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Minnesota County Finances

2024 Revenues, Expenditures, and Debt

Government Information Division

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STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2024.¹

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

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

Table 4 lists the bonded and other long-term debt outstanding as of December 31, 2024, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2023 and 2024 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2024 unrestricted fund balances as a percent of total current expenditures.

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

¹Unaudited data was used for the four counties of Dodge, Kittson, Norman, and Winona because their 2024 audit was not completed in time for this report. Their unaudited data is included in this report for comparison purposes.

Executive Summary

Current-Year Trends

- Minnesota county governmental fund revenues totaled \$10.3 billion in 2024. This represents an increase of \$491.8 million, or 5.0 percent, over 2023 (page 3).
- Counties reported total governmental fund expenditures of \$10.5 billion in 2024. This represents an increase of \$914.0 million, or 9.5 percent, over 2023 total expenditures. Between 2023 and 2024, current expenditures increased 7.4 percent to \$8.1 billion, capital outlays increased 21.9 percent to \$2.0 billion, and debt service decreased 0.3 percent to \$441.7 million (page 6).
- In 2024, Minnesota counties reported outstanding long-term debt of \$4.5 billion.² This represents an increase of 2.8 percent over the long-term debt reported in 2023. Of the \$4.5 billion in long-term debt, \$4.0 billion was outstanding bonded debt, and \$457.2 million was other long-term debt³ (page 10).
- Minnesota counties reported enterprise operating losses of \$262.1 million in 2024. This represents an increase of 23.6 percent from the operating losses of \$212.0 million reported in 2023. County enterprises posted a net income of \$31.6 million in 2024, a decrease of 53.6 percent from the \$68.2 million net profit reported in 2023 (page 11).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.9 billion in 2024. This represents an increase of 7.0 percent over 2023. The average unrestricted fund balance as a percent of current expenditures for counties was 48.1 percent in 2024, compared to 48.4 percent in 2023. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 19.2 percent (Roseau County) to 183.9 percent (Lincoln County) (page 12).

Ten-Year Trends

- In actual dollars, total county governmental fund revenues rose 61.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 20.6 percent over this period⁴ (page 4).
- In actual dollars, total governmental fund expenditures increased 59.3 percent from 2015 to 2024. When adjusted for inflation, county expenditures increased 19.3 percent over the ten-year period (page 7).

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

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

⁴Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, June 25, 2026) setting 2015 as the base year.

Comparison and Overview

Governmental Fund Revenues

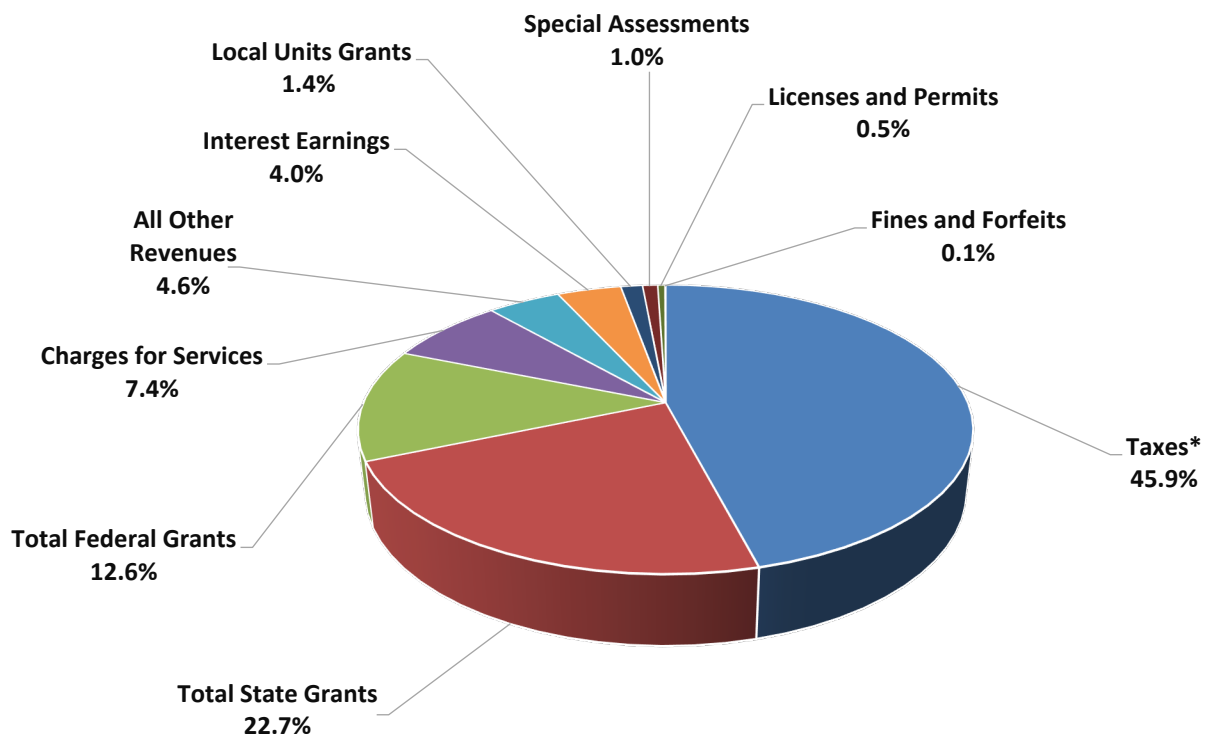
Current-Year Trends

Minnesota county governmental fund revenues totaled \$10.3 billion in 2024. This represents an increase of \$491.8 million, or 5.0 percent, over 2023. Revenue growth occurred in eight of the ten revenue categories shown in Figure 1 below. Those categories showing the greatest increases were fines and forfeits (15.1 percent), licenses and permits (8.7 percent), local unit grants (8.6 percent), and federal grants (8.3 percent). The two revenue categories showing decreases were special assessments (- 7.7 percent) and interest earnings (- 0.2 percent).

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2024, accounting for 81.2 percent of total revenues. Between 2023 and 2024, taxes and state grants revenue categories showed a decrease in their share of total revenues, while federal grants showed an increase in its share of total revenues. Figure 1 below shows governmental revenues by source.

Figure 1: 2024 Total County Governmental Revenues**

\$10,333,836,126



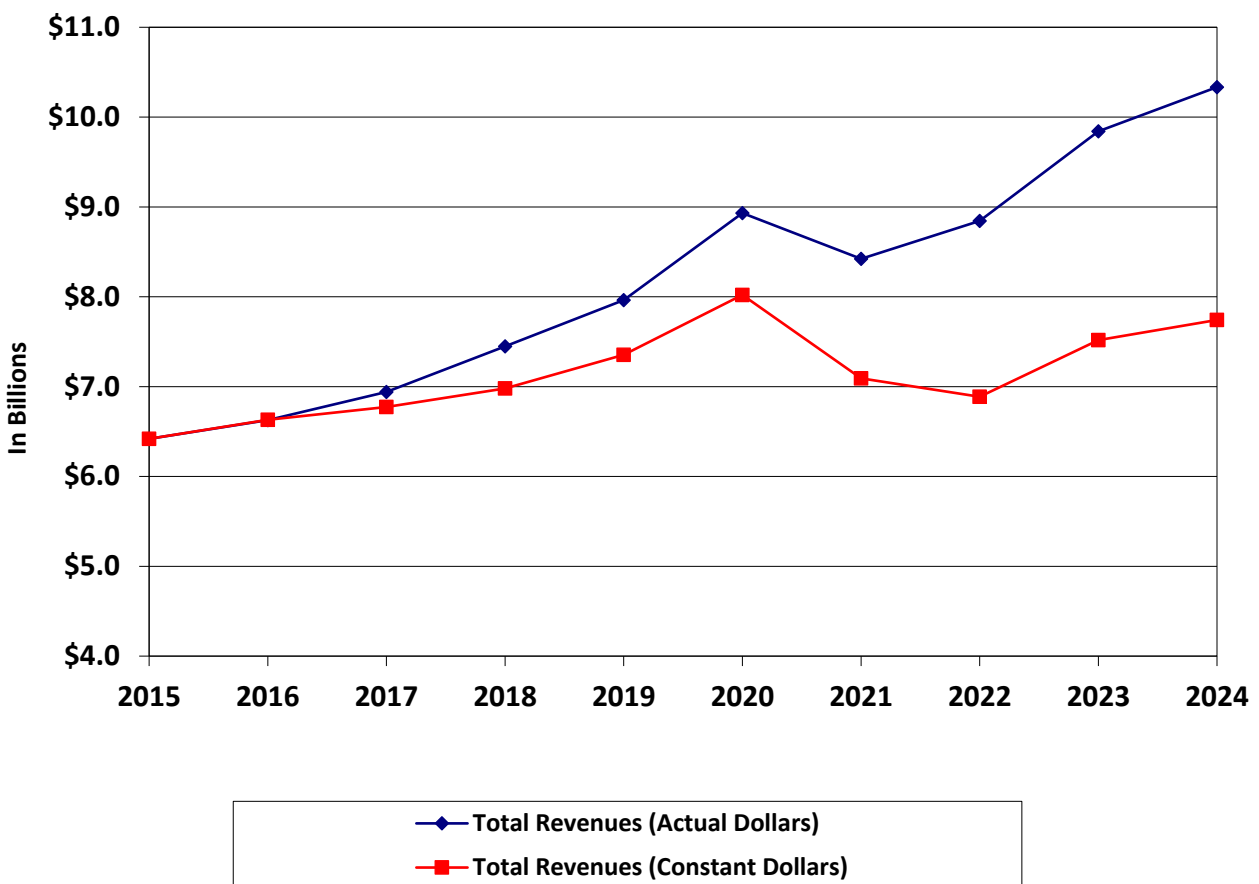
*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

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

Ten-Year Trends

Figure 2 below shows trends for total county governmental fund revenues in actual and constant dollars for the years 2015 to 2024. In actual dollars, total county revenues rose 61.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 20.6 percent over this period.⁵

**Figure 2: Total Governmental Revenues
Actual and Constant Dollars, 2015-2024**



Primary Sources of Revenues

Over the past ten years, the primary sources of governmental fund revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2015 and 2024, the share of total revenues derived from taxes decreased from 47.4 percent to 45.9 percent, the share of total revenues derived from state grants decreased from 24.7 percent to 22.7 percent, federal grants increased from 11.0 percent to 12.6 percent, and charges for services decreased from 9.4 percent to 7.4 percent.

⁵Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, June 25, 2026) setting 2015 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2015 and 2024.

Figure 3: Primary Sources of Governmental Revenues, 2015-2024

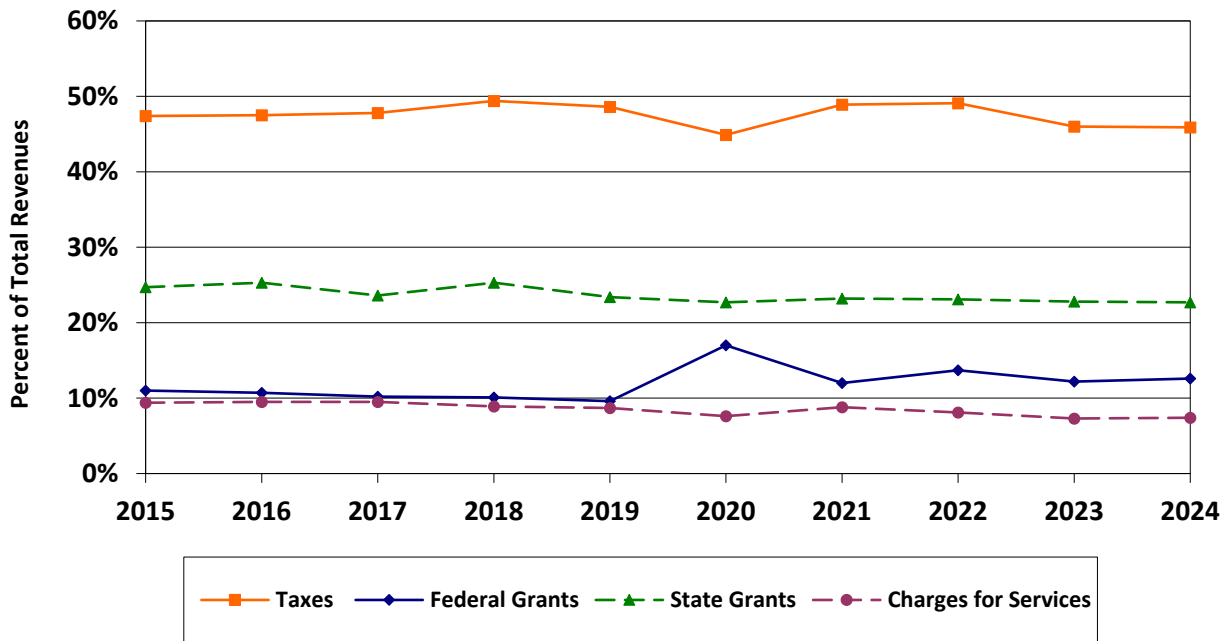


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Governmental Revenues Summary (Constant Dollars), 2015-2024

Revenues	2015*	2019*	2020*	2024*	2015-19 5-Year Change	2020-24 5-Year Change	10-Year Change
Taxes	\$3,039,795,852	\$3,571,545,755	\$3,603,797,397	\$3,555,953,616	17.5%	-1.3%	17.0%
Special Assessments	54,637,783	60,057,465	65,929,432	73,610,038	9.9%	11.6%	34.7%
Licenses and Permits	35,153,227	36,859,151	34,797,484	35,193,888	4.9%	1.1%	0.1%
Federal Grants	706,361,111	702,375,403	1,360,059,840	974,282,294	-0.6%	-28.4%	37.9%
State Grants	1,587,428,778	1,717,775,825	1,817,556,005	1,753,906,810	8.2%	-3.5%	10.5%
Local Unit Grants	149,867,725	84,828,868	99,441,897	105,728,140	-43.4%	6.3%	-29.5%
Charges for Services	605,634,380	636,630,021	607,025,715	572,928,160	5.1%	-5.6%	-5.4%
Fines and Forfeits	8,645,320	6,994,178	5,332,247	4,079,263	-19.1%	-23.5%	-52.8%
Interest Earnings	43,780,322	178,314,057	97,250,882	310,777,180	307.3%	219.6%	609.9%
All Other Revenues	187,370,123	358,359,957	329,464,196	355,486,763	91.3%	7.9%	89.7%
Total Revenues	\$6,418,674,621	\$7,353,740,678	\$8,020,655,096	\$7,741,946,152	14.6%	-3.5%	20.6%

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

Governmental Fund Expenditures

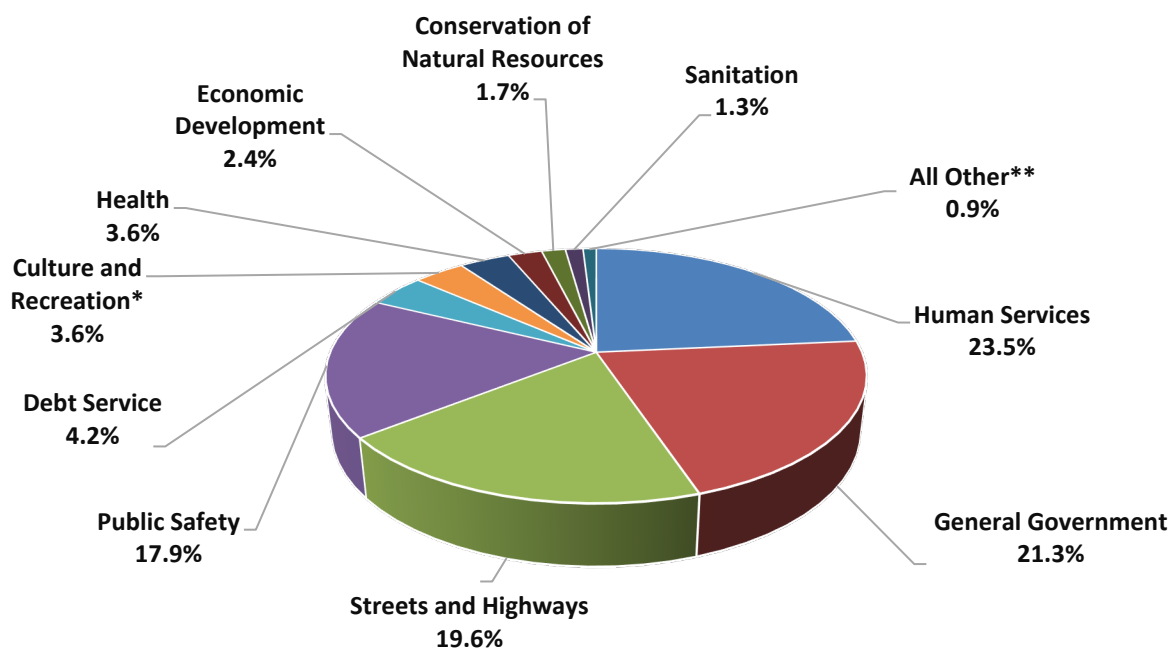
Current-Year Trends

Counties reported total governmental fund expenditures of \$10.5 billion in 2024. This represents an increase of \$914.0 million, or 9.5 percent, over 2023 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large capital assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2023 and 2024, current expenditures increased 7.4 percent to \$8.1 billion, capital outlays increased 21.9 percent to \$2.0 billion, and debt service decreased 0.3 percent to \$441.7 million.

Eight of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Categories of expenditures showing double digit increases were all other expenditures⁶ (108.0 percent), culture and recreation (24.9 percent), public safety (11.1 percent), health (10.7 percent), and streets and highways (10.3 percent). Counties spent less on conservation of natural resources (-6.9 percent), sanitation (-3.9 percent), and debt service (-0.3 percent). Figure 4 below shows the relative shares of total county expenditures by function.

Figure 4: 2024 Total Governmental Expenditures

\$10,541,768,527



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

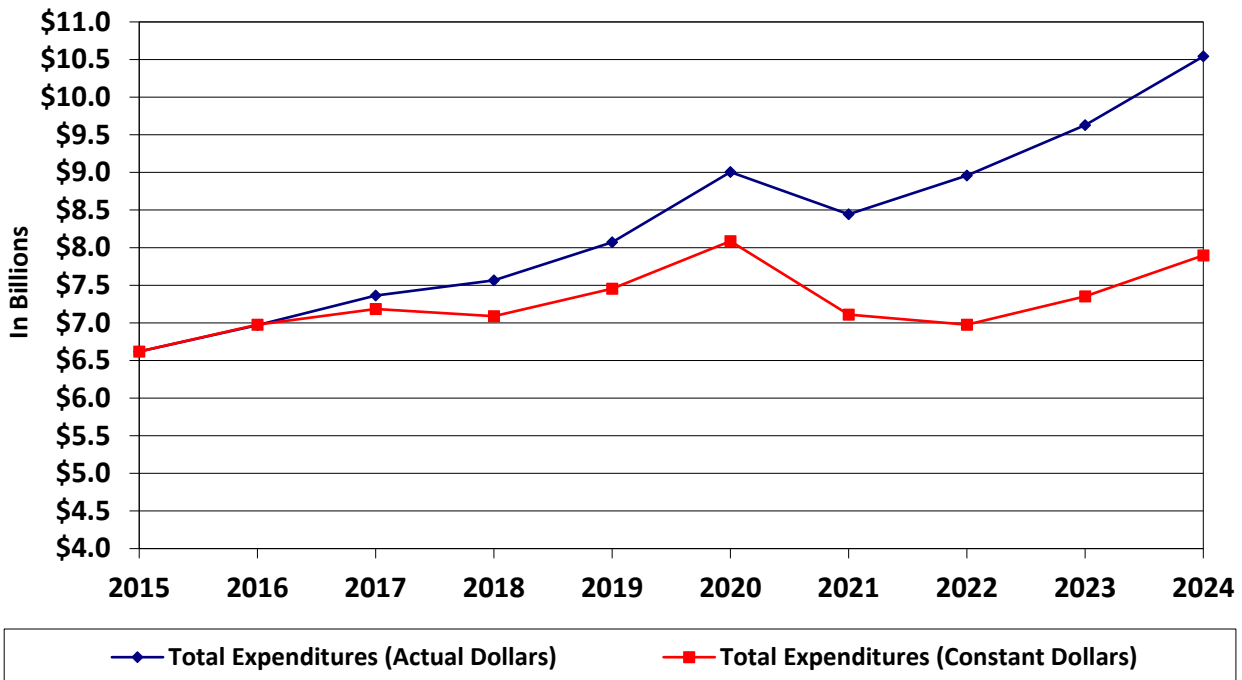
**This category includes expenditures for airports, transit, cemeteries, and all other miscellaneous.

⁶This category includes expenditures for airports, transit, cemeteries, and all other miscellaneous.

Ten-Year Trends

In actual dollars, total governmental expenditures increased 59.3 percent from 2015 to 2024. When adjusted for inflation, county expenditures increased 19.3 percent over the ten-year period.⁷ Figure 5 below illustrates trends in total county expenditures from 2015 to 2024 using actual and constant dollars.

**Figure 5: Total Governmental Expenditures
Actual and Constant Dollars, 2015-2024**



Primary Categories of Governmental Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, general government, streets and highways, and public safety expenditures. In 2024, these four expenditure categories accounted for 82.2 percent of all county expenditures.

In constant dollars, general government increased 49.5 percent, public safety expenditures increased 26.9 percent, streets and highways increased 13.0 percent, and human services increased 11.2 percent between 2015 and 2024.

⁷Constant dollars refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, June 25, 2026) setting 2015 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2015 and 2024. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

Figure 6: Primary Categories of Governmental Expenditures, 2015-2024

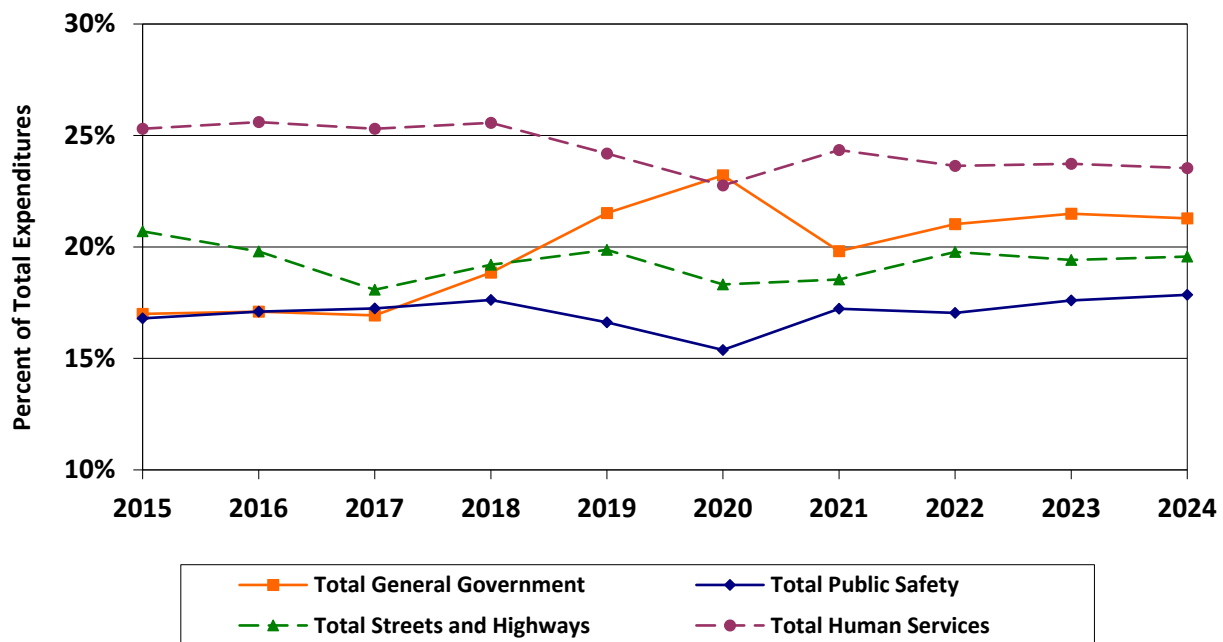


Table 2a: County Governmental Expenditures Summary (Constant Dollars), 2015-2024

Expenditures	2015*	2019*	2020*	2024*	2015-19 5-Year Change	2020-24 5-Year Change	10-Year Change
General Government	\$1,123,901,390	\$1,604,587,205	\$1,877,113,241	\$1,680,695,382	42.8%	-10.5%	49.5%
Public Safety	1,111,489,149	1,239,155,398	1,243,468,424	1,409,962,684	11.5%	13.4%	26.9%
Streets and Highways	1,367,309,937	1,481,014,306	1,481,703,699	1,545,561,438	8.3%	4.3%	13.0%
Sanitation	100,466,530	112,781,063	105,431,778	99,082,052	12.3%	-6.0%	-1.4%
Human Services	1,671,665,670	1,803,276,502	1,840,079,582	1,858,776,348	7.9%	1.0%	11.2%
Health	260,212,717	267,710,859	286,403,526	285,145,431	2.9%	-0.4%	9.6%
Culture and Recreation	239,588,143	270,570,883	279,054,664	288,221,422	12.9%	3.3%	20.3%
Cons. of Natural Resources	123,129,219	139,464,220	136,865,783	133,903,969	13.3%	-2.2%	8.8%
Housing and Econ. Dev.	162,800,933	151,606,624	436,979,708	190,606,270	-6.9%	-56.4%	17.1%
All Other	20,565,238	32,039,679	28,195,811	74,833,007	55.8%	165.4%	263.9%
Total Debt Service	437,914,008	352,568,970	370,725,987	330,937,806	-19.5%	-10.7%	-24.4%
Total Expenditures	<u>\$6,619,042,934</u>	<u>\$7,454,775,709</u>	<u>\$8,086,022,201</u>	<u>\$7,897,725,809</u>	12.6%	-2.3%	19.3%
Total Current Expenditures	<u>\$5,070,014,685</u>	<u>\$5,872,313,096</u>	<u>\$6,421,766,003</u>	<u>\$6,093,072,351</u>	15.8%	-5.1%	20.2%
Total Capital Outlay	1,111,114,241	1,229,893,643	1,293,530,211	1,473,715,652	10.7%	13.9%	32.6%
Total Debt Service	437,914,008	352,568,970	370,725,987	330,937,806	-19.5%	-10.7%	-24.4%
Total Expenditures	<u>\$6,619,042,934</u>	<u>\$7,454,775,709</u>	<u>\$8,086,022,201</u>	<u>\$7,897,725,809</u>	12.6%	-2.3%	19.3%

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

Capital Outlay Expenditures

Capital outlay expenditures include the purchase, leases, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2023 and 2024, capital outlays increased \$353.1 million, or 21.9 percent, to total \$2.0 billion.

The largest category of capital outlay expenditures in 2024 was streets and highways, which represented 70.0 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 10.6 percent and 9.9 percent of total capital outlays, respectively.

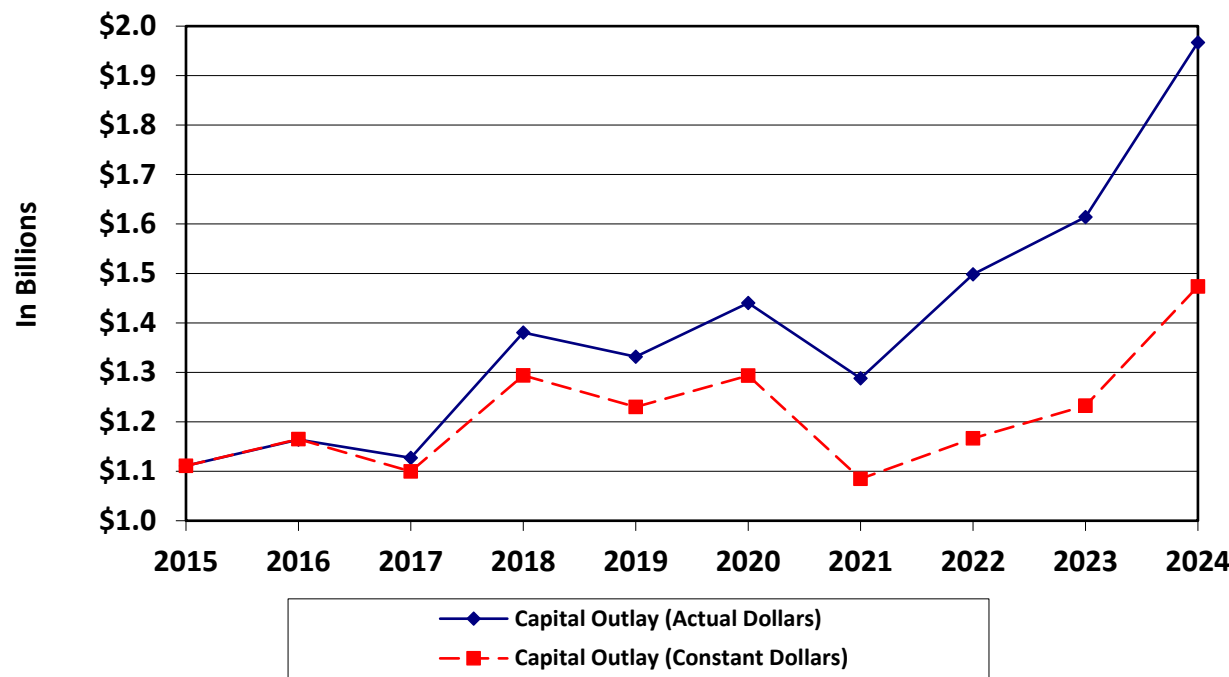
Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2023 and 2024, the largest dollar increase in capital outlay expenditures was \$156.1 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 77.0 percent from 2015 to 2024. When adjusted for inflation, capital outlay expenditures increased 32.6 percent over this period.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2015 to 2024.

