INTEROFFICE MEMORANDUM

POLK COUNTY

POLK COUNTY COURTHOUSE

TO: BUDGET COMMITTEE

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 11, 2023

SUBJECT: COST OF LIVING ADJUSTMENT – HEALTH INSURANCE

The Portland CPI-W is no longer an indicator. The new indicator is West Coast Cities under 2.5 million population (4.8%) as of last month.

AFSCME, Deputy DA, FOPPO and DSA – all four (4) unions are under contract. The COLA's are between 3% and 4%.

The cost of living adjustment for Non-represented has not been finalized for the upcoming year.

Elected Officials salary adjustments were determined in January and were already incorporated into the tentatively approved budget.

Decreases/Increases on health insurance are as follows:

AFSCME, FOPPO, Deputy District Attorney, Non-Represented

Kaiser Permanente an approximate **increase** of 9% overall.
Pacific Source – is estimated at a **1% increase**

DSA

Kaiser Permanente and approximate **increase** of 9% overall.
Pacific Source – is estimated at a **1% increase**

PERS – The July 1, 2023 increase will increase approximately 1.4%.

INTEROFFICE MEMORANDUM

POLK COUNTY

POLK COUNTY COURTHOUSE

TO: POLK COUNTY BUDGET COMMITTEE

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 12, 2023

SUBJECT: FORMAL APPROVAL 2023-2024 FISCAL YEAR

RECOMMENDATION:

The 2023-2024 Budget Committee approve the following:

1. The 2023-2024 budget with the changes recommended below and summarized in Attachment "A".
2. A General Fund tax rate of $1.7160 per $1,000 and a Public Safety Operating Levy tax rate of $0.495/$1,000.

ISSUE:

Should the Budget Committee approve the 2023-2024 fiscal year budget with the recommended changes from the Budget Officer?

BACKGROUND:

On April 4th and 5th, 2023, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2023-2024.

On May 17, 2023, the County will be holding a final meeting of the Budget Committee to formally approve the 2023-2024 budget and set property tax rates (permanent and Public Safety Operating Levy) for the County.

The April budget presentation went very well, with good discussions occurring on a number of issues. The Budget Committee tentatively approved the budget with one minor adjustment to the proposed budget for CASA in the amount of $5,000.

Since meeting in April, there has been some updated information and technical corrections that will impact the tentatively approved budget. The updated information includes updated health insurance information, and more clarity with State funding.

The major change in the tentatively approved budget is the addition/creation of a PERS Reserve Fund which introduces a PERS surcharge to personnel costs in the amount of 2.5%. This fund will generate approximately $800,000 this year to be used in future years to address employer rate changes that occur every two years.

FISCAL IMPACT:

See the attached spreadsheet noting the changes in Attachment "A".

The recommended budget for approval has an overall in**crease** in the total budget of $889,000, making the total budget for the County $125,650,050.

POLK COUNTY
FY 2023-2024
SUMMARY OF RECOMMENDED CHANGES TO THE TENTATIVELY APPROVED BUDGET

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Approval
GENERAL FUND						
ASSESSOR	$1,799,942		$1,799,942	a	$18,933	$1,818,875
CLERK- RECORDING	$235,495		$235,495	a	$2,212	$237,707
CLERK- ELECTIONS	$440,066		$440,066	a	$3,372	$443,438
TREASURER	$61,580		$61,580	a	$674	$62,254
TAX COLLECTOR	$394,412		$394,412	a	$4,312	$398,724
COMM. DEV.- PLANNING	$713,408		$713,408	a	$6,863	$720,271
COMM. DEV.- ENVIRONMENTAL HEAL'	$386,478		$386,478	a	$4,254	$390,732
DISTRICT ATT.- PROSECUTION	$2,087,837		$2,087,837	a	$26,500	$2,114,337
DISTRICT ATT.- MEDICAL EXAMINER	$75,074		$75,074	a	$1,375	$76,449
DISTRICT ATT.- SUPPORT ENF.	$481,861		$481,861	a	$5,863	$487,724
DISTRICT ATT.- CASA	$20,000	$5,000	$25,000			$25,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	$424,634		$424,634	a	$4,950	$429,584
SHERIFF- PATROL	$7,184,655		$7,184,655	a	$82,678	$7,267,333
SHERIFF- JAIL	$6,990,674		$6,990,674	a	$78,875	$7,069,549
EMERGENCY MANAGEMENT	$604,544		$604,544	a	$3,811	$608,355
COMMUNITY CORRECTIONS	$2,456,709		$2,456,709	a	$26,988	$2,483,697
COMM. SERVICE-DIVERSION	$410,256		$410,256	a	$4,800	$415,056
PARKS MAINTENANCE	$1,094,346		$1,094,346			$1,094,346
NON-DEPARTMENTAL	$7,000		$7,000			$7,000
NON-DEPT. – O&C TIMBER TITLE III	$65,000		$65,000			$65,000
TRANSFERS						
PUBLIC WORKS	$150,000		$150,000			$150,000
DOG CONTROL	$170,000		$170,000			$170,000
MARINE PATROL	$5,000		$5,000			$5,000
LAW LIBRARY	$25,000		$25,000			$25,000
DOMESTIC MEDIATION	$5,000		$5,000			$5,000
FAMILY & COMM. OUTREACH	$250,000		$250,000			$250,000
PUBLIC HEALTH	$200,000		$200,000			$200,000
JUVENILE	$755,000		$755,000	a	$10,000	$765,000
FAIR	$200,000		$200,000			$200,000
VETERAM'S SERVICES	$90,000		$90,000			$90,000
BUILDING IMPROVEMENT	$250,000		$250,000			$250,000
PUBLIC WORKS CONSTRUCTION	$100,000		$100,000			$100,000
INSURANCE FUND	$200,000		$200,000			$200,000
FUND OPERATING CONTINGENCY	$4,083,579	($5,000)	**$4,078,579**		($286,460)	$3,792,119
TOTALS	$32,417,550	$0	$32,417,550		$0	$32,417,550
SPECIAL FUNDS						
BUILDING INSPECTION FUND	$1,250,000		$1,250,000	a		$1,250,000
P.O.I.N.T. FUND	$0		$0			$0
C.A.M.I. FUND	$167,500		$167,500	a		$167,500
DOMESTIC MEDIATION FUND	$58,000		$58,000			$58,000
COURT SECURITY FUND	$132,500		$132,500			$132,500
PUBLIC WORKS FUND						
ADMINISTRATION PROGRAM	$4,361,759		$4,361,759	a	($42,239)	$4,319,520
COUNTY SHOP	$695,704		$695,704	a	$5,688	$701,392
ROAD MAINTENANCE	$5,863,177		$5,863,177	a	$23,025	$5,886,202
ROAD CONSTRUCTION	$4,705,500		$4,705,500			$4,705,500
SURVEY	$457,506		$457,506	a	$6,388	$463,894
ENGINEERING	$480,354		$480,354	a	$7,138	$487,492
TOTALS	$16,564,000	$0	$16,564,000		$0	$16,564,000
PUBLIC LAND CORNER PRES. FUND	$200,000		$200,000			$200,000
P. W. CONSTRUCTION FUND	$650,000		$650,000			$650,000
DOG CONTROL FUND	$270,000		$270,000	a	$3,000	$273,000
MARINE PATROL FUND	$75,000		$75,000	a	$1,000	$76,000
LAW LIBRARY FUND	$85,000		$85,000			$85,000
JUVENILE FUND						
JUVENILE PROBATIONS	$915,312		$915,312	a	$10,000	$925,312
JUVENILE SANCTIONS	$282,188		$282,188			$282,188
JUVENILE SANCTIONS - COMM. SV	$0		$0			$0
TOTALS	$1,197,500	$0	$1,197,500		$10,000	$1,207,500

POLK COUNTY
FY 2023-2024
SUMMARY OF RECOMMENDED CHANGES TO THE TENTATIVELY APPROVED BUDGET

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Approval
VETERAN'S SERVICES FUND	$330,000		$330,000	a	$0	$330,000
COUNTY SCHOOL FUND	$175,000		$175,000			$175,000
ECONOMIC DEVELOPMENT FUND	$1,550,000		$1,550,000	a	$0	$1,550,000
AMERICAN RESCUE PLAN FUND	$7,000,000		$7,000,000			$7,000,000
HOUSEHOLD HAZARDOUS WASTE	$85,000		$85,000	a	$0	$85,000
COORDINATED HOUSING FUND	$3,400,000		$3,400,000	a	$0	$3,400,000
BUILDING IMPROVEMENT FUND	$1,300,000		$1,300,000			$1,300,000
DEBT SERVICE FUND	$0		$0			$0
PERS RESERVE FUND	$0		$0	A	$800,000	$800,000
FAIR FUND						
YEAR ROUND OPERATIONS	$741,709		$741,709	a	$1,938	$743,647
ANNUAL COUNTY FAIR	$266,291		$266,291	a	($1,938)	$264,353
TOTALS	$1,008,000	$0	$1,008,000		$0	$1,008,000
MANAGEMENT SERVICES FUND						
BOARD OF COMMISSIONERS	$422,825		$422,825	a	$6,875	$429,700
CENTRAL SERVICES	$541,484		$541,484	a	$3,813	$545,297
ACADEMY BLDG MAINT	$562,145		$562,145	a	$6,163	$568,308
JAIL - BLDG. MAINT.	$447,490		$447,490	a	$3,451	$450,941
BUCHANAN BLDG. MAINT.	$441,753		$441,753	a	$1,283	$443,036
COURTHOUSE-BLDG. MAINT.	$886,646		$886,646	a	$9,866	$896,512
INFORMATION SERVICES	$1,637,635		$1,637,635	a	$13,750	$1,651,385
COMPUTER MAPPING(GIS)	$404,129		$404,129	a	$4,850	$408,979
FINANCE	$967,922		$967,922	a	$11,850	$979,772
HUMAN RESOURCES	$534,884		$534,884	a	$7,613	$542,497
COUNTY COUNSEL	$193,087		$193,087	a	$3,050	$196,137
TRANSFERS	$750,000		$750,000			$750,000
SPECIAL PROJECTS	$625,000		$625,000		($72,564)	$552,436
TOTALS	$8,415,000	$0	$8,415,000		$0	$8,415,000
INSURANCE FUND	$1,200,000		$1,200,000	a	$0	$1,200,000
HEALTH SERVICES FUNDS						
HEALTH SERVICES						
ADMINISTRATION	$2,466,586		$2,466,586	a	$29,500	$2,496,086
FAMILY & COMM. OUTREACH	$6,333,414		$6,333,414	a	$45,500	$6,378,914
TOTALS	$8,800,000	$0	$8,800,000		$75,000	$8,875,000
PUBLIC HEALTH FUND						
FAMILY PLANNING	$177,823		$177,823	a	$1,575	$179,398
GENERAL HEALTH	$2,965,932		$2,965,932	a	($6,950)	$2,958,982
WIC	$446,245		$446,245	a	$5,375	$451,620
TOTALS	$3,590,000	$0	$3,590,000		$0	$3,590,000
BEHAVIORAL HEALTH						
M.H. ACCESS & ADMINISTRATION	$12,851,264		$12,851,264	a	($196,176)	$12,655,088
ADDICTIONS PROGRAM	$2,383,762		$2,383,762	a	$22,701	$2,406,463
OUTPATIENT M. H. SERVICES	$15,683,266		$15,683,266	a	$124,120	$15,807,386
DEVELOPMENTAL DISABILITY	$3,922,708		$3,922,708	a	$49,355	$3,972,063
SUB-GRANT PROGRAMS	$0		$0			$0
TOTALS	$34,841,000	$0	$34,841,000		$0	$34,841,000
TOTAL BUDGET	$124,761,050	$0	$124,761,050	a	$889,000	$125,650,050

Actions recommended for tentatively approved budget.

a PERS Surcharge of 2.5% to develop a PERS Reserve Fund for future PERS rate increases.

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Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
210 Assessment	(Divn)
210 Assessor	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
94,546	120,725	221,960	4.00	8010	Clerical/Admin. Specialist	210,000	4.00	210,000	4.00	210,000	4.00
331,977	353,253	372,124	6.00	8030	Professional/Technical	364,827	6.00	364,827	6.00	364,827	6.00
71,540	76,204	79,193	1.00	8040	Management/Supervisory	82,000	1.00	82,000	1.00	82,000	1.00
87,156	93,672	94,255	1.00	8060	Elected Official	98,000	1.00	98,000	1.00	98,000	1.00
0	0	2,500		8080	Temporary/Part-Time	2,500		2,500		2,500	
0	0	0		8090	Overtime	0		0		0	
585,219	**643,854**	**770,032**	12.00		**Total Salaries**	**757,327**	12.00	**757,327**	12.00	**757,327**	12.00
149,731	185,232	204,058		8110	PERS-Retirement	219,625		219,625		219,625	
0	0	0		8115	PERS - Assessment	0		0		18,933	
42,256	47,022	58,907		8120	Social Security/Medicare	57,936		57,936		57,936	
173,127	188,767	228,000		8140	Insurance	240,000		240,000		240,000	
2,499	2,761	3,850		8150	Unemployment	3,787		3,787		3,787	
3,719	3,195	6,160		8160	Workers Comp. Insurance	3,787		3,787		3,787	
956,551	**1,070,831**	**1,271,008**	12.00		**Total Personal Services**	**1,282,461**	12.00	**1,282,461**	12.00	**1,301,394**	12.00
2,038	3,200	2,000		8210	Office Supplies	2,000		2,000		2,000	
94	0	0		8220	Operating Supplies	0		0		0	
722	17,726	16,000		8240	Software and Maintenance	16,000		16,000		16,000	
939	6,466	6,000		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
1,776	1,150	1,500		8310	Advertising and Printing	1,500		1,500		1,500	
2,180	2,574	3,000		8320	Photocopying	3,000		3,000		3,000	
3,403	3,861	3,500		8330	Postage	3,500		3,500		3,500	
7,495	7,656	6,500		8340	Telephone	6,500		6,500		6,500	
6,406	7,739	6,500		8410	Dues, Memberships & Publicatns	6,500		6,500		6,500	
2,738	4,590	6,000		8420	Workshops and Conferences	6,000		6,000		6,000	
5,773	5,551	6,000		8430	Transportation	7,000		7,000		7,000	
0	5,444	0		8510	Professional Services	0		0		0	
175,725	182,489	192,086		8810	Rent Interdepartmental	201,840		201,840		201,840	
4,100	4,300	4,500		8820	Insurance Interdepartmental	4,800		4,800		4,800	
39,735	41,073	40,773		8830	Management Services Interdept.	48,116		48,116		48,116	
145,775	157,385	179,241		8840	Information Services Interdept.	200,725		200,725		200,725	
398,899	**451,204**	**473,600**			**Total Materials and Services**	**517,481**		**517,481**		**517,481**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
1,355,450	**1,522,035**	**1,744,608**	12.00		**Total Department Expenses**	**1,799,942**	12.00	**1,799,942**	12.00	**1,818,875**	12.00
					Revenues						
336,441	333,654	375,000		6130	State Operating Grants - CAFA	300,000		300,000		300,000	
0	0	0		6130	State Operating Grants - ORMAP	0		0		0	
2,335	2,336	2,500		6300	Charges for Services	2,500		2,500		2,500	
10,940	13,454	10,000		6305	MS Fees	10,000		10,000		10,000	
1,622	2,770	1,000		6990	Miscellaneous	1,000		1,000		1,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
351,338	**352,214**	**388,500**			**Total Revenues**	**313,500**		**313,500**		**313,500**	
					Net Cost of Program						
1,004,112	1,169,821	1,356,108			Expenditures less Revenue	1,486,442		1,486,442		1,505,375	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
120 Recording	(Divn)
120 County Clerk	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
54,336	56,542	58,176	1.00	8010	Clerical/Admin. Specialist	57,000	1.00	57,000	1.00	57,000	1.00
26,734	27,252	29,555	0.30	8060	Elected Official	31,500	0.30	31,500	0.30	31,500	0.30
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
81,070	**83,794**	**87,731**	1.30		**Total Salaries**	**88,500**	1.30	**88,500**	1.30	**88,500**	1.30
20,531	23,975	22,810		8110	PERS-Retirement	26,108		26,108		26,108	
0	0	0		8115	PERS - Assessment	0		0		2,212	
5,822	6,142	6,711		8120	Social Security/Medicare	6,770		6,770		6,770	
24,170	25,002	25,350		8140	Insurance	26,650		26,650		26,650	
272	283	439		8150	Unemployment	443		443		443	
62	87	88		8160	Workers Comp. Insurance	88		88		88	
131,927	**139,283**	**143,129**	1.30		**Total Personal Services**	**148,559**	1.30	**148,559**	1.30	**150,771**	1.30
284	11,197	300		8210	Office Supplies	1,000		1,000		1,000	
0	0	0		8220	Operating Supplies	0		0		0	
20	0	500		8240	Software & Maintenance	0		0		0	
2,125	248	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
148	0	250		8310	Advertising and Printing	250		250		250	
1,582	593	1,750		8320	Photocopying	500		500		500	
235	225	250		8330	Postage	250		250		250	
828	900	900		8340	Telephone	1,000		1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
3	0	0		8430	Transportation	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	100		8590	Boards and Commissions Expense	0		0		0	
1,050	1,918	1,250		8610	Repairs and Maintenance	1,500		1,500		1,500	
1,462	(5)	1,750		8730	Misc. Fees	2,000		2,000		2,000	
40,413	41,969	44,176		8810	Rent Interdepartmental	46,419		46,419		46,419	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,250		1,250		1,250	
6,032	6,514	5,992		8830	Management Services Interdept.	6,449		6,449		6,449	
17,962	23,479	26,448		8840	Information Services Interdept	24,818		24,818		24,818	
73,144	**88,138**	**86,366**			**Total Materials and Services**	**86,936**		**86,936**		**86,936**	
9,120	0	0		8948	Computers and Attachments	0		0		0	
9,120	0	0			**Total Capital Outlay**	0		0		0	
214,191	**227,421**	**229,495**	1.30		**Total Department Expenses**	**235,495**	1.30	**235,495**	1.30	**237,707**	1.30
					Revenues						
10,177	10,175	10,000		6200	Permits & Licenses	10,000		10,000		10,000	
795,430	641,362	550,000		6300	Charges for Services	350,000		350,000		350,000	
0	0	0		6300	Charges for Services - Clerk's Trust	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
805,607	**651,537**	**560,000**			**Total Revenues**	**360,000**		**360,000**		**360,000**	
					Net Cost of Program						
(591,416)	(424,116)	(330,505)			Expenditures less Revenue	(124,505)		(124,505)		(122,293)	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100	General	(Fund)
130	Elections	(Divn)
120	County Clerk	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
47,232	50,759	52,215	1.00	8010	Clerical/Admin. Specialist	58,380	1.00	58,380	1.00	58,380	1.00
62,378	63,588	64,860	0.70	8060	Elected Official	66,500	0.70	66,500	0.70	66,500	0.70
8,362	2,943	5,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
0	0	0		8090	Overtime	0		0		0	
117,972	**117,290**	**122,075**	1.70		**Total Salaries**	**134,880**	1.70	**134,880**	1.70	**134,880**	1.70
29,971	35,130	31,740		8110	PERS-Retirement	39,115		39,115		39,115	
0	0	0		8115	PERS - Assessment	0		0		3,372	
8,021	8,827	9,339		8120	Social Security/Medicare	10,318		10,318		10,318	
29,165	19,788	33,150		8140	Insurance	32,300		32,300		32,300	
240	272	610		8150	Unemployment	674		674		674	
84	120	977		8160	Workers Comp. Insurance	405		405		405	
185,453	**181,427**	**197,890**	1.70		**Total Personal Services**	**217,693**	1.70	**217,693**	1.70	**221,065**	1.70
3,843	960	1,500		8210	Office Supplies	2,000		2,000		2,000	
62,884	53,971	55,000		8220	Operating Supplies	55,000		55,000		55,000	
0	0	0		8240	Software & Maintenance	0		0		0	
27,313	614	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
362	6,691	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
1,522	593	1,500		8320	Photocopying	1,000		1,000		1,000	
29,474	19,677	20,000		8330	Postage	20,000		20,000		20,000	
1,252	1,015	1,000		8340	Telephone	1,000		1,000		1,000	
250	250	500		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
-	931	500		8420	Workshops and Conferences	1,000		1,000		1,000	
998	353	500		8430	Transportation	500		500		500	
15,052	11,366	15,000		8510	Professional Services	15,000		15,000		15,000	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
19,715	20,320	22,500		8610	Repairs and Maintenance	25,000		25,000		25,000	
40,413	41,969	44,176		8810	Rent Interdepartmental	46,419		46,419		46,419	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,250		1,250		1,250	
9,782	10,368	9,536		8830	Management Services Interdept.	9,892		9,892		9,892	
27,986	33,566	38,266		8840	Information Services Interdept	41,312		41,312		41,312	
241,846	**203,744**	**213,178**			**Total Materials and Services**	**222,373**		**222,373**		**222,373**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
427,299	**385,171**	**411,068**	1.70		**Total Department Expenses**	**440,066**	1.70	**440,066**	1.70	**443,438**	1.70
					Revenues						
0	0	0		6110	Federal Awards	0		0		0	
24,184	9,743	7,500		6130	State Operating Grants	7,500		7,500		7,500	
30,000	0	0		6180	Non-Governmental Grants	0		0		0	
52,324	4,532	15,000		6300	Charges for Services	15,000		15,000		15,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
106,508	**14,275**	**22,500**			**Total Revenues**	**22,500**		**22,500**		**22,500**	
					Net Cost of Program						
320,791	370,896	388,568			Expenditures less Revenue	417,566		417,566		420,938	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
140 Treasurer	(Divn)
140 Treasurer	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	19,000	0.30	8010	Clerical/Admin. Specialist	15,000	0.30	15,000	0.30	15,000	0.30
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
12,000	12,000	12,000	0.00	8060	Elected Official	12,000	0.00	12,000	0.00	12,000	0.00
0	0	0		8080	Temporary Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
12,000	**12,000**	**31,000**	0.30		**Total Salaries**	**27,000**	0.30	**27,000**	0.30	**27,000**	0.30
1,366	3,220	8,835		8110	PERS-Retirement	7,695		7,695		7,695	
0	0	0		8115	PERS - Assessment	0		0		674	
918	918	2,372		8120	Social Security/Medicare	2,066		2,066		2,066	
0	0	5,850		8140	Insurance	5,100		5,100		5,100	
0	0	155		8150	Unemployment	135		135		135	
9	12	248		8160	Workers Comp. Insurance	216		216		216	
14,293	**16,150**	**48,460**	0.30		**Total Personal Services**	**42,212**	0.30	**42,212**	0.30	**42,886**	0.30
182	0	500		8210	Office Supplies	500		500		500	
2,135	2,135	2,200		8240	Software & Maintenance	2,000		2,000		2,000	
227	0	500		8250	Small Tools & Minor Equipment	250		250		250	
0	0	0		8310	Advertising and Printing	0		0		0	
558	0	1,000		8320	Photocopying	500		500		500	
40	0	100		8330	Postage	50		50		50	
1,555	1,343	1,500		8340	Telephone	1,500		1,500		1,500	
100	0	800		8410	Dues, Memberships & Publicatns	500		500		500	
0	343	500		8420	Workshops and Conferences	500		500		500	
0	192	300		8430	Transportation	300		300		300	
0	0	0		8510	Professional Services	0		0		0	
6,766	7,026	7,396		8810	Rent Interdepartmental	7,771		7,771		7,771	
500	500	550		8820	Insurance Interdepartmental	550		550		550	
1,273	1,502	1,278		8830	Management Services Interdept.	2,168		2,168		2,168	
3,058	2,556	2,812		8840	Information Services Interdept.	2,779		2,779		2,779	
16,394	**15,597**	**19,436**			**Total Materials and Services**	**19,368**		**19,368**		**19,368**	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
30,687	**31,747**	**67,896**	0.30		**Total Department Expenses**	**61,580**	0.30	**61,580**	0.30	**62,254**	0.30
					Revenues						
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	**0**	**0**			**Total Revenues**	**0**		**0**		**0**	
					Net Cost of Program						
30,687	31,747	67,896			Expenditures less Revenue	61,580		61,580		62,254	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100	General	(Fund)
220	Tax Collector	(Divn)
220	Tax Collector	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 21-22 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
105,587	96,714	127,856	2.30	8010	Clerical/Admin. Specialist	125,000	1.40	125,000	1.40	125,000	1.40
632	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	25,200	26,000	0.20	8050	Department Head	27,500	0.20	27,500	0.20	27,500	0.20
0	0	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
16,990	17,880	12,500		8080	Temporary/Part-Time	15,000		15,000		15,000	
2,816	6,164	3,000		8090	Overtime	5,000		5,000		5,000	
126,025	**145,958**	**169,356**	2.50		**Total Salaries**	**172,500**	1.60	**172,500**	1.60	**172,500**	1.60
24,816	29,814	43,920		8110	PERS-Retirement	45,600		45,600		45,600	
0	0	0		8115	PERS - Assessment	0		0		4,312	
8,744	10,570	12,956		8120	Social Security/Medicare	13,196		13,196		13,196	
43,317	43,045	51,250		8140	Insurance	33,600		33,600		33,600	
630	725	847		8150	Unemployment	863		863		863	
100	147	406		8160	Workers Comp. Insurance	344		344		345	
203,632	**230,259**	**278,735**	2.50		**Total Personal Services**	**266,104**	1.60	**266,104**	1.60	**270,416**	1.60
1,260	920	800		8210	Office Supplies	800		800		800	
0	1,013	1,200		8220	Operating Supplies	1,000		1,000		1,000	
893	668	500		8250	Small Tools & Minor Equipment	500		500		500	
664	967	1,200		8310	Advertising and Printing	1,500		1,500		1,500	
1,049	1,384	1,200		8320	Photocopying	1,200		1,200		1,200	
20,300	18,889	20,000		8330	Postage	27,500		27,500		27,500	
1,319	1,033	1,000		8340	Telephone	1,000		1,000		1,000	
275	481	160		8410	Dues, Memberships & Publicatns	160		160		160	
125	300	800		8420	Workshops and Conferences	800		800		800	
0	0	200		8430	Transportation	0		0		0	
3,130	2,675	4,500		8510	Professional Services	4,500		4,500		4,500	
0	0	200		8610	Repairs and Maintenance	0		0		0	
2,240	1,056	3,000		8730	Misc Fees	3,000		3,000		3,000	
40	66	0		8790	Misc. Department Expenses	100		100		100	
35,361	36,723	38,654		8810	Rent Interdepartmental	40,617		40,617		40,617	
850	900	950		8820	Insurance Interdepartmental	1,000		1,000		1,000	
9,587	10,434	9,682		8830	Management Services Interdept.	11,692		11,692		11,692	
23,276	26,817	32,649		8840	Information Services Interdept.	32,939		32,939		32,939	
100,369	**104,326**	**116,695**			**Total Materials and Services**	**128,308**		**128,308**		**128,308**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
304,001	**334,585**	**395,430**	2.50		**Total Department Expenses**	**394,412**	1.60	**394,412**	1.60	**398,724**	1.60
					Revenues						
3,152	3,756	7,000		6300	Charges for Services	7,000		7,000		7,000	
0	0	0		6305	MS Fees	0		0		0	
6,344	6,278	10,000		6600	Fines and Forfeitures	10,000		10,000		10,000	
1,100	2,228	1,100		6990	Miscellaneous	1,100		1,100		1,100	
10,596	**12,262**	**18,100**			**Total Revenues**	**18,100**		**18,100**		**18,100**	
					Net Cost of Program						
293,405	322,323	377,330			Expenditures less Revenue	376,312		376,312		380,624	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
310 Planning	(Divn)
310 Community Development	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
10,338	0	15,000	0.33	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
76,234	94,183	100,436	2.00	8030	Professional/Technical	104,000	3.00	104,000	3.00	104,000	3.00
99,526	85,810	105,175	1.33	8040	Management/Supervisory	88,000	1.10	88,000	1.10	88,000	1.10
67,590	70,698	71,566	0.45	8050	Department Head	74,000	0.45	74,000	0.45	74,000	0.45
0	838	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
6,016	12,401	7,500		8090	Overtime	7,500		7,500		7,500	
259,704	**263,930**	**300,677**	4.11		**Total Salaries**	**274,500**	4.55	**274,500**	4.55	**274,500**	4.55
62,454	73,851	85,693		8110	PERS-Retirement	80,978		80,978		80,978	
0	0	0		8115	PERS - Assessment	0		0		6,863	
19,212	19,142	23,002		8120	Social Security/Medicare	20,999		20,999		20,999	
41,408	56,963	80,145		8140	Insurance	93,275		93,275		93,275	
1,312	1,308	1,503		8150	Unemployment	1,373		1,373		1,373	
199	264	2,405		8160	Workers Compensation Insurance	1,097		1,097		1,097	
384,289	**415,458**	**493,426**	4.11		**Total Personal Services**	**472,222**	4.55	**472,222**	4.55	**479,085**	4.55
825	947	1,500		8210	Office Supplies	1,400		1,400		1,400	
0	0	500		8220	Operating Supplies	500		500		500	
25	3,131	200		8250	Small Tools & Minor Equipment	200		200		200	
2,359	843	2,100		8310	Advertising and Printing	2,000		2,000		2,000	
2,219	2,100	2,800		8320	Photocopying	2,800		2,800		2,800	
2,122	2,125	3,100		8330	Postage	3,100		3,100		3,100	
3,810	3,339	2,800		8340	Telephone	3,500		3,500		3,500	
163	65	350		8410	Dues, Memberships & Publicatns	350		350		350	
10	605	1,800		8420	Workshops and Conferences	1,800		1,800		1,800	
0	0	400		8430	Transportation	400		400		400	
0	0	0		8510	Professional Services	0		0		0	
47,076	10,075	20,000		8540	Contract Services	72,000		72,000		72,000	
0	0	0		8580	Special Projects	0		0		0	
817	880	1,200		8740	Bank Charges	1,350		1,350		1,350	
48,171	50,025	52,636		8810	Rent Interdepartmental	55,330		55,330		55,330	
1,500	1,550	1,600		8820	Insurance Interdepartmental	1,750		1,750		1,750	
17,256	17,784	16,647		8830	Management Services Interdept.	18,579		18,579		18,579	
64,611	70,461	76,146		8840	Information Services Interdept	76,127		76,127		76,127	
190,964	**163,930**	**183,779**			**Total Materials and Services**	**241,186**		**241,186**		**241,186**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
575,253	**579,388**	**677,205**	4.11		**Total Department Expenses**	**713,408**	4.55	**713,408**	4.55	**720,271**	4.55
					Revenues						
0	0	0		6110	Federal Awards	0		0		0	
1,675	0	0		6130	State Operating Grants	0		0		0	
100,000	103,000	107,000		6170	Intergovernmental Local Govt.	120,000		120,000		120,000	
0	0	0		6140	State Shared Revenues	0		0		0	
2,332	3,381	1,900		6200	Permits and Licenses	2,800		2,800		2,800	
136,327	143,508	122,000		6300	Charges for Services	148,000		148,000		148,000	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
465	675	600		6990	Miscellaneous	650		650		650	
240,799	**250,564**	**231,500**			**Total Revenues**	**271,450**		**271,450**		**271,450**	
					Net Cost of Program						
(334,454)	(328,824)	445,705			Expenditures less Revenue	441,958		441,958		448,821	

