

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: DES MOINES COUNTY County Number:29

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	8,976,922	2,452,049		3,136,100		14,565,071	15,768,450
Less: Uncollected Delinquent Taxes - Levy Year	4,871	2,272		1,578		8,721	5,384
Less: Credits to Taxpayers	347,201	92,798		114,068		554,067	531,039
Net Current Property Taxes	8,624,850	2,356,979		3,020,454		14,002,283	15,232,027
Delinquent Property Tax Revenue	27,405	528		9,847		37,780	5,220
Penalties, Interest & Costs on Taxes	111,049					111,049	77,750
Other County Taxes/TIF Tax Revenues	1,299,541	1,876,446		103,588	0	3,279,575	2,818,946
Intergovernmental	2,479,411	4,036,618		236,265	0	6,752,294	6,228,746
Licenses & Permits	39,131	38,749		0	0	77,880	49,485
Charges for Service	1,109,679	5,605		0	0	1,115,284	980,280
Use of Money & Property	1,073,979	3,801		0	0	1,077,780	466,977
Miscellaneous	641,242	129,157		0	0	770,399	367,943
Subtotal Revenues	15,406,287	8,447,883	0	3,370,154	0	27,224,324	26,227,374
Other Financing Sources:							
General Long-Term Debt Proceeds	3,413,566	0	0	0	0	3,413,566	3,556,775
Operating Transfers In	595,300	2,488,874	0	0	0	3,084,174	3,086,947
Proceeds of Capital Asset Sales	8,150	0	0	0	0	8,150	32,048
Total Revenues & Other Sources	19,423,303	10,936,757	0	3,370,154	0	33,730,214	32,903,144
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	9,797,335	109,060			0	9,906,395	10,559,952
Physical Health Social Services	1,464,225	0			0	1,464,225	1,760,488
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	1,040,109	419,083			0	1,459,192	1,652,381
Roads & Transportation	0	6,754,870			0	6,754,870	8,692,243
Government Services to Residents	1,027,576	8,542			0	1,036,118	1,145,968
Administration	8,016,135	0			0	8,016,135	8,759,452
Nonprogram Current	0	0			0	0	0
Debt Service	0	0		3,428,518	0	3,428,518	3,575,775
Capital Projects	871,741	210,040			0	1,081,781	2,071,340
Subtotal Expenditures	22,217,121	7,501,595	0	3,428,518	0	33,147,234	38,217,599
Other Financing Uses:							
Operating Transfers Out	928,043	2,156,131			0	3,084,174	3,086,947
Refunded Debt/Payments to Escrow	0	0			0	0	0
Total Expenditures & Other Uses	23,145,164	9,657,726	0	3,428,518	0	36,231,408	41,304,546
Changes in fund balances	-3,721,861	1,279,031	0	-58,364	0	-2,501,194	-8,401,402
Beginning Fund Balance - July 1, 2024	9,816,242	6,884,392		1,686,567		18,387,201	15,068,421
Increase (Decrease) in Reserves (GAAP Budget)	0	0		0	0	0	0
Fund Balance - Nonspendable	0	0		0	0	0	0
Fund Balance - Restricted	1,882,602	8,163,423		1,628,203	0	11,674,228	4,774,882
Fund Balance - Committed	0	0		0	0	0	0
Fund Balance - Assigned	933,066	0		0	0	933,066	831,017
Fund Balance - Unassigned	3,278,713	0		0	0	3,278,713	1,061,120
Total Ending Fund Balance - June 30, 2025	6,094,381	8,163,423		1,628,203	0	15,886,007	6,667,019

Additional details are available at -
Notes to the financial statement, if any -
Telephone : (319) 753-8227

