

**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: BUTLER COUNTY County Number:12

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	5,674,756	2,488,558		511,999		8,675,313	9,111,800
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers		0		0		0	0
Net Current Property Taxes	5,674,756	2,488,558		511,999		8,675,313	9,111,800
Delinquent Property Tax Revenue	159	0		13		172	550
Penalties, Interest & Costs on Taxes	56,275					56,275	20,700
Other County Taxes/TIF Tax Revenues	340,346	3,320,229	0	26,933	0	3,687,508	3,438,634
Intergovernmental	963,743	5,679,003	0	31,083	0	6,673,829	6,330,322
Licenses & Permits	0	72,438	0	0	0	72,438	63,300
Charges for Service	624,444	5,024	0	0	0	629,468	563,814
Use of Money & Property	504,892	44,881	25,151	6,448	0	581,372	315,488
Miscellaneous	228,718	217,066	0	0	0	445,784	435,442
<b>Subtotal Revenues</b>	<b>8,393,333</b>	<b>11,827,199</b>	<b>25,151</b>	<b>576,476</b>	<b>0</b>	<b>20,822,159</b>	<b>20,280,050</b>
Other Financing Sources:							
General Long-Term Debt Proceeds	0	15	0	0	0	15	0
Operating Transfers In	274,271	2,239,820	0	918,413	0	3,432,504	4,645,105
Proceeds of Capital Asset Sales	1,075	0	0	0	0	1,075	500
<b>Total Revenues &amp; Other Sources</b>	<b>8,668,679</b>	<b>14,067,034</b>	<b>25,151</b>	<b>1,494,889</b>	<b>0</b>	<b>24,255,753</b>	<b>24,925,655</b>
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	1,933,705	883,936				2,817,641	3,429,465
Physical Health and Social Services	1,275,980	198,930				1,474,910	1,489,611
Mental Health, ID & DD (Polk County only)	0	0				0	0
County Environment and Education	787,660	2,036,995				2,824,655	2,922,163
Roads & Transportation	0	8,326,390				8,326,390	7,321,000
Government Services to Residents	861,365	12,334				873,699	991,074
Administration	2,547,280	0				2,547,280	2,570,808
Nonprogram Current	1,960	0				1,960	2,500
Debt Service	0	0		1,480,613	0	1,480,613	1,480,613
Capital Projects	65,050	321,829	0	0	0	386,879	3,463,000
<b>Subtotal Expenditures</b>	<b>7,473,000</b>	<b>11,780,414</b>	<b>0</b>	<b>1,480,613</b>	<b>0</b>	<b>20,734,027</b>	<b>23,670,234</b>
Other Financing Uses:							
Operating Transfers Out	274,271	3,088,413	69,820	0	0	3,432,504	4,645,105
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>7,747,271</b>	<b>14,868,827</b>	<b>69,820</b>	<b>1,480,613</b>	<b>0</b>	<b>24,166,531</b>	<b>28,315,339</b>
<b>Changes in fund balances</b>							
Beginning Fund Balance - July 1, 2024	921,408	-801,793	-44,669	14,276	0	89,222	-3,389,684
Increase (Decrease) in Reserves (GAAP Budget)	3,132,579	7,619,799	1,318,984	39,151	0	12,110,513	10,922,062
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	0	0	0	0	0	0	0
Fund Balance - Committed	1,792,936	6,818,006	1,274,315	53,427	0	9,938,684	6,502,710
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	2,261,051	0	0	0	0	2,261,051	1,029,668
<b>Total Ending Fund Balance - June 30, 2025</b>	<b>4,053,987</b>	<b>6,818,006</b>	<b>1,274,315</b>	<b>53,427</b>	<b>0</b>	<b>12,199,735</b>	<b>7,532,378</b>

Additional details are available at -  
 Notes to the financial statement, if any -  
 Telephone : (319) 346-6547

