

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: POLK COUNTY County Number: 77

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/23/2021 Meeting Time: 09:30 AM Meeting Location: Polk County Admin Bldg, 111 Court Ave, Room 120, Des Moines, IA 50309

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.polkcountyiowa.gov

County Telephone Number
 (515) 286-3000

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	203,264,228	200,572,804	186,270,558	4.46
Less: Uncollected Delinquent Taxes - Levy Year	2	852,020	820,968	2,723,551	
Less: Credits to Taxpayers	3	8,363,310	7,944,753	7,361,961	
Net Current Property Taxes	4	194,048,898	191,807,083	176,185,046	
Delinquent Property Tax Revenue	5	23,500	23,500	-6,385	
Penalties, Interest & Costs on Taxes	6	1,225,000	1,452,000	583,212	
Other County Taxes/TIF Tax Revenues	7	6,014,803	5,653,452	6,255,646	-1.94
Intergovernmental	8	48,552,557	58,689,350	55,277,851	
Licenses & Permits	9	1,301,950	1,251,150	1,400,421	
Charges for Service	10	16,991,918	17,217,405	17,467,814	
Use of Money & Property	11	6,670,689	6,988,348	8,354,860	
Miscellaneous	12	1,727,900	2,123,270	2,734,852	
Subtotal Revenues	13	276,557,215	285,205,558	268,253,317	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	83,675,111	
Operating Transfers In	15	73,036,011	58,316,294	33,093,904	
Proceeds of Fixed Asset Sales	16	49,000	174,500	109,458	
Total Revenues & Other Sources	17	349,642,226	343,696,352	385,131,790	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	88,783,002	89,089,299	85,075,160	2.16
Physical Health and Social Services	19	42,831,147	42,216,166	38,448,705	5.55
Mental Health, ID & DD	20	18,991,222	26,968,776	24,745,039	-12.39
County Environment and Education	21	21,194,547	22,288,119	18,126,533	8.13
Roads & Transportation	22	12,428,855	13,435,863	12,999,674	-2.22
Government Services to Residents	23	9,244,694	9,096,352	8,991,348	1.40
Administration	24	41,113,515	42,141,897	37,506,535	4.70
Nonprogram Current	25	0	0	0	
Debt Service	26	23,046,088	23,671,280	51,971,823	-33.41
Capital Projects	27	19,380,356	51,265,169	31,215,170	-21.21
Subtotal Expenditures	28	277,013,426	320,172,921	309,079,987	
Other Financing Uses:					
Operating Transfers Out	29	71,140,712	56,456,349	26,719,295	
Refunded Debt/Payments to Escrow	30	0	0	52,745,000	
Total Expenditures & Other Uses	31	348,154,138	376,629,270	388,544,282	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	1,488,088	-32,932,918	-3,412,492	
Beginning Fund Balance - July 1,	33	102,548,433	135,481,351	138,893,843	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	17,448,525	23,343,988	33,724,410	
Fund Balance - Committed	37	15,139,591	14,562,651	16,902,098	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	71,448,405	64,641,794	84,854,843	
Total Ending Fund Balance - June 30,	40	104,036,521	102,548,433	135,481,351	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	191,863,888	Urban Areas: 7.13383 Rural Areas: 11.68542			
Rural Only Levies*:	10,336,993				
Special District Levies*:	1,063,347				
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	4,971,515				

Explanation of any significant items in the budget or additional virtual meeting information:

<https://polkcountyiowa.gov.zoom.us/j/94723670014?pwd=YXlhWjlpQXd0cGxpbnFNEb0tTOEVUZz09> Meeting ID: 947 2367 0014 Passcode: 317164

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2021 - June 30, 2022

County Name: POLK COUNTY County Number: 77

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/2/2021 Meeting Time: 09:30 AM Meeting Location: 111 Court Avenue, Room 120, Des Moines, IA 50309

Contact Person: Deb Anderson Contact Phone Number: (515) 286-3016

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.polkcountyiowa.govCounty Telephone Number
(515) 286-3000

