BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR POLK COUNTY, OREGON

In the Matter of the Adoption)
of the County Budget,)
Appropriation of Funds, and)
the Levying of Taxes for)
Fiscal Year 2025-2026.)

RESOLUTION NO. 25-10

SECTION I.

ADOPTION OF BUDGET

BE IT RESOLVED that the Board of Commissioners for the County of Polk hereby adopts the Budget for 2025-2026 in the sum of **$122,427,760** now on file at the County Courthouse.

SECTION II.

ADOPTION OF APPROPRIATIONS

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND (100)

ASSESSOR		2,194,785
COMMUNITY CORRECTIONS		2,464,271
COMMUNITY DEVELOPMENT		
Environmental Health	454,236	
Planning	918,827	
TOTAL COMMUNITY DEVELOPMENT		1,373,063
COMMUNITY SERVICE-DIVERSION		403,215
COUNTY CLERK		
Recording	270,311	
Registration & Election	510,503	
TOTAL COUNTY CLERK		780,814
PARKS MAINTENANCE		79,755

GENERAL FUND (cont)

DISTRICT ATTORNEY		
Prosecution	2,389,204	
Medical Examiner	76,094	
Support Enforcement	564,940	
Victim's Assistance	460,536	
CASA	15,000	
TOTAL DISTRICT ATTORNEY		3,505,774
SHERIFF		
Jail	8,339,487	
Patrol	7,244,245	
TOTAL SHERIFF		15,583,732
EMERGENCY MANAGEMENT		628,148
TAX COLLECTOR		355,746
TREASURER		69,000
NON-DEPARTMENTAL		7,000
O & C TIMBER TITLE III		56,477
TRANSFERS		
Transfers to:		
Public Works Fund	150,000	
Dog Control Fund	165,000	
Law Library	20,000	
Health Services Fund	100,000	
Public Health Fund	100,000	
Juvenile Dept. Fund	900,000	
Fair Fund	125,000	
Veteran's Services Fund	90,000	
Building Improvement Fund	100,000	
Public Works Const. Fund	50,000	
Insurance Fund	200,000	
TOTAL TRANSFERS		2,000,000
Fund Operating Contingency		2,725,720
TOTAL GENERAL FUND		**$ 32,227,500**

OTHER FUNDS

BUILDING INSPECTION FUND (110)	**$ 975,000**
C.A.M.I. FUND (140)	**$ 170,000**

DOMESTIC MEDIATION FUND (160)		**$ 225,000**
COURT SECURITY FUND (180)		**$ 131,000**
PUBLIC WORKS FUND (210)		
Administration Program	$1,400,596	
County Shop	798,971	
Road Maintenance	5,595,150	
Road Construction	825,500	
Survey	476,955	
Engineering	736,684	
Transfers to:		
Public Works Const. Fund	600,000	
Contingency	4,033,144	
FUND TOTAL		**$ 14,467,000**
PUBLIC LAND CORNER PRESERVATION FUND (215)		**$ 105,000**
PUBLIC WORKS CONSTRUCTION FUND (219)		**$ 657,500**
DOG CONTROL FUND (220)		**$ 255,460**
LAW LIBRARY FUND (230)		**$ 100,000**
HEALTH SERVICES (232)		
Administration	$2,750,000	
Family & Community Outreach	6,295,000	
FUND TOTAL		**$ 9,045,000**
PUBLIC HEALTH FUND (235)		
Family Planning	$ 158,762	
General Health	2,786,378	
Women Infants Children	412,852	
Contingency	102,008	
FUND TOTAL		**$ 3,460,000**
BEHAVIORAL HEALTH (240)		
Support Services	$3,061,940	
Outpatient MH Services	22,255,131	
Developmental Disability	5,552,572	
Contingency	9,837,357	
FUND TOTAL		**$ 40,707,000**
JUVENILE DEPARTMENT (245)		
Juvenile Probation	$ 995,469	
Juvenile Sanctions	305,531	
FUND TOTAL		**$ 1,301,000**
FAIR FUND (260)		

Year Round Operations	$ 674,500	
Annual County Fair	280,300	
FUND TOTAL		**$ 954,800**
VETERAN'S SERVICES FUND (254)		**$ 375,000**
COUNTY SCHOOL FUND (270)		**$ 225,000**
ECONOMIC DEVELOPMENT FUND (280)		**$ 1,600,000**
AMERICAN RESCUE PLAN FUND (290)		**$ 220,000**
COORDINATED HOUSING FUND (295)		**$ 500,000**
HOUSEHOLD HAZARDOUS WASTE FUND (300)		**$ 135,000**
BUILDING IMPROVEMENT FUND (310)		**$ 875,000**
PERS RESERVE FUND (615)		**$ 1,942,000**
MANAGEMENT SERVICES FUND (610)		
County Counsel	$ 214,676	
Board of Commissioners	528,838	
Finance	1,165,549	
Human Resources	720,512	
Information Services	2,164,291	
Computer Mapping (GIS)	448,750	
GENERAL SERVICES		
Academy-Building Maintenance	755,362	
Courthouse-Building Maintenance	1,051,216	
Resource Center	166,250	
Buchanan Building Maintenance	473,274	
Jail-Building Maintenance	547,957	
Central Services	688,494	
Academy-Annex	165,786	
Special Projects	658,545	
Transfer to:		
Building Improvement Fund	675,000	
FUND TOTAL		**$ 10,424,500**
INSURANCE FUND (620)		**$ 1,350,000**
Total of All Fund Appropriations		**$122,427,760**

SECTION III.

ADOPTION OF TAX LEVY

BE IT FURTHER RESOLVED that the Board of Commissioners for Polk County hereby imposes the taxes provided for in the adopted budget at the rate of $1.716 per $1,000 of assessed value for permanent rate tax and a rate of $0.4950 per $1,000 of assessed value for the Public Safety Operating Levy; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within Polk County.

	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Tax Rate	$ 1.7160/$1,000	$ 0
Local Option Rate	$ 0.4950/$1,000	0
Total Levy	**$ 2.2110/$1,000 and**	**$ 0**

DATED this 25th day of June 2025, at Dallas, Oregon.

POLK COUNTY BOARD OF COMMISSIONERS

Craig Pope, Chair

Jeremy Gordon, Commissioner

Lyle Mordhorst, Commissioner

Approved as to Form:

Morgan Smith
County Counsel

POLK COUNTY
FY 2025-2026
SUMMARY OF RECOMMENDED CHANGES TO THE APPROVED BUDGET

	PROPOSED BUDGET	Net Change	APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for ADOPTION
GENERAL FUND						
ASSESSOR	$2,165,666	$29,119	$2,194,785			$2,194,785
CLERK- RECORDING	$270,311		$270,311			$270,311
CLERK- ELECTIONS	$510,503		$510,503			$510,503
TREASURER	$69,000		$69,000			$69,000
TAX COLLECTOR	$355,746		$355,746			$355,746
COMM. DEV.- PLANNING	$918,827		$918,827			$918,827
COMM. DEV.- ENVIRONMENTAL HEAL'	$454,236		$454,236			$454,236
DISTRICT ATT.- PROSECUTION	$2,389,204		$2,389,204			$2,389,204
DISTRICT ATT.- MEDICAL EXAMINER	$76,094		$76,094			$76,094
DISTRICT ATT.- SUPPORT ENF.	$564,940		$564,940			$564,940
DISTRICT ATT.- CASA	$15,000		$15,000			$15,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	$460,536		$460,536			$460,536
SHERIFF- PATROL	$7,236,462		$7,236,462	a)	$7,783	$7,244,245
SHERIFF- JAIL	$8,339,487		$8,339,487			$8,339,487
EMERGENCY MANAGEMENT	$628,148		$628,148			$628,148
COMMUNITY CORRECTIONS	$2,464,271		$2,464,271			$2,464,271
COMM. SERVICE-DIVERSION	$403,215		$403,215			$403,215
PARKS MAINTENANCE	$79,755		$79,755			$79,755
NON-DEPARTMENTAL	$7,000		$7,000			$7,000
NON-DEPT. – O&C TIMBER TITLE III	$56,477		$56,477			$56,477
TRANSFERS						
PUBLIC WORKS	$150,000		$150,000			$150,000
DOG CONTROL	$165,000		$165,000			$165,000
MARINE PATROL	$5,000		$5,000	a)	($5,000)	$0
LAW LIBRARY	$20,000		$20,000			$20,000
DOMESTIC MEDIATION	$0		$0			$0
FAMILY & COMM. OUTREACH	$100,000		$100,000			$100,000
PUBLIC HEALTH	$100,000		$100,000			$100,000
JUVENILE	$900,000		$900,000			$900,000
FAIR	$0		$0	b)	$125,000	$125,000
VETERAN'S SERVICES	$90,000		$90,000			$90,000
BUILDING IMPROVEMENT	$100,000		$100,000			$100,000
PUBLIC WORKS CONSTRUCTION	$50,000		$50,000			$50,000
INSURANCE FUND	$200,000		$200,000			$200,000
FUND OPERATING CONTINGENCY	$3,032,622	($29,119)	$3,003,503	a),b),c)	($277,783)	$2,725,720
TOTALS	$32,377,500	$0	$32,377,500		($150,000)	$32,227,500
SPECIAL FUNDS						
BUILDING INSPECTION FUND	$1,045,000		$1,045,000	d)	($70,000)	$975,000
C.A.M.I. FUND	$170,000		$170,000			$170,000
DOMESTIC MEDIATION FUND	$250,000		$250,000	e)	($25,000)	$225,000
COURT SECURITY FUND	$131,000		$131,000			$131,000
PUBLIC WORKS FUND						
ADMINISTRATION PROGRAM	$5,483,740	$2,500,000	$7,983,740	f)	($1,950,000)	$6,033,740
COUNTY SHOP	$798,971		$798,971			$798,971
ROAD MAINTENANCE	$5,595,150		$5,595,150			$5,595,150
ROAD CONSTRUCTION	$825,500		$825,500			$825,500
SURVEY	$476,955		$476,955			$476,955
ENGINEERING	$736,684		$736,684			$736,684
TOTALS	$13,917,000	$2,500,000	$16,417,000		($1,950,000)	$14,467,000
PUBLIC LAND CORNER PRES. FUND	$105,000		$105,000			$105,000
P. W. CONSTRUCTION FUND	$600,000		$600,000	g)	$57,500	$657,500
DOG CONTROL FUND	$255,460		$255,460			$255,460
MARINE PATROL FUND	$85,000		$85,000	l)	($85,000)	$0
LAW LIBRARY FUND	$100,000		$100,000			$100,000
JUVENILE FUND						
JUVENILE PROBATIONS	$995,469		$995,469			$995,469
JUVENILE SANCTIONS	$305,531		$305,531			$305,531
TOTALS	$1,301,000	$0	$1,301,000		$0	$1,301,000
VETERAN'S SERVICES FUND	$375,000		$375,000			$375,000
COUNTY SCHOOL FUND	$225,000		$225,000			$225,000
ECONOMIC DEVELOPMENT FUND	$1,600,000		$1,600,000			$1,600,000
AMERICAN RESCUE PLAN FUND	$200,000		$200,000	g)	$20,000	$220,000
HOUSEHOLD HAZARDOUS WASTE	$135,000		$135,000			$135,000
COORDINATED HOUSING FUND	$2,200,000		$2,200,000	h)	($1,700,000)	$500,000
BUILDING IMPROVEMENT FUND	$875,000		$875,000			$875,000
PERS RESERVE FUND	$1,942,000		$1,942,000			$1,942,000

POLK COUNTY
FY 2025-2026
SUMMARY OF RECOMMENDED CHANGES TO
THE APPROVED BUDGET

	PROPOSED BUDGET	Net Change	APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for ADOPTION
FAIR FUND						
YEAR ROUND OPERATIONS	$1,699,500		$1,699,500	b)	($1,025,000)	$674,500
ANNUAL COUNTY FAIR	$280,300		$280,300			$280,300
TOTALS	$1,979,800	$0	$1,979,800		($1,025,000)	$954,800
MANAGEMENT SERVICES FUND						
BOARD OF COMMISSIONERS	$528,838		$528,838			$528,838
CENTRAL SERVICES	$688,494		$688,494			$688,494
ACADEMY BLDG MAINT	$755,362		$755,362			$755,362
JAIL - BLDG. MAINT.	$547,957		$547,957			$547,957
BUCHANAN BLDG. MAINT.	$473,274		$473,274			$473,274
RESOURCE CENTER	$166,250		$166,250			$166,250
COURTHOUSE-BLDG. MAINT.	$1,051,216		$1,051,216			$1,051,216
INFORMATION SERVICES	$2,164,291		$2,164,291			$2,164,291
COMPUTER MAPPING(GIS)	$653,750	($205,000)	$448,750			$448,750
ACADEMY - ANNEX	$165,786		$165,786			$165,786
FINANCE	$1,165,549		$1,165,549			$1,165,549
HUMAN RESOURCES	$720,512		$720,512			$720,512
COUNTY COUNSEL	$214,676		$214,676			$214,676
TRANSFERS	$675,000		$675,000			$675,000
SPECIAL PROJECTS	$853,545	($195,000)	$658,545			$658,545
TOTALS	$10,824,500	($400,000)	$10,424,500		$0	$10,424,500
INSURANCE FUND	$1,350,000	$0	$1,350,000		$0	$1,350,000
HEALTH SERVICES FUNDS						
HEALTH SERVICES						
ADMINISTRATION	$2,750,000		$2,750,000			$2,750,000
FAMILY & COMM. OUTREACH	$6,445,000		$6,445,000	i)	($150,000)	$6,295,000
TOTALS	$9,195,000	$0	$9,195,000		($150,000)	$9,045,000
PUBLIC HEALTH FUND						
FAMILY PLANNING	$158,762		$158,762			$158,762
GENERAL HEALTH	$2,988,386		$2,988,386	j)	($100,000)	$2,888,386
WIC	$412,852		$412,852			$412,852
TOTALS	$3,560,000	$0	$3,560,000		($100,000)	$3,460,000
BEHAVIORAL HEALTH						
M.H. ACCESS & ADMINISTRATION	$6,621,797	$3,577,500	$10,199,297	k)	$2,700,000	$12,899,297
OUTPATIENT M. H. SERVICES	$21,955,131		$21,955,131	k)	$300,000	$22,255,131
DEVELOPMENTAL DISABILITY	$5,552,572		$5,552,572			$5,552,572
TOTALS	$34,129,500	$3,577,500	$37,707,000		$3,000,000	$40,707,000
TOTAL BUDGET	$118,927,760	$5,677,500	$124,605,260		($2,177,500)	$122,427,760

