

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: WAYNE COUNTY County Number:93

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	3,213,589	1,339,890		0		4,553,479	4,553,479	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	51,491	2
Less: Credits to Taxpayers	3	108,270	37,638		0		145,908	175,111	3
Net Current Property Taxes	4	3,105,319	1,302,252		0		4,407,571	4,326,877	4
Delinquent Property Tax Revenue	5	9,290	0		0		9,290	9,000	5
Penalties, Interest & Costs on Taxes	6	31,869					31,869	0	6
Other County Taxes/TIF Tax Revenues	7	57,473	684,341	0	0	0	741,814	577,785	7
Intergovernmental	8	913,807	3,642,500	0	0	0	4,556,307	4,365,081	8
Licenses & Permits	9	1,073	38,319	0	0	0	39,392	9,600	9
Charges for Service	10	433,782	6,330	0	0	0	440,112	414,334	10
Use of Money & Property	11	1,645,461	55,321	0	0	0	1,700,782	73,080	11
Miscellaneous	12	104,406	65,461	0	0	0	169,867	20,169	12
Subtotal Revenues	13	6,302,480	5,794,524	0	0	0	12,097,004	9,795,926	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	894,606	0	0	0	894,606	894,606	15
Proceeds of Capital Asset Sales	16	750	0	0	0	0	750	0	16
Total Revenues & Other Sources	17	6,303,230	6,689,130	0	0	0	12,992,360	10,690,532	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	1,343,475	1,105,162			0	2,448,637	2,782,439	18
Physical Health Social Services	19	1,221,502	72,980			0	1,294,482	1,599,347	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	363,434	84,149			0	447,583	555,843	21
Roads & Transportation	22	0	4,598,247			0	4,598,247	5,825,000	22
Government Services to Residents	23	350,906	6,331			0	357,237	426,584	23
Administration	24	1,377,115	0			0	1,377,115	1,499,364	24
Nonprogram Current	25	1,236,337	615			0	1,236,952	10,000	25
Debt Service	26	0	254,200	0	0	0	254,200	254,200	26
Capital Projects	27	1,242,670	253,575	0		0	1,496,245	1,936,000	27
Subtotal Expenditures	28	7,135,439	6,375,259	0	0	0	13,510,698	14,888,777	28
Other Financing Uses:									
Operating Transfers Out	29	0	894,606	0	0	0	894,606	894,606	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,135,439	7,269,865	0	0	0	14,405,304	15,783,383	31
Changes in fund balances	32	-832,209	-580,735	0	0	0	-1,412,944	-5,092,851	32
Beginning Fund Balance - July 1, 2023	33	4,958,373	6,120,419	0	0	0	11,078,792	7,640,424	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	1,593,617	5,539,684	0	0	0	7,133,301		36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	2,532,547	0	0	0	0	2,532,547	2,547,573	39
Total Ending Fund Balance - June 30, 2024	40	4,126,164	5,539,684	0	0	0	9,665,848	2,547,573	40

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone : (641) 872-2242

ANNUAL FINANCIAL REPORT

County Name:WAYNE COUNTY

County Number: 93

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	3,213,589	1,339,890		0		4,553,479	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	108,270	37,638				145,908	3
Net Current Property Taxes	4	3,105,319	1,302,252		0		4,407,571	4
Delinquent Property Tax Revenue	5	9,290					9,290	5
Penalties, Interest & Costs on Taxes	6	31,869					31,869	6
Other County Taxes/TIF Tax Revenues	7	57,473	684,341				741,814	7
Intergovernmental	8	913,807	3,642,500				4,556,307	8
Licenses & Permits	9	1,073	38,319				39,392	9
Charges for Service	10	433,782	6,330				440,112	10
Use of Money & Property	11	1,645,461	55,321				1,700,782	11
Miscellaneous	12	104,406	65,461				169,867	12
Subtotal Revenues	13	6,302,480	5,794,524	0	0	0	12,097,004	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		894,606				894,606	15
Proceeds of Capital Asset Sales	16	750					750	16
Total Revenues & Other Sources	17	6,303,230	6,689,130	0	0	0	12,992,360	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	1,343,475	1,105,162				2,448,637	18
Physical Health Social Services	19	1,221,502	72,980				1,294,482	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	363,434	84,149				447,583	21
Roads & Transportation	22		4,598,247				4,598,247	22
Government Services to Residents	23	350,906	6,331				357,237	23
Administration	24	1,377,115					1,377,115	24
Nonprogram Current	25	1,236,337	615				1,236,952	25
Debt Service	26		254,200				254,200	26
Capital Projects	27	1,242,670	253,575				1,496,245	27
Subtotal Expenditures	28	7,135,439	6,375,259	0	0	0	13,510,698	28
Other Financing Uses:								
Operating Transfers Out	29		894,606				894,606	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	7,135,439	7,269,865	0	0	0	14,405,304	31
Changes in fund balances	32	-832,209	-580,735	0	0	0	-1,412,944	32
Beginning Fund Balance - July 1, 2023	33	4,958,373	6,120,419				11,078,792	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	1,593,617	5,539,684				7,133,301	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	2,532,547					2,532,547	39
Total Ending Fund Balance - June 30, 2024	40	4,126,164	5,539,684	0	0	0	9,665,848	40

