

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: LYON COUNTY County Number:60

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 4,489,600	2,486,027		0		6,975,627	6,970,412
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	2
Less: Credits to Taxpayers	3 159,273	82,902		0		242,175	246,680
Net Current Property Taxes	4 4,330,327	2,403,125		0		6,733,452	6,723,732
Delinquent Property Tax Revenue	5 91	20		0		111	5
Penalties, Interest & Costs on Taxes	6 27,846					27,846	6
Other County Taxes/TIF Tax Revenues	7 1,118,089	1,688,219	0	0	0	2,806,308	2,302,351
Intergovernmental	8 669,138	5,727,932	0	0	0	6,397,070	5,275,268
Licenses & Permits	9 46,176	65,183		0	0	111,359	65,800
Charges for Service	10 844,974	224,862		0	0	1,069,836	1,069,531
Use of Money & Property	11 848,884	27,848		136,249	0	1,012,981	395,023
Miscellaneous	12 162,293	169,973	0	0	0	332,266	205,642
Subtotal Revenues	13 8,047,818	10,307,162	0	136,249	0	18,491,229	16,037,347
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	14
Operating Transfers In	15 319,031	7,482,520	0	437,000	0	8,238,551	8,345,568
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	16
Total Revenues & Other Sources	17 8,366,849	17,789,682	0	573,249	0	26,729,780	24,382,915
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 2,896,969	1,146,503			0	4,043,472	4,420,341
Physical Health and Social Services	19 567,826	85,621			0	653,447	806,161
Mental Health, ID & DD (Polk County only)	20 0	0		0	0	0	20
County Environment and Education	21 861,199	324,608			0	1,185,807	1,195,978
Roads & Transportation	22 1,111,866	7,462,371			0	8,574,237	9,334,246
Government Services to Residents	23 636,945	17,559			0	654,504	706,167
Administration	24 1,600,024	22,265			0	1,622,289	2,001,244
Nonprogram Current	25 5,347	99,260			0	104,607	154,942
Debt Service	26 636,670	0		432,349	0	1,069,019	1,073,770
Capital Projects	27 132,804	633,678			0	766,482	2,420,491
Subtotal Expenditures	28 8,449,650	9,791,865	0	432,349	0	18,673,864	22,113,340
Other Financing Uses:							
Operating Transfers Out	29 504,639	7,733,912	0	0	0	8,238,551	8,345,568
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
Total Expenditures & Other Uses	31 8,954,289	17,525,777	0	432,349	0	26,912,415	30,458,908
Changes in fund balances	32 -587,440	263,905		140,900	0	-182,635	-6,075,993
Beginning Fund Balance - July 1, 2023	33 6,078,375	8,729,812	0	620,055	0	15,428,242	14,683,858
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	36 738,976	8,364,085	0	760,955	0	9,864,016	5,573,035
Fund Balance - Committed	37 0	629,632	0	0	0	629,632	320,921
Fund Balance - Assigned	38 400,000	0	0	0	0	400,000	2,713,909
Fund Balance - Unassigned	39 4,351,959	0	0	0	0	4,351,959	0
Total Ending Fund Balance - June 30, 2024	40 5,490,935	8,993,717	0	760,955	0	15,245,607	8,607,865

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone :

ANNUAL FINANCIAL REPORT

County Name:LYON COUNTY
County Number: 60
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	4,489,600	2,486,027		0		6,975,627	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	159,273	82,902				242,175	3
Net Current Property Taxes	4	4,330,327	2,403,125		0		6,733,452	4
Delinquent Property Tax Revenue	5	91	20				111	5
Penalties, Interest & Costs on Taxes	6	27,846					27,846	6
Other County Taxes/TIF Tax Revenues	7	1,118,089	1,688,219				2,806,308	7
Intergovernmental	8	669,138	5,727,932				6,397,070	8
Licenses & Permits	9	46,176	65,183				111,359	9
Charges for Service	10	844,974	224,862				1,069,836	10
Use of Money & Property	11	848,884	27,848		136,249		1,012,981	11
Miscellaneous	12	162,293	169,973				332,266	12
Subtotal Revenues	13	8,047,818	10,307,162	0	136,249	0	18,491,229	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	319,031	7,482,520		437,000		8,238,551	15
Proceeds of Capital Asset Sales	16						0	16
Total Revenues & Other Sources	17	8,366,849	17,789,682	0	573,249	0	26,729,780	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	2,896,969	1,146,503				4,043,472	18
Physical Health Social Services	19	567,826	85,621				653,447	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	861,199	324,608				1,185,807	21
Roads & Transportation	22	1,111,866	7,462,371				8,574,237	22
Government Services to Residents	23	636,945	17,559				654,504	23
Administration	24	1,600,024	22,265				1,622,289	24
Nonprogram Current	25	5,347	99,260				104,607	25
Debt Service	26	636,670			432,349		1,069,019	26
Capital Projects	27	132,804	633,678				766,482	27
Subtotal Expenditures	28	8,449,650	9,791,865	0	432,349	0	18,673,864	28
Other Financing Uses:								
Operating Transfers Out	29	504,639	7,733,912				8,238,551	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	8,954,289	17,525,777	0	432,349	0	26,912,415	31
Changes in fund balances	32	-587,440	263,905	0	140,900	0	-182,635	32
Beginning Fund Balance - July 1, 2023	33	6,078,375	8,729,812		620,055		15,428,242	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	738,976	8,364,085		760,955		9,864,016	36
Fund Balance - Committed	37		629,632				629,632	37
Fund Balance - Assigned	38	400,000					400,000	38
Fund Balance - Unassigned	39	4,351,959					4,351,959	39
Total Ending Fund Balance - June 30, 2024	40	5,490,935	8,993,717	0	760,955	0	15,245,607	40

REVENUES DETAIL

County Name:LYON COUNTY
County Number: 60
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 3,893,206	596,394	0	2,486,027	0		0		0		6,975,627
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 138,115	21,158		82,902							242,175
1000 Net Current Property Taxes	4 3,755,091	575,236		2,403,125							6,733,452
Delinq. Property Tax Revenue	5 79	12		20							111
11XX Penalties, Int. & Costs on Taxes	6 27,846										27,846
Other County Taxes:											
12XX Other County Taxes	7 1,867	286		294							2,447
13XX Voter Approved Local Option Taxes	8 238,206			1,062,814							1,301,020
14XX Gambling Taxes	9 839,628										839,628
15XX TIF Tax Revenues	10						608,902				608,902
16XX Utility Tax Replacement Excise Taxes	11 26,202	4,014		16,209							46,425
17XX Taxes Collected for Other Governments	11B 7,886										7,886
Subtotal	12 1,113,789	4,300	0	1,079,317	0	0	608,902	0	0	0	2,806,308
Intergovernmental Revenue:											
20XX State Shared Revenues	13 3,380						5,017,506				5,020,886
21XX State Replacements Against Levied Taxes	14 138,220	21,174		82,909							242,303
22XX Other State Tax Replacements	15 95,370	14,610		30,249			1,358				141,587
23XX, 24XX State/Federal Pass-Thru Revenues	16 59,222					46,072					105,294
25XX Contributions from Other											
Intergovernmental Units	17 168,924			305,383							569,205
26XX, 27XX State Grants and Entitlements	18 57,563			8,768		94,898					187,424
28XX Federal Grants and Entitlements	19 110,675			18,703		39,570	81,523				130,371
29XX Payments in Lieu of Taxes	20					993					0
Subtotal	21 633,354	35,784	0	446,012	0	181,533	5,100,387	0	0	0	6,397,070
3XXX Licenses & Permits	22 46,176			53,298		11,885					111,359
4XXX, 5XXX Charges for Service	23 844,974			1,164		3,031	220,667				1,069,836
6XXX Use of Money & Property	24 848,884					3,230	24,618		136,249		1,012,981
8XXX Miscellaneous	25 162,293			1,436		78,141	90,396				332,266
Total Revenues	26 7,432,486	615,332	0	3,984,372	0	277,820	6,044,970	0	136,249	0	18,491,229
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27	250,000				188,843	65,796				504,639
9020 From Rural Services Basic	28					2,541,640					2,541,640
90XX From Other Budgetary Funds	29 69,031					4,686,241			437,000		5,192,272
Subtotal	30 69,031	250,000	0	0	0	7,416,724	65,796	0	437,000	0	8,238,551
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32										0
Total Revenues and Other Sources	33 7,501,517	865,332	0	3,984,372	0	7,694,544	6,110,766	0	573,249	0	26,729,780
Beginning Fund Balance - July 1, 2023	34 5,894,546	183,829		1,448,139		3,841,000	3,440,673		620,055		15,428,242
Total Resources	35 13,396,063	1,049,161	0	5,432,511	0	11,535,544	9,551,439	0	1,193,304	0	42,158,022