100 General		(Fund)
590 Environmental Health		(Divn)
310 Community Development		(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	13,500	0.33	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
26,712	30,671	56,952	1.00	8030	Professional/Technical	46,000	1.00	46,000	1.00	46,000	1.00
90,242	59,113	98,501	1.33	8040	Management/Supervisory	60,000	0.95	60,000	0.95	60,000	0.95
22,530	23,566	23,855	0.15	8050	Department Head	24,165	0.15	24,165	0.15	24,165	0.15
0	1,275	0		8080	Temporary/Part-Time	30,000		30,000		30,000	
3,917	9,873	5,000		8090	Overtime	10,000		10,000		10,000	
143,401	**124,498**	**197,808**	2.81		**Total Salaries**	**170,165**	2.10	**170,165**	2.10	**170,165**	2.10
42,497	33,014	56,375		8110	PERS-Retirement	48,497		48,497		48,497	
0	0	0		8115	PERS - Assessment	0		0		4,254	
10,818	9,458	15,132		8120	Social Security/Medicare	13,018		13,018		13,018	
18,163	12,617	54,795		8140	Insurance	40,950		40,950		40,950	
728	632	989		8150	Unemployment	851		851		851	
1,123	500	1,582		8160	Workers Compensation Insurance	1,361		1,361		1,361	
216,730	**180,719**	**326,682**	2.81		**Total Personal Services**	**274,842**	2.10	**274,842**	2.10	**279,096**	2.10
631	753	800		8210	Office Supplies	850		850		850	
72	260	350		8220	Operating Supplies	350		350		350	
66	860	1,500		8250	Small Tools & Minor Equip.	1,800		1,800		1,800	
378	943	500		8310	Advertising and Printing	525		525		525	
560	485	600		8320	Photocopying	625		625		625	
415	616	750		8330	Postage	900		900		900	
2,584	2,220	2,750		8340	Telephone	2,800		2,800		2,800	
2,990	553	3,000		8410	Dues, Memberships & Publicatns	2,000		2,000		2,000	
0	139	1,200		8420	Workshops and Conferences	2,350		2,350		2,350	
5,289	6,331	6,000		8430	Transportation	8,000		8,000		8,000	
507	1,531	1,000		8510	Professional Services	2,000		2,000		2,000	
7,600	8,425	10,000		8540	Contract Services	12,000		12,000		12,000	
2,040	1,979	2,100		8740	Bank Charges	3,200		3,200		3,200	
36,128	37,519	39,492		8810	Rent Interdepartmental	41,497		41,497		41,497	
1,950	2,000	2,100		8820	Insurance Interdepartmental	2,400		2,400		2,400	
11,120	11,856	12,285		8830	Management Services Interdept.	13,132		13,132		13,132	
13,014	14,497	15,968		8840	Information Services Interdept	17,207		17,207		17,207	
85,344	**90,967**	**100,395**			**Total Materials & Services**	**111,636**		**111,636**		**111,636**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
302,074	**271,686**	**427,077**	2.81		**Total Department Expenses**	**386,478**	2.10	**386,478**	2.10	**390,732**	2.10
					Revenues						
81,725	71,163	70,000		6050	Franchise Tax	75,000		75,000		75,000	
5,887	5,887	7,000		6110	Federal Awards	7,000		7,000		7,000	
4,815	4,818	4,000		6130	State Operating Grants	4,500		4,500		4,500	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
235,737	230,305	265,000		6200	Permits and Licenses	268,000		268,000		268,000	
13,233	13,936	14,000		6300	Charges for Services	16,000		16,000		16,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
341,397	**326,109**	**360,000**			**Total Revenues**	**370,500**		**370,500**		**370,500**	
					Net Cost of Program						
39,323	54,423	(67,077)			Expenditures less Revenue	(15,978)		(15,978)		(20,232)	

100 General	(Fund)
410 Prosecution	(Divn)
410 District Attorney	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
265,947	278,607	316,632	7.00	8010	Clerical/Admin. Specialist	348,000	7.00	348,000	7.00	348,000	7.00
361,218	290,858	459,000	5.20	8030	Professional/Technical	460,000	5.50	460,000	5.50	460,000	5.50
163,452	182,335	186,605	1.80	8040	Management/Supervisory	194,000	1.80	194,000	1.80	194,000	1.80
14,300	16,200	16,800		6060	Elected Official	18,000		18,000		18,000	
0	6,890	0		8080	Temporary/Part-Time	30,000		30,000		30,000	
12,296	14,587	5,000		8090	Overtime	10,000		10,000		10,000	
817,213	**789,477**	**984,037**	14.00		**Total Salaries**	**1,060,000**	14.30	**1,060,000**	14.30	**1,060,000**	14.30
174,969	202,236	255,850		8110	PERS-Retirement	296,800		296,800		296,800	
0	0	0		8115	PERS - Assessment	0		0		26,500	
59,378	58,013	75,279		8120	Social Security/Medicare	81,090		81,090		81,090	
235,365	220,851	259,000		8140	Insurance	286,000		286,000		286,000	
3,746	3,689	4,920		8150	Unemployment	5,300		5,300		5,300	
957	782	1,574		8160	Workers Comp. Insurance	1,060		1,060		1,060	
1,291,628	**1,275,048**	**1,580,661**	14.00		**Total Personal Services**	**1,730,250**	14.30	**1,730,250**	14.30	**1,756,750**	14.30
4,789	4,467	6,000		8210	Office Supplies	6,000		6,000		6,000	
616	368	1,500		8220	Operating Supplies	1,500		1,500		1,500	
14,297	16,716	13,000		8240	Software & Maintenance	20,000		20,000		20,000	
14,270	10,992	12,000		8250	Small Tools & Minor Equipment	12,000		12,000		12,000	
1,226	2,586	4,000		8310	Advertising and Printing	4,000		4,000		4,000	
3,714	4,193	5,000		8320	Photocopying	5,000		5,000		5,000	
1,069	1,629	1,000		8330	Postage	1,500		1,500		1,500	
16,112	12,656	11,000		8340	Telephone	11,000		11,000		11,000	
10,234	9,760	13,500		8410	Dues, Memberships & Publicatns	13,500		13,500		13,500	
2,621	11,946	20,000		8420	Workshops and Conferences	20,000		20,000		20,000	
1,268	4,089	2,500		8430	Transportation	2,500		2,500		2,500	
9,614	8,127	7,500		8510	Professional Services	7,500		7,500		7,500	
0	88	0		8540	Contract Services	0		0		0	
5,000	0	0		8580	Special Projects	0		0		0	
2,217	2,602	3,500		8730	Misc. Fees and Premiums	3,500		3,500		3,500	
90,801	93,837	103,980		8810	Rent Interdepartmental	108,240		108,240		108,240	
1,550	1,650	1,700		8820	Insurance Interdepartmental	3,000		3,000		3,000	
51,855	52,767	51,127		8830	Management Services Interdept.	55,841		55,841		55,841	
61,561	77,428	82,136		8840	Information Services Interdept.	82,506		82,506		82,506	
292,814	**315,901**	**339,443**			**Total Materials and Services**	**357,587**		**357,587**		**357,587**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
1,584,442	**1,590,949**	**1,920,104**	14.00		**Total Department Expenses**	**2,087,837**	14.30	**2,087,837**	14.30	**2,114,337**	14.30
					Revenues						
0	0	0		6110	Federal Awards	0		0		0	
0	33,000	33,000		6130	State Operating Grants	35,000		35,000		35,000	
0	0	0		6140	State Shared Revenues	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
78,763	66,414	50,000		6300	Charges for Services	60,000		60,000		60,000	
0	30	0		6990	Miscellaneous	0		0		0	
78,763	**99,444**	**83,000**			**Total Revenues**	**95,000**		**95,000**		**95,000**	
					Net Cost of Program						
1,505,679	1,491,505	1,837,104			Expenditures less Revenue	1,992,837		1,992,837		2,019,337	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
415 Support Enforcement	(Divn)
410 District Attorney	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
92,668	96,564	106,000	2.00	8010	Clerical/Admin. Specialist	110,000	2.00	110,000	2.00	110,000	2.00
23,930	35,049	37,255	0.50	8030	Professional/Technical	41,000	0.50	41,000	0.50	41,000	0.50
63,503	67,407	81,000	1.20	8040	Management/Supervisory	81,000	1.20	81,000	1.20	81,000	1.20
3,840	0	0		8080	Temporary/Part-Time	0		0		0	
968	1,429	2,000		8090	Overtime	2,500		2,500		2,500	
184,909	**200,449**	**226,255**	3.70		**Total Salaries**	**234,500**	3.70	**234,500**	3.70	**234,500**	3.70
38,836	54,842	58,826		8110	PERS-Retirement	63,315		63,315		63,315	
0	0	0		8115	PERS - Assessment	0		0		5,863	
13,664	15,077	17,309		8120	Social Security/Medicare	17,939		17,939		17,939	
58,515	60,496	68,450		8140	Insurance	72,150		72,150		72,150	
933	1,014	1,131		8150	Unemployment	1,173		1,173		1,173	
225	210	362		8160	Workers Comp. Insurance	375		375		375	
297,082	**332,088**	**372,333**	3.70		**Total Personal Services**	**389,452**	3.70	**389,452**	3.70	**395,315**	3.70
518	639	825		8210	Office Supplies	825		825		825	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	7,500		8240	Software & Maintenance	2,500		2,500		2,500	
185	789	500		8250	Small Tools & Minor Equipment	2,000		2,000		2,000	
0	0	500		8310	Advertising and Printing	250		250		250	
1,011	756	1,250		8320	Photocopying	1,250		1,000		1,000	
1,417	1,797	1,500		8330	Postage	1,500		1,750		1,750	
4,981	3,017	5,500		8340	Telephone	2,500		3,500		3,500	
642	357	750		8410	Dues, Memberships & Publicatns	750		750		750	
899	2,857	4,000		8420	Workshops and Conferences	12,000		6,000		6,000	
51	45	250		8430	Transportation	400		400		400	
2,792	4,392	2,750		8510	Professional Services	2,750		2,750		2,750	
39,828	41,130	36,978		8810	Rent Interdepartmental	38,855		38,855		38,855	
800	850	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
12,909	14,067	13,870		8830	Management Services Interdept.	15,255		15,255		15,255	
9,894	14,795	15,931		8840	Information Services Interdept.	15,574		15,574		15,574	
75,927	**85,491**	**93,004**			**Total Materials and Services**	**97,409**		**92,409**		**92,409**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
373,009	**417,579**	**465,337**	3.70		**Total Department Expenses**	**486,861**	3.70	**481,861**	3.70	**487,724**	3.70
					Revenues						
250,911	288,053	300,000		6110	Federal Awards	300,000		300,000		300,000	
28,880	30,002	25,000		6130	State Operating Grants	30,000		30,000		30,000	
0	0	0		6140	State Shared Revenues	0		0		0	
6,291	6,460	5,000		6300	Charges for Services	5,000		5,000		5,000	
0	10	0		6600	Fines & Forfeitures	0		0		0	
286,082	**324,525**	**330,000**			**Total Revenues**	**335,000**		**335,000**		**335,000**	
					Net Cost of Program						
86,927	**93,054**	**135,337**			Expenditures less Revenue	**151,861**		**146,861**		**152,724**	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General		(Fund)
412 Medical Examiner		(Divn)
410 District Attorney		(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0		0		0	
0	0	0	0.00	8030	Professional/Technical	0		0		0	
0	0	0	0.00	8040	Management/Supervisory	0		0		0	
39,813	51,597	55,000		8080	Temporary/Part-Time	55,000		55,000		55,000	
0	0	0		8090	Overtime	0		0		0	
39,813	**51,597**	**55,000**	0.00		**Total Salaries**	**55,000**	0.00	**55,000**	0.00	**55,000**	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8115	PERS - Assessment	0		0		1,375	
3,045	3,851	4,208		8120	Social Security/Medicare	4,208		4,208		4,208	
0	0	0		8140	Insurance	0		0		0	
147	149	275		8150	Unemployment	275		275		275	
36	32	102		8160	Workers Comp. Insurance	101		101		102	
43,041	**55,629**	**59,584**	0.00		**Total Personal Services**	**59,584**	0.00	**59,584**	0.00	**60,959**	0.00
0	0	0		8210	Office Supplies	0		0		0	
539	2,241	1,000		8220	Operating Supplies	2,000		2,000		2,000	
0	0	0		8240	Software & Maintenance	0		0		0	
0	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
2,411	1,551	2,000		8340	Telephone	1,500		1,500		1,500	
50	0	0		8410	Dues, Memberships & Publicatns	0		0		0	
1,074	0	750		8420	Workshops and Conferences	750		750		750	
717	917	1,800		8430	Transportation	1,800		1,800		1,800	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
4,200	4,200	4,200		8540	Contract Services	4,500		4,500		4,500	
1,800	1,800	1,800		8660	Rentals	2,000		2,000		2,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,773	2,081	2,039		8830	Management Services Interdept.	1,940		1,940		1,940	
0	0	0		8840	Information Services Interdept.	0		0		0	
12,564	**12,790**	**14,589**			**Total Materials and Services**	**15,490**		**15,490**		**15,490**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
55,605	**68,419**	**74,173**	0.00		**Total Department Expenses**	**75,074**	0.00	**75,074**	0.00	**76,449**	0.00
					Revenues						
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6140	State Shared Revenues	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6750	Settlements	0		0		0	
0	**0**	**0**			**Total Revenues**	**0**		**0**		**0**	
					Net Cost of Program						
55,605	68,419	74,173			Expenditures less Revenue	75,074		75,074		76,449	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
418 Victim's Assistance	(Divn)
410 District Attorney	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
124,584	123,755	143,178	2.90	8010	Clerical/Admin. Specialist	150,000	2.90	150,000	2.90	150,000	2.90
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
44,588	40,446	61,884	1.00	8040	Management/Supervisory	46,500	0.75	46,500	0.75	46,500	0.75
0	0	0		8080	Temporary/Part-Time	0		0		0	
920	6,180	1,500		8090	Overtime	1,500		1,500		1,500	
170,092	**170,381**	**206,562**	3.90		**Total Salaries**	**198,000**	3.65	**198,000**	3.65	**198,000**	3.65
42,814	38,514	51,641		8110	PERS-Retirement	49,500		49,500		49,500	
0	0	0		8115	PERS - Assessment	0		0		4,950	
12,172	12,503	15,802		8120	Social Security/Medicare	15,147		15,147		15,147	
55,628	55,692	72,150		8140	Insurance	67,525		67,525		67,525	
854	856	1,033		8150	Unemployment	990		990		990	
206	172	330		8160	Workers Comp. Insurance	317		317		317	
281,766	**278,118**	**347,518**	3.90		**Total Personal Services**	**331,479**	3.65	**331,479**	3.65	**336,429**	3.65
1,611	766	750		8210	Office Supplies	750		750		750	
582	0	3,000		8240	Software & Maintenance	2,000		2,000		2,000	
381	1,046	1,800		8250	Small Tools & Minor Equipment	1,800		1,800		1,800	
3,719	4,498	750		8310	Advertising and Printing	1,000		1,000		1,000	
159	61	750		8320	Photocopying	750		750		750	
799	1,507	1,250		8330	Postage	1,250		1,250		1,250	
4,901	5,189	3,500		8340	Telephone	3,500		3,500		3,500	
2,317	0	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
117	1,604	1,000		8420	Workshops and Conferences	3,500		3,500		3,500	
0	0	0		8430	Transportation	0		0		0	
2,884	4,045	1,500		8510	Professional Services	5,000		5,000		5,000	
0	0	0		8580	Special Projects	0		0		0	
34,000	36,000	39,000		8810	Rent Interdepartmental	42,000		42,000		42,000	
750	850	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
13,332	15,370	14,130		8830	Management Services Interdept.	15,581		15,581		15,581	
10,198	13,554	14,429		8840	Information Services Interdept.	14,024		14,024		14,024	
75,750	**84,490**	**83,759**			**Total Materials and Services**	**93,155**		**93,155**		**93,155**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
357,516	**362,608**	**431,277**	3.90		**Total Department Expenses**	**424,634**	3.65	**424,634**	3.65	**429,584**	3.65
					Revenues						
207,718	190,748	155,000		6110	Federal Awards	160,000		160,000			
0	0	0		6130	State Operating Grants	0		0			
54,160	56,478	75,000		6140	State Shared Revenues	90,000		90,000			
0	0	0		6300	Charges for Services	0		0			
0	0	0		8980	Donations	0		0			
261,878	**247,226**	**230,000**			**Total Revenues**	**250,000**		**250,000**		**0**	
					Net Cost of Program						
(95,638)	**(115,382)**	**(201,277)**			Expenditures less Revenue	**(174,634)**		**(174,634)**		**(429,584)**	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
430 Patrol	(Divn)
430 Sheriff	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
324,148	317,631	402,900	6.45	8010	Clerical/Admin. Specialist	371,703	5.45	371,703	5.45	371,703	5.45
1,462,502	1,474,720	1,705,784	22.50	8030	Professional/Technical	1,720,000	23.00	1,720,000	23.00	1,720,000	23.00
749,505	759,002	799,017	7.50	8040	Management/Supervisory	867,925	7.50	867,925	7.50	867,925	7.50
59,922	61,674	62,500	0.50	8060	Elected Official	65,000	0.50	65,000	0.50	65,000	0.50
48,832	8,937	5,000		8080	Temporary/Part-Time	7,500		7,500		7,500	
220,462	282,865	225,000		8090	Overtime	275,000		275,000		275,000	
2,865,371	**2,904,829**	**3,200,201**	36.95		**Total Salaries**	**3,307,128**	36.45	**3,307,128**	36.45	**3,307,128**	36.45
777,771	869,327	944,059		8110	PERS-Retirement	975,603		975,603		975,603	
0	0	0		8115	PERS - Assessment	0		0		82,678	
214,301	218,605	244,815		8120	Social Security/Medicare	252,995		252,995		252,995	
622,505	591,844	720,525		8140	Insurance	747,225		747,225		747,225	
13,796	13,897	16,001		8150	Unemployment	16,536		16,536		16,536	
83,727	70,307	121,608		8160	Workers Compensation Insurance	102,521		102,521		102,521	
4,577,471	**4,668,809**	**5,247,209**	36.95		**Total Personal Services**	**5,402,008**	36.45	**5,402,008**	36.45	**5,484,686**	36.45
3,166	2,323	6,000		8210	Office Supplies	5,000		5,000		5,000	
61,827	62,370	60,000		8220	Operating Supplies	70,000		70,000		70,000	
76,512	108,267	100,000		8225	Fuels and Lubricants	110,000		110,000		110,000	
78,545	69,712	130,000		8240	Software & Maintenance	125,000		125,000		125,000	
27,530	30,230	50,000		8250	Small Tools & Minor Equip	60,000		60,000		60,000	
4,331	2,729	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
6,687	7,547	9,000		8320	Photocopying	8,000		8,000		8,000	
4,132	4,801	5,000		8330	Postage	5,000		5,000		5,000	
40,046	40,050	40,000		8340	Telephone	40,000		40,000		40,000	
5,919	7,350	0		8350	Utilities	7,500		7,500		7,500	
3,007	2,239	2,500		8410	Dues, Memberships & Publicatns	2,500		2,500		2,500	
20,845	27,764	30,000		8420	Workshops and Conferences	30,000		30,000		30,000	
0	298	0				0		0		0	
24,862	23,405	15,000		8510	Professional Services	20,000		20,000		20,000	
416	587	0		8540	Contract Services	0		0		0	
195,377	150,549	380,000		8550	Contracts-Other Public Agency	210,000		210,000		210,000	
43,370	177,562	50,000		8580	Special Projects	75,000		75,000		75,000	
48,850	57,224	50,000		8610	Repairs and Maintenance	60,000		60,000		60,000	
88,147	70,888	65,000		8612	Vehicle Maint.-Sheriff	70,000		70,000		70,000	
32,220	78,034	50,000		8616	Vehicle – Set Up	50,000		50,000		50,000	
208	0	2,000		8620	Sheriff's Reserve Expense	2,000		2,000		2,000	
1,441	1,316	2,000		8740	Bank Charges	2,000		2,000		2,000	
(22)	0	0		8790	Misc. Dept. Expense	0		0		0	
169,140	185,019	194,749		8810	Rent Interdepartmental	204,637		204,637		204,637	
75,250	82,500	87,500		8820	Insurance Interdepartmental	130,000		130,000		130,000	
147,250	156,675	148,208		8830	Management Services Interdept.	168,971		168,971		168,971	
94,280	122,010	128,675		8840	Information Services Interdept	132,039		132,039		132,039	
1,253,336	**1,471,449**	**1,610,632**			**Total Materials and Services**	**1,592,647**		**1,592,647**		**1,592,647**	
81,584	172,693	125,000		8944	Vehicles	125,000		125,000		125,000	
0	0	0		8942	Machinery	65,000		65,000		65,000	
81,584	**172,693**	**125,000**			**Total Capital Outlay**	**190,000**		**190,000**		**190,000**	
5,912,391	**6,312,951**	**6,982,841**	36.95		**Total Department Expenses**	**7,184,655**	36.45	**7,184,655**	36.45	**7,267,333**	36.45
					Revenues						
15,816	16,344	10,000		6110	Federal Awards	10,000		10,000		10,000	
6,150	292,390	300,000		6130	State Operating Grants	25,000		25,000		25,000	
84,600	112,800	240,000		6131	State Mental Health Grant	0		0		0	
5,000	1,438	0		6170	Intergovt. Local Govt.	0		0		0	
7,878	7,990	10,000		6180	Non-governmental Grants	10,000		10,000		10,000	
255,887	172,227	250,000		6300	Charges for Services	200,000		200,000		200,000	
7,043	12,315	5,000		6600	Fines & Forfeitures	5,000		5,000		5,000	
708	0	0		6750	Settlements	0		0		0	
849	1,264	1,000		6980	Donations	1,000		1,000		1,000	
29,519	4,468	5,000		6990	Miscellaneous	5,000		5,000		5,000	
25,526	4,426	5,000		7100	Proceeds from Sale of Assets	5,000		5,000		5,000	
438,976	**625,662**	**826,000**			**Total Revenues**	**261,000**		**261,000**		**261,000**	
					Net Cost of Program						
5,473,415	5,687,289	6,156,841			Expenditures less Revenue	6,923,655		6,923,655		7,006,333	

