,650,687 | 194,761 | 196,219 | --- | 25 | 27,602 | 27,865 | 4,480 | 59,947 | 5,054 | 1,250 | 1,325 | 263,820 | --- | --- | --- | 263,820 |
| County Total | \$27,033,880 | \$2,217,226 | \$2,127,770 | \$23,103 | \$1,469 | \$612,746 | \$414,058 | \$20,685 | \$1,047,489 | \$45,846 | \$28,228 | \$11,238 | \$3,285,143 | \$28,656 | \$-- | \$54,610 | \$3,368,409 |

## Lincoln County - (Southwest Region)

Alta Vista 876,259
54,022
44,317
130
38,457
38,457
461
83,365
83,365
[1] Failed to Report.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


Lyon County - (Southwest Region)

| Amiret [1] | 1,044,334 | 65,011 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Clifton | 1,467,994 | 70,024 | 68,069 | --- | --- | 19,172 | 45,894 | --- | 65,066 | 4 | 10 | --- | 133,149 | --- | --- | 20,000 | 153,149 |
| Coon Creek | 911,463 | 78,004 | 80,103 | --- | --- | 5,900 | 32,793 | --- | 38,693 | 20,998 | 326 | --- | 140,120 | --- | --- | --- | 140,120 |
| Custer | 1,462,127 | 80,007 | 77,133 | --- | --- | 24,279 | 24,985 | --- | 49,264 | 4 | 1,486 | 900 | 128,787 | --- | --- | --- | 128,787 |
| Eidsvold | 975,910 | 125,007 | 121,154 | --- | --- | 100,921 | 67,356 | --- | 168,277 | --- | 15 | --- | 289,446 | --- | --- | --- | 289,446 |
| Fairview | 1,563,303 | 75,009 | 71,994 | --- | --- | 22,420 | 44,703 | --- | 67,123 | --- | 11 | --- | 139,128 | --- | --- | --- | 139,128 |
| Grandview | 1,378,105 | 45,023 | 43,958 | --- | --- | 36,402 | 39,068 | --- | 75,470 | --- | 85 | --- | 119,513 | --- | --- | --- | 119,513 |
| Island Lake | 761,520 | 75,002 | 75,433 | --- | --- | --- | 63,081 | --- | 63,081 | --- | 69 | 713 | 139,296 | --- | --- | --- | 139,296 |
| Lake Marshall | 1,297,808 | 60,011 | 57,371 | --- | --- | 14,344 | 38,242 | --- | 52,586 | 274 | 278 | --- | 110,509 | --- | --- | --- | 110,509 |
| Lucas | 1,481,212 | 71,008 | 68,735 | --- | --- | 10,306 | 33,567 | 1,479 | 45,352 | --- | 269 | --- | 114,356 | --- | --- | --- | 114,356 |
| Lynd | 1,382,953 | 35,017 | 35,012 | --- | --- | 19,268 | 42,670 | --- | 61,938 | 1,354 | 14 | --- | 98,318 | --- | --- | --- | 98,318 |
| Lyons | 940,401 | 50,003 | 48,064 | --- | --- | 19,170 | 37,971 | 7,966 | 65,107 | --- | 221 | --- | 113,392 | --- | --- | --- | 113,392 |
| Monroe** | 1,271,188 | 95,010 | 90,823 | --- | 4 | 5,171 | 31,636 | --- | 36,807 | --- | 201 | 1,047 | 128,882 | -- | --- | --- | 128,882 |
| Nordland | 993,000 | 71,010 | 68,181 | --- | --- | 5,400 | 36,431 | --- | 41,831 | 1,710 | 102 | 655 | 112,479 | -- | --- | --- | 112,479 |
| Rock Lake | 1,046,425 | 110,012 | 107,542 | --- | -- | 17,516 | 37,781 | 6,559 | 61,856 | --- | 509 | 6 | 169,913 | --- | --- | --- | 169,913 |

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

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


Mahnomen County - (Headwaters Region)


[^28]Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^29]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Reven |  |  |  |  |  |  |  | Other So |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity | $\begin{gathered} \text { Levy } \\ \text { Payable } \\ 2020 \end{gathered}$ | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
|  | Tamarac | 705,132 | 51,214 | 61,773 | -- | -- | --- | 30,239 | --- | 30,239 | --- | 1,344 | --- | 93,356 | -- | -- | -- | 93,356 |
|  | Thief Lake | 111,374 | 16,005 | 15,130 | -- | -- | -- | 29,507 | --- | 29,507 | 1,939 | 84 | --- | 46,660 | -- | -- | -- | 46,660 |
|  | Valley | 276,901 | 35,007 | 36,351 | -- | -- | -- | 43,930 | -- | 43,930 | -- | 374 | -- | 80,655 | -- | -- | -- | 80,655 |
|  | Vega | 836,676 | 80,020 | 78,830 | 1,387 | -- | -- | 49,314 | --- | 49,314 | -- | 12 | -- | 129,543 | --- | -- | -- | 129,543 |
|  | veldt | 188,159 | 16,257 | 26,228 | -- | -- | -- | 28,222 | --- | 28,222 | -- | 538 | -- | 54,988 | --- | -- | --- | 54,988 |
|  | Viking | 1,61,589 | 70,031 | 69,039 | --- | -- | 35,22 | 36,988 | -- | 72,213 | 3,769 | 5,590 | -- | 150,611 | --- | -- | 3,025 | 153,636 |
|  | Wanger | 1,183,060 | 44,033 | 43,164 | -- | -- | --- | 25,788 | --- | 25,788 | 2,390 | 1,721 | --- | 73,063 | --- | - | -- | 73,063 |
|  | Warrenton | 740,558 | 65,022 | 68,544 | 316 | -- | -- | 35,020 | -- | 35,020 | --- | 11 | -- | 103,891 | -- | -- | -- | 103,891 |
|  | West Valley | 309,915 | 60,105 | 58,084 | -- | -- | -- | 37,348 | --- | 37,348 | 263 | 2,127 | -- | 97,822 | --- | -- | -- | 97,822 |
|  | Whiteford | 102,991 | 12,104 | 10,521 | -- | -- | -- | 20,180 | 2,354 | 22,534 | 5,974 | 24 | -- | 39,053 | -- | -- | -- | 39,053 |
|  | Wright | 231,750 | 44,004 | 40,982 | --- | - | 4,186 | 39,433 | --- | 43,619 | --- | 861 | 513 | 85,975 | --- | -- | --- | 85,975 |
|  | County Total | \$20,873,305 | \$2,149,551 | \$1,875,186 | \$47,152 | \$1,140 | \$627,489 | \$1,648,457 | \$36,734 | \$2,312,880 | \$27,829 | \$30,619 | \$17,283 | \$4,311,889 | s-- | s-- | \$3,025 | \$4,314,914 |
| + | Martin County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Cedar | 1,644,327 | 79,94 | 143,639 | -- | -- | -- | 35,454 | -- | 35,454 | 105,773 | 150 | 1,125 | 286,141 | --- | -- | -- | 286,141 |
|  | Center Creek* | 1,470,265 | 130,000 | 126,346 | -- | -- | 61,621 | 38,804 | --- | 100,425 | -- | 217 | 74 | 227,062 | --- | -- | -- | 227,062 |
|  | East Chain | 1,420,170 | 171,994 | 164,489 | -- | -- | 128,956 | 44,625 | -- | 173,581 | 1,027 | 34 | 2,520 | 341,651 | --- | -- | -- | 341,651 |
|  | Elm Creek | 1,709,448 | 80,04 | 70,608 | -- | -- | -- | 58,628 | -- | 58,628 | -- | 3,509 | --- | 132,745 | -- | -- | -- | 132,745 |
|  | Fairmont | 866,968 | 150,002 | 135,944 | -- | -- | 7,425 | 29,453 | 502 | 37,380 | --- | 340 | 7,425 | 181,089 | --- | -- | -- | 181,089 |
|  | Fox Lake | 1,645,582 | 110,007 | 107,480 | -- | -- | 6,025 | 39,624 | -- | 45,649 | 5,446 | 450 | 1,552 | 160,577 | -- | -- | -- | 160,577 |
|  | Fraser | 1,702,425 | 120,005 | 116,443 | -- | -- | 22,971 | 44,178 | --- | 67,149 | 3,266 | 593 | -- | 187,451 | --- | -- | -- | 187,451 |
|  | Galena | 1,305,659 | 149,997 | 144,904 | -- | --- | 42,766 | 56,380 | --- | 99,146 | -- | 516 | -- | 244,566 | --- | -- | --- | 244,566 |
|  | Jay | 1,784,462 | 76,105 | 73,890 | -- | -- | 5,450 | 33,327 | --- | 38,777 | 2,002 | 11 | 4,219 | 118,899 | -- | -- | -- | 118,899 |
|  | Lake Belt | 1,258,494 | 102,505 | 60,262 | -- | -- | 29,075 | 45,790 | --- | 74,865 | 6 | 665 | 145,279 | 281,077 | --- | -- | -- | 281,077 |
|  | Lake Fremont | 1,399,564 | 114,091 | 112,859 | -- | -- | 10,949 | 43,996 | --- | 54,945 | 5,713 | 103,004 | 202 | 276,723 | -- | - | -- | 276,723 |
|  | Manyaska | 1,801,975 | 149,997 | 146,739 | -- | --- | -- | 31,279 | --- | 31,279 | 5,665 | 72 | 2,292 | 186,047 | -- | - | -- | 186,047 |
|  | Nashville | 1,420,229 | 119,994 | 117,325 | -- | -- | 41,867 | 52,120 | --- | 93,987 | 50 | 128 | 650 | 212,140 | --- | -- | -- | 212,140 |
|  | Pleasant Prairie | 1,307,165 | 119,996 | 118,236 | -- | --- | 41,950 | 43,122 | --- | 85,072 | 104 | 226 | -- | 203,638 | -- | -- | -- | 203,638 |
|  | Rolling Green | 1,559,155 | 150,004 | 139,528 | -- | --- | 6,250 | 34,263 | --- | 40,513 | -- | 209 | 101 | 180,351 | -- | -- | -- | 180,351 |
|  | Rutland | 1,934,991 | 160,007 | 156,686 | -- | -- | 125,645 | 42,142 | --- | 167,787 | 2,063 | 1,540 | 465 | 328,541 | --- | -- | -- | 328,541 |
|  | Silver Lake | 1,692,698 | 131,996 | 116,870 | -- | -- | 36,137 | 49,977 | -- | 86,114 | 8 | 482 | -- | 203,474 | -- | -- | -- | 203,474 |
|  | Tenhassen | 1,186,629 | 95,003 | 92,105 | -- | 6 | 6,050 | 38,756 | --- | 44,806 | -- | 500 | 257 | 137,674 | -- | -- | -- | 137,674 |

[^30]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Meeker County - (Southwest Central Region)

| Acton* | 984,832 | 89,023 | 101,614 | --- | --- | 9,075 | 35,117 | --- | 44,192 | 7,764 | 33 | --- | 153,603 | --- | --- | --- | 153,603 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cedar Mills | 1,100,426 | 110,023 | 106,201 | --- | 99 | 10,675 | 58,484 | --- | 69,159 | 4,468 | 12,072 | 195 | 192,194 | --- | --- | --- | 192,194 |
| Collinwood | 1,732,222 | 249,041 | 239,154 | --- | --- | 28,375 | 169,366 | 18,400 | 216,141 | 8,459 | 985 | 6,914 | 471,653 | --- | --- | --- | 471,653 |
| Cosmos | 1,182,641 | 154,477 | 162,916 | --- | --- | 5,500 | 39,728 | --- | 45,228 | 4 | 454 | --- | 208,602 | --- | --- | --- | 208,602 |
| Danielson | 1,096,620 | 102,522 | 102,939 | --- | --- | 7,025 | 50,160 | --- | 57,185 | --- | 4,106 | 69 | 164,299 | --- | --- | --- | 164,299 |
| Darwin | 1,182,823 | 325,380 | 318,262 | --- | --- | 16,900 | 37,094 | --- | 53,994 | --- | 1,456 | 1,779 | 375,491 | --- | --- | --- | 375,491 |
| Dassel | 2,171,706 | 350,041 | 343,758 | --- | --- | 38,286 | 46,907 | --- | 85,193 | 3,435 | 266 | 83,746 | 516,398 | --- | --- | --- | 516,398 |
| Ellsworth | 1,612,346 | 274,032 | 269,109 | --- | --- | 21,025 | 36,136 | --- | 57,161 | 6 | 554 | 120 | 326,950 | --- | --- | --- | 326,950 |
| Forest City | 1,423,544 | 320,028 | 310,836 | --- | 10 | 305 | 42,239 | --- | 42,544 | 6,369 | 65 | 2,740 | 362,564 | --- | --- | --- | 362,564 |
| Forest Prairie | 1,492,586 | 371,301 | 367,462 | --- | --- | 24,500 | 56,425 | --- | 80,925 | 3,668 | 309 | --- | 452,364 | 1,109,864 | -- | -- | 1,562,228 |
| Greenleaf | 1,951,587 | 292,055 | 296,251 | 113,539 | --- | 1,718 | 42,306 | --- | 44,024 | 8 | 342 | --- | 454,164 | -- | --- | --- | 454,164 |

[^31]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Tax Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County/ Local Unit Grants | Total |  |  |  |  | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
| Harvey | 946,896 | 173,017 | 176,719 | --- | --- | 9,450 | 39,076 | 861 | 49,387 | 3,979 | 14,520 | --- | 244,605 | --- | --- | --- | 244,605 |
| Kingston | 1,940,321 | 317,886 | 309,229 | --- | --- | 30,800 | 75,252 | --- | 106,052 | 23,228 | 828 | 975 | 440,312 | --- | --- | --- | 440,312 |
| Litchfield | 1,638,721 | 391,050 | 392,470 | --- | --- | 21,097 | 35,757 | --- | 56,854 | 1,242 | 69 | --- | 450,635 | --- | --- | --- | 450,635 |
| Manannah | 1,035,692 | 213,055 | 175,313 | --- | --- | 15,000 | 79,156 | --- | 94,156 | 6,008 | 109 | --- | 275,586 | --- | --- | --- | 275,586 |
| Swede Grove | 960,369 | 140,017 | 135,698 | --- | --- | 9,925 | 42,550 | --- | 52,475 | 3,452 | 2,471 | --- | 194,096 | --- | --- | --- | 194,096 |
| Union Grove | 1,220,584 | 190,021 | 185,436 | --- | --- | 15,650 | 43,741 | --- | 59,391 | 4,773 | 36,762 | --- | 286,362 | --- | --- | --- | 286,362 |
| County Total | \$23,673,916 | \$4,062,969 | \$3,993,367 | \$113,539 | \$109 | \$265,306 | \$929,494 | \$19,261 | \$1,214,061 | \$76,863 | \$75,401 | \$96,538 | \$5,569,878 | \$1,109,864 | \$-- | \$-- | \$6,679,742 |
| Mille Lacs County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bogus Brook | 1,233,247 | 210,036 | 200,223 | --- | 5,525 | 36,240 | 41,078 | -- | 77,318 | 94 | 70 | --- | 283,230 | --- | --- | --- | 283,230 |
| Borgholm | 1,123,480 | 295,022 | 286,419 | 13,553 | 800 | 43,911 | 43,516 | --- | 87,427 | 882 | 51 | --- | 389,132 | --- | --- | --- | 389,132 |
| Bradbury | 334,196 | 50,010 | 51,281 | --- | --- | --- | 11,549 | --- | 11,549 | --- | --- | --- | 62,830 | --- | --- | --- | 62,830 |
| Dailey | 266,054 | 36,009 | 34,126 | --- | 440 | 5,900 | 9,769 | --- | 15,669 | --- | --- | --- | 50,235 | --- | --- | --- | 50,235 |
| East Side | 1,628,862 | 361,048 | 363,230 | --- | 1,600 | 594 | 16,012 | -- | 16,606 | 1,459 | 185 | --- | 383,080 | --- | --- | --- | 383,080 |
| Greenbush | 1,077,626 | 256,041 | 249,000 | --- | 21,946 | 33,113 | 39,580 | --- | 72,693 | 2,202 | 20 | 200 | 346,061 | --- | --- | --- | 346,061 |
| Hayland | 484,404 | 78,245 | 96,372 | --- | --- | 13,075 | 15,791 | --- | 28,866 | --- | 80 | 30 | 125,348 | --- | --- | 50,000 | 175,348 |
| Isle Harbor | 675,217 | 95,018 | 118,217 | --- | --- | 14,475 | 14,403 | --- | 28,878 | --- | 203 | --- | 147,298 | --- | 17,364 | --- | 164,662 |
| Kathio | 1,313,231 | 215,010 | 246,105 | --- | 550 | 41,875 | 41,310 | --- | 83,185 | 22,472 | 3,765 | 10,562 | 366,639 | --- | --- | --- | 366,639 |
| Lewis [1] | 112,214 | 31,505 | --- | --- | --- | --- | --- | - --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Milaca | 1,306,916 | 150,034 | 156,564 | --- | 80 | 40,075 | 30,548 | --- | 70,623 | 683 | 102 | 3,767 | 231,819 | --- | --- | --- | 231,819 |
| Milo | 1,174,515 | 187,034 | 183,086 | --- | 300 | 35,475 | 38,226 | --- | 73,701 | 4 | 671 | --- | 257,762 | --- | --- | --- | 257,762 |
| Mudgett | 97,608 | 14,913 | 14,725 | --- | --- | --- | 5,025 | --- | 5,025 | --- | --- | --- | 19,750 | --- | --- | --- | 19,750 |
| Onamia | 412,847 | 80,520 | 81,372 | --- | --- | --- | 13,580 | 518 | 14,098 | 2,215 | 705 | --- | 98,390 | --- | --- | --- | 98,390 |
| Page | 711,076 | 139,277 | 138,769 | --- | 775 | 19,307 | 27,253 | --- | 46,560 | 501 | 229 | 10 | 186,844 | --- | --- | --- | 186,844 |
| Princeton | 1,986,106 | 342,747 | 334,208 | --- | 100,226 | 56,325 | 43,050 | 78,725 | 178,100 | 4,978 | 3,145 | 142,641 | 763,298 | --- | 21,599 | --- | 784,897 |
| South Harbor | 1,749,568 | 250,033 | 201,769 | 41,411 | 100 | 20,812 | 24,683 | --- | 45,495 | 2,751 | 9,820 | --- | 301,346 | --- | --- | 100,000 | 401,346 |
| County Total | \$15,687,167 | \$2,792,502 | \$2,755,466 | \$54,964 | \$132,342 | \$361,177 | \$415,373 | \$79,243 | \$855,793 | \$38,241 | \$19,046 | \$157,210 | \$4,013,062 | \$-- | \$38,963 | \$150,000 | \$4,202,025 |
| Morrison County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Agram | 652,117 | 86,003 | 83,243 | --- | --- | 15,201 | 21,190 | --- | 36,391 | 604 | 80 | 3,141 | 123,459 | --- | --- | --- | 123,459 |
| Belle Prairie | 849,262 | 135,494 | 130,829 | --- | 15 | 14,625 | 34,766 | 568 | 49,959 | 941 | 4,711 | 33 | 186,488 | --- | --- | --- | 186,488 |
| Bellevue | 1,666,010 | 276,108 | 254,440 | --- | 600 | 28,440 | 56,461 | 1,639 | 86,540 | 5,299 | 3,722 | 1,942 | 352,543 | -- | --- | --- | 352,543 |
| Buckman | 931,044 | 105,998 | 97,548 | --- | --- | 18,375 | 49,305 | --- | 67,680 | 6 | 5,581 | 4,916 | 175,731 | --- | --- | --- | 175,731 |

[^32]Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^33]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Source |  |  | Total Revenues and Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity |  | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In |  |
|  | Clayton | 1,478,419 | 111,179 | 306,236 | --- | --- | 8,286 | 35,900 | 3,825 | 48,011 | 1,364 | 84 | 334 | 356,029 | --- | --- | --- | 356,029 |
|  | Dexter* | 1,403,381 | 125,001 | --- | --- | -- | --- | 39,404 | --- | 39,404 | --- | --- | --- | 39,404 | --- | --- | -- | 39,404 |
|  | Frankford | 1,285,095 | 157,831 | 150,697 | --- | --- | 47,799 | 74,950 | --- | 122,749 | 33 | 1,044 | 363 | 274,886 | --- | --- | -- | 274,886 |
|  | Grand Meadow | 1,575,030 | 110,001 | 174,029 | --- | --- | 33,112 | 50,813 | --- | 83,925 | 4,635 | 2,565 | --- | 265,154 | --- | --- | --- | 265,154 |
|  | Lansing | 1,662,003 | 179,998 | 182,122 | 733 | --- | 32,458 | 34,438 | --- | 66,896 | 12,195 | 469 | --- | 262,415 | --- | --- | --- | 262,415 |
|  | LeRoy | 1,204,357 | 169,995 | 165,149 | --- | --- | --- | 48,272 | 478 | 48,750 | 587 | 2,554 | --- | 217,040 | --- | --- | -- | 217,040 |
|  | Lodi | 1,449,460 | 155,007 | 157,931 | --- | --- | 46,519 | 52,936 | --- | 99,455 | 6,293 | 223 | 64,906 | 328,808 | --- | --- | --- | 328,808 |
|  | Lyle | 1,311,630 | 188,955 | 182,640 | --- | --- | 67,034 | 50,395 | --- | 117,429 | 5,223 | 3,523 | 482 | 309,297 | --- | --- | --- | 309,297 |
|  | Marshall [1] | 1,355,141 | 199,646 | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Nevada | 1,181,097 | 178,750 | 171,091 | --- | --- | 9,927 | 60,842 | --- | 70,769 | 6,526 | 111 | 230 | 248,727 | --- | --- | -- | 248,727 |
|  | Pleasant Valley | 1,514,006 | 120,001 | 152,850 | --- | --- | --- | 32,521 | --- | 32,521 | 4,179 | 58 | --- | 189,608 | --- | -- | --- | 189,608 |
|  | Racine | 1,480,085 | 196,827 | 191,685 | --- | --- | 11,450 | 53,479 | 512 | 65,441 | 9,924 | 255 | 154 | 267,459 | --- | --- | --- | 267,459 |
| $\infty$ | Red Rock | 1,490,418 | 148,504 | 159,869 | --- | --- | 55,037 | 49,936 | --- | 104,973 | --- | --- | --- | 264,842 | --- | --- | --- | 264,842 |
|  | Sargeant | 1,456,434 | 110,005 | 158,131 | --- | --- | 29,951 | 51,320 | --- | 81,271 | --- | 420 | --- | 239,822 | 156,954 | --- | --- | 396,776 |
|  | Udolpho | 1,306,350 | 159,618 | 157,821 | --- | --- | 76,248 | 65,089 | 1,491 | 142,828 | 1,438 | 68 | --- | 302,155 | --- | --- | --- | 302,155 |
|  | Waltham | 1,346,845 | 110,002 | 151,382 | --- | --- | 107,276 | 75,187 | --- | 182,463 | 7,159 | 696 | 1,187 | 342,887 | --- | --- | --- | 342,887 |
|  | Windom | 1,232,525 | 174,392 | 170,464 | --- | --- | 35,029 | 52,178 | 492 | 87,699 | 19,457 | 122 | --- | 277,742 | --- | --- | --- | 277,742 |
|  | County Total | \$27,859,619 | \$3,144,839 | \$3,214,945 | \$733 | \$-- | \$638,668 | \$971,049 | \$6,798 | \$1,616,515 | \$89,665 | \$14,261 | \$67,770 | \$5,003,889 | \$156,954 | \$-- | \$394,600 | \$5,555,443 |
|  | Murray County - | vest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Belfast | 1,361,246 | 49,535 | 48,668 | --- | --- | --- | 40,763 | --- | 40,763 | 4 | 207 | 1,094 | 90,736 | 204,200 | - | --- | 294,936 |
|  | Bondin | 1,489,881 | 75,181 | 70,424 | --- | --- | 10,870 | 51,346 | --- | 62,216 | --- | 1,552 | 5,234 | 139,426 | --- | --- | --- | 139,426 |
|  | Cameron | 956,402 | 38,227 | 93,370 | --- | --- | 17,318 | 45,791 | --- | 63,109 | 4 | 2,755 | --- | 159,238 | --- | --- | --- | 159,238 |
|  | Chanarambie | 1,232,610 | 10,021 | 58,660 | --- | 10 | 22,399 | 48,631 | 1,337 | 72,367 | 4 | --- | --- | 131,041 | --- | --- | --- | 131,041 |
|  | Des Moines River | 1,090,950 | 88,036 | 88,461 | --- | --- | --- | 38,044 | --- | 38,044 | 4 | 13 | --- | 126,522 | --- | -- | --- | 126,522 |
|  | Dovray | 1,106,103 | 100,022 | 97,400 | --- | 30 | --- | 46,912 | --- | 46,912 | 92 | 13 | 17,748 | 162,195 | --- | --- | --- | 162,195 |
|  | Ellsborough | 940,520 | 75,025 | 84,655 | --- | --- | 71,521 | 41,854 | --- | 113,375 | -- | 290 | --- | 198,320 | --- | --- | --- | 198,320 |
|  | Fenton | 1,609,527 | 36,055 | 77,444 | --- | --- | --- | 33,882 | --- | 33,882 | --- | 10,484 | 930 | 122,740 | --- | --- | --- | 122,740 |
|  | Holly | 1,346,914 | 80,019 | 76,617 | --- | --- | --- | 34,398 | --- | 34,398 | 96 | 1,342 | 100 | 112,553 | --- | --- | --- | 112,553 |
|  | Iona | 1,250,903 | 70,027 | 67,301 | --- | --- | 23,682 | 60,824 | --- | 84,506 | 1,428 | --- | --- | 153,235 | --- | - | --- | 153,235 |
|  | Lake Sarah | 1,775,078 | 95,042 | 95,363 | 1,585 | --- | 14,434 | 57,711 | -- | 72,145 | 4 | 611 | 1,281 | 170,989 | --- | --- | 14,200 | 185,189 |
|  | Leeds | 1,200,836 | 65,026 | 61,580 | --- | --- | 6,928 | 45,265 | --- | 52,193 | 4 | --- | 16 | 113,793 | --- | --- | --- | 113,793 |

[^34]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^35]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^36]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^37]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| 67,505 | 67,751 | --- | --- | 1,700 | 34,537 | --- | 36,237 | 70 | 136 | --- | 104,194 | --- | --- | --- | 104,194 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 299,988 | 323,454 | --- | --- | 11,250 | 12,127 | --- | 23,377 | 1,907 | 2,049 | 2,550 | 353,337 | -- | --- | --- | 353,337 |
| 179,996 | 174,960 | --- | 60 | 37,650 | 46,788 | --- | 84,438 | 4 | 12,525 | --- | 271,987 | --- | --- | --- | 271,987 |
| 54,502 | 48,861 | --- | --- | 8,175 | 41,589 | --- | 49,764 | 728 | --- | --- | 99,353 | --- | -- | --- | 99,353 |
| 53,005 | 47,918 | --- | --- | 11,800 | 33,621 | --- | 45,421 | 4 | 1,342 | 120 | 94,805 | --- | --- | --- | 94,805 |
| 89,995 | 90,266 | --- | 185 | 11,325 | 25,430 | --- | 36,755 | 707 | 1,863 | --- | 129,776 | --- | --- | --- | 129,776 |
| 91,004 | 85,104 | --- | --- | 6,900 | 45,738 | --- | 52,638 | 5,948 | 407 | 600 | 144,697 | --- | --- | --- | 144,697 |
| 179,998 | 178,188 | --- | 500 | 14,650 | 36,846 | --- | 51,496 | 2 | 1,620 | --- | 231,806 | --- | --- | --- | 231,806 |
| 50,005 | 47,894 | --- | --- | --- | 21,735 | 177 | 21,912 | 390 | 4 | --- | 70,200 | --- | --- | --- | 70,200 |
| 381,527 | 404,917 | 14,286 | 1,450 | 11,925 | 10,656 | --- | 22,581 | 4 | 3,482 | 6,437 | 453,157 | --- | --- | --- | 453,157 |
| 102,997 | 95,732 | --- | 975 | 20,575 | 39,741 | --- | 60,316 | --- | --- | 45 | 157,068 | --- | --- | --- | 157,068 |
| 111,498 | 109,464 | --- | --- | 13,075 | 31,811 | 1,817 | 46,703 | 228 | 542 | --- | 156,937 | --- | -- | --- | 156,937 |
| 150,003 | 146,603 | 40,040 | --- | 23,000 | 37,010 | --- | 60,010 | 1,560 | 682 | --- | 248,895 | --- | --- | 191,175 | 440,070 |
| 186,009 | 183,619 | 710 | 40 | 12,800 | 31,950 | 6,036 | 50,786 | 22,249 | 784 | 1,192 | 259,380 | --- | --- | --- | 259,380 |
| 70,301 | 65,742 | --- | --- | 8,525 | 34,723 | --- | 43,248 | --- | 289 | 2,542 | 111,821 | --- | --- | --- | 111,821 |
| 359,986 | 362,410 | --- | --- | 18,175 | 42,108 | --- | 60,283 | 1,004 | 1,898 | 520,241 | 945,836 | --- | --- | 139,690 | 1,085,526 |
| 500,061 | 500,511 | --- | 4,090 | 22,675 | 44,343 | --- | 67,018 | 1,508 | 5,761 | 31,967 | 610,855 | --- | --- | --- | 610,855 |
| 117,011 | 115,806 | --- | --- | 9,950 | 34,067 | --- | 44,017 | 6 | 1,521 | 214 | 161,564 | --- | --- | --- | 161,564 |
| 130,014 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- |
| 400,595 | 400,454 | --- | --- | 22,585 | 42,927 | --- | 65,512 | 6 | 1,429 | 11,206 | 478,607 | --- | --- | --- | 478,607 |
| 97,001 | 86,795 | --- | --- | 6,150 | 38,096 | --- | 44,246 | 818 | 5,950 | 614 | 138,423 | --- | - | --- | 138,423 |
| 166,706 | 159,979 | --- | --- | 20,900 | 40,190 | --- | 61,090 | 5,784 | 283 | 614 | 227,750 | --- | --- | 2,258 | 230,008 |
| 95,003 | 91,151 | --- | --- | 8,035 | 38,242 | --- | 46,277 | 44 | 2,238 | 20 | 139,730 | --- | --- | --- | 139,730 |
| 120,003 | 110,509 | --- | --- | 11,000 | 43,810 | 1,147 | 55,957 | 271 | 15 | --- | 166,752 | --- | -- | --- | 166,752 |
| 325,030 | 320,841 | --- | 483 | 16,450 | 41,308 | --- | 57,758 | --- | --- | --- | 379,082 | --- | - | --- | 379,082 |
| 164,999 | 185,257 | --- | 1,243 | 19,625 | 35,791 | --- | 55,416 | --- | 86 | 1,338 | 243,340 | --- | --- | --- | 243,340 |
| 84,534 | 78,997 | --- | --- | 7,700 | 41,728 | 164 | 49,592 | 50 | 260 | 1,970 | 130,869 | --- | --- | -- | 130,869 |
| 109,999 | 104,688 | --- | 40 | 20,425 | 38,096 | --- | 58,521 | 3,244 | 57 | 750 | 167,300 | --- | --- | --- | 167,300 |
| 309,988 | 309,634 | -- | 950 | 18,450 | 36,489 | 3,810 | 58,749 | 4,553 | 2,322 | 621 | 376,829 | --- | -- | --- | 376,829 |
| 197,006 | 174,438 | 11,825 | --- | 11,875 | 53,071 | -- | 64,946 | 4 | 1,896 | --- | 253,109 | --- | --- | --- | 253,109 |

[^38]Table 3
Classification of Revenues
For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Revenu |  |  |  |  |  |  |  | Other Sour |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity | $\begin{gathered} \text { Levy } \\ \text { Payable } \\ 2020 \end{gathered}$ | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | $\begin{gathered} \text { Total } \\ \text { Revenues } \end{gathered}$ | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
|  | Henning | 530,181 | 142,502 | 111,056 | -- | 450 | 9,275 | 43,273 | 88 | 52,636 | 22,413 | 5,312 | --- | 191,867 | -- | --- | --- | 191,867 |
|  | Hobart | 2,460,723 | 434,997 | 430,600 | 1,753 | 300 | 20,300 | 42,686 | --- | 62,986 | 5,544 | 732 | 311 | 502,226 | --- | --- | 47,870 | 550,096 |
|  | Homestead | 417,447 | 86,501 | 84,856 | -- | -- | 9,000 | 46,035 | --- | 55,035 | 601 | 1,462 | 23 | 141,977 | -- | -- | 50,000 | 191,977 |
|  | Inman | 402,702 | 81,395 | 88,223 | -- | --- | 7,225 | 38,779 | --- | 46,004 | 304 | 1,333 | 518 | 136,382 | -- | --- | --- | 136,382 |
|  | Leaf Lake | 1,072,714 | 166,001 | 157,941 | -- | --- | 14,300 | 36,161 | --- | 50,461 | 130 | 599 | 261 | 209,392 | -- | --- | -- | 209,392 |
|  | Leaf Mountain | 559,844 | 89,500 | 85,798 | --- | -- | 7,950 | 37,080 | --- | 45,030 | 6 | 282 | 550 | 131,666 | --- | -- | --- | 131,666 |
|  | Lida | 3,251,389 | 452,913 | 535,804 | -- | -- | 18,950 | 40,962 | -- | 59,912 | 4 | --- | --- | 595,720 | -- | - | --- | 595,720 |
|  | Maine | 2,079,150 | 218,870 | 217,681 | -- | -- | 16,200 | 37,370 | 105 | 53,675 | 18,306 | 6,671 | 638 | 296,971 | 288,930 | -- | --- | 585,901 |
|  | Maplewood | 525,790 | 90,006 | 104,750 | -- | -- | 7,850 | 29,724 | -- | 37,574 | 1,358 | 1,428 | 1,848 | 146,958 | 400,000 | --- | --- | 546,958 |
|  | Newton | 730,129 | 124,997 | 117,959 | -- | -- | 19,800 | 43,011 | --- | 62,811 | 804 | 2,224 | 433 | 184,231 | --- | -- | -- | 184,231 |
|  | Nidaros [1] | 1,043,207 | 201,500 | -- | -- | --- | --- | --- | --- | $\cdots$ | -- | --- | --- | -- | --- | - | --- | -- |
|  | Norwegian Grove | 572,466 | 110,008 | 105,846 | 1,017 | --- | 7,100 | 39,900 | 204 | 47,204 | 1,024 | 2,534 | 1,533 | 159,158 | --- | --- | -- | 159,158 |
| $\underset{\sim}{\text { ® }}$ | Oak Valley | 379,052 | 64,506 | 58,225 | -- | -- | 8,900 | 45,477 | --- | 54,377 | 373 | 586 | 16 | 113,577 | -- | -- | -- | 113,577 |
|  | Orwell | 702,613 | 85,01 | 85,483 | -- | -- | -- | 29,983 | -- | 29,883 | -- | 1,864 | -- | 117,330 | -- | -- | -- | 117,330 |
|  | Oscar [1] | 799,117 | 59,997 | --- | -- | -- | --- | --- | --- | --- | -- | --- | -- | -- | -- | -- | -- | --- |
|  | Otter Tail | 2,573,923 | 182,037 | 180,516 | -- | -- | 13,175 | 28,769 | --- | 41,944 | 4 | 5,822 | -- | 228,286 | -- | --- | --- | 228,286 |
|  | Otto | 1,050,663 | 119,998 | 121,215 | -- | -- | 14,350 | 52,766 | --- | 67,116 | 1,857 | 1,463 | 1,205 | 192,856 | --- | -- | --- | 192,856 |
|  | Paddock | 424,768 | 71,007 | 68,767 | -- | -- | 8,400 | 44,603 | -- | 53,003 | 3,335 | --- | 2,115 | 127,220 | -- | -- | --- | 127,220 |
|  | Parkers Prairie | 646,544 | 100,006 | 94,307 | -- | -- | 9,000 | 31,909 | -- | 40,909 | 6,308 | 1,680 | --- | 143,204 | --- | - | --- | 143,204 |
|  | Pelican | 899,944 | 180,005 | 176,714 | -- | 151 | 15,700 | 41,317 | 218 | 57,235 | -- | 1,240 | --- | 235,340 | -- | -- | -- | 235,340 |
|  | Perham | 1,524,049 | 265,002 | 262,409 | 9,029 | 4,529 | 21,525 | 38,868 | 243 | 60,636 | 83,258 | 440 | 6,360 | 426,661 | --- | --- | --- | 426,661 |
|  | Pine Lake | 1,687,138 | 265,001 | 260,947 | 40,551 | 400 | 17,125 | 38,657 | --- | 55,782 | 4 | 1,786 | 1,181 | 360,651 | --- | -- | 50,000 | 410,651 |
|  | Rush Lake | 2,197,972 | 179,997 | 177,839 | 32,814 | 1,140 | 25,125 | 40,475 | --- | 65,600 | 61,673 | 332 | 250 | 339,648 | -- | -- | --- | 339,648 |
|  | Saint Olaf | 801,702 | 102,003 | 101,380 | -- | --- | 9,450 | 34,270 | -- | 43,720 | 5,581 | 143 | 1,865 | 152,689 | --- | - | -- | 152,689 |
|  | Scambler [1] | 2,323,982 | 257,008 | --- | -- | -- | --- | --- | -- | -- | --- | -- | -- | -- | --- | - | -- | --- |
|  | Star Lake | 1,177,118 | 173,203 | 169,126 | -- | --- | 10,700 | 32,618 | 164 | 43,482 | 16,769 | 992 | 1,303 | 231,672 | 176,000 | --- | --- | 407,672 |
|  | Sverdrup | 1,334,943 | 220,002 | 215,962 | -- | 115 | 15,650 | 42,479 | -- | 58,129 | 69,277 | 8,179 | 81 | 351,743 | -- | -- | --- | 351,743 |
|  | Tordenskjold | 1,061,590 | 165,005 | 159,389 | -- | -- | 13,600 | 41,435 | --- | 55,035 | 15,552 | 194 | --- | 230,170 | -- | - | 10,000 | 240,170 |
|  | Trondhiem | 743,322 | 85,000 | 80,386 | -- | -- | 283 | 29,462 | -- | 29,745 | 4 | 626 | --- | 110,761 | -- | --- | --- | 110,761 |
|  | Tumuli | 1,170,879 | 119,993 | 131,136 | -- | 80 | 10,825 | 28,012 | -- | 38,837 | 350 | 1,589 | 1,890 | 173,882 | -- | -- | --- | 173,882 |
|  | Western | 723,158 | 44,495 | 47,781 | -- | --- | --- | 26,145 | -- | 26,145 | -- | 3,240 | --- | 77,166 | -- | --- | -- | 77,166 |

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

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
| Woodside | 387,576 | 92,991 | 92,895 | --- | --- | 6,600 | 51,637 | --- | 58,237 | 1,001 | 1,418 | --- | 153,551 | --- | --- | --- | 153,551 |
| County Total | \$80,307,977 | \$10,277,716 | \$9,596,934 | \$152,025 | \$17,181 | \$745,703 | \$2,168,431 | \$14,173 | \$2,928,307 | \$366,933 | \$103,612 | \$605,422 | \$13,770,414 | \$864,930 | \$-- | \$490,993 | \$15,126,337 |
| Pennington County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Black River | 276,515 | 9,478 | 9,770 | --- | --- | --- | 9,831 | --- | 9,831 | --- | --- | --- | 19,601 | --- | --- | --- | 19,601 |
| Bray | 305,744 | 4,718 | 18,522 | --- | --- | --- | 13,474 | --- | 13,474 | --- | 1,770 | 500 | 34,266 | --- | --- | --- | 34,266 |
| Clover Leaf | 312,019 | 27,639 | 28,725 | --- | --- | --- | 16,250 | --- | 16,250 | --- | --- | --- | 44,975 | --- | --- | --- | 44,975 |
| Deer Park | 182,582 | 18,913 | 17,381 | --- | --- | --- | 14,383 | --- | 14,383 | 4 | --- | --- | 31,768 | --- | --- | --- | 31,768 |
| Goodridge | 259,420 | 36,746 | 35,912 | --- | --- | --- | 19,197 | -- | 19,197 | --- | 6 | --- | 55,115 | --- | --- | --- | 55,115 |
| Hickory | 199,597 | 25,630 | 34,204 | --- | --- | --- | 16,736 | --- | 16,736 | 4 | --- | --- | 50,944 | --- | --- | --- | 50,944 |
| Highlanding | 334,059 | 28,609 | 41,749 | --- | --- | --- | 28,548 | --- | 28,548 | --- | 2 | --- | 70,299 | --- | --- | --- | 70,299 |
| Kratka | 401,217 | 33,953 | 34,050 | --- | -- | --- | 15,522 | --- | 15,522 | --- | 360 | --- | 49,932 | -- | -- | --- | 49,932 |
| Mayfield | 227,687 | 26,499 | 26,562 | --- | --- | --- | 10,588 | --- | 10,588 | --- | 30 | --- | 37,180 | --- | --- | --- | 37,180 |
| Norden [1] | 778,698 | 39,897 | --- | --- | --- | --- | ---- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| North | 819,572 | 43,995 | 60,001 | --- | 175 | 18,275 | 23,956 | --- | 42,231 | 4 | --- | --- | 102,411 | --- | --- | --- | 102,411 |
| Numedal | 390,646 | 29,196 | 39,312 | --- | --- | --- | 11,425 | --- | 11,425 | --- | 200 | --- | 50,937 | --- | --- | --- | 50,937 |
| Polk Centre | 190,483 | 6,734 | 6,700 | --- | 10 | --- | 11,509 | --- | 11,509 | 769 | 147 | --- | 19,135 | --- | --- | --- | 19,135 |
| Reiner | 237,196 | 24,708 | 23,581 | --- | --- | --- | 17,114 | --- | 17,114 | 4 | --- | --- | 40,699 | --- | --- | --- | 40,699 |
| River Falls | 841,421 | 48,315 | 43,865 | 3,768 | --- | 5,182 | 12,545 | --- | 17,727 | 6 | 1,299 | --- | 66,665 | --- | --- | --- | 66,665 |
| Rocksbury | 1,492,882 | 90,004 | 90,051 | 6,719 | 13 | 30,425 | 40,352 | --- | 70,777 | 800 | 1,994 | --- | 170,354 | --- | --- | 52,657 | 223,011 |
| Sanders | 667,542 | 22,677 | 28,094 | --- | 60 | - | 14,150 | 48 | 14,198 | 4 | 2,255 | --- | 44,611 | --- | --- | --- | 44,611 |
| Silverton | 411,113 | 19,499 | 19,420 | --- | --- | 193 | 11,278 | --- | 11,471 | 4 | 349 | --- | 31,244 | --- | --- | --- | 31,244 |
| Smiley | 640,381 | 37,500 | 37,101 | --- | 75 | 15,225 | 26,874 | --- | 42,099 | 4 | 721 | --- | 80,000 | --- | --- | --- | 80,000 |
| Star | 238,499 | 32,075 | 32,995 | --- | --- | --- | 25,183 | --- | 25,183 | 1,600 | 4,492 | --- | 64,270 | --- | --- | --- | 64,270 |
| Wyandotte | 245,134 | 11,414 | 10,883 | --- | --- | --- | 12,876 | --- | 12,876 | --- | 286 | --- | 24,045 | --- | --- | --- | 24,045 |
| County Total | \$9,452,407 | \$618,199 | \$638,878 | \$10,487 | \$333 | \$69,300 | \$351,791 | \$48 | \$421,139 | \$3,203 | \$13,911 | \$500 | \$1,088,451 | \$--- | \$--- | \$52,657 | \$1,141,108 |
| Pine County - (East Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Arlone [1] | 366,031 | 40,503 | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- |
| Arna | 264,889 | 74,004 | 74,409 | --- | 1,670 | 1,904 | 14,691 | --- | 16,595 | 1,315 | 309 | 2,766 | 97,064 | --- | 42,000 | --- | 139,064 |
| Barry | 643,280 | 75,000 | 73,020 | --- | 2,579 | 14,075 | 19,649 | --- | 33,724 | --- | 54 | --- | 109,377 | 40,000 | --- | --- | 149,377 |
| Birch Creek | 321,265 | 120,257 | 117,222 | --- | --- | 5,500 | 26,137 | --- | 31,637 | 5,121 | 163 | 2,811 | 156,954 | --- | --- | --- | 156,954 |
| Bremen | 437,728 | 85,000 | 93,988 | -- | 2,950 | 5,925 | 18,104 | --- | 24,029 | 436 | 2,783 | --- | 124,186 | --- | --- | --- | 124,186 |

[^39]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Pipestone County - (Southwest Region)
Aetna [1] 927,983 5,011
[1] Failed to Report.
*Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | $\begin{aligned} & \text { Taxable } \\ & \text { Tax } \\ & \text { Capacity } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Levy } \\ \text { Payable } \\ 2020 \\ \hline \end{gathered}$ | Taxes | Special <br> Assess- <br> ments | Licenses and Permits | $\begin{aligned} & \text { Federal } \\ & \text { Grants } \end{aligned}$ | State Grants | County/ Local Unit Grants | Total | $\begin{aligned} & \text { Charges } \\ & \text { for } \\ & \text { Services } \end{aligned}$ | Interest Earnings | All Other Revenues | $\begin{aligned} & \text { Total } \\ & \text { Revenues } \end{aligned}$ | Borrowing | $\begin{aligned} & \text { Other } \\ & \text { Sources } \end{aligned}$ | Transfers in | Total <br> Revenues and Other Sources |
|  | Altona | 1,180,709 | 57,513 | 80,846 | -- | -- | 49,706 | 60,016 | 143 | 109,865 | -- | 537 | 34 | 191,282 | -- | -- | -- | 191,282 |
|  | Burke | 1,098,557 | 46,996 | 85,440 | -- | -- | 38,882 | 53,440 | --- | 92,322 | 4 | 195 | -- | 177,961 | -- | -- | --- | 177,961 |
|  | Eden | 1,630,804 | 75,018 | 71,477 | -- | -- | 49,506 | 70,926 | 2,274 | 122,706 | -- | 2,336 | --- | 196,519 | -- | -- | -- | 196,519 |
|  | Elmer | 1,251,549 | 60,029 | 59,938 | -- | -- | 28,122 | 53,715 | --- | 81,837 | 558 | 58 | 100,000 | 242,391 | -- | -- | -- | 242,391 |
|  | Fountain Prairie [1] | 1,177,884 | 47,531 | -- | -- | -- | -- | -- | --- | -- | -- | -- | -- | -- | -- | --- | --- | --- |
|  | Grange | 1,393,345 | 67,521 | 62,694 | -- | -- | 27,029 | 44,040 | 50 | 71,119 | 28,304 | 388 | --- | 162,505 | --- | -- | --- | 162,505 |
|  | Gray | 1,536,592 | 50,030 | 50,904 | -- | -- | 32,234 | 51,151 | --- | 83,385 | -- | 583 | 5,537 | 140,409 | -- | -- | --- | 140,409 |
|  | Osborne | 1,031,412 | 40,627 | 33,604 | -- | -- | 53,800 | 48,256 | --- | 102,056 | 24,752 | 4,117 | 629 | 165,158 | -- | -- | -- | 165,158 |
|  | Rock | 974,040 | 33,214 | 103,868 | -- | -- | 13,871 | 45,470 | --- | 59,341 | -- | 315 | 2,462 | 165,986 | -- | -- | -- | 165,986 |
|  | Sweet | 1,796,818 | 65,046 | 65,959 | -- | -- | 68,752 | 46,741 | --- | 115,493 | -- | 3,707 | 29 | 185,188 | -- | -- | -- | 185,188 |
|  | Troy | 1,547,851 | 65,025 | 60,162 | -- | -- | 18,250 | 69,636 | 634 | 88,520 | 900 | 933 | 71 | 150,586 | -- | -- | -- | 150,586 |
|  | County Total | \$15,547,544 | \$612,661 | \$674,892 | s-- | s-- | \$380,152 | \$543,391 | \$3,101 | \$926,644 | \$54,518 | \$13,169 | \$108,762 | \$1,77,985 | s-- | s-- | s-- | \$1,777,985 |
| の | Polk County - (Northwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Andover | 984,391 | 119,999 | 118,484 | -- | -- | 14,821 | 38,947 | --- | 53,768 | -- | 12 | 6,107 | 178,371 | -- | -- | --- | 178,371 |
|  | Angus [1] | 685,665 | 41,998 | -- | -- | -- | -- | --- | --- | -- | -- | -- | -- | -- | -- | -- | -- | - -- |
|  | Badger [1] | 549,128 | 48,000 | -- | -- | -- | -- | -- | -- | $\cdots$ | -- | -- | -- | -- | -- | --- | -- | --- |
|  | Belgium | 294,029 | 62,501 | 60,111 | -- | -- | -- | 29,016 | --- | 29,016 | 6 | 23 | 2,158 | 91,314 | -- | -- | --- | 91,314 |
|  | Brandsvold | 432,106 | 75,02 | 68,889 | -- | -- | 31,259 | 49,095 | 26 | 80,380 | 1,942 | 1,553 | -- | 152,764 | -- | -- | -- | 152,764 |
|  | Brandt | 259,164 | 56,180 | 53,708 | -- | -- | 3,121 | 23,247 | --- | 26,368 | 4 | 797 | -- | 80,877 | -- | --- | --- | 80,877 |
|  | Brislet | 447,892 | 44,999 | 43,858 | -- | -- | 31,452 | 26,053 | -- | 57,505 | -- | 2 | 141 | 101,506 | -- | -- | -- | 101,506 |
|  | Bygland | 844,313 | 57,97 | 58,952 | -- | -- | 2,821 | 33,599 | -- | 36,420 | -- | 1,607 | -- | 96,979 | -- | -- | -- | 96,979 |
|  | Chester | 761,533 | 9,100 | 23,836 | -- | -- | -- | 12,817 | --- | 12,817 | 71 | 88 | -- | 36,812 | -- | --- | -- | 36,812 |
|  | Columbia | 384,972 | 89,000 | 82,048 | -- | -- | 11,650 | 56,304 | -- | 67,954 | 4 | 934 | 623 | 151,563 | -- | -- | -- | 151,563 |
|  | Crookston | 1,092,784 | 98,003 | 96,694 | -- | 125 | 13,759 | 47,736 | --- | 61,995 | -- | 13 | 780 | 159,107 | -- | -- | -- | 159,107 |
|  | Eden | 471,978 | 61,997 | 59,977 | -- | -- | 4,824 | 29,823 | -- | 34,647 | 1,110 | 33 | -- | 95,767 | -- | -- | -- | 95,767 |
|  | Esther | 443,391 | 67,854 | 61,510 | -- | -- | 10,815 | 27,777 | -- | 38,592 | 2 | -- | -- | 100,104 | -- | -- | -- | 100,104 |
|  | Euclid | 759,425 | 100,004 | 97,881 | -- | -- | 11,831 | 43,270 | 4,425 | 59,526 | -- | -- | 1,544 | 158,951 | -- | -- | -- | 158,951 |
|  | Fairfax [1] | 855,717 | 80,003 | -- | -- | -- | -- | -- | --- | -- | -- | -- | -- | -- | -- | -- | -- | --- |
|  | Fanny | 843,520 | 90,006 | 84,940 | -- | -- | -- | 33,877 | -- | 33,877 | 2,153 | -- | -- | 120,970 | -- | -- | -- | 120,970 |
|  | Farley** | 508,990 | 68,04 | 37,016 | -- | -- | -- | 19,740 | --- | 19,740 | -- | 21 | -- | 56,777 | -- | -- | -- | 56,777 |
|  | Fisher | 993,543 | 60,001 | 57,264 | -- | -- | 6,331 | 34,512 | -- | 40,843 | 14,627 | 130 | -- | 112,864 | -- | -- | -- | 112,864 |

[^40]Table 3
Classification of Revenues
For the Year Ended December 31, 2020

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

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


| Bangor | 563,862 | 55,017 | 51,259 | --- | --- | --- | 28,400 | 756 | 29,156 | 1,460 | 373 | 30 | 82,278 | --- | --- | --- | 82,278 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barsness | 524,125 | 80,010 | 77,863 | --- | --- | --- | 28,331 | --- | 28,331 | --- | 112 | --- | 106,306 | --- | --- | --- | 106,306 |
| Ben Wade | 709,915 | 85,527 | 80,714 | --- | --- | 6,450 | 33,325 | --- | 39,775 | 4 | 2,067 | 1,184 | 123,744 | --- | --- | --- | 123,744 |
| Blue Mounds | 554,051 | 70,221 | 67,204 | --- | --- | --- | 36,915 | 864 | 37,779 | 2,618 | 75 | 41 | 107,717 | --- | --- | --- | 107,717 |
| Chippewa Falls | 523,071 | 51,016 | 46,558 | --- | --- | 5,475 | 29,602 | 1,594 | 36,671 | 947 | 496 | --- | 84,672 | --- | --- | --- | 84,672 |
| Gilchrist | 796,105 | 85,023 | 89,548 | --- | --- | 5,075 | 27,047 | --- | 32,122 | 2 | 430 | 11,422 | 133,524 | --- | --- | 102 | 133,626 |
| Glenwood | 3,011,123 | 205,064 | 205,366 | 126,250 | 270 | --- | 58,921 | 1,646 | 60,567 | 4,025 | 445 | 50,067 | 446,990 | 450,000 | --- | --- | 896,990 |
| Grove Lake | 675,960 | 109,020 | 112,965 | --- | 327 | --- | 31,795 | --- | 31,795 | 1,235 | 195 | --- | 146,517 | --- | --- | --- | 146,517 |
| Hoff | 778,791 | 53,012 | 49,226 | --- | --- | 369 | 31,081 | 138 | 31,588 | 1,728 | 90 | --- | 82,632 | --- | --- | --- | 82,632 |
| Lake Johanna | 429,602 | 52,009 | 45,901 | --- | --- | 2,084 | 26,456 | --- | 28,540 | 472 | 1,180 | --- | 76,093 | -- | --- | -- | 76,093 |
| Langhei | 589,921 | 83,022 | 75,492 | --- | --- | --- | 39,204 | --- | 39,204 | 16,679 | --- | --- | 131,375 | --- | --- | --- | 131,375 |
| Leven | 1,497,540 | 143,033 | 136,873 | --- | 105 | --- | 39,150 | 25,204 | 64,354 | 3,705 | 1,043 | 90 | 206,170 | --- | --- | -- | 206,170 |
| Minnewaska | 1,037,603 | 100,028 | 99,711 | 14,306 | --- | --- | 373,845 | --- | 373,845 | 2,320 | 5,017 | --- | 495,199 | --- | -- | --- | 495,199 |
| New Prairie | 717,809 | 63,017 | 58,821 | --- | --- | --- | 74,620 | 363 | 74,983 | 1,992 | 344 | 1,092 | 137,232 | --- | --- | -- | 137,232 |
| Nora** | 643,495 | 57,015 | 50,734 | --- | --- | --- | 38,629 | --- | 38,629 | --- | 645 | 961 | 90,969 | - | -- | --- | 90,969 |
| Reno | 1,033,238 | 100,031 | 92,672 | --- | --- | -- | 34,638 | 158 | 34,796 | --- | 107 | 411 | 127,986 | --- | --- | --- | 127,986 |
| Rolling Forks | 503,132 | 74,019 | 68,580 | --- | --- | --- | 34,998 | --- | 34,998 | 4 | --- | 552 | 104,134 | --- | --- | --- | 104,134 |
| Walden | 666,697 | 67,012 | 61,655 | -- | --- | 19,157 | 35,347 | 2,319 | 56,823 | 2,534 | 483 | --- | 121,495 | --- | --- | -- | 121,495 |
| Westport | 734,380 | 67,064 | 60,237 | --- | --- | 453 | 36,454 | 880 | 37,787 | --- | 1,678 | 101 | 99,803 | --- | --- | --- | 99,803 |
| White Bear Lake | 1,001,978 | 134,687 | 134,130 | --- | --- | --- | 34,372 | -- | 34,372 | 100 | 3 | 4,118 | 172,723 | --- | --- | -- | 172,723 |

[^41]**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) | Taxable Tax Capacity | $\begin{gathered} \text { Tax } \\ \text { Levy } \\ \text { Payable } \\ 2020 \end{gathered}$ | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Sources   <br>    <br>  Other  <br> Sources  $\quad$ Transfers in $\begin{gathered}\text { In } \\ \text { Retal } \\ \text { Revenues and } \\ \text { Other Sources }\end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Federal Grants | State Grants | County/ Local Unit Grants | Total |  |  |  |  |  |  |
|  | \$16,992,398 | \$1,734,847 | \$1,665,509 | \$140,556 | \$702 | \$39,063 | \$1,073,130 | \$33,922 | \$1,146,115 | \$39,825 | \$14,783 | \$70,069 | \$3,077,559 | \$450,000 |  |

Ramsey County - (7-County Twin Cities Region)

| White Bear | 15,436,383 | 3,358,950 | 4,309,345 | 419,751 | 282,626 | 825,277 | 91,334 | 32,449 | 949,060 | 745,194 | 354,282 | 1,412,204 | 8,472,462 | 5,398,801 | --- | 1,104,210 | 14,975,473 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County Total | \$15,436,383 | \$3,358,950 | \$4,309,345 | \$419,751 | \$282,626 | \$825,277 | \$91,334 | \$32,449 | \$949,060 | \$745,194 | \$354,282 | \$1,412,204 | \$8,472,462 | \$5,398,801 | \$-- | \$1,104,210 | \$14,975,473 |

