

TUESDAY WORK SESSION AGENDA
April 29, 2025
Courthouse Conference Room

THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS (503-623-8173) AT LEAST 24 HOURS IN ADVANCE IF YOU NEED SPECIAL ACCOMMODATIONS TO ATTEND OR TO PARTICIPATE IN THE MEETING VIRTUALLY.

**Approximate
Time**

AGENDA

- | | |
|-----------|--|
| 9:00 a.m. | <ol style="list-style-type: none">1. CALL TO ORDER – PLEDGE OF ALLEGIANCE2. COMMENTS (for items not on this agenda and limited to 3 minutes. We encourage all community members to engage with public comments to the Board of Commissioners. However, out of respect for our audience and a general sense of decorum please refrain from vulgar, threatening or inappropriate language.)3. APPROVAL OF THE AGENDA4. APPROVE MINUTES OF April 8, 20255. CAFFA GRANT & RESOLUTION NO. 25-08 – Katlyn D’Agostini6. NON-LISTED ITEMS (Pursuant to ORS 192.640) |
|-----------|--|

Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. The meetings are held in the Board of Commissioners’ conference room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m., and is conducted according to a prepared agenda that lists the principal subjects anticipated to be considered. Pursuant to ORS 192.640, the Board of Commissioners may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00 a.m. on Every Monday in the Commissioners Conference Room at 850 main Street, Oregon.

The Polk County Board of Commissioners will be attending the Polk County Local Public Safety Coordinating Council meeting on May 5, 2025 at 12:00 p.m., located at 850 Main St., Dallas, OR 97338.

The Homeless Prevention Advisory Council (AKA P.A.T.H.S) will be meeting on May 14, 2025 from 12:00 pm to 2:00 pm located at 1407 Monmouth Independence Hwy, Monmouth OR 97361.

A public meeting of the Budget Committee for Polk Extension Service District will be held in the Main Conference Room of the County Courthouse at 11:00 a.m., on Wednesday, May 14, 2025. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2025 to June 30, 2026 and to receive the budget message and document. Time is reserved for public comment at 11:15 a.m. A copy of the budget document may be inspected or obtained on or after May 9, 2025, at the Board of Commissioners' Office, Polk County Courthouse, during regular business hours. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee.

APPEARANCE OF INTERESTED CITIZENS

The Board sets aside a time at each regular meeting for comment by the public on subjects not appearing on the Agenda. Individuals may come forward and make any statement they wish, but not to exceed three (3) minutes in length, except as is required to give concise answers to questions from Board members. If the subject will require a lengthier presentation, or merits inclusion as an item on the Agenda of a future meeting, the Board may schedule it accordingly.

POLK COUNTY BOARD OF COMMISSIONERS
TUESDAY MEETING MINUTES
April 8, 2025

1. At 9:00 a.m., Commissioner Pope declared the Tuesday meeting of the Polk County Board of Commissioners in session and led the Board and attending audience in the Pledge of Allegiance. Commissioner Gordon was present and Commissioner Mordhorst was absent.

2. COMMENTS (for items not on this agenda):

None.

3. AGENDA: **COMMISSIONER GORDON MOVED, COMMISSIONER POPE
SECONDED TO APPROVE THE AGENDA**

**BOTH VOTED YES.
MOTION PASSED BY VOTE OF THE QUORUM.**

4. MINUTES: **COMMISSIONER GORDON MOVED, COMMISSIONER POPE
SECONDED TO APPROVE THE MINUTES OF March 25, 2025**

**BOTH VOTED YES.
MOTION PASSED BY VOTE OF THE QUORUM.**

5. JRP LETTER OF SUPPORT REQUEST

Jodi Merritt, Community Corrections Director, was present today to request that the Board (quorum) sign a letter of support joining our Local Public Safety Coordinating Council (LPSCC) in supporting the County's Justice Reinvestment formula grant application for the 2025-2027 biennium. The LPSCC Justice Reinvestment Sub-committee gathered to discuss the upcoming grant applications and formulated a recommendation. The scope of the funding recommendations for the formula furthers our commitment to public safety and the citizens of Polk County. Mrs. Merritt provided background information on the Justice Reinvestment Report and explained why this was important to them. Commissioner Gordon asked about the funding requirements for the program and if the goals are the still the same and Mrs. Merritt answered his question. Commissioner Pope made a comment about not agreeing with the State's methods and wanted to say something for the benefit of the record and for the public to understand all the hoops they have to jump through.