ANNUAL FINANCIAL REPORT

County Name:DES MOINES COUNTY
County Number: 29
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 8,976,922	2,452,049		3,136,100		14,565,071
Less: Uncollected Delinquent Taxes - Levy Year	2 4,871	2,272		1,578		8,721
Less: Credits to Taxpayers	3 347,201	92,798		114,068		554,067
Net Current Property Taxes	4 8,624,850	2,356,979		3,020,454		14,002,283
Delinquent Property Tax Revenue	5 27,405	528		9,847		37,780
Penalties, Interest & Costs on Taxes	6 111,049					111,049
Other County Taxes/ITF Tax Revenues	7 1,299,541	1,876,446		103,588		3,279,575
Intergovernmental	8 2,479,411	4,036,618		236,265		6,752,294
Licenses & Permits	9 39,131	38,749				77,880
Charges for Service	10 1,109,679	5,605				1,115,284
Use of Money & Property	11 1,073,979	3,801				1,077,780
Miscellaneous	12 641,242	129,157				770,399
Subtotal Revenues	13 15,406,287	8,447,883	0	3,370,154	0	27,224,324
Other Financing Sources:						
General Long-Term Debt Proceeds	14 3,413,566					3,413,566
Operating Transfers In	15 595,300	2,488,874				3,084,174
Proceeds of Capital Asset Sales	16 8,150					8,150
Total Revenues & Other Sources	17 19,423,303	10,936,757	0	3,370,154	0	33,730,214
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	18 9,797,335	109,060				9,906,395
Physical Health Social Services	19 1,464,225					1,464,225
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 1,040,109	419,083				1,459,192
Roads & Transportation	22	6,754,870				6,754,870
Government Services to Residents	23 1,027,576	8,542				1,036,118
Administration	24 8,016,135					8,016,135
Nonprogram Current	25					0
Debt Service	26			3,428,518		3,428,518
Capital Projects	27 871,741	210,040				1,081,781
Subtotal Expenditures	28 22,217,121	7,501,595	0	3,428,518	0	33,147,234
Other Financing Uses:						
Operating Transfers Out	29 928,043	2,156,131				3,084,174
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 23,145,164	9,657,726	0	3,428,518	0	36,231,408
Changes in fund balances	32 -3,721,861	1,279,031	0	-58,364	0	-2,501,194
Beginning Fund Balance - July 1, 2024	33 9,816,242	6,884,392		1,686,567		18,387,201
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 1,882,602	8,163,423		1,628,203		11,674,228
Fund Balance - Committed	37					0
Fund Balance - Assigned	38 933,066					933,066
Fund Balance - Unassigned	39 3,278,713					3,278,713
Total Ending Fund Balance - June 30, 2025	40 6,094,381	8,163,423	0	1,628,203	0	15,886,007

REVENUES DETAIL

County Name:DES MOINES COUNTY
County Number: 29
FY 2024/2025 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 2024/2025
Taxes levied on Property	1	6,172,351	2,804,571	0	2,452,049	0	0	0	3,136,100		14,565,071
Less: Uncoll. Del. Taxes Levy Year	2	3,349	1,522		2,272				1,578		8,721
Less: Credits to Taxpayers	3	238,728	108,473		92,798				114,068		554,067
1000 Net Current Property Taxes	4	5,930,274	2,694,576		2,356,979				3,020,454		14,002,283
Delinq. Property Tax Revenue	5	18,843	8,562		528				9,847		37,780
11XX Penalties, Int, & Costs on Taxes	6	111,049									111,049
Other County Taxes:											
12XX Other County Taxes	7	13,253	5,461		7,867				5,641		32,222
13XX Voter Approved Local Option Taxes	8	742,264			494,843	1,237,107					2,474,214
14XX Gambling Taxes	9	235,094									235,094
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11	208,659	94,810		136,629				97,947		538,045
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12	1,199,270	100,271	0	639,339	1,237,107	0	0	103,588	0	3,279,575
Intergovernmental Revenue:											
20XX State Shared Revenues	13	2,172				3,662,817					3,664,989
21XX State Replacements Against Levied Taxes	14	238,728	108,473		92,798				114,068		554,067
22XX Other State Tax Replacements	15	253,328	115,106		59,703				122,197		550,334
23XX, 24XX State/Federal Pass-Thru Revenues	16	307,953		7,496		52,496					367,945
25XX Contributions from Other											
Intergovernmental Units	17	476,896	5,144	526,571		163,598					1,172,209
26XX, 27XX State Grants and Entitlements	18	208,824		218,969		1,191					428,984
28XX Federal Grants and Entitlements	19	9,751									9,751
29XX Payments in Lieu of Taxes	20					4,015					4,015
Subtotal	21	1,497,652	228,723	753,036	152,501	3,884,117	0	0	236,265	0	6,752,294
3XXX Licenses & Permits	22	39,131				38,749					77,880
4XXX, 5XXX Charges for Service	23	940,533		169,146		4	5,601				1,115,284
6XXX Use of Money & Property	24	871,808		202,171			3,801				1,077,780
8XXX Miscellaneous	25	355,210	981	285,051		112,690	16,467				770,399
Total Revenues	26	10,963,770	3,033,113	1,409,404	3,149,347	5,272,667	25,869	0	3,370,154	0	27,224,324
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27			595,300		332,743					928,043
9020 From Rural Services Basic	28					2,156,131					2,156,131
90XX From Other Budgetary Funds	29										0
Subtotal	30	0	0	595,300	0	2,488,874	0	0	0	0	3,084,174
91XX Proceeds/Gen Long-term Debt	31		2,743,095	670,471							3,413,566
92xx Proceeds/Capital Asset Sales	32	8,150									8,150
Total Revenues and Other Sources	33	10,971,920	5,776,208	2,675,175	3,149,347	7,761,541	25,869	0	3,370,154	0	33,730,214
Beginning Fund Balance - July 1, 2024	34	7,808,592	307,037	1,700,613	1,208,655	5,555,277	120,460		1,686,567		18,387,201
Total Resources	35	18,780,512	6,083,245	4,375,788	4,358,002	13,316,818	146,329	0	5,056,721	0	52,117,415

