

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

**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds 2007 to 2008, and**  
**2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Aitkin	11,532,137	12,694,934	24,227,071	11,328,636	12,171,693	23,500,329	-3.0%	22,198,038	105.9%
Anoka	70,168,261	(25,777,918)	44,390,343	81,331,456	(11,581,506)	69,749,950	57.1%	223,501,413	31.2%
Becker	2,916,229	22,004,973	24,921,202	1,852,875	18,350,881	20,203,756	-18.9%	37,031,792	54.6%
Beltrami	13,718,759	14,984,872	28,703,631	13,870,074	12,994,364	26,864,438	-6.4%	55,887,265	48.1%
Benton	8,265,271	4,651,497	12,916,768	10,035,948	4,350,143	14,386,091	11.4%	28,398,310	50.7%
Big Stone	3,737,016	2,191,026	5,928,042	3,456,854	1,514,976	4,971,830	-16.1%	7,531,138	66.0%
Blue Earth	5,896,085	(3,499,630)	2,396,455	6,934,168	(3,349,325)	3,584,843	49.6%	52,216,822	6.9%
Brown	2,345,802	8,512,432	10,858,234	2,687,956	7,717,858	10,405,814	-4.2%	24,247,993	42.9%
Carlton	1,575	15,019,171	15,020,746	1,600	15,946,508	15,948,108	6.2%	33,992,891	46.9%
Carver	35,585,908	2,567,866	38,153,774	35,410,452	---	35,410,452	-7.2%	75,183,411	47.1%
Cass	27,056,848	5,938,631	32,995,479	32,770,804	1,318,866	34,089,670	3.3%	34,682,323	98.3%
Chippewa	8,852,484	5,757,959	14,610,443	8,783,889	6,285,195	15,069,084	3.1%	13,295,799	113.3%
Chisago	16,788,443	950,012	17,738,455	15,074,884	5,417,741	20,492,625	15.5%	42,208,413	48.6%
Clay	8,998,931	269,029	9,267,960	6,842,695	290,111	7,132,806	-23.0%	37,428,007	19.1%
Clearwater	8,031,039	3,195,688	11,226,727	9,707,172	1,666,047	11,373,219	1.3%	13,989,883	81.3%
Cook	1,359,310	11,675,351	13,034,661	1,762,713	9,465,281	11,227,994	-13.9%	11,753,403	95.5%
Cottonwood	---	6,463,235	6,463,235	83,030	6,071,559	6,154,589	-4.8%	11,657,602	52.8%
Crow Wing	107,854	23,551,430	23,659,284	22,869,984	4,338,931	27,208,915	15.0%	55,339,177	49.2%
Dakota	162,849,960	---	162,849,960	125,308,538	19,992,176	145,300,714	-10.8%	282,099,976	51.5%
Dodge	4,805,901	3,624,424	8,430,325	5,255,727	4,639,198	9,894,925	17.4%	16,952,290	58.4%
Douglas	6,753,681	6,481,633	13,235,314	12,553,266	1,115,729	13,668,995	3.3%	32,099,346	42.6%
Faribault	1,520,328	669,984	2,190,312	1,230,630	1,338,502	2,569,132	17.3%	19,670,297	13.1%
Fillmore	3,357,497	4,102,860	7,460,357	2,903,120	4,022,727	6,925,847	-7.2%	17,026,128	40.7%
Freeborn	7,384,908	2,994,519	10,379,427	8,424,473	175,337	8,599,810	-17.1%	30,909,479	27.8%

**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds 2007 to 2008, and**  
**2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Goodhue	10,182,548	15,176,749	25,359,297	11,336,174	14,515,973	25,852,147	1.9%	41,652,356	62.1%
Grant	1,630,387	1,932,841	3,563,228	1,630,387	1,641,853	3,272,240	-8.2%	9,664,945	33.9%
Hennepin	61,035,074	206,918,509	267,953,583	51,097,674	226,444,535	277,542,209	3.6%	1,301,386,729	21.3%
Houston	5,447,188	1,974,368	7,421,556	4,483,826	(50,624)	4,433,202	-40.3%	22,109,657	20.1%
Hubbard	14,847,640	171,085	15,018,725	13,258,194	---	13,258,194	-11.7%	24,958,782	53.1%
