

MINNESOTA OFFICE OF THE STATE AUDITOR

**A GUIDE TO FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS
OF THE CITIES AND COUNTIES**

December 31, 1996

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STATE AUDITOR**

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A Guide to Fund Balances in the General and Special Revenue Funds of Cities and Counties as of December 31, 1996

Overview

The Office of the State Auditor has issued reports on the unreserved fund balances in the *General Funds* of Minnesota counties and cities over 2,500 in population since 1991. This year's report includes, for the first time, an analysis of the unreserved fund balances in the *Special Revenue Funds*. The inclusion of Special Revenue Funds is intended to present a more complete picture of the financial condition of counties and cities over 2,500 in population. Throughout this report, whenever the term "fund balance" is used, the reader should note that this is the *combined total* of the unreserved fund balances in the General and Special Revenue Funds.

The unreserved fund balances in the General and Special Revenue Funds of Minnesota cities and counties grew 11.3 percent and 6.3 percent respectively between 1995 and 1996. This report identifies trends in two types of fund balances in Minnesota cities and counties: *unreserved, undesignated*; and *unreserved, designated* General and Special Revenue Fund Balances.¹ The fund balance data in this report are based on 1995 and 1996 city and county audited financial reports.

The unreserved fund balances in the General and Special Revenue Funds of counties and cities over 2,500 in population increased 6.3 percent and 11.3 percent respectively between 1995 and 1996.

Trends in Minnesota City and County Unreserved Fund Balances

Statewide data on the amount of funds available for cities and counties at the end of 1996 indicates continued growth in the unreserved General and Special Revenue Fund Balances of cities and counties.

At the end of 1996, Minnesota's 87 counties had cumulative unreserved General and Special Revenue Fund Balances of \$1.23 billion, which represented an increase of 6.3 percent from the fund balances

¹ Although this report discusses only two types of fund balances, Minnesota cities and counties reporting financial information according to the modified accrual basis of accounting actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The governing body may pass a subsequent resolution eliminating or changing the designation of those funds and is not legally bound by the initial designation. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment. The reserved fund balances are not discussed in this report.

reported by counties at the end of 1995. No counties reported a negative fund balance at the end of 1996.

Minnesota's 184 medium and large cities reported cumulative unreserved General and Special Revenue Fund Balances of \$683.7 million in 1996, which was an increase of 11.3 percent from the fund balances reported by cities at the end of 1995. Between 1995 and 1996, 133 cities reported an increase in their fund balance and 50 reported a decrease in their fund balance. The City of Grant was a township in 1995 and no information on its fund balances for that year was available.

Table 1A: Trends in City & County Unreserved Fund Balances, 1992 to 1996

Year	City Unreserved Fund Balances *	County Unreserved Fund Balances *
1992	\$ 515.5 million	\$ 928.7 million
1993	\$ 546.3 million	\$ 971.6 million
1994	\$ 550.9 million	\$ 1.05 billion
1995	\$ 614.1 million	\$ 1.16 billion
1996	\$ 683.7 million	\$ 1.23 billion
Percent Change 1992-1996	32.6 percent	32.9 percent

* Figures are not adjusted for inflation.

General and Special Revenue Fund Balances as a Percent of Total Current Expenditures

Comparing city and county unreserved fund balances to their total current expenditures helps place the fund balances in perspective and provides insight on the relative financial health of Minnesota's cities and counties. Cities and counties should have relatively large fund balances at the end of the year because they must rely on them to meet expenses during the first five months of the next fiscal year until they receive the first property tax payments (May) and state aid payments (July).

The unreserved fund balances of cities over 2,500 in population totaled \$683.7 million in 1996, which represented 44.4 percent of total city current expenditures, compared to 1995, in which they represented 42.1 percent of total city current expenditures.

The fund balances of \$1.23 billion reported by counties in 1996 represented 46.0 percent of total county current expenditures, which was slightly less than the 46.3 percent share they represented in 1995.

Statewide Averages Mask Considerable Variation Among Cities and Counties

Although statewide data reflect overall improvement in the financial condition of Minnesota's cities and counties, these trends were not uniformly experienced by all cities and counties across the state. The relative size of the fund balances of individual cities and counties vary dramatically across jurisdictions. There are also significant differences among local governments in the year-to-year changes in fund balances between 1995 and 1996. While many cities and counties reported significant growth in their fund balances, others drew down their fund balances to reduce tax levies and finance operations.

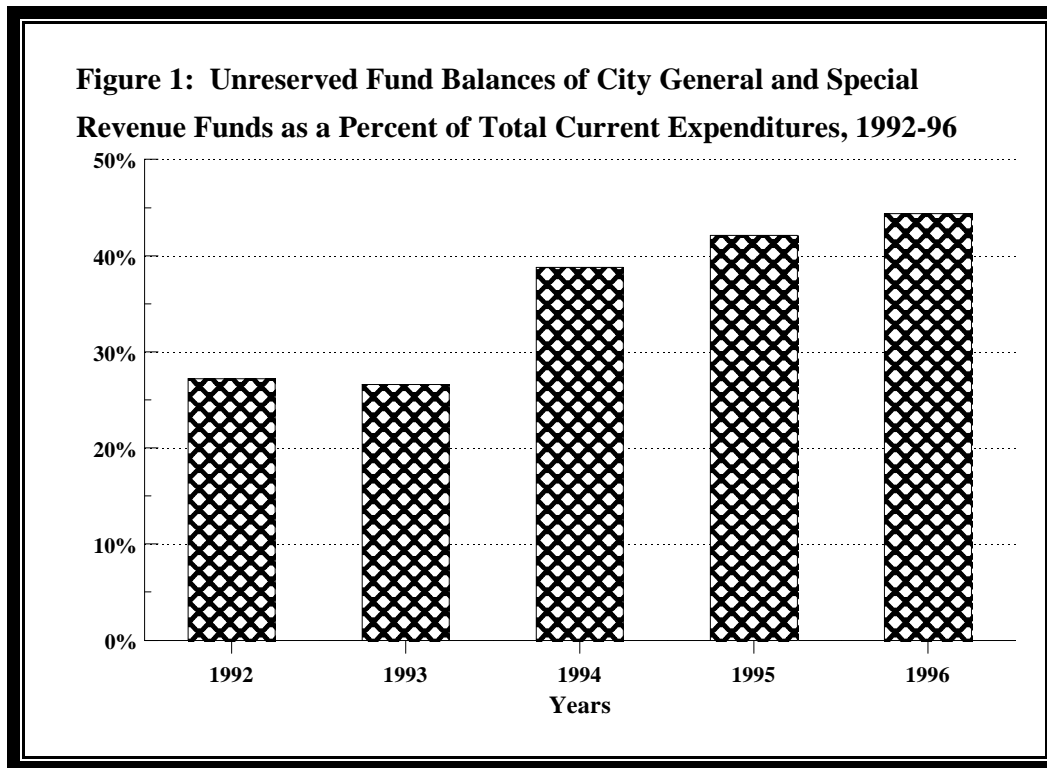
Analysis of Unreserved Fund Balances of City General and Special Revenue Funds

City Unreserved Fund Balances as a Percent of Total Current Expenditures

Three Minnesota cities, Caledonia, North Mankato, and Two Harbors, reported negative unreserved fund balances at the end of 1996. The remaining 181 cities with populations over 2,500 reported 1996 unreserved balances ranging from 1.8 percent of total current expenditures to 297.9 percent of total current expenditures. Statewide, the 1996 city fund balances averaged 44.4 percent of total current expenditures.

- ! 4 cities had fund balances that were between 1.8 and 10.0 percent of total current expenditures;
- ! 69 cities, including Bloomington, Duluth, Minneapolis, and St. Paul, had fund balances between 10 and 50 percent of total current expenditures;
- ! 70 cities had fund balances between 50 and 100 percent of total current expenditures; and,
- ! 38 cities had fund balances in excess of 100 percent of total current expenditures.

Figure 1 on the top of page 4 shows Unreserved Fund Balances of city General and Special Revenue Funds as a percent of total current expenditures for the years 1992 through 1996.



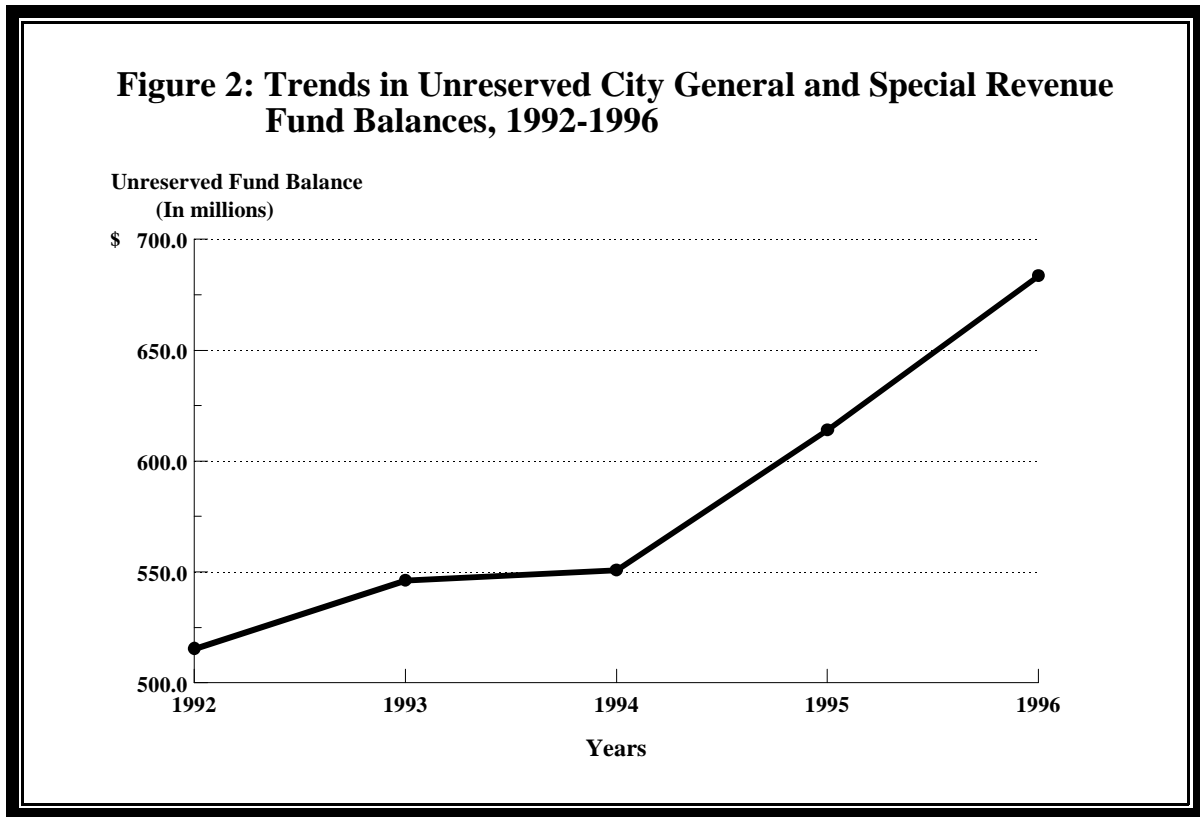
Change in the Unreserved Fund Balances of City General and Special Revenue Funds

In addition to wide variations in the relative size of fund balances among Minnesota cities, there were also significant differences in the year-to-year changes of the fund balances of individual cities. The fund balances of cities grew 11.3 percent in 1996, compared to 11.4 percent in 1995. Of Minnesota's 183 cities over 2,500 in population²:

- ! 48 cities reported decreases in their 1996 fund balance of between 0.1 percent and 100 percent of their 1995 fund balance;
- ! 2 cities reported a decrease in their 1996 fund balance of more than 100 percent from their 1995 fund balance;
- ! 125 cities reported increases in their 1996 fund balance of between 0.1 percent and 100 percent over their 1995 fund balance; and,
- ! 8 cities reported increases in their 1996 fund balance that exceeded 100 percent over their 1995 fund balance.