REVENUES DETAIL

County Name:WAYNE COUNTY

County Number: 93

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2023/2024	
Taxes levied on Property	1	1,838,244	1,375,345	0	1,339,890	0		0		0		4,553,479	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3	61,933	46,337		37,638							145,908	3
1000 Net Current Property Taxes	4	1,776,311	1,329,008		1,302,252							4,407,571	4
Delinq. Property Tax Revenue	5	618	8,672		0							9,290	5
11XX Penalties, Int, & Costs on Taxes	6	31,869										31,869	6
Other County Taxes:													
12XX Other County Taxes	7	231	173		104							508	7
13XX Voter Approved Local Option Taxes	8							664,218				664,218	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	32,645	24,424		20,019							77,088	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	32,876	24,597	0	20,123	0	0	664,218	0	0	0	741,814	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						3,357,297					3,357,297	13
21X State Replacements Against Levied Taxes	14	67,426	50,447		41,990							159,863	14
22XX Other State Tax Replacements	15	26,571	19,880		6,434							52,885	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	82,725	223,292	50,000			23,385					379,402	16
25XX Contributions from Other													
Intergovernmental Units	17	8,548	13,806	43,942	149,278							215,574	17
26XX, 27XX State Grants and Entitlements	18	133,725			22,581		32,155	9,380				197,841	18
28XX Federal Grants and Entitlements	19	181,601										181,601	19
29XX Payments in Lieu of Taxes	20	11,844										11,844	20
Subtotal	21	512,440	307,425	93,942	220,283	0	3,412,837	9,380	0	0	0	4,556,307	21
3XXX Licenses & Permits	22	1,073			12,193		26,126					39,392	22
4XXX, 5XXX Charges for Service	23	421,476	12,306		3,300		2	3,028				440,112	23
6XXX Use of Money & Property	24	457,548	18,452	1,169,461				55,321				1,700,782	24
8XXX Miscellaneous	25	38,687	6,028	59,691	918		60,777	3,766				169,867	25
Total Revenues	26	3,272,898	1,706,488	1,323,094	1,559,069	0	3,499,742	735,713	0	0	0	12,097,004	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27											0	27
9020 From Rural Services Basic	28						894,606					894,606	28
90XX From Other Budgetary Funds	29											0	29
Subtotal	30	0	0	0	0	0	894,606	0	0	0	0	894,606	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32	750										750	32
Total Revenues and Other Sources	33	3,273,648	1,706,488	1,323,094	1,559,069	0	4,394,348	735,713	0	0	0	12,992,360	33
Beginning Fund Balance - July 1, 2023	34	2,361,726	1,270,064	1,326,583	855,195		4,246,036	1,019,188				11,078,792	34
Total Resources	35	5,635,374	2,976,552	2,649,677	2,414,264	0	8,640,384	1,754,901	0	0	0	24,071,152	35