		Current Year Certified Property Tax FY 2020/2021	Budget Year Effective Property Tax FY 2021/2022	Budget Year Proposed Maximum Property Tax FY 2021/2022	Proposed Percentage Change
Taxable Valuations-General Services	1	26,270,749,389	27,256,580,358	27,256,580,358	
Requested Tax Dollars-General Basic	2	91,947,623		95,398,031	
Requested Tax Dollars-General Supplemental	3	66,766,584		69,985,086	
Requested Tax Dollars-General Services Total	4	158,714,207	158,714,207	165,383,117	4.20
Estimated Tax Rate-General Services	5	6.04148	5.82297	6.06764	
Taxable Valuations-Rural Services	6	2,239,202,421	2,333,462,208	2,333,462,208	
Requested Tax Dollars-Rural Basic	7	8,844,850		9,217,176	
Requested Tax Dollars-Rural Supplemental	8	1,347,082		1,403,788	
Requested Tax Dollars-Rural Services Total	9	10,191,932	10,191,932	10,620,964	4.21
Estimated Tax Rate-Rural Services	10	4.55159	4.36773	4.55159	

Explanation of increases in the budget:

COVID-19 support services; inflationary adjustments

If applicable, the above notice is also available online at:

www.polkcountyiowa.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020
REVENUES & OTHER FINANCING SOURCES									
1	Taxes Levied on Property	161,422,949	21,514,348		20,326,931		203,264,228	200,572,804	186,270,558
2	Less: Uncollected Delinquent Taxes - Levy Year	661,532	107,389		83,099		852,020	820,968	2,723,551
3	Less: Credits to Taxpayers	6,492,208	1,078,584		792,518		8,363,310	7,944,753	7,361,961
4	Net Current Property Taxes	154,269,209	20,328,375		19,451,314		194,048,898	191,807,083	176,185,046
5	Delinquent Property Tax Revenue	16,000	5,500		2,000		23,500	23,500	-6,385
6	Penalties, Interest & Costs on Taxes	1,225,000					1,225,000	1,452,000	583,212
7	Other County Taxes/TIF Tax Revenues	4,594,168	960,890	0	459,745	0	6,014,803	5,653,452	6,255,646
8	Intergovernmental	37,544,543	9,366,858	223,600	1,417,556	0	48,552,557	58,689,350	55,277,851
9	Licenses & Permits	1,139,950	162,000	0	0	0	1,301,950	1,251,150	1,400,421
10	Charges for Service	16,045,918	946,000	0	0	0	16,991,918	17,217,405	17,467,814
11	Use of Money & Property	3,299,939	3,850	25,000	3,341,900	0	6,670,689	6,988,348	8,354,860
12	Miscellaneous	1,426,400	171,500	130,000	0	0	1,727,900	2,123,270	2,734,852
13	Subtotal Revenues	219,561,127	31,944,973	378,600	24,672,515	0	276,557,215	285,205,558	268,253,317
EXPENDITURES & OTHER FINANCING USES									
Operating:									
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	83,675,111
15	Operating Transfers In	60,776,996	7,300,231	4,958,784	0	0	73,036,011	58,316,294	33,093,904
16	Proceeds of Fixed Asset Sales	5,000	27,000	17,000	0	0	49,000	174,500	109,458
17	Total Revenues & Other Sources	280,343,123	39,272,204	5,354,384	24,672,515	0	349,642,226	343,696,352	385,131,790
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	86,997,150	1,785,852			0	88,783,002	89,089,299	85,075,160
19	Physical Health and Social Services	42,829,885	1,262			0	42,831,147	42,216,166	38,448,705
20	Mental Health, ID & DD	3,642,562	15,348,660			0	18,991,222	26,968,776	24,745,039
21	County Environment and Education	19,969,912	1,224,635			0	21,194,547	22,288,119	18,126,553
22	Roads & Transportation	1,033,695	11,395,160			0	12,428,855	13,435,863	12,999,674
23	Government Services to Residents	9,019,294	225,400			0	9,244,694	9,096,352	8,991,348
24	Administration	41,113,515	0			0	41,113,515	42,141,897	37,506,555
25	Nonprogram Current	0	0			0	0	0	0
26	Debt Service	0	0			0	23,046,088	23,671,280	51,971,823
27	Capital Projects	280,000	5,672,069	13,428,287	23,046,088	0	19,380,356	51,265,169	31,215,170
28	Subtotal Expenditures	204,886,013	35,653,038	13,428,287	23,046,088	0	277,013,426	320,172,921	309,079,987
Other Financing Uses:									
29	Operating Transfers Out	63,710,340	7,430,372	0	0	0	71,140,712	56,456,349	26,719,295
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	52,745,000
31	Total Expenditures & Other Uses	268,596,353	43,083,410	13,428,287	23,046,088	0	348,154,138	376,629,270	388,544,282
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
32	Beginning Fund Balance - July 1, 2021	11,746,770	-3,811,206	-8,073,903	1,626,427	0	1,488,088	-32,932,918	-3,412,492
33	Increase (Decrease) in Reserves (GAAP Budgeting)	66,018,669	21,935,278	13,487,343	1,107,143	0	102,548,433	135,481,351	138,893,843
34	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
35	Fund Balance - Restricted	0	0	0	0	0	0	0	0
36	Fund Balance - Committed	0	0	0	0	0	0	0	0
37	Fund Balance - Assigned	1,547,768	12,468,287	1,123,536	0	0	15,139,591	14,562,651	16,902,098
38	Fund Balance - Unassigned	0	0	0	0	0	0	0	0
39	Total Ending Fund Balance - June 30,	76,217,671	-4,769,266	0	0	0	71,448,405	64,641,794	84,854,843
40	Proposed tax rate per \$1,000 valuation for County purposes:	7.13383	urban areas;	11.68542	rural areas;	Any special district rates excluded.	104,036,521	102,548,433	135,481,551

