

**Actual FY15 Fund Balance Ratios\***

|              | General Basic | General Supplemental | General Other | Total General | Rural Basic | Rural Supplemental | Total Rural | Mental Health | Secondary Roads | Total** |
|--------------|---------------|----------------------|---------------|---------------|-------------|--------------------|-------------|---------------|-----------------|---------|
| All Counties | 35.6%         | 38.3%                | 104.7%        | 38.0%         | 28.6%       | 50.6%              | 28.9%       | 59.1%         | 52.7%           | 59.3%   |
| Adair        | 53.4%         | 63.8%                | #DIV/0!       | 70.8%         | 10.5%       | -                  | 10.5%       | 1.6%          | 21.3%           | 62.9%   |
| Adams        | 13.9%         | 115.2%               | #DIV/0!       | 39.7%         | 15.6%       | -                  | 15.6%       | -1.3%         | 49.7%           | 95.2%   |
| Allamakee    | 50.8%         | 33.3%                | 2236.9%       | 49.6%         | 41.6%       | -                  | 41.6%       | 18.7%         | 53.8%           | 51.9%   |
| Appanoose    | 120.6%        | 166.5%               | 390.9%        | 134.4%        | 56.1%       | -                  | 56.1%       | 88.3%         | 68.1%           | 109.6%  |
| Audubon      | 77.7%         | 70.2%                | #DIV/0!       | 75.5%         | 35.8%       | 42.1%              | 36.9%       | 753.1%        | 36.9%           | 68.4%   |
| Benton       | 68.1%         | 48.5%                | #DIV/0!       | 63.7%         | 4.3%        | -                  | 4.3%        | 278.9%        | 47.2%           | 70.5%   |
| Black Hawk   | 36.1%         | 111.4%               | #DIV/0!       | 45.7%         | 54.9%       | -                  | 54.9%       | 25.5%         | 45.6%           | 57.2%   |
| Boone        | 20.5%         | -                    | 65802.4%      | 29.6%         | 43.4%       | -                  | 43.4%       | 35.6%         | 47.4%           | 47.1%   |
| Bremer       | 60.0%         | 9.4%                 | 107.6%        | 50.7%         | 10.2%       | -                  | 10.2%       | 186.6%        | 52.7%           | 88.6%   |
| Buchanan     | 29.2%         | 21.6%                | 175.3%        | 31.6%         | 28.0%       | -                  | 28.0%       | 311.2%        | 21.8%           | 62.7%   |
| Buena Vista  | 59.0%         | 39.9%                | 11.7%         | 52.5%         | 17.5%       | -                  | 17.5%       | 59.6%         | 112.2%          | 75.3%   |
| Butler       | 81.6%         | 18.6%                | -11.3%        | 52.2%         | 37.1%       | -                  | 37.1%       | 27.8%         | 43.6%           | 39.5%   |
| Calhoun      | 59.6%         | 125.4%               | #DIV/0!       | 80.5%         | 38.0%       | -                  | 38.0%       | 70.4%         | 130.4%          | 100.4%  |
| Carroll      | 33.6%         | 11.8%                | #DIV/0!       | 32.6%         | 20.2%       | -                  | 20.2%       | 133.9%        | 85.9%           | 76.9%   |
| Cass         | 15.0%         | 5.6%                 | #DIV/0!       | 13.6%         | 20.5%       | 21.0%              | 20.5%       | 18.0%         | 41.6%           | 32.2%   |
| Cedar        | 29.9%         | 50.1%                | 409.4%        | 37.0%         | 22.3%       | -                  | 22.3%       | 50.2%         | 30.9%           | 38.0%   |
| Cerro Gordo  | 45.2%         | 5.1%                 | 955.7%        | 43.9%         | 40.4%       | -                  | 40.4%       | 25.5%         | 42.3%           | 52.0%   |
| Cherokee     | 32.0%         | 63.3%                | #DIV/0!       | 36.2%         | 13.5%       | -                  | 13.5%       | 102.0%        | 175.9%          | 105.4%  |