Red Lake County - (Northwest Region)

|  | Browns Creek | 101,948 | 17,705 | 17,119 | --- | --- | -- | 9,036 | --- | 9,036 | --- | --- | 18 | 26,173 | --- | --- | --- | 26,173 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Emardville | 1,331,805 | 57,535 | 55,743 | 203 | --- | --- | 22,130 | --- | 22,130 | 1,804 | 4,390 | --- | 84,270 | --- | --- | --- | 84,270 |
|  | Equality | 434,225 | 50,009 | 51,875 | --- | --- | --- | 28,647 | --- | 28,647 | 4 | 250 | --- | 80,776 | --- | --- | --- | 80,776 |
|  | Garnes | 799,216 | 48,019 | 46,259 | --- | --- | --- | 27,056 | --- | 27,056 | --- | 276 | 573 | 74,164 | --- | --- | --- | 74,164 |
|  | Gervais | 315,170 | 44,549 | 42,048 | 149 | --- | --- | 31,330 | --- | 31,330 | --- | 739 | --- | 74,266 | --- | --- | --- | 74,266 |
|  | Lake Pleasant | 265,586 | 24,929 | 33,065 | --- | --- | 1,240 | 26,943 | --- | 28,183 | 4 | 17 | -- | 61,269 | --- | --- | --- | 61,269 |
| ఠூ | Lambert | 474,453 | 23,514 | 23,416 | --- | --- | --- | 20,767 | --- | 20,767 | 54 | 935 | --- | 45,172 | -- | --- | --- | 45,172 |
|  | Louisville | 297,108 | 25,327 | 23,340 | --- | --- | --- | 30,469 | --- | 30,469 | --- | 254 | --- | 54,063 | -- | --- | -- | 54,063 |
|  | Poplar River | 364,953 | 30,293 | 20,019 | --- | --- | --- | 36,117 | --- | 36,117 | 4 | 47 | --- | 56,187 | --- | --- | -- | 56,187 |
|  | Red Lake Falls | 331,376 | 29,446 | 27,822 | --- | --- | 1,531 | 26,029 | --- | 27,560 | 4 | 1,139 | --- | 56,525 | --- | -- | --- | 56,525 |
|  | River [1] | 112,739 | 6,522 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- |
|  | Terrebonne | 339,330 | 51,477 | 48,519 | --- | --- | --- | 29,116 | --- | 29,116 | 6 | 1,371 | --- | 79,012 | --- | --- | --- | 79,012 |
|  | Wylie | 93,531 | 10,815 | 8,755 | --- | --- | --- | 10,721 | --- | 10,721 | 2 | 5 | 10 | 19,493 | --- | --- | -- | 19,493 |
|  | County Total | \$5,261,440 | \$420,140 | \$397,980 | \$352 | \$-- | \$2,771 | \$298,361 | \$-- | \$301,132 | \$1,882 | \$9,423 | \$601 | \$711,370 | \$-- | \$-- | \$-- | \$711,370 |
|  | Redwood Coun | est Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Brookville | 1,315,133 | 80,027 | 940 | --- | --- | 5,150 | 43,231 | 74,940 | 123,321 | -- | 2,556 | 2 | 126,819 | -- | --- | --- | 126,819 |
|  | Charlestown | 1,005,687 | 65,019 | 61,652 | --- | --- | 3,432 | 44,645 | --- | 48,077 | 4 | 1,232 | --- | 110,965 | --- | -- | --- | 110,965 |
|  | Delhi | 926,602 | 75,021 | 77,622 | --- | -- | 23,041 | 44,699 | -- | 67,740 | --- | 112 | $\cdots$ | 145,474 | -- | - | --- | 145,474 |
|  | Gales | 1,078,300 | 50,014 | 47,440 | --- | --- | 17,633 | 30,278 | 1,575 | 49,486 | 1,000 | 1,993 | -- | 99,919 | --- | --- | --- | 99,919 |
|  | Granite Rock | 1,199,496 | 70,015 | 66,469 | -- | -- | 14,890 | 47,619 | --- | 62,509 | 4 | 1,621 | 66 | 130,669 | --- | -- | --- | 130,669 |
|  | Honner | 133,240 | 10,001 | 9,929 | --- | --- | 21,971 | 17,257 | --- | 39,228 | --- | --- | --- | 49,157 | --- | --- | --- | 49,157 |
|  | Johnsonville | 1,152,775 | 100,017 | 95,733 | --- | --- | 57,381 | 36,143 | --- | 93,524 | 808 | 372 | --- | 190,437 | --- | --- | --- | 190,437 |
|  | Kintire [1] | 1,267,257 | 73,068 | --- | -- | --- | -- | --- | --- | --- | --- | --- | -- | --- | -- | -- | -- | --- |
|  | Lamberton | 1,281,318 | 85,014 | 82,457 | --- | --- | 24,085 | 39,794 | --- | 63,879 | 156 | 1,712 | 2,476 | 150,680 | --- | --- | --- | 150,680 |
|  | Morgan | 1,551,330 | 109,030 | 100,556 | --- | --- | 42,483 | 57,843 | --- | 100,326 | --- | 184 | --- | 201,066 | --- | --- | --- | 201,066 |
|  | New Avon | 1,455,728 | 80,018 | 79,378 | --- | --- | --- | 37,008 | --- | 37,008 | --- | --- | --- | 116,386 | --- | --- | --- | 116,386 |

[^42]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
|  | North Hero | 1,272,032 | 71,018 | 68,936 | --- | --- | 18,221 | 49,550 | --- | 67,771 | 752 | --- | --- | 137,459 | --- | --- | --- | 137,459 |
|  | Paxton | 1,674,023 | 80,019 | 78,080 | 15,916 | 589 | 13,832 | 67,156 | --- | 80,988 | --- | 4,530 | 134 | 180,237 | --- | -- | 130,000 | 310,237 |
|  | Redwood Falls | 1,405,347 | 100,018 | 97,869 | --- | --- | --- | 29,345 | --- | 29,345 | 932 | 396 | --- | 128,542 | --- | --- | --- | 128,542 |
|  | Sheridan | 1,115,944 | 80,012 | 77,026 | --- | --- | --- | 37,586 | --- | 37,586 | 6 | 60 | --- | 114,678 | --- | -- | --- | 114,678 |
|  | Sherman | 759,428 | 70,014 | 67,111 | --- | --- | --- | 48,358 | --- | 48,358 | 2 | 58 | 339 | 115,868 | --- | --- | --- | 115,868 |
|  | Springdale | 1,276,402 | 85,022 | 82,034 | --- | --- | 2,144 | 39,689 | --- | 41,833 | 4 | 1,323 | 132 | 125,326 | --- | -- | --- | 125,326 |
|  | Sundown [1] | 1,327,703 | 75,016 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Swedes Forest | 422,014 | 51,008 | 48,009 | --- | --- | 38,959 | 37,137 | --- | 76,096 | --- | 1,614 | --- | 125,719 | --- | --- | --- | 125,719 |
|  | Three Lakes | 1,467,412 | 65,021 | 56,482 | --- | --- | --- | 37,339 | --- | 37,339 | --- | 295 | --- | 94,116 | --- | --- | -- | 94,116 |
|  | Underwood | 1,222,882 | 82,020 | 79,356 | --- | 60 | 16,125 | 39,144 | --- | 55,269 | 4 | 2,077 | --- | 136,766 | --- | --- | --- | 136,766 |
|  | Vail | 1,275,789 | 65,015 | 63,111 | --- | --- | 5,375 | 40,904 | --- | 46,279 | 2 | 389 | 5,375 | 115,156 | --- | --- | 5,375 | 120,531 |
|  | Vesta | 1,172,841 | 85,023 | 81,045 | --- | --- | 540 | 44,312 | --- | 44,852 | 6 | 1,343 | --- | 127,246 | --- | --- | --- | 127,246 |
| $\bigcirc$ | Waterbury | 1,255,153 | 70,025 | 66,589 | --- | --- | --- | 38,139 | 870 | 39,009 | 24 | 1,687 | --- | 107,309 | --- | --- | --- | 107,309 |
|  | Westline | 1,248,196 | 60,016 | 58,993 | --- | --- | --- | 36,461 | --- | 36,461 | --- | 2,213 | 960 | 98,627 | --- | --- | --- | 98,627 |
|  | Willow Lake [1] | 1,212,193 | 65,026 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | County Total | \$30,474,225 | \$1,901,517 | \$1,546,817 | \$15,916 | \$649 | \$305,262 | \$943,637 | \$77,385 | \$1,326,284 | \$3,704 | \$25,767 | \$9,484 | \$2,928,621 | \$--- | \$-- | \$135,375 | \$3,063,996 |
|  | Renville County | west Central | egion) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bandon | 1,425,872 | 130,027 | 127,764 | --- | --- | 2,763 | 37,513 | --- | 40,276 | --- | --- | 2,027 | 170,067 | --- | --- | --- | 170,067 |
|  | Beaver Falls | 696,017 | 90,016 | 78,170 | --- | --- | --- | 34,015 | --- | 34,015 | 4 | 2,207 | --- | 114,396 | --- | --- | --- | 114,396 |
|  | Birch Cooley | 1,476,050 | 115,483 | 111,985 | --- | --- | --- | 35,932 | --- | 35,932 | 4 | 1,694 | --- | 149,615 | --- | --- | --- | 149,615 |
|  | Bird Island [1] | 1,318,086 | 165,026 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Boon Lake | 1,362,635 | 105,032 | 100,699 | --- | --- | 8,425 | 48,849 | --- | 57,274 | 8,692 | 642 | 80 | 167,387 | --- | --- | --- | 167,387 |
|  | Brookfield | 1,296,938 | 100,033 | 96,506 | --- | --- | --- | 34,864 | --- | 34,864 | --- | 164 | --- | 131,534 | --- | --- | --- | 131,534 |
|  | Cairo | 1,265,071 | 125,017 | 119,729 | --- | -- | --- | 45,561 | --- | 45,561 | --- | 2,039 | 337 | 167,666 | --- | --- | --- | 167,666 |
|  | Camp | 1,040,011 | 112,019 | 106,706 | --- | --- | --- | 30,474 | --- | 30,474 | 702 | 16 | 385 | 138,283 | --- | --- | --- | 138,283 |
|  | Crooks | 1,399,215 | 175,025 | 170,029 | --- | --- | --- | 40,385 | -- | 40,385 | 8 | 192 | 3,138 | 213,752 | --- | --- | --- | 213,752 |
|  | Emmet | 1,939,082 | 110,043 | 107,501 | --- | --- | 20,215 | 37,117 | --- | 57,332 | --- | 301 | 883 | 166,017 | --- | --- | --- | 166,017 |
|  | Ericson | 1,064,271 | 130,012 | 126,391 | --- | --- | 19,126 | 49,230 | --- | 68,356 | 11,059 | 101 | 2,618 | 208,525 | --- | --- | --- | 208,525 |
|  | Flora | 1,116,785 | 110,026 | 104,662 | --- | --- | --- | 41,638 | --- | 41,638 | --- | 273 | 374 | 146,947 | --- | --- | --- | 146,947 |
|  | Hawk Creek | 758,981 | 95,015 | 89,401 | --- | --- | 19,374 | 31,924 | --- | 51,298 | 4 | 11 | 345 | 141,059 | --- | --- | --- | 141,059 |
|  | Hector* | 1,463,419 | 135,033 | 131,315 | -- | --- | 5,400 | 39,619 | --- | 45,019 | --- | 33 | 162 | 176,529 | --- | --- | --- | 176,529 |

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

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^43]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| Roseau Count | Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barnett | 163,150 | 30,003 | 25,888 | --- | 96 | 6,535 | 37,613 | --- | 44,148 | 50 | --- | --- | 70,182 | --- | --- | --- | 70,182 |
| Barto | 211,403 | 47,247 | 39,054 | --- | --- | 16,449 | 35,047 | --- | 51,496 | 275 | 801 | --- | 91,626 | --- | --- | --- | 91,626 |
| Beaver [1] | 111,502 | 7,499 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cedarbend | 169,758 | 32,999 | 33,263 | --- | --- | 5,100 | 33,633 | --- | 38,733 | 2,647 | 32 | --- | 74,675 | --- | --- | --- | 74,675 |
| Deer [1] | 216,675 | 13,001 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dewey | 172,945 | 22,002 | 26,215 | --- | --- | --- | 30,007 | --- | 30,007 | --- | 93 | --- | 56,315 | --- | --- | --- | 56,315 |
| Dieter | 190,969 | 24,600 | 16,212 | --- | --- | --- | 35,723 | --- | 35,723 | 3,252 | 701 | --- | 55,888 | --- | --- | --- | 55,888 |
| Enstrom | 293,191 | 28,652 | 26,654 | --- | --- | 17,060 | 38,745 | --- | 55,805 | 591 | 71 | --- | 83,121 | --- | --- | --- | 83,121 |
| Falun | 235,037 | 38,496 | 35,630 | --- | 96 | 6,225 | 34,507 | --- | 40,732 | 2,940 | 397 | --- | 79,795 | --- | --- | --- | 79,795 |
| Golden Valley | 174,513 | 22,901 | 7,719 | --- | --- | 6,190 | 25,305 | 8,132 | 39,627 | --- | --- | 3,600 | 50,946 | -- | --- | --- | 50,946 |
| Grimstad | 207,846 | 30,726 | 27,021 | --- | --- | --- | 27,634 | --- | 27,634 | 4 | 195 | 534 | 55,388 | --- | --- | --- | 55,388 |
| Hereim | 217,804 | 31,700 | 26,836 | --- | --- | 20,160 | 41,100 | --- | 61,260 | --- | --- | --- | 88,096 | --- | $\cdots$ | --- | 88,096 |
| Huss | 155,815 | 24,999 | 22,327 | --- | --- | --- | 27,198 | --- | 27,198 | 250 | 16 | 19 | 49,810 | --- | --- | --- | 49,810 |
| Jadis | 597,439 | 60,233 | 57,786 | --- | 100 | 13,950 | 68,882 | --- | 82,832 | --- | 239 | 2,837 | 143,794 | --- | --- | --- | 143,794 |
| Lake [1] | 1,555,767 | 264,732 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- |
| Laona | 369,890 | 63,199 | 60,601 | --- | --- | 12,950 | 40,700 | --- | 53,650 | 512 | 181 | --- | 114,944 | --- | --- | --- | 114,944 |

[^44]**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  |  |  | ntergovernme | ntal Revenue |  |  |  |  |  |  | ther Source |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
|  | Lind | 161,126 | 15,650 | 14,224 | --- | --- | --- | 23,578 | --- | 23,578 | --- | 305 | --- | 38,107 | --- | --- | --- | 38,107 |
|  | Malung | 397,180 | 39,582 | 37,168 | --- | 410 | 10,200 | 34,276 | --- | 44,476 | 1,605 | --- | 1,421 | 85,080 | --- | --- | --- | 85,080 |
|  | Mickinock | 285,280 | 33,999 | 34,814 | --- | --- | --- | 31,266 | --- | 31,266 | 2 | 954 | 6,952 | 73,988 | --- | --- | --- | 73,988 |
|  | Moose | 164,086 | 20,710 | 19,538 | --- | --- | 7,038 | 27,366 | --- | 34,404 | 9,871 | 19 | --- | 63,832 | --- | --- | --- | 63,832 |
|  | Moranville | 577,698 | 78,000 | 72,914 | --- | 101 | 21,250 | 53,253 | --- | 74,503 | 1,546 | 413 | 20 | 149,497 | --- | --- | --- | 149,497 |
|  | Nereson [1] | 132,896 | 18,080 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Palmville | 103,025 | 10,200 | 12,646 | --- | -- | --- | 14,594 | --- | 14,594 | --- | 221 | --- | 27,461 | --- | --- | --- | 27,461 |
|  | Pohlitz [1] | 95,638 | 4,800 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Polonia [1] | 152,504 | 37,504 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Poplar Grove | 90,785 | 6,800 | 4,788 | --- | --- | 9,952 | 22,324 | --- | 32,276 | 104 | 10 | 2,638 | 39,816 | --- | --- | --- | 39,816 |
|  | Reine [1] | 155,161 | 20,002 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Ross [1] | 331,182 | 29,302 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $\omega$ | Skagen | 233,168 | 34,999 | 28,196 | --- | --- | 5,650 | 38,065 | 473 | 44,188 | --- | 51 | 440 | 72,875 | --- | --- | --- | 72,875 |
|  | Soler [1] | 129,381 | 23,299 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - --- |
|  | Spruce | 538,166 | 40,002 | 37,559 | --- | -- | 13,300 | 36,767 | --- | 50,067 | 3,197 | 661 | --- | 91,484 | --- | --- | --- | 91,484 |
|  | Stafford | 301,755 | 57,440 | 54,118 | --- | --- | 6,550 | 27,656 | --- | 34,206 | --- | 85 | 2,279 | 90,688 | --- | --- | --- | 90,688 |
|  | Stokes | 196,351 | 27,499 | 26,191 | --- | --- | 5,075 | 32,018 | --- | 37,093 | --- | --- | --- | 63,284 | --- | --- | --- | 63,284 |
|  | County Total | \$9,089,086 | \$1,240,857 | \$747,362 | \$-- | \$803 | \$183,634 | \$817,257 | \$8,605 | \$1,009,496 | \$26,846 | \$5,445 | \$20,740 | \$1,810,692 | \$-- | \$--- | \$-- | \$1,810,692 |
|  | Saint Louis Coun | owhead Regi |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Alango | 183,341 | 45,798 | 47,641 | --- | --- | 448 | 21,780 | --- | 22,228 | 304 | 162 | --- | 70,335 | --- | --- | --- | 70,335 |
|  | Alborn | 587,695 | 141,237 | 222,008 | --- | --- | 12,202 | 108,571 | --- | 120,773 | 3,790 | 45 | 4,466 | 351,082 | --- | 14,358 | 22,232 | 387,672 |
|  | Alden | 178,515 | 57,511 | 63,282 | --- | --- | 527 | 19,072 | --- | 19,599 | 6 | 15 | --- | 82,902 | --- | --- | --- | 82,902 |
|  | Angora | 333,551 | 29,319 | 27,811 | --- | -- | 5,800 | 18,620 | --- | 24,420 | 197 | 80 | --- | 52,508 | --- | --- | --- | 52,508 |
|  | Arrowhead | 777,430 | 89,402 | 88,028 | --- | --- | --- | 7,991 | --- | 7,991 | 7,644 | 4,519 | 2,653 | 110,835 | --- | -- | --- | 110,835 |
|  | Ault | 322,727 | 22,472 | 23,344 | --- | 150 | --- | 21,739 | --- | 21,739 | 154 | 1,170 | 2,065 | 48,622 | --- | --- | --- | 48,622 |
|  | Balkan | 706,320 | 256,208 | 276,816 | --- | --- | 20,725 | 202,823 | 1,316 | 224,864 | 68,369 | 551 | 5,835 | 576,435 | --- | --- | 5,255 | 581,690 |
|  | Bassett | 264,682 | 9,987 | 10,587 | --- | --- | --- | 31,825 | --- | 31,825 | 7,683 | 4 | 1,260 | 51,359 | --- | --- | --- | 51,359 |
|  | Beatty | 2,635,676 | 226,483 | 244,929 | --- | --- | 9,235 | 47,439 | --- | 56,674 | 4 | 3,891 | 2,125 | 307,623 | --- | --- | --- | 307,623 |
|  | Biwabik | 908,829 | 319,598 | 337,666 | --- | --- | --- | 146,004 | 30,000 | 176,004 | 35,365 | 911 | 239 | 550,185 | --- | 13,000 | 127,396 | 690,581 |
|  | Breitung | 1,427,772 | 605,128 | 613,793 | 1,387 | 70 | 14,500 | 251,847 | 13,100 | 279,447 | 285,309 | 2,933 | 54,291 | 1,237,230 | 149,999 | 8,201 | 15,000 | 1,410,430 |
|  | Brevator | 823,939 | 94,508 | 102,252 | --- | --- | -- | 12,271 | --- | 12,271 | 1,500 | 24 | 8,846 | 124,893 | --- | --- | --- | 124,893 |

[^45]**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication

Table 3
Classification of Revenues
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Lavell | 1,146,781 | 174,116 | 178,164 | --- | --- | --- | 39,982 | --- | 39,982 | 526 | 1,477 | 470 | 220,619 | --- | --- | --- | 220,619 |
| Leiding [1] | 838,378 | 52,174 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Linden Grove | 118,073 | 23,048 | 24,573 | --- | --- | 1,479 | 11,436 | 2,125 | 15,040 | 104 | 964 | 808 | 41,489 | -- | --- | --- | 41,489 |
| McDavitt | 514,312 | 24,996 | 24,052 | --- | --- | 11,100 | 163,741 | --- | 174,841 | 5,841 | 1,569 | 1,160 | 207,463 | --- | --- | 250,000 | 457,463 |
| Meadowlands** | 271,213 | 58,635 | 60,936 | --- | --- | --- | 46,953 | --- | 46,953 | 2 | 190 | 1,280 | 109,361 | -- | --- | --- | 109,361 |
| Midway | 1,990,014 | 364,138 | 366,385 | 26,047 | 8,090 | 49,800 | 15,158 | --- | 64,958 | 22,368 | 9,827 | 3,125 | 500,800 | --- | --- | --- | 500,800 |
| Morcom | 90,612 | 36,158 | 40,304 | --- | --- | --- | 9,103 | --- | 9,103 | 8,332 | 10 | 5,500 | 63,249 | --- | --- | 40,000 | 103,249 |
| Morse | 4,202,933 | 328,207 | 332,108 | --- | 358 | 50,587 | 143,230 | 55,874 | 249,691 | 2,645 | 162 | 98,146 | 683,110 | --- | --- | 44,642 | 727,752 |
| Ness | 110,001 | 7,890 | 10,318 | --- | --- | --- | 5,678 | --- | 5,678 | --- | --- | 4,313 | 20,309 | --- | --- | --- | 20,309 |
| New Independence | 374,928 | 49,194 | 43,008 | --- | --- | 7,679 | 28,430 | 2,297 | 38,406 | 600 | 284 | --- | 82,298 | --- | --- | --- | 82,298 |
| Normanna | 818,103 | 88,371 | 87,927 | --- | --- | 19,525 | 16,232 | --- | 35,757 | 4 | 104 | 2,973 | 126,765 | --- | 1,500 | --- | 128,265 |
| North Star | 436,916 | 53,518 | 51,641 | --- | --- | 6,082 | 6,357 | 4,912 | 17,351 | 1,435 | 1,423 | 5,650 | 77,500 | -- | --- | 32,500 | 110,000 |
| Northland | 294,606 | 58,440 | 67,632 | --- | --- | 437 | 10,894 | --- | 11,331 | 75 | 2 | 2,457 | 81,497 | --- | --- | --- | 81,497 |
| Owens | 227,273 | 22,865 | 23,901 | --- | --- | --- | 18,537 | 11 | 18,548 | 6 | 112 | --- | 42,567 | -- | --- | --- | 42,567 |
| Pequaywan | 550,352 | 34,932 | 35,258 | --- | --- | 449 | 14,798 | --- | 15,247 | 2 | 1,938 | 1,181 | 53,626 | --- | --- | 1,500 | 55,126 |
| Pike | 278,904 | 75,786 | 61,467 | --- | --- | 9,975 | 36,197 | 18,238 | 64,410 | 2,336 | --- | 7,080 | 135,293 | --- | --- | 86,000 | 221,293 |
| Portage | 457,081 | 70,584 | 74,134 | --- | 75 | 25,803 | 29,743 | --- | 55,546 | 108 | 195 | --- | 130,058 | --- | 12 | --- | 130,070 |
| Prairie Lake [1] | 114,261 | 18,141 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sandy | 247,240 | 31,169 | 39,774 | --- | --- | --- | 25,143 | --- | 25,143 | 599 | 9 | --- | 65,525 | --- | --- | --- | 65,525 |
| Solway | 2,119,992 | 284,508 | 332,286 | -- | --- | 48,975 | 18,243 | 10,226 | 77,444 | 3,222 | 109 | 2,952 | 416,013 | --- | -- | 74,937 | 490,950 |
| Stoney Brook | 194,000 | 14,982 | 17,069 | --- | --- | --- | 23,718 | --- | 23,718 | 14 | 2,868 | --- | 43,669 | --- | --- | --- | 43,669 |
| Sturgeon [1] | 129,183 | 28,439 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Toivola [1] | 218,138 | 72,021 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Van Buren | 276,331 | 43,201 | 46,443 | --- | --- | --- | 5,644 | --- | 5,644 | 752 | --- | --- | 52,839 | --- | --- | --- | 52,839 |
| Vermilion Lake | 421,776 | 34,991 | 32,429 | --- | --- | 6,975 | 26,235 | --- | 33,210 | 436 | 871 | 3,877 | 70,823 | --- | --- | 31,812 | 102,635 |
| Waasa | 203,463 | 32,028 | 34,884 | -- | --- | --- | 28,771 | --- | 28,771 | 135 | 189 | 3,085 | 67,064 | --- | --- | 30,844 | 97,908 |
| White | 1,253,917 | 975,727 | 974,544 | --- | 150 | 67,203 | 770,287 | --- | 837,490 | 188,510 | 678 | 326,617 | 2,327,989 | 121,949 | --- | --- | 2,449,938 |
| Willow Valley | 128,425 | 782 | 783 | --- | --- | --- | 12,768 | --- | 12,768 | 708 | 272 | --- | 14,531 | --- | --- | 1,500 | 16,031 |
| Wuori | 425,033 | 45,732 | 50,780 | --- | --- | --- | 72,832 | 56,621 | 129,453 | 10,395 | 3,496 | 97 | 194,221 | --- | --- | --- | 194,221 |
| County Total | \$64,500,475 | \$10,156,246 | \$10,564,430 | \$526,031 | \$39,791 | \$906,117 | \$3,956,439 | \$442,363 | \$5,304,919 | \$913,650 | \$62,504 | \$982,867 | \$18,394,192 | \$271,948 | \$37,071 | \$1,167,589 | \$19,870,800 |

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payabl Payable <br> 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Scott County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belle Plaine | 2,296,524 | 361,859 | 373,321 | --- | --- | 30,490 | 41,588 | --- | 72,078 | 5,650 | 3,719 | --- | 454,768 | --- | --- | --- | 454,768 |
| Blakeley | 1,210,712 | 196,602 | 199,063 | --- | 6,000 | 11,476 | 21,763 | --- | 33,239 | 3,553 | 528 | 1,195 | 243,578 | --- | --- | -- | 243,578 |
| Cedar Lake | 5,754,244 | 528,065 | 589,499 | 4,983 | 500 | 190,076 | 80,675 | --- | 270,751 | 33,624 | 1,142 | 142,257 | 1,042,756 | --- | --- | --- | 1,042,756 |
| Credit River | 10,765,095 | 1,546,398 | 1,645,500 | 684,810 | 3,900 | 362,473 | 65,403 | --- | 427,876 | 77,885 | 17,930 | 126,821 | 2,984,722 | --- | --- | --- | 2,984,722 |
| Helena | 3,708,848 | 520,291 | 556,594 | 8,598 | 20,804 | 46,908 | 36,397 | 1,018 | 84,323 | 11,543 | 3,351 | 3,693 | 688,906 | --- | --- | --- | 688,906 |
| Jackson | 1,866,712 | 194,793 | 224,281 | 4,788 | 1,020 | 65,097 | 23,679 | --- | 88,776 | 5,641 | 8,748 | 20,586 | 353,840 | --- | 3,178 | 64,573 | 421,591 |
| Louisville | 2,996,033 | 134,641 | 183,407 | --- | 450 | 36,035 | 20,734 | --- | 56,769 | 107,423 | 228,276 | 24,413 | 600,738 | --- | --- | 125,050 | 725,788 |
| New Market | 7,091,740 | 1,007,590 | 1,068,035 | 45,463 | 3,100 | 16,878 | 48,975 | --- | 65,853 | 15,106 | 5,850 | 95,966 | 1,299,373 | --- | --- | 27,495 | 1,326,868 |
| Saint Lawrence | 1,071,076 | 214,167 | 227,176 | --- | 230 | 28,524 | 17,900 | 553 | 46,977 | 1,880 | 691 | 8,097 | 285,051 | --- | --- | --- | 285,051 |
| Sand Creek | 3,090,996 | 548,247 | 584,880 | --- | 2,200 | 65,856 | 47,634 | --- | 113,490 | 15,912 | 914 | 15,490 | 732,886 | --- | --- | --- | 732,886 |
| Spring Lake | 6,895,129 | 914,293 | 964,418 | 317,851 | 19,256 | 71,198 | 49,458 | --- | 120,656 | 16,248 | 661 | 19,758 | 1,458,848 | 941,751 | --- | --- | 2,400,599 |
| County Total | \$46,747,109 | \$6,166,946 | \$6,616,174 | \$1,066,493 | \$57,460 | \$925,011 | \$454,206 | \$1,571 | \$1,380,788 | \$294,465 | \$271,810 | \$458,276 | \$10,145,466 | \$941,751 | \$3,178 | \$217,118 | \$11,307,513 |
| Sherburne County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Baldwin | 6,427,241 | 1,351,405 | 1,352,534 | --- | --- | 536,197 | 68,453 | 14,661 | 619,311 | 55,925 | 7,430 | 22,819 | 2,058,019 | --- | --- | --- | 2,058,019 |
| Becker | 6,023,207 | 1,209,938 | 1,227,981 | 756 | 225,911 | 418,515 | 57,474 | 2,330 | 478,319 | 718 | 13,322 | 15,857 | 1,962,864 | --- | --- | 40,160 | 2,003,024 |
| Big Lake | 8,768,270 | 1,983,008 | 2,032,674 | --- | 3,740 | 596,017 | 70,639 | 72,528 | 739,184 | 87,221 | 12,937 | 11,892 | 2,887,648 | --- | --- | --- | 2,887,648 |
| Blue Hill | 2,079,785 | 424,985 | 429,318 | -- | 3,000 | 68,737 | 24,382 | 35 | 93,154 | 3,224 | 1,051 | 11,142 | 540,889 | --- | --- | --- | 540,889 |
| Clear Lake | 2,461,138 | 460,012 | 494,717 | --- | 1,440 | 40,950 | 25,681 | 664 | 67,295 | 27,053 | 29,020 | 12,038 | 631,563 | --- | 1,400 | 139 | 633,102 |
| Haven | 2,805,793 | 461,001 | 500,319 | --- | 2,195 | --- | 29,470 | --- | 29,470 | 2,230 | 251 | 5,533 | 539,998 | --- | --- | -- | 539,998 |
| Livonia | 6,313,903 | 1,422,030 | 1,447,092 | --- | --- | 485,945 | 61,293 | 16,673 | 563,911 | 47,611 | 6,441 | 5,742 | 2,070,797 | 2,900,000 | 62,900 | --- | 5,033,697 |
| Orrock** | 3,779,212 | 931,023 | 928,922 | --- | 500 | 95,818 | 49,617 | 6,352 | 151,787 | 2,175 | 11,061 | 8,660 | 1,103,105 | --- | --- | --- | 1,103,105 |
| Palmer | 3,244,388 | 560,951 | 565,243 | --- | 7,401 | 62,000 | 29,926 | 8,813 | 100,739 | 40,983 | 10,584 | 21,924 | 746,874 | --- | --- | 139,100 | 885,974 |
| Santiago | 1,707,812 | 302,508 | 298,929 | --- | --- | 50,000 | 29,749 | 3,002 | 82,751 | 7,458 | 9,705 | 3,183 | 402,026 | --- | --- | --- | 402,026 |
| County Total | \$43,610,749 | \$9,106,861 | \$9,277,729 | \$756 | \$244,187 | \$2,354,179 | \$446,684 | \$125,058 | \$2,925,921 | \$274,598 | \$101,802 | \$118,790 | \$12,943,783 | \$2,900,000 | \$64,300 | \$179,399 | \$16,087,482 |
| Sibley County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alfsborg | 1,460,537 | 152,003 | 146,432 | --- | --- | 34,576 | 43,391 | --- | 77,967 | 1,544 | 521 | --- | 226,464 | --- | --- | --- | 226,464 |
| Arlington | 1,600,760 | 189,161 | 169,779 | -- | --- | 95,261 | 63,574 | --- | 158,835 | 120 | 384 | 6 | 329,124 | --- | --- | -- | 329,124 |
| Bismarck | 1,608,115 | 150,008 | 149,116 | --- | --- | 7,600 | 34,368 | --- | 41,968 | --- | 1,720 | 513 | 193,317 | --- | --- | --- | 193,317 |
| Cornish | 1,463,733 | 119,997 | 121,687 | --- | --- | 5,450 | 32,162 | --- | 37,612 | --- | 178 | 31 | 159,508 | --- | --- | 10,000 | 169,508 |
| Dryden | 1,374,094 | 129,498 | 125,453 | --- | --- | 43,926 | 39,611 | --- | 83,537 | 6,109 | 6,107 | --- | 221,206 | --- | --- | --- | 221,206 |
| [1] Failed to Report. <br> *Data could not be verified. <br> **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


[^46]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Luxemburg | 946,220 | 259,897 | 225,273 | --- | 9,482 | 16,475 | 47,509 | --- | 63,984 | 4,389 | 401 | 310 | 303,839 | --- | --- | 203 | 304,042 |
| Lynden | 2,557,538 | 410,258 | 404,845 | --- | 68,964 | 50,300 | 47,893 | 3,000 | 101,193 | 6,579 | 186 | 2,908 | 584,675 | --- | 585 | 3,372 | 588,632 |
| Maine Prairie | 2,823,630 | 608,224 | 573,380 | 17,454 | 2,800 | 48,675 | 68,725 | 7,785 | 125,185 | 75 | 10,592 | 15,476 | 744,962 | --- | 11,660 | 853 | 757,475 |
| Melrose | 1,266,632 | 179,000 | 161,431 | --- | 375 | 18,875 | 34,444 | --- | 53,319 | 910 | 1,564 | --- | 217,599 | --- | --- | --- | 217,599 |
| Millwood | 1,721,325 | 410,008 | 385,679 | --- | --- | 26,471 | 46,580 | --- | 73,051 | 27,154 | 1,455 | 3,858 | 491,197 | 100,000 | --- | --- | 591,197 |
| Munson | 3,061,349 | 360,996 | 361,237 | 150 | 27,143 | 40,290 | 68,646 | --- | 108,936 | 10,148 | 9,346 | 153 | 517,113 | --- | --- | 236,057 | 753,170 |
| North Fork | 637,693 | 100,997 | 78,762 | --- | --- | 6,425 | 35,635 | 585 | 42,645 | 6 | 342 | 270 | 122,025 | --- | --- | --- | 122,025 |
| Oak | 1,221,903 | 237,820 | 212,435 | --- | 100 | 15,943 | 33,546 | --- | 49,489 | 642 | 4,983 | 1,500 | 269,149 | --- | --- | 1,186 | 270,335 |
| Paynesville | 3,186,617 | 490,009 | 494,769 | --- | 4,683 | 36,925 | 49,042 | 3,000 | 88,967 | 100,587 | 7,480 | 6,072 | 702,558 | --- | --- | 67,447 | 770,005 |
| Raymond | 852,685 | 69,999 | 58,462 | --- | 1,075 | 31,286 | 31,603 | --- | 62,889 | 6,135 | --- | --- | 128,561 | --- | --- | --- | 128,561 |
| Saint Joseph | 1,691,106 | 399,998 | 606,479 | --- | 9,533 | 26,475 | 28,065 | --- | 54,540 | 1,942 | 9,852 | 4,923 | 687,269 | --- | --- | --- | 687,269 |
| Saint Martin | 905,570 | 154,999 | 136,905 | --- | 600 | --- | 33,384 | --- | 33,384 | 2,515 | 2,638 | --- | 176,042 | --- | --- | --- | 176,042 |
| Saint Wendel | 2,450,464 | 498,011 | 478,652 | --- | 1,163 | 54,875 | 64,843 | --- | 119,718 | 2 | 699 | 4,001 | 604,235 | --- | --- | --- | 604,235 |
| Sauk Centre | 2,136,279 | 211,003 | 207,539 | --- | 6,865 | 28,050 | 34,437 | --- | 62,487 | 2 | 5,458 | 4,692 | 287,043 | --- | --- | --- | 287,043 |
| Spring Hill | 799,687 | 128,639 | 106,380 | --- | 3,911 | 9,300 | 40,174 | --- | 49,474 | 4,586 | 6,652 | 4 | 171,007 | --- | --- | --- | 171,007 |
| Wakefield** | 4,592,296 | 921,079 | 961,874 | --- | 98,058 | 72,000 | 9,652 | 204,484 | 286,136 | 3,722 | 1,396 | 21,784 | 1,372,970 | --- | --- | --- | 1,372,970 |
| Zion | 823,351 | 199,002 | 168,860 | --- | 200 | 8,700 | 41,236 | --- | 49,936 | 5,071 | 4,671 | --- | 228,738 | --- | --- | --- | 228,738 |
| County Total | \$60,083,675 | \$11,064,966 | \$10,530,050 | \$24,657 | \$295,575 | \$940,221 | \$1,452,034 | \$226,550 | \$2,618,805 | \$265,473 | \$88,701 | \$215,359 | \$14,038,620 | \$100,000 | \$12,245 | \$552,757 | \$14,703,622 |
| Steele County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aurora | 1,204,392 | 104,923 | 103,523 | --- | 1,284 | --- | 32,512 | --- | 32,512 | 2,205 | 149 | 3,989 | 143,662 | --- | --- | 13,500 | 157,162 |
| Berlin | 1,569,372 | 150,014 | 148,830 | --- | --- | 13,700 | 31,691 | --- | 45,391 | 13,874 | 189 | --- | 208,284 | --- | --- | --- | 208,284 |
| Blooming Prairie | 1,122,206 | 115,630 | 148,301 | --- | --- | --- | 34,151 | --- | 34,151 | 4 | 543 | 197 | 183,196 | --- | --- | --- | 183,196 |
| Clinton Falls | 944,428 | 100,027 | 114,153 | --- | --- | 9,659 | 15,781 | --- | 25,440 | 3,084 | 14 | 19,066 | 161,757 | --- | --- | --- | 161,757 |
| Deerfield* | 1,555,269 | 108,046 | 105,686 | --- | --- | 12,800 | 27,365 | --- | 40,165 | --- | 909 | 10,770 | 157,530 | --- | --- | --- | 157,530 |
| Havana | 1,380,719 | 115,028 | 114,499 | --- | 125 | 13,850 | 30,351 | --- | 44,201 | --- | 176 | 1,230 | 160,231 | --- | --- | --- | 160,231 |
| Lemond [1] | 1,427,623 | 89,340 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Medford | 902,943 | 105,022 | 113,181 | --- | --- | 20,200 | 21,735 | --- | 41,935 | 9,860 | --- | --- | 164,976 | --- | --- | --- | 164,976 |
| Meriden | 1,655,667 | 180,038 | 164,269 | 46,866 | --- | 16,685 | 32,537 | --- | 49,222 | 114 | 4,156 | 352 | 264,979 | --- | 11,371 | - | 276,350 |
| Merton | 1,389,141 | 80,528 | 79,962 | --- | --- | 8,075 | 29,386 | --- | 37,461 | 4 | 1,056 | --- | 118,483 | --- | --- | --- | 118,483 |
| Owatonna | 1,478,542 | 110,049 | 120,751 | --- | --- | 14,200 | 20,193 | --- | 34,393 | 4 | 40 | --- | 155,188 | --- | --- | --- | 155,188 |
| Somerset | 1,667,689 | 150,045 | 146,417 | --- | --- | 93,179 | 53,328 | --- | 146,507 | --- | 196 | 2,930 | 296,050 | --- | --- | --- | 296,050 |

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

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permits | Federal Grants | State Grants | County/ Local Unit Grants | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Sources | Transfers In | Total Revenues and Other Sources |
| Summit | 1,173,270 | 114,006 | 110,039 | --- | --- | --- | 37,389 | --- | 37,389 | 1,089 | 2,008 | 5,836 | 156,361 | --- | --- | --- | 156,361 |
| County Total | \$17,471,261 | \$1,522,696 | \$1,469,611 | \$46,866 | \$1,409 | \$202,348 | \$366,419 | \$-- | \$568,767 | \$30,238 | \$9,436 | \$44,370 | \$2,170,697 | \$-- | \$11,371 | \$13,500 | \$2,195,568 |
| Stevens County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Baker [1] | 1,044,624 | 70,031 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Darnen | 1,255,867 | 45,038 | 43,972 | --- | --- | --- | 28,698 | 574 | 29,272 | --- | 1,227 | --- | 74,471 | --- | --- | --- | 74,471 |
| Donnelly | 836,674 | 50,016 | 45,945 | --- | --- | 25,944 | 32,778 | --- | 58,722 | --- | 407 | 1,839 | 106,913 | --- | --- | 12,000 | 118,913 |
| Eldorado | 1,055,951 | 48,026 | 36,302 | --- | --- | 21,652 | 38,241 | --- | 59,893 | --- | 273 | 118 | 96,586 | --- | --- | --- | 96,586 |
| Everglade | 1,007,983 | 35,632 | 22,769 | --- | --- | 15,984 | 37,688 | 11,598 | 65,270 | --- | 7 | --- | 88,046 | --- | -- | --- | 88,046 |
| Framnas | 970,078 | 60,019 | 56,147 | --- | --- | 16,821 | 39,089 | 7,773 | 63,683 | 39,739 | 2,067 | 76,820 | 238,456 | --- | --- | -- | 238,456 |
| Hodges | 1,291,041 | 77,146 | 94,493 | --- | 1,400 | 19,770 | 39,817 | --- | 59,587 | 7,096 | 686 | 1,404 | 164,666 | --- | --- | --- | 164,666 |
| Horton | 1,127,349 | 70,032 | 64,810 | --- | --- | 6,825 | 41,770 | -- | 48,595 | 323 | 18 | 527 | 114,273 | -- | --- | --- | 114,273 |
| Moore | 1,450,259 | 105,041 | 103,956 | --- | --- | 11,585 | 40,425 | --- | 52,010 | --- | 741 | --- | 156,707 | --- | --- | --- | 156,707 |
| Morris | 1,160,515 | 40,014 | 39,295 | 4,711 | --- | --- | 32,299 | 36 | 32,335 | --- | 275 | --- | 76,616 | --- | --- | --- | 76,616 |
| Pepperton | 892,885 | 42,012 | 41,847 | --- | --- | 19,130 | 35,114 | --- | 54,244 | --- | 8 | 152 | 96,251 | --- | --- | --- | 96,251 |
| Rendsville | 903,624 | 42,018 | 41,728 | --- | --- | 32,948 | 43,212 | --- | 76,160 | 4 | 40,409 | 7 | 158,308 | --- | --- | --- | 158,308 |
| Scott | 1,019,669 | 60,028 | 57,497 | --- | --- | 11,911 | 33,682 | --- | 45,593 | --- | 864 | --- | 103,954 | --- | --- | --- | 103,954 |
| Stevens [1] | 1,045,834 | 53,128 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Swan Lake | 906,523 | 56,013 | 54,121 | --- | 1,087 | 10,914 | 30,219 | 1,847 | 42,980 | 5,134 | 632 | --- | 103,954 | --- | --- | --- | 103,954 |
| Synnes | 1,052,411 | 51,033 | 50,048 | --- | --- | 2,949 | 33,591 | --- | 36,540 | 288 | 65 | 234 | 87,175 | --- | --- | --- | 87,175 |
| County Total | \$17,021,287 | \$905,227 | \$752,930 | \$4,711 | \$2,487 | \$196,433 | \$506,623 | \$21,828 | \$724,884 | \$52,584 | \$47,679 | \$81,101 | \$1,666,376 | \$-- | \$-- | \$12,000 | \$1,678,376 |
| Swift County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Appleton | 581,250 | 63,007 | 62,865 | --- | --- | 5,025 | 30,648 | 375 | 36,048 | 1,727 | 2,416 | --- | 103,056 | --- | --- | --- | 103,056 |
| Benson | 709,510 | 69,014 | 67,420 | --- | --- | 112,684 | 77,814 | 426 | 190,924 | 1,280 | 519 | 433 | 260,576 | --- | --- | -- | 260,576 |
| Camp Lake | 567,757 | 85,005 | 91,495 | --- | --- | 6,857 | 36,915 | --- | 43,772 | 4,527 | --- | 4,949 | 144,743 | --- | --- | --- | 144,743 |
| Cashel [1] | 1,216,968 | 80,125 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Clontarf | 1,203,866 | 77,072 | 76,832 | --- | --- | 1,975 | 13,804 | 1,539 | 17,318 | 1,270 | 548 | --- | 95,968 | --- | --- | --- | 95,968 |
| Dublin | 1,639,633 | 95,017 | 92,851 | --- | --- | 34,323 | 44,350 | --- | 78,673 | 7,102 | 201 | --- | 178,827 | --- | --- | --- | 178,827 |
| Edison | 746,037 | 70,011 | 67,297 | --- | --- | --- | 29,220 | --- | 29,220 | 1,032 | --- | 45 | 97,594 | --- | --- | --- | 97,594 |
| Fairfield | 988,125 | 75,010 | 74,288 | --- | --- | 38,215 | 45,903 | --- | 84,118 | 1,365 | 607 | 632 | 161,010 | --- | --- | --- | 161,010 |
| Hayes | 851,892 | 70,007 | 68,081 | --- | --- | 100,319 | 71,113 | -- | 171,432 | 2,978 | 794 | --- | 243,285 | --- | --- | --- | 243,285 |

[^47]${ }^{*}$ Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication

Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^48]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^49]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



Table 3
Classification of Revenues

## For the Year Ended December 31, 2020

|  |  |  |  |  |  | Intergovernmental Revenues |  |  |  |  |  |  |  | Other Source |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Taxable Tax Capacity | Levy Payable 2020 | Taxes | Special Assessments | Licenses and Permit | Federal Grants | State Grants | $\begin{gathered} \text { County/ } \\ \text { Local Unit } \\ \text { Grants } \end{gathered}$ | Total | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other <br> Sources | Transfers In | Total Revenues and Other Sources |
| Madelia | 1,339,928 | 85,005 | 84,327 | --- | --- | 8,350 | 27,851 | 943 | 37,144 | 193 | 314 | --- | 121,978 | --- | -- | --- | 121,978 |
| Nelson | 1,256,900 | 99,999 | 98,571 | --- | --- | 136,142 | 41,411 | 48 | 177,601 | 5,582 | 195 | --- | 281,949 | 152,357 | --- | --- | 434,306 |
| Odin | 1,390,187 | 63,114 | 64,456 | -- | --- | 23,833 | 29,711 | --- | 53,544 | --- | --- | 1,290 | 119,290 | --- | --- | -- | 119,290 |
| Riverdale | 1,070,863 | 100,010 | 94,818 | --- | --- | 61,012 | 35,729 | 1,617 | 98,358 | 1,917 | 834 | --- | 195,927 | --- | --- | --- | 195,927 |
| Rosendale** | 1,281,244 | 65,009 | 63,525 | --- | --- | --- | 55,383 | --- | 55,383 | --- | 173 | 1,188 | 120,269 | --- | --- | --- | 120,269 |
| Saint James | 1,391,520 | 74,002 | 72,530 | --- | --- | 6,200 | 28,384 | 1,058 | 35,642 | 679 | 66 | 570 | 109,487 | --- | --- | --- | 109,487 |
| South Branch | 1,527,413 | 96,470 | 93,742 | --- | --- | 25,377 | 48,470 | 980 | 74,827 | --- | 239 | --- | 168,808 | --- | --- | --- | 168,808 |
| County Total | \$16,491,426 | \$1,077,258 | \$958,096 | \$-- | \$-- | \$411,906 | \$396,004 | \$5,722 | \$813,632 | \$15,724 | \$3,364 | \$8,201 | \$1,799,017 | \$152,357 | \$--- | \$36,426 | \$1,987,800 |


|  | Akron [1] | 506,470 | 33,164 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Andrea [1] | 714,328 | 55,012 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $\infty$ | Atherton | 634,059 | 24,506 | 24,550 | --- | --- | --- | 34,542 | --- | 34,542 | 4 | 2,361 | --- | 61,457 | --- | --- | --- | 61,457 |
|  | Bradford | 862,533 | 45,015 | 43,044 | --- | --- | 345 | 29,503 | --- | 29,848 | --- | 380 | 11 | 73,283 | --- | --- | --- | 73,283 |
|  | Brandrup | 1,293,039 | 50,041 | 48,111 | --- | --- | --- | 52,170 | --- | 52,170 | --- | 31 | 2,321 | 102,633 | --- | --- | --- | 102,633 |
|  | Breckenridge | 712,163 | 58,774 | 53,018 | --- | --- | 6,175 | 40,167 | --- | 46,342 | --- | --- | 2,255 | 101,615 | --- | -- | --- | 101,615 |
|  | Campbell [1] | 1,602,295 | 65,054 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Champion | 846,096 | 20,010 | 19,407 | --- | --- | --- | 20,168 | --- | 20,168 | --- | 107 | 9 | 39,691 | --- | --- | --- | 39,691 |
|  | Connelly | 623,833 | 30,019 | 29,186 | --- | --- | --- | 27,689 | --- | 27,689 | 2,533 | 778 | --- | 60,186 | --- | --- | --- | 60,186 |
|  | Deerhorn [1] | 809,415 | 27,018 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Foxhome | 807,604 | 43,514 | 42,855 | --- | --- | --- | 35,785 | --- | 35,785 | --- | 13 | --- | 78,653 | --- | --- | --- | 78,653 |
|  | Manston | 583,645 | 23,013 | 22,642 | --- | --- | --- | 14,811 | 11 | 14,822 | --- | 1,713 | --- | 39,177 | --- | --- | --- | 39,177 |
|  | McCauleyville | 243,325 | 8,804 | 8,366 | --- | --- | --- | 14,495 | --- | 14,495 | --- | 463 | --- | 23,324 | --- | --- | -- | 23,324 |
|  | Meadows | 725,536 | 39,998 | 35,393 | -- | --- | 12,346 | 27,259 | --- | 39,605 | --- | 129 | 19 | 75,146 | --- | -- | $\cdots$ | 75,146 |
|  | Mitchell | 734,701 | 33,010 | 32,865 | --- | --- | --- | 31,263 | --- | 31,263 | 500 | 830 | 113 | 65,571 | --- | --- | --- | 65,571 |
|  | Nilsen | 919,550 | 44,067 | 43,723 | -- | -- | 38,160 | 27,439 | --- | 65,599 | --- | 28 | -- | 109,350 | -- | --- | --- | 109,350 |
|  | Nordick | 865,722 | 38,015 | 36,662 | --- | --- | 34,118 | 29,270 | --- | 63,388 | --- | --- | 264 | 100,314 | --- | --- | --- | 100,314 |
|  | Prairie View | 771,136 | 40,014 | 38,082 | --- | --- | 14 | 33,086 | 202 | 33,302 | --- | 1,340 | 11 | 72,735 | --- | --- | --- | 72,735 |
|  | Roberts | 565,278 | 15,008 | 14,437 | -- | -- | --- | 22,554 | --- | 22,554 | --- | 212 | --- | 37,203 | -- | --- | --- | 37,203 |
|  | Sunnyside | 885,094 | 60,021 | 58,537 | -- | -- | -- | 36,473 | --- | 36,473 | -- | 43 | --- | 95,053 | -- | -- | --- | 95,053 |
|  | Tanberg | 565,954 | 15,009 | 15,529 | --- | --- | --- | 14,964 | --- | 14,964 | --- | 4,175 | 550 | 35,218 | --- | --- | --- | 35,218 |
|  | Wolverton [1] | 809,367 | 33,517 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

[^50]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



[^51]Table 3
Classification of Revenues

## For the Year Ended December 31, 2020



| Burton | 903,082 | 115,016 | 113,689 | --- | --- | 163,264 | 37,531 | --- | 200,795 | --- | 793 | 240 | 315,517 | --- | --- | --- | 315,517 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Echo | 1,236,968 | 100,022 | 93,552 | --- | --- | --- | 34,553 | --- | 34,553 | 917 | 1,947 | --- | 130,969 | --- | --- | --- | 130,969 |
| Florida | 539,535 | 50,010 | 46,738 | --- | --- | --- | 31,605 | --- | 31,605 | 4 | 593 | 344 | 79,284 | --- | --- | --- | 79,284 |
| Fortier | 512,549 | 54,007 | 50,938 | --- | --- | 114,220 | 58,051 | 854 | 173,125 | --- | 885 | 581 | 225,529 | --- | --- | --- | 225,529 |
| Friendship [1] | 1,101,830 | 70,021 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hammer | 800,409 | 75,014 | 71,167 | --- | --- | 13,500 | 42,680 | 200 | 56,380 | 4 | 55 | --- | 127,606 | --- | --- | --- | 127,606 |
| Hazel Run* | 1,328,871 | 90,030 | 88,146 | --- | --- | 44,677 | 37,076 | --- | 81,753 | --- | 106 | --- | 170,005 | --- | --- | --- | 170,005 |
| Lisbon [1] | 1,107,758 | 60,019 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Minnesota Falls | 1,117,479 | 96,025 | 94,770 | --- | --- | 10,150 | 39,855 | --- | 50,005 | --- | 3,382 | 20 | 148,177 | --- | --- | --- | 148,177 |
| Norman [1] | 724,799 | 57,014 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | $\cdots$ | --- |
| Normania | 1,047,650 | 70,035 | 63,606 | --- | --- | 88,858 | 65,463 | --- | 154,321 | --- | --- | 33 | 217,960 | --- | --- | --- | 217,960 |
| Omro | 904,475 | 65,016 | 63,546 | --- | --- | 3,400 | 37,225 | --- | 40,625 | 4 | 360 | --- | 104,535 | --- | --- | --- | 104,535 |
| Oshkosh | 866,642 | 50,016 | 43,583 | --- | --- | 54,538 | 56,337 | 26 | 110,901 | 1,210 | 57 | --- | 155,751 | --- | --- | --- | 155,751 |
| Posen* | 1,300,824 | 70,025 | 69,489 | --- | --- | 21,547 | 45,711 | --- | 67,258 | 230 | 132 | 34 | 137,143 | --- | --- | --- | 137,143 |
| Sandnes | 1,385,392 | 86,033 | 85,608 | --- | --- | 56,682 | 32,315 | --- | 88,997 | --- | 57 | 32 | 174,694 | --- | --- | --- | 174,694 |
| Sioux Agency | 1,122,514 | 100,029 | 98,759 | --- | --- | 3,533 | 46,581 | --- | 50,114 | 1,376 | 417 | 3,576 | 154,242 | --- | --- | --- | 154,242 |
| Stony Run | 1,255,661 | 170,025 | 166,831 | --- | --- | 96,122 | 86,326 | --- | 182,448 | 500 | 15 | 162 | 349,956 | --- | --- | 50,000 | 399,956 |
| Swede Prairie | 1,148,143 | 80,015 | 78,227 | --- | --- | 23,582 | 43,638 | --- | 67,220 | --- | 74 | 68 | 145,589 | --- | --- | $\cdots$ | 145,589 |
| Tyro | 1,133,279 | 75,010 | 74,320 | --- | --- | 8,448 | 38,857 | --- | 47,305 | 1,381 | 660 | --- | 123,666 | --- | --- | --- | 123,666 |

[^52]**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

Table 3
Classification of Revenues
For the Year Ended December 31, 2020


Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Out |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payment | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses*** } \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General <br> Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Aitkin County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Aitkin | 910 | 49,527 | 17,593 | 130,193 | --- | 11,750 | 209,063 | --- | --- | --- | --- | --- | --- | --- | --- | 209,063 | 14,660 | 223,723 |
|  | Ball Bluff | 272 | 27,948 | 45,884 | 73,876 | 6,475 | 4,718 | 158,901 | -- | -- | --- | --- | --- | --- | -- | --- | 158,901 | 88,138 | 247,039 |
|  | Balsam | 32 | 8,667 | 1,433 | 9,658 | --- | --- | 19,758 | --- | -- | --- | -- | --- | -- | --- | -- | 19,758 | --- | 19,758 |
|  | Beaver | 62 | 16,427 | 4,519 | 60,254 | -- | 435 | 81,635 | --- | -- | --- | -- | -- | --- | -- | --- | 81,635 | -- | 81,635 |
|  | Clark | 116 | 11,669 | --- | 35,224 | 200 | 3,020 | 50,113 | -- | -- | -- | -- | -- | -- | -- | -- | 50,113 | -- | 50,113 |
|  | Cornish | 45 | 8,220 | 8,501 | 15,990 | --- | --- | 32,711 | --- | --- | --- | -- | --- | --- | --- | --- | 32,711 | 17,000 | 49,711 |
|  | Farm Island | 995 | 52,591 | 51,712 | 230,701 | 2,000 | 1,777 | 338,781 | 150 | -- | --- | --- | --- | 150 | --- | --- | 338,931 | --- | 338,931 |
|  | Fleming | 329 | 41,207 | 32,449 | 75,122 | 1,469 | 1,813 | 152,060 | --- | --- | -- | --- | --- | --- | -- | --- | 152,060 | -- | 152,060 |
|  | Glen | 432 | 44,279 | 27,479 | 98,914 | --- | 9,897 | 180,569 | -- | -- | --- | -- | -- | --- | --- | --- | 180,569 | -- | 180,569 |
| $\infty_{\infty}^{\infty}$ | Haugen | 154 | 19,172 | 4,732 | 42,925 | -- | --- | 66,829 | -- | -- | -- | -- | -- | -- | -- | -- | 66,829 | -- | 66,829 |
|  | Hazelton | 792 | 94,142 | 8,625 | 92,132 | -- | 6,117 | 201,016 | -- | -- | -- | -- | --- | -- | -- | -- | 201,016 | -- | 201,016 |
|  | Hill Lake | 435 | 23,745 | 21,245 | 162,718 | -- | 9,179 | 216,887 | -- | -- | --- | --- | -- | --- | --- | -- | 216,887 | -- | 216,887 |
|  | Idun | 222 | 29,805 | 6,738 | 56,727 | 250 | 975 | 94,495 | --- | -- | -- | -- | --- | --- | -- | -- | 94,495 | --- | 94,495 |
|  | Jevne | 334 | 36,756 | 10,814 | 64,330 | -- | 1,060 | 112,960 | -- | -- | --- | -- | -- | -- | -- | 1,806 | 114,766 | -- | 114,766 |
|  | Kimberly | 188 | 27,770 | 9,086 | 47,232 | -- | 21,983 | 106,071 | -- | -- | --- | -- | -- | --- | -- | --- | 106,071 | -- | 106,071 |
|  | Lakeside | 504 | 93,619 | 35,342 | 179,770 | 3,000 | 4,342 | 316,073 | 5,719 | -- | -- | --- | -- | 5,719 | -- | -- | 321,792 | -- | 321,792 |
|  | Lee | 38 | 9,609 | 1,848 | 13,775 | --- | --- | 25,232 | 605 | --- | -- | -- | -- | 605 | -- | -- | 25,837 | -- | 25,837 |
|  | Libby | 43 | 8,615 | 9,568 | 11,667 | 200 | -- | 30,050 | -- | -- | 1,224 | -- | -- | 1,224 | -- | -- | 31,274 | -- | 31,274 |
|  | Logan | 185 | 18,216 | 7,108 | 30,880 | -- | 7,451 | 63,655 | 33 | -- | -- | -- | 59 | 92 | -- | -- | 63,747 | -- | 63,747 |
|  | Macville | 170 | 23,929 | 6,155 | 22,810 | -- | 2,504 | 55,398 | --- | -- | --- | --- | -- | --- | -- | --- | 55,398 | -- | 55,398 |
|  | Malmo | 353 | 19,936 | 20,630 | 64,409 | -- | 2,293 | 107,268 | -- | -- | --- | -- | -- | -- | -- | --- | 107,268 | -- | 107,268 |
|  | McGregor [1] | 96 | -- | --- | -- | --- | --- | -- | -- | -- | --- | -- | -- | -- | -- | --- | -- | -- | -- |
|  | Millward | 60 | 7,611 | 2,075 | 13,241 | -- | -- | 22,927 | -- | -- | -- | -- | -- | -- | --- | --- | 22,927 | --- | 22,927 |
|  | Morrison | 180 | 18,818 | 7,187 | 26,256 | --- | 9,170 | 61,431 | --- | -- | --- | -- | --- | -- | --- | --- | 61,431 | 11,710 | 73,141 |
|  | Nordland | 983 | 84,501 | 27,530 | 144,833 | --- | --- | 256,864 | --- | -- | -- | --- | -- | -- | -- | --- | 256,864 | - | 256,864 |
|  | Pliny** | 116 | 5,382 | 4,419 | 14,508 | 250 | 2,430 | 26,989 | --- | --- | --- | -- | -- | --- | -- | -- | 26,989 | -- | 26,989 |
|  | Rice River | 120 | 17,454 | --- | 23,654 | -- | 3,350 | 44,458 | 8,875 | 4,770 | --- | -- | --- | 13,645 | -- | -- | 58,103 | -- | 58,103 |
|  | Salo | 85 | 12,807 | 2,255 | 21,021 | -- | 100 | 36,183 | -- | -- | -- | -- | -- | -- | -- | -- | 36,183 | -- | 36,183 |