ANNUAL FINANCIAL REPORT

County Name: BUTLER COUNTY  
 County Number: 12  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>						
Taxes Levied on Property	1 5,674,756	2,488,558		511,999		8,675,313
Less: Uncollected Delinquent Taxes - Levy Year	2			0		0
Less: Credits to Taxpayers	3			0		0
Net Current Property Taxes	4 5,674,756	2,488,558		511,999		8,675,313
Delinquent Property Tax Revenue	5 159			13		172
Penalties, Interest & Costs on Taxes	6 56,275					56,275
Other County Taxes/ITF Tax Revenues	7 340,346	3,320,229		26,933		3,687,508
Intergovernmental	8 963,743	5,679,003		31,083		6,673,829
Licenses & Permits	9	72,438				72,438
Charges for Service	10 624,444	5,024				629,468
Use of Money & Property	11 504,892	44,881	25,151	6,448		581,372
Miscellaneous	12 228,718	217,066				445,784
<b>Subtotal Revenues</b>	13 8,393,333	11,827,199	25,151	576,476	0	20,822,159
Other Financing Sources:						
General Long-Term Debt Proceeds	14	15				15
Operating Transfers In	15 274,271	2,239,820		918,413		3,432,504
Proceeds of Capital Asset Sales	16 1,075					1,075
<b>Total Revenues &amp; Other Sources</b>	17 8,668,679	14,067,034	25,151	1,494,889	0	24,255,753
<b>Expenditures &amp; other Financing Uses</b>						
Operating:						
Public Safety and Legal Services	18 1,933,705	883,936				2,817,641
Physical Health Social Services	19 1,275,980	198,930				1,474,910
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 787,660	2,036,995				2,824,655
Roads & Transportation	22 8,326,390					8,326,390
Government Services to Residents	23 861,365	12,334				873,699
Administration	24 2,547,280					2,547,280
Nonprogram Current	25 1,960					1,960
Debt Service	26			1,480,613		1,480,613
Capital Projects	27 65,050	321,829				386,879
<b>Subtotal Expenditures</b>	28 7,473,000	11,780,414	0	1,480,613	0	20,734,027
Other Financing Uses:						
Operating Transfers Out	29 274,271	3,088,413	69,820			3,432,504
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 7,747,271	14,868,827	69,820	1,480,613	0	24,166,531
<b>Changes in fund balances</b>	32 921,408	-801,793	-44,669	14,276	0	89,222
Beginning Fund Balance - July 1, 2024	33 3,132,579	7,619,799	1,318,984	39,151		12,110,513
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 1,792,936	6,818,006	1,274,315	53,427		9,938,684
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 2,261,051					2,261,051
<b>Total Ending Fund Balance - June 30, 2025</b>	40 4,053,987	6,818,006	1,274,315	53,427	0	12,199,735

REVENUES DETAIL

County Name: BUTLER COUNTY  
 County Number: 12  
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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 3,424,700	2,250,056	0	2,488,558	0		0		511,999		8,675,313
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 3,424,700	2,250,056		2,488,558					511,999		8,675,313
Delinq. Property Tax Revenue	5 96	63							13		172
11XX Penalties, Int. & Costs on Taxes	6 56,275										56,275
Other County Taxes:											
12XX Other County Taxes	7 3,260	2,142		1,989					427		7,818
13XX Voter Approved Local Option Taxes	8			367,035		367,035					734,070
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10						2,393,800				2,393,800
16XX Utility Tax Replacement Excise Taxes	11 202,138	132,806		190,370					26,506		551,820
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 205,398	134,948	0	559,394	0	367,035	2,393,800	0	26,933	0	3,687,508
Intergovernmental Revenue:											
20XX State Shared Revenues	13										0
21XX State Replacements Against Levied Taxes	14 235,110	154,469		130,704			654		31,077		552,014
22XX Other State Tax Replacements	15 25,555	16,790		18,804			1,697		6		62,852
23XX, 24XX State/Federal Pass-Thru Revenues	16 48,366		139,236			197,648					385,250
25XX Contributions from Other											
Intergovernmental Units	17 146,567			285,400		74,558					506,525
26XX, 27XX State Grants and Entitlements	18 20,215		86,259	62,462		4,896,217	10,859				5,076,012
28XX Federal Grants and Entitlements	19		91,176								91,176
29XX Payments in Lieu of Taxes	20										0
Subtotal	21 475,813	171,259	316,671	497,370	0	5,168,423	13,210	0	31,083	0	6,673,829
3XXX Licenses & Permits	22 0			31,944		40,494					72,438
4XXX, 5XXX Charges for Service	23 481,927		142,517	1,400		1,115	2,509				629,468
6XXX Use of Money & Property	24 502,515		2,377				44,881	25,151	6,448		581,372
8XXX Miscellaneous	25 58,573	164,591	5,554	610		63,263	153,193				445,784
Total Revenues	26 5,205,297	2,720,917	467,119	3,579,276	0	5,640,330	2,607,593	25,151	576,476	0	20,822,159
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27		274,271								274,271
9020 From Rural Services Basic	28					2,170,000					2,170,000
90XX From Other Budgetary Funds	29					69,820			918,413		988,233
Subtotal	30 0	0	274,271	0	0	2,239,820	0	0	918,413	0	3,432,504
91XX Proceeds/Gen Long-term Debt	31				15						15
92xx Proceeds/Capital Asset Sales	32 1,075										1,075
Total Revenues and Other Sources	33 5,206,372	2,720,917	741,390	3,579,276	15	7,880,150	2,607,593	25,151	1,494,889	0	24,255,753
Beginning Fund Balance - July 1, 2024	34 1,443,455	895,088	794,036	3,310,104		3,059,477	1,250,218	1,318,984	39,151		12,110,513
<b>Total Resources</b>	35 6,649,827	3,616,005	1,535,426	6,889,380	15	10,939,627	3,857,811	1,344,135	1,534,040	0	36,366,266