SERVICE AREA 1
 County Name: DES MOINES COUNTY
 County Number: 29
 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 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	1,487,134	456,508	9,415	109,060					2,062,117
1010 - Investigations	254,997	102,687	1,800						359,484
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	225	17							242
1040 - Law Enforcement Communications	797								797
1050 - Adult Correctional Services	2,616,971	689,832	86,163						3,392,966
1060 - Administration	708,793	223,690							932,483
Subtotal	5,068,917	1,472,734	97,378	109,060	0	0	0	0	6,748,089
Legal Services Program									
1100 - Criminal Prosecution	898,238	297,047	9,476						1,204,761
1110 - Medical Examiner	220,195								220,195
1120 - Child Support Recovery	1,118,433	297,047	9,476	0	0	0	0	0	1,424,956
Subtotal	2,236,866	594,141	18,952	0	0	0	0	0	2,830,000
Emergency Services									
1200 - Ambulance Services									0
1210 - Emergency Management		1,521,754							1,521,754
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	1,521,754	0	0	0	0	0	0	1,521,754
Assistance to District Court System Program									
1400 - Physical Operations	9,268								9,268
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	9,268	0	0	0	0	0	0	0	9,268
Court Proceedings program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services		157,966							157,966
1530 - Court Costs	16,947								16,947
1540 - Service of Civil Papers									0
Subtotal	16,947	157,966	0	0	0	0	0	0	174,913
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		27,415							27,415
Subtotal	0	27,415	0	0	0	0	0	0	27,415
Total - Public Safety & Legal Services	6,213,565	3,476,916	106,854	109,060	0	0	0	0	9,906,395
									32

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2024/2025 ANNUAL FINANCIAL REPORT
 10/8/2019

SERVICE AREA 3

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 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	429,690	182,681							612,371
3010 - Communicable Disease Prevention	22,701								22,701
3020 - Environmental Health	95,182								95,182
3040 - Health Administration	215,382	86,040							301,422
3050 - Support of Hospitals									0
Subtotal	762,955	268,721	0	0	0	0	0	0	1,031,676
Services to Poor Program									
3100 - Administration	199,302								199,302
3110 - General Welfare Services	45,348								45,348
3120 - Care in County Care Facility									0
Subtotal	244,650	0	0	0	0	0	0	0	244,650
Services to Military Veterans Program									
3200 - Administration	58,782	27,638							86,420
3210 - General Services to Veterans	5,183								5,183
Subtotal	63,965	27,638	0	0	0	0	0	0	91,603
Children's & Family Services									
3300 - Youth Guidance									0
3310 - Family Protective Services									0
3320 - Services for Disabled Children									0
Subtotal	0	0	0	0	0	0	0	0	0
Services to Other Adults Program									
3400 - Services to the Elderly									0
3410 - Other Social Services	15,000								15,000
3420 - Soc Serv Business Operations									0
Subtotal	15,000	0	0	0	0	0	0	0	15,000
Chemical Dependency Program									
3500 - Treatment Services									0
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement			81,296						81,296
Subtotal	0	0	81,296	0	0	0	0	0	81,296
Total - Physical Health & Social	1,086,570	296,359	81,296	0	0	0	0	0	1,464,225

