

**ANALYSIS OF  
THE FUND BALANCES IN THE  
GENERAL AND SPECIAL REVENUE FUNDS**

**TABLE 9  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	10,816,615	10,319,626	21,136,241	11,167,855	11,127,230	22,295,085	5.5%	17,749,605	125.6%
ANOKA	54,799,560	(4,893,540)	49,906,020	53,292,451	(3,636,267)	49,656,184	-0.5%	197,627,075	25.1%
BECKER	5,274,794	14,480,678	19,755,472	3,996,558	16,099,132	20,095,690	1.7%	27,635,600	72.7%
BELTRAMI	23,622,397	6,948,488	30,570,885	15,301,562	16,125,679	31,427,241	2.8%	42,582,653	73.8%
BENTON	1,271,909	8,119,938	9,391,847	1,536,684	9,230,435	10,767,119	14.6%	20,845,465	51.7%
BIG STONE	3,319,741	3,917,318	7,237,059	3,608,858	3,062,368	6,671,226	-7.8%	6,302,495	105.9%
BLUE EARTH	61,578,955	---	61,578,955	63,758,162	---	63,758,162	3.5%	35,636,268	178.9%
BROWN	2,358,392	7,974,301	10,332,693	1,852,648	6,620,000	8,472,648	-18.0%	20,003,980	42.4%
CARLTON	220,525	10,933,027	11,153,552	1,575	12,559,129	12,560,704	12.6%	29,074,383	43.2%
CARVER	25,169,714	10,832,186	36,001,900	28,655,883	11,379,075	40,034,958	11.2%	53,668,837	74.6%
CASS	19,256,736	3,488,383	22,745,119	19,858,908	3,321,564	23,180,472	1.9%	29,370,112	78.9%
CHIPPEWA	7,603,092	4,974,791	12,577,883	7,297,560	5,681,780	12,979,340	3.2%	10,405,971	124.7%
CHISAGO	12,424,217	1,203,931	13,628,148	10,337,030	5,573,025	15,910,055	16.7%	33,891,969	46.9%
CLAY	11,705,674	185,333	11,891,007	8,470,277	216,407	8,686,684	-26.9%	32,506,920	26.7%
CLEARWATER	9,846,532	1,204,664	11,051,196	10,697,786	520,331	11,218,117	1.5%	10,967,823	102.3%
COOK	1,833,136	8,282,131	10,115,267	1,585,059	9,242,317	10,827,376	7.0%	9,828,735	110.2%
COTTONWOOD	434,392	6,084,490	6,518,882	169,167	6,993,289	7,162,456	9.9%	10,702,735	66.9%
CROW WING	162,041	20,378,913	20,540,954	189,613	19,120,703	19,310,316	-6.0%	41,939,198	46.0%
DAKOTA	137,153,427	---	137,153,427	140,852,635	---	140,852,635	2.7%	215,723,481	65.3%
DODGE	4,220,469	3,786,581	8,007,050	4,243,740	3,480,674	7,724,414	-3.5%	13,427,926	57.5%
DOUGLAS	4,681,603	2,398,832	7,080,435	5,384,664	2,476,823	7,861,487	11.0%	27,189,235	28.9%
FARIBAULT	2,278,905	2,899,685	5,178,590	2,067,518	2,092,492	4,160,010	-19.7%	10,197,213	40.8%
FILLMORE	4,853,845	2,620,489	7,474,334	2,152,072	4,775,551	6,927,623	-7.3%	13,227,485	52.4%
FREEBORN	7,990,939	5,941,326	13,932,265	7,634,244	3,417,467	11,051,711	-20.7%	24,702,066	44.7%
GOODHUE	4,373,854	13,677,183	18,051,037	4,388,422	13,508,921	17,897,343	-0.9%	32,923,198	54.4%

**TABLE 9  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004				2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Unreserved Designated	Unreserved Undesignated	Total Unreserved				
			Unreserved Designated	Unreserved Undesignated			Unreserved Designated	Unreserved Undesignated			
