

Actual FY17 Fund Balance Ratios*

	General Basic	General Supplemental	General Other	Total General	Rural Basic	Rural Supplemental	Total Rural	County Services	Secondary Roads	Total**
All Counties	39.0%	40.5%	125.5%	41.6%	30.3%	39.4%	30.4%	69.3%	57.2%	63.0%
Adair	52.8%	40.9%	764.2%	60.8%	12.5%	-	12.5%	1.1%	38.0%	89.2%
Adams	30.4%	54.7%	#DIV/0!	39.1%	14.9%	-	14.9%	21.4%	40.1%	48.1%
Allamakee	44.2%	58.5%	857.3%	53.0%	32.8%	-	32.8%	24.8%	44.1%	33.6%
Appanoose	121.2%	155.0%	3733.1%	133.3%	50.6%	-	50.6%	106.1%	76.9%	112.7%
Audubon	80.2%	58.1%	71.7%	72.7%	36.3%	46.5%	38.0%	452.8%	22.7%	51.5%
Benton	61.2%	24.0%	123.4%	52.2%	6.1%	-	6.1%	210.4%	22.3%	57.0%
Black Hawk	46.3%	35.8%	#DIV/0!	44.2%	37.0%	-	37.0%	23.5%	63.2%	54.9%
Boone	23.4%	-	49368.7%	32.3%	31.3%	-	31.3%	120.4%	56.4%	50.7%
Bremer	72.5%	20.5%	33.4%	57.4%	12.8%	-	12.8%	216.4%	52.1%	93.7%
Buchanan	22.9%	24.8%	139.8%	26.5%	16.3%	-	16.3%	313.8%	29.2%	40.7%
Buena Vista	47.6%	54.5%	712.4%	49.6%	23.8%	-	23.9%	26.0%	85.1%	61.8%
Butler	56.6%	43.5%	81.3%	59.0%	46.5%	-	46.5%	35.8%	35.8%	54.5%
Calhoun	55.3%	104.8%	#DIV/0!	69.3%	41.3%	-	41.3%	58.8%	136.5%	104.6%
Carroll	33.9%	66.4%	#DIV/0!	35.4%	23.2%	-	23.2%	15.7%	53.6%	64.0%
Cass	26.7%	38.6%	#DIV/0!	30.0%	34.4%	32.6%	34.2%	67.5%	43.4%	54.9%
Cedar	35.4%	61.4%	321.9%	43.5%	27.3%	-	27.3%	77.1%	46.0%	48.7%
Cerro Gordo	39.5%	11.7%	648.0%	40.3%	32.5%	-	32.5%	18.1%	34.3%	48.9%
Cherokee	41.9%	81.0%	#DIV/0!	47.7%	13.4%	-	13.4%	14.2%	148.8%	98.2%
Chickasaw	33.5%	48.4%	643.9%	38.3%	14.4%	-	14.4%	27.0%	46.5%	59.5%
Clarke	60.5%	65.4%	371.9%	62.5%	49.6%	38.5%	48.6%	251.9%	62.2%	72.4%
Clay	26.6%	35.3%	160.6%	49.4%	8.4%	-	9.3%	47.6%	44.6%	50.3%
Clayton	36.1%	84.4%	504.7%	46.9%	35.3%	-	35.3%	15.7%	45.1%	47.5%
Clinton	38.8%	73.8%	#DIV/0!	49.3%	39.4%	-	39.4%	29.1%	16.2%	103.4%
Crawford	84.0%	11.9%	#DIV/0!	65.8%	17.6%	29.0%	18.8%	30.4%	40.9%	56.8%
Dallas	53.5%	319.9%	78.4%	59.8%	14.0%	-	14.0%	75.6%	75.3%	80.2%
Davis	8.4%	71.6%	615.8%	18.3%	18.6%	-	18.6%	187.2%	35.6%	29.7%
Decatur	10.7%	14.2%	21.3%	12.1%	44.0%	-	44.0%	218.4%	42.2%	38.8%
Delaware	74.3%	63.9%	301.5%	72.5%	4.8%	-	4.8%	122.4%	46.0%	60.7%
Des Moines	27.7%	43.4%	150.0%	38.7%	39.4%	-	39.4%	159.6%	87.0%	57.6%
Dickinson	48.5%	-	260.7%	61.9%	51.1%	-	51.1%	65.6%	69.8%	101.8%
Dubuque	25.6%	54.3%	257.0%	38.7%	6.6%	-	6.6%	169.8%	61.6%	81.5%