SERVICE AREA 1

County Name: BUTLER COUNTY

County Number: 12

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
<b>Law Enforcement Program</b>									
1000 - Uniformed Patrol Services	1			556,006					556,006
1010 - Investigations	2	200,895	77,367						278,262
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4			294,093					294,093
1040 - Law Enforcement Communications	5	332,613	65,374						397,987
1050 - Adult Correctional Services	6	210,832	37,762						248,594
1060 - Administration	7	273,480	89,101						362,581
Subtotal	8	1,017,820	269,604	850,099	0	0	0	0	2,137,523
<b>Legal Services Program</b>									
1100 - Criminal Prosecution	9	173,043	79,295						252,338
1110 - Medical Examiner	10	35,980							35,980
1120 - Child Support Recovery	11								0
Subtotal	12	209,023	79,295	0	0	0	0	0	288,318
<b>Emergency Services</b>									
1200 - Ambulance Services	13	107,754	11,299	13,881					132,934
1210 - Emergency Management	14		225,000	19,956					244,956
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17	107,754	236,299	33,837	0	0	0	0	377,890
<b>Assistance to District Court System Program</b>									
1400 - Physical Operations	18	1,018							1,018
1410 - Research & Other Assistance	19								0
1420 - Bailiff Services	20								0
Subtotal	21	1,018	0	0	0	0	0	0	1,018
<b>Court Proceedings program</b>									
1500 - Juries & Witnesses	22	787							787
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26								0
Subtotal	27	787	0	0	0	0	0	0	787
<b>Juvenile Justice Administration Program</b>									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29	4,222							4,222
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,883						7,883
Subtotal	31	4,222	7,883	0	0	0	0	0	12,105
<b>Total - Public Safety &amp; Legal Services</b>	32	1,340,624	593,081	883,936	0	0	0	0	2,817,641
									32

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: BUTLER COUNTY County Number: 12  
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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
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services		220,831	720,221						941,052
3010 - Communicable Disease Prevention									0
3020 - Environmental Health				122,373					122,373
3040 - Health Administration									0
3050 - Support of Hospitals									0
Subtotal	0	220,831	720,221	122,373	0	0	0	0	1,063,425
<b>Services to Poor Program</b>									
3100 - Administration	47,417	1,299							48,716
3110 - General Welfare Services	39,926								39,926
3120 - Care in County Care Facility									0
Subtotal	87,343	1,299	0	0	0	0	0	0	88,642
<b>Services to Military Veterans Program</b>									
3200 - Administration	49,849	27,206							77,055
3210 - General Services to Veterans	4,600								4,600
Subtotal	54,449	27,206	0	0	0	0	0	0	81,655
<b>Children's &amp; Family Services</b>									
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
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly	1,000								1,000
3410 - Other Social Services	120,245	16,611							136,856
3420 - Soc Serv Business Operations									0
Subtotal	121,245	16,611	0	0	0	0	0	0	137,856
<b>Chemical Dependency Program</b>									
3500 - Treatment Services		0							0
3510 - Preventive Services		26,775							26,775
3520 - Opioid Litigation Settlement									76,557
Subtotal	0	26,775	0	0	0	0	0	0	76,557
<b>Total - Physical Health &amp; Social</b>	263,037	292,722	720,221	122,373	0	0	0	0	1,474,910
									26