Actions recommended for tentatively approved budget.

a) Changes to the Marine Patrol Fund resulting in increased payroll costs to the Sheriff's office and an change in the General Fund transfer to the Marine Patrol Fund.

b) Changes to the Fair Fund resulting in a decrease in both resources and appropriations. Additionally, a change in the General Fund transfer to the Fair fund.

c) Changes to the Community Corrections department (General Fund) resulting in a decrease in the General Fund Operating Contingency.

d) Changes to the Building Inspection Fund's beginning fund balance resulting in a decrease in resources and appropriations.

e) Changes to the Domestic Mediation Fund's beginning fund balance resulting in a decrease in resources and appropriations.

f) Changes to the Public Works Fund's resources and appropriations.

g) Changes to the American Rescue Plan Fund's beginning fund balance resulting in a decrease in appropriations.

h) Changes to the Coordinated Housing Fund's beginning fund balance resulting in a decrease in appropriations.

i) Changes to the Health Services Fund's beginning fund balance resulting in a decrease in appropriations

j) Changes in the Public Health Fund's beginning fund balance resulting in a decrease in the Fund's contingency.

k) Changes in the Behavioral Health Fund's beginning fund balance resulting in an increase in both appropriations and the Fund's contingency.

l) Changes to the Public Works Construction Fund's beginning fund balance resulting in an increase in both resources and appropriations.

POLK COUNTY

SUMMARY OF RECOMMENDED CHANGES TO THE APPROVED BUDGET

FY 2025-2026

DEPARTMENT	(FTE)	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	OTHER	FY 2025-26 TOTAL BUDGET	FY 2024-25 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2024-25 FTE	NET CHANGE	FY 2025-26 REVENUES	NET COST OF PROGRAM
GENERAL FUND (100)													
ASSESSOR	12.00	1,542,291	652,494	0	0	2,194,785	1,990,404	204,381	10.27%	12.00	0.00	336,000	1,858,785
COUNTY CLERK													
RECORDING	1.30	168,189	102,122	0	0	270,311	244,344	25,967	10.63%	1.30	0.00	370,000	-99,689
ELECTIONS	1.70	246,148	264,355	0	0	510,503	460,427	50,076	10.88%	1.50	0.20	30,000	480,503
TREASURER	0.30	47,764	21,236	0	0	69,000	64,328	4,672	7.26%	0.30	0.00	0	69,000
TAX COLLECTOR	1.50	202,931	152,815	0	0	355,746	345,062	10,684	3.10%	1.50	0.00	21,100	334,646
COMMUNITY DEVELOPMENT													
PLANNING	4.55	659,379	259,448	0	0	918,827	860,467	58,360	6.78%	4.55	0.00	307,000	611,827
ENVIRONMENTAL HEALTH	2.20	285,576	168,660	0	0	454,236	410,899	43,337	10.55%	2.20	0.00	452,500	1,736
DISTRICT ATTORNEY													
PROSECUTION	14.30	1,933,288	455,916	0	0	2,389,204	2,218,043	171,161	7.72%	14.30	0.00	80,000	2,309,204
MEDICAL EXAMINER	0.00	60,134	15,960	0	0	76,094	77,057	-963	-1.25%	0.00	0.00	0	76,094
SUPPORT ENFORCEMENT	3.70	455,837	109,103	0	0	564,940	524,178	40,762	7.78%	3.70	0.00	390,000	174,940
VICTIM'S ASSISTANCE	3.75	350,364	110,172	0	0	460,536	450,954	9,582	2.12%	3.75	0.00	195,000	265,536
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	15,000	0	0	15,000	20,000	-5,000	-25.00%	0.00	0.00	0	15,000
SHERIFF													
PATROL	33.05	5,550,846	1,693,399	0	0	7,244,245	7,368,383	-124,138	-1.68%	35.45	-2.40	346,000	6,898,245
JAIL	34.00	5,844,508	2,494,979	0	0	8,339,487	7,590,260	749,227	9.87%	34.00	0.00	877,000	7,462,487
EMERGENCY MANAGEMENT	1.00	221,543	406,605	0	0	628,148	623,847	4,301	0.69%	1.50	-0.50	550,000	78,148
COMMUNITY SERVICE	3.15	304,865	98,350	0	0	403,215	457,934	-54,719	-11.95%	4.00	-0.85	295,000	108,215
COMMUNITY CORRECTIONS	12.40	1,875,733	588,538	0	0	2,464,271	2,563,197	-98,926	-3.86%	12.55	-0.15	2,575,500	-111,229
PARKS MAINTENANCE	0.00	0	79,755	0	0	79,755	80,701	-946	-1.17%	0.00	0.00	80,500	-745
NON-DEPARTMENTAL													
OTHER	0.00	0	7,000		0	7,000	7,000	0	0.00%	0.00	0.00	25,265,900	-25,258,900
O & C TIMBER TITLE III	0.40	50,781	5,696	0	0	56,477	50,000	6,477	12.95%	0.50	-0.10	56,000	477
TRANSFERS		0	0	0	2,000,000	2,000,000	2,040,000	-40,000	-1.96%	0.00	0.00	0	2,000,000
FUND OPERATING CONTINGENCY		0	0	0	2,725,720	2,725,720	3,276,765	-551,045	-16.82%	0.00	0.00	0	2,725,720
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	129.30	19,800,177	7,701,603	0	4,725,720	32,227,500	31,724,250	503,250	1.59%	133.10	-3.80	32,227,500	0
BUILDING INSPECTION FUND (110)	5.05	669,164	305,836	0	0	975,000	1,075,000	-100,000	-9.30%	5.05	0.00	975,000	0
C.A.M.I. FUND (140)	0.25	32,307	137,693	0	0	170,000	155,500	14,500	9.32%	0.25	0.00	170,000	0
DOMESTIC MEDIATION FUND (160)	0.00	0	225,000	0	0	225,000	73,000	152,000	208.22%	0.00	0.00	225,000	0
COURT SECURITY (180)	0.00	0	106,000	25,000	0	131,000	152,500	-21,500	-14.10%	0.00	0.00	131,000	0
PUBLIC WORKS FUND (210)													
ADMINISTRATION PROGRAM	3.00	497,349	903,247	0	4,633,144	6,033,740	5,420,880	612,860	11.31%	3.00	0.00	4,625,000	1,408,740
COUNTY SHOP	3.00	425,971	373,000	0	0	798,971	722,744	76,227	10.55%	3.00	0.00	160,000	638,971
ROAD MAINTENANCE PROGRAM	14.00	1,892,150	2,953,000	750,000	0	5,595,150	5,640,918	-45,768	-0.81%	14.00	0.00	9,275,000	-3,679,850
ROAD CONSTRUCTION PROGRAM	0.00	0	720,500	105,000	0	825,500	1,930,500	-1,105,000	-57.24%	0.00	0.00	345,000	480,500
SURVEY	3.00	431,955	45,000	0	0	476,955	449,769	27,186	6.04%	3.00	0.00	50,000	426,955
ENGINEERING	6.00	726,484	10,200	0	0	736,684	692,189	44,495	6.43%	4.00	2.00	12,000	724,684
TOTALS	29.00	3,973,909	5,004,947	855,000	4,633,144	14,467,000	14,857,000	-390,000	-2.63%	27.00	2.00	14,467,000	0
PUBLIC CORNER PRES. FUND (215)	0.00	0	105,000	0	0	105,000	110,000	-5,000	-4.55%	0.00	0.00	105,000	0
DOG CONTROL FUND (220)	1.50	198,550	56,910	0	0	255,460	237,500	17,960	7.56%	1.50	0.00	255,460	0
MARINE PATROL FUND (225)	0.00	0	0	0	0	0	82,500	-82,500	-100.00%	0.05	-0.05	0	0
LAW LIBRARY (230)	0.00	0	100,000	0	0	100,000	85,000	15,000	17.65%	0.00	0.00	100,000	0
HEALTH SERVICES FUND (232)													
HEALTH SERVICES ADMINISTRATION	15.50	2,222,141	527,859	0	0	2,750,000	2,687,651	62,349	2.32%	15.60	-0.10	2,600,000	150,000
FAMILY & COMMUNITY OUTREACH	28.50	3,054,096	3,240,904	0	0	6,295,000	4,347,349	1,947,651	44.80%	27.70	0.80	6,445,000	-150,000
TOTALS	44.00	5,276,237	3,768,763	0	0	9,045,000	7,035,000	2,010,000	28.57%	43.30	0.70	9,045,000	0

DEPARTMENT		PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	OTHER	FY 2025-26 TOTAL BUDGET	FY 2024-25 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE		NET CHANGE	FY 2025-26 REVENUES	NET COST OF PROGRAM
PUBLIC HEALTH FUND (235)													
FAMILY PLANNING	0.25	60,012	98,750	0	0	158,762	143,643	15,119	10.53%	0.20	0.05	80,000	78,762
GENERAL HEALTH	14.15	1,781,009	1,005,369	0	102,008	2,888,386	2,984,364	-95,978	-3.22%	14.75	-0.60	3,065,000	-176,614
WIC	2.65	284,588	128,264	0	0	412,852	386,993	25,859	6.68%	2.65	0.00	315,000	97,852
TOTALS	17.05	2,125,609	1,232,383	0	102,008	3,460,000	3,515,000	-55,000	-1.56%	17.60	-0.55	3,460,000	0
BEHAVIORAL HEALTH FUND (240)													
BEHAVIORAL HEALTH SUPPORT SERVICES	23.05	2,327,019	734,921	0	9,837,357	12,899,297	16,548,706	-3,649,409	-22.05%	22.50	0.55	17,132,000	-4,232,703
ADDICTION PROGRAMS	0.00	0	0	0	0	0	0	0	#DIV/0!	0.00	0.00	0	0
OUTPATIENT MENTAL HEALTH SERVICES	97.30	12,382,743	9,872,388	0	0	22,255,131	22,205,409	49,722	0.22%	97.00	0.30	19,250,000	3,005,131
DEVELOPMENTAL DISABILITY	36.80	4,324,030	1,228,542	0	0	5,552,572	4,920,885	631,687	12.84%	37.00	-0.20	4,325,000	1,227,572
SUB-GRANT PROGRAMS	0.00	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	157.15	19,033,792	11,835,851	0	9,837,357	40,707,000	43,675,000	-2,968,000	-6.80%	156.50	0.65	40,707,000	0
JUVENILE DEPT. FUND (245)													
JUVENILE PROBATIONS	5.45	789,127	206,342	0	0	995,469	986,567	8,902	0.90%	5.95	-0.50	965,000	30,469
JUVENILE SANCTIONS	0.00	0	305,531	0	0	305,531	290,433	15,098	5.20%	0.00	0.00	336,000	-30,469
COMMUNITY SERVICE - JUVENILE	0.00	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	5.45	789,127	511,873	0	0	1,301,000	1,277,000	24,000	1.88%	5.95	-0.50	1,301,000	0
FAIR FUND (260)													
YEAR ROUND OPERATIONS	3.00	331,721	192,779	150,000	0	674,500	505,274	169,226	33.49%	3.00	0.00	590,800	83,700
ANNUAL COUNTY FAIR	1.00	167,343	112,957	0	0	280,300	285,726	-5,426	-1.90%	1.00	0.00	364,000	-83,700
TOTALS	4.00	499,064	305,736	150,000	0	954,800	791,000	163,800	20.71%	4.00	0.00	954,800	0
VETERANS SERVICES FUND (254)	3.00	315,308	59,692	0	0	375,000	360,000	15,000	4.17%	3.00	0.00	375,000	0
COUNTY SCHOOL FUND (270)	0.00	0	225,000	0	0	225,000	186,000	39,000	20.97%	0.00	0.00	225,000	0
ECONOMIC DEVELOPMENT FUND (280)	0.10	26,667	873,333	700,000	0	1,600,000	1,650,000	-50,000	-3.03%	0.10	0.00	1,600,000	0
AMERICAN RESCUE PLAN (290)	0.00	0	220,000	0	0	220,000	2,250,000	-2,030,000	-90.22%	1.00	-1.00	220,000	0
COORDINATED HOUSING FUND (295)	2.50	313,418	186,582	0	0	500,000	2,500,000	-2,000,000	-80.00%	2.50	0.00	500,000	0
HOUSEHOLD HAZARDOUS WASTE FUND (300)	0.20	34,626	100,374	0	0	135,000	120,000	15,000	12.50%	0.10	0.10	135,000	0
BUILDING IMPROVEMENT FUND (310)	0.00	0	675,000	200,000	0	875,000	875,000	0	0.00%	0.00	0.00	875,000	0
PUBLIC WORKS CONSTRUCTION FUND (219)	0.00	0	647,500	10,000	0	657,500	557,500	100,000	17.94%	0.00	0.00	657,500	0
PERS RESERVE FUND (615)	0.00	0	20,000	0	1,922,000	1,942,000	1,625,000	317,000	19.51%	0.00	0.00	1,942,000	0
MANAGEMENT SERVICES FUND (610)													
GENERAL SERVICES													
BOARD OF COMMISSIONERS	3.50	506,188	22,650	0	0	528,838	441,990	86,848	19.65%	3.00	0.50	0	528,838
CENTRAL SERVICES	2.05	284,494	364,000	40,000	0	688,494	617,477	71,017	11.50%	2.05	0.00	487,500	200,994
ACADEMY-BUILDING MAINTENANCE	5.35	592,112	163,250	0	0	755,362	646,810	108,552	16.78%	5.35	0.00	1,360,000	-604,638
COURTHOUSE-BUILDING MAINTENANCE	8.60	811,116	240,100	0	0	1,051,216	994,908	56,308	5.66%	7.70	0.90	1,125,000	-73,784
JAIL-BUILDING MAINTENANCE	2.75	283,157	244,800	20,000	0	547,957	521,527	26,430	5.07%	2.85	-0.10	550,000	-2,043
BUCHANAN BLDG. MAINTENANCE	1.10	105,774	367,500	0	0	473,274	459,698	13,576	2.95%	1.10	0.00	485,000	-11,726
RESOURCE CENTER	1.10	114,850	51,400	0	0	166,250	164,956	1,294	0.00%	1.10	0.00	180,000	-13,750
INFORMATION SERVICES	8.00	1,211,991	877,300	75,000	0	2,164,291	1,665,224	499,067	29.97%	7.00	1.00	2,170,000	-5,709
COMPUTER MAPPING (GIS)	2.00	300,700	148,050	0	0	448,750	417,061	31,689	7.60%	2.00	0.00	445,000	3,750
ACADEMY-ANNEX	1.10	104,386	61,400	0	0	165,786	0	165,786	0.00%	0.00	1.10	175,000	-9,214
FINANCE	6.10	907,599	257,950	0	0	1,165,549	1,103,977	61,572	5.58%	6.60	-0.50	0	1,165,549
HUMAN RESOURCES	3.50	578,662	141,850	0	0	720,512	597,018	123,494	20.69%	3.00	0.50	125,000	595,512
COUNTY COUNSEL	0.85	207,826	6,850	0	0	214,676	201,317	13,359	6.64%	0.85	0.00	12,000	202,676
TRANSFERS	0.00	0	0	0	675,000	675,000	700,000	-25,000	-3.57%	0.00	0.00	0	675,000
SPECIAL PROJECTS	0.00	0	658,545	0	0	658,545	778,037	-119,492	-15.36%	0.00	0.00	3,310,000	-2,651,455
TOTALS	46.00	6,008,855	3,605,645	135,000	675,000	10,424,500	9,310,000	1,114,500	11.97%	42.60	3.40	10,424,500	0
INSURANCE FUND (620)	0.35	98,032	1,207,500	0	44,468	1,350,000	1,202,000	148,000	12.31%	0.35	0.00	1,350,000	0
GRAND TOTAL ALL FUNDS	444.90	59,194,842	39,218,221	2,075,000	21,939,697	122,427,760	125,480,750	-3,052,990	-2.43%	443.95	0.95	122,427,760	0