Emmet	38.1%	39.1%	#DIV/0!	38.4%	53.4%	-	53.4%	26.0%	137.7%	90.5%
Fayette	24.5%	80.8%	255.8%	42.8%	30.6%	-	30.6%	26.1%	76.2%	56.0%
Floyd	73.1%	33.3%	338.5%	68.4%	36.0%	-	36.0%	19.2%	60.1%	104.3%
Franklin	67.6%	96.1%	45.6%	65.9%	44.7%	-	44.7%	96.7%	50.6%	125.3%
Fremont	31.4%	61.1%	485.4%	46.3%	64.1%	-	64.1%	63.3%	42.2%	52.1%
Greene	41.4%	40.5%	108.2%	42.7%	26.3%	-	26.3%	121.1%	56.6%	58.5%
Grundy	51.6%	69.8%	385.7%	58.8%	38.4%	-	38.4%	61.1%	47.9%	172.2%
Guthrie	43.3%	107.0%	676.3%	54.0%	22.7%	-	22.7%	207.4%	59.4%	97.6%
Hamilton	32.3%	-1.4%	#DIV/0!	25.0%	28.4%	-	28.4%	147.9%	51.2%	107.6%
Hancock	45.3%	-	#DIV/0!	45.4%	75.7%	-	75.7%	45.1%	55.2%	86.2%
Hardin	59.8%	67.5%	845.4%	71.3%	30.5%	-	30.5%	197.4%	50.9%	46.3%
Harrison	90.9%	89.7%	#DIV/0!	90.5%	66.7%	-	66.7%	5.3%	94.5%	92.0%
Henry	49.2%	67.2%	#DIV/0!	54.2%	9.6%	-	9.6%	263.7%	54.6%	67.3%
Howard	39.9%	94.8%	173.3%	72.0%	15.9%	-	15.9%	55.7%	35.5%	71.8%
Humboldt	27.1%	26.7%	#DIV/0!	27.0%	8.9%	-	8.9%	24.6%	100.8%	47.7%
Ia	31.8%	700.5%	140.0%	40.5%	64.5%	-	64.5%	37.9%	97.7%	80.0%
Iowa	38.5%	49.7%	101.9%	42.7%	24.0%	-	24.0%	359.8%	49.7%	65.1%
Jackson	22.2%	69.8%	388.6%	42.5%	35.6%	-	35.6%	65.9%	65.3%	64.6%
Jasper	11.5%	88.2%	627.1%	33.8%	35.2%	-	35.2%	41.0%	86.1%	78.3%
Jefferson	48.1%	33.7%	14.3%	44.0%	37.7%	-	37.7%	18.8%	30.0%	40.8%
Johnson	26.8%	75.4%	#DIV/0!	31.2%	7.5%	-	7.5%	43.0%	32.6%	45.3%
Jones	42.2%	59.9%	858.2%	47.7%	15.3%	-	15.3%	187.1%	58.9%	61.6%
Keokuk	31.6%	82.5%	197.4%	61.7%	63.9%	-	63.9%	425.5%	22.2%	56.1%
Kossuth	42.0%	36.5%	515.8%	42.3%	51.8%	-	51.8%	60.4%	56.9%	35.4%
Lee	38.1%	29.2%	28.2%	35.2%	71.3%	-	71.3%	355.5%	61.5%	61.7%
Linn	33.4%	1.7%	#DIV/0!	26.3%	22.5%	-	22.5%	153.6%	53.1%	48.8%
Louisa	13.9%	27.3%	#DIV/0!	17.6%	11.8%	-	11.8%	385.4%	81.1%	65.9%

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All Counties	39.0%	40.5%	125.5%	41.6%	30.3%	39.4%	30.4%	69.3%	57.2%	63.0%
Lucas	36.4%	52.3%	179.4%	42.0%	27.5%	15.9%	25.6%	59.2%	75.7%	57.0%
Lyon	80.5%	58.0%	#DIV/0!	77.3%	29.3%	-	29.3%	85.9%	56.6%	89.6%
Madison	38.6%	24.2%	#DIV/0!	34.8%	20.0%	-	20.0%	31.8%	39.0%	40.0%
Mahaska	87.3%	85.9%	178.7%	91.9%	31.1%	-	31.1%	128.1%	56.3%	80.1%
Marion	66.7%	74.5%	92.8%	70.0%	34.5%	8.6%	31.6%	151.0%	62.0%	74.5%
Marshall	51.7%	105.7%	381.8%	74.2%	54.9%	-	54.9%	58.1%	43.4%	68.3%
Mills	28.0%	68.7%	514.9%	41.1%	23.6%	-	23.6%	27.4%	72.1%	62.0%