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2021 - June 30, 2022

County Number: 77 County Name: POLK COUNTY Date Adopted: 3/23/2021

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

10,362,004

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		27,256,580,358		26,603,910,090	
General Basic	2	95,398,031		3.50000		93,113,685
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	95,398,031				93,113,685
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	69,985,086		2.56764		68,309,264
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
County MHDS Fund (from certification above)	8	10,362,004		0.38017		10,114,008
Debt Service (from Form 703 col. I Countywide total)	9	20,774,676	30,282,901,606	0.68602	29,630,231,338	20,326,931
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	196,519,797		7.13383		191,863,888
B. All Rural Services Only Levies:	13		2,333,462,208		2,271,072,828	
Rural Services Basic	14	9,217,176		3.95000		8,970,738
Rural Services Supplemental	16	1,403,788		0.60159		1,366,255
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	10,620,964		4.55159		10,336,993
Subtotal Countywide/All Rural Services (A + B)	21	207,140,761		11.68542		202,200,881
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	1,094,982	1,247,845,308		1,211,794,484	1,063,347
Subtotal Special Districts (C)	28	1,094,982				1,063,347
GRAND TOTAL (A + B + C)	29	208,235,743				203,264,228

Compensation Schedule for FY 2021/2022		Number of Official County Newspapers		3
Elected Official	Annual Salary	Names of Official County Newspapers:		
Attorney	219,381	1	The Altoona Herald	
Auditor	130,214	2	The Business Record	
Recorder	130,214	3	The Des Moines Register	
Treasurer	130,214	4		
Sheriff	182,549	5		
Supervisors	130,214	6		
Supervisor Vice Chair, if different				
Supervisor Chair, if different				

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	POLK-ALLEN COUNTY FIRE/EMS	77A001	17,811	20,297,331	0.8775	17,888,003	15,697
	POLK-BEAVER COUNTY FIRE/EMS	77A002	61,353	69,917,640	0.8775	65,510,021	57,485
	POLK-CLAY COUNTY FIRE/EMS	77A005	55,577	63,336,298	0.87749	59,595,927	52,295
	POLK-CROCKER COUNTY FIRE/EMS	77A006	271,557	309,466,570	0.8775	305,977,923	268,496
	POLK-DOUGLAS COUNTY FIRE/EMS	77A008	83,965	95,686,304	0.8775	88,284,772	77,470
	POLK-ELKHART COUNTY FIRE/EMS	77A009	74,914	85,372,532	0.8775	80,115,965	70,302
	POLK-FOUR MILE COUNTY FIRE/EMS	77A010	115,284	131,377,450	0.8775	130,731,826	114,717
	POLK-FRANKLIN COUNTY FIRE/EMS	77A011	91,443	104,208,642	0.8775	102,462,876	89,911
	POLK-JEFFERSON COUNTY FIRE/EMS	77A012	153,770	175,236,463	0.8775	172,777,290	151,612
	POLK-LINCOLN COUNTY FIRE/EMS	77A013	40,421	46,064,079	0.8775	44,125,030	38,720
	POLK-MADISON COUNTY FIRE/EMS	77A014	14,396	16,406,275	0.87747	16,139,615	14,162
	POLK-UNION COUNTY FIRE/EMS	77A016	23,638	26,938,325	0.87749	26,530,590	23,280
	POLK-WASHINGTON COUNTY FIRE/EMS	77A018	50,443	57,485,625	0.87749	56,406,872	49,496
	POLK-WEBSTER COUNTY FIRE/EMS	77A019	40,410	46,051,774	0.87749	45,247,774	39,704
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	1,094,982	1,247,845,308		1,211,794,484	1,063,347

