

FY 2024/2025 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025

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 3,227,694	1,363,272		0		4,590,966	4,590,966
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	29,839
Less: Credits to Taxpayers	3 115,284	41,618		0		156,902	160,650
Net Current Property Taxes	4 3,112,410	1,321,654		0		4,434,064	4,400,477
Delinquent Property Tax Revenue	5 13,848	2,861		0		16,709	8,975
Penalties, Interest & Costs on Taxes	6 31,230					31,230	28,011
Other County Taxes/TIF Tax Revenues	7 55,005	799,381	0	0	0	854,386	675,299
Intergovernmental	8 953,525	3,710,307	0	0	0	4,663,832	4,216,778
Licenses & Permits	9 715	43,580	0	0	0	44,295	10,750
Charges for Service	10 546,830	6,217	0	0	0	553,047	454,266
Use of Money & Property	11 377,601	48,353	0	0	0	425,954	188,929
Miscellaneous	12 83,869	66,737	0	0	0	150,606	814,690
Subtotal Revenues	13 5,175,033	5,999,090	0	0	0	11,174,123	10,798,175
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0
Operating Transfers In	15 0	904,375	0	0	0	904,375	904,375
Proceeds of Capital Asset Sales	16 20,011	0	0	0	0	20,011	0
Total Revenues & Other Sources	17 5,195,044	6,903,465	0	0	0	12,098,509	11,702,550
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 1,379,381	1,055,433			0	2,434,814	2,800,291
Physical Health Social Services	19 1,332,076	77,143			0	1,409,219	1,494,198
Mental Health, ID & DD (Polk County only)	20 0	0	0	0	0	0	0
County Environment and Education	21 400,166	111,716			0	511,882	607,014
Roads & Transportation	22 0	4,217,647			0	4,217,647	5,389,100
Government Services to Residents	23 471,802	5,778			0	477,580	533,915
Administration	24 1,334,459	0			0	1,334,459	1,514,923
Nonprogram Current	25 13,650	1,854			0	15,504	10,000
Debt Service	26 0	249,600	0	0	0	249,600	254,600
Capital Projects	27 227,937	180,193	0	0	0	408,130	1,295,000
Subtotal Expenditures	28 5,159,471	5,899,364	0	0	0	11,058,835	13,899,041
Other Financing Uses:							
Operating Transfers Out	29 0	904,375	0	0	0	904,375	904,375
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 5,159,471	6,803,739	0	0	0	11,963,210	14,803,416
Changes in fund balances	32 35,573	99,726			0	135,299	-3,100,866
Beginning Fund Balance - July 1, 2024	33 4,033,925	5,542,572	0	0	0	9,576,497	6,114,154
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 1,467,683	5,779,988	0	0	0	7,247,671	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 2,601,815	-137,690	0	0	0	2,464,125	3,013,288
Total Ending Fund Balance - June 30, 2025	40 4,069,498	5,642,298	0	0	0	9,711,796	3,013,288

Additional details are available at: Available on County Website: <https://waynecounty.iowa.gov/>.

