

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
POLK COUNTY**

Fiscal Year July 1, 2021 - June 30, 2022

POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2022

Meeting Date:	Meeting Time:	Meeting Location:
5/24/2022	09:30 AM	111 Court Avenue Room 120, Des Moines, Iowa 50309

The governing body of the POLK COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	203,264,228	0	203,264,228
Less: Uncollected Delinquent Taxes - Levy Year	2	832,943	0	832,943
Less: Credits to Taxpayers	3	8,176,085	0	8,176,085
Net Current Property Tax	4	194,255,200	0	194,255,200
Delinquent Property Tax Revenue	5	23,500	0	23,500
Penalties, Interest & Costs on Taxes	6	1,225,000	0	1,225,000
Other County Taxes/TIF Tax Revenues	7	7,514,803	150,000	7,664,803
Intergovernmental	8	106,946,020	102,454,546	209,400,566
Licenses & Permits	9	1,301,950	0	1,301,950
Charges for Service	10	16,780,918	2,524,133	19,305,051
Use of Money & Property	11	7,210,855	933,596	8,144,451
Miscellaneous	12	1,861,225	1,269,383	3,130,608
Subtotal Revenue	13	337,119,471	107,331,658	444,451,129
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	31,636,215	31,636,215
Operating Transfers In	15	83,005,008	(1,782,409)	81,222,599
Proceeds of Fixed Asset Sales	16	49,000	30,600	79,600
Total Revenues & Other Sources	17	420,173,479	137,216,064	557,389,543
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety & Legal Services	18	89,710,040	2,109,384	91,819,424
Physical Health & Social Services	19	47,756,526	(4,286,966)	43,469,560
Mental Health, ID & DD	20	30,079,709	(1,141,393)	28,938,316
County Environment & Education	21	23,570,265	18,242,248	41,812,513
Roads & Transportation	22	12,291,276	487,493	12,778,769
Government Services to Residents	23	9,993,038	(247,571)	9,745,467
Administration	24	86,731,419	63,577,464	150,308,883
Nonprogram Current	25	0	0	0
Debt Service	26	23,046,088	231,215	23,277,303
Capital Projects	27	33,857,079	3,254,140	37,111,219
Subtotal Expenditures	28	357,035,440	82,226,014	439,261,454
Other Financing Uses:				
Operating Transfers Out	29	82,007,111	(2,942,409)	79,064,702
Refunded Debt/Payments to Escrow	30	0	3,405,000	3,405,000
Total Expenditures & Other Uses	31	439,042,551	82,688,605	521,731,156
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(18,869,072)	54,527,459	35,658,387
Beginning Fund Balance - July 1, 2021	33	193,948,941	(917)	193,948,024
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	251,374	251,374
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	38,760,854	66,660,649	105,421,503
Fund Balance - Committed	37	15,660,296	567,357	16,227,653
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	120,658,719	(12,450,090)	108,208,629
Total Ending Fund Balance - June 30, 2022	40	175,079,869	54,777,916	229,857,785

Explanation of Changes: Implements changes as approved by the Board of Supervisors, primarily receipt and distribution of state and federal funding for COVID-related programs and issuance of Polk County Water and Land Legacy bonds

Angela Connolly
Signature of Certification

05/24/2022

Adopted On

Jamie Fitzgerald
County Auditor Signature of Certification

County Auditor Signature of Certification