| Chickasaw    | 49.1%         | 42.7%                | 45.3%         | 47.7%         | 26.2%       | -                  | 26.2%       | 22.9%         | 42.7%           | 63.1%   |
| Clarke       | 48.7%         | 54.5%                | 847.5%        | 52.9%         | 50.7%       | 29.8%              | 48.9%       | 303.8%        | 41.2%           | 53.5%   |
| Clay         | 30.8%         | 46.2%                | 81.6%         | 48.2%         | 14.1%       | -                  | 14.1%       | 2.9%          | 70.5%           | 57.9%   |
| Clayton      | 34.5%         | 40.1%                | 214.7%        | 36.7%         | 17.3%       | -                  | 35.6%       | 18.8%         | 54.6%           | 44.9%   |
| Clinton      | 28.8%         | 40.4%                | #DIV/0!       | 32.5%         | 9.9%        | -                  | 9.9%        | 85.3%         | 21.0%           | 56.2%   |
| Crawford     | 76.7%         | 22.2%                | #DIV/0!       | 63.3%         | 14.8%       | 37.1%              | 17.0%       | 93.5%         | 42.1%           | 60.1%   |
| Dallas       | 44.9%         | 268.8%               | 77.9%         | 52.7%         | 11.6%       | -                  | 11.6%       | 108.0%        | 48.3%           | 84.8%   |
| Davis        | 21.1%         | 80.5%                | 133.4%        | 41.4%         | 11.1%       | -                  | 11.1%       | 147.5%        | 33.8%           | 39.9%   |
| Decatur      | 14.4%         | 9.3%                 | 23.7%         | 14.5%         | 12.0%       | -                  | 12.0%       | 271.2%        | 31.2%           | 30.3%   |
| Delaware     | 51.5%         | 43.8%                | 169.6%        | 50.3%         | 2.1%        | -                  | 2.1%        | 107.6%        | 38.1%           | 56.1%   |
| Des Moines   | 20.6%         | 36.8%                | 81.9%         | 30.4%         | 35.5%       | -                  | 35.5%       | 297.9%        | 73.9%           | 60.7%   |
| Dickinson    | 53.3%         | -                    | 345.0%        | 67.8%         | 46.8%       | -                  | 46.8%       | 113.2%        | 84.3%           | 85.8%   |
| Dubuque      | 27.4%         | 6.3%                 | 252.9%        | 26.3%         | 8.4%        | -                  | 8.4%        | 177.7%        | 67.4%           | 73.0%   |
| Emmet        | 44.5%         | 25.6%                | 36.8%         | 39.2%         | 59.0%       | -                  | 59.0%       | 43.0%         | 88.1%           | 72.0%   |
| Fayette      | 26.6%         | 89.1%                | 210.0%        | 45.3%         | 29.3%       | -                  | 29.3%       | 26.7%         | 49.1%           | 49.4%   |
| Floyd        | 73.0%         | 32.4%                | 76.4%         | 65.0%         | 31.5%       | -                  | 31.5%       | 38.7%         | 76.8%           | 71.7%   |
| Franklin     | 92.7%         | 59.3%                | 51.0%         | 69.9%         | 42.4%       | -                  | 42.4%       | 20.7%         | 40.7%           | 124.3%  |
| Fremont      | 43.4%         | 104.5%               | #DIV/0!       | 57.3%         | 48.9%       | -                  | 48.9%       | 14.1%         | 53.8%           | 42.9%   |
| Greene       | 45.0%         | 37.9%                | 476.6%        | 45.0%         | 23.7%       | -                  | 23.7%       | 185.9%        | 34.9%           | 56.5%   |
| Grundy       | 45.0%         | 60.7%                | 438.6%        | 48.9%         | 24.7%       | -                  | 24.7%       | 75.7%         | 65.9%           | 61.9%   |
| Guthrie      | 56.7%         | 113.4%               | #DIV/0!       | 65.3%         | 26.3%       | -                  | 26.3%       | 419.6%        | 58.5%           | 80.4%   |
| Hamilton     | 40.2%         | 37.0%                | #DIV/0!       | 39.4%         | 18.2%       | -                  | 18.2%       | 43.1%         | 37.3%           | 180.9%  |
