

Statewide Actual FY 2017 Expenditures* by Service Area and Fund												
Service Area	Fund											Service Area Total Expenditures
	General Basic	General Supplemental	General Other	County Services	Rural Basic	Rural Supplemental	Secondary Roads	Other	Capital Projects	Debt Service	Permanent Funds	
Public Safety and Legal Services	361,288,580	118,234,395	2,596,772	0	29,421,997	235,186	0	4,392,748			0	498,106,345
Physical Health and Social Services	138,862,948	26,658,224	12,771,473	65,282	1,862,145	0	0	4,996,988			0	183,220,156
Mental Health	6,264,958	699,606	1,499,834	114,103,059	0	0	0	5,707,766			0	148,680,689
Environment and Education	86,122,391	10,636,813	5,407,818	0	29,805,942	47,064	2,878	17,259,647			0	142,451,226
Roads and Transportation	2,500,342	1,769,677	0	0	5,889,370	2,555,292	536,968,712	275,812			0	540,055,037
Government Services to Residents	48,312,719	29,750,846	0	0	295,878	12,001	0	622,890			0	78,477,026
Administration	179,762,339	56,455,657	915,359	0	751,113	0	338,828	1,310,282			0	236,205,451
Nonprogram Current	11,112,938	545,284	1,076,999	7,306	628,333	833	4,928	22,225,246			0	23,895,165
Long-Term Debt Service	862,999	530,057	190,025	0	44,185	0	845,057	22,163,268		111,399,194	0	148,248,137
Capital Projects	12,851,554	1,226	2,981,901	0	702,284	13,009	87,990,198	7,897,904	117,595,673		0	223,590,251
Fund Total Expenditures	847,941,768	245,281,785	27,440,181	114,175,647	69,401,247	2,863,385	626,150,601	86,852,551	117,595,673	111,399,194	0	2,222,929,483

Statewide Actual FY 2017 Ending Fund Balances												
Classification**	Fund											All Funds
	General Basic	General Supplemental	General Other	County Services	Rural Basic	Rural Supplemental	Secondary Roads	Other	Capital Projects	Debt Service	Permanent Funds	
Nonspendable	5,329,045	3,383,574	566,586	71,582	3,426,640	0	55,741,938	-1,301,438	261,072	0	962,509	68,441,508
Restricted	8,834,308	84,992,486	12,567,430	77,040,499	69,584,382	1,091,720	281,129,714	119,854,088	138,864,203	90,395,321	121,239	884,475,390
Committed	7,189,010	67,415	2,533,282	0	122,866	0	5,144,199	11,862,683	6,672,746	58,007	0	33,650,208
Assigned	11,247,404	838,059	16,826,988	0	34,685	0	946,926	1,493,665	17,454,161	1,623,003	0	50,464,891
Unassigned	322,438,318	27,137,044	7,013,894	2,047,086	547,263	36,403	15,256,716	-1,389,783	5,908,111	921,790	994,387	380,911,229
Total Ending Fund Balance	355,038,085	116,418,578	39,508,180	79,159,167	73,715,836	1,128,123	358,219,493	130,519,215	169,160,293	92,998,121	2,078,135	1,417,943,226

Statewide Actual FY 2017 Ending Fund Balances as a Percent of Expenditures*												
Classification**	Fund											All Funds
	General Basic	General Supplemental	General Other	County Services	Rural Basic	Rural Supplemental	Secondary Roads	Other	Capital Projects	Debt Service	Permanent Funds	
Nonspendable	0.63%	1.38%	2.06%	0.06%	4.94%	0.00%	8.90%	-1.50%	0.22%	0.00%	#DIV/0!	3.08%
Restricted	1.04%	34.65%	45.80%	67.48%	100.26%	38.13%	44.90%	138.00%	118.09%	81.15%	#DIV/0!	39.79%
Committed	0.85%	0.03%	9.23%	0.00%	0.18%	0.00%	0.82%	13.66%	5.67%	0.05%	#DIV/0!	1.51%
Assigned	1.33%	0.34%	61.32%	0.00%	0.05%	0.00%	0.15%	1.72%	14.84%	1.46%	#DIV/0!	2.27%
Unassigned	38.03%	11.06%	25.56%	1.79%	0.79%	1.27%	2.44%	-1.60%	5.02%	0.83%	#DIV/0!	17.14%
Total Ending Fund Balance	41.87%	47.46%	143.98%	69.33%	106.22%	39.40%	57.21%	150.28%	143.85%	83.48%	#DIV/0!	63.79%

*Expenditures do not include transfers out.

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

Source: Iowa Department of Management