



## **BUDGET COMMITTEE MEETING**

**May 21, 2025**

COURTHOUSE CONFERENCE ROOM

### **AGENDA**

#### **PAGE**

1. CALL TO ORDER AND NOTE OF ATTENDANCE
- 1-12 2. BUDGET OFFICER'S RECOMMENDED CHANGES TO BUDGET COMMITTEE'S APRIL 22<sup>nd</sup> – 23<sup>rd</sup> TENTATIVELY APPROVED BUDGET
3. PUBLIC COMMENTS
4. BUDGET COMMITTEE ACTION:
  - 13-14 a) Approve the Minutes of May 15<sup>th</sup>, 2025
  - b) Approve 2025-2026 Budget
  - c) Approve 2025-2026 General Fund Tax Levies of:
    - (1) General Fund Tax Rate of \$1.7160 per \$1,000
    - (2) Public Safety Operating Levy Tax Rate of \$0.495 per \$1,000
6. ADJOURN



# POLK COUNTY

POLK COUNTY COURTHOUSE ★ DALLAS, OREGON 97338-3177  
(503) 623-8173 ★ FAX (503) 623-0896

## BOARD OF COMMISSIONERS

Commissioners

CRAIG A. POPE  
JEREMY GORDON  
LYLER.MORDHORST

GREGORY P. HANSEN  
Administrative Officer

**TO: POLK COUNTY BUDGET COMMITTEE**

**FROM: GREG HANSEN, BUDGET OFFICER**

**DATE: MAY 15, 2025**

**SUBJECT: FORMAL APPROVAL 2025-2026 FISCAL YEAR**

### **RECOMMENDATION:**

The 2025-2026 Budget Committee approve the following:

1. The 2025-2026 budget with the changes recommended below and summarized in Attachment "A".
2. A General Fund tax rate of \$1.7160 per \$1,000 and a Public Safety Operating Levy tax rate of \$0.495/\$1,000.

### **ISSUE:**

Should the Polk County Budget Committee approve the 2025-2026 fiscal year budget with the recommended changes from the Budget Officer?

### **BACKGROUND:**

On April 22 and 23, 2025, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2025-2026.

On May 21, 2025, the County will be holding a final meeting of the Budget Committee to formally approve the 2025-2026 budget and set property tax rates (Permanent and Public Safety Operating Levy) for the County.

The April budget presentation went very well, with good discussions occurring on a number of issues. The Budget Committee tentatively approved the budget with no changes to the proposed budget.

Since meeting in April, there has been some updated information and technical corrections that will impact the tentatively approved budget as described in Attachment "A".

### **FISCAL IMPACT:**

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

The recommended budget for approval has an overall increase in the total budget of \$5,677,500, making the total budget for the County \$124,605,260.

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

|                                      | PROPOSED<br>BUDGET | Net<br>Change | Tentatively<br>APPROVED<br>BUDGET | Ref. | Recommended Changes | BUDGET<br>for<br>Approval |
|--------------------------------------|--------------------|---------------|-----------------------------------|------|---------------------|---------------------------|
| <b>GENERAL FUND</b>                  |                    |               |                                   |      |                     |                           |
| ASSESSOR                             | \$2,165,666        |               | \$2,165,666                       | a.   | \$29,119            | \$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                       |      |                     | \$7,236,462               |
| 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                  |
| <b>TRANSFERS</b>                     |                    |               |                                   |      |                     |                           |
| PUBLIC WORKS                         | \$150,000          |               | \$150,000                         |      |                     | \$150,000                 |
| DOG CONTROL                          | \$165,000          |               | \$165,000                         |      |                     | \$165,000                 |
| MARINE PATROL                        | \$5,000            |               | \$5,000                           |      |                     | \$5,000                   |
| 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                               |      |                     | \$0                       |
| 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        |               | \$3,032,622                       | a.   | (\$29,119)          | \$3,003,503               |
| TOTALS                               | \$32,377,500       | \$0           | \$32,377,500                      |      | \$0                 | \$32,377,500              |
| <b>SPECIAL FUNDS</b>                 |                    |               |                                   |      |                     |                           |
| BUILDING INSPECTION FUND             | \$1,045,000        |               | \$1,045,000                       |      |                     | \$1,045,000               |
| C.A.M.I. FUND                        | \$170,000          |               | \$170,000                         |      |                     | \$170,000                 |
| DOMESTIC MEDIATION FUND              | \$250,000          |               | \$250,000                         |      |                     | \$250,000                 |
| COURT SECURITY FUND                  | \$131,000          |               | \$131,000                         |      |                     | \$131,000                 |
| <b>PUBLIC WORKS FUND</b>             |                    |               |                                   |      |                     |                           |
| ADMINISTRATION PROGRAM               | \$5,483,740        |               | \$5,483,740                       | b.   | \$2,500,000         | \$7,983,740               |
| 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       | \$0           | \$13,917,000                      |      | \$2,500,000         | \$16,417,000              |
| <b>PUBLIC LAND CORNER PRES. FUND</b> |                    |               |                                   |      |                     |                           |
| P. W. CONSTRUCTION FUND              | \$105,000          |               | \$105,000                         |      |                     | \$105,000                 |
| DOG CONTROL FUND                     | \$600,000          |               | \$600,000                         |      |                     | \$600,000                 |
| MARINE PATROL FUND                   | \$255,460          |               | \$255,460                         |      |                     | \$255,460                 |
| LAW LIBRARY FUND                     | \$85,000           |               | \$85,000                          |      |                     | \$85,000                  |
|                                      | \$100,000          |               | \$100,000                         |      |                     | \$100,000                 |
| <b>JUVENILE FUND</b>                 |                    |               |                                   |      |                     |                           |
| JUVENILE PROBATIONS                  | \$995,469          |               | \$995,469                         |      |                     | \$995,469                 |
| JUVENILE SANCTIONS                   | \$305,531          |               | \$305,531                         |      |                     | \$305,531                 |
| JUVENILE SANCTIONS - COMM. SV        | \$0                |               | \$0                               |      |                     | \$0                       |
| TOTALS                               | \$1,301,000        | \$0           | \$1,301,000                       |      |                     | \$1,301,000               |
| <b>VETERAN'S SERVICES FUND</b>       |                    |               |                                   |      |                     |                           |
| COUNTY SCHOOL FUND                   | \$375,000          |               | \$375,000                         |      |                     | \$375,000                 |
| ECONOMIC DEVELOPMENT FUND            | \$225,000          |               | \$225,000                         |      |                     | \$225,000                 |
| AMERICAN RESCUE PLAN FUND            | \$1,600,000        |               | \$1,600,000                       |      |                     | \$1,600,000               |
| HOUSEHOLD HAZARDOUS WASTE            | \$200,000          |               | \$200,000                         |      |                     | \$200,000                 |
|                                      | \$135,000          |               | \$135,000                         |      |                     | \$135,000                 |