SERVICE AREA 1

County Name:LYON COUNTY

County Number: 60

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	208,547			1,136,732					1,345,279
1010 - Investigations									0
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	407,520	36,644							444,164
1050 - Adult Correctional Services	749,834	116,079							865,913
1060 - Administration	406,236	16,225							422,461
Subtotal	1,772,137	168,948	0	1,136,732	0	0	0	0	3,077,817
Legal Services Program									
1100 - Criminal Prosecution	366,243	55,116					9,771		431,130
1110 - Medical Examiner	15,073								15,073
1120 - Child Support Recovery									0
Subtotal	381,316	55,116	0	0	0	0	9,771	0	446,203
Emergency Services									
1200 - Ambulance Services	343,359	68,420							411,779
1210 - Emergency Management	86,703								86,703
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	430,062	68,420	0	0	0	0	0	0	498,482
Assistance to Distret Court System Program									
1400 - Physical Operations									0
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	0	0	0	0	0	0	0	0	0
Court Proceedings program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs									0
1540 - Service of Civil Papers	15,861								15,861
Subtotal	15,861	0	0	0	0	0	0	0	15,861
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	5,109								5,109
Subtotal	5,109	0	0	0	0	0	0	0	5,109
Total - Public Safety & Legal Services	2,604,485	292,484	0	1,136,732	0	0	9,771	0	4,043,472

