

## STATISTICAL SECTION

The statistical section of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the County's overall financial health.

**Financial Trends** - These schedules contain trend information to show how the County's financial performance and well being have changed over time.

**Revenue Capacity** - These schedules contain information to assess the County's most significant local revenue sources, the property tax.

**Debt Capacity** - These schedules present information to assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

**Demographic and Economic Information** - These schedules offer demographic and economic indicators to show the environment within which the County's financial activities take place.

**Operating Information** - These schedules contain service and infrastructure data to show how the information in the County's financial report relates to the services the County provides and the activities it performs.

**Source:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

# POLK COUNTY, IOWA

## Net Position by Component Last Ten Fiscal Years (*accrual basis of accounting*)

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities:				
Net investment in capital assets	\$ 75,133,663	\$ 75,766,185	\$ 79,649,467	\$ 95,782,354
Restricted	5,923,114	20,238,049	13,961,534	6,856,842
Unrestricted	22,900,184	18,315,610	(11,863,296)	(6,663,345)
<b>Total governmental activities net position</b>	<b>\$ 103,956,961</b>	<b>\$ 114,319,844</b>	<b>\$ 81,747,705</b>	<b>\$ 95,975,851</b>
Business-type activities:				
Net investment in capital assets	\$ 228,985,935	\$ 227,164,549	\$ 227,920,658	\$ 210,891,115
Restricted	362,825	398,723	683,568	892,818
Unrestricted	27,365,867	23,792,875	23,032,612	29,905,022
<b>Total business-type activities net position</b>	<b>\$ 256,714,627</b>	<b>\$ 251,356,147</b>	<b>\$ 251,636,838</b>	<b>\$ 241,688,955</b>
Primary government:				
Net investment in capital assets	\$ 304,119,598	\$ 302,930,734	\$ 307,570,125	\$ 306,673,469
Restricted	6,285,939	20,636,772	14,645,102	7,749,660
Unrestricted	50,266,051	42,108,485	11,169,316	23,241,677
<b>Total primary government net position</b>	<b>\$ 360,671,588</b>	<b>\$ 365,675,991</b>	<b>\$ 333,384,543</b>	<b>\$ 337,664,806</b>

Note: Net position was affected due to the implementation of GASB Statement 68 in fiscal year 2015.

Note: Net position was affected due to the implementation of GASB Statement 75 in fiscal year 2018.

**Fiscal Year**

<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 112,687,170	\$ 126,040,376	\$ 141,619,244	\$ 153,716,269	\$ 178,840,583	\$ 199,148,310
6,845,261	5,186,531	8,649,668	7,881,994	16,158,117	9,472,452
6,624,617	19,475,079	31,904,684	50,714,327	48,954,091	108,260,555
<b>\$ 126,157,048</b>	<b>\$ 150,701,986</b>	<b>\$ 182,173,596</b>	<b>\$ 212,312,590</b>	<b>\$ 243,952,791</b>	<b>\$ 316,881,317</b>
\$ 195,501,228	\$ 187,999,398	\$ 261,586,814	\$ 255,720,433	\$ 250,962,456	\$ 245,395,416
862,445	895,917	619,985	637,860	373,389	915,341
40,943,677	45,181,140	48,925,819	46,018,192	51,048,987	63,459,905
<b>\$ 237,307,350</b>	<b>\$ 234,076,455</b>	<b>\$ 311,132,618</b>	<b>\$ 302,376,485</b>	<b>\$ 302,384,832</b>	<b>\$ 309,770,662</b>
\$ 308,188,398	\$ 314,039,774	\$ 403,206,058	\$ 409,436,702	\$ 429,803,039	\$ 444,543,726
7,707,706	6,082,448	9,269,653	8,519,854	16,531,506	10,387,793
47,568,294	64,656,219	80,830,503	96,732,519	100,003,078	171,720,460
<b>\$ 363,464,398</b>	<b>\$ 384,778,441</b>	<b>\$ 493,306,214</b>	<b>\$ 514,689,075</b>	<b>\$ 546,337,623</b>	<b>\$ 626,651,979</b>

**POLK COUNTY, IOWA**

**Changes in Net Position**

**Last Ten Fiscal Years**

*(accrual basis of accounting)*

	Fiscal Year			
	2013	2014	2015	2016
<b>Expenses:</b>				
Governmental activities:				
Public safety and legal services	\$ 68,677,335	\$ 71,564,875	\$ 69,683,428	\$ 72,778,579
Physical health and social services	34,703,552	35,070,940	35,364,307	37,352,964
Mental health	22,325,002	24,158,157	28,533,670	25,906,010
County environment and education	12,768,084	13,923,732	13,510,577	14,719,318
Roads and transportation	18,338,223	19,312,228	18,860,843	21,057,936
Governmental services to residents	7,077,482	7,129,232	7,344,942	7,974,904
Administration	28,625,011	28,335,206	32,774,134	32,949,752
Interest on long-term debt	5,313,966	5,846,733	3,882,745	5,286,682
<b>Total governmental activities expenses</b>	<b>197,828,655</b>	<b>205,341,103</b>	<b>209,954,646</b>	<b>218,026,145</b>
Business-type activities:				
Air Quality	1,218,911	1,154,638	1,219,921	1,180,789
Sanitary Sewer	788,708	726,280	1,365,289	6,450,974
Prairie Meadows Racetrack/Casino	11,052,660	10,167,216	11,602,938	10,602,938
Conservation Enterprises	47,968	40,327	170,279	191,492
Hamilton Urban Drainage District	263,778	270,242	294,484	400,587
Iowa Events Center	24,891,371	24,405,542	25,689,294	29,382,506
Urban Sewer	277,454	313,883	94,523	88,586
Community Based Case Management	-	-	-	1,592,258
Iowa Tax & Tags	211,165	295,583	350,977	349,629
<b>Total business-type activities expenses</b>	<b>38,752,015</b>	<b>37,373,711</b>	<b>40,787,705</b>	<b>50,239,759</b>
<b>Total government expenses</b>	<b>\$ 236,580,670</b>	<b>\$ 242,714,814</b>	<b>\$ 250,742,351</b>	<b>\$ 268,265,904</b>
<b>Program revenues:</b>				
Governmental activities:				
Charges for services:				
Public safety and legal services	\$ 14,325,269	\$ 13,781,722	\$ 13,176,295	\$ 14,045,975
Physical health and social services	1,236,642	1,042,590	1,036,902	1,078,182
Mental health	10,376,168	6,890,136	7,029,275	4,113,979
County environment and education	1,809,500	1,834,621	1,879,130	2,057,031
Roads and transportation	420,451	483,746	941,450	552,046
Governmental services to residents	7,488,249	7,285,121	7,273,173	8,058,455
Administration	1,900,040	1,932,024	1,794,169	1,748,225
Interest on long-term debt	54,200	49,843	51,062	49,385
Operating grants and contributions	23,227,618	29,067,248	26,488,420	21,941,825
Capital grants and contributions	1,902,755	262,332	2,919,497	6,129,377
<b>Total governmental activities program revenues</b>	<b>62,740,892</b>	<b>62,629,383</b>	<b>62,589,373</b>	<b>59,774,480</b>
Business-type activities:				
Charges for services:				
Air Quality	294,919	348,214	346,417	367,062
Sanitary Sewer	868,268	826,236	966,901	787,032
Prairie Meadows Racetrack/Casino	26,000,000	26,000,000	26,000,000	24,729,652
Conservation Enterprises	194,267	198,941	195,157	203,609
Hamilton Urban Drainage District	141,121	120,206	144,566	125,580
Iowa Events Center	10,990,697	12,459,738	15,072,784	16,167,111
Iowa Tax & Tags	337,895	367,059	386,463	414,508
Operating grants and contributions	963,837	1,465,466	5,505,719	2,592,193
Capital grants and contributions	128,250	128,250	128,250	1,644,344
<b>Total business-type activities program revenues</b>	<b>39,919,254</b>	<b>41,914,110</b>	<b>48,746,257</b>	<b>47,031,091</b>
<b>Total government program revenues</b>	<b>\$ 102,660,146</b>	<b>\$ 104,543,493</b>	<b>\$ 111,335,630</b>	<b>\$ 106,805,571</b>