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

100 General		(Fund)
199	Non-Departmental	(Divn)
199	Non-Departmental	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
2,461	0	0		8550	Contracts-Other Public Agency	0		0		0	
0	320	500		8580	Special Projects	500		500		500	
208	205	1,000		8590	Boards & Commissions Expense	1,000		1,000		1,000	
0	0	0		8720	Finance Charges	0		0		0	
3,000	3,000	3,000		8750	Community Mediation/VORP	3,000		3,000		3,000	
767	565	2,500		8790	Misc. Department Expenses	2,500		2,500		2,500	
6,436	**4,090**	**7,000**			**Total Materials and Services**	**7,000**		**7,000**		**7,000**	
0	0	0		8910	Land	0		0		0	
0	0	0		8920	Buildings	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
					Transfers to Other Funds						
20,760	285,711	150,000		9810	Transfer to Public Works Fund	150,000		150,000		150,000	
140,000	155,000	140,000		9820	Transfer to Dog Control Fund	165,000		165,000		165,000	
5,000	5,000	5,000		9830	Transfer to Marine Patrol Fund	5,000		5,000		0	
28,000	25,000	25,000		9835	Transfer to Law Library Fund	20,000		20,000		20,000	
0	5,000	5,000		9836	Transfer to Domestic Mediation	0		0		0	
350,000	100,000	100,000		9838	Transfer to Health Services - FC	100,000		100,000		100,000	
75,000	0	150,000		9840	Transfer to Public Health Fund	100,000		100,000		100,000	
800,000	765,000	800,000		9850	Transfer to Juvenile Fund	900,000		900,000		900,000	
125,000	135,000	200,000		9860	Transfer to Fair Fund	0		0		125,000	
120,000	90,000	90,000		9865	Transfer to Veteran's Services F	90,000		90,000		90,000	
350,000	100,000	125,000		9880	Transfer to Bldg. Improvement F	100,000		100,000		100,000	
100,000	100,000	50,000		9883	Transfer to P. W. Const. Fund	50,000		50,000		50,000	
100,000	300,000	200,000		9884	Transfer to Insurance Fund	200,000		200,000		200,000	
2,213,760	**2,065,711**	**2,040,000**			**Total Transfers**	**1,880,000**		**1,880,000**		**2,000,000**	
2,220,196	**2,069,801**	**2,047,000**			**Total Departmental Expense**	**1,887,000**		**1,887,000**		**2,007,000**	
					Fund Contingency and Unapproriated Ending Fund Balance						
0	**0**	**3,276,765**		9990	Fund Operating Contingency	3,032,622		3,003,503		2,725,720	
0	**0**	**0**		9995	Unaprop. Ending Fund Balance	**0**		**0**		**0**	
					Revenues						
6,824,544	6,979,227	5,750,000		6000	Beginning Fund Balance	5,200,000		5,200,000		5,200,000	
11,879,601	12,307,890	12,600,000		6010	Property Taxes	13,175,000		13,175,000		13,175,000	
148,315	181,070	150,000		6020	Property Taxes Previous Years	165,000		165,000		165,000	
3,029,111	3,670,431	3,850,000		6015	Property Taxes - Operating Levy	3,975,000		3,975,000		3,975,000	
37,065	45,607	40,000		6017	Property Taxes- Levy Previous Y	50,000		50,000		50,000	
390,534	407,408	400,000		6050	Franchise Tax	425,000		425,000		425,000	
11,306	0	0		6110	Federal Awards	0		0		0	
602,661	616,838	675,000		6120	Federal Pmts in Lieu of Tax (O 8	550,000		550,000		550,000	
20,760	285,711	150,000		6140	State Shared Revenues	150,000		150,000		150,000	
784,382	775,418	775,000		6142	State Shared Revenues - Excise	775,000		775,000		775,000	
25,813	28,152	25,000		6170	Intergovernmental Local Gov't	25,000		25,000		25,000	
0	2,288	2,500		6310	Charges for Services - Rentals	2,500		2,500		2,500	
95,543	117,784	100,000		6600	Fines and Forfeitures	120,000		120,000		120,000	
0	302,545	0		6750	Settlements	0		0		0	
706,300	818,762	800,000		6800	Interest Income	650,000		650,000		650,000	
0	0	2,750		6990	Miscellaneous	5,000		5,000		3,400	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
25,000	0	0		7920	Transfer from Other Fund	0		0		0	
24,580,935	**26,539,131**	**25,320,250**			**Total Revenues**	**25,267,500**		**25,267,500**		**25,265,900**	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
369,512	402,377	393,723	5.45	8010	Clerical/Admin. Specialist	410,000	5.45	410,000	5.45	414,700	5.50
1,316,632	1,478,137	1,650,000	21.00	8030	Professional/Technical	1,500,000	18.60	1,500,000	18.60	1,500,000	18.60
904,552	969,796	1,008,044	8.50	8040	Management/Supervisory	1,045,000	8.50	1,045,000	8.50	1,045,000	8.50
65,277	73,614	73,000	0.50	8060	Elected Official	75,000	0.50	75,000	0.50	75,000	0.50
19,078	3,710	5,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
286,376	336,019	275,000		8090	Overtime	350,000		350,000		350,000	
2,961,427	**3,263,653**	**3,404,767**	35.45		**Total Salaries**	**3,385,000**	33.05	**3,385,000**	33.05	**3,389,700**	33.10
858,001	1,040,761	1,004,406		8110	PERS-Retirement	1,049,350		1,049,350		1,050,807	
0	82,678	85,119		8115	PERS - Assessment	33,850		33,850		33,897	
227,836	257,613	260,465		8120	Social Security/Medicare	258,953		258,953		259,312	
607,796	658,235	726,725		8140	Insurance	694,050		694,050		695,100	
14,369	16,093	17,024		8150	Unemployment	16,925		16,925		16,949	
69,460	80,288	105,548		8160	Workers Compensation Insurance	104,935		104,935		105,081	
4,738,889	**5,399,321**	**5,604,054**	35.45		**Total Personal Services**	**5,543,063**	33.05	**5,543,063**	33.05	**5,550,846**	33.10
3,125	2,850	5,000		8210	Office Supplies	5,000		5,000		5,000	
88,280	51,511	70,000		8220	Operating Supplies	60,000		60,000		60,000	
135,032	118,712	120,000		8225	Fuels and Lubricants	110,000		110,000		110,000	
63,475	14,032	125,000		8240	Software & Maintenance	150,000		150,000		150,000	
70,386	18,599	60,000		8250	Small Tools & Minor Equip	57,000		57,000		57,000	
9,533	2,822	6,500		8310	Advertising and Printing	6,500		6,500		6,500	
6,574	6,965	8,000		8320	Photocopying	8,000		8,000		8,000	
5,815	4,046	6,000		8330	Postage	6,000		6,000		6,000	
39,673	37,852	45,000		8340	Telephone	40,000		40,000		40,000	
7,108	8,563	7,500		8350	Utilities	8,500		8,500		8,500	
810	1,759	2,500		8410	Dues, Memberships & Publicatns	3,500		3,500		3,500	
26,250	25,037	30,000		8420	Workshops and Conferences	27,500		27,500		27,500	
29,794	17,335	22,500		8510	Professional Services	20,000		20,000		20,000	
788	692	0		8540	Contract Services	0		0		0	
161,587	167,307	230,000		8550	Contracts-Other Public Agency	230,000		230,000		230,000	
261,683	63,353	0		8580	Special Projects	0		0		0	
54,527	62,269	70,000		8610	Repairs and Maintenance	65,000		65,000		65,000	
74,902	105,679	70,000		8612	Vehicle Maint.-Sheriff	70,000		70,000		70,000	
57,413	7,097	50,000		8616	Vehicle – Set Up	35,000		35,000		35,000	
0	0	2,000		8620	Sheriff's Reserve Expense	0		0		0	
1,877	1,820	2,000		8740	Bank Charges	2,000		2,000		2,000	
2	0	0		8790	Misc. Dept. Expense	0		0		0	
194,749	204,637	216,536		8810	Rent Interdepartmental	223,500		223,500		223,500	
87,500	130,000	145,000		8820	Insurance Interdepartmental	170,000		170,000		170,000	
148,208	168,971	177,161		8830	Management Services Interdept.	211,351		211,351		211,351	
128,675	132,039	143,632		8840	Information Services Interdept	184,548		184,548		184,548	
1,657,766	**1,353,947**	**1,614,329**			**Total Materials and Services**	**1,693,399**		**1,693,399**		**1,693,399**	
123,129	8,679	0		8920	Buildings	0		0		0	
172,441	0	150,000		8944	Vehicles	0		0		0	
111,383	0	0		8942	Machinery	0		0		0	
406,953	**8,679**	**150,000**			**Total Capital Outlay**	**0**		**0**		**0**	
6,803,608	**6,761,947**	**7,368,383**	35.45		**Total Department Expenses**	**7,236,462**	33.05	**7,236,462**	33.05	**7,244,245**	33.10
					Revenues						
26,864	51,537	20,000		6110	Federal Awards	20,000		20,000		20,000	
1,348,520	0	0		6130	State Operating Grants	50,000		50,000		50,000	
112,800	0	0		6131	State Mental Health Grant	0		0		0	
0	9,013	5,000		6170	Intergovt. Local Govt.	0		0		0	
4,214	0	5,000		6180	Non-governmental Grants	0		0		0	
237,103	207,792	225,000		6300	Charges for Services	250,000		250,000		250,000	
8,978	13,401	10,000		6600	Fines & Forfeitures	15,000		15,000		15,000	
276	366	1,000		6980	Donations	1,000		1,000		1,000	
490	17,819	1,000		6990	Miscellaneous	0		0		10,000	
0	0	2,500		7100	Proceeds from Sale of Assets	10,000		10,000		0	
1,739,245	**299,928**	**269,500**			**Total Revenues**	**346,000**		**346,000**		**346,000**	
					Net Cost of Program						
5,064,363	6,462,019	7,098,883			Expenditures less Revenue	6,890,462		6,890,462		6,898,245	