[1] Failed to Report.
*Data could not be verified.
con the se reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total <br> Expentitures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Pop. | General <br> Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture <br> and <br> Recrea- <br> tion | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Seavey | 64 | 15,169 | 2,578 | 18,949 | --- | 500 | 37,196 | --- | --- | --- | --- | --- | --- | --- | --- | 37,196 | 30,000 | 67,196 |
|  | Shamrock | 1,215 | 152,112 | 93,999 | 261,590 | 91,385 | 1,989 | 601,075 | 15,317 | --- | 12,390 | --- | - | 27,707 | 256,000 | 11,086 | 895,868 | 187,947 | 1,083,815 |
|  | Spalding | 320 | 23,732 | 5,900 | 26,141 | -- | 200 | 55,973 | --- | --- | --- | --- | --- | --- | --- | --- | 55,973 | 5,529 | 61,502 |
|  | Spencer | 522 | 53,740 | --- | 89,374 | -- | 10,307 | 153,421 | 6,445 | --- | --- | -- | -- | 6,445 | --- | --- | 159,866 | --- | 159,866 |
|  | Turner | 137 | 42,798 | 11,969 | 41,147 | -- | --- | 95,914 | --- | --- | --- | --- | -- | -- | --- | --- | 95,914 | --- | 95,914 |
|  | verdon | 40 | 7,315 | 5,887 | 31,346 | -- | 905 | 45,453 | -- | -- | -- | -- | -- | -- | -- | -- | 45,453 | 9,000 | 54,453 |
|  | Wagner | 335 | 46,242 | 26,190 | 70,499 | --- | 642 | 143,573 | --- | -- | -- | --- | -- | --- | 19,429 | 1,814 | 164,816 | --- | 164,816 |
|  | Waukenabo | 312 | 54,632 | 22,736 | 45,452 | -- | 9,710 | 132,530 | --- | --- | - | --- | -- | --- | -- | 133 | 132,663 | -- | 132,663 |
|  | Wealthwood | 251 | 28,321 | 10,833 | 79,315 | -- | 1,320 | 119,789 | --- | -- | --- | -- | - | -- | -- | --- | 119,789 | --- | 119,789 |
|  | White Pine | 38 | 8,249 | 1,137 | 2,293 | --- | -- | 11,679 | --- | --- | --- | --- | --- | --- | -- | --- | 11,679 | --- | 11,679 |
| $\ominus^{\circ}$ | Williams | 120 | 14,923 | 6,345 | 42,280 | --- | -- | 63,548 | -- | -- | -- | --- | -- | --- | --- | -- | 63,548 | --- | 63,548 |
|  | Workman | 212 | 46,782 | 8,189 | 43,902 | --- | 2,898 | 101,771 | --- | --- | -- | --- | --- | --- | --- | --- | 101,771 | --- | 101,771 |
|  | County Total | 11,817 | \$1,306,437 | \$570,690 | \$2,515,108 | \$105,229 | \$132,835 | \$4,630,299 | \$37,144 | \$4,770 | \$13,614 | \$-- | \$59 | \$55,587 | \$275,429 | \$14,839 | \$4,976,154 | \$363,984 | \$5,340,138 |

Anoka County - (7-County Twin Cities Region)


Becker County - (West Central Region)

| Atlanta | 115 | 14,805 | 8,534 | 63,655 | --- | 3,276 | 90,270 | --- | --- | --- | --- | --- | --- | --- | --- | 90,270 | --- | 90,270 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Audubon | 646 | 57,594 | 33,115 | 194,282 | 600 | 7,075 | 292,666 | --- | --- | --- | --- | --- | --- | --- | 250 | 292,916 | --- | 292,916 |
| Burlington | 1,657 | 115,752 | 49,946 | 152,161 | 1,000 | 26,677 | 345,536 | --- | --- | --- | --- | --- | --- | --- | --- | 345,536 | 110,302 | 455,838 |
| Callaway | 304 | 20,704 | 5,923 | 48,033 | --- | 2,576 | 77,236 | --- | --- | --- | --- | --- | --- | --- | --- | 77,236 | --- | 77,236 |
| Carsonville | 213 | 26,613 | 74,391 | 81,147 | --- | 2,634 | 184,785 | --- | 39,558 | 55,350 | --- | --- | 94,908 | --- | --- | 279,693 | 21,000 | 300,693 |
| Cormorant | 1,388 | 203,833 | 20,618 | 172,123 | 2,390 | 32,406 | 431,370 | 587 | 8,580 | --- | 27 | --- | 9,194 | --- | --- | 440,564 | 230,000 | 670,564 |
| Cuba | 297 | 22,540 | 5,951 | 96,893 | --- | 445 | 125,829 | --- | --- | --- | --- | --- | --- | --- | --- | 125,829 | --- | 125,829 |
| Detroit | 2,093 | 108,833 | 59,114 | 181,418 | --- | 8,116 | 357,481 | --- | --- | --- | --- | --- | --- | --- | --- | 357,481 | --- | 357,481 |
| Eagle View | 186 | 18,831 | 10,019 | 93,267 | --- | --- | 122,117 | 1,770 | --- | --- | --- | -- | 1,770 | --- | --- | 123,887 | --- | 123,887 |
| Erie* | 1,717 | 99,430 | 40,372 | 150,768 | --- | --- | 290,570 | --- | --- | --- | --- | --- | --- | --- | --- | 290,570 | -- | 290,570 |
| Evergreen | 403 | 27,546 | 11,487 | 76,131 | --- | 5,606 | 120,770 | --- | --- | --- | --- | --- | --- | --- | --- | 120,770 | --- | 120,770 |

[^53]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


Beltrami County - (Headwaters Region)

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^54]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Big Stone County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Akron | 158 | 15,403 | 4,420 | 54,053 | --- | 1,740 | 75,616 | --- | --- | --- | --- | --- | --- | --- | --- | 75,616 | --- | 75,616 |
| Almond* | 107 | 4,210 | 5,800 | 28,059 | --- | 1,210 | 39,279 | --- | --- | 15,305 | --- | 29,864 | 45,169 | --- | --- | 84,448 | --- | 84,448 |
| Artichoke | 89 | 11,096 | 3,600 | 81,568 | --- | 250 | 96,514 | --- | --- | --- | --- | --- | --- | --- | --- | 96,514 | --- | 96,514 |
| Big Stone | 290 | 25,061 | 3,350 | 47,850 | 1,000 | 390 | 77,651 | --- | --- | --- | --- | --- | --- | --- | 15 | 77,666 | 30,000 | 107,666 |
| Browns Valley | 131 | 16,526 | 12,038 | 57,700 | --- | 518 | 86,782 | --- | --- | --- | --- | --- | --- | --- | --- | 86,782 | --- | 86,782 |
| Foster | 118 | 21,518 | 15,296 | 37,533 | --- | 56 | 74,403 | --- | --- | 18,330 | --- | --- | 18,330 | 7,842 | --- | 100,575 | --- | 100,575 |
| Graceville | 167 | 19,297 | 7,070 | 52,012 | --- | --- | 78,379 | --- | --- | --- | --- | --- | --- | --- | --- | 78,379 | --- | 78,379 |
| Malta | 82 | 10,191 | 5,250 | 46,394 | --- | --- | 61,835 | --- | --- | --- | --- | --- | --- | --- | --- | 61,835 | --- | 61,835 |
| Moonshine | 85 | 12,881 | 6,791 | 59,123 | --- | --- | 78,795 | --- | --- | --- | --- | --- | --- | --- | --- | 78,795 | --- | 78,795 |
| Odessa | 140 | 13,728 | 6,660 | 105,048 | 1,000 | 1,590 | 128,026 | --- | --- | 19,000 | --- | --- | 19,000 | --- | --- | 147,026 | --- | 147,026 |
| Ortonville** | 90 | 7,125 | 2,310 | 12,055 | 2,500 | 1,393 | 25,383 | --- | --- | --- | --- | --- | --- | --- | --- | 25,383 | --- | 25,383 |
| Otrey | 69 | 9,661 | 6,660 | 26,804 | --- | --- | 43,125 | --- | --- | --- | --- | --- | --- | --- | --- | 43,125 | --- | 43,125 |
| Prior | 276 | 26,984 | 9,532 | 168,647 | --- | --- | 205,163 | --- | --- | --- | --- | --- | --- | --- | --- | 205,163 | --- | 205,163 |
| Toqua | 43 | 17,050 | 6,277 | 48,256 | --- | 2,500 | 74,083 | --- | --- | --- | --- | --- | --- | --- | --- | 74,083 | 8,000 | 82,083 |
| County Total | 1,845 | \$210,731 | \$95,054 | \$825,102 | \$4,500 | \$9,647 | \$1,145,034 | \$--- | \$--- | \$52,635 | \$--- | \$29,864 | \$82,499 | \$7,842 | \$15 | \$1,235,390 | \$38,000 | \$1,273,390 |
| Blue Earth County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beauford | 376 | 19,212 | 19,814 | 87,733 | --- | 8,025 | 134,784 | --- | --- | --- | --- | --- | --- | --- | --- | 134,784 | --- | 134,784 |
| Butternut Valley | 298 | 21,912 | 16,398 | 43,816 | --- | 7,254 | 89,380 | --- | --- | --- | --- | --- | --- | --- | --- | 89,380 | --- | 89,380 |
| Cambria | 255 | 10,639 | 11,118 | 45,357 | 6,614 | 2,188 | 75,916 | --- | 1,728 | --- | --- | --- | 1,728 | 5,000 | 510 | 83,154 | --- | 83,154 |
| Ceresco** | 181 | 7,780 | 13,268 | 90,759 | --- | 3,538 | 115,345 | --- | --- | --- | --- | --- | --- | --- | --- | 115,345 | --- | 115,345 |
| Danville | 226 | 7,709 | 12,836 | 90,981 | --- | 7,172 | 118,698 | --- | --- | --- | --- | --- | --- | --- | --- | 118,698 | - | 118,698 |
| Decoria | 1,146 | 84,349 | 32,286 | 186,991 | 1,875 | 28,963 | 334,464 | --- | --- | -- | --- | --- | --- | 8,335 | 427 | 343,226 | - | 343,226 |
| Garden City | 844 | 21,412 | 16,398 | 121,563 | --- | 9,998 | 169,371 | 1,994 | --- | 21,157 | --- | --- | 23,151 | 39,726 | 510 | 232,758 | --- | 232,758 |
| Jamestown | 679 | 9,721 | 84,040 | 65,487 | --- | --- | 159,248 | --- | --- | --- | --- | --- | --- | --- | --- | 159,248 | --- | 159,248 |
| Judson | 534 | 13,080 | 12,369 | 87,780 | --- | --- | 113,229 | --- | --- | --- | --- | --- | --- | --- | --- | 113,229 | --- | 113,229 |
| Le Ray | 760 | 53,248 | 75,749 | 164,544 | 200 | 610 | 294,351 | 2,237 | --- | 32,335 | --- | --- | 34,572 | 18,233 | 8,533 | 355,689 | 221,416 | 577,105 |
| Lime | 946 | 42,202 | 44,415 | 141,836 | --- | 270 | 228,723 | --- | --- | --- | --- | 20,506 | 20,506 | --- | --- | 249,229 | -- | 249,229 |

[^55]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses*** } \end{aligned}$ | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture <br> and <br> Recrea- <br> tion | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Lincoln | 205 | 9,278 | 14,438 | 40,589 | --- | 6,271 | 70,576 | -- | --- | --- | -- | --- | --- | --- | --- | 70,576 | --- | 70,576 |
|  | Lyra | 294 | 12,366 | 23,883 | 120,956 | 100 | 10,433 | 167,738 | --- | --- | --- | --- | --- | --- | -- | --- | 167,738 | --- | 167,738 |
|  | Mankato | 1,806 | 59,190 | 76,916 | 293,484 | --- | 120,266 | 549,856 | --- | --- | 213,499 | --- | --- | 213,499 | 363,616 | 21,411 | 1,148,382 | --- | 1,148,382 |
|  | Mapleton | 285 | 12,056 | 21,423 | 111,632 | -- | 11,024 | 156,135 | --- | -- | --- | --- | -- | --- | --- | --- | 156,135 | -- | 156,135 |
|  | McPherson | 424 | 45,090 | 15,787 | 111,442 | --- | 9,043 | 181,362 | --- | -- | 138,371 | -- | --- | 138,371 | 27,655 | 870 | 348,258 | --- | 348,258 |
|  | Medo | 321 | 27,364 | 13,319 | 105,288 | 950 | 21,069 | 167,990 | -- | -- | -- | -- | -- | -- | 22,652 | 402 | 191,044 | -- | 191,044 |
|  | Pleasant Mound | 195 | 15,791 | 18,443 | 112,700 | --- | 5,535 | 152,469 | --- | -- | --- | --- | -- | --- | --- | --- | 152,469 | --- | 152,469 |
|  | Rapidan | 1,051 | 72,194 | 19,686 | 247,932 | --- | --- | 339,812 | 1,326 | -- | 276,249 | -- | -- | 277,575 | 30,000 | 9,035 | 656,422 | 518 | 656,940 |
|  | Shelby | 246 | 15,789 | 17,682 | 90,474 | -- | 650 | 124,595 | -- | -- | --- | -- | -- | --- | -- | -- | 124,595 | -- | 124,595 |
| $\stackrel{\ominus}{\perp}$ | South Bend | 1,581 | 113,181 | 66,633 | 200,754 | -- | --- | 380,568 | 43,493 | 24,759 | 56,488 | --- | -- | 124,740 | 36,366 | 11,975 | 553,649 | 48,388 | 602,037 |
|  | Sterling | 244 | 31,120 | 17,864 | 67,171 | -- | 5,143 | 121,298 | 54,788 | 22,694 | -- | --- | -- | 77,482 | --- | --- | 198,780 | -- | 198,780 |
|  | Vernon Center | 250 | 23,735 | 9,664 | 111,189 | -- | 12,925 | 157,513 | --- | --- | -- | --- | -- | --- | --- | --- | 157,513 | --- | 157,513 |
|  | County Total | 13,147 | \$728,418 | \$654,429 | \$2,740,458 | \$9,739 | \$270,377 | \$4,403,421 | \$103,838 | \$49,181 | \$738,099 | \$-- | \$20,506 | \$911,624 | \$551,583 | \$53,673 | \$5,920,301 | \$270,322 | \$6,190,623 |

Brown County - (South Central Region)

| Albin | 311 | 27,360 | 6,746 | 95,232 | --- | --- | 129,338 | --- | --- | --- | --- | -- | --- | --- | --- | 129,338 | --- | 129,338 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bashaw | 221 | 10,473 | 7,460 | 83,961 | --- | 5,836 | 107,730 | 8,613 | --- | --- | --- | --- | 8,613 | --- | --- | 116,343 | --- | 116,343 |
| Burnstown | 262 | 19,580 | 8,500 | 74,946 | --- | --- | 103,026 | --- | --- | --- | --- | --- | --- | --- | --- | 103,026 | --- | 103,026 |
| Cottonwood | 856 | 15,480 | 39,600 | 79,830 | 1,800 | --- | 136,710 | --- | --- | 100,132 | --- | --- | 100,132 | --- | --- | 236,842 | --- | 236,842 |
| Eden | 214 | 34,326 | 10,763 | 69,084 | --- | 1,343 | 115,516 | --- | --- | 266,670 | --- | --- | 266,670 | 31,913 | 5,134 | 419,233 | --- | 419,233 |
| Home | 495 | 49,490 | 11,118 | 131,395 | --- | --- | 192,003 | --- | --- | --- | --- | --- | --- | --- | --- | 192,003 | --- | 192,003 |
| Lake Hanska | 336 | 41,197 | 12,000 | 67,155 | --- | --- | 120,352 | --- | --- | --- | --- | --- | --- | 18,278 | 2,326 | 140,956 | --- | 140,956 |
| Leavenworth | 271 | 24,322 | 7,507 | 128,138 | --- | 2,715 | 162,682 | --- | --- | --- | --- | --- | --- | --- | --- | 162,682 | --- | 162,682 |
| Linden | 291 | 28,320 | 18,900 | 68,761 | 100 | 10,410 | 126,491 | --- | 8,663 | --- | --- | --- | 8,663 | 18,088 | 11,147 | 164,389 | --- | 164,389 |
| Milford | 691 | 78,664 | 32,206 | 137,389 | 19,513 | --- | 267,772 | 157,216 | 17,938 | --- | --- | --- | 175,154 | 14,042 | 14,639 | 471,607 | --- | 471,607 |
| Mulligan | 180 | 33,323 | 7,185 | 95,906 | --- | 5,900 | 142,314 | --- | --- | --- | --- | --- | --- | --- | --- | 142,314 | --- | 142,314 |
| North Star | 268 | 16,748 | 14,722 | 84,162 | --- | --- | 115,632 | --- | --- | --- | --- | --- | --- | --- | --- | 115,632 | 70,000 | 185,632 |
| Prairieville | 228 | 36,171 | 7,038 | 90,680 | --- | 5,675 | 139,564 | --- | --- | 4,644 | --- | --- | 4,644 | --- | --- | 144,208 | --- | 144,208 |
| Sigel | 348 | 27,391 | 16,500 | 88,411 | --- | --- | 132,302 | --- | --- | --- | --- | --- | --- | --- | --- | 132,302 | --- | 132,302 |
| Stark | 301 | 27,107 | 6,284 | 44,808 | --- | --- | 78,199 | 8,000 | --- | 72,028 | --- | --- | 80,028 | --- | --- | 158,227 | 3,550 | 161,777 |

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \\ & \hline \end{aligned}$ |  |  |  |  |  |
| Stately | 174 | 17,825 | 11,824 | 85,779 | --- | --- | 115,428 | -- | --- | -- | --- | -- | - | --- | --- | 115,428 | --- | 115,428 |
| County Total | 5,447 | \$487,777 | \$218,353 | \$1,425,637 | \$21,413 | \$31,879 | \$2,185,059 | \$173,829 | \$26,601 | \$443,474 | \$-- | \$-- | \$643,904 | \$82,321 | \$33,246 | \$2,944,530 | \$73,550 | \$3,018,080 |

Carlton County - (Arrowhead Region)

|  | Atkinson | 400 | 11,843 | 12,027 | 43,875 | --- | --- | 67,745 | --- | 8,158 | --- | --- | --- | 8,158 | --- | --- | 75,903 | 13,585 | 89,488 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Automba | 150 | 11,318 | 8,330 | 44,650 | 990 | -- | 65,288 | -- | --- | --- | --- | --- | -- | -- | --- | 65,288 | -- | 65,288 |
|  | Barnum | 1,098 | 43,206 | 33,858 | 110,908 | --- | --- | 187,972 | -- | -- | --- | --- | --- | --- | --- | --- | 187,972 | 25,200 | 213,172 |
|  | Beseman | 138 | 20,879 | 9,746 | 6,387 | -- | -- | 37,012 | -- | -- | --- | --- | --- | -- | -- | --- | 37,012 | --- | 37,012 |
|  | Blackhoof | 985 | 22,445 | 54,212 | 31,193 | 150 | 1,752 | 109,752 | -- | 14,500 | --- | --- | -- | 14,500 | - | -- | 124,252 | 22,625 | 146,877 |
|  | Eagle | 531 | 27,569 | 44,913 | 36,286 | 100 | 570 | 109,438 | 4,507 | --- | --- | --- | --- | 4,507 | -- | -- | 113,945 | --- | 113,945 |
|  | Holyoke | 209 | 50,183 | 10,623 | 71,271 | 400 | 3,060 | 135,537 | --- | --- | --- | --- | --- | --- | -- | --- | 135,537 | 40,000 | 175,537 |
| 0 | Kalevala [1] | 304 | --- | --- | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | - | -- | --- | --- | - |
|  | Lakeview | 207 | 29,636 | 19,003 | 9,051 | --- | --- | 57,690 | --- | --- | 19,679 | --- | --- | 19,679 | --- | -- | 77,369 | -- | 77,369 |
|  | Mahtowa | 553 | 24,946 | 30,949 | 75,892 | --- | 2,588 | 134,375 | 4,867 | -- | -- | --- | --- | 4,867 | 6,092 | -- | 145,334 | 39,925 | 185,259 |
|  | Moose Lake | 988 | 59,109 | -- | 108,214 | 17,061 | -- | 184,384 | -- | -- | -- | -- | -- | -- | -- | -- | 184,384 | -- | 184,384 |
|  | Perch Lake | 977 | 72,088 | 5,000 | 71,213 | -- | 8,851 | 157,152 | 15,785 | -- | - | -- | - | 15,785 | -- | -- | 172,937 | 29,186 | 202,123 |
|  | Siver | 448 | 23,654 | 15,060 | 95,112 | --- | --- | 133,826 | -- | --- | --- | --- | --- | --- | -- | -- | 133,826 | --- | 133,826 |
|  | Silver Brook | 614 | 27,807 | 32,075 | 114,032 | -- | 3,487 | 177,401 | -- | -- | --- | --- | -- | --- | -- | --- | 177,401 | 2,000 | 179,401 |
|  | Skelton [1] | 413 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- |
|  | Split Rock | 161 | 9,716 | 14,700 | 49,528 | --- | --- | 73,944 | 6,250 | --- | --- | --- | -- | 6,250 | --- | -- | 80,194 | -- | 80,194 |
|  | Thomson | 5,465 | 440,737 | 398,289 | 700,639 | 23,760 | 331 | 1,563,756 | 166,458 | 34,514 | 245,013 | 12,157 | --- | 458,142 | 227,706 | 26,141 | 2,275,745 | 49,214 | 2,324,959 |
|  | Twin Lakes | 2,093 | 131,417 | 117,270 | 600,327 | 13,500 | 8,013 | 870,527 | 2,460 | --- | 12,000 | 5,000 | -- | 19,460 | -- | 13,496 | 903,483 | - | 903,483 |
|  | Wrenshall | 443 | 12,201 | 6,550 | 52,511 | --- | --- | 71,262 | 6,786 | --- | --- | --- | --- | 6,786 | --- | --- | 78,048 | --- | 78,048 |
|  | County Total | 16,177 | \$1,018,754 | \$812,605 | \$2,221,089 | \$55,961 | \$28,652 | \$4,137,061 | \$207,113 | \$57,172 | \$276,692 | \$17,157 | \$-- | \$558,134 | \$233,798 | \$39,637 | \$4,968,630 | \$221,735 | \$5,190,365 |

Carver County - (7-County Twin Cities Region)

| Benton | 753 | 37,734 | 114,120 | 183,784 | --- | --- | 335,638 | --- | 40,174 | --- | --- | --- | 40,174 | --- | --- | 375,812 | --- | 375,812 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Camden | 924 | 58,915 | 95,900 | 207,278 | --- | 27 | 362,120 | --- | --- | 5,600 | --- | --- | 5,600 | 20,555 | 1,179 | 389,454 | --- | 389,454 |
| Dahlgren | 854 | 94,419 | 207,860 | 171,369 | 600 | 209 | 474,457 | 98 | --- | --- | --- | --- | 98 | --- | --- | 474,555 | --- | 474,555 |

[^56]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Hancock | 336 | 24,461 | 62,470 | 66,574 | --- | --- | 153,505 | --- | --- | --- | --- | --- | --- | --- | --- | 153,505 | --- | 153,505 |
| Hollywood | 1,058 | 103,970 | 97,688 | 179,208 | --- | 10,356 | 391,222 | --- | --- | --- | --- | --- | --- | --- | --- | 391,222 | --- | 391,222 |
| Laketown | 1,966 | 245,495 | 112,473 | 273,339 | --- | --- | 631,307 | --- | --- | 53,195 | --- | --- | 53,195 | 50,888 | 28,898 | 764,288 | 10,000 | 774,288 |
| San Francisco | 871 | 108,108 | 78,030 | 242,375 | --- | 300 | 428,813 | --- | --- | --- | --- | --- | --- | --- | --- | 428,813 | --- | 428,813 |
| Waconia | 1,068 | 128,404 | 91,828 | 208,907 | --- | 3,571 | 432,710 | 3,340 | --- | --- | --- | --- | 3,340 | --- | --- | 436,050 | --- | 436,050 |
| Watertown | 1,188 | 126,539 | 102,646 | 339,847 | --- | 140 | 569,172 | 73,293 | --- | 150,000 | --- | --- | 223,293 | --- | --- | 792,465 | 300,000 | 1,092,465 |
| Young America** | 683 | 42,875 | 89,021 | 193,503 | --- | 9,573 | 334,972 | --- | --- | --- | --- | --- | --- | --- | --- | 334,972 | --- | 334,972 |
| County Total | 9,701 | \$970,920 | \$1,052,036 | \$2,066,184 | \$600 | \$24,176 | \$4,113,916 | \$76,731 | \$40,174 | \$208,795 | \$-- | \$-- | \$325,700 | \$71,443 | \$30,077 | \$4,541,136 | \$310,000 | \$4,851,136 |


| Ansel | 76 | 9,081 | 1,972 | 9,476 | --- | 30 | 20,559 | --- | --- | --- | --- | --- | --- | --- | --- | 20,559 | --- | 20,559 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barclay | 525 | 14,689 | 21,331 | 10,293 | --- | --- | 46,313 | 8,388 | --- | 66,573 | --- | --- | 74,961 | --- | --- | 121,274 | --- | 121,274 |
| Becker | 484 | 13,808 | 16,659 | 55,833 | --- | 2,379 | 88,679 | --- | --- | --- | --- | --- | --- | --- | --- | 88,679 | --- | 88,679 |
| Beulah | 72 | 7,699 | 4,650 | 18,431 | --- | --- | 30,780 | --- | --- | --- | --- | --- | --- | --- | --- | 30,780 | 2,000 | 32,780 |
| Birch Lake | 576 | 17,392 | 72,908 | 62,459 | --- | --- | 152,759 | --- | --- | --- | --- | --- | --- | --- | --- | 152,759 | --- | 152,759 |
| Blind Lake | 98 | 9,025 | 3,676 | 28,884 | --- | 3,288 | 44,873 | --- | --- | --- | --- | --- | --- | --- | --- | 44,873 | --- | 44,873 |
| Boy Lake | 210 | 19,496 | 12,718 | 42,025 | --- | 1,250 | 75,489 | --- | --- | --- | --- | --- | --- | --- | --- | 75,489 | --- | 75,489 |
| Boy River | 56 | 3,715 | 1,373 | 10,816 | --- | 800 | 16,704 | --- | --- | --- | --- | --- | --- | --- | --- | 16,704 | --- | 16,704 |
| Bull Moose | 145 | 4,819 | 2,749 | 5,000 | --- | 405 | 12,973 | --- | --- | --- | --- | --- | --- | --- | --- | 12,973 | --- | 12,973 |
| Bungo | 159 | 18,238 | 2,822 | 35,040 | --- | 597 | 56,697 | --- | --- | --- | --- | --- | --- | --- | --- | 56,697 | 7,500 | 64,197 |
| Byron | 151 | 17,611 | 5,383 | 92,121 | --- | 2,459 | 117,574 | 564 | --- | --- | --- | --- | 564 | --- | 1,383 | 119,521 | 35,000 | 154,521 |
| Crooked Lake | 504 | 136,782 | 145,658 | 253,231 | 6,479 | 50,138 | 592,288 | 24,674 | 2,970 | 23,565 | --- | --- | 51,209 | --- | --- | 643,497 | 61,033 | 704,530 |
| Deerfield [1] | 117 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fairview | 889 | 86,533 | 91,676 | 89,317 | 125,371 | --- | 392,897 | 7,868 | --- | --- | --- | --- | 7,868 | --- | --- | 400,765 | 36,886 | 437,651 |
| Gould | 232 | 6,415 | 2,800 | 21,183 | --- | --- | 30,398 | --- | --- | --- | --- | --- | --- | --- | --- | 30,398 | --- | 30,398 |
| Hiram | 353 | 31,858 | 46,063 | 109,308 | --- | 6,275 | 193,504 | 4,885 | --- | 11,250 | --- | --- | 16,135 | --- | --- | 209,639 | --- | 209,639 |
| Home Brook | 263 | 17,018 | 11,042 | 26,208 | --- | --- | 54,268 | --- | --- | --- | --- | --- | --- | --- | --- | 54,268 | --- | 54,268 |
| Inguadona | 176 | 16,767 | 10,706 | 41,973 | --- | 4,483 | 73,929 | --- | --- | --- | --- | --- | --- | --- | --- | 73,929 | --- | 73,929 |
| Kego | 613 | 35,853 | 33,450 | 94,102 | --- | --- | 163,405 | --- | --- | --- | --- | --- | --- | --- | -- | 163,405 | 8,155 | 171,560 |
| Leech Lake | 437 | 53,095 | 18,936 | 26,096 | --- | --- | 98,127 | --- | --- | --- | --- | --- | --- | --- | --- | 98,127 | 12,000 | 110,127 |

[^57]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^58]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and <br> Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
| Woodrow | 710 | 65,788 | 46,136 | 170,116 | --- | -- | 282,040 | 927 | --- | --- | --- | --- | 927 | --- | --- | 282,967 | 100,000 | 382,967 |
| County Total | 22,862 | \$1,664,521 | \$1,364,691 | \$3,609,813 | \$150,304 | \$145,339 | \$6,934,668 | \$431,876 | \$2,970 | \$475,664 | \$5,950 | \$3,459 | \$919,919 | \$190,620 | \$25,455 | \$8,070,662 | \$643,583 | \$8,714,245 |

Chippewa County - (Upper Southwest Region)


[^59]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Shafer | 1,131 | 49,967 | 54,188 | 165,924 | 2,449 | --- | 272,528 | 31,010 | --- | 2,200 | --- | --- | 33,210 | 26,003 | --- | 331,741 | --- | 331,741 |
| Sunrise | 2,107 | 137,016 | 63,733 | 758,308 | --- | --- | 959,057 | --- | --- | --- | --- | --- | --- | 50,000 | 22,050 | 1,031,107 | 405,502 | 1,436,609 |
| County Total | 18,488 | \$1,013,610 | \$914,832 | \$3,286,801 | \$47,317 | \$9,718 | \$5,272,278 | \$161,959 | \$177,873 | \$311,506 | \$44,301 | \$-- | \$695,639 | \$517,003 | \$221,444 | \$6,706,364 | \$1,023,997 | \$7,730,361 |

Clay County - (West Central Region)

|  | Alliance | 203 | 21,197 | 12,775 | 45,677 | --- | --- | 79,649 | --- | --- | --- | --- | --- | --- | --- | --- | 79,649 | --- | 79,649 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Barnesville | 181 | 14,875 | 8,092 | 72,911 | --- | --- | 95,878 | --- | --- | --- | --- | --- | --- | --- | --- | 95,878 | --- | 95,878 |
|  | Cromwell | 388 | 27,205 | 14,715 | 101,128 | --- | 304 | 143,352 | --- | --- | --- | --- | --- | --- | --- | --- | 143,352 | --- | 143,352 |
|  | Eglon | 708 | 37,595 | 14,715 | 117,630 | --- | --- | 169,940 | --- | --- | --- | --- | --- | --- | --- | --- | 169,940 | --- | 169,940 |
|  | Elkton | 317 | 20,816 | 17,931 | 56,459 | --- | 3,971 | 99,177 | --- | --- | --- | --- | --- | --- | --- | --- | 99,177 | --- | 99,177 |
|  | Elmwood | 415 | 15,332 | 62,972 | 34,737 | --- | 134 | 113,175 | --- | --- | --- | --- | --- | --- | --- | --- | 113,175 | --- | 113,175 |
| $\bullet$ | Felton | 83 | 6,837 | 4,000 | 48,737 | --- | --- | 59,574 | --- | --- | 7,227 | --- | --- | 7,227 | --- | --- | 66,801 | --- | 66,801 |
|  | Flowing | 89 | 6,790 | 6,528 | 59,854 | --- | --- | 73,172 | --- | --- | --- | --- | --- | --- | --- | --- | 73,172 | --- | 73,172 |
|  | Georgetown | 135 | 13,300 | 4,000 | 63,071 | --- | 4,933 | 85,304 | --- | --- | --- | --- | --- | --- | --- | --- | 85,304 | --- | 85,304 |
|  | Glyndon | 317 | 20,638 | 6,797 | 51,346 | --- | --- | 78,781 | --- | --- | --- | --- | --- | --- | --- | --- | 78,781 | -- | 78,781 |
|  | Goose Prairie | 200 | 24,791 | 8,026 | 63,646 | --- | 5,138 | 101,601 | --- | --- | --- | --- | --- | --- | --- | --- | 101,601 | --- | 101,601 |
|  | Hagen | 128 | 17,607 | 7,963 | 27,037 | --- | 7,875 | 60,482 | --- | --- | --- | --- | --- | --- | --- | --- | 60,482 | 12,231 | 72,713 |
|  | Hawley | 491 | 37,837 | 14,715 | 76,302 | 185 | 6,378 | 135,417 | --- | --- | --- | --- | --- | --- | --- | --- | 135,417 | --- | 135,417 |
|  | Highland Grove | 274 | 27,426 | 11,546 | 153,465 | 125 | 5 | 192,567 | --- | --- | --- | --- | --- | --- | --- | --- | 192,567 | --- | 192,567 |
|  | Holy Cross [1] | 113 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Humboldt | 280 | 21,353 | 9,157 | 24,536 | --- | --- | 55,046 | --- | --- | --- | --- | --- | --- | --- | --- | 55,046 | --- | 55,046 |
|  | Keene | 153 | 15,801 | 7,963 | 44,405 | --- | 3,306 | 71,475 | --- | --- | --- | --- | --- | --- | --- | --- | 71,475 | --- | 71,475 |
|  | Kragnes | 255 | 14,135 | 17,052 | 58,413 | --- | 7,050 | 96,650 | --- | --- | --- | --- | --- | --- | --- | --- | 96,650 | 10,000 | 106,650 |
|  | Kurtz | 253 | 13,430 | 15,830 | 74,797 | 2,955 | --- | 107,012 | --- | --- | --- | --- | --- | --- | --- | --- | 107,012 | --- | 107,012 |
|  | Moland | 252 | 23,743 | 6,797 | 59,950 | --- | 258 | 90,748 | --- | --- | --- | --- | --- | --- | --- | --- | 90,748 | --- | 90,748 |
|  | Moorhead | 184 | 16,736 | 9,219 | 18,370 | --- | --- | 44,325 | --- | --- | --- | --- | --- | --- | --- | --- | 44,325 | --- | 44,325 |
|  | Morken | 151 | 17,110 | 7,050 | 101,080 | --- | 340 | 125,580 | --- | --- | --- | --- | --- | --- | --- | --- | 125,580 | --- | 125,580 |
|  | Oakport** | 506 | 33,784 | 21,649 | 118,222 | --- | 15 | 173,670 | 3,090 | --- | --- | --- | --- | 3,090 | --- | --- | 176,760 | --- | 176,760 |
|  | Parke | 526 | 30,325 | 17,266 | 94,125 | 325 | 1,890 | 143,931 | --- | --- | --- | --- | --- | --- | --- | --- | 143,931 | --- | 143,931 |
|  | Riverton [1] | 435 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |  |

[^60]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Skree | 177 | 15,049 | 9,419 | 61,150 | --- | 6,542 | 92,160 | --- | --- | --- | --- | --- | --- | --- | --- | 92,160 | --- | 92,160 |
| Spring Prairie | 506 | 23,656 | 6,797 | 41,475 | 250 | 1,536 | 73,714 | 1,469 | --- | --- | --- | --- | 1,469 | --- | --- | 75,183 | --- | 75,183 |
| Tansem | 269 | 13,240 | 13,973 | 69,161 | --- | 655 | 97,029 | --- | --- | --- | --- | --- | --- | --- | --- | 97,029 | 490 | 97,519 |
| Ulen | 173 | 18,291 | 7,963 | 110,688 | --- | 12,876 | 149,818 | 1,567 | --- | --- | --- | --- | 1,567 | --- | --- | 151,385 | --- | 151,385 |
| Viding | 98 | 6,722 | 2,000 | 117,006 | --- | --- | 125,728 | --- | --- | --- | --- | --- | --- | --- | --- | 125,728 | --- | 125,728 |
| County Total | 8,260 | \$555,621 | \$346,910 | \$1,965,378 | \$3,840 | \$63,206 | \$2,934,955 | \$6,126 | \$--- | \$7,227 | \$-- | \$--- | \$13,353 | \$--- | \$--- | \$2,948,308 | \$22,721 | \$2,971,029 |

## Clearwater County - (Headwaters Region)

|  | Bear Creek | 112 | 14,699 | 6,090 | 33,140 | --- | 1,227 | 55,156 | --- | --- | --- | --- | --- | --- | --- | --- | 55,156 | --- | 55,156 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Clover | 88 | 4,259 | --- | 16,067 | --- | --- | 20,326 | --- | --- | --- | --- | --- | --- | --- | --- | 20,326 | --- | 20,326 |
|  | Copley** | 867 | 38,734 | 19,596 | 13,893 | --- | 1,216 | 73,439 | --- | --- | --- | --- | --- | --- | --- | --- | 73,439 | --- | 73,439 |
| $\stackrel{\rightharpoonup}{\ominus}$ | Dudley | 420 | 12,510 | 5,402 | 51,475 | 1,239 | 2,949 | 73,575 | --- | --- | 5,214 | --- | --- | 5,214 | --- | --- | 78,789 | --- | 78,789 |
|  | Eddy [1] | 303 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Falk** | 277 | 11,330 | --- | 23,760 | --- | 2,200 | 37,290 | 9,895 | --- | --- | --- | --- | 9,895 | --- | --- | 47,185 | 6,775 | 53,960 |
|  | Greenwood | 78 | 16,165 | 3,556 | 9,353 | --- | 75 | 29,149 | --- | --- | 14,378 | --- | -- | 14,378 | --- | --- | 43,527 | --- | 43,527 |
|  | Hangaard | 6 | 2,873 | 4,555 | 10,077 | --- | 100 | 17,605 | --- | --- | --- | --- | --- | --- | --- | --- | 17,605 | --- | 17,605 |
|  | Holst | 335 | 27,834 | 10,352 | 146,319 | 2,475 | --- | 186,980 | --- | --- | --- | --- | --- | --- | --- | --- | 186,980 | --- | 186,980 |
|  | Itasca [1] | 129 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | La Prairie | 398 | 28,640 | 6,388 | 34,505 | --- | --- | 69,533 | --- | --- | --- | --- | --- | --- | --- | --- | 69,533 | --- | 69,533 |
|  | Leon | 392 | 34,548 | 32,282 | 60,326 | --- | --- | 127,156 | --- | --- | 159,500 | --- | --- | 159,500 | --- | --- | 286,656 | 20,000 | 306,656 |
|  | Long Lost Lake | 54 | 2,250 | 3,258 | 48,392 | --- | --- | 53,900 | --- | --- | --- | --- | - | --- | --- | --- | 53,900 | 38,258 | 92,158 |
|  | Minerva | 239 | 19,840 | 6,457 | 22,903 | --- | 6,409 | 55,609 | --- | --- | --- | --- | --- | --- | --- | --- | 55,609 | --- | 55,609 |
|  | Moose Creek | 256 | 21,834 | 6,120 | 16,749 | --- | 2,646 | 47,349 | --- | --- | --- | --- | --- | --- | --- | --- | 47,349 | --- | 47,349 |
|  | Nora | 423 | 20,349 | 11,300 | 59,561 | --- | 3,400 | 94,610 | --- | --- | --- | --- | --- | --- | --- | --- | 94,610 | --- | 94,610 |
|  | Pine Lake | 447 | 32,032 | 15,151 | 48,088 | --- | 3,037 | 98,308 | --- | --- | --- | --- | --- | --- | --- | --- | 98,308 | 61,700 | 160,008 |
|  | Popple | 535 | 29,653 | 12,914 | 35,879 | --- | --- | 78,446 | -- | --- | --- | --- | --- | --- | --- | --- | 78,446 | --- | 78,446 |
|  | Rice | 162 | 5,536 | 5,650 | 12,578 | --- | 408 | 24,172 | --- | --- | --- | --- | --- | --- | --- | --- | 24,172 | --- | 24,172 |
|  | Shevlin | 473 | 29,021 | 13,008 | 39,338 | --- | 9,626 | 90,993 | --- | --- | --- | --- | --- | --- | --- | --- | 90,993 | -- | 90,993 |
|  | Sinclair | 142 | 12,810 | 4,703 | 33,333 | 374 | 1,067 | 52,287 | --- | --- | --- | --- | --- | --- | --- | --- | 52,287 | --- | 52,287 |
|  | Winsor | 120 | 11,767 | 9,272 | 29,591 | --- | 789 | 51,419 | --- | --- | --- | --- | --- | --- | --- | --- | 51,419 | --- | 51,419 |

[1] Failed to Report.
*Data could not be verified.
could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \\ \hline \end{gathered}$ | All Other | Total Capital Outlay |  |  |  |  |  |
| County Total | 6,256 | \$376,684 | \$176,054 | \$745,327 | \$4,088 | \$35,149 | \$1,337,302 | \$9,895 | \$-- | \$179,092 | \$-- | \$-- | \$188,987 | ¢-- | \$-- | \$1,526,289 | \$126,733 | \$1,653,022 |
| Cook County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lutsen | 537 | 29,029 | 94,529 | --- | 3,160 | -- | 126,718 | 5,853 | 77,886 | -- | -- | --- | 83,739 | 17,042 | 2,353 | 229,852 | 87,924 | 317,776 |
| Schroeder | 179 | 35,607 | 28,863 | 29,202 | 3,560 | 4,949 | 102,181 | --- | --- | -- | -- | -- | -- | 4,000 | -- | 106,181 | 83,174 | 189,355 |
| Tofte | 269 | 43,309 | 37,160 | 12,248 | 69,132 | 2,359 | 164,208 | -- | 6,000 | --- | 1,805 | --- | 7,805 | 8,163 | 8,807 | 188,983 | -- | 188,983 |
| County Total | 985 | \$107,945 | \$160,552 | \$41,450 | \$75,852 | \$7,308 | \$393,107 | \$5,853 | \$83,886 | \$-- | \$1,805 | \$-- | \$91,544 | \$29,205 | \$11,160 | \$525,016 | \$171,098 | \$696,114 |

Cottonwood County - (Southwest Region)

| $\stackrel{\rightharpoonup}{\ominus}$ | Amboy | 142 | 24,266 | 7,580 | 112,268 | -- | -- | 144,114 | 40,592 | --- | 49,008 | -- | --- | 89,600 | --- | --- | 233,714 | --- | 233,714 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Amo | 121 | 20,466 | 8,328 | 51,433 | --- | --- | 80,227 | --- | --- | --- | --- | --- | --- | 29,068 | 11,161 | 120,456 | -- | 120,456 |
|  | Ann | 160 | 9,264 | 12,231 | 92,507 | -- | --- | 114,002 | --- | --- | --- | --- | --- | --- | --- | --- | 114,002 | --- | 114,002 |
|  | Carson | 283 | 18,285 | 13,725 | 108,809 | --- | 750 | 141,569 | --- | -- | --- | --- | -- | -- | -- | -- | 141,569 | --- | 141,569 |
|  | Dale [1] | 145 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Delton | 131 | 7,567 | 6,669 | 101,679 | 500 | 3,508 | 119,923 | 43,420 | -- | --- | --- | --- | 43,420 | --- | --- | 163,343 | --- | 163,343 |
|  | Germantown [1] | 171 | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Great Bend | 314 | 19,233 | 12,894 | 106,404 | --- | --- | 138,531 | --- | --- | --- | --- | --- | --- | --- | --- | 138,531 | --- | 138,531 |
|  | Highwater | 143 | 18,916 | 11,280 | 66,553 | --- | --- | 96,749 | --- | --- | --- | --- | --- | --- | 22,534 | 5,675 | 124,958 | --- | 124,958 |
|  | Lakeside | 237 | 12,867 | 15,298 | 65,672 | --- | --- | 93,837 | --- | --- | --- | --- | --- | --- | --- | --- | 93,837 | --- | 93,837 |
|  | Midway [1] | 221 | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- |
|  | Mountain Lake | 315 | 24,054 | 13,206 | 154,546 | --- | --- | 191,806 | --- | --- | 3,049 | --- | --- | 3,049 | 26,584 | 1,482 | 222,921 | --- | 222,921 |
|  | Rosehill | 129 | 16,670 | 7,180 | 49,960 | --- | --- | 73,810 | --- | --- | --- | --- | --- | --- | --- | --- | 73,810 | --- | 73,810 |
|  | Selma | 170 | 12,329 | 9,355 | 7,668 | -- | --- | 29,352 | --- | --- | 53,414 | --- | --- | 53,414 | --- | --- | 82,766 | -- | 82,766 |
|  | Southbrook | 74 | 14,075 | 7,557 | 56,048 | --- | 514 | 78,194 | --- | --- | --- | --- | --- | --- | --- | --- | 78,194 | --- | 78,194 |
|  | Springfield | 118 | 8,909 | 9,835 | 48,993 | --- | 322 | 68,059 | --- | --- | --- | --- | --- | --- | --- | --- | 68,059 | 6,442 | 74,501 |
|  | Storden | 165 | 80,026 | 11,244 | 140,562 | --- | 429 | 233,261 | --- | --- | --- | --- | --- | --- | --- | --- | 232,261 | --- | 232,261 |
|  | Westbrok [1] | 198 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | County Total | 3,237 | \$286,927 | \$146,382 | \$1,163,102 | \$500 | \$5,523 | \$1,602,434 | \$84,012 | \$-- | 105,471 | \$-- | \$-- | \$189,483 | \$78,186 | \$18,318 | 1,888,421 | \$6,442 | 1,894,863 |

Crow Wing County - (North Central Region)

| Bay Lake | 921 | 51,199 | 81,878 | 88,375 | --- | 9,942 | 231,394 | --- | --- | --- | --- | --- | --- | --- | --- | 231,394 | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^61]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Dakota County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Castle Rock | 1,350 | 151,174 | 154,609 | 191,638 | 7,519 | 5,363 | 510,303 | --- | --- | --- | --- | --- | --- | --- | --- | 510,303 | --- | 510,303 |
| Douglas | 748 | 93,583 | 65,453 | 249,380 | --- | 5,836 | 414,252 | 611 | --- | --- | --- | --- | 611 | --- | 1,405 | 416,268 | --- | 416,268 |
| Empire | 3,177 | 266,352 | 337,996 | 720,869 | 111,115 | 2,135 | 1,438,467 | 2,802 | --- | 163,429 | 85,313 | --- | 251,544 | 270,000 | 100,533 | 2,060,544 | 508,482 | 2,569,026 |
| Eureka | 1,373 | 194,325 | 89,068 | 258,409 | --- | 12,723 | 554,525 | 27,330 | --- | --- | --- | --- | 27,330 | --- | --- | 581,855 | 184,000 | 765,855 |
| Greenvale | 796 | 51,292 | 47,279 | 195,540 | --- | 14,185 | 308,296 | --- | --- | --- | --- | --- | --- | --- | --- | 308,296 | --- | 308,296 |
| Hampton | 832 | 95,921 | 57,882 | 205,714 | --- | 595 | 360,112 | --- | --- | --- | --- | --- | --- | --- | --- | 360,112 | --- | 360,112 |
| Marshan | 1,153 | 95,415 | 93,838 | 270,112 | --- | 12,167 | 471,532 | --- | --- | --- | --- | --- | --- | --- | --- | 471,532 | --- | 471,532 |
| Nininger | 865 | 132,171 | 57,801 | 120,180 | --- | 2,773 | 312,925 | 6,262 | --- | --- | --- | --- | 6,262 | --- | --- | 319,187 | 63,000 | 382,187 |
| Randolph | 760 | 58,882 | 52,195 | 99,736 | --- | 16,214 | 227,027 | --- | --- | --- | --- | --- | --- | 37,000 | 1,469 | 265,496 | 762 | 266,258 |
| Ravenna | 2,354 | 134,174 | 131,576 | 268,618 | --- | 37,606 | 571,974 | 886 | --- | 78,246 | --- | --- | 79,132 | --- | --- | 651,106 | --- | 651,106 |
| Sciota | 460 | 136,797 | 25,224 | 94,298 | --- | 700 | 257,019 | --- | --- | --- | --- | --- | --- | --- | --- | 257,019 | --- | 257,019 |
| Vermillion [1] | 1,290 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Waterford | 538 | 63,611 | 37,630 | 230,728 | 1,445 | 224 | 333,638 | --- | --- | --- | --- | --- | --- | 6,231 | 1,104 | 340,973 | 267,036 | 608,009 |
| County Total | 15,696 | \$1,473,697 | \$1,150,551 | \$2,905,222 | \$120,079 | \$110,521 | \$5,760,070 | \$37,891 | \$-- | \$241,675 | \$85,313 | \$-- | \$364,879 | \$313,231 | \$104,511 | \$6,542,691 | \$1,023,280 | \$7,565,971 |

Dodge County - (Southeast Region)

| Ashland | 308 | 28,215 | 13,955 | 108,715 | --- | --- | 150,885 | --- | --- | --- | --- | --- | --- | --- | --- | 150,885 | --- | 150,885 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Canisteo | 602 | 34,487 | --- | 180,048 | --- | --- | 214,535 | --- | --- | --- | --- | --- | --- | --- | --- | 214,535 | 1,400 | 215,935 |
| Claremont | 423 | 28,650 | 16,084 | 90,035 | --- | --- | 134,769 | --- | --- | 3,271 | --- | --- | 3,271 | --- | --- | 138,040 | --- | 138,040 |
| Concord | 561 | 34,049 | 33,375 | 148,074 | 6,600 | 700 | 222,798 | --- | --- | --- | --- | --- | --- | --- | --- | 222,798 | 50,000 | 272,798 |
| Ellington | 211 | 46,181 | 9,000 | 109,608 | --- | 132 | 164,921 | --- | --- | --- | --- | --- | --- | 20,247 | 4,304 | 189,472 | --- | 189,472 |
| Hayfield | 483 | 48,239 | 16,390 | 58,267 | --- | --- | 122,896 | 4,137 | --- | --- | --- | --- | 4,137 | 37,506 | 1,683 | 166,222 | 30,000 | 196,222 |
| Mantorville | 1,874 | 44,720 | 62,387 | 357,382 | --- | --- | 464,489 | --- | --- | --- | --- | --- | --- | 54,569 | --- | 519,058 | --- | 519,058 |
| Milton | 743 | 58,255 | 29,240 | 160,078 | --- | 14,988 | 262,561 | --- | --- | --- | --- | --- | --- | --- | --- | 262,561 | --- | 262,561 |
| Ripley | 179 | 31,400 | 9,456 | 114,597 | --- | 700 | 156,153 | --- | --- | --- | --- | --- | --- | 13,801 | 1,531 | 171,485 | --- | 171,485 |
| Vernon | 665 | 32,406 | 33,933 | 133,443 | --- | --- | 199,782 | --- | --- | --- | --- | --- | --- | 7,196 | 3,834 | 210,812 | --- | 210,812 |
| Wasioja | 850 | 25,028 | 49,809 | 148,691 | --- | 1,583 | 225,111 | --- | --- | 11,479 | --- | --- | 11,479 | --- | --- | 236,590 | --- | 236,590 |
| Westfield | 424 | 53,283 | 17,471 | 96,792 | --- | --- | 167,546 | --- | --- | --- | --- | --- | --- | 42,755 | 5,820 | 216,121 | --- | 216,121 |

[^62]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total <br> Expend- <br> itures | Other <br> Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| County Total | 7,323 | \$464,913 | \$291,100 | \$1,705,730 | \$6,600 | \$18,103 | \$2,486,446 | \$4,137 | \$-- | \$14,750 | \$-- | \$-- | \$18,887 | \$176,074 | \$17,172 | \$2,698,579 | \$81,400 | \$2,779,979 |
| Douglas County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexandria | 2,964 | 263,434 | 64,991 | 258,783 | 4,000 | 122,311 | 713,519 | 72,400 | --- | 58,081 | --- | --- | 130,481 | --- | --- | 844,000 | 13,060 | 857,060 |
| Belle River | 341 | 33,671 | 19,585 | 91,052 | 440 | 934 | 145,682 | --- | --- | --- | --- | --- | --- | --- | --- | 145,682 | --- | 145,682 |
| Brandon | 763 | 48,914 | 30,371 | 141,837 | --- | 4,531 | 225,653 | 1,453 | 13,643 | 86,348 | --- | --- | 101,444 | 78,244 | 11,244 | 416,585 | 90,000 | 506,585 |
| Carlos | 2,221 | 102,415 | 66,059 | 148,280 | 6,338 | 165,141 | 488,233 | --- | --- | --- | --- | --- | --- | 41,797 | --- | 530,030 | --- | 530,030 |
| Evansville | 222 | 31,656 | 13,616 | 53,348 | --- | 396 | 99,016 | --- | --- | --- | --- | --- | --- | --- | --- | 99,016 | --- | 99,016 |
| Holmes City | 799 | 55,151 | 33,517 | 128,173 | --- | 2,790 | 219,631 | 7,000 | --- | --- | --- | 3,000 | 10,000 | --- | --- | 229,631 | --- | 229,631 |
| Hudson | 944 | 52,203 | 112,059 | 186,232 | 4,390 | 45,357 | 400,241 | --- | --- | 92,093 | --- | --- | 92,093 | 160,000 | 12,651 | 664,985 | 35,000 | 699,985 |
| Ida | 1,404 | 82,381 | 62,495 | 191,296 | --- | 102,870 | 439,042 | --- | --- | 565,141 | --- | 2,392 | 567,533 | 198,127 | 114,796 | 1,319,498 | 554,278 | 1,873,776 |
| La Grand | 4,279 | 280,720 | 102,907 | 784,904 | 16,152 | 205,069 | 1,389,752 | 23,656 | --- | 114,415 | 20,029 | --- | 158,100 | --- | --- | 1,547,852 | --- | 1,547,852 |
| Lake Mary | 1,158 | 85,029 | 44,365 | 145,478 | 4,657 | 25,054 | 304,583 | --- | --- | 38,720 | --- | --- | 38,720 | --- | --- | 343,303 | --- | 343,303 |
| Leaf Valley | 404 | 48,796 | 44,397 | 122,067 | 7,328 | 53,495 | 276,083 | --- | 25,573 | 322 | --- | --- | 25,895 | 39,660 | 6,095 | 347,733 | --- | 347,733 |
| Lund | 346 | 87,518 | 19,309 | 53,911 | --- | 4,474 | 165,212 | --- | --- | --- | --- | --- | --- | 25,795 | 445 | 191,452 | --- | 191,452 |
| Millerville | 417 | 29,511 | 23,194 | 75,351 | --- | 863 | 128,919 | --- | --- | --- | --- | --- | --- | 31,315 | 183 | 160,417 | --- | 160,417 |
| Miltona | 914 | 86,559 | 63,134 | 128,076 | --- | --- | 277,769 | --- | --- | 33,183 | --- | --- | 33,183 | 71,635 | 15,826 | 398,413 | --- | 398,413 |
| Moe | 763 | 98,795 | 40,510 | 195,575 | --- | 770 | 335,650 | --- | --- | --- | --- | --- | --- | 70,279 | 9,431 | 415,360 | --- | 415,360 |
| Orange | 351 | 23,036 | 23,161 | 79,598 | 300 | 4,141 | 130,236 | --- | --- | --- | --- | --- | --- | --- | --- | 130,236 | --- | 130,236 |
| Osakis | 681 | 44,651 | 33,960 | 135,827 | 350 | 2,702 | 217,490 | --- | --- | --- | --- | --- | --- | --- | --- | 217,490 | --- | 217,490 |
| Solem | 232 | 21,065 | 7,073 | 39,216 | --- | 1,748 | 69,102 | --- | --- | --- | --- | --- | --- | --- | --- | 69,102 | --- | 69,102 |
| Spruce Hill | 462 | 31,180 | 16,431 | 94,470 | --- | --- | 142,081 | --- | --- | --- | --- | --- | --- | --- | --- | 142,081 | --- | 142,081 |
| Urness | 277 | 26,005 | 12,967 | 65,822 | --- | 1,701 | 106,495 | --- | --- | --- | --- | --- | --- | --- | --- | 106,495 | --- | 106,495 |
| County Total | 19,942 | \$1,532,690 | \$834,101 | \$3,119,296 | \$43,955 | \$744,347 | \$6,274,389 | \$104,509 | \$39,216 | \$988,303 | \$20,029 | \$5,392 | \$1,157,449 | \$716,852 | \$170,671 | \$8,319,361 | \$692,338 | \$9,011,699 |

Faribault County - (South Central Region)

| Barber | 248 | 20,507 | 8,898 | 118,947 | --- | 7,316 | 155,668 | --- | --- | --- | --- | --- | --- | --- | --- | 155,668 | --- | 155,668 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Blue Earth City | 386 | 34,448 | --- | 205,334 | --- | --- | 239,782 | --- | --- | --- | --- | --- | --- | --- | --- | 239,782 | 192,300 | 432,082 |
| Brush Creek | 188 | 12,549 | 6,784 | 98,093 | 2,000 | --- | 119,426 | --- | --- | --- | --- | --- | --- | --- | --- | 119,426 | --- | 119,426 |
| Clark | 256 | 32,694 | 7,962 | 50,910 | --- | --- | 91,566 | --- | --- | 32,355 | --- | --- | 32,355 | --- | --- | 123,921 | --- | 123,921 |