GRANT	1,942,400	899,277	2,841,677	1,870,000	766,503	2,636,503	2,636,503	-7.2%	7,567,761	34.8%	
HENNEPIN	40,976,595	233,840,741	274,817,336	41,327,852	236,839,394	278,167,246	278,167,246	1.2%	866,021,057	32.1%	
HOUSTON	4,463,376	4,098,056	8,561,432	4,757,611	4,817,859	9,575,470	9,575,470	11.8%	12,733,205	75.2%	
HUBBARD	11,387,400	300,869	11,688,269	12,796,172	989,207	13,785,379	13,785,379	17.9%	17,606,265	78.3%	
ISANTI	194,820	8,994,001	9,188,821	225,043	9,467,613	9,692,656	9,692,656	5.5%	23,894,200	40.6%	
ITASCA	299,770	24,878,201	25,177,971	6,422,585	19,214,920	25,637,505	25,637,505	1.8%	47,257,171	54.3%	
JACKSON	8,196,693	2,868,163	11,064,856	6,448,817	3,086,858	9,535,675	9,535,675	-13.8%	10,796,109	88.3%	
KANABEC	47,487	3,573,386	3,620,873	---	2,856,844	2,856,844	2,856,844	-21.1%	12,909,449	22.1%	
KANDIYOHI	2,154	33,599,590	33,601,744	17,807	36,601,701	36,619,508	36,619,508	9.0%	39,645,907	92.4%	
KITSON	4,502,158	1,168,148	5,670,306	3,969,112	2,006,171	5,975,283	5,975,283	5.4%	6,437,834	92.8%	
KOOCHICHING	10,386,468	2,555,586	12,942,054	11,417,132	1,520,583	12,937,715	12,937,715	-0.0%	15,268,330	84.7%	
LAC QUI PARLE	4,845,238	2,562,161	7,407,399	4,845,238	3,209,312	8,054,550	8,054,550	8.7%	7,513,886	107.2%	
LAKE	3,758,174	9,921,330	13,679,504	3,910,147	9,330,920	13,241,067	13,241,067	-3.2%	15,220,448	87.0%	
LAKE OF THE WOODS	2,900,463	380,178	3,280,641	2,743,496	316,996	3,060,492	3,060,492	-6.7%	6,713,060	45.6%	
LE SUEUR	8,461,648	708,013	9,169,661	8,534,978	595,337	9,130,315	9,130,315	-0.4%	16,954,505	53.9%	
LINCOLN	716,341	4,947,652	5,663,993	971,743	4,661,340	5,633,083	5,633,083	-0.5%	5,924,349	95.1%	
LYON	984,086	6,395,586	7,379,672	3,459,364	5,270,779	8,730,143	8,730,143	18.3%	11,758,073	74.2%	
MAHONOMEN	93,002	2,662,985	2,755,987	113,296	3,260,328	3,373,624	3,373,624	22.4%	8,101,117	41.6%	
MARSHALL	---	6,019,651	6,019,651	---	6,020,545	6,020,545	6,020,545	0.0%	7,305,492	82.4%	
MARTIN	---	6,856,727	6,856,727	---	7,889,439	7,889,439	7,889,439	15.1%	11,469,615	68.8%	
MCLEOD	7,906,154	1,510,662	9,416,816	8,471,014	4,638,985	13,109,999	13,109,999	39.2%	22,885,041	57.3%	
MEEKER	3,739,593	7,747,232	11,486,825	5,687,476	4,365,584	10,053,060	10,053,060	-12.5%	16,648,346	60.4%	
MILLE LACS	5,520,822	5,447,067	10,967,889	5,359,210	7,108,225	12,467,435	12,467,435	13.7%	19,245,320	64.8%	
MORRISON	4,997,343	8,732,168	13,729,511	5,807,701	8,442,899	14,250,600	14,250,600	3.8%	23,421,257	60.8%	
MOWER	16,068,762	7,740,998	23,809,760	17,746,026	7,659,343	25,405,369	25,405,369	6.7%	24,688,204	102.9%	

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2004 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004				2003/2004 Percent Change	2004	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved		Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