| Hancock      | 52.7%         | -                    | #DIV/0!       | 52.8%         | 42.5%       | -                  | 42.5%       | 28.6%         | 31.9%           | 65.0%   |
| Hardin       | 31.5%         | 41.5%                | 1287.2%       | 45.2%         | 50.4%       | -                  | 50.4%       | 8.1%          | 35.5%           | 49.8%   |
| Harrison     | 69.3%         | 75.4%                | #DIV/0!       | 71.3%         | 66.4%       | -                  | 66.4%       | 3.6%          | 107.7%          | 88.6%   |
| Henry        | 50.7%         | 59.8%                | #DIV/0!       | 53.0%         | 6.9%        | -                  | 6.9%        | 446.4%        | 59.6%           | 72.0%   |
| Howard       | 30.1%         | 71.9%                | 1385.2%       | 61.1%         | 25.3%       | -                  | 25.3%       | 6.4%          | 32.5%           | 51.1%   |
| Humboldt     | 37.7%         | 35.0%                | #DIV/0!       | 37.1%         | 7.6%        | -                  | 7.6%        | 60.8%         | 125.2%          | 70.7%   |
| Ia           | 40.5%         | 144.7%               | 426.9%        | 56.1%         | 73.5%       | -                  | 73.5%       | 78.5%         | 31.3%           | 58.1%   |
| Iowa         | 26.5%         | 46.8%                | 1635.2%       | 30.6%         | 12.6%       | -                  | 12.6%       | 379.1%        | 32.1%           | 58.3%   |
| Jackson      | 30.9%         | 77.1%                | 610.6%        | 50.7%         | 27.4%       | -                  | 27.4%       | 134.8%        | 45.4%           | 65.6%   |
| Jasper       | 14.2%         | 79.3%                | 874.4%        | 33.8%         | 77.5%       | -                  | 77.5%       | 7.8%          | 47.7%           | 45.4%   |
| Jefferson    | 27.4%         | 51.2%                | 418.3%        | 34.1%         | 26.2%       | -                  | 26.2%       | 112.1%        | 33.3%           | 45.6%   |
| Johnson      | 23.9%         | 33.8%                | #DIV/0!       | 24.8%         | 9.6%        | -                  | 9.6%        | 125.2%        | 28.3%           | 42.2%   |
| Jones        | 26.8%         | 49.3%                | 241.3%        | 32.7%         | 14.8%       | -                  | 14.8%       | 217.8%        | 44.6%           | 48.9%   |
| Keokuk       | 26.2%         | 80.7%                | #DIV/0!       | 40.9%         | 47.4%       | -                  | 47.4%       | 799.5%        | 37.7%           | 60.3%   |
| Kossuth      | 49.7%         | 52.2%                | 372.9%        | 51.7%         | 43.6%       | -                  | 43.6%       | 54.0%         | 39.0%           | 40.1%   |
| Lee          | 46.5%         | 27.7%                | 192.8%        | 42.4%         | 37.6%       | -                  | 37.6%       | 298.3%        | 26.7%           | 51.7%   |
| Linn         | 31.5%         | 2.7%                 | #DIV/0!       | 25.6%         | 12.3%       | -                  | 12.3%       | 121.6%        | 42.3%           | 41.1%   |
| Louisa       | 12.0%         | 36.5%                | 67.3%         | 15.9%         | 3.8%        | -                  | 3.8%        | 387.5%        | 32.9%           | 33.4%   |

**Actual FY15 Fund Balance Ratios\***

|               | General Basic | General Supplemental | General Other | Total General | Rural Basic | Rural Supplemental | Total Rural | Mental Health | Secondary Roads | Total** |
|---------------|---------------|----------------------|---------------|---------------|-------------|--------------------|-------------|---------------|-----------------|---------|
| All Counties  | 35.6%         | 38.3%                | 104.7%        | 38.0%         | 28.6%       | 50.6%              | 28.9%       | 59.1%         | 52.7%           | 59.3%   |