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 73,081,038	\$ 78,520,169	\$ 83,348,793	\$ 90,042,251	\$ 98,320,747		91,517,994
38,587,870	40,425,914	42,640,579	42,236,354	43,090,352		39,360,602
20,756,146	21,978,560	24,067,294	23,791,649	26,413,988		29,121,148
15,252,013	16,879,257	18,610,621	21,273,906	22,687,489		28,681,708
17,130,748	19,694,797	18,066,871	20,012,591	20,399,665		19,904,738
8,053,559	8,411,110	8,489,741	9,753,363	10,604,040		8,482,345
37,599,287	38,473,412	44,075,188	38,746,860	60,486,836		139,026,689
5,192,766	5,760,430	5,053,602	7,631,720	6,165,281		5,500,496
215,653,427	230,143,649	244,352,689	253,488,694	288,168,398		361,595,720
1,275,213	1,345,230	1,222,773	1,516,296	1,193,109		1,067,562
1,609,984	1,772,545	1,712,523	2,470,020	1,663,793		1,789,710
10,602,938	10,602,938	12,154,762	15,679,920	13,706,637		14,957,183
98,970	488,317	460,606	446,968	355,316		253,298
598,185	496,291	481,026	696,238	426,611		425,199
27,350,775	27,469,180	28,041,271	25,818,408	17,238,103		24,362,991
68,475	85,705	72,663	59,374	45,544		30,734
6,759,608	3,994,485	-	-	-		-
389,877	453,119	464,909	537,065	581,598		466,283
48,754,025	46,707,810	44,610,533	47,224,289	35,210,711		43,352,960
\$ 264,407,452	\$ 276,851,459	\$ 288,963,222	\$ 300,712,983	\$ 323,379,109		404,948,680
\$ 16,245,042	\$ 18,787,052	\$ 20,313,908	\$ 21,157,832	\$ 21,615,174		21,266,708
1,272,939	1,216,522	1,427,520	1,277,481	990,085		1,619,371
2,249,219	5,957,472	5,692,061	5,470,234	5,042,859		15,807
2,299,210	2,148,206	2,009,876	2,674,304	2,830,595		2,784,438
566,585	630,431	796,889	820,541	816,196		853,244
8,381,909	8,636,445	8,488,177	9,399,389	10,541,549		10,331,781
1,678,242	2,527,924	1,746,943	1,784,795	2,414,003		26,438,164
38,474	53,444	54,503	55,509	37		18
22,040,570	21,811,485	21,242,714	21,302,676	50,357,676		135,748,723
10,987,863	9,969,031	12,493,459	8,072,602	4,758,778		6,276,248
65,760,053	71,738,012	74,266,050	72,015,363	99,366,952		205,334,502
376,783	380,689	392,685	409,362	431,545		452,468
1,051,006	984,610	1,252,629	995,879	1,172,263		1,265,659
24,947,712	25,334,064	26,077,019	26,314,372	23,385,086		25,987,677
196,126	205,482	287,451	287,731	348,871		370,172
115,451	118,447	118,114	113,905	113,071		192,297
15,192,487	15,581,819	17,133,251	12,949,284	5,621,085		17,119,475
440,354	468,029	248,045	259,920	282,030		276,763
8,076,897	5,108,887	1,000,639	869,298	839,664		2,482,400
498,250	928,250	77,719,463	231,682	32,000		32,000
50,895,066	49,110,277	124,229,296	42,431,433	32,225,615		48,178,911
\$ 116,655,119	\$ 120,848,289	\$ 198,495,346	\$ 114,446,796	\$ 131,592,567		253,513,413

(continued)

**POLK COUNTY, IOWA**

**Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)**

	Fiscal Year			
	2013	2014	2015	2016
Net (expense)/revenue:				
Governmental activities	\$ (135,087,763)	\$ (142,711,720)	\$ (147,365,273)	\$ (158,251,665)
Business-type activities	1,167,239	4,540,399	7,958,552	(3,208,668)
<b>Total government net expense</b>	<b>\$ (133,920,524)</b>	<b>\$ (138,171,321)</b>	<b>\$ (139,406,721)</b>	<b>\$ (161,460,333)</b>
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property taxes	\$ 126,597,379	\$ 131,914,045	\$ 136,363,181	\$ 140,709,005
Other county taxes	5,471,136	5,476,275	5,705,541	5,735,911
Interest on property taxes	1,264,536	1,381,536	1,412,664	1,174,445
State replacements	3,042,129	3,860,426	8,034,434	12,873,398
Use of money and property	379,474	255,759	309,077	709,823
Miscellaneous	1,261,848	2,068,364	1,734,376	3,082,645
Gain on sale of capital assets	-	-	-	-
Capital transfers	425,367	-	-	-
Transfers	7,380,210	9,761,697	7,429,240	8,194,584
<b>Total governmental activities</b>	<b>145,822,079</b>	<b>154,718,102</b>	<b>160,988,513</b>	<b>172,479,811</b>
Business-type activities:				
Use of money and property	178,934	54,995	74,169	637,627
Miscellaneous	460,369	860,639	572,344	817,742
Capital transfers - Loss on transfer of capital assets	(425,367)	-	-	-
Transfers	(7,380,210)	(9,761,697)	(7,429,240)	(8,194,584)
<b>Total business-type activities</b>	<b>(7,166,274)</b>	<b>(8,846,063)</b>	<b>(6,782,727)</b>	<b>(6,739,215)</b>
<b>Total government</b>	<b>\$ 138,655,805</b>	<b>\$ 145,872,039</b>	<b>\$ 154,205,786</b>	<b>\$ 165,740,596</b>
Change in net position:				
Governmental activities	\$ 10,734,316	\$ 12,006,382	\$ 13,623,240	\$ 14,228,146
Business-type activities	(5,999,035)	(4,305,664)	1,175,825	(9,947,883)
<b>Total primary government</b>	<b>\$ 4,735,281</b>	<b>\$ 7,700,718</b>	<b>\$ 14,799,065</b>	<b>\$ 4,280,263</b>