Polk County
Adopted Budget
Fiscal Year 2025-26
Beginning July 1, 2025
Revenues

Fund	100 General
	Revenues for all departments

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	Divn. Num.	Acct. Num.	Description	FY 25-26 Proposed	FY 25-26 Approved	Recommended for Adoption	Department
9,629	10,050	10,000	120	6200	Permits and Licenses	10,000	10,000	10,000	Recording
320,925	293,109	325,000	120	6300	Charges for Services	360,000	360,000	360,000	Recording
0	13	0	120	6990	Miscellaneous	0	0	0	Recording
29,219	0	7,500	130	6130	State Operating Grants	10,000	10,000	10,000	Elections
1,338	76,571	20,000	130	6300	Charges for Services	20,000	20,000	20,000	Elections
6,092,142	5,712,114	5,750,000	199	6000	Beginning Fund Balance	5,200,000	5,200,000	5,200,000	Non-Departmental
11,879,601	12,307,890	12,600,000	199	6010	Property Taxes	13,175,000	13,175,000	13,175,000	Non-Departmental
148,315	181,070	150,000	199	6020	Property Taxes Previous Years	165,000	165,000	165,000	Non-Departmental
3,029,111	3,670,431	3,850,000	199	6015	Property Taxes - Operating Levy	3,975,000	3,975,000	3,975,000	Operating Levy
37,065	45,607	40,000	199	6017	Property Taxes Levy Previous Year	50,000	50,000	50,000	Operating Levy
390,534	407,408	400,000	199	6050	Franchise Tax	425,000	425,000	425,000	Non-Departmental
11,306	0	0	199	6110	Federal Awards	0	0	0	Non-Departmental
602,661	616,838	675,000	199	6120	Federal Pmt. in Lieu of Tax (O&C)	550,000	550,000	550,000	Non-Departmental
49,472	50,906	50,000	200	6221	Federal Pmt. in Lieu of Tax (Title III	56,000	56,000	56,000	Non-Departmental
20,760	285,711	150,000	199	6140	State Shared Revenues	150,000	150,000	150,000	Non-Departmental
784,382	775,418	775,000	199	6142	State Shared Revenues-Excise Tax	775,000	775,000	775,000	Non-Departmental
25,813	28,152	25,000	199	6170	Intergovernmental Local Govt.	25,000	25,000	25,000	Non-Departmental
0	2,288	2,500	199	6310	Charges for Services-Rentals	2,500	2,500	2,500	Non-Departmental
95,543	117,784	100,000	199	6600	Fines and Forfeitures	120,000	120,000	120,000	Non-Departmental
0	302,545	0	199	6750	Settlements	0	0	0	Non-Departmental
706,300	818,762	800,000	199	6800	Interest Income	650,000	650,000	650,000	Non-Departmental
115,318	7,755	2,750	**	6990	Miscellaneous	5,000	5,000	5,000	Various Departments
273,563	309,133	310,000	210	6130	State Operating Grants-CAFA	325,000	325,000	325,000	Assessment
685	2,306	1,000	210	6300	Charges for Services	1,000	1,000	1,000	Assessment
8,390	7,955	10,000	210	6305	MS Fees	10,000	10,000	10,000	Assessment
11,597	8,211	5,000	220	6300	Charges for Services	7,500	7,500	7,500	Tax Collector
3,173	6,345	10,000	220	6600	Fines and Forfeitures	12,500	12,500	12,500	Tax Collector
0	-112	0	220	6800	Interest Income	0	0	0	Tax Collector
120,000	120,000	130,000	310	6170	Intergovernmental Local Govt.	130,000	130,000	130,000	Planning
4,890	2,564	2,000	310	6200	Permits and Licenses	3,000	3,000	3,000	Planning
139,697	140,368	134,000	310	6300	Charges for Services	174,000	174,000	174,000	Planning
30,000	0	35,000	410	6130	State Operating Grants	0	0	0	Prosecution
73,015	79,307	70,000	410	6300	Charges for Services	80,000	80,000	80,000	Prosecution
254,948	388,684	350,000	415	6110	Federal Awards	350,000	350,000	350,000	Support Enforcement
21,969	42,277	35,000	415	6130	State Operating Grants	35,000	35,000	35,000	Support Enforcement
6,474	6,453	5,000	415	6300	Charges for Services	5,000	5,000	5,000	Support Enforcement
173,894	126,259	158,000	418	6110	Federal Awards	138,000	138,000	138,000	Victim's Assistance
71,571	85,875	57,000	418	6140	State Shared Revenues	57,000	57,000	57,000	Victim's Assistance
26,864	51,537	20,000	430	6110	Federal Awards	20,000	20,000	20,000	Patrol
1,348,520	0	0	430	6130	State Operating Grants	50,000	50,000	50,000	Patrol
112,800	0	0	430	6131	State Mental Health Grant	0	0	0	Patrol
0	9,013	5,000	430	6170	Intergovernmental Local Govt.	0	0	0	Patrol
4,214	0	5,000	430	6180	Non-Governmental Grants	0	0	0	Patrol
237,103	207,792	225,000	430	6300	Charges for Services	250,000	250,000	250,000	Patrol
8,978	13,401	10,000	430	6600	Fines and Forfeitures	15,000	15,000	15,000	Patrol
274	366	1,000	430	6980	Donations	1,000	1,000	1,000	Patrol
490	17,819	1,000	430	6990	Miscellaneous	10,000	10,000	10,000	Patrol
0	114,518	25,000	435	6110	Federal Awards	25,000	25,000	25,000	Jail
350,000	200,000	200,000	435	6140	State Shared Revenue (Impact)	300,000	300,000	300,000	Jail
591,144	536,468	525,000	435	6300	Charges for Services	550,000	550,000	550,000	Jail
2,679	3,592	2,000	435	6600	Fines and Forfeitures	2,000	2,000	2,000	Jail
0	0	15,000	435	6820	Commissions	0	0	0	Jail
925,756	339,781	300,000	440	6110	Federal Awards	300,000	300,000	300,000	Emergency Management
10,000	0	0	440	6130	State Operating Grants	0	0	0	Emergency Management
239,822	238,351	250,000	440	6310	Charges for Services-Rentals	250,000	250,000	250,000	Emergency Management
8,879	1,150	0	457	6110	Federal Awards	0	0	0	Community Corrections
2,502,875	2,063,885	2,300,000	457	6130	State Operating Grants	2,675,000	2,675,000	2,525,000	Community Corrections
48,262	37,270	50,000	457	6300	Charges for Services	50,000	50,000	50,000	Community Corrections
3,546	0	0	470	6310	Charges for Services-Rentals	0	0	0	Community Corrections
12,405	29,276	25,000	470	6110	Federal Awards	25,000	25,000	25,000	Comm. Serv.-Diversion
3,450	50,000	50,000	470	6130	State Operating Grants	50,000	50,000	50,000	Comm. Serv.-Diversion
203,481	222,541	200,000	470	6300	Charges for Services	220,000	220,000	220,000	Comm. Serv.-Diversion
84,126	97,512	100,000	590	6050	Franchise Tax	115,000	115,000	115,000	Environmental Health
2,924	0	7,500	590	6110	Federal Awards	7,500	7,500	7,500	Environmental Health
8,771	12,678	5,000	590	6130	State Operating Grants	10,000	10,000	10,000	Environmental Health
247,437	263,836	245,000	590	6200	Permits and Licenses	300,000	300,000	300,000	Environmental Health
18,375	18,016	20,000	590	6300	Charges for Services	20,000	20,000	20,000	Environmental Health
0	1,294,743	0	750	6130	State Operating Grants	0	0	0	Parks Maintenance
81,597	81,130	90,000	750	6140	State Shared Revenues	80,000	80,000	80,000	Parks Maintenance
0	0	500	750	6300	Charges for Services	500	500	500	Parks Maintenance
421,923	0	0	750	6750	Settlements	0	0	0	Parks Maintenance
33,049,995	32,940,722	31,721,750			Fund Total	32,377,500	32,377,500	32,227,500	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
4,191	4,234	4,500	0.05	8010	Clerical/Admin. Specialist	4,700	0.05	4,700	0.05	0	0.00
16,234	12,069	30,000		8030	Professional/Technical	20,000		20,000		0	
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
3,251	9,916	5,000		8080	Temporary/Part-time	15,000		15,000		0	
68	0	0		8090	Overtime	0		0		0	
23,744	**26,219**	**39,500**	0.05		**Total Salaries**	**39,700**	0.05	**39,700**	0.05	**0**	0.00
2,260	2,489	7,900		8110	PERS-Retirement	3,970		3,970		0	
0	925	988		8115	PERS - Assessment	397		397		0	
1,720	1,974	3,022		8120	Social Security/Medicare	3,037		3,037		0	
1,488	1,841	975		8140	Insurance	975		975		0	
111	124	198		8150	Unemployment	199		199		0	
793	763	1,185		8160	Workers Compensation Insurance	1,191		1,191		0	
30,116	**34,335**	**53,767**	0.05		**Total Personal Services**	**49,469**	0.05	**49,469**	0.05	**0**	0.00
0	0	0		8210	Office Supplies	0		0		0	
505	236	1,000		8220	Operating Supplies	1,000		1,000		0	
9,069	6,314	10,000		8225	Fuels and Lubricants	10,000		10,000		0	
0	1,930	170		8250	Small Tools & Minor Equipment	200		200		0	
0	0	0		8310	Advertising & Printing	0		0		0	
497	722	500		8340	Telephone	500		500		0	
2,555	1,786	2,200		8350	Utilities	2,200		2,200		0	
1,025	700	800		8410	Dues, Memberships & Publicatns	800		800		0	
0	0	908		8420	Workshops and Conferences	0		0		0	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	7,069		7,069		0	
0	17	2,575		8610	Repairs and Maintenance	2,500		2,500		0	
3,716	2,732	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		0	
0	0	0		8616	Vehiicle Set-up	0		0		0	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,400		1,400		0	
3,728	4,021	4,380		8830	Management Services Interdept.	4,862		4,862		0	
22,095	**19,558**	**28,733**			**Total Materials and Services**	**35,531**		**35,531**		**0**	
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**	
52,211	**53,893**	**82,500**	0.05		**Total Department Expenses**	**85,000**	0.05	**85,000**	0.05	**0**	0.00
					Revenues						
(19,303)	10,165	2,500		6000	Beginning Fund Balance	5,000		5,000		0	
0	0	0		6110	Federal Awards	0		0		0	
76,679	44,106	75,000		6130	State Operating Grants	75,000		75,000		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
5,000	5,000	5,000		7900	Operating Transfers In	5,000		5,000		0	
62,376	**59,271**	**82,500**			**Total Revenues**	**85,000**		**85,000**		**0**	
					Net Cost of Program						
10,165	5,378	(0)			Expenditures less Revenue	(0)		(0)		(1)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
125,047	149,377	104,078	2.00	8010	Clerical/Admin. Specialist	113,000	2.00	113,000	2.00	113,000	2.00
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
784,977	646,491	733,010	8.00	8030	Professional/Technical	757,000	8.00	757,000	8.00	757,000	8.00
120,039	110,151	180,000	2.00	8040	Management/Supervisory	177,500	1.85	177,500	1.85	177,500	1.85
71,412	74,758	78,395	0.55	8050	Department Head	81,000	0.55	81,000	0.55	81,000	0.55
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
14,189	27,089	15,000		8090	Overtime	25,000		25,000		25,000	
1,115,664	**1,007,866**	**1,110,483**	12.55		**Total Salaries**	**1,153,500**	12.40	**1,153,500**	12.40	**1,153,500**	12.40
313,875	324,250	327,592		8110	PERS-Retirement	340,283		340,283		340,283	
0	26,988	27,762		8115	PERS - Assessment	11,535		11,535		11,535	
85,725	79,714	84,952		8120	Social Security/Medicare	88,243		88,243		88,243	
262,108	224,570	244,725		8140	Insurance	241,800		241,800		241,800	
5,588	5,066	5,552		8150	Unemployment	5,768		5,768		5,768	
16,426	23,619	33,313		8160	Workers Comp. Insurance	34,604		34,604		34,604	
1,799,386	**1,692,073**	**1,834,381**	12.55		**Total Personal Services**	**1,875,733**	12.40	**1,875,733**	12.40	**1,875,733**	12.40
4,621	2,737	5,000		8210	Office Supplies	5,000		5,000		5,000	
4,783	7,833	6,000		8220	Operating Supplies	6,000		6,000		6,000	
5,879	9,723	8,500		8240	Software and Maintenance	8,500		10,000		10,000	
5,534	5,489	7,500		8250	Small Tools & Minor Equip.	9,500		9,500		9,500	
984	782	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
6,265	5,665	6,000		8320	Photocopying	6,000		6,000		6,000	
2,208	2,140	2,500		8330	Postage	2,500		2,500		2,500	
11,562	12,782	12,000		8340	Telephone	13,000		13,000		13,000	
2,631	2,337	9,000		8410	Dues, Memberships & Publ	6,000		6,000		6,000	
23,441	19,901	20,000		8420	Workshops and Conferences	20,000		20,000		20,000	
10,042	11,820	12,000		8430	Transportation	12,000		12,000		12,000	
182,326	112,011	200,000		8510	Professional Services	25,000		25,000		25,000	
0	0	0		8520	Medical Care	0		0		0	
34,561	28,428	25,000		8540	Contract Services	38,000		38,000		38,000	
20,572	7,500	15,000		8550	Contract - Other Public Agencies	0		0		0	
6,936	4,298	5,000		8580	Special Projects	5,000		5,000		5,000	
1,379	1,434	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
134	142	1,500		8614	Vehicle Maintenance	1,500		1,500		1,500	
47,725	33,498	35,000		8670	Boarding Expense	30,000		35,000		35,000	
212,000	215,000	220,000		8810	Rental-interdepartmental	230,000		230,000		230,000	
4,000	5,000	5,500		8820	Insurance Interdepartmental	6,700		6,700		6,700	
63,701	64,439	66,763		8830	Management Services Interdept.	73,195		73,195		73,195	
50,893	54,178	63,053		8840	Information Services Interdept.	80,643		80,643		80,643	
702,177	**607,137**	**728,816**			**Total Materials and Services**	**582,038**		**588,538**		**588,538**	
34,912	43,998	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
34,912	**43,998**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
2,536,475	**2,343,208**	**2,563,197**	12.55		**Total Department Expenses**	**2,457,771**	12.40	**2,464,271**	12.40	**2,464,271**	12.40
					Revenues						
8,879	1,150	0		6110	Federal Awards	0		0		0	
2,502,875	2,063,886	2,300,000		6130	State Operating Grants	2,450,000		2,450,000		2,300,000	
0	0	0		6130	State Operating Grant-Drug Court	225,000		225,000		225,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
48,262	37,270	50,000		6300	Charges for Services	50,000		50,000		50,000	
3,546	0	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6980	Donations	0		0		0	
87,123	0	500		6990	Miscellaneous	500		500		500	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
2,650,685	**2,102,306**	**2,350,500**			**Total Revenues**	**2,725,500**		**2,725,500**		**2,575,500**	
					Net Cost of Program						
114,210	(240,902)	(212,697)			Expenditures less Revenue	267,729		261,229		111,229	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
35,000	30,510	33,000	0.75	8010	Clerical/Admin. Specialist	33,000	0.75	33,000	0.75	33,000	0.75
73,546	38,490	65,000	1.50	8020	Laborer	28,000	0.50	28,000	0.50	28,000	0.50
0	0	0	0.00	8030	Professional Technical	41,000	1.00	41,000	1.00	41,000	1.00
73,116	68,157	70,000	0.75	8040	Management/Supervisory	74,000	0.75	74,000	0.75	74,000	0.75
13,310	16,469	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
5,229	5,243	5,000		8090	Overtime	7,500		7,500		7,500	
200,201	**158,869**	**183,000**	3.00		**Total Salaries**	**193,500**	3.00	**193,500**	3.00	**193,500**	3.00
55,053	48,935	52,155		8110	PERS-Retirement	55,148		55,148		55,148	
0	4,125	4,575		8115	PERS - Assessment	1,935		1,935		1,935	
15,099	12,515	14,000		8120	Social Security/Medicare	14,803		14,803		14,803	
68,984	48,047	61,500		8140	Insurance	61,500		61,500		61,500	
995	797	915		8150	Unemployment	968		968		968	
3,435	2,870	3,659		8160	Workers Comp. Insurance	3,868		3,868		3,868	
343,767	**276,158**	**319,803**	3.00		**Total Personal Services**	**331,721**	3.00	**331,721**	3.00	**331,721**	3.00
1,249	531	500		8210	Office Supplies	500		500		500	
9,996	17,079	12,000		8220	Operating Supplies	8,000		8,000		8,000	
2,761	3,250	1,200		8225	Fuels & Lubricants	1,000		1,000		1,000	
519	653	800		8230	Food Services and Supplies	500		500		500	
3,228	2,123	1,200		8240	Software & Maintenance	500		500		500	
4,508	14,900	2,000		8250	Small Tools & Equipment	0		0		0	
3,315	2,448	3,000		8310	Advertising and Printing	2,500		2,500		2,500	
1,209	1,599	600		8320	Photocopying	600		600		600	
315	732	300		8330	Postage	600		600		600	
5,190	2,231	5,000		8340	Telephone	100		100		100	
40,269	41,935	40,000		8350	Utilities	40,000		40,000		40,000	
3,674	3,637	4,000		8410	Dues, Memberships & Publicatns	3,000		3,000		3,000	
945	2,890	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
2,400	1,004	500		8510	Professional Services	500		500		500	
0	674	0		8540	Contract Services	0		0		0	
274,087	105,772	28,437		8580	Special Projects	168,050		168,050		43,050	
39,972	61,588	40,000		8610	Repairs and Maintenance	40,000		40,000		40,000	
0	0	200		8614	Vehicle Maint. - General Services	0		0		0	
3,577	460	100		8790	Misc. Departmental Expenses	100		100		100	
10,000	11,000	12,000		8820	Insurance Interdepartmental	15,000		15,000		15,000	
20,548	21,664	23,637		8830	Management Services Interdept.	22,866		22,866		22,866	
7,760	7,587	8,497		8840	Information Services Interdept.	12,463		12,463		12,463	
435,522	**303,757**	**185,471**			**Total Materials and Services**	**317,779**		**317,779**		**192,779**	
100	0	0		8920	Buildings	550,000		550,000		75,000	
0	0	0		8930	Improvements Other than Bldgs.	500,000		500,000		75,000	
100	**0**	**0**			**Total Capital Outlay**	**1,050,000**		**1,050,000**		**150,000**	
779,389	**579,915**	**505,274**	3.00		**Total Department Expense**	**1,699,500**	3.00	**1,699,500**	3.00	**674,500**	3.00
					Revenues						
178,875	25,026	25,000		6000	Beginning Fund Balance	25,000		25,000		25,000	
0	0	0		6015	Property Taxes - Operating Levy	1,150,000		1,150,000		0	
0	2,066	0		6130	State Operating Grants	150,000		150,000		150,000	
6,096	0	0		6110	Federal Awards	0		0		0	
266,248	176,913	70,000		6170	Intergovernmental Local Govt.	42,500		42,500		42,500	
44,802	46,124	50,000		6300	Charges for Services	55,000		55,000		55,000	
170,992	168,270	180,000		6310	Charges for Services-Rentals	180,000		180,000		180,000	
2,193	3,137	2,000		6320	Charges for Services-Concessions	3,300		3,300		3,300	
1,175	2,700	8,000		6980	Donations	5,000		5,000		5,000	
3,815	9,034	2,500		6990	Miscellaneous	5,000		5,000		5,000	
125,000	135,000	200,000		7910	Transfer from General Fund	0		0		125,000	
0	100,000	0		7920	Transfer from Other Fund	0		0		0	
799,196	**668,270**	**537,500**			**Total Revenues**	**1,615,800**		**1,615,800**		**590,800**	
					Net Cost of Program						
19,807	88,355	(32,226)			Expenditures less Revenue	83,700		83,700		83,700	
990,354	847,319	791,000	4.00		**Total Fund Requirements**	1,979,800	4.00	1,979,800	4.00	954,800	4.00
1,015,380	873,341	791,000			**Total Fund Resources**	1,979,800		1,979,800		954,800	
25,026	26,022	(0)	4.00		**Net Fund Balance**	(0)	4.00	(0)	4.00	(0)	4.00