Isanti	212,294	9,011,767	9,224,061	323,743	8,771,346	9,095,089	-1.4%	29,581,375	30.7%
Itasca	49,648	29,352,102	29,401,750	101,948	28,903,163	29,005,111	-1.3%	52,848,070	54.9%
Jackson	3,517,487	8,294,825	11,812,312	5,053,184	7,210,791	12,263,975	3.8%	12,659,440	96.9%
Kanabec	218,337	3,773,165	3,991,502	275,310	4,418,118	4,693,428	17.6%	18,452,818	25.4%
Kandiyohi	73,603	33,282,207	33,355,810	116,017	29,111,706	29,227,723	-12.4%	48,047,160	60.8%
Kittson	4,303,195	2,087,508	6,390,703	4,734,262	1,494,029	6,228,291	-2.5%	7,112,309	87.6%
Koochiching	10,696,944	686,488	11,383,432	10,901,512	(31,631)	10,869,881	-4.5%	17,948,202	60.6%
Lac qui Parle	4,833,847	4,394,468	9,228,315	5,416,233	3,988,135	9,404,368	1.9%	8,348,022	112.7%
Lake	1,427,905	7,974,595	9,402,500	1,000,000	7,378,709	8,378,709	-10.9%	18,093,644	46.3%
Lake of the Woods	4,165,300	849,329	5,014,629	5,263,072	756,791	6,019,863	20.0%	7,486,870	80.4%
Le Sueur	11,376,470	1,389,308	12,765,778	8,965,985	1,174,405	10,140,390	-20.6%	21,210,754	47.8%
Lincoln	995,135	4,377,473	5,372,608	916,374	4,497,584	5,413,958	0.8%	7,110,848	76.1%
Lyon	3,307,538	8,414,306	11,721,844	2,670,625	9,397,243	12,067,868	3.0%	14,265,465	84.6%
Mahnomen	1,040,328	2,553,308	3,593,636	239,932	2,837,218	3,077,150	-14.4%	8,958,984	34.3%
Marshall	14,701	6,748,225	6,762,926	11,165	7,100,994	7,112,159	5.2%	12,021,568	59.2%
Martin	---	11,160,987	11,160,987	---	12,603,588	12,603,588	12.9%	14,762,056	85.4%
McLeod	9,448,601	6,264,085	15,712,686	9,708,995	10,756,899	20,465,894	30.3%	28,956,706	70.7%
Meeker	9,426,723	2,696,839	12,123,562	12,337,086	930,045	13,267,131	9.4%	19,192,558	69.1%
Mille Lacs	7,172,955	5,858,014	13,030,969	7,969,400	8,023,746	15,993,146	22.7%	24,992,494	64.0%

**Table 5**  
**Percent Change of Unreserved Fund Balances**  
**in the General Fund and Special Revenue Funds 2007 to 2008, and**  
**2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Morrison	4,557,690	11,405,192	15,962,882	4,441,319	10,304,511	14,745,830	-7.6%	30,379,429	48.5%
Mower	15,804,083	7,829,538	23,633,621	26,935,337	5,118,662	32,053,999	35.6%	26,201,673	122.3%
Murray	4,538,662	3,853,284	8,391,946	4,978,643	3,829,730	8,808,373	5.0%	9,975,996	88.3%
Nicollet	9,241,970	5,420,440	14,662,410	9,992,637	5,861,069	15,853,706	8.1%	21,672,377	73.2%
Nobles	7,520,088	5,016,117	12,536,205	6,507,466	6,418,879	12,926,345	3.1%	18,545,475	69.7%
Norman	250,039	5,142,562	5,392,601	226,857	4,128,329	4,355,186	-19.2%	8,951,525	48.7%
Olmsted	44,796,344	9,333,561	54,129,905	37,856,206	12,848,672	50,704,878	-6.3%	125,779,984	40.3%
Otter Tail	15,278,049	8,236,615	23,514,664	14,238,333	7,927,555	22,165,888	-5.7%	45,471,801	48.7%
Pennington	4,897,831	235,176	5,133,007	6,363,387	(237,941)	6,125,446	19.3%	11,793,475	51.9%
Pine	603,284	4,268,091	4,871,375	(361,518)	121,668	(239,850)	-104.9%	25,550,492	-0.9%
Pipestone	948,836	7,218,806	8,167,642	1,045,347	6,991,071	8,036,418	-1.6%	10,692,664	75.2%
Polk	1,538	22,271,841	22,273,379	1,538	24,453,918	24,455,456	9.8%	38,168,772	64.1%