[^63]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^64]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| Current Expenditures |  |  |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Nunda | 309 | 13,507 | 18,880 | 100,445 | 400 | 900 | 134,132 | --- | --- | --- | --- | --- | --- | --- | --- | 134,132 | --- | 134,132 |
| Oakland | 357 | 96,269 | 19,928 | 84,738 | --- | --- | 200,935 | --- | --- | --- | --- | --- | --- | 18,522 | 3,744 | 223,201 | 60,000 | 283,201 |
| Pickerel Lake | 643 | 36,646 | 45,139 | 74,243 | --- | 450 | 156,478 | 1,000 | --- | --- | --- | --- | 1,000 | --- | --- | 157,478 | --- | 157,478 |
| Riceland | 428 | 27,843 | 22,236 | 101,605 | --- | 1,443 | 153,127 | --- | --- | --- | --- | --- | --- | --- | --- | 153,127 | --- | 153,127 |
| Shell Rock | 389 | 29,417 | 20,972 | 70,365 | --- | --- | 120,754 | --- | --- | --- | --- | --- | --- | 14,054 | 295 | 135,103 | 3,150 | 138,253 |
| County Total | 8,152 | \$660,155 | \$494,977 | \$2,186,023 | \$463 | \$26,148 | \$3,367,766 | \$1,787 | \$--- | \$178,235 | \$-- | \$-- | \$180,022 | \$68,553 | \$4,177 | \$3,620,518 | \$63,150 | \$3,683,668 |

Goodhue County - (Southeast Region)

|  | Belle Creek | 517 | 16,791 | 10,680 | 167,142 | --- | --- | 194,613 | --- | 12,240 | 9,200 | --- | --- | 21,440 | --- | --- | 216,053 | --- | 216,053 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Belvidere | 478 | 24,184 | 7,780 | 142,288 | --- | --- | 174,252 | 10,000 | --- | 7,168 | --- | --- | 17,168 | --- | --- | 191,420 | --- | 191,420 |
|  | Cannon Falls | 1,028 | 48,950 | 34,196 | 185,872 | 502 | 574 | 270,094 | --- | --- | --- | --- | --- | --- | --- | --- | 270,094 | --- | 270,094 |
| $\stackrel{\rightharpoonup}{\circ}$ | Cherry Grove | 382 | 42,216 | 18,861 | 150,626 | --- | --- | 211,703 | --- | --- | 38,835 | --- | --- | 38,835 | --- | --- | 250,538 | --- | 250,538 |
|  | Featherstone | 745 | 24,197 | 24,450 | 167,302 | --- | --- | 215,949 | --- | --- | --- | --- | --- | --- | --- | --- | 215,949 | --- | 215,949 |
|  | Florence | 1,555 | 104,017 | 29,219 | 157,584 | 42,475 | 11,278 | 344,573 | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 364,573 | --- | 364,573 |
|  | Goodhue | 542 | 18,024 | 11,100 | 184,021 | --- | 12,610 | 225,755 | 2,880 | 10,396 | --- | --- | --- | 13,276 | --- | --- | 239,031 | --- | 239,031 |
|  | Hay Creek | 947 | 36,931 | 30,250 | 220,385 | --- | --- | 287,566 | 4,020 | --- | --- | --- | --- | 4,020 | --- | --- | 291,586 | --- | 291,586 |
|  | Holden | 383 | 55,965 | 20,197 | 112,606 | --- | --- | 188,768 | --- | --- | 13,011 | --- | --- | 13,011 | 29,373 | --- | 231,152 | --- | 231,152 |
|  | Kenyon | 388 | 43,169 | 26,694 | 182,873 | 1,000 | 25,202 | 278,938 | 620 | --- | --- | --- | --- | 620 | --- | --- | 279,558 | --- | 279,558 |
|  | Leon | 956 | 68,604 | 21,580 | 188,302 | --- | 913 | 279,399 | --- | --- | 2 | --- | --- | 2 | --- | --- | 279,401 | 25,276 | 304,677 |
|  | Minneola | 627 | 24,970 | 35,823 | 140,652 | 700 | 2,303 | 204,448 | 4,679 | 3,597 | 1,685 | --- | --- | 9,961 | --- | --- | 214,409 | --- | 214,409 |
|  | Pine Island | 577 | 30,952 | 42,727 | 140,809 | 1,100 | 14,011 | 229,599 | --- | --- | --- | --- | --- | --- | --- | --- | 229,599 | -- | 229,599 |
|  | Roscoe | 744 | 42,217 | 44,966 | 402,193 | 1,500 | 673 | 491,549 | --- | --- | --- | --- | --- | --- | --- | --- | 491,549 | --- | 491,549 |
|  | Stanton | 1,140 | 68,153 | 55,551 | 105,349 | --- | --- | 229,053 | 3,286 | 2,436 | 52,000 | --- | --- | 57,722 | --- | --- | 286,775 | --- | 286,775 |
|  | Vasa | 857 | 52,349 | 22,652 | 200,342 | --- | 800 | 276,143 | --- | --- | --- | --- | --- | --- | --- | --- | 276,143 | --- | 276,143 |
|  | Wacouta | 377 | 27,284 | 50,252 | 172,649 | 11,785 | 13,763 | 275,733 | --- | --- | --- | --- | --- | --- | --- | --- | 275,733 | --- | 275,733 |
|  | Wanamingo [1] | 395 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Warsaw | 598 | 81,269 | 21,332 | 102,275 | --- | 1,250 | 206,126 | 9,535 | --- | --- | --- | --- | 9,535 | --- | --- | 215,661 | 100,000 | 315,661 |
|  | Welch | 854 | 38,356 | 63,926 | 227,817 | --- | --- | 330,099 | --- | --- | --- | --- | --- | --- | --- | --- | 330,099 | --- | 330,099 |
|  | Zumbrota | 619 | 41,376 | 31,381 | 186,930 | 1,300 | - | 260,987 | 2,442 | --- | --- | --- | --- | 2,442 | --- | --- | 263,429 | --- | 263,429 |
|  | County Total | 14,709 | 9,97 | ,61 | 8,0 | \$60,362 | \$83,377 | 75,347 | 7,4 | 28,66 | ,90 | \$--- | \$--- | 8,032 | ,37 | \$--- | ,412,752 | 25,2 | ,538,02 |

[^65]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |


|  | Delaware [1] | 98 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Elbow Lake | 125 | 17,181 | 5,236 | 35,101 | 550 | 5,005 | 63,073 | --- | --- | --- | --- | --- | --- | --- | --- | 63,073 | --- | 63,073 |
|  | Elk Lake | 278 | 22,431 | 8,531 | 58,853 | --- | 13,779 | 103,594 | --- | --- | --- | --- | --- | --- | --- | --- | 103,594 | --- | 103,594 |
|  | Erdahl [1] | 397 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Gorton | 49 | 9,374 | 5,807 | 73,688 | --- | 4,503 | 93,372 | --- | --- | --- | --- | --- | --- | --- | --- | 93,372 | --- | 93,372 |
|  | Land | 269 | 15,168 | 7,447 | 50,968 | --- | 5,480 | 79,063 | --- | --- | --- | --- | --- | --- | --- | --- | 79,063 | --- | 79,063 |
|  | Lawrence [1] | 94 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- |
|  | Lien | 123 | 16,916 | 12,696 | 15,530 | -- | --- | 45,142 | --- | --- | --- | --- | --- | --- | --- | --- | 45,142 | --- | 45,142 |
|  | Logan [1] | 72 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $\stackrel{\rightharpoonup}{\circ}$ | Macsville | 109 | 10,429 | 4,473 | 27,307 | --- | 965 | 43,174 | --- | --- | --- | --- | --- | --- | --- | --- | 43,174 | --- | 43,174 |
|  | North Ottawa** | 47 | 8,405 | 3,683 | 67,139 | 1,450 | 6,177 | 86,854 | --- | --- | --- | --- | --- | --- | --- | --- | 86,854 | 73,580 | 160,434 |
|  | Pelican Lake | 488 | 33,443 | 7,104 | 86,373 | 150 | 2,578 | 129,648 | --- | --- | --- | --- | --- | --- | --- | --- | 129,648 | --- | 129,648 |
|  | Pomme de Terre | 143 | 12,280 | 7,125 | 47,122 | --- | 500 | 67,027 | --- | --- | --- | --- | --- | --- | --- | --- | 67,027 | --- | 67,027 |
|  | Roseville | 98 | 14,181 | 5,982 | 42,016 | 300 | 1,940 | 64,419 | --- | 630 | --- | --- | --- | 630 | --- | --- | 65,049 | --- | 65,049 |
|  | Sanford | 141 | 9,003 | 7,003 | 98,038 | 1,200 | 2,552 | 117,796 | --- | --- | --- | --- | --- | --- | --- | --- | 117,796 | --- | 117,796 |
|  | Stony Brook | 132 | 15,761 | 3,000 | 39,703 | 900 | 2,515 | 61,879 | --- | --- | --- | --- | --- | --- | --- | --- | 61,879 | --- | 61,879 |
|  | County Total | 2,663 | \$184,572 | \$78,087 | \$641,838 | \$4,550 | \$45,994 | \$955,041 | \$-- | \$630 | \$--- | \$-- | \$--- | \$630 | \$-- | \$-- | \$955,671 | \$73,580 | \$1,029,251 |

Houston County - (Southeast Region)

| Black Hammer [1] | 272 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Brownsville | 413 | 24,495 | 13,167 | 174,193 | 500 | 59,247 | 271,602 | --- | --- | --- | --- | --- | --- | --- | --- | 271,602 | 18,000 | 289,602 |
| Caledonia | 637 | 33,558 | 30,285 | 191,097 | --- | 9,969 | 264,909 | --- | 70 | --- | --- | --- | 70 | --- | --- | 264,979 | --- | 264,979 |
| Crooked Creek | 252 | 37,869 | 3,277 | 112,030 | --- | 5,796 | 158,972 | --- | --- | --- | --- | --- | --- | --- | --- | 158,972 | --- | 158,972 |
| Hokah | 441 | 31,026 | 37,920 | 84,913 | --- | 9,240 | 163,099 | --- | --- | --- | --- | --- | --- | --- | --- | 163,099 | --- | 163,099 |
| Houston | 394 | 27,680 | 12,542 | 74,226 | 1,000 | 13,349 | 128,797 | 4,194 | 3,341 | 23,567 | --- | --- | 31,102 | 169,000 | 4,619 | 333,518 | --- | 333,518 |
| Jefferson | 130 | 8,741 | 3,106 | 28,323 | --- | 5,719 | 45,889 | --- | --- | --- | --- | --- | --- | --- | --- | 45,889 | --- | 45,889 |
| La Crescent | 1,118 | 79,106 | --- | 205,589 | 1,228 | 64,114 | 350,037 | --- | --- | --- | --- | --- | --- | --- | --- | 350,037 | --- | 350,037 |
| Mayville | 366 | 32,264 | 8,504 | 119,655 | 2,000 | 8,676 | 171,099 | --- | --- | --- | --- | --- | --- | --- | --- | 171,099 | --- | 171,099 |

[^66]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General <br> Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
|  | Money Creek | 578 | 54,045 | 15,721 | 148,193 | 978 | 11,335 | 230,272 | --- | 2,441 | --- | --- | --- | 2,441 | --- | 140 | 232,853 | --- | 232,853 |
|  | Mound Prairie | 570 | 108,747 | 16,448 | 150,059 | 1,500 | 25,812 | 302,566 | --- | 14,015 | --- | --- | -- | 14,015 | 350,211 | 16,093 | 682,885 | --- | 682,885 |
|  | Sheldon | 300 | 28,348 | 8,737 | 45,059 | 850 | 10,838 | 93,832 | --- | --- | 1,295 | --- | --- | 1,295 | --- | --- | 95,127 | -- | 95,127 |
|  | Spring Grove [1] | 343 | --- | -- | -- | -- | --- | --- | --- | -- | -- | -- | -- | --- | -- | --- | -- | -- | --- |
|  | Union | 324 | 11,058 | 16,360 | 76,680 | 400 | 6,384 | 110,882 | -- | -- | --- | --- | --- | --- | -- | --- | 110,882 | --- | 110,882 |
|  | Wilmington | 427 | 27,161 | 11,945 | 192,243 | --- | 7,770 | 239,119 | --- | --- | --- | --- | --- | --- | --- | --- | 239,119 | --- | 239,119 |
|  | Winnebago | 227 | 19,934 | 16,190 | 95,273 | --- | 14,202 | 145,599 | -- | -- | --- | --- | --- | --- | -- | --- | 145,599 | --- | 145,599 |
|  | Yucatan | 328 | 25,215 | 15,415 | 91,517 | --- | 6,426 | 138,573 | --- | --- | --- | -- | -- | -- | -- | --- | 138,573 | --- | 138,573 |
|  | County Total | 7,120 | \$549,247 | \$299,617 | \$1,789,050 | \$8,456 | \$258,877 | \$2,815,247 | \$4,194 | \$19,867 | \$24,862 | \$-- | s-- | \$48,923 | \$519,211 | \$20,852 | \$3,404,233 | \$18,000 | \$3,422,233 |
|  | Hubbard County | Headwat | rs Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\stackrel{\rightharpoonup}{\circ}$ | Akeley | 559 | 51,683 | 28,700 | 168,463 | 950 | 5,131 | 254,927 | -- | -- | --- | --- | --- | --- | --- | --- | 254,927 | -- | 254,927 |
|  | Arago | 606 | 68,315 | 18,901 | 182,441 | -- | 1,000 | 270,657 | -- | --- | --- | --- | --- | -- | -- | -- | 270,657 | -- | 270,657 |
|  | Badoura | 152 | 25,929 | 12,114 | 40,979 | -- | 2,500 | 81,522 | -- | -- | --- | -- | -- | --- | -- | -- | 81,522 | -- | 81,522 |
|  | Clay | 76 | 21,321 | 3,218 | 27,295 | -- | 2,800 | 54,634 | 96,515 | --- | --- | --- | -- | 96,515 | --- | --- | 151,149 | -- | 151,149 |
|  | Clover | 125 | 27,402 | 5,184 | 13,909 | 4,686 | 1,000 | 52,181 | -- | -- | --- | --- | --- | --- | --- | --- | 52,181 | -- | 52,181 |
|  | Crow Wing Lake | 358 | 44,712 | 21,840 | 334,071 | 430 | 1,325 | 402,378 | --- | -- | --- | --- | --- | --- | --- | --- | 402,378 | --- | 402,378 |
|  | Farden | 1,145 | 78,845 | 27,563 | 206,993 | 16,893 | 22,040 | 352,334 | 1,085 | --- | 33,763 | -- | -- | 34,848 | --- | -- | 387,182 | -- | 387,182 |
|  | Fern | 285 | 22,584 | 4,948 | 13,530 | --- | 1,344 | 42,406 | -- | --- | 2,637 | --- | -- | 2,637 | -- | --- | 45,043 | -- | 45,043 |
|  | Guthrie | 603 | 55,575 | 9,129 | 41,092 | --- | 2,067 | 107,863 | --- | -- | --- | --- | --- | --- | -- | --- | 107,863 | 6,466 | 114,329 |
|  | Hart Lake | 543 | 45,140 | 10,937 | 52,812 | -- | --- | 108,889 | -- | --- | -- | --- | --- | -- | -- | --- | 108,889 | -- | 108,889 |
|  | Helga | 1,648 | 105,158 | 47,277 | 78,168 | -- | 400 | 231,003 | --- | -- | -- | -- | -- | -- | 60,654 | 5,464 | 297,121 | -- | 297,121 |
|  | Hendrickson | 307 | 32,526 | 4,943 | 44,827 | --- | 4,800 | 87,096 | -- | --- | --- | -- | -- | -- | -- | --- | 87,096 | -- | 87,096 |
|  | Henrietta | 1,514 | 93,309 | 36,243 | 296,188 | 15,750 | 8,701 | 450,191 | -- | -- | -- | -- | -- | -- | --- | --- | 450,191 | 2,000 | 452,191 |
|  | Hubbard | 770 | 64,298 | 21,605 | 153,689 | -- | 325 | 239,917 | --- | --- | -- | --- | --- | -- | -- | --- | 239,917 | -- | 239,917 |
|  | Lake Alice | 114 | 16,906 | 2,843 | 29,853 | -- | 3,300 | 52,902 | -- | --- | -- | --- | --- | --- | --- | 13 | 52,915 | -- | 52,915 |
|  | Lake Emma | 965 | 84,477 | 27,826 | 235,158 | 1,200 | 16,790 | 365,451 | --- | -- | --- | --- | -- | -- | -- | --- | 365,451 | -- | 365,451 |
|  | Lake George | 389 | 32,545 | 23,071 | 35,127 | 1,827 | --- | 92,570 | -- | --- | -- | -- | -- | -- | --- | -- | 92,570 | 10,000 | 102,570 |
|  | Lake Hattie | 180 | 19,392 | 4,829 | 69,716 | 450 | --- | 94,387 | 798 | 5,326 | --- | --- | -- | 6,124 | -- | --- | 100,511 | --- | 100,511 |
|  | Lakeport | 840 | 58,059 | 71,800 | 105,304 | --- | 2,619 | 237,782 | --- | --- | -- | -- | -- | --- | -- | -- | 237,782 | 12,000 | 249,782 |

[^67]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge |  | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Mantrap | 522 | 74,513 | 31,260 | 127,364 | --- | 51 | 233,188 | --- | --- | --- | --- | --- | --- | --- | --- | 233,188 | --- | 233,188 |
| Nevis | 1,143 | 106,942 | 57,410 | 351,937 | 10,300 | 1,675 | 528,264 | --- | --- | --- | --- | --- | --- | --- | --- | 528,264 | 34,391 | 562,655 |
| Rockwood | 390 | 41,805 | 14,876 | 51,074 | --- | 3,073 | 110,828 | --- | --- | --- | --- | --- | --- | --- | --- | 110,828 | 3,306 | 114,134 |
| Schoolcraft | 136 | 10,184 | 3,189 | 4,840 | --- | --- | 18,213 | --- | --- | 3,010 | --- | --- | 3,010 | --- | --- | 21,223 | --- | 21,223 |
| Steamboat River [1] | 140 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Straight River | 788 | 66,842 | 19,094 | 99,188 | --- | 5,125 | 190,249 | --- | --- | --- | --- | --- | --- | --- | --- | 190,249 | --- | 190,249 |
| Thorpe | 39 | 18,073 | 5,210 | 16,016 | --- | 3,702 | 43,001 | --- | --- | --- | --- | --- | --- | --- | --- | 43,001 | --- | 43,001 |
| Todd | 1,464 | 153,261 | 27,987 | 143,340 | 200 | 1,120 | 325,908 | 6,885 | --- | --- | --- | --- | 6,885 | --- | 2 | 332,795 | --- | 332,795 |
| White Oak | 486 | 49,740 | 21,715 | 298,789 | --- | 4,083 | 374,327 | --- | --- | --- | --- | --- | --- | --- | --- | 374,327 | --- | 374,327 |
| County Total | 6,287 | ,469,536 | \$563,712 | \$3,222,163 | \$52,686 | \$94,971 | \$5,403,068 | \$105,283 | \$5,326 | \$39,410 | \$-- | \$--- | \$150,019 | \$60,654 | \$5,479 | \$5,619,220 | \$68,163 | \$5,687,383 |


| Athens | 2,112 | 180,979 | 84,580 | 291,797 | 26,598 | 1,413 | 585,367 | 24,222 | --- | 195,609 | 4,177 | --- | 224,008 | --- | --- | 809,375 | --- | 809,375 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bradford | 3,427 | 126,891 | 127,532 | 111,525 | --- | 1,858 | 367,806 | --- | --- | 167,838 | --- | --- | 167,838 | --- | --- | 535,644 | --- | 535,644 |
| Cambridge | 2,495 | 119,198 | 65,694 | 255,240 | --- | 5,933 | 446,065 | 875 | --- | 192,971 | --- | --- | 193,846 | --- | --- | 639,911 | 437 | 640,348 |
| Dalbo | 781 | 41,704 | 50,204 | 71,259 | --- | 1,397 | 164,564 | --- | --- | --- | --- | --- | --- | --- | --- | 164,564 | --- | 164,564 |
| Isanti | 2,262 | 100,363 | 71,486 | 209,300 | 2,000 | 991 | 384,140 | --- | --- | --- | --- | --- | --- | --- | --- | 384,140 | --- | 384,140 |
| Maple Ridge | 715 | 44,526 | 22,113 | 49,971 | --- | --- | 116,610 | --- | --- | --- | --- | --- | --- | --- | --- | 116,610 | --- | 116,610 |
| North Branch | 1,718 | 114,724 | 32,597 | 296,122 | --- | 901 | 444,344 | --- | --- | --- | --- | --- | --- | 20,000 | 4,269 | 468,613 | 10,085 | 478,698 |
| Oxford | 989 | 35,628 | 38,819 | 38,419 | 1,250 | --- | 114,116 | 19,975 | 500 | 404,938 | --- | --- | 425,413 | --- | --- | 539,529 | --- | 539,529 |
| Spencer Brook | 1,670 | 52,453 | 47,947 | 113,242 | --- | 6,085 | 219,727 | --- | --- | 39 | --- | --- | 39 | --- | --- | 219,766 | --- | 219,766 |
| Springvale | 1,560 | 103,632 | 44,232 | 648,681 | --- | 5,074 | 801,619 | 4,548 | --- | 589 | --- | --- | 5,137 | 350,000 | 3,489 | 1,160,245 | 16,098 | 1,176,343 |
| Stanchfield | 1,168 | 41,457 | 16,646 | 172,393 | 810 | 751 | 232,057 | 2,127 | 22,988 | --- | --- | --- | 25,115 | --- | --- | 257,172 | --- | 257,172 |
| Stanford | 2,299 | 131,056 | 84,588 | 313,088 | --- | 3,960 | 532,692 | --- | --- | 230,296 | --- | --- | 230,296 | --- | --- | 762,988 | --- | 762,988 |
| Wyanett | 1,755 | 90,344 | 68,461 | 168,157 | 5,606 | --- | 332,568 | --- | --- | 163,889 | 6,000 | --- | 169,889 | --- | --- | 502,457 | --- | 502,457 |
| County Total | 22,951 | \$1,182,955 | \$754,899 | \$2,739,194 | \$36,264 | \$28,363 | \$4,741,675 | \$51,747 | \$23,488 | \$1,356,169 | \$10,177 | \$-- | \$1,441,581 | \$370,000 | \$7,758 | \$6,561,014 | \$26,620 | \$6,587,634 |

Itasca County - (Arrowhead Region)

| Alvwood [1] | 48 |
| :--- | ---: |
| Arbo | 862 |

$862 \quad 88,495$
50,629
38,127 $\quad 4,858$
22,109
[1] Failed to Report.
*Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Out |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | Road and | $\begin{aligned} & \text { Culture } \\ & \text { and } \\ & \text { Recrea- } \\ & \text { tion } \end{aligned}$ | All Other | Total Current Expenditures | General Government | Public Safety <br> Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Ardenhurst | 147 | 17,483 | 27,366 | 17,292 | 405 | --- | 62,546 | -- | --- | -- | -- | -- | --- | --- | --- | 62,546 | --- | 62,546 |
|  | Balsam | 550 | 99,939 | 82,566 | 14,445 | 32,748 | 5,378 | 235,076 | -- | 74,228 | -- | -- | -- | 74,228 | 42,013 | 6,076 | 357,393 | 25,000 | 382,393 |
|  | Bearville | 202 | 42,642 | 47,904 | 19,005 | -- | 583 | 110,134 | -- | 17,000 | -- | -- | -- | 17,000 | -- | --- | 127,134 | 30,750 | 157,884 |
|  | Bigfork | 315 | 27,167 | 5,490 | 67,985 | -- | -- | 100,642 | --- | -- | -- | -- | -- | -- | -- | --- | 100,642 | -- | 100,642 |
|  | Blackberry | 827 | 60,711 | 31,851 | 332,474 | 19,808 | 7,421 | 452,265 | -- | -- | -- | --- | --- | --- | -- | --- | 452,265 | -- | 452,265 |
|  | Bowstring | 212 | 21,799 | 24,276 | 11,665 | 3,531 | -- | 61,271 | -- | -- | --- | 272 | -- | 272 | -- | --- | 61,543 | -- | 61,543 |
|  | Carpenter | 154 | 33,945 | 30,002 | 16,951 | -- | 2,055 | 82,953 | 1,371 | --- | -- | -- | -- | 1,371 | -- | --- | 84,324 | --- | 84,324 |
|  | Deer River | 644 | 47,385 | 26,738 | 88,836 | -- | 17,525 | 180,484 | 259 | -- | -- | -- | --- | 259 | 7,800 | 16,203 | 204,746 | 2,000 | 206,746 |
|  | Feeley | 307 | 21,684 | 29,579 | 42,852 | 4,600 | 2,477 | 101,192 | --- | 3,500 | --- | --- | --- | 3,500 | -- | --- | 104,692 | 30,000 | 134,692 |
|  | Good Hope | 137 | 6,141 | 4,501 | 18,050 | 250 | -- | 28,942 | -- | -- | -- | -- | --- | -- | --- | --- | 28,942 | -- | 28,942 |
|  | Goodland | 473 | 68,940 | 32,355 | 48,379 | 7,810 | 2,548 | 160,032 | 10,945 | -- | -- | 5,648 | --- | 16,593 | 16,614 | 5,845 | 199,084 | 16,156 | 215,240 |
| $\stackrel{\square}{\bullet}$ | Grattan | 44 | 4,172 | 2,443 | 150 | -- | 760 | 7,525 | 792 | --- | -- | --- | --- | 792 | -- | --- | 8,317 | --- | 8,317 |
|  | Greenway | 1,788 | 171,688 | 31,952 | 111,449 | 10,337 | --- | 325,426 | -- | -- | -- | --- | -- | --- | --- | --- | 325,426 | -- | 325,426 |
|  | Harris* | 3,276 | 312,932 | 108,832 | 696,179 | 39,467 | 30,946 | 1,188,356 | 10,351 | -- | --- | --- | -- | 10,351 | -- | --- | 1,198,707 | -- | 1,198,707 |
|  | Kinghurst | 116 | 8,999 | 2,438 | 2,085 | -- | 2,695 | 16,217 | 12,067 | -- | -- | -- | -- | 12,067 | -- | --- | 28,284 | -- | 28,284 |
|  | Lake Jessie | 248 | 31,059 | 8,127 | 45,567 | -- | 5,030 | 89,783 | 3,031 | -- | --- | -- | -- | 3,031 | -- | --- | 92,814 | 5,525 | 98,339 |
|  | Lawrence | 488 | 76,747 | 1,672 | 17,203 | --- | 45 | 95,667 | -- | -- | --- | -- | -- | -- | -- | --- | 95,667 | -- | 95,667 |
|  | Lone Pine | 415 | 54,524 | 17,000 | 1,103 | 4,765 | 45 | 77,437 | 7,944 | 7,025 | -- | --- | -- | 14,969 | --- | --- | 92,406 | 52,000 | 144,406 |
|  | Marcell | 474 | 79,174 | 23,331 | 107,460 | 4,330 | 1,182 | 215,477 | 80,000 | -- | -- | 1,025 | 562 | 81,587 | --- | --- | 297,064 | 2,850 | 299,914 |
|  | Max | 127 | 6,092 | 4,302 | 19,342 | -- | 245 | 29,981 | -- | -- | -- | -- | -- | -- | -- | --- | 29,981 | -- | 29,981 |
|  | Moose Park [1] | 69 | --- | -- | --- | -- | -- | -- | -- | -- | -- | -- | -- | -- | --- | --- | -- | -- | --- |
|  | Morse | 555 | 57,464 | 23,540 | 17,936 | --- | 13,574 | 112,514 | -- | -- | -- | -- | 11,038 | 11,038 | --- | --- | 123,552 | 39,000 | 162,552 |
|  | Nashwauk | 1,657 | 166,718 | 798 | 115,745 | 9,465 | 13,300 | 306,026 | -- | -- | -- | -- | -- | -- | 14,733 | 3,449 | 324,208 | 66,562 | 390,770 |
|  | Nore | 66 | 3,621 | 5,274 | 4,855 | -- | 680 | 14,430 | -- | -- | -- | --- | -- | -- | -- | --- | 14,430 | 6,000 | 20,430 |
|  | Oteneagen | 313 | 22,161 | 9,208 | 6,930 | 350 | 45 | 38,694 | -- | -- | -- | -- | -- | --- | -- | --- | 38,694 | -- | 38,694 |
|  | Pomroy | 33 | 2,202 | 932 | 2,940 | --- | 650 | 6,724 | -- | -- | -- | -- | -- | -- | -- | --- | 6,724 | -- | 6,724 |
|  | Sago | 178 | 8,398 | 17,540 | 8,710 | 1,753 | 2,697 | 39,098 | --- | 3,500 | -- | -- | -- | 3,500 | -- | --- | 42,598 | 7,000 | 49,598 |
|  | Sand Lake | 184 | 20,308 | 11,649 | 17,324 | -- | 6,296 | 55,577 | 7,603 | -- | -- | --- | -- | 7,603 | -- | --- | 63,180 | -- | 63,180 |
|  | Spang | 250 | 25,675 | 10,267 | 61,222 | -- | 45 | 97,209 | --- | -- | -- | --- | -- | --- | -- | --- | 97,209 | -- | 97,209 |

[^68]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payment | Total Expenditures | $\begin{gathered} \text { Other } \\ \text { Financing } \\ \text { Uses*** } \end{gathered}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Splithand | 227 | 19,180 | 7,910 | 4,527 | 100 | 850 | 32,567 | -- | --- | -- | -- | -- | --- | --- | -- | 32,567 | 500 | 33,067 |
| Stokes | 207 | 26,571 | 10,003 | 27,541 | --- | 822 | 64,937 | -- | --- | -- | -- | -- | -- | -- | -- | 64,937 | 1,000 | 65,937 |
| Third River | 50 | 5,538 | 2,813 | 4,943 | -- | 900 | 14,194 | -- | --- | -- | --- | -- | -- | --- | --- | 14,194 | 20,000 | 34,194 |
| Trout Lake | 1,056 | 76,857 | 30,941 | 81,317 | 299 | 4,018 | 193,432 | 69,361 | --- | -- | -- | -- | 69,361 | -- | -- | 262,793 | -- | 262,793 |
| Wabana [1] | 503 | -- | -- | --- | --- | -- | --- | -- | -- | -- | --- | --- | -- | --- | -- | --- | -- | --- |
| Wawina | 85 | 35,762 | 4,300 | 35,602 | 5,000 | 346 | 81,010 | -- | --- | -- | -- | -- | -- | --- | -- | 81,010 | -- | 81,010 |
| Wildwood | 179 | 17,940 | 8,276 | 33,032 | -- | -- | 59,248 | -- | -- | -- | -- | -- | -- | --- | -- | 59,248 | -- | 59,248 |
| Wirt | 94 | 13,523 | 2,567 | 4,960 | 727 | 2,908 | 24,685 | -- | --- | --- | -- | -- | --- | --- | -- | 24,685 | -- | 24,685 |
| County Total | 17,560 | \$1,783,636 | \$739,372 | \$2,144,183 | \$150,603 | \$126,066 | \$4,943,860 | \$203,724 | \$105,253 | \$80 | \$51,080 | \$11,600 | \$371,737 | \$81,160 | \$31,573 | \$5,428,330 | \$304,343 | \$5,732,673 |

Jackson County - (Southwest Region)

| $\stackrel{\rightharpoonup}{\bullet}$ | Alba | 166 | 16,126 | 7,749 | 66,804 | --- | --- | 90,679 | --- | --- | 52,456 | --- | --- | 52,456 | --- | --- | 143,135 | --- | 143,135 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Belmont | 217 | 15,528 | 9,253 | 76,432 | --- | --- | 101,213 | --- | --- | --- | --- | --- | --- | --- | --- | 101,213 | --- | 101,213 |
|  | Christiania | 266 | 15,387 | 14,275 | 87,051 | --- | --- | 116,713 | --- | --- | --- | --- | --- | --- | --- | --- | 116,713 | --- | 116,713 |
|  | Delafield | 223 | 15,625 | 13,834 | 75,528 | --- | 3,251 | 108,238 | --- | --- | --- | --- | --- | --- | --- | --- | 108,238 | --- | 108,238 |
|  | Des Moines | 236 | 30,409 | 7,715 | 58,195 | --- | 6,331 | 102,650 | --- | --- | 12,550 | --- | --- | 12,550 | --- | --- | 115,200 | --- | 115,200 |
|  | Enterprise | 181 | 13,787 | 8,334 | 97,312 | --- | --- | 119,433 | --- | --- | 86,217 | --- | --- | 86,217 | --- | --- | 205,650 | --- | 205,650 |
|  | Ewington | 213 | 32,859 | 9,036 | 105,963 | --- | 1,000 | 148,858 | --- | --- | --- | --- | --- | --- | --- | --- | 148,858 | --- | 148,858 |
|  | Heron Lake | 305 | 14,318 | 8,888 | 228,702 | --- | 250 | 252,158 | --- | --- | --- | --- | --- | --- | --- | --- | 252,158 | $-$ | 252,158 |
|  | Hunter | 211 | 59,550 | 8,888 | 93,441 | --- | --- | 161,879 | --- | --- | --- | --- | --- | --- | --- | --- | 161,879 | 150,000 | 311,879 |
|  | Kimball | 100 | 14,095 | 12,322 | 263,217 | --- | --- | 289,634 | 6,568 | --- | --- | --- | --- | 6,568 | --- | --- | 296,202 | -- | 296,202 |
|  | La Crosse [1] | 147 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Middletown | 215 | 25,152 | 9,144 | 104,514 | --- | --- | 138,810 | --- | --- | 22,721 | --- | -- | 22,721 | --- | --- | 161,531 | --- | 161,531 |
|  | Minneota | 223 | 22,944 | 9,245 | 104,038 | --- | 800 | 137,027 | --- | --- | --- | --- | --- | --- | --- | --- | 137,027 | --- | 137,027 |
|  | Petersburg | 220 | 22,225 | 10,746 | 127,121 | --- | 4,000 | 164,092 | --- | --- | --- | --- | --- | --- | --- | --- | 164,092 | --- | 164,092 |
|  | Rost [1] | 206 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Round Lake | 144 | 22,103 | 8,495 | 90,395 | --- | --- | 120,993 | --- | --- | --- | --- | --- | --- | --- | --- | 120,993 | --- | 120,993 |
|  | Sioux Valley* | 198 | 13,070 | 12,657 | 43,361 | --- | 1,600 | 70,688 | --- | --- | 49,123 | --- | --- | 49,123 | --- | --- | 119,811 | --- | 119,811 |
|  | Weimer [1] | 153 | --- | --- | --- | --- | - | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | West Heron Lake | 130 | 11,636 | 5,869 | 92,327 | --- | 1,685 | 111,517 | --- | --- | 1,137 | --- | --- | 1,137 | --- | --- | 112,654 | 10,000 | 122,654 |

[^69]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Interest/ <br> Fiscal <br> Payments Payments |  | Total Expenditures | Other Financing Uses*** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
| Wisconsin | 213 | 15,205 | 8,109 | 128,942 | --- | --- | 152,256 | -- | --- | 329 | -- | -- | 329 | --- | --- | 152,585 | - | 152,585 |
| County Total | 3,967 | \$360,019 | \$164,559 | \$1,843,343 | \$-- | \$18,917 | \$2,386,838 | \$6,568 | \$-- | \$224,533 | \$-- | \$-- | \$231,101 | \$-- | \$-- | \$2,617,939 | \$160,000 | \$2,777,939 |

Kanabec County - (East Central Region)

|  | Ann Lake [1] | 406 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Arthur | 1,771 | 165,088 | 53,316 | 274,305 | --- | 24,521 | 517,230 | --- | --- | --- | --- | --- | --- | --- | --- | 517,230 | --- | 517,230 |
|  | Brunswick | 1,320 | 72,457 | 37,726 | 110,539 | --- | --- | 220,722 | --- | --- | --- | --- | --- | --- | --- | --- | 220,722 | --- | 220,722 |
|  | Comfort | 1,207 | 85,118 | 31,742 | 102,687 | --- | --- | 219,547 | 2,788 | --- | --- | --- | --- | 2,788 | 8,000 | 15,423 | 245,758 | --- | 245,758 |
|  | Ford | 179 | 39,403 | 6,586 | 55,240 | --- | 528 | 101,757 | --- | --- | --- | --- | --- | --- | --- | --- | 101,757 | --- | 101,757 |
|  | Grass Lake | 965 | 55,201 | 26,365 | 89,120 | --- | --- | 170,686 | 17,995 | --- | --- | --- | --- | 17,995 | --- | --- | 188,681 | --- | 188,681 |
|  | Hay Brook | 198 | 24,748 | 6,561 | 39,176 | --- | 100 | 70,585 | --- | --- | --- | --- | --- | --- | --- | 177 | 70,762 | --- | 70,762 |
| $\stackrel{\oplus}{\bullet}$ | Hillman | 422 | 38,394 | 13,519 | 31,905 | --- | 1,044 | 84,862 | --- | --- | --- | --- | --- | --- | --- | 1,674 | 86,536 | --- | 86,536 |
|  | Kanabec* | 854 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Knife Lake | 1,212 | 62,345 | 41,827 | 44,522 | --- | --- | 148,694 | 3,794 | --- | 23,781 | --- | --- | 27,575 | --- | --- | 176,269 | --- | 176,269 |
|  | Kroschel | 187 | 32,971 | 5,151 | 21,950 | --- | 2,012 | 62,084 | --- | --- | --- | --- | --- | --- | --- | --- | 62,084 | --- | 62,084 |
|  | Peace [1] | 956 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Pomroy | 376 | 21,864 | 12,572 | 74,443 | 450 | --- | 109,329 | 7,771 | --- | --- | --- | --- | 7,771 | --- | --- | 117,100 | --- | 117,100 |
|  | South Fork | 768 | 27,719 | 14,115 | 66,503 | --- | --- | 108,337 | --- | --- | --- | --- | --- | --- | --- | --- | 108,337 | --- | 108,337 |
|  | Whited | 897 | 50,469 | 25,096 | 26,750 | 250 | 1,112 | 103,677 | --- | --- | --- | --- | - | --- | --- | --- | 103,677 | --- | 103,677 |
|  | County Total | 11,718 | \$675,777 | \$274,576 | \$937,140 | \$700 | \$29,317 | \$1,917,510 | \$32,348 | \$-- | \$23,781 | \$--- | \$-- | \$56,129 | \$8,000 | \$17,274 | \$1,998,913 | \$--- | \$1,998,913 |

Kandiyohi County - (Southwest Central Region)

| Arctander | 369 | 17,626 | 18,268 | 152,720 | 1,500 | 153 | 190,267 | --- | 2,640 | --- | --- | --- | 2,640 | --- | --- | 192,907 | --- | 192,907 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Burbank | 571 | 44,770 | 10,866 | 101,568 | --- | 2,848 | 160,052 | --- | --- | --- | --- | --- | --- | 14,913 | 3,312 | 178,277 | --- | 178,277 |
| Colfax | 612 | 50,310 | 17,217 | 80,230 | --- | 3,070 | 150,827 | --- | 958 | --- | --- | --- | 958 | --- | --- | 151,785 | --- | 151,785 |
| Dovre* | 2,163 | 133,954 | 56,743 | 221,766 | --- | --- | 412,463 | --- | --- | --- | --- | --- | --- | --- | --- | 412,463 | --- | 412,463 |
| East Lake Lillian | 170 | 18,701 | 12,532 | 96,892 | --- | --- | 128,125 | --- | --- | --- | --- | --- | --- | --- | --- | 128,125 | --- | 128,125 |
| Edwards | 245 | 25,431 | 10,033 | 88,357 | --- | --- | 123,821 | 1,295 | --- | --- | --- | --- | 1,295 | --- | --- | 125,116 | --- | 125,116 |
| Fahlun | 332 | 36,519 | 14,808 | 78,275 | --- | 1,521 | 131,123 | 11,598 | --- | 4,472 | --- | --- | 16,070 | --- | --- | 147,193 | --- | 147,193 |
| Gennessee | 423 | 29,955 | 22,892 | 89,646 | 750 | 4,190 | 147,433 | --- | --- | --- | --- | --- | --- | --- | --- | 147,433 | --- | 147,433 |

[^70]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
the reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General <br> Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
|  | Jupiter | 109 | 9,889 | 5,472 | 62,779 | --- | 1,110 | 79,250 | --- | --- | --- | --- | --- | --- | --- | --- | 79,250 | --- | 79,250 |
|  | Norway | 94 | 10,119 | 2,765 | 19,009 | 600 | 3,026 | 35,519 | --- | --- | 19,759 | --- | -- | 19,759 | -- | --- | 55,278 | --- | 55,278 |
|  | Pelan | 46 | 5,805 | 2,293 | 24,852 | --- | --- | 32,950 | --- | --- | --- | --- | --- | --- | --- | --- | 32,950 | --- | 32,950 |
|  | Percy | 38 | 4,785 | 2,184 | 18,044 | --- | 368 | 25,381 | --- | --- | --- | --- | --- | --- | -- | --- | 25,381 | --- | 25,381 |
|  | Poppleton [1] | 133 | --- | --- | -- | -- | --- | -- | --- | --- | --- | --- | -- | -- | --- | --- | --- | --- | --- |
|  | Richardville | 107 | 6,669 | 3,330 | 67,781 | -- | 6,598 | 84,378 | --- | --- | --- | --- | --- | -- | -- | --- | 84,378 | -- | 84,378 |
|  | Saint Joseph | 32 | 3,532 | 2,189 | 57,582 | --- | 1,990 | 65,293 | -- | --- | --- | --- | -- | -- | -- | --- | 65,293 | -- | 65,293 |
|  | Saint Vincent | 43 | 20,818 | 2,500 | 78,213 | 500 | 723 | 102,754 | -- | 2,500 | --- | --- | -- | 2,500 | -- | --- | 105,254 | --- | 105,254 |
|  | Skane | 45 | 6,114 | 3,520 | 41,236 | --- | --- | 50,870 | -- | -- | --- | --- | --- | --- | --- | --- | 50,870 | --- | 50,870 |
|  | South Red River | 20 | 2,675 | 5,634 | 71,862 | -- | 2,299 | 82,470 | --- | -- | --- | --- | --- | --- | --- | --- | 82,470 | -- | 82,470 |
|  | Spring Brook | 49 | 11,274 | 180 | 79,070 | 250 | 1,390 | 92,164 | --- | 20,095 | -- | --- | --- | 20,095 | -- | --- | 112,259 | -- | 112,259 |
| $\stackrel{\leftrightarrow}{6}$ | Svea | 35 | 3,466 | 7,170 | 121,323 | -- | -- | 131,959 | --- | --- | -- | --- | --- | -- | -- | --- | 131,959 | -- | 131,959 |
|  | Tegner [1] | 38 | -- | -- | -- | -- | -- | --- | --- | -- | -- | -- | --- | -- | -- | --- | --- | -- | -- |
|  | Teien | 69 | 4,546 | 2,200 | 87,161 | --- | --- | 93,907 | --- | --- | --- | --- | --- | --- | -- | --- | 93,907 | --- | 93,907 |
|  | Thompson | 137 | 5,962 | 6,476 | 96,261 | --- | --- | 108,699 | --- | 12,860 | --- | --- | --- | 12,860 | --- | --- | 121,559 | --- | 121,559 |
|  | County Total | 1,656 | \$181,438 | \$99,777 | \$1,483,042 | \$1,550 | \$55,434 | \$1,821,241 | \$-- | \$35,455 | \$88,656 | \$-- | \$-- | \$124,111 | \$-- | \$-- | \$1,945,352 | \$-- | \$1,945,352 |

Lac qui Parle County - (Upper Southwest Region)

| Agassiz [1] | 94 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Arena | 125 | 16,428 | 5,160 | 48,573 | 300 | 328 | 70,789 | --- | --- | 3,294 | --- | --- | 3,294 | 10,000 | 264 | 84,347 | --- | 84,347 |
| Augusta | 91 | 6,916 | 2,400 | 22,057 | --- | --- | 31,373 | --- | --- | 21,143 | --- | --- | 21,143 | --- | --- | 52,516 | --- | 52,516 |
| Baxter | 180 | 23,261 | 5,752 | 85,736 | 1,250 | 3,239 | 119,238 | --- | --- | --- | --- | --- | --- | --- | --- | 119,238 | --- | 119,238 |
| Camp Release | 300 | 16,503 | 13,456 | 55,789 | --- | 640 | 86,388 | --- | --- | --- | --- | --- | --- | --- | --- | 86,388 | --- | 86,388 |
| Cerro Gordo | 179 | 16,533 | 5,130 | 69,515 | --- | --- | 91,178 | --- | --- | --- | --- | --- | --- | --- | --- | 91,178 | --- | 91,178 |
| Freeland | 87 | 11,366 | 5,870 | 61,731 | --- | --- | 78,967 | --- | --- | --- | --- | --- | --- | --- | --- | 78,967 | --- | 78,967 |
| Garfield | 116 | 12,538 | 5,160 | 52,831 | --- | 500 | 71,029 | --- | --- | 3,963 | -- | --- | 3,963 | --- | -- | 74,992 | --- | 74,992 |
| Hamlin [1] | 148 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - |
| Hantho | 99 | 10,868 | 6,270 | 59,539 | 750 | 3,426 | 80,853 | --- | --- | --- | --- | --- | --- | --- | --- | 80,853 | --- | 80,853 |
| Lac qui Parle | 185 | 23,443 | 6,271 | 59,797 | 250 | 1,024 | 90,785 | --- | --- | --- | --- | --- | --- | --- | --- | 90,785 | --- | 90,785 |
| Lake Shore | 170 | 45,693 | 6,944 | 89,436 | --- | 144 | 142,217 | --- | --- | 7,523 | --- | --- | 7,523 | --- | --- | 149,740 | --- | 149,740 |

[^71]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payment | Total Expenditures | Other Financing Uses*** | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Govern men | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and <br> Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
|  | Madison | 204 | 23,501 | 6,125 | 50,820 | 250 | 1,692 | 82,388 | --- | --- | --- | --- | --- | --- | -- | --- | 82,388 | --- | 82,388 |
|  | Manfred | 80 | 9,749 | 2,700 | 40,815 | 1,200 | 1,127 | 55,591 | 6,986 | -- | -- | -- | --- | 6,986 | -- | --- | 62,577 | -- | 62,577 |
|  | Maxwell | 157 | 17,798 | 5,691 | 131,083 | 1,432 | --- | 156,004 | --- | -- | -- | -- | -- | --- | -- | --- | 156,004 | -- | 156,004 |
|  | Mehurin | 70 | 11,895 | 2,400 | 42,036 | --- | -- | 56,331 | --- | -- | --- | -- | --- | -- | -- | --- | 56,331 | -- | 56,331 |
|  | Perry | 90 | 21,972 | --- | 120,811 | --- | -- | 142,783 | -- | --- | --- | --- | --- | --- | --- | --- | 142,783 | --- | 142,783 |
|  | Providence | 156 | 11,021 | --- | 79,560 | --- | --- | 90,581 | --- | --- | --- | --- | --- | --- | --- | --- | 90,581 | --- | 90,581 |
|  | Riverside | 283 | 24,224 | 6,034 | 64,478 | 750 | 743 | 96,229 | 6,633 | --- | -- | --- | -- | 6,633 | -- | --- | 102,862 | --- | 102,862 |
|  | Ten Mile Lake | 147 | 38,063 | 3,600 | 11,239 | -- | -- | 52,902 | -- | --- | 87,343 | --- | -- | 87,343 | -- | --- | 140,245 | --- | 140,245 |
|  | Walter | 133 | 16,333 | 3,100 | 21,554 | 1,300 | --- | 42,287 | --- | --- | --- | --- | -- | -- | --- | --- | 42,287 | -- | 42,287 |
|  | Yellow Bank | 140 | 15,332 | 3,585 | 54,138 | --- | 2,819 | 75,874 | --- | --- | --- | --- | --- | --- | --- | --- | 75,874 | --- | 75,874 |
| $\stackrel{\stackrel{\rightharpoonup}{\sigma}}{\circ}$ | County Total | 3,234 | \$373,437 | \$95,648 | \$1,221,538 | \$7,482 | \$15,682 | \$1,713,787 | \$13,619 | \$-- | \$123,266 | \$-- | \$-- | \$136,885 | \$10,000 | \$264 | \$1,860,936 | \$-- | \$1,860,936 |
|  | Lake County - (Arrowhead Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Beaver Bay | 517 | 31,747 | 30,466 | 122,166 | 1,500 | 4,144 | 190,023 | --- | -- | -- | --- | -- | -- | -- | --- | 190,023 | 111,474 | 301,497 |
|  | Crystal Bay | 435 | 62,533 | 42,019 | 123,393 | 21,232 | 2,607 | 251,784 | -- | -- | --- | -- | -- | -- | -- | --- | 251,784 | --- | 251,784 |
|  | Fall Lake | 630 | 93,845 | 113,195 | 130,638 | --- | 36,207 | 373,885 | 10,000 | -- | -- | -- | -- | 10,000 | 81,000 | 7,643 | 472,528 | 60,000 | 532,528 |
|  | Silver Creek | 1,192 | 92,387 | 42,824 | 275,107 | 2,139 | 6,429 | 418,886 | 9,850 | -- | -- | -- | -- | 9,850 | 43,260 | 12,335 | 484,331 | 20,253 | 504,584 |
|  | Stony River [1] | 172 | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | -- | --- | --- | -- | --- | -- |
|  | County Total | 2,946 | \$280,512 | \$228,504 | \$651,304 | \$24,871 | \$49,387 | \$1,234,578 | \$19,850 | \$-- | \$-- | \$-- | \$-- | \$19,850 | \$124,260 | \$19,978 | \$1,398,666 | \$191,727 | \$1,590,393 |
|  | Le Sueur County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Cleveland | 710 | 43,858 | 23,221 | 117,128 | --- | --- | 184,207 | 8 | -- | --- | --- | --- | 8 | --- | --- | 184,215 | 4,610 | 188,825 |
|  | Cordova [1] | 496 | --- | -- | --- | -- | --- | --- | -- | -- | -- | -- | -- | -- | -- | --- | -- | -- | -- |
|  | Derrynane | 532 | 25,218 | 40,684 | 62,636 | --- | --- | 128,538 | -- | -- | - | -- | -- | -- | -- | --- | 128,538 | -- | 128,538 |
|  | Elysian | 1,017 | 53,897 | 55,373 | 140,444 | -- | -- | 249,714 | -- | -- | 11,938 | -- | -- | 11,938 | -- | --- | 261,652 | -- | 261,652 |
|  | Kasota | 1,573 | 79,629 | 66,725 | 161,935 | --- | -- | 308,289 | -- | -- | 5,107 | --- | -- | 5,107 | --- | --- | 313,396 | -- | 313,396 |
|  | Kilkenny | 362 | 38,015 | 29,099 | 94,764 | -- | 9,561 | 171,439 | 13,990 | -- | --- | --- | -- | 13,990 | -- | --- | 185,429 | --- | 185,429 |
|  | Lanesburgh | 1,997 | 101,244 | 72,346 | 157,366 | --- | 375 | 331,331 | 11,333 | -- | - | -- | -- | 11,333 | -- | --- | 342,664 | --- | 342,664 |
|  | Lexington | 756 | 47,374 | 48,938 | 76,908 | -- | -- | 173,220 | 2,000 | -- | -- | -- | -- | 2,000 | -- | --- | 175,220 | --- | 175,220 |
|  | Montgomery | 707 | 70,748 | 31,634 | 401,779 | --- | --- | 504,161 | --- | --- | --- | --- | --- | --- | --- | --- | 504,161 | --- | 504,161 |

[^72]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| Current Expenditures |  |  |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Ottawa | 287 | 23,510 | 20,199 | 69,043 | 3,857 | --- | 116,609 | --- | --- | --- | --- | --- | --- | --- | --- | 116,609 | 50,000 | 166,609 |
| Sharon | 639 | 36,724 | 23,662 | 153,220 | --- | --- | 213,606 | --- | --- | --- | --- | --- | --- | --- | --- | 213,606 | --- | 213,606 |
| Tyrone | 511 | 31,980 | 40,398 | 101,666 | --- | --- | 174,044 | --- | --- | --- | --- | --- | --- | --- | --- | 174,044 | --- | 174,044 |
| Washington | 778 | 35,251 | 46,855 | 141,139 | --- | --- | 223,245 | --- | --- | --- | --- | --- | --- | 4,116 | 471 | 227,832 | --- | 227,832 |
| Waterville | 674 | 55,386 | 25,125 | 52,049 | --- | 17,943 | 150,503 | --- | --- | --- | --- | --- | --- | --- | --- | 150,503 | --- | 150,503 |
| County Total | 11,039 | \$642,834 | \$524,259 | \$1,730,077 | \$3,857 | \$27,879 | \$2,928,906 | \$27,331 | \$-- | \$17,045 | \$-- | \$-- | \$44,376 | \$4,116 | \$471 | \$2,977,869 | \$54,610 | \$3,032,479 |

Lincoln County - (Southwest Region)

|  | Alta Vista | 163 | 12,215 | 7,100 | 54,274 | --- | --- | 73,589 | --- | --- | --- | --- | --- | --- | --- | --- | 73,589 | --- | 73,589 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ash Lake | 133 | 13,928 | 7,541 | 79,185 | --- | --- | 100,654 | --- | --- | --- | --- | --- | --- | --- | --- | 100,654 | --- | 100,654 |
|  | Diamond Lake | 218 | 4,755 | 4,836 | 72,354 | 312 | --- | 82,257 | --- | --- | --- | --- | --- | --- | --- | --- | 82,257 | --- | 82,257 |
| $\stackrel{\rightharpoonup}{\bullet}$ | Drammen [1] | 119 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Hansonville | 81 | 15,247 | 7,074 | 61,953 | --- | 344 | 84,618 | 2,600 | --- | --- | --- | --- | 2,600 | --- | --- | 87,218 | --- | 87,218 |
|  | Hendricks | 186 | 17,580 | 7,200 | 153,632 | --- | --- | 178,412 | --- | --- | --- | --- | --- | --- | --- | --- | 178,412 | --- | 178,412 |
|  | Hope | 220 | 18,209 | 6,581 | 105,869 | --- | 66 | 130,725 | --- | --- | 3,251 | --- | --- | 3,251 | --- | --- | 133,976 | --- | 133,976 |
|  | Lake Benton | 205 | 19,547 | 10,944 | 71,131 | --- | 3,780 | 105,402 | 3,031 | --- | --- | --- | --- | 3,031 | --- | --- | 108,433 | --- | 108,433 |
|  | Lake Stay | 137 | 14,465 | 5,784 | 69,928 | --- | --- | 90,177 | --- | --- | --- | --- | --- | --- | --- | --- | 90,177 | --- | 90,177 |
|  | Limestone | 133 | 15,894 | 8,024 | 67,386 | --- | --- | 91,304 | --- | --- | --- | --- | --- | --- | --- | --- | 91,304 | --- | 91,304 |
|  | Marble | 170 | 19,233 | 8,253 | 47,784 | --- | --- | 75,270 | --- | --- | --- | --- | --- | --- | --- | --- | 75,270 | 30,000 | 105,270 |
|  | Marshfield | 256 | 16,555 | 5,808 | 52,748 | --- | --- | 75,111 | --- | --- | --- | --- | --- | --- | --- | --- | 75,111 | --- | 75,111 |
|  | Royal | 147 | 18,954 | 10,125 | 88,812 | --- | --- | 117,891 | --- | --- | --- | --- | --- | --- | --- | --- | 117,891 | --- | 117,891 |
|  | Shaokatan | 209 | 11,704 | 9,530 | 62,429 | --- | 595 | 84,258 | --- | --- | --- | --- | --- | --- | --- | --- | 84,258 | --- | 84,258 |
|  | Verdi | 175 | 24,579 | 8,792 | 132,596 | 605 | --- | 166,572 | --- | --- | --- | --- | --- | --- | --- | --- | 166,572 | --- | 166,572 |
|  | County Total | 2,552 | \$222,865 | \$107,592 | \$1,120,081 | \$917 | \$4,785 | \$1,456,240 | \$5,631 | \$-- | \$3,251 | \$-- | \$-- | \$8,882 | \$-- | \$-- | \$1,465,122 | \$30,000 | \$1,495,122 |

Lyon County - (Southwest Region)

| Amiret [1] | 205 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Clifton | 263 | 21,999 | 16,472 | 63,452 | --- | --- | 101,923 | --- | --- | --- | --- | --- | --- | --- | --- | 101,923 | 20,000 | 121,923 |
| Coon Creek | 248 | 20,091 | 8,675 | 82,311 | --- | --- | 111,077 | --- | --- | --- | --- | --- | --- | --- | --- | 111,077 | --- | 111,077 |
| Custer | 175 | 42,501 | 13,667 | 81,963 | --- | --- | 138,131 | --- | --- | --- | --- | --- | --- | --- | --- | 138,131 | --- | 138,131 |

