



Adopted Budget

for the

Fiscal Year 2025-2026

Beginning July 1, 2025

MEMBERS OF THE BUDGET COMMITTEE:

Governing Body Portion:

Position #1

Lyle Mordhorst
6030 Bethel Heights Rd.
Salem, OR 97304
623-8173(w)
Term Expires: 1/3/2029

Position #2

Craig Pope
15040 Airlie Road
Monmouth, OR 97361
838-6444(h) 623-8173(w)
Term Expires: 1/4/2027

Position #3

Jeremy Gordon
180 Dayton St
Falls City, OR 97344
623-8173(w)
Term Expires: 1/4/2027

Lay Member Portion:

Position #1

Blair Wasson
10165 Buena Vista Rd.
Independence, OR 97351
364-8662 (w) 838-5498 (h)
Term Expires: 12/31/2027

Position #2

Norbert Hartmann
4935 Matney Rd. Monmouth,
OR 97361 838-5057(h)
Term Expires: 12/31/2025

Position #3

David Johnson
2275 Woodhill St. NW
Salem, OR 97304
399-6124(h)
Term Expires: 12/31/2026

STAFF

Budget Officer:
County Counsel:
Recording Secretary:
Finance Director:

Gregory Hansen
Morgan Smith
Nicole Pineda
Katlyn D'Agostini

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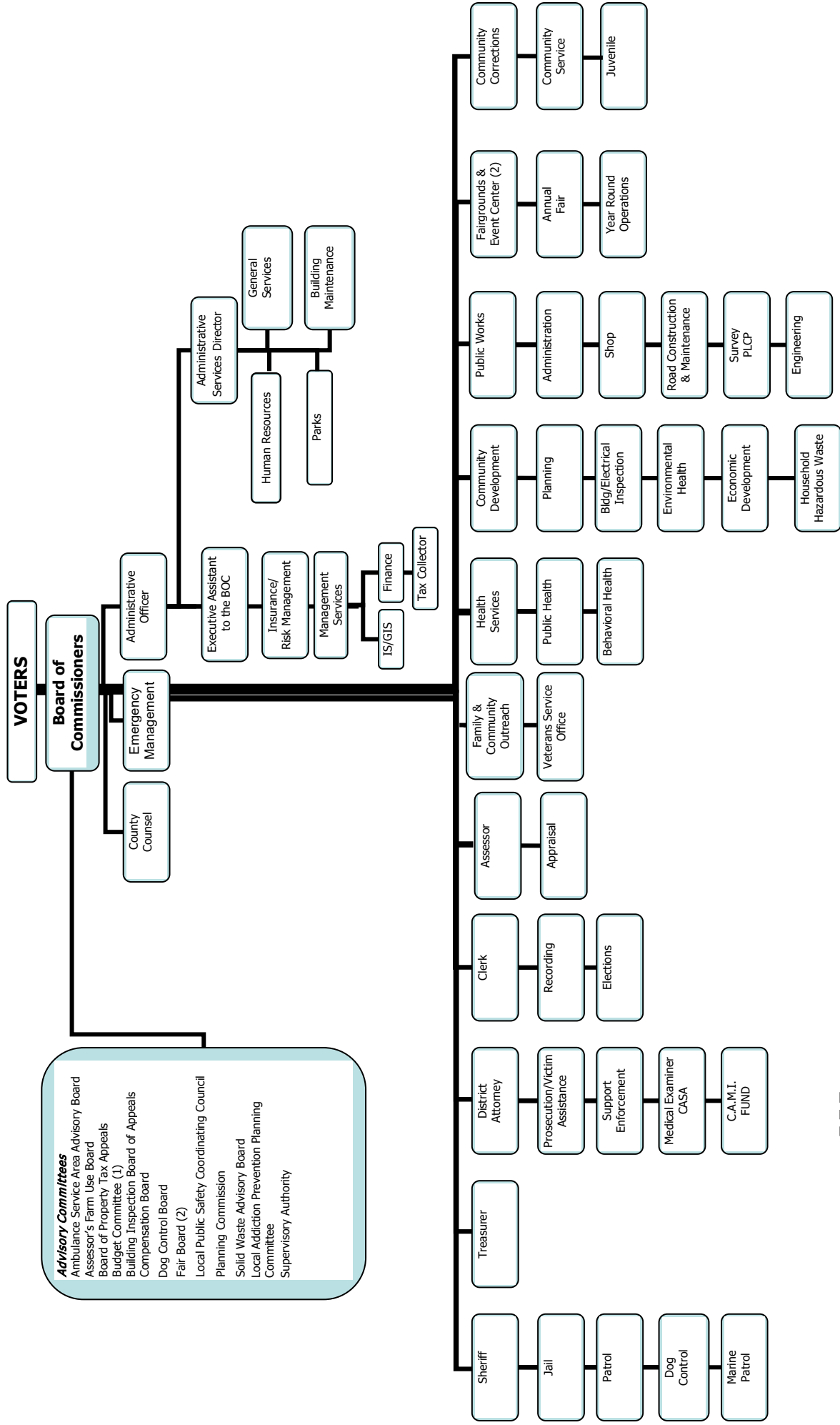
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Legend: [] Denotes elected officials

- (1) The Budget Committee, although appointed by the Board of Commissioners, has statutory responsibilities exceeding those of a typical advisory board.
- (2) The Fair Board, although appointed by the Board of Commissioners, has statutory responsibilities exceeding those of a typical advisory board.

Fiscal Year 2025-2026 Budget Calendar

- | | | | |
|-----|---|-------------------------|-----------|
| 1. | Departmental Budget Request Forms to Department Heads | 01/31/2025 | Friday |
| 2. | Compensation Committee meets to Recommend Elected Officials Salaries | 02/25/2025 | Tuesday |
| 3. | Department Budget Request forms Returned to Budget Officer | 03/07/2025 | Friday |
| 4. | Budget Officer Meets with Department Heads to discuss budget request | 03/18/2025- 03/21/2025 | |
| 5. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (1 st notice) | 03/27/2025 | Thursday |
| 6. | Publication of Notice of 9:00 a.m. 04/22/2025 Budget Committee Meeting (not more than 30 days prior to meeting) | 04/02/2025 | Wednesday |
| 7. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (2 nd notice) | 04/10/2025 | Thursday |
| 8. | Publication of Notice of 9:00 a.m. 04/22/2025 Budget Committee Meeting (not less than 5 days prior to meeting) | 04/16/2025 | Wednesday |
| 9. | Budget Officer delivers to the Budget Committee the Proposed Budget and the Budget Message | 04/18/2025 | Friday |
| 10. | Budget Committee meets on the FY 2025-2026 Proposed Budget Approval (Recess to 5/21/2025) | 04/22/2025 - 04/24/2025 | |
| 11. | Budget Committee Meeting for approval of the Budget | 05/21/2025 | Wednesday |
| 12. | Mail Public Improvement List to State (ORS 279.023) by | 05/30/2025 | Friday |

- | | | | |
|-----|---|------------------------------|-----------|
| 13. | Deliver to Newspaper of Record the Notice of Approved Budget Summary and Public Hearing on 06/25/2025 | 06/05/2025 | Thursday |
| 14. | Publication of Notice of Approved Budget Summary and Public Hearing on 06/25/2025 (5-25 days prior to meeting). | 06/11/2025 | Wednesday |
| 15. | Public Hearing on Approved Budget in conjunction with BOC meeting | 06/25/2025 | Wednesday |
| 16. | Adopt 2025-2026 Budget, make appropriations and declare tax levies | 06/25/2025 | Wednesday |
| 17. | Submit Notice of Tax Levy (LB-50), Copy of Adopted Budget and Resolution adopting the Budget making appropriations and Levy of Tax to the Assessor. | 07/15/2025
(on or before) | |
| 18. | One copy of the Adopted Budget to County Clerk | | |

1
2 **BEFORE THE BOARD OF COUNTY COMMISSIONERS**
3 **FOR POLK COUNTY, OREGON**
4

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

10
11 **RESOLUTION NO. 25-10**
12

13 **SECTION I.**
14

15 **ADOPTION OF BUDGET**
16

17 **BE IT RESOLVED** that the Board of Commissioners for the County
18 of Polk hereby adopts the Budget for 2025-2026 in the sum of
19 **\$122,427,760** now on file at the County Courthouse.
20

21 **SECTION II.**
22

23 **ADOPTION OF APPROPRIATIONS**
24

25 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year
26 beginning July 1, 2025, and for the purposes shown below, are
27 hereby appropriated as follows:
28

29 **GENERAL FUND (100)**
30

31 ASSESSOR		2,194,785
32		
33 COMMUNITY CORRECTIONS		2,464,271
34		
35 COMMUNITY DEVELOPMENT		
36 Environmental Health	454,236	
37 Planning	<u>918,827</u>	
38 TOTAL COMMUNITY DEVELOPMENT		1,373,063
39		
40 COMMUNITY SERVICE-DIVERSION		403,215
41		
42 COUNTY CLERK		
43 Recording	270,311	
44 Registration & Election	<u>510,503</u>	
45 TOTAL COUNTY CLERK		780,814
46		
47 PARKS MAINTENANCE		79,755
48		
49		

1		<u>GENERAL FUND</u>	(cont)	
2				
3	DISTRICT ATTORNEY			
4	Prosecution	2,389,204		
5	Medical Examiner	76,094		
6	Support Enforcement	564,940		
7	Victim's Assistance	460,536		
8	CASA	<u>15,000</u>		
9	TOTAL DISTRICT ATTORNEY			3,505,774
10				
11	SHERIFF			
12	Jail	8,339,487		
13	Patrol	<u>7,244,245</u>		
14	TOTAL SHERIFF			15,583,732
15				
16	EMERGENCY MANAGEMENT			628,148
17				
18	TAX COLLECTOR			355,746
19				
20	TREASURER			69,000
21				
22	NON-DEPARTMENTAL			7,000
23				
24	O & C TIMBER TITLE III			56,477
25				
26	TRANSFERS			
27	<u>Transfers to:</u>			
28	Public Works Fund	150,000		
29	Dog Control Fund	165,000		
30	Law Library	20,000		
31	Health Services Fund	100,000		
32	Public Health Fund	100,000		
33	Juvenile Dept. Fund	900,000		
34	Fair Fund	125,000		
35	Veteran's Services Fund	90,000		
36	Building Improvement Fund	100,000		
37	Public Works Const. Fund	50,000		
38	Insurance Fund	<u>200,000</u>		
39	TOTAL TRANSFERS			2,000,000
40				
41	Fund Operating Contingency			<u>2,725,720</u>
42				
43	TOTAL GENERAL FUND			\$ 32,227,500
44				
45		<u>OTHER FUNDS</u>		
46				
47	BUILDING INSPECTION FUND (110)			\$ 975,000
48				
49	C.A.M.I. FUND (140)			\$ 170,000
50				

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

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

SECTION III.

ADOPTION OF TAX LEVY

BE IT FURTHER RESOLVED that the Board of Commissioners for Polk County hereby imposes the taxes provided for in the adopted

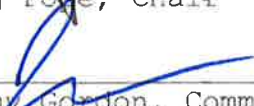
1 budget at the rate of \$1.716 per \$1,000 of assessed value for
2 permanent rate tax and a rate of \$0.4950 per \$1,000 of assessed
3 value for the Public Safety Operating Levy; and that these taxes
4 are hereby imposed and categorized for tax year 2025-2026 upon the
5 assessed value of all taxable property within Polk County.

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

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

19 POLK COUNTY BOARD OF COMMISSIONERS

21 
22 Craig Pose, Chair

25 
26 Jeremy Gordon, Commissioner

28 
29 Lyle Mordhorst, Commissioner

30 Approved as to Form:

31 
32
33
34 Morgan Smith
35 County Counsel

TO: Budget Committee Greg

FROM: Hansen, Budget Officer

DATE: April 18, 2025

SUBJECT: Budget Committee Standard Operating Procedures (SOP)

POLK COUNTY BUDGET COMMITTEE RULES AND PROCEDURES

- I. Officers to be elected by the Budget Committee shall include a Chairman, Vice-Chairman, and Secretary.
- II. Presentation by the Budget Officer providing an overview of the proposed Fiscal Year Budget followed by questions from the Budget Committee.
 - A. The proposed Budget is distributed approximately one week in advance for review by the Budget Committee.
- III. Presentation of individual departmental budgets by the Budget Officer and the appropriate Department Head.
 - A. Questions from the Budget Committee.
 - B. The Committee does not approve any increase request from a Department Head (i.e. amount exceeding that recommended by the Budget Officer) at this time.
 - C. By motion and second, without a committee vote, a requested increase by a Department Head may be placed on the Unfunded List.
 - D. All unfunded increases are pooled together as the Committee proceeds through the department presentations and held for final consideration on the last day of the budgetary process.
 - E. The Committee may further reduce the Budget Officer's proposed budget by a motion, second and majority vote. This deletion may or may not be included on the Unfunded List, depending upon its receiving a motion and second to be placed on the Unfunded List.
 - F. After all motions to delete are voted upon and all motions and second to place items on the Unfunded List are completed, the Committee must pass a motion by majority vote to "tentatively approve" the department's budget.

- G. This “tentative approval” of the departmental budget is not the final approval, which is held in abeyance until the final day of the process.

IV. Final day process.

- A. The Committee has a final opportunity to question Department Heads by callback and to discuss among themselves the implication of various programs that are on the Unfunded List.
- B. All motions and seconds to place items on the Unfunded List are placed on a summary worksheet by County staff for final distribution.
- C. Any additional monies that have been released by motions to delete are added to the General Fund Contingency.
- D. After finalizing the Unfunded List worksheet provided by staff, the Committee members vote individually on the items and amounts on the Unfunded List they wish to include in the final Budget.
- E. Staff then compiles the final list of votes by the six Budget Committee members, makes copies, and distributes the list for a final round of discussions by the Committee.
- F. The Chairman then leads the Committee through a process that requires a motion, second, and majority vote to place items on the Unfunded List into the tentatively approved Budget. Money for items not receiving a majority vote remains in the General Fund Contingency.

V. Final Approval.

- A. After I through III above are completed, the Budget Committee passes a motion “tentatively approving” the complete budget including all revenues and expenditures for all funds.

VI. Final Budget Committee meeting in May.

- A. The Budget Committee reconvenes to review and update revenue estimates and corresponding expenditures. The Budget Committee makes a final recommendation of approval to the Board of Commissioners who must adopt the budget by June 30, 2025, as provided in Oregon Statute.
- B. The Budget Committee then passes a motion adopting the recommended tax levy/rate to finance the property tax portion of the budget’s revenues.

VII. Miscellaneous Rules.

- A. Technical changes in line items that do not affect a Fund bottom line can be made by consensus during the budgetary process.



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: MEMBERS OF THE 2025-26
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: APRIL 11, 2025

SUBJECT: 2025-26 BUDGET MESSAGE

INTRODUCTION

2025-26 Budget Overview

The 2025-26 Polk County Proposed Budget has been developed to address the upcoming operational needs of the County. The proposed budget, as you know, is the first phase of a three (3) month process. There will be adjustments made throughout this process both positive and negative before final adoption. The current proposed budget is the best prediction of our current financial positions in all of our operating budgets.

As a result, the proposed budget for the General Fund will see an increase of approximately \$653,250 over last year's adopted budget (2.06% increase) and a decrease of -3.80 FTE in staff.

Other Funds with dedicated funding saw a mixed bag of increases/decreases in funding. For example, Public Works saw overall funding decrease of approximately 6.33% (decrease of \$940,000), Health Services saw an increase of 30.70% (\$2,160,000), Behavioral Health saw an overall decrease of 21.86% (\$9,545,500), the Fair Fund saw an increase of 150.29% (\$1,188,800) based upon the passage of the operating levy, Public Health saw a increase of 1.28% (\$45,000) and the American Rescue Plan saw a decrease of -91.11% (-\$2,050,000).

Overall, the proposed budget for the County decreased by -5.22% (a \$6,552,990 decrease in overall budget). The total proposed budget has a decrease of -1.0 FTE.

Looking ahead and predicting where we are going to be financially is still somewhat unclear, but by the time we adopt the budget those predictions should be much clearer. The proposed budget includes a health insurance increases, the PERS increase and wage increases.

Prior Years' Budget History

Following is a ten-year synopsis of the County's operating budgets:

The 2014-15 budget saw additional cuts to General Fund personnel (-5.50 FTE) and overall operating budget -2.61% (-\$434,200). As a result of these cuts the County was forced to cut

Patrol services to 10 hours a day seven days a week. Overall the County budget increased 3.7% and had reduction of 1.0 FTE.

The 2015-16 saw operating and FTE increases to the General Fund due the voter approved public safety levy. Total operating monies increased 22.42% (\$3,631,850) and an increase in personnel of 24.75 FTE. Overall the County budget increased 20.44% (approximately \$10 million) and had an addition of 47.73 FTE.

The 2016-17 saw operating and FTE increases to the General Fund due to increased property tax revenue and increased beginning fund balance. Total General Fund operating monies increased 12.22% (\$2,422,859) and an increase in personnel of 5.07 FTE. Overall the County budget increased 12.40% (approximately \$7.3 million) and had an addition of 33.70 FTE.

The 2017-18 saw operating and FTE increases to the General Fund due to increased property tax revenue and other revenues. Total General Fund operating monies increased 5.19% (\$1,155,850) and an increase in personnel of 3.20 FTE. Overall the County budget increased 4.33% (approximately \$2,870,485) and had an addition of 8.50 FTE.

The 2018-19 saw operating and FTE increases to the General Fund due to increased property tax revenue and other revenues. Total General Fund operating monies increased 10.02% (\$2,345,450) and an increase in personnel of 7.78 FTE. Overall the County budget increased 11.19% (approximately \$7,740,259) and had an addition of 14.53 FTE.

The 2019-20 saw operating and FTE increases to the General Fund due to increased property tax revenue and other revenues. Total General Fund operating monies increased 4.02% (\$1,034,800) and an increase in personnel of 2.42 FTE. Overall the County budget increased 23.80% (approximately \$18,303,221) and had an addition of 12.19 FTE. The major reason behind the overall increase is the selling of \$14 million worth of construction bonds.

The 2020-21 budget saw operating remain status quo and FTE decreases in the General Fund. Total General Fund operating monies increased 0.22% (\$59,500) and a decrease in personnel of 3.8 FTE. Overall the County budget decreased 8.3% (approximately \$8,630,000 mainly due to construction projects being completed) and had an addition of 10.55 FTE.

The 2021-22 budget saw operating expenses increase along with FTE increases in the General Fund. Total General Fund operating monies increased 6.61% (\$1,775,500) and an increase in personnel of 1.8 FTE. Overall the County budget increased 12.4% (\$12,289,693 mainly due to ARPA funding) and had an addition of 16.30 FTE.

The 2022-23 budget saw operating expenses increase along with FTE increases in the General Fund. Total General Fund operating monies increased 13.42% (\$3,841,500) and an increase in personnel of 2.41 FTE. Overall the County budget increased 5.49% (\$6,320,358) and had an addition of 31.45 FTE.

The 2023-24 budget saw operating expenses decrease along with FTE decreases in the General Fund. Total General Fund operating monies decreased -0.15% (\$50,000) and a decrease in personnel of 0.42 FTE. Overall the County budget increased 2.78% (\$3,372,448) and had an addition of 15.85 FTE.

The 2024-25 budget saw operating expenses decrease along with FTE decreases in the General Fund. Total General Fund operating monies decreased -2.14% (\$693,300) and a decrease in personnel of 2.0 FTE. Overall the County budget decreased 2.29% (\$2,936,800) and had a reduction of 5.40 FTE.

PROPERTY TAX LEVY

Like the previous year, I am proposing that the budget committee set the Measure 50 maximum tax rate of \$1.7160 / \$1,000 in the General Fund.

For the Public Safety Operating Levy, I am recommending a tax rate in the amount of \$0.495/\$1,000.

PROGRAM CHANGES / UPDATES:

General Fund

The General Fund will see decreases in personnel of -3.80 FTE and a increase in the overall budget of 2.06% (\$653,250 increase).

Other Funds

Public Works saw a decrease in the overall budget of -6.33% (\$940,000). The primary decreases were the result of completing the Black Rock Road/Bridge replacement and the Gun Club/Hoffman Road project.

Health Services will have an increase in appropriations of 30.70% (\$2,160,000) caused by an increase in funding and pass through monies for FCO.

Public Health has a slight increase in the overall budget of 1.28% and a slight decrease in personnel (-0.55 FTE).

Behavioral Health saw an increase in personnel (0.65 FTE) and a decrease in appropriations (\$9,545,000) due to the construction of the new Academy Annex and decreased State/Federal funding.

REVENUES:

General Fund

General Fund revenue for fiscal year 2025-26 is proposed at \$32,377,500 (a \$653,250 increase from last year). This is an **increase** of 2.06% over last year's adopted budget. The primary revenue increases for the upcoming year are Property Taxes (725,000), and Community Corrections (\$375,000). Major decrease occurred in the Beginning Fund Balance (-\$550,000) and Interest income (-\$150,000).

All other revenues in the General Fund remained fairly constant.

Other Funds

The Public Works Fund **decreased** by -6.33% (\$940,000). The primary reasons for the decrease was the completing the Black Rock Road/Bridge replacement and the Gun Club/Hoffman Road project.

Health Services related funds with a **decrease** were Behavioral Health (-21.84%) and funds with an **increase** were Health Services (30.70%) and Public Health (1.28%).

The Fair Fund saw an **increase** in operating budget of 150.29%. due to the inclusion of the levy.

American Rescue Plan saw a decrease in operating budget as we spend down the allocation of funds (-91.11%).

PROPOSED STAFFING LEVELS:

General Fund (budgeted net decrease -3.8 FTE)

Proposed staffing levels in the General Fund decreased by -3.8 FTE. Two positions in the Sheriff (Patrol), one in Community Corrections and a half in Emergency Management.