County Name:WAYNE COUNTY

County Number: 93

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1				529,052			21,155		550,207	1
1010 - Investigations	2	1,743			92,915					94,658	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5							63,983		63,983	5
1050 - Adult Correctional Services	6	4,913		5,744				280,640		291,297	6
1060 - Administration	7	800,113	311,337		55,019			62,398		1,228,867	7
Subtotal	8	806,769	311,337	5,744	676,986	0	0	428,176	0	2,229,012	8
Legal Services Program											
1100 - Criminal Prosecution	9	86,175	41,417							127,592	9
1110 - Medical Examiner	10	19,675								19,675	10
1120 - Child Support Recovery	11	56,017								56,017	11
Subtotal	12	161,867	41,417	0	0	0	0	0	0	203,284	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14									0	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	21
Court Proceedings program											
1500 - Juries & Witnesses	22		14,582							14,582	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	14,582	0	0	0	0	0	0	14,582	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28		1,101							1,101	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		658							658	30
Subtotal	31	0	1,759	0	0	0	0	0	0	1,759	31
Total - Public Safety & Legal Services	32	968,636	369,095	5,744	676,986	0	0	428,176	0	2,448,637	32

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WAYNE COUNTY County Number: 93
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	127,242								127,242	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3				70,618					70,618	3
3040 - Health Administration	4	325,247	117,911							443,158	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	452,489	117,911	0	70,618	0	0	0	0	641,018	6
Services to Poor Program											
3100 - Administration	7	7,838								7,838	7
3110 - General Welfare Services	8	32,848	6,058							38,906	8
3120 - Care in County Care Facility	9		398,110							398,110	9
Subtotal	10	40,686	404,168	0	0	0	0	0	0	444,854	10
Services to Military Veterans Program											
3200 - Administration	11	103,715	29,580					2,362		135,657	11
3210 - General Services to Veterans	12	1,835								1,835	12
Subtotal	13	105,550	29,580	0	0	0	0	2,362	0	137,492	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	60,620								60,620	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	60,620	0	0	0	0	0	0	0	60,620	21
Chemical Dependency Program											
3500 - Treatment Services	22		498							498	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24			10,000						10,000	24
Subtotal	25	0	498	10,000	0	0	0	0	0	10,498	25
Total - Physical Health & Social	26	659,345	552,157	10,000	70,618	0	0	2,362	0	1,294,482	26

COUNTY ENVIRONMENT AND EDUCATION
County Name: WAYNE COUNTY County Number: 93
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				18,906					18,906	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				30,560					30,560	3
6030 - Environmental Restoration	4				8,000					8,000	4
Subtotal	5	0	0	0	57,466	0	0	0	0	57,466	5
Conservation & Recreation Service Program											
6100 - Administration	6	58,060	22,423							80,483	6
6110 - Maintenance & Operations	7	115,812	22,205							138,017	7
6120 - Recreation & Environmental Educ.	8	41,536	7,206							48,742	8
Subtotal	9	215,408	51,834	0	0	0	0	0	0	267,242	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13									0	13
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000	14
6320 - Community Economic Development	15	51,023	18,669							69,692	15
Subtotal	16	61,023	18,669	0	0	0	0	0	0	79,692	16
Educational Services Program											
6400 - Libraries	17				26,683					26,683	17
6410 - Historic Preservation	18	3,500								3,500	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22	3,000								3,000	22
Subtotal	23	16,500	0	0	26,683	0	0	0	0	43,183	23
President or Governor Declared Disasters Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 -Equipment	26									0	26
6530 -Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	292,931	70,503	0	84,149	0	0	0	0	447,583	29

ROADS & TRANSPORTATION
County Name: WAYNE COUNTY County Number: 93
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						267,306			267,306	1
7010 - Engineering	2						300,236			300,236	2
Subtotal	3	0	0	0	0	0	567,542	0	0	567,542	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						339,846			339,846	4
7110 - Roads	5						1,642,440			1,642,440	5
7120 - Snow & Ice Control	6						28,615			28,615	6
7130 - Traffic Controls	7						59,476			59,476	7
7140 - Road Clearing	8						165,701			165,701	8
Subtotal	9	0	0	0	0	0	2,236,078	0	0	2,236,078	9
General Roadway Expenditures Program											
7200 - Equipment	10						819,062			819,062	10
7210 - Equipment Operations	11						759,362			759,362	11
7220 - Tools, Materials & Supplies	12						157,113			157,113	12
7230 - Real Estate & Buildings	13						59,090			59,090	13
Subtotal	14	0	0	0	0	0	1,794,627	0	0	1,794,627	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	4,598,247	0	0	4,598,247	18