**Fiscal Year**

2017	2018	2019	2020	2021	2022
\$ (149,893,374)	\$ (158,405,637)	\$ (170,086,639)	\$ (181,473,331)	\$ (188,801,446)	\$ (156,261,218)
2,141,041	2,402,467	79,618,763	(4,792,856)	(2,985,096)	4,825,951
\$ (147,752,333)	\$ (156,003,170)	\$ (90,467,876)	\$ (186,266,187)	\$ (191,786,542)	\$ (151,435,267)

\$ 149,208,819	\$ 154,947,225	\$ 170,244,856	\$ 178,520,086	\$ 192,812,266	\$ 195,064,719
5,768,801	5,726,777	5,831,727	6,177,617	6,268,316	8,041,247
1,199,698	1,131,465	1,258,286	638,379	2,173,963	1,392,693
13,342,460	13,456,415	13,744,982	13,859,458	14,056,107	13,969,069
1,233,182	3,231,716	4,597,174	3,957,120	1,719,432	2,637,236
1,227,068	1,097,395	777,263	2,105,056	3,848,416	5,419,525
259,350	-	-	-	-	-
-	-	-	-	-	-
7,835,193	7,403,582	5,103,961	6,354,609	(436,853)	2,665,255
180,074,571	186,994,575	201,558,249	211,612,325	220,441,647	229,189,744

725,529	992,382	1,946,088	1,969,165	1,608,950	3,925,045
587,018	777,838	595,273	422,167	947,640	1,300,089
-	-	-	-	-	-
(7,835,193)	(7,403,582)	(5,103,961)	(6,354,609)	436,853	(2,665,255)
(6,522,646)	(5,633,362)	(2,562,600)	(3,963,277)	2,993,443	2,559,879
\$ 173,551,925	\$ 181,361,213	\$ 198,995,649	\$ 207,649,048	\$ 223,435,090	\$ 231,749,623

\$ 30,181,197	\$ 28,588,938	\$ 31,471,610	\$ 30,138,994	\$ 31,640,201	\$ 72,928,526
(4,381,605)	(3,230,895)	77,056,163	(8,756,133)	8,347	7,385,830
\$ 25,799,592	\$ 25,358,043	\$ 108,527,773	\$ 21,382,861	\$ 31,648,548	\$ 80,314,356

(concluded)

**POLK COUNTY, IOWA**

**Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)**

	Fiscal Year			
	2013	2014	2015	2016
General Fund:				
Nonspendable	\$ 1,431,512	\$ 1,317,221	\$ 1,199,934	\$ 970,787
Committed	3,753,815	3,585,015	3,265,208	3,764,477
Unassigned	35,680,321	37,877,628	43,089,740	47,725,904
<b>Total General Fund</b>	<b>\$ 40,865,648</b>	<b>\$ 42,779,864</b>	<b>\$ 47,554,882</b>	<b>\$ 52,461,168</b>
Mental Health Fund:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,030,563	6,837,252	7,867,880	2,657,177
Unassigned	-	-	-	-
<b>Total Mental Health Fund</b>	<b>\$ 2,030,563</b>	<b>\$ 6,837,252</b>	<b>\$ 7,867,880</b>	<b>\$ 2,657,177</b>
American Rescue Plan Act Fund:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
<b>Total American Rescue Plan Act Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Justice Center Fund:				
Restricted	\$ **	\$ **	\$ 59,277,232	\$ 47,204,845
<b>Total Justice Center Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,277,232</b>	<b>\$ 47,204,845</b>
Debt Service Fund:				
Restricted	\$ 68,561,227	\$ 216,764	\$ 2,892,100	\$ 986,277
<b>Total Debt Service Fund</b>	<b>\$ 68,561,227</b>	<b>\$ 216,764</b>	<b>\$ 2,892,100</b>	<b>\$ 986,277</b>
All other governmental funds:				
Nonspendable	\$ 712,871	\$ 943,020	\$ 1,202,909	\$ 1,304,996
Restricted	3,273,535	13,184,033	18,971,785	14,736,599
Committed	10,254,039	10,993,740	13,979,456	11,826,022
Unassigned	(4,642,695)	(2,138,711)	(1,503,644)	(4,459,848)
<b>Total all other governmental funds</b>	<b>\$ 9,597,750</b>	<b>\$ 22,982,082</b>	<b>\$ 32,650,506</b>	<b>\$ 23,407,769</b>

**Note:** Only major funds are identified on this schedule

\*\* - Fund is a nonmajor fund during the respective year



**Fiscal Year**

<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 1,057,617	\$ 1,166,044	\$ 4,646,907	\$ 4,642,422	\$ 5,049,581	\$ 4,163,553
4,053,969	3,878,749	3,602,523	5,539,649	5,584,052	14,759,793
48,872,607	64,151,132	73,735,438	83,543,134	94,707,468	126,387,600
<u>\$ 53,984,193</u>	<u>\$ 69,195,925</u>	<u>\$ 81,984,868</u>	<u>\$ 93,725,205</u>	<u>\$ 105,341,101</u>	<u>\$ 145,310,946</u>
\$ -	\$ -	\$ -	\$ 754,803	\$ 580,390	\$ 576,943
1,874,559	1,182,742	3,484,129	3,053,968	8,872,530	114,364
-	-	-	-	-	-
<u>\$ 1,874,559</u>	<u>\$ 1,182,742</u>	<u>\$ 3,484,129</u>	<u>\$ 3,808,771</u>	<u>\$ 9,452,920</u>	<u>\$ 691,307</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,903,296
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,903,296</u>
\$ 49,375,218	\$ **	\$ **	\$ **	\$ **	\$ **
<u>\$ 49,375,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,641,237	\$ **	\$ **	\$ 370,404	\$ **	\$ **
<u>\$ 1,641,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,404</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,351,278	\$ 1,271,431	\$ 1,094,583	\$ 1,241,346	\$ 1,265,589	\$ 1,542,784
11,853,501	30,005,817	41,904,349	28,626,348	18,747,919	39,722,010
12,353,201	13,063,392	12,874,590	13,217,277	12,478,961	13,256,926
(2,707,165)	(4,721,524)	(1,611,672)	(225,407)	(1,213,605)	(424,091)
<u>\$ 22,850,815</u>	<u>\$ 39,619,116</u>	<u>\$ 54,261,850</u>	<u>\$ 42,859,564</u>	<u>\$ 31,278,864</u>	<u>\$ 54,097,629</u>