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	5,819,414	1,644,891	0	0	400,000	0	0	0	0	7,864,305	7,062,672	6,931,472			
1010 - Investigations	2,407,572	744,716	0	0	0	0	0	0	0	3,152,288	3,224,688	3,163,498			
1020 - Unified Law Enforcement	0	0	0	0	0	0	0	0	0	0	0	0			
1030 - Contract Law Enforcement	1,111,279	449,885	0	0	0	0	0	0	0	1,561,164	1,559,224	1,765,159			
1040 - Law Enforcement Communications	2,170,748	792,649	0	0	0	0	0	0	0	2,963,397	5,517,584	5,291,356			
1050 - Adult Correctional Services	31,156,193	7,703,952	0	0	0	0	0	0	0	38,860,145	38,268,987	35,708,633			
1060 - Administration	2,940,323	857,417	0	0	0	0	37,300	0	0	3,835,040	3,630,355	3,692,688			
Subtotal	45,605,529	12,193,510	0	0	400,000	0	37,300	0	0	58,236,339	59,263,510	56,552,806			
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9,779,319	3,828,639	0	0	0	0	205,349	0	0	13,813,307	13,349,012	12,535,760			
1110 - Medical Examiner	1,734,258	407,089	0	0	0	0	0	0	0	2,141,347	2,177,386	2,012,898			
1120 - Child Support Recovery	0	0	0	0	0	0	0	0	0	0	0	0			
1130 - E911 Service Board	11,513,577	4,235,728	0	0	0	0	205,349	0	0	15,954,654	15,526,398	14,548,658			
Subtotal	22,027,154	8,471,456	0	0	0	0	410,698	0	0	29,403,308	29,052,796	27,057,316			
EMERGENCY SERVICES															
1200 - Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0			
1210 - Emergency Management	0	608,434	0	0	45,000	0	0	0	0	653,434	636,517	621,488			
1220 - Fire Protection & Rescue Services	0	0	0	0	0	0	1,098,203	0	0	1,098,203	1,047,920	986,669			
1230 - E911 Service Board	0	0	0	0	0	0	0	0	0	0	0	0			
1240 - E911 Service Board	0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	0	608,434	0	0	45,000	0	1,098,203	0	0	1,751,637	1,684,437	1,608,157			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	0	1,796,828	0	0	0	0	0	0	0	1,796,828	1,854,560	1,409,871			
1410 - Research & Other Assistance	0	1,088,073	0	0	0	0	0	0	0	1,088,073	1,071,495	946,639			
1420 - Bailiff Services	0	6,351,474	0	0	0	0	0	0	0	6,351,474	6,204,906	5,697,080			
Subtotal	0	9,236,375	0	0	0	0	0	0	0	9,236,375	9,130,961	8,053,590			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	0	5,500	0	0	0	0	0	0	0	5,500	5,500	2,329			
1510 - (Reserved)	0	0	0	0	0	0	0	0	0	0	0	0			
1520 - Detention Services	0	1,271,330	0	0	0	0	0	0	0	1,271,330	1,336,405	2,057,377			
1530 - Court Costs	0	0	0	0	0	0	0	0	0	0	0	0			
1540 - Service of Civil Papers	0	2,082,167	0	0	0	0	0	0	0	2,082,167	1,897,088	1,995,803			
Subtotal	0	3,358,997	0	0	0	0	0	0	0	3,358,997	3,238,993	4,055,509			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	0	0	0	0	0	0	0	0	0	0	0	0			
1610 - Juvenile Representation Services	0	0	0	0	0	0	0	0	0	0	0	0			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	0	245,000	0	0	0	0	0	0	0	245,000	245,000	256,440			
Subtotal	0	245,000	0	0	0	0	0	0	0	245,000	245,000	256,440			
Total - Public Safety & Legal Services	57,119,106	29,878,044	0	0	445,000	0	1,340,852	0	0	88,783,002	89,089,299	85,075,160			