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

|                              | PROPOSED<br>BUDGET   | Net<br>Change | Tentatively<br>APPROVED<br>BUDGET | Ref.    | Recommended Changes | BUDGET<br>for<br>Approval |
|------------------------------|----------------------|---------------|-----------------------------------|---------|---------------------|---------------------------|
| COORDINATED HOUSING FUND     | \$2,200,000          |               | \$2,200,000                       |         |                     | \$2,200,000               |
| BUILDING IMPROVEMENT FUND    | \$875,000            |               | \$875,000                         |         |                     | \$875,000                 |
| DEBT SERVICE FUND            | \$0                  |               | \$0                               |         |                     | \$0                       |
| PERS RESERVE FUND            | \$1,942,000          |               | \$1,942,000                       |         |                     | \$1,942,000               |
| FAIR FUND                    |                      |               |                                   |         |                     |                           |
| YEAR ROUND OPERATIONS        | \$1,699,500          |               | \$1,699,500                       |         |                     | \$1,699,500               |
| ANNUAL COUNTY FAIR           | \$280,300            |               | \$280,300                         |         |                     | \$280,300                 |
| TOTALS                       | \$1,979,800          | \$0           | \$1,979,800                       |         | \$0                 | \$1,979,800               |
| 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            |               | \$653,750                         | c.      | (\$205,000)         | \$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            |               | \$853,545                         | c. & d. | (\$195,000)         | \$658,545                 |
| TOTALS                       | \$10,824,500         | \$0           | \$10,824,500                      |         | (\$400,000)         | \$10,424,500              |
| INSURANCE FUND               | \$1,350,000          |               | \$1,350,000                       |         | \$0                 | \$1,350,000               |
| <b>HEALTH SERVICES FUNDS</b> |                      |               |                                   |         |                     |                           |
| HEALTH SERVICES              |                      |               |                                   |         |                     |                           |
| ADMINISTRATION               | \$2,750,000          |               | \$2,750,000                       |         |                     | \$2,750,000               |
| FAMILY & COMM. OUTREACH      | \$6,445,000          |               | \$6,445,000                       |         | \$0                 | \$6,445,000               |
| TOTALS                       | \$9,195,000          | \$0           | \$9,195,000                       |         |                     | \$9,195,000               |
| PUBLIC HEALTH FUND           |                      |               |                                   |         |                     |                           |
| FAMILY PLANNING              | \$158,762            |               | \$158,762                         |         |                     | \$158,762                 |
| GENERAL HEALTH               | \$2,988,386          |               | \$2,988,386                       |         |                     | \$2,988,386               |
| WIC                          | \$412,852            |               | \$412,852                         |         |                     | \$412,852                 |
| TOTALS                       | \$3,560,000          | \$0           | \$3,560,000                       |         | \$0                 | \$3,560,000               |
| BEHAVIORAL HEALTH            |                      |               |                                   |         |                     |                           |
| M.H. ACCESS & ADMINISTRATION | \$6,621,797          |               | \$6,621,797                       | e.      | \$3,577,500         | \$10,199,297              |
| ADDICTIONS PROGRAM           | \$0                  |               | \$0                               |         |                     | \$0                       |
| OUTPATIENT M. H. SERVICES    | \$21,955,131         |               | \$21,955,131                      |         |                     | \$21,955,131              |
| DEVELOPMENTAL DISABILITY     | \$5,552,572          |               | \$5,552,572                       |         |                     | \$5,552,572               |
| SUB-GRANT PROGRAMS           | \$0                  |               | \$0                               |         |                     | \$0                       |
| TOTALS                       | \$34,129,500         | \$0           | \$34,129,500                      |         | \$3,577,500         | \$37,707,000              |
| <b>TOTAL BUDGET</b>          | <b>\$118,927,760</b> | <b>\$0</b>    | <b>\$118,927,760</b>              |         | <b>\$5,677,500</b>  | <b>\$124,605,260</b>      |

**Actions recommended for tentatively approved budget.**

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|--|
| a. An increase in Assessor personal services due to a payroll projection error discovered after approval of the tentative budget, resulting in a decrease in the fund operating contingency. |
| b. An increase in revenue and contingency to anticipated Oregon legislative changes for the Public Works Fund.   |
| c. A decrease in GIS software and maintenance expenses resulting in an increase to the funds Special Projects (\$205,000).   |
| d. A decrease in revenue in Central Services (\$400,000) resulting in a decrease to the funds Special Projects.  |
| e. An increase in the Behavioral Health fund revenues due to a discrepancy found in the tentatively approved budget.   |
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**Polk County  
Proposed Budget  
Fiscal Year 2025-26  
Beginning July 1, 2025  
Expenditures**