SERVICE AREA A 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: LYON COUNTY County Number: 60
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								0 1
3010 - Communicable Disease Prevention	2								0 2
3020 - Environmental Health	3			85,621					85,621 3
3040 - Health Administration	4	60,224							455,715 4
3050 - Support of Hospitals	5								0 5
Subtotal	6	60,224	0	85,621	0	0	0	0	541,336 6
Services to Poor Program									
3100 - Administration	7								5,305 7
3110 - General Welfare Services	8								8,232 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10	13,537	0	0	0	0	0	0	13,537 10
Services to Military Veterans Program									
3200 - Administration	11	49,771							49,771 11
3210 - General Services to Veterans	12	12,734							12,734 12
Subtotal	13	62,505	0	0	0	0	0	0	62,505 13
Children's & Family Services									
3300 - Youth Guidance	14								0 14
3310 - Family Protective Services	15	12,500							12,500 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17	12,500	0	0	0	0	0	0	12,500 17
Services to Other Adults Program									
3400 - Services to the Elderly	18	11,071							11,071 18
3410 - Other Social Services	19	11,659							11,659 19
3420 - Soc Serv Business Operations	20								0 20
Subtotal	21	22,730	0	0	0	0	0	0	22,730 21
Chemical Dependency Program									
3500 - Treatment Services	22	839							839 22
3510 - Preventive Services	23								0 23
3520 - Opioid Litigation Settlement	24								0 24
Subtotal	25	839	0	0	0	0	0	0	839 25
Total - Physical Health & Social	26	507,602	60,224	0	85,621	0	0	0	653,447 26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: LYON COUNTY County Number: 60
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								0 1
6010 - Weed Eradication	2			12,393					12,393 2
6020 - Solid Waste Disposal	3								0 3
6030 - Environmental Restoration	4								0 4
Subtotal	5	0	0	12,393	0	0	0	0	12,393 5
Conservation & Recreation Service Program									
6100 - Administration	6	180,320							194,176 6
6110 - Maintenance & Operations	7	476,873	36,103				71,291		584,267 7
6120 - Recreation & Environmental Educ.	8	87,693	23,093						110,786 8
Subtotal	9	744,886	73,052	0	0	0	71,291	0	889,229 9
Animal Control Program									
6200 - Animal Shelter	10								0 10
6210 - Animal Bounties & State									
Apiarist Expenses	11	200							200 11
Subtotal	12	200	0	0	0	0	0	0	200 12
County Development Program									
6300 - Land Use & Building Controls	13								12,374 13
6310 - Housing Rehabilitation & Develop.	14								0 14
6320 - Community Economic Development	15	16,061					148,550		164,611 15
Subtotal	16	16,061	0	0	0	0	148,550	0	176,985 16
Educational Services Program									
6400 - Libraries	17								80,000 17
6410 - Historic Preservation	18	7,000							7,000 18
6420 - Fair & 4-H Clubs	19	20,000							20,000 19
6430 - Fairgrounds	20								0 20
6440 - Memorial Halls	21								0 21
6450 - Other Educational Services	22								0 22
Subtotal	23	27,000	0	0	80,000	0	0	0	107,000 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	788,147	73,052	0	104,767	0	219,841	0	1,185,807 29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: LYON COUNTY County Number: 60
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					436,821			436,821 1
7010 - Engineering	2					568,134			568,134 2
Subtotal	3	0	0	0	0	1,004,955	0	0	1,004,955 3
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					200,120			200,120 4
7110 - Roads	5	1,111,866				3,571,250			4,683,116 5
7120 - Snow & Ice Control	6					291,486			291,486 6
7130 - Traffic Controls	7					223,581			223,581 7
7140 - Road Clearing	8					76,144			76,144 8
Subtotal	9	1,111,866	0	0	0	4,362,581	0	0	5,474,447 9
General Roadway Expenditures Program									
7200 - Equipment	10					544,037			544,037 10
7210 - Equipment Operations	11					1,455,180			1,455,180 11
7220 - Tools, Materials & Supplies	12					44,022			44,022 12
7230 - Real Estate & Buildings	13					51,596			51,596 13
Subtotal	14	0	0	0	0	2,094,835	0	0	2,094,835 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 17
Total - Roads & Transportation	18	1,111,866	0	0	0	7,462,371	0	0	8,574,237 18

SERVICE AREA A 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: LYON COUNTY County Number: 60
 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								0 1
8010 - Local Elections	2	133,807							133,807 2
8020 - Township Officials	3			1,212					1,212 3
Subtotal	4	133,807	0	1,212	0	0	0	0	135,019 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	5	152,156	50,659						202,815 5
8101 - Driver Licenses Services	6	64,340							64,340 6
8110 - Recording of Public Documents	7	184,091	51,892				16,347		252,330 7
Subtotal	8	400,587	102,551	0	0	0	16,347	0	519,485 8
Total - Government Services to Residents	9	534,394	102,551	1,212	0	0	16,347	0	654,504 9

