

|                                    |   |                            |
|------------------------------------|---|----------------------------|
| <b>COUNTY NAME:</b><br><b>POLK</b> | <b>NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE</b><br><b>Fiscal Year July 1, 2012 - June 30, 2013</b> | <b>CO NO:</b><br><b>77</b> |
|------------------------------------|---|----------------------------|

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year 2012/2013 County budget as follows:

|                                       |                                 |   |
|---------------------------------------|---------------------------------|---|
| Meeting Date:<br><b>March 6, 2012</b> | Meeting Time:<br><b>9:30 am</b> | Meeting Location:<br><b>Polk County Admin Bldg, 111 Court Ave, Room 120, Des Moines, Iowa 50309</b> |
|---------------------------------------|---------------------------------|---|

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between FY2010/2011 Actual and FY2012/2013 Budget amounts for Taxes Levied on Property, Other County Taxes/TIF Tax Revenues, and for each of the ten Expenditure Classes must be published. Expenditure classes proposing FY2012/2013 Budget amounts, but having no FY2010/2011 Actual amounts, are designated "NEW".

|   |  |
|---|--|
| County Web Site (if available):<br><a href="http://www.polkcountyiaowa.gov">www.polkcountyiaowa.gov</a> | County Telephone Number:<br>515-286-3000 |
|---|--|

|  |    | Budget<br>2012/2013 | Re-estimated<br>2011/2012 | Actual<br>2010/2011 | Average<br>Annual<br>% Change |
|--|----|---------------------|---------------------------|---------------------|-------------------------------|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |                     |                           |                     |                               |
| Taxes Levied on Property*  | 1  | 129,857,326         | 131,470,574               | 127,594,009         | 0.88%                         |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 536,099             | 542,870                   | 742,665             |                               |
| Less: Credits to Taxpayers   | 3  | 2,528,438           | 2,876,162                 | 2,479,068           |                               |
| Net Current Property Taxes   | 4  | 126,792,789         | 128,051,542               | 124,372,276         |                               |
| Delinquent Property Tax Revenue  | 5  | 55,350              | 50,150                    | 56,052              |                               |
| Penalties, Interest & Costs on Taxes   | 6  | 1,660,000           | 1,655,000                 | 1,819,683           |                               |
| Other County Taxes/TIF Tax Revenues  | 7  | 5,469,344           | 5,541,668                 | 5,277,693           | 1.80%                         |
| Intergovernmental  | 8  | 72,884,513          | 83,727,640                | 77,588,734          |                               |
| Licenses & Permits   | 9  | 636,250             | 541,300                   | 756,264             |                               |
| Charges for Service  | 10 | 12,474,513          | 11,768,414                | 11,549,643          |                               |
| Use of Money & Property  | 11 | 3,347,760           | 3,685,961                 | 3,778,369           |                               |
| Miscellaneous  | 12 | 1,831,120           | 2,013,965                 | 2,355,702           |                               |
| <b>Subtotal Revenues</b>   | 13 | <b>225,151,639</b>  | <b>237,035,640</b>        | <b>227,554,416</b>  |                               |
| Other Financing Sources:   |    |                     |                           |                     |                               |
| General Long-Term Debt Proceeds  | 14 | 3,860,000           | 4,215,000                 | 15,783,790          |                               |
| Operating Transfers In   | 15 | 26,407,295          | 25,393,779                | 20,475,572          |                               |
| Proceeds of Fixed Asset Sales  | 16 | 77,500              | 241,335                   | 646,769             |                               |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | <b>255,496,434</b>  | <b>266,885,754</b>        | <b>264,460,547</b>  |                               |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |                     |                           |                     |                               |
| Operating:   |    |                     |                           |                     |                               |
| Public Safety and Legal Services   | 18 | 64,986,638          | 63,950,791                | 62,638,508          | 1.86%                         |
| Physical Health and Social Services  | 19 | 35,255,104          | 38,245,472                | 38,841,282          | -4.73%                        |
| Mental Health, MR & DD   | 20 | 57,518,768          | 64,405,514                | 47,973,413          | 9.50%                         |
| County Environment and Education   | 21 | 11,513,460          | 14,628,491                | 12,614,556          | -4.46%                        |
| Roads & Transportation   | 22 | 9,477,092           | 10,940,765                | 12,460,028          | -12.79%                       |
| Government Services to Residents   | 23 | 7,231,852           | 7,585,051                 | 6,663,025           | 4.18%                         |
| Administration   | 24 | 31,107,645          | 31,500,691                | 28,708,450          | 4.09%                         |
| Nonprogram Current   | 25 | 0                   | 0                         | 0                   |                               |
| Debt Service   | 26 | 12,847,972          | 14,012,943                | 13,392,518          | -2.05%                        |
| Capital Projects   | 27 | 11,325,876          | 13,947,630                | 16,808,366          | -17.91%                       |
| <b>Subtotal Expenditures</b>   | 28 | <b>241,264,407</b>  | <b>259,217,348</b>        | <b>240,100,146</b>  |                               |
| Other Financing Uses:  |    |                     |                           |                     |                               |
| Operating Transfers Out  | 29 | 15,048,355          | 14,503,599                | 12,937,327          |                               |
| Refunded Debt/Payments to Escrow   | 30 | 0                   | 0                         | 0                   |                               |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | <b>256,312,762</b>  | <b>273,720,947</b>        | <b>253,037,473</b>  |                               |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | <b>(816,328)</b>    | <b>(6,835,193)</b>        | <b>11,423,074</b>   |                               |
| Beginning Fund Balance - July 1,   | 33 | 61,900,028          | 68,735,221                | 57,312,147          |                               |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0                   | 0                         | 0                   |                               |
| Fund Balance - Nonspendable  | 35 | 0                   | 10,235,652                | 10,659,785          |                               |
| Fund Balance - Restricted  | 36 | 14,171,533          | 0                         | 0                   |                               |
| Fund Balance - Committed   | 37 | 10,773,210          | 36,150,792                | 39,506,408          |                               |
| Fund Balance - Assigned  | 38 | 0                   | 61,900,028                | 68,735,221          |                               |
| Fund Balance - Unassigned  | 39 | 36,138,957          | 36,150,792                | 39,506,408          |                               |
| <b>Total Ending Fund Balance - June 30,</b>  | 40 | <b>61,083,700</b>   | <b>61,900,028</b>         | <b>68,735,221</b>   |                               |

|   |   |
|---|---|
| Proposed property taxation by type:             | Proposed tax rates per \$1,000 taxable valuation: |
| Countywide Levies*: <u>122,251,267</u>          | Urban Areas: <u>6.80992</u>                       |
| Rural Only Levies*: <u>6,896,267</u>            | Rural Areas: <u>11.36151</u>                      |
| Special District Levies*: <u>709,792</u>        | Additional for Special District: <u>0.00000</u>   |
| TIF Tax Revenues: <u>0</u>                      | Date: _____                                       |
| Utility Replacmnt. Excise Tax: <u>4,167,544</u> |   |

Explanation of any significant items in the budget:

PROPOSED POLK COUNTY BUDGET SUMMARY

County Number: 77

|  |    | General<br>(A) | Special<br>Revenue<br>(B) | Capital<br>Projects<br>(C) | Debt<br>Service<br>(D) | Permanent<br>(E) | TOTALS                     |                                  |                            |    |
|--|----|----------------|---------------------------|----------------------------|------------------------|------------------|----------------------------|----------------------------------|----------------------------|----|
|  |    |                |                           |                            |                        |                  | Budget<br>2012/2013<br>(F) | Re-estimated<br>2011/2012<br>(G) | Actual<br>2010/2011<br>(H) |    |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Taxes Levied on Property   | 1  | 96,403,937     | 21,591,264                |                            | 11,862,125             |                  | 129,857,326                | 131,470,574                      | 127,594,009                | 1  |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 398,135        | 89,123                    |                            | 48,841                 |                  | 536,099                    | 542,870                          | 742,665                    | 2  |
| Less: Credits to Taxpayers   | 3  | 1,879,708      | 433,753                   |                            | 214,977                |                  | 2,528,438                  | 2,876,162                        | 2,479,068                  | 3  |
| Net Current Property Taxes   | 4  | 94,126,094     | 21,068,388                |                            | 11,598,307             |                  | 126,792,789                | 128,051,542                      | 124,372,276                | 4  |
| Delinquent Property Tax Revenue  | 5  | 42,000         | 8,350                     |                            | 5,000                  |                  | 55,350                     | 50,150                           | 56,052                     | 5  |
| Penalties, Interest & Costs on Taxes   | 6  | 1,660,000      |                           |                            |                        |                  | 1,660,000                  | 1,655,000                        | 1,819,683                  | 6  |
| Other County Taxes/TIF Tax Revenues  | 7  | 4,400,805      | 710,395                   | 0                          | 358,144                | 0                | 5,469,344                  | 5,541,668                        | 5,277,693                  | 7  |
| Intergovernmental  | 8  | 22,660,390     | 47,635,001                | 2,324,300                  | 264,822                | 0                | 72,884,513                 | 83,727,640                       | 77,588,734                 | 8  |
| Licenses & Permits   | 9  | 586,250        | 50,000                    | 0                          | 0                      | 0                | 636,250                    | 541,300                          | 756,264                    | 9  |
| Charges for Service  | 10 | 11,878,013     | 596,500                   | 0                          | 0                      | 0                | 12,474,513                 | 11,768,414                       | 11,549,643                 | 10 |
| Use of Money & Property  | 11 | 3,331,410      | 3,350                     | 0                          | 13,000                 | 0                | 3,347,760                  | 3,685,961                        | 3,778,369                  | 11 |
| Miscellaneous  | 12 | 1,366,520      | 456,600                   | 0                          | 8,000                  | 0                | 1,831,120                  | 2,013,965                        | 2,355,702                  | 12 |
| <b>Subtotal Revenues</b>   | 13 | 140,051,482    | 70,528,584                | 2,324,300                  | 12,247,273             | 0                | 225,151,639                | 237,035,640                      | 227,554,416                | 13 |
| Other Financing Sources:   |    |                |                           |                            |                        |                  |                            |                                  |                            | 0  |
| General Long-Term Debt Proceeds  | 14 | 2,300,000      | 0                         | 1,460,000                  | 100,000                | 0                | 3,860,000                  | 4,215,000                        | 15,783,790                 | 14 |
| Operating Transfers In   | 15 | 13,370,915     | 10,581,956                | 2,454,424                  | 0                      | 0                | 26,407,295                 | 25,393,779                       | 20,475,572                 | 15 |
| Proceeds of Fixed Asset Sales  | 16 | 38,000         | 500                       | 39,000                     | 0                      | 0                | 77,500                     | 241,335                          | 646,769                    | 16 |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 155,760,397    | 81,111,040                | 6,277,724                  | 12,347,273             | 0                | 255,496,434                | 266,885,754                      | 264,460,547                | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Operating:   |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Public Safety and Legal Services   | 18 | 64,002,194     | 984,444                   |                            |                        | 0                | 64,986,638                 | 63,950,791                       | 62,638,508                 | 18 |
| Physical Health and Social Services  | 19 | 35,255,104     | 0                         |                            |                        | 0                | 35,255,104                 | 38,245,472                       | 38,841,282                 | 19 |
| Mental Health, MR & DD   | 20 | 0              | 57,518,768                |                            |                        | 0                | 57,518,768                 | 64,405,514                       | 47,973,413                 | 20 |
| County Environment and Education   | 21 | 10,442,334     | 1,071,126                 |                            |                        | 0                | 11,513,460                 | 14,628,491                       | 12,614,556                 | 21 |
| Roads & Transportation   | 22 | 697,205        | 8,779,887                 |                            |                        | 0                | 9,477,092                  | 10,940,765                       | 12,460,028                 | 22 |
| Government Services to Residents   | 23 | 7,000,428      | 231,424                   |                            |                        | 0                | 7,231,852                  | 7,585,051                        | 6,663,025                  | 23 |
| Administration   | 24 | 31,002,145     | 105,500                   |                            |                        | 0                | 31,107,645                 | 31,500,691                       | 28,708,450                 | 24 |
| Nonprogram Current   | 25 | 0              | 0                         |                            |                        | 0                | 0                          | 0                                | 0                          | 25 |
| Debt Service   | 26 | 421,808        | 0                         |                            | 12,426,164             | 0                | 12,847,972                 | 14,012,943                       | 13,392,518                 | 26 |
| Capital Projects   | 27 | 97,800         | 5,366,477                 | 5,861,599                  |                        | 0                | 11,325,876                 | 13,947,630                       | 16,808,366                 | 27 |
| <b>Subtotal Expenditures</b>   | 28 | 148,919,018    | 74,057,626                | 5,861,599                  | 12,426,164             | 0                | 241,264,407                | 259,217,348                      | 240,100,146                | 28 |
| Other Financing Uses:  |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Operating Transfers Out  | 29 | 6,853,215      | 8,195,140                 | 0                          | 0                      | 0                | 15,048,355                 | 14,503,599                       | 12,937,327                 | 29 |
| Refunded Debt/Payments to Escrow   | 30 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 30 |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 155,772,233    | 82,252,766                | 5,861,599                  | 12,426,164             | 0                | 256,312,762                | 273,720,947                      | 253,037,473                | 31 |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | (11,836)       | (1,141,726)               | 416,125                    | (78,891)               | 0                | (816,328)                  | (6,835,193)                      | 11,423,074                 | 32 |
| Beginning Fund Balance - July 1,   | 33 | 36,464,392     | 24,616,201                | 340,510                    | 478,925                | 0                | 61,900,028                 | 68,735,221                       | 57,312,147                 | 33 |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 34 |
| Fund Balance - Nonspendable  | 35 | 313,599        | 9,702,977                 | 756,634                    | 0                      | 0                | 10,773,210                 | 10,235,652                       | 10,659,785                 | 35 |
| Fund Balance - Restricted  | 36 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 36 |
| Fund Balance - Committed   | 37 | 36,138,957     | (100,000)                 | 1                          | 99,999                 | 0                | 36,138,957                 | 36,150,792                       | 39,506,408                 | 37 |
| Fund Balance - Assigned  | 38 | 36,452,556     | 23,474,475                | 756,635                    | 400,034                | 0                | 61,083,700                 | 61,900,028                       | 68,735,221                 | 38 |
| Fund Balance - Unassigned  | 39 | 36,138,957     | (100,000)                 | 1                          | 99,999                 | 0                | 36,138,957                 | 36,150,792                       | 39,506,408                 | 39 |
| <b>Total Ending Fund Balance - June 30,</b>  | 40 | 36,452,556     | 23,474,475                | 756,635                    | 400,034                | 0                | 61,083,700                 | 61,900,028                       | 68,735,221                 | 40 |

Proposed tax rate per \$1,000 valuation for County purposes: 6.80992 urban areas; 11.36151 rural areas; 0.00000 additional for special district, if any.  
This line and the next line reserved for notes:

ADOPTED        **POLK**        COUNTY BUDGET SUMMARY

County Number: 77

|  |    | General<br>(A) | Special<br>Revenue<br>(B) | Capital<br>Projects<br>(C) | Debt<br>Service<br>(D) | Permanent<br>(E) | TOTALS                     |                                  |                            |    |
|--|----|----------------|---------------------------|----------------------------|------------------------|------------------|----------------------------|----------------------------------|----------------------------|----|
|  |    |                |                           |                            |                        |                  | Budget<br>2012/2013<br>(F) | Re-estimated<br>2011/2012<br>(G) | Actual<br>2010/2011<br>(H) |    |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Taxes Levied on Property   | 1  | 96,403,937     | 21,591,264                |                            | 11,862,125             |                  | 129,857,326                | 131,470,574                      | 127,594,009                | 1  |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 398,135        | 89,123                    |                            | 48,841                 |                  | 536,099                    | 542,870                          | 742,665                    | 2  |
| Less: Credits to Taxpayers   | 3  | 1,879,708      | 433,753                   |                            | 214,977                |                  | 2,528,438                  | 2,876,162                        | 2,479,068                  | 3  |
| Net Current Property Taxes   | 4  | 94,126,094     | 21,068,388                |                            | 11,598,307             |                  | 126,792,789                | 128,051,542                      | 124,372,276                | 4  |
| Delinquent Property Tax Revenue  | 5  | 42,000         | 8,350                     |                            | 5,000                  |                  | 55,350                     | 50,150                           | 56,052                     | 5  |
| Penalties, Interest & Costs on Taxes   | 6  | 1,660,000      |                           |                            |                        |                  | 1,660,000                  | 1,655,000                        | 1,819,683                  | 6  |
| Other County Taxes/TIF Tax Revenues  | 7  | 4,400,805      | 710,395                   | 0                          | 358,144                | 0                | 5,469,344                  | 5,541,668                        | 5,277,693                  | 7  |
| Intergovernmental  | 8  | 22,660,390     | 47,635,001                | 2,324,300                  | 264,822                | 0                | 72,884,513                 | 83,727,640                       | 77,588,734                 | 8  |
| Licenses & Permits   | 9  | 586,250        | 50,000                    | 0                          | 0                      | 0                | 636,250                    | 541,300                          | 756,264                    | 9  |
| Charges for Service  | 10 | 11,878,013     | 596,500                   | 0                          | 0                      | 0                | 12,474,513                 | 11,768,414                       | 11,549,643                 | 10 |
| Use of Money & Property  | 11 | 3,331,410      | 3,350                     | 0                          | 13,000                 | 0                | 3,347,760                  | 3,685,961                        | 3,778,369                  | 11 |
| Miscellaneous  | 12 | 1,366,520      | 456,600                   | 0                          | 8,000                  | 0                | 1,831,120                  | 2,013,965                        | 2,355,702                  | 12 |
| <b>Subtotal Revenues</b>   | 13 | 140,051,482    | 70,528,584                | 2,324,300                  | 12,247,273             | 0                | 225,151,639                | 237,035,640                      | 227,554,416                | 13 |
| Other Financing Sources:   |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| General Long-Term Debt Proceeds  | 14 | 2,300,000      | 0                         | 1,460,000                  | 100,000                | 0                | 3,860,000                  | 4,215,000                        | 15,783,790                 | 14 |
| Operating Transfers In   | 15 | 13,370,915     | 10,581,956                | 2,454,424                  | 0                      | 0                | 26,407,295                 | 25,393,779                       | 20,475,572                 | 15 |
| Proceeds of Fixed Asset Sales  | 16 | 38,000         | 500                       | 39,000                     | 0                      | 0                | 77,500                     | 241,335                          | 646,769                    | 16 |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 155,760,397    | 81,111,040                | 6,277,724                  | 12,347,273             | 0                | 255,496,434                | 266,885,754                      | 264,460,547                | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Operating:   |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Public Safety and Legal Services   | 18 | 64,002,194     | 984,444                   |                            |                        | 0                | 64,986,638                 | 63,950,791                       | 62,638,508                 | 18 |
| Physical Health and Social Services  | 19 | 35,255,104     | 0                         |                            |                        | 0                | 35,255,104                 | 38,245,472                       | 38,841,282                 | 19 |
| Mental Health, MR & DD   | 20 | 0              | 57,518,768                |                            |                        | 0                | 57,518,768                 | 64,405,514                       | 47,973,413                 | 20 |
| County Environment and Education   | 21 | 10,442,334     | 1,071,126                 |                            |                        | 0                | 11,513,460                 | 14,628,491                       | 12,614,556                 | 21 |
| Roads & Transportation   | 22 | 697,205        | 8,779,887                 |                            |                        | 0                | 9,477,092                  | 10,940,765                       | 12,460,028                 | 22 |
| Government Services to Residents   | 23 | 7,000,428      | 231,424                   |                            |                        | 0                | 7,231,852                  | 7,585,051                        | 6,663,025                  | 23 |
| Administration   | 24 | 31,002,145     | 105,500                   |                            |                        | 0                | 31,107,645                 | 31,500,691                       | 28,708,450                 | 24 |
| Nonprogram Current   | 25 | 0              | 0                         |                            |                        | 0                | 0                          | 0                                | 0                          | 25 |
| Debt Service   | 26 | 421,808        | 0                         |                            | 12,426,164             | 0                | 12,847,972                 | 14,012,943                       | 13,392,518                 | 26 |
| Capital Projects   | 27 | 97,800         | 5,366,477                 | 5,861,599                  |                        | 0                | 11,325,876                 | 13,947,630                       | 16,808,366                 | 27 |
| <b>Subtotal Expenditures</b>   | 28 | 148,919,018    | 74,057,626                | 5,861,599                  | 12,426,164             | 0                | 241,264,407                | 259,217,348                      | 240,100,146                | 28 |
| Other Financing Uses:  |    |                |                           |                            |                        |                  |                            |                                  |                            |    |
| Operating Transfers Out  | 29 | 6,853,215      | 8,195,140                 | 0                          | 0                      | 0                | 15,048,355                 | 14,503,599                       | 12,937,327                 | 29 |
| Refunded Debt/Payments to Escrow   | 30 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 30 |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 155,772,233    | 82,252,766                | 5,861,599                  | 12,426,164             | 0                | 256,312,762                | 273,720,947                      | 253,037,473                | 31 |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | (11,836)       | (1,141,726)               | 416,125                    | (78,891)               | 0                | (816,328)                  | (6,835,193)                      | 11,423,074                 | 32 |
| Beginning Fund Balance - July 1,   | 33 | 36,464,392     | 24,616,201                | 340,510                    | 478,925                | 0                | 61,900,028                 | 68,735,221                       | 57,312,147                 | 33 |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 34 |
| Fund Balance - Nonspendable  | 35 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 35 |
| Fund Balance - Restricted  | 36 | 0              | 13,871,498                | 0                          | 300,035                | 0                | 14,171,533                 | 15,513,584                       | 18,569,028                 | 36 |
| Fund Balance - Committed   | 37 | 313,599        | 9,702,977                 | 756,634                    | 0                      | 0                | 10,773,210                 | 10,235,652                       | 10,659,785                 | 37 |
| Fund Balance - Assigned  | 38 | 0              | 0                         | 0                          | 0                      | 0                | 0                          | 0                                | 0                          | 38 |
| Fund Balance - Unassigned  | 39 | 36,138,957     | (100,000)                 | 1                          | 99,999                 | 0                | 36,138,957                 | 36,150,792                       | 39,506,408                 | 39 |
| <b>Total Ending Fund Balance - June 30,</b>  | 40 | 36,452,556     | 23,474,475                | 756,635                    | 400,034                | 0                | 61,083,700                 | 61,900,028                       | 68,735,221                 |    |