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

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



**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<br>Actual   | FY 23-24<br>Actual | FY 24-25<br>Adopted | Acct.<br>FTE Num. | Description                         | FY 25-26<br>Proposed | FTE | Tentatively<br>Approved | FTE | Recommended for<br>Approval | FTE |
|--|--------------------|---------------------|-------------------|-------------------------------------|----------------------|-----|-------------------------|-----|-----------------------------|-----|
| <b>Expenditures</b>  |                    |                     |                   |                                     |                      |     |                         |     |                             |     |
| 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                       |     |
| <b>6,436</b>   | <b>4,090</b>       | <b>7,000</b>        |                   | <b>Total Materials and Services</b> | <b>7,000</b>         |     | <b>7,000</b>            |     | <b>7,000</b>                |     |
| 0  | 0                  | 0                   | 8910              | Land                                | 0                    |     | 0                       |     | 0                           |     |
| 0  | 0                  | 0                   | 8920              | Buildings                           | 0                    |     | 0                       |     | 0                           |     |
| <b>0</b>   | <b>0</b>           | <b>0</b>            |                   | <b>Total Capital Outlay</b>         | <b>0</b>             |     | <b>0</b>                |     | <b>0</b>                    |     |
| <b>Transfers to Other Funds</b>                                |                    |                     |                   |                                     |                      |     |                         |     |                             |     |
| 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                   |     | 5,000                       |     |
| 28,000   | 25,000             | 25,000              | 9835              | Transfer to Law Library Fund        | 25,000               |     | 20,000                  |     | 20,000                      |     |
| 0  | 5,000              | 5,000               | 9836              | Transfer to Domestic Mediation      | 5,000                |     | 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      | 150,000              |     | 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               | 200,000              |     | 0                       |     | 0                           |     |
| 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                     |     |
| <b>2,213,760</b>   | <b>2,065,711</b>   | <b>2,040,000</b>    |                   | <b>Total Transfers</b>              | <b>2,140,000</b>     |     | <b>1,880,000</b>        |     | <b>1,880,000</b>            |     |
| <b>2,220,196</b>   | <b>2,069,801</b>   | <b>2,047,000</b>    |                   | <b>Total Departmental Expense</b>   | <b>2,147,000</b>     |     | <b>1,887,000</b>        |     | <b>1,887,000</b>            |     |
| <b>Fund Contingency and Unappropriated Ending Fund Balance</b> |                    |                     |                   |                                     |                      |     |                         |     |                             |     |
| 0  | 0                  | 3,276,765           | 9990              | Fund Operating Contingency          | 3,026,622            |     | 3,032,622               |     | 3,003,503                   |     |
| 0  | 0                  | 0                   | 9995              | Unaprop. Ending Fund Balance        | 0                    |     | 0                       |     | 0                           |     |
| <b>Revenues</b>  |                    |                     |                   |                                     |                      |     |                         |     |                             |     |
| 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 &    | 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                   |     | 5,000                       |     |
| 0  | 0                  | 0                   | 7100              | Proceeds from Sale of Assets        | 0                    |     | 0                       |     | 0                           |     |
| 25,000   | 0                  | 0                   | 7920              | Transfer from Other Fund            | 0                    |     | 0                       |     | 0                           |     |
| <b>24,580,935</b>  | <b>26,539,131</b>  | <b>25,320,250</b>   |                   | <b>Total Revenues</b>               | <b>25,267,500</b>    |     | <b>25,267,500</b>       |     | <b>25,267,500</b>           |     |

**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<br>Actual         | FY 23-24<br>Actual | FY 24-25<br>Adopted | FTE         | Acct.<br>Num. | Description                         | FY 25-26<br>Proposed | FTE         | Tentatively<br>Approved | FTE         | Recommended for<br>Approval | FTE         |
|----------------------------|--------------------|---------------------|-------------|---------------|-------------------------------------|----------------------|-------------|-------------------------|-------------|-----------------------------|-------------|
| <b>Expenditures</b>        |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 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                      |             |
| <b>278,130</b>             | <b>285,496</b>     | <b>293,534</b>      | <b>3.00</b> |               | <b>Total Salaries</b>               | <b>314,000</b>       | <b>3.00</b> | <b>314,000</b>          | <b>3.00</b> | <b>314,000</b>              | <b>3.00</b> |
| 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                         |             |
| <b>422,735</b>             | <b>461,902</b>     | <b>473,540</b>      | <b>3.00</b> |               | <b>Total Personal Services</b>      | <b>497,349</b>       | <b>3.00</b> | <b>497,349</b>          | <b>3.00</b> | <b>497,349</b>              | <b>3.00</b> |
| 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                     |             |
| <b>558,504</b>             | <b>682,443</b>     | <b>742,486</b>      |             |               | <b>Total Materials and Services</b> | <b>903,247</b>       |             | <b>903,247</b>          |             | <b>903,247</b>              |             |
| 7,447                      | 0                  | 0                   |             | 8920          | Buildings                           | 0                    |             | 0                       |             | 0                           |             |
| 932                        | 0                  | 0                   |             | 8948          | Computers & Attachments             | 0                    |             | 0                       |             | 0                           |             |
| <b>8,379</b>               | <b>0</b>           | <b>0</b>            |             |               | <b>Total Capital Outlay</b>         | <b>0</b>             |             | <b>0</b>                |             | <b>0</b>                    |             |
| 500,000                    | 500,000            | 500,000             |             | 9883          | Transfer to P.W. Construction Fund  | 522,500              |             | 522,500                 |             | 522,500                     |             |
| <b>500,000</b>             | <b>500,000</b>     | <b>500,000</b>      |             |               | <b>Total Transfer</b>               | <b>522,500</b>       |             | <b>522,500</b>          |             | <b>522,500</b>              |             |
| 0                          | 0                  | 3,704,854           |             | 9990          | Contingency                         | 3,560,644            |             | 3,560,644               |             | 6,060,644                   |             |
| <b>0</b>                   | <b>0</b>           | <b>3,704,854</b>    |             |               | <b>Total Contingency</b>            | <b>3,560,644</b>     |             | <b>3,560,644</b>        |             | <b>6,060,644</b>            |             |
| <b>1,489,618</b>           | <b>1,644,345</b>   | <b>5,420,880</b>    | <b>3.00</b> |               | <b>Total Department Expenses</b>    | <b>5,483,740</b>     | <b>3.00</b> | <b>5,483,740</b>        | <b>3.00</b> | <b>7,983,740</b>            | <b>3.00</b> |
| <b>Revenues</b>            |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 4,103,313                  | 4,784,343          | 4,700,000           |             | 6000          | Beginning Fund Balance              | 4,700,000            |             | 4,700,000               |             | 4,700,000                   |             |
| 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                           |             |
| <b>4,333,504</b>           | <b>4,928,687</b>   | <b>4,815,000</b>    |             |               | <b>Total Revenues</b>               | <b>4,825,000</b>     |             | <b>4,825,000</b>        |             | <b>4,825,000</b>            |             |
| <b>Net Cost of Program</b> |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| (2,843,886)                | (3,284,342)        | 605,880             |             |               | Expenditures less Revenue           | 658,740              |             | 658,740                 |             | 3,158,740                   |             |