Pope	2,288,746	3,325,722	5,614,468	2,331,439	3,055,807	5,387,246	-4.0%	10,994,508	49.0%
Ramsey	173,339,233	38,040,231	211,379,464	191,454,780	37,249,168	228,703,948	8.2%	508,045,524	45.0%
Red Lake	4,231,041	1,193,989	5,425,030	3,576,295	1,794,108	5,370,403	-1.0%	5,037,607	106.6%
Redwood	11,151,794	363,619	11,515,413	12,598,696	---	12,598,696	9.4%	16,986,043	74.2%
Renville	4,290,020	6,464,947	10,754,967	4,633,161	8,487,900	13,121,061	22.0%	20,492,541	64.0%
Rice	15,521,958	500,646	16,022,604	17,163,675	1,162,368	18,326,043	14.4%	35,971,955	50.9%
Rock	5,094,912	2,341,268	7,436,180	5,002,225	767,978	5,770,203	-22.4%	9,964,635	57.9%
Roseau	5,423,016	(581,400)	4,841,616	6,191,873	(684,779)	5,507,094	13.7%	13,512,116	40.8%
Saint Louis	67,771,488	7,757,739	75,529,227	76,266,742	7,046,287	83,313,029	10.3%	189,411,259	44.0%
Scott	1,791,657	11,316,874	13,108,531	1,636,991	12,956,574	14,593,565	11.3%	77,301,597	18.9%
Sherburne	23,113,809	8,280,621	31,394,430	22,515,454	7,355,638	29,871,092	-4.9%	57,023,848	52.4%
Sibley	9,139,636	3,921,961	13,061,597	11,128,461	2,427,202	13,555,663	3.8%	17,058,914	79.5%

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**in the General Fund and Special Revenue Funds 2007 to 2008, and**  
**2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Stearns	29,847,816	4,318,291	34,166,107	34,213,618	5,411,006	39,624,624	16.0%	92,856,492	42.7%
Steele	6,213,007	5,143,009	11,356,016	6,798,575	5,040,569	11,839,144	4.3%	30,650,719	38.6%
Stevens	6,845,298	2,048,686	8,893,984	8,144,595	536,666	8,681,261	-2.4%	8,825,690	98.4%
Swift	3,394,564	1,746,846	5,141,410	4,150,793	1,779,565	5,930,358	15.3%	12,846,075	46.2%
Todd	5,182,907	1,041,205	6,224,112	3,762,681	2,923,294	6,685,975	7.4%	23,352,598	28.6%
Traverse	---	2,333,594	2,333,594	---	3,270,227	3,270,227	40.1%	6,048,759	54.1%
Wabasha	6,671,481	4,106,862	10,778,343	9,590,983	2,459,940	12,050,923	11.8%	17,314,020	69.6%
Wadena	1,648,546	849,314	2,497,860	524,721	1,036,035	1,560,756	-37.5%	16,247,585	9.6%
Waseca	7,100,076	3,019,077	10,119,153	7,326,252	2,547,575	9,873,827	-2.4%	17,946,618	55.0%
Washington	23,069,915	38,725,886	61,795,801	28,522,372	33,236,552	61,758,924	-0.1%	145,145,508	42.5%
Watsonwan	4,276,162	2,248,961	6,525,123	5,203,823	1,994,162	7,197,985	10.3%	12,511,167	57.5%
Wilkin	1,717,034	3,097,777	4,814,811	2,145,663	1,563,778	3,709,441	-23.0%	9,171,674	40.4%
Winona	17,284,435	3,654,220	20,938,655	17,860,168	5,860,954	23,721,122	13.3%	34,454,001	68.8%
Wright	22,605,085	6,534,007	29,139,092	24,564,513	4,637,913	29,202,426	0.2%	68,699,768	42.5%
Yellow Medicine	7,361,263	3,037,144	10,398,407	10,037,505	392,292	10,429,797	0.3%	11,055,309	94.3%
<b>Total</b>	<b>\$1,152,271,388</b>	<b>\$759,428,848</b>	<b>\$1,911,700,236</b>	<b>\$1,207,863,648</b>	<b>\$758,202,510</b>	<b>\$1,966,066,158</b>	<b>2.8%</b>	<b>\$4,793,233,201</b>	<b>41.0%</b>