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	0	0							0	0	0		
3010 - Communicable Disease Prevention & Control Services	2	3,922,164	761,748							4,683,912	4,633,278	4,672,912		
3020 - Environmental Health	3	397,052	99,130							496,182	499,185	462,903		
3040 - Health Administration	4	1,739,844	202,430							1,942,274	2,011,641	1,920,998		
3050 - Support of Hospitals	5	0	0							0	0	0		
Subtotal	6	6,059,060	1,063,308	0	0	0	0	0	0	7,122,368	7,144,104	7,056,813		
SERVICES TO POOR PROGRAM														
3100 - Administration	7	2,264,250	483,002							2,747,252	2,674,087	2,748,769		
3110 - General Welfare Services	8	6,135,969	1,144,990		1,262					7,282,221	7,295,170	6,499,969		
3120 - Care in County Care Facility	9	0	0							0	0	0		
Subtotal	10	8,400,219	1,627,992	0	1,262	0	0	0	0	10,029,473	9,969,257	9,248,738		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	590,650	233,891							824,541	813,032	841,201		
3210 - General Services to Veterans	12	927,250	0							927,250	891,000	873,224		
Subtotal	13	1,517,900	233,891	0	0	0	0	0	0	1,751,791	1,704,032	1,714,425		
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	5,662,113	2,529,928							8,192,041	8,073,525	7,554,659		
3310 - Family Protective Services	15	2,662,587	107,700							2,770,287	2,818,477	2,752,904		
3320 - Services for Disabled Children	16	0	0							0	0	0		
Subtotal	17	8,324,700	2,637,628	0	0	0	0	0	0	10,962,328	10,892,002	10,307,563		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	4,992,443	922,037							5,914,480	5,679,051	5,281,327		
3410 - Other Social Services	19	5,095,677	696,073							5,791,750	5,568,763	4,250,345		
3420 - Social Services Business Operations	20	0	0							0	0	0		
Subtotal	21	10,088,120	1,618,110	0	0	0	0	0	0	11,706,230	11,247,814	9,531,672		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	0	347,080							347,080	347,080	345,667		
3510 - Preventive Services	23	0	911,877							911,877	911,877	243,827		
Subtotal	24	0	1,258,957	0	0	0	0	0	0	1,258,957	1,258,957	589,494		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	34,389,999	8,439,886	0	1,262	0	0	0	0	42,831,147	42,216,166	38,448,705		