MURRAY	4,824,608	2,737,301	7,561,909	7,507,133	4,702,965	2,804,168	7,507,133	7,888,579	95.2%		
NICOLLET	5,361,899	6,309,406	11,671,305	13,608,422	7,555,639	6,052,783	13,608,422	17,166,758	79.3%		
NOBLES	6,121,508	2,908,662	9,030,170	10,420,326	5,751,186	4,669,140	10,420,326	15,079,651	69.1%		
NORMAN	839,281	4,062,467	4,901,748	4,761,107	808,945	3,952,162	4,761,107	7,150,285	66.6%		
OLMSTED	29,781,919	2,202,025	31,983,944	41,558,344	36,825,003	4,733,341	41,558,344	108,334,488	38.4%		
OTTER TAIL	9,625,671	6,467,307	16,092,978	18,886,779	10,720,743	8,166,036	18,886,779	39,486,612	47.8%		
PENNINGTON	3,456,431	389,519	3,845,950	4,040,754	3,835,451	205,303	4,040,754	11,686,478	34.6%		
PINE	526,109	5,091,829	5,617,938	5,925,358	1,428,329	4,497,029	5,925,358	21,677,739	27.3%		
PIPESTONE	114,753	9,512,886	9,627,639	8,990,231	115,846	8,874,385	8,990,231	8,658,322	103.8%		
POLK	5,000,000	21,016,900	26,016,900	22,799,096	5,000,000	17,799,096	22,799,096	32,506,289	70.1%		
POPE	2,740,898	2,534,469	5,275,367	5,134,927	2,116,905	3,018,022	5,134,927	9,295,144	55.2%		
RAMSEY	125,918,111	33,344,186	159,262,297	158,946,698	125,917,423	33,029,275	158,946,698	433,303,766	36.7%		
RED LAKE	2,761,586	598,594	3,360,180	4,643,966	3,021,144	1,622,822	4,643,966	4,357,841	106.6%		
REDWOOD	9,331,885	1,196,829	10,528,714	11,840,128	10,990,968	849,160	11,840,128	14,099,396	84.0%		
RENVILLE	1,705,933	9,525,921	11,231,854	10,376,277	2,227,748	8,148,529	10,376,277	17,771,093	58.4%		
RICE	11,879,646	4,374,250	16,253,896	15,238,167	12,221,099	3,017,068	15,238,167	29,467,759	51.7%		
ROCK	6,228,844	---	6,228,844	6,490,544	6,490,544	---	6,490,544	8,156,543	79.6%		
ROSEAU	5,224,346	3,520,934	8,745,280	9,595,209	6,787,419	2,807,790	9,595,209	12,155,780	78.9%		
SCOTT	17,553,382	16,025,907	33,579,289	25,293,273	23,008,141	2,285,132	25,293,273	57,480,809	44.0%		
SHERBURNE	17,485,957	3,799,318	21,285,275	21,922,794	20,337,788	1,585,006	21,922,794	45,892,434	47.8%		
SIBLEY	6,024,531	1,264,072	7,288,603	7,725,092	6,675,701	1,049,391	7,725,092	12,965,898	59.6%		
ST. LOUIS	41,714,091	8,351,104	50,065,195	56,584,252	42,083,346	14,500,906	56,584,252	170,593,015	33.2%		
STEARNS	13,005,207	390,538	13,395,745	17,577,147	16,127,814	1,449,333	17,577,147	76,262,096	23.0%		
STEELE	5,329,194	1,889,809	7,219,003	6,876,071	4,898,763	1,977,308	6,876,071	22,841,196	30.1%		
STEVENS	5,546,648	1,412,868	6,959,516	7,518,553	5,825,643	1,692,910	7,518,553	7,524,427	99.9%		

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IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004 Percent Change	2004	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
SWIFT	3,158,864	2,672,944	5,831,808	5,831,808	2,862,058	3,506,890	6,368,948	10,279,382	62.0%	