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
 County Name: DES MOINES COUNTY County Number: 29
 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 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								0
6010 - Weed Eradication	2			27,762					27,762
6020 - Solid Waste Disposal	3			167,545					167,545
6030 - Environmental Restoration	4								0
Subtotal	5	0	0	195,307	0	0	0	0	195,307
Conservation & Recreation Service Program									
6100 - Administration	6	50,622	152,463						203,085
6110 - Maintenance & Operations	7	99,511	429,236						531,348
6120 - Recreation & Environmental Educ.	8	1,408	140,560						190,676
Subtotal	9	4,009	722,259	0	0	0	0	0	925,109
Animal Control Program									
6200 - Animal Shelter	10								0
6210 - Animal Bounties & State									
Apiarist Expenses	11								0
Subtotal	12	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls	13	5,000		59,667					64,667
6310 - Housing Rehabilitation & Develop.	14								0
6320 - Community Economic Development	15	25,000							25,000
Subtotal	16	30,000	0	59,667	0	0	0	0	89,667
Educational Services Program									
6400 - Libraries	17			164,109					164,109
6410 - Historic Preservation	18								0
6420 - Fair & 4-H Clubs	19								0
6430 - Fairgrounds	20	85,000							85,000
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	85,000	0	164,109	0	0	0	0	249,109
President or Governor Declared Disasters Program									
6500 - Property	24								0
6510 - Buildings	25								0
6520 - Equipment	26								0
6530 - Public Facilities	27								0
Subtotal	28	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	119,009	722,259	419,083	0	0	0	0	1,459,192

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: DES MOINES COUNTY County Number: 29
 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 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	1					318,715			318,715
7010 - Engineering	2					541,337			541,337
Subtotal	3	0	0	0	0	860,052	0	0	860,052
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					302,618			302,618
7110 - Roads	5			144,331		2,549,212			2,693,543
7120 - Snow & Ice Control	6					152,667			152,667
7130 - Traffic Controls	7					234,947			234,947
7140 - Road Clearing	8					169,814			169,814
Subtotal	9	0	0	144,331	0	3,409,258	0	0	3,553,589
General Roadway Expenditures Program									
7200 - Equipment	10					1,558,946			1,558,946
7210 - Equipment Operations	11					687,243			687,243
7220 - Tools, Materials & Supplies	12					24,997			24,997
7230 - Real Estate & Buildings	13					45,560			45,560
Subtotal	14	0	0	0	0	2,316,746	0	0	2,316,746
Mass Transit Program									
7300 - Air Transportation	15			24,483					24,483
7310 - Ground Transportation	16								0
Subtotal	17	0	0	24,483	0	0	0	0	24,483
Total - Roads & Transportation	18	0	0	168,814	0	6,586,056	0	0	6,754,870

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: DES MOINES COUNTY County Number: 29
 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 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	145,743	21,454							167,197
8010 - Local Elections	18,366								18,366
8020 - Township Officials				1,112					1,112
Subtotal	164,109	21,454	0	1,112	0	0	0	0	186,675
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	347,201	146,497							493,698
8101 - Driver Licenses Services									0
8110 - Recording of Public Documents	245,837	102,478					7,430		355,745
Subtotal	593,038	248,975	0	0	0	0	7,430	0	849,443
Total - Government Services to Residents	757,147	270,429	0	1,112	0	0	7,430	0	1,036,118

