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| COUNTY NAME: Polk | RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET | COUNTY NO: 77 |
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Date budget amendment was adopted:
10/01/19

For Fiscal Year Ending:
June 30, 2020

The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

| Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 05/01/14) | | Total Budget as Certified or Last Amended | Adopted Current Amendment | Total Budget After Current Amendment |
|--|----|---|---------------------------------|--|
| REVENUES & OTHER FINANCING SOURCES | | | | |
| Taxes Levied on Property | 1 | 186,270,558 | 0 | 186,270,558 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 764,421 | 0 | 764,421 |
| Less: Credits to Taxpayers | 3 | 9,257,294 | 0 | 9,257,294 |
| Net Current Property Taxes | 4 | 176,248,843 | 0 | 176,248,843 |
| Delinquent Property Tax Revenue | 5 | 19,350 | 0 | 19,350 |
| Penalties, Interest & Costs on Taxes | 6 | 1,142,000 | 0 | 1,142,000 |
| Other County Taxes/TIF Tax Revenues | 7 | 6,248,612 | 0 | 6,248,612 |
| Intergovernmental | 8 | 53,851,122 | 1,823,987 | 55,675,109 |
| Licenses & Permits | 9 | 1,261,450 | 0 | 1,261,450 |
| Charges for Service | 10 | 16,705,048 | 160,325 | 16,865,373 |
| Use of Money & Property | 11 | 7,818,735 | (1,069,129) | 6,749,606 |
| Miscellaneous | 12 | 2,037,211 | 353,690 | 2,390,901 |
| Subtotal Revenues | 13 | 265,332,371 | 1,268,873 | 266,601,244 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 35,417,384 | 5,037,955 | 40,455,339 |
| Proceeds of Fixed Asset Sales | 16 | 248,000 | 0 | 248,000 |
| Total Revenues & Other Sources | 17 | 300,997,755 | 6,306,828 | 307,304,583 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety & Legal Services | 18 | 80,462,942 | 3,270,529 | 83,733,471 |
| Physical Health & Social Services | 19 | 41,088,538 | 744,598 | 41,833,136 |
| Mental Health, ID & DD | 20 | 27,880,386 | 3,287,620 | 31,168,006 |
| County Environment & Education | 21 | 14,878,791 | 5,621,712 | 20,500,503 |
| Roads & Transportation | 22 | 11,924,833 | 1,227,426 | 13,152,259 |
| Government Services to Residents | 23 | 8,386,804 | 717,488 | 9,104,292 |
| Administration | 24 | 37,156,993 | 823,089 | 37,980,082 |
| Nonprogram Current | 25 | 0 | 0 | 0 |
| Debt Service | 26 | 21,035,645 | (6,132) | 21,029,513 |
| Capital Projects | 27 | 45,599,549 | 1,023,651 | 46,623,200 |
| Subtotal Expenditures | 28 | 288,414,481 | 16,709,981 | 305,124,462 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 28,262,533 | 4,871,691 | 33,134,224 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 316,677,014 | 21,581,672 | 338,258,686 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | (15,679,259) | (15,274,844) | (30,954,103) |
| Beginning Fund Balance - July 1, | 33 | 112,102,419 | 26,791,501 | 138,893,920 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | (1,553,737) | 21,675,826 | 20,122,089 |
| Fund Balance - Committed | 37 | 15,702,960 | (2,366,737) | 13,336,223 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 |
| Fund Balance - Unassigned | 39 | 82,273,937 | (7,792,432) | 74,481,505 |
| Total Ending Fund Balance - June 30, | 40 | 96,423,160 | 11,516,657 | 107,939,817 |

Date original budget adopted:
03/12/19

Date(s) current budget was subsequently amended:
10/01/19

The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

Tom Hochmuth

Board Chairperson (signature)

Jamie Fitzgerald

County Auditor (signature)