TODD	7,022,339	818,863	7,841,202	7,841,202	5,872,685	2,514,743	8,387,428	17,800,917	47.1%	
TRAVERSE	63,916	960,815	1,024,731	1,024,731	---	1,300,133	1,300,133	5,830,821	22.3%	
WABASHA	5,124,739	1,929,802	7,054,541	7,054,541	5,120,253	1,115,158	6,235,411	14,446,303	43.2%	
WADENA	1,518,535	2,285,334	3,803,869	3,803,869	1,897,123	1,592,558	3,489,681	12,549,532	27.8%	
WASECA	7,469,458	3,264,556	10,734,014	10,734,014	7,668,517	3,290,679	10,959,196	13,124,877	83.5%	
WASHINGTON	14,874,165	26,103,812	40,977,977	40,977,977	15,957,570	30,672,497	46,630,067	121,697,093	38.3%	
WATONWAN	3,343,288	1,869,894	5,213,182	5,213,182	3,756,619	1,936,644	5,693,263	11,084,933	51.4%	
WILKIN	1,469,711	3,233,238	4,702,949	4,702,949	1,758,086	2,916,273	4,674,359	8,196,369	57.0%	
WINONA	10,882,935	8,398,437	19,281,372	19,281,372	16,756,708	4,464,100	21,220,808	26,666,669	79.6%	
WRIGHT	14,025,285	5,386,862	19,412,147	19,412,147	15,500,012	6,592,921	22,092,933	55,057,924	40.1%	
YELLOW MEDICINE	6,245,749	1,932,268	8,178,017	8,178,017	6,461,131	2,086,389	8,547,520	10,198,658	83.8%	
<b>County Totals</b>	<b>972,943,833</b>	<b>741,951,108</b>	<b>1,714,894,941</b>	<b>1,714,894,941</b>	<b>1,014,488,066</b>	<b>754,700,890</b>	<b>1,769,188,956</b>	<b>3,724,852,305</b>	<b>47.5%</b>	

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IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	47,487	3,573,386	3,620,873	---	2,856,844	2,856,844			
KANABEC	47,487	3,573,386	3,620,873	---	2,856,844	2,856,844	-21.1%	12,909,449	22.1%
TRAVERSE	63,916	960,815	1,024,731	---	1,300,133	1,300,133	26.9%	5,830,821	22.3%
STEARNS	13,005,207	390,538	13,395,745	16,127,814	1,449,333	17,577,147	31.2%	76,262,096	23.0%
ANOKA	54,799,560	(4,893,540)	49,906,020	53,292,451	(3,636,267)	49,656,184	-0.5%	197,627,075	25.1%
CLAY	11,705,674	185,333	11,891,007	8,470,277	216,407	8,686,684	-26.9%	32,506,920	26.7%
PINE	526,109	5,091,829	5,617,938	1,428,329	4,497,029	5,925,358	5.5%	21,677,739	27.3%
WADENA	1,518,535	2,285,334	3,803,869	1,897,123	1,592,558	3,489,681	-8.3%	12,549,532	27.8%
DOUGLAS	4,681,603	2,398,832	7,080,435	5,384,664	2,476,823	7,861,487	11.0%	27,189,235	28.9%
STEELE	5,329,194	1,889,809	7,219,003	4,898,763	1,977,308	6,876,071	-4.8%	22,841,196	30.1%
HENNEPIN	40,976,595	233,840,741	274,817,336	41,327,852	236,839,394	278,167,246	1.2%	866,021,057	32.1%
ST. LOUIS	41,714,091	8,351,104	50,065,195	42,083,346	14,500,906	56,584,252	13.0%	170,593,015	33.2%
PENNINGTON	3,456,431	389,519	3,845,950	3,835,451	205,303	4,040,754	5.1%	11,686,478	34.6%
GRANT	1,942,400	899,277	2,841,677	1,870,000	766,503	2,636,503	-7.2%	7,567,761	34.8%
								<b>Acceptable Fund Balance</b>	
RAMSEY	125,918,111	33,344,186	159,262,297	125,917,423	33,029,275	158,946,698	-0.2%	433,303,766	36.7%
