

**RESOLUTION**

MOVED by Hockensmith SECONDED by Brownell  
that the following Resolution be adopted:

**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 2013/2014 Polk County Budget and Appropriation to reflect the actions of the County Offices and Departments since the budget was amended on December 3, 2013, and to comply with expenditure limitations,

**WHEREAS**, a staff meeting on the proposed amendment was held April 23, 2014, and a public hearing was held May 27, 2014,

**NOW, THEREFORE, BE IT RESOLVED**, that the Polk County Board of Supervisors adopts the proposed amendment to the Polk County Fiscal Year 2013/2014 Budget.

**BE IT FURTHER RESOLVED** that the Polk County Board of Supervisors amends the appropriation for Fiscal Year 2013/2014 by fund, department, and service area.

Approved this 27<sup>th</sup> day of MAY, 2014.

POLK COUNTY BOARD OF SUPERVISORS

John F. Mauro  
Chairperson

SUBMITTED BY:

Deb Anderson  
Deb Anderson, Budget Manager

ROLL CALL FOR ALLOWANCE  
Steve Van Oort  Yea  Nay  
Robert Brownell  Yea  Nay  
Tom Hockensmith  Yea  Nay  
Angela Connolly  Yea  Nay  
John F. Mauro  Yea  Nay

MAY 27 2014

ALLOWED BY VOTE OF BOARD  
Yea 5 Nay 0  
John F. Mauro  
CHAIRPERSON  
Above tabulation made by BD

FISCAL NOTE:

|   | Current Budget | Proposed Amendment | Total Budget After Amendment |
|---|----------------|--------------------|------------------------------|
| Revenues & Other Sources  | \$ 243,740,730 | \$ 19,522,970      | \$ 263,263,700               |
| Expenditures & Other Uses   | 242,260,988    | 8,040,886          | 250,301,874                  |
| Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses | \$ 1,479,742   | \$ 11,482,084      | \$ 12,961,826                |
| Beginning Fund Balance - July 1, 2013                                     | \$ 56,604,761  | \$ 12,578          | \$ 56,617,339                |
| Ending Fund Balance - June 30, 2014                                       | \$ 58,084,503  | \$ 11,494,662      | \$ 69,579,165                |

Note: Figures include transfers

#5

|                      |  |                  |
|----------------------|--|------------------|
| COUNTY NAME:<br>POLK | RECORD OF HEARING AND DETERMINATION<br>ON THE AMENDMENT TO COUNTY BUDGET | COUNTY NO:<br>77 |
|----------------------|--|------------------|

Date budget amendment was adopted:  
05/27/14

For Fiscal Year Ending:  
June 30, 2014

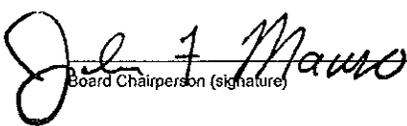
The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