² The City of Grant is excluded because fund balance data was not available for 1995.

Figure 2 highlights trends in city unreserved fund balances.



Analysis of Unreserved Fund Balances of County General and Special Revenue Funds

County Unreserved Fund Balances as a Percent of Total Current Expenditures

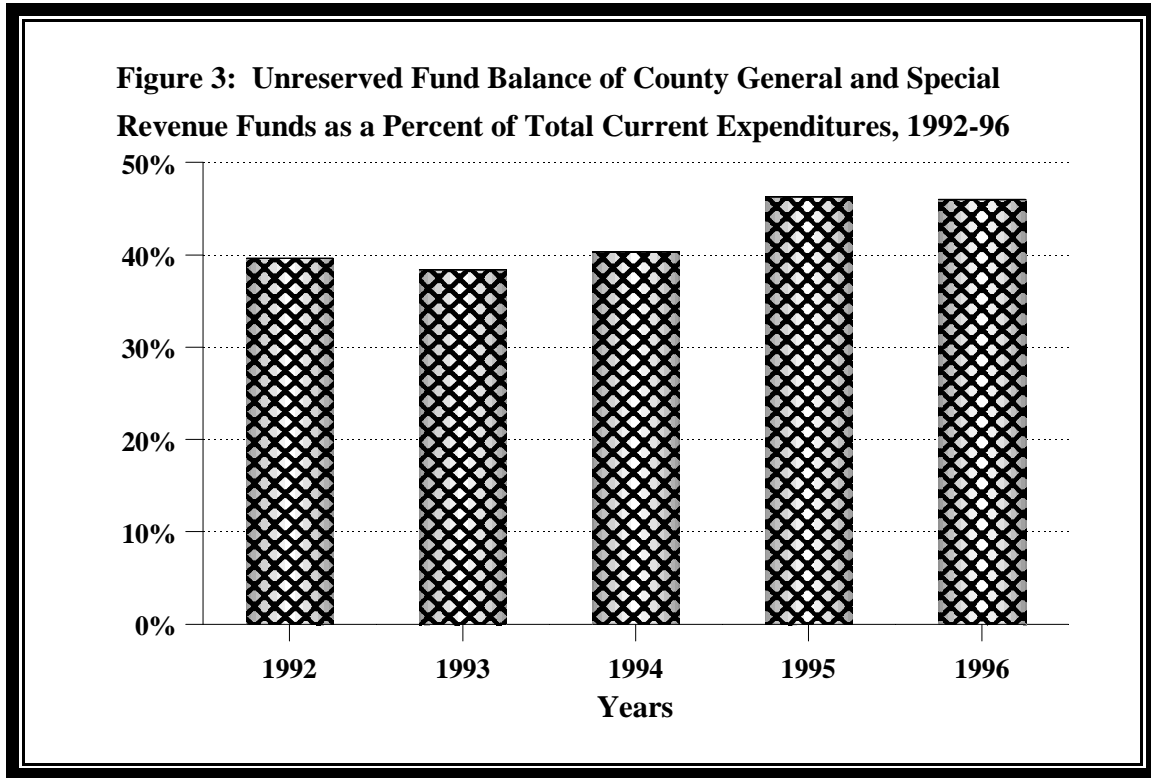
The relative size and change in unreserved fund balances for Minnesota counties vary significantly from county to county. The 1996 county fund balances averaged 46.0 percent of total current expenditures. Fund balances as a percent of total current expenditures ranged from 16.7 percent in St. Louis County to 143.8 percent in Mower County. Of the 87 Minnesota counties:

County unreserved fund balances represented 46.0 percent of Total Current Expenditures in 1996.

- ! 1 county had a fund balance totaling less than 20 percent of current expenditures;
- ! 36 counties had fund balances between 20 and 50 percent of total current expenditures;
- ! 46 counties had fund balances between 50 and 100 percent of total current expenditures;

! 4 counties had fund balances in excess of 100 percent of total current expenditures.

Figure 3 shows the unreserved fund balances in the General and Special Revenue Funds of counties as a percent of total current expenditures for the years 1992 through 1996.



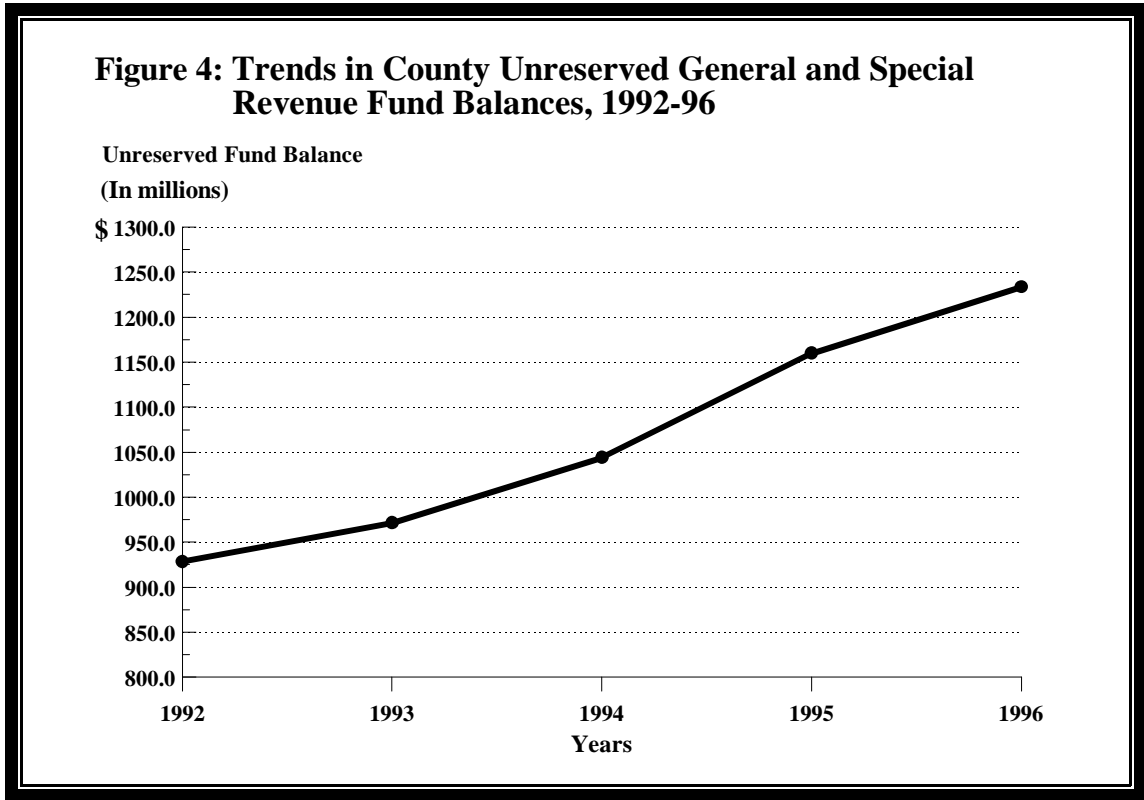
Changes in the Unreserved Fund Balances of County General and Special Revenue Funds

While statewide data for Minnesota counties indicate an increase in unreserved fund balances between 1995 and 1996, many counties reported declines in their fund balances.

! Sixty-three Minnesota counties reported increases in the size of their fund balances between 1995 and 1996. Goodhue County reported a 93.3 percent increase, which was the largest percentage increase of any county. In absolute dollars, Hennepin County reported the largest increase at \$15.9 million.

! Twenty-four counties reported declines in their fund balances between 1995 and 1996. The declines in fund balances ranged from 0.6 percent in Ramsey County to 19.5 percent in Stearns County. In absolute dollars, Scott County reported the largest decrease at \$4.3 million.

Figure 4 shows county unreserved fund balances for the years 1992-96.



Factors to be Considered in Analyzing a Local Government's General and Special Revenue Unreserved Fund Balances

Minnesota cities and counties report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities and counties have excessive amounts of revenue held in reserve. In reality, city and county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities and counties must rely on their fund balances to meet expenses 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, Minnesota's cities and counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city and county discretionary revenues. Minnesota Statutes govern the flow of these major revenue sources into city and county treasuries.

- ! Minnesota counties receive the first half of property taxes from property owners by May 15 of each year. Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- ! Cities and counties receive the first half of their state aid and property tax credits from the state in July of each year.
- ! Minnesota counties receive the second half of property taxes from property owners by October 15 each year. Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- ! Cities and counties receive the second half of their state aid and property tax credits from the state in December of each year.

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

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

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

The unique fiscal characteristics of individual cities and counties make it impossible to apply a single standard for fund balances to all cities and counties. While some cities may require a fund balance equivalent to 40 percent of their total current expenditures, other cities may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered in determining the size of a fund balance necessary for a city or county to avoid short-term borrowing.

- ! If cities and 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.
- ! Cities and 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 city or county will determine the minimum fund balance that is necessary for a city or county to operate effectively. Cities and counties with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, cities and counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

Data Tables

**Unreserved Fund Balances in the General and Special Revenue Funds
of Counties and Cities over 2,500 in Population
For the Years Ending December 31, 1995 and 1996**

Table 1
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Cities Over 2,500 in Population
December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
AFTON	0	123,477	123,477
ALBERT LEA	5,266,993	4,083,618	9,350,611
ALEXANDRIA	1,601,990	108,513	1,710,503
ANDOVER	1,386,199	494,123	1,880,322
ANOKA	2,400,000	1,202,873	3,602,873
APPLE VALLEY	2,500,000	4,770,439	7,270,439
ARDEN HILLS	519,185	807,371	1,326,556
AUSTIN	3,000,000	1,727,117	4,727,117
BAXTER	400,659	136,238	536,897
BAYPORT	1,197,515	231,868	1,429,383
BELLE PLAINE	0	379,007	379,007
BEMIDJI	2,807,221	1,318,890	4,126,111
BENSON	1,147,863	718,781	1,866,644
BIG LAKE	800,295	651,264	1,451,559
BLAINE	4,455,860	0	4,455,860
BLOOMINGTON	15,916,633	0	15,916,633
BLUE EARTH	0	980,565	980,565
BRAINERD	1,471,278	1,043,607	2,514,885
BRECKENRIDGE	805,000	234,726	1,039,726
BROOKLYN CENTER	5,665,070	2,727,001	8,392,071
BROOKLYN PARK	0	8,426,407	8,426,407
BUFFALO	0	553,114	553,114
BURNSVILLE	5,162,812	4,317,615	9,480,427
CALEDONIA	0	(830,603)	(830,603)
CAMBRIDGE	0	358,474	358,474
CANNON FALLS	671,500	1,727,912	2,399,412
CHAMPLIN	3,541,234	197,696	3,738,930
CHANHASSEN	2,771,419	0	2,771,419
CHASKA	2,829,471	272,206	3,101,677
CHISHOLM	0	929,100	929,100
CIRCLE PINES	1,200,774	29,365	1,230,139
CLOQUET	4,211,760	565,907	4,777,667
COLUMBIA HEIGHTS	3,905,306	1,795,359	5,700,665
COON RAPIDS	8,834,746	3,594,690	12,429,436
CORCORAN	10,000	514,947	524,947
COTTAGE GROVE	4,179,901	(212,105)	3,967,796
CROOKSTON	0	739,999	739,999
CRYSTAL	3,313,739	1,759,171	5,072,910
DAYTON	210,211	0	210,211

*Combined totals of the General and Special Revenue Funds.