WASHINGTON	14,874,165	26,103,812	40,977,977	15,957,570	30,672,497	46,630,067	13.8%	121,697,093	38.3%
OLMSTED	29,781,919	2,202,025	31,983,944	36,825,003	4,733,341	41,558,344	29.9%	108,334,488	38.4%
WRIGHT	14,025,285	5,386,862	19,412,147	15,500,012	6,592,921	22,092,933	13.8%	55,057,924	40.1%
ISANTI	194,820	8,994,001	9,188,821	225,043	9,467,613	9,692,656	5.5%	23,894,200	40.6%
FARIBAULT	2,278,905	2,899,685	5,178,590	2,067,518	2,092,492	4,160,010	-19.7%	10,197,213	40.8%
MAHONOMEN	93,002	2,662,985	2,755,987	113,296	3,260,328	3,373,624	22.4%	8,101,117	41.6%
BROWN	2,358,392	7,974,301	10,332,693	1,852,648	6,620,000	8,472,648	-18.0%	20,003,980	42.4%

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Name of County	December 31, 2003				December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	5,124,739	1,929,802	7,054,541	5,120,253	1,115,158	6,235,411	-11.6%			
WABASHA	5,124,739	1,929,802	7,054,541	5,120,253	1,115,158	6,235,411	-11.6%	14,446,303	43.2%	
CARLTON	220,525	10,933,027	11,153,552	1,575	12,559,129	12,560,704	12.6%	29,074,383	43.2%	
SCOTT	17,553,382	16,025,907	33,579,289	23,008,141	2,285,132	25,293,273	-24.7%	57,480,809	44.0%	
FREEBORN	7,990,939	5,941,326	13,932,265	7,634,244	3,417,467	11,051,711	-20.7%	24,702,066	44.7%	
LAKE OF THE WOODS	2,900,463	380,178	3,280,641	2,743,496	316,996	3,060,492	-6.7%	6,713,060	45.6%	
CROW WING	162,041	20,378,913	20,540,954	189,613	19,120,703	19,310,316	-6.0%	41,939,198	46.0%	
CHISAGO	12,424,217	1,203,931	13,628,148	10,337,030	5,573,025	15,910,055	16.7%	33,891,969	46.9%	
TODD	7,022,339	818,863	7,841,202	5,872,685	2,514,743	8,387,428	7.0%	17,800,917	47.1%	
SHERBURNE	17,485,957	3,799,318	21,285,275	20,337,788	1,585,006	21,922,794	3.0%	45,892,434	47.8%	
OTTER TAIL	9,625,671	6,467,307	16,092,978	10,720,743	8,166,036	18,886,779	17.4%	39,486,612	47.8%	
<b>Moderately High Fund Balance</b>										
WATONWAN	3,343,288	1,869,894	5,213,182	3,756,619	1,936,644	5,693,263	9.2%	11,084,933	51.4%	
BENTON	1,271,909	8,119,938	9,391,847	1,536,684	9,230,435	10,767,119	14.6%	20,845,465	51.7%	
RICE	11,879,646	4,374,250	16,253,896	12,221,099	3,017,068	15,238,167	-6.2%	29,467,759	51.7%	
FILLMORE	4,853,845	2,620,489	7,474,334	2,152,072	4,775,551	6,927,623	-7.3%	13,227,485	52.4%	
LE SUEUR	8,461,648	708,013	9,169,661	8,534,978	595,337	9,130,315	-0.4%	16,954,505	53.9%	
ITASCA	299,770	24,878,201	25,177,971	6,422,585	19,214,920	25,637,505	1.8%	47,257,171	54.3%	
GOODHUE	4,373,854	13,677,183	18,051,037	4,388,422	13,508,921	17,897,343	-0.9%	32,923,198	54.4%	
POPE	2,740,898	2,534,469	5,275,367	2,116,905	3,018,022	5,134,927	-2.7%	9,295,144	55.2%	
WILKIN	1,469,711	3,233,238	4,702,949	1,758,086	2,916,273	4,674,359	-0.6%	8,196,369	57.0%	
MCLEOD	7,906,154	1,510,662	9,416,816	8,471,014	4,638,985	13,109,999	39.2%	22,885,041	57.3%	