APPROVED BY CONSENSUS OF THE QUORUM.

6. NON-LISTED ITEMS - (Pursuant to ORS 192.640, the Board of Commissioners considered the below identified non-listed items.)

None.

Commissioner Pope adjourned the meeting at 9:12 a.m.



POLK COUNTY

850 MAIN STREET ★ DALLAS, OREGON 97338
(503) 623-9264 ★ FAX (503) 623-0721

FINANCE & TAX COLLECTOR

MEMORANDUM

TO: Board of Commissioners

FROM: Katlyn D'Agostini, Finance Director

DATE: April 22, 2025

SUBJECT: Property Tax System Grant Documents

RECOMMENDATION:

That the Board approve Resolution 25-08 resolving that for fiscal year 2025-2026, Polk County is in full compliance with the requirements of ORS Chapter's 308, 309, 310, 311, 312 and other laws requiring quality and uniformity in the system of County property taxation.

ISSUE:

Should Polk County continue to participate in the State's financial assistance program for county assessment and taxation activities created under H.B. #2338?

BACKGROUND:

The 1989 Legislative Assembly enacted H.B. #2338 to begin the restoration of Oregon's property tax system. The goal of the legislation is to establish and maintain a property tax system that has uniformity and equity statewide. The underlying premise to H.B. #2338 is that property tax uniformity and equity is a joint responsibility of each county and the Department of Revenue.

Attached to this memorandum, along with Resolution No. 25-08, is the County's 2025-2026 Property Tax Program Grant Document Detail. This year the grant documents are due May 1, 2025. The document has been completed in accordance with the State requirements.

DISCUSSION/ALTERNATIVES:

The Board is limited to two alternatives:

1. The County can choose not to participate in the program and receive no State money. If we cannot achieve compliance, this would eventually result in the State imposing sanctions on the County by restricting State-shared revenues or by taking over the County's assessment and taxation program and charging the County.

2. The County can participate in the grant program and submit a grant application. The grant application, when submitted to the State, will be scrutinized by the Department of Revenue to ensure that it is sufficient to bring the County into compliance, but is not excessive. The grant application prepared by County staff meets the requirements for State Department of Revenue approval. Changes can be made in the document by amendment after the Budget Committee meets again on May 21, 2025.

FISCAL IMPACT:

The history of eligible expenditures for CAFFA are as follows:

2023-24	2024-25	2025-26	Net Change 24-25 to 25-26
\$2,638,365	\$2,882,968	\$3,073,433	\$190,465

Total expenditures eligible for the purpose of this grant is approximately = \$3,073,433. This total includes:

- 100% of the Assessor and Tax Collector (Less IS charges)
- 50% Treasurer (Less IS charges)
- 10% of the Clerk's costs, associated with PVAB (Less IS charges)
- Approximately 20% of the combined IS and GIS budgets

Our estimate of revenues from the grant is approximately \$325,000. The grant revenue is estimated to be approximately 11% of eligible expenditures.

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5 **BEFORE THE BOARD OF COMMISSIONERS**
6 **FOR POLK COUNTY, OREGON**
7

8 In the Matter of)
9 Quality and Uniformity in a)
10 System of Property Taxation)
11

12 **RESOLUTION NO. 25-08**
13

14 **WHEREAS**, the Oregon Legislative Assembly in 1989 enacted legislation intended to facilitate a
15 uniform and equitable property tax system throughout this state; and
16

17 **WHEREAS**, Polk County is applying to the Department of Revenue in order to participate in the
18 Assessment and Taxation Grant. This state grant provides funding for counties to help them come into
19 compliance or remain in compliance with ORS Chapter's 308, 309, 310, 311, 312, and other laws
20 requiring equity and uniformity in the system of property taxation; now, therefore,
21

