

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: JASPER COUNTY County Number:50

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 11,940,328	4,005,877		1,280,452		17,226,657	17,444,213
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	182,000
Less: Credits to Taxpayers	3	0		0		0	610,000
Net Current Property Taxes	4 11,940,328	4,005,877		1,280,452		17,226,657	16,652,213
Delinquent Property Tax Revenue	5 2,870	935		285		4,090	400
Penalties, Interest & Costs on Taxes	6 96,231					96,231	30,000
Other County Taxes/TIF Tax Revenues	7 240,274	2,197,491		23,665	0	2,461,430	1,798,619
Intergovernmental	8 1,962,814	6,974,375	218,099	68,352	0	9,223,640	7,697,978
Licenses & Permits	9 37,673	214,047	0	0	0	251,720	169,250
Charges for Service	10 1,673,472	32,043	0	0	0	1,705,515	1,529,457
Use of Money & Property	11 1,309,945	13,935	62	0	576	1,324,518	4,258,126
Miscellaneous	12 2,073,861	443,391	0	0	0	2,517,252	662,194
Subtotal Revenues	13 19,337,468	13,882,094	218,161	1,372,754	576	34,811,053	32,798,237
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	5,186,952	0	5,186,952	
Operating Transfers In	15 2,042,194	4,844,172	462,856	931,623	0	8,280,845	4,258,126
Proceeds of Capital Asset Sales	16 1,345	126,858	0	0	0	128,203	16
Total Revenues & Other Sources	17 21,381,007	18,853,124	681,017	7,491,329	576	48,407,053	37,056,363
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 8,539,860	504,421			0	9,044,281	9,819,374
Physical Health and Social Services	19 2,058,104				0	2,058,104	2,165,867
Mental Health, ID & DD (Polk County only)	20 0	0	0	0	0	0	0
County Environment and Education	21 1,982,198	347,760			0	2,329,958	1,905,598
Roads & Transportation	22 70,766	13,143,699			0	13,214,465	11,646,425
Government Services to Residents	23 1,633,171	685			0	1,633,856	1,948,245
Administration	24 4,841,290	316,649			0	5,157,939	5,708,007
Nonprogram Current	25 189,349	0			0	189,349	39,100
Debt Service	26 0	0	0	2,296,084	0	2,296,084	1,861,422
Capital Projects	27 1,392,767	1,996,997	437,531		0	3,827,295	3,615,980
Subtotal Expenditures	28 20,707,505	16,310,211	437,531	2,296,084	0	39,751,331	38,710,018
Other Financing Uses:							
Operating Transfers Out	29 1,571,604	6,441,494	233,423	34,324	0	8,280,845	4,258,126
Refunded Debt/Payments to Escrow	30 0	17,246	0	0	0	17,246	30
Total Expenditures & Other Uses	31 22,279,109	22,768,951	670,954	2,330,408	0	48,049,422	42,968,144
Changes in fund balances	32 -898,102	-3,915,827	10,063	5,160,921	576	357,631	-5,911,781
Beginning Fund Balance - July 1, 2024	33 12,257,958	13,978,473	207,323	635,103	16,984	27,095,841	23,249,348
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 3,983,308	10,062,646	217,386	5,796,024	17,560	20,076,924	11,119,441
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 7,376,548	0	0	0	0	7,376,548	6,218,126
Total Ending Fund Balance - June 30, 2025	40 11,359,856	10,062,646	217,386	5,796,024	17,560	27,453,472	17,337,567

Additional details are available at: Jasper County Auditor's Office 101 1st St, Newton, IA 50208
 Notes to the financial statement, if any: -
 Telephone : (641) 792-7016