DODGE	4,220,469	3,786,581	8,007,050	4,243,740	3,480,674	7,724,414	-3.5%	13,427,926	57.5%	

**TABLE 10  
PERCENT CHANGE OF UNRESERVED FUND BALANCES  
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004				2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved			
	1,705,933	9,525,921	11,231,854	11,231,854	2,227,748	8,148,529	10,376,277	10,376,277			
RENVILLE										17,771,093	58.4%
SIBLEY	6,024,531	1,264,072	7,288,603	7,288,603	6,675,701	1,049,391	7,725,092	7,725,092	6.0%	12,965,898	59.6%
MEEKER	3,739,593	7,747,232	11,486,825	11,486,825	5,687,476	4,365,584	10,053,060	10,053,060	-12.5%	16,648,346	60.4%
MORRISON	4,997,343	8,732,168	13,729,511	13,729,511	5,807,701	8,442,899	14,250,600	14,250,600	3.8%	23,421,257	60.8%
SWIFT	3,158,864	2,672,944	5,831,808	5,831,808	2,862,058	3,506,890	6,368,948	6,368,948	9.2%	10,279,382	62.0%
MILLE LACS	5,520,822	5,447,067	10,967,889	10,967,889	5,359,210	7,108,225	12,467,435	12,467,435	13.7%	19,245,320	64.8%
<b>High Fund Balance</b>											
DAKOTA	137,153,427	---	137,153,427	137,153,427	140,852,635	---	140,852,635	140,852,635	2.7%	215,723,481	65.3%
NORMAN	839,281	4,062,467	4,901,748	4,901,748	808,945	3,952,162	4,761,107	4,761,107	-2.9%	7,150,285	66.6%
COTTONWOOD	434,392	6,084,490	6,518,882	6,518,882	169,167	6,993,289	7,162,456	7,162,456	9.9%	10,702,735	66.9%
MARTIN	---	6,856,727	6,856,727	6,856,727	---	7,889,439	7,889,439	7,889,439	15.1%	11,469,615	68.8%
NOBLES	6,121,508	2,908,662	9,030,170	9,030,170	5,751,186	4,669,140	10,420,326	10,420,326	15.4%	15,079,651	69.1%
POLK	5,000,000	21,016,900	26,016,900	26,016,900	5,000,000	17,799,096	22,799,096	22,799,096	-12.4%	32,506,289	70.1%
BECKER	5,274,794	14,480,678	19,755,472	19,755,472	3,996,558	16,099,132	20,095,690	20,095,690	1.7%	27,635,600	72.7%
BELTRAMI	23,622,397	6,948,488	30,570,885	30,570,885	15,301,562	16,125,679	31,427,241	31,427,241	2.8%	42,582,653	73.8%
LYON	984,086	6,395,586	7,379,672	7,379,672	3,459,364	5,270,779	8,730,143	8,730,143	18.3%	11,758,073	74.2%
CARVER	25,169,714	10,832,186	36,001,900	36,001,900	28,655,883	11,379,075	40,034,958	40,034,958	11.2%	53,668,837	74.6%
HOUSTON	4,463,376	4,098,056	8,561,432	8,561,432	4,757,611	4,817,859	9,575,470	9,575,470	11.8%	12,733,205	75.2%
HUBBARD	11,387,400	300,869	11,688,269	11,688,269	12,796,172	989,207	13,785,379	13,785,379	17.9%	17,606,265	78.3%
CASS	19,256,736	3,488,383	22,745,119	22,745,119	19,858,908	3,321,564	23,180,472	23,180,472	1.9%	29,370,112	78.9%
ROSEAU	5,224,346	3,520,934	8,745,280	8,745,280	6,787,419	2,807,790	9,595,209	9,595,209	9.7%	12,155,780	78.9%
NICOLLET	5,361,899	6,309,406	11,671,305	11,671,305	7,555,639	6,052,783	13,608,422	13,608,422	16.6%	17,166,758	79.3%



**TABLE 10  
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IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2003 TO 2004  