22 **THE POLK COUNTY BOARD OF COMMISSIONERS RESOLVES AS FOLLOWS:**
23

- 24 1) Polk County has undertaken a self-assessment of its compliance with the laws and rules that
25 govern the Oregon property tax system.
26
27 2) Polk County is generally in compliance with ORS Chapter's 308, 309, 310, 311, 312, and other
28 laws requiring equity and uniformity in the system of property taxation. Where the county is not
29 in compliance, a plan or amended plan has been or is being submitted to the Oregon
30 Department of Revenue for approval. Where there is a plan in place, the County is in
31 compliance with the plan as approved by the Department of Revenue.
32
33 3) Polk County agrees to appropriate the budgeted dollars based on 100 percent of the
34 expenditures certified in the grant application in the amount of **\$3,073,433**. If 100 percent is not
35 appropriated, no grant shall be made to the county for the quarter in which the county is out of
36 compliance. Polk County designated Katlyn D'Agostini, Polk County Finance Director,
37 (telephone: (503) 623-9264) as the contact person for this grant document.
38

39 Dated April 29, 2025 at Dallas, Oregon.
40

41 **POLK COUNTY BOARD OF COMMISSIONERS**
42

43
44
45 _____
46 Craig Pope, Chairman
47

48
49 Approved as to Form:

Lyle Mordhorst, Commissioner

50
51
52 _____
53 Morgan Smith
54 County Counsel

Jeremy Gordon, Commissioner



Form 1

Grant Application Staffing

2025-2026

County	Column 1 Approved FTE current year (2024-25)	Column 2 Budgeted FTE coming year (2025-26)	Column 3 Change (Column 2 less Column 1)
POLK			
A. Assessment administration			
Assessor, deputy, etc.	1.00	1.00	0.00
Assmt. support staff, deed clerks and data entry staff	2.10	2.10	0.00
Total assessment administration staff	3.10	3.10	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	0.85	0.85	0.00
Lead appraisers	0.00	0.00	0.00
Residential appraisers	1.50	1.50	0.00
Commercial/industrial appraisers	0.50	0.50	0.00
Farm/forest/rural appraisers.....	1.65	1.65	0.00
Manufactured structure/floating structure appraisers	0.00	0.00	0.00
Personal property appraisers.....	0.00	0.00	0.00
Personal property clerks.....	0.90	0.90	0.00
Sales data analyst	0.50	0.50	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff	5.90	5.90	0.00
C. Board of Property Tax Appeals (BoPTA)	0.10	0.10	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	1.50	1.50	0.00
Support and collection	0.50	0.50	0.00
Tax distribution	0.00	0.00	0.00
Foreclosure and garnishment.....	0.00	0.00	0.00
Total tax collection and distribution	2.00	2.00	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.00	0.00	0.00
Leadcartographers	1.00	1.00	0.00
Cartographers.....	2.00	2.00	0.00
GIS specialists.....	1.00	1.00	0.00
Total cartographic and GIS staff	4.00	4.00	0.00
F. Dedicated IT services for A&T	1.00	1.00	0.00
G. Total assessment and taxation staffing	16.10	16.10	0.00



Form 2 Explanation of Staffing Issues

2025-2026

County POLK

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

Assessor's office is status quo. Requesting \$10,000 in funds for part time, temporary staff to work on scanning our packets. Tax collection is done in the Finance office which is responsible for receipting, accounts payable, financial statements, and payroll.



Form 3 General Comments

2025-2026

County POLK

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.

The County budget has an expense allocated to capital outlay, a portion of this expense has been reported on Form 7 under Data Processing Support. This expense will help with cyber security and necessary hardware to maintain County operations related to A&T services.