Other Funds (budgeted net increase of 4.8 FTE)

Staff increases occurred in the Behavioral Health Fund (0.65 FTE), Health Services (0.7 FTE), Public Works (2.0 FTE) and Management Services (3.4 FTE). Staff decreases occurred in Public Health (-0.55 FTE) and American Rescue Plan (-1.0 FTE).

Salaries & Benefits

The County has contracts in place for the next fiscal year.

Costs associated with COLAs for elected officials, AFSCME, Deputy Sheriff and Non-Represented have already been incorporated into this years budget.

PERS continues to be a serious financial issue for State & Local Governments. PERS will increase for the 2025-26 fiscal year, however with the creation of the PERS Reserve Fund, the impacts will be less severe than normal.

The Unfunded Actuarial Liability (UAL) for Polk County with the latest evaluation period (2023) is now at negative \$44.293 million.

Health insurance continues to be a burden on our financial stability. Lately, health insurance rates have been very stable, however this year we could see significant increases (approximately 8%).

To put the cost associated with employee salaries and benefits into perspective, Polk County will potentially be employing 187 more employees in 2025 than in 2015, but the total cost associated with those employees will be \$36,400,000 higher. Another way to look at how the costs associated with an employee increase is to look at the average cost of a full-time employee. The cost of an average employee has increased over 49.7% in the past ten years (almost a 4.9% increase a year).

INTERNAL CHARGES:

The overhead charges associated with Central Services, Finance, Personnel, County Counsel and Board of Commissioners **increased** 4.6% for fiscal year 2025-26.

The distribution of rental charges was based on square footage for the Courthouse Complex and the Academy Building. Charges include operational costs (utilities, custodial, maintenance, etc.) and building depreciation/COP repayment (a 500,000 transfer to Building Improvement). Rental charges for the Courthouse Complex **increased** 3.9% and **increased** 7.3% for the Academy Building. Rent for the Jail **increased** by 4.8% for the upcoming year. A new rent was created eight years ago for the Buchanan Building and it saw a 2.1% increase. A brand new rent was

introduced last year for the Resource Center and it decreased by -2.7%. A new rent occurred this year for the Academy Annex building.

The insurance charges for 2025-26 **increased** 21.0% and were distributed based on past claims history, current litigation and payment for full insurance coverage.

Charges for Information Services and G.I.S. were distributed based on the established formula of user hardware and proposed programming for the upcoming year. Overall charges **increased** 27.4% for the fiscal year. Cyber Security costs are the driving force of this increase

PROPOSED CAPITAL OUTLAY:

General Fund

No capital outlay proposed this year.

Other Funds

In Public Works, the proposed capital outlay expenditures of \$855,000 includes multiple pieces of equipment along with vehicles. Other capital outlay in Public Works includes machinery, right of way purchases and bike path dollars.

The Court Security Fund has \$25,000 earmarked for security upgrades.

In the Economic Development Fund, there is a \$700,000 capital project that may be secured through a Community Development Block Grant.

Management Services has \$135,000 allocated for one/two motor pool vehicles, computer equipment and Jail.

The Building Improvement Fund has \$200,000 allocated for HVAC and parking lot.

The Public Works Construction Fund has \$10,000 for upgrades of existing Public Works buildings.

The Fairgrounds has 1,050,000 allocated for capital outlay pending the passage of the operating levy.

TRANSFERS:

Transfers from the General Fund to other funds had a **decrease** of -7.84%.

The Public Health Fund transfer **decreased** by \$50,000.

The transfer to the Juvenile Fund was **increased** by \$100,000 for a total of 900,000.

The transfer to the Public Works Fund stayed the same at \$150,000 based upon timber cut projections. The monies from this transfer are dedicated to designated state timber resource roads in the County. This transfer will be used to reimburse the Public Works Fund for work done on these roads and to pay off an infrastructure loan from the State of Oregon.

The transfer to the Dog Control Fund is proposed to **increase** \$25,000 for a total of \$165,000. This amount reflects the reduction of a 0.5 FTE.

The transfer to the Marine Patrol Fund remained the same at \$5,000. This transfer allows for the County to utilize approximately \$80,000 in State Marine monies for the program.

The transfer to the Fair Fund is proposed zero. This will amount will change if the County is unsuccessful with the passage of the levy.

The transfer to the Veteran's Services Fund is proposed to remain the same at \$90,000.

Transfers to the Law Library is \$5,000 less down to \$20,000 and Domestic Mediation Fund will not have a transfer this coming year.

The transfer to the Family & Community Outreach program will decrease to \$100,000.

The two transfers for the building projects are in the amounts of \$100,000 (Courthouse Improvement) and \$50,000 to the Public Works Construction Fund to cover costs associated with the new EOC/Sheriff locker room. Both transfers decreased from the previous year.

Public Works Fund is transferring \$525,000 to the Public Works Construction Fund.

Management Services will be transferring \$675,000 to the Building Improvement Fund to cover the costs associated with the COPs for the Academy Building and other facility related projects.

CONTINGENCIES:

The General Fund Contingency is proposed at \$3,032,622, which is a decrease of \$244,143 over last year's adopted contingency. Other funds with significant contingencies are Public Works (\$3,560,644), and Behavioral Health (\$3,559,857).

CONCLUSION:

At Polk County we have always taken great pride in the way we do business and I believe the proposed budget continues to provide our citizens with programs and services they have come to expect and deserve from their local government. However, the ability to provide these services at current levels or even at reduced levels is not sustainable without additional revenue source(s) or further cuts in personnel for the General Fund.

The County has been burning cash reserves for the past two years in the General Fund and this trend will continue as the cost (wages, combined with PERS and Health Insurance) associated with employees grows at a faster rates (6% to 3%) than revenues. In this current proposed budget, I have proposed a reduction of 3.8 FTE (actually 4.3 FTE, 0.5 FTE in another General Fund supported department) and we are still cutting into our reserves.

Additional revenue sources will need to come from increased monies from the State or Federal level, increased revenue from charges for services and fees, a brand new revenue source that currently does not exist or finally an increase in our Public Safety Levy in May of 2027.

In conclusion, it will take any combination of reduced personnel expenses and/or increased revenue sources to move us back to where we were three years ago.

POLK COUNTY

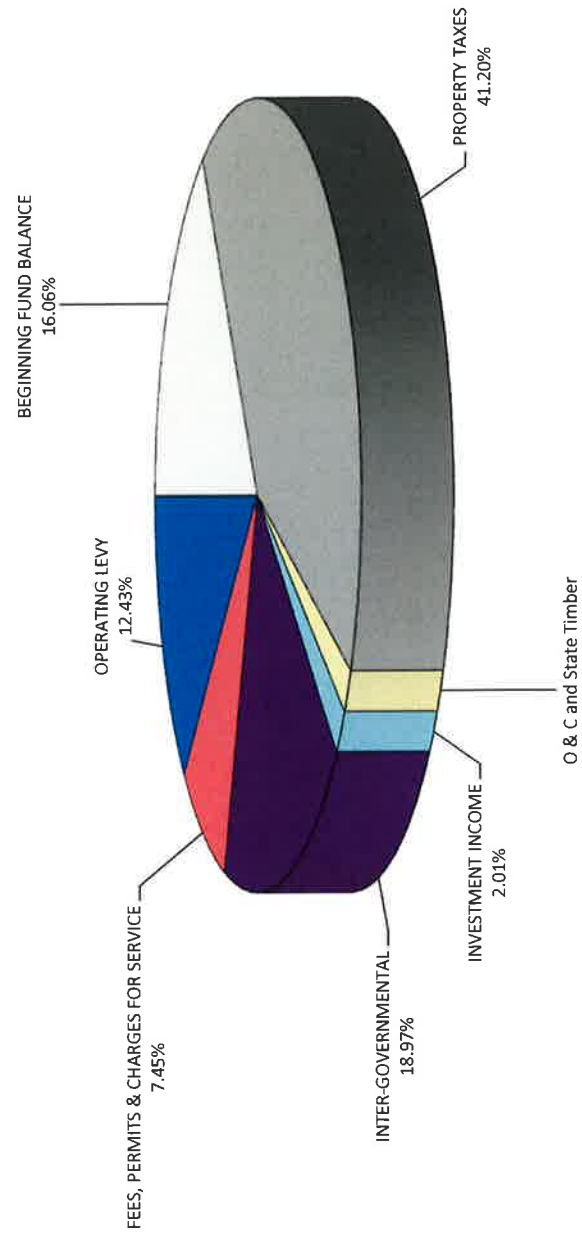
SUMMARY OF PROPOSED BUDGET FY 2025-2026

DEPARTMENT	(FTE)	PERSONAL SERVICES			MATERIALS AND SERVICES		CAPITAL OUTLAY	OTHER	FY 2025-26 TOTAL BUDGET	FY 2024-25 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2024-25 FTE	NET CHANGE	FY 2025-26 REVENUES	NET COST OF PROGRAM
		PERSONAL SERVICES	AND SERVICES													
GENERAL FUND (100)																
ASSESSOR	12.00	1,513,172	652,494	0	0	0	0	0	2,165,666	1,990,404	175,262	8.81%	12.00	0.00	336,000	1,829,666
COUNTY CLERK																
RECORDING	1.30	168,189	102,122	0	0	0	0	0	270,311	244,344	25,967	10.63%	1.30	0.00	370,000	-99,689
ELECTIONS	1.70	246,148	264,355	0	0	0	0	0	510,503	460,427	50,076	10.88%	1.50	0.20	30,000	480,503
TREASURER	0.30	47,764	21,236	0	0	0	0	0	69,000	64,328	4,672	7.26%	0.30	0.00	0	69,000
TAX COLLECTOR	1.50	202,931	152,815	0	0	0	0	0	355,746	345,062	10,684	3.10%	1.50	0.00	21,100	334,646
COMMUNITY DEVELOPMENT																
PLANNING	4.55	659,379	259,448	0	0	0	0	0	918,827	860,467	58,360	6.78%	4.55	0.00	307,000	611,827
ENVIRONMENTAL HEALTH	2.20	285,576	168,660	0	0	0	0	0	454,236	410,899	43,337	10.55%	2.20	0.00	452,500	1,736
DISTRICT ATTORNEY																
PROSECUTION	14.30	1,933,288	455,916	0	0	0	0	0	2,389,204	2,218,043	171,161	7.72%	14.30	0.00	80,000	2,309,204
MEDICAL EXAMINER	0.00	60,134	15,960	0	0	0	0	0	76,094	77,057	-963	-1.25%	0.00	0.00	0	76,094
SUPPORT ENFORCEMENT	3.70	455,837	109,103	0	0	0	0	0	564,940	524,178	40,762	7.78%	3.70	0.00	390,000	174,940
VICTIM'S ASSISTANCE	3.75	350,364	110,172	0	0	0	0	0	460,536	450,954	9,582	2.12%	3.75	0.00	195,000	265,536
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	15,000	0	0	0	0	0	15,000	20,000	-5,000	-25.00%	0.00	0.00	0	15,000
SHERIFF																
PATROL	33.05	5,543,063	1,693,399	0	0	0	0	0	7,236,462	7,368,383	-131,921	-1.79%	35.45	-2.40	346,000	6,890,462
JAIL	34.00	5,844,508	2,494,979	0	0	0	0	0	8,339,487	7,590,260	749,227	9.87%	34.00	0.00	877,000	7,462,487
EMERGENCY MANAGEMENT	1.00	221,543	406,605	0	0	0	0	0	628,148	623,847	4,301	0.69%	1.50	-0.50	550,000	78,148
COMMUNITY SERVICE	3.15	304,865	98,350	0	0	0	0	0	403,215	457,934	-54,719	-11.95%	4.00	-0.85	295,000	108,215
COMMUNITY CORRECTIONS	12.40	1,875,733	588,538	0	0	0	0	0	2,464,271	2,563,197	-98,926	-3.86%	12.55	-0.15	2,725,500	-261,229
PARKS MAINTENANCE	0.00	0	79,755	0	0	0	0	0	79,755	80,701	-946	-1.17%	0.00	0.00	80,500	-745
NON-DEPARTMENTAL																
OTHER	0.00	0	7,000	0	0	0	0	0	7,000	7,000	0	0.00%	0.00	0.00	25,265,900	-25,258,900
O & C TIMBER TITLE III	0.40	50,781	5,696	0	0	0	0	0	56,477	50,000	6,477	12.95%	0.50	-0.10	56,000	477
TRANSFERS																
FUND OPERATING CONTINGENCY																
UNAPPROPRIATED ENDING FUND BALANCE																
TOTALS	129.30	19,763,275	7,701,603	0	4,912,622	0	0	0	32,377,500	31,724,250	653,250	2.06%	133.10	-3.80	32,377,500	0
BUILDING INSPECTION FUND (110)																
C.A.M.I. FUND (140)	5.05	669,164	319,127	0	56,709	0	0	0	1,045,000	1,075,000	-30,000	-2.79%	5.05	0.00	1,045,000	0
DOMESTIC MEDIATION FUND (160)	0.25	32,307	137,693	0	0	0	0	0	170,000	155,500	14,500	9.32%	0.25	0.00	170,000	0
COURT SECURITY (180)	0.00	0	250,000	0	0	0	0	0	250,000	73,000	177,000	242.47%	0.00	0.00	250,000	0
PUBLIC WORKS FUND (210)																
ADMINISTRATION PROGRAM	3.00	497,349	903,247	0	4,083,144	0	0	0	5,483,740	5,420,880	62,860	1.16%	3.00	0.00	4,825,000	658,740
COUNTY SHOP	3.00	425,971	373,000	0	0	0	0	0	798,971	722,744	76,227	10.55%	3.00	0.00	160,000	638,971
ROAD MAINTENANCE PROGRAM	14.00	1,892,150	2,953,000	750,000	0	0	0	0	5,595,150	5,640,918	-45,768	-0.81%	14.00	0.00	8,525,000	-2,929,850
ROAD CONSTRUCTION PROGRAM	0.00	0	720,500	105,000	0	0	0	0	825,500	1,930,500	-1,105,000	-57.24%	0.00	0.00	345,000	480,500
SURVEY	3.00	431,955	45,000	0	0	0	0	0	476,955	449,769	27,186	6.04%	3.00	0.00	50,000	426,955
ENGINEERING	6.00	726,484	10,200	0	0	0	0	0	736,684	692,189	44,495	6.43%	4.00	2.00	12,000	724,684
TOTALS	29.00	3,973,909	5,004,947	855,000	4,083,144	0	0	0	13,917,000	14,857,000	-940,000	-6.33%	27.00	2.00	13,917,000	0
PUBLIC CORNER PRES. FUND (215)																
DOG CONTROL FUND (220)	0.00	0	105,000	0	0	0	0	0	105,000	110,000	-5,000	-4.55%	0.00	0.00	105,000	0
MARINE PATROL FUND (225)	1.50	198,550	56,910	0	0	0	0	0	255,460	237,500	17,960	7.56%	1.50	0.00	255,460	0
LAW LIBRARY (230)	0.05	49,469	35,531	0	0	0	0	0	85,000	82,500	2,500	3.03%	0.05	0.00	85,000	0
HEALTH SERVICES FUND (232)	0.00	0	100,000	0	0	0	0	0	100,000	85,000	15,000	17.65%	0.00	0.00	100,000	0
HEALTH SERVICES ADMINISTRATION	15.50	2,222,141	527,859	0	0	0	0	0	2,750,000	2,687,651	62,349	2.32%	15.60	-0.10	2,750,000	0
FAMILY & COMMUNITY OUTREACH	28.50	3,054,096	3,390,904	0	0	0	0	0	6,445,000	4,347,349	2,097,651	48.25%	27.70	0.80	6,445,000	0
TOTALS	44.00	5,276,237	3,918,763	0	0	0	0	0	9,195,000	7,035,000	2,160,000	30.70%	43.30	0.70	9,195,000	0

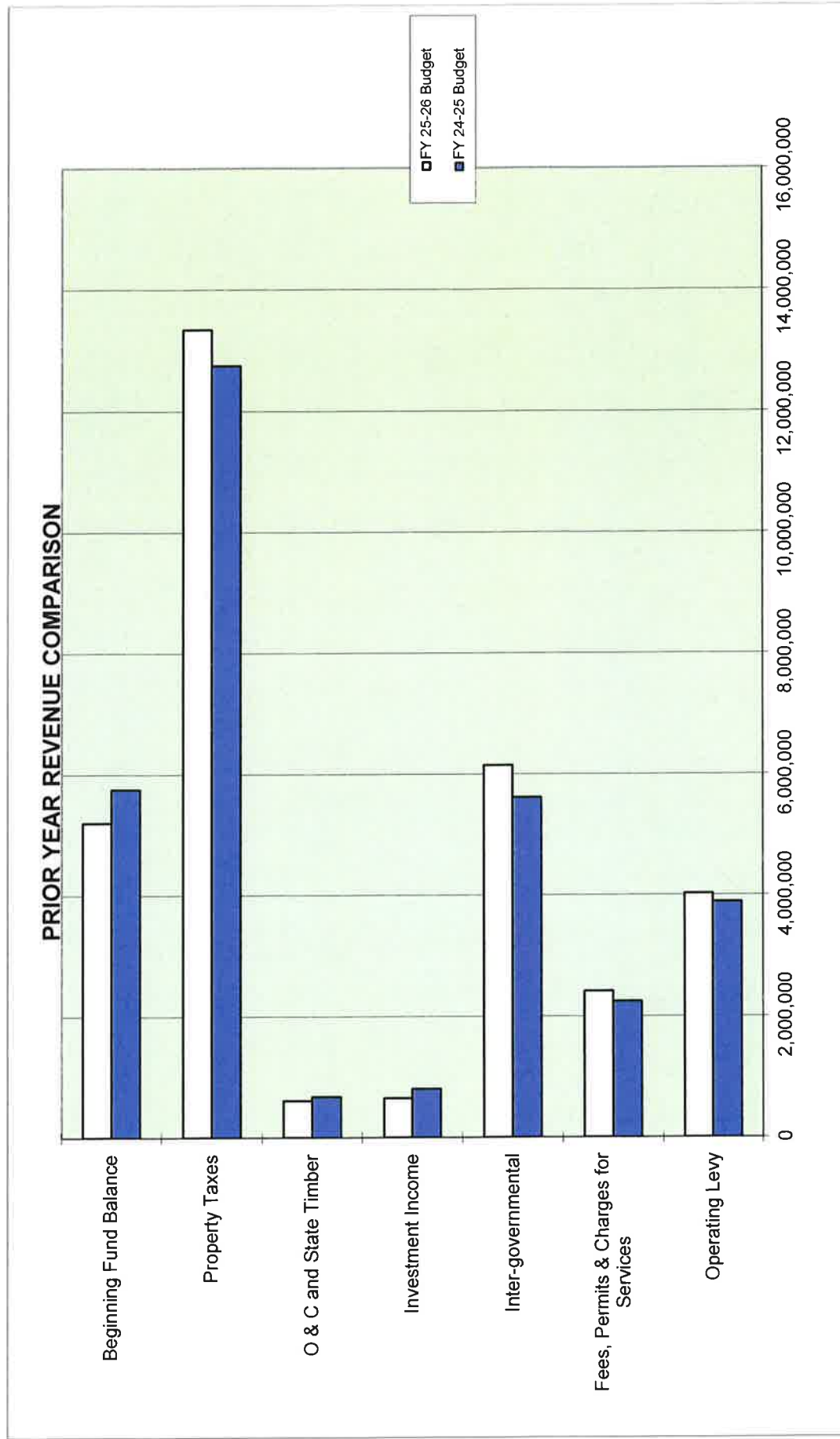
DEPARTMENT		PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY	OTHER	FY 2025-26 TOTAL BUDGET	FY 2024-25 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	NET CHANGE	FY 2025-26 REVENUES	NET COST OF PROGRAM
		PERSONAL SERVICES	PERSONAL SERVICES	PERSONAL SERVICES	SERVICES	SERVICES	SERVICES									
FAMILY PLANNING GENERAL HEALTH WIC		0.25	60,012	98,750	0	0	0	0	0	158,762	143,643	15,119	10.53%	0.20	80,000	78,762
		14.15	1,781,009	1,005,369	0	202,008	0	202,008	0	2,988,386	2,984,364	4,022	0.13%	14.75	3,165,000	-176,614
		2.65	284,588	128,264	0	0	0	0	0	412,852	386,993	25,859	6.68%	2.65	315,000	97,852
TOTALS		17.05	2,125,609	1,232,383	0	202,008	0	202,008	0	3,560,000	3,515,000	45,000	1.28%	17.60	3,560,000	0
BEHAVIORAL HEALTH FUND (240)		23.05	2,327,019	734,921	0	3,559,857	0	3,559,857	0	6,621,797	16,548,706	-9,926,909	-59.99%	22.50	14,132,000	-7,510,203
		0.00	0	0	0	0	0	0	0	0	0	0	#DIV/0!	0.00	0	0
		97.30	12,382,743	9,572,388	0	0	0	0	0	21,955,131	22,205,409	-250,278	-1.13%	97.00	15,672,500	6,282,631
DEVELOPMENTAL DISABILITY SUB-GRANT PROGRAMS		36.80	4,324,030	1,228,542	0	0	0	0	0	5,552,572	4,920,885	631,687	12.84%	37.00	4,325,000	1,227,572
		0.00	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0
		157.15	19,033,792	11,535,851	0	3,559,857	0	3,559,857	0	34,129,500	43,675,000	-9,545,500	-21.86%	156.50	34,129,500	0
TOTALS		5.45	789,127	511,873	0	0	0	0	0	1,301,000	1,277,000	24,000	1.88%	5.95	1,301,000	0
JUVENILE DEPT. FUND (245)		5.45	789,127	511,873	0	0	0	0	0	1,301,000	1,277,000	24,000	1.88%	5.95	1,301,000	0
		5.45	789,127	511,873	0	0	0	0	0	1,301,000	1,277,000	24,000	1.88%	5.95	1,301,000	0
		5.45	789,127	511,873	0	0	0	0	0	1,301,000	1,277,000	24,000	1.88%	5.95	1,301,000	0
FAIR FUND (260)		3.00	331,721	317,779	1,050,000	0	0	1,050,000	0	1,699,500	505,274	1,194,226	236.35%	3.00	1,615,800	83,700
		1.00	167,343	112,957	0	0	0	0	0	280,300	285,726	-5,426	-1.90%	1.00	364,000	-83,700
		4.00	499,064	430,736	1,050,000	0	0	1,050,000	0	1,979,800	791,000	1,188,800	150.29%	4.00	1,979,800	0
TOTALS		3.00	315,308	59,692	0	0	0	0	0	375,000	360,000	15,000	4.17%	3.00	375,000	0
VETERANS SERVICES FUND (254)		0.00	0	225,000	0	0	0	0	0	225,000	186,000	39,000	20.97%	0.00	225,000	0
		0.10	26,667	873,333	700,000	0	0	700,000	0	1,600,000	1,650,000	-50,000	-3.03%	0.10	1,600,000	0
		0.00	0	200,000	0	0	0	0	0	200,000	2,250,000	-2,050,000	-91.11%	1.00	200,000	0
AMERICAN RESCUE PLAN (290)		0.00	0	200,000	0	0	0	0	0	200,000	2,250,000	-2,050,000	-91.11%	1.00	200,000	0
		2.50	313,418	836,990	0	1,049,592	0	1,049,592	0	2,200,000	2,500,000	-300,000	-12.00%	2.50	2,200,000	0
		0.20	34,626	100,374	0	0	0	0	0	135,000	120,000	15,000	12.50%	0.10	135,000	0
HOUSEHOLD HAZARDOUS WASTE FUND (300)		0.00	0	675,000	200,000	0	0	200,000	0	875,000	875,000	0	0.00%	0.00	875,000	0
		0.00	0	590,000	10,000	0	0	10,000	0	600,000	557,500	42,500	7.62%	0.00	600,000	0
		0.00	0	20,000	0	1,922,000	0	1,922,000	0	1,942,000	1,625,000	317,000	19.51%	0.00	1,942,000	0
TOTALS		0.00	0	20,000	0	0	0	0	0	1,942,000	1,625,000	317,000	19.51%	0.00	1,942,000	0
MANAGEMENT SERVICES FUND (610)		3.50	506,188	22,650	0	0	0	0	0	528,838	441,990	86,848	19.65%	3.00	0	528,838
		2.05	284,494	364,000	40,000	0	0	40,000	0	688,494	617,477	71,017	11.50%	2.05	887,500	-199,006
		5.35	592,112	163,250	0	0	0	0	0	755,362	646,810	108,552	16.78%	5.35	1,360,000	-604,638
ACADEMY-BUILDING MAINTENANCE		8.60	811,116	240,100	0	0	0	0	0	1,051,216	994,908	56,308	5.66%	7.70	1,125,000	-73,784
		2.75	283,157	244,800	20,000	0	0	20,000	0	547,957	521,527	26,430	5.07%	2.85	550,000	-2,043
		1.10	105,774	367,500	0	0	0	0	0	473,274	459,698	13,576	2.95%	1.10	485,000	-11,726
BUCHANAN BLDG. MAINTENANCE		1.10	105,774	367,500	0	0	0	0	0	473,274	459,698	13,576	2.95%	1.10	485,000	-11,726
		1.10	105,774	367,500	0	0	0	0	0	473,274	459,698	13,576	2.95%	1.10	485,000	-11,726
		1.10	105,774	367,500	0	0	0	0	0	473,274	459,698	13,576	2.95%	1.10	485,000	-11,726
RESOURCE CENTER		8.00	1,211,991	877,300	75,000	0	0	75,000	0	2,164,291	1,665,224	499,067	29.97%	7.00	2,170,000	-5,709
		2.00	300,700	353,050	0	0	0	0	0	653,750	417,061	236,689	56.75%	2.00	445,000	208,750
		1.10	104,386	61,400	0	0	0	0	0	165,786	0	165,786	0.00%	0.00	175,000	-9,214
COMPUTER MAPPING (GIS)		6.10	907,599	257,950	0	0	0	0	0	1,165,549	1,103,977	61,572	5.58%	6.60	0	1,165,549
		3.50	578,662	141,850	0	0	0	0	0	720,512	597,018	123,494	20.69%	3.00	125,000	595,512
		0.85	207,826	6,850	0	0	0	0	0	214,676	201,317	13,359	6.64%	0.85	12,000	202,676
COUNTY COUNSEL		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
TRANSFERS		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
		0.00	0	0	0	0	0	0	0	675,000	700,000	-25,000	-3.57%	0.00	0	675,000
SPECIAL PROJECTS		46.00	6,008,855	4,005,645	135,000	0	0	135,000	0	10,824,500	9,310,000	1,514,500	16.27%	42.60	3,310,000	-2,456,455
		0.35	98,032	1,207,500	0	44,468	0	44,468	0	1,350,000	1,202,000	148,000	12.31%	0.35	1,350,000	0
		0.35	98,032	1,207,500	0	44,468	0	44,468	0	1,350,000	1,202,000	148,000	12.31%	0.35	1,350,000	0
TOTALS		444.95	59,207,409	40,239,951	2,375,000	16,505,400	0	2,375,000	0	118,927,760	125,480,750	-6,552,990	-5.22%	443.95	118,927,760	0
GRAND TOTAL ALL FUNDS		444.95	59,207,409	40,239,951	2,375,000	16,505,400	0	2,375,000	0	118,927,760	125,480,750	-6,552,990	-5.22%	443.95	118,927,760	0