**Figure 7: Capital Outlay Expenditures
Actual and Constant Dollars, 2015-2024**



Outstanding Long-Term Indebtedness

Current-Year Trends

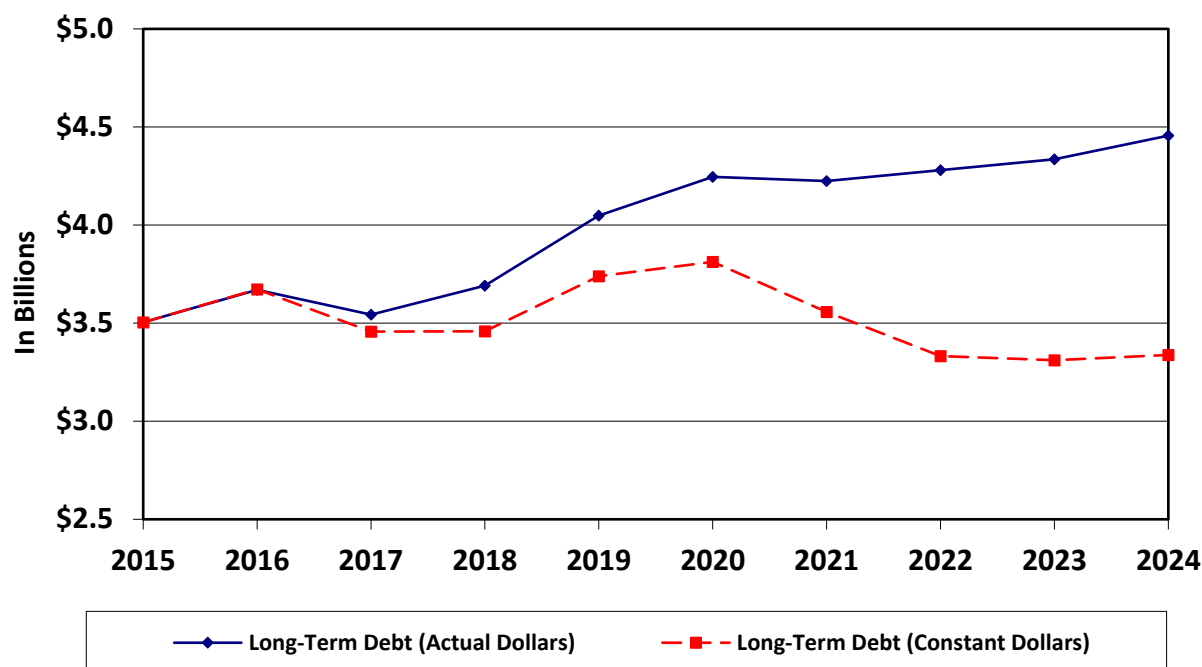
Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2024, Minnesota counties reported outstanding long-term debt of \$4.5 billion.⁸ This represents an increase of 2.8 percent over the long-term debt reported in 2023. Of the \$4.5 billion in long-term debt, \$4.0 billion was outstanding bonded debt, and \$457.2 million was other long-term debt.⁹

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 27.1 percent from 2015 to 2024. When adjusted for inflation, outstanding long-term indebtedness decreased 4.7 percent during this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2015 to 2024.

**Figure 8: Long-Term Debt
Actual and Constant Dollars, 2015-2024**



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

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

Public Service Enterprises

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

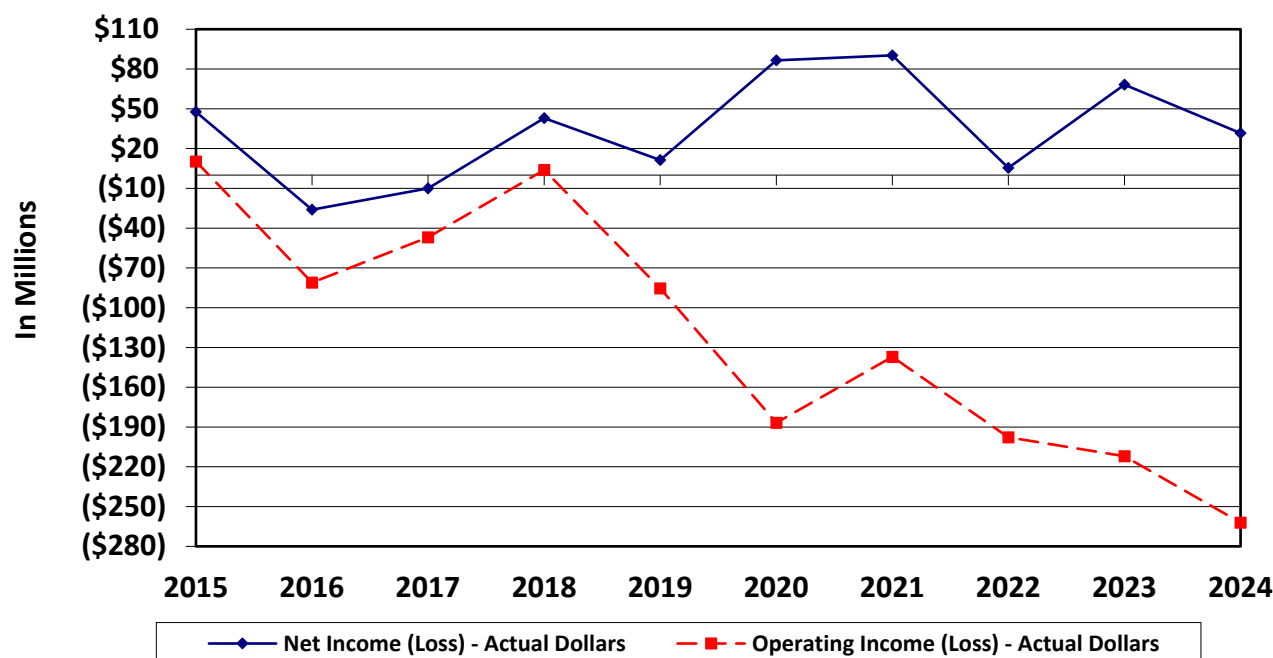
Current-Year Trends

Minnesota counties reported enterprise operating losses of \$262.1 million in 2024. This represents an increase of 23.6 percent from the operating losses of \$212.0 million reported in 2023. County enterprises posted a net income of \$31.6 million in 2024, a decrease of 53.6 percent from the \$68.2 million net income reported in 2023. Hennepin Health, a health plan offered by Hennepin County, was a primary contributor to the overall decrease in operating income and net income. Hennepin Health reported decreases in both operating income (-\$77.6 million) and net income (-\$77.9 million) between 2023 and 2024.

Ten-Year Trends

Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2015 to 2024.

Figure 9: Net Income (Loss) and Operating Income (Loss) of County Enterprises, 2015-2024

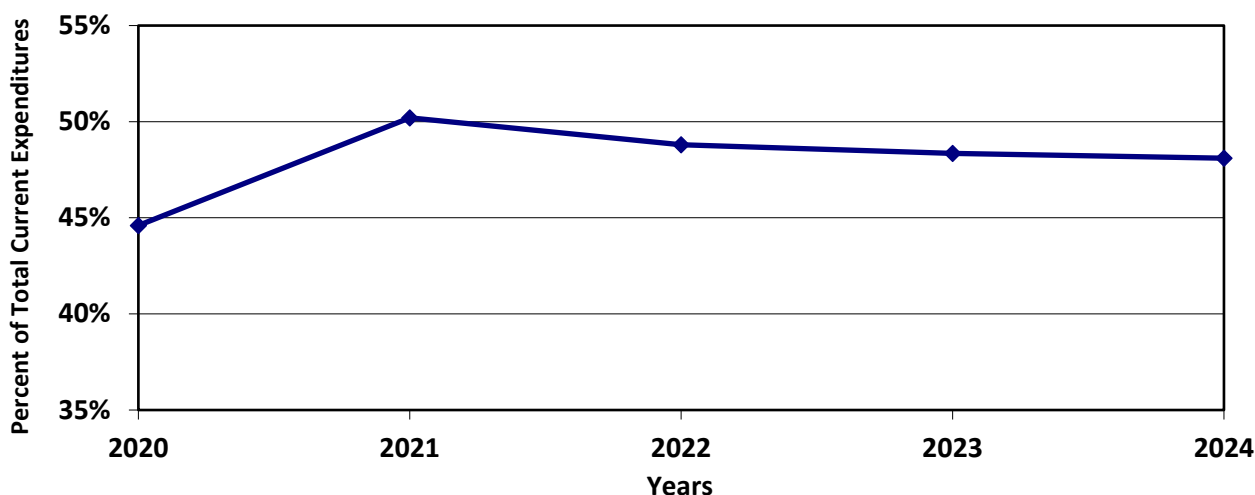


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$3.9 billion in 2024. This represents an increase of 7.0 percent over 2023. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balance as a percent of current expenditures for counties was 48.1 percent in 2024, compared to 48.4 percent in 2023. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 19.2 percent (Roseau County) to 183.9 percent (Lincoln County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).¹⁰ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.¹¹ The Appendix, starting on page 61, provides a more detailed discussion of fund balances. Figure 10 below shows the unrestricted fund balances of the General and Special Revenue Funds as a percent of total current expenditures for the years 2020 through 2024.

Figure 10: Unrestricted Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures, 2020-2024



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

¹¹The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: https://www.osa.state.mn.us/media/jo4jyd0n/fundbalances_postgasb54_1012_statement.pdf.

Governmental Tables

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2020 through 2024

	2020		2021		2022		2023		2024		2023-2024 % Increase [Decrease]	5-Year Change
Population (2024 Population Estimates) ^[1]	5,706,494		5,742,036		5,801,769		5,800,386		5,842,388		0.7%	2.4%
Net Taxable Tax Capacity	\$7,566,548,614		\$7,992,520,837		\$8,298,156,716		\$9,868,462,121		\$10,995,106,891		11.4%	45.3%
2023 Tax Levy (Payable 2024)	3,230,732,562		3,283,219,630		3,397,964,812		3,556,705,839		3,770,914,534		6.0%	16.7%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$4,013,166,206	44.9%	\$4,118,294,912	48.9%	\$4,344,647,186	49.1%	\$4,526,191,812	46.0%	\$4,746,434,710	45.9%	4.9%	18.3%
Special Assessments	73,418,602	0.8%	88,621,733	1.1%	91,690,752	1.0%	106,477,391	1.1%	98,253,598	1.0%	-7.7%	33.8%
Licenses and Permits	38,750,260	0.4%	41,170,711	0.5%	44,012,560	0.5%	43,222,102	0.4%	46,976,285	0.5%	8.7%	21.2%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	121,135,759	1.4%	124,334,026	1.5%	126,408,045	1.4%	125,715,960	1.3%	215,729,784	2.1%	71.6%	78.1%
Human Services	512,775,702	5.7%	518,486,798	6.2%	540,559,091	6.1%	554,610,057	5.6%	611,322,327	5.9%	10.2%	19.2%
Disaster	12,708,736	0.1%	33,472,175	0.4%	22,864,553	0.3%	22,505,400	0.2%	16,722,928	0.2%	-25.7%	31.6%
All Other*	867,933,921	9.7%	335,776,238	4.0%	524,608,019	5.9%	497,833,899	5.1%	456,682,672	4.4%	-8.3%	-47.4%
Total Federal Grants	1,514,554,118	17.0%	1,012,069,237	12.0%	1,214,439,708	13.7%	1,200,665,316	12.2%	1,300,457,711	12.6%	8.3%	-14.1%
State Grants												
Market Value Credit	22,070,702	0.2%	21,765,747	0.3%	21,791,298	0.2%	22,568,861	0.2%	22,846,857	0.2%	1.2%	3.5%
County Program Aid	259,210,831	2.9%	262,541,818	3.1%	263,141,983	3.0%	264,402,592	2.7%	344,225,243	3.3%	30.2%	32.8%
Disparity Reduction Aid	9,563,097	0.1%	9,489,674	0.1%	9,655,552	0.1%	9,797,723	0.1%	9,584,809	0.1%	-2.2%	0.2%
Streets and Highways	875,014,870	9.8%	780,462,516	9.3%	880,761,699	10.0%	846,423,092	8.6%	941,863,844	9.1%	11.3%	7.6%
Human Services	470,550,539	5.3%	480,327,683	5.7%	511,191,556	5.8%	603,711,790	6.1%	545,292,742	5.3%	-9.7%	15.9%
PERA Aid	130,238	0.0%	---	---	---	---	---	0.0%	---	---	---	-100.0%
Police Aid	25,758,473	0.3%	25,292,571	0.3%	27,815,182	0.3%	40,711,603	0.4%	34,821,415	0.3%	-14.5%	35.2%
All Other	361,720,231	4.0%	372,357,467	4.4%	330,378,440	3.7%	458,788,262	4.7%	442,454,165	4.3%	-3.6%	22.3%
Total State Grants	2,024,018,981	22.7%	1,952,237,476	23.2%	2,044,735,710	23.1%	2,246,403,923	22.8%	2,341,089,075	22.7%	4.2%	15.7%
Local Unit Grants	110,737,874	1.2%	60,159,200	0.7%	108,745,170	1.2%	129,972,763	1.3%	141,124,370	1.4%	8.6%	27.4%
Total Intergovernmental Revenues	\$3,649,310,973	40.9%	\$3,024,465,913	35.9%	\$3,367,920,588	38.1%	\$3,577,042,002	36.3%	\$3,782,671,156	36.6%	5.7%	3.7%
Charges for Services	675,980,034	7.6%	740,810,195	8.8%	716,599,585	8.1%	721,549,417	7.3%	764,736,102	7.4%	6.0%	13.1%
Fines and Forfeits	5,937,957	0.1%	6,266,977	0.1%	5,341,572	0.1%	4,728,886	0.0%	5,444,940	0.1%	15.1%	-8.3%
Interest Earnings	108,297,973	1.2%	13,378,106	0.2%	-160,962,140	-1.8%	415,681,881	4.2%	414,820,820	4.0%	-0.2%	283.0%
All Other Revenues	366,889,265	4.1%	388,790,493	4.6%	435,938,214	4.9%	447,126,671	4.5%	474,498,515	4.6%	6.1%	29.3%
Total Revenues	\$8,931,751,270	100.0%	\$8,421,799,040	100.0%	\$8,845,188,317	100.0%	\$9,842,020,162	100.0%	\$10,333,836,126	100.0%	5.0%	15.7%
Other Financing Sources												
Borrowing												
Bonds Issued	706,980,192		385,816,332		394,212,335		278,296,052		427,611,267			
Other Long-Term Debt	11,941,373		12,318,254		31,273,164		52,357,329		64,084,896			
Short-Term Debt	---		346,994		---		---		---			
Total Borrowing	718,921,565		398,481,580		425,485,499		330,653,381		491,696,163			
Other Sources	5,909,824		13,950,246		10,194,730		9,075,560		9,401,136			
Transfers From	7,422,276		10,303,813		15,916,826		14,206,802		9,443,188			
- Enterprise Funds												
- Governmental Funds	312,957,116		273,215,701		415,257,863		457,609,309		413,460,920			
Total Revenues and Other Financing Sources	\$9,976,962,051		\$9,117,750,380		\$9,712,043,235		\$10,653,565,214		\$11,257,837,533			

Footnote: [1] Population estimates are provided by the Minnesota State Demographic Center.

*The 2020 Federal All Other Grants includes \$726.7 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$147.6 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$329.7 million ARPA funding. In 2023, this category includes \$302.5 million ARPA funding. In 2024, this category includes \$282.9 million ARPA funding.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2020 through 2024

		2020		2021		2022		2023		2024		2023-2024 % Increase	5-Year
EXPENDITURES		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government	- Current Expenditures	\$1,888,582,933	21.0%	\$1,547,346,017	18.3%	\$1,756,852,212	19.6%	\$1,912,531,982	19.9%	\$2,035,830,685	19.3%	6.4%	7.8%
	- Capital Outlay	201,758,613	2.2%	125,593,444	1.5%	126,345,781	1.4%	156,545,508	1.6%	207,536,850	2.0%	32.6%	2.9%
Total General Government		2,090,341,546	23.2%	1,672,939,461	19.8%	1,883,197,993	21.0%	2,069,077,490	21.5%	2,243,367,535	21.3%	8.4%	7.3%
Public Safety	- Sheriff	653,086,491	7.3%	672,381,172	8.0%	755,210,353	8.4%	835,938,905	8.7%	927,392,073	8.8%	10.9%	42.0%
	- Corrections	571,614,717	6.3%	612,753,299	7.3%	603,412,451	6.7%	625,439,313	6.5%	675,620,474	6.4%	8.0%	18.2%
	- All Other	106,413,187	1.2%	94,053,634	1.1%	69,485,062	0.8%	89,657,411	0.9%	84,776,350	0.8%	-5.4%	-20.3%
	- Capital Outlay	53,604,252	0.6%	75,743,751	0.9%	98,200,126	1.1%	143,130,323	1.5%	194,208,605	1.8%	35.7%	262.3%
Total Public Safety		1,384,718,647	15.4%	1,454,931,856	17.2%	1,526,307,992	17.0%	1,694,165,952	17.6%	1,881,997,502	17.9%	11.1%	35.9%
Streets and Highways	- Administration	72,880,215	0.8%	65,252,282	0.8%	72,310,115	0.8%	74,605,038	0.8%	84,952,910	0.8%	13.9%	16.6%
	- Maintenance	506,328,762	5.6%	516,726,480	6.1%	549,661,970	6.1%	575,402,035	6.0%	601,795,579	5.7%	4.6%	18.9%
	- Capital Outlay	1,070,806,980	11.9%	983,520,284	11.6%	1,149,527,652	12.8%	1,220,152,792	12.7%	1,376,244,240	13.1%	12.8%	28.5%
Total Streets and Highways		1,650,015,957	18.3%	1,565,499,046	18.5%	1,771,499,737	19.8%	1,870,159,865	19.4%	2,062,992,729	19.6%	10.3%	25.0%
Sanitation	- Current Expenditures	110,175,437	1.2%	118,101,557	1.4%	118,370,734	1.3%	128,477,128	1.3%	127,196,116	1.2%	-1.0%	15.4%
	- Capital Outlay	7,232,730	0.1%	5,209,077	0.1%	7,490,950	0.1%	9,206,916	0.1%	5,057,153	0.0%	-45.1%	-30.1%
Total Sanitation		117,408,167	1.3%	123,310,634	1.5%	125,861,684	1.4%	137,684,044	1.4%	132,253,269	1.3%	-3.9%	12.6%
Human Services	- Income Maintenance	592,991,142	6.6%	564,920,852	6.7%	584,383,601	6.5%	613,163,876	6.4%	663,739,456	6.3%	8.2%	11.9%
	- Social Services	1,324,865,749	14.7%	1,340,056,082	15.9%	1,379,322,695	15.4%	1,535,201,204	15.9%	1,652,087,319	15.7%	7.6%	24.7%
	- All Other	129,034,453	1.4%	143,641,918	1.7%	138,606,973	1.5%	129,643,429	1.3%	149,769,934	1.4%	15.5%	16.1%
	- Capital Outlay	2,209,751	0.0%	6,942,496	0.1%	15,095,532	0.2%	6,973,149	0.1%	15,470,687	0.1%	121.9%	600.1%
Total Human Services		2,049,101,095	22.8%	2,055,561,348	24.3%	2,117,408,801	23.6%	2,284,981,658	23.7%	2,481,067,396	23.5%	8.6%	21.1%
Health	- Current Expenditures	297,236,545	3.3%	279,401,638	3.3%	292,569,978	3.3%	323,003,780	3.4%	366,828,775	3.5%	13.6%	23.4%
	- Capital Outlay	21,700,627	0.2%	6,922,901	0.1%	43,569,691	0.5%	20,787,772	0.2%	13,779,163	0.1%	-33.7%	-36.5%
Total Health		318,937,172	3.5%	286,324,539	3.4%	336,139,669	3.8%	343,791,552	3.6%	380,607,938	3.6%	10.7%	19.3%
Culture and Recreation													
Libraries	- Current Expenditures	164,109,254	1.8%	142,818,231	1.7%	148,442,320	1.7%	162,254,890	1.7%	182,877,677	1.7%	12.7%	11.4%
	- Capital Outlay	6,708,465	0.1%	10,328,783	0.1%	6,251,093	0.1%	12,431,237	0.1%	8,263,518	0.1%	-33.5%	23.2%
Parks and Recreation	- Current Expenditures	96,317,567	1.1%	79,701,067	0.9%	94,927,917	1.1%	99,278,123	1.0%	102,371,382	1.0%	3.1%	6.3%
	- Capital Outlay	43,618,240	0.5%	40,069,178	0.5%	37,435,134	0.4%	33,950,884	0.4%	91,201,148	0.9%	168.6%	109.1%
Total Culture and Recreation		310,753,526	3.5%	272,917,259	3.2%	287,056,464	3.2%	307,915,134	3.2%	384,713,725	3.6%	24.9%	23.8%
Conservation of Natural Resources	- Current Expenditures	148,586,615	1.7%	180,624,280	2.1%	181,307,250	2.0%	186,928,007	1.9%	170,858,721	1.6%	-8.6%	15.0%
	- Capital Outlay	3,826,264	0.0%	3,210,310	0.0%	3,816,751	0.0%	4,963,677	0.1%	7,874,332	0.1%	58.6%	105.8%
Total Conservation of Natural Resources		152,412,879	1.7%	183,834,590	2.2%	185,124,001	2.1%	191,891,684	2.0%	178,733,053	1.7%	-6.9%	17.3%
Housing and Economic Development	- Current Expenditures	459,289,274	5.1%	305,679,727	3.6%	182,367,585	2.0%	232,698,053	2.4%	249,534,740	2.4%	7.2%	-45.7%
	- Capital Outlay	27,328,591	0.3%	28,510,456	0.3%	6,070,645	0.1%	4,313,591	0.0%	4,883,713	0.0%	13.2%	-82.1%
Total Housing and Economic Development		486,617,865	5.4%	334,190,183	4.0%	188,438,230	2.1%	237,011,644	2.5%	254,418,453	2.4%	7.3%	-47.7%
All Other	- Current Expenditures	29,726,051	0.3%	29,846,851	0.4%	91,873,055	1.0%	46,457,587	0.5%	57,311,380	0.5%	23.4%	92.8%
	- Capital Outlay	1,672,627	0.0%	2,028,333	0.0%	4,565,334	0.1%	1,571,829	0.0%	42,574,620	0.4%	2608.6%	2445.4%
Total All Other		31,398,678	0.3%	31,875,184	0.4%	96,438,389	1.1%	48,029,416	0.5%	99,886,000	0.9%	108.0%	218.1%
Debt Service	- Principal Paid on Bonds	256,488,987	2.8%	303,652,361	3.6%	286,996,790	3.2%	263,829,031	2.7%	252,120,718	2.4%	-4.4%	-1.7%
	- Other Long-Term Debt	34,503,640	0.4%	35,734,347	0.4%	21,555,230	0.2%	41,965,768	0.4%	47,744,612	0.5%	13.8%	38.4%
	- Interest and Fiscal Charges	121,845,510	1.4%	122,293,675	1.4%	132,249,541	1.5%	137,229,354	1.4%	141,865,597	1.3%	3.4%	16.4%
Total Current Expenditures		7,151,238,392	79.4%	6,693,305,087	79.3%	7,019,104,271	78.4%	7,570,680,761	78.6%	8,132,943,571	77.1%	7.4%	13.7%
Total Capital Outlay		1,440,467,140	16.0%	1,288,079,013	15.3%	1,498,368,689	16.7%	1,614,027,678	16.8%	1,967,094,029	18.7%	21.9%	36.6%
Total Debt Service		412,838,137	4.6%	461,680,383	5.5%	440,801,561	4.9%	443,024,153	4.6%	441,730,927	4.2%	-0.3%	7.0%
Total Expenditures		\$9,004,543,669	100.0%	\$8,443,064,483	100.0%	\$8,958,274,521	100.0%	\$9,627,732,592	100.0%	\$10,541,768,527	100.0%	9.5%	17.1%
Other Financing Uses													
Debt Redemption - Refunded Bonds		64,605,176		34,365,332		112,380,047		9,765,000		---			
Other Uses		275,427		---		1,776,943		708,333		---			
Transfers To	- Enterprise Funds	42,001,517		34,624,949		63,552,715		57,896,850		47,393,892			
	- Governmental Funds	312,957,116		273,216,151		415,257,863		457,472,709		413,409,077			
Total Expenditures and Other Financing Uses		\$9,424,382,905		\$8,785,270,915		\$9,551,242,089		\$10,153,575,484		\$11,002,571,496			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2024 Population Estimates) ^[1]	16,335	374,077	35,444	46,761	41,882	5,065	70,696
Net Taxable Tax Capacity	\$54,944,369	\$544,150,509	\$90,906,812	\$59,208,314	\$53,978,394	\$17,552,060	\$130,744,490
2023 Tax Levy (Payable 2024)	17,316,047	139,138,890	26,095,101	30,872,092	23,741,428	5,975,353	45,064,102
REVENUES							
Taxes	\$18,123,845	\$177,641,612	\$29,862,834	\$39,905,664	\$28,568,016	\$5,973,329	\$52,791,838
Special Assessments	---	---	1,769,347	3,581,460	565,652	146,691	4,928,822
Licenses and Permits	480,975	1,561,013	473,576	309,313	495,759	35,008	360,700
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,057,560	54,112,366	2,027,035	1,440,986	1,872,620	1,765,573	564,646
Human Services	1,761,027	34,531,292	4,134,751	7,494,454	4,068,023	721,926	6,429,957
Disaster	210,322	450,073	104,324	62,573	29,562	116,324	174,672
All Other	1,526,837	38,808,754	671,633	1,460,646	2,763,256	159,770	8,890,163
Total Federal Grants	4,555,746	127,902,485	6,937,743	10,458,659	8,733,461	2,763,593	16,059,438
State Grants							
Market Value Credit	205,568	69,285	318,179	275,444	359,304	143,302	308,005
County Program Aid	1,083,447	24,847,360	1,742,188	7,296,127	3,447,628	677,869	4,808,842
Disparity Reduction Aid	10,540	126	738	294	7,441	85,374	64,252
Streets and Highways	5,447,215	62,508,015	7,696,319	12,248,584	4,544,813	3,822,841	10,928,983
Human Services	1,468,132	26,035,512	4,727,704	5,996,276	3,919,142	809,350	8,177,890
PERA Aid	---	---	---	---	---	---	---
Police Aid	240,676	1,645,844	283,257	387,814	304,786	97,742	413,037
All Other	3,887,264	26,458,978	2,807,199	7,574,097	2,713,756	848,757	5,130,245
Total State Grants	12,342,842	141,565,120	17,575,584	33,778,636	15,296,870	6,485,235	29,831,254
Local Unit Grants	2,265,658	15,420,843	734,709	4,972,802	65,685	197,376	9,508
Total Intergovernmental Revenues	\$19,164,246	\$284,888,448	\$25,248,036	\$49,210,097	\$24,096,016	\$9,446,204	\$45,900,200
Charges for Services	2,600,632	52,013,583	8,181,597	10,588,065	2,646,503	1,612,673	12,358,976
Fines and Forfeits	---	443,212	169,219	112,164	60,177	3,600	59,323
Interest Earnings	1,490,090	19,905,894	2,314,809	3,174,199	2,252,627	685,127	8,073,513
All Other Revenues	1,301,055	9,182,239	3,545,879	3,379,753	1,107,499	574,629	3,240,668
Total Revenues	\$43,160,843	\$545,636,001	\$71,565,297	\$110,260,715	\$59,792,249	\$18,477,261	\$127,714,040
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	40,295,998	---	---	4,484,116
Other Long-Term Debt	56,664	2,309,587	2,575	238,513	550,051	---	1,226,973
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	56,664	2,309,587	2,575	40,534,511	550,051	---	5,711,089
Other Sources	162,541	---	---	347,030	---	123,436	69,392
Transfers From - Enterprise Funds	---	---	---	---	---	---	387,500
- Governmental Funds	858,863	28,411,484	123,225	3,610,845	3,863,764	204,251	635,107
Total Revenues and Other Financing Sources	\$44,238,911	\$576,357,072	\$71,691,097	\$154,753,101	\$64,206,064	\$18,804,948	\$134,517,128