This line and the next line reserved for notes:

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2012 - June 30, 2013

Budget Basis: CASH

County Name : POLK  
County Number: 77  
Date Budget Adopted: 03/13/12  
(format: XX/XX/XX)

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 July 1, 2011 through June 30, 2012 was adopted as summarized 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 MH-DD Services Fund Levy Dollars (Information Only):

|  |                   |
|--|-------------------|
| 1M MH-DD Services Fund Base Year Net Expenditures    | <u>25,011,000</u> |
| 2M Less Mental Health Property Tax Relief Allocation | <u>10,571,825</u> |
| 3M Equal Maximum MH-DD Services Fund Levy Dollars    | <u>14,439,175</u> |

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.

Certification of MH-DD Services Fund Levy Dollars Before and After Application of Property Tax Relief Allocation:

|  |                   |
|--|-------------------|
| 4M MH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation | <u>25,011,000</u> |
| 5M Less Mental Health Property Tax Relief Allocation                                     | <u>10,571,825</u> |
| 6M Equals Actual MH-DD Services Fund Levy Dollars  | <u>14,439,175</u> |

|  | (P)<br>UTILITY REPLACEMENT AND<br>PROPERTY TAX DOLLARS | (Q)<br>VALUATION WITH<br>GAS & ELEC UTILITIES | (R)<br>LEVY RATE | (S)<br>VALUATION WITHOUT<br>GAS & ELEC UTILITIES | (T)<br>PROPERTY TAXES<br>LEVIED |
|--|--|---|------------------|--|---------------------------------|
| <b>A. Countywide Levies:</b>                         | 1  | 18,362,126,422                                |                  | 17,784,735,443                                   |                                 |
| General Basic  | 2  | 64,267,442                                    | 3.50000          |  | 62,246,574                      |
| + Cemetery (Pioneer - 331.424B)                      | 3  | 0   | 0.00000          |  | 0                               |
| = Total for General Basic                            | 4  | 64,267,442                                    |                  |  | 62,246,574                      |
| General Supplemental                                 | 5  | 35,266,300                                    | 1.92060          |  | 34,157,363                      |
| MH-DD Services Fund (from '6M' certification above)  | 6  | 14,439,175                                    | 0.78636          |  | 13,985,205                      |
| Debt Service (from Form 703 col. I Countywide total) | 7  | 12,210,269                                    | 0.60296          | 19,673,154,657                                   | 11,862,125                      |
| Voted Emergency Medical Services (Countywide)        | 8  | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 9  | 0   | 0.00000          |  | 0                               |
| <b>Subtotal Countywide (A)</b>                       | 10   | 126,183,186                                   | 6.80992          |  | 122,251,267                     |
| <b>B. All Rural Services Only Levies:</b>            | 11   | 1,561,225,821                                 |                  | 1,515,133,668                                    |                                 |
| Rural Services Basic                                 | 12   | 6,166,842                                     | 3.95000          |  | 5,984,778                       |
| Rural Services Supplemental                          | 13   | 939,218                                       | 0.60159          |  | 911,489                         |
| Unified Law Enforcement                              | 14   | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 15   | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 16   | 0   | 0.00000          |  | 0                               |
| <b>Subtotal All Rural Services Only (B)</b>          | 17   | 7,106,060                                     | 4.55159          |  | 6,896,267                       |
| Subtotal Countywide/All Rural Services (A + B)       | 18   | 133,289,246                                   | 11.36151         |  | 129,147,534                     |
| <b>C. Special District Levies:</b>                   | 19   |   |                  |  |                                 |
| Flood & Erosion                                      | 19   | 0   | 0.00000          |  | 0                               |
| Voted Emergency Medical Services (partial county)    | 20   | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 21   | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 22   | 0   | 0.00000          |  | 0                               |
| Other (specify)                                      | 23   | 0   | 0.00000          |  | 0                               |
| Township ES Levies (Summary from Form 638-RE)        | 24   | 735,624                                       |                  | 808,887,213                                      | 709,792                         |
| <b>Subtotal Special Districts (C)</b>                | 25   | 735,624                                       |                  |  | 709,792                         |
| <b>GRAND TOTAL (A + B + C)</b>                       | 26   | 134,024,870                                   |                  |  | 129,857,326                     |

Compensation Schedule for July 1, 2011 -- June 30, 2012:

|                                |                |
|--------------------------------|----------------|
| Elected Official:              | Annual Salary: |
| Attorney                       | <u>170,265</u> |
| Auditor                        | <u>99,187</u>  |
| Recorder                       | <u>98,707</u>  |
| Treasurer                      | <u>99,187</u>  |
| Sheriff                        | <u>140,905</u> |
| Supervisors                    | <u>98,707</u>  |
| Supervisor Chair, if different |                |

Number of Official County Newspapers: 3

- Names of Official County Newspapers:
- 1 Business Record
  - 2 Altoona Herald
  - 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.

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 16, 2010.

\_\_\_\_\_  
Board Chairperson (signature)

\_\_\_\_\_  
County Auditor (signature)

www.polkcountyia.gov :Internet Address  
(01/24/2009)