2025-2026
GENERAL FUND
REVENUE DISTRIBUTION

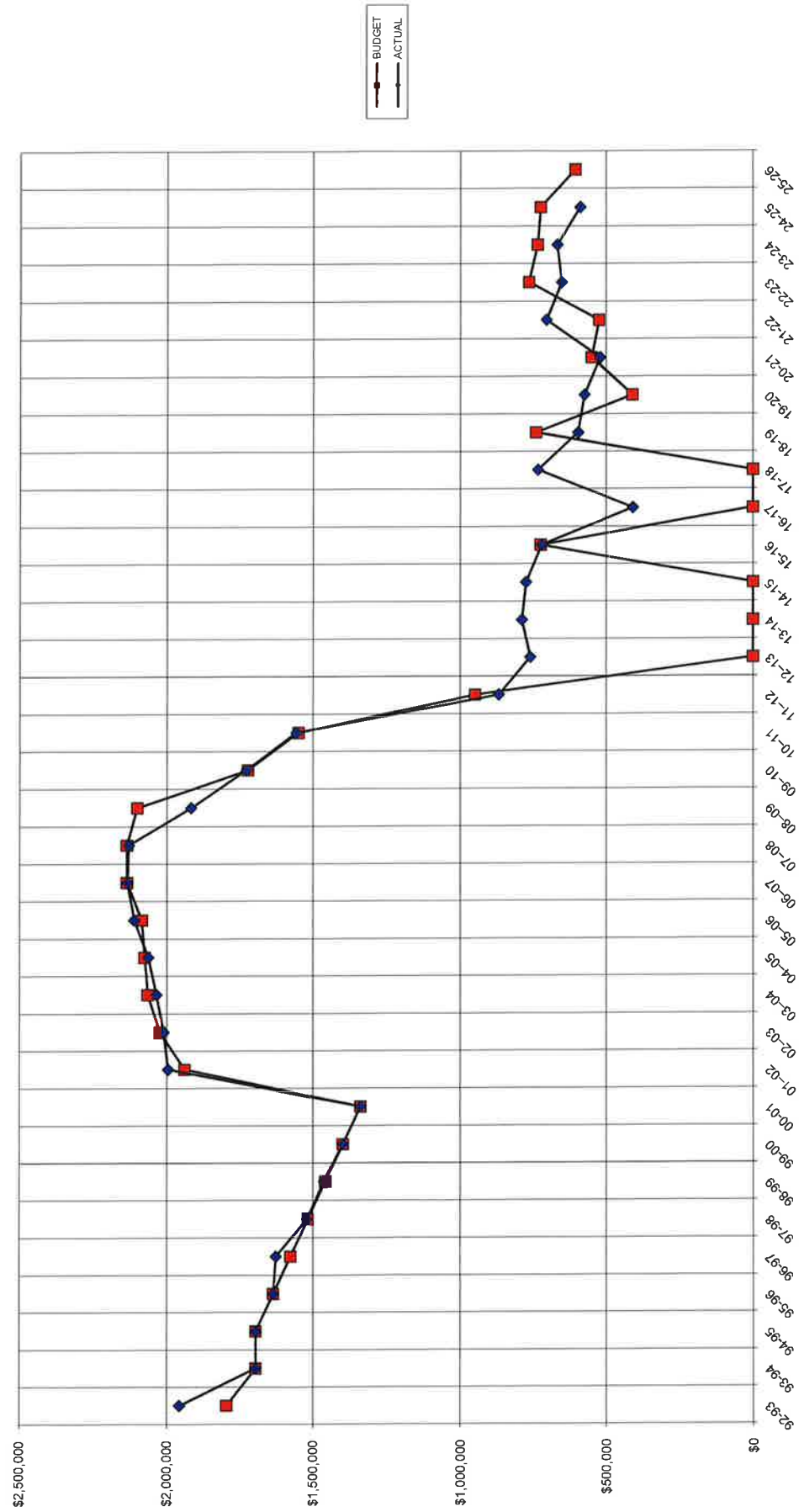
REVENUE



FY 2025-2026 General Fund Budget

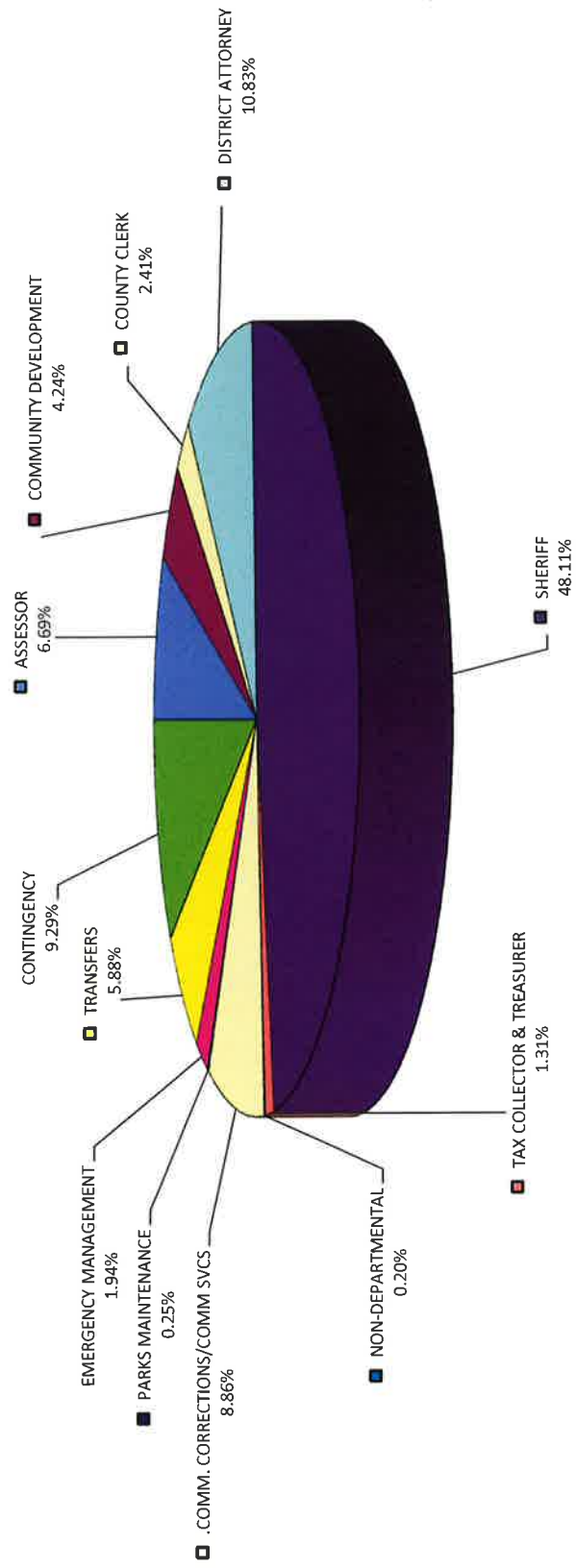


O&C TIMBER REVENUE

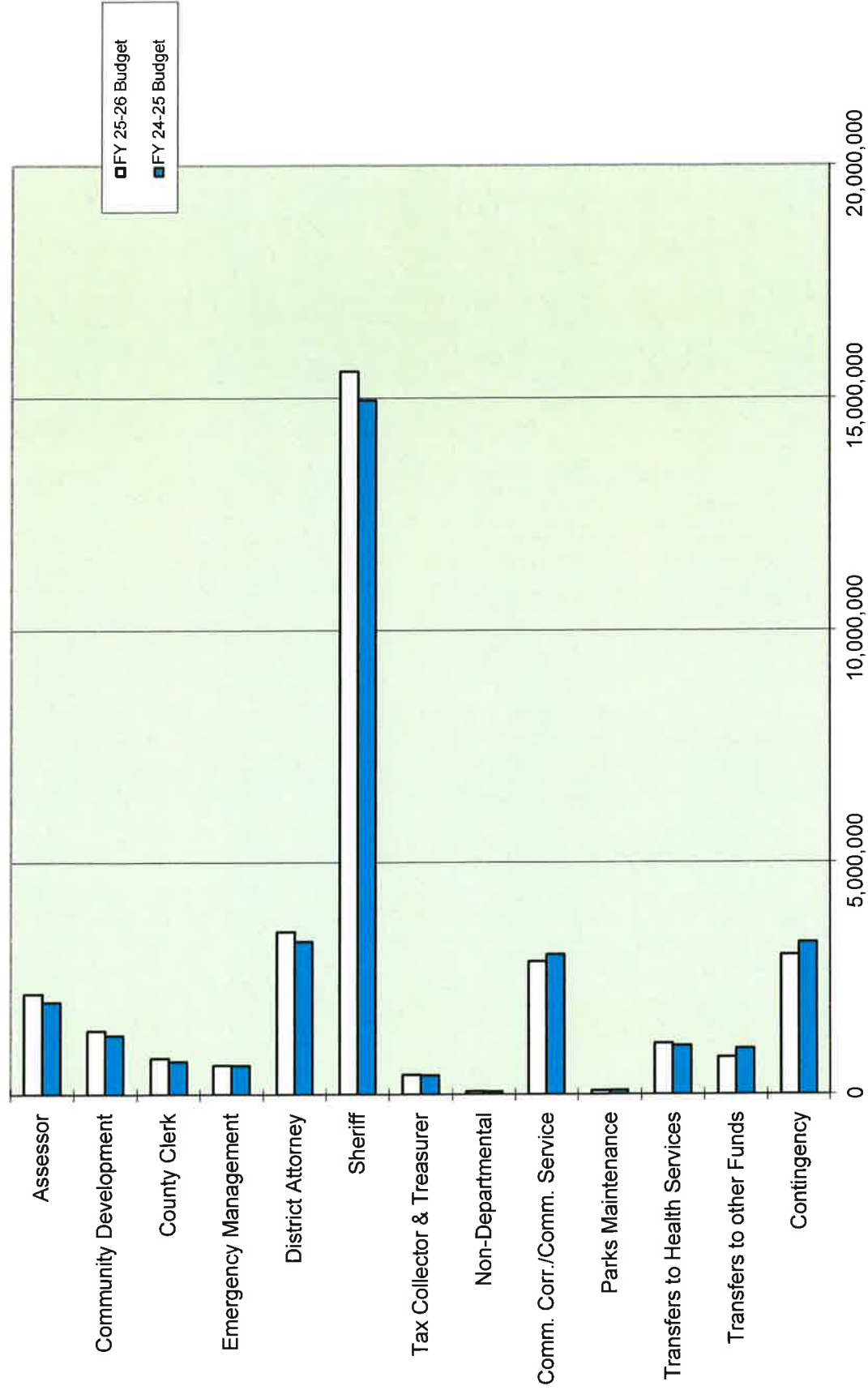


2025-2026 GENERAL FUND
EXPENDITURE DISTRIBUTION

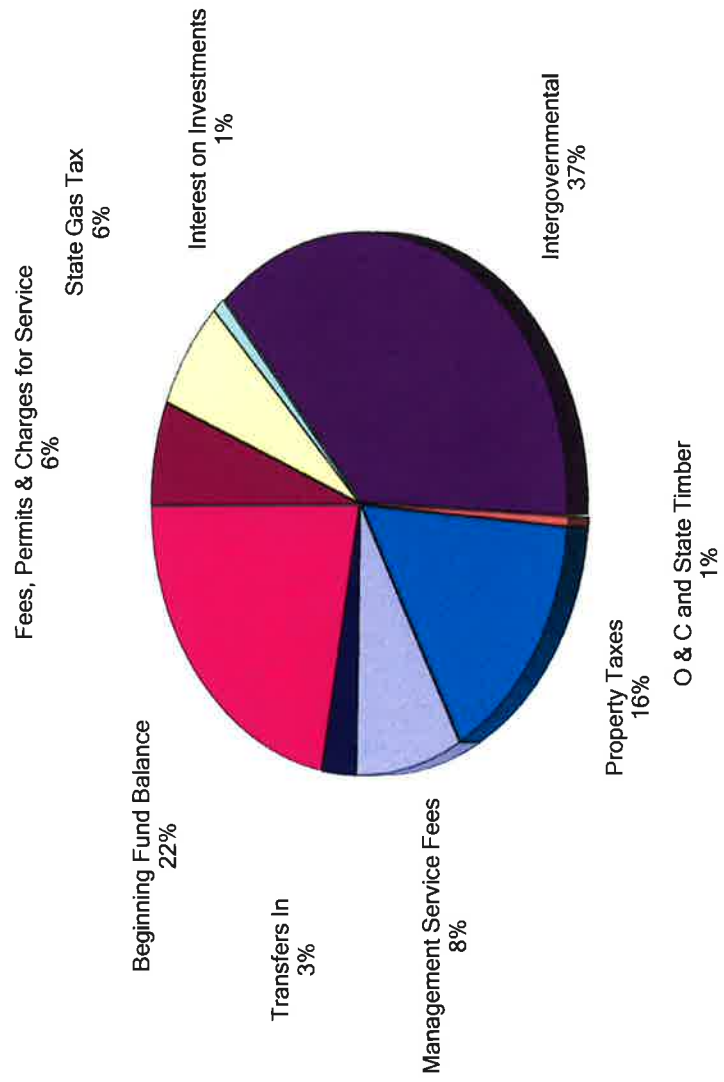
Expenditures & Transfers



PRIOR YEAR EXPENDITURE COMPARISON

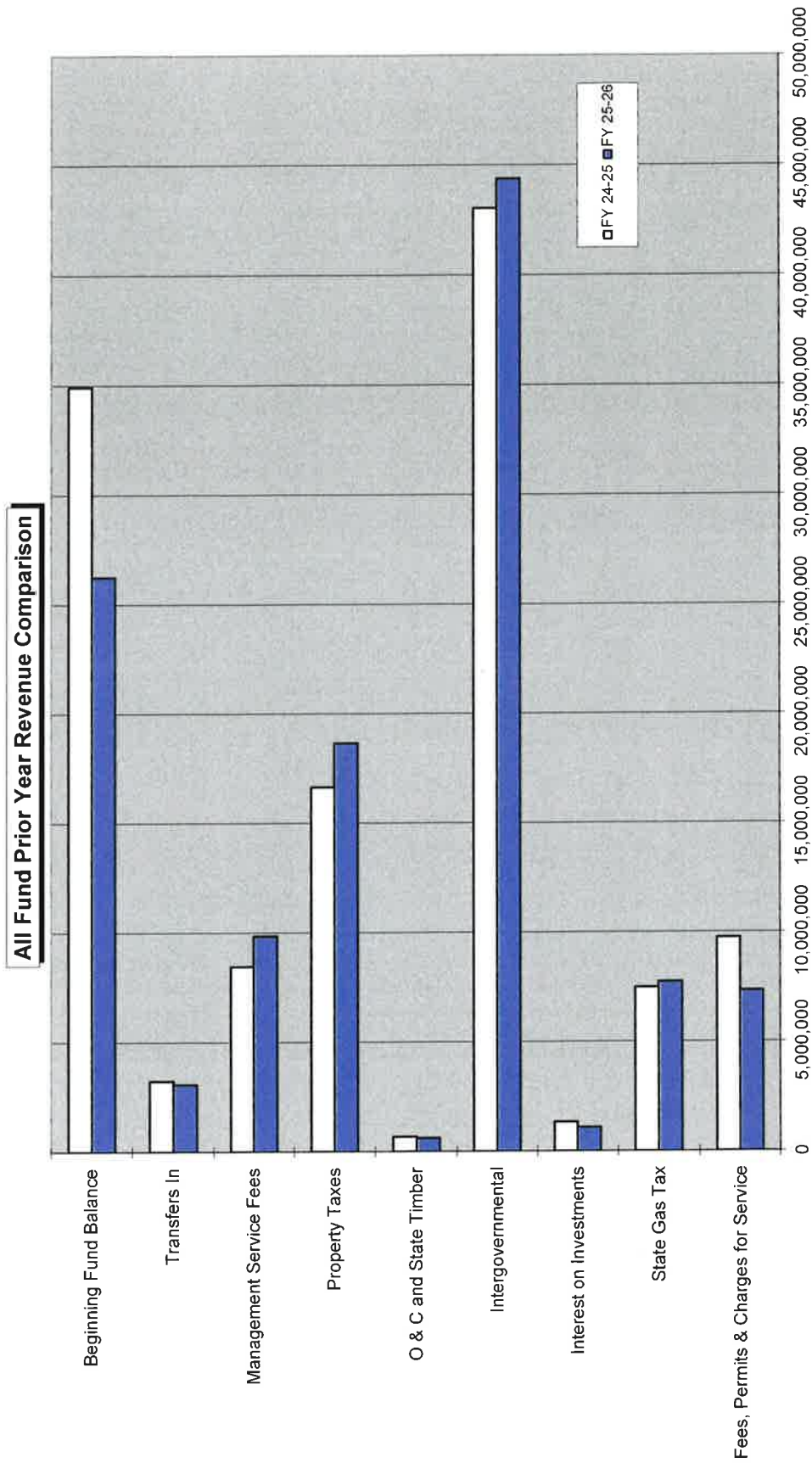


**FY 2025-2026
REVENUE ALL FUNDS**

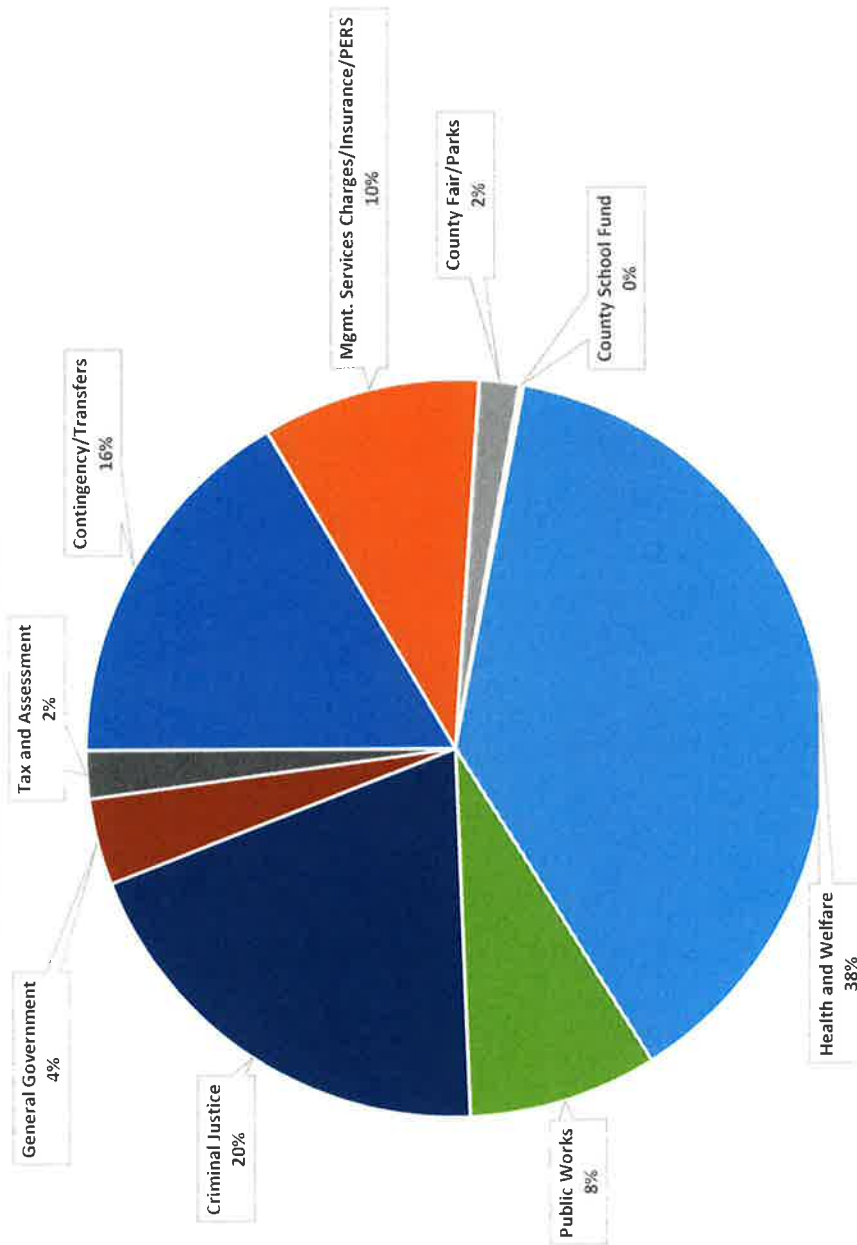


FY 2025-2026 Budget

All Funds

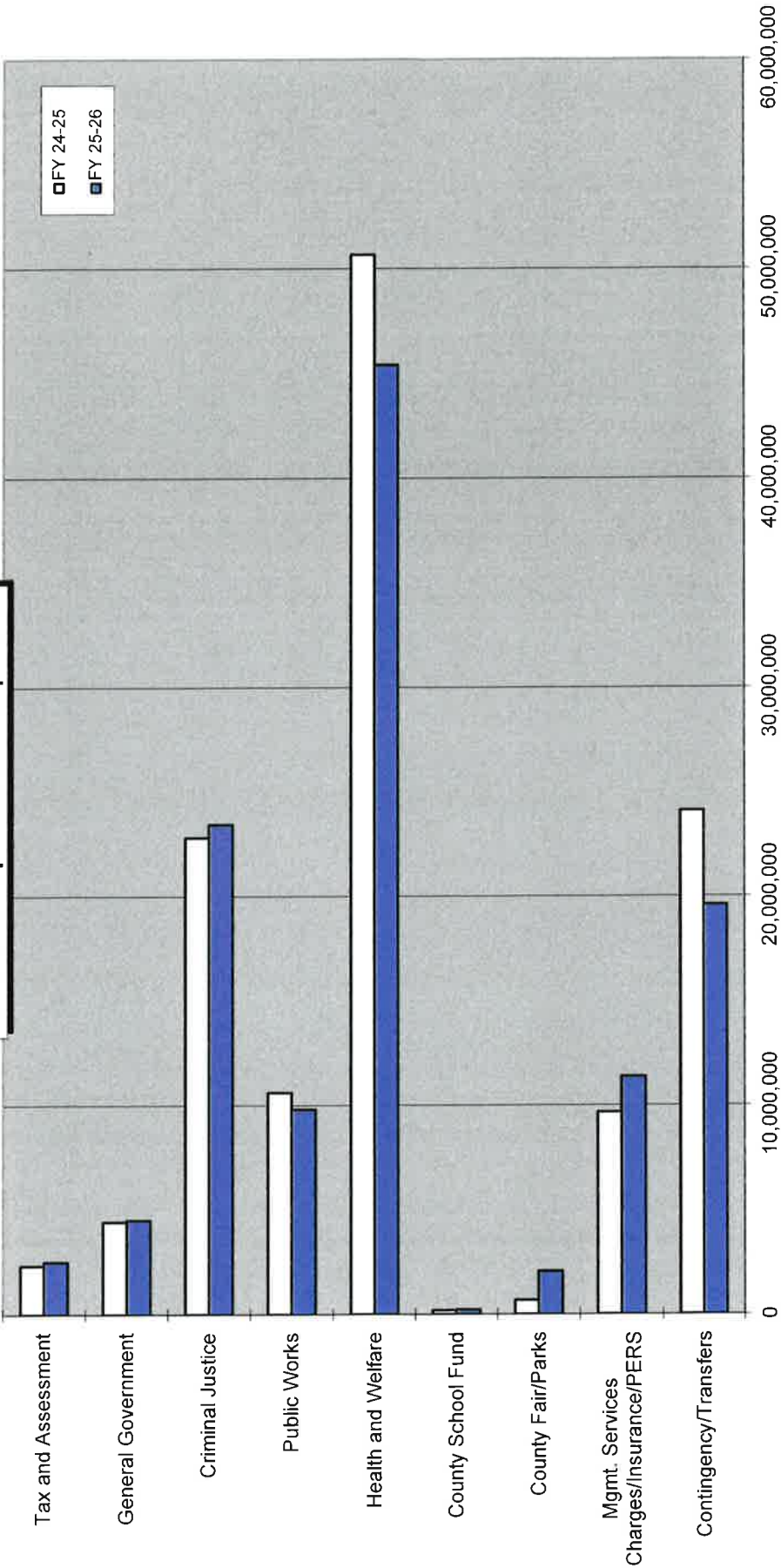


**FY 2025-2026
ALL EXPENDITURES BY CATEGORY**

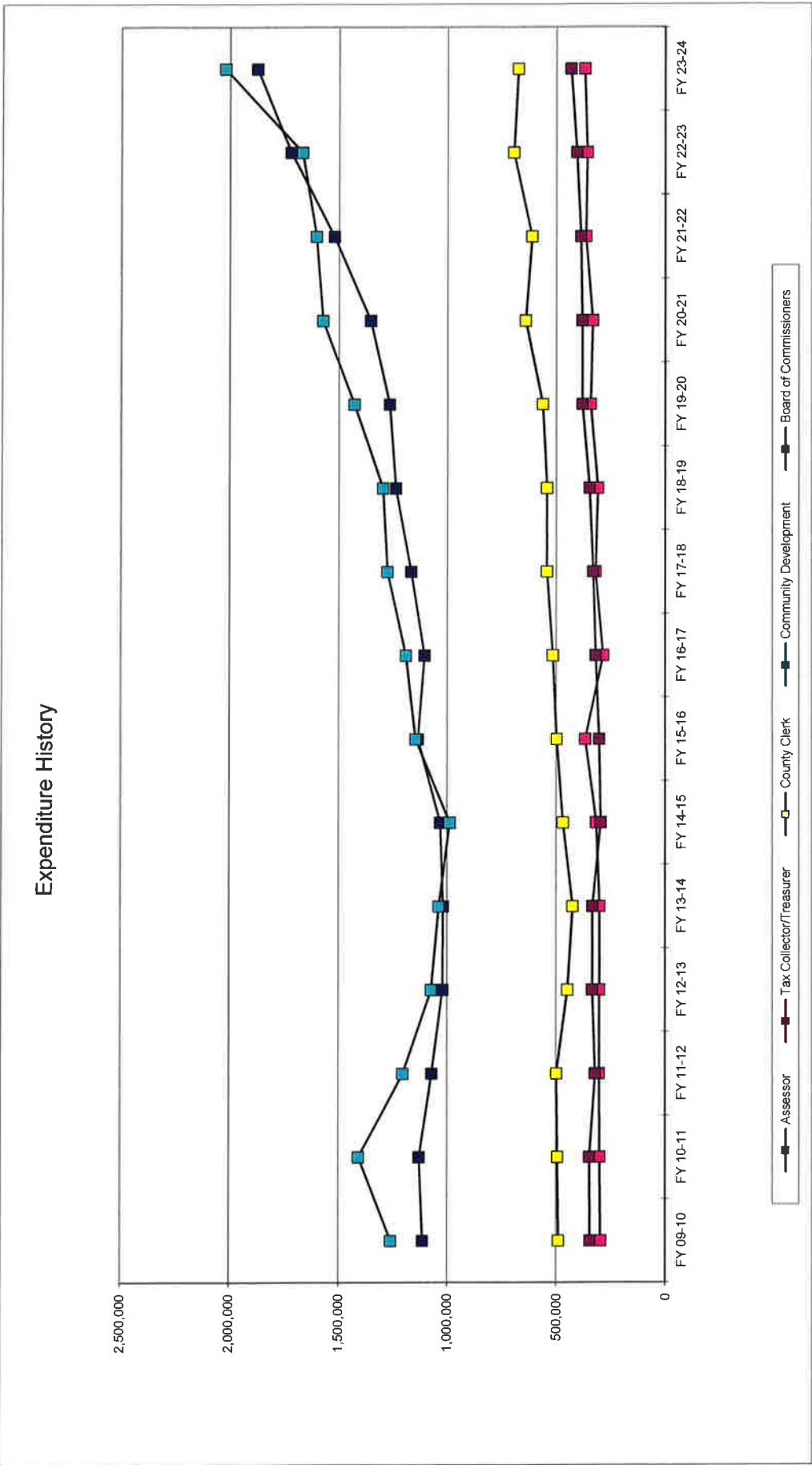


FY 2025-2026 Budget
All Funds

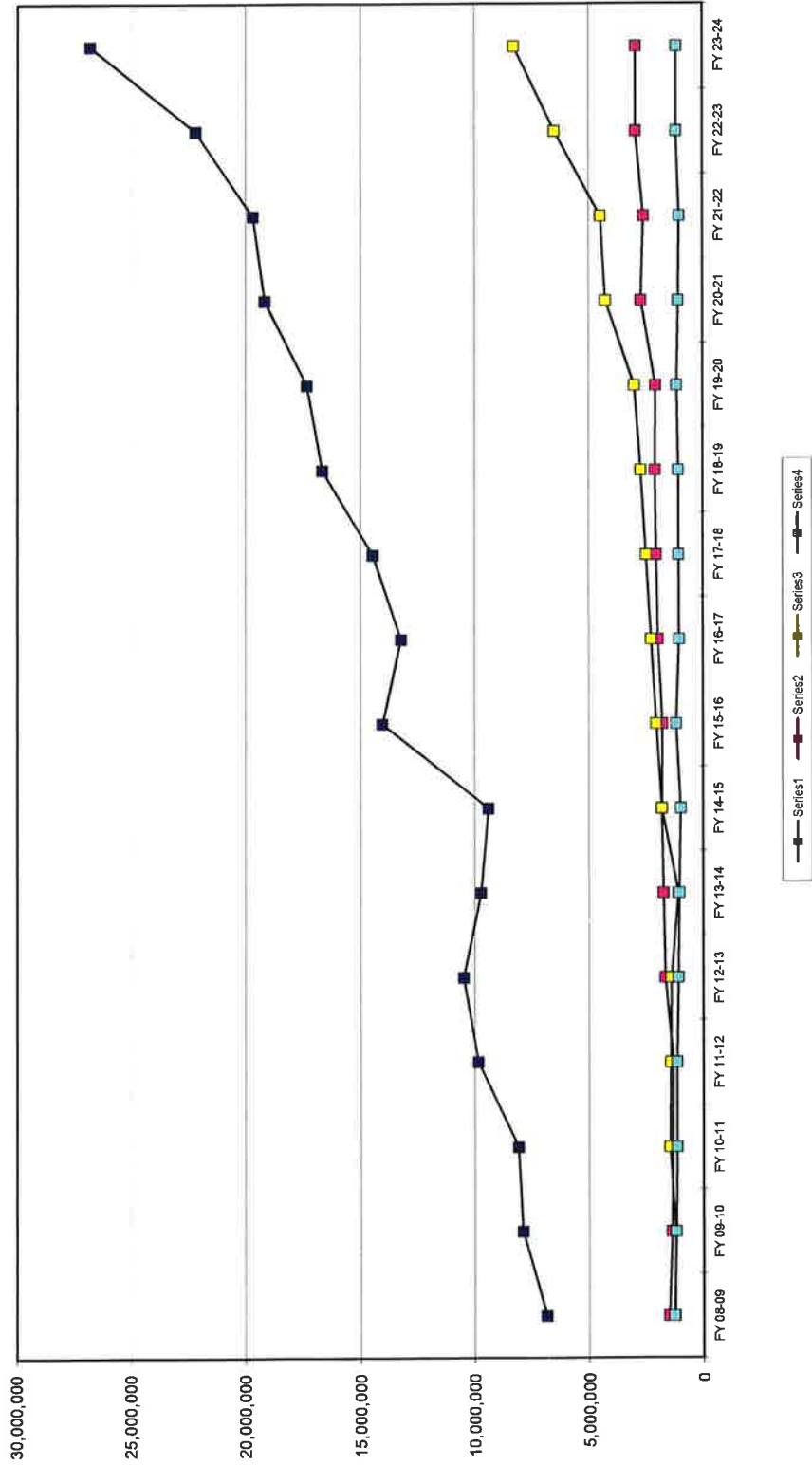
All Funds - Major Categories
Prior Year Expenditure Comparison



Expenditure History General Fund Departments

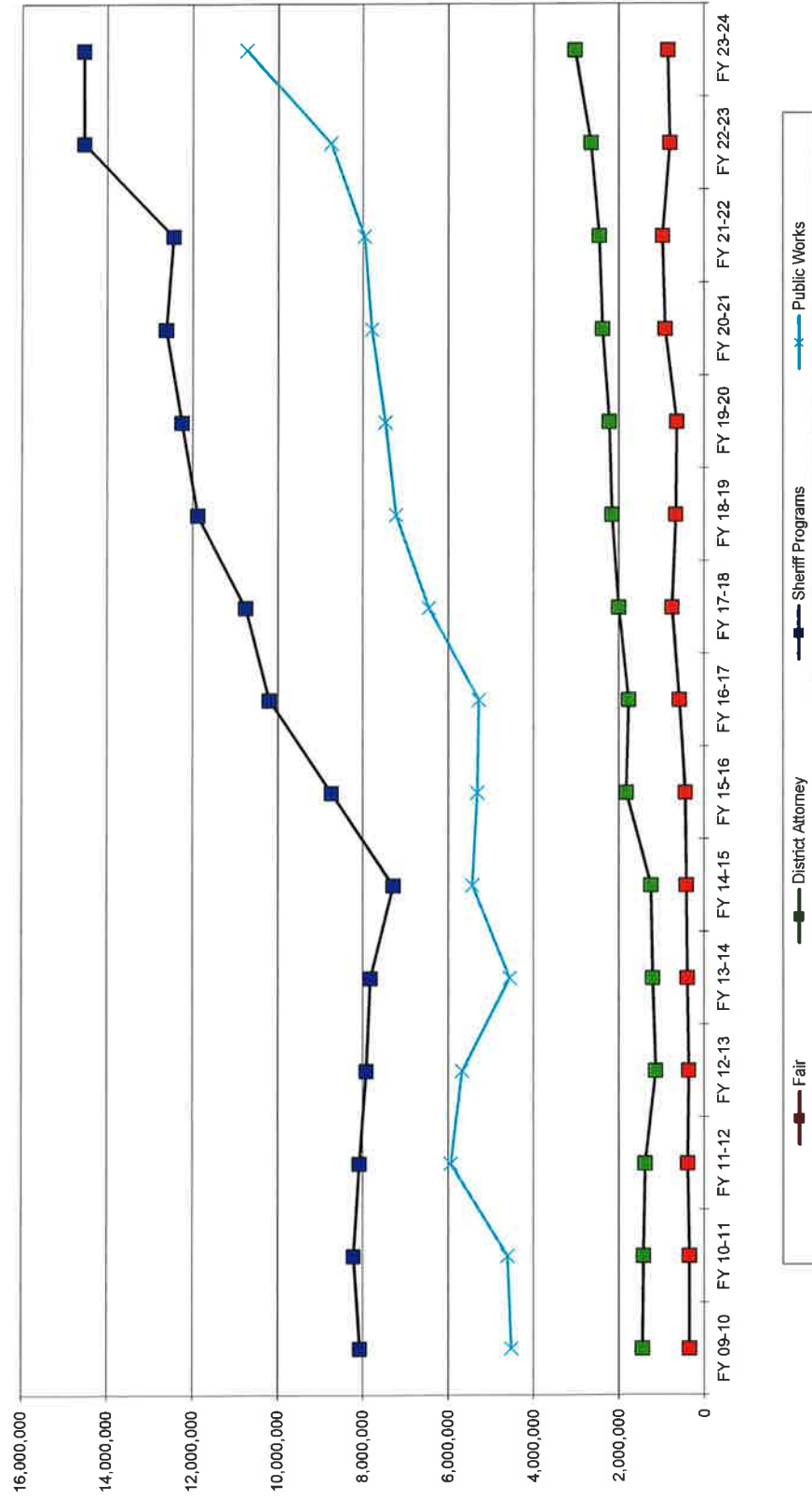


Expenditure History - Health Services & Youth



Expenditure History Assorted Departments/Funds

Expenditure History



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**AFFIDAVIT
OF
PUBLICATION**

COUNTY OF POLK
STATE OF OREGON SS.

I, David Hayes, being first duly sworn, depose and say that I am the Editor of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

Second Notice of Budget
Committee Meeting