**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            | FY 23-24    | FY 24-25    |       | Acct. |                                  | FY 25-26    |       | Tentatively |       | Recommended for |       |
|---------------------|-------------|-------------|-------|-------|----------------------------------|-------------|-------|-------------|-------|-----------------|-------|
| Actual              | Actual      | Adopted     | FTE   | Num.  | Description                      | Proposed    | FTE   | Approved    | FTE   | Approval        | 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   |       | 7,600,000   |       | 10,100,000      |       |
| 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   |       | 8,525,000   |       | 11,025,000      |       |
| Net Cost of Program |             |             |       |       |                                  |             |       |             |       |                 |       |
| (3,747,441)         | (3,505,336) | (2,549,082) |       |       | Expenditures less Revenue        | (2,929,850) |       | (2,929,850) |       | (5,429,850)     |       |



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

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

| FY 22-23<br>Actual  | FY 23-24<br>Actual | FY 24-25<br>Adopted | FTE         | Acct.<br>Num. | Description                         | FY 25-26<br>Proposed | FTE         | Tentatively<br>Approved | FTE         | Recommended for<br>Approval | FTE         |
|---------------------|--------------------|---------------------|-------------|---------------|-------------------------------------|----------------------|-------------|-------------------------|-------------|-----------------------------|-------------|
| <b>Expenditures</b> |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 0                   | 0                  | 60,000              | 1.00        | 8030          | Professional/Technical              | 55,000               | 1.00        | 55,000                  | 1.00        | 55,000                      | 1.00        |
| 95,301              | 100,926            | 108,000             | 1.00        | 8040          | Management/Supervisory              | 115,000              | 1.00        | 115,000                 | 1.00        | 115,000                     | 1.00        |
| 69,400              | 75,109             | 30,000              |             | 8080          | Temporary/Part-Time                 | 30,000               |             | 30,000                  |             | 30,000                      |             |
| 0                   | 0                  | 1,500               |             | 8090          | Overtime/Buy-Out                    | 0                    |             | 0                       |             | 0                           |             |
| <b>164,701</b>      | <b>176,035</b>     | <b>199,500</b>      | <b>2.00</b> |               | <b>Total Salaries</b>               | <b>200,000</b>       | <b>2.00</b> | <b>200,000</b>          | <b>2.00</b> | <b>200,000</b>              | <b>2.00</b> |
| 26,535              | 97,751             | 53,865              |             | 8110          | PERS-Retirement                     | 54,000               |             | 54,000                  |             | 54,000                      |             |
| 0                   | 4,850              | 4,988               |             | 8115          | PERS - Assessment                   | 2,000                |             | 2,000                   |             | 2,000                       |             |
| 13,175              | 14,460             | 15,262              |             | 8120          | Social Security/Medicare            | 15,300               |             | 15,300                  |             | 15,300                      |             |
| 3,778               | 3,779              | 28,000              |             | 8140          | Insurance                           | 28,000               |             | 28,000                  |             | 28,000                      |             |
| 843                 | 898                | 998                 |             | 8150          | Unemployment                        | 1,000                |             | 1,000                   |             | 1,000                       |             |
| 172                 | 271                | 399                 |             | 8160          | Workers Compensation Ins.           | 400                  |             | 400                     |             | 400                         |             |
| <b>209,204</b>      | <b>298,044</b>     | <b>303,011</b>      | <b>2.00</b> |               | <b>Total Personal Services</b>      | <b>300,700</b>       | <b>2.00</b> | <b>300,700</b>          | <b>2.00</b> | <b>300,700</b>              | <b>2.00</b> |
| 0                   | 147                | 500                 |             | 8210          | Office Supplies                     | 500                  |             | 500                     |             | 500                         |             |
| 649                 | 23                 | 2,000               |             | 8220          | Operating Supplies                  | 2,000                |             | 2,000                   |             | 2,000                       |             |
| 29,761              | 26,634             | 40,000              |             | 8240          | Software & Maintenance              | 275,000              |             | 275,000                 |             | 70,000                      |             |
| 14,874              | 5,672              | 15,000              |             | 8250          | Small Tools & Minor Equipment       | 15,000               |             | 15,000                  |             | 15,000                      |             |
| 0                   | 0                  | 200                 |             | 8310          | Advertising and Printing            | 200                  |             | 200                     |             | 200                         |             |
| 0                   | 0                  | 500                 |             | 8320          | Photocopying                        | 500                  |             | 500                     |             | 500                         |             |
| 1                   | 13                 | 100                 |             | 8330          | Postage                             | 100                  |             | 100                     |             | 100                         |             |
| 2,799               | 2,541              | 2,000               |             | 8340          | Telephone                           | 2,000                |             | 2,000                   |             | 2,000                       |             |
| 0                   | 0                  | 250                 |             | 8410          | Dues, Memberships & Publicatns      | 250                  |             | 250                     |             | 250                         |             |
| 9,710               | 8,464              | 7,500               |             | 8420          | Workshops and Conferences           | 7,500                |             | 7,500                   |             | 7,500                       |             |
| 513                 | 99                 | 1,000               |             | 8430          | Transportation                      | 1,000                |             | 1,000                   |             | 1,000                       |             |
| 0                   | 0                  | 0                   |             | 8510          | Professional Services               | 0                    |             | 0                       |             | 0                           |             |
| 11,520              | 0                  | 10,000              |             | 8540          | Contract Services                   | 10,000               |             | 10,000                  |             | 10,000                      |             |
| 0                   | 0                  | 0                   |             | 8580          | Special Projects                    | 0                    |             | 0                       |             | 0                           |             |
| 0                   | 0                  | 0                   |             | 8610          | Repairs and Maintenance             | 0                    |             | 0                       |             | 0                           |             |
| 33,000              | 30,000             | 35,000              |             | 8810          | Rental-interdepartmental            | 39,000               |             | 39,000                  |             | 39,000                      |             |
| <b>102,827</b>      | <b>73,593</b>      | <b>114,050</b>      |             |               | <b>Total Materials and Services</b> | <b>353,050</b>       |             | <b>353,050</b>          |             | <b>148,050</b>              |             |
| 0                   | 0                  | 0                   |             | 8948          | Computers and Attachments           | 0                    |             | 0                       |             | 0                           |             |
| <b>0</b>            | <b>0</b>           | <b>0</b>            |             |               | <b>Total Capital Outlay</b>         | <b>0</b>             |             | <b>0</b>                |             | <b>0</b>                    |             |
| <b>312,031</b>      | <b>371,637</b>     | <b>417,061</b>      | <b>2.00</b> |               | <b>Total Department Expenses</b>    | <b>653,750</b>       | <b>2.00</b> | <b>653,750</b>          | <b>2.00</b> | <b>448,750</b>              | <b>2.00</b> |