Table 1
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Cities Over 2,500 in Population
December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
DEEPHAVEN	1,855,898	0	1,855,898
DELANO	223,456	1,278,390	1,501,846
DETROIT LAKES	585,648	681,867	1,267,515
DILWORTH	276,174	164,091	440,265
DULUTH	561,094	18,346,245	18,907,339
EAGAN	6,897,801	2,228,281	9,126,082
EAST BETHEL	740,274	0	740,274
EAST GRAND FORKS	1,116,412	1,035,667	2,152,079
EDEN PRAIRIE	0	4,362,023	4,362,023
EDINA	7,310,166	2,681,350	9,991,516
ELK RIVER	2,194,292	2,153,225	4,347,517
ELY	321,588	221,742	543,330
EVELETH	427,600	1,547,068	1,974,668
FAIRMONT	2,680,925	358,894	3,039,819
FALCON HEIGHTS	587,271	536,907	1,124,178
FARIBAULT	4,523,586	149,269	4,672,855
FARMINGTON	391,583	332,440	724,023
FERGUS FALLS	1,760,824	505,110	2,265,934
FOREST LAKE	0	1,839,722	1,839,722
FRIDLEY	6,996,680	136,741	7,133,421
GLENCOE	501,270	78,431	579,701
GLENWOOD	1,368,916	130,556	1,499,472
GOLDEN VALLEY	6,242,838	(110,662)	6,132,176
GOODVIEW	0	221,012	221,012
GRAND RAPIDS	4,626,812	125,654	4,752,466
GRANITE FALLS	185,693	213,045	398,738
GRANT	550,476	0	550,476
HAM LAKE	1,144,363	32,274	1,176,637
HASTINGS	3,116,109	2,083,847	5,199,956
HERMANTOWN	923,651	119,914	1,043,565
HIBBING	1,920,000	975,404	2,895,404
HOPKINS	0	7,465,826	7,465,826
HUGO	579,666	0	579,666
HUTCHINSON	657,113	1,471,894	2,129,007
INDEPENDENCE	0	521,015	521,015
INTERNATIONAL FALLS	6,923,068	533,811	7,456,879
INVER GROVE HEIGHTS	2,800,626	0	2,800,626
JACKSON	903,506	38,459	941,965
JORDAN	366,699	108,653	475,352

*Combined totals of the General and Special Revenue Funds.

Table 1
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Cities Over 2,500 in Population
December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
KASSON	0	1,606,696	1,606,696
LA CRESCENT	357,724	51,511	409,235
LAKE CITY	1,086,729	888,550	1,975,279
LAKE ELMO	664,777	0	664,777
LAKEVILLE	3,969,757	0	3,969,757
LAUDERDALE	0	227,022	227,022
LE SUEUR	1,313,457	(27,686)	1,285,771
LINO LAKES	2,635,065	0	2,635,065
LITCHFIELD	1,051,635	758,974	1,810,609
LITTLE CANADA	1,376,421	0	1,376,421
LITTLE FALLS	457,046	235,940	692,986
LONG PRAIRIE	505,000	172,510	677,510
LUVERNE	836,700	24,209	860,909
MAHTOMEDI	2,236,938	184,198	2,421,136
MANKATO	6,190,000	13,516	6,203,516
MAPLE GROVE	240,050	2,175,593	2,415,643
MAPLEWOOD	5,485,188	133,787	5,618,975
MARSHALL	2,039,300	565,907	2,605,207
MEDINA	785,000	577,690	1,362,690
MELROSE	3,624,675	43,712	3,668,387
MENDOTA HEIGHTS	1,989,208	1,722,511	3,711,719
MINNEAPOLIS	776,824	62,025,735	62,802,559
MINNETONKA	0	6,231,007	6,231,007
MINNETRISTA	574,104	516,043	1,090,147
MONTEVIDEO	750,927	393,580	1,144,507
MONTICELLO	1,725,720	4,122,277	5,847,997
MOORHEAD	5,866,957	(406,125)	5,460,832
MORA	63,054	1,247,738	1,310,792
MORRIS	1,305,335	506	1,305,841
MOUND	299,208	1,163,559	1,462,767
MOUNDS VIEW	5,571,432	274,458	5,845,890
MOUNTAIN IRON	0	163,077	163,077
NEW BRIGHTON	4,729,134	(3,750)	4,725,384
NEW HOPE	3,130,275	1,430,895	4,561,170
NEW PRAGUE	756,966	207,631	964,597
NEW ULM	4,246,266	33,967	4,280,233
NEWPORT	669,154	26,990	696,144
NORTH BRANCH	917,738	(255)	917,483
NORTH MANKATO	0	(66,836)	(66,836)

*Combined totals of the General and Special Revenue Funds.

Table 1
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Cities Over 2,500 in Population
December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
NORTH OAKS	596,421	0	596,421
NORTH ST. PAUL	1,967,514	0	1,967,514
NORTHFIELD	0	1,969,992	1,969,992
OAK GROVE	1,338,955	0	1,338,955
OAK PARK HEIGHTS	1,318,927	0	1,318,927
OAKDALE	4,180,739	304,362	4,485,101
OLIVIA	300,000	19,441	319,441
ORONO	3,225,456	1,399,566	4,625,022
OSSEO	0	423,826	423,826
OTSEGO	0	435,538	435,538
OWATONNA	3,500,000	436,514	3,936,514
PARK RAPIDS	14,431	984,586	999,017
PINE CITY	0	747,063	747,063
PIPESTONE	2,123,514	61,189	2,184,703
PLAINVIEW	501,559	642,462	1,144,021
PLYMOUTH	6,420,698	(34,528)	6,386,170
PRINCETON	686,270	253,791	940,061
PRIOR LAKE	2,106,909	193,480	2,300,389
PROCTOR	0	201,807	201,807
RAMSEY	1,793,054	6,153,811	7,946,865
RED WING	9,370,820	(529,456)	8,841,364
REDWOOD FALLS	1,287,825	790,748	2,078,573
RICHFIELD	4,715,292	61,591	4,776,883
ROBBINSDALE	250,053	8,563,063	8,813,116
ROCHESTER	5,804,541	7,115,060	12,919,601
ROCKFORD	513,959	61,554	575,513
ROSEMOUNT	1,555,068	1,362,133	2,917,201
ROSEVILLE	4,783,167	(2,049,537)	2,733,630
SARTELL	1,338,111	0	1,338,111
SAUK CENTRE	439,786	(409,698)	30,088
SAUK RAPIDS	2,670,510	(450,212)	2,220,298
SAVAGE	1,835,268	1,746,375	3,581,643
SHAKOPEE	889,300	3,356,585	4,245,885
SHOREVIEW	2,191,497	276,471	2,467,968
SHOREWOOD	1,522,952	0	1,522,952
SLEEPY EYE	0	783,698	783,698
SOUTH ST. PAUL	144,239	196,511	340,750
SPRING LAKE PARK	605,542	353,620	959,162
STAPLES	675,000	1,262,766	1,937,766

*Combined totals of the General and Special Revenue Funds.

Table 1
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Cities Over 2,500 in Population
December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
STEWARTVILLE	558,463	876,639	1,435,102
STILLWATER	2,473,096	0	2,473,096
ST. ANTHONY	949,275	0	949,275
ST. CHARLES	91,970	615,979	707,949
ST. CLOUD	15,113,254	5,494,840	20,608,094
ST. JAMES	1,621,278	33,212	1,654,490
ST. JOSEPH	929,574	364,320	1,293,894
ST. LOUIS PARK	7,294,286	0	7,294,286
ST. MICHAEL	962,397	0	962,397
ST. PAUL	38,348,512	19,160,217	57,508,729
ST. PAUL PARK	861,282	590,300	1,451,582
ST. PETER	0	1,081,649	1,081,649
THIEF RIVER FALLS	0	202,875	202,875
TWO HARBORS	0	(60,617)	(60,617)
VADNAIS HEIGHTS	1,028,930	2,646,657	3,675,587
VIRGINIA	4,522,362	2,974,342	7,496,704
WACONIA	145,567	3,286,549	3,432,116
WADENA	633,100	105,021	738,121
WAITE PARK	2,688,440	1,892,490	4,580,930
WASECA	2,552,187	0	2,552,187
WAYZATA	2,089,144	0	2,089,144
WEST ST. PAUL	3,641,500	193,205	3,834,705
WHITE BEAR LAKE	2,000,000	1,270,055	3,270,055
WILLMAR	11,072,853	0	11,072,853
WINDOM	0	303,755	303,755
WINONA	6,624,331	0	6,624,331
WOODBURY	7,062,673	2,121,428	9,184,101
WORTHINGTON	1,508,280	(5,781)	1,502,499
Total	<u>\$418,114,607</u>	<u>\$265,593,341</u>	<u>\$683,707,948</u>

*Combined totals of the General and Special Revenue Funds.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
MELROSE	3,624,675	43,712	3,668,387	1,231,287	297.9%
RAMSEY	1,793,054	6,153,811	7,946,865	3,021,881	263.0%
WAITE PARK	2,688,440	1,892,490	4,580,930	1,972,221	232.3%
WACONIA	145,567	3,286,549	3,432,116	1,568,407	218.8%
MONTICELLO	1,725,720	4,122,277	5,847,997	2,827,915	206.8%
STAPLES	675,000	1,262,766	1,937,766	951,372	203.7%
MAHTOMEDI	2,236,938	184,198	2,421,136	1,451,444	166.8%
MOUNDS VIEW	5,571,432	274,458	5,845,890	3,737,255	156.4%
ROBBINSDALE	250,053	8,563,063	8,813,116	6,015,840	146.5%
WILLMAR	11,072,853	0	11,072,853	7,636,504	145.0%
OAK GROVE	1,338,955	0	1,338,955	928,382	144.2%
INTERNATIONAL FALLS	6,923,068	533,811	7,456,879	5,236,548	142.4%
KASSON	0	1,606,696	1,606,696	1,158,616	138.7%
VADNAIS HEIGHTS	1,028,930	2,646,657	3,675,587	2,654,298	138.5%
ORONO	3,225,456	1,399,566	4,625,022	3,435,409	134.6%
ST. JOSEPH	929,574	364,320	1,293,894	981,032	131.9%
STEWARTVILLE	558,463	876,639	1,435,102	1,099,200	130.6%
CANNON FALLS	671,500	1,727,912	2,399,412	1,847,923	129.8%
DEEPHAVEN	1,855,898	0	1,855,898	1,436,486	129.2%
MORA	63,054	1,247,738	1,310,792	1,075,005	121.9%
GLENWOOD	1,368,916	130,556	1,499,472	1,248,403	120.1%
MENDOTA HEIGHTS	1,989,208	1,722,511	3,711,719	3,170,526	117.1%
PIPESTONE	2,123,514	61,189	2,184,703	1,911,303	114.3%
PLAINVIEW	501,559	642,462	1,144,021	1,036,871	110.3%
BAYPORT	1,197,515	231,868	1,429,383	1,323,116	108.0%
ST. PAUL PARK	861,282	590,300	1,451,582	1,348,104	107.7%
HOPKINS	0	7,465,826	7,465,826	7,022,325	106.3%
BENSON	1,147,863	718,781	1,866,644	1,765,711	105.7%
LAKE CITY	1,086,729	888,550	1,975,279	1,884,310	104.8%
GRANT	550,476	0	550,476	526,701	104.5%
BIG LAKE	800,295	651,264	1,451,559	1,397,642	103.9%
VIRGINIA	4,522,362	2,974,342	7,496,704	7,234,234	103.6%
ST. JAMES	1,621,278	33,212	1,654,490	1,604,331	103.1%
ALBERT LEA	5,266,993	4,083,618	9,350,611	9,131,383	102.4%
FALCON HEIGHTS	587,271	536,907	1,124,178	1,098,914	102.3%
DELANO	223,456	1,278,390	1,501,846	1,473,107	102.0%