100 General	(Fund)
435 Jail	(Divn)
430 Sheriff	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
92,462	94,829	91,800	3.00	8010	Clerical/Admin. Specialist	150,000	3.00	150,000	3.00	150,000	3.00
1,791,940	1,739,227	1,861,500	24.00	8030	Professional/Technical	1,900,000	23.00	1,900,000	23.00	1,900,000	23.00
647,007	743,128	813,798	5.50	8040	Management/Supervisory	865,000	7.50	865,000	7.50	865,000	7.50
59,922	61,674	62,500	0.50	8060	Elected Official	65,000	0.50	65,000	0.50	65,000	0.50
1,458	5,740	0		8080	Temporary/Part-Time	0		0		0	
155,829	174,991	150,000		8090	Overtime	175,000		175,000		175,000	
2,748,618	**2,819,589**	**2,979,598**	33.00		**Total Salaries**	**3,155,000**	34.00	**3,155,000**	34.00	**3,155,000**	34.00
795,458	846,916	878,981		8110	PERS-Retirement	930,725		930,725		930,725	
0	0	0		8115	PERS - Assessment	0		0		78,875	
208,339	214,198	227,939		8120	Social Security/Medicare	241,358		241,358		241,358	
534,812	515,642	643,500		8140	Insurance	680,000		680,000		680,000	
13,601	13,976	14,898		8150	Unemployment	15,775		15,775		15,775	
88,413	74,167	95,347		8160	Workers Compensation Insurance	94,650		94,650		94,650	
4,389,241	**4,484,488**	**4,840,264**	33.00		**Total Personal Services**	**5,117,508**	34.00	**5,117,508**	34.00	**5,196,383**	34.00
3,353	2,933	3,500		8210	Office Supplies	3,500		3,500		3,500	
70,146	90,217	75,000		8220	Operating Supplies	75,000		75,000		75,000	
2,005	2,006	2,000		8225	Fuels and Lubricants	3,500		3,500		3,500	
194,007	193,635	260,000		8230	Food Services and Supplies	320,000		320,000		320,000	
23,963	41,615	50,000		8240	Software & Maintenance	40,000		40,000		40,000	
18,032	12,992	20,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
405	339	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
9,709	12,524	10,000		8320	Photocopying	10,000		10,000		10,000	
185	266	500		8330	Postage	500		500		500	
7,998	7,945	8,500		8340	Telephone	9,000		9,000		9,000	
0	0	0		8350	Utilities	0		0		0	
495	945	2,000		8410	Dues, Memberships & Publicatns	2,000		2,000		2,000	
11,479	21,800	20,000		8420	Workshops and Conferences	23,000		23,000		23,000	
437	0	0		8430	Transportation	0		0		0	
2,046	7,350	5,000		8510	Professional Services	7,500		7,500		7,500	
353,347	168,862	500,000		8520	Medical Care	500,000		500,000		500,000	
0	0	0		8550	Contracts-Other Public Agency	0		0		0	
26,434	3,375	600,000		8580	Special Projects	50,000		50,000		50,000	
8,534	14,608	10,000		8610	Repairs and Maintenance	10,000		10,000		10,000	
1,993	1,679	3,000		8612	Vehicle Maint.-Sheriff	3,000		3,000		3,000	
374,021	409,368	434,861		8810	Rent Interdepartmental	458,000		458,000		458,000	
75,000	82,500	90,000		8820	Insurance Interdepartmental	115,000		115,000		115,000	
146,800	155,045	146,172		8830	Management Services Interdept.	162,466		162,466		162,466	
45,995	60,339	62,902		8840	Information Services Interdept	64,700		64,700		64,700	
1,376,384	**1,290,343**	**2,304,435**			**Total Materials and Services**	**1,873,166**		**1,873,166**		**1,873,166**	
0	0	0		8920	Buildings	0		0		0	
23,901	0	0		8942	Machinery	0		0		0	
5,220	0	0		8948	Computers and Attachments	0		0		0	
29,121	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
5,794,746	**5,774,831**	**7,144,699**	33.00		**Total Department Expenses**	**6,990,674**	34.00	**6,990,674**	34.00	**7,069,549**	34.00
					Revenues						
0	0	15,000		6110	Federal Grants	15,000		15,000		15,000	
0	0	0		6130	State Operating Grants	0		0		0	
413,320	350,000	300,000		6140	State Shared Revenues	200,000		200,000		200,000	
164,391	554,516	520,000		6300	Charges for Services	520,000		520,000		520,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
702	1,134	2,000		6600	Fines & Forfeitures	2,000		2,000		2,000	
0	0	0		6750	Settlements	0		0		0	
6,640	4,194	15,000		6820	Commission	15,000		15,000		15,000	
0	0	0		6880	Donations	0		0		0	
10,000	1,952	0		6990	Miscellaneous	0		0		0	
595,053	**911,796**	**852,000**			**Total Revenues**	**752,000**		**752,000**		**752,000**	
					Net Cost of Program						
5,199,693	4,863,035	6,292,699			Expenditures less Revenue	6,238,674		6,238,674		6,317,549	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
440 Emergency Management	(Divn)
850 Administrative Officer	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
27,674	16,949	17,640	0.30	8010	Clerical/Admin. Specialist	27,500	0.50	27,500	0.50	27,500	0.50
109,698	114,030	115,968	1.00	8040	Management/Supervisory	119,928	1.00	119,928	1.00	119,928	1.00
10,884	9,081	5,000		8090	Overtime	5,000		5,000		5,000	
148,256	**140,060**	**138,608**	1.30		**Total Salaries**	**152,428**	1.50	**152,428**	1.50	**152,428**	1.50
31,335	35,127	33,266		8110	PERS-Retirement	41,156		41,156		41,156	
-	-	0		8115	PERS - Assessment	0		0		3,811	
10,853	10,372	10,604		8120	Social Security/Medicare	11,661		11,661		11,661	
30,880	28,622	26,650		8140	Insurance	30,750		30,750		30,750	
729	689	693		8150	Unemployment	762		762		762	
3,799	3,232	3,465		8160	Workers Compensation Insurance	3,810		3,810		3,810	
225,852	**218,102**	**213,286**	1.30		**Total Personal Services**	**240,567**	1.50	**240,567**	1.50	**244,378**	1.50
4,481	1,488	500		8210	Office Supplies	500		500		500	
7,098	4,832	5,000		8220	Operating Supplies	5,000		5,000		5,000	
3,247	2,990	2,500		8225	Fuels and Lubricants	2,500		2,500		2,500	
314	299	5,000		8240	Software & Maintenance	2,500		2,500		2,500	
17,800	10,484	15,000		8250	Small Tools & Equipment	10,000		10,000		10,000	
1,532	799	200		8310	Advertising and Printing	200		200		200	
841	1,063	500		8320	Photocopying	500		500		500	
131	208	200		8330	Postage	200		200		200	
4,609	5,098	6,000		8340	Telephone	6,000		6,000		6,000	
20,308	20,831	15,000		8350	Utilities	24,000		24,000		24,000	
820	1,225	500		8410	Dues, Memberships & Publications	500		500		500	
325	1,528	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
0	123	0		8430	Transportation	0		0		0	
1,400	6,214	1,500		8510	Professional Services	1,500		1,500		1,500	
813	2,884	0		8540	Contract Services	0		0		0	
298,438	382,184	250,000		8580	Special Projects	200,000		200,000		200,000	
43,949	28,533	10,000		8610	Repairs and Maintenance	20,000		20,000		20,000	
3,858	2,189	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
1,794	6,468	0		8660	Rentals	0		0		0	
9,021	30,000	32,500		8810	Rent Interdepartmental	35,000		35,000		35,000	
800	900	1,000		8820	Insurance Interdepartmental	1,500		1,500		1,500	
12,061	13,807	14,188		8830	Management Services Interdept.	14,403		14,403		14,403	
13,809	21,471	22,245		8840	Information Services Interdept	29,674		29,674		29,674	
447,449	**545,618**	**391,833**			**Total Materials and Services**	**363,977**		**363,977**		**363,977**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
673,301	**763,720**	**605,119**	1.30		**Total Department Expenses**	**604,544**	1.50	**604,544**	1.50	**608,355**	1.50
					Revenues						
366,474	294,237	350,000		6110	Federal Grants	275,000		275,000		275,000	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
230,177	227,921	250,000		6310	Charges for Services-Rental	250,000		250,000		250,000	
600	0	0		6990	Miscellaneous	0		0		0	
597,251	**522,158**	**600,000**			**Total Revenues**	**525,000**		**525,000**		**525,000**	
					Net Cost of Program						
76,050	241,562	5,119			Expenditures less Revenue	79,544		79,544		83,355	

100 General Fund	(Fund)
457 Community Corrections	(Divn)
457 Community Corrections	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
78,608	84,837	51,670	1.00	8010	Clerical/Admin. Specialist	92,000	2.00	92,000	2.00	92,000	2.00
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
713,253	731,723	777,458	10.00	8030	Professional/Technical	735,000	9.00	735,000	9.00	735,000	9.00
140,514	91,391	162,311	2.00	8040	Management/Supervisory	168,000	2.00	168,000	2.00	168,000	2.00
63,228	66,013	66,950	0.55	8050	Department Head	72,500	0.55	72,500	0.55	72,500	0.55
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
9,372	12,030	10,000		8090	Overtime	12,000		12,000		12,000	
1,004,975	**985,994**	**1,068,389**	13.55		**Total Salaries**	**1,079,500**	13.55	**1,079,500**	13.55	**1,079,500**	13.55
283,898	303,227	304,491		8110	PERS-Retirement	318,453		318,453		318,453	
0	0	0		8115	PERS - Assessment	0		0		26,988	
74,570	73,758	81,732		8120	Social Security/Medicare	82,582		82,582		82,582	
242,412	230,218	250,675		8140	Insurance	277,775		277,775		277,775	
5,044	4,955	5,342		8150	Unemployment	5,398		5,398		5,398	
27,902	21,947	32,052		8160	Workers Comp. Insurance	32,384		32,384		32,384	
1,638,801	**1,620,099**	**1,742,680**	13.55		**Total Personal Services**	**1,796,092**	13.55	**1,796,092**	13.55	**1,823,080**	13.55
2,592	3,193	5,000		8210	Office Supplies	5,000		5,000		5,000	
4,865	5,345	5,000		8220	Operating Supplies	5,000		5,000		5,000	
0	0	0		8225	Fuels & Lubricants	0		0		0	
8,882	9,046	8,500		8240	Software and Maintenance	8,500		8,500		8,500	
11,475	6,778	7,500		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
1,255	2,006	2,000		8310	Advertising & Printing	1,000		1,000		1,000	
5,391	5,938	7,000		8320	Photocopying	6,000		6,000		6,000	
3,469	2,636	4,500		8330	Postage	2,500		2,500		2,500	
11,244	10,670	11,000		8340	Telephone	11,000		11,000		11,000	
0	0	0		8350	Utilities	0		0		0	
2,528	4,740	2,500		8410	Dues, Memberships & Publ	5,000		5,000		5,000	
135	15,073	15,000		8420	Workshops and Conferences	16,000		16,000		16,000	
5,943	6,902	8,000		8430	Transportation	8,000		8,000		8,000	
253,923	270,293	350,000		8510	Professional Services	160,000		160,000		160,000	
0	0	0		8520	Medical Care	0		0		0	
48,363	34,294	35,000		8540	Contract Services	25,000		25,000		25,000	
39,453	0	25,000		8550	Contract - Other Public Agencies	15,000		15,000		15,000	
1,042	640	2,500		8580	Special Projects	5,000		5,000		5,000	
1,000	2,045	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
1,191	260	1,500		8614	Vehicle Maintenance	1,500		1,500		1,500	
95,460	76,601	70,000		8670	Boarding Expense	35,000		35,000		35,000	
204,000	208,000	212,000		8810	Rental-interdepartmental	215,000		215,000		215,000	
3,700	3,900	4,000		8820	Insurance Interdepartmental	5,000		5,000		5,000	
65,905	75,642	63,701		8830	Management Services Interdept.	64,439		64,439		64,439	
44,783	49,141	50,893		8840	Information Services Interdept.	54,178		54,178		54,178	
816,599	**793,143**	**893,094**			**Total Materials and Services**	**660,617**		**660,617**		**660,617**	
0	0	0		8920	Buildings	0		0		0	
34,392	0	40,000		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
34,392	**0**	**40,000**			**Total Capital Outlay**	**0**		**0**		**0**	
2,489,792	**2,413,242**	**2,675,774**	13.55		**Total Department Expenses**	**2,456,709**	13.55	**2,456,709**	13.55	**2,483,697**	13.55
					Revenues						
28,474	3,270	20,000		6110	Federal Awards	0		0		0	
2,631,040	2,483,789	2,400,000		6130	State Operating Grants	2,000,000		2,000,000		2,000,000	
0	0	70,000		6130	State Operating Grant-Drug Court	60,000		60,000		60,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
344,722	128,619	50,000		6300	Charges for Services	50,000		50,000		50,000	
14,440	7,323	15,000			Charges for Services - Rentals	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6980	Donations	0		0		0	
882	50	2,500		6990	Miscellaneous	500		500		500	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
3,019,558	**2,623,051**	**2,557,500**			**Total Revenues**	**2,110,500**		**2,110,500**		**2,110,500**	
					Net Cost of Program						
529,766	209,809	(118,274)			Expenditures less Revenue	(346,209)		(346,209)		(373,197)	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

100 General	(Fund)
470 Community Service Diversion	(Divn)
457 Community Corrections	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
134,028	88,353	121,667	3.00	8020	Laborer	125,000	3.00	125,000	3.00	125,000	3.00
0	0	0	1.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
58,895	60,372	62,500		8040	Management/Supervisory	63,000	1.00	63,000	1.00	63,000	1.00
0	1,532	5,000		8080	Temporary/Part-Time	2,500		2,500		2,500	
156	1,412	500		8090	Overtime	1,500		1,500		1,500	
193,079	**151,669**	**189,667**	4.00		**Total Salaries**	**192,000**	4.00	**192,000**	4.00	**192,000**	4.00
45,161	42,245	54,055		8110	PERS-Retirement	54,720		54,720		54,720	
0	0	0		8115	PERS - Assessment	0		0		4,800	
14,589	11,983	14,510		8120	Social Security/Medicare	14,688		14,688		14,688	
54,529	30,267	78,000		8140	Insurance	62,000		62,000		62,000	
994	796	948		8150	Unemployment	960		960		960	
6,610	4,235	7,587		8160	Workers Comp. Insurance	7,680		7,680		7,680	
314,962	**241,195**	**344,767**	4.00		**Total Personal Services**	**332,048**	4.00	**332,048**	4.00	**336,848**	4.00
0	19	0		8210	Office Supplies	0		0		0	
10,397	8,946	7,500		8220	Operating Supplies	7,500		7,500		7,500	
103	24	500		8225	Fuels & Lubricants	250		250		250	
3,600	3,600	3,500		8240	Software & Maintenance	3,750		3,750		3,750	
4,774	3,766	4,000		8250	Small Tools and Minor Equip	3,000		3,000		3,000	
0	0	100		8310	Advertising and Printing	100		100		100	
86	58	200		8320	Photocopying	200		200		200	
0	0	0		8330	Postage	0		0		0	
2,815	2,160	3,000		8340	Telephone	3,000		3,000		3,000	
0	0	0		8350	Utilities	0		0		0	
5,120	5,579	7,500		8360	Insurance	7,500		7,500		7,500	
0	180	500		8420	Workshops and Conferences	500		500		500	
16,946	14,702	15,000		8430	Transportation	16,000		16,000		16,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
7,496	1,795	6,000		8610	Repairs and Maintenance	6,000		6,000		6,000	
115	0	1,000		8614	Vehicle Maint. - Gen. Svcs.	1,000		1,000		1,000	
6,000	6,000	7,000		8810	Rent Interdepartmental	7,500		7,500		7,500	
1,300	1,500	1,600		8820	Insurance Interdepartmental	1,750		1,750		1,750	
13,793	13,410	14,188		8830	Management Services Interd	15,002		15,002		15,002	
3,090	3,177	3,563		8840	Information Services Interdep	5,156		5,156		5,156	
75,635	**64,916**	**75,151**			**Total Materials and Service**	**78,208**		**78,208**		**78,208**	
0	0	0		8944	Vehicles	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
390,597	**306,111**	**419,918**	4.00		**Total Department Expenses**	**410,256**	4.00	**410,256**	4.00	**415,056**	4.00
					Revenues						
28,463	17,398	25,000		6110	Federal Awards	25,000		25,000		25,000	
0	0	50,000		6130	State Operating Grants	50,000		50,000		50,000	
231,977	198,530	215,000		6300	Charges for Services	155,000		155,000		155,000	
0	0	0		6600	Fines and Forfeitures	0		0		0	
0	200	0		6990	Miscellaneous	0		0		0	
260,440	**216,128**	**290,000**			**Total Revenues**	**230,000**		**230,000**		**230,000**	
					Net Cost of Program						
130,157	89,983	129,918			Expenditures Less Revenue	180,256		180,256		185,056	

Polk County
Adopted Budget
Fiscal Year 2023-24
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Expenditures

110 Building Inspection Fund	(Fund)
320 Building Inspection	(Divn)
310 Community Development	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
74,874	58,886	90,050	2.34	8010	Clerical/Admin. Specialist	88,000	2.00	88,000	2.00	88,000	2.00
115,992	93,423	92,750	1.00	8030	Professional/Technical	153,000	2.00	153,000	2.00	153,000	2.00
110,905	161,379	127,616	1.34	8040	Management/Supervisory	145,000	1.80	145,000	1.80	145,000	1.80
37,550	39,277	39,759	0.25	8050	Department Head	42,000	0.25	42,000	0.25	42,000	0.25
0	2,014	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
8,658	8,794	10,000		8090	Overtime	10,000		10,000		10,000	
347,979	**363,773**	361,675	4.93		**Total Salaries**	439,500	6.05	439,500	6.05	439,500	6.05
92,500	94,914	99,461		8110	PERS-Retirement	129,653		129,653		129,653	
0	0	0		8115	PERS - Assessment	0		0		10,988	
25,733	26,944	27,668		8120	Social Security/Medicare	33,622		33,622		33,622	
74,291	81,577	96,135		8140	Insurance	124,025		124,025		124,025	
1,750	1,824	1,808		8150	Unemployment	2,198		2,198		2,198	
2,932	2,179	2,893		8160	Workers Comp. Insurance	3,515		3,515		3,515	
545,185	**571,211**	**589,641**	4.93		**Total Personal Services**	**732,513**	6.05	**732,513**	6.05	**743,501**	6.05
665	779	750		8210	Office Supplies	750		750		750	
704	779	1,500		8220	Operating Supplies	1,500		1,500		1,500	
0	0	300		8240	Software & Maintenance	300		300		300	
296	523	1,250		8250	Small Tools & Minor Equip.	1,250		1,250		1,250	
135	294	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
560	485	600		8320	Photocopying	600		600		600	
199	146	500		8330	Postage	500		500		500	
2,954	3,282	3,000		8340	Telephone	3,500		3,500		3,500	
1,053	2,324	2,000		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
40	698	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
15,018	18,843	17,500		8430	Transportation	18,500		18,500		18,500	
0	0	500		8510	Professional Services	500		500		500	
6,600	7,395	30,000		8540	Contract Services	12,000		12,000		12,000	
0	0	17,249		8560	Special Projects	30,516		30,516		19,528	
17,814	18,049	17,500		8740	Bank Charges	20,000		20,000		20,000	
0	0	0		8790	Misc. Department Expenses	0		0		0	
36,128	37,519	39,492		8810	Rent Interdepartmental	41,497		41,497		41,497	
6,200	6,400	6,500		8820	Insurance Interdepartmental	6,800		6,800		6,800	
18,802	21,469	23,230		8830	Management Services Interdept.	24,705		24,705		24,705	
35,362	38,724	44,988		8840	Information Services Interdept.	48,569		48,569		48,569	
142,530	**157,709**	**210,359**			**Total Materials and Services**	**217,487**		**217,487**		**206,499**	
0	0	0		8944	Vehicles	45,000		45,000		45,000	
0	0	0		8948	Computers and Attachments	5,000		5,000		5,000	
0	**0**	**0**			**Total Capital Outlay**	**50,000**		**50,000**		**50,000**	
10,000	25,000	0			Transfer to General Fund	0		0		0	
10,000	**25,000**	**0**			**Total Transfer**	**0**		**0**		**0**	
0	0	200,000		9990	Contingency	250,000		250,000		250,000	
0	**0**	**200,000**			**Total Contingency**	**250,000**		**250,000**		**250,000**	
697,715	**753,920**	**1,000,000**	4.93		**Total Department Expenses**	**1,250,000**	6.05	**1,250,000**	6.05	**1,250,000**	6.05
					Revenues						
0	132,802	250,000		6000	Beginning Balance	325,000		325,000		325,000	
830,513	896,784	750,000		6200	Permits & Licenses	925,000		925,000		925,000	
0	0	0		6300	Charges for Services	0		0		0	
4	4	0		6990	Miscellaneous	0		0		0	
830,517	**1,029,590**	**1,000,000**			**Total Revenues**	**1,250,000**		**1,250,000**		**1,250,000**	
					Net Cost of Program						
(132,802)	(275,670)	(0)			Expenditures less Revenue	(0)		(0)		0	

140 C.A.M.I. Fund	(Fund)
420 C.A.M.I.	(Divn)
410 District Attorney	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
11,147	9,821	19,500	0.25	8040	Management/Supervisory	12,500	0.25	12,500	0.25	12,500	0.25
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	1,000		8090	Overtime	1,000		1,000		1,000	
11,147	**9,821**	**20,500**	0.25		**Total Salaries**	**13,500**	0.25	**13,500**	0.25	**13,500**	0.25
2,537	1,995	5,843		8110	PERS-Retirement	3,848		3,848		3,848	
0	0	0		8115	PERS - Assessment	0		0		338	
770	709	1,568		8120	Social Security/Medicare	1,033		1,033		1,033	
4,308	3,796	4,875		8140	Insurance	5,125		5,125		5,125	
56	49	103		8150	Unemployment	68		68		68	
13	10	164		8160	Workers Comp. Insurance	107		107		107	
18,831	**16,380**	**33,052**	0.25		**Total Personal Services**	**23,681**	0.25	**23,681**	0.25	**24,019**	0.25
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
0	441	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	350		8310	Advertising & Printing	350		350		350	
29	29	350		8320	Photocopying	350		350		350	
0	0	50		8330	Postage	50		50		50	
0	0	50		8340	Telephone	50		50		50	
1,650	8,244	25,000		8420	Workshops and Conferences	25,000		15,000		15,000	
0	1,202	0		8430	Transportation	0		0		0	
5,129	9,852	25,000		8510	Professional Services	25,000		10,000		10,000	
49,877	105,900	98,398		8540	Contract Services	62,256		104,756		104,418	
0	918	25,000		8580	Special Projects	25,000		7,500		7,500	
		0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
2,947	3,048	2,500		8830	Management Services Interdept.	5,513		5,513		5,513	
0	0	0		8840	Information Services Interdept.	0		0		0	
59,632	**129,634**	**176,948**			**Total Materials and Services**	**143,819**		**143,819**		**143,481**	
14,340	0	0		8948	Computers and Attachments	0		0		0	
14,340	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
92,803	**146,014**	**210,000**	0.25		**Total Department Expenses**	**167,500**	0.25	**167,500**	0.25	**167,500**	0.25
					Revenues						
19,072	78,231	80,000		6000	Beginning Balance	35,000		35,000		35,000	
151,962	132,893	130,000		6130	State Operating Grant	132,500		132,500		132,500	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
171,034	**211,124**	**210,000**			**Total Revenues**	**167,500**		**167,500**		**167,500**	
					Net Cost of Program						
78,231	65,110	(0)			Expenditures less Revenue	0		0		(0)	

210 Public Works	(Fund)
610 Public Works Administration	(Divn)
610 Public Works	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
33,033	39,548	41,160	0.70	8010	Clerical/Admin. Specialist	47,652	1.00	47,652	1.00	47,652	1.00
57,312	59,928	61,428	1.00	8040	Management/Supervisory	70,620	1.00	70,620	1.00	70,620	1.00
138,576	142,980	146,472	1.00	8050	Department Head	148,000	1.00	148,000	1.00	148,000	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
12,974	6,726	5,000		8090	Overtime	7,500		7,500		7,500	
241,895	**249,182**	**255,060**	2.70		**Total Salaries**	**274,772**	3.00	**274,772**	3.00	**274,772**	3.00
52,606	65,417	72,692		8110	PERS-Retirement	78,310		78,310		78,310	
0	0	0		8115	PERS - Assessment	0		0		6,869	
17,699	18,616	19,512		8120	Social Security/Medicare	21,020		21,020		21,020	
52,349	53,710	58,050		8140	Insurance	64,500		64,500		64,500	
1,191	1,228	1,275		8150	Unemployment	1,374		1,374		1,374	
180	250	510		8160	Workers Comp. Insurance	550		550		550	
365,920	**388,403**	**407,100**	2.70		**Total Personal Services**	**440,525**	3.00	**440,525**	3.00	**447,395**	3.00
1,728	4,264	3,000		8210	Office Supplies	3,000		3,000		3,000	
910	1,345	0		8220	Operating Supplies	0		0		0	
2,500	3,326	3,000		8240	Software & Maintenance	4,000		4,000		4,000	
1,870	34,578	2,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
920	707	2,000		8310	Advertising and Printing	1,000		1,000		1,000	
5,701	4,763	6,000		8320	Photocopying	5,000		5,000		5,000	
500	556	1,100		8330	Postage	1,500		1,500		1,500	
8,734	7,944	10,000		8340	Telephone	10,000		10,000		10,000	
8,660	8,666	10,000		8350	Utilities	7,500		7,500		7,500	
2,722	5,794	2,500		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
200	1,801	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
10,233	19,783	50,000		8510	Professional Services	40,000		40,000		40,000	
414	587	0		8540	Contract Services	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
49,178	53,507	50,000		8610	Repairs and Maintenance	50,000		50,000		50,000	
0	15	0		8790	Misc. Department Expense	0		0		0	
88,000	91,000	97,500		8820	Insurance Interdepartmental	145,000		145,000		145,000	
214,152	218,945	219,216		8830	Management Services Interdept.	238,333		238,333		238,333	
122,028	123,299	128,504		8840	Information Services Interdept	145,159		145,159		145,159	
518,450	**580,880**	**586,570**			**Total Materials and Services**	**659,242**		**659,242**		**659,242**	
0	733,116	0		8920	Buildings	0		0		0	
584	0	0		8948	Computers & Attachments	0		0		0	
584	**733,116**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
400,000	400,000	500,000			Transfer to P.W. Construction Fund	500,000		500,000		500,000	
400,000	**400,000**	**500,000**			**Total Transfer**	**500,000**		**500,000**		**500,000**	
0	0	3,121,028		9990	Contingency	2,761,991		2,761,991		2,712,883	
0	**0**	**3,121,028**			**Total Contingency**	**2,761,991**		**2,761,991**		**2,712,883**	
1,284,954	**2,102,399**	**4,614,698**	2.70		**Total Department Expenses**	**4,361,758**	3.00	**4,361,758**	3.00	**4,319,520**	3.00
					Revenues						
1,479,354	2,759,970	3,800,000		6000	Beginning Fund Balance	3,800,000		3,800,000		3,800,000	
36,154	0	0		6130	State Operating Grants	0		0		0	
43,434	71,670	50,000		6300	Charges for Services	50,000		50,000		50,000	
4,576	15,031	10,000		6800	Interest Income	50,000		50,000		50,000	
4,461	0	0		6990	Miscellaneous	0		0		0	
0	750,000	250,000		7920	Transfer from another Fund	0		0		0	
1,567,979	**3,596,671**	**4,110,000**			**Total Revenues**	**3,900,000**		**3,900,000**		**3,900,000**	
					Net Cost of Program						
(283,025)	(1,494,272)	504,698			Expenditures less Revenue	461,758		461,758		419,520	