Form 4 Valuation and Appraisal Resources

2025-2026

County <u>POLK</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2024-25)	Estimated (2025-26)	Actual (2024-25)	Estimated (2025-26)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	1,495	1,200	1.50	1.50
Zone changes.....	9	5	0.01	0.01
Subdivisions, segregations, and consolidations..	196	185	0.05	0.05
Omitted properties	28	20	0.02	0.02
Special assessment qualification and disqualification	60	50	0.04	0.04
Exemptions.....	45	40	0.03	0.03
Subtotal.....	1,833	1,500	1.65	1.65
2. Appeals and assessor review				
Assessor review and stipulations	22	20	0.20	0.20
BOPTA	8	10	0.05	0.05
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	0	0	0.00	0.00
Regular Division of the Oregon Tax Court	0	0	0.00	0.00
Subtotal.....	30	30	0.25	0.25
3. Real property valuation				
Physical reappraisal.....	2,816	5,000	2.18	2.18
Recalculation only—no appraisal review	36,900	34,802	0.30	0.30
Subtotal.....	39,716	39,802	2.48	2.48
4. Business personal property (returns mailed)	2,078	2,000	0.90	0.90
5. Ratio			0.50	0.50
6. Continuing education			0.10	0.10
7. Other valuation—appraisal activity			0.02	0.02
8. Total valuation and appraisal staff (FTE)			5.90	5.90



Form 5 Tax Collection and Distribution Work Activity

2025-2026

County POLK

**Number of accounts
by activity**

Actual (2024-25)	Estimated (2025-26)
---------------------	------------------------

1. Number of accounts requiring roll corrections

Business personal property	3	5
Personal property manufactured structures	7	10
Real property	39	45

2. Number of accounts requiring a refund

Business personal property	1	5
Personal property manufactured structures	31	40
Real property	148	155

3. Number of delinquent tax notices sent

Business personal property	89	100
Personal property manufactured structures	237	240
Real property	1,438	1,450

4. Number of foreclosure accounts processed

Real property only	3	5
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5. Number of accounts issued redemption notices

Real property only	2	5
--------------------------	---	---

6. Number of warrants

134	135
-----	-----

7. Number of garnishments

0	0
---	---

8. Number of seizures

0	0
---	---

9. Number of bankruptcies

0	0
---	---

10. Number of accounts with an address change processed

720	750
-----	-----

11. How many second trimester statements do you mail?

0

12. How many third trimester statements do you mail?

0

13. Does the county contract for lock box service?

☐ Yes ☒ No

14. Does the county use in-house remittance processing?

☒ Yes ☐ No

15. Is tax collecting combined with another county function?

☒ Yes ☐ No

If yes, describe that function on Form 2.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2025-2026

County POLK

**Assessment and administrative support
work activity**

	Numbers by activity	
	Actual (2024-25)	Estimated (2025-26)
1. Number of deeds worked	<u>3,387</u>	<u>3,500</u>

Cartography work activity

	Numbers by activity	
	Actual (2024-25)	Estimated (2025-26)
1. Number of new tax lots	<u>172</u>	<u>200</u>
2. Number of lot line adjustments	<u>32</u>	<u>30</u>
3. Number of consolidations	<u>24</u>	<u>25</u>
4. Number of new maps	<u>1</u>	<u>1</u>
5. Number of tax code boundary changes	<u>9</u>	<u>10</u>



Form 7 Summary of Expenses

2025-2026

County POLK

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	486,353	650,446	10,693	226,813	405,492	302,538	2,082,335
2. Materials and services	115,412	157,591	5,476	118,455	98,244	290,035	785,213
3. Transportation	0	7,000	0	150	0	0	7,150
4. Total current operating expenses (Total direct expenses)	601,765	815,037	16,169	345,418	503,736	592,573	2,874,698

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	2,874,698
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
Total indirect expenses (line 5 multiplied by line 6)	143,735
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box.....	0.00000
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. Total indirect expenses	143,735

Capital outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total capital outlay without regard to limitation
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	55,000	55,000
9. Total direct and indirect expenses (sum of lines 4 and 7)							3,018,433
10. Direct and indirect expenses multiplied by 0.06							181,106
11. The greater of line 10 or \$50,000.....							181,106
12. Capital outlay (the lesser of line 8 or line 11)							55,000
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12).....							3,073,433

Form 8

Grant Application Resolution

POLK County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

POLK County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

POLK County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$3,073,433. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

The County designates the following individual as the contact for this grant application.