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
GRAND RAPIDS	4,626,812	125,654	4,752,466	4,720,866	100.7%
CIRCLE PINES	1,200,774	29,365	1,230,139	1,225,498	100.4%
ELK RIVER	2,194,292	2,153,225	4,347,517	4,408,782	98.6%
SAUK RAPIDS	2,670,510	(450,212)	2,220,298	2,259,122	98.3%
ST. MICHAEL	962,397	0	962,397	1,019,492	94.4%
WAYZATA	2,089,144	0	2,089,144	2,220,063	94.1%
MEDINA	785,000	577,690	1,362,690	1,487,445	91.6%
HASTINGS	3,116,109	2,083,847	5,199,956	5,698,911	91.2%
WOODBURY	7,062,673	2,121,428	9,184,101	10,358,876	88.7%
CLOQUET	4,211,760	565,907	4,777,667	5,427,830	88.0%
REDWOOD FALLS	1,287,825	790,748	2,078,573	2,377,413	87.4%
RED WING	9,370,820	(529,456)	8,841,364	10,504,478	84.2%
SARTELL	1,338,111	0	1,338,111	1,593,211	84.0%
LITTLE CANADA	1,376,421	0	1,376,421	1,675,581	82.1%
CHAMPLIN	3,541,234	197,696	3,738,930	4,675,450	80.0%
ST. CLOUD	15,113,254	5,494,840	20,608,094	25,869,892	79.7%
WASECA	2,552,187	0	2,552,187	3,214,451	79.4%
PINE CITY	0	747,063	747,063	943,935	79.1%
COON RAPIDS	8,834,746	3,594,690	12,429,436	15,752,769	78.9%
OAKDALE	4,180,739	304,362	4,485,101	5,881,031	76.3%
SHAKOPEE	889,300	3,356,585	4,245,885	5,597,672	75.9%
CRYSTAL	3,313,739	1,759,171	5,072,910	6,734,743	75.3%
BROOKLYN CENTER	5,665,070	2,727,001	8,392,071	11,144,988	75.3%
SHOREWOOD	1,522,952	0	1,522,952	2,039,152	74.7%
NEW BRIGHTON	4,729,134	(3,750)	4,725,384	6,467,105	73.1%
COLUMBIA HEIGHTS	3,905,306	1,795,359	5,700,665	7,840,038	72.7%
BEMIDJI	2,807,221	1,318,890	4,126,111	5,678,238	72.7%
ST. CHARLES	91,970	615,979	707,949	985,519	71.8%
GOLDEN VALLEY	6,242,838	(110,662)	6,132,176	8,604,094	71.3%
PRINCETON	686,270	253,791	940,061	1,323,409	71.0%
FAIRMONT	2,680,925	358,894	3,039,819	4,322,568	70.3%
LONG PRAIRIE	505,000	172,510	677,510	966,654	70.1%
NORTH ST. PAUL	1,967,514	0	1,967,514	2,832,492	69.5%
HAM LAKE	1,144,363	32,274	1,176,637	1,733,652	67.9%
NEW ULM	4,246,266	33,967	4,280,233	6,464,682	66.2%
OAK PARK HEIGHTS	1,318,927	0	1,318,927	1,994,567	66.1%

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
SAVAGE	1,835,268	1,746,375	3,581,643	5,580,944	64.2%
APPLE VALLEY	2,500,000	4,770,439	7,270,439	11,383,190	63.9%
EDINA	7,310,166	2,681,350	9,991,516	15,699,988	63.6%
FRIDLEY	6,996,680	136,741	7,133,421	11,211,345	63.6%
ROCKFORD	513,959	61,554	575,513	906,613	63.5%
MINNETRISTA	574,104	516,043	1,090,147	1,717,550	63.5%
FOREST LAKE	0	1,839,722	1,839,722	2,909,334	63.2%
LITCHFIELD	1,051,635	758,974	1,810,609	2,865,136	63.2%
LINO LAKES	2,635,065	0	2,635,065	4,188,195	62.9%
ARDEN HILLS	519,185	807,371	1,326,556	2,148,868	61.7%
ROSEMOUNT	1,555,068	1,362,133	2,917,201	4,751,540	61.4%
EAST BETHEL	740,274	0	740,274	1,208,441	61.3%
EAGAN	6,897,801	2,228,281	9,126,082	14,907,266	61.2%
NORTH BRANCH	917,738	(255)	917,483	1,499,720	61.2%
EVELETH	427,600	1,547,068	1,974,668	3,271,176	60.4%
BLUE EARTH	0	980,565	980,565	1,643,114	59.7%
PARK RAPIDS	14,431	984,586	999,017	1,685,995	59.3%
BRECKENRIDGE	805,000	234,726	1,039,726	1,759,863	59.1%
NEW HOPE	3,130,275	1,430,895	4,561,170	7,995,071	57.0%
BURNSVILLE	5,162,812	4,317,615	9,480,427	16,625,907	57.0%
LE SUEUR	1,313,457	(27,686)	1,285,771	2,271,858	56.6%
WEST ST. PAUL	3,641,500	193,205	3,834,705	6,859,511	55.9%
MOUND	299,208	1,163,559	1,462,767	2,649,157	55.2%
MORRIS	1,305,335	506	1,305,841	2,367,355	55.2%
OSSEO	0	423,826	423,826	772,339	54.9%
ANOKA	2,400,000	1,202,873	3,602,873	6,571,547	54.8%
WHITE BEAR LAKE	2,000,000	1,270,055	3,270,055	5,991,549	54.6%
DILWORTH	276,174	164,091	440,265	817,273	53.9%
NEW PRAGUE	756,966	207,631	964,597	1,800,051	53.6%
WINONA	6,624,331	0	6,624,331	12,490,202	53.0%
CHASKA	2,829,471	272,206	3,101,677	5,870,242	52.8%
LAKE ELMO	664,777	0	664,777	1,269,125	52.4%
FARIBAULT	4,523,586	149,269	4,672,855	8,922,043	52.4%
WADENA	633,100	105,021	738,121	1,459,985	50.6%
JACKSON	903,506	38,459	941,965	1,863,774	50.5%
INDEPENDENCE	0	521,015	521,015	1,040,906	50.1%

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
NORTH OAKS	596,421	0	596,421	1,221,797	48.8%
CORCORAN	10,000	514,947	524,947	1,078,540	48.7%
PRIOR LAKE	2,106,909	193,480	2,300,389	4,764,192	48.3%
ANDOVER	1,386,199	494,123	1,880,322	3,918,383	48.0%
MAPLEWOOD	5,485,188	133,787	5,618,975	11,716,601	48.0%
ALEXANDRIA	1,601,990	108,513	1,710,503	3,589,999	47.6%
BAXTER	400,659	136,238	536,897	1,132,971	47.4%
SLEEPY EYE	0	783,698	783,698	1,667,598	47.0%
MANKATO	6,190,000	13,516	6,203,516	13,213,717	46.9%
SPRING LAKE PARK	605,542	353,620	959,162	2,064,643	46.5%
NEWPORT	669,154	26,990	696,144	1,512,128	46.0%
HUGO	579,666	0	579,666	1,261,428	46.0%
ST. LOUIS PARK	7,294,286	0	7,294,286	16,811,171	43.4%
LAUDERDALE	0	227,022	227,022	523,646	43.4%
LAKEVILLE	3,969,757	0	3,969,757	9,182,599	43.2%
COTTAGE GROVE	4,179,901	(212,105)	3,967,796	9,300,200	42.7%
BLAINE	4,455,860	0	4,455,860	10,487,293	42.5%
LUVERNE	836,700	24,209	860,909	2,047,030	42.1%
INVER GROVE HEIGHTS	2,800,626	0	2,800,626	6,682,440	41.9%
OWATONNA	3,500,000	436,514	3,936,514	9,580,855	41.1%
AUSTIN	3,000,000	1,727,117	4,727,117	11,612,538	40.7%
BLOOMINGTON	15,916,633	0	15,916,633	39,105,853	40.7%
MINNETONKA	0	6,231,007	6,231,007	15,472,113	40.3%
NORTHFIELD	0	1,969,992	1,969,992	5,055,690	39.0%
JORDAN	366,699	108,653	475,352	1,221,628	38.9%
WORTHINGTON	1,508,280	(5,781)	1,502,499	3,877,044	38.8%
BRAINERD	1,471,278	1,043,607	2,514,885	6,576,443	38.2%
OTSEGO	0	435,538	435,538	1,142,292	38.1%
PLYMOUTH	6,420,698	(34,528)	6,386,170	17,145,729	37.2%
OLIVIA	300,000	19,441	319,441	864,948	36.9%
MARSHALL	2,039,300	565,907	2,605,207	7,093,078	36.7%
STILLWATER	2,473,096	0	2,473,096	6,756,025	36.6%
CHISHOLM	0	929,100	929,100	2,594,004	35.8%
SHOREVIEW	2,191,497	276,471	2,467,968	6,960,579	35.5%
EAST GRAND FORKS	1,116,412	1,035,667	2,152,079	6,075,999	35.4%
DETROIT LAKES	585,648	681,867	1,267,515	3,675,510	34.5%

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
MONTEVIDEO	750,927	393,580	1,144,507	3,372,265	33.9%
GOODVIEW	0	221,012	221,012	654,376	33.8%
MOORHEAD	5,866,957	(406,125)	5,460,832	16,553,601	33.0%
HERMANTOWN	923,651	119,914	1,043,565	3,165,885	33.0%
BELLE PLAINE	0	379,007	379,007	1,155,578	32.8%
GRANITE FALLS	185,693	213,045	398,738	1,230,662	32.4%
LA CRESCENT	357,724	51,511	409,235	1,264,172	32.4%
DULUTH	561,094	18,346,245	18,907,339	59,162,912	32.0%
ROCHESTER	5,804,541	7,115,060	12,919,601	40,923,148	31.6%
HUTCHINSON	657,113	1,471,894	2,129,007	6,767,298	31.5%
FERGUS FALLS	1,760,824	505,110	2,265,934	7,210,499	31.4%
RICHFIELD	4,715,292	61,591	4,776,883	16,279,962	29.3%
ST. PETER	0	1,081,649	1,081,649	3,715,935	29.1%
GLENCOE	501,270	78,431	579,701	2,021,063	28.7%
CHANHASSEN	2,771,419	0	2,771,419	9,987,159	27.7%
BROOKLYN PARK	0	8,426,407	8,426,407	30,596,576	27.5%
HIBBING	1,920,000	975,404	2,895,404	10,566,604	27.4%
ST. PAUL	38,348,512	19,160,217	57,508,729	215,066,075	26.7%
ROSEVILLE	4,783,167	(2,049,537)	2,733,630	11,176,446	24.5%
LITTLE FALLS	457,046	235,940	692,986	3,065,973	22.6%
ELY	321,588	221,742	543,330	2,438,250	22.3%
FARMINGTON	391,583	332,440	724,023	3,322,491	21.8%
EDEN PRAIRIE	0	4,362,023	4,362,023	20,647,222	21.1%
MINNEAPOLIS	776,824	62,025,735	62,802,559	306,380,858	20.5%
PROCTOR	0	201,807	201,807	998,181	20.2%
ST. ANTHONY	949,275	0	949,275	4,853,232	19.6%
WINDOM	0	303,755	303,755	1,592,403	19.1%
CAMBRIDGE	0	358,474	358,474	1,995,307	18.0%
AFTON	0	123,477	123,477	705,176	17.5%
DAYTON	210,211	0	210,211	1,204,862	17.4%
BUFFALO	0	553,114	553,114	3,266,188	16.9%
MAPLE GROVE	240,050	2,175,593	2,415,643	15,072,457	16.0%
CROOKSTON	0	739,999	739,999	4,714,977	15.7%
MOUNTAIN IRON	0	163,077	163,077	2,001,261	8.1%
THIEF RIVER FALLS	0	202,875	202,875	4,704,358	4.3%
SOUTH ST. PAUL	144,239	196,511	340,750	8,977,948	3.8%

