

Actual FY16 Fund Balance Ratios*

	General Basic	General Supplemental	General Other	Total General	Rural Basic	Rural Supplemental	Total Rural	County Services	Secondary Roads	Total**
All Counties	6.9%	11.7%	9.8%	8.1%	70.8%	4.2%	69.9%	0.1%	0.8%	13.3%
Adair	8.9%	0.0%	100.0%	7.3%	65.9%	-	65.9%	0.0%	0.0%	12.5%
Adams	1.9%	0.0%	#DIV/0!	1.3%	86.3%	-	86.3%	0.0%	0.0%	8.8%
Allamakee	3.1%	0.0%	0.0%	2.2%	68.6%	-	68.6%	0.0%	0.0%	10.1%
Appanoose	0.3%	0.0%	0.0%	0.2%	57.2%	-	57.2%	0.0%	0.0%	7.3%
Audubon	2.2%	0.0%	0.0%	1.5%	39.7%	0.0%	34.4%	0.0%	0.0%	6.2%
Benton	12.2%	0.0%	#DIV/0!	9.3%	81.5%	-	81.5%	0.0%	0.0%	18.9%
Black Hawk	2.6%	0.0%	#DIV/0!	2.2%	52.5%	-	52.5%	0.0%	4.7%	4.7%
Boone	8.0%	-	97.6%	9.2%	79.0%	-	79.0%	0.0%	0.0%	19.5%
Bremer	19.2%	0.0%	0.0%	12.9%	75.0%	-	75.0%	0.0%	0.0%	18.7%
Buchanan	19.1%	0.0%	43.6%	15.2%	46.8%	-	46.8%	0.0%	0.0%	15.1%
Buena Vista	3.1%	6.7%	0.0%	4.1%	75.5%	-	75.5%	0.0%	0.0%	14.0%
Butler	15.6%	0.0%	0.0%	9.8%	63.8%	-	63.8%	0.0%	0.0%	16.5%
Calhoun	2.8%	4.5%	#DIV/0!	3.4%	63.7%	-	63.7%	0.0%	0.0%	11.2%
Carroll	4.3%	0.0%	0.0%	4.0%	77.5%	-	77.5%	0.0%	0.0%	13.6%
Cass	16.0%	0.0%	#DIV/0!	11.9%	66.5%	0.0%	60.1%	0.0%	0.0%	25.0%
Cedar	0.6%	0.0%	0.0%	0.5%	74.7%	-	74.7%	0.0%	0.0%	13.4%
Cerro Gordo	11.2%	72.5%	0.0%	22.9%	77.7%	-	77.7%	0.0%	0.0%	21.9%
Cherokee	19.9%	0.0%	#DIV/0!	16.1%	69.5%	-	69.5%	0.0%	2.0%	23.4%
Chickasaw	11.2%	0.0%	5.9%	9.3%	85.6%	-	85.6%	0.0%	0.0%	15.8%
Clarke	1.4%	0.0%	0.0%	1.1%	65.7%	0.0%	59.7%	0.0%	0.0%	7.1%
Clay	2.8%	0.1%	62.3%	14.1%	57.8%	-	56.2%	0.0%	0.0%	14.1%
Clayton	1.1%	0.0%	0.0%	0.9%	72.5%	-	72.5%	0.0%	0.0%	11.4%
Clinton	3.4%	0.0%	#DIV/0!	2.4%	74.3%	-	74.3%	0.0%	0.0%	7.3%
Crawford	10.7%	0.0%	#DIV/0!	8.0%	79.7%	0.0%	71.2%	0.0%	0.0%	16.1%
Dallas	10.7%	0.0%	0.0%	8.9%	91.9%	-	91.9%	0.0%	3.1%	16.6%
Davis	1.3%	0.0%	0.0%	1.1%	46.4%	-	46.4%	0.0%	0.0%	5.6%
Decatur	0.0%	0.0%	0.0%	0.0%	65.7%	-	65.7%	0.0%	0.0%	7.6%