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$7,887,774	\$61,418,070	\$9,099,257	\$14,634,968	\$9,692,159	\$3,170,332	\$18,563,548
	- Capital Outlay	109,262	8,335,515	665,776	54,408	571,990	1,857,401	11,873,185
	Total General Government	7,997,036	69,753,585	9,765,033	14,689,376	10,264,149	5,027,733	30,436,733
Public Safety	- Sheriff	3,338,692	66,492,362	5,940,916	7,248,573	5,360,215	1,668,901	9,552,230
	- Corrections	4,626,108	40,922,021	5,650,174	6,704,293	5,589,493	2,789	9,732,744
	- All Other	202,158	6,548,184	170,378	3,128,102	361,641	113,359	359,375
	- Capital Outlay	661,377	16,375,747	865,107	2,849,059	331,747	195,428	1,504,714
	Total Public Safety	8,828,335	130,338,314	12,626,575	19,930,027	11,643,096	1,980,477	21,149,063
Streets and Highways	- Administration	657,331	1,095,760	432,943	3,636,471	491,306	515,337	407,228
	- Maintenance	5,370,399	16,327,626	7,205,270	13,991,314	4,726,482	2,955,445	32,884,574
	- Construction	4,109,561	135,998,492	11,359,929	---	6,031,233	4,015,276	2,083,572
	- Other Capital Outlay	971,426	315,909	---	---	---	217,120	---
	Total Streets and Highways	11,108,717	153,737,787	18,998,142	17,627,785	11,249,021	7,703,178	35,375,374
Sanitation	- Current Expenditures	527,007	6,272,049	5,023,222	5,835,066	430,447	245,995	2,916,587
	- Capital Outlay	---	107,891	334,347	---	---	---	---
	Total Sanitation	527,007	6,379,940	5,357,569	5,835,066	430,447	245,995	2,916,587
Human Services	- Income Maintenance	2,100,651	37,947,598	4,356,044	9,473,621	5,073,682	1,207,257	8,733,857
	- Social Services	4,928,022	68,748,685	11,702,597	25,454,406	9,209,982	2,238,425	16,952,048
	- All Other	---	161,285	262,596	---	---	---	7,654,646
	- Capital Outlay	252,201	25,339	---	---	30,161	32,772	235,243
	Total Human Services	7,280,874	106,882,907	16,321,237	34,928,027	14,313,825	3,478,454	33,575,794
Health	- Current Expenditures	1,083,841	11,248,891	2,098,651	2,194,131	1,686,783	166,270	1,979,792
	- Capital Outlay	2,605	728,127	---	---	6,859	---	---
	Total Health	1,086,446	11,977,018	2,098,651	2,194,131	1,693,642	166,270	1,979,792
Culture and Recreation	- Current Expenditures	319,960	11,019,983	440,690	437,917	540,046	88,086	1,139,554
	- Capital Outlay	---	---	---	---	---	---	24,523
Parks and Recreation	- Current Expenditures	914,549	14,259,914	596,750	607,330	13,070	114,504	2,016,291
	- Capital Outlay	---	10,172,100	---	---	---	69,141	179,620
	Total Culture and Recreation	1,234,509	35,451,997	1,037,440	1,045,247	553,116	271,731	3,359,988
Conservation of Natural Resources	- Current Expenditures	2,295,474	656,140	1,851,827	1,828,896	912,802	530,816	4,796,138
	- Capital Outlay	59,803	---	---	---	---	62,412	105,397
	Total Conservation of Natural Resources	2,355,277	656,140	1,851,827	1,828,896	912,802	593,228	4,901,535
Housing and Economic Development	- Current Expenditures	1,600,246	14,723,785	173,810	308,951	2,523,938	147,152	420,117
	- Capital Outlay	---	92,748	---	---	---	---	---
	Total Housing and Economic Development	1,600,246	14,816,533	173,810	308,951	2,523,938	147,152	420,117
All Other	- Current Expenditures	45,600	2,006,990	843,307	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	45,600	2,006,990	843,307	---	---	---	---
Debt Service	- Principal Paid on Bonds	420,000	24,115,000	1,205,000	1,255,000	240,000	3,055,000	3,185,000
	- Other Long-Term Debt	24,413	3,152,155	30,796	251,071	286,283	---	462,762
	- Interest and Fiscal Charges	280,514	1,836,492	491,705	1,474,275	56,052	313,454	1,299,926
	Total Current Expenditures	35,897,812	359,849,343	55,848,432	95,484,039	46,612,046	13,164,668	118,108,729
	Total Capital Outlay	6,166,235	172,151,868	13,225,159	2,903,467	6,971,990	6,449,550	16,006,254
	Total Debt Service	724,927	29,103,647	1,727,501	2,980,346	582,335	3,368,454	4,947,688
	Total Expenditures	\$42,788,974	\$561,104,858	\$70,801,092	\$101,367,852	\$54,166,371	\$22,982,672	\$139,062,671
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	150,000	13,926,599	102,473	---	---	---	---
	- Governmental Funds	858,863	28,411,484	123,225	3,610,845	3,863,764	204,251	635,107
	Total Expenditures and Other Financing Uses	\$43,797,837	\$603,442,941	\$71,026,790	\$104,978,697	\$58,030,135	\$23,186,923	\$139,697,778
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$14,775,987	\$58,201,997	\$18,769,392	\$39,406,445	\$8,623,755	\$7,430,848	\$53,403,411
	Special Revenue Funds Unrestricted Fund Balance	10,934,463	93,815,885	9,697,221	13,694,762	7,834,455	3,427,029	8,936,947
	Total	\$25,710,450	\$152,017,882	\$28,466,613	\$53,101,207	\$16,458,210	\$10,857,877	\$62,340,358
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		71.6%	42.2%	51.0%	55.6%	35.3%	82.5%	52.8%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2024 Population Estimates) ^[1]	25,709	36,745	114,201	31,439	12,297	59,105	66,848
Net Taxable Tax Capacity	\$52,365,508	\$50,682,952	\$216,690,435	\$128,294,234	\$34,217,699	\$97,988,518	\$94,006,559
2023 Tax Levy (Payable 2024)	16,468,192	33,066,907	65,235,813	28,685,513	14,224,829	47,611,239	42,474,063
REVENUES							
Taxes	\$19,016,721	\$38,922,377	\$84,360,404	\$31,801,861	\$14,339,250	\$52,533,527	\$44,176,713
Special Assessments	2,496,001	660,086	297,811	1,977,085	1,689,563	505,931	110,276
Licenses and Permits	43,858	122,426	1,891,522	134,533	53,346	1,475,739	248,832
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	662,311	3,655,092	15,028,445	3,348,070	24,781	3,082,393	6,073
Human Services	2,631,018	4,735,884	7,638,129	3,766,313	2,697,158	3,804,921	6,455,725
Disaster	---	416,739	211,515	61,136	205,444	72,359	170,896
All Other	714,060	1,008,407	2,301,605	3,271,415	2,424,353	5,564,314	2,399,717
Total Federal Grants	4,007,389	9,816,122	25,179,694	10,446,934	5,351,736	12,523,987	9,032,411
State Grants							
Market Value Credit	373,192	246,048	278,027	194,011	211,435	304,894	241,930
County Program Aid	1,808,751	3,103,283	5,005,130	1,717,060	910,870	4,005,880	5,536,651
Disparity Reduction Aid	27,052	370,199	2,142	4,369	67,566	4,973	13,134
Streets and Highways	6,870,981	7,264,374	17,441,581	12,459,201	3,569,545	8,802,861	10,329,990
Human Services	3,156,590	4,287,859	9,137,787	5,885,092	1,577,650	3,334,736	6,550,104
PERA Aid	---	---	---	---	---	---	---
Police Aid	139,057	298,480	848,146	585,399	150,291	492,912	409,884
All Other	1,527,807	4,444,668	11,095,018	4,438,965	1,370,890	3,221,090	4,931,498
Total State Grants	13,903,430	20,014,911	43,807,831	25,284,097	7,858,247	20,167,346	28,013,191
Local Unit Grants	325,748	1,272,006	1,767,706	560,344	452,670	428,489	106,897
Total Intergovernmental Revenues	\$18,236,567	\$31,103,039	\$70,755,231	\$36,291,375	\$13,662,653	\$33,119,822	\$37,152,499
Charges for Services	4,381,174	6,080,190	16,568,837	6,280,621	2,025,415	4,605,866	2,948,304
Fines and Forfeits	4,901	54,737	182,585	1,284	---	136,633	86,474
Interest Earnings	1,780,735	3,478,907	7,576,061	4,448,376	1,816,495	3,823,661	3,586,098
All Other Revenues	1,058,154	3,943,446	2,913,847	4,573,904	667,805	847,390	2,360,398
Total Revenues	\$47,018,111	\$84,365,208	\$184,546,298	\$85,509,039	\$34,254,527	\$97,048,569	\$90,669,594
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	5,680,000
Other Long-Term Debt	20,505	613,443	597,751	---	257,828	814,827	1,144,387
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	20,505	613,443	597,751	---	257,828	814,827	6,824,387
Other Sources	---	---	260,071	142,828	174,432	39,882	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	998,467	2,184,534	16,625,798	1,500,400	---	813,744	120,000
Total Revenues and Other Financing Sources	\$48,037,083	\$87,163,185	\$202,029,918	\$87,152,267	\$34,686,787	\$98,717,022	\$97,613,981

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$7,216,823	\$11,209,344	\$29,902,620	\$11,079,328	\$4,830,501	\$22,657,584	\$13,795,423
	- Capital Outlay	952,313	530,385	2,141,927	216,578	305,163	1,714,174	5,109,947
	Total General Government	8,169,136	11,739,729	32,044,547	11,295,906	5,135,664	24,371,758	18,905,370
Public Safety	- Sheriff	3,402,707	6,879,322	27,562,248	10,405,022	2,304,067	8,683,541	7,065,421
	- Corrections	3,532,884	5,486,799	3,230,256	5,218,768	2,503,453	6,473,613	8,563,241
	- All Other	117,457	413,767	292,921	542,061	194,086	312,135	261,298
	- Capital Outlay	87,627	24,172,862	---	61,655	241,616	699,978	1,500,000
	Total Public Safety	7,140,675	36,952,750	31,085,425	16,227,506	5,243,222	16,169,267	17,389,960
Streets and Highways	- Administration	2,624,808	918,814	1,379,998	1,093,457	391,162	451,163	700,328
	- Maintenance	2,310,196	4,468,686	13,631,637	9,160,948	3,584,065	9,689,840	7,818,377
	- Construction	4,638,643	9,591,764	56,653,096	16,988,745	5,159,124	13,394,458	8,660,575
	- Other Capital Outlay	739,570	1,082,259	---	805,126	---	1,197,337	---
	Total Streets and Highways	10,313,217	16,061,523	71,664,731	28,048,276	9,134,351	24,732,798	17,179,280
Sanitation	- Current Expenditures	1,629,882	2,207,917	3,067,508	4,346,290	347,187	643,700	---
	- Capital Outlay	16,200	610	---	---	2,764	---	---
	Total Sanitation	1,646,082	2,208,527	3,067,508	4,346,290	349,951	643,700	---
Human Services	- Income Maintenance	3,160,562	6,175,590	6,008,289	7,365,473	2,053,637	3,873,324	7,214,823
	- Social Services	8,517,473	13,672,118	29,174,133	8,173,213	6,692,741	10,976,565	21,513,168
	- All Other	1,210,249	---	---	250,055	---	---	---
	- Capital Outlay	441,423	---	---	---	---	4,457	---
	Total Human Services	13,329,707	19,847,708	35,182,422	15,788,741	8,746,378	14,854,346	28,727,991
Health	- Current Expenditures	1,925,790	3,094,711	3,463,405	2,567,791	339,986	2,067,485	488,991
	- Capital Outlay	18,420	---	---	---	---	1,046	67,257
	Total Health	1,944,210	3,094,711	3,463,405	2,567,791	339,986	2,068,531	556,248
Culture and Recreation								
Libraries	- Current Expenditures	91,753	154,804	4,962,896	---	368,294	778,495	---
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	490,240	290,964	2,033,527	15,500	184,877	617,441	539,170
	- Capital Outlay	11,501	606	4,547,141	---	4,029	689,681	---
	Total Culture and Recreation	593,494	446,374	11,543,564	15,500	557,200	2,085,617	539,170
Conservation of Natural Resources	- Current Expenditures	2,462,394	1,189,315	2,810,569	2,908,644	2,686,475	1,335,681	895,973
	- Capital Outlay	---	---	---	---	52,778	---	---
	Total Conservation of Natural Resources	2,462,394	1,189,315	2,810,569	2,908,644	2,739,253	1,335,681	895,973
Housing and Economic Development	- Current Expenditures	40,496	277,906	1,791,808	723,572	2,629,496	60,460	612,625
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	40,496	277,906	1,791,808	723,572	2,629,496	60,460	612,625
All Other	- Current Expenditures	---	186,031	---	---	8,405	---	---
	- Capital Outlay	---	583,329	---	---	---	---	---
	Total All Other	---	769,360	---	---	8,405	---	---
Debt Service	- Principal Paid on Bonds	505,000	2,300,000	1,115,000	---	---	3,410,000	3,100,000
	- Other Long-Term Debt	20,883	346,466	2,039,995	101,722	143,791	302,828	974,605
	- Interest and Fiscal Charges	39,948	2,396,336	341,376	---	17,271	1,048,189	1,669,934
	Total Current Expenditures	38,733,714	56,626,088	129,311,815	63,850,122	29,118,432	68,621,027	69,468,838
	Total Capital Outlay	6,905,697	35,961,815	63,342,164	18,072,104	5,765,474	17,701,131	15,337,779
	Total Debt Service	565,831	5,042,802	3,496,371	101,722	161,062	4,761,017	5,744,539
	Total Expenditures	\$46,205,242	\$97,630,705	\$196,150,350	\$82,023,948	\$35,044,968	\$91,083,175	\$90,551,156
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	1,842,194
	- Governmental Funds	998,467	2,184,534	16,625,798	1,500,400	---	813,744	120,000
	Total Expenditures and Other Financing Uses	\$47,203,709	\$99,815,239	\$212,776,148	\$83,524,348	\$35,044,968	\$91,896,919	\$92,513,350
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$12,020,301	\$33,916,978	\$31,646,780	\$23,091,529	\$8,466,458	\$35,439,945	\$13,943,102
Special Revenue Funds Unrestricted Fund Balance		10,272,708	21,946,035	19,570,105	22,458,416	11,828,601	19,889,098	17,559,861
	Total	\$22,293,009	\$55,863,013	\$51,216,885	\$45,549,945	\$20,295,059	\$55,329,043	\$31,502,963
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		57.6%	98.7%	39.6%	71.3%	69.7%	80.6%	45.3%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE*</i>	<i>DOUGLAS</i>
Population (2024 Population Estimates) ^[1]	8,630	5,572	11,338	68,675	454,301	21,242	39,931
Net Taxable Tax Capacity	\$26,010,895	\$27,255,067	\$52,623,004	\$205,538,451	\$753,220,322	\$47,119,210	\$89,832,838
2023 Tax Levy (Payable 2024)	5,896,902	12,511,339	12,761,403	45,772,307	138,021,192	17,206,430	34,164,977
REVENUES							
Taxes	\$5,421,079	\$16,760,631	\$13,336,399	\$56,999,578	\$187,154,170	\$17,141,989	\$38,769,216
Special Assessments	518,993	277,836	690,007	1,077,520	---	1,884,874	240,021
Licenses and Permits	19,523	303,004	42,571	1,757,840	3,016,638	93,710	319,040
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	19,511	160,319	388,234	5,254,416	12,931,494	4,358,249	1,037,226
Human Services	1,155,454	1,051,058	---	6,794,232	30,043,971	---	2,926,101
Disaster	41,538	271,134	201,028	398,604	1,788,301	191,269	124,007
All Other	198,010	4,725,973	1,053,305	4,198,649	35,177,523	305,287	1,522,205
Total Federal Grants	1,414,513	6,208,484	1,642,567	16,645,901	79,941,289	4,854,805	5,609,539
State Grants							
Market Value Credit	208,855	---	255,221	164,573	135,655	212,054	314,987
County Program Aid	1,125,190	676,798	844,637	3,188,741	26,785,585	1,077,842	2,227,666
Disparity Reduction Aid	20,502	---	43,136	14,054	1,681	129,631	5,580
Streets and Highways	3,520,571	7,296,183	6,178,041	6,563,414	35,262,182	1,905,467	9,237,930
Human Services	599,767	648,966	---	3,826,116	35,061,292	839,939	2,579,570
PERA Aid	---	---	---	---	---	---	---
Police Aid	122,965	152,393	126,118	518,136	1,000,538	319,500	446,669
All Other	1,720,576	2,638,222	1,027,649	9,099,869	28,137,803	952,725	1,905,967
Total State Grants	7,318,426	11,412,562	8,474,802	23,374,903	126,384,736	5,437,158	16,718,369
Local Unit Grants	15,000	1,585,000	398,683	571,734	15,573,272	1,155,303	320,060
Total Intergovernmental Revenues	\$8,747,939	\$19,206,046	\$10,516,052	\$40,592,538	\$221,899,297	\$11,447,266	\$22,647,968
Charges for Services	1,726,465	2,268,341	847,690	8,578,306	21,609,587	1,824,094	3,563,657
Fines and Forfeits	1,970	---	8,046	76,703	39,935	1,637	88,365
Interest Earnings	721,653	2,122,480	1,023,495	4,195,480	13,822,828	1,191,469	3,630,957
All Other Revenues	1,009,295	635,020	509,471	4,636,977	8,248,928	770,462	1,324,620
Total Revenues	\$18,166,917	\$41,573,358	\$26,973,731	\$117,914,942	\$455,791,383	\$34,355,501	\$70,583,844
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,788,415	10,033,780	---	---	---	---
Other Long-Term Debt	177,809	224,891	460,512	966,897	4,452,805	---	711,446
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	177,809	3,013,306	10,494,292	966,897	4,452,805	---	711,446
Other Sources	---	---	64,641	176,807	371,740	---	140,386
Transfers From - Enterprise Funds	---	---	---	---	610,233	---	---
- Governmental Funds	165,176	2,582,704	127,449	1,320,840	20,163,530	---	1,647,103
Total Revenues and Other Financing Sources	\$18,509,902	\$47,169,368	\$37,660,113	\$120,379,486	\$481,389,691	\$34,355,501	\$73,082,779

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE*	DOUGLAS
General Government	- Current Expenditures	\$3,727,639	\$6,767,319	\$3,989,359	\$22,346,408	\$93,222,010	\$10,925,382	\$13,165,309
	- Capital Outlay	80,920	436,563	220,935	2,268,669	52,551,134	465,169	53,132
	Total General Government	3,808,559	7,203,882	4,210,294	24,615,077	145,773,144	11,390,551	13,218,441
Public Safety	- Sheriff	2,522,735	2,993,104	1,571,312	12,887,015	33,996,803	5,985,536	7,815,216
	- Corrections	140,151	410,529	1,946,205	12,448,746	25,522,799	785,328	6,291,947
	- All Other	65,493	477,100	156,513	216,241	1,998,144	531,193	184,960
	- Capital Outlay	301,961	50,964	397,193	685,148	---	---	3,162,272
	Total Public Safety	3,030,340	3,931,697	4,071,223	26,237,150	61,517,746	7,302,057	17,454,395
Streets and Highways	- Administration	564,740	697,162	495,066	656,055	4,830,456	755,433	560,066
	- Maintenance	2,692,828	2,919,912	3,156,831	8,855,753	8,323,611	5,347,147	6,324,932
	- Construction	1,115,529	7,562,457	4,527,907	19,424,550	17,101,365	11,432,144	11,509,504
	- Other Capital Outlay	398,043	606,418	9,287,712	---	44,529,721	---	1,151,345
	Total Streets and Highways	4,771,140	11,785,949	17,467,516	28,936,358	74,785,153	17,534,724	19,545,847
Sanitation	- Current Expenditures	1,045,721	671,431	378,994	1,202,616	6,663,440	---	---
	- Capital Outlay	84,309	24,778	150,500	---	---	---	---
	Total Sanitation	1,130,030	696,209	529,494	1,202,616	6,663,440	---	---
Human Services	- Income Maintenance	1,544,414	1,096,121	---	9,104,233	36,849,026	---	4,371,340
	- Social Services	2,052,528	3,045,582	---	17,599,570	92,790,986	---	8,010,901
	- All Other	---	19,868	2,963,473	192,246	2,305,319	4,031,218	---
	- Capital Outlay	379,035	---	---	49,604	---	---	---
	Total Human Services	3,975,977	4,161,571	2,963,473	26,945,653	131,945,331	4,031,218	12,382,241
Health	- Current Expenditures	527,280	1,966,439	16,938	2,104,041	14,043,452	1,551,301	301,357
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	527,280	1,966,439	16,938	2,104,041	14,043,452	1,551,301	301,357
Culture and Recreation								
Libraries	- Current Expenditures	115,610	232,825	63,720	538,777	16,906,008	---	1,386,220
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	361,908	1,153,761	344,929	64,485	14,979,359	97,285	1,107,208
	- Capital Outlay	---	25,929	---	219,065	19,416,465	563,636	---
	Total Culture and Recreation	477,518	1,412,515	408,649	822,327	51,301,832	660,921	2,493,428
Conservation of Natural Resources	- Current Expenditures	1,214,508	1,160,922	2,070,448	2,360,092	7,185,117	214,358	1,763,962
	- Capital Outlay	42,163	---	8,032	360,784	---	---	---
	Total Conservation of Natural Resources	1,256,671	1,160,922	2,078,480	2,720,876	7,185,117	214,358	1,763,962
Housing and Economic Development	- Current Expenditures	2,400	3,277,153	---	475,153	7,933,353	30,291	262,388
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	2,400	3,277,153	---	475,153	7,933,353	30,291	262,388
All Other	- Current Expenditures	---	153,157	---	---	47,938	---	140,053
	- Capital Outlay	---	56,821	---	---	---	---	---
	Total All Other	---	209,978	---	---	47,938	---	140,053
Debt Service	- Principal Paid on Bonds	---	1,575,000	---	---	---	884,000	3,135,000
	- Other Long-Term Debt	49,887	413,520	291,089	795,733	999,278	---	587,783
	- Interest and Fiscal Charges	---	748,840	260,786	105,129	151,921	102,812	1,559,054
	Total Current Expenditures	16,577,955	27,042,385	17,153,788	91,051,431	367,597,821	30,254,472	51,685,859
	Total Capital Outlay	2,401,960	8,763,930	14,592,279	23,007,820	133,598,685	12,460,949	15,876,253
	Total Debt Service	49,887	2,737,360	551,875	900,862	1,151,199	986,812	5,281,837
	Total Expenditures	\$19,029,802	\$38,543,675	\$32,297,942	\$114,960,113	\$502,347,705	\$43,702,233---	\$72,843,949
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	1,272,891	---	---
	- Governmental Funds	165,176	2,582,704	127,449	1,320,840	20,163,530	---	1,647,103
	Total Expenditures and Other Financing Uses	\$19,194,978	\$41,126,379	\$32,425,391	\$116,280,953	\$523,784,126	\$43,702,233---	\$74,491,052
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,902,063	\$16,589,804	\$7,033,011	\$16,688,003	\$68,646,091	25,943,074	\$25,291,073
Special Revenue Funds Unrestricted Fund Balance		11,423,859	7,097,304	4,591,013	20,998,900	64,701,556	---	15,215,692
	Total	\$16,325,922	\$23,687,108	\$11,624,024	\$37,686,903	\$133,347,647	\$25,943,074	\$40,506,765
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		98.5%	87.6%	67.8%	41.4%	36.3%	85.7%	78.4%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2024 Population Estimates) ^[1]	13,889	21,501	30,316	47,989	6,110	1,304,748	18,350
Net Taxable Tax Capacity	\$48,068,036	\$48,251,813	\$55,977,728	\$105,790,057	\$21,877,116	\$2,652,986,159	\$28,014,975
2023 Tax Levy (Payable 2024)	15,148,196	13,144,735	27,388,254	43,758,621	8,198,223	919,770,795	13,496,230
REVENUES							
Taxes	\$15,172,061	\$14,417,972	\$30,886,997	\$48,681,123	\$8,509,631	\$1,283,742,241	\$13,546,129
Special Assessments	3,617,393	103,498	2,293,907	40,956	283,614	---	---
Licenses and Permits	3,340	91,836	143,839	549,273	15,895	9,455,960	92,724
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	562,100	1,179,993	16,981	119,717	676,224	25,265,467	374,510
Human Services	---	1,582,312	3,665,749	4,558,828	12,697	197,523,478	1,572,418
Disaster	23,164	25,116	27,654	718,049	78,949	1,635,566	33,298
All Other	388,955	2,173,059	823,527	784,429	463,841	91,293,191	898,694
Total Federal Grants	974,219	4,960,480	4,533,911	6,181,023	1,231,711	315,717,702	2,878,920
State Grants							
Market Value Credit	292,701	386,920	373,135	473,168	148,323	85,189	328,648
County Program Aid	913,181	1,197,612	2,408,387	2,466,173	670,458	47,632,326	1,462,825
Disparity Reduction Aid	---	---	33,397	29,143	5,104	309,143	96,697
Streets and Highways	10,708,870	7,714,633	9,620,763	8,904,262	3,841,003	69,179,060	6,559,823
Human Services	---	2,269,792	3,679,405	5,069,730	---	133,045,899	1,751,843
PERA Aid	---	---	---	---	---	---	---
Police Aid	158,699	244,880	268,492	505,524	115,608	3,761,478	177,617
All Other	1,027,444	1,512,854	1,869,777	3,437,767	857,004	72,081,977	1,101,046
Total State Grants	13,100,895	13,326,691	18,253,356	20,885,767	5,637,500	326,095,072	11,478,499
Local Unit Grants	78,870	436,837	48,071	451,306	22,245	38,387,701	429,771
Total Intergovernmental Revenues	\$14,153,984	\$18,724,008	\$22,835,338	\$27,518,096	\$6,891,456	\$680,200,475	\$14,787,190
Charges for Services	1,344,960	2,955,871	6,160,190	3,995,155	1,344,320	148,117,947	2,629,819
Fines and Forfeits	25,144	1,793	20,404	7,740	424	666,876	3,397
Interest Earnings	1,551,104	1,166,143	1,710,420	3,837,522	622,980	77,181,022	819,809
All Other Revenues	677,713	448,587	1,209,809	2,996,044	611,686	42,018,129	968,766
Total Revenues	\$36,545,699	\$37,909,708	\$65,260,904	\$87,625,909	\$18,280,006	\$2,241,382,650	\$32,847,834
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	232,496,468	---
Other Long-Term Debt	---	366,313	---	818,412	26,962	5,664,849	22,954
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	366,313	---	818,412	26,962	238,161,317	22,954
Other Sources	---	---	106,302	123,223	109,000	---	24,725
Transfers From - Enterprise Funds	---	---	---	---	---	1,147,781	---
- Governmental Funds	316,947	---	553,329	641,433	---	225,919,666	94,613
Total Revenues and Other Financing Sources	\$36,862,646	\$38,276,021	\$65,920,535	\$89,208,977	\$18,415,968	\$2,706,611,414	\$32,990,126