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 2
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Cities Over 2,500 in Population, December 31, 1996

<u>City</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
SAUK CENTRE	439,786	(409,698)	30,088	1,668,764	1.8%
NORTH MANKATO	0	(66,836)	(66,836)	3,549,476	-1.9%
TWO HARBORS	0	(60,617)	(60,617)	2,410,056	-2.5%
CALEDONIA	0	(830,603)	(830,603)	1,387,762	-59.9%
Total	<u>\$418,114,607</u>	<u>\$265,593,341</u>	<u>\$683,707,948</u>	<u>\$1,539,278,970</u>	<u>44.4%</u>

* Combined totals of the General and Special Revenue Funds.

** Total current expenditures excludes debt service and capital outlays.

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
ST. MICHAEL	0	(185,786)	(185,786)	962,397	0	962,397	618.0%
NORTH BRANCH	0	187,467	187,467	917,738	(255)	917,483	389.4%
CROOKSTON	0	(330,218)	(330,218)	0	739,999	739,999	324.1%
HIBBING	0	893,726	893,726	1,920,000	975,404	2,895,404	224.0%
SAUK CENTRE	351,799	(404,071)	(52,272)	439,786	(409,698)	30,088	157.6%
MOUNDS VIEW	2,500,157	22,863	2,523,020	5,571,432	274,458	5,845,890	131.7%
SOUTH ST. PAUL	280,073	(126,793)	153,280	144,239	196,511	340,750	122.3%
BROOKLYN CENTER	5,386,507	(1,408,836)	3,977,671	5,665,070	2,727,001	8,392,071	111.0%
WACONIA	118,374	1,628,836	1,747,210	145,567	3,286,549	3,432,116	96.4%
ST. JAMES	753,893	104,570	858,463	1,621,278	33,212	1,654,490	92.7%
BIG LAKE	682,663	73,642	756,305	800,295	651,264	1,451,559	91.9%
PARK RAPIDS	0	563,639	563,639	14,431	984,586	999,017	77.2%
CALEDONIA	0	(517,894)	(517,894)	0	(830,603)	(830,603)	60.4%
INDEPENDENCE	0	326,596	326,596	0	521,015	521,015	59.5%
MOUNTAIN IRON	0	103,476	103,476	0	163,077	163,077	57.6%
GOODVIEW	0	142,335	142,335	0	221,012	221,012	55.3%
ST. JOSEPH	561,121	284,031	845,152	929,574	364,320	1,293,894	53.1%
MINNEAPOLIS	1,776,222	40,943,100	42,719,322	776,824	62,025,735	62,802,559	47.0%
THIEF RIVER FALLS	0	141,194	141,194	0	202,875	202,875	43.7%
NEWPORT	460,949	25,162	486,111	669,154	26,990	696,144	43.2%
RED WING	6,824,457	(470,539)	6,353,918	9,370,820	(529,456)	8,841,364	39.1%
PLAINVIEW	525,983	320,109	846,092	501,559	642,462	1,144,021	35.2%
NORTHFIELD	0	1,468,619	1,468,619	0	1,969,992	1,969,992	34.1%
LINO LAKES	1,974,768	0	1,974,768	2,635,065	0	2,635,065	33.4%
BROOKLYN PARK	0	6,320,584	6,320,584	0	8,426,407	8,426,407	33.3%
STILLWATER	1,887,667	0	1,887,667	2,473,096	0	2,473,096	31.0%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
WOODBURY	5,416,169	1,642,681	7,058,850	7,062,673	2,121,428	9,184,101	30.1%
STEWARTVILLE	299,211	808,363	1,107,574	558,463	876,639	1,435,102	29.6%
SHAKOPEE	617,076	2,661,051	3,278,127	889,300	3,356,585	4,245,885	29.5%
FAIRMONT	2,582,195	(230,538)	2,351,657	2,680,925	358,894	3,039,819	29.3%
ST. CHARLES	26,439	521,279	547,718	91,970	615,979	707,949	29.3%
BAXTER	381,159	35,456	416,615	400,659	136,238	536,897	28.9%
EVELETH	251,071	1,281,675	1,532,746	427,600	1,547,068	1,974,668	28.8%
OAK GROVE	232,653	806,710	1,039,363	1,338,955	0	1,338,955	28.8%
EAGAN	6,751,850	414,248	7,166,098	6,897,801	2,228,281	9,126,082	27.4%
MONTEVIDEO	643,891	257,212	901,103	750,927	393,580	1,144,507	27.0%
JORDAN	343,322	34,435	377,757	366,699	108,653	475,352	25.8%
BAYPORT	880,527	270,716	1,151,243	1,197,515	231,868	1,429,383	24.2%
MAHTOMEDI	1,942,873	18,447	1,961,320	2,236,938	184,198	2,421,136	23.4%
FERGUS FALLS	2,103,993	(261,914)	1,842,079	1,760,824	505,110	2,265,934	23.0%
MONTICELLO	1,668,345	3,088,852	4,757,197	1,725,720	4,122,277	5,847,997	22.9%
ELK RIVER	1,783,111	1,777,415	3,560,526	2,194,292	2,153,225	4,347,517	22.1%
EAST GRAND FORKS	918,725	855,867	1,774,592	1,116,412	1,035,667	2,152,079	21.3%
FALCON HEIGHTS	573,159	359,985	933,144	587,271	536,907	1,124,178	20.5%
ST. PETER	0	897,861	897,861	0	1,081,649	1,081,649	20.5%
CHAMPLIN	2,952,341	152,956	3,105,297	3,541,234	197,696	3,738,930	20.4%
CHISHOLM	0	772,190	772,190	0	929,100	929,100	20.3%
ELY	403,723	49,821	453,544	321,588	221,742	543,330	19.8%
CHANHASSEN	2,337,435	0	2,337,435	2,771,419	0	2,771,419	18.6%
RICHFIELD	3,957,023	73,049	4,030,072	4,715,292	61,591	4,776,883	18.5%
FARIBAULT	3,903,473	58,528	3,962,001	4,523,586	149,269	4,672,855	17.9%
ST. LOUIS PARK	6,187,643	0	6,187,643	7,294,286	0	7,294,286	17.9%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
HAM LAKE	860,779	137,885	998,664	1,144,363	32,274	1,176,637	17.8%
APPLE VALLEY	2,500,000	3,671,928	6,171,928	2,500,000	4,770,439	7,270,439	17.8%
MOUND	322,329	920,344	1,242,673	299,208	1,163,559	1,462,767	17.7%
WINONA	5,629,279	0	5,629,279	6,624,331	0	6,624,331	17.7%
DULUTH	1,757,750	14,494,204	16,251,954	561,094	18,346,245	18,907,339	16.3%
BURNSVILLE	4,761,522	3,389,735	8,151,257	5,162,812	4,317,615	9,480,427	16.3%
SARTELL	1,150,566	0	1,150,566	1,338,111	0	1,338,111	16.3%
CANNON FALLS	790,035	1,281,169	2,071,204	671,500	1,727,912	2,399,412	15.8%
WADENA	499,641	141,118	640,759	633,100	105,021	738,121	15.2%
COON RAPIDS	7,595,089	3,204,062	10,799,151	8,834,746	3,594,690	12,429,436	15.1%
COLUMBIA HEIGHTS	3,352,072	1,609,397	4,961,469	3,905,306	1,795,359	5,700,665	14.9%
WHITE BEAR LAKE	2,000,000	847,852	2,847,852	2,000,000	1,270,055	3,270,055	14.8%
CHASKA	2,364,378	344,254	2,708,632	2,829,471	272,206	3,101,677	14.5%
RAMSEY	1,660,382	5,291,710	6,952,092	1,793,054	6,153,811	7,946,865	14.3%
INVER GROVE HEIGHTS	2,458,865	0	2,458,865	2,800,626	0	2,800,626	13.9%
SAVAGE	1,074,548	2,071,561	3,146,109	1,835,268	1,746,375	3,581,643	13.8%
LE SUEUR	1,155,549	(22,705)	1,132,844	1,313,457	(27,686)	1,285,771	13.5%
WASECA	2,249,495	0	2,249,495	2,552,187	0	2,552,187	13.5%
DEEPHAVEN	1,636,440	0	1,636,440	1,855,898	0	1,855,898	13.4%
JACKSON	766,549	64,445	830,994	903,506	38,459	941,965	13.4%
FARMINGTON	394,512	245,688	640,200	391,583	332,440	724,023	13.1%
LA CRESCENT	362,070	0	362,070	357,724	51,511	409,235	13.0%
BRAINERD	1,414,961	815,241	2,230,202	1,471,278	1,043,607	2,514,885	12.8%
CLOQUET	3,765,942	477,833	4,243,775	4,211,760	565,907	4,777,667	12.6%
VADNAIS HEIGHTS	950,334	2,317,805	3,268,139	1,028,930	2,646,657	3,675,587	12.5%
VIRGINIA	4,522,362	2,149,109	6,671,471	4,522,362	2,974,342	7,496,704	12.4%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
OAKDALE	3,722,180	287,820	4,010,000	4,180,739	304,362	4,485,101	11.8%
OTSEGO	10,063	379,910	389,973	0	435,538	435,538	11.7%
GLENWOOD	1,345,365	0	1,345,365	1,368,916	130,556	1,499,472	11.5%
OSSEO	0	380,580	380,580	0	423,826	423,826	11.4%
LAKEVILLE	3,578,966	0	3,578,966	3,969,757	0	3,969,757	10.9%
SHOREVIEW	2,007,491	228,984	2,236,475	2,191,497	276,471	2,467,968	10.4%
ST. CLOUD	15,054,393	3,643,211	18,697,604	15,113,254	5,494,840	20,608,094	10.2%
ARDEN HILLS	459,056	745,943	1,204,999	519,185	807,371	1,326,556	10.1%
BRECKENRIDGE	854,000	91,870	945,870	805,000	234,726	1,039,726	9.9%
INTERNATIONAL FALLS	6,237,511	550,000	6,787,511	6,923,068	533,811	7,456,879	9.9%
BEMIDJI	2,774,932	981,690	3,756,622	2,807,221	1,318,890	4,126,111	9.8%
EDEN PRAIRIE	0	3,972,563	3,972,563	0	4,362,023	4,362,023	9.8%
ALEXANDRIA	1,348,275	211,463	1,559,738	1,601,990	108,513	1,710,503	9.7%
CORCORAN	195,428	284,399	479,827	10,000	514,947	524,947	9.4%
LITTLE CANADA	1,258,659	0	1,258,659	1,376,421	0	1,376,421	9.4%
CIRCLE PINES	929,817	196,494	1,126,311	1,200,774	29,365	1,230,139	9.2%
FOREST LAKE	0	1,685,835	1,685,835	0	1,839,722	1,839,722	9.1%
ALBERT LEA	4,299,308	4,272,123	8,571,431	5,266,993	4,083,618	9,350,611	9.1%
ROSEVILLE	4,524,807	(2,016,972)	2,507,835	4,783,167	(2,049,537)	2,733,630	9.0%
STAPLES	675,000	1,105,719	1,780,719	675,000	1,262,766	1,937,766	8.8%
SPRING LAKE PARK	548,927	333,251	882,178	605,542	353,620	959,162	8.7%
OWATONNA	3,500,000	122,110	3,622,110	3,500,000	436,514	3,936,514	8.7%
KASSON	0	1,480,682	1,480,682	0	1,606,696	1,606,696	8.5%
REDWOOD FALLS	1,661,413	254,819	1,916,232	1,287,825	790,748	2,078,573	8.5%
