

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

Fiscal Year July 1, 2020 - June 30, 2021

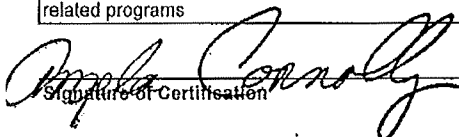
POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2021

| Meeting Date: | Meeting Time: | Meeting Location: |
|---------------|---------------|---|
| 5/25/2021 | 09:30 AM | 111 Court Avenue Room 120, Des Moines, Iowa 50309 Zoom Meeting: https://polkcountyiowa.gov/join/94723670014?pwd=YXlhWjlpQXdx0cGxpbfNEb0tTOEVUZz09 Meeting ID: 947 2367 0014 Passcode: 317164 |

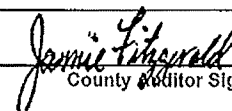
The governing body of the POLK COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment 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 | 200,572,804 | 0 | 200,572,804 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 820,968 | 0 | 820,968 |
| Less: Credits to Taxpayers | 3 | 7,944,753 | 0 | 7,944,753 |
| Net Current Property Tax | 4 | 191,807,083 | 0 | 191,807,083 |
| Delinquent Property Tax Revenue | 5 | 23,500 | 1,985,500 | 2,009,000 |
| Penalties, Interest & Costs on Taxes | 6 | 1,452,000 | 0 | 1,452,000 |
| Other County Taxes/TIF Tax Revenues | 7 | 5,653,462 | 180,000 | 5,833,462 |
| Intergovernmental | 8 | 58,689,350 | 24,948,201 | 83,637,551 |
| Licenses & Permits | 9 | 1,251,150 | 385,000 | 1,636,150 |
| Charges for Service | 10 | 17,217,405 | 273,411 | 17,490,816 |
| Use of Money & Property | 11 | 6,988,348 | 839,323 | 7,827,671 |
| Miscellaneous | 12 | 2,123,270 | 2,271,529 | 4,394,799 |
| Subtotal Revenue | 13 | 285,205,658 | 30,882,964 | 316,088,622 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 58,316,294 | 35,864,344 | 94,180,638 |
| Proceeds of Fixed Asset Sales | 16 | 174,500 | 44,000 | 218,500 |
| Total Revenues & Other Sources | 17 | 343,696,352 | 66,791,308 | 410,487,660 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety & Legal Services | 18 | 89,089,299 | 1,975,053 | 91,064,352 |
| Physical Health & Social Services | 19 | 42,216,166 | (849,254) | 41,366,912 |
| Mental Health, ID & DD | 20 | 26,968,776 | 6,552,752 | 33,521,528 |
| County Environment & Education | 21 | 22,288,119 | 92,364 | 22,380,483 |
| Roads & Transportation | 22 | 13,435,863 | 174,566 | 13,610,429 |
| Government Services to Residents | 23 | 9,096,352 | 1,560,318 | 10,656,670 |
| Administration | 24 | 42,141,897 | 15,249,184 | 57,391,081 |
| Nonprogram Current | 25 | 0 | 0 | 0 |
| Debt Service | 26 | 23,671,280 | 92,608 | 23,763,888 |
| Capital Projects | 27 | 51,265,169 | 1,518,254 | 52,783,423 |
| Subtotal Expenditures | 28 | 320,172,921 | 26,365,845 | 346,538,766 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 66,456,349 | 41,553,610 | 98,009,959 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 376,629,270 | 67,919,455 | 444,548,725 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | (32,932,918) | (1,128,147) | (34,061,065) |
| Beginning Fund Balance - July 1, 2020 | 33 | 135,481,160 | 190 | 135,481,350 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 23,253,317 | 508,054 | 23,761,371 |
| Fund Balance - Committed | 37 | 14,564,789 | (417,156) | 14,147,633 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 |
| Fund Balance - Unassigned | 39 | 64,730,136 | (1,218,855) | 63,511,281 |
| Total Ending Fund Balance - June 30, 2021 | 40 | 102,648,242 | (1,127,957) | 101,420,285 |

Explanation of Changes: Implements changes as approved by the Board of Supervisors, primarily receipt and distribution of state and federal funding for COVID-related programs


Signature of Certification

05/25/2021
Adopted On


County Auditor Signature of Certification