**Table 6**  
**Unreserved Fund Balances of General Fund and Special Revenue Funds**  
**Listed From Lowest to Highest, and Unreserved Fund Balances**  
**as a Percent of Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Pine	603,284	4,268,091	4,871,375	(361,518)	121,668			
Blue Earth	5,896,085	(3,499,630)	2,396,455	6,934,168	(3,349,325)	3,584,843	49.6%	52,216,822	6.9%
Wadena	1,648,546	849,314	2,497,860	524,721	1,036,035	1,560,756	-37.5%	16,247,585	9.6%
Faribault	1,520,328	669,984	2,190,312	1,230,630	1,338,502	2,569,132	17.3%	19,670,297	13.1%
Scott	1,791,657	11,316,874	13,108,531	1,636,991	12,956,574	14,593,565	11.3%	77,301,597	18.9%
Clay	8,998,931	269,029	9,267,960	6,842,695	290,111	7,132,806	-23.0%	37,428,007	19.1%
Houston	5,447,188	1,974,368	7,421,556	4,483,826	(50,624)	4,433,202	-40.3%	22,109,657	20.1%
Hennepin	61,035,074	206,918,509	267,953,583	51,097,674	226,444,535	277,542,209	3.6%	1,301,386,729	21.3%
Kanabec	218,337	3,773,165	3,991,502	275,310	4,418,118	4,693,428	17.6%	18,452,818	25.4%
Freeborn	7,384,908	2,994,519	10,379,427	8,424,473	175,337	8,599,810	-17.1%	30,909,479	27.8%
Todd	5,182,907	1,041,205	6,224,112	3,762,681	2,923,294	6,685,975	7.4%	23,352,598	28.6%
Isanti	212,294	9,011,767	9,224,061	323,743	8,771,346	9,095,089	-1.4%	29,581,375	30.7%
Anoka	70,168,261	(25,777,918)	44,390,343	81,331,456	(11,581,506)	69,749,950	57.1%	223,501,413	31.2%
Grant	1,630,387	1,932,841	3,563,228	1,630,387	1,641,853	3,272,240	-8.2%	9,664,945	33.9%
Mahnomen	1,040,328	2,553,308	3,593,636	239,932	2,837,218	3,077,150	-14.4%	8,958,984	34.3%
Steele	6,213,007	5,143,009	11,356,016	6,798,575	5,040,569	11,839,144	4.3%	30,650,719	38.6%
Olmsted	44,796,344	9,333,561	54,129,905	37,856,206	12,848,672	50,704,878	-6.3%	125,779,984	40.3%
Wilkin	1,717,034	3,097,777	4,814,811	2,145,663	1,563,778	3,709,441	-23.0%	9,171,674	40.4%
Fillmore	3,357,497	4,102,860	7,460,357	2,903,120	4,022,727	6,925,847	-7.2%	17,026,128	40.7%
Roseau	5,423,016	(581,400)	4,841,616	6,191,873	(684,779)	5,507,094	13.7%	13,512,116	40.8%
Wright	22,605,085	6,534,007	29,139,092	24,564,513	4,637,913	29,202,426	0.2%	68,699,768	42.5%
Washington	23,069,915	38,725,886	61,795,801	28,522,372	33,236,552	61,758,924	-0.1%	145,145,508	42.5%
Douglas	6,753,681	6,481,633	13,235,314	12,553,266	1,115,729	13,668,995	3.3%	32,099,346	42.6%
Stearns	29,847,816	4,318,291	34,166,107	34,213,618	5,411,006	39,624,624	16.0%	92,856,492	42.7%

**Table 6**  
**Unreserved Fund Balances of General Fund and Special Revenue Funds**  
**Listed From Lowest to Highest, and Unreserved Fund Balances**  
**as a Percent of Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	2008 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Brown	2,345,802	8,512,432	10,858,234	2,687,956	7,717,858			
Saint Louis	67,771,488	7,757,739	75,529,227	76,266,742	7,046,287	83,313,029	10.3%	189,411,259	44.0%
Ramsey	173,339,233	38,040,231	211,379,464	191,454,780	37,249,168	228,703,948	8.2%	508,045,524	45.0%
Swift	3,394,564	1,746,846	5,141,410	4,150,793	1,779,565	5,930,358	15.3%	12,846,075	46.2%
Lake	1,427,905	7,974,595	9,402,500	1,000,000	7,378,709	8,378,709	-10.9%	18,093,644	46.3%
