

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

Fiscal Year July 1, 2022 - June 30, 2023

POLK COUNTY conducted a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
9/27/2022	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:

		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	205,511,613	0	205,511,613
Less: Uncollected Delinquent Taxes - Levy Year	2	842,981	0	842,981
Less: Credits to Taxpayers	3	7,669,289	0	7,669,289
<b>Net Current Property Tax</b>	<b>4</b>	<b>196,999,343</b>	<b>0</b>	<b>196,999,343</b>
Delinquent Property Tax Revenue	5	21,500	0	21,500
Penalties, Interest & Costs on Taxes	6	1,315,000	50,000	1,365,000
Other County Taxes/TIF Tax Revenues	7	8,078,467	250,000	8,328,467
Intergovernmental	8	66,106,945	5,344,569	71,451,514
Licenses & Permits	9	1,241,050	13,000	1,254,050
Charges for Service	10	17,937,232	(535,000)	17,402,232
Use of Money & Property	11	7,351,872	2,633,291	9,985,163
Miscellaneous	12	6,606,465	258,500	6,864,965
Subtotal Revenue	13	305,657,874	8,014,360	313,672,234
Other Financing Sources:			0	
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	120,900,513	5,100,074	126,000,587
Proceeds of Fixed Asset Sales	16	84,000	0	84,000
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>426,642,387</b>	<b>13,114,434</b>	<b>439,756,821</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	95,902,084	6,028,253	101,930,337
Physical Health & Social Services	19	49,267,616	(1,034,818)	48,232,798
Mental Health, ID & DD	20	24,306,253	21,351	24,327,604
County Environment & Education	21	29,327,200	853,786	30,180,986
Roads & Transportation	22	13,569,489	169,977	13,739,466
Government Services to Residents	23	9,546,704	26,550	9,573,254
Administration	24	41,518,128	42,317,785	83,835,913
Nonprogram Current	25	0	0	0
Debt Service	26	27,489,743	665,058	28,154,801
Capital Projects	27	26,500,472	23,427,806	49,928,278
Subtotal Expenditures	28	317,427,689	72,475,748	389,903,437
Other Financing Uses:			0	
Operating Transfers Out	29	116,215,362	6,294,680	122,510,042
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>433,643,051</b>	<b>78,770,428</b>	<b>512,413,479</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>(7,000,664)</b>	<b>(65,655,994)</b>	<b>(72,656,658)</b>
Beginning Fund Balance - July 1, 2022	33	222,686,871	31,204,641	253,891,512
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	83,484,356	(39,521,334)	43,963,022
Fund Balance - Committed	37	48,595,300	716,575	49,311,875
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	83,606,551	4,353,406	87,959,957
<b>Total Ending Fund Balance - June 30, 2023</b>	<b>40</b>	<b>215,686,207</b>	<b>(34,451,353)</b>	<b>181,234,854</b>

**Explanation of Changes:** Implements changes as approved by the Board of Supervisors, primarily receipt and distribution of federal funding for COVID-related programs and Conservation bond proceeds. Also carries forward unexpended capital appropriations from the prior fiscal year.

*Angela Connolly*  
Signature of Certification

09/27/2022

Adopted On

*Jamie Fitzgerald*  
County Auditor Signature of Certification