

RESOLUTION

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

WHEREAS, Section 331.434(6) of the Iowa Code requires the Board of Supervisors to appropriate by resolution the amounts deemed necessary for each of the County offices and departments for all statutory budget funds; and

WHEREAS, Iowa Code Section 331.435 permits a County to amend its fiscal year budget after providing proper notice and opportunity for public comment, and

WHEREAS, it is necessary to amend the FY 2024/2025 Polk County Budget and Appropriation to reflect the actions and expenditure requirements of the County Offices and Departments since the budget was certified on April 23, 2024, and

WHEREAS, a staff meeting on the proposed amendment was held September 4, 2024, and a public hearing was held October 8, 2024,

NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Supervisors amends the appropriation for Fiscal Year 2024/2025 by fund, department, and service area and appropriates for FY 2024/2025 the sums reflected in the attached appropriation summary.

Approved this 8th day of October, 2024.

POLK COUNTY BOARD OF SUPERVISORS

Angela Connolly

Chairperson.

SUBMITTED BY:

Deborah A. Anderson

Deb Anderson, Budget Manager

ROLL CALL FOR ALLOWANCE

Matt McCoy	Yea	Nay
Robert Brownell	Yea	Nay
Tom Hockensmith	Yea	Nay
Steve Van Oort	Yea	Nay
Angela Connolly	Yea	Nay

ABS

OCT 08 2024

ALLOWED BY VOTE OF BOARD

Yea	<u>4</u>	Nay	<u>0</u>
-----	----------	-----	----------

ABS 1

Above tabulation made by AB

Angela Connolly
CHAIRPERSON

#5

POLK COUNTY BOARD OF SUPERVISORS

Tuesday Agenda Memorandum

Item Type & Title: Resolution amending FY 24/25 budget

Agenda Date: October 8, 2024

Contact Individual: Deb Anderson, Budget Manager
Board of Supervisors
286-3016

Background: Polk County routinely amends the current budget and appropriation to reflect a variety of actions taken by the Board of Supervisors, Offices, and Departments since the original budget was certified. Adjustments include such items as re-appropriating special project funds, grant awards, position changes, and adjustments based on current expenditure and revenue estimates. Staff presented the proposed amendment to the Board of Supervisors for discussion and review on September 4, 2024.

Significant budget changes include continued expenditure of lost revenue replacement funding through the American Rescue Plan Act, state incentive funding and expenditure for Behavioral Health and Disability Services (“BHDS”), and carryover of capital appropriations due to timing of projects.

Action Impact: Approves amendment of the FY 24/25 budget

Fiscal Note: Beginning fund balances increase \$119.6 million primarily due to carryover of Emergency Rent Assistance Program and American Rescue Plan Act funds as well as receipt of bond proceeds. Expenditures increase \$92.1 million primarily to expend these carried-over funds and to complete capital projects budgeted in the prior fiscal year. Revenues increase \$31.2 million mainly due to anticipated state incentive funding for BHDS. Net transfers decrease \$0.2 million. The proposed revenue, expense, and transfer adjustments increase ending fund balances by \$58.5 million compared to the certified budget.

Fiscal Year	New Budget Item? (Y/N)	# of New Position(s) Required	Anticipated Expense & Other Uses	Anticipated Revenue & Other Sources	Budget Amendment Required? (Y/N)	If Amendment is Required,	
						Expense Account Code	Revenue Account Code
24/25	N	N/A	\$537,529,617	\$446,390,572	Y	Various	Various

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

Fiscal Year July 1, 2024 - June 30, 2025

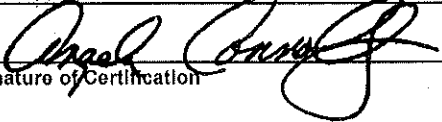
POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date:	Meeting Time:	Meeting Location:
10/8/2024	09:30 AM	111 Court Avenue Room 120, Des Moines, Iowa 50309