Delaware	0.0%	0.0%	0.0%	0.0%	89.6%	-	89.6%	0.0%	0.0%	13.1%
Des Moines	3.9%	0.1%	0.0%	2.5%	66.9%	-	66.9%	0.0%	0.0%	8.2%
Dickinson	6.7%	-	0.0%	6.5%	90.8%	-	90.8%	0.0%	0.0%	19.1%
Dubuque	10.4%	16.3%	0.0%	11.2%	77.3%	-	77.3%	0.0%	0.0%	14.8%
Emmet	0.2%	0.0%	#DIV/0!	0.2%	73.3%	-	73.3%	0.0%	0.0%	12.3%
Fayette	1.8%	0.0%	0.0%	1.3%	62.3%	-	62.3%	0.0%	0.0%	11.9%
Floyd	2.5%	0.0%	0.0%	2.0%	64.7%	-	64.7%	0.0%	0.0%	8.6%
Franklin	13.7%	0.0%	0.0%	6.3%	72.7%	-	72.7%	0.0%	0.0%	11.9%
Fremont	0.0%	0.0%	#DIV/0!	0.0%	87.7%	-	87.7%	0.0%	0.0%	11.6%
Greene	3.4%	0.0%	0.0%	2.4%	50.2%	-	50.2%	0.0%	0.0%	13.5%
Grundy	0.0%	0.0%	100.0%	0.5%	0.0%	-	0.0%	0.0%	25.0%	11.8%
Guthrie	1.0%	0.0%	#DIV/0!	0.9%	68.5%	-	68.5%	0.0%	0.0%	10.3%
Hamilton	2.8%	3.9%	#DIV/0!	3.0%	63.2%	-	63.2%	0.0%	0.0%	8.9%
Hancock	7.1%	-	#DIV/0!	7.1%	85.8%	-	85.8%	0.0%	0.0%	19.9%
Hardin	6.9%	0.0%	0.0%	4.8%	71.2%	-	71.2%	0.0%	0.0%	12.0%
Harrison	2.8%	0.0%	#DIV/0!	1.8%	81.3%	-	81.3%	0.0%	0.0%	12.2%
Henry	0.3%	0.0%	#DIV/0!	0.2%	81.5%	-	81.5%	0.0%	0.0%	11.1%
Howard	4.7%	0.0%	0.0%	3.1%	71.7%	-	71.7%	0.0%	0.0%	14.9%
Humboldt	8.3%	0.0%	#DIV/0!	6.4%	71.6%	-	71.6%	0.0%	0.0%	11.7%
Ida	5.3%	0.0%	9.2%	5.3%	90.7%	-	90.7%	0.0%	0.3%	19.9%
Iowa	0.0%	0.0%	2.7%	0.1%	64.2%	-	64.2%	0.0%	0.0%	7.4%
Jackson	2.3%	0.0%	6.5%	2.2%	50.7%	-	50.7%	0.0%	0.0%	8.1%
Jasper	1.7%	0.0%	19.1%	1.5%	84.8%	-	84.8%	0.0%	0.0%	19.0%
Jefferson	0.0%	0.0%	#DIV/0!	0.0%	69.8%	-	69.8%	0.0%	0.0%	10.1%
Johnson	20.5%	67.2%	#DIV/0!	26.9%	79.5%	-	79.5%	0.0%	0.0%	36.5%
Jones	2.6%	0.0%	53.6%	2.0%	90.4%	-	90.4%	0.0%	0.0%	13.1%
Keokuk	3.4%	0.0%	75.6%	8.5%	91.4%	-	91.4%	0.0%	0.0%	17.2%
Kossuth	3.9%	0.0%	0.0%	2.9%	91.3%	-	91.3%	0.0%	0.0%	12.5%
Lee	0.0%	0.0%	7.3%	0.2%	67.0%	-	67.0%	0.0%	0.0%	5.7%
Linn	10.4%	57.0%	#DIV/0!	20.1%	82.6%	-	82.6%	0.0%	0.0%	20.6%
Louisa	1.8%	0.0%	0.0%	1.4%	85.2%	-	85.2%	0.0%	0.0%	15.7%

