

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

Fiscal Year July 1, 2022 - June 30, 2023

POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
5/30/2023	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:

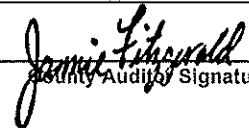
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	205,511,613	0	205,511,613
Less: Uncollected Delinquent Taxes - Levy Year	2	842,981	0	842,981
Less: Credits to Taxpayers	3	7,669,289	0	7,669,289
<b>Net Current Property Tax</b>	<b>4</b>	<b>196,999,343</b>	<b>0</b>	<b>196,999,343</b>
Delinquent Property Tax Revenue	5	21,500	0	21,500
Penalties, Interest & Costs on Taxes	6	1,365,000	0	1,365,000
Other County Taxes/TIF Tax Revenues	7	8,328,467	(37,000)	8,291,467
Intergovernmental	8	71,451,514	106,197,033	177,648,547
Licenses & Permits	9	1,254,050	0	1,254,050
Charges for Service	10	17,402,232	331,483	17,733,715
Use of Money & Property	11	9,985,163	3,804,820	13,789,983
Miscellaneous	12	6,864,965	(3,027,059)	3,837,906
Subtotal Revenue	13	313,672,234	107,269,277	420,941,511
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	126,000,587	(21,504,846)	104,495,741
Proceeds of Fixed Asset Sales	16	84,000	144,350	228,350
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>439,756,821</b>	<b>85,908,781</b>	<b>525,665,602</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	101,930,337	3,172,578	105,102,915
Physical Health & Social Services	19	48,232,798	409,454	48,642,252
Mental Health, ID & DD	20	24,327,604	(690,992)	23,636,612
County Environment & Education	21	30,180,986	11,519,856	41,700,842
Roads & Transportation	22	13,739,466	1,353,412	15,092,878
Government Services to Residents	23	9,573,254	298,739	9,871,993
Administration	24	83,835,913	95,053,631	178,889,544
Nonprogram Current	25	0	0	0
Debt Service	26	28,154,801	1,015,094	29,169,895
Capital Projects	27	49,928,278	1,756,321	51,684,599
Subtotal Expenditures	28	389,903,437	113,888,093	503,791,530
Other Financing Uses:				
Operating Transfers Out	29	122,510,042	(22,284,401)	100,225,641
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>512,413,479</b>	<b>91,603,692</b>	<b>604,017,171</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>(72,656,658)</b>	<b>(5,694,911)</b>	<b>(78,351,569)</b>
Beginning Fund Balance - July 1, 2022	33	253,891,512	(3,307)	253,888,205
Increase (Decrease) In Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	43,963,022	5,929,891	49,892,913
Fund Balance - Committed	37	49,311,875	(16,350,219)	32,961,656
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	87,959,957	4,722,110	92,682,067
<b>Total Ending Fund Balance - June 30, 2023</b>	<b>40</b>	<b>181,234,854</b>	<b>(5,698,218)</b>	<b>175,536,636</b>

Explanation of Changes: Implements changes as approved by the Board of Supervisors, primarily receipt and distribution of federal funding for Emergency Rental Assistance and allocations of ARPA funding

  
Signature of Certification

05/30/2023

Adopted On

  
County Auditor Signature of Certification