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2024/2025 ANNUAL FINANCIAL REPORT  
 10/8/2019

**SERVICE AREA 6**

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
<b>Environmental Quality Program</b>									
6000 - Natural Resources Conservation	1			5,000					5,000 1
6010 - Weed Eradication	2								0 2
6020 - Solid Waste Disposal	3			271,432					271,432 3
6030 - Environmental Restoration	4								0 4
Subtotal	5	0	0	276,432	0	0	0	0	276,432 5
<b>Conservation &amp; Recreation Service Program</b>									
6100 - Administration	6	419,808	195,271				256,295		871,374 6
6110 - Maintenance & Operations	7	141,994					10,864		152,858 7
6120 - Recreation & Environmental Educ.	8	8,047							8,047 8
Subtotal	9	569,849	195,271	0	0	0	267,159	0	1,032,279 9
<b>Animal Control Program</b>									
6200 - Animal Shelter	10								0 10
<b>6210 - Animal Bounties &amp; State</b>									
Apiarist Expenses	11	40							40 11
Subtotal	12	40	0	0	0	0	0	0	40 12
<b>County Development Program</b>									
6300 - Land Use & Building Controls	13	0		27,737					27,737 13
6310 - Housing Rehabilitation & Develop.	14								0 14
6320 - Community Economic Development	15						1,377,667		1,377,667 15
Subtotal	16	0	0	27,737	0	0	1,377,667	0	1,405,404 16
<b>Educational Services Program</b>									
6400 - Libraries	17			88,000					88,000 17
6410 - Historic Preservation	18								0 18
6420 - Fair & 4-H Clubs	19	22,500							22,500 19
6430 - Fairgrounds	20								0 20
6440 - Memorial Halls	21								0 21
6450 - Other Educational Services	22								0 22
Subtotal	23	22,500	0	88,000	0	0	0	0	110,500 23
<b>President or Governor Declared Disasters Program</b>									
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
<b>Total - County Environment and Education</b>	29	592,389	195,271	392,169	0	0	1,644,826	0	2,824,655 29

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: BUTLER COUNTY County Number: 12  
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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
<b>Secondary Roads Administration &amp; Engineering Program</b>									
7000 - Administration	1					238,055			238,055
7010 - Engineering	2					469,495			469,495
Subtotal	3	0	0	0	0	707,550	0	0	707,550
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts	4					432,237			432,237
7110 - Roads	5					3,737,329			3,737,329
7120 - Snow & Ice Control	6					173,201			173,201
7130 - Traffic Controls	7					110,242			110,242
7140 - Road Clearing	8			100,000		314,436			414,436
Subtotal	9	0	0	100,000	0	4,767,445	0	0	4,867,445
<b>General Roadway Expenditures Program</b>									
7200 - Equipment	10					1,022,387			1,022,387
7210 - Equipment Operations	11					1,372,815			1,372,815
7220 - Tools, Materials & Supplies	12					309,574			309,574
7230 - Real Estate & Buildings	13					46,619			46,619
Subtotal	14	0	0	0	0	2,751,395	0	0	2,751,395
<b>Mass Transit Program</b>									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	100,000	0	8,226,390	0	0	8,326,390

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: BUTLER COUNTY County Number: 12  
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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
<b>Representation Services Program</b>									
8000 - Elections Administration	1	326,400							326,400 1
8010 - Local Elections	2	3,464							3,464 2
8020 - Township Officials	3			11,382					11,382 3
Subtotal	4	329,864	0	11,382	0	0	0	0	341,246 4
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	5	171,196							238,660 5
8101 - Driver Licenses Services	6								0 6
8110 - Recording of Public Documents	7	206,607					952		293,793 7
Subtotal	8	377,803	0	0	0	0	952	0	532,453 8
<b>Total - Government Services to Residents</b>	9	377,803	0	11,382	0	0	952	0	873,699 9