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
SERVICES TO PERSONS WITH:													
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS													
400X - Information & Education Services	1	0		384,750					384,750	305,280	203,362	1	
402X - Coordination Services	2	0		1,192,415					1,192,415	1,603,798	1,591,422	2	
403X - Personal & Environ. Sprt	3	2,512,928		5,611,484					8,124,412	14,336,189	12,196,730	3	
404X - Treatment Services	4	575,859		2,494,514					3,070,373	4,379,248	3,343,234	4	
405X - Vocational & Day Services	5	0		182,040					182,040	110,930	181,342	5	
406X - Lic/Cert. Living Arrangements	6	0		108,036					108,036	240,000	885,522	6	
407X - Inst/Hospital & Commit Services	7	0		409,109					409,109	594,638	416,207	7	
Subtotal	8	3,088,787	0	10,382,348	0	0	0	0	13,471,135	21,570,083	18,817,819	8	
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	9	0		0					0	0	0	9	
422X - Coordination Services	10	0		175,875					175,875	224,400	233,649	10	
423X - Personal & Environ. Sprt	11	122,517		327,867					450,384	606,743	482,018	11	
424X - Treatment Services	12	0		0					0	51	34,742	12	
425X - Vocational & Day Services	13	0		390,719					390,719	101,625	147,650	13	
426X - Lic/Cert. Living Arrangements	14	0		1,996					1,996	1,277	852	14	
427X - Inst/Hospital & Commit Services	15	0		896,457					1,018,974	934,096	898,911	15	
Subtotal	16	122,517	0	0	0	0	0	0	1,018,974	934,096	898,911	16	
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	17	0		0					0	0	0	17	
432X - Coordination Services	18	0		290,250					290,250	366,675	381,499	18	
433X - Personal & Environ. Sprt	19	233,757		1,367,691					1,601,448	1,858,198	2,768,170	19	
434X - Treatment Services	20	0		430					430	195	242	20	
435X - Vocational & Day Services	21	0		201,193					201,193	195,170	192,375	21	
436X - Lic/Cert. Living Arrangements	22	0		0					0	0	19,308	22	
437X - Inst/Hospital & Commit Services	23	0		41					41	35	36	23	
Subtotal	24	233,757	0	1,859,605	0	0	0	0	2,093,362	2,420,273	3,361,630	24	
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	25	150,766		46,735					2,407,751	2,044,324	1,560,663	25	
4412 - Purchased Administration	26	0		0					0	0	0	26	
4413 - Distrib to Regional Fiscal Agent	27	0		0					0	0	0	27	
Subtotal	28	150,766		46,735	0	2,210,250	0	0	2,407,751	2,044,324	1,560,663	28	
45XX - COUNTY PRYD CASE MGMT													
Subtotal	29								0	0	106,016	29	
46XX - COUNTY PRYD SERVICES													
Subtotal	30								0	0	0	30	
47XX - BRAIN INJURY													
470X - Information & Education Services	31								0	0	0	31	
472X - Coordination Services	32								0	0	0	32	
473X - Personal & Environ. Sprt	33								0	0	0	33	
474X - Treatment Services	34								0	0	0	34	
475X - Vocational & Day Services	35								0	0	0	35	
476X - Lic/Cert. Living Arrangements	36								0	0	0	36	
477X - Inst/Hospital & Commit Services	37								0	0	0	37	
Subtotal	38	0	0	0	0	0	0	0	18,991,222	26,968,776	24,745,039	38	
Total - Mental Health, ID & DD	39	3,595,827	46,735	15,348,660	0	0	0	0	18,991,222	26,968,776	24,745,039	39	

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
ENVIRONMENTAL QUALITY PROGRAM															
1	1,805,071	528,222	0	0	195,223	30,912				2,559,428	2,499,793	2,468,029			
2	287,194	77,064	0	0	0	0				364,258	364,258	346,327			
3	0	0	0	0	398,500	0				398,500	381,500	364,457			
4	0	0	0	0	0	0				0	0	0			
5	2,092,265	605,286	0	0	593,723	30,912	0	0	0	3,322,186	3,245,551	3,178,813			
CONSERVATION & RECREATION SERVICES PROGRAM															
6	1,267,047	361,620	0	0	0	0				1,628,667	2,422,163	2,303,667			
7	2,494,780	591,288	0	0	0	0				3,086,068	3,036,135	2,792,759			
8	612,471	173,345	261,028	0	0	0				1,046,844	945,813	1,130,449			
9	4,374,298	1,126,253	261,028	0	0	0	0	0	0	5,761,579	6,404,111	6,226,875			
ANIMAL CONTROL PROGRAM															
10	218,189	66,516	0	0	0	0				284,705	296,124	365,515			
11	0	0	0	0	0	0				0	0	0			
12	218,189	66,516	0	0	0	0	0	0	0	284,705	296,124	365,515			
COUNTY DEVELOPMENT PROGRAM															
13	1,371,235	392,842	0	0	0	0				1,764,077	1,892,158	1,566,745			
14	2,985,000	0	0	0	0	0				2,985,000	3,145,000	2,874,511			
15	0	0	6,450,000	0	0	0				6,450,000	6,728,175	3,387,066			
16	4,356,235	392,842	6,450,000	0	0	0	0	0	0	11,199,077	11,765,333	7,828,322			
EDUCATIONAL SERVICES PROGRAM															
17	0	0	0	0	600,000	0				600,000	550,000	500,008			
18	0	0	0	0	0	0				0	0	0			
19	27,000	0	0	0	0	0				27,000	27,000	27,000			
20	0	0	0	0	0	0				0	0	0			
21	0	0	0	0	0	0				0	0	0			
22	0	0	0	0	0	0				0	0	0			
23	27,000	0	0	0	600,000	0	0	0	0	627,000	577,000	527,008			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
24															
25															
26															
27															
28	0	0	0	0	0	0	0	0	0	0	0	0			
29	11,067,987	2,190,897	6,711,028	0	1,193,723	30,912	0	0	0	21,194,547	22,288,119	18,126,533			
Total - County Environment and Education															

