

Actual FY09 Fund Balance Ratios*

	General Basic	General Supplemental	Total General	Rural Basic	Rural Supplemental	Total Rural	Mental Health	Secondary Roads	Total
All Counties	31.1%	30.6%	31.0%	24.9%	-35.6%	23.9%	15.5%	41.2%	38.3%
Adair	35.8%	65.7%	42.1%	30.8%	-	30.8%	14.6%	52.0%	59.0%
Adams	39.0%	61.8%	44.6%	18.3%	-	18.3%	25.6%	19.8%	36.0%
Allamakee	68.5%	41.9%	62.5%	30.1%	-	30.1%	36.3%	38.6%	54.5%
Appanoose	129.9%	167.4%	139.2%	86.6%	-	86.6%	91.5%	31.5%	90.1%
Audubon	71.4%	59.2%	68.5%	10.2%	52.1%	15.9%	21.4%	46.3%	51.5%
Benton	30.7%	4.6%	26.3%	7.5%	-	7.5%	48.2%	28.8%	39.9%
Black Hawk	23.0%	44.9%	26.8%	40.0%	-	40.0%	19.0%	20.0%	29.9%
Boone	31.2%	-	31.2%	40.5%	-	40.5%	4.5%	50.4%	37.7%
Bremer	69.7%	20.7%	59.3%	11.6%	-	11.6%	39.2%	20.5%	78.0%
Buchanan	47.8%	14.9%	37.9%	10.2%	-	10.2%	18.9%	20.4%	43.1%
Buena Vista	32.2%	11.5%	26.7%	13.7%	***	13.7%	42.0%	63.0%	44.6%
Butler	42.7%	29.1%	40.5%	31.0%	-	31.0%	21.1%	46.4%	48.5%
Calhoun	32.4%	81.8%	45.9%	27.1%	-	27.1%	15.1%	31.9%	46.7%
Carroll	61.6%	64.8%	61.9%	11.5%	-	11.5%	37.2%	86.0%	64.6%
Cass	20.7%	15.8%	19.7%	5.0%	9.3%	5.4%	13.9%	16.9%	21.8%
Cedar	55.3%	53.3%	55.0%	12.7%	-	12.7%	10.8%	26.4%	38.2%
Cerro Gordo	42.7%	35.1%	41.6%	46.8%	-	46.8%	15.8%	72.3%	45.9%
Cherokee	67.3%	***	72.5%	26.3%	-	26.3%	21.7%	114.1%	82.9%
Chickasaw	60.8%	66.5%	62.1%	77.6%	-	77.6%	47.1%	27.9%	71.3%
Clarke	10.3%	39.0%	17.5%	31.0%	-	34.0%	-2.7%	12.2%	17.9%
Clay	44.2%	20.0%	38.5%	6.6%	-	6.6%	16.2%	41.5%	54.6%
Clayton	24.1%	26.4%	24.6%	11.9%	-	11.9%	0.0%	60.0%	52.5%
Clinton	44.2%	23.3%	39.2%	56.4%	-	56.4%	5.4%	22.6%	28.0%