Actual FY16 Fund Balance Ratios

Actual FY16 Fund Balance Ratios*

	General Basic	General Supplemental	General Other	Total General	Rural Basic	Rural Supplemental	Total Rural	County Services	Secondary Roads	Total**
All Counties	6.9%	11.7%	9.8%	8.1%	70.8%	4.2%	69.9%	0.1%	0.8%	13.3%
Lucas	0.0%	0.0%	0.0%	0.0%	65.6%	0.0%	55.0%	0.0%	0.2%	7.8%
Lyon	4.6%	0.0%	#DIV/0!	3.9%	54.3%	-	54.3%	0.0%	0.0%	13.1%
Madison	-3.6%	0.0%	#DIV/0!	-2.9%	67.5%	-	67.5%	0.0%	0.0%	11.1%
Mahaska	5.9%	0.0%	0.0%	5.2%	73.1%	-	73.1%	0.0%	0.0%	15.1%
Marion	3.5%	0.0%	#DIV/0!	2.5%	79.2%	0.0%	69.7%	0.0%	0.0%	11.3%
Marshall	0.1%	0.0%	0.0%	0.1%	73.0%	-	73.0%	0.0%	0.0%	12.7%
Mills	2.3%	0.0%	#DIV/0!	1.7%	79.9%	-	79.9%	0.0%	0.0%	17.1%
Mitchell	2.5%	0.0%	#DIV/0!	2.1%	66.2%	-	66.2%	0.0%	0.0%	7.7%
Monona	0.0%	0.0%	0.0%	0.0%	84.8%	#DIV/0!	84.8%	0.0%	0.0%	13.5%
Monroe	1.9%	0.0%	#DIV/0!	1.4%	67.4%	-	67.4%	0.0%	0.0%	14.3%
Montgomery	0.0%	0.0%	#DIV/0!	0.0%	61.7%	0.0%	49.2%	0.0%	0.0%	7.8%
Muscatine	4.6%	0.0%	0.0%	2.9%	75.8%	-	75.8%	3.7%	0.0%	5.5%
O'Brien	3.7%	0.0%	48.1%	3.9%	64.4%	-	64.4%	0.0%	0.0%	14.3%
Osceola	0.0%	0.0%	0.0%	0.0%	84.0%	-	84.0%	0.0%	0.0%	18.4%
Page	1.6%	0.0%	#DIV/0!	1.1%	80.8%	-	80.8%	0.0%	0.0%	10.5%
Palo Alto	1.1%	0.0%	36.3%	1.4%	57.6%	-	57.6%	0.0%	0.0%	17.8%
Plymouth	0.9%	0.0%	0.0%	0.8%	73.5%	-	73.5%	0.0%	-7.7%	18.4%
Pocahontas	2.5%	0.0%	0.0%	1.8%	53.6%	-	53.6%	0.0%	0.0%	13.2%
Polk	3.1%	12.4%	#DIV/0!	5.7%	69.3%	0.0%	61.0%	0.0%	0.0%	6.2%
Pottawattamie	2.0%	3.3%	17.0%	3.9%	72.3%	-	72.3%	0.0%	17.9%	13.0%
Poweshiek	3.4%	0.0%	0.0%	3.1%	63.2%	-	63.2%	0.0%	0.5%	22.0%
Ringgold	2.1%	0.0%	0.0%	1.4%	72.9%	-	72.9%	0.0%	0.0%	8.0%
Sac	2.6%	0.0%	#DIV/0!	2.2%	72.4%	-	72.4%	0.0%	0.0%	13.3%
Scott	26.4%	0.0%	#DIV/0!	18.2%	80.4%	-	80.4%	0.0%	0.0%	18.2%
Shelby	21.6%	-	14.7%	20.5%	94.2%	-	94.2%	0.0%	0.0%	27.6%
Sioux	2.9%	0.0%	#DIV/0!	2.6%	52.2%	-	52.2%	0.0%	0.0%	12.1%
Story	3.9%	0.0%	0.0%	3.1%	35.5%	-	35.5%	0.0%	0.0%	8.1%
Tama	5.1%	0.3%	0.0%	3.2%	79.5%	-	79.5%	0.0%	0.0%	14.2%
Taylor	2.7%	0.0%	0.0%	1.5%	81.8%	-	81.8%	0.0%	0.0%	8.1%
Union	2.7%	0.0%	#DIV/0!	2.2%	65.3%	-	65.3%	0.0%	0.0%	7.1%
Van Buren	0.2%	0.0%	0.0%	0.2%	84.9%	-	84.9%	0.0%	0.0%	10.3%
Wapello	2.3%	0.0%	#DIV/0!	1.6%	58.0%	-	58.0%	0.0%	0.0%	6.3%
Warren	3.7%	0.0%	#DIV/0!	2.7%	79.5%	-	79.5%	0.0%	0.0%	11.6%
Washington	2.5%	0.0%	#DIV/0!	1.9%	69.3%	-	69.3%	0.0%	0.0%	13.1%
Wayne	0.0%	0.0%	0.0%	0.0%	52.6%	#DIV/0!	52.6%	0.0%	0.0%	6.9%
Webster	4.1%	0.0%	0.0%	2.3%	78.5%	-	78.5%	0.0%	0.0%	12.4%
Winnebago	4.0%	0.0%	0.0%	2.4%	54.7%	0.0%	49.6%	0.0%	0.0%	10.0%
Winneshiek	2.3%	0.0%	#DIV/0!	1.9%	74.7%	-	74.7%	0.0%	0.0%	12.3%
Woodbury	1.5%	48.4%	23.7%	16.7%	62.0%	-	62.0%	0.0%	3.5%	17.7%
Worth	1.6%	0.0%	100.0%	7.0%	64.8%	-	67.5%	0.0%	0.0%	8.0%
Wright	6.9%	0.0%	0.0%	5.6%	71.5%	-	71.5%	0.0%	0.0%	12.7%

*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/0! errors indicate a fund balance but no expenditures or transfers

Source: Iowa Department of Management