Notes to the financial statement, if any: -

Telephone : (641) 872-2242

County Name: WAYNE COUNTY
County Number: 93
FY 2024/2025 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	3,227,694	1,363,272	0			4,590,966
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	115,284	41,618				156,902
Net Current Property Taxes	4	3,112,410	1,321,654	0			4,434,064
Delinquent Property Tax Revenue	5	13,848	2,861				16,709
Penalties, Interest & Costs on Taxes	6	31,230					31,230
Other County Taxes/TIF Tax Revenues	7	55,005	799,381				854,386
Intergovernmental	8	953,525	3,710,307				4,663,832
Licenses & Permits	9	715	43,580				44,295
Charges for Service	10	546,830	6,217				553,047
Use of Money & Property	11	377,601	48,353				425,954
Miscellaneous	12	83,869	66,737				150,606
Subtotal Revenues	13	5,175,033	5,999,090	0	0	0	11,174,123
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15		904,375				904,375
Proceeds of Capital Asset Sales	16	20,011					20,011
Total Revenues & Other Sources	17	5,195,044	6,903,465	0	0	0	12,098,509
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18	1,379,381	1,055,433				2,434,814
Physical Health Social Services	19	1,332,076	77,143				1,409,219
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	400,166	111,716				511,882
Roads & Transportation	22		4,217,647				4,217,647
Government Services to Residents	23	471,802	5,778				477,580
Administration	24	1,334,459					1,334,459
Nonprogram Current	25	13,650	1,854				15,504
Debt Service	26		249,600				249,600
Capital Projects	27	227,937	180,193				408,130
Subtotal Expenditures	28	5,159,471	5,899,364	0	0	0	11,058,835
Other Financing Uses:							
Operating Transfers Out	29		904,375				904,375
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	5,159,471	6,803,739	0	0	0	11,963,210
Changes in fund balances	32	35,573	99,726	0	0	0	135,299
Beginning Fund Balance - July 1, 2024	33	4,033,925	5,542,572				9,576,497
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36	1,467,683	5,779,988				7,247,671
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,601,815	-137,690				2,464,125
Total Ending Fund Balance - June 30, 2025	40	4,069,498	5,642,298	0	0	0	9,711,796

County Name:WAYNE COUNTY
County Number: 93
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2024/2025
Taxes levied on Property	1 1,851,407	1,376,287	0	0	1,363,272	0	0	0		0		4,590,966
Less: Uncoll. Del. Taxes Levy Year	2											0
Less: Credits to Taxpayers	3 66,127	49,157			41,618							0
1000 Net Current Property Taxes	4 1,785,280	1,327,130			1,321,654							156,902
Delinq. Property Tax Revenue	5 2,704	11,144			2,861							4,434,064
11XX Penalties, Int. & Costs on Taxes	6 31,230											16,709
Other County Taxes:												31,230
12XX Other County Taxes	7 209	156			108							0
13XX Voter Approved Local Option Taxes	8							780,108				473
14XX Gambling Taxes	9											780,108
15XX TIF Tax Revenues	10											0
16XX Utility Tax Replacement Excise Taxes	11 31,341	23,299			19,165							0
17XX Taxes Collected for Other Governments	11B											73,805
Subtotal	12 31,550	23,455	0	0	19,273	0	0	780,108	0	0	0	0
Intergovernmental Revenue:												11B
20XX State Shared Revenues	13 0											854,386
21X State Replacements Against Levied Taxes	14 66,127	49,157			41,618		3,429,584					3,429,584
22XX Other State Tax Replacements	15 29,655	22,045			6,939							156,902
23XX, 24XX State\Federal Pass-Thru Revenues	16 101,304	305,501										58,639
25XX Contributions from Other												406,805
Intergovernmental Units	17 12,233	3,154	55,491		157,171			9,071				237,120
26XX, 27XX State Grants and Entitlements	18 116,616	196			32,719		33,205					182,736
28XX Federal Grants and Entitlements	19 179,812											179,812
29XX Payments in Lieu of Taxes	20 12,234											12,234
Subtotal	21 517,981	380,053	55,491	0	238,447	0	3,462,789	9,071	0	0	0	4,663,832
3XXX Licenses & Permits	22 715				13,540		30,040					44,295
4XXX, 5XXX Charges for Service	23 542,974	3,856			2,750		6	3,461				553,047
6XXX Use of Money & Property	24 352,140	19,000	6,461					48,353				425,954
8XXX Miscellaneous	25 31,105	9,219	43,545		1,033		59,322	6,382				150,606
Total Revenues	26 3,295,679	1,773,857	105,497	0	1,599,558	0	3,552,157	847,375	0	0	0	11,174,123
Other Financing Sources:												26
Operating Transfers In:												
9000 From General Basic	27											0
9020 From Rural Services Basic	28						904,375					904,375
90XX From Other Budgetary Funds	29											0
Subtotal	30 0	0	0	0	0	0	904,375	0	0	0	0	904,375
91XX Proceeds\Gen Long-term Debt	31											0
92xx Proceeds\Capital Asset Sales	32 20,011											20,011
Total Revenues and Other Sources	33 3,315,690	1,773,857	105,497	0	1,599,558	0	4,456,532	847,375	0	0	0	12,098,509
Beginning Fund Balance - July 1, 2024	34 2,555,719	1,296,626	181,580		686,054	0	3,866,142	990,376				9,576,497
Total Resources	35 5,871,409	3,070,483	287,077	0	2,285,612	0	8,322,674	1,837,751	0	0	0	21,675,006