Mitchell	31.7%	14.4%	#DIV/0!	28.8%	12.8%	-	12.8%	22.3%	41.8%	32.6%
Monona	57.3%	65.1%	398.0%	63.8%	43.8%	#DIV/0!	45.7%	30.0%	87.1%	79.1%
Monroe	62.4%	86.5%	291.6%	72.5%	51.5%	-	51.5%	155.7%	26.2%	58.3%
Montgomery	67.5%	60.3%	40.5%	64.9%	55.5%	64.4%	56.4%	3.4%	32.6%	71.7%
Muscatine	44.5%	51.8%	137.9%	53.1%	38.9%	-	38.9%	59.3%	31.8%	57.6%
O'Brien	57.7%	90.6%	218.7%	67.1%	36.7%	-	36.7%	64.8%	79.8%	74.0%
Osceola	63.5%	40.4%	172.5%	62.3%	22.7%	-	22.7%	4.9%	113.4%	82.3%
Page	64.6%	104.5%	#DIV/0!	74.5%	14.8%	-	14.8%	44.2%	72.1%	79.7%
Palo Alto	37.3%	36.0%	341.5%	39.9%	33.6%	-	33.6%	233.0%	257.1%	101.0%
Plymouth	46.3%	15.2%	1380.2%	53.3%	41.8%	-	41.8%	26.7%	48.9%	52.1%
Pocahontas	50.9%	134.1%	9390.1%	84.9%	88.0%	-	88.0%	33.0%	183.0%	132.1%
Polk	34.1%	20.8%	#DIV/0!	29.9%	23.7%	42.7%	26.0%	9.0%	-8.2%	53.6%
Pottawattamie	51.9%	41.0%	95.7%	52.1%	21.3%	-	21.3%	26.8%	77.7%	63.9%
Poweshiek	62.2%	156.0%	93.6%	69.3%	23.4%	-	23.4%	79.8%	54.0%	80.5%
Ringgold	30.9%	39.9%	110.9%	39.4%	42.0%	-	42.0%	103.6%	56.4%	61.3%
Sac	38.0%	74.8%	#DIV/0!	44.2%	6.7%	-	6.7%	81.8%	77.7%	63.2%
Scott	24.2%	14.9%	#DIV/0!	21.3%	4.7%	-	4.7%	26.3%	79.7%	50.2%
Shelby	19.5%	-	65.0%	25.6%	20.7%	-	20.7%	61.3%	40.2%	46.7%
Sioux	47.2%	85.0%	#DIV/0!	50.6%	43.9%	-	43.9%	50.3%	143.3%	114.9%
Story	47.7%	44.3%	954.4%	50.6%	19.6%	-	19.6%	31.0%	113.8%	64.3%
Tama	61.7%	90.4%	170.1%	76.7%	94.4%	-	94.4%	40.5%	39.2%	70.3%
Taylor	46.6%	61.5%	80.7%	55.9%	22.5%	-	22.5%	1.6%	38.6%	46.7%
Union	18.2%	28.0%	330.9%	23.5%	11.0%	-	11.0%	7.3%	31.1%	39.5%
Van Buren	42.5%	48.1%	558.4%	56.3%	21.5%	-	21.5%	68.0%	74.0%	67.1%
Wapello	38.8%	60.4%	#DIV/0!	45.5%	26.5%	-	26.5%	279.1%	27.1%	80.2%
Warren	54.2%	7.9%	246.4%	43.7%	35.5%	-	35.5%	60.8%	43.5%	50.4%
Washington	36.3%	51.9%	#DIV/0!	40.2%	19.0%	-	19.0%	133.5%	50.9%	37.7%
Wayne	55.5%	110.7%	792.9%	71.1%	130.1%	#DIV/0!	130.1%	167.4%	70.6%	87.3%
Webster	49.9%	85.9%	39.0%	53.7%	34.0%	-	34.0%	41.6%	41.1%	60.6%
Winnebago	7.6%	40.7%	34.1%	19.6%	16.5%	58.5%	21.3%	96.0%	36.2%	93.1%
Winneshiek	19.1%	62.9%	#DIV/0!	25.9%	51.6%	-	51.6%	22.7%	18.7%	30.5%
Woodbury	16.7%	4.5%	98.4%	13.8%	10.7%	-	10.7%	7.6%	47.1%	36.2%
Worth	6.5%	70.7%	696.0%	25.6%	15.1%	-	15.1%	56.1%	82.9%	63.2%
Wright	39.9%	61.0%	318.8%	47.9%	11.2%	-	11.2%	29.5%	57.0%	57.4%

*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