Name

Phone

Email

County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

☐ I Accept

Chair/Judge or Appointee

Title

Sign Date

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Requested	FTE	Proposed	FTE	Approved	FTE
Expenditures											
5,334	13,739	16,364	0.30	8010	Clerical/Admin. Specialist	20,000	0.30	20,000	0.30		0.30
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00		0.00
12,000	12,000	12,000	0.00	8060	Elected Official	12,000	0.00	12,000	0.00		0.00
0	0	0		8080	Temporary Part-Time	0		0			
0	0	0		8090	Overtime	0		0			
17,334	25,739	28,364	0.30		Total Salaries	32,000	0.30	32,000	0.30	0	0.30
4,651	7,522	8,084		8110	PERS-Retirement	9,280		9,280		0	
0	674	709		8115	PERS - Assessment	320		320		0	
1,328	2,099	2,170		8120	Social Security/Medicare	2,448		2,448		0	
2,345	1,625	5,100		8140	Insurance	3,300		3,300		3,000	
27	74	142		8150	Unemployment	160		160		0	
17	28	227		8160	Workers Comp. Insurance	256		256		0	
25,702	37,761	44,795	0.30		Total Personal Services	47,764	0.30	47,764	0.30	3,000	0.30
0	0	500		8210	Office Supplies	500		500			
0	0	1,000		8240	Software & Maintenance	1,000		1,000			
0	0	250		8250	Small Tools & Minor Equipment	250		250			
0	0	0		8310	Advertising and Printing	0		0			
0	0	500		8320	Photocopying	500		500			
0	0	50		8330	Postage	50		50			
1,408	1,546	1,500		8340	Telephone	1,750		1,750			
0	150	500		8410	Dues, Memberships & Publicatns	500		500			
634	0	500		8420	Workshops and Conferences	500		500			
340	0	300		8430	Transportation	300		300			
0	0	0		8510	Professional Services	0		0			
7,396	7,771	8,603		8810	Rent Interdepartmental	8,940		8,940			
550	550	550		8820	Insurance Interdepartmental	600		600			
1,278	2,168	2,163		8830	Management Services Interdept.	2,680		2,680			
2,812	2,779	3,117		8840	Information Services Interdept.	3,666		3,666			
14,418	14,964	19,533			Total Materials and Services	21,236		21,236		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
40,120	52,725	64,328	0.30		Total Department Expenses	69,000	0.30	69,000	0.30	3,000	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											
40,120	52,725	64,328			Expenditures less Revenue	69,000		69,000		3,000	