|                 |                |                |  |      |                                  |                |  |                |  |                |  |
|-----------------|----------------|----------------|--|------|----------------------------------|----------------|--|----------------|--|----------------|--|
| <b>Revenues</b> |                |                |  |      |                                  |                |  |                |  |                |  |
| 11,520          | 20,000         | 100,000        |  | 6130 | State Operating Grants           | 25,000         |  | 25,000         |  | 25,000         |  |
| 0               | 0              | 0              |  | 6170 | Intergovernmental Local Governme | 0              |  | 0              |  | 0              |  |
| 285,939         | 326,004        | 310,000        |  | 6300 | Charges for Services             | 420,000        |  | 420,000        |  | 420,000        |  |
| 0               | 0              | 0              |  | 6990 | Miscellaneous                    | 0              |  | 0              |  | 0              |  |
| <b>297,459</b>  | <b>346,004</b> | <b>410,000</b> |  |      | <b>Total Revenues</b>            | <b>445,000</b> |  | <b>445,000</b> |  | <b>445,000</b> |  |

|               |               |              |  |                            |  |                |  |                |  |              |  |
|---------------|---------------|--------------|--|----------------------------|--|----------------|--|----------------|--|--------------|--|
| <b>14,572</b> | <b>25,633</b> | <b>7,061</b> |  | <b>Net Cost of Program</b> |  |                |  |                |  |              |  |
|               |               |              |  | Expenditures less Revenues |  | <b>208,750</b> |  | <b>208,750</b> |  | <b>3,750</b> |  |