Was published 1 (one) successive
and consecutive week(s) in the
following issues:

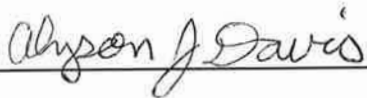
April 9, 2025



David Hayes

Subscribed and sworn before me
this

10th day of April 2025



PCIO25-1126 SECOND
NOTICE OF BUDGET
COMMITTEE MEETING A
public meeting of the Budget
Committee for Polk County
will be held in the Main
Conference Room, Polk
County Courthouse, 9:00
a.m., on Tuesday, April 22,
2025. The purpose of the
meeting is to discuss the
budget for fiscal year July 1,
2025 to June 30, 2026 and to
receive the budget message
and document. The public
meeting will continue on
Wednesday, April 23, 2025.
Additional time is reserved
for public comment at 10:30
a.m. Wednesday, April 23,
2025. A copy of the budget
document may be inspected
or obtained on or after April
18, 2025 at the Board of
Commissioners' Office, Polk
County Courthouse, during
regular business hours. This
is a public meeting where
deliberation of the Budget
Committee will take place.
Any person may appear at
the meeting and discuss
the proposed budget with
the Budget Committee.
Please advise the Board of
Commissioners (503-623-
9237) at least 24 hours in
advance if you need special
accommodations to attend
or participate in the meeting
virtually. Dated: April 3, 2025

**AFFIDAVIT
OF
PUBLICATION**

COUNTY OF POLK
STATE OF OREGON SS.