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$5,659,008	\$5,761,808	\$9,685,387	\$14,727,074	\$3,968,323	\$580,749,942	\$5,676,595
	- Capital Outlay	153,431	423,782	161,494	1,852,491	117,026	2,847,131	364,037
	Total General Government	5,812,439	6,185,590	9,846,881	16,579,565	4,085,349	583,597,073	6,040,632
Public Safety	- Sheriff	2,773,849	4,157,789	5,942,862	10,753,186	2,298,758	200,365,585	2,584,526
	- Corrections	2,343,853	1,779,176	6,420,097	7,022,805	136,039	136,088,889	1,950,486
	- All Other	64,534	---	283,107	531,906	151,341	13,000,093	107,697
	- Capital Outlay	261,535	6,028,715	782,992	1,329,490	5,828,704	33,864,890	244,613
	Total Public Safety	5,443,771	11,965,680	13,429,058	19,637,387	8,414,842	383,319,457	4,887,322
Streets and Highways	- Administration	427,034	5,364,556	638,422	526,179	404,243	8,808,945	346,329
	- Maintenance	4,428,603	---	6,580,232	6,151,057	3,101,621	56,023,605	4,372,909
	- Construction	11,202,462	6,015,012	6,857,182	13,805,422	3,396,895	56,817,437	4,513,680
	- Other Capital Outlay	578,139	758,153	481,622	1,470,882	573,815	68,174,737	336,285
	Total Streets and Highways	16,636,238	12,137,721	14,557,458	21,953,540	7,476,574	189,824,724	9,569,203
Sanitation	- Current Expenditures	312,451	888,938	901,282	770,150	823,023	---	983,084
	- Capital Outlay	---	---	---	536,779	184	---	4,984
	Total Sanitation	312,451	888,938	901,282	1,306,929	823,207	---	988,068
Human Services	- Income Maintenance	---	2,121,497	3,405,291	5,732,767	---	263,120,315	2,699,652
	- Social Services	---	3,206,734	7,565,518	10,092,850	---	548,477,647	4,152,058
	- All Other	3,215,067	30,652	2,871,268	7,500	1,307,619	---	---
	- Capital Outlay	---	---	---	---	---	6,047,927	---
	Total Human Services	3,215,067	5,358,883	13,842,077	15,833,117	1,307,619	817,645,889	6,851,710
Health	- Current Expenditures	---	2,157,916	3,623,778	5,978,537	55,685	110,758,828	806,485
	- Capital Outlay	---	53,727	---	---	---	63,165	---
	Total Health	---	2,211,643	3,623,778	5,978,537	55,685	110,821,993	806,485
Culture and Recreation	- Current Expenditures	180,013	265,959	286,800	576,527	77,874	86,611,547	---
	- Capital Outlay	---	---	---	---	---	6,354,105	---
Parks and Recreation	- Current Expenditures	179,913	183,660	231,936	542,443	32,000	2,452,163	306,675
	- Capital Outlay	---	---	135,579	---	---	---	193,492
	Total Culture and Recreation	359,926	449,619	654,315	1,118,970	109,874	95,417,815	500,167
Conservation of Natural Resources	- Current Expenditures	5,020,944	542,186	2,075,613	854,109	1,007,851	---	390,540
	- Capital Outlay	15,025	25,964	69,782	---	53,448	---	381
	Total Conservation of Natural Resources	5,035,969	568,150	2,145,395	854,109	1,061,299	---	390,921
Housing and Economic Development	- Current Expenditures	161,962	47,641	25,250	315,650	184,883	75,250,893	165,501
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	161,962	47,641	25,250	315,650	184,883	75,250,893	165,501
All Other	- Current Expenditures	---	95,658	---	---	---	778,926	162,209
	- Capital Outlay	---	137,879	---	---	---	---	---
	Total All Other	---	233,537	---	---	---	778,926	162,209
Debt Service	- Principal Paid on Bonds	2,005,000	260,000	325,000	1,455,000	100,000	89,614,743	1,190,000
	- Other Long-Term Debt	---	178,134	---	413,978	237,132	2,208,106	212,607
	- Interest and Fiscal Charges	686,123	271,907	420,371	364,899	872,022	69,852,723	343,258
	Total Current Expenditures	24,767,231	26,604,170	50,536,843	64,582,740	13,549,260	2,082,487,378	24,704,746
	Total Capital Outlay	12,210,592	13,443,232	8,488,651	18,995,064	9,970,072	174,169,392	5,657,472
	Total Debt Service	2,691,123	710,041	745,371	2,233,877	1,209,154	161,675,572	1,745,865
	Total Expenditures	\$39,668,946	\$40,757,443	\$59,770,865	\$85,811,681	\$24,728,486	\$2,418,332,342	\$32,108,083
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	23,182	---	---	---	---	92,429	---
	- Governmental Funds	316,947	---	553,329	641,433	---	225,919,666	94,613
	Total Expenditures and Other Financing Uses	\$40,009,075	\$40,757,443	\$60,324,194	\$86,453,114	\$24,728,486	\$2,644,344,437	\$32,202,696
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$18,638,296	\$7,027,472	\$17,025,768	\$35,734,811	\$5,805,666	\$252,730,931	\$6,975,864
	Special Revenue Funds Unrestricted Fund Balance	(3,582,439)	\$4,146,918	6,906,228	37,075,683	1,763,144	175,066,116	6,896,203
	Total	\$15,055,857	\$11,174,390	\$23,931,996	\$72,810,494	\$7,568,810	\$427,797,047	\$13,872,067
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		60.8%	42.0%	47.4%	112.7%	55.9%	20.5%	56.2%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON*</i>
Population (2024 Population Estimates) ^[1]	22,050	43,684	45,444	9,862	16,608	44,673	4,022
Net Taxable Tax Capacity	\$64,125,053	\$59,897,572	\$86,250,185	\$47,309,480	\$22,730,132	\$82,880,994	\$18,685,148
2023 Tax Levy (Payable 2024)	20,199,716	27,039,972	40,781,147	13,130,986	14,113,564	38,155,031	5,858,864
REVENUES							
Taxes	\$22,219,659	\$30,416,374	\$52,327,408	\$14,357,600	\$15,173,699	\$42,941,211	\$5,825,970
Special Assessments	---	81,750	1,306,376	3,506,167	259,479	2,050,655	147,447
Licenses and Permits	320,160	629,613	104,609	25,034	130,170	775,937	11,551
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,904,562	220,665	2,130,948	546,452	371,506	1,379,534	---
Human Services	2,159,925	3,460,441	5,086,673	67,275	1,904,749	6,079,474	446,025
Disaster	25,503	30,647	156,983	140,633	21,779	81,280	---
All Other	296,621	834,280	4,557,531	22,332	1,543,142	2,987,884	248,652
Total Federal Grants	4,386,611	4,546,033	11,932,135	776,692	3,841,176	10,528,172	694,677
State Grants							
Market Value Credit	139,608	374,853	134,674	295,491	258,329	382,305	113,383
County Program Aid	1,333,571	3,306,930	3,324,614	753,618	1,493,343	3,215,555	618,082
Disparity Reduction Aid	---	39,908	162,274	47,852	4,199	20,375	4,458
Streets and Highways	5,939,874	4,585,300	13,220,015	9,809,267	5,472,461	8,655,497	698,991
Human Services	2,685,273	5,432,636	5,949,834	---	2,058,158	6,880,853	364,265
PERA Aid	---	---	---	---	---	---	---
Police Aid	277,460	242,778	397,272	116,575	248,033	367,845	70,416
All Other	2,570,549	3,515,759	8,598,081	988,001	1,929,390	3,350,159	1,064,753
Total State Grants	12,946,335	17,498,164	31,786,764	12,010,804	11,463,913	22,872,589	2,934,348
Local Unit Grants	51,821	8,574	1,672,612	---	190,843	278,678	4,068,862
Total Intergovernmental Revenues	\$17,384,767	\$22,052,771	\$45,391,511	\$12,787,496	\$15,495,932	\$33,679,439	\$7,697,887
Charges for Services	8,559,619	2,059,865	8,693,229	3,450,895	3,566,827	16,324,895	1,199,807
Fines and Forfeits	44,057	31,582	64,099	24,039	9,743	81,658	5,350
Interest Earnings	1,360,874	1,558,850	5,504,267	4,203,163	835,046	5,396,842	109,340
All Other Revenues	2,840,785	1,467,394	8,594,698	2,849,914	3,041,528	1,227,057	661,454
Total Revenues	\$52,729,921	\$58,298,199	\$121,986,197	\$41,204,308	\$38,512,424	\$102,477,694	\$15,658,806
Other Financing Sources							
Borrowing							
Bonds Issued	10,744,220	---	---	31,331,335	---	---	---
Other Long-Term Debt	485,032	322,104	1,648,289	151,860	180,728	804,903	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	11,229,252	322,104	1,648,289	31,483,195	180,728	804,903	---
Other Sources	---	---	280,166	91,137	412,547	803,575	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	344,753	314,429	1,831,346	---	80,389	10,000	69,086
Total Revenues and Other Financing Sources	\$64,303,926	\$58,934,732	\$125,745,998	\$72,778,640	\$39,186,088	\$104,096,172	\$15,727,892

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
General Government	- Current Expenditures	\$6,501,191	\$10,743,140	\$15,435,597	\$5,286,421	\$6,564,959	\$16,374,865	\$3,016,599
	- Capital Outlay	490,174	625,464	1,652,020	3,390,003	281,588	103,438	---
	Total General Government	6,991,365	11,368,604	17,087,617	8,676,424	6,846,547	16,478,303	3,016,599
Public Safety	- Sheriff	4,602,512	5,985,489	10,878,511	2,521,506	3,814,208	7,484,374	1,767,754
	- Corrections	5,491,508	6,466,589	7,068,613	1,699,195	3,953,306	13,689,069	339,050
	- All Other	113,722	208,407	1,599,809	162,502	40,668	1,841,404	268,860
	- Capital Outlay	482,094	551,998	8,586,711	7,252,008	20,304	126,696	147,774
	Total Public Safety	10,689,836	13,212,483	28,133,644	11,635,211	7,828,486	23,141,543	2,523,438
Streets and Highways	- Administration	663,441	2,115,208	559,935	344,306	369,639	828,030	508,778
	- Maintenance	5,070,125	1,740,115	13,354,328	4,868,240	2,682,180	11,574,837	2,141,078
	- Construction	6,584,637	4,753,177	13,068,630	6,710,778	5,171,258	7,938,669	2,240,788
	- Other Capital Outlay	301,715	819,890	1,712,088	699,541	394,810	501,269	633,635
	Total Streets and Highways	12,619,918	9,428,390	28,694,981	12,622,865	8,617,887	20,842,805	5,524,279
Sanitation	- Current Expenditures	4,365,894	---	3,340,469	297,894	122,718	2,856,003	120,131
	- Capital Outlay	550,990	---	14,185	---	---	1,287,574	---
	Total Sanitation	4,916,884	---	3,354,654	297,894	122,718	4,143,577	120,131
Human Services	- Income Maintenance	2,864,591	3,553,086	9,053,130	---	2,127,219	5,143,054	691,028
	- Social Services	7,113,755	11,129,903	18,336,617	---	4,865,328	17,892,814	1,324,535
	- All Other	1,329,615	---	---	2,639,986	---	52,204	---
	- Capital Outlay	---	10,009	63,504	---	---	---	---
	Total Human Services	11,307,961	14,692,998	27,453,251	2,639,986	6,992,547	23,088,072	2,015,563
Health	- Current Expenditures	61,708	1,742,289	3,822,011	325,077	3,101,940	3,256,492	20,000
	- Capital Outlay	---	72,661	---	---	---	---	---
	Total Health	61,708	1,814,950	3,822,011	325,077	3,101,940	3,256,492	20,000
Culture and Recreation								
Libraries	- Current Expenditures	253,012	539,566	---	609,737	193,669	633,167	73,043
	- Capital Outlay	---	---	---	6,710	---	---	---
Parks and Recreation	- Current Expenditures	681,704	618,393	1,427,215	446,114	---	1,155,412	---
	- Capital Outlay	48,589	347,806	---	402,414	---	---	---
	Total Culture and Recreation	983,305	1,505,765	1,427,215	1,464,975	193,669	1,788,579	73,043
Conservation of Natural Resources	- Current Expenditures	2,636,848	599,946	3,601,168	4,396,516	88,385	2,957,129	1,014,210
	- Capital Outlay	66,863	---	39,552	---	---	---	---
	Total Conservation of Natural Resources	2,703,711	599,946	3,640,720	4,396,516	88,385	2,957,129	1,014,210
Housing and Economic Development	- Current Expenditures	340,238	82,750	2,555,122	111,316	56,467	115,809	10,000
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	340,238	82,750	2,555,122	111,316	56,467	115,809	10,000
All Other	- Current Expenditures	---	---	---	---	923,826	---	---
	- Capital Outlay	---	---	---	---	125,379	---	---
	Total All Other	---	---	---	---	1,049,205	---	---
Debt Service	- Principal Paid on Bonds	725,000	250,000	2,180,000	1,793,000	925,000	455,000	---
	- Other Long-Term Debt	211,830	357,010	1,187,139	171,713	5,596,323	331,234	---
	- Interest and Fiscal Charges	302,842	148,577	2,734,541	2,340,040	1,807,082	33,248	---
	Total Current Expenditures	42,089,864	45,524,881	91,032,525	23,708,810	28,904,512	85,854,663	11,295,066
	Total Capital Outlay	8,525,062	7,181,005	25,136,690	18,461,454	5,993,339	9,957,646	3,022,197
	Total Debt Service	1,239,672	755,587	6,101,680	4,304,753	8,328,405	819,482	---
	Total Expenditures	\$51,854,598	\$53,461,473	\$122,270,895	\$46,475,017	\$43,226,256	\$96,631,791	\$14,317,263
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	344,753	314,429	1,831,346	---	80,389	10,000	17,243
	Total Expenditures and Other Financing Uses	\$52,199,351	\$53,775,902	\$124,102,241	\$46,475,017	\$43,306,645	\$96,641,791	\$14,334,506
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$9,941,883	\$17,499,490	\$17,686,952	\$16,299,785	\$4,396,362	\$28,456,277	---
Special Revenue Funds Unrestricted Fund Balance		10,646,653	11,877,722	31,038,081	1,155,549	6,950,700	43,442,115	---
	Total	\$20,588,536	\$29,377,212	\$48,725,033	\$17,455,334	\$11,347,062	\$71,898,392	---
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		48.9%	64.5%	53.5%	73.6%	39.3%	83.7%	0.0%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2024 Population Estimates) ^[1]	11,670	6,639	10,696	3,797	29,459	5,566	25,580
Net Taxable Tax Capacity	\$16,716,319	\$26,133,905	\$31,450,417	\$9,481,457	\$59,041,870	\$23,359,036	\$60,035,746
2023 Tax Levy (Payable 2024)	6,618,476	6,986,958	12,033,081	3,272,317	27,887,959	6,081,300	16,190,921
REVENUES							
Taxes	\$8,526,398	\$7,410,065	\$16,461,615	\$4,200,230	\$29,270,228	\$9,201,822	\$16,393,252
Special Assessments	895,571	2,441,598	---	1,242,570	1,624,678	968,140	1,619,047
Licenses and Permits	60,894	23,415	29,471	52,653	518,551	21,193	46,195
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,202,601	---	161,419	---	469,106	---	1,434,889
Human Services	1,549,141	679,847	1,175,576	823,281	2,461,499	---	---
Disaster	175,721	120,972	187,365	322,258	144,414	24,022	---
All Other	266,923	143,016	7,085,374	88,141	624,615	---	48,716
Total Federal Grants	4,194,386	943,835	8,609,734	1,233,680	3,699,634	24,022	1,483,605
State Grants							
Market Value Credit	75,272	221,883	3,999	52,478	271,198	206,412	280,500
County Program Aid	1,894,313	702,723	816,323	612,627	1,667,978	647,635	1,500,181
Disparity Reduction Aid	150,640	51,195	155,179	8,715	79,315	31,138	25,446
Streets and Highways	6,579,793	5,833,924	4,619,324	7,133,983	8,290,899	8,798,599	9,209,921
Human Services	1,093,323	950,480	8,717,171	731,608	3,222,329	---	43,211
PERA Aid	---	---	---	---	---	---	---
Police Aid	126,118	97,742	174,464	95,640	315,296	87,232	211,248
All Other	6,096,994	1,236,691	5,346,728	3,524,622	1,439,644	1,245,463	2,155,559
Total State Grants	16,016,453	9,094,638	19,833,188	12,159,673	15,286,659	11,016,479	13,426,066
Local Unit Grants	916,611	344,760	2,010,645	347,219	43,500	---	384,306
Total Intergovernmental Revenues	\$21,127,450	\$10,383,233	\$30,453,567	\$13,740,572	\$19,029,793	\$11,040,501	\$15,293,977
Charges for Services	2,686,474	1,509,110	1,237,259	710,208	2,497,962	708,215	1,362,728
Fines and Forfeits	16,753	2,115	6,000	9,370	5,263	---	---
Interest Earnings	2,010,809	1,590,305	2,392,264	330,216	1,365,858	907,223	2,015,407
All Other Revenues	4,622,046	2,572,908	1,132,532	628,571	1,701,227	633,167	1,430,041
Total Revenues	\$39,946,395	\$25,932,749	\$51,712,708	\$20,914,390	\$56,013,560	\$23,480,261	\$38,160,647
Other Financing Sources							
Borrowing							
Bonds Issued	15,270,000	---	---	---	---	---	2,138,456
Other Long-Term Debt	258,586	203,918	260,504	132,997	---	220,083	188,270
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	15,528,586	203,918	260,504	132,997	---	220,083	2,326,726
Other Sources	---	---	---	---	---	150,625	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	2,067,092	10,516	220,702	155,408	396,482	743,955	299,005
Total Revenues and Other Financing Sources	\$57,542,073	\$26,147,183	\$52,193,914	\$21,202,795	\$56,410,042	\$24,594,924	\$40,786,378

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		KOOCHICHI	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$5,124,700	\$2,874,619	\$7,091,713	\$3,558,790	\$9,969,200	\$2,742,426	\$6,860,245
	- Capital Outlay	169,317	8,969,805	198,644	88,770	3,101,475	304,726	224,045
	Total General Government	5,294,017	11,844,424	7,290,357	3,647,560	13,070,675	3,047,152	7,084,290
Public Safety	- Sheriff	4,047,359	1,296,753	2,809,974	1,466,357	5,367,620	1,833,327	6,291,929
	- Corrections	566,229	669,068	1,673,168	979,741	2,576,564	35,936	491,246
	- All Other	98,232	330,784	675,718	124,334	978,657	106,218	105,922
	- Capital Outlay	9,094,004	282,340	---	154,653	255,734	529,598	699,031
	Total Public Safety	13,805,824	2,578,945	5,158,860	2,725,085	9,178,575	2,505,079	7,588,128
Streets and Highways	- Administration	539,128	148,783	481,841	366,045	851,415	1,071,323	421,953
	- Maintenance	3,888,859	3,186,428	3,029,683	3,495,845	4,794,846	2,228,748	3,970,950
	- Construction	8,538,440	3,965,433	10,280,827	5,018,330	6,518,361	9,019,484	807,144
	- Other Capital Outlay	704,191	713,530	59,499	332,931	844,967	1,302,313	8,215,068
	Total Streets and Highways	13,670,618	8,014,174	13,851,850	9,213,151	13,009,589	13,621,868	13,415,115
Sanitation	- Current Expenditures	1,859,022	251,407	1,018,916	995,960	426,411	466,154	997,300
	- Capital Outlay	202,183	---	---	38,000	---	---	---
	Total Sanitation	2,061,205	251,407	1,018,916	1,033,960	426,411	466,154	997,300
Human Services	- Income Maintenance	2,069,441	1,106,490	1,296,234	795,774	3,077,970	---	---
	- Social Services	3,110,416	2,128,461	3,448,233	1,707,651	6,915,732	---	---
	- All Other	---	64,663	---	---	733,836	1,129,969	3,912,336
	- Capital Outlay	298,249	---	---	25,800	---	---	---
	Total Human Services	5,478,106	3,299,614	4,744,467	2,529,225	10,727,538	1,129,969	3,912,336
Health	- Current Expenditures	1,259,410	115,575	8,206,158	336,704	2,776,754	76,821	619,382
	- Capital Outlay	308,236	---	---	---	2,575	---	---
	Total Health	1,567,646	115,575	8,206,158	336,704	2,779,329	76,821	619,382
Culture and Recreation								
Libraries	- Current Expenditures	88,852	78,725	170,804	33,449	229,225	73,447	412,590
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	263,486	321,431	852,841	413,894	469,644	477,760	511,807
	- Capital Outlay	---	72,972	---	74,450	632	5,500	658,139
	Total Culture and Recreation	352,338	473,128	1,023,645	521,793	699,501	556,707	1,582,536
Conservation of Natural Resources	- Current Expenditures	3,010,121	3,859,109	780,969	269,302	2,090,104	903,105	5,223,761
	- Capital Outlay	41,640	---	3,084	3,480	---	---	---
	Total Conservation of Natural Resources	3,051,761	3,859,109	784,053	272,782	2,090,104	903,105	5,223,761
Housing and Economic Development	- Current Expenditures	807,233	186,082	3,854,051	392,977	7,501	101,066	21,803
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	807,233	186,082	3,854,051	392,977	7,501	101,066	21,803
All Other	- Current Expenditures	257,193	7,000	7,500	31,500	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	257,193	7,000	7,500	31,500	---	---	---
Debt Service	- Principal Paid on Bonds	380,000	389,000	770,000	---	3,735,000	865,000	1,030,000
	- Other Long-Term Debt	307,465	336,232	185,659	84,702	---	206,764	152,635
	- Interest and Fiscal Charges	423,969	484,497	312,640	10,879	1,313,085	298,877	431,041
	Total Current Expenditures	26,989,681	16,625,378	35,397,803	14,968,323	41,265,479	11,246,300	29,841,224
	Total Capital Outlay	19,356,260	14,004,080	10,542,054	5,736,414	10,723,744	11,161,621	10,603,427
	Total Debt Service	1,111,434	1,209,729	1,268,299	95,581	5,048,085	1,370,641	1,613,676
	Total Expenditures	\$47,457,375	\$31,839,187	\$47,208,156	\$20,800,318	\$57,037,308	\$23,778,562	\$42,058,327
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	280,000	---	---	---	---
	- Governmental Funds	2,067,092	10,516	220,702	155,408	396,482	743,955	299,005
	Total Expenditures and Other Financing Uses	\$49,524,467	\$31,849,703	\$47,708,858	\$20,955,726	\$57,433,790	\$24,522,517	\$42,357,332
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$8,846,147	\$6,035,582	\$25,690,717	\$6,195,795	\$11,990,492	\$14,831,996	\$14,746,035
	Special Revenue Funds Unrestricted Fund Balance	12,436,517	6,964,935	11,839,971	4,755,455	9,156,104	5,848,062	4,207,516
	Total	\$21,282,664	\$13,000,517	\$37,530,688	\$10,951,250	\$21,146,596	\$20,680,058	\$18,953,551
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		78.9%	78.2%	106.0%	73.2%	51.2%	183.9%	63.5%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2024 Population Estimates) ^[1]	5,297	8,769	19,560	36,887	23,493	27,577	34,519
Net Taxable Tax Capacity	\$10,542,949	\$36,084,555	\$64,739,669	\$60,255,005	\$48,864,204	\$37,425,197	\$52,199,245
2023 Tax Levy (Payable 2024)	5,844,291	8,221,712	19,907,403	28,640,620	16,816,464	23,959,756	21,952,371
REVENUES							
Taxes	\$5,743,232	\$8,236,215	\$20,507,629	\$31,819,413	\$16,740,808	\$26,547,452	\$24,283,919
Special Assessments	302,127	661,548	3,773,883	1,719,316	526,002	423,301	1,822
Licenses and Permits	31,704	24,810	63,111	111,173	197,902	633,050	447,303
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,335,863	62,963	---	1,205,512	125,679	---	1,127,250
Human Services	1,126,662	1,462,888	---	2,656,071	1,991,207	3,113,839	3,054,440
Disaster	37,367	91,666	25,804	492,602	54,287	68,122	30,177
All Other	188,972	302,048	100,000	3,410,790	3,136,858	591,096	2,132,482
Total Federal Grants	2,688,864	1,919,565	125,804	7,764,975	5,308,031	3,773,057	6,344,349
State Grants							
Market Value Credit	121,471	252,455	301,558	341,978	315,797	300,159	676,630
County Program Aid	895,459	719,247	1,143,052	2,709,747	1,490,415	2,388,408	2,738,368
Disparity Reduction Aid	27,324	3,392	35,544	60,750	12,070	24,711	29,096
Streets and Highways	2,206,375	8,570,715	8,112,276	7,364,960	6,010,524	5,490,510	10,569,536
Human Services	613,120	1,448,116	4,326	3,502,492	2,757,282	3,057,944	3,966,854
PERA Aid	---	---	---	---	---	---	---
Police Aid	157,648	187,455	157,648	315,296	208,095	352,080	263,798
All Other	1,874,842	1,353,817	1,721,124	1,668,400	1,215,174	2,827,290	2,669,502
Total State Grants	5,896,239	12,535,197	11,475,528	15,963,623	12,009,357	14,441,102	20,913,784
Local Unit Grants	---	4,057	---	574,110	132,327	22,720	915,230
Total Intergovernmental Revenues	\$8,585,103	\$14,458,819	\$11,601,332	\$24,302,708	\$17,449,715	\$18,236,879	\$28,173,363
Charges for Services	829,248	2,543,744	646,194	5,477,517	5,704,138	1,747,871	8,136,940
Fines and Forfeits	8,066	---	16,700	90,491	30,031	41,093	8,990
Interest Earnings	200,449	1,346,595	1,869,324	3,609,709	2,391,597	1,371,287	2,328,699
All Other Revenues	617,648	728,712	1,790,444	799,857	1,797,871	1,429,307	2,046,695
Total Revenues	\$16,317,577	\$28,000,443	\$40,268,617	\$67,930,184	\$44,838,064	\$50,430,240	\$65,427,731
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	4,454,035	---	---	---	---
Other Long-Term Debt	173,442	---	251,483	---	---	399,859	504,439
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	173,442	---	4,705,518	---	---	399,859	504,439
Other Sources	---	---	---	176,386	---	306,527	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	269,447	---	516,463	3,666,034	139,369	64,850
Total Revenues and Other Financing Sources	\$16,491,019	\$28,269,890	\$44,974,135	\$68,623,033	\$48,504,098	\$51,275,995	\$65,997,020