[^73]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | $\begin{aligned} & \text { Total } \\ & \text { Expend- } \\ & \text { itures } \end{aligned}$ | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Govern ment | $\begin{aligned} & \text { Public } \\ & \text { Safety } \end{aligned}$ | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \\ & \hline \end{aligned}$ | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
|  | Eidsvold | 202 | 27,275 | 6,417 | 85,369 | --- | --- | 119,061 | --- | --- | --- | --- | --- | --- | -- | --- | 119,061 | --- | 119,061 |
|  | Fairview | 374 | 27,958 | 20,011 | 61,607 | --- | --- | 109,576 | -- | --- | --- | --- | --- | --- | -- | -- | 109,576 | -- | 109,576 |
|  | Grandview | 261 | 10,821 | 16,990 | 45,328 | --- | --- | 73,139 | --- | --- | 1,931 | -- | -- | 1,931 | -- | --- | 75,070 | -- | 75,070 |
|  | Island Lake | 172 | 18,086 | 8,111 | 76,737 | -- | --- | 102,934 | -- | -- | -- | -- | --- | --- | 23,399 | 3,661 | 129,994 | --- | 129,994 |
|  | Lake Marshall | 564 | 27,998 | 500 | 58,249 | --- | --- | 86,747 | -- | -- | --- | -- | --- | --- | --- | --- | 86,747 | --- | 86,747 |
|  | Lucas | 210 | 11,513 | 15,190 | 71,847 | -- | --- | 98,550 | --- | -- | 5,213 | -- | --- | 5,213 | --- | --- | 103,763 | -- | 103,763 |
|  | Lynd | 414 | 23,191 | --- | 61,591 | --- | 2,150 | 86,932 | -- | --- | --- | -- | -- | --- | -- | -- | 86,932 | -- | 86,932 |
|  | Lyons | 192 | 13,364 | 5,940 | 49,860 | -- | --- | 69,164 | -- | 3,334 | -- | -- | -- | 3,334 | -- | -- | 72,498 | --- | 72,498 |
|  | Monroe** | 181 | 20,429 | 19,342 | 83,800 | --- | --- | 123,571 | -- | -- | --- | --- | --- | --- | -- | --- | 123,571 | --- | 123,571 |
|  | Nordland | 185 | 20,306 | 6,948 | 61,709 | --- | --- | 88,963 | -- | -- | -- | -- | --- | --- | -- | -- | 88,963 | --- | 88,963 |
|  | Rock Lake | 272 | 28,356 | 13,190 | 175,756 | --- | --- | 217,302 | --- | --- | -- | --- | --- | --- | 21,185 | --- | 238,487 | -- | 238,487 |
| ${ }_{\infty}$ | Shelburne | 189 | 17,319 | 9,667 | 88,026 | -- | --- | 115,012 | --- | --- | -- | -- | --- | --- | -- | -- | 115,012 | -- | 115,012 |
|  | Sodus | 262 | 11,444 | 19,173 | 60,756 | --- | --- | 91,373 | --- | -- | -- | --- | --- | --- | --- | --- | 91,373 | --- | 91,373 |
|  | Stanley | 194 | 22,071 | 21,282 | 66,162 | --- | --- | 109,515 | --- | -- | -- | --- | --- | --- | --- | --- | 109,515 | -- | 109,515 |
|  | Vallers | 218 | 13,595 | 22,394 | 60,619 | -- | --- | 96,608 | -- | -- | -- | -- | --- | --- | -- | --- | 96,608 | --- | 96,608 |
|  | Westerheim | 226 | 14,543 | 12,145 | 80,120 | --- | --- | 106,808 | -- | --- | --- | -- | -- | --- | --- | --- | 106,808 | --- | 106,808 |
|  | County Total | 5,007 | \$392,860 | \$236,114 | \$1,415,262 | \$-- | \$2,150 | \$2,046,386 | \$-- | \$3,334 | \$7,144 | \$-- | \$-- | \$10,478 | \$44,584 | \$3,661 | \$2,105,109 | \$20,000 | \$2,125,109 |
| Mahnomen County - (Headwaters Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Beaulieu [1] | 124 | --- | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Bejou | 80 | 6,322 | 7,037 | 59,705 | -- | 2,500 | 75,564 | -- | -- | --- | -- | --- | --- | -- | -- | 75,564 | --- | 75,564 |
|  | Chief | 176 | 5,200 | 6,054 | 55,116 | --- | -- | 66,370 | -- | -- | --- | -- | -- | --- | --- | -- | 66,370 | -- | 66,370 |
|  | Clover | 142 | 5,521 | 1,100 | 13,952 | --- | -- | 20,573 | -- | -- | --- | -- | -- | -- | -- | --- | 20,573 | --- | 20,573 |
|  | Gregory | 75 | 10,550 | 5,497 | 46,934 | --- | 1,545 | 64,526 | --- | --- | --- | --- | --- | --- | -- | --- | 64,526 | --- | 64,526 |
|  | Heier | 151 | 8,848 | 4,294 | 58,126 | --- | 1,656 | 72,924 | --- | --- | 271 | --- | -- | 271 | -- | --- | 73,195 | --- | 73,195 |
|  | Island Lake | 300 | 17,000 | 14,863 | 86,195 | -- | 1,996 | 119,554 | 6,125 | -- | -- | -- | -- | 6,125 | -- | -- | 125,679 | -- | 125,679 |
|  | La Garde | 158 | 4,841 | 1,500 | 35,680 | -- | --- | 42,021 | -- | -- | -- | -- | -- | - | -- | -- | 42,021 | $-$ | 42,021 |
|  | Lake Grove | 171 | 12,990 | 4,000 | 107,219 | -- | 1,000 | 125,209 | -- | -- | --- | -- | -- | -- | -- | -- | 125,209 | -- | 125,209 |
|  | Little elbow | 318 | 9,936 | 4,872 | 11,477 | --- | --- | 26,285 | -- | -- | --- | -- | --- | --- | -- | --- | 26,285 | --- | 26,285 |
|  | Marsh Creek | 141 | 15,504 | 9,557 | 30,475 | -- | --- | 55,536 | --- | -- | -- | -- | -- | -- | -- | --- | 55,536 | --- | 55,536 |

[^74]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture <br> and <br> Recrea- <br> tion | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
| Oakland | 226 | 18,599 | 4,000 | 41,373 | -- | --- | 63,972 | -- | --- | --- | --- | -- | --- | --- | -- | 63,972 | -- | 63,972 |
| Pembina | 621 | 34,324 | 10,040 | 94,408 | -- | 1,004 | 139,776 | -- | -- | --- | -- | -- | -- | --- | -- | 139,776 | -- | 139,776 |
| Popple Grove [1] | 138 | -- | --- | -- | --- | -- | --- | -- | -- | -- | --- | --- | --- | --- | --- | -- | -- | -- |
| Rosedale | 130 | 7,205 | 5,733 | 39,554 | -- | -- | 52,492 | --- | -- | -- | --- | -- | --- | --- | --- | 52,492 | -- | 52,492 |
| Twin Lakes | 727 | 13,845 | 16,581 | 6,315 | --- | 15,752 | 52,493 | --- | -- | --- | -- | --- | -- | --- | --- | 52,493 | --- | 52,493 |
| County Total | 3,678 | \$170,685 | \$95,128 | \$686,529 | s-- | \$24,953 | \$977,295 | \$6,125 | \$-- | \$271 | s-- | \$-- | \$6,396 | \$-- | \$-- | \$983,691 | \$-- | \$983,691 |

Marshall County - (Northwest Region)

|  | Agder | 112 | 8,041 | 4,380 | 57,871 | --- | --- | 70,292 | --- | --- | 39,256 | --- | --- | 39,256 | --- | --- | 109,548 | --- | 109,548 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Alma [1] | 77 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Augsburg | 71 | 12,330 | 5,338 | 75,842 | --- | --- | 93,510 | --- | --- | --- | --- | --- | --- | --- | --- | 93,510 | --- | 93,510 |
| $\stackrel{\rightharpoonup}{\bullet}$ | Big Woods | 35 | 7,413 | 27,572 | 100,328 | --- | 3,000 | 138,313 | --- | --- | --- | --- | --- | --- | --- | --- | 138,313 | --- | 138,313 |
| ¢ | Bloomer [1] | 71 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Boxville | 48 | 2,916 | 1,582 | 34,584 | --- | 1,000 | 40,082 | --- | --- | --- | --- | --- | --- | --- | --- | 40,082 | --- | 40,082 |
|  | Cedar | 74 | 11,156 | 3,426 | 31,318 | --- | 11,396 | 57,296 | --- | --- | --- | --- | --- | --- | --- | --- | 57,296 | --- | 57,296 |
|  | Como | 44 | 7,519 | 2,183 | 34,006 | --- | 4,305 | 48,013 | --- | --- | --- | --- | --- | --- | --- | --- | 48,013 | --- | 48,013 |
|  | Comstock | 127 | 15,447 | 7,889 | 75,227 | --- | 9,869 | 108,432 | --- | --- | --- | --- | --- | --- | --- | --- | 108,432 | --- | 108,432 |
|  | Donnelly | 20 | 22,152 | 8,588 | 187,578 | --- | --- | 218,318 | --- | --- | --- | --- | --- | --- | --- | --- | 218,318 | --- | 218,318 |
|  | Eagle Point [1] | 10 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | East Park [1] | 29 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | East Valley | 43 | 3,220 | 1,871 | 24,664 | -- | 1,650 | 31,405 | 1,957 | --- | --- | - | --- | 1,957 | --- | --- | 33,362 | --- | 33,362 |
|  | Eckvoll | 70 | 8,348 | 3,178 | 13,608 | --- | 3,920 | 29,054 | --- | --- | 6,260 | --- | --- | 6,260 | --- | --- | 35,314 | -- | 35,314 |
|  | Espelie | 30 | 10,866 | 5,199 | 31,857 | --- | 311 | 48,233 | --- | --- | --- | --- | --- | --- | --- | --- | 48,233 | --- | 48,233 |
|  | Excel | 310 | 5,500 | 10,650 | 62,000 | --- | --- | 78,150 | --- | --- | --- | --- | --- | --- | --- | --- | 78,150 | --- | 78,150 |
|  | Foldahl | 78 | 23,708 | 1,635 | 34,666 | --- | --- | 60,009 | --- | --- | --- | --- | --- | --- | --- | --- | 60,009 | --- | 60,009 |
|  | Fork | 7 | 10,910 | 1,725 | 58,835 | 300 | 1,976 | 73,746 | --- | --- | --- | --- | --- | --- | --- | --- | 73,746 | --- | 73,746 |
|  | Grand Plain | 54 | 8,632 | 6,214 | 22,242 | 825 | 200 | 38,113 | 13,344 | --- | 19,951 | --- | --- | 33,295 | --- | --- | 71,408 | --- | 71,408 |
|  | Holt | 120 | 14,196 | 4,806 | 31,561 | --- | 12,315 | 62,878 | --- | --- | --- | --- | --- | --- | --- | --- | 62,878 | --- | 62,878 |
|  | Huntly | 69 | 15,104 | 2,813 | 41,383 | --- | --- | 59,300 | --- | --- | --- | --- | --- | --- | --- | --- | 59,300 | --- | 59,300 |
|  | Lincoln | 81 | 10,964 | 6,132 | 30,421 | --- | 775 | 48,292 | --- | --- | --- | --- | --- | --- | --- | --- | 48,292 | --- | 48,292 |

[^75]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  |  |  |  | Other Financing Uses*** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures |  | Total Expenditures and Other Financing Uses |
|  | Linsell | 20 | 3,960 | 1,733 | 42,670 | --- | 1,500 | 49,863 | -- | --- | --- | --- | -- | -- | -- | -- | 49,863 | -- | 49,863 |
|  | Marsh Grove | 119 | 11,642 | 4,114 | 99,335 | -- | 9,247 | 124,338 | -- | -- | --- | --- | --- | --- | --- | --- | 124,338 | --- | 124,338 |
|  | McCrea | 247 | 27,126 | 7,889 | 94,590 | --- | 16,600 | 146,205 | --- | --- | 23,900 | --- | --- | 23,900 | --- | --- | 170,105 | -- | 170,105 |
|  | Middle River | 80 | 11,802 | 3,858 | 80,387 | -- | --- | 96,047 | -- | --- | --- | --- | --- | --- | --- | --- | 96,047 | -- | 96,047 |
|  | Moose River** | 28 | 6,383 | 1,527 | 23,797 | -- | 4,841 | 36,548 | -- | --- | --- | --- | --- | --- | --- | --- | 36,548 | --- | 36,548 |
|  | Moylan | 96 | 9,069 | 7,346 | 74,301 | --- | --- | 90,716 | -- | --- | -- | --- | -- | --- | --- | --- | 90,716 | --- | 90,716 |
|  | Nelson Park | 124 | 16,874 | 5,714 | 35,422 | --- | 1,539 | 59,549 | 675 | -- | --- | -- | --- | 675 | -- | --- | 60,224 | --- | 60,224 |
|  | New Folden | 216 | 21,056 | 14,079 | 46,978 | --- | 19,050 | 101,163 | -- | --- | --- | --- | --- | --- | --- | --- | 101,163 | --- | 101,163 |
|  | New Maine | 200 | 24,234 | 7,932 | 27,824 | -- | 14,376 | 74,366 | --- | -- | --- | -- | -- | --- | -- | --- | 74,366 | -- | 74,366 |
|  | New Solum | 315 | 17,513 | 9,467 | 114,814 | --- | 23,718 | 165,512 | --- | --- | --- | --- | --- | --- | --- | --- | 165,512 | --- | 165,512 |
| $\stackrel{\rightharpoonup}{\sim}$ | Oak Park | 111 | 17,539 | 5,416 | 193,295 | 2,000 | 183 | 218,433 | --- | --- | --- | --- | 2,720 | 2,720 | --- | --- | 221,153 | --- | 221,153 |
|  | Parker | 36 | 21,561 | 9,070 | 204,238 | --- | -- | 234,869 | -- | -- | --- | --- | -- | --- | --- | --- | 234,869 | --- | 234,869 |
|  | Rollis | 102 | 7,687 | 5,629 | 37,485 | 1,050 | 6,119 | 57,970 | -- | -- | -- | -- | -- | --- | --- | --- | 57,970 | --- | 57,970 |
|  | Sinnott | 26 | 36,511 | 1,838 | 110,168 | --- | --- | 148,517 | --- | --- | --- | --- | --- | -- | -- | --- | 148,517 | --- | 148,517 |
|  | Spruce Valley [1] | 239 | --- | --- | --- | --- | -- | --- | --- | -- | -- | --- | --- | -- | --- | --- | --- | --- | --- |
|  | Tamarac | 72 | 12,691 | 1,808 | 87,614 | --- | -- | 102,113 | --- | --- | --- | --- | --- | --- | - | --- | 102,113 | --- | 102,113 |
|  | Thief Lake | 30 | 9,046 | 2,669 | 12,236 | --- | 6,538 | 30,489 | --- | --- | --- | --- | --- | --- | --- | --- | 30,489 | --- | 30,489 |
|  | Valley | 135 | 12,681 | 5,801 | 38,24 | --- | 480 | 57,206 | -- | -- | 5,333 | --- | --- | 5,333 | -- | --- | 62,539 | --- | 62,539 |
|  | vega | 135 | 14,387 | 3,845 | 115,982 | --- | 750 | 134,964 | --- | -- | --- | --- | -- | --- | -- | --- | 134,964 | --- | 134,964 |
|  | veldt | 45 | 5,977 | 4,140 | 21,814 | 100 | 5,976 | 38,007 | -- | -- | --- | --- | --- | -- | --- | --- | 38,007 | --- | 38,007 |
|  | Viking | 175 | 16,866 | 3,417 | 164,752 | --- | 4,134 | 189,169 | -- | -- | --- | -- | --- | --- | --- | --- | 189,169 | 3,025 | 192,194 |
|  | Wanger | 73 | 11,594 | 8,544 | 61,031 | -- | -- | 81,169 | -- | -- | -- | --- | -- | -- | -- | --- | 81,169 | -- | 81,169 |
|  | Warrenton | 101 | 15,002 | 6,314 | 68,166 | -- | 200 | 89,682 | -- | -- | -- | --- | --- | -- | --- | --- | 89,682 | --- | 89,682 |
|  | West Valley | 158 | 16,831 | 5,125 | 24,229 | 800 | 13,400 | 60,385 | --- | --- | --- | --- | --- | -- | - | --- | 60,385 | --- | 60,385 |
|  | Whiteford | 41 | 6,207 | 1,654 | 26,124 | --- | 4,211 | 38,196 | -- | -- | --- | -- | -- | --- | --- | --- | 38,196 | --- | 38,196 |
|  | Wright | 93 | 26,311 | 10,378 | 35,382 | --- | 446 | 72,517 | --- | -- | --- | --- | --- | -- | -- | -- | 72,517 | -- | 72,517 |
|  | County Total | 4,597 | \$578,972 | \$244,488 | \$2,788,869 | \$5,075 | \$184,025 | \$3,801,429 | \$15,976 | \$-- | \$94,700 | \$-- | \$2,720 | \$113,396 | \$-- | \$-- | \$3,914,825 | \$3,025 | \$3,917,850 |

Martin County - (South Central Region)

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses*** } \end{aligned}$ | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Center Creek* | 217 | 14,983 | 10,512 | 87,899 | 340 | 500 | 114,234 | --- | --- | --- | --- | -- | -- | 28,775 | 2,023 | 145,032 | --- | 145,032 |
|  | East Chain | 276 | 29,028 | 14,400 | 92,609 | --- | --- | 136,037 | --- | --- | 96,168 | --- | -- | 96,168 | 39,492 | 40,361 | 312,058 | -- | 312,058 |
|  | Elm Creek | 160 | 16,342 | 6,660 | 76,860 | -- | --- | 99,862 | -- | -- | 170,549 | -- | -- | 170,549 | --- | --- | 270,411 | --- | 270,411 |
|  | Fairmont | 308 | 23,671 | 9,050 | 87,449 | -- | --- | 120,170 | -- | -- | --- | --- | -- | --- | --- | --- | 120,170 | --- | 120,170 |
|  | Fox Lake | 259 | 25,840 | 10,320 | 95,330 | --- | --- | 131,490 | --- | --- | --- | --- | --- | --- | --- | --- | 131,490 | --- | 131,490 |
|  | Fraser | 271 | 30,303 | 28,380 | 61,569 | -- | 905 | 121,157 | -- | --- | --- | --- | --- | --- | -- | --- | 121,157 | --- | 121,157 |
|  | Galena | 211 | 26,717 | 11,087 | 137,746 | --- | 1,720 | 177,270 | --- | -- | --- | --- | -- | --- | 6,750 | --- | 184,020 | --- | 184,020 |
|  | Jay | 230 | 18,550 | 6,871 | 79,965 | -- | --- | 105,386 | --- | 2,500 | 39,288 | -- | --- | 41,788 | --- | --- | 147,174 | --- | 147,174 |
|  | Lake Belt | 190 | 30,784 | 7,500 | 99,804 | -- | --- | 138,088 | 1,219 | --- | 182,249 | --- | --- | 183,468 | --- | --- | 321,556 | --- | 321,556 |
|  | Lake fremont | 155 | 28,499 | 22,605 | 92,683 | -- | 25,675 | 169,462 | --- | -- | --- | -- | --- | --- | -- | -- | 169,462 | --- | 169,462 |
|  | Manyaska | 308 | 19,776 | 5,940 | 119,154 | -- | 600 | 145,470 | -- | -- | --- | --- | -- | --- | 9,500 | 119 | 155,089 | --- | 155,089 |
| N | Nashville | 205 | 21,253 | 6,300 | 111,175 | -- | 360 | 139,088 | -- | -- | --- | --- | --- | --- | 25,530 | 247 | 164,865 | -- | 164,865 |
|  | Pleasant Prairie | 228 | 26,350 | 14,400 | 80,242 | -- | 1,300 | 122,292 | -- | -- | --- | --- | --- | --- | 17,949 | 787 | 141,028 | --- | 141,028 |
|  | Rolling Green | 250 | 29,061 | 9,180 | 121,814 | -- | --- | 160,055 | --- | -- | --- | --- | --- | --- | --- | --- | 160,055 | --- | 160,055 |
|  | Rutland | 366 | 28,482 | 14,400 | 108,530 | -- | --- | 151,412 | 13,646 | --- | 237,014 | -- | -- | 250,660 | -- | --- | 402,072 | -- | 402,072 |
|  | Silver Lake | 457 | 32,499 | 14,400 | 104,730 | --- | --- | 151,629 | --- | --- | --- | --- | -- | --- | -- | --- | 151,629 | -- | 151,629 |
|  | Tenhassen | 233 | 17,311 | 14,633 | 75,481 | 820 | 400 | 108,645 | 5,270 | -- | 42,684 | --- | -- | 47,954 | --- | --- | 156,599 | --- | 156,599 |
|  | Waverly [1] | 201 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Westford | 255 | 23,653 | 6,800 | 16,366 | --- | --- | 46,819 | --- | --- | 85,203 | --- | --- | 85,203 | --- | --- | 132,022 | -- | 132,022 |
|  | County Total | 4,976 | \$483,795 | \$218,838 | \$1,788,515 | \$1,160 | \$31,460 | \$2,523,768 | \$20,135 | \$10,537 | \$1,032,257 | \$-- | s-- | \$1,062,929 | \$127,996 | \$43,537 | \$3,758,230 | s-- | \$3,758,230 |
|  | McLeod County - (Southwest Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Acoma | 1,130 | 102,722 | 34,647 | 265,651 | -- | 4,242 | 407,262 | --- | --- | --- | --- | --- | -- | -- | --- | 407,262 | 45,072 | 452,334 |
|  | Bergen | 910 | 84,068 | 32,457 | 191,424 | --- | 933 | 308,882 | --- | 21,848 | --- | --- | --- | 21,848 | --- | --- | 330,730 | --- | 330,730 |
|  | Collins | 436 | 36,904 | 42,630 | 83,199 | -- | 3,298 | 166,031 | 4,235 | -- | -- | -- | --- | 4,235 | -- | --- | 170,266 | -- | 170,266 |
|  | Glencoe | 514 | 42,847 | 22,948 | 76,580 | -- | --- | 142,375 | --- | -- | 688 | -- | -- | 688 | -- | --- | 143,063 | -- | 143,063 |
|  | Hale | 917 | 57,276 | 54,467 | 76,450 | -- | 1,968 | 190,161 | -- | -- | --- | --- | -- | --- | --- | --- | 190,161 | --- | 190,161 |
|  | Hassan Valley | 643 | 60,376 | 36,143 | 132,102 | -- | 687 | 229,308 | -- | --- | --- | --- | --- | --- | --- | --- | 229,308 | --- | 229,308 |
|  | Helen | 833 | 64,922 | 51,947 | 123,849 | -- | 6,437 | 247,155 | -- | -- | --- | --- | -- | --- | -- | --- | 247,155 | --- | 247,155 |
|  | Hutchinson | 1,215 | 87,368 | 34,665 | 197,953 | --- | 3,360 | 323,346 | --- | --- | --- | --- | --- | -- | -- | --- | 323,346 | -- | 323,346 |

[^76]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| Current Expenditures |  |  |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Lynn | 519 | 57,779 | 27,693 | 102,779 | --- | 1,758 | 190,009 | --- | --- | 180 | --- | --- | 180 | --- | --- | 190,189 | 20,000 | 210,189 |
| Penn | 322 | 28,785 | 14,896 | 65,573 | --- | --- | 109,254 | 4,725 | --- | --- | --- | --- | 4,725 | 40,000 | 3,986 | 157,965 | --- | 157,965 |
| Rich Valley | 669 | 47,134 | 31,144 | 255,144 | --- | 118,085 | 451,507 | --- | 5,000 | --- | --- | --- | 5,000 | --- | --- | 456,507 | --- | 456,507 |
| Round Grove | 236 | 29,086 | 10,652 | 71,824 | --- | --- | 111,562 | --- | --- | --- | --- | --- | --- | --- | --- | 111,562 | --- | 111,562 |
| Sumter | 486 | 35,495 | 29,742 | 78,963 | --- | --- | 144,200 | --- | --- | --- | --- | --- | --- | --- | --- | 144,200 | --- | 144,200 |
| Winsted | 936 | 49,913 | 62,029 | 170,452 | --- | 3,964 | 286,358 | 7,033 | --- | --- | --- | --- | 7,033 | --- | --- | 293,391 | --- | 293,391 |
| County Total | 9,766 | \$784,675 | \$486,060 | \$1,891,943 | \$-- | \$144,732 | \$3,307,410 | \$15,993 | \$26,848 | \$868 | \$-- | \$--- | \$43,709 | \$40,000 | \$3,986 | \$3,395,105 | \$65,072 | \$3,460,177 |


| Acton* | 386 | 22,279 | 26,539 | 91,099 | 763 | 7,247 | 147,927 | --- | --- | --- | --- | --- | --- | --- | --- | 147,927 | --- | 147,927 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cedar Mills | 420 | 17,034 | 12,920 | 131,720 | --- | --- | 161,674 | 2,200 | 8,476 | --- | --- | --- | 10,676 | --- | --- | 172,350 | --- | 172,350 |
| Collinwood | 1,195 | 59,411 | 46,812 | 407,608 | --- | 15,762 | 529,593 | --- | --- | --- | --- | --- | --- | --- | --- | 529,593 | --- | 529,593 |
| Cosmos | 190 | 19,371 | 9,450 | 107,439 | 1,800 | --- | 138,060 | --- | --- | --- | --- | --- | --- | --- | --- | 138,060 | --- | 138,060 |
| Danielson | 280 | 19,259 | 17,225 | 117,153 | 200 | 2,905 | 156,742 | --- | --- | --- | --- | --- | --- | --- | --- | 156,742 | --- | 156,742 |
| Darwin | 678 | 45,584 | 36,122 | 451,633 | --- | 4,935 | 538,274 | --- | --- | --- | --- | --- | --- | --- | --- | 538,274 | --- | 538,274 |
| Dassel | 1,601 | 32,040 | 62,523 | 200,471 | 5,000 | 37,028 | 337,062 | --- | --- | --- | --- | --- | --- | 81,210 | 12,995 | 431,267 | --- | 431,267 |
| Ellsworth | 841 | 36,052 | 47,564 | 251,267 | --- | 2,260 | 337,143 | --- | --- | --- | --- | --- | --- | --- | --- | 337,143 | --- | 337,143 |
| Forest City | 635 | 14,838 | 45,834 | 110,875 | 3,391 | 5,000 | 179,938 | --- | --- | 21,470 | --- | --- | 21,470 | 96,542 | 15,230 | 313,180 | --- | 313,180 |
| Forest Prairie | 987 | 45,820 | 59,345 | 258,612 | --- | --- | 363,777 | --- | --- | 1,119,617 | --- | --- | 1,119,617 | 60,000 | 27,212 | 1,570,606 | 55,550 | 1,626,156 |
| Greenleaf | 744 | 35,283 | 63,710 | 100,442 | --- | --- | 199,435 | --- | --- | --- | --- | --- | --- | --- | --- | 199,435 | --- | 199,435 |
| Harvey | 377 | 27,304 | 24,488 | 128,951 | --- | --- | 180,743 | --- | 6,221 | --- | --- | -- | 6,221 | --- | --- | 186,964 | --- | 186,964 |
| Kingston | 1,258 | 34,420 | 65,387 | 290,399 | 9,665 | 32,475 | 432,346 | --- | --- | --- | --- | --- | --- | --- | --- | 432,346 | --- | 432,346 |
| Litchfield | 828 | 74,439 | 53,097 | 530,208 | --- | --- | 657,744 | --- | --- | --- | --- | --- | --- | 101,000 | 6,284 | 765,028 | --- | 765,028 |
| Manannah | 577 | 46,858 | 46,308 | 83,400 | 1,231 | 25 | 177,822 | --- | --- | --- | --- | --- | --- | --- | --- | 177,822 | --- | 177,822 |
| Swede Grove | 361 | 30,930 | 20,978 | 186,689 | 2,684 | 541 | 241,822 | --- | --- | --- | --- | --- | --- | --- | --- | 241,822 | --- | 241,822 |
| Union Grove | 681 | 42,746 | 34,123 | 31,486 | --- | --- | 108,355 | 7,692 | --- | 100,381 | --- | --- | 108,073 | --- | --- | 216,428 | --- | 216,428 |
| County Total | 12,039 | \$603,668 | \$672,425 | \$3,479,452 | \$24,734 | \$108,178 | \$4,888,457 | \$9,892 | \$14,697 | \$1,241,468 | \$--- | \$-- | \$1,266,057 | \$338,752 | \$61,721 | \$6,554,987 | \$55,550 | \$6,610,537 |

Mille Lacs County - (East Central Region)


[^77]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Borgholm | 1,831 | 125,940 | 25,609 | 162,451 | --- | --- | 314,000 | -- | --- | 15,002 | --- | -- | 15,002 | 4,433 | 4,002 | 337,437 | -- | 337,437 |
|  | Bradbury | 208 | 6,083 | 10,480 | 34,937 | --- | 250 | 51,750 | --- | --- | --- | --- | --- | --- | --- | --- | 51,750 | --- | 51,750 |
|  | Dailey | 216 | 4,394 | --- | 31,805 | -- | --- | 36,199 | --- | --- | --- | --- | --- | --- | --- | --- | 36,199 | -- | 36,199 |
|  | East Side | 650 | 54,495 | 36,505 | 360,920 | -- | --- | 451,920 | -- | -- | --- | -- | -- | -- | -- | --- | 451,920 | -- | 451,920 |
|  | Greenbush | 1,299 | 134,182 | 32,175 | 167,257 | --- | 6,091 | 339,705 | --- | --- | - | --- | --- | --- | -- | --- | 339,705 | --- | 339,705 |
|  | Hayland | 522 | 32,544 | 10,529 | 117,117 | --- | --- | 160,190 | --- | --- | --- | -- | --- | --- | --- | --- | 160,190 | 50,000 | 210,190 |
|  | Isle Harbor | 557 | 56,459 | 15,588 | 81,898 | --- | --- | 153,945 | --- | --- | --- | --- | --- | --- | --- | --- | 153,945 | --- | 153,945 |
|  | Kathio | 1,507 | 106,630 | 27,274 | 130,487 | --- | 40,770 | 305,161 | --- | --- | --- | --- | -- | --- | -- | --- | 305,161 | --- | 305,161 |
|  | Lewis [1] | 47 | --- | --- | --- | -- | --- | --- | -- | --- | -- | --- | --- | -- | --- | --- | --- | --- | --- |
|  | Milaca | 1,640 | 69,551 | 24,009 | 97,274 | --- | 20,776 | 211,610 | --- | --- | --- | --- | --- | --- | --- | --- | 211,610 | --- | 211,610 |
| $\underset{\sim}{\underset{\omega}{\sim}}$ | Milo | 1,512 | 85,475 | 18,752 | 155,897 | -- | --- | 260,124 | --- | -- | -- | --- | -- | --- | -- | --- | 260,124 | -- | 260,124 |
|  | Mudgett | 89 | 6,462 | 3,436 | 8,885 | 150 | --- | 18,933 | --- | --- | --- | --- | --- | --- | --- | --- | 18,933 | --- | 18,933 |
|  | Onamia | 580 | 21,718 | 12,635 | 63,013 | 900 | 300 | 98,566 | --- | -- | -- | -- | -- | --- | -- | --- | 98,566 | -- | 98,566 |
|  | Page | 783 | 33,044 | 14,980 | 119,316 | 1,835 | 6,477 | 175,652 | 13,742 | --- | -- | 103 | -- | 13,845 | -- | --- | 189,497 | -- | 189,497 |
|  | Princeton | 2,228 | 295,977 | 87,777 | 36,006 | --- | 7,188 | 426,948 | 7,361 | -- | 567,159 | -- | -- | 574,520 | -- | --- | 1,001,468 | -- | 1,001,468 |
|  | South Harbor | 836 | 67,092 | 52,442 | 258,428 | 5,000 | 21,564 | 404,526 | 696 | --- | --- | --- | -- | 696 | -- | 435 | 405,657 | 100,000 | 505,657 |
|  | County Total | 15,975 | \$1,169,158 | \$398,777 | \$1,962,126 | \$7,885 | \$103,416 | \$3,641,362 | \$21,799 | \$13,245 | \$582,161 | \$103 | s-- | \$617,308 | \$4,433 | \$4,437 | \$4,267,540 | \$150,000 | \$4,417,540 |
|  | Morrison County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Agram | 561 | 25,110 | 11,146 | 50,060 | --- | 6,993 | 93,309 | 12,833 | --- | --- | --- | --- | 12,833 | --- | --- | 106,142 | --- | 106,142 |
|  | Belle Prairie | 665 | 20,775 | 20,257 | 108,526 | 4,500 | 17,958 | 172,016 | --- | --- | --- | --- | 1,629 | 1,629 | --- | -- | 173,645 | -- | 173,645 |
|  | Bellevue | 1,149 | 46,434 | 47,603 | 198,085 | --- | 6,306 | 298,428 | --- | 4,558 | --- | -- | --- | 4,558 | --- | -- | 302,986 | -- | 302,986 |
|  | Buckman | 725 | 31,542 | 9,689 | 136,156 | 3,000 | 1,053 | 181,440 | -- | --- | -- | -- | -- | --- | -- | 180 | 181,620 | -- | 181,620 |
|  | Buh | 562 | 17,847 | 5,864 | 103,806 | -- | 621 | 128,138 | -- | --- | --- | --- | -- | --- | -- | --- | 128,138 | --- | 128,138 |
|  | Culdrum | 452 | 30,646 | 15,679 | 117,318 | --- | 5,563 | 169,206 | --- | -- | 6,300 | -- | -- | 6,300 | -- | -- | 175,506 | 1,500 | 177,006 |
|  | Cushing [1] | 776 | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- |
|  | Darling | 475 | 35,299 | 10,725 | 29,309 | 1,396 | 8,588 | 85,317 | --- | -- | --- | -- | --- | --- | -- | -- | 85,317 | --- | 85,317 |
|  | Elimale | 981 | 14,264 | 17,768 | 181,232 | --- | 15,677 | 228,941 | 10,764 | -- | - | --- | - | 10,764 | --- | --- | 239,705 | 3,223 | 242,928 |
|  | Granite | 469 | 29,045 | 4,160 | 101,897 | --- | 176 | 135,278 | --- | -- | --- | --- | --- | --- | -- | -- | 135,278 | -- | 135,278 |
|  | Green Prairie | 764 | 18,842 | 18,573 | 45,190 | 4,109 | 2,208 | 88,922 | --- | --- | -- | --- | -- | --- | -- | --- | 88,922 | --- | 88,922 |

[^78]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^79]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Moulton | 193 | 9,962 | 8,323 | 66,166 | --- | 320 | 84,771 | --- | --- | 11,485 | --- | --- | 11,485 | --- | --- | 96,256 | --- | 96,256 |
| Murray | 163 | 17,128 | 14,205 | 80,038 | --- | 240 | 111,611 | --- | --- | --- | --- | --- | --- | --- | --- | 111,611 | --- | 111,611 |
| Shetek | 310 | 25,122 | 26,488 | 117,780 | --- | --- | 169,390 | --- | --- | --- | --- | --- | --- | 23,003 | 3,448 | 195,841 | --- | 195,841 |
| Skandia | 120 | 16,803 | 13,190 | 101,706 | --- | --- | 131,699 | --- | --- | --- | --- | --- | --- | --- | --- | 131,699 | --- | 131,699 |
| Slayton | 268 | 18,088 | 12,510 | 98,247 | --- | --- | 128,845 | --- | --- | --- | --- | --- | --- | --- | --- | 128,845 | --- | 128,845 |
| County Total | 3,649 | \$358,901 | \$226,133 | \$1,799,163 | \$1,000 | \$37,123 | \$2,422,320 | \$3,592 | \$--- | \$480,238 | \$-- | \$--- | \$483,830 | \$199,416 | \$13,035 | \$3,118,601 | \$41,556 | \$3,160,157 |
| Nicollet County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belgrade | 1,052 | 80,968 | 30,509 | 340,005 | --- | 4,496 | 455,978 | --- | --- | --- | --- | --- | --- | 5,050 | 794 | 461,822 | --- | 461,822 |
| Bernadotte | 261 | 19,168 | 14,100 | 64,558 | --- | --- | 97,826 | --- | --- | --- | --- | --- | --- | 41,671 | 5,771 | 145,268 | --- | 145,268 |
| Brighton | 129 | 9,478 | 9,453 | 25,837 | --- | 3,387 | 48,155 | --- | --- | --- | --- | --- | --- | --- | --- | 48,155 | --- | 48,155 |
| Courtland | 572 | 18,122 | 28,594 | 114,368 | 3,000 | 11,925 | 176,009 | --- | --- | 11,154 | 10,410 | --- | 21,564 | --- | --- | 197,573 | 15,472 | 213,045 |
| Granby | 220 | 12,309 | 9,362 | 93,295 | --- | --- | 114,966 | --- | --- | --- | --- | --- | --- | --- | --- | 114,966 | --- | 114,966 |
| Lafayette | 700 | 41,347 | 30,750 | 167,425 | --- | 23 | 239,545 | --- | --- | --- | --- | --- | --- | --- | --- | 239,545 | --- | 239,545 |
| Lake Prairie | 630 | 44,901 | 40,119 | 158,183 | --- | 1,799 | 245,002 | --- | --- | --- | --- | --- | --- | 44,354 | 1,790 | 291,146 | --- | 291,146 |
| New Sweden | 279 | 12,606 | 12,994 | 113,870 | --- | 2,202 | 141,672 | --- | --- | --- | --- | --- | --- | --- | --- | 141,672 | 19,000 | 160,672 |
| Nicollet | 483 | 26,014 | 15,427 | 154,641 | --- | 3,693 | 199,775 | --- | --- | --- | --- | --- | --- | --- | --- | 199,775 | --- | 199,775 |
| Oshawa | 594 | 20,435 | 16,599 | 131,742 | --- | --- | 168,776 | --- | --- | 18,931 | --- | --- | 18,931 | --- | --- | 187,707 | --- | 187,707 |
| Ridgely | 108 | 7,504 | 2,805 | 18,313 | --- | --- | 28,622 | --- | --- | --- | --- | --- | --- | --- | --- | 28,622 | --- | 28,622 |
| Traverse | 301 | 17,001 | 21,999 | 28,626 | --- | --- | 67,626 | 5,537 | --- | 11,660 | --- | --- | 17,197 | --- | --- | 84,823 | --- | 84,823 |
| West Newton** | 423 | 28,091 | 18,912 | 54,817 | --- | --- | 101,820 | --- | --- | --- | --- | --- | --- | 33,425 | 6,867 | 142,112 | --- | 142,112 |
| County Total | 5,752 | \$337,944 | \$251,623 | \$1,465,680 | \$3,000 | \$27,525 | \$2,085,772 | \$5,537 | \$-- | \$41,745 | \$10,410 | \$-- | \$57,692 | \$124,500 | \$15,222 | \$2,283,186 | \$34,472 | \$2,317,658 |

Nobles County - (Southwest Region)

| Bigelow | 370 | 19,022 | 17,425 | 108,215 | --- | 242 | 144,904 | --- | --- | --- | --- | --- | --- | --- | --- | 144,904 | --- | 144,904 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bloom | 140 | 15,111 | 10,498 | 103,227 | --- | 24 | 128,860 | --- | --- | 54,252 | --- | --- | 54,252 | 20,948 | 2,894 | 206,954 | --- | 206,954 |
| Dewald | 228 | 29,524 | 7,525 | 137,416 | --- | --- | 174,465 | --- | --- | --- | --- | --- | --- | --- | --- | 174,465 | --- | 174,465 |
| Elk | 216 | 11,708 | 7,457 | 87,675 | --- | --- | 106,840 | --- | 6,050 | 1,531 | --- | --- | 7,581 | --- | --- | 114,421 | --- | 114,421 |
| Graham Lakes | 176 | 16,703 | 8,049 | 93,124 | --- | 5,700 | 123,576 | --- | --- | 29,685 | --- | --- | 29,685 | 28,000 | 3,510 | 184,771 | --- | 184,771 |
| Grand Prairie | 206 | 25,015 | 12,803 | 95,968 | --- | --- | 133,786 | --- | --- | --- | --- | --- | --- | --- | --- | 133,786 | --- | 133,786 |

[^80]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

[1] Failed to Report.
*Data could not be verified.
reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | $\begin{aligned} & \text { Other } \\ & \text { Financing } \\ & \text { Uses*** } \end{aligned}$ | TotalExpenituresand OtherFinancingUses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \text { County (Region) } \\ & \text { Name of Town } \\ & \text { (footnote) } \\ & \hline \end{aligned}$ | Pop. | General Government | $\begin{aligned} & \text { Public } \\ & \text { Safety } \\ & \hline \end{aligned}$ | Road and | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \\ \hline \end{gathered}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \\ & \hline \end{aligned}$ |  |  |  |  |  |
|  | Mary | 61 | 9,490 | 2,765 | 39,925 | --- | 3,740 | 55,920 | --- | --- | --- | --- | -- | --- | --- | --- | 55,920 | --- | 55,920 |
|  | McDonaldsville [1] | 165 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- |
|  | Pleasant View | 111 | 6,701 | 8,008 | 54,750 | --- | 4,245 | 73,704 | -- | -- | --- | --- | --- | --- | --- | --- | 73,704 | -- | 73,704 |
|  | Rockwell [1] | 53 | --- | -- | --- | -- | --- | --- | -- | --- | -- | -- | --- | --- | -- | --- | -- | --- | - -- |
|  | Shelly [1] | 88 | --- | -- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Spring Creek [1] | 67 | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | -- | --- | --- | --- | --- | - |
|  | Strand | 80 | 5,571 | 4,189 | 10,930 | --- | 3,883 | 24,573 | --- | -- | -- | --- | --- | --- | --- | --- | 24,573 | --- | 24,573 |
|  | Sundal | 152 | 13,844 | 3,271 | 58,012 | --- | 6,371 | 81,498 | --- | --- | --- | --- | --- | --- | -- | --- | 81,498 | --- | 81,498 |
|  | Waukon | 91 | 9,747 | 4,130 | 33,421 | --- | 4,458 | 51,756 | -- | -- | 1,560 | --- | -- | 1,560 | -- | --- | 53,316 | --- | 53,316 |
|  | Wild Rice [1] | 273 | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- |
| $\underset{\infty}{\stackrel{\rightharpoonup}{\infty}}$ | Winchester | 38 | 6,047 | 2,323 | 31,272 | --- | 3,312 | 42,954 | --- | --- | --- | --- | --- | --- | --- | --- | 42,954 | -- | 42,954 |
|  | County Total | 2,510 | \$191,341 | \$79,231 | \$731,926 | \$1,650 | \$67,235 | \$1,071,383 | \$-- | \$-- | \$7,528 | \$-- | \$-- | \$7,528 | s-- | \$-- | \$1,078,911 | \$-- | \$1,078,911 |
|  | Olmsted County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Cascade | 2,837 | 218,196 | 216,968 | 392,804 | -- | --- | 827,968 | --- | -- | 274,082 | --- | -- | 274,082 | --- | --- | 1,102,050 | -- | 1,102,050 |
|  | Dover | 385 | 36,301 | 16,829 | 95,072 | -- | 315 | 148,517 | --- | -- | --- | --- | --- | -- | -- | --- | 148,517 | -- | 148,517 |
|  | Elmira | 347 | 19,715 | 19,770 | 77,174 | -- | 2,072 | 118,731 | 133,496 | --- | -- | --- | -- | 133,496 | -- | 2,679 | 254,906 | --- | 254,906 |
|  | Eyota | 488 | 23,668 | 49,593 | 157,038 | -- | 466 | 230,765 | --- | 115,151 | -- | -- | -- | 115,151 | 29,548 | 3,393 | 378,857 | 114,898 | 493,755 |
|  | Farmington | 399 | 28,629 | 21,121 | 139,680 | -- | 6,869 | 196,299 | --- | -- | -- | -- | -- | --- | -- | --- | 196,299 | -- | 196,299 |
|  | Haverhill | 1,498 | 25,953 | 123,299 | 232,346 | -- | 435 | 382,033 | --- | -- | --- | --- | --- | --- | -- | --- | 382,033 | -- | 382,033 |
|  | High forest | 966 | 23,505 | 47,922 | 179,782 | 2,018 | 1,598 | 254,825 | --- | -- | --- | -- | -- | -- | --- | -- | 254,825 | -- | 254,825 |
|  | Kalmar | 1,117 | 49,077 | 59,391 | 113,983 | --- | 9,871 | 232,322 | -- | 12,308 | 142,282 | --- | -- | 154,590 | --- | -- | 386,912 | 390,000 | 776,912 |
|  | Marion | 4,027 | 109,424 | 192,221 | 174,657 | -- | 3,659 | 479,961 | -- | -- | 106,247 | -- | -- | 106,247 | -- | --- | 586,208 | -- | 586,208 |
|  | New Haven | 1,261 | 42,525 | 72,166 | 162,933 | --- | 7,500 | 285,124 | -- | --- | -- | --- | -- | -- | -- | --- | 285,124 | 50,000 | 335,124 |
|  | Orion | 545 | 38,557 | 35,326 | 67,983 | -- | 2,991 | 144,857 | -- | -- | 20,858 | -- | -- | 20,858 | -- | --- | 165,715 | -- | 165,715 |
|  | Oronoco | 2,456 | 140,064 | 94,649 | 530,836 | -- | 3,489 | 769,038 | --- | -- | --- | --- | -- | --- | 27,876 | 3,484 | 800,398 | -- | 800,398 |
|  | Pleasant Grove [1] | 751 | --- | -- | -- | -- | --- | -- | --- | -- | -- | --- | -- | -- | -- | --- | -- | -- | --- |
|  | Quincy | 327 | 26,925 | 16,946 | 78,892 | -- | 412 | 123,175 | 5,250 | -- | --- | -- | -- | 5,250 | -- | --- | 128,425 | 4,881 | 133,306 |
|  | Rochester | 2,088 | 157,486 | 224,100 | 410,443 | --- | -- | 792,029 | 150 | -- | 268,462 | --- | --- | 268,612 | -- | -- | 1,060,641 | -- | 1,060,641 |
|  | Rock Dell | 681 | 52,443 | 21,465 | 140,066 | -- | 126 | 214,100 | --- | -- | --- | -- | -- | --- | -- | -- | 214,100 | -- | 214,100 |

[1] Failed to Report.
*Data could not be verified.
not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal <br> Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Salem | 1,094 | 87,257 | 80,301 | 280,907 | --- | --- | 448,465 | 911 | --- | --- | --- | --- | 911 | 6,568 | 1,335 | 457,279 | 1,222 | 458,501 |
| Viola | 548 | 20,406 | 35,409 | 108,265 | 5,699 | 4,509 | 174,288 | --- | --- | 11,155 | 12,336 | --- | 23,491 | --- | --- | 197,779 | --- | 197,779 |
| County Total | 21,815 | \$1,100,131 | \$1,327,476 | \$3,342,861 | \$7,717 | \$44,312 | \$5,822,497 | \$139,807 | \$127,459 | \$823,086 | \$12,336 | \$-- | \$1,102,688 | \$63,992 | \$10,891 | \$7,000,068 | \$561,001 | \$7,561,069 | Otter Tail County - (West Central Region)


|  | Aastad | 191 | 21,526 | 4,386 | 39,179 | --- | 4,409 | 69,500 | --- | --- | --- | --- | --- | --- | --- | --- | 69,500 | --- | 69,500 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Amor | 481 | 54,769 | 53,325 | 54,089 | 4,203 | --- | 166,386 | --- | --- | --- | --- | --- | --- | --- | --- | 166,386 | --- | 166,386 |
|  | Aurdal | 1,540 | 71,838 | 40,307 | 272,282 | 1,000 | 14 | 385,441 | --- | --- | 12,438 | --- | --- | 12,438 | --- | --- | 397,879 | --- | 397,879 |
|  | Blowers | 360 | 23,719 | 7,323 | 59,925 | --- | 525 | 91,492 | --- | --- | --- | --- | --- | --- | --- | --- | 91,492 | --- | 91,492 |
|  | Blufton | 460 | 23,156 | 4,500 | 51,540 | --- | 431 | 79,627 | --- | --- | --- | --- | --- | --- | --- | --- | 79,627 | --- | 79,627 |
|  | Buse | 474 | 29,451 | 26,459 | 39,153 | --- | --- | 95,063 | --- | --- | --- | --- | --- | --- | --- | --- | 95,063 | --- | 95,063 |
| $\stackrel{\rightharpoonup}{N}$ | Butler | 256 | 19,631 | 9,061 | 100,978 | --- | --- | 129,670 | --- | 1,397 | --- | --- | --- | 1,397 | --- | --- | 131,067 | --- | 131,067 |
|  | Candor | 621 | 46,687 | 30,075 | 152,511 | 1,350 | 2,390 | 233,013 | --- | --- | --- | --- | --- | --- | --- | --- | 233,013 | --- | 233,013 |
|  | Carlisle | 178 | 15,339 | 4,150 | 57,455 | --- | 384 | 77,328 | --- | --- | --- | --- | --- | --- | --- | --- | 77,328 | --- | 77,328 |
|  | Clitherall | 495 | 49,084 | 44,425 | 377,848 | 3,917 | 19,505 | 494,779 | 6,772 | --- | 50,000 | 6,034 | --- | 62,806 | --- | --- | 557,585 | --- | 557,585 |
|  | Compton | 798 | 39,742 | 21,869 | 83,325 | --- | --- | 144,936 | --- | --- | --- | --- | --- | --- | --- | --- | 144,936 | --- | 144,936 |
|  | Corliss | 625 | 33,350 | 21,947 | 138,297 | --- | 4,568 | 198,162 | --- | --- | --- | --- | --- | --- | --- | --- | 198,162 | --- | 198,162 |
|  | Dane Prairie | 883 | 57,843 | 10,416 | 68,813 | --- | 3,563 | 140,635 | --- | --- | 188,930 | --- | --- | 188,930 | 25,000 | 7,378 | 361,943 | 191,175 | 553,118 |
|  | Dead Lake | 535 | 58,764 | 15,722 | 129,742 | --- | 100 | 204,328 | --- | --- | --- | --- | --- | --- | 13,478 | 3,522 | 221,328 | --- | 221,328 |
|  | Deer Creek | 400 | 25,521 | 9,437 | 61,936 | --- | 2,500 | 99,394 | 3,244 | 5,928 | --- | --- | --- | 9,172 | --- | --- | 108,566 | --- | 108,566 |
|  | Dora | 697 | 58,842 | 38,135 | 1,244,959 | --- | 1,310 | 1,343,246 | --- | 575 | 11,700 | --- | --- | 12,275 | -- | --- | 1,355,521 | 139,690 | 1,495,211 |
|  | Dunn | 929 | 117,118 | 62,099 | 281,215 | --- | 5,329 | 465,761 | --- | --- | --- | --- | --- | --- | --- | --- | 465,761 | --- | 465,761 |
|  | Eagle Lake | 397 | 31,789 | 8,304 | 89,172 | 4,311 | 7,278 | 140,854 | --- | --- | --- | --- | --- | --- | --- | --- | 140,854 | --- | 140,854 |
|  | Eastern [1] | 254 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Edna | 905 | 52,933 | 30,600 | 250,923 | --- | 215 | 334,671 | --- | --- | --- | --- | --- | --- | --- | --- | 334,671 | --- | 334,671 |
|  | Effington | 237 | 39,918 | 11,503 | 28,211 | 1,332 | 3,186 | 84,150 | 7,118 | 1,500 | 11,160 | --- | --- | 19,778 | --- | --- | 103,928 | --- | 103,928 |
|  | Elizabeth | 843 | 24,167 | 33,750 | 183,570 | 200 | 4,401 | 246,088 | 848 | --- | 62,000 | --- | 552 | 63,400 | --- | --- | 309,488 | 2,258 | 311,746 |
|  | Elmo | 323 | 26,111 | 18,119 | 59,978 | 900 | 2,683 | 107,791 | --- | 3,006 | --- | --- | --- | 3,006 | --- | --- | 110,797 | --- | 110,797 |
|  | Erhards Grove | 411 | 32,723 | 12,204 | 75,740 | 200 | 1,720 | 122,587 | --- | --- | 60,000 | --- | --- | 60,000 | --- | --- | 182,587 | --- | 182,587 |
|  | Everts | 759 | 31,283 | 32,500 | 167,353 | --- | --- | 231,136 | 15,425 | 15,951 | 50,000 | --- | --- | 81,376 | --- | --- | 312,512 | --- | 312,512 |

[^81]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total <br> Expenditures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General <br> Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Fergus Falls | 747 | 22,103 | 26,940 | 159,350 | --- | 600 | 208,993 | --- | --- | --- | --- | --- | --- | --- | --- | 208,993 | --- | 208,993 |
|  | Folden | 289 | 25,814 | 2,884 | 66,841 | --- | 10,958 | 106,497 | 1,286 | 6,287 | 19 | -- | --- | 7,592 | -- | --- | 114,089 | -- | 114,089 |
|  | Friberg | 800 | 46,657 | 25,608 | 64,446 | --- | 76 | 136,787 | --- | --- | 64,086 | --- | -- | 64,086 | --- | --- | 200,873 | --- | 200,873 |
|  | Girard | 715 | 52,930 | 37,152 | 162,140 | 1,000 | 2,491 | 255,713 | 555 | 47,386 | -- | -- | -- | 47,941 | -- | --- | 303,654 | -- | 303,654 |
|  | Gorman | 511 | 31,568 | 18,937 | 142,414 | -- | 6,142 | 199,061 | --- | --- | --- | --- | -- | --- | --- | --- | 199,061 | --- | 199,061 |
|  | Henning | 389 | 26,191 | 10,114 | 75,217 | -- | --- | 111,522 | --- | 6,937 | --- | --- | --- | 6,937 | --- | --- | 118,459 | --- | 118,459 |
|  | Hobart | 798 | 35,661 | 58,540 | 168,710 | -- | 23,409 | 286,320 | -- | --- | -- | -- | -- | --- | 56,000 | 5,820 | 348,140 | 47,870 | 396,010 |
|  | Homestead | 399 | 28,472 | 9,735 | 54,781 | -- | --- | 92,988 | -- | -- | -- | --- | -- | -- | --- | --- | 92,988 | 50,000 | 142,988 |
|  | Inman | 293 | 31,812 | 10,307 | 57,068 | -- | 10,978 | 110,165 | -- | -- | --- | --- | -- | -- | --- | 5 | 110,170 | --- | 110,170 |
|  | Leaf Lake | 637 | 42,266 | 30,312 | 130,517 | 125 | 388 | 203,608 | -- | -- | --- | --- | --- | --- | --- | 2,698 | 206,306 | -- | 206,306 |
|  | Leaf Mountain | 322 | 27,633 | 19,513 | 57,511 | -- | 1,000 | 105,657 | 1,100 | -- | -- | -- | -- | 1,100 | --- | --- | 106,757 | -- | 106,757 |
| O- | Lida | 780 | 95,997 | 17,267 | 436,451 | -- | 73,444 | 623,159 | 602 | 12,784 | 106,438 | -- | -- | 119,824 | -- | --- | 742,983 | --- | 742,983 |
|  | Maine | 665 | 59,194 | 7,920 | 281,627 | 350 | 2,362 | 351,453 | 182 | -- | 175,341 | -- | -- | 175,523 | 167,316 | --- | 694,292 | --- | 694,292 |
|  | Maplewood | 294 | 36,573 | 13,232 | 63,837 | -- | --- | 113,642 | -- | -- | 460,247 | -- | 91 | 460,338 | -- | -- | 573,980 | -- | 573,980 |
|  | Newton | 815 | 17,268 | 36,826 | 108,527 | -- | 3,776 | 166,397 | -- | -- | -- | -- | -- | -- | -- | --- | 166,397 | --- | 166,397 |
|  | Nidaros [1] | 356 | --- | -- | --- | -- | -- | -- | -- | -- | --- | --- | -- | -- | --- | --- | -- | -- | --- |
|  | Norwegian Grove | 340 | 33,288 | 18,473 | 111,380 | 600 | 6,099 | 169,840 | --- | -- | -- | -- | -- | --- | -- | --- | 169,840 | -- | 169,840 |
|  | Oak Valley | 363 | 20,915 | 7,243 | 84,798 | -- | 7,692 | 120,648 | 4,122 | 2,952 | -- | --- | -- | 7,074 | -- | --- | 127,722 | -- | 127,722 |
|  | Orwell | 144 | 22,685 | 9,830 | 55,912 | 500 | 212 | 89,139 | --- | --- | 5,836 | --- | -- | 5,836 | --- | --- | 94,975 | --- | 94,975 |
|  | Oscar [1] | 208 | --- | -- | -- | -- | -- | -- | -- | -- | -- | --- | -- | --- | -- | -- | -- | -- | --- |
|  | Otter Tail | 602 | 49,936 | 28,237 | 345,631 | 4,200 | 2,249 | 430,253 | --- | -- | -- | -- | -- | -- | -- | --- | 430,253 | -- | 430,253 |
|  | Otto | 600 | 31,013 | 26,714 | 107,582 | -- | 1,769 | 167,078 | --- | -- | -- | -- | -- | -- | -- | --- | 167,078 | -- | 167,078 |
|  | Paddock | 327 | 37,416 | 5,991 | 60,420 | -- | --- | 103,827 | 14,263 | -- | 10,000 | -- | -- | 24,263 | -- | -- | 128,090 | -- | 128,090 |
|  | Parkers Prairie | 390 | 25,550 | 17,327 | 72,650 | --- | 14,414 | 129,941 | -- | -- | 13,278 | --- | -- | 13,278 | -- | --- | 143,219 | -- | 143,219 |
|  | Pelican | 574 | 29,179 | 27,715 | 188,465 | 4,500 | 6,124 | 255,983 | --- | -- | 32,143 | -- | -- | 32,143 | -- | --- | 288,126 | -- | 288,126 |
|  | Perham | 977 | 39,044 | 29,306 | 108,965 | --- | 882 | 178,197 | 10,076 | -- | 191,032 | -- | -- | 201,108 | -- | --- | 379,305 | --- | 379,305 |
|  | Pine Lake | 773 | 29,124 | 33,795 | 289,553 | 2,500 | 14,488 | 369,460 | -- | -- | --- | -- | -- | -- | 85,000 | 4,283 | 458,743 | 50,000 | 508,743 |
|  | Rush Lake | 1,035 | 46,657 | 38,572 | 171,680 | -- | 1,199 | 258,108 | 1,402 | -- | -- | -- | -- | 1,402 | -- | --- | 259,510 | - | 259,510 |
|  | Saint Olaf | 395 | 31,619 | 12,014 | 77,908 | -- | 1,330 | 122,871 | 91 | 2,844 | -- | -- | -- | 2,935 | 17,870 | 5,389 | 149,065 | -- | 149,065 |