I, David Hayes, being first duly sworn, depose and say that I am the Editor of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

Notice of Budget Committee
Meeting Polk County Board of
Commissioners

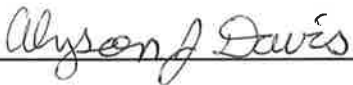
Was published 1 **(one)** successive
and consecutive week(s) in the
following issues:

April 2, 2025


David Hayes

Subscribed and sworn before me
this

7th day of April 2025





**PCIO25-1118 FIRST NOTICE
OF BUDGET COMMITTEE
MEETING** A public meeting
of the Budget Committee for
Polk County will be held in
the Main Conference Room,
Polk County Courthouse,
9:00 a.m., on Tuesday, April
22, 2025. The purpose of the
meeting is to discuss the
budget for fiscal year July 1,
2025 to June 30, 2026 and to
receive the budget message
and document. The public
meeting will continue on
Wednesday, April 23, 2025.
Additional time is reserved
for public comment at 10:30
a.m. Wednesday, April 23,
2025. A copy of the budget
document may be inspected
or obtained on or after April
18, 2025 at the Board of
Commissioners' Office, Polk
County Courthouse, during
regular business hours. This
is a public meeting where
deliberation of the Budget
Committee will take place.
Any person may appear at
the meeting and discuss
the proposed budget with
the Budget Committee.
Please advise the Board of
Commissioners (503-623-
9237) at least 24 hours in
advance if you need special
accommodations to attend
or participate in the meeting
virtually. Dated: March 27,
2025

AFFIDAVIT OF PUBLICATION

COUNTY OF POLK
STATE OF OREGON SS.

I, Austin Patterson, being first duly sworn, depose and say that I am a Clerk of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

Notice of Budget Hearing
Polk County Board of
Commissioners

Was published 1 (one) successive
and consecutive week(s) in the
following issues:

June 11, 2025

AGP

Austin Patterson

Subscribed and sworn before me
this

11th day of June 2025

Alyson J Davis



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Polk County Board of Commissioners will be held on June 25, 2025, at 9:00 A.M. in the Polk County Courthouse. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Polk County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Board of Commissioners office, Polk County Courthouse, between the hours of 8:00 A.M. and 5:00 P.M. This budget is for an annual budget period and is prepared on a basis of accounting that is consistent with the preceding year.

Contact: Greg Hansen

Telephone: 503-623-8173

Email: hansen.greg@co.polk.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	\$38,586,384	\$34,907,000	\$26,237,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	6,660,523	9,735,939	7,328,815
Federal, State and All Other Grants, Gifts, Allocations	49,716,866	51,187,811	58,378,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	17,190,498	11,705,000	12,916,445
All Other Resources Except Property Taxes	2,390,471	1,325,000	1,080,000
Property Taxes Estimated to be Received	16,204,998	16,640,000	18,665,000
Total Resources	\$130,749,540	\$125,480,750	\$124,605,260

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$49,880,973	\$55,255,925	\$59,236,528
Materials and Services	35,562,530	38,484,808	38,556,951
Capital Outlay	6,517,291	9,633,037	2,975,000
Debt Service	1,193,873	1,210,000	1,283,000
Interfund Transfers	3,315,711	3,240,000	3,077,500
Contingencies	0	17,656,980	19,476,281
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
Total Requirements	\$96,470,378	\$125,480,750	\$124,605,260

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund			
Recording	228,465.00	244,344.00	270,311.00
FTE	1.30	1.30	1.30
Elections	446,941.00	460,427.00	510,503.00
FTE	1.70	1.50	1.70
Assessor	1,873,909.00	1,990,404.00	2,194,785.00
FTE	12.00	12.00	12.00
Treasurer	52,725.00	64,328.00	69,000.00
FTE	0.30	0.30	0.30
Tax Collector	318,905.00	345,062.00	355,746.00
FTE	1.60	1.50	1.50
Community Development - Planning	780,752.00	860,467.00	918,827.00
FTE	4.55	4.55	4.55
Community Development - Environmental Health	354,520.00	410,899.00	454,236.00
FTE	2.10	2.20	2.20
District Attorney - Prosecution	2,087,155.00	2,218,043.00	2,389,204.00
FTE	14.30	14.30	14.30
District Attorney - Medical Examiner	66,863.00	77,057.00	76,094.00
FTE	0.00	0.00	0.00
District Attorney - Support Enforcement	461,171.00	524,178.00	564,940.00
FTE	3.70	3.70	3.70
District Attorney - CASA	25,000.00	20,000.00	15,000.00
FTE	0.00	0.00	0.00
District Attorney - Victim's Assistance	392,001.00	450,954.00	460,536.00
FTE	3.65	3.75	3.75

Sheriff - Criminal	6,761,948.00	7,368,383.00	7,236,462.00
FTE	36.45	35.45	33.05
Sheriff - Jail	7,519,425.00	7,590,280.00	8,339,487.00
FTE	34.00	34.00	34.00
Sheriff - Emergency Management	655,142.00	623,847.00	628,148.00
FTE	1.50	1.50	1.00
Community Corrections	2,343,207.00	2,563,197.00	2,464,271.00
FTE	13.55	12.55	12.40
Community Service	426,189.00	457,934.00	403,215.00
FTE	4.00	4.00	3.15
Parks Maintenance	1,630,886.00	80,701.00	79,755.00
FTE	0.00	0.00	0.00
Non-Departmental / Non-Program	2,070,510.00	5,373,765.00	4,946,980.00
FTE	0.50	0.50	0.40
Building Inspection Fund	885,027.00	1,075,000.00	1,045,000.00
FTE	6.05	5.05	5.05
CAMI Fund	133,911.00	155,500.00	170,000.00
FTE	0.25	0.25	0.25
Domestic Mediation Fund	51,879.00	73,000.00	250,000.00
FTE	0.00	0.00	0.00
Court Security Fund	18,204.00	152,500.00	131,000.00
FTE	0.00	0.00	0.00
Public Works Fund	10,736,844.00	14,857,000.00	16,417,000.00
FTE	27.00	27.00	29.00
Public Land Corner Preservation Fund	102,944.00	110,000.00	105,000.00
FTE	0.00	0.00	0.00
Dog Control Fund	222,592.00	237,500.00	255,460.00
FTE	2.00	1.50	1.50
Marine Patrol Fund	53,892.00	82,500.00	85,000.00
FTE	0.05	0.05	0.05
Law Library Fund	87,366.00	85,000.00	100,000.00
FTE	0.00	0.00	0.00
Health Services Fund	8,279,160.00	7,035,000.00	9,195,000.00
FTE	46.35	43.30	44.00
Public Health Fund	2,959,589.00	3,515,000.00	3,560,000.00
FTE	19.40	17.60	17.05
Behavioral Health Fund	25,332,637.00	43,675,000.00	37,707,000.00
FTE	153.30	158.50	157.15
Juvenile Department Fund	1,175,830.00	1,277,000.00	1,301,000.00
FTE	5.95	5.95	5.45
Fair Fund	847,319.00	791,000.00	1,979,600.00
FTE	4.00	4.00	4.00
Veterans Services Fund	298,049.00	360,000.00	375,000.00
FTE	2.50	3.00	3.00
County School Fund	183,046.00	186,000.00	225,000.00

Economic Development Fund	676,793.00	1,650,000.00	1,800,000.00
FTE	0.10	0.10	0.10
American Rescue Plan Fund	3,870,508.00	2,250,000.00	200,000.00
FTE	4.00	1.00	0.00
Household Hazardous Waste Fund	60,368.00	120,000.00	135,000.00
FTE	0.20	0.10	0.20
Building Improvement Fund	829,007.00	875,000.00	875,000.00
FTE	0.00	0.00	0.00
Public Works Construction Fund	583,895.00	557,500.00	600,000.00
FTE	0.00	0.00	0.00
Debt Service Fund	0.00	0.00	0.00
FTE	0.00	0.00	0.00
Management Services Fund	8,260,036.00	9,310,000.00	10,424,500.00
FTE	40.35	42.60	46.00
Insurance Fund	1,526,220.00	1,202,000.00	1,350,000.00
FTE	0.35	0.35	0.35
Coordinated Housing Fund	799,328.00	2,500,000.00	2,200,000.00
FTE	1.00	2.50	2.50
PERS Reserve Fund	0.00	1,625,000.00	1,942,000.00
FTE	0.00	0.00	0.00
Total Requirements	\$96,470,378	\$125,480,750	\$124,605,260
Total FTE	448.05	443.95	444.95

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

In 2025-2026 the County is at the conclusion of the American Rescue Plan funding. The County plans to spend these remaining funds in fiscal year 25-26. The cost of doing business is beginning to outpace the operating revenue capacity of some of our funds (General Fund and Management Services), while other funds (Public Works and Behavioral Health) have enough revenue flexibility to address the increased costs. The County plans to watch these funds carefully to insure fiscal stability.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 1.7160 per \$1,000)	1.7160	1.7160	1.7160
Local Option Levy	0.4950	0.4950	0.4950
Levy For General Obligation Bonds	\$0	\$0	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$11,428,863.00	\$0
Other Borrowings	\$0	\$0
Total	\$11,428,863.00	\$0

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Polk County

FORM OR-LB-50
2025-2026

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The Polk County has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

850 Main Street Dallas OR 97338 6-24-2025
Mailing Address of District City State ZIP code Date
Greg Hansen Admin. Officer 503-623-8173 hansen.greg@co.polk.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	1.716	
2. Local option operating tax	2	0.495	
3. Local option capital project tax	3	0	
4. City of Portland Levy for pension and disability obligations	4	0	
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.716
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating Levy - Public Safety	5-16-2023	11-2023	11-2027	0.495

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

COUNTY OF POLK

SUMMARY OF RESOURCES AND REQUIREMENTS

ALL FUNDS
BUDGET FOR ADOPTION
FY 2025-2026

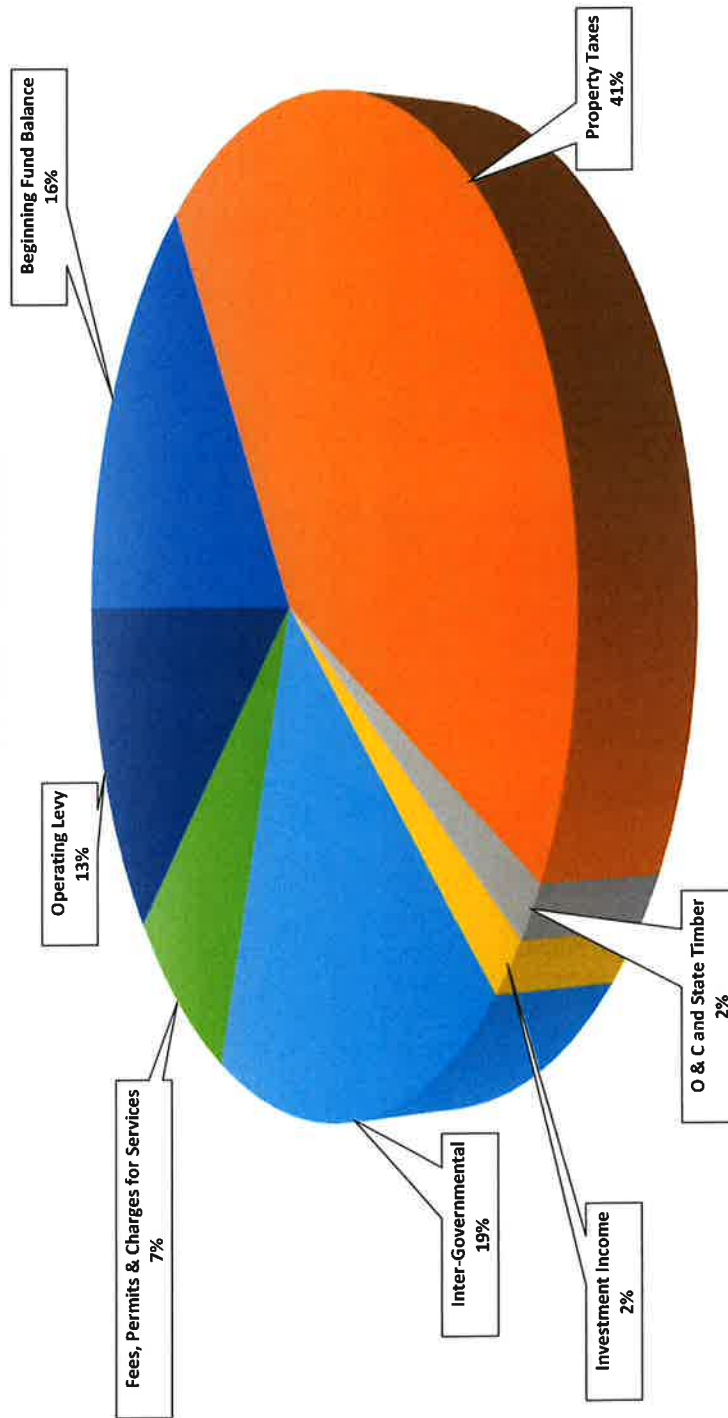
FUND	FUND NUM.	BEGINNING BALANCE	TRANSFERS IN	REVENUES	TOTAL RESOURCES		EXPENDITURES	TRANSFERS OUT	OPERATING CONTINGENCY	TOTAL REQUIREMENTS	UNAPPROPRIATED ENDING BALANCE
GENERAL	100	5,200,000	0	27,027,500	32,227,500	27,501,780	2,000,000	2,725,720	32,227,500	0	
BUILDING INSPECTION	110	140,000	0	835,000	975,000	975,000	0	0	975,000	0	
C.A.M.I.	140	25,000	0	145,000	170,000	170,000	0	0	170,000	0	
DOMESTIC MEDIATION	160	100,000	0	125,000	225,000	225,000	0	0	225,000	0	
COURT SECURITY	180	105,000	0	26,000	131,000	131,000	0	0	131,000	0	
PUBLIC WORKS	210	4,500,000	150,000	9,817,000	14,467,000	9,833,856	600,000	4,033,144	14,467,000	0	
PUBLIC LAND CORNER PRES.	215	30,000	0	75,000	105,000	105,000	0	0	105,000	0	
P.W. COMPLEX CONSTRUCTION	219	5,000	650,000	2,500	657,500	657,500	0	0	657,500	0	
DOG CONTROL	220	10,000	165,000	80,460	255,460	255,460	0	0	255,460	0	
MARINE PATROL	225	0	0	0	0	0	0	0	0	0	
LAW LIBRARY	230	10,000	20,000	70,000	100,000	100,000	0	0	100,000	0	
HEALTH SERVICES	232	0	100,000	8,945,000	9,045,000	9,045,000	0	0	9,045,000	0	
PUBLIC HEALTH	235	350,000	100,000	3,010,000	3,460,000	3,357,992	0	102,008	3,460,000	0	
BEHAVIORAL HEALTH	240	13,500,000	0	27,207,000	40,707,000	30,869,643	0	9,837,357	40,707,000	0	
JUVENILE DEPARTMENT	245	75,000	900,000	326,000	1,301,000	1,301,000	0	0	1,301,000	0	
VETERAN'S SERVICES FUND	254	25,000	90,000	260,000	375,000	375,000	0	0	375,000	0	
FAIR	260	25,000	125,000	804,800	954,800	954,800	0	0	954,800	0	
COUNTY SCHOOL	270	0	0	225,000	225,000	225,000	0	0	225,000	0	
ECONOMIC DEVELOPMENT	280	500,000	0	1,100,000	1,600,000	1,600,000	0	0	1,600,000	0	
AMERICAN RESCUE PLAN	290	220,000	0	0	220,000	220,000	0	0	220,000	0	
COORDINATED HOUSING FUND	295	500,000	0	0	500,000	500,000	0	0	500,000	0	
HOUSEHOLD HAZARDOUS WASTE	300	60,000	0	75,000	135,000	135,000	0	0	135,000	0	
BUILDING IMPROVEMENT	310	100,000	775,000	0	875,000	875,000	0	0	875,000	0	
MANAGEMENT SERVICES	610	400,000	0	10,024,500	10,424,500	9,749,500	675,000	0	10,424,500	0	
PERS RESERVE FUND	615	1,612,000	0	330,000	1,942,000	20,000	0	1,922,000	1,942,000	0	
INSURANCE	620	0	200,000	1,150,000	1,350,000	1,305,532	0	44,468	1,350,000	0	
TOTALS		27,492,000	3,275,000	91,660,760	122,427,760	100,488,063	3,275,000	18,664,697	122,427,760	0	

POLK COUNTY
ADOPTED BUDGET
FY 2025-2026

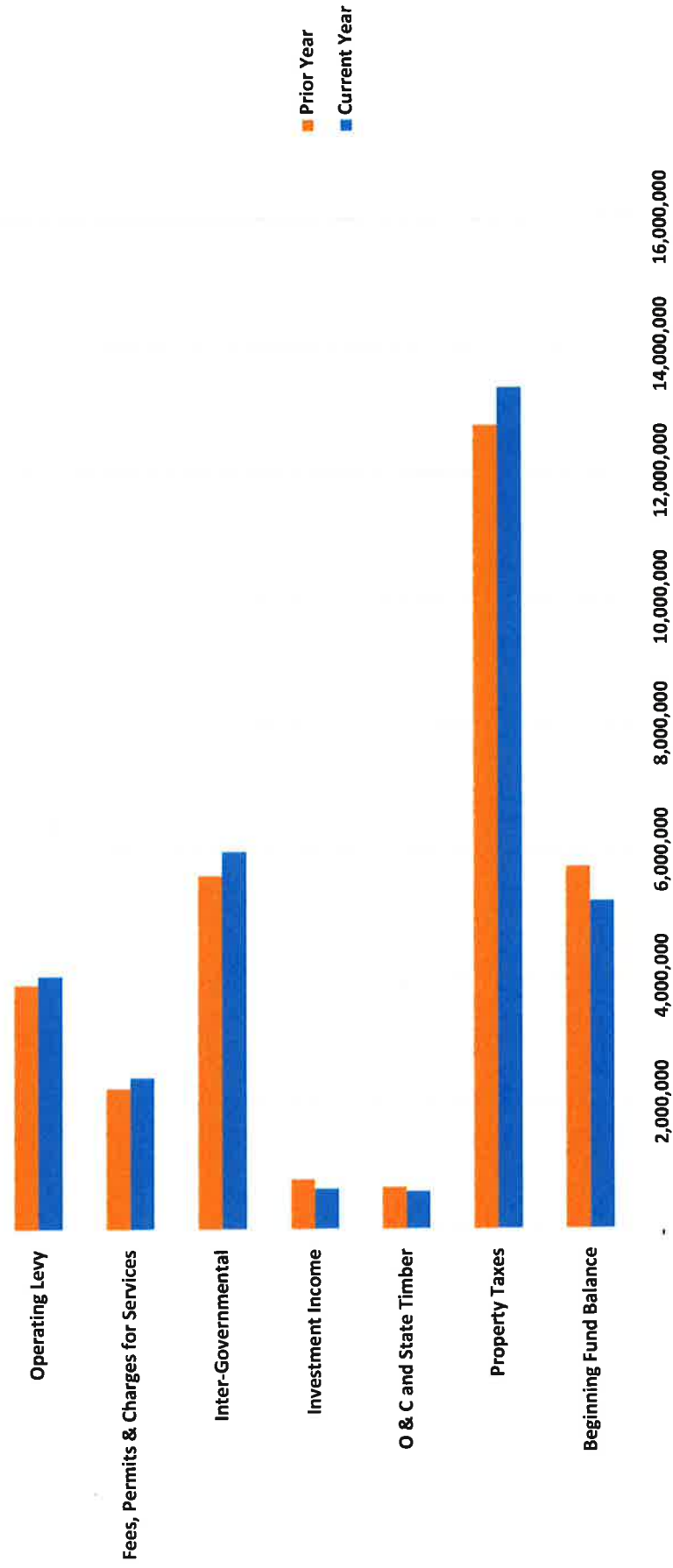
DEPARTMENT	(FTE)	PERSONAL SERVICES			MATERIALS AND SERVICES		CAPITAL OUTLAY	OTHER	FY 2025-26 TOTAL BUDGET	FY 2024-25 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2024-25 FTE	NET CHANGE	FY 2025-26 REVENUES	NET COST OF PROGRAM
		PERSONAL SERVICES	AND SERVICES													
GENERAL FUND (100)														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

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

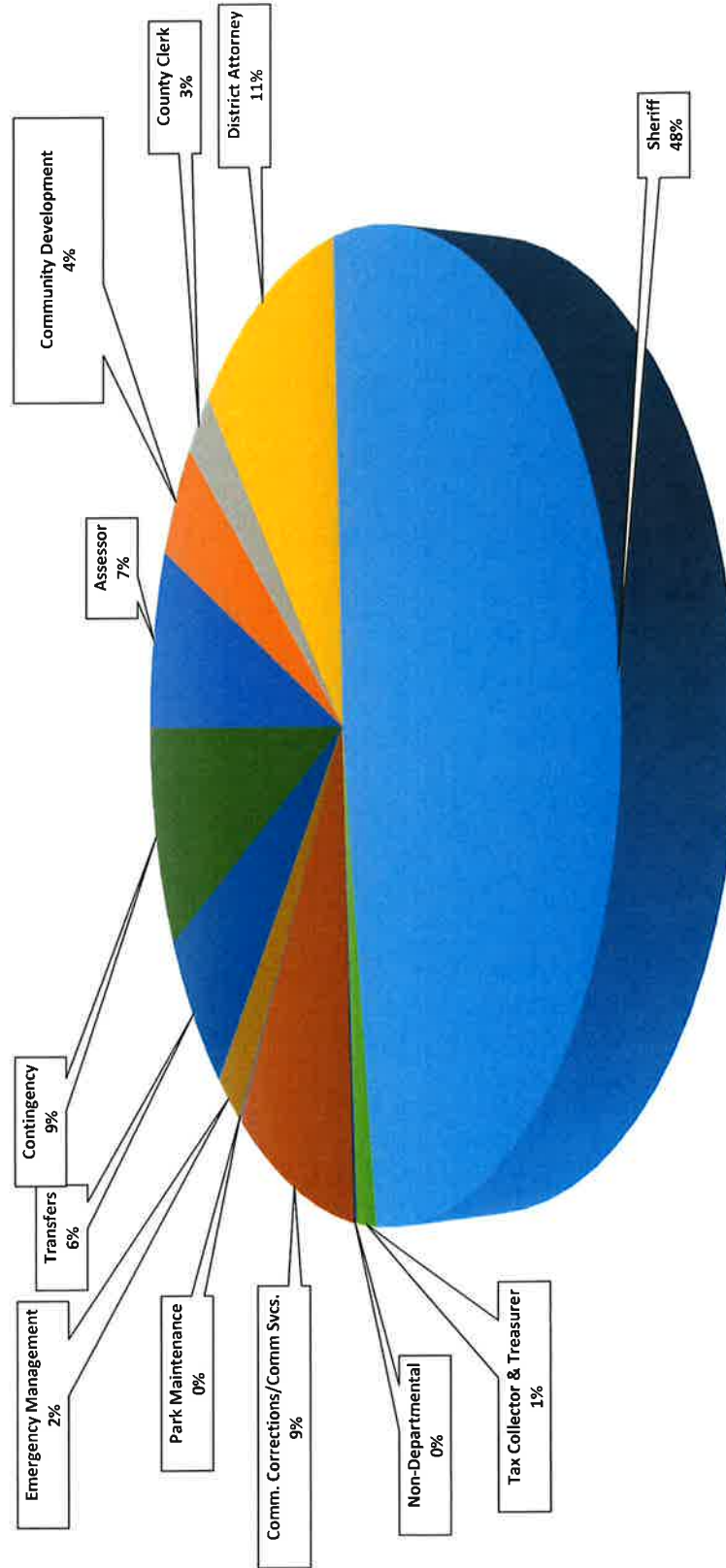
2025-2026 General Fund Revenue Distribution