**POLK COUNTY, IOWA**

**Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)**

	Fiscal Year			
	2013	2014	2015	2016
<b>Revenues:</b>				
Property taxes	\$ 126,477,853	\$ 132,115,444	\$ 136,555,746	\$ 140,654,190
Other County taxes	5,471,136	5,476,275	5,705,541	5,735,911
Interest and penalties on delinquent taxes	1,264,536	1,381,536	1,412,664	1,174,445
Intergovernmental	46,892,346	48,896,738	52,671,977	48,896,981
Licenses and permits	943,393	913,075	1,073,810	1,308,798
Charges for service	13,685,542	13,215,481	13,753,759	14,232,809
Use of money and property	2,525,369	2,641,287	2,880,975	3,246,337
Miscellaneous	1,539,340	2,679,952	2,787,165	3,112,327
<b>Total revenues</b>	<b>198,799,515</b>	<b>207,319,788</b>	<b>216,841,637</b>	<b>218,361,798</b>
<b>Expenditures:</b>				
Public safety and legal services	64,362,370	67,550,790	67,742,641	70,630,110
Physical health and social services	33,295,027	33,590,597	33,988,406	35,624,786
Mental health	22,325,002	24,158,157	28,533,670	25,906,010
County environment and education	11,135,437	11,426,422	12,320,129	12,318,325
Roads and transportation	9,271,079	9,937,351	10,217,643	10,207,439
Governmental services to residents	7,048,801	7,066,217	7,086,477	7,508,917
Administration	28,112,537	29,091,437	31,075,332	32,415,833
Debt service:				
Principal	8,428,000	10,904,000	14,249,647	17,185,384
Interest and fiscal charges	6,093,333	6,015,812	3,718,837	5,320,313
Capital Projects:				
Roadway construction	4,834,470	5,684,678	5,650,385	8,744,120
Conservation land acquisition and development	2,679,744	10,850,138	6,895,682	5,260,650
Other capital projects	5,057,647	8,455,989	11,171,287	19,118,230
<b>Total expenditures</b>	<b>202,643,447</b>	<b>224,731,588</b>	<b>232,650,136</b>	<b>250,240,117</b>
<b>Excess of revenues over expenditures</b>	<b>(3,843,932)</b>	<b>(17,411,800)</b>	<b>(15,808,499)</b>	<b>(31,878,319)</b>
<b>Other financing sources (uses):</b>				
Transfers in	18,034,274	22,707,352	20,447,563	23,753,588
Transfers out	(10,639,985)	(12,925,655)	(12,998,323)	(15,539,004)
Payment to refunded bond escrow agent	-	(66,570,000)	(640,000)	-
Issuance of notes receivable	-	-	-	-
Issuance of capital leases	692,111	-	-	-
Issuance of bonds	76,114,616	25,335,000	84,207,560	-
Issuance of refunding bonds	-	-	-	-
Premium (discount) on bonds issued	1,019,219	270,129	2,003,138	-
Proceeds from sale of capital assets	311,766	-	59,100	50,000
<b>Total other financing sources (uses)</b>	<b>85,532,001</b>	<b>(31,183,174)</b>	<b>93,079,038</b>	<b>8,264,584</b>
<b>Net change in fund balances</b>	<b>\$ 81,688,069</b>	<b>\$ (48,594,974)</b>	<b>\$ 77,270,539</b>	<b>\$ (23,613,735)</b>
Total expenditures	\$ 202,643,447	\$ 224,731,588	\$ 232,650,136	\$ 250,240,117
Less: capital expenditures	(6,885,814)	(18,623,440)	(17,279,105)	(22,908,037)
Total non capital expenditures	<b>\$ 195,757,633</b>	<b>\$ 206,108,148</b>	<b>\$ 215,371,031</b>	<b>\$ 227,332,080</b>
Debt service as % of noncapital expenditures	7.42%	8.21%	8.34%	9.90%

Fiscal Year											
2017		2018		2019		2020		2021		2022	
\$	149,192,233	\$	154,907,645	\$	170,236,493	\$	177,466,490	\$	193,547,018	\$	195,043,379
	5,768,801		5,726,777		5,831,727		6,177,617		6,268,316		8,041,247
	1,199,698		1,131,465		1,258,286		638,379		2,173,963		1,392,693
	53,391,833		54,684,871		60,047,045		55,918,397		86,279,080		189,660,462
	1,342,246		1,412,582		1,184,341		1,494,380		1,849,167		1,241,014
	15,457,944		16,532,428		17,204,963		17,357,972		18,731,765		20,120,983
	4,175,894		5,819,127		7,714,424		7,554,364		7,371,014		7,998,768
	3,565,298		3,244,957		2,341,663		2,748,881		4,522,855		5,132,257
	234,093,947		243,459,852		265,818,942		269,356,480		320,743,178		428,630,803
	71,194,297		73,982,865		79,376,445		85,122,459		88,555,413		90,166,716
	36,130,845		37,924,736		40,193,882		39,468,371		40,858,478		40,171,093
	20,756,146		21,978,560		24,067,294		23,791,649		26,413,988		28,940,071
	13,533,835		14,049,618		15,779,209		18,168,176		18,365,693		25,385,599
	13,251,960		10,458,021		12,198,866		14,047,438		12,944,865		12,744,293
	7,586,381		7,760,563		7,970,669		9,104,059		10,121,448		9,364,233
	33,015,233		34,397,839		39,245,415		37,650,125		53,174,305		143,442,441
	14,309,378		13,181,000		14,223,000		15,095,000		17,345,000		17,478,232
	5,152,889		5,689,646		5,088,006		6,350,862		6,326,279		5,799,928
	5,451,872		6,530,818		4,147,518		3,811,751		5,503,688		6,172,048
	7,807,817		12,949,544		14,754,893		5,107,993		3,234,675		6,328,960
	13,743,491		29,300,855		21,253,993		18,596,029		32,173,552		15,606,473
	241,934,144		268,204,065		278,299,190		276,313,912		315,017,384		401,600,087
	(7,840,197)		(24,744,213)		(12,480,248)		(6,957,432)		5,725,794		27,030,716
	34,201,466		24,562,657		27,188,510		33,093,904		40,453,740		49,050,075
	(26,346,273)		(17,340,379)		(22,664,549)		(26,719,295)		(40,870,593)		(46,364,820)
	(64,819,767)		(14,630,000)		-		(52,745,000)		-		(3,405,000)
	-		-		-		(30,515,000)		-		-
	2,326,428		-		161,127		1,200,808		-		-
	-		-		33,925,000		30,515,000		-		27,935,000
	56,730,000		12,235,000		-		48,070,000		-		3,411,866
	8,351,001		248,178		3,813,421		5,090,112		-		272,456
	359,350		50,000		-		-		-		-
	10,802,205		5,125,456		42,423,509		7,990,529		(416,853)		30,899,577
\$	2,962,008	\$	(19,618,757)	\$	29,943,261	\$	1,033,097		5,308,941	\$	57,930,293
\$	241,934,144	\$	268,204,065	\$	278,299,190	\$	276,313,912	\$	315,017,384	\$	401,600,087
	(23,033,094)		(38,092,157)		(34,439,663)		(22,356,535)		(31,467,003)		(20,381,119)
\$	218,901,050	\$	230,111,908	\$	243,859,527	\$	253,957,377	\$	283,550,381	\$	381,218,968
	8.89%		8.20%		7.92%		8.44%		8.35%		6.11%