The governing body of the POLK COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	231,960,675	0	231,960,675
Less: Uncollected Delinquent Taxes - Levy Year	2	949,157	0	949,157
Less: Credits to Taxpayers	3	7,784,233	(2,693,633)	5,090,600
Net Current Property Tax	4	223,227,285	2,693,633	225,920,918
Delinquent Property Tax Revenue	5	111,000	0	111,000
Penalties, Interest & Costs on Taxes	6	1,365,000	0	1,365,000
Other County Taxes/TIF Tax Revenues	7	8,880,371	0	8,880,371
Intergovernmental	8	70,206,512	24,614,447	94,820,959
Licenses & Permits	9	1,080,750	10,000	1,090,750
Charges for Service	10	17,930,170	(17,230)	17,912,940
Use of Money & Property	11	18,904,301	59,292	18,963,593
Miscellaneous	12	4,094,769	3,860,594	7,955,363
Subtotal Revenue	13	345,800,158	31,220,736	377,020,894
Other Financing Sources:			0	
General Long-Term Debt Proceeds	14	10,480,903	0	10,480,903
Operating Transfers In	15	44,919,818	13,870,957	58,790,775
Proceeds of Fixed Asset Sales	16	98,000	0	98,000
Total Revenues & Other Sources	17	401,298,879	45,091,693	446,390,572
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety & Legal Services	18	117,329,919	770,009	118,099,928
Physical Health & Social Services	19	51,547,521	8,207,633	59,755,154
Mental Health, ID & DD	20	21,431,530	14,216,329	35,647,859
County Environment & Education	21	30,188,498	24,275,266	54,463,764
Roads & Transportation	22	14,470,605	1,130,702	15,601,307
Government Services to Residents	23	11,557,850	2,188,599	13,746,449
Administration	24	51,755,334	16,194,284	67,949,618
Nonprogram Current	25	0	0	0
Debt Service	26	73,502,754	200,000	73,702,754
Capital Projects	27	20,014,048	24,918,790	44,932,838
Subtotal Expenditures	28	391,798,059	92,101,612	483,899,671
Other Financing Uses:			0	
Operating Transfers Out	29	39,568,661	14,061,285	53,629,946
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	431,366,720	106,162,897	537,529,617
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(30,067,841)	(61,071,204)	(91,139,045)
Beginning Fund Balance - July 1, 2022	33	161,551,772	119,599,132	281,150,904
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	10,704,006	30,611,576	41,315,582
Fund Balance - Committed	37	46,937,617	(16,395,199)	30,542,418
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	73,842,308	44,311,551	118,153,859
Total Ending Fund Balance - June 30, 2024	40	131,483,931	58,527,928	190,011,859

Explanation of Changes: Adjusts appropriations due to timing of program expenditures and availability of funding from other entities. Also carries forward unexpended capital appropriations from the prior fiscal year.


Signature of Certification

10/08/2024
Adopted On


County Auditor Signature of Certification

**POLK COUNTY
 APPROPRIATION SUMMARY, AS OF 10/08/24
 FISCAL YEAR 24/25**

Total By Fund		24/25 AMENDED
001	General Basic	\$ 193,006,026
002	General Supplemental	71,696,818
003	Risk Management	8,371,973
004	Community Development	9,509,672
005	Economic Development	21,680,708
006	Conservation Projects	1,364,910
008	Grants	1,200,000
010	Mental Health	35,647,859
011	Rural Basic	3,097,319
012	Rural Supplemental	1,638,872
013	Forfeited Property/Sheriff/State	17,000
014	Forfeited Property/Sheriff/Fed	150,600
015	Forfeited Property/Co. Attorney	55,000
018	Co. Attorney Collections	32,815
020	Secondary Roads	20,256,744
021	Recorder's Surcharge	96,700
024	Fire Protection	1,287,532
026	REAP	132,000
031	Conservation Mitigation Bank	250,000
033	Tax Increment Finance	1,669,724
034	Drainage Districts	270,000
035	Opioid Abatement	3,871,439
046	Debt Service	73,702,754
051	Conservation PCWLL	11,596,319
055	Capital Projects	23,296,887
Fund Total		\$ 483,899,671

Total By Office/Department		24/25 AMENDED
001	Auditor	\$ 10,909,229
002	Recorder	3,286,755
003	Treasurer	8,663,241
004	Sheriff	89,785,128
005	County Attorney	20,410,556
010	Board of Supervisors	129,969,133
012	Human Resources	9,912,627
022	Health Department	9,632,372
023	Community, Family & Youth	36,061,074
026	Public Works	47,207,071
027	General Services	35,646,942
028	Information Technology	9,747,505
044	Behavioral Health & Disability Svcs	41,073,200
045	Veteran Affairs	1,982,329
046	Conservation	25,575,525
047	Medical Examiner	4,036,984
Office/Department Total		\$ 483,899,671

**POLK COUNTY
APPROPRIATION SUMMARY, AS OF 10/08/24
FISCAL YEAR 24/25**

Total By Service Area		24/25 AMENDED	
1	Public Safety & Legal Services	\$	118,099,928
3	Physical Health & Social Services		59,755,154
4	MH, MR, DD		35,647,859
6	Co. Environment and Education		54,463,764
7	Roads & Transportation		15,601,307
8	Government Services to Residents		13,746,449
9	Administration		67,949,618
11	Debt Service		73,702,754
12	Capital Projects		44,932,838
		\$	483,899,671