**Polk County
Proposed Budget
Fiscal Year 2025-26
Beginning July 1, 2025
Expenditures**

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Requested	FTE	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE
Expenditures											
77,859	73,995	79,318	1.30	8010	Clerical/Admin. Specialist	82,000	1.30	82,000	1.30		1.30
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00		0.00
27,037	28,596	29,500	0.20	8050	Department Head	32,500	0.20	32,500	0.20		0.20
0	0	0	0.00	8060	Elected Official	0	0.00	0	0.00		0.00
13,645	0	15,000		8080	Temporary/Part-Time	5,000		5,000			
3,399	1,384	5,000		8090	Overtime	5,000		5,000			
121,940	103,975	128,818	1.50		Total Salaries	124,500	1.50	124,500	1.50	0	1.50
26,834	39,183	33,151		8110	PERS-Retirement	33,040		33,040		(3,688)	
0	4,312	3,220		8115	PERS - Assessment	1,245		1,245		0	
9,234	8,157	9,855		8120	Social Security/Medicare	9,524		9,524		0	
35,650	32,863	31,500		8140	Insurance	33,750		33,750		33,750	
608	520	644		8150	Unemployment	623		623		0	
124	200	257		8160	Workers Comp. Insurance	248		248		(1)	
194,390	189,210	207,445	1.50		Total Personal Services	202,931	1.50	202,931	1.50	30,063	1.50
912	747	800		8210	Office Supplies	800		800			
0	250	1,000		8220	Operating Supplies	1,000		1,000			
749	0	500		8250	Small Tools & Minor Equipment	500		500			
2,116	1,816	1,500		8310	Advertising and Printing	1,500		1,500			
1,330	1,692	1,200		8320	Photocopying	2,000		2,000			
27,702	30,685	30,000		8330	Postage	35,000		35,000			
1,060	993	1,000		8340	Telephone	1,000		1,000			
315	275	160		8410	Dues, Memberships & Publicatns	160		160			
175	0	800		8420	Workshops and Conferences	800		800			
67	20	0		8430	Transportation	0		0			
3,675	3,013	4,500		8510	Professional Services	4,500		4,500			
0	0	0		8610	Repairs and Maintenance	0		0			
4,880	3,936	3,000		8730	Misc Fees	4,000		4,000			
200	20	100		8790	Misc. Department Expenses	100		100			
38,654	40,617	44,963		8810	Rent Interdepartmental	46,720		46,720			
950	1,000	1,100		8820	Insurance Interdepartmental	1,300		1,300			
9,682	11,692	9,919		8830	Management Services Interdept.	10,440		10,440			
32,649	32,939	37,075		8840	Information Services Interdept.	42,995		42,995			
125,116	129,695	137,617			Total Materials and Services	152,815		152,815		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
319,506	318,905	345,062	1.50		Total Department Expenses	355,746	1.50	355,746	1.50	30,063	1.50
Revenues											
11,597	8,211	5,000		6300	Charges for Services	7,500		7,500			
0	0	0		6305	MS Fees	0		0			
3,173	6,345	10,000		6600	Fines and Forfeitures	12,500		12,500			
0	(112)	0		6800	Interest Income						
1,100	3,388	1,100		6990	Miscellaneous	1,100		1,100			
15,870	17,832	16,100			Total Revenues	21,100		21,100		0	
Net Cost of Program											
303,636	301,073	328,962			Expenditures less Revenue	334,646		334,646		30,063	

**Polk County
Proposed Budget
Fiscal Year 2025-26
Beginning July 1, 2025
Expenditures**

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Requested	FTE	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE
Expenditures											
24,906	0	0		8010	Clerical/Admin. Specialist	0		0		0	
194,772	216,463	208,000	4.00	8030	Professional/Technical	325,000	5.00	325,000	5.00	0	
318,282	329,866	320,000	3.00	8040	Management/Supervisory	356,000	3.00	356,000	3.00	0	
28,917	31,296	15,000		8080	Temporary/Part-Time	25,000		25,000		0	
22,351	33,547	25,000		8090	Overtime/Buy-Out	35,000		35,000		0	
589,228	611,172	568,000	7.00		Total Salaries	741,000	8.00	741,000	8.00	0	0.00
152,538	199,755	170,400		8110	PERS-Retirement	222,300		222,300		0	
0	13,750	14,200		8115	PERS - Assessment	7,410		7,410		0	
44,869	47,849	43,452		8120	Social Security/Medicare	56,687		56,687		0	
135,902	147,187	143,500		8140	Insurance	180,000		180,000		0	
2,935	3,038	2,840		8150	Unemployment	3,705		3,705		0	
3,016	5,708	682		8160	Workers Compensation Ins.	889		889		0	
928,488	1,028,459	943,074	7.00		Total Personal Services	1,211,991	8.00	1,211,991	8.00	0	0.00
935	379	1,000		8210	Office Supplies	1,000		1,000		0	
9,681	9,649	10,000		8220	Operating Supplies	11,000		11,000		0	
273,619	275,645	275,000		8240	Software & Maintenance	400,000		400,000		0	
52,629	48,747	50,000		8250	Small Tools & Minor Equipment	100,000		75,000		0	
366	0	100		8310	Advertising and Printing	250		250		0	
362	415	400		8320	Photocopying	450		450		0	
351	75	150		8330	Postage	100		100		0	
17,181	20,486	18,000		8340	Telephone	22,500		22,500		0	
1,080	720	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		0	
2,269	4,165	5,000		8420	Workshops and Conferences	7,500		7,500		0	
1,655	2,561	1,500		8430	Transportation	3,000		3,000		0	
0	17,028	7,500		8510	Professional Services	30,000		30,000		0	
163,935	177,274	180,000		8540	Contract Services	200,000		200,000		0	
0	0	5,000		8580	Special Projects	5,000		5,000		0	
6,100	57	2,500		8610	Repairs and Maintenance	2,500		2,500		0	
115,000	115,000	115,000		8810	Rental-Interdepartmental	118,000		118,000		0	
645,163	672,201	672,150			Total Materials and Services	902,300		877,300		0	
0	930	0		8946	Furniture and Fixtures	0		0		0	
33,486	49,125	50,000		8948	Computers and Attachments	100,000		75,000		0	
33,486	50,055	50,000			Total Capital Outlay	100,000		75,000		0	
1,607,137	1,750,715	1,665,224	7.00		Total Department Expenses	2,214,291	8.00	2,164,291	8.00	0	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		6170	Intergovernmental Local	0		0		0	
1,435,726	1,554,654	1,650,000		6300	Charges for Services	2,170,000		2,170,000		0	
0	0	0		6750	Settlements	0		0		0	
0	481	0		6990	Miscellaneous	0		0		0	
1,435,726	1,555,135	1,650,000			Total Revenues	2,170,000		2,170,000		0	
Net Cost of Program											
171,411	195,580	15,224			Expenditures less Revenues	44,291		(5,709)		0	