## POLK COUNTY, IOWA

### Assessed Value and Actual Value of Taxable Property (a) Last Ten Fiscal Years

Assessment Date Jan 1	Payable Fiscal Year Ended June 30	Residential Property	Commercial Property	Industrial Property	Multiresidential Property (e)
2013	2015	\$ 21,727,868,379	\$ 6,485,814,914	\$ 384,770,345	\$ -
2014	2016	22,274,713,859	6,628,446,236	409,511,937	-
2015	2017	23,746,691,193	6,157,667,562	451,341,637	932,100,555
2016	2018	24,322,053,157	6,338,462,185	454,639,393	932,877,464
2017	2019	26,923,930,435	7,137,508,819	516,044,590	1,088,460,290
2018	2020	27,624,292,685	7,385,180,659	662,507,721	1,103,803,326
2019	2021	30,557,110,589	8,035,519,062	758,215,891	1,296,164,889
2020	(b) 2022	31,076,819,642	8,308,707,596	814,160,995	1,324,100,770
2021	2023	34,120,044,691	8,710,642,064	967,530,434	1,629,955,271
<b>2022</b>	2024	N/A (c)	N/A (c)	N/A (c)	N/A (c)

**Source:** 2021 Valuation workpaper from Polk County Tax/GIS Department.

- Notes:**
- (a) Property is assessed at actual value; therefore, the assessed values are equal to the actual value.
  - (b) 2020 Calendar Year Assessment is for taxes due in fiscal year 2021/2022
  - (c) 2022 Calendar Year Assessment is for taxes due in fiscal year 2023/2024 and is not yet available
  - (d) Tax rates are per \$1,000 of assessed value.
  - (e) 2013 Iowa Acts Senate File 295 created a new property classification, multiresidential, for property valuations established on or after January 1, 2015.

<b>Agricultural Property &amp; Building</b>	<b>Reimb / Non-Reimb M&amp;E/Comp &amp; Railroads</b>	<b>Utilities W/O Gas &amp; Electric</b>	<b>Less: Military Tax-Exempt Property</b>	<b>Total Taxable Assessed Property</b>	<b>Total Direct Tax Rate (d)</b>
\$ 313,930,120	\$ 48,123,584	\$ 172,181,780	\$ (32,737,662)	\$ 29,099,951,460	6.81
311,004,300	47,993,133	172,579,843	(31,844,999)	29,812,404,309	6.94
300,971,073	53,959,901	173,036,987	(30,796,208)	31,784,972,700	7.17
300,394,143	61,679,562	162,919,014	(29,872,540)	32,543,152,378	7.30
293,446,680	60,232,520	172,830,293	(28,980,600)	36,163,473,027	7.30
290,425,534	65,649,402	198,658,025	(27,970,192)	37,302,547,160	7.30
218,057,759	71,510,126	197,843,928	(27,010,912)	41,107,411,332	7.30
216,486,738	75,012,603	203,878,444	(25,862,794)	41,993,303,994	7.30
223,171,186	78,983,945	193,494,461	(24,554,617)	45,899,267,435	7.13
N/A (c)	N/A (c)	N/A (c)	N/A (c)	N/A (c)	-

**POLK COUNTY , IOWA**

**Principal Property Taxpayers  
Current Year and Nine Years Ago**

Taxpayer	2022			2013		
	2020 Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	2011 Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Mid American Energy	\$ 644,039,599	1	2.4%	\$ 570,261,911	1	3.1%
Microsoft Corporation	220,086,432	2	0.8%	-	-	-
Prairie Meadows	162,607,320	3	0.6%	102,909,000	7	0.6%
Principal Life Insurance Co	162,607,320	4	0.6%	194,700,950	2	1.1%
Nationwide Mutual Insurance Co	158,979,240	5	0.6%	171,376,280	3	0.9%
Principal Mutual Life Insurance Co	133,787,394	6	0.5%	-	-	-
Wellmark Inc	119,748,600	7	0.5%	132,797,300	5	0.7%
Wells Fargo Financial Inc	109,629,900	8	0.4%	117,288,290	6	0.6%
Employers Mutual Life Insurance Co	91,449,900	9	0.3%	-	-	-
Magellan Pipeline Co	84,733,287	10	0.3%	-	-	-
R & R Investors	-	-	-	154,605,060	4	0.8%
Mercy Hospital	-	-	-	74,082,460	8	0.4%
Pioneer Hi-Bred	-	-	-	73,785,590	9	0.4%
Hubbell Interests	-	-	-	71,019,790	10	0.4%
<b>Total</b>	<b>\$ 1,887,668,992</b>		<b>7.1%</b>	<b>\$ 1,662,826,631</b>		<b>9.1%</b>

Source: Polk County Tax/GIS Department

# POLK COUNTY, IOWA

## Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year Ended June 30	Property Taxes Levied for the Fiscal Year	Property Taxes Collected Within the Fiscal Year of the Levy (a)		Property Tax Collections In Subsequent Years (b)	Property Tax Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 129,857,326	\$ 129,476,254	99.7%	\$ 3,421	129,479,675	99.7%
2014	136,692,801	136,130,097	99.6%	(194,522) (c)	135,935,575	99.4%
2015	141,955,798	141,520,930	99.7%	(60,732) (c)	141,460,198	99.7%
2016	147,131,853	146,902,505	99.8%	147,089	147,049,594	99.9%
2017	156,347,407	156,198,568	99.9%	83,612	156,282,180	100.0%
2018	162,436,919	162,120,968	99.8%	18,862	162,139,830	99.8%
2019	177,823,246	177,494,432	99.8%	35,360	177,529,792	99.8%
2020	186,270,558	183,547,007	98.5%	(6,385) (c)	183,540,622	98.5%
2021	200,572,804	200,037,273	99.7%	2,183,427 (d)	202,220,700	100.8%
<b>2022</b>	<b>203,264,228</b>	<b>202,695,118</b>	<b>99.7%</b>	<b>(251,592) (c)</b>	<b>202,443,526</b>	<b>99.6%</b>