[^82]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \end{gathered}$ | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Scambler [1] | 568 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
| Star Lake | 446 | 76,234 | 15,784 | 284,597 | --- | 21,053 | 397,668 | -- | --- | 77,678 | --- | -- | 77,678 | 10,720 | --- | 486,066 | --- | 486,066 |
| Sverdrup | 646 | 36,412 | 12,285 | 172,505 | 500 | 2,451 | 224,153 | 5,490 | -- | --- | -- | -- | 5,490 | --- | --- | 229,643 | --- | 229,643 |
| Tordenskjold | 527 | 60,907 | 8,680 | 146,516 | --- | 116 | 216,219 | 7,406 | -- | 3,649 | --- | --- | 11,055 | -- | --- | 227,274 | 10,000 | 237,274 |
| Trondhjem | 177 | 19,816 | 7,537 | 84,904 | 1,900 | 5 | 114,162 | -- | -- | -- | -- | -- | -- | -- | --- | 114,162 | -- | 114,162 |
| Tumuli | 407 | 45,113 | 15,858 | 46,286 | 500 | 20 | 107,777 | -- | -- | -- | --- | --- | -- | -- | --- | 107,777 | -- | 107,777 |
| Western | 117 | 20,817 | 3,000 | 40,655 | 550 | 722 | 65,744 | --- | -- | -- | --- | --- | --- | -- | -- | 65,744 | --- | 65,744 |
| Woodside | 252 | 19,406 | 11,433 | 87,895 | --- | --- | 118,734 | --- | --- | --- | --- | --- | --- | -- | -- | 118,734 | -- | 118,734 |
| County Total | 32,730 | \$2,240,574 | \$1,205,697 | \$8,635,933 | \$34,638 | \$280,960 | \$12,397,802 | \$79,982 | \$107,547 | \$1,585,975 | \$6,034 | \$643 | \$1,780,181 | \$375,384 | \$29,095 | \$14,582,462 | \$490,993 | \$15,073,455 |


| Black River | 67 | 4,370 | 1,063 | 4,160 | --- | 609 | 10,202 | --- | -- | --- | --- | --- | --- | --- | --- | 10,202 | --- | 10,202 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bray | 53 | 18,264 | 1,170 | 27,310 | --- | 2,321 | 49,065 | --- | --- | --- | --- | --- | --- | --- | --- | 49,065 | --- | 49,065 |
| Clover Leaf | 90 | 5,158 | 5,345 | 18,971 | --- | --- | 29,474 | 4,728 | -- | --- | --- | --- | 4,728 | --- | --- | 34,202 | -- | 34,202 |
| Deer Park | 128 | 6,045 | 1,254 | 17,855 | -- | 7,003 | 32,157 | --- | --- | --- | --- | --- | --- | --- | --- | 32,157 | -- | 32,157 |
| Goodridge | 79 | 5,246 | 4,353 | 21,140 | --- | -- | 30,739 | --- | -- | -- | --- | --- | -- | -- | --- | 30,739 | --- | 30,739 |
| Hickory | 69 | 8,262 | 1,842 | 11,590 | --- | 1,386 | 23,080 | --- | --- | --- | --- | --- | --- | --- | --- | 23,080 | --- | 23,080 |
| Highlanding | 202 | 7,953 | --- | 21,171 | --- | 11,976 | 41,100 | -- | 5,867 | --- | --- | --- | 5,867 | --- | --- | 46,967 | --- | 46,967 |
| Kratka | 145 | 16,031 | 6,922 | 26,003 | -- | 685 | 49,641 | --- | --- | --- | --- | --- | --- | --- | --- | 49,641 | --- | 49,641 |
| Mayfield | 49 | 5,881 | 1,590 | 23,616 | --- | 4,754 | 35,841 | --- | --- | --- | --- | --- | --- | --- | --- | 35,841 | --- | 35,841 |
| Norden [1] | 369 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| North | 761 | 48,397 | 18,050 | 21,054 | --- | --- | 87,501 | --- | --- | --- | --- | --- | --- | --- | --- | 87,501 | --- | 87,501 |
| Numedal | 97 | 10,393 | 3,348 | 24,155 | --- | 610 | 38,506 | --- | 1,384 | --- | --- | --- | 1,384 | --- | --- | 39,890 | --- | 39,890 |
| Polk Centre | 66 | 10,111 | 721 | 3,950 | --- | 255 | 15,037 | --- | --- | --- | --- | --- | --- | --- | --- | 15,037 | --- | 15,037 |
| Reiner | 92 | 11,925 | 4,064 | 10,582 | --- | --- | 26,571 | --- | --- | 8,367 | --- | --- | 8,367 | --- | --- | 34,938 | --- | 34,938 |
| River Falls | 191 | 8,714 | 3,682 | 33,203 | --- | --- | 45,599 | --- | --- | --- | --- | --- | --- | --- | --- | 45,599 | --- | 45,599 |
| Rocksbury | 1,102 | 60,622 | 30,400 | 55,814 | --- | 4,577 | 151,413 | 53,756 | --- | --- | --- | --- | 53,756 | --- | --- | 205,169 | 52,657 | 257,826 |
| Sanders | 298 | 17,708 | 2,873 | 23,758 | --- | 1,908 | 46,247 | --- | -- | --- | --- | --- | --- | --- | --- | 46,247 | --- | 46,247 |
| Silverton | 187 | 19,942 | 7,600 | 29,838 | --- | --- | 57,380 | --- | --- | --- | --- | --- | --- | --- | --- | 57,380 | --- | 57,380 |
| Smiley | 620 | 25,368 | 16,449 | 36,989 | --- | --- | 78,806 | 2,949 | --- | --- | --- | --- | 2,949 | --- | --- | 81,755 | --- | 81,755 |

[^83]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| Current Expenditures |  |  |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Star | 101 | 6,933 | 4,025 | 32,042 | --- | 1,557 | 44,557 | --- | --- | 879 | --- | --- | 879 | --- | --- | 45,436 | --- | 45,436 |
| Wyandotte | 92 | 11,316 | 920 | 8,566 | --- | --- | 20,802 | --- | --- | --- | --- | --- | --- | --- | --- | 20,802 | --- | 20,802 |
| County Total | 4,858 | \$308,639 | \$115,671 | \$451,767 | \$-- | \$37,641 | \$913,718 | \$61,433 | \$7,251 | \$9,246 | \$-- | \$-- | \$77,930 | \$-- | \$-- | \$991,648 | \$52,657 | \$1,044,305 |

Pine County - (East Central Region)

|  | Arlone [1] | 342 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Arna | 86 | 71,674 | 4,500 | 16,519 | --- | 2,825 | 95,518 | --- | --- | --- | --- | --- | --- | --- | --- | 95,518 | --- | 95,518 |
|  | Barry | 550 | 41,153 | 18,254 | 41,917 | --- | --- | 101,324 | 3,570 | --- | --- | --- | --- | 3,570 | 6,177 | 1,004 | 112,075 | 1,193 | 113,268 |
|  | Birch Creek | 228 | 32,772 | 14,557 | 94,369 | --- | 4,943 | 146,641 | - | --- | --- | --- | --- | --- | --- | --- | 146,641 | --- | 146,641 |
|  | Bremen | 221 | 25,527 | 9,692 | 92,533 | --- | 750 | 128,502 | --- | 4,360 | --- | --- | --- | 4,360 | --- | --- | 132,862 | --- | 132,862 |
|  | Brook Park | 475 | 38,167 | 10,000 | 108,223 | --- | 1,068 | 157,458 | 77,954 | --- | --- | --- | --- | 77,954 | --- | --- | 235,412 | --- | 235,412 |
| $\stackrel{\rightharpoonup}{\omega}$ | Bruno | 176 | 20,495 | 9,688 | 7,450 | --- | 200 | 37,833 | --- | --- | --- | --- | --- | --- | --- | --- | 37,833 | --- | 37,833 |
|  | Chengwatana | 917 | 132,665 | 34,786 | 142,498 | 500 | 1,860 | 312,309 | - | --- | --- | --- | --- | --- | 42,330 | --- | 354,639 | -- | 354,639 |
|  | Clover | 366 | 35,846 | 9,902 | 30,994 | --- | 1,154 | 77,896 | --- | --- | --- | --- | --- | --- | --- | --- | 77,896 | --- | 77,896 |
|  | Crosby [1] | 85 | --- | --- | --- | --- | --- | --- | - | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Danforth | 79 | 8,104 | 5,478 | 45,479 | --- | 1,000 | 60,061 | --- | --- | --- | --- | --- | --- | --- | --- | 60,061 | --- | 60,061 |
|  | Dell Grove | 752 | 50,539 | 14,320 | 104,065 | --- | 500 | 169,424 | --- | --- | --- | --- | --- | --- | --- | --- | 169,424 | 7,045 | 176,469 |
|  | Finlayson [1] | 473 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Fleming | 130 | 19,495 | 7,586 | 6,944 | --- | --- | 34,025 | --- | --- | --- | --- | --- | --- | -- | --- | 34,025 | $-$ | 34,025 |
|  | Hinckley | 744 | 29,784 | 14,160 | 136,914 | --- | --- | 180,858 | --- | --- | --- | --- | --- | --- | --- | --- | 180,858 | 30,000 | 210,858 |
|  | Kerrick | 330 | 19,850 | 12,240 | 43,238 | 16,664 | 10,915 | 102,907 | --- | --- | --- | --- | --- | -- | -- | --- | 102,907 | --- | 102,907 |
|  | Kettle River | 479 | 49,439 | 11,821 | 99,634 | --- | --- | 160,894 | --- | --- | 69,342 | --- | --- | 69,342 | --- | --- | 230,236 | --- | 230,236 |
|  | Mission Creek | 539 | 27,120 | 7,591 | 56,439 | --- | 165 | 91,315 | --- | --- | --- | --- | --- | --- | --- | --- | 91,315 | --- | 91,315 |
|  | Munch | 368 | 30,567 | 3,949 | 64,708 | --- | --- | 99,224 | --- | --- | --- | --- | --- | --- | --- | --- | 99,224 | --- | 99,224 |
|  | New Dosey | 86 | 34,844 | 4,500 | 68,876 | --- | --- | 108,220 | --- | --- | --- | --- | --- | --- | --- | 19 | 108,239 | 9,000 | 117,239 |
|  | Nickerson | 162 | 19,503 | 7,200 | 31,305 | 540 | 2,120 | 60,668 | --- | --- | --- | --- | --- | --- | --- | --- | 60,668 | 25,000 | 85,668 |
|  | Norman | 298 | 42,900 | 13,552 | 58,315 | --- | 794 | 115,561 | --- | --- | --- | --- | --- | --- | 43,533 | 1,243 | 160,337 | 17,362 | 177,699 |
|  | Ogema | 351 | 45,688 | 7,572 | 13,669 | --- | 9,128 | 76,057 | 2,023 | --- | --- | --- | --- | 2,023 | 8,971 | 1,061 | 88,112 | 11,100 | 99,212 |
|  | Park | 20 | 10,998 | 3,120 | 5,860 | --- | --- | 19,978 | --- | --- | 7,359 | --- | --- | 7,359 | --- | --- | 27,337 | --- | 27,337 |
|  | Partridge | 554 | 41,587 | 37,428 | 44,673 | --- | 4,922 | 128,610 | --- | --- | --- | --- | --- | --- | --- | --- | 128,610 | --- | 128,610 |

[1] Failed to Report.
*Data could not be verified.
ewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
${ }^{* * * T h i s ~ c a t e g o r y ~ i n c l u d e s ~ D e b t ~ R e d e m p t i o n ~-~ R e f u n d e d ~ B o n d s, ~ O t h e r ~ U s e s, ~ a n d ~ T r a n s f e r s . ~}$

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture <br> and <br> Recrea- <br> tion | All Other | Total Capital Outlay |  |  |  |  |  |
| Pine City | 1,381 | 81,097 | 23,047 | 202,290 | 2,280 | 1,004 | 309,718 | 1,308 | --- | --- | --- | --- | 1,308 | 56,259 | 19,803 | 387,088 | --- | 387,088 |
| Pine Lake [1] | 580 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pokegama** | 2,825 | 158,290 | 98,453 | 310,954 | --- | 24,250 | 591,947 | --- | --- | --- | --- | --- | --- | --- | --- | 591,947 | --- | 591,947 |
| Royalton | 1,034 | 77,329 | 56,899 | 149,698 | --- | 271 | 284,197 | 21,054 | --- | --- | --- | --- | 21,054 | --- | --- | 305,251 | 65,000 | 370,251 |
| Sandstone | 805 | 63,412 | 18,412 | 56,509 | --- | 1,978 | 140,311 | 4,081 | --- | 158,831 | --- | --- | 162,912 | 11,521 | 2,243 | 316,987 | 38,780 | 355,767 |
| Sturgeon Lake | 534 | 56,440 | 38,057 | 65,535 | --- | --- | 160,032 | --- | --- | --- | --- | --- | --- | 36,902 | 16,827 | 213,761 | --- | 213,761 |
| Wilma | 68 | 28,102 | 4,500 | 33,415 | 600 | 750 | 67,367 | --- | --- | --- | --- | --- | --- | --- | --- | 67,367 | --- | 67,367 |
| Windemere | 1,620 | 171,257 | 85,649 | 198,961 | --- | 594 | 456,461 | 11,170 | --- | 494,585 | --- | --- | 505,755 | --- | --- | 962,216 | --- | 962,216 |
| County Total | 17,658 | \$1,464,644 | \$586,913 | \$2,331,984 | \$20,584 | \$71,191 | \$4,475,316 | \$121,160 | \$4,360 | \$730,117 | \$-- | \$-- | \$855,637 | \$205,693 | \$42,200 | \$5,578,846 | \$204,480 | \$5,783,326 |

Pipestone County - (Southwest Region)

| Aetna [1] | 195 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Altona | 126 | 30,537 | 7,115 | 143,600 | --- | 2,690 | 183,942 | --- | --- | --- | --- | --- | --- | --- | --- | 183,942 | --- | 183,942 |
| Burke | 211 | 13,236 | 6,037 | 111,475 | --- | --- | 130,748 | --- | --- | --- | --- | --- | --- | --- | --- | 130,748 | --- | 130,748 |
| Eden | 232 | 26,673 | 11,250 | 93,813 | --- | --- | 131,736 | --- | --- | --- | --- | --- | --- | --- | --- | 131,736 | $-$ | 131,736 |
| Elmer | 230 | 13,411 | 14,323 | 83,149 | --- | 1,716 | 112,599 | --- | --- | --- | --- | --- | --- | --- | --- | 112,599 | --- | 112,599 |
| Fountain Prairie [1] | 238 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Grange | 213 | 11,890 | 7,437 | 93,460 | --- | --- | 112,787 | --- | --- | 37,140 | --- | --- | 37,140 | --- | --- | 149,927 | --- | 149,927 |
| Gray | 215 | 19,661 | 9,510 | 56,206 | --- | --- | 85,377 | --- | 8,825 | --- | --- | --- | 8,825 | --- | --- | 94,202 | --- | 94,202 |
| Osborne | 301 | 16,864 | 8,011 | 58,960 | --- | 13,849 | 97,684 | --- | --- | --- | --- | --- | --- | --- | --- | 97,684 | --- | 97,684 |
| Rock | 164 | 11,762 | 4,425 | 54,327 | --- | 1,217 | 71,731 | --- | --- | --- | --- | --- | -- | --- | --- | 71,731 | --- | 71,731 |
| Sweet | 305 | 23,882 | 11,614 | 115,872 | --- | 5,408 | 156,776 | --- | 11,063 | --- | --- | --- | 11,063 | --- | --- | 167,839 | --- | 167,839 |
| Troy | 245 | 24,728 | 10,758 | 80,332 | --- | --- | 115,818 | 6,611 | 10,249 | --- | --- | --- | 16,860 | --- | --- | 132,678 | --- | 132,678 |
| County Total | 2,675 | \$192,644 | \$90,480 | \$891,194 | \$-- | \$24,880 | \$1,199,198 | \$6,611 | \$30,137 | \$37,140 | \$-- | \$--- | \$73,888 | \$--- | \$-- | \$1,273,086 | \$--- | \$1,273,086 |

Polk County - (Northwest Region)

| Andover | 109 | 14,041 | 4,772 | 189,916 | --- | 950 | 209,679 | --- | --- | --- | --- | --- | --- | --- | --- | 209,679 | --- | 209,679 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Angus [1] | 82 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Badger [1] | 118 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Belgium | 63 | 11,501 | 2,917 | 66,384 | --- | 4,623 | 85,425 | --- | --- | --- | --- | --- | --- | --- | --- | 85,425 | --- | 85,425 |

[^84]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | $\begin{aligned} & \text { Public } \\ & \text { Safety } \\ & \hline \end{aligned}$ | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{gathered} \text { Road } \\ \text { and } \\ \text { Bridge } \\ \hline \end{gathered}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \\ & \hline \end{aligned}$ |  |  |  |  |  |
|  | Brandsvold | 253 | 21,432 | 11,962 | 93,583 | 400 | 200 | 127,577 | --- | --- | --- | --- | --- | -- | --- | --- | 127,577 | --- | 127,577 |
|  | Brandt | 45 | 11,901 | 6,314 | 58,267 | --- | 1,625 | 78,107 | --- | --- | --- | --- | -- | --- | --- | --- | 78,107 | --- | 78,107 |
|  | Brislet | 46 | 7,382 | 4,732 | 73,032 | --- | --- | 85,146 | --- | --- | --- | --- | --- | --- | -- | --- | 85,146 | --- | 85,146 |
|  | Bygland | 258 | 13,898 | 12,025 | 73,215 | -- | 465 | 99,603 | --- | -- | -- | -- | -- | -- | -- | --- | 99,603 | --- | 99,603 |
|  | Chester | 96 | 12,083 | 5,540 | 27,917 | --- | 5,938 | 51,478 | -- | --- | --- | --- | --- | --- | -- | --- | 51,478 | --- | 51,478 |
|  | columbia | 438 | 41,649 | 12,554 | 59,277 | 250 | 11,905 | 125,635 | --- | --- | 7,878 | -- | -- | 7,878 | --- | --- | 133,513 | --- | 133,513 |
|  | Crookston | 441 | 51,246 | 9,323 | 69,626 | --- | 2,560 | 132,755 | --- | --- | --- | --- | --- | --- | --- | --- | 132,755 | --- | 132,755 |
|  | Eden | 191 | 8,042 | 12,374 | 71,323 | --- | 1,176 | 92,915 | --- | --- | 3,149 | --- | --- | 3,149 | --- | --- | 96,064 | --- | 96,064 |
|  | Esther | 148 | 20,618 | 6,232 | 57,525 | --- | 299 | 84,674 | --- | --- | --- | --- | -- | --- | --- | -- | 84,674 | -- | 84,674 |
|  | Euclid | 134 | 7,139 | 3,983 | 193,440 | --- | 300 | 204,862 | 4,010 | -- | 18,697 | -- | -- | 22,707 | --- | -- | 227,569 | -- | 227,569 |
| $\underset{\perp}{\stackrel{\rightharpoonup}{\bullet}}$ | Fairfax [1] | 160 | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | -- | --- | --- | --- | --- | --- | --- |
|  | Fanny | 89 | 9,171 | 3,861 | 136,361 | -- | --- | 149,393 | --- | --- | --- | --- | --- | --- | --- | --- | 149,393 | --- | 149,393 |
|  | Farley** | 59 | 5,842 | 4,732 | 78,830 | -- | 3,500 | 92,904 | -- | -- | --- | -- | -- | --- | --- | --- | 92,904 | -- | 92,904 |
|  | Fisher | 189 | 10,217 | 5,521 | 73,221 | -- | 480 | 89,439 | -- | -- | 10,682 | -- | --- | 10,682 | -- | --- | 100,121 | -- | 100,121 |
|  | Garden | 220 | 24,969 | 2,615 | 72,939 | --- | --- | 100,523 | --- | -- | 22,817 | --- | --- | 22,817 | -- | --- | 123,340 | --- | 123,340 |
|  | Garfield | 519 | 21,213 | 3,655 | 101,687 | --- | -- | 126,555 | --- | --- | --- | --- | -- | --- | -- | -- | 126,555 | -- | 126,555 |
|  | Gentilly | 260 | 16,444 | 6,723 | 89,405 | 6,350 | 1,507 | 120,429 | 2,419 | --- | --- | --- | --- | 2,419 | --- | --- | 122,848 | --- | 122,848 |
|  | Godfrey | 294 | 26,367 | 7,864 | 53,840 | --- | 948 | 89,019 | 65 | --- | 300 | 600 | -- | 965 | --- | --- | 89,984 | --- | 89,984 |
|  | Grand Forks | 195 | 7,874 | 5,538 | 48,969 | --- | --- | 62,381 | --- | --- | --- | --- | - | --- | --- | --- | 62,381 | --- | 62,381 |
|  | Grove Park-Tilden | 257 | 14,908 | 12,050 | 65,830 | -- | 1,161 | 93,949 | -- | --- | --- | --- | --- | --- | --- | --- | 93,949 | -- | 93,949 |
|  | Gully | 136 | 15,590 | 10,156 | 53,643 | -- | 1,103 | 80,492 | --- | --- | -- | -- | -- | --- | --- | --- | 80,492 | --- | 80,492 |
|  | Hammond | 45 | 7,274 | 3,291 | 90,993 | -- | -- | 101,558 | --- | 120 | --- | -- | -- | 120 | --- | --- | 101,678 | 50,000 | 151,678 |
|  | Helgeland | 41 | 1,761 | 4,732 | 26,984 | -- | -- | 33,477 | 3,739 | -- | 10,179 | -- | -- | 13,918 | -- | -- | 47,395 | --- | 47,395 |
|  | Higdem | 83 | 23,162 | 7,405 | 87,543 | --- | --- | 118,110 | -- | --- | --- | --- | --- | --- | 14,000 | 3,259 | 135,369 | --- | 135,369 |
|  | Hill River | 197 | 20,193 | 7,050 | 43,452 | --- | 4,262 | 74,957 | --- | --- | --- | --- | --- | --- | --- | --- | 74,957 | --- | 74,957 |
|  | Hubbard [1] | 58 | --- | -- | --- | -- | --- | --- | -- | -- | --- | --- | -- | -- | --- | --- | --- | --- | --- |
|  | Huntsville | 442 | 23,242 | 16,728 | 112,870 | -- | 24 | 152,864 | --- | -- | --- | -- | -- | -- | --- | --- | 152,864 | --- | 152,864 |
|  | Johnson | 41 | 5,070 | 6,084 | 40,321 | --- | --- | 51,475 | -- | --- | --- | --- | -- | --- | -- | -- | 51,475 | --- | 51,475 |
|  | Kertsonville | 90 | 9,120 | 3,222 | 32,938 | --- | 372 | 45,652 | --- | --- | --- | --- | --- | --- | -- | --- | 45,652 | --- | 45,652 |

[^85]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

${ }_{\text {*D }}$ [1] Failed to Report.
*Data could not be verified.
${ }^{*}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payment | Total Expenditures | Other Financing Uses*** | Total <br> Expentitures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Ben Wade | 262 | 21,637 | 15,248 | 83,373 | --- | 2,420 | 122,678 | --- | --- | --- | --- | --- | --- | --- | --- | 122,678 | --- | 122,678 |
|  | Blue Mounds | 177 | 18,108 | 10,535 | 60,175 | 400 | 1,548 | 90,766 | --- | --- | --- | --- | --- | --- | --- | --- | 90,766 | --- | 90,766 |
|  | Chippewa Falls | 218 | 16,224 | 9,791 | 41,901 | 2,500 | 1,094 | 71,510 | --- | --- | --- | --- | --- | --- | --- | --- | 71,510 | --- | 71,510 |
|  | Gilchrist | 213 | 24,200 | 7,264 | 71,639 | --- | 4,800 | 107,903 | --- | -- | --- | -- | --- | --- | -- | --- | 107,903 | 102 | 108,005 |
|  | Glenwood | 1,169 | 72,346 | 63,316 | 118,440 | 1,300 | 1,562 | 256,964 | 6,566 | -- | 627,687 | --- | --- | 634,253 | 109,775 | 20,555 | 1,021,547 | -- | 1,021,547 |
|  | Grove Lake | 271 | 17,246 | 23,450 | 71,191 | 3,369 | 13,186 | 128,442 | --- | --- | --- | --- | --- | --- | -- | --- | 128,442 | --- | 128,442 |
|  | Hoff | 162 | 14,874 | 7,574 | 44,507 | 200 | 1,712 | 68,867 | --- | --- | -- | --- | --- | --- | --- | --- | 68,867 | --- | 68,867 |
|  | Lake Johanna | 124 | 12,114 | 2,829 | 38,235 | 300 | 2,985 | 56,463 | -- | --- | --- | --- | -- | --- | -- | --- | 56,463 | --- | 56,463 |
|  | Langhei | 171 | 19,426 | 13,667 | 81,113 | --- | 2,095 | 116,301 | --- | -- | --- | --- | -- | --- | -- | --- | 116,301 | --- | 116,301 |
|  | Leven | 536 | 25,648 | 21,500 | 104,289 | -- | 1,161 | 152,598 | 1,182 | -- | 5,992 | -- | -- | 7,174 | -- | --- | 159,772 | -- | 159,772 |
| $\stackrel{\rightharpoonup}{\omega}$ | Minnewaska | 513 | 30,657 | 34,320 | 39,570 | --- | 4,568 | 109,115 | --- | --- | --- | --- | --- | --- | -- | --- | 109,115 | -- | 109,115 |
|  | New Prairie | 181 | 15,819 | 8,015 | 130,227 | 150 | 2,328 | 156,539 | -- | --- | --- | -- | --- | -- | -- | --- | 156,539 | --- | 156,539 |
|  | Nora** | 203 | 18,010 | 9,555 | 67,828 | -- | --- | 95,393 | -- | -- | -- | --- | $\cdots$ | -- | -- | --- | 95,393 | --- | 95,393 |
|  | Reno | 431 | 28,535 | 26,332 | 87,152 | -- | 1,862 | 143,881 | --- | --- | -- | --- | --- | -- | -- | --- | 143,881 | -- | 143,881 |
|  | Rolling Forks | 118 | 24,986 | 12,710 | 84,281 | -- | 4,680 | 126,657 | -- | -- | -- | --- | --- | -- | -- | --- | 126,657 | --- | 126,657 |
|  | Walden | 185 | 21,128 | 7,520 | 64,188 | --- | 5,100 | 97,936 | -- | -- | --- | -- | -- | --- | -- | --- | 97,936 | --- | 97,936 |
|  | Westport | 237 | 14,701 | 16,400 | 40,934 | 7,700 | 1,865 | 81,600 | --- | --- | -- | --- | --- | -- | --- | --- | 81,600 | --- | 81,600 |
|  | White Bear Lake | 469 | 38,042 | 28,517 | 86,530 | 250 | 160 | 153,499 | --- | --- | --- | --- | --- | --- | --- | --- | 153,499 | --- | 153,499 |
|  | County Total | 5,941 | \$455,473 | \$337,299 | \$1,421,226 | \$16,169 | \$56,591 | \$2,286,758 | \$7,926 | \$-- | \$633,679 | \$-- | \$-- | \$641,605 | \$109,775 | \$20,555 | \$3,058,693 | \$102 | \$3,058,795 |

Ramsey County - (7-County Twin Cities Region)
White Bear
County Total

| 11,049 | 949,809 | $1,686,856$ | 957,777 | 387,843 | 772,213 | $4,754,498$ | 192,030 | -- | $2,613,163$ | 294,4 |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $\mathbf{1 1 , 0 4 9}$ | $\$ 949,809$ | $\$ 1,686,856$ | $\$ 957,777$ | $\$ 387,843$ | $\$ 772,213$ | $\$ 4,754,498$ | $\$ 192,030$ | $\$--$ | $\$ 2,613,163$ | $\$ 294,426$ |

- $\$ 3,099,6$

Red Lake County - (Northwest Region)

| Browns Creek | 41 | 7,679 | 2,022 | 10,963 | --- | 643 | 21,307 | - | --- | --- | --- | --- | --- | --- | --- | 21,307 | --- | 21,307 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Emardville | 209 | 11,817 | 9,146 | 32,254 | --- | 3,559 | 56,776 | --- | --- | --- | --- | --- | --- | --- | --- | 56,776 | --- | 56,776 |
| Equality | 144 | 7,701 | 2,982 | 39,347 | --- | 7,067 | 57,097 | --- | --- | --- | --- | --- | --- | --- | --- | 57,097 | --- | 57,097 |
| Garnes | 178 | 9,604 | 5,489 | 36,755 | --- | 7,158 | 59,006 | --- | --- | --- | --- | --- | --- | --- | --- | 59,006 | --- | 59,006 |
| Gervais | 235 | 6,664 | 4,665 | 42,854 | --- | 23,952 | 78,135 | --- | --- | --- | --- | --- | --- | --- | --- | 78,135 | --- | 78,135 |

[^86]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** | TotalExpeniluresand OtherFinancingUses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Lake Pleasant | 104 | 10,566 | 4,945 | 34,237 | --- | 3,134 | 52,882 | --- | --- | --- | --- | --- | --- | --- | -- | 52,882 | --- | 52,882 |
|  | Lambert | 136 | 10,799 | 3,258 | 21,300 | --- | 2,247 | 37,604 | --- | --- | -- | --- | -- | --- | --- | --- | 37,604 | -- | 37,604 |
|  | Louisville | 171 | 20,154 | 5,510 | 25,064 | --- | 1,879 | 52,607 | --- | --- | --- | --- | --- | --- | -- | --- | 52,607 | --- | 52,607 |
|  | Poplar River | 115 | 16,649 | 2,506 | 37,098 | --- | 2,063 | 58,316 | --- | --- | --- | --- | --- | --- | --- | --- | 58,316 | --- | 58,316 |
|  | Red Lake Falls | 192 | 13,680 | 6,123 | 27,593 | 200 | 4,180 | 51,776 | --- | --- | -- | --- | --- | --- | -- | --- | 51,776 | -- | 51,776 |
|  | River [1] | 62 | -- | -- | -- | --- | --- | --- | -- | --- | -- | --- | -- | --- | -- | --- | --- | --- | -- |
|  | Terrebonne | 145 | 20,354 | 7,099 | 88,390 | --- | 3,972 | 119,815 | --- | --- | --- | --- | --- | --- | --- | --- | 119,815 | --- | 119,815 |
|  | Wylie | 58 | 5,476 | 1,873 | 19,029 | --- | 1,517 | 27,895 | 2,963 | --- | --- | --- | --- | 2,963 | --- | --- | 30,858 | --- | 30,858 |
|  | County Total | 1,790 | \$141,143 | \$55,618 | \$414,884 | \$200 | \$61,371 | \$673,216 | \$2,963 | \$-- | s-- | \$-- | s-- | \$2,963 | \$-- | \$-- | \$676,179 | \$-- | \$676,179 |
|  | Redwood County - (Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\stackrel{\rightharpoonup}{\omega}$ | Brookville | 210 | 21,965 | 8,923 | 93,176 | --- | -- | 124,064 | 450 | --- | --- | --- | --- | 450 | -- | --- | 124,514 | -- | 124,514 |
|  | Charlestown | 178 | 15,226 | 12,264 | 72,746 | --- | --- | 100,236 | 400 | -- | --- | --- | -- | 400 | -- | --- | 100,636 | -- | 100,636 |
|  | Delhi | 292 | 17,098 | 15,741 | 64,771 | -- | 6,365 | 103,975 | --- | -- | -- | -- | -- | -- | -- | -- | 103,975 | -- | 103,975 |
|  | Gales | 159 | 8,658 | 17,281 | 46,985 | --- | 4,775 | 77,699 | --- | --- | --- | --- | --- | -- | --- | --- | 77,699 | -- | 77,699 |
|  | Granite Rock | 203 | 25,226 | 7,110 | 97,540 | 300 | --- | 130,176 | -- | -- | 3,027 | --- | -- | 3,027 | --- | --- | 133,203 | -- | 133,203 |
|  | Honner | 58 | 8,740 | 4,649 | 8,569 | --- | --- | 21,958 | -- | --- | --- | --- | --- | --- | --- | --- | 21,958 | --- | 21,958 |
|  | Johnsonville | 126 | 5,709 | 12,044 | 29,669 | --- | --- | 47,422 | -- | 3,540 | 68,167 | --- | --- | 71,707 | --- | --- | 119,129 | -- | 119,129 |
|  | Kintire [1] | 190 | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | --- | -- | - |
|  | Lamberton | 200 | 15,163 | 11,580 | 114,688 | --- | --- | 141,431 | --- | --- | -- | -- | -- | -- | --- | --- | 141,431 | --- | 141,431 |
|  | Morgan | 245 | 12,256 | 8,750 | 106,710 | --- | --- | 127,716 | -- | -- | --- | --- | -- | --- | -- | --- | 127,716 | --- | 127,716 |
|  | New Avon | 190 | 19,274 | 6,496 | 64,670 | --- | --- | 90,440 | --- | --- | --- | --- | --- | --- | --- | --- | 90,440 | -- | 90,440 |
|  | North Hero | 154 | 27,219 | 16,639 | 46,591 | --- | --- | 90,449 | --- | --- | 80,638 | --- | --- | 80,638 | --- | --- | 171,087 | --- | 171,087 |
|  | Paxton | 667 | 48,997 | 32,204 | 90,670 | -- | 5,879 | 177,750 | -- | --- | -- | -- | -- | --- | -- | --- | 177,750 | 130,000 | 307,750 |
|  | Redwood Falls | 178 | 17,574 | 13,305 | 101,917 | --- | 900 | 133,696 | --- | --- | -- | --- | -- | --- | --- | --- | 133,696 | --- | 133,696 |
|  | Sheridan | 187 | 18,635 | 6,927 | 96,633 | 200 | --- | 122,395 | --- | --- | --- | --- | -- | --- | -- | --- | 122,395 | -- | 122,395 |
|  | Sherman | 350 | 14,719 | 6,635 | 96,471 | --- | 200 | 118,025 | --- | 1,841 | -- | -- | -- | 1,841 | --- | -- | 119,866 | --- | 119,866 |
|  | Springdale | 191 | 15,804 | 19,356 | 59,729 | --- | -- | 94,889 | -- | --- | --- | --- | --- | --- | --- | --- | 94,889 | --- | 94,889 |
|  | Sundown [1] | 172 | $\cdots$ | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - |
|  | Swedes Forest | 103 | 14,777 | 3,458 | 112,658 | --- | 3,016 | 133,909 | --- | --- | 2,703 | --- | -- | 2,703 | --- | --- | 136,612 | -- | 136,612 |

[^87]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Three Lakes | 203 | 12,040 | 11,921 | 73,392 | --- | -- | 97,353 | --- | --- | --- | --- | --- | --- | --- | --- | 97,353 | --- | 97,353 |
| Underwood | 161 | 20,221 | 6,600 | 65,045 | --- | 2,970 | 94,836 | 162 | --- | --- | --- | --- | 162 | --- | --- | 94,998 | --- | 94,998 |
| Vail | 218 | 21,626 | 7,169 | 79,203 | --- | 88 | 108,086 | 1,134 | --- | --- | --- | --- | 1,134 | --- | --- | 109,220 | 5,375 | 114,595 |
| Vesta | 179 | 17,680 | 8,992 | 63,215 | 500 | --- | 90,387 | --- | --- | --- | --- | --- | --- | --- | --- | 90,387 | --- | 90,387 |
| Waterbury | 171 | 14,929 | 8,975 | 57,403 | --- | --- | 81,307 | --- | --- | --- | --- | --- | --- | --- | --- | 81,307 | --- | 81,307 |
| Westline | 153 | 19,468 | 7,250 | 60,345 | --- | --- | 87,063 | --- | --- | --- | --- | --- | --- | --- | --- | 87,063 | --- | 87,063 |
| Willow Lake [1] | 208 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| County Total | 5,346 | \$413,004 | \$254,269 | \$1,702,796 | \$1,000 | \$24,193 | \$2,395,262 | \$2,146 | \$5,381 | \$154,535 | \$--- | \$--- | \$162,062 | \$-- | \$--- | \$2,557,324 | \$135,375 | \$2,692,699 |
| Renville County - (Southwest Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bandon | 132 | 37,674 | 7,635 | 124,977 | --- | --- | 170,286 | 23,506 | --- | --- | --- | --- | 23,506 | --- | --- | 193,792 | --- | 193,792 |
| Beaver Falls | 206 | 26,271 | 4,651 | 79,789 | --- | --- | 110,711 | --- | --- | --- | --- | --- | --- | --- | --- | 110,711 | --- | 110,711 |
| Birch Cooley | 229 | 21,236 | 5,730 | 103,334 | --- | --- | 130,300 | --- | --- | 14,777 | --- | --- | 14,777 | --- | --- | 145,077 | --- | 145,077 |
| Bird Island [1] | 201 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Boon Lake | 355 | 34,546 | 15,800 | 77,907 | --- | --- | 128,253 | --- | --- | --- | --- | --- | --- | --- | --- | 128,253 | --- | 128,253 |
| Brookfield | 143 | 21,061 | 10,300 | 98,296 | --- | --- | 129,657 | --- | --- | --- | --- | --- | --- | --- | --- | 129,657 | --- | 129,657 |
| Cairo | 196 | 30,296 | 5,775 | 93,482 | --- | 1,200 | 130,753 | --- | --- | --- | --- | --- | --- | --- | --- | 130,753 | --- | 130,753 |
| Camp | 161 | 32,632 | 6,335 | 90,211 | --- | --- | 129,178 | --- | --- | --- | --- | --- | --- | --- | --- | 129,178 | --- | 129,178 |
| Crooks | 175 | 15,468 | 15,058 | 137,188 | --- | --- | 167,714 | --- | --- | 5,698 | --- | --- | 5,698 | --- | --- | 173,412 | --- | 173,412 |
| Emmet | 178 | 19,356 | 17,062 | 119,191 | --- | --- | 155,609 | --- | --- | --- | --- | --- | --- | --- | --- | 155,609 | --- | 155,609 |
| Ericson | 224 | 42,915 | 12,020 | 128,748 | --- | --- | 183,683 | --- | --- | --- | --- | --- | --- | --- | --- | 183,683 | --- | 183,683 |
| Flora | 167 | 21,455 | 14,380 | 129,776 | --- | --- | 165,611 | --- | --- | --- | --- | --- | --- | --- | --- | 165,611 | --- | 165,611 |
| Hawk Creek | 195 | 27,811 | 7,523 | 91,606 | 200 | --- | 127,140 | --- | --- | 5,600 | --- | --- | 5,600 | --- | --- | 132,740 | --- | 132,740 |
| Hector* | 196 | 1,003 | --- | --- | --- | --- | 1,003 | --- | --- | --- | --- | --- | --- | - | --- | 1,003 | --- | 1,003 |
| Henryville | 177 | 41,619 | 10,719 | 99,070 | --- | --- | 151,408 | 404 | --- | --- | --- | --- | 404 | --- | --- | 151,812 | --- | 151,812 |
| Kingman | 172 | 37,663 | 7,163 | 138,129 | --- | --- | 182,955 | 47 | --- | 3,251 | --- | --- | 3,298 | --- | --- | 186,253 | --- | 186,253 |
| Martinsburg | 157 | 23,008 | 10,446 | 114,204 | --- | --- | 147,658 | --- | --- | --- | --- | --- | --- | --- | --- | 147,658 | --- | 147,658 |
| Melville | 194 | 35,258 | 10,578 | 104,045 | --- | 8,239 | 158,120 | --- | --- | --- | --- | --- | --- | --- | -- | 158,120 | --- | 158,120 |
| Norfolk | 149 | 35,884 | 7,023 | 170,401 | --- | --- | 213,308 | --- | --- | --- | --- | --- | --- | --- | --- | 213,308 | --- | 213,308 |
| Osceola | 129 | 23,136 | 10,128 | 128,067 | --- | --- | 161,331 | --- | --- | --- | --- | --- | --- | --- | --- | 161,331 | --- | 161,331 |

[1] Failed to Report.
*Data could not be verified.
${ }^{*}$ *Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other <br> Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Palmyra | 168 | 41,105 | 10,720 | 144,131 | --- | --- | 195,956 | --- | --- | --- | --- | --- | --- | --- | --- | 195,956 | --- | 195,956 |
| Preston Lake* | 248 | 42,778 | --- | 107,859 | --- | 6,963 | 157,600 | 2,000 | --- | --- | --- | --- | 2,000 | --- | --- | 159,600 | 5,000 | 164,600 |
| Sacred Heart | 243 | 10,241 | 9,721 | 195,227 | --- | --- | 215,189 | --- | --- | --- | --- | --- | --- | --- | --- | 215,189 | --- | 215,189 |
| Troy | 256 | 32,977 | 13,102 | 110,683 | --- | --- | 156,762 | 5,471 | --- | --- | --- | --- | 5,471 | --- | --- | 162,233 | --- | 162,233 |
| Wang | 246 | 397,309 | 7,169 | 106,926 | --- | --- | 511,404 | --- | --- | --- | --- | --- | --- | --- | --- | 511,404 | --- | 511,404 |
| Wellington | 154 | 26,383 | --- | 118,528 | --- | --- | 144,911 | --- | --- | --- | --- | --- | --- | --- | --- | 144,911 | --- | 144,911 |
| Winfield | 230 | 15,116 | 7,739 | 129,392 | --- | --- | 152,247 | --- | --- | --- | --- | --- | --- | --- | --- | 152,247 | --- | 152,247 |
| County Total | 5,281 | \$1,094,201 | \$226,777 | \$2,941,167 | \$200 | \$16,402 | \$4,278,747 | \$31,428 | \$-- | \$29,326 | \$-- | \$-- | \$60,754 | \$--- | \$--- | \$4,339,501 | \$5,000 | \$4,344,501 |

Rice County - (Southeast Region)

| Bridgewater | 1,840 | 235,086 | 46,702 | 397,196 | --- | 3,610 | 682,594 | --- | --- | 52,404 | --- | --- | 52,404 | --- | --- | 734,998 | --- | 734,998 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cannon City | 1,226 | 53,960 | 25,369 | 108,277 | --- | 25 | 187,631 | --- | --- | --- | --- | --- | --- | --- | --- | 187,631 | --- | 187,631 |
| Erin | 836 | 33,420 | 43,291 | 164,871 | --- | --- | 241,582 | 12,400 | --- | --- | --- | --- | 12,400 | --- | --- | 253,982 | --- | 253,982 |
| Forest | 1,330 | 88,859 | 44,655 | 129,351 | --- | --- | 262,865 | --- | --- | --- | --- | --- | --- | 41,204 | 2,822 | 306,891 | 110 | 307,001 |
| Morristown | 647 | 22,204 | 36,469 | 165,434 | --- | 4,715 | 228,822 | 4,554 | --- | --- | --- | --- | 4,554 | --- | --- | 233,376 | --- | 233,376 |
| Northfield | 857 | 73,693 | 32,219 | 176,967 | --- | 4,281 | 287,160 | 5,478 | --- | 104,500 | --- | --- | 109,978 | --- | --- | 397,138 | 25,000 | 422,138 |
| Richland | 376 | 27,336 | 19,848 | 198,154 | --- | --- | 245,338 | --- | --- | --- | --- | --- | --- | --- | --- | 245,338 | --- | 245,338 |
| Shieldsville | 1,056 | 66,308 | 60,813 | 190,207 | --- | --- | 317,328 | --- | --- | 84,910 | --- | --- | 84,910 | --- | --- | 402,238 | --- | 402,238 |
| Walcott | 929 | 23,087 | 26,384 | 98,813 | --- | 850 | 149,134 | --- | --- | 5,993 | --- | --- | 5,993 | --- | --- | 155,127 | --- | 155,127 |
| Warsaw | 1,276 | 71,965 | 38,985 | 120,860 | --- | --- | 231,810 | 3,980 | --- | 4,501 | --- | --- | 8,481 | --- | --- | 240,291 | --- | 240,291 |
| Webster | 1,777 | 104,050 | 63,916 | 262,226 | 13,384 | --- | 443,576 | --- | --- | 137,715 | 12,000 | --- | 149,715 | --- | --- | 593,291 | 12,000 | 605,291 |
| Wells | 1,545 | 29,420 | 73,723 | 134,436 | --- | --- | 237,579 | --- | --- | --- | --- | --- | --- | 111,077 | --- | 348,656 | --- | 348,656 |
| Wheatland | 1,261 | 80,753 | 48,776 | 174,293 | 1,678 | 1,780 | 307,280 | --- | --- | --- | --- | --- | --- | 39,962 | 6,068 | 353,310 | --- | 353,310 |
| Wheeling | 525 | 54,537 | 57,677 | 151,545 | --- | --- | 263,759 | --- | 2,569 | 20,869 | --- | --- | 23,438 | --- | --- | 287,197 | --- | 287,197 |
| County Total | 15,481 | \$964,678 | 18,827 | 472,630 | \$15,062 | ,261 | 086,458 | \$26,412 | \$2,569 | \$410,892 | 2,000 | \$- | \$451,873 | \$192,24 | \$8,890 | 4,739,464 | \$37,110 | 4,776,574 |

Rock County - (Southwest Region)

| Battle Plain | 200 | 11,029 | 10,498 | 56,464 | --- | --- | 77,991 | --- | --- | --- | --- | --- | --- | --- | --- | 77,991 | --- | 77,991 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beaver Creek | 384 | 14,140 | 25,816 | 197,637 | --- | --- | 237,593 | --- | --- | 211,000 | --- | --- | 211,000 | 43,441 | --- | 492,034 | --- | 492,034 |
| Clinton | 236 | 18,420 | 19,485 | 80,071 | --- | 5,828 | 123,804 | --- | --- | --- | --- | --- | --- | --- | --- | 123,804 | --- | 123,804 |

[^88]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other <br> Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Denver | 164 | 18,933 | 15,725 | 134,499 | --- | 4,500 | 173,657 | --- | --- | --- | --- | --- | --- | --- | --- | 173,657 | 30,000 | 203,657 |
| Kanaranzi | 249 | 18,817 | 12,116 | 60,011 | --- | --- | 90,944 | --- | --- | 135,079 | --- | --- | 135,079 | --- | --- | 226,023 | --- | 226,023 |
| Luverne | 468 | 32,628 | 12,343 | 159,043 | --- | --- | 204,014 | --- | 2,294 | --- | --- | --- | 2,294 | --- | --- | 206,308 | --- | 206,308 |
| Magnolia | 222 | 16,288 | 21,241 | 91,088 | --- | --- | 128,617 | --- | --- | 29,995 | --- | --- | 29,995 | --- | --- | 158,612 | --- | 158,612 |
| Martin | 382 | 26,439 | 35,456 | 182,251 | --- | --- | 244,146 | --- | --- | 1,500 | --- | --- | 1,500 | 15,000 | 71 | 260,717 | --- | 260,717 |
| Mound** | 235 | 22,350 | 18,149 | 122,437 | --- | 5,675 | 168,611 | --- | --- | --- | --- | --- | --- | --- | --- | 168,611 | --- | 168,611 |
| Rose Dell | 154 | 5,798 | 13,010 | 77,488 | --- | 1,900 | 98,196 | 2,560 | --- | 10,000 | --- | --- | 12,560 | --- | --- | 110,756 | --- | 110,756 |
| Springwater** | 267 | 18,222 | 22,449 | 105,661 | --- | 2,855 | 149,187 | 2,661 | --- | --- | --- | --- | 2,661 | --- | --- | 151,848 | --- | 151,848 |
| Vienna | 155 | 13,329 | 15,874 | 80,725 | --- | --- | 109,928 | --- | --- | --- | --- | --- | --- | --- | --- | 109,928 | --- | 109,928 |
| County Total | ,116 | \$216,393 | \$222,162 | \$1,347,375 | \$-- | \$20,75 | \$1,806,68 | \$5,22 | \$2,294 | \$387,57 | \$-- | \$-- | \$395,089 | \$58,4 | \$71 | 2,260,2 | \$30,000 | \$2,290,289 |

Roseau County - (Northwest Region)

| Barnett | 137 | 7,734 | 2,800 | 50,252 | --- | 1,329 | 62,115 | --- | --- | --- | --- | --- | --- | --- | --- | 62,115 | --- | 62,115 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barto | 116 | 9,919 | 5,825 | 50,292 | --- | 257 | 66,293 | --- | --- | --- | --- | --- | --- | --- | --- | 66,293 | --- | 66,293 |
| Beaver [1] | 98 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cedarbend | 157 | 12,225 | 7,176 | 23,548 | --- | --- | 42,949 | --- | --- | --- | --- | --- | --- | --- | --- | 42,949 | --- | 42,949 |
| Deer [1] | 109 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dewey | 98 | 19,422 | 2,800 | 34,681 | 1,763 | --- | 58,666 | --- | --- | --- | --- | --- | --- | --- | --- | 58,666 | --- | 58,666 |
| Dieter | 148 | 5,485 | 3,862 | 29,191 | 746 | 350 | 39,634 | --- | --- | --- | --- | --- | --- | --- | -- | 39,634 | -- | 39,634 |
| Enstrom | 418 | 22,429 | 5,952 | 27,217 | 100 | --- | 55,698 | --- | --- | 1,428 | --- | --- | 1,428 | --- | --- | 57,126 | --- | 57,126 |
| Falun | 242 | 19,276 | 4,876 | 41,111 | --- | 765 | 66,028 | --- | --- | --- | --- | --- | --- | --- | --- | 66,028 | -- | 66,028 |
| Golden Valley | 180 | 7,921 | 2,515 | 48,635 | 100 | 4,200 | 63,371 | 4,208 | --- | 12,868 | --- | --- | 17,076 | --- | --- | 80,447 | --- | 80,447 |
| Grimstad | 121 | 9,447 | 2,451 | 56,739 | --- | 190 | 68,827 | --- | --- | 34,500 | --- | --- | 34,500 | --- | --- | 103,327 | --- | 103,327 |
| Hereim | 227 | 15,215 | 2,800 | 55,401 | --- | --- | 73,416 | 5,606 | --- | --- | --- | --- | 5,606 | --- | --- | 79,022 | -- | 79,022 |
| Huss | 106 | 18,487 | 2,800 | 36,276 | 100 | 500 | 58,163 | --- | --- | --- | --- | --- | --- | --- | --- | 58,163 | --- | 58,163 |
| Jadis | 624 | 29,293 | 7,791 | 85,812 | --- | 1,105 | 124,001 | --- | --- | --- | --- | --- | --- | --- | --- | 124,001 | --- | 124,001 |
| Lake [1] | 1,980 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
| Laona | 508 | 27,142 | 21,109 | 44,900 | 1,831 | --- | 94,982 | --- | --- | --- | --- | --- | --- | --- | --- | 94,982 | --- | 94,982 |
| Lind | 32 | 7,542 | 2,814 | 24,754 | --- | --- | 35,110 | --- | --- | 2,319 | --- | --- | 2,319 | --- | --- | 37,429 | --- | 37,429 |
| Malung | 391 | 16,681 | 5,642 | 49,913 | 7,719 | --- | 79,955 | --- | --- | --- | --- | --- | --- | --- | --- | 79,955 | --- | 79,955 |

[1] Failed to Report.
*Data could not be ver
*Data could not be verified.
**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | $\begin{aligned} & \text { Total } \\ & \text { Expend- } \\ & \text { itures } \end{aligned}$ | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Govern ment | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Capital Outlay |  |  |  |  |  |
|  | Mickinock | 261 | 11,118 | 4,003 | 47,036 | 1,500 | --- | 63,657 | --- | --- | --- | --- | -- | --- | -- | --- | 63,657 | --- | 63,657 |
|  | Moose | 103 | 7,115 | 3,213 | 37,663 | --- | --- | 47,991 | -- | --- | -- | -- | --- | -- | -- | --- | 47,991 | --- | 47,991 |
|  | Moranville | 911 | 27,566 | 26,933 | 100,775 | --- | 16,178 | 171,452 | -- | --- | -- | -- | --- | -- | -- | -- | 171,452 | -- | 171,452 |
|  | Nereson [1] | 56 | --- | --- | --- | -- | -- | --- | -- | -- | -- | -- | --- | --- | -- | -- | --- | --- | --- |
|  | Palmville | 42 | 6,012 | 919 | 28,505 | --- | -- | 35,436 | -- | -- | -- | -- | --- | -- | -- | -- | 35,436 | -- | 35,436 |
|  | Pohlitz [1] | 37 | --- | -- | --- | --- | --- | --- | --- | --- | -- | -- | -- | -- | --- | --- | --- | --- | --- |
|  | Polonia [1] | 26 | --- | --- | --- | -- | --- | --- | --- | --- | -- | --- | -- | -- | --- | --- | --- | --- | --- |
|  | Poplar Grove | 81 | 5,737 | 2,129 | 17,189 | -- | 1,095 | 26,150 | -- | -- | -- | -- | -- | --- | -- | --- | 26,150 | -- | 26,150 |
|  | Reine [1] | 94 | --- | --- | --- | --- | --- | -- | -- | -- | -- | --- | -- | -- | -- | -- | --- | - | --- |
|  | Ross [1] | 403 | --- | --- | -- | -- | -- | -- | -- | -- | -- | --- | --- | -- | -- | -- | -- | -- | --- |
|  | Skagen | 202 | 15,739 | 4,746 | 23,800 | --- | 887 | 45,172 | --- | --- | --- | --- | --- | --- | --- | --- | 45,172 | --- | 45,172 |
| $\stackrel{\rightharpoonup}{\bullet}$ | Soler [1] | 87 | --- | --- | --- | -- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Spruce | 582 | 24,404 | 7,863 | 42,297 | -- | 100 | 74,664 | --- | --- | 3,197 | --- | --- | 3,197 | -- | -- | 77,861 | --- | 77,861 |
|  | Stafford | 269 | 22,184 | 3,970 | 53,181 | --- | --- | 79,335 | --- | --- | --- | --- | --- | --- | -- | -- | 79,335 | -- | 79,335 |
|  | Stokes | 219 | 13,208 | 4,606 | 1,662 | -- | --- | 19,476 | --- | --- | 39,449 | --- | --- | 39,449 | --- | --- | 58,925 | --- | 58,925 |
|  | County Total | 9,065 | \$361,301 | \$139,595 | \$1,010,830 | \$13,859 | \$26,956 | \$1,552,541 | \$9,814 | \$-- | \$93,761 | \$-- | \$-- | \$103,575 | \$-- | s-- | \$1,656,116 | \$-- | \$1,656,116 |

Saint Louis County - (Arrowhead Region)

| Alango | 272 | 29,565 | 9,240 | 20,458 | --- | 6,970 | 66,233 | --- | --- | --- | --- | --- | --- | --- | --- | 66,233 | --- | 66,233 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alborn | 425 | 98,157 | 67,192 | 47,842 | 45,958 | 27,250 | 286,399 | --- | --- | --- | --- | --- | --- | 6,570 | 6,217 | 299,186 | 22,232 | 321,418 |
| Alden | 196 | 15,914 | 6,757 | 30,149 | --- | 200 | 53,020 | --- | --- | --- | --- | --- | --- | --- | --- | 53,020 | --- | 53,020 |
| Angora | 223 | 11,497 | 9,561 | 1,973 | --- | 2,696 | 25,727 | 8,010 | --- | --- | --- | --- | 8,010 | --- | --- | 33,737 | --- | 33,737 |
| Arrowhead | 298 | 55,607 | 66,837 | 3,485 | --- | 3,865 | 129,794 | --- | --- | --- | --- | --- | --- | --- | --- | 129,794 | --- | 129,794 |
| Ault | 128 | 38,471 | 6,605 | 4,325 | 1,400 | --- | 50,801 | --- | --- | --- | --- | --- | --- | --- | --- | 50,801 | --- | 50,801 |
| Balkan | 808 | 204,479 | 32,007 | 244,216 | --- | 13,497 | 494,199 | 999 | --- | 88,631 | --- | --- | 89,630 | --- | --- | 583,829 | 5,255 | 589,084 |
| Bassett | 36 | 31,179 | 3,800 | 4,716 | 907 | 7,535 | 48,137 | --- | --- | --- | --- | --- | --- | --- | --- | 48,137 | --- | 48,137 |
| Beatty | 418 | 87,666 | 28,704 | 12,663 | 13,400 | 2,302 | 144,735 | 172,590 | --- | 164,592 | --- | --- | 337,182 | --- | --- | 481,917 | --- | 481,917 |
| Biwabik | 833 | 94,395 | 26,326 | 263,500 | 1,574 | 5,131 | 390,926 | 6,731 | 12,664 | 99,423 | 594 | --- | 119,412 | 20,190 | 3,810 | 534,338 | 127,396 | 661,734 |
| Breitung | 530 | 167,401 | 332,626 | 308,314 | 158,012 | 3,524 | 969,877 | 115,994 | --- | 30,325 | 5,593 | --- | 151,912 | 48,000 | 15,371 | 1,185,160 | --- | 1,185,160 |
| Brevator | 1,214 | 31,055 | 4,709 | 49,490 | --- | 2,783 | 88,037 | --- | --- | --- | --- | --- | --- | --- | --- | 88,037 | --- | 88,037 |

[1] Failed to Report.
*Data could not be verified.