EDINA	6,993,805	2,221,601	9,215,406	7,310,166	2,681,350	9,991,516	8.4%
PINE CITY	0	690,872	690,872	0	747,063	747,063	8.1%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
LUVERNE	791,410	4,802	796,212	836,700	24,209	860,909	8.1%
BUFFALO	0	517,036	517,036	0	553,114	553,114	7.0%
PLYMOUTH	5,979,089	0	5,979,089	6,420,698	(34,528)	6,386,170	6.8%
WORTHINGTON	1,416,536	(1,622)	1,414,914	1,508,280	(5,781)	1,502,499	6.2%
LAKE CITY	704,837	1,167,864	1,872,701	1,086,729	888,550	1,975,279	5.5%
FRIDLEY	6,638,728	131,306	6,770,034	6,996,680	136,741	7,133,421	5.4%
HUGO	551,530	0	551,530	579,666	0	579,666	5.1%
ROCKFORD	508,477	39,555	548,032	513,959	61,554	575,513	5.0%
ANOKA	2,350,000	1,081,319	3,431,319	2,400,000	1,202,873	3,602,873	5.0%
WILLMAR	10,559,146	0	10,559,146	11,072,853	0	11,072,853	4.9%
ROCHESTER	6,729,179	5,595,492	12,324,671	5,804,541	7,115,060	12,919,601	4.8%
WAYZATA	1,999,844	0	1,999,844	2,089,144	0	2,089,144	4.5%
ANDOVER	1,696,900	109,144	1,806,044	1,386,199	494,123	1,880,322	4.1%
HASTINGS	3,122,942	1,872,298	4,995,240	3,116,109	2,083,847	5,199,956	4.1%
MAPLE GROVE	308,325	2,016,492	2,324,817	240,050	2,175,593	2,415,643	3.9%
BLAINE	4,289,833	0	4,289,833	4,455,860	0	4,455,860	3.9%
MENDOTA HEIGHTS	1,886,231	1,694,786	3,581,017	1,989,208	1,722,511	3,711,719	3.6%
ROSEMOUNT	1,461,846	1,363,618	2,825,464	1,555,068	1,362,133	2,917,201	3.2%
CRYSTAL	3,096,675	1,828,691	4,925,366	3,313,739	1,759,171	5,072,910	3.0%
PIPESTONE	2,040,334	88,121	2,128,455	2,123,514	61,189	2,184,703	2.6%
PRIOR LAKE	1,875,293	368,019	2,243,312	2,106,909	193,480	2,300,389	2.5%
OAK PARK HEIGHTS	1,282,433	6,960	1,289,393	1,318,927	0	1,318,927	2.3%
LONG PRAIRIE	489,000	175,576	664,576	505,000	172,510	677,510	1.9%
NEW ULM	2,284,635	1,918,772	4,203,407	4,246,266	33,967	4,280,233	1.8%
ST. PAUL PARK	669,382	764,202	1,433,584	861,282	590,300	1,451,582	1.3%
NEW BRIGHTON	4,677,611	0	4,677,611	4,729,134	(3,750)	4,725,384	1.0%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
MELROSE	3,410,180	229,264	3,639,444	3,624,675	43,712	3,668,387	0.8%
NORTH ST. PAUL	1,960,444	0	1,960,444	1,967,514	0	1,967,514	0.4%
PRINCETON	696,305	240,475	936,780	686,270	253,791	940,061	0.4%
NEW HOPE	3,168,971	1,395,075	4,564,046	3,130,275	1,430,895	4,561,170	-0.1%
BLOOMINGTON	12,451,241	3,621,593	16,072,834	15,916,633	0	15,916,633	-1.0%
MORRIS	1,346,938	(27,760)	1,319,178	1,305,335	506	1,305,841	-1.0%
GOLDEN VALLEY	5,943,594	259,499	6,203,093	6,242,838	(110,662)	6,132,176	-1.1%
SHOREWOOD	1,544,348	0	1,544,348	1,522,952	0	1,522,952	-1.4%
BENSON	1,196,398	697,900	1,894,298	1,147,863	718,781	1,866,644	-1.5%
WAITE PARK	3,014,757	1,646,844	4,661,601	2,688,440	1,892,490	4,580,930	-1.7%
MINNETRISTA	597,823	511,705	1,109,528	574,104	516,043	1,090,147	-1.7%
AUSTIN	3,332,358	1,494,080	4,826,438	3,000,000	1,727,117	4,727,117	-2.1%
WEST ST. PAUL	3,818,500	130,851	3,949,351	3,641,500	193,205	3,834,705	-2.9%
MAPLEWOOD	5,612,060	200,346	5,812,406	5,485,188	133,787	5,618,975	-3.3%
ORONO	3,275,215	1,515,788	4,791,003	3,225,456	1,399,566	4,625,022	-3.5%
ST. ANTHONY	983,546	0	983,546	949,275	0	949,275	-3.5%
ST. PAUL	39,619,300	20,018,702	59,638,002	38,348,512	19,160,217	57,508,729	-3.6%
BLUE EARTH	0	1,018,814	1,018,814	0	980,565	980,565	-3.8%
MORA	60,714	1,308,354	1,369,068	63,054	1,247,738	1,310,792	-4.3%
GRAND RAPIDS	4,828,468	141,667	4,970,135	4,626,812	125,654	4,752,466	-4.4%
MARSHALL	2,145,749	579,503	2,725,252	2,039,300	565,907	2,605,207	-4.4%
HUTCHINSON	594,659	1,637,196	2,231,855	657,113	1,471,894	2,129,007	-4.6%
COTTAGE GROVE	4,307,667	(119,419)	4,188,248	4,179,901	(212,105)	3,967,796	-5.3%
NEW PRAGUE	770,106	248,852	1,018,958	756,966	207,631	964,597	-5.3%
EAST BETHEL	766,369	17,297	783,666	740,274	0	740,274	-5.5%
DILWORTH	308,320	168,207	476,527	276,174	164,091	440,265	-7.6%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
SAUK RAPIDS	2,585,899	(181,366)	2,404,533	2,670,510	(450,212)	2,220,298	-7.7%
MANKATO	6,190,000	558,043	6,748,043	6,190,000	13,516	6,203,516	-8.1%
SLEEPY EYE	0	869,115	869,115	0	783,698	783,698	-9.8%
ROBBINSDALE	264,589	9,561,622	9,826,211	250,053	8,563,063	8,813,116	-10.3%
WINDOM	0	339,286	339,286	0	303,755	303,755	-10.5%
LITTLE FALLS	456,720	331,844	788,564	457,046	235,940	692,986	-12.1%
CAMBRIDGE	0	409,397	409,397	0	358,474	358,474	-12.4%
GLENCOE	481,879	182,229	664,108	501,270	78,431	579,701	-12.7%
NORTH OAKS	719,861	0	719,861	596,421	0	596,421	-17.1%
GRANITE FALLS	166,657	315,393	482,050	185,693	213,045	398,738	-17.3%
MINNETONKA	0	7,646,873	7,646,873	0	6,231,007	6,231,007	-18.5%
LITCHFIELD	1,402,174	877,038	2,279,212	1,051,635	758,974	1,810,609	-20.6%
HOPKINS	0	9,685,187	9,685,187	0	7,465,826	7,465,826	-22.9%
MOORHEAD	6,244,818	872,672	7,117,490	5,866,957	(406,125)	5,460,832	-23.3%
OLIVIA	400,000	24,738	424,738	300,000	19,441	319,441	-24.8%
DAYTON	240,145	41,147	281,292	210,211	0	210,211	-25.3%
MEDINA	1,196,826	627,048	1,823,874	785,000	577,690	1,362,690	-25.3%
PROCTOR	0	276,799	276,799	0	201,807	201,807	-27.1%
HERMANTOWN	1,253,683	210,251	1,463,934	923,651	119,914	1,043,565	-28.7%
LAUDERDALE	0	322,952	322,952	0	227,022	227,022	-29.7%
DELANO	1,045,813	1,098,947	2,144,760	223,456	1,278,390	1,501,846	-30.0%
AFTON	0	186,448	186,448	0	123,477	123,477	-33.8%
BELLE PLAINE	0	602,135	602,135	0	379,007	379,007	-37.1%
DETROIT LAKES	537,941	1,653,057	2,190,998	585,648	681,867	1,267,515	-42.1%
LAKE ELMO	1,347,323	0	1,347,323	664,777	0	664,777	-50.7%
TWO HARBORS	825,133	103,425	928,558	0	(60,617)	(60,617)	-106.5%

Table 3
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Cities Over 2,500 in Population

City	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
NORTH MANKATO	0	25,356	25,356	0	(66,836)	(66,836)	-363.6%
Total *	<u>\$387,740,592</u>	<u>\$226,326,659</u>	<u>\$614,067,251</u>	<u>\$417,564,131</u>	<u>\$265,593,341</u>	<u>\$683,157,472</u>	<u>11.3%</u>

* The "total" amounts exclude the City of Grant. Prior to 1996, the City of Grant was a town. As a result, there is no comparable 1995 da

Table 4
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Counties, December 31, 1996

<u>County</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
AITKIN	500,197	9,726,048	10,226,245
ANOKA	51,134,490	2,207,086	53,341,576
BECKER	6,035,675	7,249,421	13,285,096
BELTRAMI	10,146,764	4,117,108	14,263,872
BENTON	259,784	7,526,892	7,786,676
BIG STONE	932,429	3,155,524	4,087,953
BLUE EARTH	30,834,149	0	30,834,149
BROWN	982,755	3,635,645	4,618,400
CARLTON	451,315	4,906,527	5,357,842
CARVER	24,446,932	1,035,054	25,481,986
CASS	427,914	9,692,136	10,120,050
CHIPPEWA	5,531,006	4,710,242	10,241,248
CHISAGO	1,608,792	7,445,855	9,054,647
CLAY	8,382,815	663,198	9,046,013
CLEARWATER	3,508,270	4,912,025	8,420,295
COOK	19,061	6,900,101	6,919,162
COTTONWOOD	1,061,354	3,093,761	4,155,115
CROW WING	62,158	10,205,564	10,267,722
DAKOTA	107,533,872	0	107,533,872
DODGE	2,535,818	1,038,041	3,573,859
DOUGLAS	3,080,644	2,316,449	5,397,093
FARIBAULT	166,500	3,100,786	3,267,286
FILLMORE	3,822,359	1,712,787	5,535,146
FREEBORN	5,821,854	8,671,341	14,493,195
GOODHUE	1,717,458	16,239,215	17,956,673
GRANT	1,054,791	297,484	1,352,275
HENNEPIN	28,270,389	165,592,872	193,863,261
HOUSTON	3,075,755	2,958,942	6,034,697
HUBBARD	3,636,668	3,346,038	6,982,706
ISANTI	57,349	6,410,933	6,468,282
ITASCA	0	12,751,544	12,751,544
JACKSON	705,358	3,006,455	3,711,813
KANABEC	95,762	2,892,348	2,988,110
KANDIYOHI	799,297	15,885,091	16,684,388
KITSON	2,412,476	1,542,016	3,954,492
KOOCHICHING	6,790,243	4,153,411	10,943,654
LAC QUI PARLE	1,159,796	3,085,389	4,245,185
LAKE	0	10,000,113	10,000,113
LAKE OF THE WOODS	4,202,023	522,170	4,724,193
LE SUEUR	3,102,302	2,067,632	5,169,934
LINCOLN	1,552,987	2,079,348	3,632,335

* Combined totals of the General and Special Revenue Funds.