**Source:** County Property Tax Rates per Iowa Department of Management and Cash Receipt Status Report

- Notes:**
- (a) Property taxes collected within the fiscal year of levy include current tax collections and state replacements of credits against property taxes/levied tax credits (Homestead, Elderly & Disabled Homestead, Agricultural Land, Business Property, Mobile Home, and Family Farm).
  - (b) Property tax collections in subsequent years include delinquent tax collections and TIF reimbursements. All collections are on cash basis.
  - (c) Negative property taxes resulted from large repayments due to revaluation settlements
  - (d) Due to COVID-19, FY19-20 property taxes payments could be late without interest through July 2020. In addition, no tax sale was held in June 2020

**POLK COUNTY, IOWA**

**Direct and Overlapping Property Tax Rates  
Last Ten Years  
(rate per \$1,000 of assessed value)**

	Year Taxes are Payable				
	2013	2014	2015	2016	2017
Countywide service rates:					
General Basic	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50
General Supplemental	1.92	1.97	2.00	2.18	2.28
MH/DD Service	0.79	0.76	0.75	0.71	0.70
Debt Service	0.60	0.71	0.92	0.91	0.82
<b>Total Countywide Rate</b>	<b>6.81</b>	<b>6.94</b>	<b>7.17</b>	<b>7.30</b>	<b>7.30</b>
Rural service rates	4.55	4.55	4.55	4.55	4.55
<b>Total Rural Rate</b>	<b>11.36</b>	<b>11.49</b>	<b>11.72</b>	<b>11.85</b>	<b>11.85</b>
City rates:					
Alleman	10.45	10.05	11.03	10.79	9.69
Altoona	9.14	9.14	9.94	9.94	9.94
Ankeny	12.03	12.03	11.90	11.85	11.75
Bondurant	14.08	14.04	13.99	13.94	13.88
Carlisle	13.80	13.80	14.14	14.64	14.65
Clive	9.99	9.99	9.99	9.99	10.14
Des Moines	16.92	16.92	16.92	16.92	16.92
Elkhart	9.77	8.83	8.78	8.98	8.37
Granger	15.76	15.68	14.91	14.62	15.87
Grimes	12.91	12.91	12.91	12.91	12.91
Johnston	11.29	11.15	11.34	11.50	11.40
Mitchellville	14.80	14.40	14.00	14.00	13.88
Norwalk	15.69	15.69	15.69	15.69	15.69
Pleasant Hill	11.66	11.65	11.65	11.65	11.65
Polk City	7.90	7.90	7.90	7.90	7.90
Runnells	10.92	10.84	11.16	11.26	11.77
Sheldahl	2.99	2.68	2.82	2.82	2.81
Urbandale	9.62	9.57	9.72	9.82	9.92
Windsor Heights	13.31	13.90	15.35	15.08	15.66
West Des Moines	12.05	12.05	12.05	12.00	12.00
School District Rates:					
North Polk	19.99	20.00	19.99	19.94	19.30
Southeast Polk	21.66	21.66	21.66	20.66	20.31
Bondurant-Farrar	19.24	18.33	18.49	18.33	19.10
Ankeny	20.59	20.33	20.18	19.77	19.36
Carlisle	18.58	17.91	17.91	17.91	17.91
West Des Moines	13.30	13.26	13.27	13.24	13.26
Des Moines Independent	18.35	18.35	18.15	18.43	18.50
Saydel	13.48	12.88	12.88	12.76	12.76
Johnston	17.35	17.35	18.36	18.35	11.40
Woodward-Granger	19.49	19.11	19.07	19.06	18.97
Dallas	17.51	17.84	17.85	17.95	12.91
Urbandale	18.35	18.35	18.15	18.43	18.50
Urbandale	17.64	17.67	17.55	17.75	17.74
Other:					
Area XI Community College	0.58	0.69	0.66	0.68	0.72
Broadlawns County Hospital	2.98	3.00	3.12	3.21	2.77
Ag. Extension	0.04	0.04	0.04	0.04	0.04
Assessor	0.24	0.28	0.28	0.28	0.27

Source: 2021/2022 Tax Rates Payable Fiscal Year Ended June 30, 2022 obtained from Polk County Tax/GIS Department



**Year Taxes are Payable**

2018		2019		2020		2021		2022	
\$	3.50	\$	3.50	\$	3.50	\$	3.50	\$	3.50
	2.34		2.44		2.50		2.54		2.56
	0.67		0.63		0.60		0.57		0.38
	0.79		0.73		0.70		0.69		0.69
	7.30		7.30		7.30		7.30		7.13
	4.55		4.55		4.55		4.55		4.55
	11.85		11.85		11.85		11.85		11.68

9.63	9.54	9.49	9.33	9.40
9.94	9.94	9.94	10.75	10.75
11.65	10.75	10.35	10.00	9.95
13.83	13.78	13.73	11.78	11.62
14.89	14.89	14.89	14.89	14.89
10.14	10.14	10.14	10.14	10.14
17.04	17.24	16.64	16.61	16.61
10.09	10.10	10.10	10.10	10.50
16.87	15.80	15.42	15.33	15.59
12.91	12.91	12.81	11.71	11.41
11.38	11.52	11.64	10.63	10.63
13.85	13.83	9.45	9.53	9.50
15.42	15.40	15.40	15.20	15.14
11.65	11.65	11.50	11.50	11.50
7.90	9.91	9.91	10.39	10.39
11.78	11.77	11.72	10.48	10.49
2.99	6.07	6.27	6.27	6.27
10.02	10.02	10.52	10.16	10.11
16.96	16.58	16.52	14.47	14.47
12.00	11.79	10.99	10.99	10.95

19.16	19.07	18.99	18.54	15.58
19.48	16.50	15.58	15.44	15.44
19.10	19.10	19.00	19.00	18.90
18.51	17.95	17.52	17.41	17.31
17.85	17.85	17.85	17.81	17.81
13.26	13.27	13.16	13.15	13.15
18.56	18.60	18.60	18.61	16.05
12.89	12.89	12.89	12.89	12.89
18.32	18.35	18.35	17.75	17.76
18.97	18.97	18.95	18.50	18.03
19.99	19.97	17.68	17.60	17.86
18.56	18.60	18.60	18.61	16.05
17.75	17.99	17.98	17.94	17.98

0.67	0.69	0.65	0.63	0.67
2.77	2.77	2.77	2.67	2.57
0.04	0.04	0.04	0.03	0.03
0.27	0.25	0.25	0.24	0.19