Carlton	1,575	15,019,171	15,020,746	1,600	15,946,508	15,948,108	6.2%	33,992,891	46.9%
Carver	35,585,908	2,567,866	38,153,774	35,410,452	---	35,410,452	-7.2%	75,183,411	47.1%
Le Sueur	11,376,470	1,389,308	12,765,778	8,965,985	1,174,405	10,140,390	-20.6%	21,210,754	47.8%
Beltrami	13,718,759	14,984,872	28,703,631	13,870,074	12,994,364	26,864,438	-6.4%	55,887,265	48.1%
Morrison	4,557,690	11,405,192	15,962,882	4,441,319	10,304,511	14,745,830	-7.6%	30,379,429	48.5%
Chisago	16,788,443	950,012	17,738,455	15,074,884	5,417,741	20,492,625	15.5%	42,208,413	48.6%
Norman	250,039	5,142,562	5,392,601	226,857	4,128,329	4,355,186	-19.2%	8,951,525	48.7%
Otter Tail	15,278,049	8,236,615	23,514,664	14,238,333	7,927,555	22,165,888	-5.7%	45,471,801	48.7%
Pope	2,288,746	3,325,722	5,614,468	2,331,439	3,055,807	5,387,246	-4.0%	10,994,508	49.0%
Crow Wing	107,854	23,551,430	23,659,284	22,869,984	4,338,931	27,208,915	15.0%	55,339,177	49.2%
Benton	8,265,271	4,651,497	12,916,768	10,035,948	4,350,143	14,386,091	11.4%	28,398,310	50.7%
Rice	15,521,958	500,646	16,022,604	17,163,675	1,162,368	18,326,043	14.4%	35,971,955	50.9%
Dakota	162,849,960	---	162,849,960	125,308,538	19,992,176	145,300,714	-10.8%	282,099,976	51.5%
Pennington	4,897,831	235,176	5,133,007	6,363,387	(237,941)	6,125,446	19.3%	11,793,475	51.9%
Sherburne	23,113,809	8,280,621	31,394,430	22,515,454	7,355,638	29,871,092	-4.9%	57,023,848	52.4%
Cottonwood	---	6,463,235	6,463,235	83,030	6,071,559	6,154,589	-4.8%	11,657,602	52.8%
Hubbard	14,847,640	171,085	15,018,725	13,258,194	---	13,258,194	-11.7%	24,958,782	53.1%
Traverse	---	2,333,594	2,333,594	---	3,270,227	3,270,227	40.1%	6,048,759	54.1%
Becker	2,916,229	22,004,973	24,921,202	1,852,875	18,350,881	20,203,756	-18.9%	37,031,792	54.6%

**Table 6**  
**Unreserved Fund Balances of General Fund and Special Revenue Funds**  
**Listed From Lowest to Highest, and Unreserved Fund Balances**  
**as a Percent of Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	2008 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Itasca	49,648	29,352,102	29,401,750	101,948	28,903,163			
Waseca	7,100,076	3,019,077	10,119,153	7,326,252	2,547,575	9,873,827	-2.4%	17,946,618	55.0%
Watonwan	4,276,162	2,248,961	6,525,123	5,203,823	1,994,162	7,197,985	10.3%	12,511,167	57.5%
Rock	5,094,912	2,341,268	7,436,180	5,002,225	767,978	5,770,203	-22.4%	9,964,635	57.9%
Dodge	4,805,901	3,624,424	8,430,325	5,255,727	4,639,198	9,894,925	17.4%	16,952,290	58.4%
Marshall	14,701	6,748,225	6,762,926	11,165	7,100,994	7,112,159	5.2%	12,021,568	59.2%
Koochiching	10,696,944	686,488	11,383,432	10,901,512	(31,631)	10,869,881	-4.5%	17,948,202	60.6%
Kandiyohi	73,603	33,282,207	33,355,810	116,017	29,111,706	29,227,723	-12.4%	48,047,160	60.8%
Goodhue	10,182,548	15,176,749	25,359,297	11,336,174	14,515,973	25,852,147	1.9%	41,652,356	62.1%
Mille Lacs	7,172,955	5,858,014	13,030,969	7,969,400	8,023,746	15,993,146	22.7%	24,992,494	64.0%
Renville	4,290,020	6,464,947	10,754,967	4,633,161	8,487,900	13,121,061	22.0%	20,492,541	64.0%