ANNUAL FINANCIAL REPORT

County Name: JASPER COUNTY
 County Number: 50
 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 11,940,328	4,005,877		1,280,452		17,226,657
Less: Uncollected Delinquent Taxes - Levy Year	2					0
Less: Credits to Taxpayers	3					0
Net Current Property Taxes	4 11,940,328	4,005,877		1,280,452		17,226,657
Delinquent Property Tax Revenue	5 2,870	935		285		4,090
Penalties, Interest & Costs on Taxes	6 96,231					96,231
Other County Taxes/ITF Tax Revenues	7 240,274	2,197,491		23,665		2,461,430
Intergovernmental	8 1,962,814	6,974,375	218,099	68,352		9,223,640
Licenses & Permits	9 37,673	214,047				251,720
Charges for Service	10 1,673,472	32,043				1,705,515
Use of Money & Property	11 1,309,945	13,935	62		576	1,324,518
Miscellaneous	12 2,073,861	443,391				2,517,252
Subtotal Revenues	13 19,337,468	13,882,094	218,161	1,372,754	576	34,811,053
Other Financing Sources:						
General Long-Term Debt Proceeds	14			5,186,952		5,186,952
Operating Transfers In	15 2,042,194	4,844,172	462,856	931,623		8,280,845
Proceeds of Capital Asset Sales	16 1,345	126,858				128,203
Total Revenues & Other Sources	17 21,381,007	18,853,124	681,017	7,491,329	576	48,407,053
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	18 8,539,860	504,421				9,044,281
Physical Health Social Services	19 2,058,104					2,058,104
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 1,982,198	347,760				2,329,958
Roads & Transportation	22 70,766	13,143,699				13,214,465
Government Services to Residents	23 1,633,171	685				1,633,856
Administration	24 4,841,290	316,649				5,157,939
Nonprogram Current	25 189,349					189,349
Debt Service	26			2,296,084		2,296,084
Capital Projects	27 1,392,767	1,996,997	437,531			3,827,295
Subtotal Expenditures	28 20,707,505	16,310,211	437,531	2,296,084	0	39,751,331
Other Financing Uses:						
Operating Transfers Out	29 1,571,604	6,441,494	233,423			8,280,845
Refunded Debt/Payments to Escrow	30 17,246			34,324		17,246
Total Expenditures & Other Uses	31 22,279,109	22,768,951	670,954	2,330,408	0	48,049,422
Changes in fund balances	32 -898,102	-3,915,827	10,063	5,160,921	576	357,631
Beginning Fund Balance - July 1, 2024	33 12,257,958	13,978,473	207,323	635,103	16,984	27,095,841
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 3,983,308	10,062,646	217,386	5,796,024	17,560	20,076,924
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 7,376,548					7,376,548
Total Ending Fund Balance - June 30, 2025	40 11,359,856	10,062,646	217,386	5,796,024	17,560	27,453,472

REVENUES DETAIL
 County Name: JASPER COUNTY
 County Number: 50
 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	8,264,988	3,675,340	0	3,547,097	0	458,780		1,280,452		17,226,657
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4	8,264,988	3,675,340		3,547,097		458,780		1,280,452		17,226,657
Delinq. Property Tax Revenue	5	1,987	883		935				285		4,090
11XX Penalties, Int. & Costs on Taxes	6	96,231									96,231
Other County Taxes:											
12XX Other County Taxes	7	8,918	2,211		3,025				719		14,873
13XX Voter Approved Local Option Taxes	8						2,115,845				2,115,845
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11	158,612	70,533		78,621				22,946		330,712
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12	167,530	72,744	0	81,646	0	2,115,845	0	23,665	0	2,461,430
Intergovernmental Revenue:											
20XX State Shared Revenues	13					6,658,185					6,658,185
21XX State Replacements Against Levied Taxes	14	310,052	137,877		130,075				45,884		623,888
22XX Other State Tax Replacements	15	154,641	68,767		86,368		26,392		22,372		358,540
23XX, 24XX State/Federal Pass-Thru Revenues	16	216,325		16,296		7,234					239,855
25XX Contributions from Other											
Intergovernmental Units	17	672,460	12,661		14,434	43,405					742,960
26XX, 27XX State Grants and Entitlements	18	127,025		19,774			7,588	218,099			372,486
28XX Federal Grants and Entitlements	19	225,402					694				226,096
29XX Payments in Lieu of Taxes	20	1,238	296						96		1,630
Subtotal	21	1,707,143	219,601	36,070	230,877	0	6,708,824	218,099	68,352	0	9,223,640
3XXX Licenses & Permits	22	37,673			147,263		66,784				251,720
4XXX, 5XXX Charges for Service	23	1,544,083	50,447	78,942	4,700		21,065				1,705,515
6XXX Use of Money & Property	24	1,261,641		48,304			13,935	62		576	1,324,518
8XXX Miscellaneous	25	420,343	2,542	1,650,976	6,402	228,501	208,488				2,517,252
Total Revenues	26	13,501,619	4,021,557	1,814,292	4,018,920	0	7,025,174	218,161	1,372,754	576	34,811,053
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27										0
9020 From Rural Services Basic	28										0
90XX From Other Budgetary Funds	29	1,352,100	400,000	290,094	585,497	4,258,675		462,856	931,623		8,280,845
Subtotal	30	1,352,100	400,000	290,094	585,497	0	4,258,675	0	931,623	0	8,280,845
91XX Proceeds/Gen Long-term Debt	31								5,186,952		5,186,952
92xx Proceeds/Capital Asset Sales	32	1,345				126,858					128,203
Total Revenues and Other Sources	33	14,855,064	4,421,557	2,104,386	4,604,417	0	11,410,707	2,838,000	7,491,329	576	48,407,053
Beginning Fund Balance - July 1, 2024	34	6,927,426	2,754,394	2,576,138	724,384	9,476,840	3,777,249	207,323	635,103	16,984	27,095,841
Total Resources	35	21,782,490	7,175,951	4,680,524	5,328,801	0	20,887,547	6,615,249	8,126,432	17,560	75,502,894