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration		216,190				194,438	1,192,505			1,603,133	1,671,354	1,549,162		
7010 - Engineering		0				0	167,250			167,250	271,250	190,661		
Subtotal	0	216,190	0	0	0	194,438	1,359,755	0	0	1,770,383	1,942,604	1,739,823		
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts		0					200,000			200,000	350,000	402,566		
7110 - Roads		0					2,280,000			2,280,000	2,530,000	2,993,261		
7120 - Snow & Ice Control		0					424,000			424,000	424,000	423,287		
7130 - Traffic Controls		0					495,200			495,200	489,000	464,669		
7140 - Road Clearing		0			600,000		0			600,000	632,500	590,810		
Subtotal	0	0	0	0	600,000	0	3,399,200	0	0	3,999,200	4,425,500	4,874,593		
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment		0			0		619,100			619,100	1,391,412	953,268		
7210 - Equipment Operations		817,505				603,206	4,193,176			5,613,887	5,293,347	5,072,899		
7220 - Tools, Materials & Supplies		0			0	0	13,000			13,000	12,000	13,803		
7230 - Real Estate & Buildings		0			0	0	46,000			46,000	51,000	23,763		
Subtotal	0	817,505	0	0	0	603,206	4,871,276	0	0	6,291,987	6,747,759	6,063,733		
MASS TRANSIT PROGRAM														
7300 - Air Transportation						367,285				367,285	320,000	321,525		
7310 - Ground Transportation					0	0				0	0	0		
Subtotal	0	0	0	0	0	367,285	0	0	0	367,285	320,000	321,525		
Total - Roads & Transportation	0	1,033,695	0	0	600,000	1,164,929	9,630,231	0	0	12,428,855	13,435,863	12,999,674		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
REPRESENTATION SERVICES PROGRAM												
1		2,356,999			0	0				2,356,999	2,545,406	2,698,997
2		286,000			0	0				286,000	30,000	289,831
3		0			126,000	21,900				147,900	147,900	84,719
4	0	2,642,999	0	0	126,000	21,900	0	0	0	2,790,899	2,723,306	3,073,547
STATE ADMINISTRATIVE SERVICES												
5	2,670,733	924,180								3,594,913	3,629,968	3,341,159
6	0	0								0	0	0
7	2,062,143	719,239								2,858,882	2,743,078	2,576,642
8	4,732,876	1,643,419	0	0	0	0	0	0	0	6,453,795	6,373,046	5,917,801
9	4,732,876	4,286,418	0	0	126,000	21,900	0	77,500	0	9,244,694	9,096,352	8,991,348
Total - Government Services to Residents												