GOVERNMENT SERVICES TO RESIDENTS
County Name: WAYNE COUNTY County Number: 93
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Representation Services Program											
8000 - Elections Administration	1		52,325							52,325	1
8010 - Local Elections	2		14,487							14,487	2
8020 - Township Officials	3				4,780					4,780	3
Subtotal	4	0	66,812	0	4,780	0	0	0	0	71,592	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	34,520	10,011							44,531	5
8101 - Driver Licenses Services	6	34,200	17,428							51,628	6
8110 - Recording of Public Documents	7	138,554	49,381					1,551		189,486	7
Subtotal	8	207,274	76,820	0	0	0	0	1,551	0	285,645	8
Total - Government Services to Residents	9	207,274	143,632	0	4,780	0	0	1,551	0	357,237	9

ADMINISTRATION
County Name: WAYNE COUNTY County Number: 93
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Policy & Administrative Program											
9000 - General County Management	1	163,621	62,453							226,074	1
9010 - Administrative Management Services	2	162,898	75,224							238,122	2
9020 - Treasury Management Services	3	101,070	40,768							141,838	3
9030 - Other Policy & Administration	4	30,282								30,282	4
9040 - Reimbursable MHDS Direct Expenses	5			46,474						46,474	5
Subtotal	6	457,871	178,445	46,474	0	0	0	0	0	682,790	6
Central Services Program											
9100 - General Services	7	93,070	108,015							201,085	7
9110 - Information Tech Services	8	273,700	15,237							288,937	8
9120 - GIS Systems	9									0	9
Subtotal	10	366,770	123,252	0	0	0	0	0	0	490,022	10
Risk Management Services Program											
9200 - Tort Liability	11									0	11
9210 - Safety of Workplace	12		202,899							202,899	12
9220 - Fidelity of Public Officers	13		1,404							1,404	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	204,303	0	0	0	0	0	0	204,303	15
Total - Administration	16	824,641	506,000	46,474	0	0	0	0	0	1,377,115	16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2023/2024	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3			1,236,337				615				1,236,952	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	1,236,337	0	0	0	615			0	1,236,952	5
Long-Term Debt Service													
0100 - Principal	6							230,000				230,000	6
0110 - Interest and Fiscal Charges	7							24,200				24,200	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	254,200	0	0	0	254,200	8
Capital Projects													
0200 - Roadway Construction	9						176,927					176,927	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	150,000	45,543	1,047,127				76,648				1,319,318	11
Total - Capital Projects	12	150,000	45,543	1,047,127	0	0	176,927	76,648	0		0	1,496,245	12
Expenditures Summary													
Total Public Safety and Legal Services	13	968,636	369,095	5,744	676,986	0	0	428,176			0	2,448,637	13
Total Physical Health and Social Services	14	659,345	552,157	10,000	70,618	0	0	2,362			0	1,294,482	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	292,931	70,503	0	84,149	0	0	0			0	447,583	16
Total Roads & Transportation	17	0	0	0	0	0	4,598,247	0			0	4,598,247	17
Total Government Services to Residents	18	207,274	143,632	0	4,780	0	0	1,551			0	357,237	18
Total Administration	19	824,641	506,000	46,474	0	0	0	0			0	1,377,115	19
Total Nonprogram Current	20	0	0	1,236,337	0	0	0	615			0	1,236,952	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	254,200	0	0	0	254,200	21
Total Capital Projects	22	150,000	45,543	1,047,127	0	0	176,927	76,648	0		0	1,496,245	22
Total - All Expenditures	23	3,102,827	1,686,930	2,345,682	836,533	0	4,775,174	763,552	0	0	0	13,510,698	23
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26				894,606							894,606	26
To Other Budgetary Funds	27											0	27
Total Operating Transfers Out	28	0	0	0	894,606	0	0	0	0	0	0	894,606	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32		1,289,622	303,995	683,125		3,865,210	991,349				7,133,301	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	2,532,547	0	0	0	0	0	0	0	0	0	2,532,547	35
Total Ending Fund Balance - June 30,	36	2,532,547	1,289,622	303,995	683,125	0	3,865,210	991,349	0	0	0	9,665,848	36
Total Requirements	37	5,635,374	2,976,552	2,649,677	2,414,264	0	8,640,384	1,754,901	0	0	0	24,071,152	37