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,856,742	\$4,304,875	\$7,935,340	\$10,352,371	\$7,039,501	\$8,617,373	\$9,181,903
	- Capital Outlay	449,431	147,108	651,696	2,275,674	5,935,349	343,746	1,022,645
	Total General Government	3,306,173	4,451,983	8,587,036	12,628,045	12,974,850	8,961,119	10,204,548
Public Safety	- Sheriff	2,449,241	3,487,912	4,450,348	5,794,704	7,868,192	6,446,252	5,075,892
	- Corrections	790,024	245,894	1,890,578	3,222,508	432,703	5,564,689	3,965,328
	- All Other	35,347	151,803	161,853	115,143	192,212	86,820	318,214
	- Capital Outlay	564,628	2,793,466	1,578,173	369,928	921,191	760,353	771,674
	Total Public Safety	3,839,240	6,679,075	8,080,952	9,502,283	9,414,298	12,858,114	10,131,108
Streets and Highways	- Administration	732,827	958,448	546,889	851,234	408,587	461,581	362,438
	- Maintenance	1,614,069	2,964,587	5,110,978	2,919,137	4,756,233	2,724,619	6,161,719
	- Construction	2,350,810	6,111,411	5,967,055	11,045,587	3,271,696	8,160,065	9,900,515
	- Other Capital Outlay	283,390	890,581	1,208,289	1,181,866	958,706	1,653,422	667,357
	Total Streets and Highways	4,981,096	10,925,027	12,833,211	15,997,824	9,395,222	12,999,687	17,092,029
Sanitation	- Current Expenditures	261,584	345,044	615,750	1,520,362	2,329,225	319,505	3,623,755
	- Capital Outlay	9,960	---	---	375,764	---	---	65,760
	Total Sanitation	271,544	345,044	615,750	1,896,126	2,329,225	319,505	3,689,515
Human Services	- Income Maintenance	1,461,414	1,502,431	---	3,096,869	3,064,017	2,954,027	4,002,476
	- Social Services	1,776,266	3,544,577	---	9,501,828	6,846,690	8,704,172	9,262,490
	- All Other	60,717	143,843	4,299,709	130	551,133	---	---
	- Capital Outlay	2,125	97,718	---	---	2,227	141,747	145,817
	Total Human Services	3,300,522	5,288,569	4,299,709	12,598,827	10,464,067	11,799,946	13,410,783
Health	- Current Expenditures	157,980	60,000	1,718	2,763,886	1,237,228	1,134,525	2,502,332
	- Capital Outlay	---	---	---	---	---	14,216	85,188
	Total Health	157,980	60,000	1,718	2,763,886	1,237,228	1,148,741	2,587,520
Culture and Recreation								
Libraries	- Current Expenditures	48,020	96,834	903,831	208,247	260,756	314,189	519,097
	- Capital Outlay	---	---	24,049	---	---	---	---
Parks and Recreation	- Current Expenditures	159,844	216,786	93,453	913,754	433,158	181,378	436,682
	- Capital Outlay	---	33,661	3,982	959,479	120,411	---	---
	Total Culture and Recreation	207,864	347,281	1,025,315	2,081,480	814,325	495,567	955,779
Conservation of Natural Resources	- Current Expenditures	251,661	1,361,201	3,240,510	2,830,230	1,175,535	540,333	811,893
	- Capital Outlay	---	3,722	838	---	563	---	---
	Total Conservation of Natural Resources	251,661	1,364,923	3,241,348	2,830,230	1,176,098	540,333	811,893
Housing and Economic Development	- Current Expenditures	---	63,590	150,630	114,454	177,068	281,170	155,771
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	---	63,590	150,630	114,454	177,068	281,170	155,771
All Other	- Current Expenditures	78,630	---	---	---	---	---	60,145
	- Capital Outlay	70,500	---	---	---	---	---	---
	Total All Other	149,130	---	---	---	---	---	60,145
Debt Service	- Principal Paid on Bonds	85,000	---	1,280,000	2,800,000	236,000	1,254,000	565,000
	- Other Long-Term Debt	195,242	---	239,513	252,070	144,025	760,493	213,830
	- Interest and Fiscal Charges	95,542	269,447	801,366	578,263	137,381	461,457	343,264
	Total Current Expenditures	12,734,366	19,447,825	29,401,587	44,204,857	36,772,238	38,330,633	46,440,135
	Total Capital Outlay	3,730,844	10,077,667	9,434,082	16,208,298	11,210,143	11,073,549	12,658,956
	Total Debt Service	375,784	269,447	2,320,879	3,630,333	517,406	2,475,950	1,122,094
	Total Expenditures	\$16,840,994	\$29,794,939	\$41,156,548	\$64,043,488	\$48,499,787	\$51,880,132	\$60,221,185
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	269,447	---	516,463	3,666,034	139,369	64,850
	Total Expenditures and Other Financing Uses	\$16,840,994	\$30,064,386	\$41,156,548	\$64,559,951	\$52,165,821	\$52,019,501	\$60,286,035
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,846,738	\$3,985,952	\$16,307,783	\$35,116,980	\$10,957,248	\$12,351,025	\$16,116,619
Special Revenue Funds Unrestricted Fund Balance		1,342,854	7,988,070	8,737,004	25,842,060	8,494,212	8,050,310	23,095,134
	Total	\$4,189,592	\$11,974,022	\$25,044,787	\$60,959,040	\$19,451,460	\$20,401,335	\$39,211,753
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		32.9%	61.6%	85.2%	137.9%	52.9%	53.2%	84.4%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN*</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2024 Population Estimates) ^[1]	40,898	8,044	34,637	21,969	6,284	166,424	60,882
Net Taxable Tax Capacity	\$72,380,029	\$46,273,949	\$59,062,773	\$66,568,535	\$23,978,646	\$300,030,971	\$156,880,925
2023 Tax Levy (Payable 2024)	24,864,257	8,984,067	26,281,841	17,030,512	7,504,539	125,688,942	51,351,873
REVENUES							
Taxes	\$29,288,941	\$9,691,489	\$29,356,281	\$19,984,754	\$7,717,098	\$142,854,689	\$59,250,426
Special Assessments	1,664,857	819,225	4,130,436	2,428,315	366,519	---	373,002
Licenses and Permits	198,894	81,929	67,690	172,536	14,625	2,346,098	815,608
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,382,915	2,421,256	2,148,247	---	27,868	1,291,035	616,678
Human Services	4,772,464	---	3,957,542	1,697,871	951,128	20,131,437	5,571,479
Disaster	248,596	47,132	45,801	7,341	507,803	---	45,127
All Other	826,080	332,230	4,622,707	635,378	247,739	3,018,651	1,504,206
Total Federal Grants	8,230,055	2,800,618	10,774,297	2,340,590	1,734,538	24,441,123	7,737,490
State Grants							
Market Value Credit	301,835	265,442	257,589	299,547	193,672	399,827	764,800
County Program Aid	3,285,390	723,397	2,360,501	1,039,970	689,301	10,368,476	3,105,633
Disparity Reduction Aid	---	18,101	11,619	68,485	15,501	4,892	13,255
Streets and Highways	11,760,889	10,043,078	3,880,311	8,325,443	6,747,674	9,692,758	19,400,450
Human Services	4,552,291	---	3,622,718	1,620,356	924,045	22,072,974	6,115,728
PERA Aid	---	---	---	---	---	---	---
Police Aid	---	151,342	209,146	151,342	71,467	1,007,895	469,791
All Other	2,787,744	1,767,844	2,278,997	2,786,911	1,186,391	8,129,215	5,934,247
Total State Grants	22,688,149	12,969,204	12,620,881	14,292,054	9,828,051	51,676,037	35,803,904
Local Unit Grants	79,793	277,557	18,691	687,724	169,464	199,931	656,468
Total Intergovernmental Revenues	\$30,997,997	\$16,047,379	\$23,413,869	\$17,320,368	\$11,732,053	\$76,317,091	\$44,197,862
Charges for Services	3,299,452	570,270	2,949,046	3,230,395	985,348	27,166,731	4,284,415
Fines and Forfeits	36,389	259	9,800	22,766	475	14,886	74,633
Interest Earnings	2,271,909	1,095,208	3,065,367	2,841,876	429,136	9,537,949	4,321,455
All Other Revenues	2,319,439	660,299	926,088	3,018,320	620,558	4,752,520	3,389,231
Total Revenues	\$70,077,878	\$28,966,058	\$63,918,577	\$49,019,330	\$21,865,812	\$262,989,964	\$116,706,632
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	17,090,000	---
Other Long-Term Debt	77,220	220,341	43,137	342,807	---	6,279,277	378,758
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	77,220	220,341	43,137	342,807	---	23,369,277	378,758
Other Sources	205,966	---	---	98,712	---	210,492	---
Transfers From - Enterprise Funds	---	18,587	---	---	---	5,112,402	27,600
- Governmental Funds	---	223,236	969	---	474,626	8,108,726	1,822,956
Total Revenues and Other Financing Sources	\$70,361,064	\$29,428,222	\$63,962,683	\$49,460,849	\$22,340,438	\$299,790,861	\$118,935,946

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN*	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$12,360,079	\$3,660,829	\$11,387,877	\$8,538,531	\$3,065,561	\$28,040,978	\$16,422,111
	- Capital Outlay	646,683	118,683	1,932,030	1,924,384	---	---	1,090,051
	Total General Government	13,006,762	3,779,512	13,319,907	10,462,915	3,065,561	28,040,978	17,512,162
Public Safety	- Sheriff	6,788,292	2,668,789	4,508,982	2,508,235	1,833,981	24,476,812	9,700,381
	- Corrections	7,187,038	54,504	4,108,778	4,133,515	530,392	36,651,950	6,337,124
	- All Other	130,119	435,881	199,740	154,618	64,997	558,512	335,852
	- Capital Outlay	1,047,084	135,007	127,977	294,842	---	12,488,913	772,287
	Total Public Safety	15,152,533	3,294,181	8,945,477	7,091,210	2,429,370	74,176,187	17,145,644
Streets and Highways	- Administration	811,445	410,418	445,671	319,736	437,651	613,180	936,273
	- Maintenance	7,113,486	4,328,446	2,879,834	3,998,462	6,511,324	8,285,518	11,022,011
	- Construction	8,903,957	9,083,092	17,560,094	4,685,008	3,627,964	23,270,461	22,157,277
	- Other Capital Outlay	1,725,920	606,089	479,819	983,959	---	11,665,974	942,555
	Total Streets and Highways	18,554,808	14,428,045	21,365,418	9,987,165	10,576,939	43,835,133	35,058,116
Sanitation	- Current Expenditures	1,473,776	269,994	441,429	402,261	546,809	---	391,053
	- Capital Outlay	316,867	---	25,797	---	---	---	---
	Total Sanitation	1,790,643	269,994	467,226	402,261	546,809	---	391,053
Human Services	- Income Maintenance	5,737,708	---	4,215,826	2,681,506	1,124,063	19,301,715	6,512,955
	- Social Services	10,836,755	---	10,494,681	5,526,296	1,996,301	82,628,727	17,799,244
	- All Other	---	1,636,382	8,824	202,000	3,450	1,389,910	---
	- Capital Outlay	11,673	---	---	---	---	---	131,131
	Total Human Services	16,586,136	1,636,382	14,719,331	8,409,802	3,123,814	103,320,352	24,443,330
Health	- Current Expenditures	2,382,454	98,148	1,588,724	987,126	1,241,017	16,247,537	4,317,421
	- Capital Outlay	---	---	800	---	---	---	32,607
	Total Health	2,382,454	98,148	1,589,524	987,126	1,241,017	16,247,537	4,350,028
Culture and Recreation	- Current Expenditures	333,139	62,375	120,088	737,732	111,410	1,421,768	631,697
	- Capital Outlay	---	8,175	---	---	---	---	---
Parks and Recreation	- Current Expenditures	203,919	680,156	286,450	988,780	178,766	4,730,163	1,297,977
	- Capital Outlay	28,792	354,122	---	---	---	3,286,226	1,747,986
	Total Culture and Recreation	565,850	1,104,828	406,538	1,726,512	290,176	9,438,157	3,677,660
Conservation of Natural Resources	- Current Expenditures	545,522	1,563,361	4,495,032	5,481,216	442,376	1,839,594	2,244,404
	- Capital Outlay	648,115	---	---	---	---	---	141,280
	Total Conservation of Natural Resources	1,193,637	1,563,361	4,495,032	5,481,216	442,376	1,839,594	2,385,684
Housing and Economic Development	- Current Expenditures	335,255	707,004	1,747,309	220,982	20,994	80,000	2,584,063
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	335,255	707,004	1,747,309	220,982	20,994	80,000	2,584,063
All Other	- Current Expenditures	---	---	---	---	125	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	125	---	---
Debt Service	- Principal Paid on Bonds	---	900,000	2,055,000	2,290,000	200,000	4,083,351	4,270,000
	- Other Long-Term Debt	250,000	63,070	101,086	238,596	---	323,378	451,391
	- Interest and Fiscal Charges	30	385,972	286,855	1,461,450	248,188	2,143,583	1,499,891
	Total Current Expenditures	56,238,987	16,576,287	46,929,245	36,880,996	18,109,217	226,266,364	80,532,566
	Total Capital Outlay	13,329,091	10,305,168	20,126,517	7,888,193	3,627,964	50,711,574	27,015,174
	Total Debt Service	250,030	1,349,042	2,442,941	3,990,046	448,188	6,550,312	6,221,282
	Total Expenditures	\$69,818,108	\$28,230,497	\$69,498,703	\$48,759,235	\$22,185,369	\$283,528,250	\$113,769,022
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	4,478	---	---	---	6,648,892	254,372
	- Governmental Funds	---	223,236	969	---	474,626	8,108,726	1,822,956
	Total Expenditures and Other Financing Uses	\$69,818,108	\$28,458,211	\$69,499,672	\$48,759,235	\$22,659,995	\$298,285,868	\$115,846,350
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$21,192,150	\$7,784,483	\$25,072,803	\$16,426,976	\$3,463,956	\$101,344,784	\$40,074,156
	Special Revenue Funds Unrestricted Fund Balance	22,349,497	3,842,929	19,530,828	22,122,730	2,845,242	11,895,572	37,602,612
	Total	\$43,541,647	\$11,627,412	\$44,603,631	\$38,549,706	\$6,309,198	\$113,240,356	\$77,676,768
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		77.4%	70.1%	95.0%	104.5%	34.8%	50.0%	96.5%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2024 Population Estimates) ^[1]	13,654	30,321	9,101	30,413	11,493	557,518	3,883
Net Taxable Tax Capacity	\$21,675,850	\$50,765,323	\$30,296,976	\$72,486,100	\$35,927,350	\$748,970,974	\$11,354,923
2023 Tax Levy (Payable 2024)	12,271,196	22,109,125	9,090,067	27,492,214	10,560,228	326,912,347	3,730,089
REVENUES							
Taxes	\$12,334,715	\$24,160,103	\$9,984,459	\$30,332,714	\$10,733,252	\$484,245,191	3,658,956
Special Assessments	427,409	248,425	315,244	3,927,391	1,040,934	---	96,699
Licenses and Permits	19,550	234,335	36,135	152,225	73,068	2,122,027	---
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	24,290	2,400,413	---	1,825,534	---	2,479,750	911,544
Human Services	1,246,220	3,251,276	---	5,411,635	68,551	74,842,200	543,006
Disaster	25,609	37,524	16,549	40,145	29,596	769,269	18,464
All Other	298,802	2,490,665	306,554	3,379,016	746,734	68,374,878	136,409
Total Federal Grants	1,594,921	8,179,878	323,103	10,656,330	844,881	146,466,097	1,609,423
State Grants							
Market Value Credit	141,267	383,786	132,104	419,397	206,656	443	110,501
County Program Aid	1,100,630	2,479,512	749,106	1,882,657	818,679	26,526,492	615,941
Disparity Reduction Aid	91,388	963	37,578	623,389	20,681	262,056	34,162
Streets and Highways	6,131,091	11,365,297	7,972,695	12,492,357	7,536,298	42,231,534	5,461,504
Human Services	1,106,217	2,845,069	57,551	7,685,993	---	53,088,799	419,174
PERA Aid	---	---	---	---	---	---	---
Police Aid	121,914	449,822	176,566	338,417	127,169	2,306,449	88,283
All Other	1,464,214	3,064,160	719,062	2,220,366	704,998	46,433,436	644,882
Total State Grants	10,156,721	20,588,609	9,844,662	25,662,576	9,414,481	170,849,209	7,374,447
Local Unit Grants	3,733	933,718	83,578	380,138	222,229	10,749,013	---
Total Intergovernmental Revenues	\$11,755,375	\$29,702,205	\$10,251,343	\$36,699,044	\$10,481,591	\$328,064,319	8,983,870
Charges for Services	2,904,728	3,667,190	2,698,879	4,966,911	537,038	112,931,502	888,165
Fines and Forfeits	11,861	10,931	9,383	12,332	23,337	586,261	3,808
Interest Earnings	824,340	1,254,777	455,300	1,506,786	1,017,589	49,375,940	341,958
All Other Revenues	807,590	3,710,832	686,723	4,156,835	359,742	236,048,030	389,578
Total Revenues	\$29,085,568	\$62,988,798	\$24,437,466	\$81,754,238	\$24,266,551	\$1,213,373,270	14,363,034
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	21,630,015	---
Other Long-Term Debt	438,909	498,771	---	498,419	192,460	846,635	12,072
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	438,909	498,771	---	498,419	192,460	22,476,650	12,072
Other Sources	---	67,389	---	---	30,000	1,760	---
Transfers From - Enterprise Funds	---	---	---	---	---	1,145,203	---
- Governmental Funds	132,574	342,569	---	1,073,769	31,064	10,514,694	22,639
Total Revenues and Other Financing Sources	\$29,657,051	\$63,897,527	\$24,437,466	\$83,326,426	\$24,520,075	\$1,247,511,577	14,397,745

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$4,018,635	\$7,559,736	\$4,679,135	\$11,783,932	\$4,190,366	\$377,941,360	1,563,084
	- Capital Outlay	77,119	415,683	---	557,940	556,583	4,088,445	89,683
	Total General Government	4,095,754	7,975,419	4,679,135	12,341,872	4,746,949	382,029,805	1,652,767
Public Safety	- Sheriff	3,215,096	7,607,061	2,910,128	5,805,889	2,533,561	70,577,366	1,686,005
	- Corrections	2,780,432	5,917,485	860,925	6,176,188	565,468	72,441,625	258,998
	- All Other	168,551	183,389	1,232,909	429,360	132,706	26,661,807	41,895
	- Capital Outlay	196,022	88,366	---	813,177	154,590	2,244,098	89,293
	Total Public Safety	6,360,101	13,796,301	5,003,962	13,224,614	3,386,325	171,924,896	2,076,191
Streets and Highways	- Administration	415,510	430,244	330,104	664,176	403,423	1,871,044	559,090
	- Maintenance	3,244,963	5,159,701	3,338,924	8,749,456	2,533,792	21,983,537	2,004,544
	- Construction	4,856,348	10,970,518	471,353	11,798,932	5,572,663	50,130,144	6,152,439
	- Other Capital Outlay	494,274	1,358,390	4,625,881	1,487,568	409,685	1,450,665	591,602
	Total Streets and Highways	9,011,095	17,918,853	8,766,262	22,700,132	8,919,563	75,435,390	9,307,675
Sanitation	- Current Expenditures	105,167	499,400	385,461	2,423,796	1,380,277	24,635,119	164,610
	- Capital Outlay	---	6,823	---	152,782	---	---	---
	Total Sanitation	105,167	506,223	385,461	2,576,578	1,380,277	24,635,119	164,610
Human Services	- Income Maintenance	1,946,950	3,888,719	---	5,334,738	---	38,386,750	1,044,387
	- Social Services	3,738,892	7,383,952	1,754,784	14,253,679	---	130,789,229	767,389
	- All Other	15,473	170,444	---	---	2,106,593	36,419,658	4,070
	- Capital Outlay	126,821	23,635	---	131,042	---	1,348,795	---
	Total Human Services	5,828,136	11,466,750	1,754,784	19,719,459	2,106,593	206,944,432	1,815,846
Health	- Current Expenditures	68,184	1,789,503	113,088	3,906,649	80,086	42,198,904	91,938
	- Capital Outlay	---	1,102	---	---	---	21,319	---
	Total Health	68,184	1,790,605	113,088	3,906,649	80,086	42,220,223	91,938
Culture and Recreation	- Current Expenditures	126,667	370,575	81,600	299,320	129,612	14,959,380	37,564
	- Capital Outlay	---	---	---	---	---	950	---
Parks and Recreation	- Current Expenditures	103,125	30,000	98,514	217,327	64,860	16,020,601	42,025
	- Capital Outlay	---	---	---	---	---	38,779,134	---
	Total Culture and Recreation	229,792	400,575	180,114	516,647	194,472	69,760,065	79,589
Conservation of Natural Resources	- Current Expenditures	1,177,561	1,992,126	589,934	1,018,478	718,971	1,277,983	489,549
	- Capital Outlay	---	363	---	---	---	13,774	---
	Total Conservation of Natural Resources	1,177,561	1,992,489	589,934	1,018,478	718,971	1,291,757	489,549
Housing and Economic Development	- Current Expenditures	73,700	2,944,279	78,426	11,018	289,446	76,872,507	900
	- Capital Outlay	---	---	---	---	---	4,334,863	---
	Total Housing and Economic Development	73,700	2,944,279	78,426	11,018	289,446	81,207,370	900
All Other	- Current Expenditures	---	---	---	---	---	5,172,083	---
	- Capital Outlay	---	---	---	---	---	41,600,712	---
	Total All Other	---	---	---	---	---	46,772,795	---
Debt Service	- Principal Paid on Bonds	805,000	1,915,000	---	3,309,900	---	17,620,000	---
	- Other Long-Term Debt	210,033	439,261	4,132	641,479	238,796	4,257,823	---
	- Interest and Fiscal Charges	403,755	508,387	276	777,561	41,800	8,906,981	---
	Total Current Expenditures	21,198,906	45,926,614	16,453,932	61,074,006	15,129,161	958,208,953	8,756,048
	Total Capital Outlay	5,750,584	12,864,880	5,097,234	14,941,441	6,693,521	144,012,899	6,923,017
	Total Debt Service	1,418,788	2,862,648	4,408	4,728,940	280,596	30,784,804	---
	Total Expenditures	\$28,368,278	\$61,654,142	\$21,555,574	\$80,744,387	\$22,103,278	\$1,133,006,656	15,679,065
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	14,122,002	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	132,574	342,569	---	1,073,769	31,064	10,514,694	22,639
	Total Expenditures and Other Financing Uses	\$28,500,852	\$61,996,711	\$21,555,574	\$81,818,156	\$22,134,342	\$1,157,643,352	15,701,704
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$13,263,669	\$6,635,062	\$8,270,615	\$10,799,193	\$11,556,624	\$283,117,046	1,556,385
	Special Revenue Funds Unrestricted Fund Balance	5,540,395	3,782,261	4,987,081	20,724,283	6,686,405	69,269,715	1,422,982
	Total	\$18,804,064	\$10,417,323	\$13,257,696	\$31,523,476	\$18,243,029	\$352,386,761	2,979,367
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		88.7%	22.7%	80.6%	51.6%	120.6%	36.8%	34.0%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
Population (2024 Population Estimates) ^[1]	15,253	14,452	69,027	9,527	15,266	200,797	157,576
Net Taxable Tax Capacity	\$64,103,867	\$66,352,837	\$101,526,150	\$40,388,748	\$21,739,847	\$276,097,489	\$294,455,202
2023 Tax Levy (Payable 2024)	17,156,029	17,527,179	36,134,031	7,069,040	9,896,173	157,937,151	77,258,612
REVENUES							
Taxes	\$18,378,675	\$18,089,031	\$42,248,074	\$8,020,664	\$11,527,225	\$202,234,647	\$101,341,869
Special Assessments	2,845,935	7,728,015	65,476	219,788	1,189,649	---	2,307,915
Licenses and Permits	93,276	114,079	60,190	30,108	29,350	728,733	2,017,756
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	202,307	4,184,369	2,763,484	434,883	1,108,165	10,467,578	3,809,950
Human Services	---	1,577,146	5,574,326	350	1,057,888	25,391,082	10,139,394
Disaster	1,115,727	168,627	69,538	124,918	341,394	415,437	91,009
All Other	334,797	1,784,552	4,218,843	25,320	385,975	26,227,201	12,139,591
Total Federal Grants	1,652,831	7,714,694	12,626,191	585,471	2,893,422	62,501,298	26,179,944
State Grants							
Market Value Credit	407,094	355,848	372,984	173,272	272,051	163,486	146,222
County Program Aid	905,629	927,884	4,830,743	730,820	1,241,152	17,548,242	8,059,557
Disparity Reduction Aid	44,832	77,444	31,468	6,814	2,172	5,371,116	8,949
Streets and Highways	10,649,269	15,556,186	9,335,763	6,876,768	10,428,067	30,355,985	20,087,575
Human Services	---	2,016,655	6,738,817	---	1,464,929	23,431,781	14,146,727
PERA Aid	---	---	---	---	---	---	---
Police Aid	190,228	217,554	393,069	141,883	142,934	1,298,292	553,869
All Other	1,632,367	1,300,882	3,774,085	741,190	3,017,914	14,762,464	10,254,136
Total State Grants	13,829,419	20,452,453	25,476,929	8,670,747	16,569,219	92,931,366	53,257,035
Local Unit Grants	1,340,754	86,055	26,060	639,325	---	2,822,135	6,066,081
Total Intergovernmental Revenues	\$16,823,004	\$28,253,202	\$38,129,180	\$9,895,543	\$19,462,641	\$158,254,799	\$85,503,060
Charges for Services	1,212,703	4,241,129	5,218,454	2,426,474	2,491,691	41,473,541	15,182,889
Fines and Forfeits	2,928	---	94,452	2,215	6,618	56,747	559,131
Interest Earnings	1,609,496	2,153,667	4,130,168	891,085	485,447	15,998,328	8,828,453
All Other Revenues	510,058	2,777,544	1,894,395	424,476	1,057,962	17,383,724	2,995,745
Total Revenues	\$41,476,075	\$63,356,667	\$91,840,389	\$21,910,353	\$36,250,583	\$436,130,519	\$218,736,818
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	54,000	---	---	---	---
Other Long-Term Debt	777,799	955,842	---	258,847	---	9,693,732	3,375,334
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	777,799	955,842	54,000	258,847	---	9,693,732	3,375,334
Other Sources	379,829	308,190	177,768	26,600	---	509,804	195,588
Transfers From - Enterprise Funds	---	68,200	---	---	---	---	---
- Governmental Funds	2,353,639	240,405	2,096,819	119,136	20,025	14,053,571	1,857,973
Total Revenues and Other Financing Sources	\$44,987,342	\$64,929,304	\$94,168,976	\$22,314,936	\$36,270,608	\$460,387,626	\$224,165,713

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$5,045,377	\$6,829,430	\$13,776,963	\$2,971,546	\$5,487,226	\$60,953,872	\$28,626,352
	- Capital Outlay	52,469	528,081	670,914	2,096,263	8,813	2,626,423	13,244,589
	Total General Government	5,097,846	7,357,511	14,447,877	5,067,809	5,496,039	63,580,295	41,870,941
Public Safety	- Sheriff	5,152,757	3,962,701	8,995,008	2,783,369	2,006,371	30,299,062	14,034,202
	- Corrections	544,862	3,012,914	7,772,999	200,418	2,214,090	35,182,771	21,743,056
	- All Other	144,976	229,569	467,892	77,814	206,880	2,845,405	1,075,834
	- Capital Outlay	164,548	264,815	12,892,355	---	11,550	5,359,991	39,500
	Total Public Safety	6,007,143	7,469,999	30,128,254	3,061,601	4,438,891	73,687,229	36,892,592
Streets and Highways	- Administration	624,140	1,166,520	459,745	325,888	625,615	8,245,843	1,058,838
	- Maintenance	4,423,539	5,476,981	5,827,570	3,643,578	7,855,995	44,825,228	11,538,059
	- Construction	13,247,620	20,609,912	12,804,700	5,307,934	8,237,108	72,603,817	31,999,488
	- Other Capital Outlay	2,134,545	778,451	1,351,598	---	1,580,575	---	---
	Total Streets and Highways	20,429,844	28,031,864	20,443,613	9,277,400	18,299,293	125,674,888	44,596,385
Sanitation	- Current Expenditures	722,885	67,963	54,000	1,047,500	1,305,468	2,269,748	1,456,493
	- Capital Outlay	---	350,386	---	---	35,650	---	---
	Total Sanitation	722,885	418,349	54,000	1,047,500	1,341,118	2,269,748	1,456,493
Human Services	- Income Maintenance	---	2,029,909	5,104,153	---	1,969,613	19,352,075	8,196,457
	- Social Services	---	4,531,329	19,083,102	---	3,316,790	72,550,244	37,336,570
	- All Other	3,474,009	---	---	1,763,211	---	29,547,479	---
	- Capital Outlay	---	65,107	---	---	34,046	5,017,926	---
	Total Human Services	3,474,009	6,626,345	24,187,255	1,763,211	5,320,449	126,467,724	45,533,027
Health	- Current Expenditures	185,100	2,228,043	4,688,345	274,699	2,000	8,070,834	4,829,352
	- Capital Outlay	---	46	---	---	---	---	---
	Total Health	185,100	2,228,089	4,688,345	274,699	2,000	8,070,834	4,829,352
Culture and Recreation	- Current Expenditures	109,323	119,661	446,088	414,094	115,030	720,489	11,116,081
	- Capital Outlay	---	---	---	---	---	1,845,006	---
Parks and Recreation	- Current Expenditures	197,984	462,614	294,529	139,659	783,032	3,694,549	2,604,272
	- Capital Outlay	85,727	10,725	---	---	---	---	1,367,060
	Total Culture and Recreation	393,034	593,000	740,617	553,753	898,062	6,260,044	15,087,413
Conservation of Natural Resources	- Current Expenditures	3,744,833	5,030,933	718,641	621,867	1,575,361	9,968,937	3,182,179
	- Capital Outlay	59,810	112,876	---	---	---	124,435	421,299
	Total Conservation of Natural Resources	3,804,643	5,143,809	718,641	621,867	1,575,361	10,093,372	3,603,478
Housing and Economic Development	- Current Expenditures	191,161	---	5,097,307	8,534	157,166	6,083,755	1,467,790
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	191,161	---	5,097,307	8,534	157,166	6,083,755	1,467,790
All Other	- Current Expenditures	---	---	---	---	---	---	3,406,661
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	---	3,406,661
Debt Service	- Principal Paid on Bonds	880,000	2,271,076	2,260,000	705,000	757,000	10,004,648	4,675,000
	- Other Long-Term Debt	173,805	2,501,857	116,019	304,570	---	3,254,041	989,701
	- Interest and Fiscal Charges	971,514	1,249,369	2,434,438	184,927	367,744	3,982,037	3,290,890
	Total Current Expenditures	24,560,946	35,148,567	72,786,342	14,272,177	27,620,637	334,610,291	151,672,196
	Total Capital Outlay	15,744,719	22,720,399	27,719,567	7,404,197	9,907,742	87,071,936	47,071,936
	Total Debt Service	2,025,319	6,022,302	4,810,457	1,194,497	1,124,744	17,240,726	8,955,591
	Total Expenditures	\$42,330,984	\$63,891,268	\$105,316,366	\$22,870,871	\$38,653,123	\$439,428,615	\$207,699,723
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	6,475,883	---
	- Governmental Funds	2,353,639	240,405	2,096,819	119,136	20,025	14,053,571	1,857,973
	Total Expenditures and Other Financing Uses	\$44,684,623	\$64,131,673	\$107,413,185	\$22,990,007	\$38,673,148	\$459,958,069	\$209,557,696
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$17,628,889	\$9,599,278	\$34,383,000	\$7,280,561	(\$101,815)	\$87,263,985	\$51,058,878
	Special Revenue Funds Unrestricted Fund Balance	943,270	5,885,336	10,802,327	3,723,894	5,415,665	81,954,159	22,172,253
	Total	\$18,572,159	\$15,484,614	\$45,185,327	\$11,004,455	\$5,313,850	\$169,218,144	\$73,231,131
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		75.6%	44.1%	62.1%	77.1%	19.2%	50.6%	48.3%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2024 Population Estimates) ^[1]	103,059	15,196	163,999	37,434	9,820	9,666	25,956
Net Taxable Tax Capacity	\$164,917,675	\$43,363,004	\$232,183,434	\$65,093,138	\$23,422,616	\$33,202,772	\$39,778,109
2023 Tax Levy (Payable 2024)	60,349,824	16,599,631	93,066,669	29,370,890	8,966,637	12,602,302	17,873,089
REVENUES							
Taxes	\$69,724,390	\$16,810,883	\$105,717,513	\$33,897,860	\$9,024,930	\$12,455,215	\$18,819,271
Special Assessments	160,420	4,383,669	760,820	316,018	1,486,509	727,136	201,759
Licenses and Permits	737,889	52,274	1,333,273	176,995	21,590	4,270	234,903
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	642,673	22,057	5,203,646	19,352	825	4,105	875,753
Human Services	7,146,174	1,595,188	13,420,136	661,899	858,709	1,112,545	2,774,829
Disaster	78,595	23,068	149,008	---	20,950	61,489	33,750
All Other	5,742,394	440,922	12,404,129	5,800,750	367,940	170,926	2,291,678
Total Federal Grants	13,609,836	2,081,235	31,176,919	6,482,001	1,248,424	1,349,065	5,976,010
State Grants							
Market Value Credit	119,083	338,930	903,672	254,354	184,621	220,729	611,807
County Program Aid	6,494,429	823,358	13,008,222	2,805,746	737,220	782,784	2,090,297
Disparity Reduction Aid	5,182	54,618	44,736	26,096	47,830	23,224	58,944
Streets and Highways	8,395,373	18,049,021	17,613,907	7,003,033	6,123,277	6,149,477	7,896,976
Human Services	7,738,470	1,877,410	12,167,002	---	1,246,655	1,328,853	2,860,424
PERA Aid	---	---	---	---	---	---	---
Police Aid	940,632	181,821	928,020	246,982	220,502	138,730	202,840
All Other	6,604,273	1,120,808	11,340,599	2,643,401	826,740	818,089	1,752,876
Total State Grants	30,297,442	22,445,966	56,006,158	12,979,612	9,386,845	9,461,886	15,474,164
Local Unit Grants	620,539	17,940	269,697	96,327	207,366	---	102,778
Total Intergovernmental Revenues	\$44,527,817	\$24,545,141	\$87,452,774	\$19,557,940	\$10,842,635	\$10,810,951	\$21,552,952
Charges for Services	12,710,801	1,804,162	8,430,605	4,621,797	2,459,022	2,073,729	2,548,301
Fines and Forfeits	143,983	2,371	294,043	14,288	50	1,217	23,140
Interest Earnings	7,629,818	1,933,541	8,395,817	3,395,665	962,797	1,368,156	1,321,959
All Other Revenues	5,796,199	887,630	4,467,840	2,833,578	659,301	859,963	2,679,025
Total Revenues	\$141,431,317	\$50,419,671	\$216,852,685	\$64,814,141	\$25,456,834	\$28,300,637	\$47,381,310
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-Term Debt	---	175,107	1,270,835	1,216,988	136,939	155,566	143,510
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	---	175,107	1,270,835	1,216,988	136,939	155,566	143,510
Other Sources	355,589	---	218,819	763,643	38,680	578,471	53,497
Transfers From - Enterprise Funds	20,000	---	82,900	---	---	---	---
- Governmental Funds	660,852	1,700,230	26,319,418	632,020	229,209	723,250	101,751
Total Revenues and Other Financing Sources	\$142,467,758	\$52,295,008	\$244,744,657	\$67,426,792	\$25,861,662	\$29,757,924	\$47,680,068