| Iowa Department of Management<br>Form 853 A-R Sheet 2 of 2 (revised 09/20/06)                |    | Total Budget<br>as Certified<br>or Last Amended | Adopted<br>Current<br>Amendment | Total Budget<br>After Current<br>Amendment |
|--|----|---|---------------------------------|--|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |   |                                 |  |
| Taxes Levied on Property   | 1  | 136,692,801                                     | 0                               | 136,692,801                                |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 563,919   | 0                               | 563,919                                    |
| Less: Credits to Taxpayers   | 3  | 2,625,087                                       | 0                               | 2,625,087                                  |
| Net Current Property Taxes   | 4  | 133,503,795                                     | 0                               | 133,503,795                                |
| Delinquent Property Tax Revenue  | 5  | 55,300  | 0                               | 55,300                                     |
| Penalties, Interest & Costs on Taxes   | 6  | 1,246,000                                       | 5,000                           | 1,251,000                                  |
| Other County Taxes/TIF Tax Revenues  | 7  | 5,577,304                                       | 0                               | 5,577,304                                  |
| Intergovernmental  | 8  | 46,714,994                                      | 581,821                         | 47,296,815                                 |
| Licenses & Permits   | 9  | 670,900   | 0                               | 670,900                                    |
| Charges for Service  | 10 | 13,063,290                                      | 436,139                         | 13,499,429                                 |
| Use of Money & Property  | 11 | 3,310,215                                       | 25,350                          | 3,335,565                                  |
| Miscellaneous  | 12 | 2,716,074                                       | 90,066                          | 2,806,140                                  |
| <b>Subtotal Revenues</b>   | 13 | 206,857,872                                     | 1,138,376                       | 207,996,248                                |
| Other Financing Sources:   |    |   |                                 |  |
| General Long-Term Debt Proceeds  | 14 | 11,684,354                                      | 16,430,774                      | 28,115,128                                 |
| Operating Transfers In   | 15 | 25,047,504                                      | 1,946,120                       | 26,993,624                                 |
| Proceeds of Fixed Asset Sales  | 16 | 151,000   | 7,700                           | 158,700                                    |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 243,740,730                                     | 19,522,970                      | 263,263,700                                |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |   |                                 |  |
| Operating:   |    |   |                                 |  |
| Public Safety & Legal Services   | 18 | 67,222,484                                      | 445,775                         | 67,668,259                                 |
| Physical Health & Social Services  | 19 | 35,547,306                                      | (371,551)                       | 35,175,755                                 |
| Mental Health, MR & DD   | 20 | 28,318,456                                      | (3,522,150)                     | 24,796,306                                 |
| County Environment & Education   | 21 | 11,999,106                                      | (659,259)                       | 11,339,847                                 |
| Roads & Transportation   | 22 | 10,033,350                                      | 414,682                         | 10,448,032                                 |
| Government Services to Residents   | 23 | 7,138,355                                       | 41,987                          | 7,180,342                                  |
| Administration   | 24 | 30,514,305                                      | 1,442,175                       | 31,956,480                                 |
| Non-program Current  | 25 | 0   | 0                               | 0  |
| Debt Service   | 26 | 15,230,188                                      | 3,207,972                       | 18,438,160                                 |
| Capital Projects   | 27 | 21,796,853                                      | 6,470,745                       | 28,267,598                                 |
| <b>Subtotal Expenditures</b>   | 28 | 227,800,403                                     | 7,470,376                       | 235,270,779                                |
| Other Financing Uses:  |    |   |                                 |  |
| Operating Transfers Out  | 29 | 14,460,585                                      | 570,510                         | 15,031,095                                 |
| Refunded Debt/Payments to Escrow   | 30 | 0   | 0                               | 0  |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 242,260,988                                     | 8,040,886                       | 250,301,874                                |
| <b>Excess of Revenues &amp; Other Sources<br/>over (under) Expenditures &amp; Other Uses</b> | 32 | 1,479,742                                       | 11,482,084                      | 12,961,826                                 |
| Beginning Fund Balance - July 1,   | 33 | 56,604,761                                      | 12,578                          | 56,617,339                                 |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0   | 0                               | 0  |
| Fund Balance - Restricted  | 35 | 8,297,808                                       | 6,335,341                       | 14,633,149                                 |
| Fund Balance - Committed   | 36 | 12,627,354                                      | 5,796,017                       | 18,423,371                                 |
| Fund Balance - Unassigned  | 37 | 37,159,341                                      | (636,696)                       | 36,522,645                                 |
| <b>Total Ending Fund Balance - June 30,</b>  | 38 | <b>58,084,503</b>                               | <b>11,494,662</b>               | <b>69,579,165</b>                          |

Date original budget adopted:  
3/12/2013; amended 12/03/13

Date(s) current budget was subsequently amended:  
05/27/14

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.

  
Board Chairperson (signature)

  
County Auditor (signature)

# POLK COUNTY BOARD OF SUPERVISORS

## Tuesday Agenda Memorandum

**Item Type & Title:** Resolution amending FY 13/14 budget

**Agenda Date:** May 27, 2014

**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 projects funds, grant awards, position changes, and adjustments based on current expenditure and revenue estimates. Adjustments also include memorandums of budget actions which have been approved by the Board subsequent to the December amendment.

Staff presented the proposed amendment to the Board of Supervisors for discussion and review on April 23, 2014. The amendment has no impact on property taxes levied for FY 13/14.

**Action Impact:** Approves amendment of the FY 13/14 budget

**Fiscal Note:** Expenditures and transfers out increase \$8.0 million. Revenues and transfers in increase \$19.5 million. Beginning fund balances are unchanged. The proposed adjustments increase fund balances by \$11.5 million compared to the last published budget, primarily due to bond proceeds that will be used later in the calendar year for Polk County Water and Land Legacy projects and Court Safety and Security projects.

| Fiscal Year | New Budget Item? (Y/N) | # of New Position(s) Required | Anticipated Expense & Transfers Out | Anticipated Revenue & Transfers In | Budget Amendment Required? (Y/N) | If Amendment is Required, |                      |
|-------------|------------------------|-------------------------------|-------------------------------------|------------------------------------|----------------------------------|---------------------------|----------------------|
|             |                        |                               |                                     |                                    |                                  | Expense Account Code      | Revenue Account Code |
| 13/14       | N                      | N/A                           | 250,301,874                         | 263,263,700                        | Y                                | Various                   | Various              |

**Additional Fiscal Note Information (optional):**