

RECEIVED

Form 638 - R
(Sheet 2 of 2)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2014 - June 30, 2015

Budget Basis: CASH

Iowa Department of Management

16 MAR 14 AM 11:01

County Name: POLK
County Number: 77
Date Budget Adopted: 03/11/14
(format: XXXXXXX)

POLK CO. AUDITOR
JAMIE FITZGERALD

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 part of this budget 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.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services

2M County Population Expenditure Target Amount

3M Maximum County Services Fund Levy Dollars

14,439,175
20,978,609
14,439,175

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.

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

	(P)	(Q)	(R)	(S)	(T)
	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:		14,186,262			
1 General Basic		19,037,362,338		18,456,654,838	
2 + Cemetery (Pioneer - 331.424B)	66,630,768		3.50000		64,599,292
3 = Total for General Basic	66,630,768		0.00000		0
4 = Total for General Basic	66,630,768				64,599,292
5 Emergency Mgmt Dollars Included Above In Gen Basic-Info Only for Tax Statement	0				0
6 General Supplemental	38,079,484		2.00025		36,917,924
7 Emergency Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	0				0
8 County Services Fund (from 4M certification above)	14,186,262		0.74518		13,753,530
9 Debt Service (from Form 703 col. 1 Countywide total)	19,318,897	20,922,162,763	0.92337	20,341,455,263	18,782,690
10 Voted Emergency Medical Services (Countywide)	0		0.00000		0
11 Other (specify)	0		0.00000		0
12 Subtotal Countywide (A)	138,215,411		7.16880		134,052,436
B. All Rural Services Only Levies:		1,818,574,470		1,572,249,549	
13 Rural Services Basic	6,393,369		3.95000		6,210,350
14 Rural Services Supplemental	973,718		0.60159		945,844
15 Unified Law Enforcement	0		0.00000		0
16 Other (specify)	0		0.00000		0
17 Other (specify)	0		0.00000		0
18 Subtotal All Rural Services Only (B)	7,367,087		4.55159		7,156,194
19 Subtotal Countywide/All Rural Services (A + B)	145,582,498		11.72039		141,208,630
C. Special District Levies:					
20 Flood & Erosion	0		0.00000		0
21 Voted Emergency Medical Services (partial county)	0		0.00000		0
22 Other (specify)	0		0.00000		0
23 Other (specify)	0		0.00000		0
24 Other (specify)	0		0.00000		0
25 Township ES Levies (Summary from Form 638-RE)	772,747	880,627,149	0.00000	851,481,465	747,168
26 Subtotal Special Districts (C)	772,747				747,168
27 GRAND TOTAL (A + B + C)	148,355,245				141,955,798

Compensation Schedule for 2014/2015

Elected Official:	Annual Salary:	
Attorney		179,757
Auditor		104,717
Recorder		104,210
Treasurer		104,717
Sheriff		148,760
Supervisors		104,210
Supervisor Vice Chair, if different		
Supervisor Chair, if different		

Number of Official County Newspapers: 3

- Names of Official County Newspapers:
- 1 Alcoa Herald
 - 2 Business Record
 - 3 Des Moines Register
 - 4
 - 5
 - 6

At the beginning of the following statements certify "Yes" if true or "No" if false. Yes = statutory Compliance, No = Non-compliance.

YES The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.

YES All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.

YES Adopted property taxes do not exceed published amounts.

YES Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

YES This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (Signature)

Joe J. Mauro

County Auditor (Signature)

Jamie Fitzgerald

www.polkcountyowa.gov : Internet Address
(515) 282-3080

Telephone: 515-286-3080
(entry format: XXX XXX-XXXX)

CERTIFICATE
I, Jamie Fitzgerald, Auditor in and for Polk County, State of Iowa, do hereby certify that this is a true and complete copy of the Original Instrument filed in this office.
This 13 day of March, 2014
by *[Signature]* Jamie Fitzgerald, Auditor
Deputy