Table 4
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Counties, December 31, 1996

<u>County</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
LYON	760,666	3,594,910	4,355,576
MAHNOMEN	900,313	2,230,162	3,130,475
MARSHALL	2,447,542	1,974,339	4,421,881
MARTIN	140,911	8,165,329	8,306,240
MCLEOD	9,906,100	1,074,077	10,980,177
MEEKER	2,535,652	3,432,624	5,968,276
MILLE LACS	3,766,398	4,530,422	8,296,820
MORRISON	5,149,953	7,664,530	12,814,483
MOWER	5,884,439	22,295,753	28,180,192
MURRAY	645,303	2,691,955	3,337,258
NICOLLET	6,165,221	(247,703)	5,917,518
NOBLES	3,581,859	3,996,617	7,578,476
NORMAN	498,429	2,693,094	3,191,523
OLMSTED	19,005,147	211,919	19,217,066
OTTER TAIL	9,456,055	8,311,498	17,767,553
PENNINGTON	865,086	2,305,434	3,170,520
PINE	341,726	6,052,905	6,394,631
PIPESTONE	694,498	4,368,386	5,062,884
POLK	39,562	6,652,744	6,692,306
POPE	1,736,107	2,556,831	4,292,938
RAMSEY	93,065,681	48,364,392	141,430,073
RED LAKE	2,424,133	2,017,573	4,441,706
REDWOOD	4,011,534	1,876,949	5,888,483
RENVILLE	4,202,512	4,307,847	8,510,359
RICE	10,113,906	835,860	10,949,766
ROCK	2,085,000	3,142,223	5,227,223
ROSEAU	3,533,832	740,689	4,274,521
SCOTT	23,688,590	4,729,108	28,417,698
SHERBURNE	9,127,670	3,460,585	12,588,255
SIBLEY	2,826,567	1,477,880	4,304,447
ST. LOUIS	17,812,640	6,037,574	23,850,214
STEARNS	12,360,297	2,649,522	15,009,819
STEELE	4,765,414	3,261,512	8,026,926
STEVENS	1,247,592	3,730,991	4,978,583
SWIFT	3,526,078	1,660,921	5,186,999
TODD	5,276,225	943,193	6,219,418
TRAVERSE	37,000	1,524,275	1,561,275
WABASHA	3,470,954	438,559	3,909,513
WADENA	1,614,668	1,866,037	3,480,705
WASECA	3,599,831	4,520,365	8,120,196
WASHINGTON	6,002,221	22,177,181	28,179,402

* Combined totals of the General and Special Revenue Funds.

Table 4
Unreserved Fund Balances in the General and Special Revenue Funds*
Minnesota Counties, December 31, 1996

<u>County</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>
WATONWAN	580,104	3,743,731	4,323,835
WILKIN	1,684,024	3,419,032	5,103,056
WINONA	5,644,083	6,252,278	11,896,361
WRIGHT	9,239,198	3,901,341	13,140,539
YELLOW MEDICINE	1,519,471	5,545,440	7,064,911
Total	<u>\$635,899,753</u>	<u>\$598,033,476</u>	<u>\$1,233,933,229</u>

* Combined totals of the General and Special Revenue Funds.

* Combined totals of the General and Special Revenue Funds.

Table 5
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Counties, December 31, 1996

<u>County</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
MOWER	5,884,439	22,295,753	28,180,192	19,600,073	143.8%
RED LAKE	2,424,133	2,017,573	4,441,706	3,760,574	118.1%
BLUE EARTH	30,834,149	0	30,834,149	27,779,661	111.0%
CHIPPEWA	5,531,006	4,710,242	10,241,248	9,608,177	106.6%
YELLOW MEDICINE	1,519,471	5,545,440	7,064,911	7,086,271	99.7%
CLEARWATER	3,508,270	4,912,025	8,420,295	8,903,003	94.6%
MARTIN	140,911	8,165,329	8,306,240	8,915,862	93.2%
LAKE	0	10,000,113	10,000,113	11,120,171	89.9%
ROCK	2,085,000	3,142,223	5,227,223	5,817,392	89.9%
GOODHUE	1,717,458	16,239,215	17,956,673	20,052,271	89.5%
LAKE OF THE WOODS	4,202,023	522,170	4,724,193	5,293,292	89.2%
KOOCHICHING	6,790,243	4,153,411	10,943,654	12,321,944	88.8%
WASECA	3,599,831	4,520,365	8,120,196	9,231,694	88.0%
PIPESTONE	694,498	4,368,386	5,062,884	5,849,048	86.6%
WILKIN	1,684,024	3,419,032	5,103,056	5,992,085	85.2%
DAKOTA	107,533,872	0	107,533,872	126,697,713	84.9%
BIG STONE	932,429	3,155,524	4,087,953	4,829,532	84.6%
COOK	19,061	6,900,101	6,919,162	8,279,175	83.6%
SCOTT	23,688,590	4,729,108	28,417,698	34,304,454	82.8%
LINCOLN	1,552,987	2,079,348	3,632,335	4,399,411	82.6%
CARVER	24,446,932	1,035,054	25,481,986	30,930,141	82.4%
AITKIN	500,197	9,726,048	10,226,245	12,567,325	81.4%
LAC QUI PARLE	1,159,796	3,085,389	4,245,185	5,279,863	80.4%
FREEBORN	5,821,854	8,671,341	14,493,195	18,200,120	79.6%
STEVENS	1,247,592	3,730,991	4,978,583	6,849,015	72.7%
BECKER	6,035,675	7,249,421	13,285,096	18,433,733	72.1%
MCLEOD	9,906,100	1,074,077	10,980,177	16,109,162	68.2%
MILLE LACS	3,766,398	4,530,422	8,296,820	12,553,802	66.1%
HUBBARD	3,636,668	3,346,038	6,982,706	10,582,033	66.0%
NOBLES	3,581,859	3,996,617	7,578,476	11,629,220	65.2%
KITTSO	2,412,476	1,542,016	3,954,492	6,176,356	64.0%
MORRISON	5,149,953	7,664,530	12,814,483	20,026,786	64.0%
RENVILLE	4,202,512	4,307,847	8,510,359	13,382,575	63.6%
OTTER TAIL	9,456,055	8,311,498	17,767,553	28,607,070	62.1%
KANDIYOHI	799,297	15,885,091	16,684,388	27,198,390	61.3%
POPE	1,736,107	2,556,831	4,292,938	7,038,242	61.0%
HOUSTON	3,075,755	2,958,942	6,034,697	10,258,391	58.8%
SWIFT	3,526,078	1,660,921	5,186,999	8,819,839	58.8%

* Combined totals of the General and Special Revenue Funds.

Table 5
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Counties, December 31, 1996

<u>County</u>	<u>Unreserved Designated</u>	<u>Unreserved Undesignated</u>	<u>Total Unreserved</u>	<u>Total Current Expenditures</u>	<u>Unreserved as a Percent of Total Current Expenditures</u>
STEELE	4,765,414	3,261,512	8,026,926	13,831,302	58.0%
NORMAN	498,429	2,693,094	3,191,523	5,700,627	56.0%
MAHNOMEN	900,313	2,230,162	3,130,475	5,644,622	55.5%
BELTRAMI	10,146,764	4,117,108	14,263,872	25,816,379	55.3%
WINONA	5,644,083	6,252,278	11,896,361	21,574,475	55.1%
FILLMORE	3,822,359	1,712,787	5,535,146	10,308,466	53.7%
BENTON	259,784	7,526,892	7,786,676	14,560,716	53.5%
REDWOOD	4,011,534	1,876,949	5,888,483	11,022,245	53.4%
SHERBURNE	9,127,670	3,460,585	12,588,255	23,824,699	52.8%
MARSHALL	2,447,542	1,974,339	4,421,881	8,443,727	52.4%
MEEKER	2,535,652	3,432,624	5,968,276	11,735,916	50.9%
MURRAY	645,303	2,691,955	3,337,258	6,563,016	50.8%
WATONWAN	580,104	3,743,731	4,323,835	8,913,727	48.5%
ROSEAU	3,533,832	740,689	4,274,521	8,969,489	47.7%
FARIBAULT	166,500	3,100,786	3,267,286	7,003,632	46.7%
LYON	760,666	3,594,910	4,355,576	9,429,958	46.2%
CHISAGO	1,608,792	7,445,855	9,054,647	20,113,115	45.0%
RICE	10,113,906	835,860	10,949,766	24,442,954	44.8%
CASS	427,914	9,692,136	10,120,050	23,233,971	43.6%
RAMSEY	93,065,681	48,364,392	141,430,073	327,985,228	43.1%
DODGE	2,535,818	1,038,041	3,573,859	8,318,343	43.0%
NICOLLET	6,165,221	(247,703)	5,917,518	14,126,221	41.9%
ISANTI	57,349	6,410,933	6,468,282	15,807,273	40.9%
ANOKA	51,134,490	2,207,086	53,341,576	130,390,185	40.9%
SIBLEY	2,826,567	1,477,880	4,304,447	10,603,917	40.6%
WADENA	1,614,668	1,866,037	3,480,705	8,599,952	40.5%
WABASHA	3,470,954	438,559	3,909,513	9,662,210	40.5%
PINE	341,726	6,052,905	6,394,631	15,838,329	40.4%
COTTONWOOD	1,061,354	3,093,761	4,155,115	10,347,218	40.2%
JACKSON	705,358	3,006,455	3,711,813	9,251,656	40.1%
TODD	5,276,225	943,193	6,219,418	15,622,054	39.8%
WRIGHT	9,239,198	3,901,341	13,140,539	34,001,933	38.6%
PENNINGTON	865,086	2,305,434	3,170,520	8,470,357	37.4%
TRAVERSE	37,000	1,524,275	1,561,275	4,179,558	37.4%
WASHINGTON	6,002,221	22,177,181	28,179,402	76,786,847	36.7%
CLAY	8,382,815	663,198	9,046,013	24,708,754	36.6%
CROW WING	62,158	10,205,564	10,267,722	28,251,415	36.3%
LE SUEUR	3,102,302	2,067,632	5,169,934	14,566,727	35.5%

* Combined totals of the General and Special Revenue Funds.