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 25-26 Approved	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
38,645	97,249	105,000	2.00	8030	Professional/Technical	120,000	2.00	120,000	2.00	120,000	2.00
7,667	21,242	22,500	0.25	8040	Management/Supervisory	24,000	0.25	24,000	0.25	24,000	0.25
0	0	32,500	0.25	8050	Department Head	37,500	0.25	37,500	0.25	37,500	0.25
0	0	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
489	1,240	2,500		8090	Overtime	5,000		5,000		5,000	
46,801	**119,731**	164,000	2.50		**Total Salaries**	188,000	2.50	188,000	2.50	188,000	2.50
7,502	28,204	48,380		8110	PERS-Retirement	55,460		55,460		55,460	
0	3,500	4,100		8115	PERS - Assessment	1,880		1,880		1,880	
3,447	9,694	12,546		8120	Social Security/Medicare	14,382		14,382		14,382	
18,980	31,424	51,250		8140	Insurance	51,250		51,250		51,250	
233	615	820		8150	Unemployment	940		940		940	
178	447	1,314		8160	Workers Comp. Insurance	1,506		1,506		1,506	
77,141	**193,614**	**282,410**	2.50		**Total Personal Services**	**313,418**	2.50	**313,418**	2.50	**313,418**	2.50
0	0	260		8210	Office Supplies	260		260		260	
0	0	2,000		8220	Operating Supplies	2,000		2,000		2,000	
0	812	0		8225	Fuels and Lubricants	0		0		0	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
1,432	0	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
50	428	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	
80	1,101	1,000		8340	Telephone	1,000		1,000		1,000	
0	8,190	0		8410	Dues, Memberships & Publications	0		0		0	
0	294	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
265	21	1,900		8430	Transportation	1,900		1,900		1,900	
0	0	50,000		8510	Professional Services	50,000		50,000		50,000	
47,729	71,075	10,000		8540	Contract Services	10,000		10,000		10,000	
0	194	0		8565	Client Assistance	0		0		0	
1,889	4,782	700,000		8560	Special Projects	700,000		700,000		49,592	
0	0	0		8740	Bank Charges	0		0		0	
0	0	1,000		8790	Misc. Department Expenses	1,000		1,000		1,000	
0	10,000	10,000		8810	Rent Interdepartmental	15,000		15,000		15,000	
0	0	0		8820	Insurance Interdepartmental	250		250		250	
0	10,000	14,600		8830	Management Services Interdept.	43,230		43,230		43,230	
0	2,250	5,000		8840	Information Services Interdept.	5,000		5,000		5,000	
51,445	**109,146**	**803,110**			**Total Materials and Services**	**836,990**		**836,990**		**186,582**	
0	496,568	500,000		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**496,568**	**500,000**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	914,480		9990	Contingency	1,049,592		1,049,592		0	
0	**0**	**914,480**			**Total Contingency**	**1,049,592**		**1,049,592**		**0**	
128,586	**799,328**	**2,500,000**	2.50		**Total Department Expenses**	**2,200,000**	2.50	**2,200,000**	2.50	**500,000**	2.50
					Revenues						
1,000,000	3,327,786	2,500,000		6000	Beginning Balance	2,200,000		2,200,000		500,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
2,456,372	0	0		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	
3,456,372	**3,327,786**	**2,500,000**			**Total Revenues**	**2,200,000**		**2,200,000**		**500,000**	
					Net Cost of Program						
(3,327,786)	(2,528,458)	(0)			Expenditures less Revenue	(0)		(0)		(0)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
42,604	51,393	54,574	1.00	8010	Clerical/Admin. Specialist	60,000	1.00	60,000	1.00	60,000	1.00
72,676	73,410	74,532	1.00	8040	Management/Supervisory	75,000	1.00	75,000	1.00	75,000	1.00
147,150	151,488	155,928	1.00	8050	Department Head	158,000	1.00	158,000	1.00	158,000	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
15,700	9,205	7,500		8090	Overtime	20,000		20,000		20,000	
278,130	**286,496**	**293,534**	3.00		**Total Salaries**	**314,000**	3.00	**314,000**	3.00	**314,000**	3.00
63,794	78,303	83,657		8110	PERS-Retirement	89,490		89,490		89,490	
0	6,869	7,338		8115	PERS - Assessment	3,140		3,140		3,140	
20,955	22,388	22,455		8120	Social Security/Medicare	24,021		24,021		24,021	
57,455	65,544	64,500		8140	Insurance	64,500		64,500		64,500	
1,371	1,410	1,468		8150	Unemployment	1,570		1,570		1,570	
1,030	1,892	587		8160	Workers Comp. Insurance	628		628		628	
422,735	**461,902**	**473,540**	3.00		**Total Personal Services**	**497,349**	3.00	**497,349**	3.00	**497,349**	3.00
2,494	3,865	3,000		8210	Office Supplies	3,000		3,000		3,000	
1,728	1,284	0		8220	Operating Supplies	0		0		0	
4,435	20,499	4,000		8240	Software & Maintenance	4,000		4,000		4,000	
4,691	382	3,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
1,738	2,423	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,634	3,914	5,000		8320	Photocopying	5,000		5,000		5,000	
1,338	980	1,500		8330	Postage	1,500		1,500		1,500	
8,605	9,405	10,000		8340	Telephone	12,500		12,500		12,500	
4,086	3,610	7,500		8350	Utilities	7,500		7,500		7,500	
5,895	0	0		8370	Settlements	0		0		0	
7;192	8,708	4,000		8410	Dues, Memberships & Publicatns	7,500		7,500		7,500	
161	1,440	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
13,010	31,599	40,000		8510	Professional Services	40,000		40,000		40,000	
751	692	0		8540	Contract Services	0		0		0	
53,437	65,150	50,000		8610	Repairs and Maintenance	75,000		75,000		75,000	
89	0	0		8790	Misc. Department Expense	0		0		0	
97,500	145,000	160,000		8820	Insurance Interdepartmental	192,000		192,000		192,000	
219,216	238,333	290,650		8830	Management Services Interdept.	319,182		319,182		319,182	
128,504	145,159	161,086		8840	Information Services Interdept	230,315		230,315		230,315	
558,504	**682,443**	**742,486**			**Total Materials and Services**	**903,247**		**903,247**		**903,247**	
7,447	0	0		8920	Buildings	0		0		0	
932	0	0		8948	Computers & Attachments	0		0		0	
8,379	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
500,000	500,000	500,000		9883	Transfer to P.W. Construction Fund	522,500		522,500		600,000	
500,000	**500,000**	**500,000**			**Total Transfer**	**522,500**		**522,500**		**600,000**	
0	0	3,704,854		9990	Contingency	3,560,644		6,060,644		4,033,144	
0	**0**	**3,704,854**			**Total Contingency**	**3,560,644**		**6,060,644**		**4,033,144**	
1,489,618	**1,644,345**	**5,420,880**	3.00		**Total Department Expenses**	**5,483,740**	3.00	**7,983,740**	3.00	**6,033,740**	3.00
					Revenues						
4,103,313	4,784,343	4,700,000		6000	Beginning Fund Balance	4,700,000		4,700,000		4,500,000	
0	0	0		6130	State Operating Grants	0		0		0	
143,079	40,242	40,000		6300	Charges for Services	50,000		50,000		50,000	
85,027	104,102	75,000		6800	Interest Income	75,000		75,000		75,000	
2,085	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7920	Transfer from another Fund	0		0		0	
4,333,504	**4,928,687**	**4,815,000**			**Total Revenues**	**4,825,000**		**4,825,000**		**4,625,000**	
					Net Cost of Program						
(2,843,886)	(3,284,342)	605,880			Expenditures less Revenue	658,740		3,158,740		1,408,740	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
711,041	720,207	820,000	13.00	8020	Laborer	850,000	13.00	850,000	13.00	850,000	13.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
93,663	98,580	104,840	1.00	8040	Management/Supervisory	110,000	1.00	110,000	1.00	110,000	1.00
21,899	45,899	30,000		8080	Temporary/Part-Time	40,000		40,000		40,000	
99,156	107,377	75,000		8090	Overtime	100,000		100,000		100,000	
925,759	**972,063**	**1,029,840**	14.00		**Salaries**	**1,100,000**	14.00	**1,100,000**	14.00	**1,100,000**	14.00
227,650	242,759	257,460		8110	PERS-Retirement	319,000		319,000		319,000	
0	23,025	25,746		8115	PERS - Assessment	11,000		11,000		11,000	
70,907	76,754	78,783		8120	Social Security/Medicare	84,150		84,150		84,150	
245,451	265,328	294,000		8140	Insurance	301,000		301,000		301,000	
4,648	4,880	5,149		8150	Unemployment	5,500		5,500		5,500	
39,684	44,839	66,940		8160	Workers Comp. Insurance	71,500		71,500		71,500	
1,514,099	**1,629,648**	**1,757,918**	14.00		**Total Personal Services**	**1,892,150**	14.00	**1,892,150**	14.00	**1,892,150**	14.00
128	0	500		8210	Office Supplies	500		500		500	
267,412	679,065	550,000		8220	Operating Supplies	550,000		550,000		550,000	
306,038	328,861	350,000		8225	Fuels & Lubricants	350,000		350,000		350,000	
0	0	1,500		8240	Software & Maintenance	1,500		1,500		1,500	
13,186	1,475	10,000		8250	Small Tools & Minor Equip	10,000		10,000		10,000	
0	0	500		8310	Advertising & Printing	500		500		500	
915	970	2,000		8340	Telephone	2,000		2,000		2,000	
19,896	22,280	20,000		8350	Utilities	25,000		25,000		25,000	
6,433	6,838	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
2,887	2,505	5,000		8510	Professional Services	5,000		5,000		5,000	
350,487	421,704	550,000		8540	Contract Services	550,000		550,000		550,000	
64,552	0	200,000		8580	Special Projects	200,000		200,000		200,000	
24,388	16,448	5,000		8610	Repairs & Maintenance	5,000		5,000		5,000	
(55)	141	0		8616	Vehicle Set-up	0		0		0	
33,362	36,929	150,000		8630	Road Maintenance	150,000		150,000		150,000	
5,633	16,053	25,000		8631	Bridge Maintenance	25,000		25,000		25,000	
859,331	821,901	150,000		8632	Chip Seals	150,000		150,000		150,000	
0	0	50,000		8633	Slide Repair	50,000		50,000		50,000	
291,606	0	600,000		8634	Asphalt	250,000		250,000		250,000	
466,410	516,963	450,000		8636	Crushed Rock	600,000		600,000		600,000	
21,643	25,019	10,000		8660	Rentals	25,000		25,000		25,000	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
2,734,252	**2,897,152**	**3,133,000**			**Total Materials and Services**	**2,953,000**		**2,953,000**		**2,953,000**	
148,151	247,348	700,000		8942	Machinery	700,000		700,000		700,000	
123,612	158,626	50,000		8944	Vehicles	50,000		50,000		50,000	
271,763	**405,974**	**750,000**			**Total Capital Outlay**	**750,000**		**750,000**		**750,000**	
4,520,114	**4,932,774**	**5,640,918**	14.00		**Total Department Expense**	**5,595,150**	14.00	**5,595,150**	14.00	**5,595,150**	14.00
					Revenues						
0	0	0		6110	Federal Awards	0		0		0	
131,703	140,337	125,000		6120	Federal Payment in Lieu of Tax	150,000		150,000		150,000	
0	0	0		6130	State Operating Grants	0		0		0	
896,624	517,914	300,000		6140	State Shared Revenues	400,000		400,000		400,000	
7,023,849	7,056,537	7,400,000		6142	State Shared Revenues-Excise Tax	7,600,000		10,100,000		8,350,000	
193,516	311,212	200,000		6300	Charges for Services	200,000		200,000		200,000	
250	0	0		6750	Settlements	0		0		0	
456	0	0		6990	Miscellaneous	0		0		0	
397	126,399	15,000		7100	Proceeds from Sale of Assets	25,000		25,000		25,000	
20,760	285,711	150,000		7910	Transfer from General Fund	150,000		150,000		150,000	
0	0	0		7920	Transfer from another Fund	0		0		0	
8,267,555	**8,438,110**	**8,190,000**			**Total Revenues**	**8,525,000**		**11,025,000**		**9,275,000**	
					Net Cost of Program						
(3,747,441)	(3,505,336)	(2,549,082)			Expenditures less Revenue	(2,929,850)		(5,429,850)		(3,679,850)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
78,173	88,542	94,839	2.00	8010	Clerical/Admin. Specialist	98,000	2.00	98,000	2.00	98,000	2.00
73,880	67,321	73,056	1.00	8030	Professional/Technical	79,000	1.00	79,000	1.00	79,000	1.00
197,228	158,718	165,528	1.80	8040	Management/Supervisory	170,000	1.80	170,000	1.80	170,000	1.80
41,475	44,059	44,000	0.25	8050	Department Head	45,000	0.25	45,000	0.25	45,000	0.25
11,200	3,646	1,500		8080	Temporary/Part-time	2,500		2,500		2,500	
8,438	5,021	10,000		8090	Overtime/Buy-Out	7,500		7,500		7,500	
410,394	**367,308**	388,923	5.05		**Total Salaries**	402,000	5.05	402,000	5.05	402,000	5.05
95,758	103,099	114,732		8110	PERS-Retirement	118,590		118,590		118,590	
0	10,988	9,723		8115	PERS - Assessment	4,020		4,020		4,020	
30,921	28,379	29,753		8120	Social Security/Medicare	30,753		30,753		30,753	
98,489	107,434	103,525		8140	Insurance	108,575		108,575		108,575	
2,052	1,827	1,945		8150	Unemployment	2,010		2,010		2,010	
2,471	2,326	3,110		8160	Workers Comp. Insurance	3,216		3,216		3,216	
640,085	**621,361**	**651,713**	5.05		**Total Personal Services**	**669,164**	5.05	**669,164**	5.05	**669,164**	5.05
1,030	842	750		8210	Office Supplies	775		775		775	
869	442	1,000		8220	Operating Supplies	1,200		1,200		1,200	
0	0	300		8240	Software & Maintenance	300		300		300	
2,986	49	1,200		8250	Small Tools & Minor Equip.	1,000		1,000		1,000	
85	308	500		8310	Advertising & Printing	500		500		500	
602	570	700		8320	Photocopying	725		725		725	
142	83	500		8330	Postage	500		500		500	
2,830	3,308	3,500		8340	Telephone	3,600		3,600		3,600	
2,172	2,196	2,500		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
640	2,665	2,500		8420	Workshops and Conferences	2,800		2,800		2,800	
16,518	16,105	19,000		8430	Transportation	19,350		19,350		19,350	
0	0	500		8510	Professional Services	500		500		500	
6,545	53,802	28,000		8540	Contract Services	32,200		32,200		32,200	
0	41,821	80,000		8550	Contracts- Other Public Agency	75,000		75,000		61,709	
0	3	10,000		8560	Special Projects	5,000		5,000		5,000	
14,879	19,904	20,000		8740	Bank Charges	20,500		20,500		20,500	
0	(2)	0		8790	Misc. Department Expenses	0		0		0	
39,492	41,497	45,938		8810	Rent Interdepartmental	47,740		47,740		47,740	
6,500	6,800	7,000		8820	Insurance Interdepartmental	7,500		7,500		7,500	
23,230	24,705	30,722		8830	Management Services Interdept.	30,810		30,810		30,810	
44,988	48,569	53,245		8840	Information Services Interdept.	66,627		66,627		66,627	
163,508	**263,667**	**307,855**			**Total Materials and Services**	**319,127**		**319,127**		**305,836**	
0	0	0		8944	Vehicles	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			Transfer to General Fund	0		0		0	
0	**0**	**0**			**Total Transfer**	**0**		**0**		**0**	
0	0	115,432		9990	Contingency	56,709		56,709		0	
0	**0**	**115,432**			**Total Contingency**	**56,709**		**56,709**		**0**	
803,593	**885,027**	**1,075,000**	5.05		**Total Department Expenses**	**1,045,000**	5.05	**1,045,000**	5.05	**975,000**	5.05
					Revenues						
275,670	244,050	265,000		6000	Beginning Balance	220,000		220,000		140,000	
771,969	914,124	810,000		6200	Permits & Licenses	825,000		825,000		835,000	
0	2,433	0		6300	Charges for Services	0		0		0	
4	0	0		6990	Miscellaneous	0		0		0	
1,047,643	**1,160,607**	**1,075,000**			**Total Revenues**	**1,045,000**		**1,045,000**		**975,000**	
					Net Cost of Program						
(244,050)	(275,580)	(0)			Expenditures less Revenue	0		0		0	