SERVICE AREA 1

County Name: JASPER COUNTY
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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	864,326	316,573	3,900	495,012			9,109		1,688,920
1010 - Investigations	514,233	171,133					100		685,466
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	1,032,046	282,565							1,314,611
1050 - Adult Correctional Services	1,838,953	613,217							2,452,170
1060 - Administration	550,292	180,191	3,236				200		733,919
Subtotal	4,799,850	1,563,679	7,136	495,012	0	0	9,409	0	6,875,086
Legal Services Program									
1100 - Criminal Prosecution	962,802	341,855							1,304,657
1110 - Medical Examiner	94,372	2,533							96,905
1120 - Child Support Recovery									0
Subtotal	1,057,174	344,388	0	0	0	0	0	0	1,401,562
Emergency Services									
1200 - Ambulance Services	87,923	14,296	191,148						293,367
1210 - Emergency Management		354,488							354,488
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	87,923	368,784	191,148	0	0	0	0	0	647,855
Assistance to District Court System Program									
1400 - Physical Operations		2,292							2,292
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	0	2,292	0	0	0	0	0	0	2,292
Court Proceedings program									
1500 - Juries & Witnesses		788							788
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs		99,312							99,312
1540 - Service of Civil Papers		336							336
Subtotal	0	100,436	0	0	0	0	0	0	100,436
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services			1,225						1,225
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,825							15,825
Subtotal	0	15,825	1,225	0	0	0	0	0	17,050
Total - Public Safety & Legal Services	5,944,947	2,395,404	199,509	495,012	0	0	9,409	0	9,044,281
									32

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: JASPER COUNTY County Number: 50
 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	285,444	104,370							389,814
3010 - Communicable Disease Prevention									0
3020 - Environmental Health	160,556	50,623	18,737						229,916
3040 - Health Administration									0
3050 - Support of Hospitals									0
Subtotal	446,000	154,993	18,737	0	0	0	0	0	619,730
Services to Poor Program									
3100 - Administration	128,241	49,803							178,044
3110 - General Welfare Services	167,247		10,979						178,226
3120 - Care in County Care Facility									0
Subtotal	295,488	49,803	10,979	0	0	0	0	0	356,270
Services to Military Veterans Program									
3200 - Administration	83,690	35,618							119,308
3210 - General Services to Veterans	45,311		9,967						55,278
Subtotal	129,001	35,618	9,967	0	0	0	0	0	174,586
Children's & Family Services									
3300 - Youth Guidance		156,725							156,725
3310 - Family Protective Services	2,500								2,500
3320 - Services for Disabled Children									0
Subtotal	2,500	156,725	0	0	0	0	0	0	159,225
Services to Other Adults Program									
3400 - Services to the Elderly	634,994	108,541							743,535
3410 - Other Social Services									0
3420 - Soc Serv Business Operations									0
Subtotal	634,994	108,541	0	0	0	0	0	0	743,535
Chemical Dependency Program									
3500 - Treatment Services									0
3510 - Preventive Services		4,758							4,758
3520 - Opioid Litigation Settlement									0
Subtotal	0	4,758	0	0	0	0	0	0	4,758
Total - Physical Health & Social	1,507,983	510,438	39,683	0	0	0	0	0	2,058,104