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

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

| FY 22-23<br>Actual         | FY 23-24<br>Actual | FY 24-25<br>Adopted | FTE         | Acct.<br>Num. | Description                         | FY 25-26<br>Proposed | FTE         | Tentatively<br>Approved | FTE         | Recommended for<br>Approval | FTE         |
|----------------------------|--------------------|---------------------|-------------|---------------|-------------------------------------|----------------------|-------------|-------------------------|-------------|-----------------------------|-------------|
| <b>Expenditures</b>        |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 31,685                     | 16,119             | 30,000              | 0.75        | 8010          | Clerical/Admin. Specialist          | 33,000               | 0.75        | 33,000                  | 0.75        | 33,000                      | 0.75        |
| (908)                      | 0                  | 0                   | 0.00        | 8030          | Professional/Technical              | 0                    | 0.00        | 0                       | 0.00        | 0                           | 0.00        |
| 101,482                    | 103,326            | 110,000             | 1.20        | 8040          | Management/Supervisory              | 78,000               | 1.00        | 78,000                  | 1.00        | 78,000                      | 1.00        |
| 15,703                     | 17,371             | 17,000              | 0.10        | 8050          | Department Head                     | 49,000               | 0.30        | 49,000                  | 0.30        | 49,000                      | 0.30        |
| 7,357                      | 13,649             | 6,000               |             | 8080          | Temporary/Part-Time                 | 12,000               |             | 12,000                  |             | 12,000                      |             |
| 2,551                      | 1,929              | 2,500               |             | 8090          | Overtime/Buy-Out                    | 2,000                |             | 2,000                   |             | 2,000                       |             |
| <b>157,870</b>             | <b>152,394</b>     | <b>165,500</b>      | <b>2.05</b> |               | <b>Total Salaries</b>               | <b>174,000</b>       | <b>2.05</b> | <b>174,000</b>          | <b>2.05</b> | <b>174,000</b>              | <b>2.05</b> |
| 43,284                     | 57,738             | 47,995              |             | 8110          | PERS-Retirement                     | 52,200               |             | 52,200                  |             | 50,460                      |             |
| 0                          | 3,813              | 4,138               |             | 8115          | PERS - Assessment                   | 1,740                |             | 1,740                   |             | 1,740                       |             |
| 12,496                     | 12,065             | 12,661              |             | 8120          | Social Security/Medicare            | 13,311               |             | 13,311                  |             | 13,311                      |             |
| 27,333                     | 27,406             | 42,025              |             | 8140          | Insurance                           | 42,025               |             | 42,025                  |             | 42,025                      |             |
| 816                        | 768                | 828                 |             | 8150          | Unemployment                        | 870                  |             | 870                     |             | 870                         |             |
| 434                        | 739                | 330                 |             | 8160          | Workers Compensation Ins.           | 347                  |             | 347                     |             | 347                         |             |
| <b>242,233</b>             | <b>254,923</b>     | <b>273,477</b>      | <b>2.05</b> |               | <b>Total Personal Services</b>      | <b>284,494</b>       | <b>2.05</b> | <b>284,494</b>          | <b>2.05</b> | <b>282,754</b>              | <b>2.05</b> |
| 23,766                     | 21,584             | 25,000              |             | 8210          | Office Supplies                     | 25,000               |             | 25,000                  |             | 25,000                      |             |
| 1,423                      | 176                | 1,500               |             | 8220          | Operating Supplies                  | 1,500                |             | 1,500                   |             | 1,500                       |             |
| 65,795                     | 53,908             | 60,000              |             | 8225          | Fuels and Lubricants                | 55,000               |             | 55,000                  |             | 55,000                      |             |
| 264                        | 270                | 500                 |             | 8240          | Software and Maintenance            | 500                  |             | 500                     |             | 500                         |             |
| 700                        | 124                | 1,000               |             | 8250          | Small Tools & Minor Equipment       | 1,000                |             | 1,000                   |             | 1,000                       |             |
| 346                        | 212                | 500                 |             | 8310          | Advertising and Printing            | 500                  |             | 500                     |             | 500                         |             |
| 60,210                     | 71,900             | 60,000              |             | 8320          | Photocopying                        | 60,000               |             | 60,000                  |             | 60,000                      |             |
| 50,027                     | 60,844             | 55,000              |             | 8330          | Postage                             | 80,000               |             | 80,000                  |             | 80,000                      |             |
| 50,704                     | 79,678             | 55,000              |             | 8340          | Telephone                           | 100,000              |             | 100,000                 |             | 100,000                     |             |
| 2,016                      | 2,167              | 2,500               |             | 8350          | Utilities                           | 2,500                |             | 2,500                   |             | 2,500                       |             |
| 2,405                      | 2,160              | 2,500               |             | 8410          | Dues, Memberships & Publicatns      | 2,500                |             | 2,500                   |             | 2,500                       |             |
| 0                          | 0                  | 1,000               |             | 8420          | Workshops and Conferences           | 1,000                |             | 1,000                   |             | 1,000                       |             |
| 2,506                      | 543                | 2,500               |             | 8430          | Transportation                      | 2,500                |             | 2,500                   |             | 2,500                       |             |
| 1,357                      | 515                | 1,500               |             | 8540          | Contract Services                   | 1,500                |             | 1,500                   |             | 1,500                       |             |
| 0                          | 0                  | 500                 |             | 8610          | Repairs and Maintenance             | 500                  |             | 500                     |             | 500                         |             |
| 40,735                     | 39,410             | 35,000              |             | 8614          | Vehicle Maint.-General Serv.        | 30,000               |             | 30,000                  |             | 30,000                      |             |
| <b>302,254</b>             | <b>333,491</b>     | <b>304,000</b>      |             |               | <b>Total Materials and Services</b> | <b>364,000</b>       |             | <b>364,000</b>          |             | <b>364,000</b>              |             |
| 0                          | 0                  | 40,000              |             | 8944          | Vehicles                            | 40,000               |             | 40,000                  |             | 40,000                      |             |
| 0                          | 0                  | 0                   |             | 8948          | Computers & Attachments             | 0                    |             | 0                       |             | 0                           |             |
| <b>0</b>                   | <b>0</b>           | <b>40,000</b>       |             |               | <b>Total Capital Outlay</b>         | <b>40,000</b>        |             | <b>40,000</b>           |             | <b>40,000</b>               |             |
| <b>702,357</b>             | <b>740,808</b>     | <b>617,477</b>      | <b>2.05</b> |               | <b>Total Department Expenses</b>    | <b>688,494</b>       | <b>2.05</b> | <b>688,494</b>          | <b>2.05</b> | <b>686,754</b>              | <b>2.05</b> |
| <b>Revenues</b>            |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 403,610                    | 419,341            | 420,000             |             | 6300          | Charges for Services                | 885,000              |             | 885,000                 |             | 485,000                     |             |
| 131                        | 1,774              | 1,000               |             | 6990          | Miscellaneous                       | 1,000                |             | 1,000                   |             | 1,000                       |             |
| 0                          | 0                  | 1,500               |             | 7100          | Proceeds from Sale of Assets        | 1,500                |             | 1,500                   |             | 1,500                       |             |
| 0                          | 0                  | 0                   |             | 7120          | Loan Proceeds                       | 0                    |             | 0                       |             | 0                           |             |
| <b>403,741</b>             | <b>421,115</b>     | <b>422,500</b>      |             |               | <b>Total Revenues</b>               | <b>887,500</b>       |             | <b>887,500</b>          |             | <b>487,500</b>              |             |
| <b>Net Cost of Program</b> |                    |                     |             |               |                                     |                      |             |                         |             |                             |             |
| 298,616                    | 319,693            | 194,977             |             |               | Expenditures less Revenues          | (199,006)            |             | (199,006)               |             | 199,254                     |             |

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

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

| FY 22-23     | FY 23-24 | FY 24-25  |     | Acct. |                               | FY 25-26  |     | Tentatively |     | Recommended for |     |
|--------------|----------|-----------|-----|-------|-------------------------------|-----------|-----|-------------|-----|-----------------|-----|
| Actual       | Actual   | Adopted   | FTE | Num.  | Description                   | Proposed  | FTE | Approved    | FTE | Approval        | FTE |
| Expenditures |          |           |     |       |                               |           |     |             |     |                 |     |
| 0            | 4,950    | 778,037   |     | 8580  | Special Projects              | 771,837   |     | 853,545     |     | 658,545         |     |
| 0            | 3,128    | 0         |     | 8610  | Repairs and Maintenance       | 0         |     | 0           |     | 0               |     |
| 500,000      | 550,000  | 700,000   |     | 9880  | Trans. to Building Impr. Fund | 675,000   |     | 675,000     |     | 675,000         |     |
| 500,000      | 558,078  | 1,478,037 |     |       | Total Department Expenses     | 1,446,837 |     | 1,528,545   |     | 1,333,545       |     |