Polk County
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210 Public Works	(Fund)
620 County Shops	(Divn)
610 Public Works	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
115,744	120,840	126,092	2.00	8020	Laborer	140,000	2.00	140,000	2.00	140,000	2.00
67,630	70,506	71,196	1.00	8040	Management/Supervisory	80,000	1.00	80,000	1.00	80,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
6,188	5,560	7,500		8090	Overtime	7,500		7,500		7,500	
189,562	**196,906**	**204,788**	3.00		**Salaries**	**227,500**	3.00	**227,500**	3.00	**227,500**	3.00
54,156	61,439	58,365		8110	PERS-Retirement	67,113		67,113		67,113	
0	0	0		8115	PERS - Assessment	0		0		5,688	
14,106	15,044	15,666		8120	Social Security/Medicare	17,404		17,404		17,404	
46,257	49,424	61,500		8140	Insurance	60,000		60,000		60,000	
959	1,002	1,024		8150	Unemployment	1,138		1,138		1,138	
5,373	3,845	6,144		8160	Workers Comp. Insurance	4,550		4,550		4,550	
310,413	**327,660**	**347,486**	3.00		**Total Personal Services**	**377,704**	3.00	**377,704**	3.00	**383,392**	3.00
71	10	0		8210	Office Supplies	0		0		0	
(14,908)	1,796	2,500		8220	Operating Supplies	4,000		4,000		4,000	
704	754	500		8225	Fuels and Lubricants	5,000		5,000		5,000	
0	0	0		8240	Software & Maintenance	0		0		0	
2,649	1,800	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8340	Telephone	0		0		0	
3,365	5,153	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
198	0	2,000		8420	Workshops & Conferences	2,000		2,000		2,000	
0	0	500		8510	Professional Services	500		500		500	
4,435	4,939	5,000		8540	Contract Services	5,000		5,000		5,000	
0	0	1,500		8580	Special Projects	1,500		1,500		1,500	
335,690	272,068	250,000		8610	Repairs and Maintenance	250,000		250,000		250,000	
25,327	33,476	25,000		8612	Vehicle Maint.-Sheriff	25,000		25,000		25,000	
9,782	9,357	10,000		8614	Vehicle Maint.-General Serv.	10,000		10,000		10,000	
0	0	5,000		8616	Vehicle Set-up	5,000		5,000		5,000	
367,313	**329,353**	**307,000**			**Total Materials and Services**	**313,000**		**313,000**		**313,000**	
4,475	0	5,000		8942	Machinery	5,000		5,000		5,000	
0	0	0		8944	Vehicles	0		0		0	
4,475	**0**	5,000			**Total Capital Outlay**	5,000		5,000		5,000	
682,201	**657,013**	**659,486**	3.00		**Total Department Expense**	**695,704**	3.00	**695,704**	3.00	**701,392**	3.00
					Revenues						
133,475	128,934	140,000		6300	Charges for Services	140,000		140,000		140,000	
0	0	0		6750	Settlements	0		0		0	
0	20	0		6990	Micellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
133,475	**128,954**	**140,000**			**Total Revenues**	**140,000**		**140,000**		**140,000**	
					Net Cost of Program						
548,726	528,059	519,486			Expenditures less Revenue	555,704		555,704		561,392	

210 Public Works	(Fund)
630 Road Maintenance	(Divn)
610 Public Works	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
707,426	636,167	746,990	13.00	8020	Laborer	720,000	13.00	720,000	13.00	720,000	13.00
(25,991)	20,350	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
122,700	94,716	87,626	1.00	8040	Management/Supervisory	96,000	1.00	96,000	1.00	96,000	1.00
32,446	29,472	35,000		8080	Temporary/Part-Time	30,000		30,000		30,000	
70,899	70,142	75,000		8090	Overtime	75,000		75,000		75,000	
907,480	**850,847**	**944,616**	14.00		**Salaries**	**921,000**	14.00	**921,000**	14.00	**921,000**	14.00
221,014	216,690	236,154		8110	PERS-Retirement	230,250		230,250		230,250	
0	0	0		8115	PERS - Assessment	0		0		23,025	
65,951	63,157	72,263		8120	Social Security/Medicare	70,457		70,457		70,457	
253,735	225,030	294,000		8140	Insurance	294,000		294,000		294,000	
4,392	4,269	4,723		8150	Unemployment	4,605		4,605		4,605	
66,580	37,410	61,400		8160	Workers Comp. Insurance	59,865		59,865		59,865	
1,519,152	**1,397,403**	**1,613,156**	14.00		**Total Personal Services**	**1,580,177**	14.00	**1,580,177**	14.00	**1,603,202**	14.00
0	0	500		8210	Office Supplies	500		500		500	
293,930	568,030	550,000		8220	Operating Supplies	550,000		550,000		550,000	
179,594	352,108	400,000		8225	Fuels & Lubricants	350,000		350,000		350,000	
2,420	1,220	1,500		8240	Software & Maintenance	1,500		1,500		1,500	
4,269	10,802	10,000		8250	Small Tools & Minor Equip	10,000		10,000		10,000	
0	0	500		8310	Advertising & Printing	500		500		500	
1,352	852	2,000		8340	Telephone	2,000		2,000		2,000	
22,608	24,244	20,000		8350	Utilities	20,000		20,000		20,000	
2,790	2,111	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
2,351	2,487	5,000		8510	Professional Services	5,000		5,000		5,000	
454,928	391,182	550,000		8540	Contract Services	550,000		550,000		550,000	
0	0	200,000		8580	Special Projects	200,000		200,000		200,000	
6,529	177	5,000		8610	Repairs & Maintenance	5,000		5,000		5,000	
230	477	0		8616	Vehicle Set-up	0		0		0	
91,965	142,184	150,000		8630	Road Maintenance	150,000		150,000		150,000	
31,884	48,428	25,000		8631	Bridge Maintenance	25,000		25,000		25,000	
714,132	186,994	800,000		8632	Chip Seals	1,100,000		1,100,000		1,100,000	
26,050	0	50,000		8633	Slide Repair	50,000		50,000		50,000	
0	587	500,000		8634	Asphalt	400,000		400,000		400,000	
292,430	336,581	600,000		8636	Crushed Rock	450,000		450,000		450,000	
16,643	4,576	10,000		8660	Rentals	10,000		10,000		10,000	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
2,144,105	**2,073,040**	**3,883,000**			**Total Materials and Services**	**3,883,000**		**3,883,000**		**3,883,000**	
319,623	176,819	300,000		8942	Machinery	300,000		300,000		300,000	
0	118,223	100,000		8944	Vehicles	100,000		100,000		100,000	
0	0	0		8948	Computers & Attachments	0		0		0	
319,623	**295,042**	**400,000**			**Total Capital Outlay**	**400,000**		**400,000**		**400,000**	
3,982,880	**3,765,485**	**5,896,156**	14.00		**Total Department Expense**	**5,863,177**	14.00	**5,863,177**	14.00	**5,886,202**	14.00
					Revenues						
294,561	0	1,000,000		6110	Federal Awards	175,000		175,000		175,000	
119,123	122,799	120,000		6120	Federal Payment in Lieu of Tax	125,000		125,000		125,000	
0	0	0		6130	State Operating Grants	0		0		0	
311,738	0	0		6140	State Shared Revenues	0		0		0	
6,632,871	6,774,456	6,800,000		6142	State Shared Revenues-Excise Tax	7,200,000		7,200,000		7,200,000	
226,990	430,680	175,000		6300	Charges for Services	200,000		200,000		200,000	
0	0	0		6750	Settlements	0		0		0	
0	5,077	0		6990	Miscellaneous	0		0		0	
24,828	6,550	15,000		7100	Proceeds from Sale of Assets	15,000		15,000		15,000	
143,159	356,302	150,000		7910	Transfer from General Fund	150,000		150,000		150,000	
0	78,098	0		7920	Transfer from another Fund	0		0		0	
7,753,270	**7,773,962**	**8,260,000**			**Total Revenues**	**7,865,000**		**7,865,000**		**7,865,000**	
					Net Cost of Program						
(3,770,390)	(4,008,477)	(2,363,844)			Expenditures less Revenue	(2,001,824)		(2,001,824)		(1,978,799)	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

210 Public Works		(Fund)
640 Road Construction		(Divn)
610 Public Works		(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Requested	FTE	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE
					Expenditures						
0	0	0		8020	Laborer	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	**0**	**0**	0.00		**Total Salaries**	**0**	0.00	**0**	0.00	**0**	0.00
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	**0**	**0**	0.00		**Total Personal Services**	**0**	0.00	**0**	0.00	**0**	0.00
0	0	0		8220	Operating Supplies	0		0		0	
0	0	500		8310	Advertising & Printing	500		500		500	
0	0	0		8410	Dues, Memberships, Publications	0		0		0	
0	0	25,000		8510	Professional Services	25,000		25,000		25,000	
0	0	25,000		8540	Contract Services	25,000		25,000		25,000	
358,097	612,182	625,000		8580	Special Projects	4,500,000		4,500,000		4,500,000	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8630	Road Maintenance	0		0		0	
595,704	0	0		8634	Asphalt	0		0		0	
0	0	0		8631	Bridge Maintenance	0		0		0	
0	0	0		8660	Rentals	0		0		0	
69,606	68,004	65,000		8710	Loan Repayment	65,000		65,000		65,000	
0	0	0		8720	Finance Charges	0		0		0	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
0	0	0		8790	Misc. Dept. Expenses	0		0		0	
1,023,407	**680,186**	**740,500**			**Total Materials and Services**	**4,615,500**		**4,615,500**		**4,615,500**	
13,040	116	10,000		8910	Land	10,000		10,000		10,000	
0	0	80,000		8932	Bike Path Reserve	80,000		80,000		80,000	
0	0	0		8942	Machinery	0		0		0	
13,040	**116**	**90,000**			**Total Capital Outlay**	**90,000**		**90,000**		**90,000**	
1,036,447	**680,302**	**830,500**	0.00		**Total Department Expenses**	**4,705,500**	0.00	**4,705,500**	0.00	**4,705,500**	0.00
					Revenues						
312,765	0	0		6110	Federal Awards	450,000		450,000		450,000	
105,189	57,474	150,000		6130	State Operating Grants	1,050,000		1,050,000		1,050,000	
0	0	0		6140	State Shared Revenue	1,100,000		1,100,000		1,100,000	
62,318	68,120	65,000		6142	State Shared Rev.-Bike Path	72,000		72,000		72,000	
466,780	226,031	25,000		6170	Intergovernmental Local Govt.	1,900,000		1,900,000		1,900,000	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6750	Settlements	0		0		0	
0	0	0		7120	Loan Proceeds	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
0	0	0		7920	Transfer from Other Fund	0		0		0	
947,052	**351,625**	**240,000**			**Total Revenues**	**4,572,000**		**4,572,000**		**4,572,000**	
					Net Cost of Program						
89,395	328,677	590,500			Expenditures less Revenue	133,500		133,500		133,500	

210 Public Works	(Fund)
650 Survey	(Divn)
610 Public Works	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
193,313	180,473	130,000	2.00	8030	Professional/Technical	148,000	2.00	148,000	2.00	148,000	2.00
102,000	105,098	107,172	1.00	8040	Management/Supervisory	100,000	1.00	100,000	1.00	100,000	1.00
2,982	0	5,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
2,413	1,034	2,500		8090	Overtime	2,500		2,500		2,500	
300,708	**286,605**	**244,672**	3.00		**Total Salaries**	**255,500**	3.00	**255,500**	3.00	**255,500**	3.00
76,109	82,655	61,168		8110	PERS-Retirement	74,095		74,095		74,095	
0	0	0		8115	PERS - Assessment	0		0		6,388	
22,176	21,330	18,717		8120	Social Security/Medicare	19,546		19,546		19,546	
75,591	76,426	61,500		8140	Insurance	61,500		61,500		61,500	
1,518	1,433	1,223		8150	Unemployment	1,278		1,278		1,278	
4,816	3,391	3,915		8160	Workers Comp. Insurance	4,088		4,088		4,088	
480,918	**471,840**	**391,196**	3.00		**Total Personal Services**	**416,006**	3.00	**416,006**	3.00	**422,394**	3.00
35	83	0		8210	Office Supplies	0		0		0	
733	1,439	3,500		8220	Operating Supplies	3,500		3,500		3,500	
4,254	3,960	3,000		8240	Software & Maintenance	3,000		3,000		3,000	
0	8,739	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8320	Photocopying	0		0		0	
2,040	2,081	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8350	Utilities	0		0		0	
1,049	1,139	2,000		8410	Dues, Memberships & Publications	2,000		2,000		2,000	
1,922	515	4,000		8420	Workshops & Conferences	4,000		4,000		4,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	25,000		8540	Contract Services	20,000		20,000		20,000	
0	0	2,000		8610	Repairs and Maintenance	2,000		2,000		2,000	
535	187	1,000		8730	Misc. Fees & Premiums	1,000		1,000		1,000	
10,568	**18,143**	**46,500**			**Total Materials and Services**	**41,500**		**41,500**		**41,500**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
491,486	**489,983**	**437,696**	3.00		**Total Department Expenses**	**457,506**	3.00	**457,506**	3.00	**463,894**	3.00
					Revenues						
122,515	174,157	130,000		6300	Charges for Services	75,000		75,000		75,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
9,068	0	0		7100	Proceeds from Sale of Assets	0		0		0	
131,583	**174,157**	**130,000**			**Total Revenues**	**75,000**		**75,000**		**75,000**	
					Net Cost of Program						
359,903	315,826	307,696			Expenditures less Revenue	382,506		382,506		388,894	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

210 Public Works	(Fund)
655 Engineering	(Divn)
610 Public Works	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
132,237	122,364	230,000	4.00	8030	Professional/Technical	250,000	4.00	250,000	4.00	250,000	4.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
45,366	26,717	35,000		8080	Temporary/Part-Time	35,000		35,000		35,000	
22,976	29,289	500		8090	Overtime	500		500		500	
200,579	**178,370**	**265,500**	4.00		**Total Salaries**	**285,500**	4.00	**285,500**	4.00	**285,500**	4.00
40,123	34,527	66,375		8110	PERS-Retirement	71,375		71,375		71,375	
0	0	0		8115	PERS - Assessment	0		0		7,138	
14,752	13,395	20,311		8120	Social Security/Medicare	21,841		21,841		21,841	
43,081	30,477	82,000		8140	Insurance	82,000		82,000		82,000	
1,008	899	1,328		8150	Unemployment	1,428		1,428		1,428	
3,186	2,035	3,451		8160	Workers Comp. Insurance	3,711		3,711		3,711	
302,729	**259,703**	**438,964**	4.00		**Total Personal Services**	**465,854**	4.00	**465,854**	4.00	**472,992**	4.00
158	0	0		8210	Office Supplies	0		0		0	
303	604	1,000		8220	Operating Supplies	1,000		1,000		1,000	
1,860	2,370	0		8240	Software & Maintenance	0		0		0	
61	398	7,500		8250	Small Tools & Minor Equipment	7,500		7,500		7,500	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
785	943	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Conferences	0		0		0	
1,195	1,461	3,000		8420	Workshops/Conferences	3,000		3,000		3,000	
0	0	500		8430	Transportation	500		500		500	
0	0	0		8540	Contract Services	0		0		0	
0	0	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
4,362	**5,776**	**14,500**			**Total Materials and Services**	**14,500**		**14,500**		**14,500**	
0	0	0		8942	Machinery	0		0		0	
0	2,337	0		8948	Computers & Attachments	0		0		0	
0	**2,337**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
307,091	**267,816**	**453,464**	4.00		**Total Department Expenses**	**480,354**	4.00	**480,354**	4.00	**487,492**	4.00
					Revenues						
11,670	28,134	12,000		6300	Charges for Services	12,000		12,000		12,000	
11,670	**28,134**	**12,000**			**Total Revenues**	**12,000**		**12,000**		**12,000**	
					Net Cost of Program						
295,421	239,682	441,464			Expenditures less Revenue	468,354		468,354		475,492	
7,785,059	**7,962,998**	**12,892,000**	26.70		**Total Fund Requirements**	**16,564,000**	27.00	**16,564,000**	27.00	**16,564,000**	27.00
10,545,029	**12,053,503**	**12,892,000**			**Total Fund Resources**	**16,564,000**		**16,564,000**		**16,564,000**	
2,759,970	**4,090,505**	**0**	26.70		**Net Fund Balance**	**(0)**	27.00	**(0)**	27.00	**0**	27.00

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

220	Dog Control	(Fund)
450	Dog Control	(Divn)
		(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
23,698	22,085	27,000	0.50	8010	Clerical/Admin. Specialist	30,500	0.50	30,500	0.50	30,500	0.50
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
60,321	63,714	64,599	1.00	8030	Professional/Technical	102,000	1.50	102,000	1.50	102,000	1.50
0	0	0		8080	Temporary Part-time	0		0		0	
0	494	500		8090	Overtime	500		500		500	
84,019	**86,293**	**92,099**	1.50		**Total Salaries**	**133,000**	2.00	**133,000**	2.00	**133,000**	2.00
24,225	26,641	26,248		8110	PERS-Retirement	39,235		39,235		39,235	
0	0	0		8115	PERS - Assessment	0		0		3,325	
6,384	6,533	7,046		8120	Social Security/Medicare	10,175		10,175		10,175	
25,033	29,968	29,250		8140	Insurance	41,000		41,000		41,000	
429	442	460		8150	Unemployment	665		665		665	
818	681	2,262		8160	Workers Compensation Insurance	930		930		930	
140,908	**150,558**	**157,365**	1.50		**Total Personal Services**	**225,005**	2.00	**225,005**	2.00	**228,330**	2.00
120	48	100		8210	Office Supplies	125		125		125	
1,874	2,585	1,000		8220	Operating Supplies	2,500		2,500		2,500	
2,847	3,376	5,000		8225	Fuels & Lubricants	5,000		5,000		5,000	
0	2,320	500		8240	Software and Maintenance	2,000		2,000		2,000	
59	0	250		8310	Advertising and Printing	250		250		250	
30	23	50		8320	Photocopying	50		50		50	
1,854	1,924	2,000		8330	Postage	2,000		2,000		2,000	
1,567	1,662	1,600		8340	Telephone	1,600		1,600		1,600	
0	0	300		8350	Utilities	300		300		300	
25	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
2,508	5,612	5,000		8540	Contract Services	5,466		5,466		5,141	
0	0	0		8550	Contract - Other Public Agencies	0		0		0	
0	0	2,601		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	200		200		200	
1,759	1,648	1,750		8612	Vehicle Maint. - Sheriff	1,750		1,750		1,750	
0	0	0		8616	Vehicle Set-up	0		0		0	
4,510	4,684	4,930		8810	Rent Interdepartmental	5,181		5,181		5,181	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,500		1,500		1,500	
6,425	6,772	6,487		8830	Management Services Interdept.	7,022		7,022		7,022	
7,733	7,946	9,367		8840	Information Services Interdept	9,551		9,551		9,551	
32,311	**39,700**	**42,635**			**Total Materials and Services**	**44,995**		**44,995**		**44,670**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
173,219	**190,258**	**200,000**	1.50		**Total Department Expenses**	**270,000**	2.00	**270,000**	2.00	**273,000**	2.00
					Revenues						
62,422	42,622	25,000		6000	Beginning Fund Balance	25,000		25,000		28,000	
53,419	61,135	65,000		6200	Permits and Licenses	75,000		75,000		75,000	
0	0	0		6310	Charges for Services-Rental	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
100,000	100,000	110,000		7900	Operating Transfers In	170,000		170,000		170,000	
215,841	**203,757**	**200,000**			**Total Revenues**	**270,000**		**270,000**		**273,000**	
					Net Cost of Program						
42,622	13,499	0			Expenditures less Revenue	(0)		(0)		(0)	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

225 Marine Patrol	(Fund)
455 Marine Patrol	(Divn)
430 Sheriff	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
3,666	3,832	3,934	0.05	8010	Clerical/Admin. Specialist	4,500	0.05	4,500	0.05	4,500	0.05
27,747	15,685	30,400		8030	Professional/Technical	27,500		27,500		27,500	
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
(1,988)	1,945	0		8080	Temporary/Part-time	5,000		5,000		5,000	
896	0	1,000		8090	Overtime	0		0		0	
30,321	**21,462**	**35,334**	0.05		**Total Salaries**	**37,000**	0.05	**37,000**	0.05	**37,000**	0.05
5,790	3,671	7,067		8110	PERS-Retirement	7,400		7,400		7,400	
	0	0		8115	PERS - Assessment	0		0		925	
1,838	1,259	2,703		8120	Social Security/Medicare	2,831		2,831		2,831	
3,493	1,823	975		8140	Insurance	975		975		975	
141	125	177		8150	Unemployment	185		185		185	
647	827	1,060		8160	Workers Compensation Insurance	1,110		1,110		1,110	
42,230	**29,167**	**47,316**	0.05		**Total Personal Services**	**49,501**	0.05	**49,501**	0.05	**50,426**	0.05
0	0	0		8210	Office Supplies	0		0		0	
138	126	3,000		8220	Operating Supplies	1,000		1,000		1,000	
5,140	6,867	8,000		8225	Fuels and Lubricants	8,000		8,000		8,000	
240	0	250		8250	Small Tools & Minor Equipment	170		170		170	
0	0	0		8310	Advertising & Printing	0		0		0	
476	552	500		8340	Telephone	500		500		500	
1,713	1,572	1,500		8350	Utilities	1,500		1,500		1,500	
775	925	800		8410	Dues, Memberships & Publicatns	800		800		800	
674	79	908		8420	Workshops and Conferences	908		908		908	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
222	1,730	0		8610	Repairs and Maintenance	2,500		2,500		2,575	
4,924	5,226	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
0	1,904	0		8616	Vehiicle Set-up	0		0		0	
750	900	1,000		8820	Insurance Interdepartmental	1,100		1,100		1,100	
3,681	3,854	3,726		8830	Management Services Interdept.	4,021		4,021		4,021	
18,733	**23,735**	**24,684**			**Total Materials and Services**	**25,499**		**25,499**		**25,574**	
0	0	0		8920	Buildings	0		0		0	
0	114,850	0		8944	Vehicles	0		0		0	
0	**114,850**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
60,963	**167,752**	**72,000**	0.05		**Total Department Expenses**	**75,000**	0.05	**75,000**	0.05	**76,000**	0.05
					Revenues						
(8,629)	(3,607)	0		6000	Beginning Fund Balance	0		0		1,000	
0	0	0		6110	Federal Awards	0		0		0	
60,985	119,956	67,000		6130	State Operating Grants	70,000		70,000		70,000	
0	2,000	0		6990	Miscellaneous	0		0		0	
0	25,100	0		7100	Proceeds from Sale of Assets	0		0		0	
5,000	5,000	5,000		7900	Operating Transfers In	5,000		5,000		5,000	
57,356	**148,449**	**72,000**			**Total Revenues**	**75,000**		**75,000**		**76,000**	
					Net Cost of Program						
(3,607)	(19,303)	0			Expenditures less Revenue	0		0		0	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

232	Health Services	(Fund)
510	Health Services Administration	(Divn)
510	Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
199,708	296,007	450,000	8.75	8010	Clerical/Admin. Specialist	630,000	9.75	630,000	9.75	630,000	9.75
0	33,805	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
148,265	269,933	485,000	6.00	8040	Management/Supervisory	450,000	5.00	450,000	5.00	450,000	5.00
142,360	148,100	152,000	1.00	8050	Department Head	160,000	1.00	160,000	1.00	160,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
6,043	15,649	10,000		8090	Overtime	10,000		10,000		10,000	
496,376	**763,494**	**1,097,000**	15.75		**Total Salaries**	**1,250,000**	15.75	**1,250,000**	15.75	**1,250,000**	15.75
108,694	190,894	274,250		8110	PERS-Retirement	312,500		312,500		312,500	
-	-	0		8115	PERS - Assessment	0		0		31,250	
35,979	57,040	83,921		8120	Social Security/Medicare	95,625		95,625		95,625	
127,288	198,533	291,375		8140	Insurance	291,375		291,375		291,375	
2,479	3,827	5,485		8150	Unemployment	6,250		6,250		6,250	
1,173	1,154	2,195		8160	Workers Comp. Insurance	2,501		2,501		2,501	
771,989	**1,214,942**	**1,754,225**	15.75		**Total Personal Services**	**1,958,250**	15.75	**1,958,250**	15.75	**1,989,500**	15.75
114	837	1,000		8210	Office Supplies	1,000		1,000		1,000	
431	367	1,000		8220	Operating Supplies	1,000		1,000		1,000	
0	2,323	2,500		8240	Software & Maintenance	2,500		2,500		2,500	
6,438	3,542	10,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
0	0	0		8310	Advertising and Printing	0		0		0	
1,291	1,253	2,000		8320	Photocopying	2,000		2,000		2,000	
273	171	250		8330	Postage	250		250		250	
6,251	5,714	6,000		8340	Telephone	6,000		6,000		6,000	
0	0	0		8410	Dues, Memberships & Publicatns.	0		0		0	
(121)	0	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
1,263	1,463	250		8430	Transportation	250		250		250	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
24	1,204	0		8580	Special Projects	266,652		266,652		264,902	
0	0	0		8610	Repairs and Maintenance	0		0		0	
95,125	99,339	104,155		8810	Rent Interdepartmental	110,778		110,778		110,778	
2,000	2,500	3,000		8820	Insurance interdepartmental	3,500		3,500		3,500	
33,933	61,245	59,599		8830	Management Services Interdept.	58,219		58,219		58,219	
35,515	35,883	38,269		8840	Information Services Interdept.	43,687		43,687		43,687	
182,537	**215,841**	**230,523**			**Total Materials and Services**	**508,336**		**508,336**		**506,586**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
954,526	**1,430,783**	**1,984,748**	15.75		**Total Department Expenses**	**2,466,586**	15.75	**2,466,586**	15.75	**2,496,086**	15.75
					Revenues						
829,853	2,225,327	800,000		6000	Beginning Balance	250,000		250,000		250,000	
0	0	0		6110	Federal Awards	0		0		0	
600,000	0	0		6170	Intergovernmental Local Govt.	0		0		0	
1,750,000	1,350,000	1,350,000		6300	Charges for Services	2,200,000		2,200,000		2,275,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
0	393	0		6990	Miscellaneous	0		0		0	
3,179,853	**3,575,720**	**2,150,000**			**Total Revenues**	**2,450,000**		**2,450,000**		**2,525,000**	
					Net Cost of Program						
2,225,327	2,144,937	(165,252)			Expenditures less Revenue	16,586		16,586		(28,914)	

Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

232 Health Services	(Fund)
582 Family & Community Outreach	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Requested	FTE	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE
					Expenditures						
57,304	86,387	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
775,215	868,222	1,200,000	27.50	8030	Professional/Technical	1,450,000	27.00	1,450,000	27.00	1,450,000	27.00
260,882	279,848	285,000	3.00	8040	Management/Supervisory	325,000	3.60	325,000	3.60	325,000	3.60
53,785	30,761	25,000		8080	Temporary/Part-time	25,000		25,000		25,000	
22,638	7,389	20,000		8090	Overtime	20,000		20,000		20,000	
1,169,824	**1,272,607**	**1,530,000**	30.50		**Total Salaries**	**1,820,000**	30.60	**1,820,000**	30.60	**1,820,000**	30.60
252,063	321,506	374,850		8110	PERS-Retirement	445,900		445,900		445,900	
-	-	0		8115	PERS - Assessment	0		0		45,500	
87,418	96,559	117,045		8120	Social Security/Medicare	139,230		139,230		139,230	
300,400	336,765	472,750		8140	Insurance	474,300		474,300		474,300	
5,942	6,496	7,650		8150	Unemployment	9,100		9,100		9,100	
4,775	3,367	4,590		8160	Workers Comp. Insurance	5,460		5,460		5,460	
1,820,422	**2,037,300**	**2,506,885**	30.50		**Total Personal Services**	**2,893,990**	30.60	**2,893,990**	30.60	**2,939,490**	30.60
1,536	3,268	3,000		8210	Office Supplies	4,000		4,000		4,000	
1,451	1,273	1,500		8220	Operating Supplies	1,500		1,500		1,500	
4,320	1,730	3,500		8225	Fuels & Lubricants	4,000		4,000		4,000	
478	836	1,600		8240	Software & Maintenance	1,600		1,600		1,600	
12,863	23,229	20,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
6,791	16,131	15,000		8310	Advertising and Printing	10,000		10,000		10,000	
6,551	9,257	8,000		8320	Photocopying	10,000		10,000		10,000	
10,711	3,074	1,000		8330	Postage	1,500		1,500		1,500	
19,898	22,458	20,000		8340	Telephone	22,000		22,000		22,000	
5,678	7,347	5,000		8410	Dues, Memberships & Publicatns.	7,500		7,500		7,500	
2,079	5,517	6,500		8420	Workshops and Conferences	6,500		6,500		6,500	
5,184	4,701	5,000		8430	Transportation	7,000		7,000		7,000	
15,201	32,354	25,000		8510	Professional Services	0		0		0	
255,583	190,204	175,000		8540	Contract Services	150,000		150,000		150,000	
1,009,540	569,072	1,203,707		8580	Special Projects	1,500,000		1,500,000		1,500,000	
2,428	18	0		8610	Repairs & Manitenance	0		0		0	
6,098	890	0		8614	Vehicle & Equip. Maintenance	0		0		0	
337	160	0		8740	Bank Charges	0		0		0	
19,413	20,273	21,256		8810	Rent Interdepartmental	25,000		25,000		25,000	
1,000	1,500	2,500		8820	Insurance Interdepartmental	2,500		2,500		2,500	
80,625	91,186	115,496		8830	Management Services Interdept.	133,502		133,502		133,502	
28,779	31,448	35,308		8840	Information Services Interdept.	42,822		42,822		42,822	
1,496,544	**1,035,926**	**1,668,367**			**Total Materials and Services**	**1,939,424**		**1,939,424**		**1,939,424**	
0	0	0		8920	Buildings	1,500,000		1,500,000		1,500,000	
7,738	0	0			Machinery	0		0		0	
7,738	**0**	**#REF!**			**Total Capital Outlay**	**1,500,000**		**1,500,000**		**1,500,000**	
3,324,704	**3,073,226**	**#REF!**	30.50		**Total Department Expenses**	**6,333,414**	30.60	**6,333,414**	30.60	**6,378,914**	30.60
					Revenues						
(123,226)	(995,176)	0		6000	Beginning Balance	0		0		0	
253,615	0	200,000		6110	Federal Grants	0		0		0	
0	0	0		6124	Medicaid Fee for Services	300,000		300,000		300,000	
319,210	636,035	1,650,000		6130	State Operating Grants-Cont	495,000		495,000		495,000	
36,350	30,000	50,000		6131	M.H. State Operating Grants	30,000		30,000		30,000	
792,892	1,101,230	1,250,000		6170	Intergovernmental Local Govt.	1,600,000		1,600,000		1,600,000	
434,362	245,706	450,000		6180	Non Govt. Grant	1,975,000		1,975,000		1,975,000	
229,000	275,000	250,000		6300	Charges for Services	150,000		150,000		150,000	
16,084	19,075	0		6310	Rentals	25,000		25,000		25,000	
371,241	310,675	10,000		6980	Donations	25,000		25,000		25,000	
	100,000	150,000		7910	Transfer from General Fund	250,000		250,000		250,000	
0	100,000	150,000		7911	Inter Fund Loan Proceeds	1,500,000		1,500,000		1,500,000	
2,329,528	**1,822,545**	**4,160,000**			**Total Revenues**	**6,350,000**		**6,350,000**		**6,350,000**	
					Net Cost of Program						
(995,176)	(1,250,681)	#REF!			Expenditures less Revenue	(16,586)		(16,586)		28,914	
4,279,230	**4,504,009**	**#REF!**	**46.25**		**Total Fund Requirements**	**8,800,000**	**46.35**	**8,800,000**	**46.35**	**8,875,000**	**46.35**
5,509,381	**5,398,265**	**6,310,000**			**Total Fund Resources**	**8,800,000**		**8,800,000**		**8,875,000**	
1,230,151	**894,256**	**#REF!**	**46.25**		**Net Fund Balance**	**(0)**	**46.35**	**(0)**	**46.35**	**(0)**	**46.35**

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

235 Public Health	(Fund)
520 Family Planning	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
20,444	16,906	11,722	0.24	8010	Clerical/Admin. Specialist	17,500	0.30	17,500	0.30	17,500	0.30
21,363	12,183	16,302	0.25	8030	Professional/Technical	12,000	0.15	12,000	0.15	12,000	0.15
18,187	18,245	8,552	0.10	8040	Management/Supervisory	5,000	0.05	5,000	0.05	5,000	0.05
4,074	19,810	26,000		8080	Temporary/Part-Time	26,000		26,000		26,000	
2,586	1,720	2,500		8090	Overtime	2,500		2,500		2,500	
66,654	**68,864**	**65,076**	0.59		**Total Salaries**	**63,000**	0.50	**63,000**	0.50	**63,000**	0.50
15,341	17,695	16,269		8110	PERS-Retirement	15,750		15,750		15,750	
0	0	0		8115	PERS - Assessment	0		0		1,575	
5,469	5,143	4,978		8120	Social Security/Medicare	4,820		4,820		4,820	
12,755	7,930	10,325		8140	Insurance	8,750		8,750		8,750	
342	364	328		8150	Unemployment	317		317		318	
1,466	995	1,627		8160	Workers Comp. Insurance	1,575		1,575		1,575	
102,027	**100,991**	**98,604**	0.59		**Total Personal Services**	**94,212**	0.50	**94,212**	0.50	**95,788**	0.50
0	0	0		8210	Office Supplies	0		0		0	
324	1,918	500		8220	Operating Supplies	500		500		500	
6,299	3,240	6,000		8240	Software & Maintenance	3,500		3,500		3,500	
238	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising and Printing	0		0		0	
166	100	200		8320	Photocopying	200		200		200	
25	24	25		8330	Postage	25		25		25	
1,231	1,288	1,200		8340	Telephone	1,200		1,200		1,200	
0	100	0		8410	Dues, Memberships & Publicati	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	11	0		8430	Transportation	0		0		0	
536	2,591	600		8510	Professional Services	4,000		4,000		4,000	
6,771	10,907	6,500		8520	Medical Care	15,000		15,000		15,000	
14,445	0	0		8540	Contract Services	0		0		0	
1,190	0	0		8580	Special Projects	0		0		0	
27,128	28,383	29,759		8810	Rent Interdepartmental	31,651		31,651		31,651	
750	800	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
9,352	8,968	7,893		8830	Management Services Interdep	5,535		5,535		5,535	
8,671	8,891	9,521		8840	Information Services Interdept	8,880		8,880		8,880	
5,500	10,000	10,000		8850	Human Serv. Admin. Interdept.	11,120		11,120		11,120	
82,626	**77,221**	**74,098**			**Total Materials & Services**	**83,611**		**83,611**		**83,611**	
184,653	**178,212**	**172,702**	0.59		**Total Dept Expenses**	**177,823**	0.50	**177,823**	0.50	**179,399**	0.50
					Revenues						
(17,251)	(147,608)	0		6000	Beginning Fund Balance	0		0		0	
0	0	0		6110	Federal Awards	0		0		0	
34,718	37,580	50,000		6124	Medicaid Fee for Services	50,000		50,000		50,000	
16,383	11,105	22,500		6130	State Operating Grants	0		0		0	
2,742	1,217	10,000		6300	Charges for Services	2,500		2,500		2,500	
126	120	0		6980	Donations	0		0		0	
327	0	0		6990	Miscellaneous	0		0		0	
0	0	75,000		7910	Transfer from General Fund	75,000		75,000		75,000	
37,045	**(97,586)**	**157,500**			**Total Revenues**	**127,500**		**127,500**		**127,500**	
					Net Cost of Program						
(147,608)	(275,798)	15,202			Expenditures less Revenue	50,323		50,323		51,899	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

235 Public Health	(Fund)
525 General Health	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
36,560	45,547	87,560	2.36	8010	Clerical/Admin. Specialist	61,000	1.30	61,000	1.30	61,000	1.30
564,848	483,615	830,046	13.75	8030	Professional/Technical	760,000	11.55	760,000	11.55	760,000	11.55
107,173	170,550	337,886	3.85	8040	Management/Supervisory	250,000	3.40	250,000	3.40	250,000	3.40
120,397	39,380	12,000		8080	Temporary/Part-Time	12,000		12,000		12,000	
21,972	21,599	20,000		8090	Overtime	20,000		20,000		20,000	
850,950	**760,691**	**1,287,492**	19.96		**Total Salaries**	**1,103,000**	16.25	**1,103,000**	16.25	**1,103,000**	16.25
164,588	167,414	334,748		8110	PERS-Retirement	286,780		286,780		286,780	
0	0	0		8115	PERS - Assessment	0		0		27,575	
64,658	57,226	98,493		8120	Social Security/Medicare	84,380		84,380		84,380	
164,496	164,260	369,260		8140	Insurance	300,625		300,625		300,625	
4,320	3,880	6,438		8150	Unemployment	5,515		5,515		5,515	
20,833	9,761	32,189		8160	Workers Comp. Insurance	27,576		27,576		27,576	
1,269,845	**1,163,232**	**2,128,619**	19.96		**Total Personal Services**	**1,807,876**	16.25	**1,807,876**	16.25	**1,835,451**	16.25
1,670	2,334	2,000		8210	Office Supplies	2,500		2,500		2,500	
3,414	8,662	3,000		8220	Operating Supplies	10,000		10,000		10,000	
0	46	0		8225	Fuels & Lubricants	0		0		0	
14,770	10,525	8,250		8240	Software & Maintenance	8,250		8,250		8,250	
37,983	14,771	5,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
2,020	42,473	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,054	3,147	3,000		8320	Photocopying	1,500		1,500		1,500	
1,333	1,025	1,500		8330	Postage	1,500		1,500		1,500	
19,968	17,730	12,000		8340	Telephone	15,000		15,000		15,000	
200	203	250		8350	Utilities	250		250		250	
4,064	5,192	4,000		8410	Dues, Memberships & Publicati	1,500		1,500		1,500	
1,217	882	3,000		8420	Workshops and Conferences	10,000		10,000		10,000	
194	597	7,500		8430	Transportation	7,500		7,500		7,500	
180,868	76,827	200,000		8510	Professional Services	15,000		15,000		15,000	
19,168	20,306	12,000		8520	Medical Care	15,000		15,000		15,000	
7,800	112,812	0		8540	Contract Services	0		0		0	
241,364	247,576	184,000		8550	Contracts - Other Public-Agenc	108,000		108,000		108,000	
99,454	79,129	100,000		8580	Special Projects	240,000		240,000		240,000	
1,157	5,160	0		8610	Repairs and Maintenance	0		0		0	
97,066	101,366	106,281		8810	Rent Interdepartmental	113,029		113,029		113,029	
1,600	1,800	2,000		8820	Insurance Interdepartmental	2,500		2,500		2,500	
68,372	62,071	75,355		8830	Management Services Interdep	90,132		90,132		90,132	
29,052	32,886	33,882		8840	Information Services Interdept	36,191		36,191		36,191	
40,000	80,000	250,000		8850	Health Serv. Admin. Interdept.	130,000		130,000		130,000	
875,788	**927,520**	**1,014,018**			**Total Materials & Services**	**809,852**		**809,852**		**809,852**	
78,243	0	0		8942	Machinery	0		0		0	
78,243	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	264,523		9990	Fund Operating Contingency	348,204		348,204		313,679	
0	**0**	**264,523**			**Total Contingency**	**348,204**		**348,204**		**313,679**	
2,223,876	**2,090,752**	**3,407,160**	**19.96**		**Total Dept Expenses**	**2,965,932**	**16.25**	**2,965,932**	**16.25**	**2,958,982**	**16.25**
					Revenues						
612,574	2,788,233	1,200,000		6000	Beginning Fund Balance	500,000		500,000		500,000	
3,178,103	394,452	260,000		6110	Federal Awards	450,000		450,000		450,000	
0	10,965	0		6122	OHP Capitation	22,500		22,500		22,500	
46,213	21,137	100,000		6124	Medicaid Fee for Services	87,500		87,500		87,500	
701,708	975,725	920,000		6130	State Operating Grants	1,110,000		1,110,000		1,110,000	
367,883	0	890,000		6170	Intergovernmental Local Govt.	705,000		705,000		705,000	
19,301	0	0		6180	Non-Governmental Grants	125,000		125,000		125,000	
85,576	96,973	90,000		6300	Charges for Services	100,000		100,000		100,000	
751	6,050	0		6990	Miscellaneous	0		0		0	
5,012,109	**4,293,535**	**3,460,000**			**Total Revenues**	**3,100,000**		**3,100,000**		**3,100,000**	
					Net Cost of Program						
2,788,233	2,202,783	(52,840)			Expenditures less Revenue	(134,068)		(134,068)		(141,018)	

235 Public Health	(Fund)
528 Women, Infant & Child (WIC)	(Divn)
510 Health Services	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
123,100	128,484	136,270	2.60	8010	Clerical/Admin. Specialis	165,000	2.60	165,000	2.60	165,000	2.60
6,156	6,416	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
201	0	4,276	0.05	8040	Management/Supervisory	50,000	0.05	50,000	0.05	50,000	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
191	77	0		8090	Overtime	0		0		0	
129,648	**134,977**	**140,546**	2.65		**Total Salaries**	**215,000**	2.65	**215,000**	2.65	**215,000**	2.65
38,295	43,187	35,137		8110	PERS-Retirement	53,750		53,750		53,750	
0	0	0		8115	PERS - Assessment	0		0		5,375	
9,641	10,272	10,752		8120	Social Security/Medicare	16,448		16,448		16,448	
42,398	44,750	49,025		8140	Insurance	49,025		49,025		49,025	
663	693	703		8150	Unemployment	1,075		1,075		1,075	
625	360	843		8160	Workers Comp. Insurance	1,290		1,290		1,290	
221,270	**234,239**	**237,005**	2.65		**Total Personal Services**	**336,588**	2.65	**336,588**	2.65	**341,963**	2.65
246	556	750		8210	Office Supplies	750		750		750	
0	0	250		8220	Operating Supplies	250		250		250	
123	2,029	250		8250	Small Tools & Minor Equipment	250		250		250	
0	0	500		8310	Advertising/Printing	500		500		500	
194	581	1,250		8320	Photocopying	1,250		1,250		1,250	
4,890	6,453	2,500		8330	Postage	2,500		2,500		2,500	
4,745	4,630	2,000		8340	Telephone	2,000		2,000		2,000	
0	170	0		8420	Workshops and Conferences	0		0		0	
40	0	1,000		8430	Transportation	1,000		1,000		1,000	
0	0	0		8510	Professional Services	0		0		0	
18,590	21,753	15,000		8540	Contract Services	15,000		15,000		15,000	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8620	Medical Care	0		0		0	
48,533	50,683	53,141		8810	Rent Interdepartmental	56,519		56,519		56,519	
800	900	1,000		8820	Insurance Interdepartmental	1,200		1,200		1,200	
10,451	11,315	10,421		8830	Management Services Interdep	11,070		11,070		11,070	
6,919	7,094	7,571		8840	Information Services Interdept	7,368		7,368		7,368	
8,500	10,000	10,000		8850	Health Serv. Admin. Interdept.	10,000		10,000		10,000	
104,031	**116,164**	**105,633**			**Total Materials & Services**	**109,657**		**109,657**		**109,657**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
325,301	**350,403**	**342,638**	2.65		**Total Dept Expenses**	**446,245**	2.65	**446,245**	2.65	**451,620**	2.65
					Revenues						
(253,733)	(372,054)	0		6000	Beginning Balance	0		0		0	
206,980	220,868	230,000		6110	Federal Awards	237,500		237,500		237,500	
0	2,699	0		6130	State Operating Grants	0		0		0	
0	0	75,000		7910	Transfer from General Fund	125,000		125,000		125,000	
(46,753)	**(148,487)**	**305,000**			**Total Revenues**	**362,500**		**362,500**		**362,500**	
					Net Cost of Program						
(372,054)	(498,890)	37,638			Expenditures less Revenue	83,745		83,745		89,120	
2,733,830	**2,619,367**	**3,922,500**			**Total Fund Requirements**	**3,590,000**		**3,590,000**		**3,590,000**	
5,002,401	**4,047,462**	**3,922,500**			**Total Fund Resources**	**3,590,000**		**3,590,000**		**3,590,000**	
2,268,571	**1,428,095**	**0**	23.20		**Net Fund Balance**	(0)	19.40	(0)	19.40	(0)	19.40

Polk County
Adopted Budget
Fiscal Year 2023-24
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Expenditures

240	Behavioral Health	(Fund)
530	Behavioral Health Support Services	(Divn)
510	Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
854,368	690,462	977,874	22.50	8010	Clerical/Admin. Specialist	979,607	21.00	979,607	21.00	979,607	21.00
51,926	45,377	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
214,646	161,762	0	0.00	8040	Management/Supervisory	462,417	5.00	462,417	5.00	462,417	5.00
18,882	17,992	20,000		8080	Temporary/Part-time	20,000		20,000		20,000	
11,968	9,611	10,000		8090	Overtime	10,000		10,000		10,000	
1,151,790	**925,204**	**1,007,874**	22.50		**Total Salaries**	**1,472,024**	26.00	**1,472,024**	26.00	**1,472,024**	26.00
248,610	223,789	287,244		8110	PERS-Retirement	419,527		419,527		419,527	
0	0	0		8115	PERS - Assessment	0		0		36,801	
83,813	68,895	77,102		8120	Social Security/Medicare	112,610		112,610		112,610	
393,376	331,053	450,000		8140	Insurance	520,000		520,000		520,000	
5,822	4,634	5,034		8150	Unemployment	7,353		7,353		7,353	
1,221	1,108	3,024		8160	Workers Comp. Insurance	4,416		4,416		4,416	
1,884,632	**1,554,683**	**1,830,278**	22.50		**Total Personal Services**	**2,535,930**	26.00	**2,535,930**	26.00	**2,572,730**	26.00
593	1,219	2,000		8210	Office Supplies	2,000		2,000		2,000	
1,060	157	500		8220	Operating Supplies	500		500		500	
27,451	1,612	5,000		8240	Software & Maintenance	5,000		5,000		5,000	
53,442	70,331	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
40	558	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
4,953	6,553	5,000		8320	Photocopying	5,000		5,000		5,000	
12	70	0		8330	Postage	0		0		0	
16,977	15,759	15,000		8340	Telephone	15,000		15,000		15,000	
1,335	1,352	1,000		8350	Utilities	1,000		1,000		1,000	
13,523	14,308	14,000		8410	Dues, Memberships & Publicatns	14,000		14,000		14,000	
1,355	194	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
450	1,119	5,000		8430	Transportation	5,000		5,000		5,000	
112,861	676	2,500		8510	Professional Services	150,000		150,000		150,000	
10,740	204	5,000		8580	Special Projects	5,000		5,000		5,000	
27	288	500		8610	Repairs and Maintenance	500		500		500	
0	0	0		8795	Inter Fund Loan	1,500,000		1,500,000		1,500,000	
43,075	44,522	46,176		8810	Rent Interdepartmental	37,270		37,270		37,270	
13,200	15,000	17,000		8820	Insurance Interdepartmental	7,250		7,250		7,250	
264,455	244,237	244,237		8830	Management Services Interdept.	83,967		83,967		83,967	
94,616	101,566	108,288		8840	Information Services Interdept	109,730		109,730		109,730	
75,000	56,000	0		8850	Human Serv. Admin. Interdept.	0		0		0	
735,165	**575,725**	**483,201**			**Total Materials & Services**	**1,953,217**		**1,953,217**		**1,953,217**	
0	7,660	1,750,000		8920	Buildings	3,500,000		3,500,000		3,500,000	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**7,660**	**1,750,000**			**Total Capital Outlay**	**3,500,000**		**3,500,000**		**3,500,000**	
0	0	4,117,858		9990	Contingency	4,862,117		4,862,117		4,629,140	
0	**0**	**4,117,858**			**Total Contingency & Trans**	**4,862,117**		**4,862,117**		**4,629,140**	
2,619,797	**2,138,068**	**8,181,337**	22.50		**Total Department Expenses**	**12,851,264**	26.00	**12,851,264**	26.00	**12,655,087**	26.00
					Revenues						
7,435,993	7,775,897	8,000,000		6000	Beginning Fund Balance	10,000,000		10,000,000		10,000,000	
0	0	0		6110	Federal Grants	0		0		0	
539,725	90,459	0		6122	OHP Capitation	0		0		0	
0	62,859	0		6131	MH State Operating Grants	0		0		0	
0	42,367	0		6180	Non-governmental Grants	0		0		0	
1,900,037	2,075,000	2,075,000		6300	Charges for Services - Interdept.	2,840,000		2,840,000		2,840,000	
0	0	0		6310	Charges for Service-Rentals	0		0		0	
45,955	40,420	50,000		6800	Interest Income	100,000		100,000		100,000	
2,052	0	0		6990	Miscellaneous	0		0		0	
9,923,762	**10,087,002**	**10,125,000**			**Total Revenues**	**12,940,000**		**12,940,000**		**12,940,000**	
					Net Cost of Program						
(7,303,965)	(7,948,934)	(1,943,663)			Expenditures less Revenue	(88,736)		(88,736)		(284,913)	

Polk County
Adopted Budget
Fiscal Year 2023-24
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Expenditures