County Name: WAYNE COUNTY
County Number: 93
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2024/2025
Law Enforcement Program											
1000 - Uniformed Patrol Services	1					541,374			22,227		563,601 1
1010 - Investigations	2	592				55,799					56,391 2
1020 - Unified Law Enforcement	3										0 3
1030 - Contract Law Enforcement	4										0 4
1040 - Law Enforcement Communications	5								90,119		90,119 5
1050 - Adult Correctional Services	6	966		410					240,913		242,289 6
1060 - Administration	7	822,739	330,912			48,727			56,274		1,258,652 7
Subtotal	8	824,297	330,912	410	0	645,900	0	0	409,533	0	2,211,052 8
Legal Services Program											
1100 - Criminal Prosecution	9	90,216	41,815								132,031 9
1110 - Medical Examiner	10	10,050									10,050 10
1120 - Child Support Recovery	11										0 11
Subtotal	12	100,266	41,815	0	0	0	0	0	0	0	142,081 12
Emergency Services											
1200 - Ambulance Services	13										0 13
1210 - Emergency Management	14	51,174									51,174 14
1220 - Fire Protection & Rescue Svcs	15										0 15
1230 - E911 Service Board	16										0 16
Subtotal	17	51,174	0	0	0	0	0	0	0	0	51,174 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	0 21
Court Proceedings program											
1500 - Juries & Witnesses	22		28,016								28,016 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	28,016	0	0	0	0	0	0	0	28,016 27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28		813								813 28
1610 - Juvenile Representation Services	29										0 29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		1,678								1,678 30
Subtotal	31	0	2,491	0	0	0	0	0	0	0	2,491 31
Total - Public Safety & Legal Services	32	975,737	403,234	410	0	645,900	0	0	409,533	0	2,434,814 32

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 County MHDS Fund	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 2024/2025
Physical Health Services Program										
3000 - Personal & Family Health Services	1 71,387									71,387
3010 - Communicable Disease Prevention	2									0
3020 - Environmental Health	3				74,804					74,804
3040 - Health Administration	4 492,678	175,195								667,873
3050 - Support of Hospitals	5									0
Subtotal	6 564,065	175,195	0	0	74,804	0	0	0	0	814,064
Services to Poor Program										
3100 - Administration	7 9,404									9,404
3110 - General Welfare Services	8 33,259	6,164								39,423
3120 - Care in County Care Facility	9	357,128								357,128
Subtotal	10 42,663	363,292	0	0	0	0	0	0	0	405,955
Services to Military Veterans Program										
3200 - Administration	11 111,083	30,835						2,339		144,257
3210 - General Services to Veterans	12	6,695								6,695
Subtotal	13 117,778	30,835	0	0	0	0	0	2,339	0	150,952
Children's & Family Services										
3300 - Youth Guidance	14	10,170								10,170
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17 0	10,170	0	0	0	0	0	0	0	10,170
Services to Other Adults Program										
3400 - Services to the Elderly	18 18,078									18,078
3410 - Other Social Services	19									0
3420 - Soc Serv Business Operations	20									0
Subtotal	21 18,078	0	0	0	0	0	0	0	0	18,078
Chemical Dependency Program										
3500 - Treatment Services	22									0
3510 - Preventive Services	23									0
3520 - Opioid Litigation Settlement	24									0
Subtotal	25 0	0	10,000	0	0					10,000
Total - Physical Health & Social	26 742,584	579,492	10,000	0	74,804	0	0	2,339	0	1,409,219