Polk	1,538	22,271,841	22,273,379	1,538	24,453,918	24,455,456	9.8%	38,168,772	64.1%
Big Stone	3,737,016	2,191,026	5,928,042	3,456,854	1,514,976	4,971,830	-16.1%	7,531,138	66.0%
Winona	17,284,435	3,654,220	20,938,655	17,860,168	5,860,954	23,721,122	13.3%	34,454,001	68.8%
Meeker	9,426,723	2,696,839	12,123,562	12,337,086	930,045	13,267,131	9.4%	19,192,558	69.1%
Wabasha	6,671,481	4,106,862	10,778,343	9,590,983	2,459,940	12,050,923	11.8%	17,314,020	69.6%
Nobles	7,520,088	5,016,117	12,536,205	6,507,466	6,418,879	12,926,345	3.1%	18,545,475	69.7%
McLeod	9,448,601	6,264,085	15,712,686	9,708,995	10,756,899	20,465,894	30.3%	28,956,706	70.7%
Nicollet	9,241,970	5,420,440	14,662,410	9,992,637	5,861,069	15,853,706	8.1%	21,672,377	73.2%
Redwood	11,151,794	363,619	11,515,413	12,598,696	---	12,598,696	9.4%	16,986,043	74.2%
Pipestone	948,836	7,218,806	8,167,642	1,045,347	6,991,071	8,036,418	-1.6%	10,692,664	75.2%
Lincoln	995,135	4,377,473	5,372,608	916,374	4,497,584	5,413,958	0.8%	7,110,848	76.1%
Sibley	9,139,636	3,921,961	13,061,597	11,128,461	2,427,202	13,555,663	3.8%	17,058,914	79.5%
Lake of the Woods	4,165,300	849,329	5,014,629	5,263,072	756,791	6,019,863	20.0%	7,486,870	80.4%



**Table 6**  
**Unreserved Fund Balances of General Fund and Special Revenue Funds**  
**Listed From Lowest to Highest, and Unreserved Fund Balances**  
**as a Percent of Total Current Expenditures**

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Clearwater	8,031,039	3,195,688	11,226,727	9,707,172	1,666,047			
Lyon	3,307,538	8,414,306	11,721,844	2,670,625	9,397,243	12,067,868	3.0%	14,265,465	84.6%
Martin	---	11,160,987	11,160,987	---	12,603,588	12,603,588	12.9%	14,762,056	85.4%
Kittson	4,303,195	2,087,508	6,390,703	4,734,262	1,494,029	6,228,291	-2.5%	7,112,309	87.6%
Murray	4,538,662	3,853,284	8,391,946	4,978,643	3,829,730	8,808,373	5.0%	9,975,996	88.3%
Yellow Medicine	7,361,263	3,037,144	10,398,407	10,037,505	392,292	10,429,797	0.3%	11,055,309	94.3%
Cook	1,359,310	11,675,351	13,034,661	1,762,713	9,465,281	11,227,994	-13.9%	11,753,403	95.5%
Jackson	3,517,487	8,294,825	11,812,312	5,053,184	7,210,791	12,263,975	3.8%	12,659,440	96.9%
Cass	27,056,848	5,938,631	32,995,479	32,770,804	1,318,866	34,089,670	3.3%	34,682,323	98.3%
Stevens	6,845,298	2,048,686	8,893,984	8,144,595	536,666	8,681,261	-2.4%	8,825,690	98.4%
Aitkin	11,532,137	12,694,934	24,227,071	11,328,636	12,171,693	23,500,329	-3.0%	22,198,038	105.9%
Red Lake	4,231,041	1,193,989	5,425,030	3,576,295	1,794,108	5,370,403	-1.0%	5,037,607	106.6%
Lac qui Parle	4,833,847	4,394,468	9,228,315	5,416,233	3,988,135	9,404,368	1.9%	8,348,022	112.7%
Chippewa	8,852,484	5,757,959	14,610,443	8,783,889	6,285,195	15,069,084	3.1%	13,295,799	113.3%
Mower	15,804,083	7,829,538	23,633,621	26,935,337	5,118,662	32,053,999	35.6%	26,201,673	122.3%
<b>Total</b>	<b>\$1,152,271,388</b>	<b>\$759,428,848</b>	<b>\$1,911,700,236</b>	<b>\$1,207,863,648</b>	<b>\$758,202,510</b>	<b>\$1,966,066,158</b>	<b>2.8%</b>	<b>\$4,793,233,201</b>	<b>41.0%</b>