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
 County Name: JASPER COUNTY County Number: 50
 FY 2024/2025 ANNUAL FINANCIAL REPORT
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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 1
6010 - Weed Eradication	2								0 2
6020 - Solid Waste Disposal	3								0 3
6030 - Environmental Restoration	4								0 4
Subtotal	5	0	0	0	0	0	0	0	0 5
Conservation & Recreation Service Program									
6100 - Administration	6	318,144	5,662	509					459,850 6
6110 - Maintenance & Operations	7	1,064,525	131,943						1,196,468 7
6120 - Recreation & Environmental Educ.	8								0 8
Subtotal	9	1,382,669	267,478	509	0	0	0	0	1,656,318 9
Animal Control Program									
6200 - Animal Shelter	10			23,360					23,360 10
6210 - Animal Bounties & State									
Apiarist Expenses	11	115							115 11
Subtotal	12	115	0	23,360	0	0	0	0	23,475 12
County Development Program									
6300 - Land Use & Building Controls	13	112,249	4,767	196,891					313,907 13
6310 - Housing Rehabilitation & Develop.	14								0 14
6320 - Community Economic Development	15	178,376							178,376 15
Subtotal	16	290,625	4,767	196,891	0	0	0	0	492,283 16
Educational Services Program									
6400 - Libraries	17			127,000					127,000 17
6410 - Historic Preservation	18	882							882 18
6420 - Fair & 4-H Clubs	19	10,000							10,000 19
6430 - Fairgrounds	20	20,000							20,000 20
6440 - Memorial Halls	21								0 21
6450 - Other Educational Services	22								0 22
Subtotal	23	30,882	0	127,000	0	0	0	0	157,882 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 28
Total - County Environment and Education	29	1,704,291	267,478	347,760	0	0	0	0	2,329,958 29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: JASPER COUNTY County Number: 50
 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					355,158			355,158
7010 - Engineering	2					591,208			591,208
Subtotal	3	0	0	0	0	946,366	0	0	946,366
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					520,400			520,400
7110 - Roads	5					7,842,511			7,842,511
7120 - Snow & Ice Control	6					482,586			482,586
7130 - Traffic Controls	7					142,512			142,512
7140 - Road Clearing	8					425,437			425,437
Subtotal	9	0	0	0	0	9,413,446	0	0	9,413,446
General Roadway Expenditures Program									
7200 - Equipment	10					391,386			391,386
7210 - Equipment Operations	11					1,524,475			1,524,475
7220 - Tools, Materials & Supplies	12					149,462			149,462
7230 - Real Estate & Buildings	13					718,564			789,330
Subtotal	14	0	0	0	0	2,783,887	0	0	2,854,653
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	13,143,699	0	0	13,214,465

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: JASPER COUNTY County Number: 50
 FY 2024/2025 ANNUAL FINANCIAL REPORT
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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		366,151							366,151
8010 - Local Elections									0
8020 - Township Officials	3,225		412						3,637
Subtotal	3,225	366,563	0	0	0	0	0	0	369,788
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	353,537	166,179							519,716
8101 - Driver Licenses Services	181,443	100,704							282,147
8110 - Recording of Public Documents	339,117	122,403					685		462,205
Subtotal	874,097	389,286	0	0	0	0	685	0	1,264,068
Total - Government Services to Residents	877,322	755,849	0	0	0	0	685	0	1,633,856