**Polk County
Proposed Budget
Fiscal Year 2025-26
Beginning July 1, 2025
Expenditures**

610 Management Services	(Fund)
150 GIS-Computer Mapping	(Divn)
850 Administrative Officer	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Requested	FTE	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE
Expenditures											
0	0	60,000	1.00	8030	Professional/Technical	55,000	1.00	55,000	1.00	0	
95,301	100,926	108,000	1.00	8040	Management/Supervisory	115,000	1.00	115,000	1.00	0	
69,400	75,109	30,000		8080	Temporary/Part-Time	30,000		30,000		0	
0	0	1,500		8090	Overtime/Buy-Out	0		0		0	
164,701	176,035	199,500	2.00		Total Salaries	200,000	2.00	200,000	2.00	0	0.00
26,535	97,751	53,865		8110	PERS-Retirement	54,000		54,000		0	
0	4,850	4,988		8115	PERS - Assessment	2,000		2,000		0	
13,175	14,460	15,262		8120	Social Security/Medicare	15,300		15,300		0	
3,778	3,779	28,000		8140	Insurance	28,000		28,000		0	
843	898	998		8150	Unemployment	1,000		1,000		0	
172	271	399		8160	Workers Compensation Ins.	400		400		0	
209,204	298,044	303,011	2.00		Total Personal Services	300,700	2.00	300,700	2.00	0	0.00
0	147	500		8210	Office Supplies	500		500		0	
649	23	2,000		8220	Operating Supplies	2,000		2,000		0	
29,761	26,634	40,000		8240	Software & Maintenance	275,000		275,000		0	
14,874	5,672	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		0	
0	0	200		8310	Advertising and Printing	200		200		0	
0	0	500		8320	Photocopying	500		500		0	
1	13	100		8330	Postage	100		100		0	
2,799	2,541	2,000		8340	Telephone	2,000		2,000		0	
0	0	250		8410	Dues, Memberships & Publications	250		250		0	
9,710	8,464	7,500		8420	Workshops and Conferences	7,500		7,500		0	
513	99	1,000		8430	Transportation	1,000		1,000		0	
0	0	0		8510	Professional Services	0		0		0	
11,520	0	10,000		8540	Contract Services	10,000		10,000		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
33,000	30,000	35,000		8810	Rental-interdepartmental	39,000		39,000		0	
102,827	73,593	114,050			Total Materials and Services	363,050		363,050		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
312,031	371,637	417,061	2.00		Total Department Expenses	663,750	2.00	663,750	2.00	0	0.00
Revenues											
11,520	20,000	100,000		6130	State Operating Grants	25,000		25,000		0	
0	0	0		6170	Intergovernmental Local Government	0		0		0	
285,939	326,004	310,000		6300	Charges for Services	420,000		420,000		0	
0	0	0		6990	Miscellaneous	0		0		0	
297,459	346,004	410,000			Total Revenues	445,000		445,000		0	
Net Cost of Program											
14,572	25,633	7,061			Expenditures less Revenues	208,750		208,750		0	

