

RESOLUTION

MOVED by Brownell **SECONDED** by McCoy
that the following Resolution be adopted:

WHEREAS, Section 331.434(6) of the Iowa Code requires the Board of Supervisors to appropriate by resolution the amounts deemed necessary for each of the County offices and departments for all statutory budget funds; and

WHEREAS, Iowa Code Section 331.435 permits a County to amend its fiscal year budget after providing proper notice and opportunity for public comment, and

WHEREAS, it is necessary to amend the FY 2023/2024 Polk County Budget and Appropriation to reflect the actions and expenditure requirements of the County Offices and Departments since the budget was certified on April 18, 2023, and

WHEREAS, a staff meeting on the proposed amendment was held August 30, 2023, and a public hearing was held October 3, 2023,

NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Supervisors amends the appropriation for Fiscal Year 2023/2024 by fund, department, and service area and appropriates for FY 2023/2024 the sums reflected in the attached appropriation summary.

Approved this 3rd day of OCTOBER, 2023.

POLK COUNTY BOARD OF SUPERVISORS

Steven D. Van Oort
Vice-Chairperson

SUBMITTED BY:

Deborah A. Anderson

Deb Anderson, Budget Manager

ROLL CALL	Matt McCoy	<u>Yea</u>	Nay
FOR ALLOWANCE	Robert Brownell	<u>Yea</u>	Nay
	Angela Connolly	<u>Yea</u>	Nay
	Steve Van Oort	<u>Yea</u>	Nay
	Tom Hockenmuth	<u>Yea</u>	Nay

OCT - 3 2023

ALLOWED BY VOTE
OF BOARD

<u>Steven D. Van Oort</u>	Yea <u>5</u>	Nay <u>0</u>
VICE CHAIRPERSON	Above tabulation made by <u>SD</u>	

#5

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution amending FY 23/24 budget

Agenda Date: October 3, 2023

Contact Individual: Deb Anderson, Budget Manager
Board of Supervisors
286-3016

Background: Polk County routinely amends the current budget and appropriation to reflect a variety of actions taken by the Board of Supervisors, Offices, and Departments since the original budget was certified. Adjustments include such items as re-appropriating special project funds, grant awards, position changes, and adjustments based on current expenditure and revenue estimates. Staff presented the proposed amendment to the Board of Supervisors for discussion and review on August 30, 2023.

Significant budget changes include pass through of previously received Emergency Rent Assistance funding, continued expenditure of lost revenue replacement funding through the American Rescue Plan Act, and carryover of capital appropriations due to timing of the projects.

Action Impact: Approves amendment of the FY 23/24 budget

Fiscal Note: Beginning fund balances increase \$99.3 million primarily due to carryover of Emergency Rent Assistance Program and American Rescue Plan Act funds. Expenditures increase \$108.8 million primarily to expend these carried-over funds and to complete capital projects budgeted in the prior fiscal year. Revenues increase \$25.4 million mainly due to anticipated bond proceeds. Net transfers decrease \$0.7 million. The proposed revenue, expense, and transfer adjustments increase ending fund balances by \$15.2 million.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense & Other Uses	Anticipated Revenue & Other Sources	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
23/24	N	N/A	562,023,204	447,961,912	Y	Various	Various

Additional Fiscal Note Information (optional):