${ }^{* * * T h i s ~ c a t e g o r y ~ i n c l u d e s ~ D e b t ~ R e d e m p t i o n ~-~ R e f u n d e d ~ B o n d s, ~ O t h e r ~ U s e s, ~ a n d ~ T r a n s f e r s . ~}$

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payment | Total Expenditures | Other Financing Uses*** | Total <br> Expenditures <br> and Other <br> Financing <br> Uses <br> U4 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Camp 5 | 22 | 20,266 | 4,012 | 10,183 | --- | --- | 34,461 | --- | --- | --- | --- | -- | --- | --- | --- | 34,461 | 250 | 34,711 |
|  | Canosia | 2,206 | 141,011 | 152,867 | 159,094 | 9,092 | 47,943 | 510,007 | --- | -- | --- | --- | --- | --- | 56,285 | --- | 566,292 | -- | 566,292 |
|  | Cedar valley | 187 | 19,991 | 10,618 | 5,824 | -- | -- | 36,433 | 72,348 | -- | --- | --- | -- | 72,348 | -- | --- | 108,781 | -- | 108,781 |
|  | Cherry | 839 | 81,344 | 57,106 | -- | 2,450 | -- | 140,900 | -- | -- | -- | -- | --- | -- | 16,015 | 2,412 | 159,327 | -- | 159,327 |
|  | Clinton | 977 | 84,701 | 51,206 | 14,427 | 19,665 | -- | 169,999 | -- | -- | --- | 35,514 | --- | 35,514 | 24,201 | 854 | 230,568 | -- | 230,568 |
|  | Colvin | 289 | 49,584 | 44,000 | 22,110 | 300 | 3,906 | 119,900 | 1,136 | -- | --- | --- | -- | 1,136 | -- | -- | 121,036 | --- | 121,036 |
|  | Cotton | 460 | 129,676 | 56,760 | 72,279 | 4,517 | 6,860 | 270,092 | --- | -- | -- | -- | -- | -- | -- | --- | 270,092 | --- | 270,092 |
|  | Crane Lake | 98 | 37,490 | 55,000 | 9,427 | 12,182 | 117,733 | 231,832 | --- | -- | -- | -- | -- | -- | -- | 9,104 | 240,936 | 17,727 | 258,663 |
|  | Culver | 303 | 36,512 | 8,980 | 27,896 | -- | --- | 73,388 | 175 | -- | -- | --- | 1,456 | 1,631 | -- | --- | 75,019 | 39,000 | 114,019 |
|  | Duluth | 2,039 | 180,469 | 97,783 | 148,900 | 26 | 22,051 | 449,229 | --- | 8,454 | --- | -- | --- | 8,454 | 75,976 | 2,291 | 535,950 | 5,000 | 540,950 |
|  | Eagles Nest | 226 | 91,575 | 49,770 | 32,114 | -- | 60 | 173,519 | --- | 299,290 | -- | -- | -- | 299,290 | --- | --- | 472,809 | 121,011 | 593,820 |
| $\stackrel{\text { N }}{ }$ | Ellsburg | 188 | 55,538 | 52,774 | 25,093 | 1,800 | 4,712 | 139,917 | 1,314 | 1,800 | -- | -- | 1,800 | 4,914 | -- | 20 | 144,851 | 5,000 | 149,851 |
|  | Elmer | 132 | 10,450 | 36,630 | - | 3,043 | 1,138 | 51,261 | --- | -- | -- | --- | --- | -- | -- | --- | 51,261 | - | 51,261 |
|  | Embarrass | 601 | 125,093 | 28,794 | 13,810 | 11,739 | 4,711 | 184,147 | -- | -- | 2,592 | -- | -- | 2,592 | -- | --- | 186,739 | 10,400 | 197,139 |
|  | Fairbanks | 66 | 16,548 | 3,800 | 27,228 | -- | 1,137 | 48,713 | -- | -- | --- | -- | -- | --- | -- | --- | 48,713 | --- | 48,713 |
|  | Fayal | 1,809 | 284,455 | 215,649 | 247,240 | 25,382 | -- | 772,726 | --- | -- | 29,336 | -- | -- | 29,336 | 93,502 | 22,248 | 917,812 | 388,831 | 1,306,643 |
|  | Field | 351 | 38,932 | 13,603 | 5,148 | -- | 704 | 58,387 | 5,260 | -- | --- | --- | -- | 5,260 | -- | --- | 63,647 | 25,000 | 88,647 |
|  | Fine Lakes [1] | 114 | --- | -- | -- | -- | --- | --- | --- | -- | --- | --- | --- | -- | --- | --- | --- | -- | --- |
|  | Floodwood | 247 | 20,225 | 19,106 | 13,935 | --- | 1,983 | 55,249 | --- | -- | --- | --- | -- | --- | --- | --- | 55,249 | --- | 55,249 |
|  | Fredenberg | 1,431 | 103,644 | 97,662 | 155,623 | 64,244 | 12,395 | 433,568 | -- | -- | -- | -- | -- | -- | 56,317 | 26,470 | 516,355 | -- | 516,355 |
|  | French | 552 | 87,679 | 31,132 | 35,926 | 66,974 | 32,726 | 254,437 | --- | 15,376 | -- | 30,271 | -- | 45,647 | -- | --- | 300,084 | -- | 300,084 |
|  | Gnesen | 1,931 | 122,964 | 64,000 | 101,764 | 99,920 | -- | 388,648 | --- | -- | --- | 366,201 | -- | 366,201 | 84,700 | 12,275 | 851,824 | --- | 851,824 |
|  | Grand Lake | 2,720 | 158,294 | 145,558 | 164,032 | 26,403 | 1,012 | 495,299 | -- | -- | 83,739 | -- | -- | 83,739 | 159,703 | 5,460 | 744,201 | -- | 744,201 |
|  | Great Scott | 426 | 71,610 | 8,590 | 121,676 | 21,063 | -- | 222,939 | -- | -- | -- | -- | -- | -- | -- | 466 | 223,405 | 116,224 | 339,629 |
|  | Greenwood | 1,041 | 165,161 | 122,964 | 14,489 | 34,700 | -- | 337,314 | 5,120 | 16,399 | --- | -- | -- | 21,519 | -- | --- | 358,833 | 2,775 | 361,608 |
|  | Halden | 110 | 30,321 | 12,618 | 8,154 | --- | 575 | 51,668 | --- | --- | -- | -- | -- | --- | -- | --- | 51,668 | --- | 51,668 |
|  | Industrial | 812 | 58,359 | 40,025 | 36,821 | 8,259 | 9,185 | 152,649 | -- | -- | -- | -- | -- | -- | --- | --- | 152,649 | -- | 152,649 |
|  | Kabetogama | 140 | 55,519 | 38,000 | 3,177 | -- | 226,197 | 322,893 | -- | -- | --- | --- | -- | --- | 13,168 | 2,472 | 338,533 | --- | 338,533 |
|  | Kelsey | 152 | 16,857 | 30,138 | 10,669 | 120 | 1,655 | 59,439 | -- | 272,291 | -- | -- | -- | 272,291 | -- | -- | 331,730 | --- | 331,730 |

[^89]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General <br> Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Kugler | 145 | 30,164 | 5,824 | 1,023 | --- | 700 | 37,711 | 2,490 | --- | --- | --- | -- | 2,490 | --- | --- | 40,201 | --- | 40,201 |
|  | Lakewood | 2,276 | 78,719 | 100,243 | 88,924 | 956 | 14,077 | 282,919 | --- | --- | 2,800 | -- | --- | 2,800 | 72,366 | 278 | 358,363 | --- | 358,363 |
|  | Lavell | 285 | 67,603 | 32,593 | 32,679 | 3,903 | 51,379 | 188,157 | 2,458 | -- | --- | --- | --- | 2,458 | --- | --- | 190,615 | -- | 190,615 |
|  | Leiding [1] | 399 | --- | --- | --- | --- | --- | --- | --- | -- | -- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Linden Grove | 113 | 19,476 | 5,994 | 46 | 2,924 | --- | 27,940 | --- | --- | --- | --- | --- | --- | - | --- | 27,940 | --- | 27,940 |
|  | McDavitt | 434 | 89,727 | 48,983 | 18,253 | 50,895 | 1,643 | 209,501 | -- | 125,025 | -- | --- | --- | 125,025 | -- | --- | 334,526 | 250,000 | 584,526 |
|  | Meadowlands** | 306 | 20,029 | 48,568 | 31,439 | --- | 2,121 | 102,157 | --- | --- | --- | --- | --- | --- | -- | -- | 102,157 | --- | 102,157 |
|  | Midway | 1,431 | 180,635 | 57,330 | 136,790 | 7,025 | 15,546 | 397,326 | 5,260 | --- | --- | --- | --- | 5,260 | 80,443 | 3,414 | 486,443 | --- | 486,443 |
|  | Morcom | 75 | 60,895 | 5,456 | 820 | --- | 4,800 | 71,971 | 676 | --- | 546 | -- | 750 | 1,972 | -- | --- | 73,943 | 40,000 | 113,943 |
|  | Morse | 1,188 | 166,748 | 137,622 | 270,417 | 10,800 | --- | 585,587 | 34,273 | --- | --- | --- | --- | 34,273 | 81,000 | 7,170 | 708,030 | 44,642 | 752,672 |
| $\stackrel{\stackrel{\rightharpoonup}{\omega}}{ }$ | Ness | 68 | 7,466 | 4,801 | --- | -- | -- | 12,267 | --- | --- | --- | -- | --- | --- | --- | --- | 12,267 | --- | 12,267 |
|  | New Independence | 347 | 41,941 | 20,088 | 15,131 | 398 | 5,740 | 83,298 | --- | -- | --- | --- | --- | --- | --- | --- | 83,298 | --- | 83,298 |
|  | Normanna | 769 | 32,771 | 44,487 | 50,327 | -- | 2,052 | 129,637 | -- | -- | -- | -- | -- | --- | -- | --- | 129,637 | --- | 129,637 |
|  | North Star | 206 | 41,278 | 111,236 | 11,846 | -- | 3,962 | 168,322 | --- | -- | -- | --- | --- | -- | --- | --- | 168,322 | 32,500 | 200,822 |
|  | Northland | 155 | 36,145 | 17,786 | 30,635 | --- | 5,270 | 89,836 | -- | --- | --- | --- | --- | --- | --- | --- | 89,836 | --- | 89,836 |
|  | Owens | 253 | 13,007 | 8,873 | 3,584 | 500 | 1,578 | 27,542 | --- | --- | --- | --- | --- | --- | - | --- | 27,542 | --- | 27,542 |
|  | Pequaywan | 139 | 22,355 | 15,000 | 3,243 | --- | --- | 40,598 | 5,341 | -- | --- | --- | --- | 5,341 | --- | --- | 45,939 | 1,500 | 47,439 |
|  | Pike | 386 | 80,151 | 29,861 | 11,356 | 600 | 5,781 | 127,749 | 5,760 | --- | --- | --- | --- | 5,760 | --- | --- | 133,509 | 86,000 | 219,509 |
|  | Portage | 164 | 18,451 | 37,988 | 40,264 | 5,119 | 1,045 | 102,867 | --- | --- | --- | --- | -- | --- | --- | --- | 102,867 | --- | 102,867 |
|  | Prairie Lake [1] | 45 | --- | --- | --- | --- | -- | -- | -- | --- | --- | -- | -- | --- | --- | -- | --- | --- | -- |
|  | Sandy | 338 | 40,336 | --- | 2,059 | 4,134 | --- | 46,529 | 568 | --- | --- | --- | --- | 568 | -- | --- | 47,097 | --- | 47,097 |
|  | Solway | 2,016 | 153,517 | 86,374 | 102,583 | 9,018 | 9,115 | 360,607 | 1,368 | 26,008 | --- | 5,548 | 8,500 | 41,424 | 50,000 | 448 | 452,479 | 74,937 | 527,416 |
|  | Stoney Brook | 323 | 13,266 | 3,500 | 7,580 | --- | --- | 24,346 | -- | --- | -- | --- | --- | --- | - | --- | 24,346 | --- | 24,346 |
|  | Sturgeon [1] | 144 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | -- |
|  | Toivola [1] | 179 | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- | --- | -- | --- | --- | --- | -- |
|  | Van Buren | 164 | 15,849 | 10,928 | 13,946 | -- | 3,735 | 44,458 | --- | --- | -- | -- | -- | --- | - | -- | 44,458 | --- | 44,458 |
|  | Vermilion Lake | 265 | 27,819 | 13,095 | 12,314 | --- | 1,772 | 55,000 | 5,390 | 37,000 | --- | --- | -- | 42,390 | -- | -- | 97,390 | 31,812 | 129,202 |
|  | Wasa | 225 | 25,804 | 21,479 | 24,340 | --- | 3,110 | 74,733 | 2,699 | --- | --- | --- | --- | 2,699 | -- | --- | 77,432 | 30,844 | 108,276 |
|  | White | 3,136 | 534,358 | 98,659 | 820,661 | 53,632 | 180,531 | 1,687,841 | 535 | 150 | 190,714 | 26,423 | --- | 217,822 | 143,726 | 3,442 | 2,052,831 | --- | 2,052,831 |

[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

| County (Region) Name of Town (footnote) |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing <br> Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Willow Valley | 112 | 11,090 | 2,206 | 3,753 | --- | 170 | 17,219 | --- | --- | --- | --- | --- | --- | --- | --- | 17,219 | 1,500 | 18,719 |
| Wuori | 569 | 116,121 | 32,442 | 7,789 | 17,176 | 7,315 | 180,843 | 33,670 | --- | --- | --- | --- | 33,670 | --- | --- | 214,513 | --- | 214,513 |
| County Total | 42,505 | \$5,105,375 | \$3,144,425 | \$4,219,972 | \$800,210 | \$893,878 | \$14,163,860 | \$490,165 | \$814,457 | \$692,698 | \$470,144 | \$12,506 | \$2,479,970 | \$1,082,162 | \$124,222 | \$17,850,214 | \$1,479,836 | \$19,330,050 |
| Scott County - (7-County Twin Cities Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belle Plaine | 863 | 94,058 | 89,899 | 145,850 | --- | --- | 329,807 | --- | --- | 8,756 | --- | --- | 8,756 | --- | --- | 338,563 | --- | 338,563 |
| Blakeley | 408 | 65,952 | 51,733 | 75,167 | --- | --- | 192,852 | --- | --- | 91,957 | --- | --- | 91,957 | --- | --- | 284,809 | --- | 284,809 |
| Cedar Lake | 3,050 | 185,287 | 172,276 | 457,203 | 1,658 | 4,525 | 820,949 | --- | --- | --- | --- | --- | --- | --- | --- | 820,949 | --- | 820,949 |
| Credit River | 5,493 | 454,339 | 538,510 | 619,188 | 11,717 | --- | 1,623,754 | 12,748 | --- | 949,906 | 850 | --- | 963,504 | 380,000 | 73,265 | 3,040,523 | --- | 3,040,523 |
| Helena | 1,795 | 157,649 | 107,402 | 157,861 | 1,520 | --- | 424,432 | --- | --- | --- | --- | --- | --- | 200,000 | 9,963 | 634,395 | --- | 634,395 |
| Jackson | 1,616 | 83,350 | 76,027 | 59,364 | 7,370 | --- | 226,111 | 837 | --- | --- | 72,863 | --- | 73,700 | --- | --- | 299,811 | 64,573 | 364,384 |
| Louisville | 1,342 | 181,778 | 123,450 | 42,824 | --- | 4,650 | 352,702 | --- | --- | --- | --- | --- | --- | --- | ---- | 352,702 | 125,050 | 477,752 |
| New Market | 3,525 | 189,794 | 245,024 | 377,570 | 14,027 | --- | 826,415 | --- | --- | 175,881 | --- | --- | 175,881 | 15,107 | 60,682 | 1,078,085 | 27,495 | 1,105,580 |
| Saint Lawrence | 492 | 75,535 | 49,195 | 185,725 | --- | --- | 310,455 | --- | --- | --- | --- | --- | --- | --- | --- | 310,455 | --- | 310,455 |
| Sand Creek | 1,497 | 150,814 | 148,913 | 339,112 | --- | 25,744 | 664,583 | --- | --- | --- | --- | --- | --- | 50,000 | 12,488 | 727,071 | --- | 727,071 |
| Spring Lake | 3,464 | 244,244 | 208,674 | 515,751 | 18,023 | --- | 986,692 | --- | --- | 817,654 | --- | --- | 817,654 | 272,378 | 70,787 | 2,147,511 | --- | 2,147,511 |
| County Total | 23,545 | \$1,882,800 | \$1,811,103 | \$2,975,615 | \$54,315 | \$34,919 | \$6,758,752 | \$13,585 | \$--- | \$2,044,154 | \$73,713 | \$-- | \$2,131,452 | \$917,485 | \$227,185 | \$10,034,874 | \$217,118 | \$10,251,992 |
| Sherburne County - (Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Baldwin | 7,104 | 299,790 | 522,487 | 719,212 | 30,381 | 3,925 | 1,575,795 | 5,341 | 86,326 | 182,552 | 11,490 | --- | 285,709 | 252,233 | 45,559 | 2,159,296 | --- | 2,159,296 |
| Becker | 5,496 | 546,364 | 198,506 | 209,746 | --- | 2,200 | 956,816 | 132,025 | --- | 431,128 | --- | --- | 563,153 | --- | ---- | 1,519,969 | 40,160 | 1,560,129 |
| Big Lake | 7,924 | 285,742 | 242,753 | 390,068 | 38,593 | 411,417 | 1,368,573 | 109,273 | 155,302 | 694,805 | 10,450 | --- | 969,830 | 35,000 | 8,659 | 2,382,062 | --- | 2,382,062 |
| Blue Hill | 2,507 | 41,975 | 113,256 | 106,095 | 646 | 1,919 | 263,891 | --- | 142,610 | --- | --- | --- | 142,610 | --- | --- | 406,501 | --- | 406,501 |
| Clear Lake | 1,675 | 248,088 | 90,593 | 175,837 | 8,194 | 718 | 523,430 | 554,213 | 2,018 | 131,357 | 1,759 | --- | 689,347 | --- | --- | 1,212,777 | 139 | 1,212,916 |
| Haven | 2,610 | 93,676 | 60,514 | 141,192 | --- | --- | 295,382 | --- | --- | 96,432 | --- | --- | 96,432 | --- | --- | 391,814 | --- | 391,814 |
| Livonia | 6,174 | 314,912 | 680,319 | 241,709 | 13,970 | 470 | 1,251,380 | --- | 2,141,815 | 824,248 | 8,205 | --- | 2,974,268 | --- | 16,750 | 4,242,398 | --- | 4,242,398 |
| Orrock** | 3,544 | 86,663 | 198,715 | 233,956 | --- | 8,437 | 527,771 | 12,156 | --- | 481,963 | --- | --- | 494,119 | --- | --- | 1,021,890 | --- | 1,021,890 |
| Palmer | 2,517 | 142,263 | 129,965 | 338,854 | 19,080 | 28,548 | 658,710 | 11,637 | 7,779 | 559 | --- | --- | 19,975 | --- | --- | 678,685 | 139,100 | 817,785 |
| Santiago | 1,846 | 100,260 | 56,309 | 181,123 | --- | --- | 337,692 | --- | --- | --- | -- | --- | --- | 45,000 | 5,904 | 388,596 | --- | 388,596 |
| County Total | 41,397 | \$2,159,733 | \$2,293,417 | \$2,737,792 | \$110,864 | \$457,634 | \$7,759,440 | \$824,645 | \$2,535,850 | \$2,843,044 | \$31,904 | \$-- | \$6,235,443 | \$332,233 | \$76,872 | \$14,403,988 | \$179,399 | \$14,583,387 |

[^90]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


[^91]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020


Steele County - (Southeast Region)
Aurora
$528 \quad 33,006 \quad 12,734 \quad 104,644 \quad$--- $\quad 3,245 \quad 153,629$
14,710 1,114 169,453
169,453
[1] Failed to Report.
*Data could not be verified.
${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total <br> Expentitures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture <br> and <br> Recrea- <br> tion | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Berlin | 506 | 14,660 | 66,312 | 127,942 | --- | 5,681 | 214,595 | 14,181 | --- | 28,325 | --- | --- | 42,506 | --- | --- | 257,101 | --- | 257,101 |
|  | Blooming Prairie | 397 | 28,625 | 15,593 | 100,102 | --- | --- | 144,320 | --- | --- | --- | --- | --- | --- | - | --- | 144,320 | --- | 144,320 |
|  | Clinton Falls | 386 | 44,515 | 14,210 | 37,626 | --- | 5,519 | 101,870 | 1,264 | -- | --- | --- | --- | 1,264 | -- | --- | 103,134 | --- | 103,134 |
|  | Deerfield* | 542 | 13,430 | --- | 7,056 | -- | 2,475 | 22,961 | --- | -- | 57,148 | --- | 1,852 | 59,000 | -- | --- | 81,961 | --- | 81,961 |
|  | Havana | 556 | 31,579 | 26,352 | 73,520 | -- | 1,410 | 132,861 | --- | -- | 15,344 | -- | --- | 15,344 | -- | --- | 148,205 | --- | 148,205 |
|  | Lemond [1] | 503 | -- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- | --- | --- | --- |
|  | Medford | 843 | 52,487 | 6,170 | 93,517 | --- | 3,965 | 156,139 | -- | -- | 2,900 | -- | -- | 2,900 | --- | --- | 159,039 | -- | 159,039 |
|  | Meriden | 620 | 33,564 | 28,685 | 120,516 | --- | 11,368 | 194,133 | -- | -- | --- | -- | --- | -- | 23,764 | 9,185 | 227,082 | --- | 227,082 |
|  | Merton | 361 | 22,508 | 24,109 | 65,479 | --- | --- | 112,096 | --- | -- | -- | -- | -- | --- | -- | --- | 112,096 | --- | 112,096 |
|  | Owatonna | 613 | 58,211 | 20,530 | 59,801 | --- | --- | 138,542 | --- | -- | --- | --- | --- | --- | --- | 1,737 | 140,279 | --- | 140,279 |
|  | Somerset | 733 | 21,628 | 38,906 | 13,161 | -- | 1,125 | 74,820 | 3,417 | 3,710 | 65,520 | -- | --- | 72,647 | --- | --- | 147,467 | -- | 147,467 |
| $\stackrel{\rightharpoonup}{*}$ | Summit | 433 | 27,031 | 23,962 | 107,066 | --- | 1,016 | 159,075 | -- | -- | -- | -- | --- | --- | --- | --- | 159,075 | -- | 159,075 |
|  | County Total | 7,021 | \$381,244 | \$277,563 | \$910,430 | \$-- | \$35,804 | \$1,605,041 | \$18,862 | \$3,710 | \$169,237 | \$-- | \$1,852 | \$193,661 | \$38,474 | \$12,036 | \$1,849,212 | \$-- | \$1,849,212 |

Stevens County - (West Central Region)

| Baker [1] | 103 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Darnen | 350 | 12,562 | --- | 47,560 | --- | 450 | 60,572 | --- | --- | --- | --- | --- | --- | --- | --- | 60,572 | --- | 60,572 |
| Donnelly | 89 | 22,717 | 5,940 | 63,621 | --- | --- | 92,278 | --- | --- | --- | --- | --- | --- | --- | --- | 92,278 | 12,000 | 104,278 |
| Eldorado | 85 | 10,765 | 4,975 | 101,326 | --- | --- | 117,066 | --- | --- | 54,266 | --- | --- | 54,266 | --- | --- | 171,332 | --- | 171,332 |
| Everglade | 104 | 13,024 | 3,600 | 60,160 | --- | --- | 76,784 | --- | --- | --- | --- | --- | --- | --- | --- | 76,784 | --- | 76,784 |
| Framnas | 346 | 16,311 | 18,899 | 117,981 | --- | 942 | 154,133 | --- | --- | --- | --- | --- | --- | --- | --- | 154,133 | --- | 154,133 |
| Hodges | 300 | 26,114 | 7,364 | 65,193 | 12,654 | 10,865 | 122,190 | --- | --- | --- | --- | --- | --- | --- | 6 | 122,196 | --- | 122,196 |
| Horton | 189 | 9,704 | 7,004 | 79,031 | --- | 5,476 | 101,215 | 1,393 | --- | --- | --- | --- | 1,393 | --- | --- | 102,608 | --- | 102,608 |
| Moore | 286 | 22,023 | 7,738 | 85,996 | --- | 4,991 | 120,748 | --- | --- | --- | --- | --- | --- | --- | --- | 120,748 | --- | 120,748 |
| Morris | 393 | 13,586 | 10,660 | 40,660 | --- | 3,353 | 68,259 | --- | --- | --- | --- | --- | --- | --- | --- | 68,259 | --- | 68,259 |
| Pepperton | 109 | 13,187 | 5,536 | 52,805 | --- | 1,111 | 72,639 | --- | --- | --- | --- | --- | --- | --- | --- | 72,639 | --- | 72,639 |
| Rendsville | 120 | 12,248 | 5,940 | 40,784 | 950 | 6,429 | 66,351 | --- | --- | --- | --- | --- | --- | --- | --- | 66,351 | --- | 66,351 |
| Scott | 117 | 14,402 | 3,600 | 71,726 | --- | --- | 89,728 | --- | --- | --- | --- | --- | --- | --- | --- | 89,728 | --- | 89,728 |
| Stevens [1] | 67 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Swan Lake | 189 | 17,413 | 8,097 | 56,109 | --- | 2,443 | 84,062 | --- | --- | --- | --- | --- | --- | --- | --- | 84,062 | --- | 84,062 |

[^92]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Govern men | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and <br> Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
|  | Synnes | 136 | 7,053 | 1,800 | 49,836 | --- | 834 | 59,523 | --- | --- | --- | --- | --- | --- | --- | --- | 59,523 | --- | 59,523 |
|  | County Total | 2,983 | \$211,109 | \$91,153 | \$932,788 | \$13,604 | \$36,894 | \$1,285,548 | \$1,393 | \$-- | \$54,266 | \$-- | \$-- | \$55,659 | \$-- | \$6 | \$1,341,213 | \$12,000 | \$1,353,213 |
|  | Swift County - (Upper Southwest Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Appleton | 193 | 21,102 | 4,300 | 70,690 | 1,000 | 1,060 | 98,152 | --- | --- | --- | -- | -- | -- | --- | --- | 98,152 | --- | 98,152 |
|  | Benson | 306 | 33,063 | 11,446 | 50,303 | --- | 3,265 | 98,077 | --- | --- | 21,075 | --- | --- | 21,075 | --- | --- | 119,152 | -- | 119,152 |
|  | Camp Lake | 162 | 38,640 | 10,055 | 52,549 | --- | 4,379 | 105,623 | --- | -- | --- | -- | -- | --- | -- | --- | 105,623 | -- | 105,623 |
|  | Cashel [1] | 147 | --- | --- | --- | -- | -- | --- | --- | -- | --- | -- | --- | -- | --- | --- | -- | -- | -- |
|  | Clontarf | 85 | 13,086 | 13,896 | 35,322 | 1,500 | 3,330 | 67,134 | -- | --- | -- | --- | - | -- | -- | --- | 67,134 | -- | 67,134 |
|  | Dublin | 192 | 14,079 | 9,250 | 94,920 | 1,400 | --- | 119,649 | 2,129 | -- | 1,202 | --- | --- | 3,331 | --- | --- | 122,980 | --- | 122,980 |
|  | Edison | 98 | 15,633 | 6,155 | 60,769 | --- | --- | 82,557 | --- | --- | --- | --- | --- | --- | --- | --- | 82,557 | --- | 82,557 |
| $\stackrel{\rightharpoonup}{5}$ | Fairield | 114 | 11,000 | 5,290 | 103,368 | --- | --- | 119,658 | 550 | -- | --- | --- | --- | 550 | --- | --- | 120,208 | -- | 120,208 |
|  | Hayes | 223 | 18,413 | 8,828 | 100,880 | --- | 1,415 | 129,536 | --- | 900 | --- | -- | -- | 900 | --- | --- | 130,436 | -- | 130,436 |
|  | Hegbert | 79 | 11,372 | 4,300 | 75,703 | 2,800 | 544 | 94,719 | -- | -- | --- | -- | -- | -- | -- | --- | 94,719 | -- | 94,719 |
|  | Kerkhoven | 227 | 8,155 | 93,058 | 53,968 | -- | 335 | 155,516 | 3,543 | 766 | 33,779 | --- | --- | 38,088 | --- | --- | 193,604 | --- | 193,604 |
|  | kildare | 134 | 10,451 | 9,292 | 47,480 | --- | 1,065 | 68,288 | --- | -- | 18,806 | --- | --- | 18,806 | --- | --- | 87,094 | -- | 87,094 |
|  | Marysland | 96 | 17,920 | 10,496 | 52,320 | --- | --- | 80,736 | --- | --- | --- | --- | --- | --- | -- | --- | 80,736 | --- | 80,736 |
|  | Moyer | 94 | 19,022 | 5,500 | 63,703 | 1,000 | 300 | 89,525 | --- | --- | --- | --- | --- | --- | -- | --- | 89,525 | -- | 89,525 |
|  | Pillsbury | 287 | 20,481 | 11,126 | 112,474 | --- | 2,150 | 146,231 | --- | -- | --- | --- | --- | -- | -- | --- | 146,231 | -- | 146,231 |
|  | Shible | 101 | 16,116 | 4,300 | 35,645 | -- | 1,230 | 57,291 | -- | -- | --- | --- | -- | -- | -- | --- | 57,291 | -- | 57,291 |
|  | Six Mile Grove | 152 | 16,714 | 8,453 | 65,883 | --- | 1,495 | 92,545 | --- | -- | --- | --- | -- | -- | -- | --- | 92,545 | -- | 92,545 |
|  | Swenoda | 104 | 16,858 | 12,656 | 88,810 | --- | --- | 118,324 | -- | --- | --- | --- | --- | --- | --- | --- | 118,324 | -- | 118,324 |
|  | Tara | 86 | 18,202 | 11,349 | 70,366 | --- | 3,307 | 103,224 | --- | --- | --- | --- | -- | --- | -- | --- | 103,224 | -- | 103,224 |
|  | Torning | 409 | 21,518 | 22,067 | 115,888 | -- | 3,895 | 163,368 | --- | --- | --- | --- | --- | --- | --- | --- | 163,368 | --- | 163,368 |
|  | West Bank | 138 | 26,925 | 8,571 | 71,881 | --- | 8,641 | 116,018 | --- | --- | 18,150 | --- | -- | 18,150 | --- | --- | 134,168 | --- | 134,168 |
|  | County Total | 3,427 | \$368,750 | \$270,388 | \$1,422,922 | \$7,700 | \$36,411 | \$2,106,171 | \$6,222 | \$1,666 | \$93,012 | \$-- | s-- | \$100,900 | \$-- | \$-- | \$2,207,071 | \$-- | \$2,207,071 |
|  | Todd County - (North Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Bartlett | 452 | 27,154 | 19,550 | 76,717 | --- | 8,258 | 131,679 | 3,693 | -- | -- | --- | -- | 3,693 | --- | --- | 135,372 | --- | 135,372 |

[^93]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total <br> Expentitures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General <br> Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Bertha | 401 | 30,288 | 9,245 | 104,005 | --- | 9,685 | 153,223 | 115 | --- | --- | --- | --- | 115 | -- | --- | 153,338 | -- | 153,338 |
|  | Birchdale | 931 | 43,769 | 24,425 | 291,091 | -- | 428 | 359,713 | --- | --- | --- | --- | --- | --- | --- | --- | 359,713 | -- | 359,713 |
|  | Bruce | 479 | 134,221 | 13,179 | 83,593 | --- | 9,353 | 240,346 | 81 | --- | --- | --- | --- | 81 | --- | --- | 240,427 | 643 | 241,070 |
|  | Burleene | 382 | 26,489 | 9,108 | 90,816 | --- | 2,380 | 128,793 | 3,848 | --- | --- | -- | --- | 3,848 | -- | --- | 132,641 | --- | 132,641 |
|  | Burnhamville | 773 | 35,571 | 31,419 | 167,713 | 4,650 | 2,200 | 241,553 | 180 | -- | --- | --- | --- | 180 | -- | --- | 241,733 | 15,000 | 256,733 |
|  | Eagle Valley [1] | 487 | -- | --- | --- | -- | -- | --- | --- | --- | --- | -- | -- | --- | --- | --- | -- | --- | --- |
|  | Fawn Lake [1] | 538 | --- | -- | --- | --- | -- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Germania | 527 | 35,207 | 9,421 | 53,253 | --- | -- | 97,881 | 11,603 | --- | --- | --- | --- | 11,603 | 10,000 | 1,388 | 120,872 | -- | 120,872 |
|  | Gordon | 659 | 41,250 | 22,816 | 185,924 | -- | 1,395 | 251,385 | --- | -- | 301 | -- | --- | 301 | --- | --- | 251,686 | --- | 251,686 |
|  | Grey Eagle | 556 | 37,134 | 32,314 | 109,913 | --- | 100 | 179,461 | 8,850 | --- | --- | --- | -- | 8,850 | -- | --- | 188,311 | -- | 188,311 |
| $\stackrel{\rightharpoonup}{\bullet}$ | Hartford | 644 | 31,311 | 8,952 | 66,336 | --- | 5,876 | 112,475 | 5,503 | -- | 108,082 | --- | --- | 113,585 | --- | --- | 226,060 | -- | 226,060 |
|  | Iona | 504 | 43,407 | 6,755 | 75,354 | -- | 931 | 126,447 | --- | -- | 22,024 | -- | -- | 22,024 | --- | --- | 148,471 | -- | 148,471 |
|  | Kandota | 805 | 24,792 | 25,843 | 83,932 | 200 | 1,460 | 136,227 | 3,395 | -- | --- | -- | -- | 3,395 | -- | --- | 139,622 | --- | 139,622 |
|  | Leslie | 668 | 62,778 | 29,866 | 118,741 | --- | 630 | 212,015 | 4,871 | --- | --- | --- | -- | 4,871 | -- | --- | 216,886 | -- | 216,886 |
|  | Little Elk | 266 | 27,982 | 6,822 | 120,791 | --- | 75 | 155,670 | --- | --- | --- | --- | -- | --- | --- | --- | 155,670 | --- | 155,670 |
|  | Little Sauk | 873 | 41,459 | 22,410 | 119,842 | -- | 542 | 184,253 | --- | -- | --- | -- | -- | -- | --- | --- | 184,253 | --- | 184,253 |
|  | Long Prairie | 884 | 48,509 | 21,551 | 92,599 | --- | 629 | 163,288 | --- | --- | --- | --- | --- | --- | --- | --- | 163,288 | -- | 163,288 |
|  | Moran | 489 | 62,089 | 8,410 | 90,322 | --- | 6,447 | 167,268 | 4,909 | --- | --- | --- | -- | 4,909 | -- | --- | 172,177 | 2,431 | 174,608 |
|  | Reynolds* | 735 | 44,929 | 12,384 | 90,641 | --- | 778 | 148,732 | 2,427 | --- | --- | --- | --- | 2,427 | --- | --- | 151,159 | --- | 151,159 |
|  | Round Prairie | 714 | 50,374 | 16,027 | 246,848 | --- | 21,301 | 334,550 | -- | -- | -- | -- | -- | -- | --- | --- | 334,550 | --- | 334,550 |
|  | Staples | 597 | 40,413 | 27,513 | 381,507 | --- | 11,050 | 460,483 | 2,995 | 3,949 | --- | --- | -- | 6,944 | --- | --- | 467,427 | 63,109 | 530,536 |
|  | Stowe Prairie [1] | 488 | --- | -- | --- | -- | -- | -- | -- | -- | -- | --- | -- | --- | -- | --- | --- | --- | --- |
|  | Turtle Creek | 270 | 25,998 | 9,619 | 61,769 | -- | 7,743 | 105,129 | 3,375 | -- | -- | -- | -- | 3,375 | --- | --- | 108,504 | --- | 108,504 |
|  | villard | 667 | 19,117 | 26,401 | 286,585 | -- | 3,561 | 335,664 | - | -- | -- | -- | -- | -- | -- | --- | 335,664 | -- | 335,664 |
|  | Ward | 474 | 22,608 | 2,172 | 105,256 | --- | 755 | 130,791 | --- | -- | --- | --- | --- | -- | --- | --- | 130,791 | -- | 130,791 |
|  | West Union | 264 | 27,167 | 14,212 | 109,842 | --- | --- | 151,221 | --- | -- | --- | --- | --- | --- | -- | --- | 151,221 | --- | 151,221 |
|  | wykeham | 405 | 28,064 | 12,641 | 120,545 | -- | 10,802 | 172,052 | 1,294 | -- | 25,003 | -- | -- | 26,297 | -- | --- | 198,349 | -- | 198,349 |
|  | County Total | 15,932 | \$1,012,080 | \$423,055 | \$3,333,935 | \$4,850 | \$106,379 | \$4,880,299 | \$57,139 | \$3,949 | \$155,410 | \$-- | \$-- | \$216,498 | \$10,000 | \$1,388 | \$5,108,185 | \$81,183 | \$5,189,368 |

[^94]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | Total Current Expenditures | General Government | Public Safety | $\begin{aligned} & \text { Road } \\ & \text { and } \\ & \text { Bridge } \end{aligned}$ | Culture and Recreation | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Traverse County - (West Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Arthur | 59 | 10,198 | 4,097 | 40,103 | -- | -- | 54,398 | 296 | -- | --- | --- | --- | 296 | -- | --- | 54,694 | -- | 54,694 |
|  | Clifton | 59 | 10,217 | 6,888 | 43,628 | --- | -- | 60,733 | --- | -- | -- | --- | --- | -- | --- | --- | 60,733 | --- | 60,733 |
|  | Croke | 73 | 11,591 | 5,377 | 51,827 | --- | 250 | 69,045 | -- | -- | --- | -- | --- | -- | -- | --- | 69,045 | --- | 69,045 |
|  | Dollymount | 80 | 6,881 | 3,000 | 64,823 | -- | -- | 74,704 | -- | -- | -- | -- | -- | --- | -- | --- | 74,704 | --- | 74,704 |
|  | Folsom | 111 | 13,705 | 2,934 | 12,831 | --- | -- | 29,470 | -- | -- | 35,868 | --- | -- | 35,868 | -- | --- | 65,338 | --- | 65,338 |
|  | Lake Valley | 198 | 18,854 | 11,890 | 75,651 | -- | -- | 106,395 | --- | -- | --- | -- | -- | -- | -- | --- | 106,395 | --- | 106,395 |
|  | Leonardsville | 111 | 9,283 | 9,670 | 81,172 | 750 | -- | 100,875 | --- | -- | 800 | --- | -- | 800 | -- | --- | 101,675 | --- | 101,675 |
|  | Monson | 110 | 11,937 | 7,801 | 54,940 | 1,200 | 68 | 75,946 | -- | --- | 1,600 | -- | -- | 1,600 | -- | -- | 77,546 | 10,000 | 87,546 |
|  | Parnell [1] | 64 | --- | --- | -- | -- | --- | --- | -- | -- | --- | --- | --- | -- | -- | --- | --- | --- | -- |
| $\stackrel{\rightharpoonup}{\mathrm{g}}$ | Redpath [1] | 32 | -- | --- | -- | -- | --- | --- | -- | -- | -- | -- | -- | -- | -- | --- | -- | -- | -- |
|  | Tara | 72 | 10,168 | 8,220 | 60,347 | -- | 2,263 | 80,998 | -- | -- | -- | -- | -- | -- | -- | --- | 80,998 | --- | 80,998 |
|  | Taylor | 84 | 11,397 | 7,658 | 75,635 | -- | --- | 94,690 | -- | -- | --- | --- | -- | --- | -- | --- | 94,690 | -- | 94,690 |
|  | Tintah | 33 | 8,078 | 2,783 | 53,844 | 200 | -- | 64,905 | -- | -- | -- | -- | --- | -- | -- | --- | 64,905 | -- | 64,905 |
|  | Walls | 42 | 6,985 | 5,332 | 41,829 | -- | -- | 54,146 | --- | -- | -- | -- | --- | -- | -- | --- | 54,146 | --- | 54,146 |
|  | Windsor | 72 | 28,363 | 2,767 | 6,841 | --- | --- | 37,971 | --- | -- | --- | -- | -- | --- | --- | --- | 37,971 | --- | 37,971 |
|  | County Total | 1,200 | \$157,657 | \$78,417 | \$663,471 | \$2,150 | \$2,581 | \$904,276 | \$296 | \$-- | \$38,268 | \$-- | \$-- | \$38,564 | \$-- | \$-- | \$942,840 | \$10,000 | \$952,840 |

Wabasha County - (Southeast Region)

| Chester | 415 | 23,800 | 28,263 | 97,339 | --- | 6,669 | 156,071 | --- | --- | --- | --- | --- | --- | --- | --- | 156,071 | --- | 156,071 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Elgin | 676 | 19,907 | 25,586 | 1,033,801 | --- | 62 | 1,079,356 | --- | --- | --- | --- | --- | --- | --- | 28,140 | 1,107,496 | --- | 1,107,496 |
| Gillford | 507 | 16,129 | 31,726 | 86,694 | --- | 3,134 | 137,683 | --- | --- | --- | --- | --- | --- | --- | --- | 137,683 | --- | 137,683 |
| Glasgow | 266 | 9,418 | 35,044 | 43,754 | --- | --- | 88,216 | --- | --- | 21,587 | --- | --- | 21,587 | --- | --- | 109,803 | --- | 109,803 |
| Greenfield [1] | 1,308 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Highland | 446 | 35,368 | 12,304 | 111,472 | 250 | 1,125 | 160,519 | --- | --- | --- | --- | --- | --- | --- | --- | 160,519 | --- | 160,519 |
| Hyde Park | 259 | 12,426 | 10,398 | 24,767 | --- | 2,068 | 49,659 | --- | --- | --- | --- | --- | --- | --- | --- | 49,659 | --- | 49,659 |
| Lake | 431 | 35,751 | 11,531 | 109,495 | --- | 447 | 157,224 | --- | --- | --- | --- | --- | --- | --- | --- | 157,224 | --- | 157,224 |
| Mazeppa | 646 | 38,164 | 27,959 | 46,352 | --- | 2,204 | 114,679 | --- | --- | --- | --- | --- | --- | --- | --- | 114,679 | --- | 114,679 |
| Minneiska | 182 | 11,400 | 8,086 | 16,737 | --- | --- | 36,223 | --- | --- | --- | --- | --- | --- | --- | --- | 36,223 | --- | 36,223 |

[^95]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Mount Pleasant [1] | 447 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Oakwood | 382 | 20,073 | 10,268 | 132,474 | --- | 500 | 163,315 | --- | --- | --- | --- | --- | --- | --- | --- | 163,315 | --- | 163,315 |
| Pepin | 366 | 4,675 | 19,494 | 22,696 | --- | 161 | 47,026 | --- | --- | --- | --- | --- | --- | --- | --- | 47,026 | --- | 47,026 |
| Plainview | 456 | 37,639 | 11,832 | 150,486 | 1,572 | 506 | 202,035 | --- | --- | 9,551 | --- | --- | 9,551 | 23,587 | 4,169 | 239,342 | --- | 239,342 |
| Watopa | 246 | 16,757 | 13,054 | 48,604 | --- | 2,848 | 81,263 | --- | --- | --- | --- | --- | --- | --- | --- | 81,263 | --- | 81,263 |
| West Albany | 381 | 20,164 | 16,341 | 50,558 | 462 | 5,670 | 93,195 | 1,812 | --- | 11,462 | --- | --- | 13,274 | --- | --- | 106,469 | --- | 106,469 |
| Zumbro | 642 | 61,302 | 28,919 | 220,195 | 250 | 51,367 | 362,033 | --- | --- | --- | --- | --- | --- | --- | --- | 362,033 | --- | 362,033 |
| County Total | 8,056 | \$362,973 | \$290,805 | \$2,195,424 | \$2,534 | \$76,761 | \$2,928,497 | \$1,812 | \$-- | \$42,600 | \$-- | \$-- | \$44,412 | \$23,587 | \$32,309 | \$3,028,805 | \$-- | \$3,028,805 |


|  | Aldrich | 452 | 14,426 | 21,855 | 18,426 | --- | 2,840 | 57,547 | --- | --- | --- | --- | --- | --- | --- | --- | 57,547 | --- | 57,547 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\stackrel{\rightharpoonup}{\bullet}$ | Blueberry | 828 | 17,660 | 34,058 | 112,223 | --- | --- | 163,941 | --- | --- | --- | --- | --- | --- | --- | --- | 163,941 | --- | 163,941 |
|  | Bullard | 190 | 9,845 | 9,949 | 20,390 | --- | 28 | 40,212 | 4,928 | --- | --- | --- | --- | 4,928 | --- | --- | 45,140 | --- | 45,140 |
|  | Huntersville | 101 | 9,658 | 4,770 | 25,083 | 36,834 | 390 | 76,735 | --- | --- | --- | --- | --- | --- | --- | --- | 76,735 | --- | 76,735 |
|  | Leaf River | 473 | 10,390 | 14,921 | 53,708 | --- | --- | 79,019 | --- | --- | --- | --- | --- | --- | --- | --- | 79,019 | --- | 79,019 |
|  | Lyons [1] | 186 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Meadow | 216 | 4,424 | 4,059 | 33,875 | --- | 350 | 42,708 | 7,445 | --- | --- | --- | --- | 7,445 | --- | --- | 50,153 | --- | 50,153 |
|  | North Germany | 290 | 10,556 | 6,138 | 45,686 | --- | 218 | 62,598 | --- | --- | --- | --- | --- | --- | --- | --- | 62,598 | --- | 62,598 |
|  | Orton | 200 | 11,260 | 4,554 | 39,594 | 180 | 382 | 55,970 | --- | --- | --- | --- | --- | --- | --- | --- | 55,970 | 10,000 | 65,970 |
|  | Red Eye | 506 | 20,453 | 7,647 | 46,335 | --- | 21,286 | 95,721 | --- | --- | --- | --- | --- | --- | --- | --- | 95,721 | --- | 95,721 |
|  | Rockwood | 386 | 12,356 | 5,474 | 27,172 | --- | 376 | 45,378 | --- | --- | --- | --- | --- | --- | --- | --- | 45,378 | --- | 45,378 |
|  | Shell River | 287 | 12,643 | 14,646 | 54,773 | --- | 490 | 82,552 | --- | --- | --- | --- | --- | --- | --- | --- | 82,552 | --- | 82,552 |
|  | Thomastown | 824 | 36,041 | 49,823 | 97,405 | --- | --- | 183,269 | --- | --- | 26,893 | --- | --- | 26,893 | --- | --- | 210,162 | 35,000 | 245,162 |
|  | Wadena | 907 | 18,315 | 29,927 | 94,042 | --- | 3,190 | 145,474 | --- | --- | --- | --- | --- | --- | --- | --- | 145,474 | --- | 145,474 |
|  | Wing River | 422 | 12,272 | 25,192 | 60,000 | --- | 916 | 98,380 | --- | --- | --- | --- | --- | --- | --- | --- | 98,380 | --- | 98,380 |
|  | County Total | 6,268 | \$200,299 | \$233,013 | \$728,712 | \$37,014 | \$30,466 | \$1,229,504 | \$12,373 | \$-- | \$26,893 | \$-- | \$--- | \$39,266 | \$-- | \$-- | \$1,268,770 | \$45,000 | \$1,313,770 |
|  | Waseca County - (South Central Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Alton | 412 | 24,683 | 15,641 | 68,549 | --- | --- | 108,873 | 11,612 | --- | --- | --- | --- | 11,612 | --- | --- | 120,485 | --- | 120,485 |
|  | Blooming Grove | 568 | 22,301 | 21,920 | 151,284 | 700 | --- | 196,205 | 14,511 | --- | --- | --- | --- | 14,511 | --- | --- | 210,716 | 97,500 | 308,216 |

[^96]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ <br> Fiscal <br> Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Byron [1] | 216 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Freedom | 336 | 36,165 | 7,200 | 89,926 | --- | --- | 133,291 | --- | --- | --- | --- | --- | --- | --- | --- | 133,291 | --- | 133,291 |
| losco [1] | 509 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Janesville | 576 | 41,112 | 26,971 | 105,202 | --- | --- | 173,285 | --- | --- | --- | --- | --- | --- | 9,550 | --- | 182,835 | --- | 182,835 |
| New Richland | 426 | 41,256 | 15,748 | 76,346 | 1,000 | --- | 134,350 | --- | --- | --- | --- | --- | --- | --- | --- | 134,350 | --- | 134,350 |
| Otisco | 544 | 39,004 | 23,047 | 58,047 | --- | 600 | 120,698 | --- | --- | --- | --- | --- | --- | --- | --- | 120,698 | --- | 120,698 |
| Saint Mary | 402 | 30,107 | 8,261 | 57,444 | --- | --- | 95,812 | --- | --- | --- | --- | --- | --- | --- | --- | 95,812 | --- | 95,812 |
| Vivian | 229 | 21,355 | 7,075 | 165,750 | --- | 2,661 | 196,841 | 1,014 | --- | --- | --- | --- | 1,014 | --- | --- | 197,855 | --- | 197,855 |
| Wilton | 381 | 31,010 | 12,263 | 84,605 | --- | 2,230 | 130,108 | 11,569 | --- | --- | --- | --- | 11,569 | --- | --- | 141,677 | --- | 141,677 |
| Woodville | 1,285 | 35,286 | 33,658 | 209,897 | 3,250 | --- | 282,091 | 33,680 | --- | --- | --- | --- | 33,680 | 25,000 | 14,355 | 355,126 | --- | 355,126 |
| County Total | 5,884 | \$322,279 | \$171,784 | \$1,067,050 | \$4,950 | \$5,491 | \$1,571,554 | \$72,386 | \$-- | \$-- | \$-- | \$--- | \$72,386 | \$34,550 | \$14,355 | \$1,692,845 | \$97,500 | \$1,790,345 |

Washington County - (7-County Twin Cities Region)

| Baytown | 2,088 | 263,040 | 212,933 | 511,199 | 2,500 | 44,185 | 1,033,857 | --- | --- | --- | --- | --- | --- | 73,000 | 17,636 | 1,124,493 | 6,345 | 1,130,838 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Denmark | 1,801 | 195,958 | 147,608 | 220,818 | --- | --- | 564,384 | --- | --- | --- | 10,474 | --- | 10,474 | --- | --- | 574,858 | 80,000 | 654,858 |
| Grey Cloud Island | 283 | 61,667 | 99,900 | 188,990 | --- | 3,743 | 354,300 | --- | --- | --- | --- | --- | --- | --- | --- | 354,300 | --- | 354,300 |
| May | 2,670 | 279,531 | 207,232 | 449,567 | 6,583 | 67,795 | 1,010,708 | --- | --- | --- | --- | --- | --- | --- | --- | 1,010,708 | --- | 1,010,708 |
| Stillwater | 1,866 | 226,926 | 230,513 | 159,054 | 38,205 | --- | 654,698 | 750 | --- | --- | --- | --- | 750 | --- | --- | 655,448 | --- | 655,448 |
| West Lakeland | 3,976 | 292,801 | 230,011 | 369,427 | --- | 47,733 | 939,972 | 362,819 | --- | --- | --- | --- | 362,819 | --- | --- | 1,302,791 | --- | 1,302,791 |
| County Total | 12,684 | \$1,319,923 | \$1,128,197 | \$1,899,055 | \$47,288 | \$163,456 | \$4,557,919 | \$363,569 | \$-- | \$-- | \$10,474 | \$-- | \$374,043 | \$73,000 | \$17,636 | \$5,022,598 | \$86,345 | \$5,108,943 |

Watonwan County - (South Central Region)

| Adrian | 130 | 17,633 | 15,830 | 35,298 | --- | --- | 68,761 | --- | --- | 9,346 | --- | --- | 9,346 | --- | --- | 78,107 | 36,426 | 114,533 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Antrim [1] | 266 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Butterfield** | 200 | 21,769 | 7,200 | 89,924 | --- | 200 | 119,093 | --- | --- | --- | --- | --- | --- | 22,770 | 105 | 141,968 | 5,125 | 147,093 |
| Fieldon | 207 | 16,373 | 15,358 | 75,430 | --- | 3,530 | 110,691 | --- | --- | 2,059 | --- | --- | 2,059 | --- | --- | 112,750 | --- | 112,750 |
| Long Lake | 339 | 40,559 | 6,150 | 76,046 | --- | --- | 122,755 | --- | --- | --- | --- | --- | --- | --- | --- | 122,755 | --- | 122,755 |
| Madelia | 305 | 22,220 | 9,622 | 50,789 | --- | 10,711 | 93,342 | --- | --- | 8,516 | --- | --- | 8,516 | --- | --- | 101,858 | --- | 101,858 |
| Nelson | 237 | 28,384 | 6,660 | 85,300 | --- | 3,977 | 124,321 | --- | --- | 122,469 | --- | --- | 122,469 | --- | --- | 246,790 | --- | 246,790 |
| Odin | 165 | 17,622 | 6,000 | 83,200 | --- | --- | 106,822 | --- | --- | --- | --- | --- | --- | --- | --- | 106,822 | --- | 106,822 |

[^97]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Riverdale | 283 | 26,267 | 7,914 | 63,439 | --- | --- | 97,620 | --- | --- | 20,000 | --- | --- | 20,000 | --- | --- | 117,620 | --- | 117,620 |
| Rosendale** | 273 | 16,670 | 8,000 | 42,923 | --- | --- | 67,593 | --- | --- | --- | --- | --- | --- | --- | --- | 67,593 | --- | 67,593 |
| Saint James | 248 | 23,750 | 6,800 | 52,366 | --- | --- | 82,916 | --- | --- | --- | --- | --- | --- | --- | --- | 82,916 | --- | 82,916 |
| South Branch | 249 | 19,473 | 12,750 | 63,108 | 1,120 | --- | 96,451 | 5,461 | --- | --- | --- | --- | 5,461 | --- | --- | 101,912 | --- | 101,912 |
| County Total | 2,902 | \$250,720 | \$102,284 | \$717,823 | \$1,120 | \$18,418 | \$1,090,365 | \$5,461 | \$--- | \$162,390 | \$-- | \$-- | \$167,851 | \$22,770 | \$105 | \$1,281,091 | \$41,551 | \$1,322,642 |

Wilkin County - (West Central Region)

|  | Akron [1] | 136 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Andrea [1] | 57 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | - |
|  | Atherton | 155 | 5,904 | 3,273 | 52,326 | --- | --- | 61,503 | --- | --- | --- | --- | --- | --- | --- | --- | 61,503 | -- | 61,503 |
|  | Bradford | 78 | 3,847 | 1,500 | 85,316 | --- | 150 | 90,813 | --- | --- | --- | --- | --- | --- | --- | --- | 90,813 | --- | 90,813 |
| $\stackrel{\rightharpoonup}{\omega}$ | Brandrup | 144 | 5,683 | 3,974 | 95,915 | --- | --- | 105,572 | --- | --- | --- | --- | --- | --- | --- | --- | 105,572 | --- | 105,572 |
|  | Breckenridge | 215 | 8,800 | 3,951 | 39,995 | --- | --- | 52,746 | --- | --- | --- | --- | --- | --- | --- | --- | 52,746 | - | 52,746 |
|  | Campbell [1] | 68 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Champion | 53 | 6,664 | 3,283 | 52,435 | --- | --- | 62,382 | --- | --- | --- | --- | --- | --- | --- | --- | 62,382 | --- | 62,382 |
|  | Connelly | 105 | 6,623 | 2,533 | 10,886 | --- | --- | 20,042 | 346 | --- | --- | --- | --- | 346 | --- | --- | 20,388 | --- | 20,388 |
|  | Deerhorn [1] | 89 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | -- | --- |
|  | Foxhome | 104 | 7,572 | 2,500 | 83,067 | 2,750 | --- | 95,889 | --- | --- | --- | --- | --- | --- | --- | --- | 95,889 | --- | 95,889 |
|  | Manston | 41 | 2,772 | 4,266 | 20,757 | --- | --- | 27,795 | --- | --- | --- | --- | --- | --- | --- | --- | 27,795 | --- | 27,795 |
|  | McCauleyville | 58 | 3,519 | 2,000 | 13,411 | --- | --- | 18,930 | --- | --- | --- | --- | --- | --- | --- | --- | 18,930 | --- | 18,930 |
|  | Meadows | 53 | 18,091 | 4,150 | 42,662 | --- | 8,718 | 73,621 | --- | --- | --- | --- | --- | --- | --- | --- | 73,621 | --- | 73,621 |
|  | Mitchell | 80 | 9,337 | 3,039 | 31,904 | --- | 2,400 | 46,680 | --- | --- | --- | --- | --- | --- | --- | --- | 46,680 | --- | 46,680 |
|  | Nilsen | 51 | 2,562 | 3,713 | 50,680 | 50 | --- | 57,005 | --- | --- | --- | --- | --- | --- | --- | --- | 57,005 | --- | 57,005 |
|  | Nordick | 72 | 7,234 | 4,030 | 44,936 | --- | --- | 56,200 | --- | --- | --- | --- | --- | --- | --- | --- | 56,200 | --- | 56,200 |
|  | Prairie View | 228 | 13,574 | 3,526 | 34,323 | --- | 2,150 | 53,573 | --- | --- | --- | --- | --- | --- | --- | --- | 53,573 | --- | 53,573 |
|  | Roberts | 100 | 2,519 | --- | 24,918 | --- | --- | 27,437 | --- | --- | --- | --- | --- | --- | --- | --- | 27,437 | --- | 27,437 |
|  | Sunnyside | 135 | 5,486 | 4,086 | 60,217 | --- | --- | 69,789 | --- | --- | --- | --- | --- | --- | --- | --- | 69,789 | --- | 69,789 |
|  | Tanberg | 71 | 9,226 | 4,342 | 13,341 | --- | --- | 26,909 | --- | --- | --- | --- | --- | --- | --- | --- | 26,909 | --- | 26,909 |
|  | Wolverton [1] | 96 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | County Total | 2,189 | \$119,413 | \$54,166 | \$757,089 | \$2,800 | \$13,418 | \$946,886 | \$346 | \$--- | \$--- | \$-- | \$--- | \$346 | \$-- | \$--- | \$947,232 | \$-- | \$947,232 |

[^98]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Winona County - (Southeast Region) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dresbach | 410 | 78,071 | 13,000 | 41,460 | 2,519 | 1,500 | 136,550 | 14,587 | --- | 15,756 | 3,833 | --- | 34,176 | 52,579 | 14,435 | 237,740 | 9,295 | 247,035 |
| Elba | 328 | 24,147 | 12,398 | 119,533 | --- | 5,859 | 161,937 | --- | --- | --- | --- | --- | --- | --- | --- | 161,937 | --- | 161,937 |
| Fremont | 314 | 13,004 | 15,156 | 91,685 | --- | 3,131 | 122,976 | 3,229 | --- | --- | --- | --- | 3,229 | --- | --- | 126,205 | --- | 126,205 |
| Hart | 300 | 32,320 | 3,994 | 130,525 | --- | 8,172 | 175,011 | --- | --- | --- | --- | --- | --- | --- | --- | 175,011 | --- | 175,011 |
| Hillsdale | 779 | 46,681 | 9,476 | 75,635 | --- | 288 | 132,080 | --- | --- | --- | --- | --- | --- | --- | --- | 132,080 | --- | 132,080 |
| Homer | 1,298 | 44,000 | 43,600 | 203,825 | --- | 84 | 291,509 | --- | --- | --- | --- | --- | --- | --- | --- | 291,509 | --- | 291,509 |
| Mount Vernon | 276 | 19,169 | 20,276 | 80,224 | --- | 3,950 | 123,619 | --- | --- | --- | --- | --- | --- | --- | --- | 123,619 | --- | 123,619 |
| New Hartford | 811 | 80,088 | 55,902 | 78,738 | --- | 27 | 214,755 | --- | 45 | --- | --- | --- | 45 | 11,864 | --- | 226,664 | 20,000 | 246,664 |
| Norton | 523 | 20,129 | 22,632 | 82,734 | --- | 794 | 126,289 | --- | --- | --- | --- | --- | --- | --- | --- | 126,289 | --- | 126,289 |
| Pleasant Hill | 533 | 91,772 | 25,437 | 113,046 | --- | --- | 230,255 | --- | --- | --- | --- | 20,868 | 20,868 | --- | --- | 251,123 | --- | 251,123 |
| Richmond* | 636 | 28,370 | 42,362 | 23,406 | --- | 1,516 | 95,654 | 433 | --- | 112,487 | --- | --- | 112,920 | --- | --- | 208,574 | --- | 208,574 |
| Rollingstone | 759 | 34,935 | 21,515 | 108,971 | 1,000 | 4,175 | 170,596 | --- | --- | --- | --- | --- | --- | --- | --- | 170,596 | 32,000 | 202,596 |
| Saint Charles | 651 | 25,845 | 16,450 | 95,140 | --- | 2,036 | 139,471 | --- | --- | --- | --- | --- | --- | --- | --- | 139,471 | --- | 139,471 |
| Saratoga* | 618 | 21,447 | 12,497 | 155,893 | --- | --- | 189,837 | --- | --- | --- | --- | --- | --- | --- | --- | 189,837 | --- | 189,837 |
| Utica | 574 | 23,749 | 32,705 | 154,375 | --- | 2,980 | 213,809 | 3,143 | --- | 104,925 | --- | --- | 108,068 | 29,406 | 40,212 | 391,495 | --- | 391,495 |
| Warren | 586 | 13,696 | 35,719 | 190,378 | --- | 1,469 | 241,262 | --- | --- | --- | --- | --- | --- | --- | --- | 241,262 | --- | 241,262 |
| Whitewater | 204 | 26,441 | 8,068 | 79,789 | --- | --- | 114,298 | --- | --- | --- | --- | --- | --- | --- | --- | 114,298 | --- | 114,298 |
| Wilson | 1,148 | 70,463 | 68,886 | 96,122 | 20,493 | 58,734 | 314,698 | --- | 222,347 | 60,054 | --- | --- | 282,401 | --- | --- | 597,099 | --- | 597,099 |
| Wiscoy | 347 | 31,697 | 6,203 | 74,643 | 2,608 | 1,141 | 116,292 | --- | --- | 48,495 | --- | --- | 48,495 | 65,977 | --- | 230,764 | --- | 230,764 |
| County Total | 11,095 | \$726,024 | \$466,276 | \$1,996,122 | \$26,620 | \$95,856 | \$3,310,898 | \$21,392 | \$222,392 | \$341,717 | \$3,833 | \$20,868 | \$610,202 | \$159,826 | \$54,647 | \$4,135,573 | \$61,295 | \$4,196,868 |