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

**TOWNSHIP EMERGENCY SERVICES LEVIES**  
Fiscal Year July 1, 2012 - June 30, 2013

| TOWNSHIP NAME | RECORD KEY |           | (P)<br>UTILITY REPLACEMENT AND<br>PROPERTY TAX DOLLARS | (Q)<br>VALUATION WITH<br>GAS & ELEC UTILITIES | (R)<br>LEVY RATE | (S)<br>VALUATION WITHOUT<br>GAS & ELEC UTILITIES | (T)<br>PROPERTY TAXES<br>LEVIED |
|---------------|------------|-----------|--|---|------------------|--|---------------------------------|
| ALLEN         | 77A001     | 1         | 13,987   | 15,940,318                                    | 0.87746          | 12,843,789                                       | 11,270                          |
| BEAVER        | 77A002     | 2         | 41,180   | 46,929,596                                    | 0.87748          | 45,307,248                                       | 39,756                          |
| CLAY          | 77A005     | 3         | 46,518   | 53,012,272                                    | 0.87749          | 50,303,077                                       | 44,140                          |
| CROCKER       | 77A006     | 4         | 159,610  | 181,892,015                                   | 0.87750          | 179,446,333                                      | 157,464                         |
| DOUGLAS       | 77A008     | 5         | 62,306   | 71,004,346                                    | 0.87750          | 68,648,923                                       | 60,239                          |
| ELKHART       | 77A009     | 6         | 52,328   | 59,632,852                                    | 0.87750          | 52,571,134                                       | 46,131                          |
| FOUR MILE     | 77A010     | 7         | 78,940   | 89,959,775                                    | 0.87750          | 89,125,811                                       | 78,208                          |
| FRANKLIN      | 77A011     | 8         | 61,975   | 70,627,531                                    | 0.87749          | 69,448,348                                       | 60,940                          |
| JEFFERSON     | 77A012     | 9         | 102,571  | 116,889,847                                   | 0.87750          | 112,982,899                                      | 99,142                          |
| LINCOLN       | 77A013     | 10        | 31,089   | 35,429,081                                    | 0.87750          | 34,519,232                                       | 30,291                          |
| MADISON       | 77A014     | 11        | 10,138   | 11,554,350                                    | 0.87742          | 11,221,041                                       | 9,846                           |
| UNION         | 77A016     | 12        | 17,811   | 20,297,899                                    | 0.87748          | 19,734,913                                       | 17,317                          |
| WASHINGTON    | 77A018     | 13        | 26,509   | 30,210,485                                    | 0.87748          | 28,856,628                                       | 25,321                          |
| WEBSTER       | 77A019     | 14        | 30,662   | 34,942,766                                    | 0.87749          | 33,877,837                                       | 29,727                          |
|               |            | 15        |  |   | 0.00000          |  | 0                               |
|               |            | 16        |  |   | 0.00000          |  | 0                               |
|               |            | 17        |  |   | 0.00000          |  | 0                               |
|               |            | 18        |  |   | 0.00000          |  | 0                               |
|               |            | 19        |  |   | 0.00000          |  | 0                               |
|               |            | 20        |  |   | 0.00000          |  | 0                               |
|               |            | 21        |  |   | 0.00000          |  | 0                               |
|               |            | 22        |  |   | 0.00000          |  | 0                               |
|               |            | 23        |  |   | 0.00000          |  | 0                               |
|               |            | 24        |  |   | 0.00000          |  | 0                               |
|               |            | 25        |  |   | 0.00000          |  | 0                               |
|               |            | 26        |  |   | 0.00000          |  | 0                               |
|               |            | 27        |  |   | 0.00000          |  | 0                               |
|               |            | 28        |  |   | 0.00000          |  | 0                               |
|               |            | 29        |  |   | 0.00000          |  | 0                               |
| <b>TOTAL</b>  |            | <b>30</b> | <b>735,624</b>   | <b>838,323,133</b>                            |                  | <b>808,887,213</b>                               | <b>709,792</b>                  |

**TOWNSHIP EMERGENCY SERVICES LEVIES**  
Fiscal Year July 1, 2012 - June 30, 2013

| TOWNSHIP NAME | RECORD KEY |    | (P)<br>UTILITY REPlacement AND<br>PROPERTY TAX DOLLARS | (Q)<br>VALUATION WITH<br>GAS & ELEC UTILITIES | (R)<br>LEVY RATE | (S)<br>VALUATION WITHOUT<br>GAS & ELEC UTILITIES | (T)<br>PROPERTY TAXES<br>LEVIED |
|---------------|------------|----|--|---|------------------|--|---------------------------------|
| ALLEN         | 77A001     | 1  | 0  |   |                  |  | 0                               |
| BEAVER        | 77A002     | 2  | 0  |   |                  |  | 0                               |
| CLAY          | 77A005     | 3  | 0  |   |                  |  | 0                               |
| CROCKER       | 77A006     | 4  | 0  |   |                  |  | 0                               |
| DOUGLAS       | 77A008     | 5  | 0  |   |                  |  | 0                               |
| ELKHART       | 77A009     | 6  | 0  |   |                  |  | 0                               |
| FOUR MILE     | 77A010     | 7  | 0  |   |                  |  | 0                               |
| FRANKLIN      | 77A011     | 8  | 0  |   |                  |  | 0                               |
| JEFFERSON     | 77A012     | 9  | 0  |   |                  |  | 0                               |
| LINCOLN       | 77A013     | 10 | 0  |   |                  |  | 0                               |
| MADISON       | 77A014     | 11 | 0  |   |                  |  | 0                               |
| UNION         | 77A016     | 12 | 0  |   |                  |  | 0                               |
| WASHINGTON    | 77A018     | 13 | 0  |   |                  |  | 0                               |
| WEBSTER       | 77A019     | 14 | 0  |   |                  |  | 0                               |
|               |            | 15 |  |   | 0.00000          |  | 0                               |
|               |            | 16 |  |   | 0.00000          |  | 0                               |
|               |            | 17 |  |   | 0.00000          |  | 0                               |
|               |            | 18 |  |   | 0.00000          |  | 0                               |
|               |            | 19 |  |   | 0.00000          |  | 0                               |
|               |            | 20 |  |   | 0.00000          |  | 0                               |
|               |            | 21 |  |   | 0.00000          |  | 0                               |
|               |            | 22 |  |   | 0.00000          |  | 0                               |
|               |            | 23 |  |   | 0.00000          |  | 0                               |
|               |            | 24 |  |   | 0.00000          |  | 0                               |
|               |            | 25 |  |   | 0.00000          |  | 0                               |
|               |            | 26 |  |   | 0.00000          |  | 0                               |
|               |            | 27 |  |   | 0.00000          |  | 0                               |
|               |            | 28 |  |   | 0.00000          |  | 0                               |
|               |            | 29 |  |   | 0.00000          |  | 0                               |
| <b>TOTAL</b>  |            | 30 | 0  | 0   |                  | 0  | 0                               |

Change links from TX2 to this form if the State changes the format so that you enter the Levy Rate and Column P is calculated.



**SERVICE AREA 1  
 PUBLIC SAFETY AND LEGAL SERVICES**

County Name: POLK County No: 77

|  | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |    |
|--|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|----|
|  | General Basic (A) | General Supplemental (B) | MH-DD Srvc Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |    |
| <b>LAW ENFORCEMENT PROGRAM</b>                               |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1000 - Uniformed Patrol Services                             | 1                 | 4,556,307                | 1,232,213             |                          |                                 |                     |           |                   | 5,788,520            | 5,553,697                  | 5,401,591            | 1  |
| 1010 - Investigations  | 2                 | 2,232,840                | 601,883               |                          |                                 |                     |           |                   | 2,834,723            | 3,319,606                  | 3,093,293            | 2  |
| 1020 - Unified Law Enforcement                               | 3                 |                          | 235,082               |                          |                                 |                     |           |                   | 235,082              | 0                          | 0                    | 3  |
| 1030 - Contract Law Enforcement                              | 4                 | 720,525                  | 602,693               |                          |                                 |                     |           |                   | 1,323,218            | 943,199                    | 1,152,952            | 4  |
| 1040 - Law Enforcement Communications                        | 5                 | 1,830,046                | 6,151,292             |                          |                                 |                     |           |                   | 7,981,338            | 2,476,261                  | 2,346,579            | 5  |
| 1050 - Adult Correctional Services                           | 6                 | 25,626,171               | 487,722               |                          |                                 |                     |           | 75,000            | 26,188,893           | 30,752,403                 | 30,398,821           | 6  |
| 1060 - Administration  | 7                 | 1,709,205                |                       |                          |                                 |                     |           |                   | 1,709,205            | 2,085,740                  | 1,946,351            | 7  |
| Subtotal   | 8                 | 36,675,094               | 9,310,885             | 0                        | 0                               | 0                   | 0         | 75,000            | 46,060,979           | 45,130,906                 | 44,339,587           | 8  |
| <b>LEGAL SERVICES PROGRAM</b>                                |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1100 - Criminal Prosecution                                  | 9                 | 7,061,597                | 2,513,562             |                          |                                 |                     |           | 159,312           | 9,734,471            | 9,775,061                  | 9,436,472            | 9  |
| 1110 - Medical Examinations                                  | 10                | 1,024,548                | 226,763               |                          |                                 |                     |           |                   | 1,251,311            | 1,280,716                  | 1,136,846            | 10 |
| 1120 - Child Support Recovery                                | 11                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 11 |
| Subtotal   | 12                | 8,086,145                | 2,740,325             | 0                        | 0                               | 0                   | 0         | 159,312           | 10,985,782           | 11,055,777                 | 10,573,318           | 12 |
| <b>EMERGENCY SERVICES</b>                                    |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1200 - Ambulance Services                                    | 13                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 13 |
| 1210 - Emergency Management                                  | 14                |                          | 468,893               |                          | 17,000                          |                     |           |                   | 485,893              | 463,148                    | 430,996              | 14 |
| 1220 - Fire Protection and Rescue Services                   | 15                |                          |                       |                          |                                 |                     |           | 733,132           | 733,132              | 728,934                    | 652,703              | 15 |
| 1230 - E911 Service Board                                    | 16                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 16 |
| Subtotal   | 17                | 0                        | 468,893               | 0                        | 17,000                          | 0                   | 0         | 733,132           | 1,219,025            | 1,192,082                  | 1,083,699            | 17 |
| <b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>           |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1400 - Physical Operations                                   | 18                |                          | 1,563,859             |                          |                                 |                     |           |                   | 1,563,859            | 1,427,294                  | 1,514,048            | 18 |
| 1410 - Research & Other Assistance                           | 19                |                          | 852,189               |                          |                                 |                     |           |                   | 852,189              | 845,296                    | 831,268              | 19 |
| 1420 - Bailiff Services                                      | 20                |                          | 2,552,783             |                          |                                 |                     |           |                   | 2,552,783            | 2,417,893                  | 2,495,219            | 20 |
| Subtotal   | 21                | 0                        | 4,968,831             | 0                        | 0                               | 0                   | 0         | 0                 | 4,968,831            | 4,690,483                  | 4,840,535            | 21 |
| <b>COURT PROCEEDINGS PROGRAM</b>                             |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1500 - Juries & Witnesses                                    | 22                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 22 |
| 1510 - (Reserved)  | 23                |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      | 23 |
| 1520 - Detention Services                                    | 24                |                          | 20,400                |                          |                                 |                     |           |                   | 20,400               | 196,323                    | 197,658              | 24 |
| 1530 - Court Costs   | 25                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 25 |
| 1540 - Service of Civil Papers                               | 26                |                          | 1,494,621             |                          |                                 |                     |           |                   | 1,494,621            | 1,448,454                  | 1,373,743            | 26 |
| Subtotal   | 27                | 0                        | 1,515,021             | 0                        | 0                               | 0                   | 0         | 0                 | 1,515,021            | 1,644,777                  | 1,571,401            | 27 |
| <b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>               |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 1600 - Juvenile Victim Restitution                           | 28                |                          | 5,000                 |                          |                                 |                     |           |                   | 5,000                | 5,000                      | 0                    | 28 |
| 1610 - Juvenile Representation Services                      | 29                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 29 |
| 1620 - Court-Appointed Attorneys & Court Costs for Juveniles | 30                |                          | 232,000               |                          |                                 |                     |           |                   | 232,000              | 231,766                    | 229,968              | 30 |
| Subtotal   | 31                | 0                        | 237,000               | 0                        | 0                               | 0                   | 0         | 0                 | 237,000              | 236,766                    | 229,968              | 31 |
| <b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>            | 32                | 44,761,239               | 19,240,955            | 0                        | 17,000                          | 0                   | 0         | 967,444           | 64,986,638           | 63,950,791                 | 62,638,508           | 33 |