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

Fiscal Year July 1, 2023 - June 30, 2024

POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

Meeting Date:	Meeting Time:	Meeting Location:
10/3/2023	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	209,588,306	0	209,588,306
Less: Uncollected Delinquent Taxes - Levy Year	2	859,797	0	859,797
Less: Credits to Taxpayers	3	7,741,107	0	7,741,107
Net Current Property Tax	4	200,987,402	0	200,987,402
Delinquent Property Tax Revenue	5	10,000	0	10,000
Penalties, Interest & Costs on Taxes	6	1,365,000	0	1,365,000
Other County Taxes/TIF Tax Revenues	7	8,792,369	1	8,792,369
Intergovernmental	8	70,563,132	1,553,171	72,116,303
Licenses & Permits	9	1,196,600	0	1,196,600
Charges for Service	10	17,034,243	229,000	17,263,243
Use of Money & Property	11	12,125,838	855,000	12,980,838
Miscellaneous	12	10,844,471	22,743,111	33,587,582
Subtotal Revenue	13	322,919,055	25,380,283	348,299,337
Other Financing Sources:			0	
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	60,502,418	39,114,657	99,617,075
Proceeds of Fixed Asset Sales	16	45,500	0	45,500
Total Revenues & Other Sources	17	383,466,973	64,494,940	447,961,912
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety & Legal Services	18	109,535,367	1,598,786	111,134,153
Physical Health & Social Services	19	48,298,954	2,794,592	51,093,546
Mental Health, ID & DD	20	24,734,018	(4,908,351)	19,825,667
County Environment & Education	21	27,664,099	7,338,505	35,002,604
Roads & Transportation	22	13,775,866	1,113,409	14,889,275
Government Services to Residents	23	13,210,351	(8,540)	13,201,811
Administration	24	53,590,063	84,825,486	138,415,549
Nonprogram Current	25	0	0	0
Debt Service	26	28,290,582	0	28,290,582
Capital Projects	27	39,008,052	16,010,537	55,018,589
Subtotal Expenditures	28	358,107,352	108,764,424	466,871,776
Other Financing Uses:			0	
Operating Transfers Out	29	55,338,503	39,812,925	95,151,428
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	413,445,855	148,577,349	562,023,204
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(29,978,883)	(84,082,410)	(114,061,292)
Beginning Fund Balance - July 1, 2022	33	176,320,496	99,269,493	275,589,989
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	24,412,669	(7,843,741)	16,568,928
Fund Balance - Committed	37	40,143,272	(257,564)	39,885,708
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	81,785,673	23,288,388	105,074,061
Total Ending Fund Balance - June 30, 2023	40	146,341,614	15,187,083	161,528,697

Explanation of Changes: Implements changes as approved by the Board of Supervisors, primarily receipt and distribution of federal funding for COVID-related programs and Conservation bond proceeds. Also carries forward unexpended capital appropriations from the prior fiscal year.

Steven D. Van Oort

10/03/2023

Jamie Fitzgerald

Signature of Certification

Adopted On

County Auditor Signature of Certification

**POLK COUNTY
 APPROPRIATION SUMMARY, AS OF 10/03/23
 FISCAL YEAR 23/24**

Total By Fund		23/24 AMENDED
001	General Basic	\$ 246,502,920
002	General Supplemental	68,137,671
003	Risk Management	7,384,836
004	Community Development	9,140,793
005	Economic Development	12,544,469
006	Conservation Projects	691,090
010	Mental Health	19,825,667
011	Rural Basic	2,753,016
012	Rural Supplemental	1,537,979
013	Forfeited Property/Sheriff/State	17,000
014	Forfeited Property/Sheriff/Fed	200,000
015	Forfeited Property/Co. Attorney	25,000
018	Co. Attorney Collections	32,815
020	Secondary Roads	18,249,221
021	Recorder's Surcharge	123,000
024	Fire Protection	1,206,412
026	REAP	132,000
031	Conservation Mitigation Bank	500,000
033	Tax Increment Finance	1,602,061
034	Drainage Districts	260,000
046	Debt Service	28,290,582
051	Conservation PCWLL	22,105,629
055	Capital Projects	25,609,615
Fund Total		\$ 466,871,776

Total By Office/Department		23/24 AMENDED
001	Auditor	\$ 10,225,327
002	Recorder	3,169,244
003	Treasurer	8,169,613
004	Sheriff	83,935,853
005	County Attorney	19,104,644
010	Board of Supervisors	153,765,608
012	Human Resources	9,649,661
022	Health Department	9,048,657
023	Community, Family & Youth	32,730,687
026	Public Works	33,203,312
027	General Services	34,154,953
028	Information Technology	9,387,380
044	Behavioral Health & Disability Svcs	21,133,796
045	Veteran Affairs	1,848,158
046	Conservation	33,741,361
047	Medical Examiner	3,603,522
Office/Department Total		\$ 466,871,776

**POLK COUNTY
 APPROPRIATION SUMMARY, AS OF 10/03/23
 FISCAL YEAR 23/24**

Total By Service Area		23/24 AMENDED	
1	Public Safety & Legal Services	\$	111,134,153
3	Physical Health & Social Services		51,093,546
4	MH, MR, DD		19,825,667
6	Co. Environment and Education		35,002,604
7	Roads & Transportation		14,889,275
8	Government Services to Residents		13,201,811
9	Administration		138,415,549
11	Debt Service		28,290,582
12	Capital Projects		55,018,589
		\$	466,871,776