Wright County - (Central Region)

| Albion | 1,264 | 91,563 | 57,142 | 260,695 | --- | 13,419 | 422,819 | --- | --- | --- | --- | --- | --- | --- | --- | 422,819 | --- | 422,819 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Buffalo | 1,883 | 99,786 | 102,390 | 361,164 | --- | 29,209 | 592,549 | --- | --- | 21,209 | --- | --- | 21,209 | --- | --- | 613,758 | --- | 613,758 |
| Chatham | 1,362 | 96,022 | 60,296 | 239,683 | --- | 22,893 | 418,894 | 3,000 | --- | 99,541 | --- | --- | 102,541 | --- | 991 | 522,426 | 3,680 | 526,106 |
| Clearwater | 1,372 | 122,533 | 74,847 | 439,504 | --- | 32,924 | 669,808 | --- | --- | --- | --- | --- | --- | --- | --- | 669,808 | --- | 669,808 |
| Cokato | 1,369 | 93,933 | 39,490 | 297,020 | --- | 4,745 | 435,188 | --- | --- | 44,843 | --- | --- | 44,843 | --- | --- | 480,031 | --- | 480,031 |
| Corinna | 2,540 | 475,837 | 144,395 | 473,716 | --- | 82,207 | 1,176,155 | --- | --- | 396,196 | --- | 350 | 396,546 | --- | --- | 1,572,701 | --- | 1,572,701 |

[^99]Table 4
Classification of Expenditures
For the Year Ended December 31, 2020

|  | County (Region) Name of Town (footnote) | Pop. | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | $\begin{gathered} \text { Other } \\ \text { Financing } \\ \text { Uses*** } \\ \hline \end{gathered}$ | Total <br> Expentitures <br> and Other <br> Financing <br> Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General Government | Public Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public Safety | Road and Bridge | $\begin{gathered} \text { Culture } \\ \text { and } \\ \text { Recrea- } \\ \text { tion } \end{gathered}$ | All Other | $\begin{aligned} & \text { Total } \\ & \text { Capital } \\ & \text { Outlay } \end{aligned}$ |  |  |  |  |  |
|  | Franklin | 2,885 | 122,494 | 226,602 | 741,669 | 9,600 | 42,097 | 1,142,462 | 66,692 | -- | 3,808 | --- | --- | 70,500 | 95,000 | 12,752 | 1,320,714 | 2,475 | 1,323,189 |
|  | French Lake | 1,213 | 113,788 | 37,384 | 312,968 | --- | 1,075 | 465,215 | --- | --- | --- | --- | --- | --- | --- | 753 | 465,968 | 1,450 | 467,418 |
|  | Maple Lake | 2,144 | 202,805 | 39,012 | 283,849 | -- | 50 | 525,716 | -- | --- | --- | --- | --- | --- | --- | --- | 525,716 | --- | 525,716 |
|  | Marysville | 2,020 | 138,382 | 106,409 | 200,828 | -- | 26,408 | 472,027 | --- | -- | --- | --- | -- | --- | 21,603 | 8,717 | 502,347 | 9,211 | 511,558 |
|  | Middleville | 1,009 | 105,130 | 40,902 | 232,152 | -- | 30,402 | 408,586 | 14 | -- | 7,959 | -- | -- | 7,973 | -- | --- | 416,559 | --- | 416,559 |
|  | Monticello | 3,309 | 202,977 | 107,756 | 509,904 | -- | 72,594 | 893,231 | 4,223 | -- | 31,040 | -- | -- | 35,263 | --- | -- | 928,494 | 240,000 | 1,168,494 |
|  | Rockford | 3,371 | 241,770 | 194,879 | 996,696 | -- | --- | 1,433,345 | 11,339 | -- | 50,666 | --- | -- | 62,005 | --- | --- | 1,495,350 | --- | 1,495,350 |
|  | Silver Creek | 2,559 | 186,788 | 68,045 | 398,888 | -- | 59,979 | 713,700 | 976 | -- | 275,147 | -- | -- | 276,123 | 35,461 | 6,649 | 1,031,933 | --- | 1,031,933 |
|  | Southside | 1,526 | 134,868 | 94,992 | 398,404 | -- | 38,235 | 666,499 | --- | -- | 17,889 | -- | -- | 17,889 | -- | --- | 684,388 | --- | 684,388 |
|  | Stockholm | 986 | 229,827 | 39,490 | 59,840 | --- | 9,886 | 339,043 | --- | --- | --- | --- | -- | --- | 19,989 | --- | 359,032 | --- | 359,032 |
| $\stackrel{\rightharpoonup}{u}$ | Victor | 1,053 | 60,824 | 62,287 | 353,439 | -- | 12,900 | 489,450 | -- | -- | --- | -- | -- | --- | 26,637 | 943 | 517,030 | --- | 517,030 |
|  | Woodland | 1,154 | 100,590 | 70,410 | 195,222 | -- | --- | 366,222 | --- | --- | 212,279 | --- | --- | 212,279 | --- | --- | 578,501 | 53,000 | 631,501 |
|  | County Total | 33,019 | \$2,819,917 | \$1,566,728 | \$6,755,641 | \$9,600 | \$479,023 | \$11,630,909 | \$86,244 | \$-- | \$1,160,577 | \$-- | \$350 | \$1,247,171 | \$198,690 | \$30,805 | \$13,107,575 | \$309,816 | \$13,417,391 |

Yellow Medicine County - (Upper Southwest Region)

| Burton | 142 | 35,658 | 5,667 | 126,459 | --- | 685 | 168,469 | --- | 420 | --- | --- | --- | 420 | --- | --- | 168,889 | --- | 168,889 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Echo | 133 | 17,733 | 6,610 | 96,375 | --- | --- | 120,718 | --- | --- | --- | --- | 1,006 | 1,006 | --- | --- | 121,724 | --- | 121,724 |
| Florida | 109 | 15,765 | 4,900 | 46,619 | 500 | 1,874 | 69,658 | --- | --- | --- | --- | --- | --- | --- | --- | 69,658 | --- | 69,658 |
| Fortier | 94 | 17,954 | 5,249 | 54,110 | --- | 2,836 | 80,149 | --- | --- | 17,712 | --- | --- | 17,712 | --- | --- | 97,861 | --- | 97,861 |
| Friendship [1] | 178 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hammer | 182 | 21,080 | 5,625 | 70,921 | --- | --- | 97,626 | --- | --- | --- | --- | --- | --- | --- | --- | 97,626 | --- | 97,626 |
| Hazel Run* | 196 | 10,751 | 9,804 | 55,725 | --- | 3,678 | 79,958 | --- | --- | 34,716 | --- | --- | 34,716 | --- | --- | 114,674 | --- | 114,674 |
| Lisbon [1] | 181 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Minnesota Falls | 361 | 27,639 | 8,008 | 87,932 | --- | --- | 123,579 | --- | --- | 40,200 | --- | --- | 40,200 | --- | --- | 163,779 | --- | 163,779 |
| Norman [1] | 238 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Normania | 161 | 15,027 | 11,807 | 73,030 | --- | 5,791 | 105,655 | --- | --- | 24,879 | --- | --- | 24,879 | -- | -- | 130,534 | --- | 130,534 |
| Omro | 127 | 11,785 | 5,560 | 71,526 | --- | --- | 88,871 | 763 | --- | --- | --- | --- | 763 | --- | --- | 89,634 | --- | 89,634 |
| Oshkosh | 190 | 17,375 | 5,665 | 103,506 | --- | --- | 126,546 | --- | --- | --- | --- | --- | --- | --- | --- | 126,546 | --- | 126,546 |
| Posen* | 220 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sandnes | 198 | 13,240 | 11,680 | 109,543 | 600 | --- | 135,063 | --- | --- | --- | --- | --- | --- | --- | --- | 135,063 | --- | 135,063 |

[1] Failed to Report.
*Data could not be verified.
${ }^{*}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

## Table 4

Classification of Expenditures
For the Year Ended December 31, 2020

|  |  | Current Expenditures |  |  |  |  |  | Capital Outlay |  |  |  |  |  | Principal Payments | Interest/ Fiscal Payments | Total Expenditures | Other Financing Uses*** | Total Expenditures and Other Financing Uses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County (Region) Name of Town (footnote) | Pop. | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Current Expenditures | General Government | Public <br> Safety | Road and Bridge | Culture and Recreation | All Other | Total Capital Outlay |  |  |  |  |  |
| Sioux Agency | 240 | 22,154 | 6,885 | 124,607 | --- | --- | 153,646 | --- | --- | 6,682 | --- | --- | 6,682 | --- | --- | 160,328 | --- | 160,328 |
| Stony Run | 408 | 49,673 | 11,227 | 140,679 | 2,427 | 9,765 | 213,771 | --- | --- | 35,692 | --- | --- | 35,692 | --- | --- | 249,463 | 50,000 | 299,463 |
| Swede Prairie | 132 | 17,041 | 9,336 | 54,089 | --- | 200 | 80,666 | --- | --- | 37,372 | --- | --- | 37,372 | --- | --- | 118,038 | --- | 118,038 |
| Tyro | 147 | 15,608 | 9,934 | 87,694 | --- | --- | 113,236 | --- | --- | 65,585 | --- | --- | 65,585 | --- | --- | 178,821 | --- | 178,821 |
| Wergeland | 158 | 16,514 | 4,634 | 120,092 | --- | 125 | 141,365 | --- | 1,540 | --- | --- | 21,320 | 22,860 | --- | --- | 164,225 | --- | 164,225 |
| Wood Lake | 214 | 32,841 | 16,447 | 26,059 | --- | --- | 75,347 | --- | --- | 64,841 | --- | --- | 64,841 | --- | --- | 140,188 | --- | 140,188 |
| County Total | 4,009 | \$357,838 | \$139,038 | \$1,448,966 | \$3,527 | \$24,954 | \$1,974,323 | \$763 | \$1,960 | \$327,679 | \$-- | \$22,326 | \$352,728 | \$-- | \$-- | \$2,327,051 | \$50,000 | \$2,377,051 |
| State Totals | 922,013 | \$68,550,133 | \$45,020,139 | \$178,171, 618 | \$2,980,226 | \$8,579,993 | \$303,302,109 | \$5,793,446 | \$5,127,230 | \$31,463,587 | \$1,187,084 | \$209,632 | \$43,780,979 | \$11,129,383 | \$2,135,927 | \$360,348,398 | \$15,586,851 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$11,129,383 |  | \$360,348,398 |  | \$375,935,249 |

${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***This category includes Debt Redemption - Refunded Bonds, Other Uses, and Transfers.

## CLASSIFICATION OF ENTERPRISE FUNDS

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations

## For the Year Ended December 31, 2020

|  | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Name of Town (County) Name of Enterprise (footnote) | Revenues | Expenses | Income/ <br> (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Amador (Chisago) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Amador Sewer District [0] | 5,671 | 5,063 | 608 | 3,203 | 365 | 3,446 | --- | --- | --- | --- | --- | --- | --- | 365 | 2,145 |
| Total | \$5,671 | \$5,063 | \$608 | \$3,203 | \$365 | \$3,446 | \$-- | \$--- | \$-- | \$-- | \$--- | \$-- | \$-- | \$365 | \$2,145 |


| Aurora (Steele) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Refuse or Garbage Collection [0] | 41,596 | --- | 41,596 | --- | --- | 41,596 | --- | --- | --- | 13,500 | --- | --- | --- | --- |
| Total | \$41,596 | \$-- | \$41,596 | \$--- | \$-- | \$41,596 | \$--- | \$-- | \$--- | \$13,500 | \$-- | \$--- | \$-- | \$-- |

Austin (Mower)

| Water [0] | --- | 4,141 | $(4,141)$ | 4,643 | --- | 502 | 4,643 | --- | --- | --- | --- | --- | --- | --- | --- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | \$-- | \$4,141 | (\$4,141) | \$4,643 | \$-- | \$502 | \$4,643 | \$-- | \$-- | \$--- | \$-- | \$--- | \$-- | \$--- | \$-- |


| Baldwin (Sherburne) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewer Fund | 39,514 | 39,688 | (174) | 12,472 | 10,819 | 1,479 | --- | --- | --- | --- | --- | --- | --- | 10,819 | 50,91 |


| Total | \$39,514 | \$39,688 | (\$174) | \$12,472 | \$10,819 | \$1,479 | \$-- | \$--- | \$-- | \$--- | \$-- | \$--- | \$-- | \$10,819 | \$50,911 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Breitung (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer [0] | 187,850 | 180,068 | 7,782 | --- | --- | 7,782 | --- | --- | --- | 15,000 | --- | 12,487 | --- | --- |  |
| Total | \$187,850 | \$180,068 | \$7,782 | \$--- | \$--- | \$7,782 | \$--- | \$--- | \$-- | \$15,000 | \$--- | \$12,487 | \$--- | \$--- | \$-- |


| Brockway (Stearns) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewage Collection and Disposal [0] | 21,600 | 10,449 | 11,151 | 1,799 | --- | 12,950 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$21,600 | \$10,449 | \$11,151 | \$1,799 | \$-- | \$12,950 | \$-- | \$-- | \$-- | \$-- | \$-- | \$-- | \$--- | \$-- |



Cottonwood (Brown)

| Sewer [0] | 32,727 | 27,229 | 5,498 | --- | --- | 5,498 | --- | --- | --- | --- | --- | --- | --- | --- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | \$32,727 | \$27,229 | \$5,498 | \$--- | \$-- | \$5,498 | \$-- | \$--- | \$-- | \$-- | \$-- | \$--- | \$--- | \$-- | \$--- |

[^100]** Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication,

## Table 5

Public Service Enterprises - Analysis of All Enterprise Operations

## For the Year Ended December 31, 2020

|  | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Name of Town (County) <br> Name of Enterprise (footnote) | Revenues | Expenses | Income/ <br> (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Credit River (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System | 227,765 | 315,762 | $(87,997)$ | 1,728 | --- | $(86,269)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$227,765 | \$315,762 | $(\$ 87,997)$ | \$1,728 | \$--- | $(\$ 86,269)$ | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- |
| Empire (Dakota) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer | 516,216 | 499,269 | 16,947 | 56,037 | --- | 72,984 | --- | --- | 187 | --- | --- | --- | --- | --- | --- |
| Total | \$516,216 | \$499,269 | \$16,947 | \$56,037 | \$--- | \$72,984 | \$--- | \$--- | \$187 | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- |
| Fayal (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 657,308 | 863,102 | $(205,794)$ | 44,454 | 1,112 | $(162,452)$ | --- | --- | --- | 10,000 | 339,465 | 21,316 | --- | 3,337 | 325,000 |
| Water | 79,746 | 140,772 | $(61,026)$ | 357 | --- | $(60,669)$ | --- | --- | --- | 5,000 | 2,782 | --- | --- | --- | --- |
| Total | \$737,054 | \$1,003,874 | $(\$ 266,820)$ | \$44,811 | \$1,112 | (\$223,121) | \$--- | \$--- | \$--- | \$15,000 | \$342,247 | \$21,316 | \$--- | \$3,337 | \$325,000 |
| Forest (Rice) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Circle Lake SSD [0] | 15,088 | 18,243 | $(3,155)$ | 543 | --- | $(2,612)$ | --- | --- | --- | 1,100 | --- | --- | --- | --- | --- |
| Circle Lake Estates SSD [0] | 34,093 | 34,846 | (753) | --- | --- | (753) | --- | --- | --- | 1,100 | --- | --- | --- | --- | --- |
| Fox Lake SSD [0] | 19,381 | 19,014 | 367 | 434 | --- | 801 | --- | --- | --- | 1,100 | --- | --- | --- | --- | --- |
| Maple Shores SSD [0] | 21,000 | 24,429 | $(3,429)$ | --- | --- | $(3,429)$ | --- | --- | --- | 900 | --- | --- | --- | --- | --- |
| Total | \$89,562 | \$96,532 | (\$6,970) | \$977 | \$--- | $(\$ 5,993)$ | \$--- | \$--- | \$--- | \$4,200 | \$--- | \$--- | \$-- | \$--- | \$--- |
| Forest City (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest City Township Subordinate Service District [0] | 16,517 | 13,564 | 2,953 | --- | --- | 2,953 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$16,517 | \$13,564 | \$2,953 | \$-- | \$--- | \$2,953 | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- |
| Forest Prairie (Meeker) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 76,975 | 160,081 | $(83,106)$ | 2,608 | 1,355 | $(81,853)$ | --- | --- | --- | --- | 55,550 | --- | --- | 1,355 | 42,000 |
| Total | \$76,975 | \$160,081 | $(\$ 83,106)$ | \$2,608 | \$1,355 | $(\$ 81,853)$ | \$--- | \$--- | \$--- | \$--- | \$55,550 | \$--- | \$-- | \$1,355 | \$42,000 |
| Grand Lake (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Birch Point Sewer District | 40,576 | 34,735 | 5,841 | 966 | 20,918 | $(14,111)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$40,576 | \$34,735 | \$5,841 | \$966 | \$20,918 | (\$14,111) | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- | \$--- |

[^101]
## Table 5

Public Service Enterprises - Analysis of All Enterprise Operations

## For the Year Ended December 31, 2020

| Name of Town (County) Name of Enterprise (footnote) | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers <br> From <br> Other <br> Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenues | Expenses | Income/ (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Ideal (Crow Wing) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfer Station [0] | 113,268 | 118,505 | $(5,237)$ | 12,168 | --- | 6,931 | 12,045 | --- | --- | --- | 25,646 | --- | --- | --- | --- |
| Total | \$113,268 | \$118,505 | $(\$ 5,237)$ | \$12,168 | \$-- | \$6,931 | \$12,045 | \$--- | \$-- | \$--- | \$25,646 | \$-- | \$-- | \$-- | \$--- |
| Jackson (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Hall [0] | 16,620 | 16,192 | 428 | --- | 490 | (62) | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$16,620 | \$16,192 | \$428 | \$--- | \$490 | (\$62) | \$--- | \$--- | \$--- | \$-- | \$--- | \$-- | \$--- | \$--- | \$--- |
| Laketown (Carver) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Metro Sewer | 12,441 | 32,052 | $(19,611)$ | 1,912 | --- | $(17,699)$ | --- | --- | --- | --- | 10,000 | --- | --- | --- | - |
| Sewer [0] | 229,456 | 192,414 | 37,042 | 6,953 | --- | 43,995 | --- | --- | --- | 12,000 | --- | --- | --- | --- | --- |
| Total | \$241,897 | \$224,466 | \$17,431 | \$8,865 | \$-- | \$26,296 | \$-- | \$-- | \$-- | \$12,000 | \$10,000 | \$-- | \$--- | \$--- | \$-- |
| Lansing (Mower) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Andyville Sewer [0] | 9,806 | 8,926 | 880 | 1,136 | 3,240 | $(1,224)$ | --- | --- | --- | --- | --- | 285 | --- | --- | 3,240 |
| Lansing Subordinate Service District - Sewer [0] | 46,264 | 36,835 | 9,429 | 12,627 | 28,986 | $(6,930)$ | --- | --- | --- | --- | --- | 1,215 | --- | --- | 28,986 |
| Lansing Subordinate Service District - Water [0] | 52,423 | 40,794 | 11,629 | 11,634 | 32,686 | $(9,423)$ | --- | --- | --- | --- | --- | --- | --- | --- | 32,686 |
| Total | \$108,493 | \$86,555 | \$21,938 | \$25,397 | \$64,912 | (\$17,577) | \$--- | \$--- | \$--- | \$-- | \$--- | \$1,500 | \$--- | \$--- | \$64,912 |
| Milford (Brown) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewage Collection and Disposal [0] | 19,455 | 23,833 | $(4,378)$ | 7,925 | 5,805 | $(2,258)$ | --- | --- | --- | --- | --- | --- | --- | 5,805 | 3,000 |
| Total | \$19,455 | \$23,833 | $(\$ 4,378)$ | \$7,925 | \$5,805 | $(\$ 2,258)$ | \$--- | \$-- | \$--- | \$-- | \$--- | \$-- | \$-- | \$5,805 | \$3,000 |
| Monroe (Lyon)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central Garbage and Equipment [0] | --- | --- | --- | 6,738 | --- | 6,738 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$--- | \$--- | \$--- | \$6,738 | \$-- | \$6,738 | \$--- | \$--- | \$--- | \$-- | \$--- | \$-- | \$--- | \$--- | \$--- |
| Nevis (Hubbard) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewage Collection and Disposal [0] | 11,350 | 10,870 | 480 | 4,459 | 2,110 | 2,829 | --- | --- | --- | --- | 7,890 | --- | --- | 1,890 | 6,775 |
| Total | \$11,350 | \$10,870 | \$480 | \$4,459 | \$2,110 | \$2,829 | \$--- | \$--- | \$--- | \$--- | \$7,890 | \$--- | \$--- | \$1,890 | \$6,775 |

[^102]Data could not be verified.

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

Table 5
Public Service Enterprises - Analysis of All Enterprise Operations

## For the Year Ended December 31, 2020

| Name of Town (County) Name of Enterprise (footnote) | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Revenues | Expenses | Income/ (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Northern (Beltrami) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 19,445 | 50,013 | $(30,568)$ | --- | --- | $(30,568)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$19,445 | \$50,013 | $(\$ 30,568)$ | \$--- | \$--- | (\$30,568) | \$--- | \$--- | \$-- | \$--- | \$--- | \$-- | \$-- | \$--- | \$--- |
| Oronoco (Olmsted) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cedar Beach Septic O\&M [0] | --- | 6,651 | $(6,651)$ | 10,450 | --- | 3,799 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Kings Park Septic O\&M [0] | --- | 12,163 | $(12,163)$ | 15,297 | --- | 3,134 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$-- | \$18,814 | (\$18,814) | \$25,747 | \$--- | \$6,933 | \$-- | \$-- | \$-- | \$--- | \$-- | \$-- | \$-- | \$--- | \$-- |
| Pokegama (Pine)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 362,044 | 384,623 | $(22,579)$ | 28,985 | --- | 6,406 | --- | --- | --- | --- | --- | 39,920 | --- | --- | - |
| Total | \$362,044 | \$384,623 | (\$22,579) | \$28,985 | \$--- | \$6,406 | \$--- | \$-- | \$-- | \$--- | \$--- | \$39,920 | \$-- | \$--- | \$-- |
| Red Rock (Mower) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nicolville Sanitary Sewer | 9,100 | 4,166 | 4,934 | 19,725 | 2,206 | 22,453 | --- | --- | --- | --- | --- | --- | --- | 129 | 21,027 |
| Total | \$9,100 | \$4,166 | \$4,934 | \$19,725 | \$2,206 | \$22,453 | \$--- | \$--- | \$-- | \$--- | \$--- | \$-- | \$-- | \$129 | \$21,027 |
| Roseland (Kandiyohi) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Roseland Sewer District | 30,706 | 16,172 | 14,534 | 10,092 | 3,425 | 21,201 | --- | - | 10,092 | --- | --- | --- | --- | 3,425 | 2,000 |
| Total | \$30,706 | \$16,172 | \$14,534 | \$10,092 | \$3,425 | \$21,201 | \$--- | \$--- | \$10,092 | \$--- | \$--- | \$-- | \$--- | \$3,425 | \$2,000 |
| Scandia Valley (Morrison) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Refuse or Garbage Collection [0] | 18,427 | 20,546 | $(2,119)$ | 10,965 | --- | 8,846 | 4,449 | --- | 3,900 | --- | --- | --- | --- | --- | -- |
| Total | \$18,427 | \$20,546 | $(\$ 2,119)$ | \$10,965 | \$--- | \$8,846 | \$4,449 | \$--- | \$3,900 | \$--- | \$--- | \$-- | \$--- | \$--- | \$--- |
| Silver Creek (Lake) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Enterprise [0] | 109,266 | 143,159 | $(33,893)$ | 9,978 | --- | $(23,915)$ | 38 | --- | --- | 1,249 | 20,253 | --- | --- | --- | -- |
| Sewer Enterprise - Replacement [0] | 36,422 | 5,055 | 31,367 | 3,311 | --- | 34,678 | --- | --- | --- | 3,938 | --- | --- | --- | --- | --- |
| Total | \$145,688 | \$148,214 | $(\$ 2,526)$ | \$13,289 | \$--- | \$10,763 | \$38 | \$--- | \$--- | \$5,187 | \$20,253 | \$--- | \$--- | \$--- | \$--- |
| Somerset (Steele) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Fund | 45,912 | 35,672 | 10,240 | 14,718 | --- | 24,958 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$45,912 | \$35,672 | \$10,240 | \$14,718 | \$--- | \$24,958 | \$--- | \$--- | \$--- | \$--- | \$--- | \$-- | \$--- | \$--- | \$--- |

[^103]Table 5
Public Service Enterprises - Analysis of All Enterprise Operations

## For the Year Ended December 31, 2020

|  | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers <br> To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing |  | rvice |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Name of Town (County) Name of Enterprise (footnote) | Revenues | Expenses | Income/ (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| South Bend (Blue Earth) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water and Sewer Utility | 175,233 | 126,087 | 49,146 | 184 | 8,393 | 40,937 | --- | --- | --- | --- | --- | --- | --- | 8,393 | 24,000 |
| Total | \$175,233 | \$126,087 | \$49,146 | \$184 | \$8,393 | \$40,937 | \$-- | \$--- | \$-- | \$--- | \$--- | \$-- | \$-- | \$8,393 | \$24,000 |
| Spring Lake (Scott) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ben's Bay Operating | 11,077 | 22,037 | $(10,960)$ | --- | --- | $(10,960)$ | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lydia Subordinate Service District | 8,364 | 1,282 | 7,082 | --- | --- | 7,082 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| South Shore Drive Subordinate Service District | 7,054 | 2,581 | 4,473 | --- | --- | 4,473 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$26,495 | \$25,900 | \$595 | \$--- | \$-- | \$595 | \$-- | \$--- | \$-- | \$--- | \$--- | \$-- | \$--- | \$-- | \$--- |
| Thomson (Carlton) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer System Fund | 367,685 | 332,793 | 34,892 | 1,499 | --- | 36,391 | --- | --- | --- | 30,621 | --- | 40,395 | --- | --- | --- |
| Total | \$367,685 | \$332,793 | \$34,892 | \$1,499 | \$-- | \$36,391 | \$-- | \$--- | \$-- | \$30,621 | \$--- | \$40,395 | \$--- | \$-- | \$--- |
| Twin Lakes (Carlton) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer Repair and Maintenance Fund [0] | 108,364 | 166,690 | $(58,326)$ | 1,209 | --- | $(57,117)$ | 736 | 474 | --- | --- | --- | --- | --- | --- | --- |
| Total | \$108,364 | \$166,690 | (\$58,326) | \$1,209 | \$-- | (\$57,117) | \$736 | \$474 | \$-- | \$--- | \$--- | \$-- | \$-- | \$-- | \$--- |
| Welch (Goodhue) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Welch Sewer | --- | 22,682 | $(22,682)$ | 24,091 | --- | 1,409 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | \$-- | \$22,682 | (\$22,682) | \$24,091 | \$-- | \$1,409 | \$-- | \$--- | \$-- | \$--- | \$--- | \$-- | \$--- | \$-- | \$--- |
| White (Saint Louis) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water [0] | 6,473 | 9,238 | $(2,765)$ | 889 | --- | $(1,876)$ | --- | --- | --- | 4,013 | --- | --- | --- | --- | --- |
| Sewer [0] | 4,739 | 8,752 | $(4,013)$ | --- | --- | $(4,013)$ | --- | --- | --- | --- | 4,013 | --- | --- | --- | --- |
| Total | \$11,212 | \$17,990 | (\$6,778) | \$889 | \$-- | $(\$ 5,889)$ | \$-- | \$--- | \$-- | \$4,013 | \$4,013 | \$-- | \$-- | \$-- | \$--- |
| White Bear (Ramsey) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sewer | 2,280,853 | 1,920,126 | 360,727 | 8,199 | 2,422 | 366,504 | --- | 3,860 | -- | 7,290 | --- | 126,019 | --- | 2,819 | 52,946 |
| Storm Water | 639,630 | 248,880 | 390,750 | 71,373 | 1,987 | 460,136 | --- | 1,412 | --- | 7,970 | --- | 238,285 | --- | 2,182 | 26,006 |

[^104]
## Table 5

Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2020

|  | Operating |  |  | Nonoperating |  | Net Income/ (Loss) | Taxes | Federal Grants | State Grants | Transfers To Other Funds | Transfers From Other Funds | Capital Outlay | Borrowing | Debt Service |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Name of Town (County) Name of Enterprise (footnote) | Revenues | Expenses | Income/ (Loss) | Revenues | Expenses |  |  |  |  |  |  |  |  | Interest Paid | Principal Payments |
| Water | 1,839,341 | 1,514,579 | 324,762 | 36,025 | 35,729 | 325,058 | --- | 5,921 | 19,191 | 6,950 | --- | 487,720 | 472,859 | 15,288 | 36,048 |
| Total | \$4,759,824 | \$3,683,585 | \$1,076,239 | \$115,597 | \$40,138 | \$1,151,698 | \$--- | \$11,193 | \$19,191 | \$22,210 | \$--- | \$852,024 | \$472,859 | \$20,289 | \$115,000 |
| State Totals | \$8,631,319 | \$7,967,292 | \$664,027 | \$496,708 | \$162,048 | \$998,687 | \$56,833 | \$11,667 | \$33,370 | \$121,731 | \$465,599 | \$967,642 | \$472,859 | \$55,807 | \$656,770 |

## ANALYSIS OF TOTAL OUTSTANDING INDEBTEDNESS

## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| County <br> Name of Town (footnote) | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aitkin |  |  |  |  |  |  |  |
| Shamrock | 1,215 | 244,000 | --- | --- | 244,000 | --- | --- |
| Wagner | 335 | 27,292 | --- | --- | 27,292 | --- | --- |
| Anoka |  |  |  |  |  |  |  |
| Linwood | 5,334 | --- | --- | --- | --- | 62,000 | --- |
| Becker |  |  |  |  |  |  |  |
| Audubon | 646 | 90,000 | --- | --- | 90,000 | --- | - |
| Beltrami |  |  |  |  |  |  |  |
| Eckles | 2,014 | --- | 175,858 | --- | 175,858 | --- | --- |
| Ten Lake | 1,023 | --- | --- | --- | --- | 130,803 | --- |
| Benton |  |  |  |  |  |  |  |
| Langola | 1,012 | 747,085 | --- | --- | 747,085 | --- | --- |
| Saint George | 1,273 | --- | --- | --- | --- | 111,316 | --- |
| Watab | 3,402 | 345,000 | --- | --- | 345,000 | --- | -- |
| Big Stone |  |  |  |  |  |  |  |
| Foster | 118 | --- | --- | --- | - | 26,103 | -- |
| Blue Earth |  |  |  |  |  |  |  |
| Decoria | 1,146 | --- | --- | --- | - | 7,904 | --- |
| Garden City | 844 | --- | --- | --- | --- | 80,750 | --- |
| Jamestown | 679 | 114,400 | --- | --- | 114,400 | --- | --- |
| Le Ray | 760 | --- | --- | --- | - | 189,801 | --- |
| Mankato | 1,806 | --- | 219,862 | 225,320 | 445,182 | --- | --- |
| McPherson | 424 | 130,000 | --- | --- | 130,000 | --- | --- |
| Rapidan | 1,051 | --- | 255,000 | --- | 255,000 | 192,010 | --- |
| South Bend | 1,581 | --- | --- | --- | --- | 452,177 | --- |
| Brown |  |  |  |  |  |  |  |
| Eden | 214 | --- | --- | --- | - | 134,757 | - |
| Lake Hanska | 336 | --- | --- | --- | - | 39,293 | --- |
| Linden | 291 | --- | --- | --- | - | 131,389 | - |
| Milford | 691 | 154,728 | 150,712 | --- | 305,440 | 169,000 | --- |
| Stark | 301 | --- | --- | --- | -- | 151,502 | --- |
| Carlton |  |  |  |  |  |  |  |
| Mahtowa | 553 | --- | --- | --- | --- | 5,216 | --- |
| Thomson | 5,465 | 840,000 | --- | --- | 840,000 | 328,611 | --- |
| Twin Lakes | 2,093 | -- | --- | --- | --- | 513,000 | --- |
| Carver |  |  |  |  |  |  |  |
| Camden | 924 | --- | --- | --- | --- | 19,515 | --- |
| Laketown | 1,966 | --- | --- | --- | - | 901,319 | --- |
| Waconia | 1,068 | 165,000 | --- | --- | 165,000 | --- | --- |
| Cass |  |  |  |  |  |  |  |
| May | 842 | --- | --- | --- | - | 220,000 | --- |
| Ponto Lake | 589 | --- | --- | --- | --- | 100,000 | --- |
| Shingobee | 1,661 | 463,516 | --- | --- | 463,516 | --- | -- |
| Sylvan | 2,889 | --- | --- | --- | --- | 2,270 | --- |
| Chisago |  |  |  |  |  |  |  |
| Amador | 842 | 555,000 | --- | --- | 555,000 | 34,875 | --- |
| Chisago Lake | 4,818 | --- | 165,000 | --- | 165,000 | --- | --- |

**Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.
***Includes only those towns that reported.

## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| County <br> Name of Town (footnote) | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fish Lake | 2,193 | 1,165,000 | --- | --- | 1,165,000 | 175,000 | --- |
| Franconia | 1,713 | 830,000 | --- | --- | 830,000 | --- | --- |
| Lent | 2,962 | --- | --- | --- | --- | 755,000 | --- |
| Nessel | 1,907 | 1,384,253 | 379,000 | --- | 1,763,253 | --- | --- |
| Shafer | 1,131 | --- | --- | --- | --- | 98,184 | --- |
| Sunrise | 2,107 | --- | --- | --- | --- | 465,000 | --- |
| Cook |  |  |  |  |  |  |  |
| Lutsen | 537 | --- | --- | --- | --- | 218,463 | --- |
| Schroeder | 179 | --- | --- | --- | --- | 44,000 | --- |
| Tofte | 269 | 10,111 | --- | --- | 10,111 | --- | --- |
| Cottonwood |  |  |  |  |  |  |  |
| Amo | 121 | --- | --- | --- | --- | 142,483 | --- |
| Highwater | 143 | --- | --- | --- | --- | 80,479 | --- |
| Crow Wing |  |  |  |  |  |  |  |
| Center | 990 | 580,000 | --- | --- | 580,000 | --- | --- |
| Deerwood | 1,309 | 1,084,000 | --- | --- | 1,084,000 | --- | --- |
| Ideal | 1,210 | --- | --- | --- | --- | 28,909 | --- |
| Maple Grove | 713 | --- | 35,000 | --- | 35,000 | --- | --- |
| Mission | 796 | --- | --- | --- | --- | 79,809 | --- |
| Roosevelt | 582 | --- | --- | 500,000 | 500,000 | --- | --- |
| Dakota |  |  |  |  |  |  |  |
| Empire | 3,177 | 2,460,000 | --- | -- | 2,460,000 | --- | --- |
| Randolph | 760 | 38,507 | --- | --- | 38,507 | --- | --- |
| Waterford | 538 | --- | --- | --- | --- | 24,470 | --- |
| Dodge |  |  |  |  |  |  |  |
| Ellington | 211 | --- | --- | --- | --- | 90,157 | --- |
| Mantorville | 1,874 | 865,841 | --- | --- | 865,841 | --- | --- |
| Ripley | 179 | --- | --- | --- | --- | 27,601 | --- |
| Vernon | 665 | --- | --- | --- | --- | 150,158 | --- |
| Westfield | 424 | --- | --- | --- | --- | 40,869 | --- |
| Douglas |  |  |  |  |  |  |  |
| Brandon | 763 | --- | --- | --- | --- | 306,660 | --- |
| Carlos | 2,221 | --- | --- | --- | --- | 397,020 | --- |
| Hudson | 944 | 1,105,155 | --- | --- | 1,105,155 | --- | --- |
| Ida | 1,404 | --- | 3,400,738 | --- | 3,400,738 | 25,881 | --- |
| Leaf Valley | 404 | --- | 209,665 | --- | 209,665 | --- | --- |
| Miltona | 914 | --- | 437,635 | --- | 437,635 | --- | --- |
| Moe | 763 | --- | 317,848 | --- | 317,848 | --- | --- |
| Faribault |  |  |  |  |  |  |  |
| Foster | 249 | --- | --- | --- | --- | 39,759 | --- |
| Fillmore |  |  |  |  |  |  |  |
| Canton | 653 | --- | --- | --- | --- | 75,535 | --- |
| Carimona | 285 | --- | --- | --- | --- | 31,019 | --- |
| Carrolton | 379 | --- | --- | --- | --- | 140,515 | --- |
| Preble* | 208 | --- | --- | --- | --- | 48,361 | --- |
| Freeborn |  |  |  |  |  |  |  |
| Freeman | 441 | --- | --- | --- | --- | 84,327 | --- |
| Oakland | 357 | --- | --- | --- | --- | 77,733 | --- |

[^105]
## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| County Name of Town (footnote) | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Goodhue |  |  |  |  |  |  |  |
| Holden | 383 | --- | --- | --- | --- | 204,234 | --- |
| Houston |  |  |  |  |  |  |  |
| Mound Prairie | 570 | --- | --- | --- | --- | 285,536 | --- |
| Hubbard |  |  |  |  |  |  |  |
| Arago | 606 | 39,461 | --- | --- | 39,461 | --- | --- |
| Helga | 1,648 | --- | --- | --- | --- | 110,381 | --- |
| Nevis | 1,143 | --- | --- | --- | --- | 36,000 | --- |
| Isanti |  |  |  |  |  |  |  |
| North Branch | 1,718 | --- | 130,000 | --- | 130,000 | --- | --- |
| Itasca |  |  |  |  |  |  |  |
| Balsam | 550 | --- | --- | --- | --- | 156,023 | --- |
| Deer River | 644 | 385,000 | --- | --- | 385,000 | - | --- |
| Goodland | 473 | --- | --- | --- | --- | 155,687 | --- |
| Nashwauk | 1,657 | --- | --- | --- | --- | 94,889 | --- |
| Kanabec |  |  |  |  |  |  |  |
| Comfort | 1,207 | 448,990 | -- | --- | 448,990 | -- | --- |
| Kandiyohi |  |  |  |  |  |  |  |
| Burbank | 571 | --- | 100,087 | --- | 100,087 | --- | --- |
| Holland | 359 | --- | --- | --- | --- | 99,831 | --- |
| Roseland | 353 | --- | --- | 135,000 | 135,000 | -- | --- |
| Lake |  |  |  |  |  |  |  |
| Fall Lake | 630 | 5,359 | --- | --- | 5,359 | 165,000 | --- |
| Silver Creek | 1,192 | --- | --- | --- | --- | 346,199 | --- |
| Le Sueur |  |  |  |  |  |  |  |
| Washington | 778 | --- | 39,339 | --- | 39,339 | -- | --- |
| Lyon |  |  |  |  |  |  |  |
| Island Lake | 172 | --- | --- | --- | --- | 106,269 | --- |
| Rock Lake | 272 | --- | --- | --- | --- | 63,556 | --- |
| Martin |  |  |  |  |  |  |  |
| East Chain | 276 | --- | --- | --- | --- | 145,000 | --- |
| Fox Lake | 259 | --- | --- | --- | --- | 127,428 | --- |
| Galena | 211 | --- | --- | --- | --- | 40,500 | --- |
| Nashville | 205 | --- | --- | --- | --- | 17,039 | --- |
| McLeod |  |  |  |  |  |  |  |
| Penn | 322 | --- | --- | --- | --- | 120,000 | --- |
| Meeker |  |  |  |  |  |  |  |
| Dassel | 1,601 | 278,236 | --- | --- | 278,236 | --- | --- |
| Ellsworth | 841 | 90,000 | --- | --- | 90,000 | --- | --- |
| Forest City | 635 | 403,458 | --- | --- | 403,458 | --- | --- |
| Forest Prairie | 987 | 1,895,000 | 43,000 | --- | 1,938,000 | --- | --- |
| Litchfield | 828 | --- | --- | --- | --- | 646,000 | --- |
| Mille Lacs |  |  |  |  |  |  |  |
| Borgholm | 1,831 | 172,899 | --- | --- | 172,899 | --- | --- |
| Morrison |  |  |  |  |  |  |  |
| Rosing** | 219 | --- | 22,831 | --- | 22,831 | --- | --- |
| Scandia Valley | 1,315 | --- | --- | --- | --- | 40,472 | --- |

[^106]
## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| ```County Name of Town (footnote)``` | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Mower |  |  |  |  |  |  |  |
| Lansing | 906 | 379,103 | --- | 25,060 | 404,163 | --- | --- |
| Lodi | 235 | --- | --- | --- | --- | 40,705 | --- |
| Red Rock | 723 | --- | --- | 25,669 | 25,669 | --- | --- |
| Sargeant | 291 | --- | --- | --- | --- | 145,466 | --- |
| Udolpho | 415 | 24,803 | --- | --- | 24,803 | --- | --- |
| Murray |  |  |  |  |  |  |  |
| Belfast | 168 | --- | --- | --- | --- | 104,200 | --- |
| Bondin | 226 | --- | --- | --- | --- | 131,871 | --- |
| Lime Lake | 172 | --- | --- | --- | --- | 37,840 | --- |
| Shetek | 310 | --- | - | --- | --- | 72,952 | --- |
| Nicollet |  |  |  |  |  |  |  |
| Belgrade | 1,052 | --- | - | --- | --- | 27,266 | --- |
| Bernadotte | 261 | --- | - | --- | --- | 67,710 | --- |
| Lake Prairie | 630 | --- | --- | --- | --- | 149,975 | --- |
| West Newton** | 423 | 79,000 | --- | --- | 79,000 | 90,182 | --- |
| Nobles |  |  |  |  |  |  |  |
| Bloom | 140 | --- | - | --- | --- | 85,127 | --- |
| Graham Lakes | 176 | 121,000 | --- | --- | 121,000 | --- | --- |
| Little Rock | 206 | --- | --- | --- | --- | 45,983 | --- |
| Olney | 160 | --- | --- | --- | --- | 25,872 | -- |
| Ransom | 203 | --- | - | --- | --- | 100,899 | -- |
| Olmsted |  |  |  |  |  |  |  |
| Eyota | 488 | --- | --- | --- | - | 66,591 | --- |
| Oronoco | 2,456 | --- | - | --- | --- | 281,583 | --- |
| Salem | 1,094 | 27,243 | - | --- | 27,243 | --- | --- |
| Otter Tail |  |  |  |  |  |  |  |
| Dane Prairie | 883 | 201,781 | --- | --- | 201,781 | --- | --- |
| Dead Lake | 535 | --- | --- | --- | - | 94,454 | --- |
| Hobart | 798 | 249,000 | --- | --- | 249,000 | --- | --- |
| Maine | 665 | --- | --- | --- | --- | 121,614 | --- |
| Maplewood | 294 | 400,000 | --- | --- | 400,000 | --- | --- |
| Pine Lake | 773 | 108,000 | --- | --- | 108,000 | --- | --- |
| Saint Olaf | 395 | 162,174 | --- | --- | 162,174 | --- | --- |
| Star Lake | 446 | --- | - | --- | --- | 165,280 | --- |
| Pine |  |  |  |  |  |  |  |
| Barry | 550 | 33,823 | --- | --- | 33,823 | --- | --- |
| Chengwatana | 917 | --- | --- | --- | --- | 102,340 | --- |
| Ogema | 351 | 28,576 | --- | --- | 28,576 | --- | --- |
| Pine City | 1,381 | --- | 556,565 | --- | 556,565 | --- | --- |
| Sandstone | 805 | --- | --- | --- | --- | 113,479 | --- |
| Polk |  |  |  |  |  |  |  |
| Higdem | 83 | --- | --- | --- | --- | 139,693 | --- |
| Pope |  |  |  |  |  |  |  |
| Glenwood | 1,169 | 1,259,578 | --- | --- | 1,259,578 | --- | --- |
| Ramsey |  |  |  |  |  |  |  |
| White Bear | 11,049 | 975,000 | 5,695,000 | 690,000 | 7,360,000 | --- | --- |

[^107]
## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| County <br> Name of Town (footnote) | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rice |  |  |  |  |  |  |  |
| Forest | 1,330 | --- | --- | --- | --- | 21,306 | --- |
| Wells | 1,545 | --- | --- | --- | --- | 138,540 | --- |
| Wheatland | 1,261 | 130,038 | --- | --- | 130,038 | --- | --- |
| Rock |  |  |  |  |  |  |  |
| Beaver Creek | 384 | --- | --- | --- | --- | 56,559 | --- |
| Saint Louis |  |  |  |  |  |  |  |
| Alborn | 425 | --- | --- | --- | --- | 139,722 | --- |
| Biwabik | 833 | --- | --- | --- | --- | 126,799 | --- |
| Breitung | 530 | --- | --- | --- | --- | 485,000 | --- |
| Cherry | 839 | --- | --- | --- | --- | 51,556 | --- |
| Clinton | 977 | --- | --- | --- | --- | 18,585 | --- |
| Crane Lake | 98 | 225,000 | --- | --- | 225,000 | --- | --- |
| Duluth | 2,039 | --- | --- | --- | --- | 24,218 | --- |
| Fayal | 1,809 | --- | --- | --- | --- | 718,875 | --- |
| Fredenberg | 1,431 | 430,000 | --- | --- | 430,000 | 128,263 | --- |
| Gnesen | 1,931 | --- | --- | --- | --- | 622,300 | --- |
| Grand Lake | 2,720 | 505,000 | --- | --- | 505,000 | 31,929 | --- |
| Kabetogama | 140 | --- | --- | --- | --- | 237,314 | --- |
| Midway | 1,431 | --- | --- | --- | --- | 237,812 | - |
| Morse | 1,188 | --- | --- | --- | --- | 495,000 | --- |
| White | 3,136 | --- | --- | --- | --- | 80,369 | - |
| Scott |  |  |  |  |  |  |  |
| Credit River | 5,493 | --- | 2,410,000 | --- | 2,410,000 | --- | --- |
| New Market | 3,525 | 1,800,000 | --- | --- | 1,800,000 | 15,999 | --- |
| Sand Creek | 1,497 | 230,000 | --- | --- | 230,000 | --- | --- |
| Spring Lake | 3,464 | 1,515,000 | --- | 532,000 | 2,047,000 | 1,890 | --- |
| Sherburne |  |  |  |  |  |  |  |
| Baldwin | 7,104 | --- | --- | --- | --- | 1,750,001 | -- |
| Big Lake | 7,924 | 340,000 | --- | --- | 340,000 | --- | --- |
| Livonia | 6,174 | 2,900,000 | --- | --- | 2,900,000 | --- | --- |
| Santiago | 1,846 | 100,000 | --- | --- | 100,000 | --- | --- |
| Stearns |  |  |  |  |  |  |  |
| Collegeville | 3,344 | 358,107 | --- | --- | 358,107 | --- | --- |
| Eden Lake | 1,584 | 135,000 | --- | --- | 135,000 | --- | --- |
| Fair Haven | 1,517 | --- | --- | --- | --- | 384,453 | --- |
| Farming | 982 | --- | --- | --- | --- | 7,128 | --- |
| Krain | 984 | --- | --- | --- | --- | 252,362 | --- |
| Luxemburg | 631 | 375,000 | --- | --- | 375,000 | 2,640 | --- |
| Millwood | 950 | --- | --- | --- | --- | 100,000 | --- |
| Wakefield** | 2,746 | 491,000 | --- | --- | 491,000 | --- | --- |
| Steele |  |  |  |  |  |  |  |
| Aurora | 528 | --- | --- | --- | --- | 29,014 | --- |
| Meriden | 620 | --- | 194,702 | --- | 194,702 | 3,754 | --- |
| Todd |  |  |  |  |  |  |  |
| Villard | 667 | 295 | --- | --- | 295 | --- | --- |
| Wabasha |  |  |  |  |  |  |  |
| Elgin | 676 | 963,000 | --- | --- | 963,000 | --- | --- |

[^108]
## Table 6

## Outstanding Indebtedness of Towns

For the Year Ended December 31, 2020

| County <br> Name of Town (footnote) | Population*** | General Obligation | Special Assessment | Other Bonded Indebtedness | Total Bonded Indebtedness | Other Long-Term Indebtedness | Short-Term Indebtedness |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Plainview | 456 | --- | --- | --- | --- | 128,027 | --- |
| Zumbro | 642 | 572,724 | --- | --- | 572,724 | --- | --- |
| Waseca |  |  |  |  |  |  |  |
| Janesville | 576 | --- | --- | --- | --- | 35,884 | --- |
| Woodville | 1,285 | --- | --- | --- | --- | 259,096 | --- |
| Washington |  |  |  |  |  |  |  |
| Baytown | 2,088 | 1,054,000 | --- | --- | 1,054,000 | --- | --- |
| Watonwan |  |  |  |  |  |  |  |
| Butterfield** | 200 | --- | --- | --- | --- | --- | 78,122 |
| Nelson | 237 | --- | --- | --- | --- | 152,357 | --- |
| Winona |  |  |  |  |  |  |  |
| Dresbach | 410 | --- | --- | --- | --- | 434,057 | --- |
| New Hartford | 811 | --- | --- | --- | --- | 24,945 | --- |
| Pleasant Hill | 533 | --- | --- | --- | --- | 42,290 | --- |
| Richmond* | 636 | --- | --- | --- | --- | 61,205 | --- |
| Utica | 574 | 370,594 | --- | --- | 370,594 | --- | --- |
| Wilson | 1,148 | --- | --- | --- | --- | 202,731 | --- |
| Wiscoy | 347 | --- | --- | --- | --- | 18,500 | --- |
| Wright |  |  |  |  |  |  |  |
| Chatham | 1,362 | --- | --- | --- | --- | 87,000 | --- |
| Franklin | 2,885 | --- | --- | --- | --- | 470,000 | --- |
| Marysville | 2,020 | --- | --- | -- | --- | 135,687 | --- |
| Silver Creek | 2,559 | --- | --- | --- | --- | 115,998 | --- |
| Victor | 1,053 | --- | --- | --- | --- | 11,870 | --- |
| State Totals | 239,291 | \$33,661,130 | \$14,937,842 | \$2,133,049 | \$50,732,021 | \$21,163,164 | \$78,122 |

## Summary of Outstanding Indebtedness

| General Obligation | \$33,661,130 |
| :---: | :---: |
| Special Assessment | 14,937,842 |
| Other Bonded Indebtedness | 2,133,049 |
| Total Bonded Indebtedness | \$50,732,021 |
| Other Long-Term Indebtedness | 21,163,164 |
| Short-Term Indebtedness | 78,122 |
| Total Outstanding Indebtedness | \$71,973,307 |

[^109]
## SUMMARY OF REVENUES AND EXPENDITURES BY ECONOMIC DEVELOPMENT REGION

## Table 7

## Summary of Town Revenues by Economic Development Region

For the Year Ended December 31, 2020

| Region | Pop.* | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues |  |  | Charges for Services | Interest Earnings | All Other Revenues | Total Revenues | Other Financing Sources |  |  | Total Revenues and Other Sources |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Federal Grants | State Grants | County/ Local Unit Grants |  |  |  |  | Borrowing | Other Sources | Transfers In |  |
| Arrowhead | 89,504 | 23,762,922 | 643,021 | 173,599 | 2,192,330 | 6,938,193 | 536,367 | 1,325,119 | 205,187 | 1,212,594 | 36,989,332 | 521,961 | 65,100 | 2,436,031 | 40,012,424 |
| Central | 123,595 | 31,806,999 | 783,245 | 796,311 | 4,519,303 | 3,074,073 | 399,281 | 939,378 | 256,591 | 537,425 | 43,112,606 | 3,087,000 | 77,737 | 1,068,163 | 47,345,506 |
| East Central | 83,901 | 18,296,582 | 315,893 | 551,730 | 1,633,633 | 2,447,070 | 458,543 | 657,992 | 126,561 | 532,878 | 25,020,882 | 2,085,729 | 204,903 | 785,409 | 28,096,923 |
| Headwaters | 49,559 | 11,064,537 | 175,438 | 93,787 | 954,315 | 2,149,279 | 79,207 | 217,177 | 129,035 | 93,621 | 14,956,396 | 46,933 | 7,437 | 224,692 | 15,235,458 |
| Metro Area | 76,719 | 25,032,920 | 1,576,418 | 1,512,023 | 2,993,116 | 1,582,660 | 416,681 | 1,591,583 | 852,579 | 2,661,232 | 38,219,212 | 7,061,552 | 3,328 | 3,167,448 | 48,451,540 |
| North Central | 82,221 | 21,850,405 | 45,594 | 73,643 | 1,343,074 | 4,351,195 | 98,238 | 462,481 | 215,008 | 469,119 | 28,908,757 | 320,000 | 37,875 | 1,797,779 | 31,064,411 |
| Northwest | 28,919 | 9,048,187 | 58,560 | 3,629 | 1,732,805 | 6,298,592 | 64,354 | 178,867 | 133,526 | 84,229 | 17,602,749 | --- | --- | 118,317 | 17,721,066 |
| South Central | 57,218 | 18,814,433 | 321,709 | 23,866 | 4,947,385 | 5,668,985 | 70,169 | 423,273 | 247,057 | 311,585 | 30,828,462 | 1,192,329 | 57,500 | 849,180 | 32,927,471 |
| Southeast | 113,439 | 32,912,034 | 344,623 | 160,630 | 4,597,608 | 8,266,259 | 202,007 | 959,590 | 223,427 | 778,417 | 48,444,595 | 1,434,452 | 53,945 | 1,535,632 | 51,468,624 |
| Southwest | 31,036 | 12,135,605 | 34,079 | 5,914 | 2,806,176 | 6,480,666 | 277,364 | 227,928 | 120,055 | 439,354 | 22,527,141 | 319,200 | 369,709 | 423,373 | 23,639,423 |
| Southwest Central | 41,087 | 13,426,996 | 245,030 | 3,576 | 1,422,009 | 3,318,271 | 150,665 | 953,620 | 178,616 | 178,958 | 19,877,741 | 1,109,864 | --- | 367,332 | 21,354,937 |
| Upper Southwest | 14,996 | 6,052,090 | 9,926 | 88 | 2,654,023 | 3,694,556 | 20,252 | 167,565 | 58,238 | 24,372 | 12,681,110 | --- | --- | 113,000 | 12,794,110 |
| West Central | 94,835 | 27,700,809 | 1,576,642 | 25,065 | 2,209,139 | 7,648,731 | 197,033 | 940,519 | 328,944 | 960,945 | 41,587,827 | 1,404,930 | 6,206 | 2,367,989 | 45,366,952 |
| State Totals | 887,029 | \$251,904,519 | \$6,130,178 | \$3,423,861 | \$34,004,916 | \$61,918,530 | \$2,970,161 | \$9,045,092 | \$3,074,824 | \$8,284,729 | \$380,756,810 | \$18,583,950 | \$883,740 | \$15,254,345 | \$415,478,845 |

*Includes only those towns that reported

Table 8
Summary of Town Expenditures by Economic Development Region
For the Year Ended December 31, 2020


[^110]
## GLOSSARY

## 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.

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

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

CASH BASIS OF ACCOUNTING - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

CONSTANT DOLLARS - Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2011 as the base year (N.I.P.A. Table 1.1.9, September 2021).

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

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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


[^0]:    ${ }^{1}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2011 as the base year (N.I.P.A. Table 1.1.9, September 2021).

[^1]:    ${ }^{2}$ While there were 1,781 Minnesota towns in 2020, a total of 129 towns failed to comply with the statutory reporting requirements. Twenty-two towns submitted their reporting form, but did not submit the required audit or agreed upon procedures for review. The data provided by these towns are included for comparison purposes and is noted as "data could not be reviewed" in the report. In the previous reporting period, 159 towns failed to comply with the reporting requirement. The difference in the number of towns reporting from 2019 to 2020 may skew comparisons between the two years.
    ${ }^{3}$ The underlying data for Office of the State Auditor reports are available for downloading through the Office of the State Auditor's website at https://www.osa.state.mn.us/.

[^2]:    ${ }^{4}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2011 as the base year (N.I.P.A. Table 1.1.9, September 2021).

[^3]:    ${ }^{5}$ Current expenditures and capital outlays for water and sewer enterprises are included separately as enterprise fund activities in Table 5, pg. 158.

[^4]:    ${ }^{6}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2011 as the base year (N.I.P.A. Table 1.1.9, September 2021).

[^5]:    ${ }^{7}$ Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments, setting 2011 as the base year (N.I.P.A. Table 1.1.9, September 2021).

[^6]:    ${ }^{8}$ Expenditures for Water and Sewer are shown as enterprise fund activities in Table 5 .
    ${ }^{9}$ Data for Culture and Recreation is included in the All Other category in Table 2. In Tables 4 and 8 , Culture and Recreation appears as a separate category.
    ${ }^{10}$ Total percentages may not equal the sum of the percentages above due to rounding.
    ${ }^{11}$ Data for Fire and All Other Public Safety displayed in Table 2 is included in Public Safety in Tables 4 and 8.
    ${ }^{12}$ Data for Other Financing Uses displayed in Table 2 is aggregated into a single column in Table 4.

[^7]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^8]:    [1] Failed to Report.
    *Data could not be verified.
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^9]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^10]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^11]:    1] Failed to Report.
    ${ }^{\text {*D Data could not be verified. }}$
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^12]:    [1] Failed to Report.
    *Data could not be verified.
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^13]:    [1] Failed to Report.
    *Data could not be verified.
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^14]:    [1] Failed to Report.
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[^16]:    1] Failed to Report.
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[^17]:    [1] Failed to Report.
    *Data could not be verified.
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^18]:    [1] Failed to Report.
    ${ }^{\text {*Data }}$ could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^19]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^20]:    1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^21]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^22]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^23]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^24]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^25]:    [1] Failed to Report.
    ${ }^{\text {*D Data could not be verified. }}$
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^26]:    [1] Failed to Report.
    *Data could not be verified.
    **Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication

[^27]:    [1] Failed to Report.
    *Data could not be verified.
    ${ }^{* *}$ Data could not be reviewed since the entitiy failed to submit the required agreed upon procedures or audited financial statements in time for this publication.

[^28]:    [1] Failed to Report.
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