**SERVICE AREA 3**  
**PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: POLK County No: 77

|   | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |    |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|----|
|   | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |    |
| <b>PHYSICAL HEALTH SERVICES PROGRAM</b>                   |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3000 - Personal & Family Health Services                  | 1                 | 0                        |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 1  |
| 3010 - Communicable Disease Prevention & Control Services | 2                 | 4,363,208                | 551,869               |                          |                                 |                     |           |                   | 4,915,077            | 4,800,370                  | 5,501,210            | 2  |
| 3020 - Sanitation   | 3                 | 271,399                  | 75,009                |                          |                                 |                     |           |                   | 346,408              | 467,235                    | 466,648              | 3  |
| 3040 - Health Administration                              | 4                 | 1,031,137                | 196,988               |                          |                                 |                     |           |                   | 1,228,125            | 1,270,178                  | 1,345,825            | 4  |
| 3050 - Support of Hospitals                               | 5                 |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 5  |
| Subtotal  | 6                 | 5,665,744                | 823,866               | 0                        | 0                               | 0                   | 0         | 0                 | 6,489,610            | 6,537,783                  | 7,313,683            | 6  |
| <b>SERVICES TO POOR PROGRAM</b>                           |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3100 - Administration                                     | 7                 | 1,468,209                | 341,371               |                          |                                 |                     |           |                   | 1,809,580            | 2,141,042                  | 1,729,759            | 7  |
| 3110 - General Welfare Services                           | 8                 | 4,470,511                | 684,942               |                          |                                 |                     |           |                   | 5,155,453            | 5,568,027                  | 5,118,160            | 8  |
| 3120 - Care in County Care Facility                       | 9                 |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 9  |
| Subtotal  | 10                | 5,938,720                | 1,026,313             | 0                        | 0                               | 0                   | 0         | 0                 | 6,965,033            | 7,709,069                  | 6,847,919            | 10 |
| <b>SERVICES TO MILITARY VETERANS PROGRAM</b>              |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3200 - Administration                                     | 11                | 404,926                  | 151,084               |                          |                                 |                     |           |                   | 556,010              | 530,915                    | 440,197              | 11 |
| 3210 - General Services to Veterans                       | 12                | 1,085,207                |                       |                          |                                 |                     |           |                   | 1,085,207            | 1,147,422                  | 985,334              | 12 |
| Subtotal  | 13                | 1,490,133                | 151,084               | 0                        | 0                               | 0                   | 0         | 0                 | 1,641,217            | 1,678,337                  | 1,425,531            | 13 |
| <b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>           |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3300 - Youth Guidance                                     | 14                | 4,645,166                | 2,230,978             |                          |                                 |                     |           |                   | 6,876,144            | 7,808,468                  | 7,523,557            | 14 |
| 3310 - Family Protective Services                         | 15                | 2,300,083                | 83,164                |                          |                                 |                     |           |                   | 2,383,247            | 2,278,254                  | 2,378,618            | 15 |
| 3320 - Services for Disabled Children                     | 16                |                          |                       |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 16 |
| Subtotal  | 17                | 6,945,249                | 2,314,142             | 0                        | 0                               | 0                   | 0         | 0                 | 9,259,391            | 10,086,722                 | 9,902,175            | 17 |
| <b>SERVICES TO OTHER ADULTS PROGRAM</b>                   |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3400 - Services to the Elderly                            | 18                | 4,247,273                | 685,618               |                          |                                 |                     |           |                   | 4,932,891            | 4,893,037                  | 4,712,818            | 18 |
| 3410 - Other Social Services                              | 19                | 4,455,054                | 489,959               |                          |                                 |                     |           |                   | 4,945,013            | 6,280,411                  | 7,513,082            | 19 |
| 3420 - Soc Serv Bus Operations                            | 20                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 20 |
| Subtotal  | 21                | 8,702,327                | 1,175,577             | 0                        | 0                               | 0                   | 0         | 0                 | 9,877,904            | 11,173,448                 | 12,225,900           | 21 |
| <b>CHEMICAL DEPENDENCY PROGRAM</b>                        |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 3500 - Treatment Services                                 | 22                |                          | 514,371               |                          |                                 |                     |           |                   | 514,371              | 457,604                    | 553,592              | 22 |
| 3510 - Preventive Services                                | 23                |                          | 507,578               |                          |                                 |                     |           |                   | 507,578              | 602,509                    | 572,482              | 23 |
| Subtotal  | 24                | 0                        | 1,021,949             | 0                        | 0                               | 0                   | 0         | 0                 | 1,021,949            | 1,060,113                  | 1,126,074            | 24 |
| <b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>        | 25                | 28,742,173               | 6,512,931             | 0                        | 0                               | 0                   | 0         | 0                 | 35,255,104           | 38,245,472                 | 38,841,282           | 25 |

**SERVICE AREA 4**  
**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

County Name: POLK County No.: 77

|   | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           |                   | TOTALS               |                            |                      |    |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|----|
|   | General Basic (A) | General Supplemental (B) | MH-DD Srvc Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) | All Permanent (J) | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |    |
| <b>SERVICES TO PERSONS WITH:</b>                      |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| <b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>  |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 400X - Information and Education Services             | 1                 |                          | 1,629                 |                          |                                 |                     |           |                   | 1,629                | 1,600                      | 1,000                | 1  |
| 402X - Coordination Services                          | 2                 |                          | 0                     |                          |                                 |                     |           |                   | 0                    | 178,864                    | 172,673              | 2  |
| 403X - Personal and Environmental Support             | 3                 |                          | 303,272               |                          |                                 |                     |           |                   | 303,272              | 414,372                    | 356,653              | 3  |
| 404X - Treatment Services                             | 4                 |                          | 3,715,654             |                          |                                 |                     |           |                   | 3,715,654            | 3,906,050                  | 3,890,058            | 4  |
| 405X - Vocational and Day Services                    | 5                 |                          | 0                     |                          |                                 |                     |           |                   | 0                    | 9,190                      | 33,534               | 5  |
| 406X - Licensed/Certified Living Arrangements         | 6                 |                          | 0                     |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 6  |
| 407X - Institutional/Hospital and Commitment Services | 7                 |                          | 980,574               |                          |                                 |                     |           |                   | 980,574              | 467,096                    | 727,752              | 7  |
| <b>Subtotal</b>                                       | 8                 | 0                        | 5,001,129             | 0                        | 0                               | 0                   | 0         | 0                 | 5,001,129            | 4,977,172                  | 5,181,670            | 8  |
| <b>41XX - CHRONIC MENTAL ILLNESS</b>                  |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 410X - Information and Education Services             | 9                 |                          | 0                     |                          |                                 |                     |           |                   | 0                    | 0                          | 0                    | 9  |
| 412X - Coordination Services                          | 10                |                          | 431,567               |                          |                                 |                     |           |                   | 431,567              | 1,214,407                  | 807,736              | 10 |
| 413X - Personal and Environmental Support             | 11                |                          | 5,108,584             |                          |                                 |                     |           |                   | 5,108,584            | 6,563,922                  | 3,099,207            | 11 |
| 414X - Treatment Services                             | 12                |                          | 3,972,902             |                          |                                 |                     |           |                   | 3,972,902            | 4,239,787                  | 3,558,185            | 12 |
| 415X - Vocational and Day Services                    | 13                |                          | 831,905               |                          |                                 |                     |           |                   | 831,905              | 1,008,322                  | 401,597              | 13 |
| 416X - Licensed/Certified Living Arrangements         | 14                |                          | 3,161,918             |                          |                                 |                     |           |                   | 3,161,918            | 3,549,297                  | 1,886,324            | 14 |
| 417X - Institutional/Hospital and Commitment Services | 15                |                          | 376,878               |                          |                                 |                     |           |                   | 376,878              | 482,940                    | 407,919              | 15 |
| <b>Subtotal</b>                                       | 16                | 0                        | 13,883,754            | 0                        | 0                               | 0                   | 0         | 0                 | 13,883,754           | 17,058,675                 | 10,160,968           | 16 |
| <b>42XX - MENTAL RETARDATION</b>                      |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 420X - Information and Education Services             | 17                |                          | 0                     |                          |                                 |                     |           |                   | 0                    |                            | 0                    | 17 |
| 422X - Coordination Services                          | 18                |                          | 750,286               |                          |                                 |                     |           |                   | 750,286              | 1,249,744                  | 863,562              | 18 |
| 423X - Personal and Environmental Support             | 19                |                          | 4,468,350             |                          |                                 |                     |           |                   | 4,468,350            | 4,906,590                  | 3,172,012            | 19 |
| 424X - Treatment Services                             | 20                |                          | 771,862               |                          |                                 |                     |           |                   | 771,862              | 799,824                    | 765,318              | 20 |
| 425X - Vocational and Day Services                    | 21                |                          | 2,134,606             |                          |                                 |                     |           |                   | 2,134,606            | 2,348,285                  | 1,695,604            | 21 |
| 426X - Licensed/Certified Living Arrangements         | 22                |                          | 18,173,327            |                          |                                 |                     |           |                   | 18,173,327           | 18,337,217                 | 13,017,927           | 22 |
| 427X - Institutional/Hospital and Commitment Services | 23                |                          | 1,802,302             |                          |                                 |                     |           |                   | 1,802,302            | 2,174,474                  | 1,559,211            | 23 |
| <b>Subtotal</b>                                       | 24                | 0                        | 28,100,733            | 0                        | 0                               | 0                   | 0         | 0                 | 28,100,733           | 29,816,134                 | 21,073,634           | 24 |
| <b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>        |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 430X - Information and Education Services             | 25                |                          | 0                     |                          |                                 |                     |           |                   | 0                    |                            | 0                    | 25 |
| 432X - Coordination Services                          | 26                |                          | 26,499                |                          |                                 |                     |           |                   | 26,499               | 199,557                    | 131,041              | 26 |
| 433X - Personal and Environmental Support             | 27                |                          | 183,464               |                          |                                 |                     |           |                   | 183,464              | 907,971                    | 532,625              | 27 |
| 434X - Treatment Services                             | 28                |                          | 5,147                 |                          |                                 |                     |           |                   | 5,147                | 679,469                    | 592,418              | 28 |
| 435X - Vocational and Day Services                    | 29                |                          | 2,818                 |                          |                                 |                     |           |                   | 2,818                | 215,029                    | 125,092              | 29 |
| 436X - Licensed/Certified Living Arrangements         | 30                |                          | 184,334               |                          |                                 |                     |           |                   | 184,334              | 554,494                    | 390,214              | 30 |
| 437X - Institutional/Hospital and Commitment Services | 31                |                          | 20,027                |                          |                                 |                     |           |                   | 20,027               | 2,327                      | (6,180)              | 31 |
| <b>Subtotal</b>                                       | 32                | 0                        | 422,289               | 0                        | 0                               | 0                   | 0         | 0                 | 422,289              | 2,558,847                  | 1,765,210            | 32 |
| <b>44XX - GENERAL ADMINISTRATION</b>                  |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 4411 - Direct Administration                          | 33                |                          | 1,604,832             |                          |                                 |                     |           |                   | 1,604,832            | 1,604,364                  | 1,922,360            | 33 |
| 4412 - Purchased Administration                       | 34                |                          | 49,426                |                          |                                 |                     |           |                   | 49,426               | 48,552                     |                      | 34 |
| <b>Subtotal</b>                                       | 35                | 0                        | 1,654,258             | 0                        | 0                               | 0                   | 0         | 0                 | 1,654,258            | 1,652,916                  | 1,922,360            | 35 |
| <b>45XX - COUNTY PROVIDED CASE MANAGEMENT</b>         |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| <b>Subtotal</b>                                       | 36                |                          | 8,456,605             |                          |                                 |                     |           |                   | 8,456,605            | 8,341,770                  | 7,869,571            | 36 |
| <b>46XX - COUNTY PROVIDED SERVICES</b>                |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| <b>Subtotal</b>                                       | 37                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 37 |
| <b>47XX - BRAIN INJURY</b>                            |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 470X - Information and Education Services             | 38                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 38 |
| 472X - Coordination Services                          | 39                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 39 |
| 473X - Personal and Environmental Support             | 40                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 40 |
| 474X - Treatment Services                             | 41                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 41 |
| 475X - Vocational and Day Services                    | 42                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 42 |
| 476X - Licensed/Certified Living Arrangements         | 43                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 43 |
| 477X - Institutional/Hospital and Commitment Services | 44                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 44 |
| <b>Subtotal</b>                                       | 45                | 0                        | 0                     | 0                        | 0                               | 0                   | 0         | 0                 | 0                    | 0                          | 0                    | 45 |
| <b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>             | 46                | 0                        | 57,518,768            | 0                        | 0                               | 0                   | 0         | 0                 | 57,518,768           | 64,405,514                 | 47,973,413           | 46 |

**SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION**

County Name: POLK County No: 77

|   | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |            |    |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|------------|----|
|   | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |            |    |
| <b>ENVIRONMENTAL QUALITY PROGRAM</b>                    |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6000 - Natural Resources Conservation                   | 1                 | 1,108,736                | 355,166               |                          | 187,904                         | 26,473              |           |                   |                      | 1,678,279                  | 2,053,163            | 1,750,828  | 1  |
| 6010 - Weed Eradication                                 | 2                 | 276,212                  | 57,542                |                          |                                 |                     |           |                   |                      | 333,754                    | 347,070              | 410,970    | 2  |
| 6020 - Solid Waste Disposal                             | 3                 |                          |                       |                          | 250,000                         |                     |           |                   |                      | 250,000                    | 224,000              | 244,986    | 3  |
| 6030 - Environmental Restoration                        | 4                 |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 4  |
| Subtotal  | 5                 | 1,384,948                | 412,708               | 0                        | 437,904                         | 26,473              | 0         | 0                 | 0                    | 2,262,033                  | 2,624,233            | 2,406,784  | 5  |
| <b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>   |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6100 - Administration                                   | 6                 | 1,000,865                | 251,656               |                          |                                 |                     |           |                   |                      | 1,252,521                  | 1,819,391            | 1,595,783  | 6  |
| 6110 - Maintenance & Operations                         | 7                 | 1,352,083                | 404,790               |                          |                                 |                     |           |                   |                      | 1,756,873                  | 1,839,957            | 1,664,555  | 7  |
| 6120 - Recreation & Environmental Educ.                 | 8                 | 388,228                  | 84,647                |                          |                                 |                     |           |                   |                      | 472,875                    | 502,245              | 498,830    | 8  |
| Subtotal  | 9                 | 2,741,176                | 741,093               | 0                        | 0                               | 0                   | 0         | 0                 | 0                    | 3,482,269                  | 4,161,593            | 3,759,168  | 9  |
| <b>ANIMAL CONTROL PROGRAM</b>                           |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6200 - Animal Shelter                                   | 10                | 181,302                  | 48,383                |                          |                                 |                     |           |                   |                      | 229,685                    | 239,813              | 258,789    | 10 |
| 6210 - Animal Bounties & State Apiarist Expenses        | 11                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 11 |
| Subtotal  | 12                | 181,302                  | 48,383                | 0                        | 0                               | 0                   | 0         | 0                 | 0                    | 229,685                    | 239,813              | 258,789    | 12 |
| <b>COUNTY DEVELOPMENT PROGRAM</b>                       |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6300 - Land Use & Building Controls                     | 13                | 1,065,236                | 190,488               |                          |                                 |                     |           |                   |                      | 1,255,724                  | 1,788,556            | 1,657,730  | 13 |
| 6310 - Housing Rehabilitation & Develop.                | 14                | 2,650,000                |                       |                          | 245,270                         | 11,479              |           |                   |                      | 2,906,749                  | 3,290,828            | 3,011,193  | 14 |
| 6320 - Economic Development                             | 15                | 1,000,000                |                       |                          |                                 |                     |           |                   |                      | 1,000,000                  | 2,066,824            | 1,046,492  | 15 |
| Subtotal  | 16                | 4,715,236                | 190,488               | 0                        | 245,270                         | 11,479              | 0         | 0                 | 0                    | 5,162,473                  | 7,146,208            | 5,715,415  | 16 |
| <b>EDUCATIONAL SERVICES PROGRAM</b>                     |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6400 - Libraries  | 17                |                          |                       |                          | 350,000                         |                     |           |                   |                      | 350,000                    | 429,644              | 447,400    | 17 |
| 6410 - Historic Preservation                            | 18                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 18 |
| 6420 - Fair & 4-H Clubs                                 | 19                | 27,000                   |                       |                          |                                 |                     |           |                   |                      | 27,000                     | 27,000               | 27,000     | 19 |
| 6430 - Fairgrounds                                      | 20                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 20 |
| 6440 - Memorial Halls                                   | 21                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 21 |
| 6450 - Other Educational Services                       | 22                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          | 0                    | 0          | 22 |
| Subtotal  | 23                | 27,000                   | 0                     | 0                        | 350,000                         | 0                   | 0         | 0                 | 0                    | 377,000                    | 456,644              | 474,400    | 23 |
| <b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b> |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 6500 - Property   | 24                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          |                      |            | 24 |
| 6510 - Buildings  | 25                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          |                      |            | 25 |
| 6520 - Equipment  | 26                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          |                      |            | 26 |
| 6530 - Public Facilities                                | 27                |                          |                       |                          |                                 |                     |           |                   |                      | 0                          |                      |            | 27 |
| Subtotal  | 28                | 0                        | 0                     | 0                        | 0                               | 0                   | 0         | 0                 | 0                    | 0                          | 0                    | 0          | 28 |
| <b>TOTAL - COUNTY ENVIRONMENT &amp; EDUCATION</b>       | 29                | 9,049,662                | 1,392,672             | 0                        | 1,033,174                       | 37,952              | 0         | 0                 | 0                    | 11,513,460                 | 14,628,491           | 12,614,556 | 29 |