SERVICE AREA 9

ADMINISTRATION
 County Name: DES MOINES COUNTY County Number: 29
 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 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	4,399,211	42,261	4,850						4,446,322
9010 - Administrative Management Services	293,411	122,341							415,752
9020 - Treasury Management Services	285,590	113,633							399,223
9030 - Other Policy & Administration									0
9040 - Reimbursable MHDS Direct Expenses			386,329						386,329
Subtotal	4,978,212	278,235	391,179	0	0	0	0	0	5,647,626
Central Services Program									
9100 - General Services	651,930	108,166	33,388						793,484
9110 - Information Tech Services	525,638	126,956							652,594
9120 - GIS Systems			235,540						235,540
Subtotal	1,177,568	235,122	268,928	0	0	0	0	0	1,681,618
Risk Management Services Program									
9200 - Tort Liability		673,197							673,197
9210 - Safety of Workplace									0
9220 - Fidelity of Public Officers									0
9230 - Unemployment Compensation		13,694							13,694
Subtotal	0	686,891	0	0	0	0	0	0	686,891
Total - Administration	6,155,780	1,200,248	660,107	0	0	0	0	0	8,016,135

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: **DES MOINES COUNTY** County Number: **29**
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 0

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 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations											0 1
0020 - Interest on Short-Term Debt											0 2
0030 - Other Nonprogram Current											0 3
0040 - Other County Enterprises											0 4
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0 5
Long-Term Debt Service											
0100 - Principal									3,413,566		3,413,566 6
0110 - Interest and Fiscal Charges									14,952		14,952 7
Total - Long-Term Debt Service	0	0	0	0	0	0	0	0	3,428,518	0	3,428,518 8
Capital Projects											
0200 - Roadway Construction						199,000					199,000 9
0210 - Conservation Land Acquisition & Dev.			2,517								2,517 10
0220 - Other Capital Projects			869,224				11,040				880,264 11
Total - Capital Projects	0	0	871,741	0	0	199,000	11,040	0		0	1,081,781 12
Expenditures Summary											
Total Public Safety and Legal Services	6,213,565	3,476,916	106,854	109,060	0	0	0	0	0	0	9,906,395 13
Total Physical Health and Social Services	1,086,570	296,359	81,296	0	0	0	0	0	0	0	1,464,225 14
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0	0	0	0	0 15
Total County Environment and Education	119,009	198,841	722,259	419,083	0	0	0	0	0	0	1,459,192 16
Total Roads & Transportation	0	0	0	168,814	0	6,586,056	0	0	0	0	6,754,870 17
Total Government Services to Residents	757,147	270,429	0	1,112	0	0	7,430	0	0	0	1,036,118 18
Total Administration	6,155,780	1,200,248	660,107	0	0	0	0	0	0	0	8,016,135 19
Total Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0 20
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	3,428,518	0	3,428,518 21
Total Capital Projects	0	0	871,741	0	0	199,000	11,040	0	0	0	1,081,781 22
Total - All Expenditures	14,332,071	5,442,793	2,442,257	698,069	0	6,785,056	18,470	0	3,428,518	0	33,147,234 23
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental											0 24
To Rural Services Supplemental											0 25
To Secondary Roads	332,743			2,156,131							2,488,874 26
To Other Budgetary Funds	595,300										595,300 27
Total Operating Transfers Out	928,043	0	0	2,156,131	0	0	0	0	0	0	3,084,174 28
Refunded Debt/ Payments to Escrow											0 29
Increase (Decrease) in Reserves											0 30
Fund Balance - Nonspendable											0 31
Fund Balance - Restricted	241,685	640,452	1,000,465	1,503,802		6,531,762	127,859		1,628,203		11,674,228 32
Fund Balance - Committed											0 33
Fund Balance - Assigned			933,066								933,066 34
Fund Balance - Unassigned	3,278,713	0	0	0	0	0	0	0	0	0	3,278,713 35
Total Ending Fund Balance - June 30,	3,520,398	640,452	1,933,531	1,503,802	0	6,531,762	127,859	0	1,628,203	0	15,886,007 36
Total Requirements	18,780,512	6,083,245	4,375,788	4,358,002	0	13,316,818	146,329	0	5,056,721	0	52,117,415 37