| Lucas         | 28.3%         | 31.5%                | 134.3%        | 30.8%         | 15.1%       | 21.5%              | 16.1%       | 13.0%         | 67.4%           | 47.2%   |
| Lyon          | 47.5%         | 46.6%                | #DIV/O!       | 47.4%         | 42.8%       | -                  | 42.8%       | 179.6%        | 54.7%           | 56.6%   |
| Madison       | 15.5%         | 37.4%                | #DIV/O!       | 18.7%         | 21.4%       | -                  | 21.4%       | 3.8%          | 42.7%           | 31.1%   |
| Mahaska       | 90.1%         | 131.1%               | #DIV/O!       | 93.5%         | 31.5%       | -                  | 31.5%       | 125.2%        | 43.3%           | 74.9%   |
| Marion        | 64.4%         | 100.7%               | #DIV/O!       | 73.1%         | 27.2%       | 66.6%              | 31.7%       | 159.5%        | 65.7%           | 78.0%   |
| Marshall      | 30.8%         | 86.0%                | 546.1%        | 54.8%         | 63.1%       | -                  | 63.1%       | 4.9%          | 39.9%           | 47.8%   |
| Mills         | 37.6%         | 64.1%                | #DIV/O!       | 44.9%         | 14.0%       | -                  | 14.0%       | 7.6%          | 67.9%           | 51.2%   |
| Mitchell      | 26.6%         | 22.9%                | #DIV/O!       | 26.1%         | 10.8%       | -                  | 10.8%       | 26.4%         | 9.5%            | 22.2%   |
| Monona        | 53.2%         | 59.8%                | 311.0%        | 59.3%         | 32.1%       | #DIV/O!            | 34.0%       | 9.4%          | 85.6%           | 74.3%   |
| Monroe        | 71.9%         | 70.0%                | #DIV/O!       | 71.4%         | 44.5%       | -                  | 44.5%       | 175.8%        | 52.6%           | 114.4%  |
| Montgomery    | 83.2%         | 140.7%               | #DIV/O!       | 99.5%         | 58.6%       | 26.9%              | 51.9%       | 11.6%         | 43.2%           | 107.8%  |
| Muscatine     | 34.6%         | 48.2%                | 74.1%         | 41.8%         | 51.3%       | -                  | 51.3%       | 89.7%         | 40.1%           | 56.2%   |
| O'Brien       | 45.2%         | 39.0%                | 184.3%        | 46.8%         | 16.2%       | -                  | 16.2%       | 58.5%         | 86.7%           | 64.0%   |
| Osceola       | 52.9%         | 63.4%                | 1643.0%       | 62.7%         | 10.2%       | -                  | 10.2%       | 36.0%         | 95.8%           | 69.4%   |
| Page          | 80.4%         | 52.6%                | #DIV/O!       | 74.6%         | 4.6%        | -                  | 4.6%        | 48.0%         | 79.7%           | 75.1%   |
| Palo Alto     | 42.8%         | 48.4%                | 258.7%        | 47.1%         | 27.5%       | -                  | 27.5%       | 92.3%         | 155.8%          | 60.0%   |
| Plymouth      | 37.3%         | 13.6%                | 587.0%        | 41.7%         | 40.5%       | -                  | 40.5%       | 4.5%          | 52.2%           | 49.9%   |
| Pocahontas    | 36.2%         | 64.5%                | 2450.8%       | 53.2%         | 36.6%       | -                  | 36.6%       | 51.0%         | 116.9%          | 83.8%   |
| Polk          | 32.4%         | 24.1%                | #DIV/O!       | 30.2%         | 26.6%       | 32.0%              | 27.2%       | 27.6%         | -2.2%           | 64.6%   |
| Pottawattamie | 15.1%         | 36.9%                | 56.8%         | 26.8%         | 28.0%       | -                  | 28.0%       | 11.3%         | 52.6%           | 38.0%   |
| Poweshiek     | 55.8%         | 108.5%               | 72.0%         | 60.2%         | 16.9%       | -                  | 16.9%       | 11.7%         | 45.9%           | 105.0%  |