240 Behavioral Health	(Fund)
535 Addictions Program	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
465,772	469,848	517,505	9.00	8030	Professional/Technical	782,351	13.00	782,351	13.00	782,351	13.00
130,223	106,177	106,109	1.20	8040	Management/Supervisory	120,681	1.20	120,681	1.20	120,681	1.20
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	1,160	5,000		8090	Overtime	5,000		5,000		5,000	
595,995	**577,185**	**628,614**	10.20		**Total Salaries**	**908,032**	14.20	**908,032**	14.20	**908,032**	14.20
139,666	151,214	178,155		8110	PERS-Retirement	258,789		258,789		258,789	
0	0	0		8115	PERS - Assessment	0		0		22,701	
43,674	42,817	48,089		8120	Social Security/Medicare	69,464		69,464		69,464	
175,815	174,502	198,900		8140	Insurance	276,900		276,900		276,900	
2,989	2,887	3,140		8150	Unemployment	4,536		4,536		4,536	
2,793	1,504	1,886		8160	Workers Comp. Insurance	2,724		2,724		2,724	
960,932	**950,109**	**1,058,783**	10.20		**Total Personal Services**	**1,520,445**	14.20	**1,520,445**	14.20	**1,543,146**	14.20
558	755	1,000		8210	Office Supplies	1,000		1,000		1,000	
12,330	5,516	5,000		8220	Operating Supplies	5,000		5,000		5,000	
19,948	17,746	23,000		8240	Sotware & Maintenance	23,000		23,000		23,000	
1,391	683	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
73	106	500		8310	Advertising and Printing	500		500		500	
2,081	2,731	5,000		8320	Photocopying	5,000		5,000		5,000	
5,084	2,871	500		8330	Postage	500		500		500	
6,090	6,095	4,000		8340	Telephone	4,000		4,000		4,000	
334	338	300		8350	Utilities	300		300		300	
155	3,562	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
1,968	4,488	10,000		8430	Transportation	10,000		10,000		10,000	
2	1,130	300		8510	Professional Services	300		300		300	
208	0	0		8520	Medical Care	0		0		0	
0	5,473	0		8540	Contract Services	0		0		0	
1,247	18,270	10,000		8580	Special Projects	10,000		10,000		10,000	
11,207	25,055	0		8610	Repairs and Maintenance	0		0		0	
79,522	82,195	85,248		8810	Rent Interdepartmental	74,541		74,541		74,541	
7,300	8,000	10,000		8820	Insurance Interdepartmental	14,500		14,500		14,500	
47,266	47,067	42,127		8830	Management Services Interdept.	83,967		83,967		83,967	
15,863	16,652	17,727		8840	Information Services Interdept	19,233		19,233		19,233	
150,000	112,000	100,000		8850	Health Serv. Admin. Interdept.	176,729		176,729		176,729	
190,000	200,000	125,000		8855	BH Admin. Interdepartmental	426,247		426,247		426,247	
552,627	**560,733**	**448,202**			**Total Materials & Services**	**863,317**		**863,317**		**863,317**	
0	0	0		8920	Buildings	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	0		9837	Transfer to Human Services	0		0		0	
0	**0**	**0**			**Total Transfers**	**0**		**0**		**0**	
1,513,559	**1,510,842**	**1,506,985**	10.20		**Total Department Expenses**	**2,383,762**	14.20	**2,383,762**	14.20	**2,406,463**	14.20
					Revenues						
78,153	74,884	75,000		6110	Federal Grants	75,000		75,000		75,000	
832,299	709,323	900,000		6124	Medicaid Fee for Services	850,000		850,000		850,000	
0	0	0		6130	State Operating Grants	0		0		0	
181,638	779,775	185,000		6131	MH State Operating Grants	1,412,000		1,412,000		1,412,000	
68,113	85,438	70,000		6142	State Shared Revenues-Excise Tax	70,000		70,000		70,000	
14,176	19,526	216,000		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6180	Non-governmental Grants	0		0		0	
36,112	46,659	45,000		6300	Charges for Services	20,000		20,000		20,000	
0	0	0		6980	Donations	0		0		0	
0	46	0		6990	Miscellaneous	0		0		0	
0	0	0		7120	Loan Proceeds	0		0		0	
1,210,491	**1,715,651**	**1,491,000**			**Total Revenues**	**2,427,000**		**2,427,000**		**2,427,000**	
					Net Cost of Program						
(303,068)	204,809	(15,985)			Expenditures less Revenue	43,238		43,238		20,537	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

240 Behavioral Health	(Fund)
540 Outpatient Mental Health Svcs.	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
26,220	39,624	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
2,985,141	3,253,701	4,170,525	65.80	8030	Professional/Technical	4,088,750	71.80	4,088,750	71.80	4,088,750	71.80
508,288	603,174	832,386	9.80	8040	Management/Supervisory	816,065	9.80	816,065	9.80	816,065	9.80
0	0	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
51,243	60,421	50,000		8090	Overtime	50,000		50,000		50,000	
3,570,892	**3,956,920**	**5,062,911**	75.60		**Total Salaries**	**4,964,815**	81.60	**4,964,815**	81.60	**4,964,815**	81.60
822,666	1,037,165	1,215,099		8110	PERS-Retirement	1,191,556		1,191,556		1,191,556	
0	0	0		8115	PERS - Assessment	0		0		124,120	
264,879	297,612	387,313		8120	Social Security/Medicare	379,808		379,808		379,808	
919,678	1,015,425	1,247,400		8140	Insurance	1,346,400		1,346,400		1,346,400	
17,960	19,766	25,289		8150	Unemployment	24,799		24,799		24,799	
19,361	11,841	22,783		8160	Workers Comp. Insurance	22,342		22,342		22,342	
5,615,436	**6,338,729**	**7,960,795**	75.60		**Total Personal Services**	**7,929,720**	81.60	**7,929,720**	81.60	**8,053,840**	81.60
4,992	6,193	10,000		8210	Office Supplies	10,000		10,000		10,000	
9,782	11,868	15,000		8220	Operating Supplies	15,000		15,000		15,000	
367	136	2,000		8225	Fuels & Lubricants	2,000		2,000		2,000	
139,828	142,010	125,000		8240	Software & Maintenance	125,000		125,000		125,000	
53,391	47,353	25,000		8250	Small Tools & Minor Equipment	25,000		25,000		25,000	
1,205	2,701	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
9,054	12,015	25,000		8320	Photocopying	25,000		25,000		25,000	
3,546	4,344	5,000		8330	Postage	5,000		5,000		5,000	
66,065	68,638	60,000		8340	Telephone	60,000		60,000		60,000	
7,554	7,920	8,000		8350	Utilities	8,000		8,000		8,000	
0	300	200		8410	Dues, Memberships & Publicatns	200		200		200	
5,226	13,037	44,000		8420	Workshops and Conferences	44,000		44,000		44,000	
24,736	57,804	30,000		8430	Transportation	30,000		30,000		30,000	
25,176	4,752	25,000		8510	Professional Services	25,000		25,000		25,000	
2,826	1,229	0		8520	Medical Care	0		0		0	
1,374,382	1,644,514	1,600,000		8540	Contract Services	1,500,000		1,500,000		1,500,000	
208,624	168,955	220,000		8550	Contract Services-other agency	0		0		0	
468,636	295,604	4,450,000		8580	Special Projects	300,000		300,000		300,000	
57,064	85,465	0		8610	Repairs and Maintenance	0		0		0	
160,244	163,716	155,000		8660	Rentals	155,000		155,000		155,000	
440,685	455,496	472,421		8810	Rent Interdepartmental	521,784		521,784		521,784	
68,500	69,000	73,000		8820	Insurance Interdepartmental	108,750		108,750		108,750	
336,024	369,461	332,389		8830	Management Services Interdept.	587,770		587,770		587,770	
224,728	254,034	282,814		8840	Information Services Interdept	298,118		298,118		298,118	
1,600,000	1,245,000	700,000		8850	Health Serv. Admin. Interdept.	1,487,524		1,487,524		1,487,524	
1,710,000	1,875,000	1,875,000		8855	BH Admin. Interdepartmental	2,415,400		2,415,400		2,415,400	
7,002,635	**7,006,545**	**10,539,824**			**Total Materials & Services**	**7,753,546**		**7,753,546**		**7,753,546**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
12,618,071	**13,345,274**	**18,500,619**	75.60		**Total Department Expenses**	**15,683,266**	81.60	**15,683,266**	81.60	**15,807,386**	81.60
					Revenues						
273,853	51,895	62,000		6110	Federal Grants	62,000		62,000		62,000	
5,089,045	4,368,952	4,460,000		6122	OHP Capitation	5,100,000		5,100,000		5,100,000	
4,542,918	5,146,722	4,715,000		6124	Medicaid Fee for Services	6,000,000		6,000,000		6,000,000	
152,205	1,709,849	70,000		6130	State Operating Grants	70,000		70,000		70,000	
2,521,082	2,808,216	6,955,000		6131	MH State Operating Grants	3,590,000		3,590,000		3,590,000	
0	0	0		6132	Rent Subsidies	0		0		0	
520,251	232,769	216,000		6170	Intergovernmental Local Govt	140,000		140,000		140,000	
0	0	7,000		6180	Non-governmental Grants	7,000		7,000		7,000	
216,909	256,528	210,000		6300	Charges for Services	200,000		200,000		200,000	
0	200	0		6950	Settlements	50,000		50,000		50,000	
7,930	109,176	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	750,000		750,000		750,000	
13,324,193	**14,684,307**	**16,695,000**			**Total Revenues**	**15,969,000**		**15,969,000**		**15,969,000**	
					Net Cost of Program						
(706,122)	(1,339,033)	1,805,619			Expenditures less Revenue	(285,734)		(285,734)		(161,614)	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

240 Behavioral Health	(Fund)
555 Developmental Disabilities	(Divn)
510 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
124,953	89,400	216,786	5.00	8010	Clerical/Admin. Specialist	143,519	3.00	143,519	3.00	143,519	3.00
969,669	1,090,403	1,330,508	24.00	8030	Professional/Technical	1,515,758	25.00	1,515,758	25.00	1,515,758	25.00
164,738	222,440	251,341	3.00	8040	Management/Supervisory	304,924	3.50	304,924	3.50	304,924	3.50
0	0	0		8050	Department Head	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
12,289	14,474	10,000		8090	Overtime	10,000		10,000		10,000	
1,271,649	**1,416,717**	**1,808,635**	32.00		**Total Salaries**	**1,974,201**	31.50	**1,974,201**	31.50	**1,974,201**	31.50
304,145	365,083	452,159		8110	PERS-Retirement	493,550		493,550		493,550	
0	0	0		8115	PERS - Assessment	0		0		49,355	
92,400	105,155	138,361		8120	Social Security/Medicare	151,026		151,026		151,026	
348,153	363,266	592,000		8140	Insurance	582,750		582,750		582,750	
6,451	7,209	9,034		8150	Unemployment	9,861		9,861		9,861	
5,485	3,587	5,426		8160	Workers Comp. Insurance	5,923		5,923		5,923	
2,028,283	**2,261,017**	**3,005,615**	32.00		**Total Personal Services**	**3,217,311**	31.50	**3,217,311**	31.50	**3,266,666**	31.50
1,934	1,530	2,000		8210	Office Supplies	2,000		2,000		2,000	
998	2,953	2,000		8220	Operating Supplies	2,000		2,000		2,000	
13,557	14,923	15,000		8240	Software & Maintenance	15,000		15,000		15,000	
1,348	14,548	10,000		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
366	530	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
1,794	3,353	3,000		8320	Photocopying	3,000		3,000		3,000	
1,859	2,337	2,000		8330	Postage	2,000		2,000		2,000	
23,756	23,416	25,000		8340	Telephone	25,000		25,000		25,000	
133	135	200		8350	Utilities	200		200		200	
0	1,428	10,000		8420	Workshops and Conferences	10,000		10,000		10,000	
1,143	4,580	20,000		8430	Transportation	20,000		20,000		20,000	
1,191	5,096	5,000		8510	Professional Services	5,000		5,000		5,000	
49,836	26,295	50,000		8580	Special Projects	25,000		25,000		25,000	
3	623	0		8610	Repairs and Maintenance	0		0		0	
99,403	102,743	106,561		8810	Rent Interdepartmental	74,540		74,540		74,540	
7,000	8,000	10,000		8820	Insurance Interdepartmental	14,500		14,500		14,500	
82,697	90,174	83,654		8830	Management Services Interdept.	83,967		83,967		83,967	
18,885	19,750	21,029		8840	Information Services Interdept	25,244		25,244		25,244	
100,000	112,000	280,000		8850	Health Serv. Admin. Interdept.	386,946		386,946		386,946	
405,903	**434,414**	**646,444**			**Total Materials & Services**	**705,397**		**705,397**		**705,397**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
2,434,186	**2,695,431**	**3,652,059**	32.00		**Total Department Expenses**	**3,922,708**	31.50	**3,922,708**	31.50	**3,972,063**	31.50
					Revenues						
0	0	0		6000	Beginning Fund Balance	0		0		0	
2,503,003	3,496,054	3,530,000		6131	MH State Operating Grants	3,505,000		3,505,000		3,505,000	
0	261	0		6300	Charges for Services	0		0		0	
20	35	0		6990	Miscellaneous	0		0		0	
2,503,023	**3,496,350**	**3,530,000**			**Total Revenues**	**3,505,000**		**3,505,000**		**3,505,000**	
					Net Cost of Program						
68,837	800,919	(122,059)			Expenditures less Revenue	(417,708)		(417,708)		(467,063)	

245 Juvenile	(Fund)
460 Juvenile Probations	(Dlvn)
460 Juvenile Probations	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
18,802	12,602	21,270	0.50	8010	Clerical/Admin. Specialist	8,706	0.50	8,706	0.50	8,706	0.50
240,832	227,457	255,000	4.00	8030	Professional/Technical	275,000	4.00	275,000	4.00	275,000	4.00
78,624	81,756	83,808	1.00	8040	Management/Supervisory	88,000	1.00	88,000	1.00	88,000	1.00
51,732	54,011	55,323	0.45	8050	Department Head	59,000	0.45	59,000	0.45	59,000	0.45
0	0	0		8080	Temporary Part-Time	0		0		0	
1,093	12,491	7,500		8090	Overtime	10,000		10,000		10,000	
391,083	**388,317**	**422,901**	5.95		**Total Salaries**	**440,706**	5.95	**440,706**	5.95	**440,706**	5.95
121,271	117,388	120,527		8110	PERS-Retirement	130,008		130,008		130,008	
0	0	0		8115	PERS - Assessment	0		0		11,018	
29,692	29,610	32,352		8120	Social Security/Medicare	33,714		33,714		33,714	
60,483	64,610	104,125		8140	Insurance	110,075		110,075		110,075	
1,994	1,985	2,115		8150	Unemployment	2,204		2,204		2,204	
12,735	10,282	10,573		8160	Workers Comp. Insurance	11,018		11,018		11,018	
617,258	**612,192**	**692,592**	5.95		**Total Personal Services**	**727,724**	5.95	**727,724**	5.95	**738,742**	5.95
370	402	1,000		8210	Office Supplies	500		500		500	
1,155	1,341	1,500		8220	Operating Supplies	1,500		1,500		1,500	
826	1,311	250		8250	Small Tools & Minor Equipment	500		500		500	
0	482	250		8310	Advertising and Printing	250		250		250	
1,477	1,879	2,500		8320	Photocopying	2,500		2,500		2,500	
633	668	1,300		8330	Postage	1,300		1,300		1,300	
5,368	5,580	6,000		8340	Telephone	6,000		6,000		6,000	
0	0	0		8350	Utilities	0		0		0	
2,725	2,580	3,000		8410	Dues, Memberships & Publicatns	3,000		3,000		3,000	
331	2,290	4,000		8420	Workshops and Conferences	4,000		4,000		4,000	
1,477	3,189	4,000		8430	Transportation	4,000		4,000		4,000	
4,921	5,446	14,000		8510	Professional Services	20,000		20,000		20,000	
0	0	0		8540	Contract Services	0		0		0	
404	627	3,438		8580	Special Projects	8,443		8,443		7,425	
0	0	0		8614	Vehicle Maint. – Gen. Svcs.	0		0		0	
83,000	87,000	90,000		8810	Rent Interdepartmental	93,000		93,000		93,000	
2,300	2,400	2,550		8820	Insurance Interdepartmental	2,650		2,650		2,650	
24,370	25,471	23,172		8830	Management Services Interdept.	25,172		25,172		25,172	
13,671	14,020	13,458		8840	Information Services Interdept	14,773		14,773		14,773	
0	0	0		8850	Human Serv. Admin. Interdept.	0		0		0	
143,028	**154,686**	**170,418**			**Total Materials & Services**	**187,588**		**187,588**		**186,570**	
0	0	0		8944	Vehicles	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
760,286	**766,878**	**863,010**	5.95		**Total Dept Expenses**	**915,312**	5.95	**915,312**	5.95	**925,312**	5.95
					Revenues						
(13,902)	61,961	50,000		6000	Beginning Fund Balance	97,500		97,500		97,500	
0	0	0		6110	Federal Awards	0		0		0	
182,294	177,800	155,000		6130	State Operating Grants	185,000		185,000		185,000	
2,626	5,148	0		6170	Intergovernmental Local	0		0		0	
(260)	(50)	0		6300	Charges for Services	0		0		0	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
1,489	0	0		6990	Miscellaneous	0		0		0	
650,000	650,000	650,000		7910	Transfer from General Fund	615,000		615,000		625,000	
822,247	**894,859**	**855,000**			**Total Revenues**	**897,500**		**897,500**		**907,500**	
					Net Cost of Program						
61,961	127,981	8,010			Expenditures less Revenue	17,812		17,812		17,812	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

254 Veterans Services Fund	(Fund)
586 Veterans Services	(Divn)
586 Veterans Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
46,260	51,550	56,740	1.00	8030	Professional - Technical	80,000	1.50	80,000	1.50	80,000	1.50
58,520	62,392	65,887	1.00	8040	Management/Supervisory	70,000	1.00	70,000	1.00	70,000	1.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
1,110	28,063	500		8080	Temporary/Part-Time	500		500		500	
1,133	25	1,000		8090	Overtime	1,000		1,000		1,000	
107,023	**142,030**	**124,127**	2.00		**Total Salaries**	**151,500**	2.50	**151,500**	2.50	**151,500**	2.50
24,531	31,536	35,376		8110	PERS-Retirement	43,178		43,178		43,178	
0	0	0		8115	PERS - Assessment	0		0		3,788	
8,421	11,028	9,496		8120	Social Security/Medicare	11,590		11,590		11,590	
20,785	21,819	39,000		8140	Insurance	33,750		33,750		33,750	
545	727	745		8150	Unemployment	909		909		909	
83	189	125		8160	Workers Comp. Insurance	153		153		153	
161,388	**207,329**	**208,869**	2.00		**Total Personal Services**	**241,079**	2.50	**241,079**	2.50	**244,867**	2.50
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
0	134	0		8240	Software and Maintenance	0		0		0	
1,115	95	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	500		8310	Advertising and Printing	500		500		500	
261	529	500		8320	Photocopying	500		500		500	
396	440	500		8330	Postage	500		500		500	
3,013	2,974	2,500		8340	Telephone	2,500		2,500		2,500	
0	0	2,500		8350	Utilities	2,500		2,500		2,500	
1,575	2,769	1,500		8410	Dues, Memberships & Publicatns	1,500		1,500		1,500	
0	0	500		8420	Workshops and Conferences	500		500		500	
260	109	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
20,139	940	0		8540	Contract Services	0		0		0	
27,456	12,657	48,168		8580	Special Projects	55,381		55,381		51,593	
0	0	0		8610	Repairs & Maintenance	0		0		0	
200	0	0		8660	Rentals	0		0		0	
20	3	0		8740	Bank Charges	0		0		0	
10,000	0	0		8810	Rent Interdepartmental	5,000		5,000		5,000	
300	350	400		8820	Insurance Interdepartmental	500		500		500	
8,673	8,456	8,655		8830	Management Services Interdept.	9,375		9,375		9,375	
4,910	8,132	8,658		8840	Information Services Interdept.	8,415		8,415		8,415	
78,318	**37,588**	**76,131**			**Total Materials and Services**	**88,921**		**88,921**		**85,133**	
0	0	0		9990	Contingency	0		0		0	
0	**0**	**0**			**Total Contingency**	**0**		**0**		**0**	
239,706	**244,917**	**285,000**	2.00		**Total Department Expenses**	**330,000**	2.50	**330,000**	2.50	**330,000**	2.50
					Revenues						
12,119	2,798	5,000		6000	Beginning Balance	5,000		5,000		5,000	
0	0	0		6110	Federal Grants	0		0		0	
107,957	119,697	120,000		6130	State Operating Grants	125,000		125,000		125,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
35,178	50,000	35,000		6180	Non-governmental Grants	100,000		100,000		100,000	
0	0	0		6800	Interest Income	0		0		0	
2,250	1,090	35,000		6980	Donations	10,000		10,000		10,000	
0	0	0		6990	Miscellaneous	0		0		0	
85,000	110,000	90,000		7910	Transfer from the General Fund	90,000		90,000		90,000	
242,504	**283,585**	**285,000**			**Total Revenues**	**330,000**		**330,000**		**330,000**	
239,706	244,917	285,000	2.00		**Total Fund Requirements**	330,000	2.50	330,000	2.50	330,000	2.50
242,504	283,585	285,000			**Total Fund Resources**	330,000		330,000		330,000	
2,798	38,668	0	2.00		**Net Fund Balance**	0	2.50	0	2.50	(0)	2.50

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

260 Fair		(Fund)
710 Annual Fair		(Divn)
710 Fair		(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	3,000	9,225	0.25	8010	Clerical/Admin. Specialist	10,000	0.25	10,000	0.25	10,000	0.25
6,240	5,200	19,023	0.50	8020	Laborer	26,000	0.50	26,000	0.50	26,000	0.50
17,844	12,710	19,542	0.25	8040	Management/Supervisory	20,000	0.25	20,000	0.25	20,000	0.25
13,698	29,763	15,000		8080	Temporary/Part-Time	20,000		20,000		20,000	
0	292	1,500		8090	Overtime	1,500		1,500		1,500	
37,782	**50,965**	**64,290**	1.00		**Total Salaries**	**77,500**	1.00	**77,500**	1.00	**77,500**	1.00
6,870	4,107	18,323		8110	PERS-Retirement	22,863		22,863		22,863	
0	0	0		8115	PERS - Assessment	0		0		1,938	
2,788	3,804	4,918		8120	Social Security/Medicare	5,929		5,929		5,929	
9,752	6,129	19,500		8140	Insurance	20,500		20,500		20,500	
192	251	321		8150	Unemployment	388		388		388	
920	806	514		8160	Workers Comp. Insurance	930		930		930	
58,304	**66,062**	**107,867**	1.00		**Total Personal Services**	**128,109**	1.00	**128,109**	1.00	**130,046**	1.00
0	101	100		8210	Office Supplies	100		100		100	
380	10,548	10,000		8220	Operating Supplies	12,000		12,000		12,000	
0	119	200		8225	Fuels & Lubricants	200		200		200	
24	1,364	1,000		8230	Food Services and Supplies	2,500		2,500		2,500	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
1,921	5,729	8,000		8310	Advertising and Printing	8,500		8,500		8,500	
0	240	200		8320	Photocopying	200		200		200	
0	174	100		8330	Postage	100		100		100	
0	294	300		8340	Telephone	300		300		300	
2,250	6,327	6,000		8350	Utilities	6,000		6,000		6,000	
356	177	200		8410	Dues, Memberships & Publicatns	100		100		100	
0	0	200		8420	Workshops and Conferences	100		100		100	
0	9,424	12,000		8540	Contract Services	8,500		8,500		8,500	
513	34,814	40,000		8580	Special Projects	75,000		75,000		75,000	
728	3,991	2,500		8610	Repairs and Maintenance	3,000		3,000		3,000	
1,011	10,756	12,000		8730	Misc. Fees and Premiums	12,000		12,000		12,000	
1,600	1,700	1,800		8820	Insurance Interdepartmental	2,000		2,000		2,000	
8,810	7,111	6,294		8830	Management Services Interdept.	6,807		6,807		6,807	
603	620	751		8840	Information Services Interdept.	775		775		775	
18,196	**93,489**	**101,645**			**Total Materials and Services**	**138,182**		**138,182**		**138,182**	
0	0	0		8942	Machinery	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
76,500	**159,551**	**209,512**	1.00		**Total Department Expenses**	**266,291**	1.00	**266,291**	1.00	**268,228**	1.00
					Revenues						
(50,879)	(23,502)	0		6000	Beginning Fund Balance	0		0		0	
53,167	53,167	80,000		6140	State Shared Revenues	80,000		80,000		80,000	
20,200	27,500	27,500		6170	Intergovernmental Local Govt.	27,500		27,500		27,500	
0	34,491	45,000		6300	Charges for Services	50,000		50,000		50,000	
475	5,300	10,000		6310	Charges for Services-Rentals	12,000		12,000		12,000	
329	8,819	12,000		6320	Charges for Services-Concessions	20,000		20,000		20,000	
29,670	81,926	35,000		6980	Donations	45,000		45,000		45,000	
36	558	1,000		6990	Miscellaneous	1,000		1,000		1,000	
52,998	**188,259**	**210,500**			**Total Revenues**	**235,500**		**235,500**		**235,500**	
					Net Cost of Program						
(23,502)	28,708	(988)			Expenditures less Revenue	30,791		30,791		32,728	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

260	Fair	(Fund)
720	Year Round Operation	(Divn)
710	Fair	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
3,477	30,720	27,675	0.75	8010	Clerical/Admin. Specialist	30,000	0.75	30,000	0.75	30,000	0.75
55,296	67,931	57,069	1.50	8020	Laborer	60,000	1.50	60,000	1.50	60,000	1.50
963	1,466	0		8030	Professional Technical	0	0.00	0	0.00	0	0.00
55,044	65,074	58,626	0.75	8040	Management/Supervisory	60,000	0.75	60,000	0.75	60,000	0.75
29,986	8,532	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
8,312	5,340	2,500		8090	Overtime	5,000		5,000		5,000	
153,078	**179,063**	**155,870**	3.00		**Total Salaries**	**165,000**	3.00	**165,000**	3.00	**165,000**	3.00
29,689	43,348	44,423		8110	PERS-Retirement	47,025		47,025		47,025	
0	0	0		8115	PERS - Assessment	0		0		4,125	
11,471	13,350	11,924		8120	Social Security/Medicare	12,623		12,623		12,623	
40,972	61,862	58,500		8140	Insurance	61,500		61,500		61,500	
754	903	779		8150	Unemployment	825		825		825	
3,552	3,249	3,116		8160	Workers Comp. Insurance	3,299		3,299		3,299	
239,516	**301,775**	**274,613**	3.00		**Total Personal Services**	**290,271**	3.00	**290,271**	3.00	**294,396**	3.00
796	882	500		8210	Office Supplies	500		500		500	
5,741	12,087	10,000		8220	Operating Supplies	12,000		12,000		12,000	
1,253	2,203	1,000		8225	Fuels & Lubricants	1,200		1,200		1,200	
510	750	1,000		8230	Food Services and Supplies	800		800		800	
4,560	4,863	1,250		8240	Software & Maintenance	1,200		1,200		1,200	
11,080	2,970	1,200		8250	Small Tools & Equipment	2,000		2,000		2,000	
2,645	3,785	3,000		8310	Advertising and Printing	3,000		3,000		3,000	
1,540	1,584	1,800		8320	Photocopying	600		600		600	
435	573	500		8330	Postage	300		300		300	
5,366	5,022	5,000		8340	Telephone	5,000		5,000		5,000	
38,813	38,259	35,000		8350	Utilities	40,000		40,000		40,000	
3,083	4,172	4,000		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
298	605	3,000		8420	Workshops and Conferences	3,000		3,000		3,000	
0	0	200		8430	Transportation	0		0		0	
10,553	4,203	500		8510	Professional Services	500		500		500	
10,016	157,642	6,078		8580	Special Projects	296,787		296,787		290,725	
31,460	30,369	35,239		8610	Repairs and Maintenance	40,000		40,000		40,000	
0	0	200		8614	Vehicle Maint. - General Services	200		200		200	
0	7,962	100		8790	Misc. Departmental Expenses	100		100		100	
9,500	9,900	10,000		8820	Insurance Interdepartmental	11,000		11,000		11,000	
14,532	16,590	20,548		8830	Management Services Interdept.	21,664		21,664		21,664	
5,513	7,203	7,760		8840	Information Services Interdept.	7,587		7,587		7,587	
157,694	**311,624**	**147,875**			**Total Materials and Services**	**451,438**		**451,438**		**445,376**	
434,241	151,670	200,000		8920	Buildings	0		0		0	
0	48,999	0		8930	Improvements Other than Bldgs.	0		0		0	
5,322	0	0		8942	Machinery	0		0		0	
439,563	**200,669**	**200,000**			**Total Capital Outlay**	**0**		**0**		**0**	
836,773	**814,068**	**622,488**	3.00		**Total Department Expense**	**741,709**	3.00	**741,709**	3.00	**739,772**	3.00
					Revenues						
77,834	140,275	200,000		6000	Beginning Fund Balance	75,000		75,000		75,000	
23,731	30,431	0		6110	Federal Awards	0		0		0	
54,800	37,500	47,500		6170	Intergovernmental Local Govt.	150,000		150,000		150,000	
130,689	0	0		6180	Non-Governmental Grants	0		0		0	
13,782	63,075	40,000		6300	Charges for Services	65,000		65,000		65,000	
124,487	169,060	125,000		6310	Charges for Services-Rentals	170,000		170,000		170,000	
82	992	2,000		6320	Charges for Services-Concessions	2,000		2,000		2,000	
1,300	8,300	5,000		6980	Donations	8,000		8,000		8,000	
343	3,310	2,000		6990	Miscellaneous	2,500		2,500		2,500	
550,000	240,000	200,000		7910	Transfer from General Fund	200,000		200,000		200,000	
0	300,000	0		7920	Transfer from another Fund	100,000		100,000		100,000	
977,048	**992,943**	**621,500**			**Total Revenues**	**772,500**		**772,500**		**772,500**	
					Net Cost of Program						
140,275	178,875	988			Expenditures less Revenue	(30,791)		(30,791)		(32,728)	
913,273	973,619	832,000	4.00		**Total Fund Requirements**	1,008,000	4.00	1,008,000	4.00	1,008,000	4.00
########	1,181,202	832,000			**Total Fund Resources**	1,008,000		1,008,000		1,008,000	
116,773	207,583	0	4.00		**Net Fund Balance**	(0)	4.00	(0)	4.00	0	4.00