SERVICE AREA 9

ADMINISTRATION  
 County Name: BUTLER COUNTY County Number: 12  
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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
<b>Policy &amp; Administrative Program</b>									
9000 - General County Management	122,539	95,797							218,336
9010 - Administrative Management Services	126,681	38,352							165,033
9020 - Treasury Management Services	170,334	61,471							231,805
9030 - Other Policy & Administration	76,752								76,752
9040 - Reimbursable MHDS Direct Expenses									0
Subtotal	496,306	195,620	0	0	0	0	0	0	691,926
<b>Central Services Program</b>									
9100 - General Services	268,408	285,179	151,914						705,501
9110 - Information Tech Services	763,978	33,739	109,835						907,552
9120 - GIS Systems									0
Subtotal	1,032,386	318,918	261,749	0	0	0	0	0	1,613,053
<b>Risk Management Services Program</b>									
9200 - Tort Liability									0
9210 - Safety of Workplace		241,343							241,343
9220 - Fidelity of Public Officers		958							958
9230 - Unemployment Compensation									0
Subtotal	0	242,301	0	0	0	0	0	0	242,301
<b>Total - Administration</b>	1,528,692	756,839	261,749	0	0	0	0	0	2,547,280

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA A 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
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1,960										1,960
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current											0
0040 - Other County Enterprises											0
Total - Nonprogram Current	1,960	0	0	0	0	0	0	0	0	0	1,960
<b>Long-Term Debt Service</b>											
0100 - Principal									1,350,000		1,350,000
0110 - Interest and Fiscal Charges									130,613		130,613
Total - Long-Term Debt Service	0	0	0	0	0	0	0	0	1,480,613	0	1,480,613
<b>Capital Projects</b>											
0200 - Roadway Construction						321,829					321,829
0210 - Conservation Land Acquisition & Dev.			9,242								9,242
0220 - Other Capital Projects	10,000		45,808								55,808
Total - Capital Projects	10,000	0	55,050	0	0	321,829	0	0	0	0	386,879
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	1,340,624	593,081	0	883,936	0	0	0	0	0	0	2,817,641
Total Physical Health and Social Services	263,037	292,722	720,221	122,373	0	0	76,557	0	0	0	1,474,910
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	592,389	195,271	0	392,169	0	0	1,644,826	0	0	0	2,824,655
Total Roads & Transportation	0	0	0	100,000	0	8,226,390	0	0	0	0	8,326,390
Total Government Services to Residents	377,803	483,562	0	11,382	0	0	952	0	0	0	873,699
Total Administration	1,528,692	756,839	261,749	0	0	0	0	0	0	0	2,547,280
Total Nonprogram Current	1,960	0	0	0	0	0	0	0	0	0	1,960
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	1,480,613	0	1,480,613
Total Capital Projects	10,000	0	55,050	0	0	321,829	0	0	0	0	386,879
Total - All Expenditures	4,114,505	2,321,475	1,037,020	1,509,860	0	8,548,219	1,722,335	0	1,480,613	0	20,734,027
<b>Other Budgetary Financing Uses Operating Transfers Out</b>											
To General Supplemental											0
To Rural Services Supplemental											0
To Secondary Roads				2,170,000				69,820			2,239,820
To Other Budgetary Funds	274,271						918,413				1,192,684
Total Operating Transfers Out	274,271	0	0	2,170,000	0	0	918,413	69,820	0	0	3,432,504
Refunded Debt/ Payments to Escrow											0
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable											0
Fund Balance - Restricted		1,294,530	498,406	3,209,520	15	2,391,408	1,217,063	1,274,315	53,427		9,938,684
Fund Balance - Committed											0
Fund Balance - Assigned											0
Fund Balance - Unassigned	2,261,051	0	0	0	0	0	0	0	0	0	2,261,051
Total Ending Fund Balance - June 30,	2,261,051	1,294,530	498,406	3,209,520	15	2,391,408	1,217,063	1,274,315	53,427	0	12,199,735
<b>Total Requirements</b>	6,649,827	3,616,005	1,535,426	6,889,380	15	10,939,627	3,857,811	1,344,135	1,534,040	0	36,366,266