SERVICE AREA 9
 ADMINISTRATION
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	5,785,173	1,230,219								7,015,392	7,179,858	6,438,961	
9010 - Administrative Management Services	2,947,173	1,020,340								3,967,513	4,292,748	3,919,615	
9020 - Treasury Management Services	2,481,522	780,281								3,261,803	3,285,551	2,938,338	
9030 - Other Policy & Administration	1,794,286	1,800,000	6,000,000							9,594,286	10,540,297	8,573,819	
Subtotal	13,008,154	4,830,840	6,000,000	0	0	0	0	0	0	23,838,994	25,298,454	21,870,933	
CENTRAL SERVICES PROGRAM													
9100 - General Services	5,428,150	1,381,393								6,809,543	6,610,357	6,238,634	
9110 - Information Tech Services	5,071,723	1,008,695								6,080,418	5,916,589	5,747,516	
9120 - GIS Systems	0	0								0	0	0	
Subtotal	10,499,873	2,390,088	0	0	0	0	0	0	0	12,889,961	12,526,946	11,986,150	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability		1,027,941								1,027,941	1,027,941	1,137,026	
9210 - Safety of Workplace		3,263,419								3,263,419	3,195,356	2,448,440	
9220 - Fidelity of Public Officers		0								0	0	0	
9230 - Unemployment Compensation		93,200								93,200	93,200	63,986	
Subtotal	0	4,384,560	0	0	0	0	0	0	0	4,384,560	4,316,497	3,649,452	
Total - Administration	23,508,027	11,605,488	6,000,000	0	0	0	0	0	0	41,113,515	42,141,897	37,506,535	

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: POLK COUNTY
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS								TOTAL	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	
NONPROGRAM CURRENT EXPENDITURES														
1												0		
2												0		
3												0		
4												0		
5	0	0	0	0	0	0	0	0	0	0	0	0	0	
LONG-TERM DEBT SERVICE														
6							5,565,000					5,565,000	5,475.34	
7								107,069	2,524,641			2,911,710	2,911.71	
8	0	0	0	0	0	0	0	10,903,646	5,611,088			17,435,000	17,345.00	
9									23,046,088			5,611,088	6,326.28	
CAPITAL PROJECTS														
10	280,000											17,435,000	17,345.00	
11	0								5,611,088			5,611,088	6,326.28	
12	280,000	0	0	0	0	0	5,565,000	107,069	23,046,088	0	0	23,046,088	23,671.28	
EXPENDITURES SUMMARY														
13	57,119,106	29,878,044	0	0	445,000	0	0	1,340,852		0	0	88,783,002	89,089.29	
14	34,389,929	8,439,886	0	0	1,262	0	0	0		0	0	42,831,147	42,216.16	
15	3,595,827	46,735	0	15,348,660	0	0	0	0		0	0	18,991,222	26,968.77	
16	11,067,987	2,190,897	6,711,028	0	1,193,723	30,912	0	0		0	0	21,194,547	22,288.11	
17	0	1,033,695	0	0	600,000	1,164,929	9,630,231	0		0	0	12,428,855	13,435.86	
18	4,732,876	4,286,418	0	0	126,000	21,900	0	77,500		0	0	9,244,694	9,096.35	
19	23,508,027	11,605,488	6,000,000	0	0	0	0	0		0	0	41,113,515	42,141.89	
20	0	0	0	0	0	0	0	0		0	0	0	0	
21	0	0	0	0	0	0	0	0		0	0	23,046,088	23,671.28	
22	280,000	0	0	0	0	0	0	107,069	13,428,287	0	0	19,380,356	51,265.16	
23	134,693,822	57,481,163	12,711,028	15,348,660	2,365,985	1,217,741	15,195,231	1,525,421	13,428,287	23,046,088	0	277,013,426	320,172.92	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
24	0							90,818				90,818	90.81	
25								0				0	0	
26	310,462	0	0	0	6,989,769			0				7,300,231	7,913.98	
27	15,663,485	47,736,393	0	0	200,000			149,785				63,749,663	48,451.54	
28	15,973,947	47,736,393	0	0	7,189,769	0	0	240,603	0	0	0	71,140,712	56,456.34	
29	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	0	0	0	5,399,341	2,623,454	1,252,707	0	1,149,549	4,289,904	2,733,570	0	17,448,525	23,343.98	
33	0	0	1,547,768	0	0	0	0	12,468,287	1,123,536	0	0	15,139,591	14,562.65	
34	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	37,574,615	38,643,146	-90	-4,769,266	0	0	0	0	0	0	0	71,448,405	64,641.79	
36	37,574,615	38,643,146	1,547,678	630,075	2,623,454	1,252,707	0	13,617,836	5,413,440	2,733,570	0	104,036,521	102,548.43	
37	188,242,384	143,860,702	14,258,706	15,978,735	12,179,208	2,470,448	15,195,231	15,383,860	18,841,727	25,779,658	0	452,190,659	479,177.70	
Total Requirements														

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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