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

219 Public Works Complex Construction Fu (Fund)
648 Public Works Complex Improvements (Divn)
810 General Services (Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	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
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		8090	Overtime	0		0		0	
0	**0**	**0**	0.00		**Total Salaries**	**0**	0.00	**0**	0.00	**0**	0.00
0	0	0		8110	PERS-Retirement	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**	0.00		**Total Personal Services**	**0**	0.00	**0**	0.00	**0**	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8410	Dues, Memberships & Publication	0		0		0	
0	0	5,000		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
10,000	0	12,500		8830	Management Services Interdept.	12,000		12,000		15,500	
345,630	378,000	360,000		9520	COP Principal Payment	393,000		393,000		393,000	
149,155	151,345	150,000		9530	COP Interest	185,000		185,000		239,000	
504,785	**529,345**	**527,500**			**Total Materials and Services**	**590,000**		**590,000**		**647,500**	
0	0	0		8910	Land	0		0		0	
213,098	54,550	30,000		8920	Buildings	10,000		10,000		10,000	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
213,098	**54,550**	**30,000**			**Total Capital Outlay**	**10,000**		**10,000**		**10,000**	
0	0	0		9990	Contingency	0		0		0	
0	**0**	**0**			**Total Contingency**	**0**		**0**		**0**	
717,883	**583,895**	**557,500**	0.00		**Total Department Expenses**	**600,000**	0.00	**600,000**	0.00	**657,500**	0.00
					Revenues						
(52,691)	(17,668)	5,000		6000	Beginning Balance	25,000		25,000		5,000	
0	0	0		7200	COP Proceeds	0		0		0	
2,906	3,500	2,500		6800	Interest Income	2,500		2,500		2,500	
100,000	100,000	50,000		7910	Transfer from General Fund	50,000		50,000		50,000	
650,000	500,000	500,000		7920	Transfer from Other Funds	522,500		522,500		600,000	
700,215	**585,832**	**557,500**			**Total Revenues**	**600,000**		**600,000**		**657,500**	
					Net Cost of Program						
(17,668)	**1,937**	**0**			Expenditures less Revenue	**0**		**0**		**0**	
717,883	583,895	557,500	0		**Total Fund Requirements**	600,000	0	600,000	0	657,500	0
700,215	585,832	557,500			**Total Fund Resources**	600,000	0	600,000	0	657,500	0
(17,668)	1,937	0	0.00		**Net Fund Balance**	0	0.00	0	0.00	0	0.00