**POLK COUNTY, IOWA**

**Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities				Business-Type Activities				Total Government	Percentage of Personal Income*	Per Capita*
	General Obligation Payable	Notes Payable	Capital Lease Payable/Lease Agreements	General Obligation Payable	Notes Payable	Notes Payable	Notes Payable				
2013	\$ 166,213,860	\$ 345,000	\$ 1,323,713	\$ 125,139,328	\$ 26,814,566	\$ 26,814,566	\$ 319,836,467	1.53%	\$ 720.82		
2014	114,230,485	2,826,000	894,500	111,553,904	27,373,572	27,373,572	256,878,461	1.18%	568.72		
2015	185,801,079	2,450,000	436,964	100,774,185	27,130,825	27,130,825	316,593,053	1.42%	688.45		
2016	168,758,562	2,068,000	298,916	100,409,970	26,357,000	26,357,000	297,892,448	1.32%	636.92		
2017	154,057,954	1,679,000	1,883,804	97,958,000	25,495,000	25,495,000	281,073,758	1.20%	592.93		
2018	137,869,387	1,273,000	1,179,580	97,059,319	24,605,000	24,605,000	261,986,286	1.06%	543.73		
2019	160,757,203	835,000	729,268	85,950,638	23,686,000	23,686,000	271,958,109	1.06%	558.20		
2020	174,203,773	395,000	1,056,235	74,416,957	22,736,000	22,736,000	272,807,965	0.97%	556.57		
2021	155,550,040	-	708,673	62,453,276	21,756,000	21,756,000	240,467,989	0.85%	556.57		
<b>2022</b>	164,344,372	-	218,473	47,795,717	20,744,000	20,744,000	233,102,562	0.83%	469.17		

\* Calculation made using population and personal income figures from Demographics and Economic Statistics Table.

**Note:** 2021 and 2022 percentages calculated using 2020 personal income data, which is the most recent available.

Per GASB 44, paragraph 23, page 8: Governments should present each type of outstanding debt individually - i.e. general obligation bonds, revenue-backed bonds, loans, certificates of participation, capital leases - and divided between debt related to governmental activities and debt related to business-type activities.

**Note:** Per GASB 87 effective July 1, 2021, capital lease payable and lease agreements were restated for the fiscal year ending June 30, 2022.

# POLK COUNTY, IOWA

## Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding			Percentage Actual Taxable Value of Property	Per Capita*
	General Obligation Bonds	Less Amounts Restricted to Repaying Principal	Total		
2013	\$ 291,353,188	\$ 68,561,227	\$ 222,791,961	0.77%	\$ 502.11
2014	225,784,389	216,764	225,567,625	0.76%	499.40
2015	286,575,264	2,892,100	283,683,164	0.89%	616.89
2016	269,168,532	1,001,353	268,167,179	0.82%	573.36
2017	252,015,954	1,642,484	250,373,470	0.69%	528.16
2018	234,928,706	428,943	234,499,763	0.63%	486.69
2019	246,707,841	1,407,860	245,299,981	0.60%	503.49
2020	248,620,730	371,651	248,249,079	0.59%	506.46
2021	218,003,316	1,194,450	216,808,866	0.47%	442.32
<b>2022</b>	212,140,089	2,657,392	209,482,697	N/A (a)	421.63

\* Calculated using population figure from Demographics and Economic Statistics Table.

**Note:** (a) 2022 Calendar Year Assessment is for taxes due in fiscal year 2023/2024 and is not yet available.

# POLK COUNTY, IOWA

## Direct and Overlapping Governmental Activities Debt As of June 30, 2022

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<b>Governmental Unit</b>	<b>Taxable Valuation</b>	<b>Debt Outstanding</b>	<b>Totals</b>
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Note: Per GASB 44, Counties are encouraged but not required to present this schedule. The County has chosen not to present the overlapping debt of the various cities, schools, sewers, etc. as this requires the collection and combination of tax bases and debt amounts from outside of the county, which is not necessarily required, making the assessment of debt affordability burdensome and less meaningful.

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# POLK COUNTY, IOWA

## Legal Debt Margin Information Last Ten Fiscal Years

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	Fiscal Year			
	2013	2014	2015	2016
Debt limit	\$ 1,424,117,541	\$ 1,438,524,316	\$ 1,454,997,573	\$ 1,490,620,215
Less: Total net debt applicable to limit	(505,676,659)	(301,626,160)	(316,593,053)	(297,892,448)
Legal debt margin	\$ 918,440,882	\$ 1,136,898,156	\$ 1,138,404,520	\$ 1,192,727,767
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	35.51%	20.97%	21.76%	19.98%

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**Notes:** (a) Calendar year 2020 assessed value is paid in fiscal year 2022

(b) Represents general obligation bonds payable, notes payable and capital leases

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Legal debt margin Calculation for Calendar Year 2020 Assessed Value (a)	\$ 41,993,303,994
Debt limit (5% of assessed value)	2,099,665,200
Less: Debt applicable to debt limit (b)	<u>(233,102,562)</u>
Legal debt margin	<u>\$ 1,866,562,638</u>

**Fiscal Year**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$	1,589,248,635	\$ 1,627,157,619	\$ 1,808,173,651	\$ 1,865,127,358	\$ 2,055,370,567	\$ 2,099,665,200
	(281,073,758)	(261,986,286)	(271,958,109)	(272,807,965)	(240,467,989)	(233,102,562)
\$	<u>1,308,174,877</u>	<u>\$ 1,365,171,333</u>	<u>\$ 1,536,215,542</u>	<u>\$ 1,592,319,393</u>	<u>\$ 1,814,902,578</u>	<u>\$ 1,866,562,638</u>
	17.69%	16.10%	15.04%	14.63%	11.70%	11.10%

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# POLK COUNTY, IOWA

## Demographic and Economic Statistics Last Ten Calendar Years

Year	(a) Estimated Population	(b) Personal Income (000's)	(b) Per Capita Personal Income	Unemployment Statistics (c)		
				Polk County		State of Iowa
				Labor Force	Rate	
2013	443,710	21,733,610	48,118	242,200	4.8%	4.6%
2014	451,677	22,296,178	48,484	253,000	4.3%	4.4%
2015	459,862	22,593,398	48,306	259,600	3.5%	3.7%
2016	467,711	23,501,624	49,577	261,100	4.0%	4.0%
2017	474,045	24,639,696	51,138	266,500	3.2%	3.2%
2018	481,830	25,637,394	52,770	271,700	2.5%	2.7%
2019	487,204	26,399,366	53,859	279,900	2.7%	2.4%
2020	490,161	28,213,575	57,080	263,100	10.0%	8.4%
2021	490,161 (d)	*	*	271,400	5.1%	4.0%
<b>2022</b>	496,844	*	*	277,100	2.7%	2.6%