|                  |                  |                  |  |      |                          |                  |  |                  |  |                  |  |
|------------------|------------------|------------------|--|------|--------------------------|------------------|--|------------------|--|------------------|--|
| <b>Revenues</b>  |                  |                  |  |      |                          |                  |  |                  |  |                  |  |
| 723,815          | 710,197          | 600,000          |  | 6000 | Beginning Balance        | 400,000          |  | 400,000          |  | 400,000          |  |
| 2,217,868        | 2,455,027        | 2,700,000        |  | 6300 | Charges for Services     | 2,910,000        |  | 2,910,000        |  | 2,910,000        |  |
| 0                | 0                | 0                |  | 6990 | Miscellaneous            | 0                |  | 0                |  | 0                |  |
| 0                | 0                | 0                |  | 7920 | Transfer from Other Fund | 0                |  | 0                |  | 0                |  |
| <b>2,941,683</b> | <b>3,165,224</b> | <b>3,300,000</b> |  |      | <b>Total Revenues</b>    | <b>3,310,000</b> |  | <b>3,310,000</b> |  | <b>3,310,000</b> |  |

|                            |                    |                    |  |  |                            |                    |  |                    |  |                    |  |
|----------------------------|--------------------|--------------------|--|--|----------------------------|--------------------|--|--------------------|--|--------------------|--|
| <b>Net Cost of Program</b> |                    |                    |  |  |                            |                    |  |                    |  |                    |  |
| <b>(2,441,683)</b>         | <b>(2,607,146)</b> | <b>(1,821,963)</b> |  |  | Expenditures less Revenues | <b>(1,863,163)</b> |  | <b>(1,781,455)</b> |  | <b>(1,976,455)</b> |  |

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

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

| FY 22-23<br>Actual         | FY 23-24<br>Actual | FY 24-25<br>Adopted | FTE          | Acct.<br>Num. | Description                           | FY 25-26<br>Proposed | FTE          | Tentatively<br>Approved | FTE          | Recommended for<br>Approval | FTE          |
|----------------------------|--------------------|---------------------|--------------|---------------|---------------------------------------|----------------------|--------------|-------------------------|--------------|-----------------------------|--------------|
| <b>Expenditures</b>        |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| 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                      |              |
| <b>4,563,308</b>           | <b>4,726,858</b>   | <b>7,057,000</b>    | <b>97.00</b> |               | <b>Total Salaries</b>                 | <b>7,530,145</b>     | <b>97.30</b> | <b>7,530,145</b>        | <b>97.30</b> | <b>7,530,145</b>            | <b>97.30</b> |
| 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                      |              |
| <b>7,282,294</b>           | <b>7,774,884</b>   | <b>11,134,472</b>   | <b>97.00</b> |               | <b>Total Personal Services</b>        | <b>12,382,743</b>    | <b>97.30</b> | <b>12,382,743</b>       | <b>97.30</b> | <b>12,382,743</b>           | <b>97.30</b> |
| 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 & Publications      | 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               |              | 1,700,000                   |              |
| 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                   |              |
| <b>7,367,232</b>           | <b>8,328,379</b>   | <b>11,070,937</b>   |              |               | <b>Total Materials &amp; Services</b> | <b>9,632,388</b>     |              | <b>9,572,388</b>        |              | <b>9,572,388</b>            |              |
| 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                           |              |
| <b>174,949</b>             | <b>0</b>           | <b>0</b>            |              |               | <b>Total Capital Outlay</b>           | <b>0</b>             |              | <b>0</b>                |              | <b>0</b>                    |              |
| <b>14,824,475</b>          | <b>16,103,263</b>  | <b>22,205,409</b>   | <b>97.00</b> |               | <b>Total Department Expenses</b>      | <b>22,015,131</b>    | <b>97.30</b> | <b>21,955,131</b>       | <b>97.30</b> | <b>21,955,131</b>           | <b>97.30</b> |
| <b>Revenues</b>            |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| 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                           |              |
| <b>16,797,383</b>          | <b>16,648,647</b>  | <b>19,075,000</b>   |              |               | <b>Total Revenues</b>                 | <b>15,672,500</b>    |              | <b>15,672,500</b>       |              | <b>19,250,000</b>           |              |
| <b>Net Cost of Program</b> |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| (1,972,908)                | (545,384)          | 3,130,409           |              |               | Expenditures less Revenue             | 6,342,631            |              | 6,282,631               |              | 2,705,131                   |              |