**Polk County
Proposed Budget
Fiscal Year 2025-26
Beginning July 1, 2025
Expenditures**

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Requested	FTE	Proposed	FTE
Approved	FTE								
Expenditures									
221,079	243,857	233,047	4.00	8010	Clerical/Admin. Specialist	230,000	4.00	171,799	3.00
359,511	360,198	420,681	6.00	8030	Professional/Technical	450,000	6.00	529,188	7.00
85,478	91,300	95,256	1.00	8040	Management/Supervisory	98,804	1.00	98,804	1.00
95,880	99,516	108,000	1.00	8060	Elected Official	111,500	1.00	111,500	1.00
0	0	5,000		8080	Temporary/Part-Time	10,000		10,000	
0	0	0		8090	Overtime	0		0	
761,948	794,871	861,984	12.00		Total Salaries	900,304	12.00	921,291	12.00
198,807	234,905	241,356		8110	PERS-Retirement	261,088		267,174	0
0	18,933	21,550		8115	PERS - Assessment	9,003		9,213	0
57,083	61,167	65,942		8120	Social Security/Medicare	68,873		70,479	0
223,987	246,490	252,000		8140	Insurance	264,000		264,000	0
3,321	3,483	4,310		8150	Unemployment	4,502		4,606	0
3,805	4,374	4,310		8160	Workers Comp. Insurance	5,402		5,528	0
1,248,951	1,364,223	1,451,451	12.00		Total Personal Services	1,513,172	12.00	1,542,291	12.00
3,368	3,229	2,000		8210	Office Supplies	3,000		3,000	
12	0	0		8220	Operating Supplies	0		0	
0	11,077	10,500		8240	Software and Maintenance	18,000		18,000	
8,113	1,842	16,000		8250	Small Tools & Minor Equip.	16,000		16,000	
823	1,446	1,500		8310	Advertising and Printing	1,500		1,500	
2,872	3,077	3,000		8320	Photocopying	3,000		3,000	
3,229	3,939	3,500		8330	Postage	3,500		3,500	
7,910	6,687	6,500		8340	Telephone	6,500		6,500	
2,680	9,288	7,800		8410	Dues, Memberships & Publicatns	10,000		10,000	
9,328	7,432	6,000		8420	Workshops and Conferences	10,000		10,000	
8,306	6,188	7,000		8430	Transportation	7,000		7,000	
2,732	0	0		8510	Professional Services	0		0	
6,000	0	0		8540	Contract Services	0		0	
192,086	201,840	213,439		8810	Rent Interdepartmental	232,202		232,202	
4,500	4,800	5,000		8820	Insurance Interdepartmental	6,000		6,000	
40,773	48,116	51,786		8830	Management Services Interdept.	61,545		61,545	
179,241	200,725	204,928		8840	Information Services Interdept.	274,247		274,247	
471,973	509,686	538,953			Total Materials and Services	652,494		652,494	0
0	0	0		8948	Computers and Attachments	0		0	0
0	0	0			Total Capital Outlay	0		0	0
1,720,924	1,873,909	1,990,404	12.00		Total Department Expenses	2,165,666	12.00	2,194,785	12.00
Revenues									
273,562	309,133	310,000		6130	State Operating Grants - CAFFA	325,000		325,000	
0	2,306	0		6130	State Operating Grants - ORMAP	0		0	
685	0	1,000		6300	Charges for Services	1,000		1,000	
8,390	7,955	10,000		6305	MS Fees	10,000		10,000	
8,018	4,037	0		6990	Miscellaneous	0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0	
290,655	323,431	321,000			Total Revenues	336,000		336,000	0
Net Cost of Program									
1,430,269	1,550,478	1,669,404			Expenditures less Revenue	1,829,666		1,858,785	0

Polk County A & T Organization Chart
Property Tax System Grant
FY 2025-2026