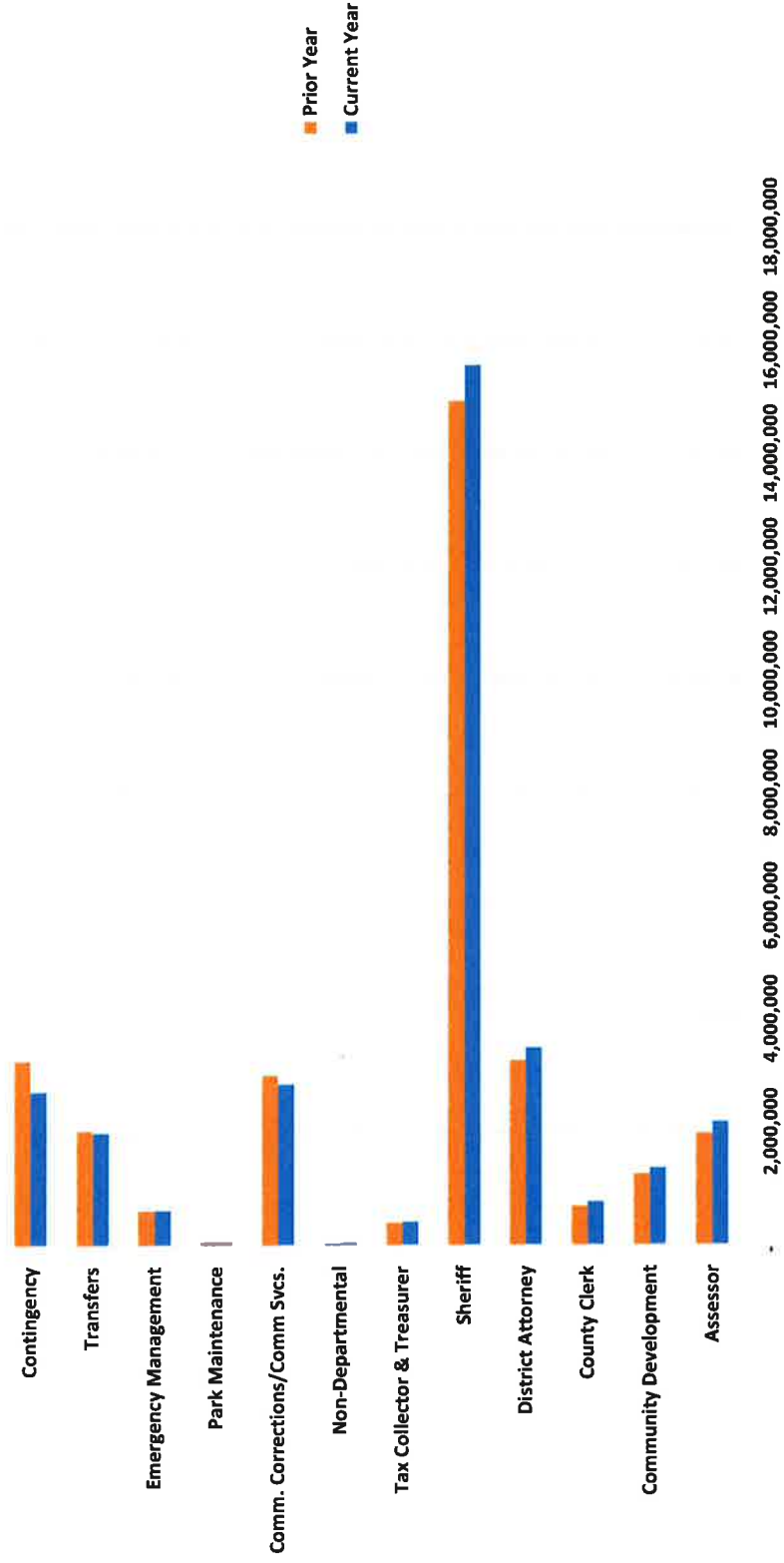
General Fund FY 2025-2026 Prior Year and Current Year Revenue Comparison



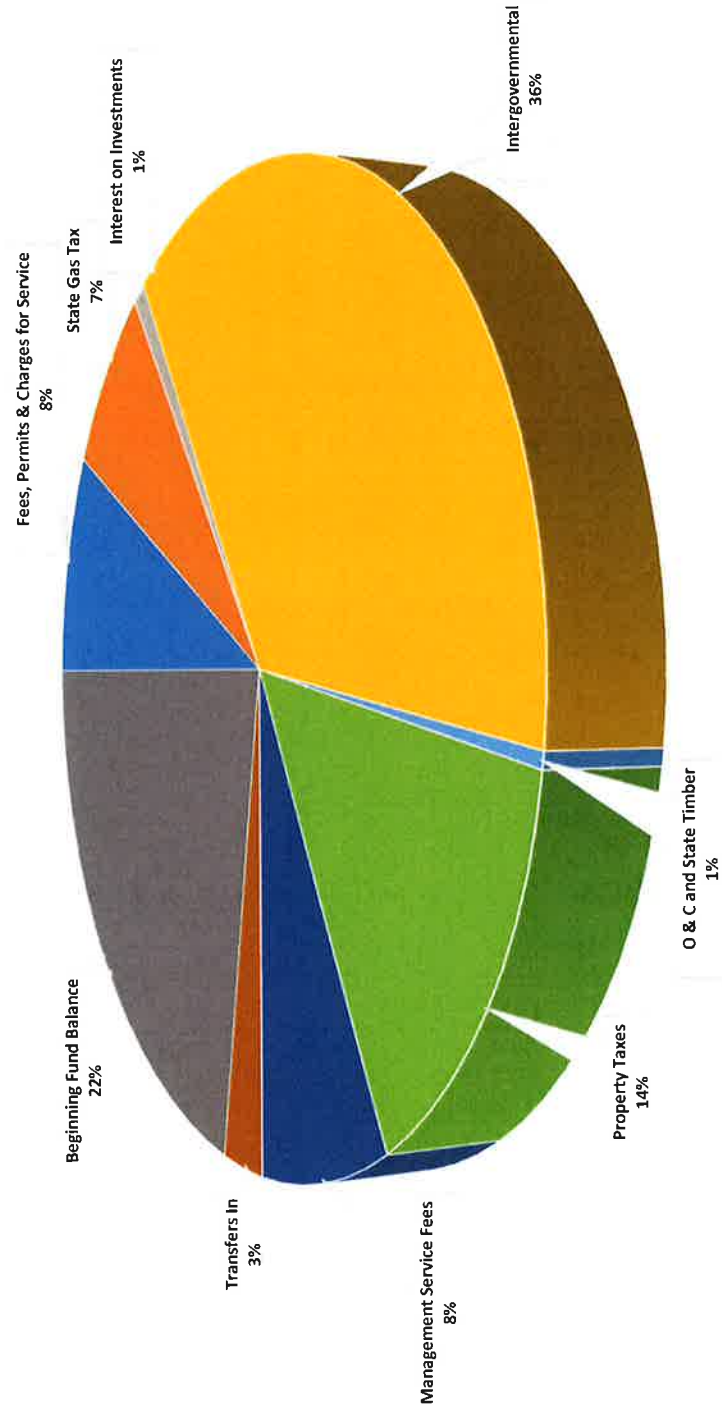
2025-2026 General Fund Expenditure Distribution



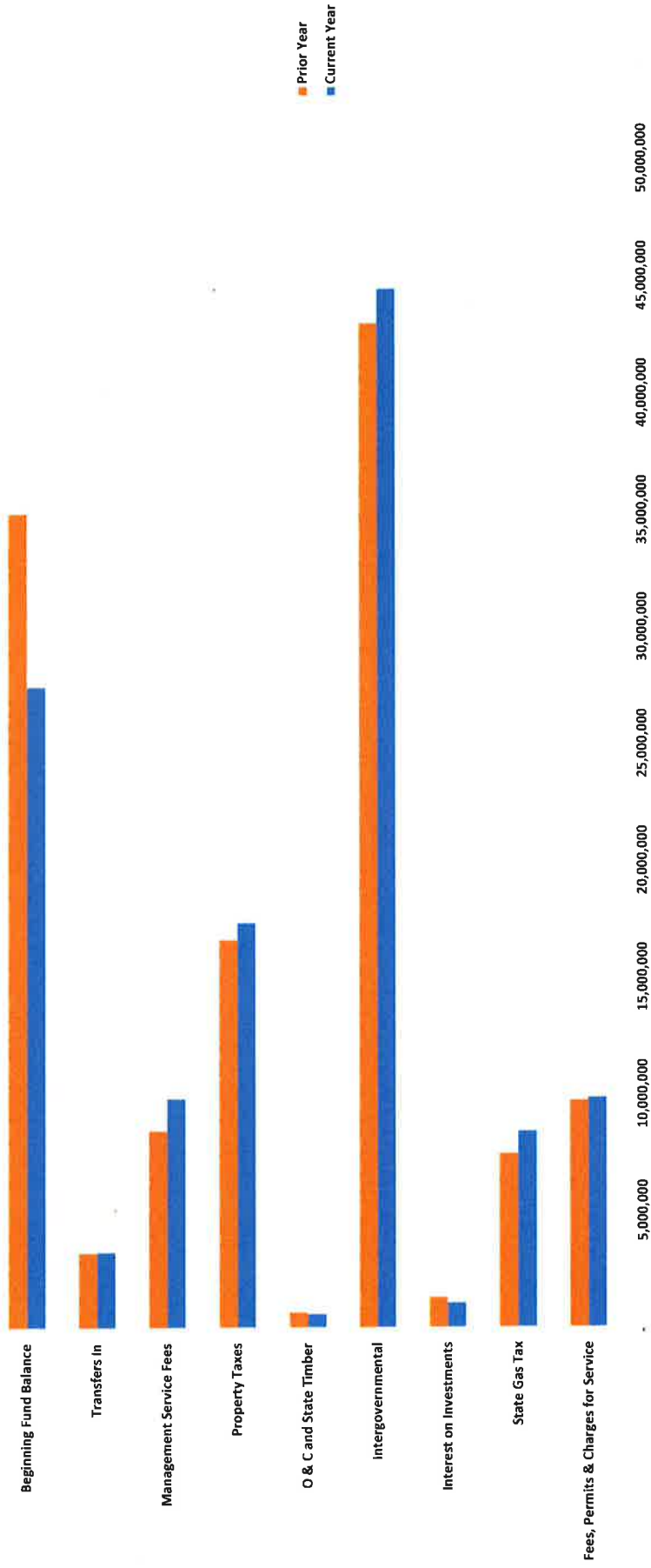
General Fund FY 2025-2026 Prior Year and Current Year Expenditure Comparison



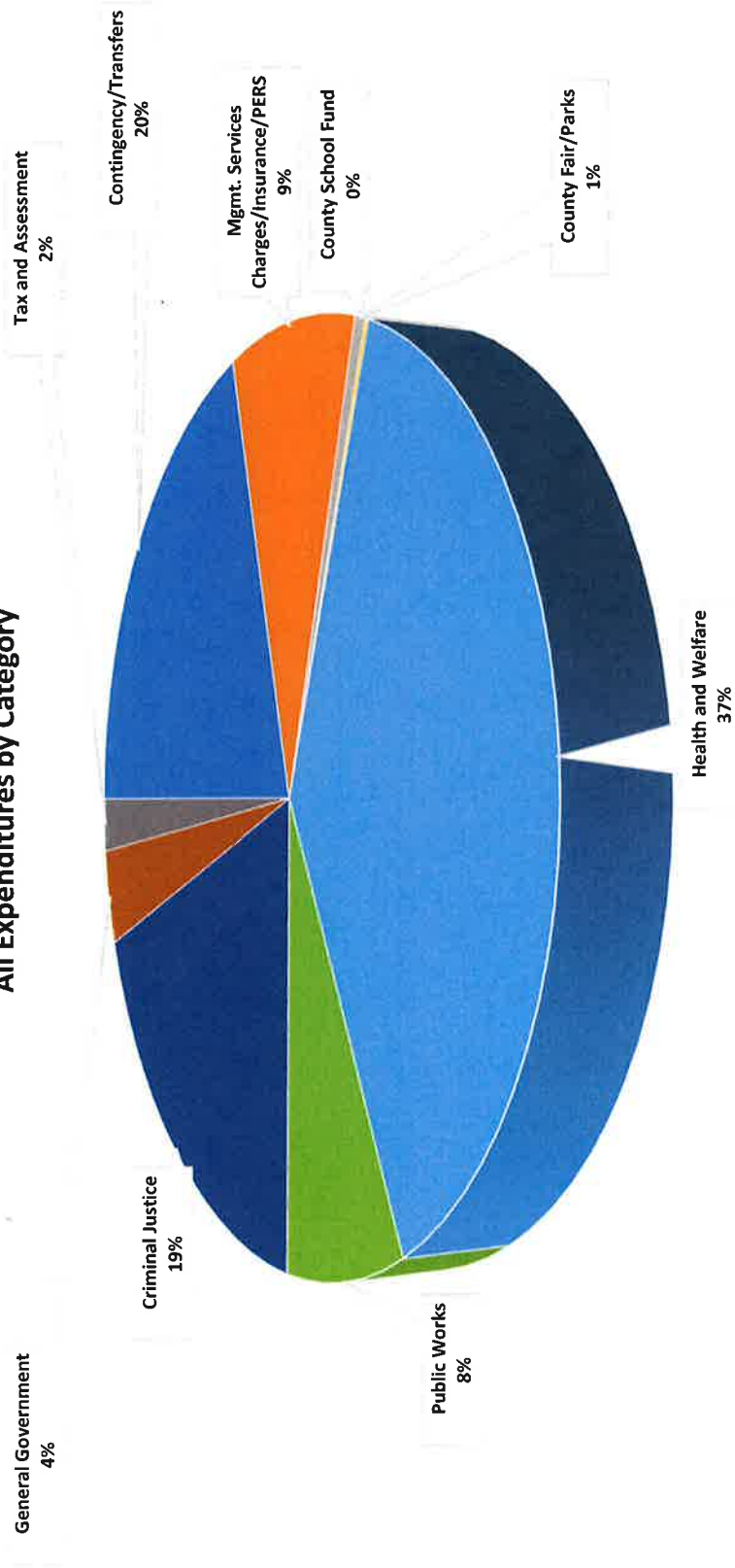
**FY 2025-2026
Revenue All Funds**



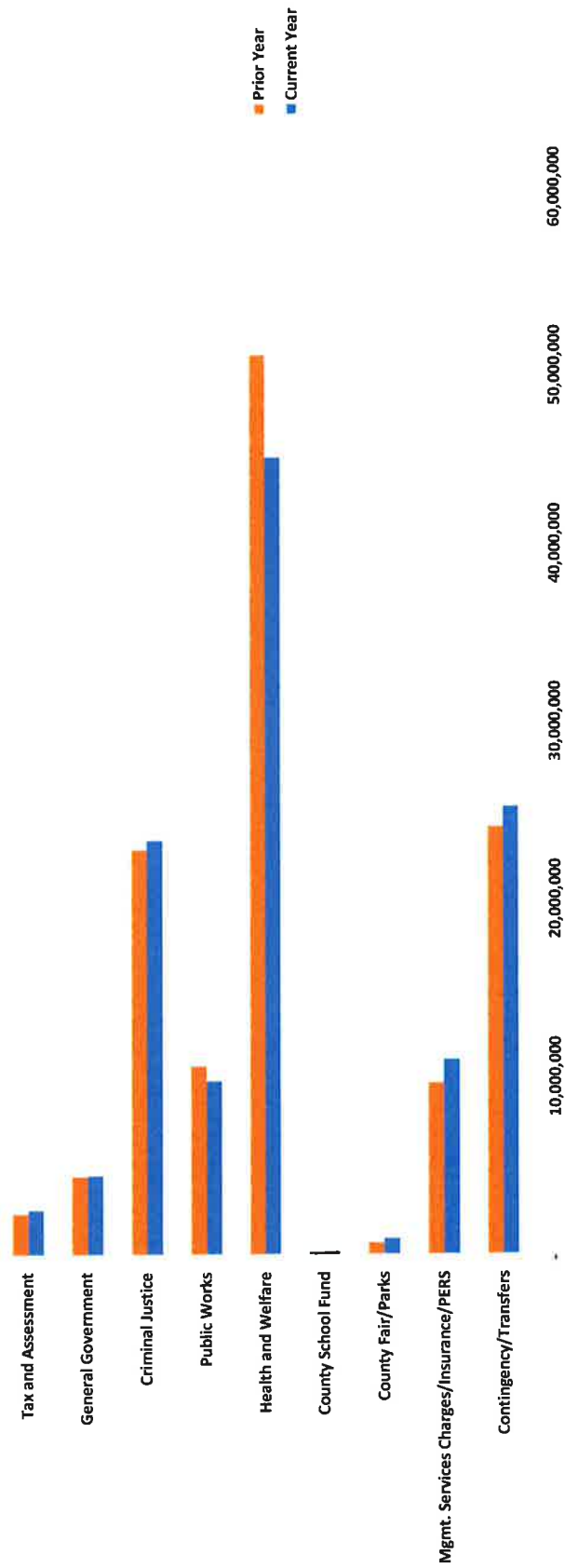
All Fund Prior Year Revenue Comparison



FY 2025-2026 **All Expenditures by Category**



All Funds - Major Categories FY 2025-2026 Prior Year Expenditure Comparison



5520 Reporting for Counties 2025-26

COUNTY POLK

Program	Expenditures		Revenue					
	Total Expenditures		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	Total
County Direct Program Totals	Assessment & Tax							
	ADOPTED BUDGET 2025-26	3,073,433.00	2,716,333.00	32,100.00	-	325,000.00	-	3,073,433.00
	ADOPTED BUDGET 2024-25	2,882,968.00	2,545,868.00	27,100.00	-	310,000.00	-	2,882,968.00
	ACTUAL 2023-24	2,692,814.00	2,351,551.00	32,130.00	-	309,133.00	-	2,692,814.00
	ACTUAL 2022-23	2,553,414.00	2,246,889.00	32,963.00	-	273,562.00	-	2,553,414.00
County Direct Program Totals	Comm. Corrections							
	ADOPTED BUDGET 2025-26	2,867,486.00	(2,514.00)	250,000.00	-	2,575,000.00	25,000.00	2,870,000.00
	ADOPTED BUDGET 2024-25	3,012,131.00	387,131.00	250,000.00	-	2,350,000.00	25,000.00	3,012,131.00
	ACTUAL 2023-24	2,769,398.00	365,275.00	259,811.00	-	2,113,886.00	30,426.00	2,404,123.00
	ACTUAL 2022-23	2,857,551.00	(12,371.00)	342,413.00	-	2,506,325.00	21,284.00	2,869,922.00
County Direct Program Totals	District Attorney							
	ADOPTED BUDGET 2025-26	2,925,834.00	2,660,834.00	70,000.00	-	57,000.00	138,000.00	2,925,834.00
	ADOPTED BUDGET 2024-25	2,746,054.00	2,426,054.00	70,000.00	-	92,000.00	158,000.00	2,746,054.00
	ACTUAL 2023-24	2,546,019.00	2,254,578.00	79,307.00	-	85,875.00	126,259.00	2,546,019.00
	ACTUAL 2022-23	2,163,759.00	1,812,279.00	73,015.00	-	104,571.00	173,894.00	2,163,759.00
County Direct Program Totals	Public Health							
	ADOPTED BUDGET 2025-26	3,460,000.00	450,000.00	1,045,000.00	-	1,352,000.00	613,000.00	3,460,000.00
	ADOPTED BUDGET 2024-25	3,515,000.00	450,000.00	1,335,000.00	-	1,340,000.00	390,000.00	3,515,000.00
	ACTUAL 2023-24	2,959,589.00	489,075.00	1,076,180.00	-	1,255,394.00	744,213.00	3,564,862.00
	ACTUAL 2022-23	2,968,114.00	1,430,014.00	889,597.00	-	998,815.00	558,718.00	3,877,144.00
County Direct Program Totals	Juvenile							
	ADOPTED BUDGET 2025-26	1,301,000.00	900,000.00	76,000.00	-	325,000.00	-	1,301,000.00
	ADOPTED BUDGET 2024-25	1,277,000.00	800,000.00	159,500.00	-	317,500.00	-	1,277,000.00
	ACTUAL 2023-24	1,175,828.00	765,000.00	148,341.00	-	317,913.00	-	1,231,254.00
	ACTUAL 2022-23	1,179,919.00	800,000.00	194,776.00	-	333,094.00	-	1,327,870.00
County Direct Program Totals	Behavioral Health							
	ADOPTED BUDGET 2025-26	40,707,000.00	-	14,770,000.00	-	25,797,000.00	140,000.00	40,707,000.00
	ADOPTED BUDGET 2024-25	43,675,000.00	-	20,995,000.00	-	22,365,000.00	315,000.00	43,675,000.00
	ACTUAL 2023-24	26,832,793.00	-	13,338,784.00	-	16,165,109.00	479,417.00	43,804,104.00
	ACTUAL 2022-23	22,192,445.00	-	13,338,784.00	-	16,165,109.00	479,417.00	36,595,185.00