| Ringgold      | 40.9%         | 21.0%                | 94.9%         | 39.2%         | 42.9%       | -                  | 42.9%       | 207.0%        | 106.3%          | 84.8%   |
| Sac           | 42.1%         | 41.0%                | #DIV/O!       | 42.0%         | 5.6%        | -                  | 5.6%        | 68.6%         | 96.5%           | 67.4%   |
| Scott         | 26.6%         | 14.1%                | #DIV/O!       | 22.8%         | 5.3%        | -                  | 5.3%        | 87.4%         | 63.9%           | 52.9%   |
| Shelby        | 20.5%         | -                    | 85.6%         | 26.4%         | 9.0%        | -                  | 9.0%        | 24.7%         | 27.8%           | 36.9%   |
| Sioux         | 31.7%         | 51.0%                | #DIV/O!       | 33.6%         | 83.6%       | -                  | 83.6%       | 66.8%         | 125.4%          | 99.5%   |
| Story         | 24.4%         | 16.6%                | 316.3%        | 24.8%         | 15.6%       | -                  | 15.6%       | 12.3%         | 59.8%           | 31.7%   |
| Tama          | 64.5%         | 66.3%                | 233.5%        | 70.8%         | 57.0%       | -                  | 57.0%       | 34.8%         | 34.1%           | 54.9%   |
| Taylor        | 54.2%         | 77.0%                | 89.1%         | 65.1%         | 42.4%       | -                  | 42.4%       | 0.5%          | 43.6%           | 49.8%   |
| Union         | 7.7%          | 19.7%                | #DIV/O!       | 9.3%          | 9.2%        | -                  | 9.2%        | 62.3%         | 12.9%           | 22.8%   |
| Van Buren     | 54.1%         | 56.0%                | 599.6%        | 68.1%         | 36.3%       | -                  | 36.3%       | 501.4%        | 46.3%           | 64.8%   |
| Wapello       | 34.6%         | 40.3%                | #DIV/O!       | 36.6%         | 27.6%       | -                  | 27.6%       | 232.8%        | 11.9%           | 68.7%   |
| Warren        | 59.7%         | 18.6%                | #DIV/O!       | 49.0%         | 35.4%       | -                  | 35.4%       | 7.6%          | 53.7%           | 52.5%   |
| Washington    | 37.8%         | 55.0%                | #DIV/O!       | 41.8%         | 21.5%       | -                  | 21.5%       | 373.6%        | 55.3%           | 45.6%   |
| Wayne         | 56.0%         | 70.0%                | #DIV/O!       | 59.9%         | 84.8%       | #DIV/O!            | 84.8%       | 87.9%         | 76.6%           | 107.1%  |
| Webster       | 55.8%         | 90.4%                | 27.4%         | 54.8%         | 36.5%       | -                  | 36.5%       | 16.2%         | 51.0%           | 58.2%   |
| Winnebago     | 55.7%         | 42.4%                | 68.6%         | 56.2%         | 12.2%       | 68.9%              | 18.0%       | 44.9%         | 39.3%           | 116.0%  |
| Winneshiek    | 40.5%         | 53.1%                | #DIV/O!       | 43.2%         | 41.7%       | -                  | 41.7%       | 25.3%         | 23.5%           | 42.8%   |
| Woodbury      | 10.7%         | 24.9%                | 55.8%         | 16.2%         | 11.1%       | -                  | 11.1%       | 82.3%         | 68.8%           | 39.4%   |
| Worth         | 16.3%         | 50.0%                | 3053.6%       | 35.2%         | 28.6%       | -                  | 28.6%       | 39.6%         | 65.3%           | 70.6%   |
| Wright        | 32.1%         | 33.4%                | 152.0%        | 36.5%         | 14.2%       | -                  | 14.2%       | 62.7%         | 54.4%           | 48.7%   |

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

\*\*Total fund balance ratio also includes all capital projects, all debt service, all permanent funds, and other.

#DIV/O! errors indicate a fund balance but no expenditures or transfers

Source: Iowa Department of Management