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$26,885,655	\$5,989,501	\$36,321,169	\$10,124,991	\$4,266,635	\$5,375,099	\$8,167,309
	- Capital Outlay	302,498	420,441	3,448,372	2,362,776	114,710	2,171,014	573,711
	Total General Government	27,188,153	6,409,942	39,769,541	12,487,767	4,381,345	7,546,113	8,741,020
Public Safety	- Sheriff	13,518,295	2,500,967	18,022,275	5,999,536	3,081,358	1,926,967	4,125,341
	- Corrections	14,515,340	2,114,258	24,073,973	6,312,885	5,222	1,693,449	1,947,753
	- All Other	3,087,549	132,392	727,757	290,975	163,039	81,648	98,357
	- Capital Outlay	3,137,891	300,249	5,154,471	5,821,985	360,684	149,970	250,984
	Total Public Safety	34,259,075	5,047,866	47,978,476	18,425,381	3,610,303	3,852,034	6,422,435
Streets and Highways	- Administration	577,736	459,420	1,201,293	477,374	304,548	372,256	451,322
	- Maintenance	5,761,438	5,394,492	9,483,847	5,183,282	3,786,008	2,640,639	4,372,712
	- Construction	21,696,530	17,614,401	28,161,951	6,665,405	3,086,199	3,632,843	9,206,891
	- Other Capital Outlay	1,525,277	745,827	3,120,153	1,027,065	538,474	138,345	628,093
	Total Streets and Highways	29,560,981	24,214,140	41,967,244	13,353,126	7,715,229	6,784,083	14,659,018
Sanitation	- Current Expenditures	2,054,702	436,529	915,598	962,119	428,979	1,576,779	---
	- Capital Outlay	---	---	195,228	---	---	115,340	---
	Total Sanitation	2,054,702	436,529	1,110,826	962,119	428,979	1,692,119	---
Human Services	- Income Maintenance	8,839,419	2,024,246	---	---	960,828	1,593,825	3,734,839
	- Social Services	19,785,419	5,593,249	41,309,686	---	3,480,599	5,171,016	6,866,392
	- All Other	319,999	---	8,575,049	5,779,314	7,837	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	28,944,837	7,617,495	49,884,735	5,779,314	4,449,264	6,764,841	10,601,231
Health	- Current Expenditures	3,668,330	1,197,968	4,320,322	3,698,076	124,470	226,526	2,778,868
	- Capital Outlay	---	---	---	81,505	---	---	---
	Total Health	3,668,330	1,197,968	4,320,322	3,779,581	124,470	226,526	2,778,868
Culture and Recreation								
Libraries	- Current Expenditures	1,464,162	399,110	2,309,746	---	68,736	---	349,764
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	1,170,989	88,977	2,467,306	1,028,323	184,051	117,892	17,817
	- Capital Outlay	657,977	114	366,482	213,048	---	---	---
	Total Culture and Recreation	3,293,128	488,201	5,143,534	1,241,371	252,787	117,892	367,581
Conservation of Natural Resources	- Current Expenditures	543,301	3,062,875	7,342,237	770,474	625,005	1,703,010	1,410,036
	- Capital Outlay	---	---	---	345,089	---	139,889	---
	Total Conservation of Natural Resources	543,301	3,062,875	7,342,237	1,115,563	625,005	1,842,899	1,410,036
Housing and Economic Development	- Current Expenditures	430,534	175,531	1,146,552	---	69,500	20,975	132,862
	- Capital Outlay	---	---	---	---	---	---	---
	Total Housing and Economic Development	430,534	175,531	1,146,552	---	69,500	20,975	132,862
All Other	- Current Expenditures	---	---	---	---	---	---	41,040
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	---	---	---	---	41,040
Debt Service	- Principal Paid on Bonds	1,480,000	325,000	210,000	1,645,000	1,224,000	625,000	350,000
	- Other Long-Term Debt	---	283,437	1,846,529	553,510	42,050	31,932	72,121
	- Interest and Fiscal Charges	1,151,283	405,634	163,036	196,520	412,365	254,432	47,120
	Total Current Expenditures	102,622,868	29,569,515	158,216,810	40,627,349	17,556,815	22,500,081	34,494,412
	Total Capital Outlay	27,320,173	19,081,032	40,446,657	16,516,873	4,100,067	6,347,401	10,659,679
	Total Debt Service	2,631,283	1,014,071	2,219,565	2,395,030	1,678,415	911,364	469,241
	Total Expenditures	\$132,574,324	\$49,664,618	\$200,883,032	\$59,539,252	\$23,335,297	\$29,758,846	\$45,623,332
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	77,187	---	---	---	1,000,000
	- Governmental Funds	660,852	1,700,230	26,319,418	632,020	229,209	723,250	101,751
	Total Expenditures and Other Financing Uses	\$133,235,176	\$51,364,848	\$227,279,637	\$60,171,272	\$23,564,506	\$30,482,096	\$46,725,083
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$20,794,528	\$6,414,731	\$38,546,609	\$27,762,737	\$5,472,778	\$3,652,088	\$20,752,695
	Special Revenue Funds Unrestricted Fund Balance	56,838,634	9,828,081	49,713,268	6,177,406	9,128,887	17,624,584	11,018,406
	Total	\$77,633,162	\$16,242,812	\$88,259,877	\$33,940,143	\$14,601,665	\$21,276,672	\$31,771,101
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		75.6%	54.9%	55.8%	83.5%	83.2%	94.6%	92.1%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2024 Population Estimates) ^[1]	3,131	21,574	14,436	18,688	285,550	11,202	6,270
Net Taxable Tax Capacity	\$20,631,761	\$43,434,617	\$18,886,665	\$39,231,252	\$553,926,598	\$30,678,805	\$28,583,139
2023 Tax Levy (Payable 2024)	7,016,690	16,910,466	10,258,835	18,350,010	120,994,514	12,139,828	10,005,708
REVENUES							
Taxes	\$6,866,273	\$19,014,559	\$11,029,282	\$18,920,486	\$180,973,023	\$12,376,034	\$9,863,488
Special Assessments	344,414	---	614,272	1,612,491	377,627	626,493	279,469
Licenses and Permits	10,798	164,419	75,195	393,671	6,010,141	20,841	9,075
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	---	3,353,899	1,741,899	745,346	1,663,527	524,891	---
Human Services	560,637	1,757,618	1,703,404	157,202	15,995,822	1,558,657	926,662
Disaster	840,744	38,093	22,947	47,813	684,996	---	215,968
All Other	127,163	403,512	288,705	299,308	42,622,411	294,681	1,063,404
Total Federal Grants	1,528,544	5,553,122	3,756,955	1,249,669	60,966,756	2,378,229	2,206,034
State Grants							
Market Value Credit	121,576	293,033	245,988	261,057	102,894	194,176	136,963
County Program Aid	635,578	1,349,022	1,338,825	1,476,046	14,796,026	1,101,492	709,548
Disparity Reduction Aid	18,517	13,709	52,627	13,375	363	5,064	68,829
Streets and Highways	5,215,252	7,449,165	4,528,903	9,710,431	25,908,438	7,657,696	5,459,881
Human Services	317,455	1,975,101	2,356,366	15,330	16,536,117	1,727,924	860,789
PERA Aid	---	---	---	---	---	---	---
Police Aid	48,345	223,860	148,189	156,495	1,450,360	112,455	83,028
All Other	1,157,081	1,894,453	1,466,339	1,877,621	19,249,846	1,162,458	875,183
Total State Grants	7,513,804	13,198,343	10,137,237	13,510,355	78,044,044	11,961,265	8,194,221
Local Unit Grants	121,276	526,293	242,761	43,775	11,845,849	9,778	42,502
Total Intergovernmental Revenues	\$9,163,624	\$19,277,758	\$14,136,953	\$14,803,799	\$150,856,649	\$14,349,272	\$10,442,757
Charges for Services	1,293,336	1,910,285	2,992,576	1,728,011	28,813,167	1,781,165	1,788,326
Fines and Forfeits	---	18,928	16,679	619	335,211	3,137	2,253
Interest Earnings	364,448	1,825,523	807,037	1,790,272	40,401,358	1,038,629	792,825
All Other Revenues	730,700	955,513	1,226,853	1,972,395	5,898,000	849,498	651,375
Total Revenues	\$18,773,593	\$43,166,985	\$30,898,847	\$41,221,744	\$413,665,176	\$31,045,069	\$23,829,568
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	29,120,429	---	---
Other Long-Term Debt	390,098	---	---	---	4,756,239	343,250	---
Short-Term Debt	---	---	---	---	---	---	---
Total Borrowing	390,098	---	---	---	33,876,668	343,250	---
Other Sources	16,395	11,989	40,548	254,501	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	822,782	---	---
- Governmental Funds	---	1,818,551	---	1,529,180	6,722,267	133,892	---
Total Revenues and Other Financing Sources	\$19,180,086	\$44,997,525	\$30,939,395	\$43,005,425	\$455,086,893	\$31,522,211	\$23,829,568

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$2,455,497	\$5,856,056	\$5,195,648	\$7,781,915	\$66,254,723	\$4,780,539	\$3,357,285
	- Capital Outlay	77,480	79,553	---	500,244	35,522,881	105,932	112,728
	Total General Government	2,532,977	5,935,609	5,195,648	8,282,159	101,777,604	4,886,471	3,470,013
Public Safety	- Sheriff	1,516,705	4,465,853	3,696,642	4,070,666	44,607,812	2,309,418	1,946,241
	- Corrections	752,884	3,064,188	742,141	284,510	11,762,655	1,159,049	862,841
	- All Other	105,958	174,786	52,849	187,072	1,393,105	169,596	74,887
	- Capital Outlay	4,300	401,008	---	381,007	2,084,780	---	191,028
	Total Public Safety	2,379,847	8,105,835	4,491,632	4,923,255	59,848,352	3,638,063	3,074,997
Streets and Highways	- Administration	314,957	394,991	449,197	389,808	1,889,237	407,439	433,852
	- Maintenance	3,105,231	4,260,895	2,049,894	3,578,081	10,901,704	1,170,605	3,415,404
	- Construction	3,796,079	14,554,000	4,413,844	10,593,935	37,822,859	9,059,417	2,607,315
	- Other Capital Outlay	443,611	795,014	895,003	1,940,238	2,377,543	298,658	627,121
	Total Streets and Highways	7,659,878	20,004,900	7,807,938	16,502,062	52,991,343	10,936,119	7,083,692
Sanitation	- Current Expenditures	178,008	216,133	1,603,016	1,364,868	---	389,952	337,606
	- Capital Outlay	---	---	---	25,999	---	---	24,519
	Total Sanitation	178,008	216,133	1,603,016	1,390,867	---	389,952	362,125
Human Services	- Income Maintenance	855,103	2,370,607	1,867,422	---	14,530,040	1,478,914	1,084,714
	- Social Services	1,480,583	3,445,548	5,685,466	---	36,695,216	4,770,157	2,688,872
	- All Other	---	92,573	---	3,152,179	13,700,278	---	---
	- Capital Outlay	41,332	61,674	---	---	114,890	---	13,596
	Total Human Services	2,377,018	5,970,402	7,552,888	3,152,179	65,040,424	6,249,071	3,787,182
Health	- Current Expenditures	614,595	1,913,252	1,168,886	1,879,085	28,720,176	887,132	602,849
	- Capital Outlay	---	---	---	---	12,214,651	---	3,051
	Total Health	614,595	1,913,252	1,168,886	1,879,085	40,934,827	887,132	605,900
Culture and Recreation								
Libraries	- Current Expenditures	37,294	175,925	141,961	---	8,595,493	783,207	59,690
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	59,164	95,431	230,699	552,878	4,658,869	103,145	16,100
	- Capital Outlay	---	---	---	408,295	4,933,591	---	---
	Total Culture and Recreation	96,458	271,356	372,660	961,173	18,187,953	886,352	75,790
Conservation of Natural Resources	- Current Expenditures	739,011	460,983	242,547	1,956,948	353,641	2,768,246	435,291
	- Capital Outlay	1,852	---	---	77,119	4,637,142	---	---
	Total Conservation of Natural Resources	740,863	460,983	242,547	2,034,067	4,990,783	2,768,246	435,291
Housing and Economic Development	- Current Expenditures	28,806	251,809	30,000	---	22,478,546	147,347	1,299,663
	- Capital Outlay	---	---	---	---	456,102	---	---
	Total Housing and Economic Development	28,806	251,809	30,000	---	22,934,648	147,347	1,299,663
All Other	- Current Expenditures	---	---	1,194,482	---	41,044,870	618,051	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	---	---	1,194,482	---	41,044,870	618,051	---
Debt Service	- Principal Paid on Bonds	600,000	1,290,000	45,000	640,000	11,280,000	280,000	220,000
	- Other Long-Term Debt	67,692	---	46,573	---	2,663,189	149,907	---
	- Interest and Fiscal Charges	86,946	132,250	27,841	175,880	3,465,624	279,836	146,348
	Total Current Expenditures	12,243,796	27,239,030	24,350,850	25,198,010	307,586,365	21,942,797	16,615,295
	Total Capital Outlay	4,364,654	15,891,249	5,308,847	13,926,837	100,164,439	9,464,007	3,579,358
	Total Debt Service	754,638	1,422,250	119,414	815,880	17,408,813	709,743	366,348
	Total Expenditures	\$17,363,088	\$44,552,529	\$29,779,111	\$39,940,727	\$425,159,617	\$32,116,547	\$20,561,001
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	1,121,310	---	---
	- Governmental Funds	---	1,818,551	---	1,529,180	6,722,267	133,892	---
	Total Expenditures and Other Financing Uses	\$17,363,088	\$46,371,080	\$29,779,111	\$41,469,907	\$433,003,194	\$32,250,439	\$20,561,001
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$3,632,649	\$18,139,973	\$6,371,871	\$9,007,987	\$232,588,889	\$10,841,930	\$7,254,634
Special Revenue Funds Unrestricted Fund Balance		3,936,844	8,363,683	8,038,960	13,353,213	2,316,953	1,902,319	7,800,009
	Total	\$7,569,493	\$26,503,656	\$14,410,831	\$22,361,200	\$234,905,842	\$12,744,249	\$15,054,643
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		61.8%	97.3%	59.2%	88.7%	76.4%	58.1%	90.6%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

	<i>WINONA*</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2024 Population Estimates) ^[1]	49,973	154,594	9,373	5,842,388
Net Taxable Tax Capacity	\$68,309,463	\$281,065,244	\$40,576,473	\$10,995,106,891
2023 Tax Levy (Payable 2024)	24,750,478	94,999,612	12,907,757	3,770,914,534
REVENUES				
Taxes	\$28,207,263	\$107,405,860	\$12,733,721	\$4,746,434,710
Special Assessments	656,829	989,689	1,211,928	98,253,598
Licenses and Permits	170,643	261,348	40,456	46,976,285
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	4,501,602	1,258,602	---	215,729,784
Human Services	3,636,472	8,773,901	1,441,588	611,322,327
Disaster	38,152	119,718	106,813	16,722,928
All Other	1,139,454	5,584,923	1,022,993	456,682,672
Total Federal Grants	9,315,680	15,737,144	2,571,394	1,300,457,711
State Grants				
Market Value Credit	314,676	474,283	272,706	22,846,857
County Program Aid	3,917,740	8,772,288	756,214	344,225,243
Disparity Reduction Aid	40,048	3,925	43,008	9,584,809
Streets and Highways	8,095,872	15,248,010	7,427,891	941,863,844
Human Services	4,839,878	8,106,268	1,513,458	545,292,742
PERA Aid	---	---	---	---
Police Aid	263,797	2,055,728	126,118	34,821,415
All Other	2,113,916	7,047,420	684,103	442,454,165
Total State Grants	19,585,927	41,707,922	10,823,498	2,341,089,075
Local Unit Grants	422,369	498,474	593,030	141,124,370
Total Intergovernmental Revenues	\$29,323,976	\$57,943,540	\$13,987,922	\$3,782,671,156
Charges for Services	4,815,068	21,103,185	1,024,032	764,736,102
Fines and Forfeits	8,403	285,289	3,974	5,444,940
Interest Earnings	1,595,235	6,509,794	1,549,634	414,820,820
All Other Revenues	1,366,226	5,604,221	794,480	474,498,515
Total Revenues	\$66,143,643	\$200,102,926	\$31,346,147	\$10,333,836,126
Other Financing Sources				
Borrowing				
Bonds Issued	---	---	---	427,611,267
Other Long-Term Debt	---	2,102,385	590,168	64,084,896
Short-Term Debt	---	---	---	---
Total Borrowing	---	2,102,385	590,168	491,696,163
Other Sources	9,701	157,012	32,794	9,401,136
Transfers From - Enterprise Funds	---	---	---	9,443,188
- Governmental Funds	1,656,041	2,662,271	400,000	413,460,920
Total Revenues and Other Financing Sources	\$67,809,385	\$205,024,594	\$32,369,109	\$11,257,837,533

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2024

EXPENDITURES		WINONA*	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$11,962,067	\$50,123,639	\$4,068,113	\$2,035,830,685
	- Capital Outlay	---	4,051,306	109,312	207,536,850
	Total General Government	11,962,067	54,174,945	4,177,425	2,243,367,535
Public Safety	- Sheriff	6,491,985	35,198,690	1,566,567	927,392,073
	- Corrections	3,760,975	8,354,194	2,203,933	675,620,474
	- All Other	222,861	2,497,012	1,035,928	84,776,350
	- Capital Outlay	---	71,759	286,322	194,208,605
	Total Public Safety	10,475,821	46,121,655	5,092,750	1,881,997,502
Streets and Highways	- Administration	425,998	1,658,103	128,204	84,952,910
	- Maintenance	4,351,013	10,344,558	2,569,324	601,795,579
	- Construction	15,077,520	34,135,748	---	1,157,564,875
	- Other Capital Outlay	---	1,349,217	11,807,499	218,679,365
	Total Streets and Highways	19,854,531	47,487,626	14,505,027	2,062,992,729
Sanitation	- Current Expenditures	1,558,585	683,351	179,191	127,196,116
	- Capital Outlay	---	---	---	5,057,153
	Total Sanitation	1,558,585	683,351	179,191	132,253,269
Human Services	- Income Maintenance	5,387,316	7,977,094	1,559,250	663,739,456
	- Social Services	12,694,816	20,872,949	4,201,969	1,652,087,319
	- All Other	---	---	---	149,769,934
	- Capital Outlay	---	---	63,661	15,470,687
	Total Human Services	18,082,132	28,850,043	5,824,880	2,481,067,396
Health	- Current Expenditures	1,315,348	5,900,689	546,506	366,828,775
	- Capital Outlay	---	---	---	13,779,163
	Total Health	1,315,348	5,900,689	546,506	380,607,938
Culture and Recreation	- Current Expenditures	274,417	2,331,299	98,562	182,877,677
	- Capital Outlay	---	---	---	8,263,518
Parks and Recreation	- Current Expenditures	269,755	3,154,578	229,498	102,371,382
	- Capital Outlay	---	2,978	2,871	91,201,148
	Total Culture and Recreation	544,172	5,488,855	330,931	384,713,725
Conservation of Natural Resources	- Current Expenditures	874,004	2,263,660	1,924,764	170,858,721
	- Capital Outlay	---	---	135,578	7,874,332
	Total Conservation of Natural Resources	874,004	2,263,660	2,060,342	178,733,053
Housing and Economic Development	- Current Expenditures	510,392	46,289	42,360	249,534,740
	- Capital Outlay	---	---	---	4,883,713
	Total Housing and Economic Development	510,392	46,289	42,360	254,418,453
All Other	- Current Expenditures	---	---	---	57,311,380
	- Capital Outlay	---	---	---	42,574,620
	Total All Other	---	---	---	99,886,000
Debt Service	- Principal Paid on Bonds	815,000	7,225,000	700,000	252,120,718
	- Other Long-Term Debt	299,347	1,394,610	275,781	47,744,612
	- Interest and Fiscal Charges	635,015	4,463,516	342,948	141,865,597
	Total Current Expenditures	50,099,532	151,406,105	20,354,169	8,132,943,571
	Total Capital Outlay	15,077,520	39,611,008	12,405,243	1,967,094,029
	Total Debt Service	1,749,362	13,083,126	1,318,729	441,730,927
	Total Expenditures	\$66,926,414	\$204,100,239	\$34,078,141	\$10,541,768,527
Other Financing Uses	Debt Redemption - Refunded Bonds	---	---	---	---
	Other Uses	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	47,393,892
	- Governmental Funds	1,656,041	2,662,271	400,000	413,409,077
	Total Expenditures and Other Financing Uses	\$68,582,455	\$206,762,510	\$34,478,141	\$11,002,571,496
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$17,659,614	\$74,406,368	\$8,647,174	\$2,418,086,646
	Special Revenue Funds Unrestricted Fund Balance	10,460,448	29,352,742	\$13,149,956	\$1,490,538,616
	Total	\$28,120,062	\$103,759,110	\$21,797,130	\$3,908,625,262
AS A PERCENT OF TOTAL CURRENT EXPENDITURES**		56.1%	68.5%	107.1%	48.1%

*Unaudited data was used because their audit was not completed in time for this report.