[illegible]

COUNTY ENVIRONMENT AND EDUCATION
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 County MHDS Fund	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 2024/2025
Environmental Quality Program										
6000 - Natural Resources Conservation	1				45,369					45,369
6010 - Weed Eradication	2									0
6020 - Solid Waste Disposal	3				22,920					22,920
6030 - Environmental Restoration	4				15,640					15,640
Subtotal	5	0	0	0	83,929	0	0	0	0	83,929
Conservation & Recreation Service Program										
6100 - Administration	6	57,820	22,719							80,539
6110 - Maintenance & Operations	7	155,495	24,186	1,849				655		182,185
6120 - Recreation & Environmental Educ.	8	27,199	12,685							39,884
Subtotal	9	240,514	59,590	1,849	0	0	0	655	0	302,608
Animal Control Program										
6200 - Animal Shelter	10									0
6210 - Animal Bounties & State										
Apiarist Expenses	11									
Subtotal	12	0	0	0	0	0	0	0	0	0
County Development Program										
6300 - Land Use & Building Controls	13									0
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000
6320 - Community Economic Development	15	45,117	26,596							71,713
Subtotal	16	55,117	26,596	0	0	0	0	0	0	81,713
Educational Services Program										
6400 - Libraries	17									
6410 - Historic Preservation	18	3,500			27,132					27,132
6420 - Fair & 4-H Clubs	19	10,000								3,500
6430 - Fairgrounds	20									10,000
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22	3,000								0
Subtotal	23	16,500	0	0	27,132	0	0	0	0	3,000
President or Governor Declared Disasters Program										43,632
6500 - Property	24									23
6510 - Buildings	25									0
6520 - Equipment	26									24
6530 - Public Facilities	27									25
Subtotal	28	0	0	0	0	0	0	0	0	26
Total - County Environment and Education	29	312,131	86,186	1,849	0	111,061	0	655	0	511,882

ROADS & TRANSPORTATION
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 County MHDs Fund	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 2024/2025
Secondary Roads Administration & Engineering Program										
7000 - Administration							261,281			261,281
7010 - Engineering							305,429			305,429
Subtotal	0	0	0	0	0	0	566,710	0	0	566,710
Roadway Maintenance Program										
7100 - Bridges & Culverts							315,278			315,278
7110 - Roads							1,540,593			1,540,593
7120 - Snow & Ice Control							15,656			15,656
7130 - Traffic Controls							52,351			52,351
7140 - Road Clearing							148,171			148,171
Subtotal	0	0	0	0	0	0	2,072,049	0	0	2,072,049
General Roadway Expenditures Program										
7200 - Equipment							624,466			624,466
7210 - Equipment Operations							799,657			799,657
7220 - Tools, Materials & Supplies							104,615			104,615
7230 - Real Estate & Buildings							50,150			50,150
Subtotal	0	0	0	0	0	0	1,578,888	0	0	1,578,888
Mass Transit Program										
7300 - Air Transportation										
7310 - Ground Transportation										
Subtotal	0	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	0	4,217,647	0	0	4,217,647

GOVERNMENT SERVICES TO RESIDENTS
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 County MHDS Fund	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 2024/2025
Representation Services Program										
8000 - Elections Administration		111,275								111,275
8010 - Local Elections		2,954								2,954
8020 - Township Officials					4,037					4,037
Subtotal	0	114,229	0	0	4,037	0	0	0	0	118,266
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	67,647	22,374								90,021
8101 - Driver Licenses Services	45,278	21,642								66,920
8110 - Recording of Public Documents	149,116	51,516						1,741		202,373
Subtotal	262,041	95,532	0	0	0	0	0	1,741	0	359,314
Total - Government Services to Residents	262,041	209,761	0	0	4,037	0	0	1,741	0	477,580