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

160 Domestic Mediation Fund	(Fund)
422 Domestic Mediation	(Divn)
422 Domestic Mediation	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
0	0	0		8010	Clerical/Admin. Specialist	0		0		0	
0	0	0		8030	Professional/Technical	0		0		0	
0	0	0		8040	Management/Supervisory	0		0		0	
0	0	0		8080	Temporary/Part-time	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		8110	PERS-Retirement	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	0.00		**Total Personal Services**	0	0.00	0	0.00	0	0.00
47	100	150		8210	Office Supplies	150		150		150	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
29,752	49,760	162,759		8510	Professional Services	245,000		245,000		220,000	
0	0	0		8540	Contract Services	0		0		0	
0	38	500		8580	Special Projects	2,138		2,138		2,138	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,853	1,980	1,591		8830	Management Services Interdept.	2,712		2,712		2,712	
0	0	0		8840	Information Services Interdept.	0		0		0	
31,652	**51,879**	**165,000**			**Total Materials and Services**	**250,000**		**250,000**		**225,000**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
31,652	**51,879**	**165,000**	0.00		**Total Department Expenses**	**250,000**	0.00	**250,000**	0.00	**225,000**	0.00
					Revenues						
15,755	21,570	30,000		6000	Beginning Balance	110,000		110,000		100,000	
37,467	50,087	130,000		6130	State Operating Grants	140,000		140,000		125,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	5,000	5,000		7910	Transfer from General Fund	0		0		0	
53,222	**76,657**	**165,000**			**Total Revenues**	**250,000**		**250,000**		**225,000**	
					Net Cost of Program						
21,570	24,778	**0**			Expenditures less Revenue	**0**		**0**		**0**	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
294,654	103,891	80,000	1.00	8030	Professional/Technical	0	1.00	0	1.00	0	1.00
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
5,253	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
299,907	**103,891**	80,000	1.00		**Total Salaries**	0	1.00	0	1.00	0	1.00
81,879	33,661	22,800		8110	PERS-Retirement	0		0		0	
0	5,750	2,000		8115	PERS - Assessment	0		0		0	
23,283	8,738	6,120		8120	Social Security/Medicare	0		0		0	
74,535	33,206	20,000		8140	Insurance	0		0		0	
1,525	559	400		8150	Unemployment	0		0		0	
1,902	1,498	640		8160	Workers Comp. Insurance	0		0		0	
483,031	**187,303**	**131,960**	1.00		**Total Personal Services**	**0**	1.00	**0**	1.00	**0**	1.00
0	0	0		8210	Office Supplies	0		0		0	
300	5,435	0		8220	Operating Supplies	0		0		0	
31,597	183,683	500,000		8240	Software & Maintenance	0		0		0	
250	27,514	0		8250	Small Tools & Minor Equip.	0		0		0	
0	34,295	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	
886	895	0		8430	Transportation	0		0		0	
2,331,015	76,946	0		8510	Professional Services	0		0		0	
387	0	0		8540	Contract Services	0		0		0	
2,521	0	0		8560	Foster Care Contracts	0		0		0	
1,526,327	1,172,630	987,492		8580	Special Projects	200,000		200,000		220,000	
0	9,516	0		8610	Repairs & Maintenance	0		0		0	
0	50,607	0		8616	Vehicle Set-up	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
325,000	288,759	330,548		8830	Management Services Interdept.	0		0		0	
0	0	0		8840	Information Services Interdept.	0		0		0	
4,218,283	**1,850,280**	**1,818,040**			**Total Materials and Services**	**200,000**		**200,000**		**220,000**	
172,214	1,428,772	0		8920	Buildings	0		0			
0	93,975	0			Machinery						
0	88,892	0			Vehicles						
0	86,663	0			Furniture & Fixtures						
0	0	300,000		8948	Computers and Attachments	0		0		0	
172,214	**1,698,302**	**300,000**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	0		9810	Transfer to Public Works Fund	0		0		0	
150,000	0	0		9883	Transfer to Public Works Const. Fund	0		0		0	
0	0	0		9860	Transfer to Fairgrounds Fund	0		0		0	
0	0	0		9880	Transfer to Bldg. Improvement Fund	0		0		0	
150,000	**0**	**0**			**Total Transfers**	**0**		**0**		**0**	
0	0	0		9990	Contingency	0		0		0	
0	**0**	**0**			**Total Contingency**	**0**		**0**		**0**	
5,023,528	**3,735,885**	**2,250,000**	1.00		**Total Department Expenses**	**200,000**	1.00	**200,000**	1.00	**220,000**	1.00
					Revenues						
10,612,486	5,670,298	1,500,000		6000	Beginning Balance	200,000		200,000		220,000	
71,103	71,103	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	
10,237	551	750,000		6990	Miscellaneous	0		0		0	
10,693,826	**5,741,952**	**2,250,000**			**Total Revenues**	**200,000**		**200,000**		**220,000**	
					Net Cost of Program						
5,670,298	2,006,067	0			Expenditures less Revenue	0		0		0	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
352,379	496,355	610,000	9.60	8010	Clerical/Admin. Specialist	630,500	9.50	630,500	9.50	630,500	9.50
124,337	122,020	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
555,739	522,450	475,000	5.00	8040	Management/Supervisory	520,000	5.00	520,000	5.00	520,000	5.00
160,800	167,400	175,000	1.00	8050	Department Head	185,000	1.00	185,000	1.00	185,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
14,017	14,111	15,000		8090	Overtime/Buy-Out	20,000		20,000		20,000	
1,207,272	**1,322,336**	**1,275,000**	15.60		**Total Salaries**	**1,355,500**	15.50	**1,355,500**	15.50	**1,355,500**	15.50
316,841	357,568	357,000		8110	PERS-Retirement	406,650		406,650		406,650	
0	31,250	31,875		8115	PERS - Assessment	13,555		13,555		13,555	
91,845	104,548	97,538		8120	Social Security/Medicare	103,696		103,696		103,696	
263,912	307,581	288,600		8140	Insurance	333,250		333,250		333,250	
6,065	6,660	6,375		8150	Unemployment	6,778		6,778		6,778	
1,688	2,028	2,551		8160	Workers Comp. Insurance	2,712		2,712		2,712	
1,887,623	**2,131,971**	**2,058,939**	15.60		**Total Personal Services**	**2,222,141**	15.50	**2,222,141**	15.50	**2,222,141**	15.50
2,459	2,526	1,000		8210	Office Supplies	3,000		3,000		3,000	
616	1,087	1,000		8220	Operating Supplies	1,000		1,000		1,000	
8,113	916	2,500		8240	Software & Maintenance	5,000		5,000		5,000	
3,367	29,686	5,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
260	65	0		8310	Advertising and Printing	500		500		500	
1,877	2,003	2,000		8320	Photocopying	2,500		2,500		2,500	
111	86	250		8330	Postage	50		50		50	
7,715	9,457	8,500		8340	Telephone	10,000		10,000		10,000	
0	0	0		8410	Dues, Memberships & Publicatns.	0		0		0	
4,651	2,253	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
2,488	5,628	2,500		8430	Transportation	2,500		2,500		2,500	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
18,014	2,425	361,750		8580	Special Projects	213,812		213,812		213,812	
0	117	0		8610	Repairs and Maintenance	0		0		0	
104,155	110,778	121,615		8810	Rent Interdepartmental	131,850		131,850		131,850	
3,000	3,500	4,000		8820	Insurance interdepartmental	5,000		5,000		5,000	
59,599	58,219	68,036		8830	Management Services Interdept.	80,157		80,157		80,157	
38,269	43,687	48,061		8840	Information Services Interdept.	59,990		59,990		59,990	
254,694	**272,433**	**628,712**			**Total Materials and Services**	**527,859**		**527,859**		**527,859**	
0	0	0		8948	Computers and Attachments	0		0		0	
0	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
2,142,317	**2,404,404**	**2,687,651**	15.60		**Total Department Expenses**	**2,750,000**	15.50	**2,750,000**	15.50	**2,750,000**	15.50
					Revenues						
2,144,937	2,102,995	200,000		6000	Beginning Balance	150,000		150,000		0	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
2,100,007	2,402,337	2,450,000		6300	Charges for Services	2,600,000		2,600,000		2,600,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
368	2,067	0		6990	Miscellaneous	0		0		0	
4,245,312	**4,507,399**	**2,650,000**			**Total Revenues**	**2,750,000**		**2,750,000**		**2,600,000**	
					Net Cost of Program						
2,102,995	2,102,995	37,651			Expenditures less Revenue	(0)		(0)		150,000	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
59,940	10,204	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
1,112,477	1,049,415	1,250,000	23.00	8030	Professional/Technical	1,400,000	24.00	1,400,000	24.00	1,400,000	24.00
302,490	360,372	432,982	4.70	8040	Management/Supervisory	430,000	4.50	430,000	4.50	430,000	4.50
48,374	13,070	25,000		8080	Temporary/Part-time	5,000		5,000		5,000	
33,687	22,956	20,000		8090	Overtime/Buy-Out	20,000		20,000		20,000	
1,556,968	**1,456,017**	**1,727,982**	27.70		**Total Salaries**	**1,855,000**	28.50	**1,855,000**	28.50	**1,855,000**	28.50
362,513	399,302	423,356		8110	PERS-Retirement	482,300		482,300		482,300	
0	45,500	43,200		8115	PERS - Assessment	18,550		18,550		18,550	
120,456	115,575	132,191		8120	Social Security/Medicare	141,908		141,908		141,908	
384,781	398,594	429,350		8140	Insurance	541,500		541,500		541,500	
7,938	7,432	8,640		8150	Unemployment	9,275		9,275		9,275	
4,799	5,029	5,180		8160	Workers Comp. Insurance	5,565		5,561		5,561	
2,437,455	**2,427,449**	**2,769,900**	27.70		**Total Personal Services**	**3,054,098**	28.50	**3,054,096**	28.50	**3,054,096**	28.50
4,502	4,763	4,000		8210	Office Supplies	7,500		7,500		7,500	
1,884	2,741	2,000		8220	Operating Supplies	2,500		2,500		2,500	
3,970	985	2,000		8225	Fuels & Lubricants	1,000		1,000		1,000	
0	0	5,000		8240	Software & Maintenance	0		0		0	
10,709	10,314	5,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
17,781	767	10,000		8310	Advertising and Printing	5,000		5,000		5,000	
12,677	10,778	11,000		8320	Photocopying	15,000		15,000		15,000	
3,417	1,072	1,500		8330	Postage	1,500		1,500		1,500	
28,313	28,088	30,000		8340	Telephone	30,000		30,000		30,000	
8,849	4,254	7,500		8410	Dues, Memberships & Publicatns.	5,000		5,000		5,000	
8,606	20,171	10,000		8420	Workshops and Conferences	15,000		15,000		15,000	
10,873	12,218	10,000		8430	Transportation	10,000		10,000		10,000	
20,310	18,555	0		8510	Professional Services	0		0		0	
210,843	218,276	0		8540	Contract Services	0		0		0	
0	833,199	785,000		8565	Client Assistance	2,548,161		2,548,161		2,398,161	
1,413,122	511,074	110,167		8580	Special Projects	120,000		120,000		120,000	
0	1,365	0		8610	Repairs & Manitenance	0		0		0	
4,064	49,732	0		8614	Vehicle & Equip. Maintenance	2,500		2,500		2,500	
0	0	178,000		8710	Loan Repayment	178,000		178,000		178,000	
208	321	0		8740	Bank Charges	250		250		250	
21,256	25,000	177,500		8810	Rent Interdepartmental	180,000		180,000		180,000	
2,500	2,500	3,500		8820	Insurance Interdepartmental	5,000		5,000		5,000	
115,496	133,502	177,352		8830	Management Services Interdept.	181,382		181,382		181,382	
35,308	42,822	47,930		8840	Information Services Interdept.	68,111		68,111		68,111	
1,934,688	**1,932,497**	**1,577,449**			**Total Materials and Services**	**3,390,904**		**3,390,904**		**3,240,904**	
0	1,514,808	0		8920	Buildings	0		0		0	
0	**1,514,808**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
4,372,143	**5,874,754**	**4,347,349**	27.70		**Total Department Expenses**	**6,445,002**	28.50	**6,445,000**	28.50	**6,295,000**	28.50
					Revenues						
(1,350,406)	(1,763,413)	0		6000	Beginning Balance	0		0		0	
232,635	77,217	0		6110	Federal Grants	0		0		0	
0	0	100,000		6124	Medicaid Fee for Services	2,000,000		2,000,000		2,000,000	
370,255	370,255	370,000		6130	State Operating Grants-Cont	705,000		705,000		705,000	
94,689	94,689	120,000		6131	M.H. State Operating Grants	215,000		215,000		215,000	
1,412,383	1,446,669	1,400,000		6170	Intergovernmental Local Govt.	1,400,000		1,400,000		1,400,000	
1,341,847	1,896,793	2,075,000		6180	Non Govt. Grant	1,875,000		1,875,000		1,875,000	
14	374	50,000		6300	Charges for Services	0		0		0	
8,280	33,632	120,000		6310	Rentals	120,000		120,000		120,000	
149,033	131,945	50,000		6980	Donations	30,000		30,000		30,000	
350,000	100,000	100,000		7910	Transfer from General Fund	100,000		100,000		100,000	
0	1,500,000	0		7120	Interfund Loan Proceeds	0		0		0	
2,608,730	**3,888,161**	**4,385,000**			**Total Revenues**	**6,445,000**		**6,445,000**		**6,445,000**	
					Net Cost of Program						
(1,763,413)	(1,986,593)	(37,651)			Expenditures less Revenue	2		(1)		(150,001)	
6,514,460	**8,279,158**	**7,034,999**	**43.30**		**Total Fund Requirements**	**9,195,000**	**44.00**	**9,195,000**	**44.00**	**9,045,000**	**44.00**
6,854,042	**8,395,560**	**7,035,000**			**Total Fund Resources**	**9,195,000**		**9,195,000**		**9,045,000**	
339,582	**116,402**	**1**	**43.30**		**Net Fund Balance**	**(0)**	**44.00**	**(0)**	**44.00**	**(0)**	**44.00**