**Source:** (a) U.S. Census Bureau  
 (b) U.S. Bureau of Economic Analysis  
 (c) Iowa Workforce Development LMI Division website  
 (d) Estimated population not available for 2021

**Note:** Population increased from 2013-2022 by 12%

\* Information not available



**POLK COUNTY, IOWA**

**Principal Employers  
Current Year and Nine Years Ago**

<b>Employer</b>	<b>2022</b>			<b>2013</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Wells Fargo & Co.	13,500	1	4.95%	13,500	1	5.55%
Hy-Vee Food Corp.	6,800	2	2.49%	2,100	8	0.86%
Principal Financial Group	6,500	3	2.38%	6,131	3	2.52%
Mercy Hospital Medical Center	5,843	4	2.14%	7,100	2	2.92%
Unity Point Health (Iowa Health Des Moines)	5,580	5	2.05%	5,505	4	2.27%
Amazon	3,500	6	1.28%	-	-	-
Nationwide/Allied Insurance	3,300	7	1.21%	5,000	5	2.06%
John Deere	3,280	8	1.20%	3,100	6	-
Vermeer Corporation	2,900	9	1.06%	-	-	-
Corteva Agriscience	2,500	10	0.92%	-	-	-
Pioneer Hi-Bred International Inc.	-	-	-	2,849	7	1.17%
YMCA of Greater Des Moines	-	-	-	1,868	9	0.77%
Kum & Go	-	-	-	1,820	10	0.75%
<b>Total</b>	<b>53,703</b>		<b>19.69%</b>	<b>48,973</b>		<b>20.15%</b>

**Source:** The Greater Des Moines Partnership

## POLK COUNTY, IOWA

### Full-Time Equivalent County Government Employees by Function /Program Last Ten Fiscal Years

Function / Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety	462	468	476	482	507	507	523	527	647	660
Human services	155	154	154	154	158	159	161	162	201	228
Roads and engineering	61	61	61	62	61	62	63	62	62	62
Administration	149	149	148	147	149	152	157	159	160	169
Other	363	372	377	384	395	399	408	408	245	253
<b>Total</b>	<b>1,190</b>	<b>1,204</b>	<b>1,216</b>	<b>1,229</b>	<b>1,270</b>	<b>1,279</b>	<b>1,312</b>	<b>1,318</b>	<b>1,315</b>	<b>1,372</b>

Source: County Budget Office

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POLK COUNTY, IOWA

Operating Indicators by Function/Program  
Last Ten Fiscal Years

Function / Program	Fiscal Year			
	2013	2014	2015	2016
Public safety and legal services:				
Sheriff:				
# of E911 calls	53,674	48,289	50,392	49,146
# of civil papers served	40,661	40,387	52,211	48,747
# of average daily jail population	922	943	925	919
# of bookings	19,329	18,706	17,678	17,765
Medical Examiner:				
# of death investigations	1,215	1,285	1,285	1,287
# of autopsies	242	252	275	286
Physical health and social services:				
Health Department:				
# of patient visits to STD clinic	6,128	2,932	2,969	3,056
Public Works:				
# of septic/well permits	134	275	69	71
Veteran Affairs:				
# of clients interviewed	4,388	5,076	6,344	6,351
# of vouchers issued	2,557	1,373	1,105	765
Mental Health:				
# of individuals served	10,947	6,205	7,895	7,163
# of individuals receiving ongoing/intensive svc	4,085	3,689	3,901	4,010
County environment and education:				
Public Works:				
# of requests of service for weed eradication	4,358	1,859	1,940	1,956
# of lots cleaned up	4	26	11	13
Roads and transportation:				
Public Works:				
# of gravel miles maintained	169	169	169	167
# of paved miles maintained	539	540	540	543
Governmental services to residents:				
Treasurer:				
# of titles	153,606	164,532	172,535	174,398
# of registrations	657,739	680,155	699,249	709,083
Auditor / Elections:				
# of registered voters	277,940	287,268	286,793	300,054

Source: County records

Fiscal Year					
2017	2018	2019	2020	2021	2022
45,943	58,324	63,953	69,227	73,317	73,477
40,328	47,538	50,233	48,564	53,957	63,525
987	978	1,027	939	902	972
17,912	18,858	17,887	15,779	14,599	15,605
1,470	1,560	1,720	2,007	2,443	2,365
305	244	302	275	301	325
3,010	3,344	2,531	2,359	2,174	2,494
153	81	93	60	96	114
5,261	4,395	4,039	5,163	9,480	10,650
870	864	923	890	793	696
5,146	4,551	5,155	4,305	3,491	3,431
3,855	3,761	2,360	2,425	2,301	1,972
1,863	1,576	2,127	1,588	1,288	1,691
12	6	6	2	10	2
163	163	162	162	164	164
539	539	540	540	552	552
178,259	180,222	189,362	156,009	159,638	164,071
723,098	732,917	739,184	720,217	761,246	742,560
300,545	306,599	309,387	334,056	326,981	330,366

# POLK COUNTY, IOWA

## Capital Asset Statistics by Function/Program Last Ten Fiscal Years

Function / Program	Fiscal Year			
	2013	2014	2015	2016
Public safety and legal services:				
Sheriff:				
# of vehicles	87	87	95	95
# of buildings	3	3	3	3
Correctional facility capacities	1,500	1,500	1,500	1,500
County Attorney				
# of vehicles	14	14	14	14
Medical Examiner				
# of vehicles	2	2	2	2
Physical health and social services:				
Health Department:				
# of vehicles	1	1	1	1
CF&Y Svcs				
# of vehicles	5	5	6	6
# of senior centers/meal sites	7	7	7	7
County environment and education:				
Conservation				
# of parks managed	7	7	7	7
# of vehicles	52	53	55	59
# of buildings	5	7	8	8
Planning and Development				
# of vehicles	13	12	12	10
Roads and transportation:				
Secondary Roads				
# of vehicles	60	61	65	63
# of buildings	7	6	6	6
# of secondary roads miles managed (a)	731	741	742	741
# of bridges	137	137	137	137
Administration				
General Services				
# of vehicles	29	28	29	30
# of buildings maintained	24	25	24	24

**Source:** County records

(a) Iowa Department of Transportation's Office of Research and Analytics

\* Information not available yet

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Fiscal Year					
2017	2018	2019	2020	2021	2022

102	104	103	114	121	142
3	4	4	4	4	5
1,500	1,500	1,500	1,500	1,500	1,500
14	15	16	18	17	17
2	3	3	3	3	3
1	1	1	1	1	1
6	6	6	7	7	7
8	8	8	8	8	8
7	7	7	7	9	9
56	57	60	67	67	69
8	8	9	10	13	14
10	12	12	12	12	12
65	64	68	70	68	71
6	6	6	7	7	7
728	727	726	724	722	*
137	136	136	136	135	136
31	31	32	32	32	33
25	25	25	25	25	26