ADMINISTRATION
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 County MHDS Fund	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 2024/2025
Policy & Administrative Program											
	9000 - General County Management	1	175,739	70,476							246,215
	9010 - Administrative Management Services	2	127,493	57,011							184,504
	9020 - Treasury Management Services	3	69,477	24,666							94,143
	9030 - Other Policy & Administration	4	89,247								89,247
	9040 - Reimbursable MHDS Direct Expenses	5									48,456
	Subtotal	6	461,956	152,153	48,456	0	0	0	0	0	662,565
Central Services Program											
	9100 - General Services	7	67,395	89,037							156,432
	9110 - Information Tech Services	8	297,750	12,981							310,731
	9120 - GIS Systems	9									0
	Subtotal	10	365,145	102,018	0	0	0	0	0	0	467,163
Risk Management Services Program											
	9200 - Tort Liability	11									0
	9210 - Safety of Workplace	12		203,227							203,227
	9220 - Fidelity of Public Officers	13		1,504							1,504
	9230 - Unemployment Compensation	14									0
	Subtotal	15	0	204,731	0	0	0	0	0	0	204,731
Total - Administration		16	827,101	458,902	48,456	0	0	0	0	0	1,334,459

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2024/2025
Nonprogram Current Expenditures												
0010 - County Farm Operations	1											0 1
0020 - Interest on Short-Term Debt	2											0 2
0030 - Other Nonprogram Current	3											0 3
0040 - Other County Enterprises	4		13,650					1,854				15,504 4
Total - Nonprogram Current	5	0	13,650	0	0	0	0	1,854			0	15,504 5
Long-Term Debt Service												
0100 - Principal	6							230,000				230,000 6
0110 - Interest and Fiscal Charges	7							19,600				19,600 7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	249,600	0	0	0	249,600 8
Capital Projects												
0200 - Roadway Construction	9							44,645				44,645 9
0210 - Conservation Land Acquisition & Dev.	10											0 10
0220 - Other Capital Projects	11	150,000	77,892					135,548				363,485 11
Total - Capital Projects	12	150,000	77,892	45	0	0	44,645	135,548	0		0	408,130 12
Expenditures Summary												
Total Public Safety and Legal Services	13	975,737	403,234	410	0	645,900	0	409,533			0	2,434,814 13
Total Physical Health and Social Services	14	742,584	579,492	10,000	0	74,804	0	2,339			0	1,409,219 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	312,131	86,186	1,849	0	111,061	0	655			0	511,882 16
Total Roads & Transportation	17	0	0	0	0	0	4,217,647	0			0	4,217,647 17
Total Government Services to Residents	18	262,041	209,761	0	0	4,037	0	1,741			0	477,580 18
Total Administration	19	827,101	458,902	48,456	0	0	0	0			0	1,334,459 19
Total Nonprogram Current	20	0	0	13,650	0	0	0	1,854			0	15,504 20
Total Long-Term Debt Service	21	0	0	0	0	0	0	249,600	0	0	0	249,600 21
Total Capital Projects	22	150,000	77,892	45	0	0	44,645	135,548	0		0	408,130 22
Total - All Expenditures	23	3,269,594	1,815,467	74,410	0	835,802	4,262,292	801,270	0	0	0	11,058,835 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					904,375						904,375 26
To Other Budgetary Funds	27											0 27
Total Operating Transfers Out	28	0	0	0	0	904,375	0	0	0	0	0	904,375 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		1,255,016	212,667		683,125	4,060,382	1,036,481				7,247,671 32
Fund Balance - Committed	33											0 33
Fund Balance - Assigned	34											0 34
Fund Balance - Unassigned	35	2,601,815	0	0	0	-137,690	0	0	0	0	0	2,464,125 35
Total Ending Fund Balance - June 30,	36	2,601,815	1,255,016	212,667	0	545,435	4,060,382	1,036,481	0	0	0	9,711,796 36
Total Requirements	37	5,871,409	3,070,483	287,077	0	2,285,612	8,322,674	1,837,751	0	0	0	21,675,006 37