COUNTY		POLK	Expenditures		Revenue					
			Total Expenditures		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	Total
Program		Economic Development								
		ADOPTED BUDGET 2025-26	1,600,000.00		-	500,000.00	400,000.00		700,000.00	1,600,000.00
		ADOPTED BUDGET 2024-25	1,650,000.00		-	600,000.00	350,000.00		700,000.00	1,650,000.00
		ACTUAL 2023-234	676,792.00		-	969,990.00	392,825.00	-	-	1,362,815.00
		ACTUAL 2022-23	1,094,388.00		-	1,608,933.00	455,445.00	-	-	2,064,378.00
Program		Road								
		ADOPTED BUDGET 2025-26	14,467,000.00		150,000.00	5,742,000.00		8,425,000.00	150,000.00	14,467,000.00
		ADOPTED BUDGET 2024-25	14,857,000.00		150,000.00	6,562,000.00		7,475,000.00	670,000.00	14,857,000.00
		ACTUAL 2023-24	10,736,845.00		285,711.00	7,255,494.00		7,165,576.00	140,337.00	14,847,118.00
		ACTUAL 2022-23	8,754,118.00		20,760.00	6,291,520.00		7,094,497.00	131,703.00	13,538,480.00

Program

County Direct Program Totals

Program

County Direct Program Totals

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

Fund	100 General
	Revenues for all departments

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
64,428	62,436	57,446	1.00	8010	Clerical/Admin. Specialist	63,678	1.00	63,678	1.00	63,678	1.00
27,911	28,991	33,500	0.30	8060	Elected Official	33,500	0.30	33,500	0.30	33,500	0.30
0	0	0		8080	Temporary/Part-Time	5,000		5,000		5,000	
0	1,567	0		8090	Overtime	0		0		0	
92,339	92,994	90,946	1.30		Total Salaries	102,178	1.30	102,178	1.30	102,178	1.30
26,304	17,536	22,737		8110	PERS-Retirement	28,610		28,610		28,610	
0	2,212	2,274		8115	PERS - Assessment	1,022		1,022		1,022	
6,887	7,467	6,957		8120	Social Security/Medicare	7,817		7,817		7,817	
26,667	14,607	26,650		8140	Insurance	27,950		27,950		27,950	
322	334	455		8150	Unemployment	511		511		511	
93	98	91		8160	Workers Comp. Insurance	102		102		102	
152,612	135,248	150,109	1.30		Total Personal Services	168,189	1.30	168,189	1.30	168,189	1.30
1,053	9,268	1,000		8210	Office Supplies	1,000		1,000		1,000	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		0	
0	1,842	1,000		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
448	120	250		8310	Advertising and Printing	400		400		400	
265	242	500		8320	Photocopying	500		500		500	
256	272	250		8330	Postage	400		400		400	
1,095	1,209	1,000		8340	Telephone	1,500		1,500		1,500	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8590	Boards and Commissions Expense	0		0		0	
0	0	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
0	1,328	500		8730	Misc. Fees	1,000		1,000		1,000	
44,176	46,419	51,386		8810	Rent Interdepartmental	53,402		53,402		53,402	
1,200	1,250	1,400		8820	Insurance Interdepartmental	1,500		1,500		1,500	
5,992	6,449	6,826		8830	Management Services Interdept.	7,992		7,992		7,992	
26,446	24,818	28,123		8840	Information Services Interdept	30,928		30,928		30,928	
80,931	93,217	94,235			Total Materials and Services	102,122		102,122		102,122	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
233,543	228,465	244,344	1.30		Total Department Expenses	270,311	1.30	270,311	1.30	270,311	1.30
Revenues											
9,629	10,050	10,000		6200	Permits & Licenses	10,000		10,000		10,000	
320,925	293,109	325,000		6300	Charges for Services	360,000		360,000		360,000	
0	0	0		6300	Charges for Services - Clerk's Trust	0		0		0	
0	13	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
330,554	303,172	335,000			Total Revenues	370,000		370,000		370,000	
Net Cost of Program											
(97,011)	(74,707)	(90,656)			Expenditures less Revenue	(99,689)		(99,689)		(99,689)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
58,081	60,632	64,732	1.00	8010	Clerical/Admin. Specialist	70,724	1.00	70,724	1.00	70,724	1.00
65,125	67,645	70,000	0.70	8060	Elected Official	71,766	0.70	71,766	0.70	71,766	0.70
8,544	5,310	5,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
0	0	0		8090	Overtime	0		0		0	
131,750	133,587	139,732	1.70		Total Salaries	152,490	1.70	152,490	1.70	152,490	1.70
37,591	38,047	40,522		8110	PERS-Retirement	42,697		42,697		42,697	
0	3,372	3,493		8115	PERS - Assessment	1,525		1,525		1,525	
9,646	10,554	10,689		8120	Social Security/Medicare	11,665		11,665		11,665	
20,159	19,101	28,900		8140	Insurance	36,550		36,550		36,550	
308	328	699		8150	Unemployment	762		762		762	
128	138	419		8160	Workers Comp. Insurance	457		457		457	
199,582	205,127	224,455	1.70		Total Personal Services	246,148	1.70	246,148	1.70	246,148	1.70
11,200	2,824	2,000		8210	Office Supplies	2,000		2,000		2,000	
70,402	67,963	50,000		8220	Operating Supplies	60,000		60,000		60,000	
0	4,012	0		8240	Software & Maintenance	0		0		0	
99	1,091	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
753	2,640	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
1,107	1,185	1,000		8320	Photocopying	1,000		1,000		1,000	
30,561	26,261	25,000		8330	Postage	30,000		30,000		30,000	
1,421	1,465	1,000		8340	Telephone	1,000		1,000		1,000	
400	601	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
1,263	1,284	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
1,080	858	500		8430	Transportation	500		500		500	
17,209	11,524	15,000		8510	Professional Services	15,000		15,000		15,000	
0	0	0		8540	Contract Services	0		0		0	
1,176	0	0		8580	Special Projects	0		0		0	
32,937	21,234	25,000		8610	Repairs and Maintenance	25,000		25,000		25,000	
44,176	46,419	51,386		8810	Rent Interdepartmental	53,402		53,402		53,402	
1,200	1,250	1,400		8820	Insurance Interdepartmental	1,500		1,500		1,500	
9,535	9,892	11,063		8830	Management Services Interdept.	12,892		12,892		12,892	
38,266	41,312	48,123		8840	Information Services Interdept	57,561		57,561		57,561	
262,785	241,815	235,972			Total Materials and Services	264,355		264,355		264,355	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
462,367	446,942	460,427	1.70		Total Department Expenses	510,503	1.70	510,503	1.70	510,503	1.70
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
29,219	76,571	7,500		6130	State Operating Grants	10,000		10,000		10,000	
0	0	0		6180	Non-Governmental Grants	0		0		0	
1,338	0	20,000		6300	Charges for Services	20,000		20,000		20,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
30,557	76,571	27,500			Total Revenues	30,000		30,000		30,000	
Net Cost of Program											
431,810	370,371	432,927			Expenditures less Revenue	480,503		480,503		480,503	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
5,334	13,739	16,364	0.30	8010	Clerical/Admin. Specialist	20,000	0.30	20,000	0.30	20,000	0.30
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
12,000	12,000	12,000	0.00	8060	Elected Official	12,000	0.00	12,000	0.00	12,000	0.00
0	0	0		8080	Temporary Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
17,334	25,739	28,364	0.30		Total Salaries	32,000	0.30	32,000	0.30	32,000	0.30
4,651	7,522	8,084		8110	PERS-Retirement	9,280		9,280		9,280	
0	674	709		8115	PERS - Assessment	320		320		320	
1,328	2,099	2,170		8120	Social Security/Medicare	2,448		2,448		2,448	
2,345	1,625	5,100		8140	Insurance	3,300		3,300		3,300	
27	74	142		8150	Unemployment	160		160		160	
17	28	227		8160	Workers Comp. Insurance	256		256		256	
25,702	37,761	44,795	0.30		Total Personal Services	47,764	0.30	47,764	0.30	47,764	0.30
0	0	500		8210	Office Supplies	500		500		500	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
0	0	250		8250	Small Tools & Minor Equipment	250		250		250	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	500		8320	Photocopying	500		500		500	
0	0	50		8330	Postage	50		50		50	
1,408	1,546	1,500		8340	Telephone	1,750		1,750		1,750	
0	150	500		8410	Dues, Memberships & Publicatns	500		500		500	
634	0	500		8420	Workshops and Conferences	500		500		500	
340	0	300		8430	Transportation	300		300		300	
0	0	0		8510	Professional Services	0		0		0	
7,396	7,771	8,603		8810	Rent Interdepartmental	8,940		8,940		8,940	
550	550	550		8820	Insurance Interdepartmental	600		600		600	
1,278	2,168	2,163		8830	Management Services Interdept.	2,680		2,680		2,680	
2,812	2,779	3,117		8840	Information Services Interdept.	3,666		3,666		3,666	
14,418	14,964	19,533			Total Materials and Services	21,236		21,236		21,236	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
40,120	52,725	64,328	0.30		Total Department Expenses	69,000	0.30	69,000	0.30	69,000	0.30
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0			Total Revenues	0		0		0	
Net Cost of Program											
40,120	52,725	64,328			Expenditures less Revenue	69,000		69,000		69,000	

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

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

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
221,079	243,857	233,047	4.00	8010	Clerical/Admin. Specialist	230,000	4.00	171,799	3.00	171,799	3.00
359,511	360,198	420,681	6.00	8030	Professional/Technical	450,000	6.00	529,188	7.00	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	
761,948	794,871	861,984	12.00		Total Salaries	900,304	12.00	921,291	12.00	921,291	12.00
198,807	234,905	241,356		8110	PERS-Retirement	261,088		267,174		267,174	
0	18,933	21,550		8115	PERS - Assessment	9,003		9,213		9,213	
57,083	61,167	65,942		8120	Social Security/Medicare	68,873		70,479		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		4,606		4,606	
3,805	4,374	4,310		8160	Workers Comp. Insurance	5,402		5,528		5,528	
1,248,951	1,364,223	1,451,451	12.00		Total Personal Services	1,513,172	12.00	1,542,291	12.00	1,542,291	12.00
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	
471,973	509,686	538,953			Total Materials and Services	652,494		652,494		652,494	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
1,720,924	1,873,909	1,990,404	12.00		Total Department Expenses	2,165,666	12.00	2,194,785	12.00	2,194,785	12.00
Revenues											
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	
290,655	323,431	321,000			Total Revenues	336,000		336,000		336,000	
Net Cost of Program											
1,430,269	1,550,478	1,669,404			Expenditures less Revenue	1,829,666		1,858,785		1,858,785	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
32,329	58,860	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
92,660	120,774	191,378	3.00	8030	Professional/Technical	197,500	3.00	197,500	3.00	197,500	3.00
91,254	99,541	102,780	1.10	8040	Management/Supervisory	107,140	1.10	107,140	1.10	107,140	1.10
74,655	79,306	78,000	0.45	8050	Department Head	82,000	0.45	82,000	0.45	82,000	0.45
4,623	4,717	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
10,877	7,064	7,500		8090	Overtime	7,500		7,500		7,500	
306,398	370,262	389,658	4.55		Total Salaries	404,140	4.55	404,140	4.55	404,140	4.55
68,143	100,070	114,949		8110	PERS-Retirement	119,221		119,221		119,221	
0	6,863	9,741		8115	PERS - Assessment	4,041		4,041		4,041	
22,855	28,874	29,809		8120	Social Security/Medicare	30,917		30,917		30,917	
59,635	70,999	93,275		8140	Insurance	97,825		97,825		97,825	
1,389	1,845	1,948		8150	Unemployment	2,021		2,021		2,021	
321	433	1,558		8160	Workers Compensation Insurance	1,212		1,212		1,212	
458,741	579,346	640,939	4.55		Total Personal Services	659,379	4.55	659,379	4.55	659,379	4.55
1,240	1,028	1,400		8210	Office Supplies	1,300		1,300		1,300	
(569)	0	500		8220	Operating Supplies	500		500		500	
2,756	811	200		8250	Small Tools & Minor Equipment	500		500		500	
1,611	2,604	2,200		8310	Advertising and Printing	2,900		2,900		2,900	
2,302	2,451	2,800		8320	Photocopying	3,000		3,000		3,000	
2,527	2,516	3,500		8330	Postage	3,500		3,500		3,500	
3,478	4,236	3,500		8340	Telephone	3,600		3,600		3,600	
13	165	350		8410	Dues, Memberships & Publicatns	350		350		350	
20	331	1,800		8420	Workshops and Conferences	1,800		1,800		1,800	
42	0	400		8430	Transportation	400		400		400	
0	0	0		8510	Professional Services	0		0		0	
59,589	34,346	35,000		8540	Contract Services	35,000		35,000		35,000	
0	0	0		8580	Special Projects	0		0		0	
808	1,132	1,400		8740	Bank Charges	1,400		1,400		1,400	
52,636	55,330	61,251		8810	Rent Interdepartmental	63,653		63,653		63,653	
1,600	1,750	2,000		8820	Insurance Interdepartmental	2,300		2,300		2,300	
16,647	18,579	20,971		8830	Management Services Interdept.	26,190		26,190		26,190	
76,146	76,127	82,256		8840	Information Services Interdept	113,055		113,055		113,055	
220,846	201,406	219,528			Total Materials and Services	259,448		259,448		259,448	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
679,587	780,752	860,467	4.55		Total Department Expenses	918,827	4.55	918,827	4.55	918,827	4.55
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
120,000	120,000	130,000		6170	Intergovernmental Local Govt.	130,000		130,000		130,000	
0	0	0		6140	State Shared Revenues	0		0		0	
4,890	2,564	2,000		6200	Permits and Licenses	3,000		3,000		3,000	
139,697	140,368	134,000		6300	Charges for Services	174,000		174,000		174,000	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
17,763	313	0		6990	Miscellaneous	0		0		0	
282,350	263,245	266,000			Total Revenues	307,000		307,000		307,000	
Net Cost of Program											
(397,237)	(517,507)	594,467			Expenditures less Revenue	611,827		611,827		611,827	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
47,176	52,264	49,152	1.00	8030	Professional/Technical	61,000	1.00	61,000	1.00	61,000	1.00
34,308	67,133	76,888	1.05	8040	Management/Supervisory	75,123	1.05	75,123	1.05	75,123	1.05
24,885	26,435	26,000	0.15	8050	Department Head	27,500	0.15	27,500	0.15	27,500	0.15
12,764	6,020	12,500		8080	Temporary/Part-Time	12,500		12,500		12,500	
1,854	1,756	5,000		8090	Overtime	5,000		5,000		5,000	
120,987	153,608	169,540	2.20		Total Salaries	181,123	2.20	181,123	2.20	181,123	2.20
31,830	48,901	48,319		8110	PERS-Retirement	53,431		53,431		53,431	
0	4,254	4,239		8115	PERS - Assessment	1,811		1,811		1,811	
9,630	12,716	12,970		8120	Social Security/Medicare	13,856		13,856		13,856	
6,722	9,681	42,900		8140	Insurance	33,000		33,000		33,000	
628	799	848		8150	Unemployment	906		906		906	
608	1,535	1,356		8160	Workers Compensation Insurance	1,449		1,449		1,449	
170,405	231,494	280,171	2.20		Total Personal Services	285,576	2.20	285,576	2.20	285,576	2.20
981	802	850		8210	Office Supplies	875		875		875	
303	63	350		8220	Operating Supplies	350		350		350	
140	145	150		8240	Software & Maintenance	150		150		150	
677	228	800		8250	Small Tools & Minor Equip.	800		800		800	
446	527	1,000		8310	Advertising and Printing	800		800		800	
602	570	650		8320	Photocopying	675		675		675	
830	881	1,000		8330	Postage	1,000		1,000		1,000	
1,852	2,186	3,000		8340	Telephone	3,000		3,000		3,000	
502	1,220	675		8410	Dues, Memberships & Publicatns	500		500		500	
372	987	1,750		8420	Workshops and Conferences	1,500		1,500		1,500	
6,719	6,914	8,400		8430	Transportation	8,400		8,400		8,400	
1,110	933	3,000		8510	Professional Services	2,000		2,000		2,000	
8,709	20,161	15,000		8540	Contract Services	17,000		17,000		17,000	
0	10,894	10,000		8550	Contracts - Other Public Agencies	35,000		35,000		35,000	
1,991	2,279	3,200		8740	Bank Charges	3,700		3,700		3,700	
39,492	41,497	45,938		8810	Rent Interdepartmental	47,740		47,740		47,740	
2,100	2,400	2,500		8820	Insurance Interdepartmental	3,000		3,000		3,000	
12,285	13,132	11,643		8830	Management Services Interdept.	14,574		14,574		14,574	
15,968	17,207	20,822		8840	Information Services Interdept	27,596		27,596		27,596	
95,079	123,026	130,728			Total Materials & Services	168,660		168,660		168,660	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
265,484	354,520	410,899	2.20		Total Department Expenses	454,236	2.20	454,236	2.20	454,236	2.20
Revenues											
84,124	97,512	100,000		6050	Franchise Tax	115,000		115,000		115,000	
2,924	0	7,500		6110	Federal Awards	7,500		7,500		7,500	
8,771	12,678	5,000		6130	State Operating Grants	10,000		10,000		10,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
247,437	263,836	245,000		6200	Permits and Licenses	300,000		300,000		300,000	
18,375	18,016	20,000		6300	Charges for Services	20,000		20,000		20,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
361,631	392,042	377,500			Total Revenues	452,500		452,500		452,500	
Net Cost of Program											
96,147	37,522	(33,399)			Expenditures less Revenue	(1,736)		(1,736)		(1,736)	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
325,944	292,831	304,717	6.00	8010	Clerical/Admin. Specialist	320,000	6.00	320,000	6.00	320,000	6.00
230,760	431,284	481,043	5.50	8030	Professional/Technical	545,000	5.50	545,000	5.50	545,000	5.50
190,661	240,322	271,273	2.80	8040	Management/Supervisory	285,000	2.80	285,000	2.80	285,000	2.80
16,800	18,000	19,200		6060	Elected Official	20,000		20,000		20,000	
85,759	64,202	15,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
12,722	9,931	10,000		8090	Overtime	10,000		10,000		10,000	
862,646	1,056,570	1,101,233	14.30		Total Salaries	1,195,000	14.30	1,195,000	14.30	1,195,000	14.30
207,311	296,709	308,345		8110	PERS-Retirement	334,600		334,600		334,600	
0	26,500	31,936		8115	PERS - Assessment	11,950		11,950		11,950	
66,018	83,860	84,244		8120	Social Security/Medicare	91,418		91,418		91,418	
207,360	253,385	278,850		8140	Insurance	293,150		293,150		293,150	
4,226	5,227	5,506		8150	Unemployment	5,975		5,975		5,975	
823	1,090	1,101		8160	Workers Comp. Insurance	1,195		1,195		1,195	
1,348,384	1,723,341	1,811,216	14.30		Total Personal Services	1,933,288	14.30	1,933,288	14.30	1,933,288	14.30
9,719	3,831	6,000		8210	Office Supplies	6,000		6,000		6,000	
1,179	213	2,500		8220	Operating Supplies	2,500		2,500		2,500	
19,293	6,287	20,000		8240	Software & Maintenance	30,000		30,000		30,000	
17,665	3,526	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
292	292	1,500		8310	Advertising and Printing	1,500		1,500		1,500	
3,081	2,853	4,000		8320	Photocopying	4,000		4,000		4,000	
2,759	2,326	2,500		8330	Postage	2,500		2,500		2,500	
13,479	15,294	15,000		8340	Telephone	16,000		16,000		16,000	
11,122	11,356	14,500		8410	Dues, Memberships & Publicatns	14,500		14,500		14,500	
22,786	25,352	20,000		8420	Workshops and Conferences	22,500		22,500		22,500	
4,812	2,673	7,800		8430	Transportation	5,000		5,000		5,000	
17,729	36,225	20,000		8510	Professional Services	23,000		23,000		23,000	
0	0	0		8540	Contract Services	0		0		0	
7,233	0	5,000		8580	Special Projects	5,000		5,000		5,000	
2,513	4,000	5,800		8730	Misc. Fees and Premiums	5,000		5,000		5,000	
103,980	108,240	114,318		8810	Rent Interdepartmental	120,340		120,340		120,340	
1,700	3,000	3,500		8820	Insurance Interdepartmental	4,500		4,500		4,500	
51,127	55,841	62,074		8830	Management Services Interdept.	71,204		71,204		71,204	
82,136	82,506	87,335		8840	Information Services Interdept.	107,372		107,372		107,372	
372,605	363,815	406,827			Total Materials and Services	455,916		455,916		455,916	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
1,720,989	2,087,156	2,218,043	14.30		Total Department Expenses	2,389,204	14.30	2,389,204	14.30	2,389,204	14.30
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
33,000	0	35,000		6130	State Operating Grants	0		0		0	
0	0	0		6140	State Shared Revenues	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
73,015	79,307	70,000		6300	Charges for Services	80,000		80,000		80,000	
11	0	0		6990	Miscellaneous	0		0		0	
106,026	79,307	105,000			Total Revenues	80,000		80,000		80,000	
Net Cost of Program											
1,614,963	2,007,849	2,113,043			Expenditures less Revenue	2,309,204		2,309,204		2,309,204	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
113,492	115,700	122,400	2.00	8010	Clerical/Admin. Specialist	130,000	2.00	130,000	2.00	130,000	2.00
39,218	17,006	44,014	0.50	8030	Professional/Technical	48,000	0.50	48,000	0.50	48,000	0.50
76,287	80,673	85,756	1.20	8040	Management/Supervisory	90,000	1.20	90,000	1.20	90,000	1.20
0	0	0		8080	Temporary/Part-Time	0		0		0	
545	1,626	2,000		8090	Overtime	2,000		2,000		2,000	
229,542	215,005	254,170	3.70		Total Salaries	270,000	3.70	270,000	3.70	270,000	3.70
62,457	60,980	68,626		8110	PERS-Retirement	75,600		75,600		75,600	
0	5,863	6,354		8115	PERS - Assessment	2,700		2,700		2,700	
17,414	16,735	19,444		8120	Social Security/Medicare	20,655		20,655		20,655	
72,367	72,874	72,150		8140	Insurance	85,100		85,100		85,100	
1,150	1,075	1,271		8150	Unemployment	1,350		1,350		1,350	
230	225	407		8160	Workers Comp. Insurance	432		432		432	
383,160	372,757	422,422	3.70		Total Personal Services	455,837	3.70	455,837	3.70	455,837	3.70
832	947	1,000		8210	Office Supplies	1,000		1,000		1,000	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
1,528	1,619	2,500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
43	0	250		8310	Advertising and Printing	250		250		250	
958	1,059	1,500		8320	Photocopying	1,500		1,500		1,500	
1,659	2,329	2,500		8330	Postage	2,500		2,500		2,500	
3,104	3,047	4,000		8340	Telephone	4,000		4,000		4,000	
112	400	750		8410	Dues, Memberships & Publicatns	750		750		750	
3,864	5,957	7,000		8420	Workshops and Conferences	7,000		7,000		7,000	
216	278	400		8430	Transportation	400		400		400	
3,737	2,093	3,000		8510	Professional Services	3,000		3,000		3,000	
36,978	38,855	43,013		8810	Rent Interdepartmental	44,700		44,700		44,700	
900	1,000	1,000		8820	Insurance Interdepartmental	1,200		1,200		1,200	
13,870	15,255	16,401		8830	Management Services Interdept.	18,643		18,643		18,643	
15,931	15,574	17,442		8840	Information Services Interdept.	20,660		20,660		20,660	
83,732	88,413	101,756			Total Materials and Services	109,103		109,103		109,103	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
466,892	461,170	524,178	3.70		Total Department Expenses	564,940	3.70	564,940	3.70	564,940	3.70
Revenues											
254,948	388,684	350,000		6110	Federal Awards	350,000		350,000		350,000	
21,969	42,277	35,000		6130	State Operating Grants	35,000		35,000		35,000	
0	0	0		6140	State Shared Revenues	0		0		0	
6,474	6,453	5,000		6300	Charges for Services	5,000		5,000		5,000	
0	16	0		6600	Fines & Forfeitures	0		0		0	
283,391	437,430	390,000			Total Revenues	390,000		390,000		390,000	
Net Cost of Program											
183,501	23,740	134,178			Expenditures less Revenue	174,940		174,940		174,940	