**Kittson County is excluded from this calculation.

Public Service Enterprise Table

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments	
Aitkin															
Long Lake Conservation Center	755,758	1,160,321	(404,563)	60,334	2,800	(347,029)	---	3,085	---	(150,000)	---	---	---	---	---
Total	755,758	1,160,321	(404,563)	60,334	2,800	(347,029)	---	3,085	---	(150,000)	---	---	---	---	---
Becker															
Housing [29]	377,070	743,628	(366,558)	571,882	305,442	(100,118)	28,218	532,039	---	(102,473)	108,779	---	---	---	---
Sunnyside Care Center [14]	4,194,940	4,128,103	66,837	140,304	20,457	186,684	---	---	---	---	93,081	---	20,457	53,136	---
Total	4,572,010	4,871,731	(299,721)	712,186	325,899	86,566	28,218	532,039	---	(102,473)	201,860	---	20,457	53,136	---
Blue Earth															
Economic Development Authority	284,663	1,629,162	(1,344,499)	1,028,200	---	(316,299)	---	872,484	---	---	459,548	---	---	---	---
Landfill	5,178,102	6,103,326	(925,224)	---	28,662	(953,886)	---	---	---	387,500	1,804,372	---	---	---	---
Total	5,462,765	7,732,488	(2,269,723)	1,028,200	28,662	(1,270,185)	---	872,484	---	387,500	2,263,920	---	---	---	---
Carver															
Community Development Agency [29]	9,160,071	12,340,487	(3,180,416)	7,239,323	888,746	3,170,161	---	140,877	6,866,922	---	4,172,453	6,779,299	888,746	1,472,016	---
Total	9,160,071	12,340,487	(3,180,416)	7,239,323	888,746	3,170,161	---	140,877	6,866,922	---	4,172,453	6,779,299	888,746	1,472,016	---
Cass															
Housing and Redevelopment Authority [29]	139,135	688,608	(549,473)	664,315	5,527	109,315	---	---	---	---	55,189	25,000	465	4,640	---
Pine River Area Sanitary District [29]	568,466	567,031	1,435	10,324	---	11,759	---	---	---	---	31,520	---	---	---	---
Total	707,601	1,255,639	(548,038)	674,639	5,527	121,074	---	---	---	---	86,709	25,000	465	4,640	---
Chisago															
Housing and Redevelopment Authority and Economic Development Authority [29]	946,432	1,353,770	(407,338)	1,562,677	33,533	1,121,806	695,611	374,713	---	---	303,214	---	33,533	150,271	---
Total	946,432	1,353,770	(407,338)	1,562,677	33,533	1,121,806	695,611	374,713	---	---	303,214	---	33,533	150,271	---
Clay															
Family Service Center	1,455,777	1,781,386	(325,609)	8,742	---	(316,867)	---	---	8,742	---	---	---	---	---	---
Juvenile Center	7,879,052	8,479,133	(600,081)	431,641	196,092	(364,532)	---	348,625	78,196	(24,311)	446,660	---	210,312	335,000	---
Public Health	4,166,428	9,230,702	(5,064,274)	12,545,243	---	7,480,969	---	6,623,705	5,921,538	(1,773,670)	10,163,852	---	---	---	---
Solid Waste Management	2,728,355	5,256,751	(2,528,396)	2,018,241	212,292	(722,447)	---	---	245,981	120,000	8,967	---	263,826	355,000	---
Total	16,229,612	24,747,972	(8,518,360)	15,003,867	408,384	6,077,123	---	6,972,330	6,254,457	(1,677,981)	10,619,479	---	474,138	690,000	---
Cook															
Economic Development Authority Golf Course [29]	1,773,951	2,023,979	(250,028)	3,927	5,324	(251,425)	---	---	---	---	49,230	---	5,324	180,092	---
Total	1,773,951	2,023,979	(250,028)	3,927	5,324	(251,425)	---	---	---	---	49,230	---	5,324	180,092	---
Cottonwood															
Landfill	972,700	1,619,978	(647,278)	140,379	4,657	(511,556)	---	10,999	---	---	354,334	---	---	---	---
Total	972,700	1,619,978	(647,278)	140,379	4,657	(511,556)	---	10,999	---	---	354,334	---	---	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Crow Wing														
Landfill	3,755,628	4,172,529	(416,901)	245,378	---	(171,523)	---	---	---	---	141,373	---	---	---
Total	3,755,628	4,172,529	(416,901)	245,378	---	(171,523)	---	---	---	---	141,373	---	---	---
Dakota														
Byllesby Dam	311,200	642,073	(330,873)	15,356,691	---	15,025,818	---	12,236,680	3,120,011	(2,823,391)	7,923,132	---	---	---
CDA Limited Partnerships [13][29]	4,189,097	5,066,767	(877,670)	12,962	436,581	(1,301,289)	---	---	---	---	---	---	---	81,522
Community Development Authority [13][29]	35,361,966	67,485,686	(32,123,720)	65,118,797	1,912,635	31,082,442	11,122,800	1,404,371	---	---	11,481,898	---	1,912,635	4,358,000
Geographic Information System	4,000	---	4,000	---	---	4,000	---	---	---	---	---	---	---	---
Total	39,866,263	73,194,526	(33,328,263)	80,488,450	2,349,216	44,810,971	11,122,800	13,641,051	3,120,011	(2,823,391)	19,405,030	---	1,912,635	4,439,522
Dodge [1]														
Environmental Services	2,166,545	3,487,778	(1,321,233)	1,247,473	---	(73,760)	460,476	---	663,893	---	---	---	---	---
Fairview Nursing Home	6,893,303	8,274,784	(1,381,481)	---	---	(1,381,481)	---	---	---	---	---	---	---	---
Total	9,059,848	11,762,562	(2,702,714)	1,247,473	---	(1,455,241)	460,476	---	663,893	---	---	---	---	---
Douglas														
Hospital Operating	217,011,627	203,805,237	13,206,390	9,434,879	1,624,399	21,016,870	---	---	15,102	---	8,025,728	---	1,485,077	8,956,587
Housing and Redevelopment Authority [29]	1,579,056	3,477,215	(1,898,159)	2,622,146	41,237	682,750	873,363	1,613,077	966,111	---	446,505	10,522	41,237	104,141
Pope-Douglas Solid Waste [29]	10,451,469	14,435,181	(3,983,712)	4,346,931	796,608	(433,389)	---	---	258,923	---	19,582,234	5,025,932	754,269	1,768,285
Total	229,042,152	221,717,633	7,324,519	16,403,956	2,462,244	21,266,231	873,363	1,613,077	1,240,136	---	28,054,467	5,036,454	2,280,583	10,829,013
Faribault														
Housing and Redevelopment Authority [29]	---	333,946	(333,946)	318,805	---	(15,141)	---	318,805	---	---	---	---	---	---
Huntley Sewer District	14,795	53,429	(38,634)	---	8,940	(47,574)	---	---	---	---	---	---	8,940	9,000
Riverside Heights Service District [36]	---	---	---	---	---	---	---	---	---	(23,182)	---	---	---	---
Total	14,795	387,375	(372,580)	318,805	8,940	(62,715)	---	318,805	---	(23,182)	---	---	8,940	9,000
Grant														
Housing and Redevelopment Authority [29]	882,500	1,026,080	(143,580)	722,006	5,427	572,999	---	---	---	---	809,171	---	5,499	67,164
Total	882,500	1,026,080	(143,580)	722,006	5,427	572,999	---	---	---	---	809,171	---	5,499	67,164
Hennepin														
Glen Lake Golf Course	1,407,260	1,089,390	317,870	---	---	317,870	---	---	---	---	---	---	---	---
Hennepin Health	325,602,300	381,252,438	(55,650,138)	5,745,146	299,867	(50,204,859)	---	---	200,357	---	---	390,920	26,338	461,280
Medical Center	1,386,561,521	1,516,849,420	(130,287,899)	112,649,677	5,699,473	(23,337,695)	---	42,965,324	17,512,605	---	22,226,648	14,071,525	5,699,473	23,122,108
Radio Communications	4,574,025	4,164,486	409,539	---	36,920	372,619	---	---	---	---	3,895,597	---	---	---
Solid Waste	80,254,356	82,537,954	(2,283,598)	11,031,756	6,602,601	2,145,557	258,284	469,035	7,578,903	---	4,751,153	---	1,052,328	1,832,347
Total	1,798,399,462	1,985,893,688	(187,494,226)	129,426,579	12,638,861	(70,706,508)	258,284	43,434,359	25,291,865	---	30,873,398	14,462,445	6,778,139	25,415,735

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hubbard														
Heritage Community [14]	9,090,038	8,601,411	488,627	1,350,148	380,353	1,458,422	---	---	---	---	345,234	1,061	378,986	636,204
Housing and Redevelopment Authority [29]	894,658	756,917	137,741	---	173,585	(35,844)	---	---	---	---	20,074	---	173,585	122,203
Total	9,984,696	9,358,328	626,368	1,350,148	553,938	1,422,578	---	---	---	---	365,308	1,061	552,571	758,407
Itasca														
Itasca Medical Care	74,093,331	80,655,608	(6,562,277)	31,644	---	(6,530,633)	---	---	---	---	---	---	---	---
Itasca Resource Center	461,650	436,923	24,727	---	---	24,727	---	---	---	---	94,517	---	---	---
Nursing Home	11,268,249	10,958,672	309,577	1,059,535	171,963	1,197,149	---	---	---	---	154,945	---	171,963	525,176
Total	85,823,230	92,051,203	(6,227,973)	1,091,179	171,963	(5,308,757)	---	---	---	---	249,462	---	171,963	525,176
Kandiyohi														
Glacial Lakes Sanitary Sewer and Water Fund	4,283,493	3,195,693	1,087,800		306,728	781,072	---	---	2,340,581	---	4,669,369	2,806,706	299,723	2,628,000
Housing and Redevelopment Authority [13][29]	1,970,279	5,062,336	(3,092,057)	4,034,813	23,019	919,737	---	2,932,793	---	---	2,203,967	710,172	23,019	211,558
Total	6,253,772	8,258,029	(2,004,257)	4,034,813	329,747	1,700,809	---	2,932,793	2,340,581	---	6,873,336	3,516,878	322,742	2,839,558
Koochiching														
East Koochiching Sanitary Sewer District [29]	804,313	823,149	(18,836)	27,469	204,275	(195,642)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	4,940	488,674	(483,734)	484,650	---	916	---	440,838	43,720	---	---	---	---	---
Total	809,253	1,311,823	(502,570)	512,119	204,275	(194,726)	---	440,838	43,720	---	---	---	---	---
Lake														
Lakeview Apartments	105,203	404,527	(299,324)	---	---	(299,324)	---	---	---	(280,000)	---	---	---	---
Silverpointe	257,741	220,634	37,107	2,925	8,366	31,666	---	---	---	---	---	---	7,563	60,000
Total	362,944	625,161	(262,217)	2,925	8,366	(267,658)	---	---	---	(280,000)	---	---	7,563	60,000
Lake of the Woods														
Wheeler's Point Sanitary District [29]	218,613	175,621	42,992	22,031	65,230	(207)	---	---	---	---	---	---	65,230	30,000
Total	218,613	175,621	42,992	22,031	65,230	(207)	---	---	---	---	---	---	65,230	30,000
Le Sueur														
Section 8 Rental Program [14][29]	8,964	579,121	(570,157)	542,422	---	(27,735)	---	542,422	---	---	---	---	---	---
West Jefferson Subordinate Service District	129,179	333,888	(204,709)	13,972	4,572	(195,309)	1,722	---	---	---	---	---	4,572	74,739
Total	138,143	913,009	(774,866)	556,394	4,572	(223,044)	1,722	542,422	---	---	---	---	4,572	74,739
Lyon														
Landfill	3,577,825	3,686,256	(108,431)	301,129	---	192,698	---	---	---	---	3,076,212	---	---	115,366
Total	3,577,825	3,686,256	(108,431)	301,129	---	192,698	---	---	---	---	3,076,212	---	---	115,366
Mahnomen														
Health Center [29]	13,020,663	13,985,541	(964,878)	495,097	---	(469,781)	---	---	---	---	1,696	---	---	---
Total	13,020,663	13,985,541	(964,878)	495,097	---	(469,781)	---	---	---	---	1,696	---	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
McLeod														
Housing and Redevelopment Authority [13][29]	1,137,356	1,152,392	(15,036)	859,598	20,276	824,286	---	748,753	---	---	542,994	---	20,276	259,781
Total	1,137,356	1,152,392	(15,036)	859,598	20,276	824,286	---	748,753	---	---	542,994	---	20,276	259,781
Meeker														
Economic Development Authority [29]	138,648	245,172	(106,524)	76,367	---	(30,157)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	152,642	477,833	(325,191)	376,490	---	51,299	---	375,948	---	---	38,405	---	---	---
Meeker Memorial Hospital	55,609,067	51,763,802	3,845,265	2,576,025	600,972	5,820,318	---	---	---	---	1,726,690	---	600,972	2,157,735
Total	55,900,357	52,486,807	3,413,550	3,028,882	600,972	5,841,460	---	375,948	---	---	1,765,095	---	600,972	2,157,735
Morrison														
Emergency Housing Voucher [29]	---	40,657	(40,657)	37,278	---	(3,379)	---	37,278	---	---	---	---	---	---
Housing Choice Vouchers [29]	32,376	739,246	(706,870)	696,264	---	(10,606)	---	696,264	---	(2,217)	---	---	---	---
Mainstream Vouchers [29]	---	134,339	(134,339)	125,561	---	(8,778)	---	125,561	---	---	---	---	---	---
State/Local [29]	68,827	55,736	13,091	18	---	13,109	---	---	---	(2,217)	---	---	---	---
Total	101,203	969,978	(868,775)	859,121	---	(9,654)	---	859,103	---	(4,434)	---	---	---	---
Mower														
Housing and Redevelopment Authority [14][29]	643,106	1,447,628	(804,522)	888,794	---	84,272	184,355	294,602	---	---	316,517	---	---	4,537
Total	643,106	1,447,628	(804,522)	888,794	---	84,272	184,355	294,602	---	---	316,517	---	---	4,537
Murray														
Congregate Housing	332,115	321,264	10,851	1,439	---	12,290	---	---	---	14,109	2,079	---	---	---
Hospital [29]	18,411,314	17,856,132	555,182	595,107	57,950	1,092,339	---	---	---	---	376,361	---	57,950	518,858
Shetek Area Water and Sewer Commission [29]	745,861	748,786	(2,925)	61,310	32,623	25,762	---	---	---	---	---	---	32,128	729,622
Total	19,489,290	18,926,182	563,108	657,856	90,573	1,130,391	---	---	---	14,109	378,440	---	90,078	1,248,480
Olmsted														
Housing and Redevelopment Authority	3,773,627	16,496,604	(12,722,977)	16,465,567	53,376	3,689,214	4,877,708	9,160,657	1,289,954	(5,696,714)	7,846,148	1,000,000	53,376	199,294
Sanitary Sewer	111,273	205,558	(94,285)	3,952	14,663	(104,996)	---	---	---	(96,518)	---	---	14,663	---
Waste Management	28,065,496	23,599,268	4,466,228	2,229,841	32,369	6,663,700	---	---	745,689	---	4,682,347	3,061,058	32,369	6,320,000
Total	31,950,396	40,301,430	(8,351,034)	18,699,360	100,408	10,247,918	4,877,708	9,160,657	2,035,643	(5,793,232)	12,528,495	4,061,058	100,408	6,519,294
Otter Tail														
Housing and Redevelopment Authority [29]	118,264	1,733,725	(1,615,461)	2,679,809	20,931	1,043,417	1,494,866	834,516	324,544	---	1,482,332	825,000	16,565	33,954
Prairie Lakes Municipal Solid Waste Authority [29]	9,320,088	8,048,385	1,271,703	11,544	511,451	771,796	---	---	672	---	511,518	---	519,795	1,876,414
Waste Management	10,354,077	9,455,491	898,586	442,784	174,621	1,166,749	---	---	366,936	(226,772)	1,582,534	---	205,486	195,000
Total	19,792,429	19,237,601	554,828	3,134,137	707,003	2,981,962	1,494,866	834,516	692,152	(226,772)	3,576,384	825,000	741,846	2,105,368

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Pipestone														
Medical Center	37,745,757	39,323,764	(1,578,007)	2,665,003	683,088	403,908	---	---	---	---	1,645,307	---	683,088	1,230,635
Total	37,745,757	39,323,764	(1,578,007)	2,665,003	683,088	403,908	---	---	---	---	1,645,307	---	683,088	1,230,635
Polk														
Landfill	2,845,604	828,465	2,017,139	175,341	95,087	2,097,393	---	---	---	1,027,362	2,988,739	3,825,000	95,087	383,731
Resource Recovery	5,339,108	6,828,925	(1,489,817)	5,758	90,796	(1,574,855)	---	---	---	(1,027,362)	213,437	860,625	90,796	176,080
Total	8,184,712	7,657,390	527,322	181,099	185,883	522,538	---	---	---	---	3,202,176	4,685,625	185,883	559,811
Pope														
Housing and Redevelopment Authority/Economic Development Authority [29]	---	254,799	(254,799)	715,059	7,646	452,614	509,809	---	190,757	---	---	---	---	---
Total	---	254,799	(254,799)	715,059	7,646	452,614	509,809	---	190,757	---	---	---	---	---
Ramsey														
Lake Owasso Residence	10,049,832	9,667,007	382,825	137,752	2,052	518,525	---	---	137,752	(2,228,505)	---	---	---	---
Law Enforcement Services	11,440,770	12,008,300	(567,530)	480,793	17,167	(103,904)	---	---	465,000	---	804,557	---	---	---
Total	21,490,602	21,675,307	(184,705)	618,545	19,219	414,621	---	---	602,752	(2,228,505)	804,557	---	---	---
Renville														
Housing and Redevelopment Authority [29]	133,595	1,015,693	(882,098)	951,302	---	69,204	296,216	617,209	---	---	17,289	---	---	---
Solid Waste	617,362	793,087	(175,725)	452,987	---	277,262	---	---	37,118	---	6,228	---	---	---
Total	750,957	1,808,780	(1,057,823)	1,404,289	---	346,466	296,216	617,209	37,118	---	23,517	---	---	---
Rice														
Environmental Services	5,140,174	5,708,124	(567,950)	468,876	---	(99,074)	---	---	457,577	---	782,629	---	---	---
Roberds Lake	130,874	227,218	(96,344)	14,150	14,540	(96,734)	---	---	---	---	---	---	14,540	66,932
Total	5,271,048	5,935,342	(664,294)	483,026	14,540	(195,808)	---	---	457,577	---	782,629	---	14,540	66,932
Rock														
Rock County Rural Water District [29]	1,259,818	1,206,962	52,856	101,803	196,192	(41,533)	---	35,087	36,513	---	481,533	---	49,223	---
Total	1,259,818	1,206,962	52,856	101,803	196,192	(41,533)	---	35,087	36,513	---	481,533	---	49,223	---
Saint Louis														
Environmental Services	10,440,891	9,856,226	584,665	1,135,417	---	1,720,082	---	---	486,191	(6,475,883)	6,227,277	---	---	---
Plat Books	11,290	9,730	1,560	---	---	1,560	---	---	---	---	---	---	---	---
Total	10,452,181	9,865,956	586,225	1,135,417	---	1,721,642	---	---	486,191	(6,475,883)	6,227,277	---	---	---
Scott														
Community Development Agency [29]	9,660,658	16,407,242	(6,746,584)	11,850,679	1,910,682	3,193,413	4,554,191	5,087,136	801,065	---	6,940,508	13,496,718	1,910,682	1,888,341
Total	9,660,658	16,407,242	(6,746,584)	11,850,679	1,910,682	3,193,413	4,554,191	5,087,136	801,065	---	6,940,508	13,496,718	1,910,682	1,888,341

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Table 3
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For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Sherburne														
Justice Center	18,868,777	21,556,632	(2,687,855)	332,181	---	(2,355,674)	---	75,000	257,181	20,000	---	---	---	---
Total	18,868,777	21,556,632	(2,687,855)	332,181	---	(2,355,674)	---	75,000	257,181	20,000	---	---	---	---
Sibley														
Sibley Estates	226,778	392,738	(165,960)	199,987	102	33,925	---	190,915	---	---	5,000	---	---	---
Total	226,778	392,738	(165,960)	199,987	102	33,925	---	190,915	---	---	5,000	---	---	---
Stearns														
Rental Properties [13][29]	613,717	658,746	(45,029)	111,739	76,798	(10,088)	---	24,063	---	---	2,839,932	3,113,813	76,892	57,991
Section 8 Housing [13][29]	38,750	2,046,505	(2,007,755)	1,892,092	---	(115,663)	---	1,891,931	---	(77,187)	---	---	---	---
Total	652,467	2,705,251	(2,052,784)	2,003,831	76,798	(125,751)	---	1,915,994	---	(77,187)	2,839,932	3,113,813	76,892	57,991
Steele														
Solid Waste	1,930,399	1,922,398	8,001	30,198	4,684	33,515	---	---	---	---	539,747	---	---	---
Total	1,930,399	1,922,398	8,001	30,198	4,684	33,515	---	---	---	---	539,747	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	786,696	858,005	(71,309)	1,323,012	753,701	498,002	---	390,694	885,474	---	1,176,816	233,334	33,501	135,000
Swift County - Benson Hospital [29]	1,317,044	990,712	326,332	4,928	329,962	1,298	---	---	---	---	---	---	329,962	919,408
Total	2,103,740	1,848,717	255,023	1,327,940	1,083,663	499,300	---	390,694	885,474	---	1,176,816	233,334	363,463	1,054,408
Todd														
Solid Waste	3,264,221	2,931,376	332,845	3,205,571	---	3,538,416	---	---	3,188,805	(1,000,000)	3,945,488	---	---	---
Total	3,264,221	2,931,376	332,845	3,205,571	---	3,538,416	---	---	3,188,805	(1,000,000)	3,945,488	---	---	---
Traverse														
Prairieview Place [8]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Traverse Care Center [8]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Wabasha														
Reads Landing Sanitary Sewer District [29]	62,024	81,842	(19,818)	9	3,080	(22,889)	---	---	---	---	---	---	3,080	2,212
Total	62,024	81,842	(19,818)	9	3,080	(22,889)	---	---	---	---	---	---	3,080	2,212
Washington														
Briar Pond LLC [29]	2,609,724	1,721,829	887,895	233,282	389,217	731,960	27,189	---	---	26,952	26,022	---	190,192	293,432
Family Housing Fund [29]	4,149,289	3,544,595	604,694	744,918	264,551	1,085,061	365,128	---	---	7,080	369,859	---	213,280	1,548,128
Glen at Valley Creek LLC [29]	460,244	673,406	(213,162)	224,791	389,217	(377,588)	20,516	195,000	---	---	---	---	211,988	70,000
Managing Member Partnership [29]	---	---	---	564,484	449,363	115,121	241,010	---	---	---	---	---	254,363	190,000
Piccadilly Square of Mahtomedi, LLC [29]	963,389	877,318	86,071	---	158,813	(72,742)	44,574	---	---	---	11,597	---	158,813	219,024

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

[1] Unaudited data was used because their audit was not completed in time for this report.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2024

Name of County Enterprise {footnotes}	Operating			Nonoperating				Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income	Taxes						Interest Paid	Principal Payments
Public Housing Fund [29]	170,280	358,106	(187,826)	388,456	36,082	164,548	453	334,737	---	---	36,554	---	72	444
Senior Housing Fund [29]	3,497,492	3,665,923	(168,431)	1,951,248	489,053	1,293,764	498,730	955,973	---	(470,560)	899,787	---	435,362	1,010,030
The Groves Apartments, LLC [29]	735,035	859,434	(124,399)	85,650	98,002	(136,751)	36,311	85,650	---	---	9,339	---	98,002	56,799
Total	12,585,453	11,700,611	884,842	4,192,829	2,274,298	2,803,373	1,233,911	1,571,360	---	(436,528)	1,353,158	---	1,562,072	3,387,857
State Totals	\$2,505,314,416	(\$262,108,438)		\$28,485,418	\$26,591,530			\$55,492,813		\$156,976,222			\$19,935,603	
		\$2,767,422,854		\$322,219,228	\$31,625,372			\$93,986,846		(\$20,877,959)		\$56,236,685		\$68,257,217

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.
[1] Unaudited data was used because their audit was not completed in time for this report.

Enterprise Fund Footnotes

- [1] Unaudited data was used because their audit was not completed in time for this report.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [29] Discretely presented component unit or enterprise of discretely presented component unit.
- [36] Ownership and authority for enterprise fund were transferred to another governmental entity.

Outstanding Indebtedness Table

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2024

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue				
Aitkin	16,335	8,410,000	---	---	---	8,410,000	---	147,998	1,898,596
Anoka	374,077	30,705,000	---	6,770,000	---	37,475,000	27,800,000	7,630,281	20,029,667
Becker	35,444	16,940,000	---	---	---	16,940,000	---	3,082,521	3,638,200
Beltrami	46,761	40,810,000	---	---	---	40,810,000	665,000	540,201	3,062,945
Benton	41,882	1,855,000	---	---	---	1,855,000	1,855,000	717,226	3,561,662
Big Stone	5,065	9,925,000	---	---	---	9,925,000	2,905,000	---	864,607
Blue Earth	70,696	3,755,000	8,595,000	---	---	12,350,000	2,275,000	3,776,573	7,390,147
Brown	25,709	1,605,000	---	---	---	1,605,000	---	185,768	2,563,533
Carlton	36,745	64,625,000	---	---	---	64,625,000	5,220,000	1,508,533	5,469,513
Carver	114,201	5,930,000	---	22,855,000	---	28,785,000	14,890,000	24,306,592	7,693,273
Cass	31,439	---	---	---	---	---	---	347,105	4,057,124
Chippewa	12,297	---	---	---	---	---	---	1,485,152	1,379,357
Chisago	59,105	30,185,000	---	---	---	30,185,000	13,755,000	3,230,506	6,172,734
Clay	66,848	54,465,000	---	8,975,000	---	63,440,000	---	3,475,434	6,712,071
Clearwater	8,630	---	---	---	---	---	---	127,922	1,005,404
Cook	5,572	13,115,000	---	13,925,000	---	27,040,000	8,495,000	3,625,171	1,140,358
Cottonwood	11,338	---	9,635,000	---	---	9,635,000	---	2,052,603	820,400
Crow Wing	68,675	---	---	---	---	---	---	1,489,139	4,180,967
Dakota	454,301	---	---	---	66,145,000	66,145,000	---	34,803,452	28,429,630
Dodge [1]	21,242	4,262,324	---	---	---	4,262,324	---	---	---
Douglas	39,931	16,465,000	---	49,780,000	34,726,886	100,971,886	29,755,000	9,389,779	7,870,801
Faribault	13,889	20,180,000	4,435,000	290,000	---	24,905,000	2,790,000	---	724,718
Fillmore	21,501	6,390,000	---	---	---	6,390,000	---	804,118	1,300,359
Freeborn	30,316	9,065,000	---	---	---	9,065,000	---	---	2,306,925
Goodhue	47,989	10,855,000	---	---	---	10,855,000	---	900,873	5,809,095
Grant	6,110	3,220,000	---	---	318,000	3,538,000	1,538,000	13,978,820	445,131
Hennepin	1,304,748	1,573,330,000	---	---	34,185,000	1,607,515,000	135,800,000	69,551,016	194,210,293
Houston	18,350	10,825,000	---	---	---	10,825,000	160,000	382,218	1,709,404
Hubbard	22,050	12,005,000	---	9,645,000	---	21,650,000	2,005,000	4,220,943	2,261,391
Isanti	43,684	4,435,000	---	---	---	4,435,000	---	862,217	2,166,955
Itasca	45,444	77,845,000	---	6,740,000	---	84,585,000	7,575,000	3,788,717	6,718,371
Jackson	9,862	39,560,000	23,575,000	6,659,000	---	69,794,000	10,115,000	6,977,389	846,620
Kanabec	16,608	2,920,000	---	---	---	2,920,000	2,920,000	52,286,737	2,792,646

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

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

[1] Unaudited data was used because their audit was not completed in time for this report.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2024

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [*]				
Kandiyohi	44,673	475,000	12,245,000	---	502,861	---	13,222,861	5,055,000	13,459,884	7,172,421
Kittson [1]	4,022	---	---	---	---	---	---	---	---	---
Koochiching	11,670	24,775,000	---	2,760,000	---	---	27,535,000	---	450,058	733,927
Lac qui Parle	6,639	---	8,873,328	---	---	---	8,873,328	---	3,370,343	502,763
Lake	10,696	8,020,000	---	165,000	---	---	8,185,000	435,000	407,671	1,990,335
Lake of the Woods	3,797	---	---	2,018,000	---	---	2,018,000	---	345,247	1,028,852
Le Sueur	29,459	39,170,000	---	---	---	---	39,170,000	3,870,000	386,070	2,598,948
Lincoln	5,566	5,600,000	---	---	---	---	5,600,000	---	3,757,165	389,831
Lyon	25,580	7,480,000	3,590,000	---	---	---	11,070,000	---	925,835	1,668,745
Mahnomen	5,297	1,860,000	---	---	---	---	1,860,000	---	429,417	633,283
Marshall	8,769	8,005,000	---	---	---	---	8,005,000	---	---	1,699,259
Martin	19,560	23,425,000	---	---	---	---	23,425,000	900,000	537,773	819,540
McLeod	36,887	14,285,000	---	---	1,685,000	---	15,970,000	---	1,579,569	2,218,969
Meeker	23,493	4,145,000	---	---	9,591,135	---	13,736,135	10,071,135	330,710	1,760,118
Mille Lacs	27,577	12,664,000	1,489,000	---	---	---	14,153,000	2,559,000	1,822,461	2,359,901
Morrison	34,519	10,030,000	---	---	---	---	10,030,000	---	555,927	2,527,848
Mower	40,898	---	---	---	---	---	---	---	855,250	2,383,328
Murray	8,044	9,720,000	6,000,000	930,000	1,145,567	---	17,795,567	1,030,000	1,323,501	797,041
Nicollet	34,637	7,205,000	---	---	---	---	7,205,000	5,100,000	493,122	2,918,354
Nobles	21,969	29,355,000	---	15,035,000	---	---	44,390,000	---	1,113,051	1,093,905
Norman [1]	6,284	---	8,335,000	---	---	---	8,335,000	---	641,566	729,033
Olmsted	166,424	137,625,000	---	36,060,000	---	---	173,685,000	60,835,000	18,939,589	18,772,327
Otter Tail	60,882	21,055,000	---	---	33,935,000	---	54,990,000	17,440,000	23,192,350	8,817,445
Pennington	13,654	11,925,000	520,000	---	---	---	12,445,000	---	746,961	892,868
Pine	30,321	16,025,000	---	---	---	---	16,025,000	13,465,000	3,293,368	3,027,228
Pipestone	9,101	---	---	---	---	---	---	---	23,620,292	546,366
Polk	30,413	22,440,000	---	---	---	---	22,440,000	3,460,000	2,025,686	3,646,355
Pope	11,493	1,215,000	---	---	---	---	1,215,000	---	724,717	976,548
Ramsey	557,518	184,920,000	---	44,235,000	---	---	229,155,000	48,890,000	10,497,304	50,946,688
Red Lake	3,883	---	---	---	---	---	---	---	7,533	410,063
Redwood	15,253	24,850,000	550,000	---	---	---	25,400,000	1,465,000	779,539	1,145,890
Renville	14,452	20,100,000	---	---	16,503,993	---	36,603,993	4,330,000	5,520,064	1,529,625
Rice	69,027	58,110,000	---	---	---	---	58,110,000	4,650,000	1,785,283	4,601,531

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

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

[1] Unaudited data was used because their audit was not completed in time for this report.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2024

Name of City	Population	Type of Bond				Total Bonded Indebtedness	Refunding [**]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue				
Rock	9,527	4,610,000	---	---	---	4,610,000	---	2,776,404	485,101
Roseau	15,266	11,810,000	---	---	3,795,000	15,605,000	1,010,000	---	1,355,854
Saint Louis	200,797	131,907,336	---	---	---	131,907,336	15,188,688	11,329,722	50,021,296
Scott	157,576	92,810,000	---	---	55,315,000	148,125,000	111,620,000	6,906,849	7,806,448
Sherburne	103,059	35,785,000	---	---	---	35,785,000	---	215,795	8,893,215
Sibley	15,196	4,220,000	1,220,000	---	---	5,440,000	---	1,421,884	1,814,541
Stearns	163,999	1,485,000	---	---	3,005,000	4,490,000	3,005,000	10,279,965	14,770,221
Steele	37,434	4,935,000	---	---	---	4,935,000	---	1,152,063	1,806,251
Stevens	9,820	4,990,000	9,408,000	---	---	14,398,000	---	173,776	1,040,313
Swift	9,666	9,640,000	---	---	11,225,000	20,865,000	10,515,000	4,495,772	1,395,390
Todd	25,956	1,065,000	---	---	---	1,065,000	540,000	638,867	2,965,627
Traverse	3,131	2,040,000	---	1,275,000	---	3,315,000	1,955,000	418,276	374,584
Wabasha	21,574	4,990,000	---	68,602	---	5,058,602	3,615,000	---	2,249,158
Wadena	14,436	655,000	---	---	---	655,000	---	121,875	1,415,322
Waseca	18,688	3,855,000	---	---	---	3,855,000	---	---	2,168,430
Washington	285,550	112,695,000	---	15,865,000	11,330,000	139,890,000	57,900,000	29,218,557	14,182,529
Watonwan	11,202	7,970,000	---	---	---	7,970,000	925,000	1,089,021	1,730,708
Wilkin	6,270	4,965,000	---	---	---	4,965,000	---	---	1,021,236
Winona [1]	49,973	25,090,000	---	---	---	25,090,000	---	1,811,611	3,677,053
Wright	154,594	119,360,000	---	---	---	119,360,000	17,335,000	3,696,045	11,747,845
Yellow Medicine	9,373	9,645,000	---	---	---	9,645,000	---	1,812,500	905,912
State Total	5,842,388		\$98,470,328		\$283,408,442	\$3,998,613,032		\$457,151,292	
		\$3,372,683,660		\$244,050,602		\$---	\$677,681,823		\$602,399,266

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

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

[1] Unaudited data was used because their audit was not completed in time for this report.