ADMINISTRATION
 County Name: JASPER COUNTY County Number: 50
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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	460,178	126,828	5,080						592,086
9010 - Administrative Management Services	393,506	161,597							555,103
9020 - Treasury Management Services	216,462	83,922							300,384
9030 - Other Policy & Administration	111,088	1,010							112,098
9040 - Reimbursable MHDS Direct Expenses									0
Subtotal	1,181,234	373,357	5,080	0	0	0	0	0	1,559,671
Central Services Program									
9100 - General Services	914,556	191,759					316,649		1,422,964
9110 - Information Tech Services	885,936	90,626							976,562
9120 - GIS Systems									0
Subtotal	1,800,492	282,385	0	0	0	0	316,649	0	2,399,526
Risk Management Services Program									
9200 - Tort Liability		593,792	402,148						995,940
9210 - Safety of Workplace		195,758							195,758
9220 - Fidelity of Public Officers		1,212							1,212
9230 - Unemployment Compensation		5,832							5,832
Subtotal	0	796,594	402,148	0	0	0	0	0	1,198,742
Total - Administration	2,981,726	1,452,336	407,228	0	0	0	316,649	0	5,157,939

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: JASPER COUNTY County Number: 50
 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	36,996		78,110								115,106
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current	74,243										74,243
0040 - Other County Enterprises											0
Total - Nonprogram Current	111,239	0	78,110	0	0	0	0	0	0	0	189,349
Long-Term Debt Service											
0100 - Principal											
0110 - Interest and Fiscal Charges									1,731,129		1,731,129
0120 - Long-Term Debt Service	0	0	0	0	0	0	0	0	564,955	0	564,955
Capital Projects											
0200 - Roadway Construction						1,972,293					1,972,293
0210 - Conservation Land Acquisition & Dev.			1,392,767				24,704				1,417,471
0220 - Other Capital Projects								437,531			437,531
Total - Capital Projects	0	0	1,392,767	0	0	1,972,293	24,704	437,531	0	0	3,827,295
Expenditures Summary											
Total Public Safety and Legal Services	5,944,947	2,395,404	199,509	495,012	0	0	9,409			0	9,044,281
Total Physical Health and Social Services	1,507,983	510,438	39,683	0	0	0	0			0	2,058,104
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0			0	0
Total County Environment and Education	1,704,291	267,478	10,429	347,760	0	0	0			0	2,329,958
Total Roads & Transportation	0	0	70,766	0	0	13,143,699	0			0	13,214,465
Total Government Services to Residents	877,322	755,849	0	0	0	0	685			0	1,633,856
Total Administration	2,981,726	1,452,336	407,228	0	0	0	316,649			0	5,157,939
Total Nonprogram Current	111,239	0	78,110	0	0	0	0			0	189,349
Total Long-Term Debt Service	0	0	0	0	0	0	0		2,296,084	0	2,296,084
Total Capital Projects	0	0	1,392,767	0	0	1,972,293	24,704	437,531	0	0	3,827,295
Total - All Expenditures	13,127,508	5,381,505	2,198,492	842,772	0	15,115,992	351,447	437,531	2,296,084	0	39,751,331
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental							400,000				400,000
To Rural Services Supplemental											0
To Secondary Roads	402,107			3,856,568							4,258,675
To Other Budgetary Funds	876,327		293,170				2,184,926	233,423	34,324		3,622,170
Total Operating Transfers Out	1,278,434	0	293,170	3,856,568	0	0	2,584,926	233,423	34,324	0	8,280,845
Refunded Debt/ Payments to Escrow							17,246				17,246
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable											0
Fund Balance - Restricted		1,794,446	2,188,862	629,461		5,771,555	3,661,630	217,386	5,796,024	17,560	20,076,924
Fund Balance - Committed											0
Fund Balance - Assigned											0
Fund Balance - Unassigned	7,376,548	0	0	0	0	0	0	0	0	0	7,376,548
Total Ending Fund Balance - June 30,	7,376,548	1,794,446	2,188,862	629,461	0	5,771,555	3,661,630	217,386	5,796,024	17,560	27,453,472
Total Requirements	21,782,490	7,175,951	4,680,524	5,328,801	0	20,887,547	6,615,249	888,340	8,126,432	17,560	75,502,894