2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	ROCK	6,228,844	---	6,228,844	6,490,544	---			
WINONA	10,882,935	8,398,437	19,281,372	16,756,708	4,464,100	21,220,808	10.1%	26,666,669	79.6%
MARSHALL	---	6,019,651	6,019,651	---	6,020,545	6,020,545	0.0%	7,305,492	82.4%
WASECA	7,469,458	3,264,556	10,734,014	7,668,517	3,290,679	10,959,196	2.1%	13,124,877	83.5%
YELLOW MEDICINE	6,245,749	1,932,268	8,178,017	6,461,131	2,086,389	8,547,520	4.5%	10,198,658	83.8%
REDWOOD	9,331,885	1,196,829	10,528,714	10,990,968	849,160	11,840,128	12.5%	14,099,396	84.0%
KOOCHICHING	10,386,468	2,555,586	12,942,054	11,417,132	1,520,583	12,937,715	-0.0%	15,268,330	84.7%
LAKE	3,758,174	9,921,330	13,679,504	3,910,147	9,330,920	13,241,067	-3.2%	15,220,448	87.0%
JACKSON	8,196,693	2,868,163	11,064,856	6,448,817	3,086,858	9,535,675	-13.8%	10,796,109	88.3%
KANDIYOHI	2,154	33,599,590	33,601,744	17,807	36,601,701	36,619,508	9.0%	39,645,907	92.4%
KITTSON	4,502,158	1,168,148	5,670,306	3,969,112	2,006,171	5,975,283	5.4%	6,437,834	92.8%
LINCOLN	716,341	4,947,652	5,663,993	971,743	4,661,340	5,633,083	-0.5%	5,924,349	95.1%
MURRAY	4,824,608	2,737,301	7,561,909	4,702,965	2,804,168	7,507,133	-0.7%	7,888,579	95.2%
STEVENS	5,546,648	1,412,868	6,959,516	5,825,643	1,692,910	7,518,553	8.0%	7,524,427	99.9%
<b><u>Very High Fund Balance</u></b>									
CLEARWATER	9,846,532	1,204,664	11,051,196	10,697,786	520,331	11,218,117	1.5%	10,967,823	102.3%
MOWER	16,068,762	7,740,998	23,809,760	17,746,026	7,659,343	25,405,369	6.7%	24,688,204	102.9%
PIPESTONE	114,753	9,512,886	9,627,639	115,846	8,874,385	8,990,231	-6.6%	8,658,322	103.8%
BIG STONE	3,319,741	3,917,318	7,237,059	3,608,858	3,062,368	6,671,226	-7.8%	6,302,495	105.9%
RED LAKE	2,761,586	598,594	3,360,180	3,021,144	1,622,822	4,643,966	38.2%	4,357,841	106.6%
LAC QUI PARLE	4,845,238	2,562,161	7,407,399	4,845,238	3,209,312	8,054,550	8.7%	7,513,886	107.2%
COOK	1,833,136	8,282,131	10,115,267	1,585,059	9,242,317	10,827,376	7.0%	9,828,735	110.2%

**TABLE 10  
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 2004 UNRESERVED FUND BALANCES AS A PERCENT OF 2004 TOTAL CURRENT EXPENDITURES**

Name of County	December 31, 2003				December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
	7,603,092	4,974,791	12,577,883	7,297,560	5,681,780	12,979,340				
CHIPPEWA							3.2%	10,405,971	124.7%	
AITKIN	10,816,615	10,319,626	21,136,241	11,167,855	11,127,230	22,295,085	5.5%	17,749,605	125.6%	
BLUE EARTH	61,578,955	---	61,578,955	63,758,162	---	63,758,162	3.5%	35,636,268	178.9%	
<b>County Totals</b>	<b>972,943,833</b>	<b>741,951,108</b>	<b>1,714,894,941</b>	<b>1,014,488,066</b>	<b>754,700,890</b>	<b>1,769,188,956</b>	<b>3.2%</b>	<b>3,724,852,305</b>	<b>47.5%</b>	

Extremely High Fund Balance