**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<br>Actual         | FY 23-24<br>Actual | FY 24-25<br>Adopted | FTE          | Acct.<br>Num. | Description                           | FY 25-26<br>Proposed | FTE          | Tentatively<br>Approved | FTE          | Recommended for<br>Approval | FTE          |
|----------------------------|--------------------|---------------------|--------------|---------------|---------------------------------------|----------------------|--------------|-------------------------|--------------|-----------------------------|--------------|
| <b>Expenditures</b>        |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| 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                      |              |
| <b>859,363</b>             | <b>977,309</b>     | <b>1,209,019</b>    | <b>22.50</b> |               | <b>Total Salaries</b>                 | <b>1,364,446</b>     | <b>23.05</b> | <b>1,364,446</b>        | <b>23.05</b> | <b>1,364,446</b>            | <b>23.05</b> |
| 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                       |              |
| <b>1,434,907</b>           | <b>1,759,117</b>   | <b>2,158,471</b>    | <b>22.50</b> |               | <b>Total Personal Services</b>        | <b>2,327,019</b>     | <b>23.05</b> | <b>2,327,019</b>        | <b>23.05</b> | <b>2,327,019</b>            | <b>23.05</b> |
| 3,298                      | 7,128              | 2,000               |              | 8210          | Office Supplies                       | 500                  |              | 5,000                   |              | 5,000                       |              |
| 196                        | 3,303              | 500                 |              | 8220          | Operating Supplies                    | 500                  |              | 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         | 2,000                |              | 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                          | 0                    |              | 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                             | 1,000                |              | 0                       |              | 0                           |              |
| 16,256                     | 16,281             | 14,000              |              | 8410          | Dues, Memberships & Publicatns        | 1,000                |              | 0                       |              | 0                           |              |
| 0                          | 9,276              | 5,000               |              | 8420          | Workshops and Conferences             | 10,000               |              | 10,000                  |              | 10,000                      |              |
| 825                        | 703                | 5,000               |              | 8430          | Transportation                        | 2,500                |              | 500                     |              | 500                         |              |
| 4,956                      | 326,553            | 20,000              |              | 8510          | Professional Services                 | 0                    |              | 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                      | 0                    |              | 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                           |              |
| <b>556,420</b>             | <b>2,303,154</b>   | <b>614,786</b>      |              |               | <b>Total Materials &amp; Services</b> | <b>691,921</b>       |              | <b>734,921</b>          |              | <b>734,921</b>              |              |
| 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                           |              |
| <b>107,144</b>             | <b>192,656</b>     | <b>6,000,000</b>    |              |               | <b>Total Capital Outlay</b>           | <b>0</b>             |              | <b>0</b>                |              | <b>0</b>                    |              |
| 0                          | 0                  | 7,775,449           |              | 9990          | Contingency                           | 2,534,357            |              | 3,559,857               |              | 7,137,357                   |              |
| <b>0</b>                   | <b>0</b>           | <b>7,775,449</b>    |              |               | <b>Total Contingency &amp; Trans</b>  | <b>2,534,357</b>     |              | <b>3,559,857</b>        |              | <b>7,137,357</b>            |              |
| <b>2,098,471</b>           | <b>4,254,927</b>   | <b>16,548,706</b>   | <b>22.50</b> |               | <b>Total Department Expenses</b>      | <b>5,553,297</b>     | <b>23.05</b> | <b>6,621,797</b>        | <b>23.05</b> | <b>10,199,297</b>           | <b>23.05</b> |
| <b>Revenues</b>            |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| 10,293,677                 | 14,402,738         | 17,000,000          |              | 6000          | Beginning Fund Balance                | 10,000,000           |              | 10,500,000              |              | 10,500,000                  |              |
| 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                       | 0                    |              | 350,000                 |              | 350,000                     |              |
| 0                          | 115,547            | 0                   |              | 6990          | Miscellaneous                         | 0                    |              | 0                       |              | 0                           |              |
| 0                          | 0                  | 0                   |              | 7150          | Loan Proceeds                         | 0                    |              | 175,000                 |              | 175,000                     |              |
| <b>12,749,281</b>          | <b>20,480,848</b>  | <b>20,100,000</b>   |              |               | <b>Total Revenues</b>                 | <b>13,107,000</b>    |              | <b>14,132,000</b>       |              | <b>14,132,000</b>           |              |
| <b>Net Cost of Program</b> |                    |                     |              |               |                                       |                      |              |                         |              |                             |              |
| (10,650,810)               | (16,225,921)       | (3,551,294)         |              |               | Expenditures less Revenue             | (7,553,703)          |              | (7,510,203)             |              | (3,932,703)                 |              |



**2024-2025 POLK COUNTY BUDGET COMMITTEE HEARINGS**  
**May 15, 2024**

**1. CALL TO ORDER AND NOTE OF ATTENDANCE**

9:30 a.m., David Johnson called the 2023-2024 Polk County Budget Committee Hearing to order. Commissioner Gordon, Commissioner Pope, Commissioner Mordhorst, and Norbert Hartmann were in attendance. Blair Wasson was absent.

Staff Present:           Greg Hansen, Budget Officer  
                              Nicole Pineda, Recording Secretary

**2. COLA/HEALTH INSURANCE MEMO**

Mr. Hansen informed the Board that the Portland CPIW no longer exists, which is what we used to follow, and the new indicator is West Coast Cities. FOPPO has settled on COLA rates between 3% - 4%. The cost-of-living adjustment for non-represented has not been finalized for the upcoming year. Elected Officials salary adjustments were determined in January and have already been incorporated into the tentatively approved budget.

Mr. Hansen also reported that the Health Insurance rates for Kaiser Permanente will be increasing rates by 8%. Pacific Source is estimated at a 5% increase.

PERS will remain the same for the upcoming fiscal year.

**3. BUDGET SUMMARY**

On April 9th and 10th, 2024, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2024-2025.

On May 15, 2024, the County will be holding a final meeting of the Budget Committee to formally approve the 2024-2025 budget and set property tax rates (permanent and Public Safety Operating Levy) for the County.

Mr. Hansen went over his formal approval memorandum and discussed his recommendations. The recommended budget for approval has an overall increase in the total budget of \$1,000,000.00, making the total budget for the County \$124,745,750.00

**4. PUBLIC COMMENTS**

There were no comments from the public.

**5. BUDGET COMMITTEE ACTION**

**a) APPROVE THE MAY 17, 2023 MINUTES.**

**MOTION:       NORBERT HARTMANN MOVED, COMMISSIONER GORDON SECONDED, TO APPROVE THE MAY 17<sup>TH</sup>, 2023 MINUTES.**

**MOTION PASSED UNANIMOUSLY.**

**b) APPROVE 2024-2025 BUDGET WITH THE RECOMMENDED CHANGES.**

**MOTION: NORBERT HARTMANN MOVED, COMMISSIONER POPE SECONDED, TO APPROVE THE 2024-2025 BUDGET AS DISCUSSED AND MODIFIED.**

**MOTION PASSED UNANIMOUSLY.**

**c) APPROVE 2024-2025 GENERAL FUND TAX RATE AND OPERATING LEVY**

**MOTION: COMMISSIONER MORDHORST MOVED, NORBERT HARTMANN SECONDED, TO APPROVE THE GENERAL FUND TAX RATE OF \$1.7160 PER \$1,000 AND THE PUBLIC SAFETY OPERATING LEVY OF \$0.495 PER \$1,000.**

**MOTION PASSED UNANIMOUSLY.**

David Johnson adjourned the meeting at 9:41 a.m.