balance available may not be available to support all operations of a local government or may have already been committed by the governing board.

Each year the staff of the Local Government Commission analyzes the financial statements of cities and counties to determine the amount of fund balance available for appropriation in the General Fund, and the amount of fund balance available for appropriation as a percentage of that fund's expenditures. The staff compares the percentage of fund balance available for appropriation to the prior year percentages for similar units, as well as noting the trend in the percentage of fund balance available for that particular unit. If that percentage is materially below the average of similar units, and the trend for fund balance available is declining, the staff may send a letter to alert the unit of this fact. Units are encouraged to evaluate the amounts in reserves and determine if their level is adequate.

The table below shows the average percentage of fund balance available for appropriation for similarly grouped cities for the fiscal year ended June 30, 2020. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves. Overall, average fund balance available as a percentage of expenditures increased from 46.04% for fiscal year end June 30, 2019 to 55.97% for fiscal year ended June 30, 2020. In the municipalities with electric utilities, the larger population groups increased while the smaller ones decreased. In the municipalities without electric utilities, all but one population group increased. The increases may have been caused by conservative spending at the beginning of the pandemic, and the flow of Corona Virus Relief funds into units before June 30, 2020. The decreases may reflect delays in some funds flowing into units at the beginning of the pandemic.

Fund Balance Available – All Units June 30, 2020

Population by Grouping	Average 2019-2020 Fund Balance Available	Average FBA As a Percentage of Average Expenditures	Median 2019-2020 Fund Balance Available	Median FBA As a Percentage of Average Expenditures
Statewide – All Municipalities	**$6,317,217**	**55.97%**	**$1,515,440**	**90.41%**
Units With Electrical Systems				
All	**9,973,694**	**45.13**	**3,425,350**	**48.62**
50,000 and above	38,112,646	44.01	31,013,940	40.83
10,000 to 49,999	10,734,874	44.06	8,545,956	43.47
2,500 to 9,999	3,410,033	52.95	2,662,319	41.09
1,000 to 2,499	794,602	52,67	678,903	49,93
500 to 999	2,217,830	65.41	2,217,830	70.81
499 and below	354,764	119.98	307,198	129.91
Units Without Electrical Systems				
All	**5,825,314**	**59.25**	**1,293,537**	**102.43**
50,000 and above	118,634,588	51.86	64,411,985	47.62
10,000 to 49,999	12,100,831	53.53	9,521,956	56.84
2,500 to 9,999	3,884,286	77.29	2,861,714	74.82
1,000 to 2,499	1,899,674	91.37	1.460.494	100.63
500 to 999	1,066,055	148.08	691,213	132.35
499 and below	572,609	110.95	292,442	197.70