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

County Name: POLK

County No: 77

|   | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |            |    |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|------------|----|
|   | General Basic (A) | General Supplemental (B) | MH-DD Srvc Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |            |    |
| <b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b> |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 7000 - Administration   | 1                 | 144,222                  |                       |                          | 135,979                         | 866,157             |           |                   | 1,146,358            | 1,193,234                  | 1,154,782            | 1          |    |
| 7010 - Engineering  | 2                 |                          |                       |                          |                                 | 46,500              |           |                   | 46,500               | 63,000                     | 130,072              | 2          |    |
| Subtotal  | 3                 | 0                        | 144,222               | 0                        | 0                               | 135,979             | 912,657   | 0                 | 0                    | 1,192,858                  | 1,256,234            | 1,284,854  | 3  |
| <b>ROADWAY MAINTENANCE PROGRAM</b>                              |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 7100 - Bridges & Culverts                                       | 4                 |                          |                       |                          |                                 | 50,000              |           |                   | 50,000               | 60,000                     | 50,319               | 4          |    |
| 7110 - Roads  | 5                 |                          |                       |                          |                                 | 1,668,000           |           |                   | 1,668,000            | 1,712,000                  | 3,550,685            | 5          |    |
| 7120 - Snow & Ice Control                                       | 6                 |                          |                       |                          |                                 | 297,000             |           |                   | 297,000              | 315,000                    | 238,646              | 6          |    |
| 7130 - Traffic Controls   | 7                 |                          |                       |                          |                                 | 430,000             |           |                   | 430,000              | 435,000                    | 629,209              | 7          |    |
| 7140 - Road Clearing  | 8                 |                          |                       | 599,000                  |                                 |                     |           |                   | 599,000              | 611,000                    | 586,358              | 8          |    |
| Subtotal  | 9                 | 0                        | 0                     | 0                        | 599,000                         | 0                   | 2,445,000 | 0                 | 0                    | 3,044,000                  | 3,133,000            | 5,055,217  | 9  |
| <b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>                     |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 7200 - New Equipment  | 10                |                          |                       |                          |                                 | 343,074             |           |                   | 343,074              | 731,500                    | 678,109              | 10         |    |
| 7210 - Equipment Operations                                     | 11                |                          | 552,983               |                          |                                 | 491,579             | 3,582,598 |                   | 4,627,160            | 5,187,531                  | 5,042,124            | 11         |    |
| 7220 - Tools, Materials & Supplies                              | 12                |                          |                       |                          |                                 |                     | 12,000    |                   | 12,000               | 12,000                     | 12,063               | 12         |    |
| 7230 - Real Estate & Buildings                                  | 13                |                          |                       |                          |                                 |                     | 18,000    |                   | 18,000               | 380,500                    | 156,690              | 13         |    |
| Subtotal  | 14                | 0                        | 552,983               | 0                        | 0                               | 491,579             | 3,955,672 | 0                 | 0                    | 5,000,234                  | 6,311,531            | 5,888,986  | 14 |
| <b>MASS TRANSIT PROGRAM</b>                                     |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |            |    |
| 7300 - Air Transportation                                       | 15                |                          |                       |                          |                                 | 240,000             |           |                   | 240,000              | 240,000                    | 230,971              | 15         |    |
| 7310 - Ground Transportation                                    | 16                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            | 0                    | 16         |    |
| Subtotal  | 17                | 0                        | 0                     | 0                        | 0                               | 240,000             | 0         | 0                 | 240,000              | 240,000                    | 230,971              | 17         |    |
| <b>TOTAL - ROADS &amp; TRANSPORTATION</b>                       | 18                | 0                        | 697,205               | 0                        | 599,000                         | 867,558             | 7,313,329 | 0                 | 0                    | 9,477,092                  | 10,940,765           | 12,460,028 | 18 |

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: POLK

County No: 77

|   | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |           |   |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|-----------|---|
|   | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |           |   |
| <b>REPRESENTATION SERVICES PROGRAM</b>          |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |           |   |
| 8000 - Elections Administration                 | 1                 | 1,751,336                |                       |                          |                                 |                     |           |                   | 1,751,336            | 1,775,460                  | 1,669,091            | 1         |   |
| 8010 - Local Elections                          | 2                 | 25,000                   |                       |                          |                                 |                     |           |                   | 25,000               | 395,000                    | 109,482              | 2         |   |
| 8020 - Township Officials                       | 3                 |                          |                       | 110,000                  | 13,800                          |                     |           |                   | 123,800              | 133,400                    | 116,478              | 3         |   |
| Subtotal  | 4                 | 0                        | 1,776,336             | 0                        | 110,000                         | 13,800              | 0         | 0                 | 1,900,136            | 2,303,860                  | 1,895,051            | 4         |   |
| <b>STATE ADMINISTRATIVE SERVICES</b>            |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |           |   |
| 8100 - Motor Vehicle Registrations & Licensing  | 5                 | 2,396,608                | 759,852               |                          |                                 |                     |           |                   | 3,156,460            | 3,076,037                  | 2,786,578            | 5         |   |
| 8110 - Recording of Public Documents            | 6                 | 1,545,756                | 521,876               |                          |                                 |                     | 107,624   |                   | 2,175,256            | 2,205,154                  | 1,981,396            | 6         |   |
| Subtotal  | 7                 | 3,942,364                | 1,281,728             | 0                        | 0                               | 0                   | 107,624   | 0                 | 5,331,716            | 5,281,191                  | 4,767,974            | 7         |   |
| <b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b> | 8                 | 3,942,364                | 3,058,064             | 0                        | 110,000                         | 13,800              | 0         | 107,624           | 0                    | 7,231,852                  | 7,585,051            | 6,663,025 | 8 |

**SERVICE AREA 9  
 ADMINISTRATION**

County Name: POLK

County No: 77

|  | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |           | All Permanent (J) | TOTALS               |                            |                      |    |
|--|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------|----------------------|----------------------------|----------------------|----|
|  | General Basic (A) | General Supplemental (B) | MH-DD Srvc Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |    |
| <b>POLICY &amp; ADMINISTRATION PROGRAM</b> |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 9000 - General County Management           | 1                 | 3,797,009                | 857,441               |                          |                                 |                     | 100,000   |                   | 4,754,450            | 4,603,969                  | 4,529,254            | 1  |
| 9010 - Administrative Management Services  | 2                 | 2,416,154                | 811,934               |                          |                                 |                     |           |                   | 3,228,088            | 3,630,924                  | 3,496,600            | 2  |
| 9020 - Treasury Management Services        | 3                 | 1,886,835                | 617,883               |                          |                                 |                     | 5,500     |                   | 2,510,218            | 2,580,139                  | 2,435,448            | 3  |
| 9030 - Other Policy & Administration       | 4                 | 6,324,017                | 1,314,886             |                          |                                 |                     |           |                   | 7,638,903            | 6,912,001                  | 5,353,253            | 4  |
| Subtotal                                   | 5                 | 14,424,015               | 3,602,144             | 0                        | 0                               | 0                   | 105,500   | 0                 | 18,131,659           | 17,727,033                 | 15,814,555           | 5  |
| <b>CENTRAL SERVICES PROGRAM</b>            |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 9100 - General Services                    | 6                 | 4,507,339                | 1,048,217             |                          |                                 |                     |           |                   | 5,555,556            | 6,051,743                  | 5,916,344            | 6  |
| 9110 - Information Technology Services     | 7                 | 3,935,697                | 803,655               |                          |                                 |                     |           |                   | 4,739,352            | 4,666,185                  | 4,600,353            | 7  |
| 9120 - GIS Systems                         | 8                 |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 8  |
| Subtotal                                   | 9                 | 8,443,036                | 1,851,872             | 0                        | 0                               | 0                   | 0         | 0                 | 10,294,908           | 10,717,928                 | 10,516,697           | 9  |
| <b>RISK MANAGEMENT SERVICES PROGRAM</b>    |                   |                          |                       |                          |                                 |                     |           |                   |                      |                            |                      |    |
| 9200 - Tort Liability                      | 10                |                          | 1,225,000             |                          |                                 |                     |           |                   | 1,225,000            | 1,375,000                  | 1,056,933            | 10 |
| 9210 - Safety of Workplace                 | 11                |                          | 1,362,878             |                          |                                 |                     |           |                   | 1,362,878            | 1,587,530                  | 1,270,411            | 11 |
| 9220 - Fidelity of Public Officers         | 12                |                          |                       |                          |                                 |                     |           |                   | 0                    |                            |                      | 12 |
| 9230 - Unemployment Compensation           | 13                |                          | 93,200                |                          |                                 |                     |           |                   | 93,200               | 93,200                     | 49,854               | 13 |
| Subtotal                                   | 14                | 0                        | 2,681,078             | 0                        | 0                               | 0                   | 0         | 0                 | 2,681,078            | 3,055,730                  | 2,377,198            | 14 |
| <b>TOTAL - ADMINISTRATION</b>              | 15                | 22,867,051               | 8,135,094             | 0                        | 0                               | 0                   | 105,500   | 0                 | 31,107,645           | 31,500,691                 | 28,708,450           | 15 |