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

280	Economic Development	(Fund)
330	Economic Development	(Divn)
310	Community Development	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
15,020	15,711	15,904	0.10	8050	Department Head	16,250	0.10	16,250	0.10	16,250	0.10
0	0	0		8080	Temporary/Part-time	0		0		0	
897	924	500		8090	Overtime	500		500		500	
15,917	**16,635**	**16,404**	0.10		**Total Salaries**	**16,750**	0.10	**16,750**	0.10	**16,750**	0.10
4,953	5,491	4,675		8110	PERS-Retirement	4,941		4,941		4,941	
0	0	0		8115	PERS - Assessment	0		0		419	
1,114	1,139	1,255		8120	Social Security/Medicare	1,281		1,281		1,281	
318	378	1,950		8140	Insurance	1,950		1,950		1,950	
78	81	82		8150	Unemployment	84		84		84	
12	17	131		8160	Workers Compensation Insurance	68		68		68	
22,392	**23,741**	**24,497**	0.10		**Total Personal Services**	**25,074**	0.10	**25,074**	0.10	**25,493**	0.10
0	0	100		8210	Office Supplies	100		100		100	
0	0	500		8250	Small Tools & Minor Equipment	500		500		500	
0	0	250		8310	Advertising & Printing	250		250		250	
0	0	50		8320	Photocopying	50		50		50	
0	0	1,000		8330	Postage	1,000		1,000		1,000	
150	74	200		8340	Telephone	200		200		200	
35,820	6,830	45,000		8410	Dues, Memberships & Publicatns	45,000		45,000		45,000	
0	0	500		8420	Workshops and Conferences	500		500		500	
100,000	103,000	120,000		8510	Professional Services - Planning	120,000		120,000		120,000	
0	12,000	0		8540	Contract Services	0		0		0	
1,192,952	648,963	1,150,000		8580	Special Projects	200,000		200,000		200,000	
64,569	68,729	92,765		8750	Participation\Public Agencies	92,468		92,468		92,049	
1,244,666	677,363	0		8755	Sub-grants	100,000		100,000		100,000	
0	0	250,000		8760	Infastructure Reserve	250,000		250,000		250,000	
900	1,000	1,200		8820	Insurance Interdepartmental	1,500		1,500		1,500	
9,163	8,684	11,877		8830	Management Services Interdept.	11,355		11,355		11,355	
1,888	1,936	2,061		8840	Information Services Interdept	2,003		2,003		2,003	
2,650,108	**1,528,579**	**1,675,503**			**Total Materials and Services**	**824,926**		**824,926**		**824,507**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8930	Improvements Other than Bldgs.	700,000		700,000		700,000	
0	**0**	**0**			**Total Capital Outlay**	**700,000**		**700,000**		**700,000**	
2,672,500	**1,552,320**	**1,700,000**	0.10		**Total Department Expenses**	**1,550,000**	0.10	**1,550,000**	0.10	**1,550,000**	0.10
					Revenues						
360,411	1,093,752	1,350,000		6000	Beginning Balance	500,000		500,000		500,000	
3,042,747	1,680,000	0		6110	Federal Awards	700,000		700,000		700,000	
0	21,290	0		6130	State Operating Grants	0		0		0	
363,094	348,711	350,000		6140	State Shared Revenues	350,000		350,000		350,000	
0	0	0		6180	Non-Governmental Grants	0		0		0	
0	0	0		7910	Transfer from General fund	0		0		0	
3,766,252	**3,143,753**	**1,700,000**			**Total Revenues**	**1,550,000**		**1,550,000**		**1,550,000**	
					Net Cost of Program						
1,093,752	1,591,433	(0)			Expenditures less Revenue	0		0		0	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

290 American Rescue Plan	(Fund)
865 American Rescue	(Divn)
850 Administrative Officer	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	157,685	0	0.00	8030	Professional/Technical	230,000	4.00	230,000	4.00	230,000	4.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
0	22,654	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	**180,339**	0	0.00		**Total Salaries**	230,000	4.00	230,000	4.00	230,000	4.00
0	34,574	0		8110	PERS-Retirement	65,550		65,550		65,550	
0	0	0		8115	PERS - Assessment	0		0		5,750	
0	13,667	0		8120	Social Security/Medicare	17,595		17,595		17,595	
0	38,352	0		8140	Insurance	80,000		80,000		80,000	
0	913	0		8150	Unemployment	1,150		1,150		1,150	
0	1,168	0		8160	Workers Comp. Insurance	1,840		1,840		1,840	
0	**269,013**	**0**	0.00		**Total Personal Services**	**396,135**	4.00	**396,135**	4.00	**401,885**	4.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	101,615	0		8240	Software & Maintenance	0		0		0	
0	11,354	0		8250	Small Tools & Minor Equip.	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	1,674	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	98,740	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	171	0		8430	Transportation	0		0		0	
0	21,403	275,000		8510	Professional Services	150,000		150,000		150,000	
0	0	500,000		8540	Contract Services	50,000		50,000		50,000	
0	1,522,130	1,750,000		8560	Special Projects	1,500,106		1,500,106		1,500,106	
0	0	0		8740	Bank Charges	0		0		0	
0	0	0		8790	Misc. Department Expenses	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	325,000		8830	Management Services Interdept.	288,759		288,759		288,759	
0	0	0		8840	Information Services Interdept.	0		0		0	
0	**1,757,087**	**2,850,000**			**Total Materials and Services**	**1,988,865**		**1,988,865**		**1,988,865**	
668,986	1,763,430	3,000,000		8920	Buildings	3,250,000		3,250,000		3,250,000	
0	0	0		8948	Computers and Attachments	0		0		0	
668,986	**1,763,430**	**3,000,000**			**Total Capital Outlay**	**3,250,000**		**3,250,000**		**3,250,000**	
0	1,100,000	250,000		9810	Transfer to Public Works Fund	0		0		0	
0	0	225,000			Transfer to Public Works Const. Fund	0		0		0	
0	300,000	0		9860	Transfer to Fairgrounds Fund	100,000		100,000		100,000	
0	250,000	575,000		9882	Transfer to Bldg. Improvement Fund	250,000		250,000		250,000	
	1,650,000	**1,050,000**			**Total Transfers**	**350,000**		**350,000**		**350,000**	
0	0	5,300,000		9990	Contingency	1,015,000		1,015,000		1,009,250	
0	**0**	**5,300,000**			**Total Contingency**	**1,015,000**		**1,015,000**		**1,009,250**	
668,986	**5,439,530**	**12,200,000**	0.00		**Total Department Expenses**	**7,000,000**	4.00	**7,000,000**	4.00	**7,000,000**	4.00
					Revenues						
0	7,691,515	12,200,000		6000	Beginning Balance	7,000,000		7,000,000		7,000,000	
8,360,501	8,360,501	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
8,360,501	**16,052,016**	**12,200,000**			**Total Revenues**	**7,000,000**		**7,000,000**		**7,000,000**	
					Net Cost of Program						
7,691,515	10,612,486	0			Expenditures less Revenue	0		0		0	

295 Coordinated Housing Fund	(Fund)
870 Coordinated Housing	(Divn)
850 Administrative Officer	(Dept)

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	62,204	1.00	8030	Professional/Technical	95,000	2.00	95,000	2.00	95,000	2.00
0	0	0	0.00	8040	Management/Supervisory	16,000	0.20	16,000	0.20	16,000	0.20
0	0	0	0.00	8050	Department Head	25,000	0.20	25,000	0.20	25,000	0.20
0	0	0		8080	Temporary/Part-time	1,500		1,500		1,500	
0	0	0		8090	Overtime	2,500		2,500		2,500	
0	**0**	62,204	1.00		**Total Salaries**	140,000	2.40	140,000	2.40	140,000	2.40
0	0	17,728		8110	PERS-Retirement	41,300		41,300		41,300	
0	0	0		8115	PERS - Assessment	0		0		3,500	
0	0	4,759		8120	Social Security/Medicare	10,710		10,710		10,710	
0	0	20,500		8140	Insurance	49,200		49,200		49,200	
0	0	311		8150	Unemployment	700		700		700	
0	0	498		8160	Workers Comp. Insurance	1,121		1,121		1,121	
0	**0**	**106,000**	1.00		**Total Personal Services**	**243,031**	2.40	**243,031**	2.40	**246,531**	2.40
0	0	250		8210	Office Supplies	260		260		260	
0	0	2,500		8220	Operating Supplies	2,000		2,000		2,000	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
0	0	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
0	0	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
0	0	250		8320	Photocopying	250		250		250	
0	0	100		8330	Postage	100		100		100	
0	0	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	3,500		3,500		3,500	
0	0	1,500		8430	Transportation	1,900		1,900		1,900	
0	0	5,000		8510	Professional Services	50,000		50,000		50,000	
0	0	5,000		8540	Contract Services	10,000		10,000		10,000	
0	0	824,000		8560	Special Projects	700,000		700,000		700,000	
0	0	0		8740	Bank Charges	0		0		0	
0	0	400		8790	Misc. Department Expenses	1,000		1,000		1,000	
0	0	0		8810	Rent Interdepartmental	10,000		10,000		10,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	0		8830	Management Services Interdept.	10,000		10,000		10,000	
0	0	0		8840	Information Services Interdept.	2,250		2,250		2,250	
0	**0**	**844,000**			**Total Materials and Services**	**795,760**		**795,760**		**795,760**	
0	0	1,200,000		8920	Buildings	500,000		500,000		500,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**1,200,000**			**Total Capital Outlay**	**500,000**		**500,000**		**500,000**	
0	0	1,350,000		9990	Contingency	1,861,209		1,861,209		1,857,709	
0	**0**	**1,350,000**			**Total Contingency**	**1,861,209**		**1,861,209**		**1,857,709**	
0	**0**	**3,500,000**	1.00		**Total Department Expenses**	**3,400,000**	2.40	**3,400,000**	2.40	**3,400,000**	2.40
					Revenues						
0	0	1,000,000		6000	Beginning Balance	3,400,000		3,400,000		3,400,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	2,500,000		6131	State Operating Grants - BH	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	**0**	**3,500,000**			**Total Revenues**	**3,400,000**		**3,400,000**		**3,400,000**	
					Net Cost of Program						
0	0	0			Expenditures less Revenue	0		0		0	

Polk County
Adopted Budget
Fiscal Year 2023-24
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Expenditures

300 Household Hazardous Waste
595 Household Hazardous Waste
310 Community Development

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
11,793	6,132	10,000	0.15	8040	Management/Supervisory	7,500	0.15	7,500	0.15	7,500	0.15
7,510	7,855	7,952	0.05	8050	Department Head	8,100	0.05	8,100	0.05	8,100	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
902	1,459	500		8090	Overtime	1,000		1,000		1,000	
20,205	15,446	**18,452**	0.20		**Total Salaries**	**16,600**	0.20	**16,600**	0.20	**16,600**	0.20
6,217	5,048	5,259		8110	PERS-Retirement	4,731		4,731		4,731	
0	0	0		8115	PERS - Assessment	0		0		415	
1,461	1,104	1,412		8120	Social Security/Medicare	1,270		1,270		1,270	
2,815	1,553	3,900		8140	Insurance	3,900		3,900		3,900	
100	76	92		8150	Unemployment	83		83		83	
194	82	148		8160	Workers Compensation Insurance	133		133		133	
30,992	**23,309**	**29,262**	0.20		**Total Personal Services**	**26,717**	0.20	**26,717**	0.20	**27,132**	0.20
0	0	50		8210	Office Supplies	0		0		0	
0	0	100		8220	Operating Supplies	0		0		0	
0	0	300		8250	Small Tools & Minor Equip.	0		0		0	
0	0	750		8310	Advertising and Printing	0		0		0	
0	0	50		8320	Photocopying	0		0		0	
0	0	100		8330	Postage	0		0		0	
0	0	50		8410	Dues, Memberships & Publication	0		0		0	
0	0	100		8420	Workshops and Conferences	0		0		0	
2,461	334	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
38,948	26,156	51,083		8540	Contract Services	55,599		55,599		55,184	
0	0	250		8610	Repairs & Maintenance	0		0		0	
0	0	0		8750	Participation/Public Agencies	0		0		0	
500	500	550		8820	Insurance Interdepartmental	600		600		600	
2,007	1,926	1,855		8830	Management Services Interdept.	1,584		1,584		1,584	
0	0	0		8840	Information Services Interdept	0		0		0	
43,916	**28,916**	**55,738**			**Total Materials & Services**	**58,283**		**58,283**		**57,868**	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
74,908	**52,225**	**85,000**	0.20		**Total Department Expenses**	**85,000**	0.20	**85,000**	0.20	**85,000**	0.20
					Revenues						
28,524	23,808	30,000		6000	Beginning Fund Balance	30,000		30,000		30,000	
70,192	48,229	55,000		6050	Franchise Tax	55,000		55,000		55,000	
0	0	0		6990	Miscellaneous	0		0		0	
98,716	**72,037**	**85,000**			**Total Revenues**	**85,000**		**85,000**		**85,000**	
					Net Cost of Program						
23,808	19,812	0			Expenditures less Revenue	0		0		0	

610 Management Services	(Fund)
195 M/S Non-Departmental	(Divn)
199 Non-Departmental	(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	63	766,661		8580	Special Projects	625,000		625,000		552,436	
0	0	0		9805	Transfer to General Fund	0		0		0	
600,000	650,000	750,000		9880	Trans. to Building Impr. Fund	750,000		750,000		750,000	
600,000	**650,063**	**1,516,661**			**Total Department Expenses**	**1,375,000**		**1,375,000**		**1,302,436**	
					Revenues						
836,054	1,031,191	900,000		6000	Beginning Balance	665,000		665,000		665,000	
1,845,858	1,938,392	2,165,000		6300	Charges for Services	2,440,000		2,440,000		2,440,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Intergovernmental Local Govt.	0		0		0	
2,681,912	**2,969,583**	**3,065,000**			**Total Revenues**	**3,105,000**		**3,105,000**		**3,105,000**	
					Net Cost of Program						
2,081,912	2,319,520	1,548,339			Expenditures less Revenues	1,730,000		1,730,000		1,802,564	

Polk County
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Fiscal Year 2023-24
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Expenditures

610 Management Services	(Fund)
810 Central Services	(Divn)
810 General Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
15,783	24,285	24,000	0.75	8010	Clerical/Admin. Specialist	25,000	0.75	25,000	0.75	25,000	0.75
90,174	94,392	96,744	1.20	8040	Management/Supervisory	102,000	1.20	102,000	1.20	102,000	1.20
14,994	15,933	16,200	0.10	8050	Department Head	17,000	0.10	17,000	0.10	17,000	0.10
527	5,848	7,500		8080	Temporary/Part-Time	6,000		6,000		6,000	
1,345	1,597	3,500		8090	Overtime	2,500		2,500		2,500	
122,823	**142,055**	**147,944**	2.05		**Total Salaries**	**152,500**	2.05	**152,500**	2.05	**152,500**	2.05
32,192	38,488	42,164		8110	PERS-Retirement	44,225		44,225		44,225	
0	0	0		8115	PERS - Assessment	0		0		3,813	
9,297	10,884	11,318		8120	Social Security/Medicare	11,666		11,666		11,666	
24,325	25,446	42,025		8140	Insurance	42,025		42,025		42,025	
624	725	740		8150	Unemployment	763		763		763	
96	150	296		8160	Workers Compensation Ins.	305		305		305	
189,357	**217,748**	**244,486**	2.05		**Total Personal Services**	**251,484**	2.05	**251,484**	2.05	**255,297**	2.05
13,738	20,981	20,000		8210	Office Supplies	20,000		20,000		20,000	
144	42	500		8220	Operating Supplies	1,500		1,500		1,500	
29,933	47,140	35,000		8225	Fuels and Lubricants	40,000		40,000		40,000	
264	264	0		8240	Software and Maintenance	0		0		0	
83	1,188	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
876	42	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
51,731	56,464	55,000		8320	Photocopying	50,000		50,000		50,000	
61,917	61,886	62,500		8330	Postage	57,500		57,500		57,500	
70,571	89,531	70,000		8340	Telephone	60,000		60,000		60,000	
649	2,061	500		8350	Utilities	500		500		500	
2,160	2,405	2,500		8410	Dues, Memberships & Publicatns	5,000		5,000		5,000	
0	0	100		8420	Workshops and Conferences	1,000		1,000		1,000	
445	1,066	500		8430	Transportation	500		500		500	
503	503	1,000		8540	Contract Services	1,000		1,000		1,000	
0	0	500		8610	Repairs and Maintenance	500		500		500	
21,822	26,992	30,000		8614	Vehicle Maint.-General Serv.	25,000		25,000		25,000	
0	0	0		8710	Loan Repayment	0		0		0	
254,836	**310,565**	**280,600**			**Total Materials and Services**	**265,000**		**265,000**		**265,000**	
19,843	0	30,000		8944	Vehicles	25,000		25,000		25,000	
0	0	0		8948	Computers & Attachments	0		0		0	
19,843	**0**	**30,000**			**Total Capital Outlay**	**25,000**		**25,000**		**25,000**	
464,036	**528,313**	**555,086**	2.05		**Total Department Expenses**	**541,484**	2.05	**541,484**	2.05	**545,297**	2.05
					Revenues						
339,875	371,380	375,000		6300	Charges for Services	385,000		385,000		385,000	
2,089	706	1,000		6990	Miscellaneous	1,000		1,000		1,000	
5,351	0	1,500		7100	Proceeds from Sale of Assets	1,500		1,500		1,500	
0	0	0		7120	Loan Proceeds	0		0		0	
347,315	**372,086**	**377,500**			**Total Revenues**	**387,500**		**387,500**		**387,500**	
					Net Cost of Program						
116,721	156,227	177,586			Expenditures less Revenues	153,984		153,984		157,797	

610 Management Services		(Fund)
815 Academy Building Maint		(Divn)
810 General Services		(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
155,126	152,981	210,000	5.00	8020	Laborer	218,000	5.00	218,000	5.00	218,000	5.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
17,158	25,183	25,813	0.35	8040	Management/Supervisory	27,000	0.35	27,000	0.35	27,000	0.35
0	0	0		8080	Temporary/Part-Time	0		0		0	
376	1,381	1,500		8090	Overtime	1,500		1,500		1,500	
172,660	**179,545**	**237,313**	5.35		**Total Salaries**	**246,500**	5.35	**246,500**	5.35	**246,500**	5.35
41,675	51,156	59,328		8110	PERS-Retirement	73,950		73,950		73,950	
0	0	0		8115	PERS - Assessment	0		0		6,163	
13,354	14,196	18,154		8120	Social Security/Medicare	18,857		18,857		18,857	
54,367	51,486	109,675		8140	Insurance	109,675		109,675		109,675	
887	932	1,187		8150	Unemployment	1,233		1,233		1,233	
5,496	4,704	7,119		8160	Workers Compensation Ins.	4,930		4,930		4,930	
288,439	**302,019**	**432,777**	5.35		**Total Personal Services**	**455,145**	5.35	**455,145**	5.35	**461,307**	5.35
494	94	500		8210	Office Supplies	500		500		500	
9,090	10,595	10,000		8220	Operating Supplies	9,000		9,000		9,000	
16	1,674	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		0	
23	0	2,500		8250	Small Tools & Minor Equipment	2,000		2,000		2,000	
0	0	100		8310	Advertising & Printing	100		100		100	
0	0	50		8320	Photocopying	50		50		50	
0	0	150		8340	Telephone	150		150		150	
71,430	72,519	75,000		8350	Utilities	72,500		72,500		72,500	
88	0	50		8410	Dues, Memberships & Publicatns	50		50		50	
0	0	100		8420	Workshops & Conferences	100		100		100	
0	0	50		8430	Transportation	50		50		50	
3,842	601	2,500		8510	Professional Services	2,500		2,500		2,500	
4,061	5,683	5,000		8540	Contract Services	5,000		5,000		5,000	
14,262	26,310	15,000		8610	Repairs and Maintenance	15,000		15,000		15,000	
0	0	0		8710	Loan Repayment	0		0		0	
103,306	**117,476**	**111,000**			**Total Materials and Services**	**107,000**		**107,000**		**107,000**	
0	0	0		8920	Buildings	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
391,745	**419,495**	**543,777**	5.35		**Total Department Expenses**	**562,145**	5.35	**562,145**	5.35	**568,307**	5.35
					Revenues						
68,100	73,200	60,000		6300	Charges for Services	70,000		70,000		70,000	
960,000	985,000	1,025,000		6310	Charges for Services-Rentals	1,080,000		1,080,000		1,080,000	
0	0	0		6750	Settlements	0		0		0	
0	1,260	0		6990	Miscellaneous	0		0		0	
1,028,100	**1,059,460**	**1,085,000**			**Total Revenues**	**1,150,000**		**1,150,000**		**1,150,000**	
					Net Cost of Program						
636,355	639,965	541,223			Expenditures less Revenues	587,855		587,855		581,693	

610 Management Services		(Fund)
820 Courthouse Building Maint		(Divn)
810 General Services		(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
289,063	349,480	290,557	7.00	8020	Laborer	292,000	6.75	292,000	6.75	292,000	6.75
95,094	83,467	83,015	1.20	8040	Management/Supervisory	87,655	1.20	87,655	1.20	87,655	1.20
37,202	5,201	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
4,422	1,759	5,000		8090	Overtime	5,000		5,000		5,000	
425,781	**439,907**	**388,572**	8.20		**Total Salaries**	**394,655**	7.95	**394,655**	7.95	**394,655**	7.95
91,255	115,343	97,143		8110	PERS-Retirement	118,397		118,397		118,397	
0	0	0		8115	PERS - Assessment	0		0		9,866	
31,405	32,698	29,726		8120	Social Security/Medicare	30,191		30,191		30,191	
127,563	163,824	171,380		8140	Insurance	166,950		166,950		166,950	
2,170	2,240	1,943		8150	Unemployment	1,973		1,973		1,973	
13,418	11,237	11,657		8160	Workers Compensation Ins.	11,880		11,880		11,880	
691,592	**765,249**	**700,421**	8.20		**Total Personal Services**	**724,046**	7.95	**724,046**	7.95	**733,913**	7.95
223	150	150		8210	Office Supplies	250		250		250	
17,430	13,709	17,500		8220	Operating Supplies	17,500		17,500		17,500	
0	985	0		8225	Fuels & Lubricants	0		0		0	
1,166	5,086	2,500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
0	0	100		8310	Advertising and Printing	100		100		100	
0	0	25		8320	Photocopying	25		25		25	
0	0	25		8330	Postage	25		25		25	
0	0	200		8340	Telephone	200		200		200	
107,667	105,798	110,000		8350	Utilities	105,000		105,000		105,000	
0	940	100		8410	Dues, Memberships & Publicatns	750		750		750	
0	0	250		8420	Workshops and Conferences	250		250		250	
3,824	4,903	5,000		8430	Transportation	5,000		5,000		5,000	
774	927	2,500		8510	Professional Services	2,500		2,500		2,500	
6,062	8,463	5,000		8540	Contract Services	6,000		6,000		6,000	
20,779	21,955	22,500		8610	Repairs and Maintenance	22,500		22,500		22,500	
157,925	**162,916**	**165,850**			**Total Materials and Services**	**162,600**		**162,600**		**162,600**	
1,899	0	0		8930	Improvements-Other than Bldgs.	0		0		0	
1,899	**0**	0			**Total Capital Outlay**	0		0		0	
851,416	**928,165**	**866,271**	8.20		**Total Department Expenses**	**886,646**	7.95	**886,646**	7.95	**896,513**	7.95
					Revenues						
56,918	0	0		6110	Federal Awards	0		0		0	
28,700	32,400	30,000		6300	Charges for Services	30,000		30,000		30,000	
814,066	883,250	885,000		6310	Charges for Services-Rentals	930,000		930,000		930,000	
8,218	973	0		6750	Settlements	0		0		0	
27,110	5	0		6990	Miscellaneous	0		0		0	
935,012	**916,628**	**915,000**			Total Revenues	**960,000**		**960,000**		**960,000**	
					Net Cost of Program						
83,596	(11,537)	48,729			Expenditures less Revenues	73,354		73,354		63,487	