Crawford	87.0%	54.9%	80.3%	29.8%	24.3%	29.1%	7.6%	65.9%	64.3%
Dallas	35.9%	51.6%	37.8%	4.0%	-	4.0%	40.4%	27.2%	54.1%
Davis	48.0%	124.6%	69.9%	54.1%	88.8%	54.4%	30.7%	30.7%	49.6%
Decatur	23.1%	35.0%	26.8%	23.9%	-	23.9%	11.3%	40.1%	33.0%
Delaware	29.0%	19.3%	27.8%	3.2%	-	3.2%	8.1%	34.6%	26.1%
Des Moines	13.2%	14.2%	13.5%	15.5%	-	15.5%	28.5%	70.6%	39.5%
Dickinson	47.4%	-	47.4%	17.3%	-	17.3%	46.7%	38.0%	51.2%
Dubuque	39.0%	-70.3%	15.5%	0.1%	-	0.1%	22.8%	3.9%	29.7%
Emmet	27.3%	28.9%	27.7%	26.3%	-	26.3%	29.8%	45.5%	39.2%
Fayette	20.1%	34.1%	23.3%	15.5%	-	15.5%	1.1%	1.8%	13.8%
Floyd	98.2%	98.1%	98.2%	22.1%	-	22.1%	10.0%	52.3%	66.2%
Franklin	42.0%	63.8%	46.6%	26.1%	-	26.1%	25.9%	29.6%	54.3%
Fremont	28.3%	83.1%	40.4%	29.8%	-	29.8%	12.5%	70.7%	53.0%
Greene	51.7%	33.3%	46.4%	13.7%	31.1%	14.2%	5.5%	39.6%	40.9%
Grundy	29.1%	50.4%	33.9%	54.1%	-	54.2%	35.7%	50.8%	66.3%
Guthrie	54.8%	24.6%	53.3%	48.0%	-	48.0%	38.5%	32.8%	46.5%
Hamilton	21.8%	21.9%	21.8%	22.2%	-	22.2%	30.6%	56.5%	19.9%
Hancock	50.7%	-	50.7%	25.9%	-	25.9%	22.0%	45.8%	62.9%
Hardin	44.5%	46.5%	44.9%	26.0%	-	26.0%	36.6%	11.8%	49.5%
Harrison	55.9%	59.5%	57.0%	73.7%	-	73.7%	8.6%	38.1%	47.6%
Henry	41.6%	40.8%	41.4%	12.5%	-	12.5%	27.3%	61.1%	47.5%
Howard	29.3%	62.3%	36.3%	26.8%	-	26.8%	6.9%	29.8%	37.4%
Humboldt	27.8%	62.6%	35.2%	7.6%	-	7.6%	12.4%	115.5%	50.7%
Ida	21.5%	51.8%	21.6%	48.9%	-	48.9%	55.1%	38.4%	49.2%
Iowa	39.6%	64.7%	43.6%	19.8%	-	19.8%	14.5%	34.8%	41.3%
Jackson	29.5%	25.4%	28.9%	21.5%	-	21.5%	1.3%	19.6%	40.1%
Jasper	35.4%	25.0%	32.6%	15.3%	-	15.3%	46.5%	50.5%	44.5%