**SERVICE AREA 0  
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: POLK County No: 77

|  | GENERAL FUND      |                          | SPECIAL REVENUE FUNDS |                          |                                 |                     |            | All Capital Projects (H) | All Debt Service (I) | All Permanent (J) | TOTALS               |                            |                      |             |    |
|--|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|------------|--------------------------|----------------------|-------------------|----------------------|----------------------------|----------------------|-------------|----|
|  | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C)   | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G)  |                          |                      |                   | Budget 2012/2013 (K) | Re-estimated 2011/2012 (L) | Actual 2010/2011 (M) |             |    |
| <b>NONPROGRAM CURRENT EXPENDITURES</b>           |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| 0010 - County Farm Operations                    | 1                 |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    | 0                          | 0                    | 1           |    |
| 0020 - Interest on Short-Term Debt               | 2                 |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    | 0                          | 0                    | 2           |    |
| 0030 - Other Nonprogram Current                  | 3                 |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    | 0                          | 0                    | 3           |    |
| 0040 - Other County Enterprises                  | 4                 |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    | 0                          | 0                    | 4           |    |
| TOTAL - NONPROGRAM CURRENT                       | 5                 | 0                        | 0                     | 0                        | 0                               | 0                   | 0          |                          |                      | 0                 | 0                    | 0                          | 0                    | 5           |    |
| <b>LONG-TERM DEBT SERVICE</b>                    |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| 0100 - Principal                                 | 6                 | 265,000                  |                       |                          |                                 |                     |            |                          | 8,437,400            |                   | 8,702,400            | 9,464,000                  | 8,810,000            | 6           |    |
| 0110 - Interest                                  | 7                 | 156,808                  |                       |                          |                                 |                     |            |                          | 3,988,764            |                   | 4,145,572            | 4,548,943                  | 4,582,518            | 7           |    |
| TOTAL - LONG-TERM DEBT SERVICE                   | 8                 | 421,808                  | 0                     | 0                        | 0                               | 0                   | 0          |                          | 12,426,164           | 0                 | 12,847,972           | 14,012,943                 | 13,392,518           | 8           |    |
| <b>CAPITAL PROJECTS</b>                          |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| 0200 - Roadway Construction                      | 9                 |                          |                       |                          |                                 | 5,264,310           |            |                          |                      |                   | 5,264,310            | 5,546,000                  | 4,169,997            | 9           |    |
| 0210 - Conservation Land Acquisition/Development | 10                | 97,800                   |                       |                          |                                 |                     | 102,167    | 2,763,200                |                      |                   | 2,963,167            | 2,936,215                  | 3,502,240            | 10          |    |
| 0220 - Other Capital Projects                    | 11                |                          |                       |                          |                                 |                     |            | 3,098,399                |                      |                   | 3,098,399            | 5,465,415                  | 9,136,129            | 11          |    |
| TOTAL - CAPITAL PROJECTS                         | 12                | 97,800                   | 0                     | 0                        | 0                               | 5,264,310           | 102,167    | 5,861,599                |                      |                   | 11,325,876           | 13,947,630                 | 16,808,366           | 12          |    |
| <b>EXPENDITURES SUMMARY</b>                      |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| - Total Public Safety and Legal Services         | 13                | 44,761,239               | 19,240,955            | 0                        | 17,000                          | 0                   | 0          | 967,444                  |                      |                   | 0                    | 64,986,638                 | 63,950,791           | 62,638,508  | 13 |
| - Total Physical Health and Social Services      | 14                | 28,742,173               | 6,512,931             | 0                        | 0                               | 0                   | 0          | 0                        |                      |                   | 0                    | 35,255,104                 | 38,245,472           | 38,841,282  | 14 |
| - Total Mental Health, MR & DD                   | 15                | 0                        | 0                     | 57,518,768               | 0                               | 0                   | 0          | 0                        |                      |                   | 0                    | 57,518,768                 | 64,405,514           | 47,973,413  | 15 |
| - Total County Environment and Education         | 16                | 9,049,662                | 1,392,672             | 0                        | 1,033,174                       | 37,952              | 0          | 0                        |                      |                   | 0                    | 11,513,460                 | 14,628,491           | 12,614,556  | 16 |
| - Total Roads & Transportation                   | 17                | 0                        | 697,205               | 0                        | 599,000                         | 867,558             | 7,313,329  | 0                        |                      |                   | 0                    | 9,477,092                  | 10,940,765           | 12,460,028  | 17 |
| - Total Governmental Services to Residents       | 18                | 3,942,364                | 3,058,064             | 0                        | 110,000                         | 13,800              | 0          | 107,624                  |                      |                   | 0                    | 7,231,852                  | 7,585,051            | 6,663,025   | 18 |
| - Total Administration                           | 19                | 22,867,051               | 8,135,094             | 0                        | 0                               | 0                   | 0          | 105,500                  |                      |                   | 0                    | 31,107,645                 | 31,500,691           | 28,708,450  | 19 |
| - Total Nonprogram Current Expenditures          | 20                | 0                        | 0                     | 0                        | 0                               | 0                   | 0          | 0                        |                      |                   | 0                    | 0                          | 0                    | 20          |    |
| - Total Long-Term Debt Service                   | 21                | 421,808                  | 0                     | 0                        | 0                               | 0                   | 0          | 0                        |                      |                   | 12,426,164           | 14,012,943                 | 13,392,518           | 21          |    |
| - Total Capital Projects                         | 22                | 97,800                   | 0                     | 0                        | 0                               | 5,264,310           | 102,167    | 5,861,599                |                      |                   | 0                    | 11,325,876                 | 13,947,630           | 16,808,366  | 22 |
| TOTAL - ALL EXPENDITURES (lines 13-24)           | 23                | 109,882,097              | 39,036,921            | 57,518,768               | 1,759,174                       | 919,310             | 12,577,639 | 1,282,735                | 5,861,599            | 12,426,164        | 0                    | 241,264,407                | 259,217,348          | 240,100,146 | 23 |
| <b>OTHER BUDGETARY FINANCING USES</b>            |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| <b>OPERATING TRANSFERS OUT</b>                   |                   |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      |             |    |
| - To General Supplemental                        | 24                |                          |                       |                          |                                 |                     |            | 2,644,977                |                      |                   | 2,644,977            | 731,653                    | 1,316,434            | 24          |    |
| - To Rural Services Supplemental                 | 25                |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    |                            |                      | 25          |    |
| - To Secondary Roads                             | 26                | 2,386,816                |                       |                          | 4,679,823                       |                     |            |                          |                      |                   | 7,066,639            | 7,434,487                  | 7,319,628            | 26          |    |
| - To Other Budgetary Funds                       | 27                | 1,421,621                | 3,044,778             |                          |                                 |                     |            | 870,340                  |                      |                   | 5,336,739            | 6,337,459                  | 4,301,265            | 27          |    |
| TOTAL OPERATING TRANSFERS OUT                    | 28                | 3,808,437                | 3,044,778             | 0                        | 4,679,823                       | 0                   | 0          | 3,515,317                | 0                    | 0                 | 15,048,355           | 14,503,599                 | 12,937,327           | 28          |    |
| <b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>          | 29                |                          |                       |                          |                                 |                     |            |                          |                      |                   |                      |                            |                      | 29          |    |
| Increase (Decrease) in Reserves (GAAP Budgets)   | 30                |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    |                            |                      | 30          |    |
| Fund Balance - Nonspendable                      | 31                |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    |                            |                      | 31          |    |
| Fund Balance - Restricted                        | 32                |                          |                       | 11,017,179               | 1,893,165                       | 175,933             |            | 785,221                  |                      | 300,035           | 14,171,533           | 15,513,584                 | 18,569,028           | 32          |    |
| Fund Balance - Committed                         | 33                | 313,599                  |                       |                          |                                 |                     |            | 9,702,977                | 756,634              |                   | 10,773,210           | 10,235,652                 | 10,659,785           | 33          |    |
| Fund Balance - Assigned                          | 34                |                          |                       |                          |                                 |                     |            |                          |                      |                   | 0                    |                            |                      | 34          |    |
| Fund Balance - Unassigned                        | 35                | 26,379,726               | 9,759,231             | 0                        | 0                               | 0                   | 0          | (100,000)                | 1                    | 99,999            | 0                    | 36,138,957                 | 36,150,792           | 39,506,408  | 35 |
| TOTAL ENDING FUND BALANCE - JUNE 30,             | 36                | 26,693,325               | 9,759,231             | 11,017,179               | 1,893,165                       | 175,933             | 0          | 10,388,198               | 756,635              | 400,034           | 0                    | 61,083,700                 | 61,900,028           | 68,735,221  | 36 |
| TOTAL REQUIREMENTS (23+28+29-30+34)              | 37                | 140,383,859              | 51,840,930            | 68,535,947               | 8,332,162                       | 1,095,243           | 12,577,639 | 15,186,250               | 6,618,234            | 12,826,198        | 0                    | 317,396,462                | 335,620,975          | 321,772,694 | 37 |



**TAX INCREMENT FINANCING (TIF) BUDGET**

County Name: POLK

County No: 77

**Outstanding TIF Indebtedness Including Interest to Term:**

Loans  
Advances  
Indebtedness\*  
Bonds Outstanding  
Total Outstanding TIF Indebtedness Including Interest

| ACTUAL        |            |
|---------------|------------|
| June 30, 2011 |            |
|               | 0          |
|               | 0          |
|               | 10,020,668 |
|               | 0          |
|               | 10,020,668 |

\*Includes written agreements whereby the county agrees to suspend, exempt, rebate, refund or reimburse property taxes, provide a grant for property taxes paid, or make direct payment of taxes.

**TIF BUDGET SUMMARY**

TIF REVENUE (From Form 634-A Revenues Detail Line 10)  
OTHER REVENUE (Include Interest received and any other other revenue related to TIF not included above)  
TOTAL REVENUE  
TIF EXPENDITURES

| BUDGET<br>2012/2013 | RE-ESTIMATED<br>2011/2012 | ACTUAL<br>2010/2011 |
|---------------------|---------------------------|---------------------|
| 0                   | 0                         | 0                   |
| 953,464             | 956,730                   | 954,226             |
| 953,464             | 956,730                   | 954,226             |

| REBATES OR PAYMENTS TO ENTITIES FUNDED BY COUNTY TIF REVENUES<br>List Each Entity Separately |  | BUDGET<br>2012/2013 | RE-ESTIMATED<br>2011/2012 | ACTUAL<br>2010/2011 |
|--|--|---------------------|---------------------------|---------------------|
| 1  | Tournament Club of Iowa - Knapp Properties   | 736,300             | 748,247                   | 748,670             |
| 2  | Polk City - low to moderate income set aside | 217,164             | 208,483                   | 205,556             |
| 3  |  |                     |                           |                     |
| 4  |  |                     |                           |                     |
| 5  |  |                     |                           |                     |
| 6  |  |                     |                           |                     |
| 7  |  |                     |                           |                     |
| 8  |  |                     |                           |                     |
| 9  |  |                     |                           |                     |
| 10   |  |                     |                           |                     |
| 11   |  |                     |                           |                     |
| 12   |  |                     |                           |                     |
| 13   |  |                     |                           |                     |
| 14   |  |                     |                           |                     |
| 15   |  |                     |                           |                     |
| 16   |  |                     |                           |                     |
| 17   |  |                     |                           |                     |
| 18   | Total Rebates or Payments to Entities        | 953,464             | 956,730                   | 954,226             |