Polk County ADOPTED BUDGET SUMMARY

County Number: 77

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2014/2015 (F)	Re-estimated 2013/2014 (G)	Actual 2012/2013 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	101,516,216	21,656,892		16,782,890		141,955,798	136,692,801	129,857,326
Less: Uncollected Property Taxes - 2013	4,188,841	89,304		77,276		585,421	593,919	381,408
Less: Credits and Refunds	2,404,223	529,059		409,861		3,343,143	2,625,087	3,001,487
Net Current Property Taxes	98,699,152	21,038,529		18,295,553		138,027,234	133,503,795	126,474,431
Delinquent Property Tax Revenue	0	1,200		0		1,200	55,300	3,420
Penalties, Interest & Costs on Taxes	1,236,000	0		0		1,236,000	1,246,000	1,256,579
Other County Taxes/TIF Tax Revenues	4,186,309	982,931	0	545,707	0	5,714,947	5,577,304	5,441,610
Intergovernmental	25,076,727	21,686,426	1,298,000	853,700	0	48,914,853	46,714,994	42,553,373
Licenses & Permits	734,350	75,000	0	0	0	809,350	670,900	943,149
Charges for Service	12,354,900	655,300	0	0	0	13,010,200	13,063,290	13,679,034
Use of Money & Property	3,461,736	1,200	0	0	0	3,470,936	3,310,215	2,994,579
Miscellaneous	1,281,516	1,225,500	0	8,000	0	2,507,016	2,716,074	1,946,329
Subtotal Revenues	147,024,690	45,666,036	1,298,000	19,702,960	0	213,691,736	206,857,872	194,912,604
Other Financing Sources:								
General Long-Term Debt Proceeds	2,300,000	0	21,698,270	100,000	0	24,098,270	11,684,354	7,227,143
Operating Transfers In	10,428,416	7,615,455	1,557,578	0	0	19,602,449	25,047,504	18,034,274
Proceeds of Fixed Asset Sales	25,000	32,000	50,000	0	0	107,000	151,000	338,098
Total Revenues & Other Sources	159,779,106	53,313,541	24,603,848	19,802,960	0	257,499,455	243,740,730	220,572,119
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	67,097,428	1,751,115			0	68,848,543	67,222,484	64,545,411
Physical Health and Social Services	35,295,049	0			0	35,295,049	35,547,306	33,224,684
Mental Health, MR & DD	0	27,291,839			0	27,291,839	28,318,456	35,694,260
County Environment and Education	10,916,316	1,144,955			0	12,061,271	11,999,106	11,431,565
Roads & Transportation	696,256	9,409,382			0	10,105,638	10,033,350	9,384,772
Government Services to Residents	6,997,791	223,800			0	7,221,591	7,138,355	7,087,046
Administration	30,745,431	200			0	30,745,631	30,514,305	30,034,029
Nonprogram Current	0	0			0	0	0	0
Debt Service	425,220	0		19,762,046	0	20,187,266	15,428,667	12,956,451
Capital Projects	158,500	6,204,381	21,244,436		0	27,607,317	21,795,853	12,408,664
Subtotal Expenditures	152,331,961	46,025,692	21,244,436	19,762,046	0	239,364,135	227,998,902	216,766,882
Other Financing Uses:								
Operating Transfers Out	6,947,240	5,017,918	0	0	0	11,965,158	14,460,585	10,639,985
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	159,279,201	51,043,610	21,244,436	19,762,046	0	242,459,487	227,406,867	216,406,867
Excess of Revenues & Other Sources over (Under) Expenditures & Other Uses	499,905	2,269,931	3,359,412	40,914	0	6,170,162	1,281,243	(6,894,748)
Beginning Fund Balance - July 1,	38,293,401	18,598,201	747,850	259,129	0	57,898,581	56,617,338	63,512,086
Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
Fund Balance - Restricted	0	0	0	0	0	0	0	0
Fund Balance - Committed	1,204,251	9,176,440	2,720,174	300,043	0	12,196,657	8,380,577	8,421,483
Fund Balance - Assigned	0	11,691,692	1,387,088	0	0	14,283,031	12,627,354	11,845,091
Fund Balance - Unassigned	37,589,053	0	0	0	0	37,589,053	36,990,650	36,350,764
Total Ending Fund Balance - June 30,	38,793,306	20,868,132	4,107,262	300,043	0	64,068,743	57,898,581	56,617,338

This line and the next line reserved for notes.

CERTIFICATE

I, Jamie Fitzgerald, Auditor in and for Polk County, State of Iowa, do hereby certify that this is a true and complete copy of the Original Instrument filed in this office.

by Jamie Fitzgerald Auditor
 Deputy

2014