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All Counties	31.1%	30.6%	31.0%	24.9%	-35.6%	23.9%	15.5%	41.2%	38.3%
Jefferson	32.5%	44.6%	35.6%	31.0%	-	31.0%	19.0%	20.8%	35.8%
Johnson	17.6%	6.4%	15.5%	12.3%	-	12.3%	28.7%	27.9%	34.8%
Jones	37.2%	20.4%	33.4%	24.1%	-	24.1%	11.8%	36.6%	33.5%
Keokuk	61.9%	89.3%	68.9%	113.9%	-	113.9%	22.1%	31.6%	65.1%
Kossuth	46.6%	52.6%	48.1%	35.7%	-	35.7%	21.8%	46.2%	49.6%
Lee	43.9%	34.5%	41.5%	35.6%	-	35.6%	18.5%	29.3%	38.7%
Linn	0.5%	86.6%	15.2%	10.4%	-	10.4%	8.7%	20.6%	8.6%
Louisa	33.6%	19.4%	30.5%	5.1%	-	5.1%	41.7%	38.0%	34.9%
Lucas	27.1%	20.9%	25.3%	15.6%	18.5%	16.1%	26.5%	54.4%	43.3%
Lyon	31.1%	50.8%	33.7%	33.5%	-	33.5%	17.3%	67.8%	47.4%
Madison	29.4%	52.1%	32.8%	17.4%	-	17.4%	46.0%	28.7%	33.1%
Mahaska	75.7%	81.6%	76.9%	21.6%	-	21.6%	15.3%	50.5%	63.0%
Marion	58.6%	81.8%	64.8%	16.0%	130.9%	29.7%	43.4%	34.4%	58.6%
Marshall	27.3%	34.0%	28.9%	49.7%	-	49.7%	25.5%	32.4%	37.2%
Mills	79.0%	130.5%	91.3%	14.2%	-	14.2%	30.7%	51.8%	72.1%
Mitchell	31.2%	9.8%	27.9%	16.5%	-	16.5%	10.1%	223.6%	102.5%
Monona	58.4%	63.3%	59.7%	43.2%	47.5%	43.8%	25.4%	80.8%	70.1%
Monroe	22.9%	88.2%	40.5%	19.5%	-	19.5%	15.5%	23.2%	31.6%
Montgomery	23.2%	36.1%	26.7%	16.8%	78.7%	28.0%	-0.2%	51.2%	36.4%
Muscatine	21.0%	11.4%	18.8%	9.8%	-	9.8%	25.5%	32.3%	22.7%
O'Brien	48.7%	25.7%	42.9%	37.5%	-	37.5%	7.8%	57.3%	47.4%
Osceola	35.6%	45.8%	37.6%	32.1%	-	32.1%	-2.8%	42.7%	40.8%
Page	70.6%	25.5%	64.0%	11.2%	-	11.2%	6.6%	77.6%	63.0%
Palo Alto	61.1%	77.0%	64.8%	40.8%	-	40.8%	29.0%	139.6%	172.6%
Plymouth	18.1%	-	17.9%	29.4%	-	29.4%	27.2%	21.0%	27.8%
Pocahontas	75.8%	32.6%	65.1%	10.9%	-	-110.7%	28.7%	63.5%	41.3%
Polk	28.6%	20.0%	26.3%	25.0%	-1.5%	21.3%	-0.3%	-25.6%	20.5%
Pottawattamie	16.5%	24.4%	18.2%	11.7%	-	11.7%	3.9%	36.0%	49.4%
Poweshiek	61.4%	281.6%	63.2%	10.8%	-	10.8%	33.8%	28.0%	66.9%
Ringgold	18.8%	32.4%	24.0%	26.5%	-	26.5%	35.4%	47.4%	39.4%
Sac	56.0%	9.0%	51.4%	3.9%	-	3.9%	20.4%	61.0%	53.1%
Scott	28.1%	0.7%	20.7%	5.2%	-	5.2%	11.8%	4.9%	28.8%
Shelby	47.6%	25.8%	40.8%	18.2%	6.0%	17.4%	13.0%	50.5%	45.7%
Sioux	37.9%	163.8%	48.4%	100.4%	-	100.4%	43.3%	82.8%	70.4%
Story	21.7%	23.0%	21.9%	28.6%	-	28.6%	14.3%	48.2%	23.5%
Tama	44.7%	51.4%	47.0%	60.4%	-	60.4%	14.1%	33.0%	48.5%
Taylor	54.3%	83.6%	62.6%	31.0%	-	31.0%	23.8%	28.9%	50.3%
Union	21.4%	19.0%	20.7%	33.2%	-	33.2%	7.8%	85.5%	45.0%
Van Buren	42.6%	49.5%	44.2%	17.6%	-	17.6%	27.6%	66.4%	63.6%
Wapello	33.0%	42.6%	36.4%	15.3%	-	15.3%	16.9%	22.5%	45.0%
Warren	40.9%	14.7%	33.9%	23.9%	-	23.9%	39.4%	10.4%	30.4%
Washington	38.2%	47.7%	40.6%	22.2%	-	22.2%	29.4%	29.1%	33.6%
Wayne	-15.9%	31.6%	-6.1%	60.9%	0.0%	57.8%	-2.8%	95.6%	38.1%
Webster	17.5%	48.8%	23.3%	10.5%	-	10.5%	33.4%	40.0%	38.1%
Winnebago	40.3%	60.5%	44.6%	10.4%	48.8%	13.9%	27.8%	76.0%	51.5%
Winneshiek	18.9%	31.3%	21.2%	15.9%	-	15.9%	43.1%	25.9%	28.8%
Woodbury	23.2%	8.4%	18.4%	7.5%	-	7.5%	-14.8%	36.5%	18.4%
Worth	30.5%	48.5%	34.2%	49.9%	***	49.9%	31.0%	157.4%	112.3%
Wright	35.7%	40.6%	36.6%	9.6%	-	9.6%	33.3%	35.8%	42.9%

*Total fund balance divided by expenditures, including transfers out as expenditures in all individual funds but not in total.

*** These counties have a fund balance in the designated fund, but no spending in or transfers from that fund.

Source: Iowa Department of Management