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

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

County	2023			2024			2023/2024 Percent Change	Total Current Expenditures	2024 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$14,142,355	\$11,194,620	\$25,336,975	\$14,775,987	\$10,934,463	\$25,710,450	1.5%	\$35,897,812	71.6%
Anoka	44,590,243	101,834,342	146,424,585	58,201,997	93,815,885	152,017,882	3.8%	359,849,343	42.2%
Becker	17,505,268	10,500,547	28,005,815	18,769,392	9,697,221	28,466,613	1.6%	55,848,432	51.0%
Beltrami	33,146,606	8,715,830	41,862,436	39,406,445	13,694,762	53,101,207	26.8%	95,484,039	55.6%
Benton	9,903,620	8,105,487	18,009,107	8,623,755	7,834,455	16,458,210	-8.6%	46,612,046	35.3%
Big Stone	7,179,099	3,818,800	10,997,899	7,430,848	3,427,029	10,857,877	-1.3%	13,164,668	82.5%
Blue Earth	43,336,277	12,272,957	55,609,234	53,403,411	8,936,947	62,340,358	12.1%	118,108,729	52.8%
Brown	11,965,431	10,831,884	22,797,315	12,020,301	10,272,708	22,293,009	-2.2%	38,733,714	57.6%
Carlton	29,304,931	21,098,880	50,403,811	33,916,978	21,946,035	55,863,013	10.8%	56,626,088	98.7%
Carver	31,121,135	18,495,465	49,616,600	31,646,780	19,570,105	51,216,885	3.2%	129,311,815	39.6%
Cass	20,359,704	23,999,269	44,358,973	23,091,529	22,458,416	45,549,945	2.7%	63,850,122	71.3%
Chippewa	6,577,127	14,418,065	20,995,192	8,466,458	11,828,601	20,295,059	-3.3%	29,118,432	69.7%
Chisago	30,948,955	19,220,990	50,169,945	35,439,945	19,889,098	55,329,043	10.3%	68,621,027	80.6%
Clay	9,330,196	16,552,380	25,882,576	13,943,102	17,559,861	31,502,963	21.7%	69,468,838	45.3%
Clearwater	6,306,972	11,280,842	17,587,814	4,902,063	11,423,859	16,325,922	-7.2%	16,577,955	98.5%
Cook	14,869,129	8,102,179	22,971,308	16,589,804	7,097,304	23,687,108	3.1%	27,042,385	87.6%
Cottonwood	6,759,209	3,018,758	9,777,967	7,033,011	4,591,013	11,624,024	18.9%	17,153,788	67.8%
Crow Wing	14,061,162	19,257,928	33,319,090	16,688,003	20,998,900	37,686,903	13.1%	91,051,431	41.4%
Dakota	87,524,685	76,696,249	164,220,934	68,646,091	64,701,556	133,347,647	-18.8%	367,597,821	36.3%
Dodge*	26,424,923	---	26,424,923	25,943,074	---	25,943,074	-1.8%	30,254,472	85.7%
Douglas	23,165,041	12,871,105	36,036,146	25,291,073	15,215,692	40,506,765	12.4%	51,685,859	78.4%
Faribault	15,747,551	(3,831,931)	11,915,620	18,638,296	(3,582,439)	15,055,857	26.4%	24,767,231	60.8%
Fillmore	6,462,620	3,208,951	9,671,571	7,027,472	4,146,918	11,174,390	15.5%	26,604,170	42.0%
Freeborn	16,067,544	3,615,657	19,683,201	17,025,768	6,906,228	23,931,996	21.6%	50,536,843	47.4%
Goodhue	32,928,740	37,045,073	69,973,813	35,734,811	37,075,683	72,810,494	4.1%	64,582,740	112.7%
Grant	5,089,687	2,510,217	7,599,904	5,805,666	1,763,144	7,568,810	-0.4%	13,549,260	55.9%
Hennepin	256,837,880	209,764,428	466,602,308	252,730,931	175,066,116	427,797,047	-8.3%	2,082,487,378	20.5%
Houston	6,756,563	6,598,553	13,355,116	6,975,864	6,896,203	13,872,067	3.9%	24,704,746	56.2%
Hubbard	8,347,403	11,345,864	19,693,267	9,941,883	10,646,653	20,588,536	4.5%	42,089,864	48.9%
Isanti	15,663,092	11,035,795	26,698,887	17,499,490	11,877,722	29,377,212	10.0%	45,524,881	64.5%
Itasca	14,327,723	28,620,985	42,948,708	17,686,952	31,038,081	48,725,033	13.4%	91,032,525	53.5%
Jackson	17,666,299	473,463	18,139,762	16,299,785	1,155,549	17,455,334	-3.8%	23,708,810	73.6%
Kanabec	3,316,160	7,391,921	10,708,081	4,396,362	6,950,700	11,347,062	6.0%	28,904,512	39.3%
Kandiyohi	26,552,421	39,805,186	66,357,607	28,456,277	43,442,115	71,898,392	8.3%	85,854,663	83.7%
Kittson*	---	---	---	---	---	---	---	---	---
Koochiching	6,741,194	12,261,108	19,002,302	8,846,147	12,436,517	21,282,664	12.0%	26,989,681	78.9%
Lac qui Parle	5,090,458	4,974,578	10,065,036	6,035,582	6,964,935	13,000,517	29.2%	16,625,378	78.2%
Lake	22,727,437	14,227,161	36,954,598	25,690,717	11,839,971	37,530,688	1.6%	35,397,803	106.0%
Lake of the Woods	5,773,617	5,146,726	10,920,343	6,195,795	4,755,455	10,951,250	0.3%	14,968,323	73.2%
Le Sueur	10,079,188	17,374,890	27,454,078	11,990,492	9,156,104	21,146,596	-23.0%	41,265,479	51.2%
Lincoln	12,503,710	8,405,590	20,909,300	14,831,996	5,848,062	20,680,058	-1.1%	11,246,300	183.9%
Lyon	16,082,589	4,082,653	20,165,242	14,746,035	4,207,516	18,953,551	-6.0%	29,841,224	63.5%
Mahnomen	2,363,157	2,218,814	4,581,971	2,846,738	1,342,854	4,189,592	-8.6%	12,734,366	32.9%
Marshall	3,669,961	7,910,150	11,580,111	3,985,952	7,988,070	11,974,022	3.4%	19,447,825	61.6%
Martin	13,400,149	9,180,902	22,581,051	16,307,783	8,737,004	25,044,787	10.9%	29,401,587	85.2%
McLeod	31,027,357	13,785,485	44,812,842	35,116,980	25,842,060	60,959,040	36.0%	44,204,857	137.9%
Meeker	10,356,565	10,264,217	20,620,782	10,957,248	8,494,212	19,451,460	-5.7%	36,772,238	52.9%

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

County	2023			2024			2023/2024 Percent Change	Total Current Expenditures	2024 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Mille Lacs	10,647,686	10,404,684	21,052,370	12,351,025	8,050,310	20,401,335	-3.1%	38,330,633	53.2%
Morrison	14,367,745	19,919,184	34,286,929	16,116,619	23,095,134	39,211,753	14.4%	46,440,135	84.4%
Mower	22,334,255	20,148,331	42,482,586	21,192,150	22,349,497	43,541,647	2.5%	56,238,987	77.4%
Murray	7,590,834	4,159,671	11,750,505	7,784,483	3,842,929	11,627,412	-1.0%	16,576,287	70.1%
Nicollet	20,477,723	18,714,278	39,192,001	25,072,803	19,530,828	44,603,631	13.8%	46,929,245	95.0%
Nobles	15,319,486	21,346,480	36,665,966	16,426,976	22,122,730	38,549,706	5.1%	36,880,996	104.5%
Norman**	5,116,635	1,700,000	6,816,635	3,463,956	2,845,242	6,309,198	-7.4%	18,109,217	34.8%
Olmsted	106,737,908	14,340,357	121,078,265	101,344,784	11,895,572	113,240,356	-6.5%	226,266,364	50.0%
Otter Tail	35,324,450	33,381,523	68,705,973	40,074,156	37,602,612	77,676,768	13.1%	80,532,566	96.5%
Pennington	11,523,671	5,376,323	16,899,994	13,263,669	5,540,395	18,804,064	11.3%	21,198,906	88.7%
Pine	5,576,007	3,207,431	8,783,438	6,635,062	3,782,261	10,417,323	18.6%	45,926,614	22.7%
Pipestone	6,842,689	3,453,654	10,296,343	8,270,615	4,987,081	13,257,696	28.8%	16,453,932	80.6%
Polk	8,026,854	21,476,798	29,503,652	10,799,193	20,724,283	31,523,476	6.8%	61,074,006	51.6%
Pope	10,301,818	5,831,223	16,133,041	11,556,624	6,686,405	18,243,029	13.1%	15,129,161	120.6%
Ramsey	244,639,322	60,541,642	305,180,964	283,117,046	69,269,715	352,386,761	15.5%	958,208,953	36.8%
Red Lake	1,150,649	2,921,074	4,071,723	1,556,385	1,422,982	2,979,367	-26.8%	8,756,048	34.0%
Redwood	15,571,228	656,832	16,228,060	17,628,889	943,270	18,572,159	14.4%	24,560,946	75.6%
Renville	6,815,432	9,112,001	15,927,433	9,599,278	5,885,336	15,484,614	-2.8%	35,148,567	44.1%
Rice	32,603,288	13,841,838	46,445,126	34,383,000	10,802,327	45,185,327	-2.7%	72,786,342	62.1%
Rock	7,585,844	3,825,189	11,411,033	7,280,561	3,723,894	11,004,455	-3.6%	14,272,177	77.1%
Roseau	236,141	6,005,699	6,241,840	(101,815)	5,415,665	5,313,850	-14.9%	27,620,637	19.2%
Saint Louis	83,035,855	83,443,015	166,478,870	87,263,985	81,954,159	169,218,144	1.6%	334,610,291	50.6%
Scott	44,415,678	18,940,252	63,355,930	51,058,878	22,172,253	73,231,131	15.6%	151,672,196	48.3%
Sherburne	17,383,202	56,393,419	73,776,621	20,794,528	56,838,634	77,633,162	5.2%	102,622,868	75.6%
Sibley	7,032,254	9,476,014	16,508,268	6,414,731	9,828,081	16,242,812	-1.6%	29,569,515	54.9%
Stearns	38,584,423	51,893,815	90,478,238	38,546,609	49,713,268	88,259,877	-2.5%	158,216,810	55.8%
Steele	22,184,157	6,858,070	29,042,227	27,762,737	6,177,406	33,940,143	16.9%	40,627,349	83.5%
Stevens	4,913,968	8,670,865	13,584,833	5,472,778	9,128,887	14,601,665	7.5%	17,556,815	83.2%
Swift	6,714,244	15,166,615	21,880,859	3,652,088	17,624,584	21,276,672	-2.8%	22,500,081	94.6%
Todd	20,075,594	12,860,993	32,936,587	20,752,695	11,018,406	31,771,101	-3.5%	34,494,412	92.1%
Traverse	3,120,673	4,211,957	7,332,630	3,632,649	3,936,844	7,569,493	3.2%	12,243,796	61.8%
Wabasha	18,338,082	7,491,453	25,829,535	18,139,973	8,363,683	26,503,656	2.6%	27,239,030	97.3%
Wadena	5,684,734	7,643,401	13,328,135	6,371,871	8,038,960	14,410,831	8.1%	24,350,850	59.2%
Waseca	8,181,354	12,476,640	20,657,994	9,007,987	13,353,213	22,361,200	8.2%	25,198,010	88.7%
Washington	110,594,585	2,727,581	113,322,166	232,588,889	2,316,953	234,905,842	107.3%	307,586,365	76.4%
Watsonwan	10,148,213	4,828,429	14,976,642	10,841,930	1,902,319	12,744,249	-14.9%	21,942,797	58.1%
Wilkin	5,053,138	6,116,623	11,169,761	7,254,634	7,800,009	15,054,643	34.8%	16,615,295	90.6%
Winona**	15,400,813	4,275,854	19,676,667	17,659,614	10,460,448	28,120,062	42.9%	50,099,532	56.1%
Wright	70,320,561	25,134,371	95,454,932	74,406,368	29,352,742	103,759,110	8.7%	151,406,105	68.5%
Yellow Medicine	7,397,959	12,469,105	19,867,064	8,647,174	13,149,956	21,797,130	9.7%	20,354,169	107.1%
Total	\$2,141,470,285	\$1,511,145,697	\$3,652,615,982	\$2,418,086,646	\$1,490,538,616	\$3,908,625,262	7.0%	\$8,121,648,505	48.1%

*Unaudited data was used because their audit was not completed in time for the 2023 and 2024 report.

**Unaudited data was used because their audit was not completed in time for this report.

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

County	2023			2024			2023/2024 Percent Change	Total Current Expenditures	2024 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Roseau	\$236,141	\$6,005,699	\$6,241,840	(\$101,815)	\$5,415,665	\$5,313,850	-14.9%	\$27,620,637	19.2%
Hennepin	256,837,880	209,764,428	466,602,308	252,730,931	175,066,116	427,797,047	-8.3%	2,082,487,378	20.5%
Pine	5,576,007	3,207,431	8,783,438	6,635,062	3,782,261	10,417,323	18.6%	45,926,614	22.7%
Mahnomen	2,363,157	2,218,814	4,581,971	2,846,738	1,342,854	4,189,592	-8.6%	12,734,366	32.9%
Red Lake	1,150,649	2,921,074	4,071,723	1,556,385	1,422,982	2,979,367	-26.8%	8,756,048	34.0%
Norman**	5,116,635	1,700,000	6,816,635	3,463,956	2,845,242	6,309,198	-7.4%	18,109,217	34.8%
Benton	9,903,620	8,105,487	18,009,107	8,623,755	7,834,455	16,458,210	-8.6%	46,612,046	35.3%
Dakota	87,524,685	76,696,249	164,220,934	68,646,091	64,701,556	133,347,647	-18.8%	367,597,821	36.3%
Ramsey	244,639,322	60,541,642	305,180,964	283,117,046	69,269,715	352,386,761	15.5%	958,208,953	36.8%
Kanabec	3,316,160	7,391,921	10,708,081	4,396,362	6,950,700	11,347,062	6.0%	28,904,512	39.3%
Carver	31,121,135	18,495,465	49,616,600	31,646,780	19,570,105	51,216,885	3.2%	129,311,815	39.6%
Crow Wing	14,061,162	19,257,928	33,319,090	16,688,003	20,998,900	37,686,903	13.1%	91,051,431	41.4%
Fillmore	6,462,620	3,208,951	9,671,571	7,027,472	4,146,918	11,174,390	15.5%	26,604,170	42.0%
Anoka	44,590,243	101,834,342	146,424,585	58,201,997	93,815,885	152,017,882	3.8%	359,849,343	42.2%
Renville	6,815,432	9,112,001	15,927,433	9,599,278	5,885,336	15,484,614	-2.8%	35,148,567	44.1%
Clay	9,330,196	16,552,380	25,882,576	13,943,102	17,559,861	31,502,963	21.7%	69,468,838	45.3%
Freeborn	16,067,544	3,615,657	19,683,201	17,025,768	6,906,228	23,931,996	21.6%	50,536,843	47.4%
Scott	44,415,678	18,940,252	63,355,930	51,058,878	22,172,253	73,231,131	15.6%	151,672,196	48.3%
Hubbard	8,347,403	11,345,864	19,693,267	9,941,883	10,646,653	20,588,536	4.5%	42,089,864	48.9%
Olmsted	106,737,908	14,340,357	121,078,265	101,344,784	11,895,572	113,240,356	-6.5%	226,266,364	50.0%
Saint Louis	83,035,855	83,443,015	166,478,870	87,263,985	81,954,159	169,218,144	1.6%	334,610,291	50.6%
Becker	17,505,268	10,500,547	28,005,815	18,769,392	9,697,221	28,466,613	1.6%	55,848,432	51.0%
Le Sueur	10,079,188	17,374,890	27,454,078	11,990,492	9,156,104	21,146,596	-23.0%	41,265,479	51.2%
Polk	8,026,854	21,476,798	29,503,652	10,799,193	20,724,283	31,523,476	6.8%	61,074,006	51.6%
Blue Earth	43,336,277	12,272,957	55,609,234	53,403,411	8,936,947	62,340,358	12.1%	118,108,729	52.8%
Meeker	10,356,565	10,264,217	20,620,782	10,957,248	8,494,212	19,451,460	-5.7%	36,772,238	52.9%
Millie Lacs	10,647,686	10,404,684	21,052,370	12,351,025	10,400,310	20,401,335	-3.1%	38,330,633	53.2%
Itasca	14,327,723	28,620,985	42,948,708	17,686,952	31,038,081	48,725,033	13.4%	91,032,525	53.5%
Sibley	7,032,254	9,476,014	16,508,268	6,414,731	9,828,081	16,242,812	-1.6%	29,569,515	54.9%
Beltrami	33,146,606	8,715,830	41,862,436	39,406,445	13,694,762	53,101,207	26.8%	95,484,039	55.6%
Stearns	38,584,423	51,893,815	90,478,238	38,546,609	49,713,268	88,259,877	-2.5%	158,216,810	55.8%
Grant	5,089,687	2,510,217	7,599,904	5,805,666	1,763,144	7,568,810	-0.4%	13,549,260	55.9%
Winona**	15,400,813	4,275,854	19,676,667	17,659,614	10,460,448	28,120,062	42.9%	50,099,532	56.1%
Houston	6,756,563	6,598,553	13,355,116	6,975,864	6,896,203	13,872,067	3.9%	24,704,746	56.2%
Brown	11,965,431	10,831,884	22,797,315	12,020,301	10,272,708	22,293,009	-2.2%	38,733,714	57.6%
Watonwan	10,148,213	4,828,429	14,976,642	10,841,930	1,902,319	12,744,249	-14.9%	21,942,797	58.1%
Wadena	5,684,734	7,643,401	13,328,135	6,371,871	8,038,960	14,410,831	8.1%	24,350,850	59.2%
Faribault	15,747,551	(3,831,931)	11,915,620	18,638,296	(3,582,439)	15,055,857	26.4%	24,767,231	60.8%
Marshall	3,669,961	7,910,150	11,580,111	3,985,952	7,988,070	11,974,022	3.4%	19,447,825	61.6%
Traverse	3,120,673	4,211,957	7,332,630	3,632,649	3,936,844	7,569,493	3.2%	12,243,796	61.8%
Rice	32,603,288	13,841,838	46,445,126	34,383,000	10,802,327	45,185,327	-2.7%	72,786,342	62.1%
Lyon	16,082,589	4,082,653	20,165,242	14,746,035	4,207,516	18,953,551	-6.0%	29,841,224	63.5%
Isanti	15,663,092	11,035,795	26,698,887	17,499,490	11,877,722	29,377,212	10.0%	45,524,881	64.5%
Cottonwood	6,759,209	3,018,758	9,777,967	7,033,011	4,591,013	11,624,024	18.9%	17,153,788	67.8%
Wright	70,320,561	25,134,371	95,454,932	74,406,368	29,352,742	103,759,110	8.7%	151,406,105	68.5%
Chippewa	6,577,127	14,418,065	20,995,192	8,466,458	11,828,601	20,295,059	-3.3%	29,118,432	69.7%
Murray	7,590,834	4,159,671	11,750,505	7,784,483	3,842,929	11,627,412	-1.0%	16,576,287	70.1%

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

County	2023			2024			2023/2024 Percent Change	Total Current Expenditures	2024 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Cass	20,359,704	23,999,269	44,358,973	23,091,529	22,458,416	45,549,945	2.7%	63,850,122	71.3%
Aitkin	\$14,142,355	\$11,194,620	\$25,336,975	\$14,775,987	\$10,934,463	\$25,710,450	1.5%	\$35,897,812	71.6%
Lake of the Woods	5,773,617	5,146,726	10,920,343	6,195,795	4,755,455	10,951,250	0.3%	14,968,323	73.2%
Jackson	17,666,299	473,463	18,139,762	16,299,785	1,155,549	17,455,334	-3.8%	23,708,810	73.6%
Redwood	15,571,228	656,832	16,228,060	17,628,889	943,270	18,572,159	14.4%	24,560,946	75.6%
Sherburne	17,383,202	56,393,419	73,776,621	20,794,528	56,838,634	77,633,162	5.2%	102,622,868	75.6%
Washington	110,594,585	2,727,581	113,322,166	232,588,889	2,316,953	234,905,842	107.3%	307,586,365	76.4%
Rock	7,585,844	3,825,189	11,411,033	7,280,561	3,723,894	11,004,455	-3.6%	14,272,177	77.1%
Mower	22,334,255	20,148,331	42,482,586	21,192,150	22,349,497	43,541,647	2.5%	56,238,987	77.4%
Lac qui Parle	5,090,458	4,974,578	10,065,036	6,035,582	6,964,935	13,000,517	29.2%	16,625,378	78.2%
Douglas	23,165,041	12,871,105	36,036,146	25,291,073	15,215,692	40,506,765	12.4%	51,685,859	78.4%
Koochiching	6,741,194	12,261,108	19,002,302	8,846,147	12,436,517	21,282,664	12.0%	26,989,681	78.9%
Pipestone	6,842,689	3,453,654	10,296,343	8,270,615	4,987,081	13,257,696	28.8%	16,453,932	80.6%
Chisago	30,948,955	19,220,990	50,169,945	35,439,945	19,889,098	55,329,043	10.3%	68,621,027	80.6%
Big Stone	7,179,099	3,818,800	10,997,899	7,430,848	3,427,029	10,857,877	-1.3%	13,164,668	82.5%
Stevens	4,913,968	8,670,865	13,584,833	5,472,778	9,128,887	14,601,665	7.5%	17,556,815	83.2%
Steele	22,184,157	6,858,070	29,042,227	27,762,737	6,177,406	33,940,143	16.9%	40,627,349	83.5%
Kandiyohi	26,552,421	39,805,186	66,357,607	28,456,277	43,442,115	71,898,392	8.3%	85,854,663	83.7%
Morrison	14,367,745	19,919,184	34,286,929	16,116,619	23,095,134	39,211,753	14.4%	46,440,135	84.4%
Martin	13,400,149	9,180,902	22,581,051	16,307,783	8,737,004	25,044,787	10.9%	29,401,587	85.2%
Dodge*	26,424,923	---	26,424,923	25,943,074	---	25,943,074	-1.8%	30,254,472	85.7%
Cook	14,869,129	8,102,179	22,971,308	16,589,804	7,097,304	23,687,108	3.1%	27,042,385	87.6%
Pennington	11,523,671	5,376,323	16,899,994	13,263,669	5,540,395	18,804,064	11.3%	21,198,906	88.7%
Waseca	8,181,354	12,476,640	20,657,994	9,007,987	13,353,213	22,361,200	8.2%	25,198,010	88.7%
Wilkin	5,053,138	6,116,623	11,169,761	7,254,634	7,800,009	15,054,643	34.8%	16,615,295	90.6%
Todd	20,075,594	12,860,993	32,936,587	20,752,695	11,018,406	31,771,101	-3.5%	34,494,412	92.1%
Swift	6,714,244	15,166,615	21,880,859	3,652,088	17,624,584	21,276,672	-2.8%	22,500,081	94.6%
Nicollet	20,477,723	18,714,278	39,192,001	25,072,803	19,530,828	44,603,631	13.8%	46,929,245	95.0%
Otter Tail	35,324,450	33,381,523	68,705,973	40,074,156	37,602,612	77,676,768	13.1%	80,532,566	96.5%
Wabasha	18,338,082	7,491,453	25,829,535	18,139,973	8,363,683	26,503,656	2.6%	27,239,030	97.3%
Clearwater	6,306,972	11,280,842	17,587,814	4,902,063	11,423,859	16,325,922	-7.2%	16,577,955	98.5%
Carlton	29,304,931	21,098,880	50,403,811	33,916,978	21,946,035	55,863,013	10.8%	56,626,088	98.7%
Nobles	15,319,486	21,346,480	36,665,966	16,426,976	22,122,730	38,549,706	5.1%	36,880,996	104.5%
Lake	22,727,437	14,227,161	36,954,598	25,690,717	11,839,971	37,530,688	1.6%	35,397,803	106.0%
Yellow Medicine	7,397,959	12,469,105	19,867,064	8,647,174	13,149,956	21,797,130	9.7%	20,354,169	107.1%
Goodhue	32,928,740	37,045,073	69,973,813	35,734,811	37,075,683	72,810,494	4.1%	64,582,740	112.7%
Pope	10,301,818	5,831,223	16,133,041	11,556,624	6,686,405	18,243,029	13.1%	15,129,161	120.6%
McLeod	31,027,357	13,785,485	44,812,842	35,116,980	25,842,060	60,959,040	36.0%	44,204,857	137.9%
Lincoln	12,503,710	8,405,590	20,909,300	14,831,996	5,848,062	20,680,058	-1.1%	11,246,300	183.9%
Kittson*	---	---	---	---	---	---	---	---	---
Total	\$2,141,470,285	\$1,511,145,697	\$3,652,615,982	\$2,418,086,646	\$1,490,538,616	\$3,908,625,262	7.0%	\$8,121,648,505	48.1%

*Unaudited data was used because their audit was not completed in time for the 2023 and 2024 report.

**Unaudited data was used because their audit was not completed in time for this report.

Appendix
County General and Special Revenue
Unrestricted Fund Balances

Appendix – County General and Special Revenue Unrestricted Fund Balances

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

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

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

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

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

Glossary

Glossary

American Rescue Plan Act (ARPA) - ARPA was signed into law in 2021. Local ARPA funds are intended to help counties, cities, and towns respond to the COVID-19 pandemic. ARPA will provide \$1.11 billion directly to Minnesota counties. ARPA was designed to support state and local governments over several years. These funds do not need to be obligated (designated for specific uses) until the end of 2024 and do not need to be spent until the end of 2026.

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

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

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

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

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

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

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

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

Coronavirus Aid, Relief, and Economic Security (CARES) Act - The CARES Act established a \$150 billion Coronavirus Relief Fund to provide payments to state, local, and tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act required that the payments from the Coronavirus Relief Fund only be used to cover expenses that were necessary expenditures incurred due to the public health emergency and were incurred during the period of March 1, 2020, until December 31, 2021.

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

Debt Service Fund - A fund to account for the collection of resources designated to pay the interest, fiscal charges, and principal on long-term debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Financing Sources - These sources include long-term debt proceeds, sales of capital assets, and transfers from other funds.

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

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

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

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

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

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

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

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

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

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

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

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

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

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

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

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

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

Unallocated Pension Contributions - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

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