SERVICE AREA 9

ADMINISTRATION
County Name: LYON COUNTY County Number: 60
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 Supplemental	SPECIAL REVENUE FUNDS Rural 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	197,021	68,057								265,078
9010 - Administrative Management Services	2	223,619	55,145						2,730		281,494
9020 - Treasury Management Services	3	163,800	48,959								212,759
9030 - Other Policy & Administration	4	17,236									17,236
9040 - Reimbursable MHDS Direct Expenses	5	56,395									56,395
Subtotal	6	658,071	172,161	0	0	0	0	0	2,730	0	832,962
Central Services Program											
9100 - General Services	7	301,097	28,799								329,896
9110 - Information Tech Services	8	238,345	13,818			19,535					271,698
9120 - GIS Systems	9										0
Subtotal	10	539,442	42,617	0	0	19,535	0	0	0	0	601,594
Risk Management Services Program											
9200 - Tort Liability	11	60,383									60,383
9210 - Safety of Workplace	12	107,095									107,095
9220 - Fidelity of Public Officers	13	16,008									16,008
9230 - Unemployment Compensation	14	4,247									4,247
Subtotal	15	187,733	0	0	0	0	0	0	0	0	187,733
Total - Administration	16	1,385,246	214,778	0	0	19,535	0	0	2,730	0	1,622,289

SERVICE AREA A 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY County Number: 60

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						99,260				99,260 3
0040 - Other County Enterprises	4	5,347									5,347 4
Total - Nonprogram Current	5	5,347	0	0	0	0	99,260			0	104,607 5
Long-Term Debt Service											
0100 - Principal	6	605,000									1,002,000 6
0110 - Interest and Fiscal Charges	7	31,670							397,000		67,019 7
Total - Long-Term Debt Service	8	636,670	0	0	0	0	0	0	432,349	0	1,069,019 8
Capital Projects											
0200 - Roadway Construction	9					311,287					311,287 9
0210 - Conservation Land Acquisition & Dev.	10										0 10
0220 - Other Capital Projects	11	132,804					322,391				455,195 11
Total - Capital Projects	12	132,804	0	0	0	311,287	322,391	0		0	766,482 12
Expenditures Summary											
Total Public Safety and Legal Services	13	2,604,485	292,484	0	1,136,732	0	9,771			0	4,043,472 13
Total Physical Health and Social Services	14	507,602	60,224	0	85,621	0	0			0	653,447 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0 15
Total County Environment and Education	16	788,147	73,052	0	104,767	0	219,841			0	1,185,807 16
Total Roads & Transportation	17	1,111,866	0	0	0	7,462,371	0			0	8,574,237 17
Total Government Services to Residents	18	534,394	102,551	0	1,212	0	16,347			0	654,504 18
Total Administration	19	1,385,246	214,778	0	19,535	0	2,730			0	1,622,289 19
Total Nonprogram Current	20	5,347	0	0	0	0	99,260			0	104,607 20
Total Long-Term Debt Service	21	636,670	0	0	0	0	0	0	432,349	0	1,069,019 21
Total Capital Projects	22	132,804	0	0	0	311,287	322,391	0		0	766,482 22
Total - All Expenditures	23	7,706,561	743,089	0	1,347,867	0	7,773,658	670,340	432,349	0	18,673,864 23
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental	24	250,000									250,000 24
To Rural Services Supplemental	25										0 25
To Secondary Roads	26	188,843			2,541,640		4,686,241				7,416,724 26
To Other Budgetary Funds	27	65,796					506,031				571,827 27
Total Operating Transfers Out	28	504,639	0	0	2,541,640	0	5,192,272	0	0	0	8,238,551 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	432,904	306,072		1,543,004		3,761,886	3,059,195	760,955		9,864,016 32
Fund Balance - Committed	33							629,632			629,632 33
Fund Balance - Assigned	34	400,000									400,000 34
Fund Balance - Unassigned	35	4,351,959	0	0	0	0	0	0	0	0	4,351,959 35
Total Ending Fund Balance - June 30,	36	5,184,863	306,072	0	1,543,004	0	3,761,886	3,688,827	760,955	0	15,245,607 36
Total Requirements	37	13,396,063	1,049,161	0	5,432,511	0	11,535,544	9,551,439	1,193,304	0	42,158,022 37