Table 5
Unreserved Fund Balances* as a Percent of Total Current Expenditures**
Sorted by Unreserved Fund Balances as a Percent of Total Current Expenditures
Minnesota Counties, December 31, 1996

County	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
ITASCA	0	12,751,544	12,751,544	37,370,120	34.1%
KANABEC	95,762	2,892,348	2,988,110	8,983,858	33.3%
DOUGLAS	3,080,644	2,316,449	5,397,093	16,930,399	31.9%
BROWN	982,755	3,635,645	4,618,400	14,886,369	31.0%
OLMSTED	19,005,147	211,919	19,217,066	62,938,285	30.5%
HENNEPIN	28,270,389	165,592,872	193,863,261	659,048,807	29.4%
STEARNS	12,360,297	2,649,522	15,009,819	54,464,252	27.6%
POLK	39,562	6,652,744	6,692,306	24,650,063	27.1%
GRANT	1,054,791	297,484	1,352,275	5,540,964	24.4%
CARLTON	451,315	4,906,527	5,357,842	22,716,325	23.6%
ST. LOUIS	17,812,640	6,037,574	23,850,214	142,847,929	16.7%
Total	\$635,899,753	\$598,033,476	\$1,233,933,229	2,683,512,450	46.0%

* Combined totals of the General and Special Revenue Funds.

Table 6
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Counties

County	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
GOODHUE	1,842,545	7,445,539	9,288,084	1,717,458	16,239,215	17,956,673	93.3%
ROSEAU	2,704,335	588,060	3,292,395	3,533,832	740,689	4,274,521	29.8%
BELTRAMI	8,038,165	3,018,952	11,057,117	10,146,764	4,117,108	14,263,872	29.0%
LAC QUI PARLE	1,180,090	2,210,571	3,390,661	1,159,796	3,085,389	4,245,185	25.2%
ISANTI	85,537	5,098,702	5,184,239	57,349	6,410,933	6,468,282	24.8%
YELLOW MEDICINE	1,406,894	4,272,125	5,679,019	1,519,471	5,545,440	7,064,911	24.4%
WASECA	3,329,395	3,213,993	6,543,388	3,599,831	4,520,365	8,120,196	24.1%
MCLEOD	7,081,485	1,792,708	8,874,193	9,906,100	1,074,077	10,980,177	23.7%
PINE	441,660	4,844,462	5,286,122	341,726	6,052,905	6,394,631	21.0%
WADENA	1,420,943	1,468,467	2,889,410	1,614,668	1,866,037	3,480,705	20.5%
DODGE	2,081,312	887,395	2,968,707	2,535,818	1,038,041	3,573,859	20.4%
MURRAY	776,037	2,005,993	2,782,030	645,303	2,691,955	3,337,258	20.0%
CLEARWATER	2,699,547	4,327,842	7,027,389	3,508,270	4,912,025	8,420,295	19.8%
MILLE LACS	3,537,972	3,453,386	6,991,358	3,766,398	4,530,422	8,296,820	18.7%
CLAY	7,061,020	570,868	7,631,888	8,382,815	663,198	9,046,013	18.5%
AITKIN	334,038	8,362,693	8,696,731	500,197	9,726,048	10,226,245	17.6%
FARIBAULT	168,876	2,622,080	2,790,956	166,500	3,100,786	3,267,286	17.1%
SHERBURNE	6,861,928	3,926,224	10,788,152	9,127,670	3,460,585	12,588,255	16.7%
RENVILLE	4,606,111	2,715,615	7,321,726	4,202,512	4,307,847	8,510,359	16.2%
BLUE EARTH	26,807,591	(171,426)	26,636,165	30,834,149	0	30,834,149	15.8%
NICOLLET	5,382,007	(262,404)	5,119,603	6,165,221	(247,703)	5,917,518	15.6%
CASS	517,098	8,259,603	8,776,701	427,914	9,692,136	10,120,050	15.3%
BECKER	52,338	11,477,507	11,529,845	6,035,675	7,249,421	13,285,096	15.2%
LAKE OF THE WOODS	3,481,374	627,537	4,108,911	4,202,023	522,170	4,724,193	15.0%
TRAVERSE	73,000	1,291,405	1,364,405	37,000	1,524,275	1,561,275	14.4%
KITTSOON	2,578,662	880,387	3,459,049	2,412,476	1,542,016	3,954,492	14.3%
LAKE	0	8,751,183	8,751,183	0	10,000,113	10,000,113	14.3%
CARVER	19,749,874	2,669,368	22,419,242	24,446,932	1,035,054	25,481,986	13.7%
OLMSTED	16,859,426	135,486	16,994,912	19,005,147	211,919	19,217,066	13.1%

Table 6
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Counties

County	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
MARTIN	485,872	6,900,920	7,386,792	140,911	8,165,329	8,306,240	12.4%
JACKSON	494,949	2,809,669	3,304,618	705,358	3,006,455	3,711,813	12.3%
DOUGLAS	2,179,809	2,634,659	4,814,468	3,080,644	2,316,449	5,397,093	12.1%
COOK	18,494	6,164,092	6,182,586	19,061	6,900,101	6,919,162	11.9%
DAKOTA	82,985,782	13,446,969	96,432,751	107,533,872	0	107,533,872	11.5%
LYON	812,514	3,096,062	3,908,576	760,666	3,594,910	4,355,576	11.4%
CROW WING	55,353	9,222,718	9,278,071	62,158	10,205,564	10,267,722	10.7%
PIPESTONE	572,058	4,019,575	4,591,633	694,498	4,368,386	5,062,884	10.3%
HUBBARD	3,115,237	3,248,772	6,364,009	3,636,668	3,346,038	6,982,706	9.7%
FREEBORN	4,446,554	8,763,515	13,210,069	5,821,854	8,671,341	14,493,195	9.7%
WILKIN	1,554,462	3,110,964	4,665,426	1,684,024	3,419,032	5,103,056	9.4%
WINONA	5,470,179	5,431,257	10,901,436	5,644,083	6,252,278	11,896,361	9.1%
MEEKER	2,468,872	3,009,156	5,478,028	2,535,652	3,432,624	5,968,276	8.9%
HENNEPIN	24,406,684	153,603,273	178,009,957	28,270,389	165,592,872	193,863,261	8.9%
BENTON	454,349	6,745,526	7,199,875	259,784	7,526,892	7,786,676	8.2%
ROCK	2,085,000	2,749,947	4,834,947	2,085,000	3,142,223	5,227,223	8.1%
BROWN	1,152,040	3,123,352	4,275,392	982,755	3,635,645	4,618,400	8.0%
CHISAGO	2,695,272	5,705,416	8,400,688	1,608,792	7,445,855	9,054,647	7.8%
ST. LOUIS	8,671,879	13,460,421	22,132,300	17,812,640	6,037,574	23,850,214	7.8%
SIBLEY	2,959,835	1,050,285	4,010,120	2,826,567	1,477,880	4,304,447	7.3%
BIG STONE	1,225,821	2,594,329	3,820,150	932,429	3,155,524	4,087,953	7.0%
KANABEC	46,795	2,749,866	2,796,661	95,762	2,892,348	2,988,110	6.8%
KOOCHICHING	5,900,983	4,392,395	10,293,378	6,790,243	4,153,411	10,943,654	6.3%
WABASHA	2,476,364	1,204,604	3,680,968	3,470,954	438,559	3,909,513	6.2%
KANDIYOHI	60,735	15,675,214	15,735,949	799,297	15,885,091	16,684,388	6.0%
WASHINGTON	5,962,811	20,626,085	26,588,896	6,002,221	22,177,181	28,179,402	6.0%
CHIPPEWA	5,385,213	4,288,931	9,674,144	5,531,006	4,710,242	10,241,248	5.9%
STEELE	3,385,173	4,236,633	7,621,806	4,765,414	3,261,512	8,026,926	5.3%
RICE	9,651,073	906,971	10,558,044	10,113,906	835,860	10,949,766	3.7%

Table 6
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Counties

County	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
WRIGHT	9,325,777	3,456,961	12,782,738	9,239,198	3,901,341	13,140,539	2.8%
NOBLES	1,347,581	6,031,374	7,378,955	3,581,859	3,996,617	7,578,476	2.7%
FILLMORE	2,870,536	2,547,136	5,417,672	3,822,359	1,712,787	5,535,146	2.2%
MOWER	6,281,958	21,447,119	27,729,077	5,884,439	22,295,753	28,180,192	1.6%
MAHNOMEN	649,077	2,469,727	3,118,804	900,313	2,230,162	3,130,475	0.4%
RAMSEY	91,145,605	51,072,718	142,218,323	93,065,681	48,364,392	141,430,073	-0.6%
CARLTON	237,904	5,182,695	5,420,599	451,315	4,906,527	5,357,842	-1.2%
OTTER TAIL	11,189,284	6,938,598	18,127,882	9,456,055	8,311,498	17,767,553	-2.0%
LINCOLN	761,060	2,968,335	3,729,395	1,552,987	2,079,348	3,632,335	-2.6%
RED LAKE	341,210	4,234,515	4,575,725	2,424,133	2,017,573	4,441,706	-2.9%
ANOKA	51,154,598	3,881,931	55,036,529	51,134,490	2,207,086	53,341,576	-3.1%
MARSHALL	2,456,137	2,154,383	4,610,520	2,447,542	1,974,339	4,421,881	-4.1%
MORRISON	5,573,017	7,836,978	13,409,995	5,149,953	7,664,530	12,814,483	-4.4%
STEVENS	1,455,636	3,850,259	5,305,895	1,247,592	3,730,991	4,978,583	-6.2%
SWIFT	4,269,027	1,306,010	5,575,037	3,526,078	1,660,921	5,186,999	-7.0%
POPE	1,577,223	3,048,469	4,625,692	1,736,107	2,556,831	4,292,938	-7.2%
LE SUEUR	3,413,389	2,177,226	5,590,615	3,102,302	2,067,632	5,169,934	-7.5%
REDWOOD	4,562,400	1,829,438	6,391,838	4,011,534	1,876,949	5,888,483	-7.9%
HOUSTON	2,906,637	3,678,029	6,584,666	3,075,755	2,958,942	6,034,697	-8.4%
GRANT	1,363,667	114,745	1,478,412	1,054,791	297,484	1,352,275	-8.5%
TODD	5,680,823	1,199,211	6,880,034	5,276,225	943,193	6,219,418	-9.6%
NORMAN	1,008,074	2,539,111	3,547,185	498,429	2,693,094	3,191,523	-10.0%
WATONWAN	304,697	4,507,873	4,812,570	580,104	3,743,731	4,323,835	-10.2%
POLK	49,000	7,479,299	7,528,299	39,562	6,652,744	6,692,306	-11.1%
COTTONWOOD	676,044	4,007,928	4,683,972	1,061,354	3,093,761	4,155,115	-11.3%
SCOTT	26,622,728	6,059,982	32,682,710	23,688,590	4,729,108	28,417,698	-13.0%
ITASCA	0	14,869,024	14,869,024	0	12,751,544	12,751,544	-14.2%
PENNINGTON	1,341,300	2,403,735	3,745,035	865,086	2,305,434	3,170,520	-15.3%
STEARNS	12,145,785	6,488,590	18,634,375	12,360,297	2,649,522	15,009,819	-19.5%

Table 6
Percent Change of Unreserved Fund Balances in the General and Special Revenue Funds
Sorted by Percent Change, 1995 to 1996
Minnesota Counties

County	December 31, 1995			December 31, 1996			Percent Change
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	
Total	\$563,049,596	\$597,237,296	\$1,160,286,892	\$635,899,753	\$598,033,476	\$1,233,933,229	6.3%