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
104,977	142,966	77,000	1.50	8010	Clerical/Admin. Specialist	265,000	4.40	265,000	4.40	265,000	4.40
617,330	506,989	620,000	10.10	8030	Professional/Technical	540,000	6.80	540,000	6.80	540,000	6.80
289,166	248,534	310,000	3.15	8040	Management/Supervisory	196,000	2.95	196,000	2.95	196,000	2.95
6,167	7,846	12,000		8080	Temporary/Part-Time	0		0		0	
35,157	35,594	20,000		8090	Overtime/Buy-Out	54,000		54,000		54,000	
1,052,797	**941,929**	**1,039,000**	14.75		**Total Salaries**	**1,055,000**	14.15	**1,055,000**	14.15	**1,055,000**	14.15
240,346	242,270	270,140		8110	PERS - Retirement	305,950		305,950		305,950	
0	27,575	25,975		8115	PERS - Assessment	10,550		10,550		10,550	
81,663	76,038	79,484		8120	Social Security/Medicare	80,708		80,708		80,708	
247,024	223,715	272,875		8140	Insurance	297,150		297,150		297,150	
5,339	4,793	5,195		8150	Unemployment	5,275		5,275		5,275	
11,418	11,332	25,976		8160	Workers Comp. Insurance	26,376		26,376		26,376	
1,638,587	**1,527,652**	**1,718,645**	14.75		**Total Personal Services**	**1,781,009**	14.15	**1,781,009**	14.15	**1,781,009**	14.15
1,430	2,065	2,500		8210	Office Supplies	2,500		2,500		2,500	
4,310	4,497	5,000		8220	Operating Supplies	5,000		5,000		5,000	
0	0	0		8225	Fuels & Lubricants	0		0		0	
15,675	(331)	10,000		8240	Software & Maintenance	10,000		10,000		10,000	
1,674	9,942	5,000		8250	Small Tools & Minor Equipmen	5,000		5,000		5,000	
1,444	415	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
2,231	2,186	1,500		8320	Photocopying	1,500		1,500		1,500	
998	893	1,500		8330	Postage	1,500		1,500		1,500	
11,585	13,005	15,000		8340	Telephone	15,000		15,000		15,000	
229	232	250		8350	Utilities	250		250		250	
7,330	8,429	8,000		8410	Dues, Memberships & Publicat	8,000		8,000		8,000	
12,923	17,406	10,000		8420	Workshops and Conferences	10,000		10,000		10,000	
2,745	1,678	3,000		8430	Transportation	3,000		3,000		3,000	
9,038	1,174	10,000		8510	Professional Services	10,000		10,000		10,000	
14,982	12,836	15,000		8520	Medical Care	15,000		15,000		15,000	
55,298	158,546	165,000		8540	Contract Services	165,000		165,000		165,000	
210,723	282,098	270,000		8550	Contracts - Other Public-Agenc	238,000		238,000		238,000	
34,807	8,711	110,745		8580	Special Projects	100,000		100,000		100,000	
9	22	0		8610	Repairs and Maintenance	25,000		25,000		25,000	
106,281	113,029	121,097		8810	Rent Interdepartmental	134,541		134,541		134,541	
2,000	2,500	2,700		8820	Insurance Interdepartmental	3,000		3,000		3,000	
75,355	90,132	81,129		8830	Management Services Interdep	88,629		88,629		88,629	
33,882	36,191	42,298		8840	Information Services Interdept	53,449		53,449		53,449	
250,000	130,000	135,000		8850	Health Serv. Admin. Interdept.	110,000		110,000		110,000	
854,949	**895,656**	**1,015,719**			**Total Materials & Services**	**1,005,369**		**1,005,369**		**1,005,369**	
0	71,802	0		8944	Vehicles	0		0		0	
0	**71,802**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	250,000		9990	Fund Operating Contingency	250,000		202,008		102,008	
0	**0**	**250,000**			**Total Contingency**	**250,000**		**202,008**		**102,008**	
2,493,536	**2,495,110**	**2,984,364**	**14.75**		**Total Dept Expenses**	**3,036,378**	**14.15**	**2,988,386**	**14.15**	**2,888,386**	**14.15**
					Revenues						
2,202,783	909,030	450,000		6000	Beginning Fund Balance	450,000		450,000		350,000	
318,077	522,547	155,000		6110	Federal Awards	375,000		375,000		375,000	
10,965	0	25,000		6122	OHP Capitation	0		0		0	
13,198	24,812	200,000		6124	Medicaid Fee for Services	215,000		215,000		215,000	
1,000,350	1,221,053	1,315,000		6130	State Operating Grants	1,300,000		1,300,000		1,300,000	
469,763	489,076	700,000		6170	Intergovernmental Local Govt.	825,000		700,000		700,000	
19,688	0	0		6180	Non-Governmental Grants	30,000		30,000		30,000	
260,708	102,929	250,000		6300	Charges for Services	95,000		95,000		95,000	
0	153	0		6990	Miscellaneous	0		0		0	
4,295,532	**3,269,600**	**3,095,000**			**Total Revenues**	**3,290,000**		**3,165,000**		**3,065,000**	
					Net Cost of Program						
1,801,996	774,490	(110,636)			Expenditures less Revenue	(253,622)		(176,614)		(176,614)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
817,420	776,010	937,894	19.50	8010	Clerical/Admin. Specialist	1,115,016	20.40	1,115,016	20.40	1,115,016	20.40
9,383	113,552	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
12,438	80,063	241,125	3.00	8040	Management/Supervisory	239,430	2.65	239,430	2.65	239,430	2.65
17,350	(609)	20,000		8080	Temporary/Part-time	0		0		0	
2,772	8,293	10,000		8090	Overtime	10,000		10,000		10,000	
859,363	**977,309**	**1,209,019**	22.50		**Total Salaries**	**1,364,446**	23.05	**1,364,446**	23.05	**1,364,446**	23.05
189,605	261,792	344,570		8110	PERS-Retirement	395,689		395,689		395,689	
0	36,801	30,225		8115	PERS - Assessment	13,644		13,644		13,644	
65,078	77,524	92,490		8120	Social Security/Medicare	104,380		104,380		104,380	
315,723	399,304	472,500		8140	Insurance	437,950		437,950		437,950	
4,171	5,041	6,039		8150	Unemployment	6,815		6,815		6,815	
967	1,346	3,627		8160	Workers Comp. Insurance	4,093		4,093		4,093	
1,434,907	**1,759,117**	**2,158,471**	22.50		**Total Personal Services**	**2,327,019**	23.05	**2,327,019**	23.05	**2,327,019**	23.05
3,298	7,128	2,000		8210	Office Supplies	5,000		5,000		5,000	
196	3,303	500		8220	Operating Supplies	5,000		5,000		5,000	
16,524	2,539	15,000		8240	Software & Maintenance	15,000		15,000		15,000	
15,655	36,849	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
998	1,713	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
7,951	4,765	5,000		8320	Photocopying	5,000		5,000		5,000	
4	187	0		8330	Postage	0		0		0	
11,041	13,385	15,000		8340	Telephone	15,000		15,000		15,000	
1,527	1,544	1,000		8350	Utilities	0		0		0	
16,256	16,281	14,000		8410	Dues, Memberships & Publicatns	0		0		0	
0	9,276	5,000		8420	Workshops and Conferences	10,000		10,000		10,000	
825	703	5,000		8430	Transportation	500		500		500	
4,956	326,553	20,000		8510	Professional Services	20,000		20,000		20,000	
0	235	0		8520	Medical Care	0		0		0	
0	28,710	0		8540	Contract Services	0		0		0	
61,429	111,617	5,000		8580	Special Projects	10,000		10,000		10,000	
59	149	500		8610	Repairs and Maintenance	0		0		0	
0	1,500,000	0		8710	Loan Repayment	0		0		0	
46,176	37,270	57,493		8810	Rent Interdepartmental	65,000		65,000		65,000	
17,000	7,250	8,000		8820	Insurance Interdepartmental	10,000		10,000		10,000	
244,237	83,967	333,762		8830	Management Services Interdept.	428,523		428,523		428,523	
108,288	109,730	120,531		8840	Information Services Interdept	138,898		138,898		138,898	
0	0	0		8850	Human Serv. Admin. Interdept.	0		0		0	
556,420	**2,303,154**	**614,786**			**Total Materials & Services**	**734,921**		**734,921**		**734,921**	
107,144	127,294	6,000,000		8920	Buildings	0		0		0	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	65,362	0		8948	Computers and Attachments	0		0		0	
107,144	**192,656**	**6,000,000**			**Total Capital Outlay**	**0**		**0**		**0**	
0	0	7,775,449		9990	Contingency	3,559,857		7,137,357		9,837,357	
0	**0**	**7,775,449**			**Total Contingency & Trans**	**3,559,857**		**7,137,357**		**9,837,357**	
2,098,471	**4,254,927**	**16,548,706**	22.50		**Total Department Expenses**	**6,621,797**	23.05	**10,199,297**	23.05	**12,899,297**	23.05
					Revenues						
10,293,677	14,402,738	17,000,000		6000	Beginning Fund Balance	10,500,000		10,500,000		13,500,000	
0	0	0		6110	Federal Grants	0		0		0	
30,376	255,366	0		6122	OHP Capitation	0		0		0	
	2,000,000			6130	State Operating Grants	0		0		0	
12,698	258,713	0		6131	MH State Operating Grants	0		0		0	
0	0	0		6180	Non-governmental Grants	0		0		0	
2,111,707	2,841,895	2,650,000		6300	Charges for Services - Interdept.	3,107,000		3,107,000		3,107,000	
0	0	0		6310	Charges for Service-Rentals	0		0		0	
300,823	606,589	450,000		6800	Interest Income	350,000		350,000		350,000	
0	115,547	0		6990	Miscellaneous	0		0		0	
0	0	0		7150	Loan Proceeds	175,000		175,000		175,000	
12,749,281	**20,480,848**	**20,100,000**			**Total Revenues**	**14,132,000**		**14,132,000**		**17,132,000**	
					Net Cost of Program						
(10,650,810)	(16,225,921)	(3,551,294)			Expenditures less Revenue	(7,510,203)		(3,932,703)		(4,232,703)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	Recommended for Adoption	FTE
					Expenditures						
45,720	94,736	127,000	2.50	8010	Clerical/Admin. Specialist	65,145	1.00	65,145	1.00	65,145	1.00
3,778,591	3,984,376	5,760,000	83.50	8030	Professional/Technical	6,325,000	86.30	6,325,000	86.30	6,325,000	86.30
658,482	564,566	1,070,000	11.00	8040	Management/Supervisory	1,060,000	10.00	1,060,000	10.00	1,060,000	10.00
16,507	0	20,000		8080	Temporary/Part-Time	0		0		0	
64,008	83,180	80,000		8090	Overtime/Buy-Out	80,000		80,000		80,000	
4,563,308	**4,726,858**	**7,057,000**	97.00		**Total Salaries**	**7,530,145**	97.30	**7,530,145**	97.30	**7,530,145**	97.30
1,179,021	1,257,013	1,693,680		8110	PERS-Retirement	2,183,742		2,183,742		2,183,742	
0	124,120	176,425		8115	PERS - Assessment	75,301		75,301		75,301	
358,506	374,864	539,861		8120	Social Security/Medicare	576,056		576,056		576,056	
1,146,624	1,255,447	1,600,500		8140	Insurance	1,946,000		1,946,000		1,946,000	
22,954	23,791	35,250		8150	Unemployment	37,613		37,613		37,613	
11,881	12,791	31,757		8160	Workers Comp. Insurance	33,886		33,886		33,886	
7,282,294	**7,774,884**	**11,134,472**	97.00		**Total Personal Services**	**12,382,743**	97.30	**12,382,743**	97.30	**12,382,743**	97.30
7,283	6,620	10,000		8210	Office Supplies	10,000		10,000		10,000	
25,405	33,252	15,000		8220	Operating Supplies	15,000		15,000		15,000	
1,648	1,848	2,000		8225	Fuels & Lubricants	2,000		2,000		2,000	
137,539	155,420	200,000		8240	Software & Maintenance	200,000		200,000		200,000	
18,930	61,568	25,000		8250	Small Tools & Minor Equipment	25,000		25,000		25,000	
4,017	5,923	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
11,213	9,404	25,000		8320	Photocopying	25,000		25,000		25,000	
4,419	4,338	5,000		8330	Postage	5,000		5,000		5,000	
72,889	77,328	75,000		8340	Telephone	75,000		75,000		75,000	
8,251	8,436	8,000		8350	Utilities	8,000		8,000		8,000	
0	132	200		8410	Dues, Memberships & Publicatns	200		200		200	
11,834	14,987	50,000		8420	Workshops and Conferences	100,000		40,000		40,000	
74,680	83,664	30,000		8430	Transportation	30,000		30,000		30,000	
1,102	5,316	25,000		8510	Professional Services	25,000		25,000		25,000	
520	882	0		8520	Medical Care	0		0		0	
1,820,570	1,847,702	1,600,000		8540	Contract Services	1,700,000		1,700,000		2,000,000	
40,444	50,414	220,000		8550	Contract Services-other agency	60,000		60,000		60,000	
1,159,263	202,991	2,450,000		8580	Special Projects	150,000		150,000		150,000	
56,534	61,019	0		8610	Repairs and Maintenance	0		0		0	
3,117	1,178	0		8616	Vehicle Set-up	0		0		0	
171,950	176,602	155,000		8660	Rentals	0		0		0	
472,421	521,784	685,000		8810	Rent Interdepartmental	995,668		995,668		995,668	
73,000	108,750	129,000		8820	Insurance Interdepartmental	150,000		150,000		150,000	
332,389	587,770	502,095		8830	Management Services Interdept.	622,524		622,524		622,524	
282,814	298,118	354,642		8840	Information Services Interdept	498,496		498,496		498,496	
700,000	1,587,533	1,850,000		8850	Health Serv. Admin. Interdept.	1,823,500		1,823,500		1,823,500	
1,875,000	2,415,400	2,650,000		8855	BH Admin. Interdepartmental	3,107,000		3,107,000		3,107,000	
7,367,232	**8,328,379**	**11,070,937**			**Total Materials & Services**	**9,632,388**		**9,572,388**		**9,872,388**	
93,137	0	0		8920	Buildings	0		0		0	
81,812	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
174,949	**0**	**0**			**Total Capital Outlay**	**0**		**0**		**0**	
14,824,475	**16,103,263**	**22,205,409**	97.00		**Total Department Expenses**	**22,015,131**	97.30	**21,955,131**	97.30	**22,255,131**	97.30
					Revenues						
62,381	62,381	140,000		6110	Federal Grants	140,000		140,000		140,000	
6,692,777	5,395,345	5,500,000		6122	OHP Capitation	5,550,000		5,550,000		5,550,000	
5,408,811	6,402,049	7,800,000		6124	Medicaid Fee for Services	7,800,000		7,800,000		7,800,000	
64,167	68,833	635,000		6130	State Operating Grants	975,000		975,000		975,000	
3,843,975	3,850,991	3,905,000		6131	MH State Operating Grants	397,500		397,500		3,975,000	
0	25,705	0		6132	State Shared Rev. - Excise	65,000		65,000		65,000	
309,406	446,097	485,000		6170	Intergovernmental Local Govt	475,000		475,000		475,000	
0	0	0		6180	Non-governmental Grants	0		0		0	
270,093	324,550	260,000		6300	Charges for Services	270,000		270,000		270,000	
145,539	0	150,000		6950	Settlements	0		0		0	
234	67,289	200,000		6990	Miscellaneous	0		0		0	
0	5,407	0		7100	Proceeds from Sale of Assets	0		0		0	
16,797,383	**16,648,647**	**19,075,000**			**Total Revenues**	**15,672,500**		**15,672,500**		**19,250,000**	
					Net Cost of Program						
(1,972,908)	(545,384)	3,130,409			Expenditures less Revenue	6,342,631		6,282,631		3,005,131	