610 Management Services		(Fund)
825 Information Services		(Divn)
810 General Services		(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
0	21,694	0		8010	Clerical/Admin. Specialist	0		0		0	
140,766	148,077	200,960	4.00	8030	Professional/Technical	205,000	4.00	205,000	4.00	205,000	4.00
282,296	294,600	301,238	3.00	8040	Management/Supervisory	305,000	3.00	305,000	3.00	305,000	3.00
0	0	0		8060	Elected Official	0		0		0	
30,396	29,987	15,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
38,913	39,925	35,000		8090	Overtime	25,000		25,000		25,000	
492,371	**534,283**	**552,198**	7.00		**Total Salaries**	**550,000**	7.00	**550,000**	7.00	**550,000**	7.00
117,818	143,083	146,332		8110	PERS-Retirement	165,000		165,000		165,000	
0	0	0		8115	PERS - Assessment	0		0		13,750	
36,097	39,648	42,243		8120	Social Security/Medicare	42,075		42,075		42,075	
110,476	121,731	136,500		8140	Insurance	143,500		143,500		143,500	
2,444	2,648	2,761		8150	Unemployment	2,750		2,750		2,750	
368	532	1,104		8160	Workers Compensation Ins.	660		660		660	
759,574	**841,925**	**881,139**	7.00		**Total Personal Services Expenditures**	**903,985**	7.00	**903,985**	7.00	**917,735**	7.00
152	355	500		8210	Office Supplies	500		500		500	
3,161	6,284	10,000		8220	Operating Supplies	10,000		10,000		10,000	
320,913	280,834	275,000		8240	Software & Maintenance	270,000		270,000		270,000	
36,760	91,108	50,000		8250	Small Tools & Minor Equipment	75,000		75,000		75,000	
0	0	100		8310	Advertising and Printing	100		100		100	
297	301	500		8320	Photocopying	400		400		400	
34	243	400		8330	Postage	150		150		150	
16,383	11,934	17,500		8340	Telephone	15,000		15,000		15,000	
0	0	0		8350	Utilities	0		0		0	
119	119	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
0	1,120	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
1,317	1,934	1,700		8430	Transportation	1,500		1,500		1,500	
6,197	7,000	10,000		8510	Professional Services	7,500		7,500		7,500	
167,883	149,037	175,000		8540	Contract Services	175,000		175,000		175,000	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	5,000		5,000		5,000	
35	75	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
104,000	110,000	115,000		8810	Rental-interdepartmental	115,000		115,000		115,000	
657,251	**660,344**	**664,200**			**Total Materials and Services**	**683,650**		**683,650**		**683,650**	
0	0	0		8946	Furniture and Fixtures	0		0		0	
24,250	49,858	50,000		8948	Computers and Attachments	50,000		50,000		50,000	
24,250	**49,858**	**50,000**			**Total Capital Outlay**	**50,000**		**50,000**		**50,000**	
1,441,075	**1,552,127**	**1,595,339**	7.00		**Total Department Expenses**	**1,637,635**	7.00	**1,637,635**	7.00	**1,651,385**	7.00
					Revenues						
164,717	0	0		6110	Federal Awards	0		0		0	
360	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
1,104,486	1,244,021	1,500,000		6300	Charges for Services	1,500,000		1,500,000		1,500,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
1,269,563	**1,244,021**	**1,500,000**			**Total Revenues**	**1,500,000**		**1,500,000**		**1,500,000**	
					Net Cost of Program						
(171,512)	(308,106)	(95,339)			Expenditures less Revenues	(137,635)		(137,635)		(151,385)	

610 Management Services		(Fund)
850 Finance		(Divn)
850 Administrative Officer		(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
164,969	217,449	175,000	3.40	8010	Clerical/Admin. Specialist	240,000	4.30	240,000	4.30	240,000	4.30
0	0	102,500	0.80	8040	Management/Supervisory	118,000	0.80	118,000	0.80	118,000	0.80
144,702	195,196	96,000	0.60	8050	Department Head	106,000	0.60	106,000	0.60	106,000	0.60
4,400	0	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
39,840	3,271	0		8080	Temporary/Part-time	0		0		0	
6,913	5,903	10,000		8090	Overtime	10,000		10,000		10,000	
360,824	**421,819**	**383,500**	4.80		**Total Salaries**	**474,000**	5.70	**474,000**	5.70	**474,000**	5.70
46,458	83,021	84,370		8110	PERS-Retirement	127,980		127,980		127,980	
0	0	0		8115	PERS - Assessment	0		0		11,850	
26,287	31,131	29,338		8120	Social Security/Medicare	36,261		36,261		36,261	
80,266	108,129	98,400		8140	Insurance	119,700		119,700		119,700	
1,574	2,084	1,918		8150	Unemployment	2,370		2,370		2,370	
271	432	767		8160	Workers Compensation Ins.	711		711		711	
515,680	**646,616**	**598,292**	4.80		**Total Personal Services**	**761,022**	5.70	**761,022**	5.70	**772,872**	5.70
863	846	500		8210	Office Supplies	500		500		500	
340	392	500		8220	Operating Supplies	500		500		500	
0	11,511	5,000		8240	Software & Maintenance	4,000		4,000		4,000	
389	5,026	500		8250	Small Tools & Minor Equipment	500		500		500	
3,032	2,587	3,000		8310	Advertising and Printing	2,500		2,500		2,500	
1,692	2,815	2,000		8320	Photocopying	2,500		2,500		2,500	
2,560	4,154	2,500		8330	Postage	3,000		3,000		3,000	
4,617	4,530	5,000		8340	Telephone	4,000		4,000		4,000	
42,810	20,111	45,000		8410	Dues, Memberships & Publicatns	45,000		45,000		45,000	
0	852	750		8420	Workshops and Conferences	750		750		750	
0	0	250		8430	Transportation	250		250		250	
60,198	104,968	65,000		8510	Professional Services	75,000		75,000		75,000	
65,200	38,692	65,000		8540	Contract Services	65,000		65,000		65,000	
0	0	200		8580	Special Projects	200		200		200	
0	0	200		8610	Repairs and Maintenance	200		200		200	
2,531	2,643	3,000		8740	Bank Charges	3,000		3,000		3,000	
0	(30)	0		8790	Misc. Department Expenses	0		0		0	
184,232	**199,097**	**198,400**			**Total Materials and Services**	**206,900**		**206,900**		**206,900**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
699,912	**845,713**	**796,692**	4.80		**Total Department Expense**	**967,922**	5.70	**967,922**	5.70	**979,772**	5.70
					Revenues						
0	0	0		6300	Charges for Services	0		0		0	
0	570	0		6990	Miscellaneous	0		0		0	
0	570	**0**			**Total Revenues**	**0**		**0**		**0**	
					Net Cost of Program						
699,912	845,143	796,692			Expenditures less Revenues	967,922		967,922		979,772	

610 Management Services	(Fund)
855 Human Resources	(Divn)
850 Administrative Officer	(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
134,479	149,892	147,500	2.00	8030	Professional/Technical	155,000	2.00	155,000	2.00	155,000	2.00
97,933	100,800	103,248	0.80	8040	Management/Supervisory	108,500	0.80	108,500	0.80	108,500	0.80
29,988	31,865	32,000	0.20	8050	Department Head	35,000	0.20	35,000	0.20	35,000	0.20
4,288	5,838	6,000		8090	Overtime	6,000		6,000		6,000	
266,688	**288,395**	**288,748**	3.00		**Total Salaries**	**304,500**	3.00	**304,500**	3.00	**304,500**	3.00
72,288	82,885	76,518		8110	PERS-Retirement	85,260		85,260		85,260	
0	0	0		8115	PERS - Assessment	0		0		7,613	
20,069	21,432	22,089		8120	Social Security/Medicare	23,294		23,294		23,294	
49,308	49,213	58,500		8140	Insurance	58,500		58,500		58,500	
1,319	1,428	1,444		8150	Unemployment	1,523		1,523		1,523	
202	291	577		8160	Workers Compensation Ins.	457		457		457	
409,874	**443,644**	**447,877**	3.00		**Total Personal Services**	**473,534**	3.00	**473,534**	3.00	**481,147**	3.00
38	494	500		8210	Office Supplies	500		500		500	
0	0	0		8220	Operating Supplies	0		0		0	
11,405	32,745	14,000		8240	Software & Maintenance	32,000		32,000		32,000	
489	186	500		8250	Small Tools & Minor Equip.	500		500		500	
200	0	250		8310	Advertising and Printing	250		250		250	
676	1,032	1,000		8320	Photocopying	850		850		850	
631	29	1,250		8330	Postage	750		750		750	
1,409	1,540	2,000		8340	Telephone	1,500		1,500		1,500	
384	153	1,000		8410	Dues, Memberships & Publicatns	500		500		500	
155	0	750		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	500	250		8510	Professional Services	500		500		500	
14,877	14,816	17,000		8540	Contract Services	16,000		16,000		16,000	
5,105	10,487	7,500		8580	Special Projects	7,500		7,500		7,500	
0	0	0		8790	Misc. Department Expenses	0		0		0	
35,369	**61,982**	**46,000**			**Total Materials and Services**	**61,350**		**61,350**		**61,350**	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
445,243	**505,626**	**493,877**	3.00		**Total Department Expense**	**534,884**	3.00	**534,884**	3.00	**542,497**	3.00
					Revenues						
0	0	0		6300	Charges for Services	0		0		0	
5,067	13,674	5,000		6990	Miscellaneous	10,000		10,000		10,000	
5,067	**13,674**	**5,000**			**Total Revenues**	**10,000**		**10,000**		**10,000**	
					Net Cost of Program						
440,176	491,952	488,877			Expenditures less Revenues	524,884		524,884		532,497	

610 Management Services		(Fund)
870 County Legal Counsel		(Divn)
870 County Counsel		(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
5,216	4,957	5,928	0.10	8010	Clerical/Admin. Specialist	6,500	0.10	6,500	0.10	6,500	0.10
100,044	104,309	109,064	0.75	8050	Department Head	113,000	0.75	113,000	0.75	113,000	0.75
200	4,173	2,500		8090	Overtime	2,500		2,500		2,500	
105,460	**113,439**	**117,492**	0.85		**Total Salaries**	**122,000**	0.85	**122,000**	0.85	**122,000**	0.85
23,957	29,316	29,373		8110	PERS-Retirement	36,600		36,600		36,600	
0	0	0		8115	PERS - Assessment	0		0		3,050	
7,829	8,519	8,988		8120	Social Security/Medicare	9,333		9,333		9,333	
17,926	19,046	17,850		8140	Insurance	17,850		17,850		17,850	
514	554	587		8150	Unemployment	610		610		610	
123	111	235		8160	Workers Compensation Ins.	244		244		244	
155,809	**170,985**	**174,526**	0.85		**Total Personal Services**	**186,637**	0.85	**186,637**	0.85	**189,687**	0.85
28	37	100		8210	Office Supplies	100		100		100	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
101	79	250		8320	Photocopying	150		150		150	
9	39	250		8330	Postage	100		100		100	
2,106	2,040	2,250		8340	Telephone	2,250		2,250		2,250	
926	857	600		8410	Dues, Memberships & Publicatns	850		850		850	
0	1,403	2,000		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	0		8510	Professional Services	0		0		0	
0	0	2,000		8540	Contract Services	1,500		1,500		1,500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
3,170	**4,455**	**7,450**			**Total Materials and Services**	**6,450**		**6,450**		**6,450**	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
158,979	**175,440**	**181,976**	0.85		**Total Department Expense**	**193,087**	0.85	**193,087**	0.85	**196,137**	0.85
					Revenues						
12,000	12,000	12,000		6300	Charges for Services	12,000		12,000		12,000	
12,000	**12,000**	**12,000**			**Total Revenues**	**12,000**		**12,000**		**12,000**	
					Net Cost of Program						
146,979	**163,440**	**169,976**			Expenditures less Revenues	**181,087**		**181,087**		**184,137**	
6,424,200	7,057,970	8,265,608	39.95		**Total Fund Requirements**	8,415,000	40.35	8,415,000	40.35	8,415,000	40.35
7,455,391	7,813,145	8,260,000			**Total Fund Resources**	8,415,000		8,415,000		8,415,000	
1,031,191	755,175	(5,608)	39.95		**Net Fund Balance**	0	40.35	0	40.35	(0)	40.35

610 Management Services	(Fund)
150 GIS-Computer Mapping	(Divn)
810 General Services	(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
24,234	34,176	55,000	1.00	8030	Professional/Technical	30,000	0.50	30,000	0.50	30,000	0.50
76,128	80,376	87,500	1.00	8040	Management/Supervisory	87,500	1.00	87,500	1.00	87,500	1.00
72,942	68,635	70,000		8080	Temporary/Part-Time	75,000		75,000		75,000	
0	1,568	1,500		8090	Overtime	1,500		1,500		1,500	
173,304	**184,755**	**214,000**	2.00		**Total Salaries**	**194,000**	1.50	**194,000**	1.50	**194,000**	1.50
23,810	32,344	60,990		8110	PERS-Retirement	52,380		52,380		52,380	
0	0	0		8115	PERS - Assessment	0		0		4,850	
13,618	14,346	16,371		8120	Social Security/Medicare	14,841		14,841		14,841	
4,500	6,296	41,000		8140	Insurance	22,500		22,500		22,500	
885	957	1,070		8150	Unemployment	970		970		970	
137	198	428		8160	Workers Compensation Ins.	388		388		388	
216,254	**238,896**	**333,859**	2.00		**Total Personal Services**	**285,079**	1.50	**285,079**	1.50	**289,929**	1.50
0	54	500		8210	Office Supplies	500		500		500	
11	61	2,000		8220	Operating Supplies	2,000		2,000		2,000	
17,081	41,574	22,500		8240	Software & Maintenance	50,000		50,000		50,000	
7,608	10,957	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
199	340	200		8310	Advertising and Printing	200		200		200	
0	0	500		8320	Photocopying	500		500		500	
0	1	100		8330	Postage	100		100		100	
2,115	2,400	2,500		8340	Telephone	2,000		2,000		2,000	
100	100	250		8410	Dues, Memberships & Publicatns	250		250		250	
7,195	2,913	7,500		8420	Workshops and Conferences	7,500		7,500		7,500	
0	164	1,000		8430	Transportation	1,000		1,000		1,000	
0	0	0		8510	Professional Services	0		0		0	
0	7,500	5,000		8540	Contract Services	10,000		10,000		10,000	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
30,000	30,000	33,000		8810	Rental-interdepartmental	30,000		30,000		30,000	
64,309	**96,064**	**90,050**			**Total Materials and Services**	**119,050**		**119,050**		**119,050**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	0			**Total Capital Outlay**	0		0		0	
280,563	**334,960**	**423,909**	2.00		**Total Department Expenses**	**404,129**	1.50	**404,129**	1.50	**408,979**	1.50
					Revenues						
12,000	27,500	100,000		6130	State Operating Grants	100,000		100,000		100,000	
0	0	0		6170	Intergovernmental Local Government	0		0		0	
372,422	362,623	325,000		6300	Charges for Services	290,000		290,000		290,000	
0	0	0		6990	Miscellaneous	0		0		0	
384,422	**390,123**	**425,000**			**Total Revenues**	**390,000**		**390,000**		**390,000**	
					Net Cost of Program						
103,859	55,163	1,091			Expenditures less Revenues	(14,129)		(14,129)		(18,979)	

610 Management Services	(Fund)
817 County Jail - Bldg. Maint.	(Divn)
810 General Services	(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
50,319	55,027	97,500	2.25	8020	Laborer	110,000	2.50	110,000	2.50	110,000	2.50
1,734	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
16,570	24,225	25,531	0.35	8040	Management/Supervisory	25,531	0.35	25,531	0.35	25,531	0.35
0	0	2,500		8080	Temporary/Part-Time	1,500		1,500		1,500	
210	129	1,500		8090	Overtime	1,000		1,000		1,000	
68,833	**79,381**	**127,031**	2.60		**Total Salaries**	**138,031**	2.85	**138,031**	2.85	**138,031**	2.85
16,588	21,937	33,663		8110	PERS-Retirement	38,649		38,649		38,649	
0	0	0		8115	PERS - Assessment	0		0		3,451	
5,063	5,883	9,718		8120	Social Security/Medicare	10,559		10,559		10,559	
21,952	27,078	52,000		8140	Insurance	57,000		57,000		57,000	
349	402	635		8150	Unemployment	690		690		690	
2,119	2,025	3,811		8160	Workers Compensation Ins.	2,761		2,761		2,761	
114,904	**136,706**	**226,858**	2.60		**Total Personal Services**	**247,690**	2.85	**247,690**	2.85	**251,141**	2.85
41	53	100		8210	Office Supplies	100		100		100	
4,404	3,522	2,500		8220	Operating Supplies	3,000		3,000		3,000	
359	2,888	0		8225	Fuels and Lubricants	1,000		1,000		1,000	
427	0	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
0	0	0		8310	Advertising and Printing	0		0		0	
49	0	0		8330	Postage	0		0		0	
0	0	200		8340	Telephone	200		200		200	
155,144	151,946	155,000		8350	Utilities	145,000		145,000		145,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
5,228	2,049	4,000		8510	Professional Services	4,000		4,000		4,000	
8,345	12,599	7,500		8540	Contract Services	7,500		7,500		7,500	
0	2,513	0		8580	Special Projects	0		0		0	
34,697	37,126	30,000		8610	Repairs and Maintenance	37,500		37,500		37,500	
208,694	**212,696**	**200,800**			**Total Materials and Services**	**199,800**		**199,800**		**199,800**	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
323,598	**349,402**	**427,658**	2.60		**Total Department Expenses**	**447,490**	2.85	**447,490**	2.85	**450,941**	2.85
365,000	400,000	425,000		6310	Charges for Services - Rentals	450,000		450,000		450,000	
0	0	0		6750	Settlements	0		0		0	
365,000	**400,000**	**425,000**			**Total Revenues**	**450,000**		**450,000**		**450,000**	
					Net Cost of Program						
41,402	50,598	(2,658)			Expenditures less Revenues	2,510		2,510		(941)	

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

610 Management Services	(Fund)
112 Board of Commissioners	(Divn)
110 Board of Commissioners	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0		0		0	
247,176	253,944	264,000	3.00	8060	Elected Official	275,000	3.00	275,000	3.00	275,000	3.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
245	0	0		8080	Overtime	0		0		0	
247,421	**253,944**	**264,000**	3.00		**Total Salaries**	**275,000**	3.00	**275,000**	3.00	**275,000**	3.00
61,247	62,505	79,200		8110	PERS-Retirement	75,625		75,625		75,625	
	0	0		8115	PERS - Assessment	0		0		6,875	
18,580	19,723	20,196		8120	Social Security/Medicare	21,038		21,038		21,038	
46,257	31,703	40,000		8140	Insurance	35,000		35,000		35,000	
1	11	0		8150	Unemployment	0		0		0	
178	249	581		8160	Workers Comp. Insurance	413		413		413	
373,684	**368,135**	**403,977**	3.00		**Total Personal Services**	**407,075**	3.00	**407,075**	3.00	**413,950**	3.00
612	1,195	500		8210	Office Supplies	500		500		500	
565	624	750		8220	Operating Supplies	750		750		750	
74	925	500		8240	Software & Maintenance	500		500		500	
83	8,539	1,000		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
364	600	500		8310	Advertising and Printing	500		500		500	
4,605	3,320	4,500		8320	Photocopying	4,500		4,500		4,500	
44	21	500		8330	Postage	500		500		500	
3,002	2,305	3,500		8340	Telephone	2,000		2,000		2,000	
400	784	0		8410	Dues, Memberships & Publicatns	0		0		0	
159	2,573	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8610	Repairs & Maintenance	0		0		0	
9,908	**20,886**	**16,750**			**Total Materials and Services**	**15,750**		**15,750**		**15,750**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
383,592	**389,021**	**420,727**	3.00		**Total Department Expenses**	**422,825**	3.00	**422,825**	3.00	**429,700**	3.00
					Revenues						
0	0	500		6300	Charges for Services	500		500		500	
0	0	0		6990	Miscellaneous	0		0		0	
0	**0**	**500**			**Total Revenues**	**500**		**500**		**500**	
					Net Cost of Program						
383,592	389,021	420,227			Expenditures less Revenue	422,325		422,325		429,200	

610 Management Services	(Fund)
818 Buchanan Bldg. - Maint.	(Divn)
810 General Services	(Dept)

Polk County
Proposed Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
36,204	38,028	38,988	1.00	8020	Laborer	41,500	1.00	41,500	1.00	41,500	1.00
3,452	7,195	7,375	0.10	8040	Management/Supervisory	7,800	0.10	7,800	0.10	7,800	0.10
0	0	2,500		8080	Temporary/Part-Time	1,500		1,500		1,500	
10	62	500		8090	Overtime	500		500		500	
39,666	**45,285**	**49,363**	1.10		**Total Salaries**	**51,300**	1.10	**51,300**	1.10	**51,300**	1.10
9,297	12,548	14,068		8110	PERS-Retirement	15,390		15,390		15,390	
	0	0		8115	PERS - Assessment	0		0		1,283	
2,801	3,309	3,776		8120	Social Security/Medicare	3,924		3,924		3,924	
18,769	20,420	22,550		8140	Insurance	23,100		23,100		23,100	
198	227	247		8150	Unemployment	257		257		257	
1,232	1,142	1,481		8160	Workers Compensation Ins.	1,283		1,283		1,283	
71,963	**82,931**	**91,485**	1.10		**Total Personal Services**	**95,253**	1.10	**95,253**	1.10	**96,536**	1.10
2	2	100		8210	Office Supplies	100		100		100	
4,153	3,326	5,000		8220	Operating Supplies	5,000		5,000		5,000	
290	0	250		8225	Fuels and Lubricants	250		250		250	
653	437	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	300		8340	Telephone	150		150		150	
22,436	22,982	25,000		8350	Utilities	22,500		22,500		22,500	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
939	939	2,500		8510	Professional Services	2,500		2,500		2,500	
300	1,687	2,500		8540	Contract Services	2,000		2,000		2,000	
0	0	0		8580	Special Projects	0		0		0	
5,776	3,842	10,000		8610	Repairs and Maintenance	7,500		7,500		7,500	
277,529	263,499	305,000		8660	Rentals	305,000		305,000		305,000	
312,078	**296,714**	**352,150**			**Total Materials and Services**	**346,500**		**346,500**		**346,500**	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			**Total Capital Outlay**	0		0		0	
384,041	**379,645**	**443,635**	1.10		**Total Department Expenses**	**441,753**	1.10	**441,753**	1.10	**443,036**	1.10
					Revenues						
0	0	0		6300	Charges for Services	0		0		0	
427,000	435,000	450,000		6310	Charges for Services - Rentals	450,000		450,000		450,000	
427,000	**435,000**	**450,000**			**Total Revenues**	**450,000**		**450,000**		**450,000**	
					Net Cost of Program						
42,959	55,355	6,365			Expenditures less Revenues	8,247		8,247		6,964	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

615 PERS Reserve Fund	(Fund)
880 PERS Reserve	(Divn)
850 Administrative Officer	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	1.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	**0**	0	1.00		**Total Salaries**	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8115	PERS - Assessment	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	**0**	**0**	1.00		**Total Personal Services**	**0**	0.00	**0**	0.00	**0**	0.00
0	0	0		8210	Office Supplies	0		0		100	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		100	
0	0	0		8250	Small Tools & Minor Equip.	0		0		100	
0	0	0		8310	Advertising & Printing	0		0		100	
0	0	0		8320	Photocopying	0		0		100	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8560	Special Projects	0		0		4,500	
0	0	0		8740	Bank Charges	0		0		0	
0	0	0		8790	Misc. Department Expenses	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	0		8830	Management Services Interdept.	0		0		0	
0	0	0		8840	Information Services Interdept.	0		0		0	
0	**0**	**0**			**Total Materials and Services**	**0**		**0**		**5,000**	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	0		9990	Contingency	0		0		795,000	
0	**0**	**0**			**Total Contingency**	**0**		**0**		**795,000**	
0	**0**	**0**	1.00		**Total Department Expenses**	**0**	0.00	**0**	0.00	**800,000**	0.00
					Revenues						
0	0	0		6000	Beginning Balance	0		0		0	
0	0	0		6300	Charges for Services	0		0		800,000	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	**0**	**0**			**Total Revenues**	**0**		**0**		**800,000**	
					Net Cost of Program						
0	0	0			Expenditures less Revenue	0		0		0	

Polk County
Adopted Budget
Fiscal Year 2023-24
Beginning July 1, 2023
Expenditures

620 Insurance	(Fund)
840 Insurance	(Divn)
810 General Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
48,342	50,702	53,000	0.35	8050	Department Head	56,000	0.35	56,000	0.35	56,000	0.35
0	1,307	0		8090	Overtime	0		0		0	
48,342	**52,009**	**53,000**	0.35		**Total Salaries**	**56,000**	0.35	**56,000**	0.35	**56,000**	0.35
7,590	9,329	9,805		8110	PERS-Retirement	11,000		11,000		11,000	
0	0	0		8115	PERS - Assessment	0		0		1,400	
3,559	3,859	4,055		8120	Social Security/Medicare	4,284		4,284		4,284	
5,385	5,718	7,175		8140	Insurance	7,350		7,350		7,350	
237	256	265		8150	Unemployment	280		280		280	
51	51	100		8160	Workers Compensation Ins	106		106		106	
65,164	**71,222**	**74,400**	0.35		**Total Personal Services Expenditures**	**79,020**	0.35	**79,020**	0.35	**80,420**	0.35
0	0	500		8220	Operating Supplies	500		500		500	
13,008	754	5,000		8250	Small Tools & Minor Equip.	5,000		5,000		3,600	
522,286	755,175	550,000		8360	Insurance	753,980		753,980		753,980	
0	0	2,500		8370	Settlements	10,000		10,000		10,000	
0	0	500		8410	Dues, Memberships & Publicatior	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
625	0	500		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
244	0	500		8580	Special Projects	0		0		0	
1,147	1,232	1,100		8610	Repairs and Maintenance	1,500		1,500		1,500	
311,242	103,194	320,000		8870	Workers Compensation Insurance	100,000		100,000		100,000	
99,318	86,387	115,000		8875	Health Insurance Premiums	100,000		100,000		100,000	
31,742	59,831	35,000		8880	Unemployment Claims	50,000		50,000		50,000	
979,612	**1,006,573**	**1,030,600**			**Total Materials and Services**	**1,020,980**		**1,020,980**		**1,019,580**	
0	0	0		8946	Furnitures and Fixtures	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	200,000		9990	Fund Operating Contingency	100,000		100,000		100,000	
0	**0**	**200,000**			**Total Contingency**	**100,000**		**100,000**		**100,000**	
1,044,776	**1,077,795**	**1,305,000**	**0.35**		**Total Department Expenses**	**1,200,000**	**0.35**	**1,200,000**	**0.35**	**1,200,000**	**0.35**
					Revenues						
332,291	285,084	300,000		6000	Beginning Fund Balance	100,000		100,000		100,000	
987,783	780,563	1,000,000		6300	Charges for Services	900,000		900,000		900,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
9,786	126,668	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7910	Transfer from the General Fund	200,000		200,000		200,000	
1,329,860	**1,192,315**	**1,300,000**			**Total Revenues**	**1,200,000**		**1,200,000**		**1,200,000**	
					Net Cost of Program						
285,084	114,520	5,000			Expenditures less Revenue	0		0		0	