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

100 General	(Fund)
515 CASA (Court Appt. Special Adv.)	(Divn)
410 District Attorney	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publication	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
25,000	25,000	20,000		8580	Special Projects	20,000		15,000		15,000	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8830	Management Services	0		0		0	
25,000	25,000	20,000			Total Materials and Services	20,000		15,000		15,000	
0	0			8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
25,000	25,000	20,000	0.00		Total Department Expenses	20,000	0.00	15,000	0.00	15,000	0.00
Revenues											
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6980	Donations	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7920	Transfer from Other Fund	0		0		0	
0	0	0			Total Revenues	0		0		0	
Net Cost of Program											
25,000	25,000	20,000			Expenditures less Revenue	20,000		15,000		15,000	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0		0		0	
0	0	0	0.00	8030	Professional/Technical	0		0		0	
0	0	0	0.00	8040	Management/Supervisory	0		0		0	
45,947	47,721	55,000		8080	Temporary/Part-Time	55,000		55,000		55,000	
0	0	0		8090	Overtime	0		0		0	
45,947	47,721	55,000	0.00		Total Salaries	55,000	0.00	55,000	0.00	55,000	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	1,375	1,375		8115	PERS - Assessment	550		550		550	
3,589	3,754	4,208		8120	Social Security/Medicare	4,208		4,208		4,208	
0	0	0		8140	Insurance	0		0		0	
133	139	275		8150	Unemployment	275		275		275	
30	33	101		8160	Workers Comp. Insurance	101		101		101	
49,699	53,022	60,959	0.00		Total Personal Services	60,134	0.00	60,134	0.00	60,134	0.00
0	0	0		8210	Office Supplies	0		0		0	
1,075	1,251	1,500		8220	Operating Supplies	1,500		1,500		1,500	
0	0	0		8240	Software & Maintenance	0		0		0	
1,002	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising and Printing	0		0		0	
53	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	100		100		100	
1,568	1,933	1,500		8340	Telephone	2,000		2,000		2,000	
0	0	0		8410	Dues, Memberships & Publicatns	0		0		0	
762	1,662	1,000		8420	Workshops and Conferences	1,000		1,000		1,000	
2,478	2,856	2,500		8430	Transportation	3,000		3,000		3,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
3,850	4,200	4,500		8540	Contract Services	5,000		5,000		5,000	
1,650	0	2,000		8660	Rentals	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
2,039	1,940	2,098		8830	Management Services Interdept.	2,360		2,360		2,360	
0	0	0		8840	Information Services Interdept.	0		0		0	
14,477	13,842	16,098			Total Materials and Services	15,960		15,960		15,960	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
64,176	66,864	77,057	0.00		Total Department Expenses	76,094	0.00	76,094	0.00	76,094	0.00
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6140	State Shared Revenues	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6750	Settlements	0		0		0	
0	0	0			Total Revenues	0		0		0	
Net Cost of Program											
64,176	66,864	77,057			Expenditures less Revenue	76,094		76,094		76,094	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
123,157	138,165	155,928	3.00	8010	Clerical/Admin. Specialist	161,000	3.00	161,000	3.00	161,000	3.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
43,962	43,617	46,722	0.75	8040	Management/Supervisory	46,000	0.75	46,000	0.75	46,000	0.75
0	0	0		8080	Temporary/Part-Time	0		0		0	
2,323	6,304	5,180		8090	Overtime	5,000		5,000		5,000	
169,442	188,086	207,830	3.75		Total Salaries	212,000	3.75	212,000	3.75	212,000	3.75
39,835	45,103	51,958		8110	PERS-Retirement	53,000		53,000		53,000	
0	4,950	5,196		8115	PERS - Assessment	2,120		2,120		2,120	
12,758	15,302	15,899		8120	Social Security/Medicare	16,218		16,218		16,218	
59,123	41,486	65,625		8140	Insurance	65,625		65,625		65,625	
852	971	1,039		8150	Unemployment	1,060		1,060		1,060	
168	196	335		8160	Workers Comp. Insurance	341		341		341	
282,178	296,094	347,881	3.75		Total Personal Services	350,364	3.75	350,364	3.75	350,364	3.75
546	678	750		8210	Office Supplies	900		900		900	
0	0	1,000		8240	Software & Maintenance	0		0		0	
1,362	1,904	1,800		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
2,315	1,068	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
95	118	750		8320	Photocopying	750		750		750	
1,393	1,837	1,350		8330	Postage	1,500		1,500		1,500	
4,365	5,063	3,500		8340	Telephone	3,500		3,500		3,500	
0	0	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
6,195	3,220	3,500		8420	Workshops and Conferences	2,500		2,500		2,500	
219	175	0		8430	Transportation	0		0		0	
10,234	8,770	7,000		8510	Professional Services	7,000		7,000		7,000	
1,233	467	0		8580	Special Projects	0		0		0	
39,000	42,000	47,000		8810	Rent Interdepartmental	50,000		50,000		50,000	
900	1,000	1,000		8820	Insurance Interdepartmental	1,200		1,200		1,200	
14,130	15,581	16,731		8830	Management Services Interdept.	19,662		19,662		19,662	
14,429	14,024	15,692		8840	Information Services Interdept.	18,660		18,660		18,660	
96,416	95,905	103,073			Total Materials and Services	110,172		110,172		110,172	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
378,594	391,999	450,954	3.75		Total Department Expenses	460,536	3.75	460,536	3.75	460,536	3.75
Revenues											
173,894	126,259	158,000		6110	Federal Awards	138,000		138,000		138,000	
0	0	0		6130	State Operating Grants	0		0		0	
71,571	85,875	57,000		6140	State Shared Revenues	57,000		57,000		57,000	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		8980	Donations	0		0		0	
245,465	212,134	215,000			Total Revenues	195,000		195,000		195,000	
Net Cost of Program											
(133,129)	(179,865)	(235,954)			Expenditures less Revenue	(265,536)		(265,536)		(265,536)	

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

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

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
104,058	132,441	165,000	3.00	8010	Clerical/Admin. Specialist	245,440	4.00	245,440	4.00	245,440	4.00
1,918,172	1,929,416	2,000,000	23.00	8030	Professional/Technical	2,050,000	22.00	2,050,000	22.00	2,050,000	22.00
848,386	850,809	900,000	7.50	8040	Management/Supervisory	890,000	7.50	890,000	7.50	890,000	7.50
65,277	73,614	73,000	0.50	8060	Elected Official	75,000	0.50	75,000	0.50	75,000	0.50
826	(826)	0		8080	Temporary/Part-Time	0		0		0	
182,625	223,619	175,000		8090	Overtime	250,000		250,000		250,000	
3,119,344	3,209,073	3,313,000	34.00		Total Salaries	3,510,440	34.00	3,510,440	34.00	3,510,440	34.00
968,244	1,039,901	977,335		8110	PERS-Retirement	1,193,550		1,193,550		1,193,550	
0	78,875	82,825		8115	PERS - Assessment	35,104		35,104		35,104	
240,917	254,249	253,445		8120	Social Security/Medicare	268,549		268,549		268,549	
591,974	633,206	680,000		8140	Insurance	714,000		714,000		714,000	
15,414	15,790	16,565		8150	Unemployment	17,552		17,552		17,552	
81,978	87,321	99,390		8160	Workers Compensation Insurance	105,313		105,313		105,313	
5,017,871	5,318,415	5,422,560	34.00		Total Personal Services	5,844,508	34.00	5,844,508	34.00	5,844,508	34.00
4,771	4,426	3,500		8210	Office Supplies	3,500		3,500		3,500	
79,112	80,530	75,000		8220	Operating Supplies	90,000		90,000		90,000	
3,081	2,640	3,500		8225	Fuels and Lubricants	2,500		2,500		2,500	
330,457	360,334	360,000		8230	Food Services and Supplies	390,000		390,000		390,000	
20,702	(7,617)	55,000		8240	Software & Maintenance	50,000		50,000		50,000	
6,877	11,892	15,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
1,070	1,845	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
7,945	7,549	10,000		8320	Photocopying	10,000		10,000		10,000	
310	197	500		8330	Postage	500		500		500	
9,448	10,078	9,500		8340	Telephone	12,000		12,000		12,000	
0	2,448	0		8350	Utilities	0		0		0	
1,320	14,499	2,000		8410	Dues, Memberships & Publicatns	2,000		2,000		2,000	
20,015	10,198	23,000		8420	Workshops and Conferences	20,000		20,000		20,000	
0	0	0		8430	Transportation	0		0		0	
6,877	0	7,500		8510	Professional Services	7,500		7,500		7,500	
549,604	884,087	700,000		8520	Medical Care	850,000		850,000		850,000	
0	0	0		8550	Contracts-Other Public Agency	0		0		0	
647,259	10,012	0		8580	Special Projects	0		0		0	
7,682	6,119	10,000		8610	Repairs and Maintenance	10,000		10,000		10,000	
2,547	1,610	3,000		8612	Vehicle Maint.-Sheriff	2,500		2,500		2,500	
434,861	458,000	515,470		8810	Rent Interdepartmental	560,000		560,000		560,000	
90,000	115,000	130,000		8820	Insurance Interdepartmental	165,000		165,000		165,000	
146,172	162,466	169,546		8830	Management Services Interdept.	210,443		210,443		210,443	
62,902	64,700	73,184		8840	Information Services Interdept	97,036		97,036		97,036	
2,433,012	2,201,013	2,167,700			Total Materials and Services	2,494,979		2,494,979		2,494,979	
0	0	0		8920	Buildings	0		0		0	
16,966	0	0		8942	Machinery	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
16,966	0	0			Total Capital Outlay	0		0		0	
7,467,849	7,519,428	7,590,260	34.00		Total Department Expenses	8,339,487	34.00	8,339,487	34.00	8,339,487	34.00
Revenues											
0	114,518	25,000		6110	Federal Awards	25,000		25,000		25,000	
0	0	0		6130	State Operating Grants	0		0		0	
350,000	200,000	200,000		6140	State Shared Revenues	250,000		300,000		300,000	
591,144	536,468	525,000		6300	Charges for Services	550,000		550,000		550,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
2,679	3,592	2,000		6600	Fines & Forfeitures	2,000		2,000		2,000	
0	0	0		6750	Settlements	0		0		0	
0	0	15,000		6820	Commission	0		0		0	
0	0	0		6880	Donations	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
943,823	854,578	767,000			Total Revenues	827,000		877,000		877,000	
Net Cost of Program											
6,524,026	6,664,850	6,823,260			Expenditures less Revenue	7,512,487		7,462,487		7,462,487	

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
6,174	0	30,000	0.50	8010	Clerical/Admin. Specialist	32,500	0.50	0	0.00	0	0.00
122,368	126,600	126,000	1.00	8040	Management/Supervisory	135,000	1.00	135,000	1.00	135,000	1.00
11,542	11,473	5,000		8090	Overtime	5,000		10,000		10,000	
140,084	138,073	161,000	1.50		Total Salaries	172,500	1.50	145,000	1.00	145,000	1.00
34,581	35,625	43,470		8110	PERS-Retirement	46,575		39,150		39,150	
-	3,811	4,025		8115	PERS - Assessment	1,725		1,450		1,450	
10,601	10,793	12,317		8120	Social Security/Medicare	13,196		11,093		11,093	
25,686	23,820	30,750		8140	Insurance	30,750		20,500		20,500	
689	674	805		8150	Unemployment	863		725		725	
3,388	3,635	4,025		8160	Workers Compensation Insurance	4,313		3,625		3,625	
215,029	216,431	256,392	1.50		Total Personal Services	269,921	1.50	221,543	1.00	221,543	1.00
1,436	1,007	500		8210	Office Supplies	500		500		500	
9,029	3,498	5,000		8220	Operating Supplies	5,000		5,000		5,000	
2,735	2,583	2,500		8225	Fuels and Lubricants	2,500		2,500		2,500	
3,210	0	2,500		8240	Software & Maintenance	2,500		2,500		2,500	
1,618	5,877	5,000		8250	Small Tools & Equipment	5,000		5,000		5,000	
474	37	200		8310	Advertising and Printing	200		200		200	
537	726	500		8320	Photocopying	500		500		500	
377	81	200		8330	Postage	200		200		200	
5,171	4,688	6,000		8340	Telephone	6,000		6,000		6,000	
21,402	23,766	24,000		8350	Utilities	25,000		25,000		25,000	
901	485	1,000		8410	Dues, Memberships & Publications	1,000		1,000		1,000	
7,673	12,636	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
67	0	0		8430	Transportation	0		0		0	
30	600	500		8510	Professional Services	500		500		500	
1,339	1,078	0		8540	Contract Services	0		0		0	
4,491	3,281	0		8550	Contracts Other Public Agencies	0		0		0	
399,706	259,078	200,000		8580	Special Projects	200,000		200,000		200,000	
125,883	23,672	20,000		8610	Repairs and Maintenance	20,000		20,000		20,000	
1,310	1,406	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
11,144	13,635	0		8660	Rentals	15,000		15,000		15,000	
32,500	35,000	40,000		8810	Rent Interdepartmental	50,000		50,000		50,000	
1,000	1,500	2,000		8820	Insurance Interdepartmental	2,500		2,500		2,500	
14,188	14,403	15,061		8830	Management Services Interdept.	17,478		17,478		17,478	
22,245	29,674	32,494		8840	Information Services Interdept	42,727		42,727		42,727	
668,466	438,711	367,455			Total Materials and Services	406,605		406,605		406,605	
0	0	0		8920	Buildings	0		0		0	
27,500	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
27,500	0	0			Total Capital Outlay	0		0		0	
910,995	655,142	623,847	1.50		Total Department Expenses	676,526	1.50	628,148	1.00	628,148	1.00
Revenues											
926,766	339,781	300,000		6110	Federal Grants	300,000		300,000		300,000	
10,000	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
239,822	238,351	250,000		6310	Charges for Services-Rental	250,000		250,000		250,000	
1,314	0	0		6990	Miscellaneous	0		0		0	
1,177,902	578,132	550,000			Total Revenues	550,000		550,000		550,000	
Net Cost of Program											
(266,907)	77,010	73,847			Expenditures less Revenue	126,526		78,148		78,148	

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

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

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

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

100 General	(Fund)
200 O & C Timber – Title III	(Divn)
199 Non-Departmental	(Dept)

FY 22-23	FY 23-24	FY 24-25	Acct.			FY 25-26	FY 25-26	FY 25-26			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
3,991	0	0	0.00	8030	Professional/Technical	30,000	0.40	30,000	0.40	30,000	0.40
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
0	0	0		8090	Overtime	0		0		0	
3,991	0	0	0.00		Total Salaries	30,000	0.40	30,000	0.40	30,000	0.40
1,263	0	0		8110	PERS-Retirement	9,000		9,000		9,000	
0	0	0		8115	PERS - Assessment	300		300		300	
306	0	0		8120	Social Security/Medicare	2,291		2,291		2,291	
683	0	0		8140	Insurance	8,200		8,200		8,200	
20	0	0		8150	Unemployment	150		150		150	
112	0	0		8160	Workers Comp. Insurance	840		840		840	
6,375	0	0	0.00		Total Personal Services	50,781	0.40	50,781	0.40	50,781	0.40
0	0	0		8220	Operating Supplies	1,000		1,000		1,000	
0	0	9,200		8250	Small Tools & Minor Equipmer	1,500		1,500		1,500	
0	0	0		8410	Dues, Memberships & Publica	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	40,046		8580	Special Projects	0		0		0	
0	0	0		8614	Vehicle Maint. - Gen. Services	2,500		2,500		2,500	
0	0	0		8616	Vehicle Set-up	0		0		0	
0	0	0		8750	Aid to Other Public Agencies	0		0		0	
0	709	754		8830	Management Services Interde	696		696		696	
0	0	0		8840	Information Services	0		0		0	
0	709	50,000			Total Materials and Services	5,696		5,696		5,696	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
6,375	709	50,000	0.00		Total Department Expenses	56,477	0.40	56,477	0.40	56,477	0.40
Revenues											
49,472	50,906	50,000		6221	Federal Pmts in Lieu of Tax (T	56,000		56,000		56,000	
0	0	0		6990	Miscellaneous	0		0		0	
49,472	50,906	50,000			Total Revenues	56,000		56,000		56,000	
Net Cost of Program											
(43,097)	(50,197)	0			Expenditures less Revenue	477		477		477	

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

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

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

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					Expenditures				
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
97,965	141,661	143,350	3.00	8020	Laborer	157,280	3.00	157,280	3.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
65,484	67,590	70,632	1.00	8040	Management/Supervisory	17,500	0.15	17,500	0.15
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000	
0	0	1,500		8090	Overtime	1,500		1,500	
163,449	209,251	216,482	4.00		Total Salaries	177,280	3.15	177,280	3.15
44,270	55,748	61,697		8110	PERS-Retirement	52,298		52,298	
0	4,800	5,412		8115	PERS - Assessment	1,773		1,773	
13,161	17,060	16,561		8120	Social Security/Medicare	13,562		13,562	
27,201	50,031	58,000		8140	Insurance	51,975		51,975	
855	1,083	1,082		8150	Unemployment	886		886	
4,404	5,949	8,659		8160	Workers Comp. Insurance	7,091		7,091	
253,340	343,922	367,894	4.00		Total Personal Services	304,865	3.15	304,865	3.15
474	0	0		8210	Office Supplies	0		0	
9,699	11,574	10,000		8220	Operating Supplies	12,500		12,500	
85	227	250		8225	Fuels & Lubricants	250		250	
3,588	3,588	3,750		8240	Software & Maintenance	3,750		3,750	
2,024	419	2,500		8250	Small Tools and Minor Equip	2,500		2,500	
0	65	100		8310	Advertising and Printing	100		100	
56	56	200		8320	Photocopying	200		200	
0	0	0		8330	Postage	0		0	
1,952	2,744	3,000		8340	Telephone	3,000		3,000	
0	0	0		8350	Utilities	0		0	
5,308	4,080	7,500		8360	Insurance	7,500		7,500	
0	240	500		8420	Workshops and Conferences	500		500	
15,787	24,073	25,000		8430	Transportation	25,000		25,000	
0	0	0		8510	Professional Services	0		0	
0	54	0		8580	Special Projects	0		0	
2,412	5,740	5,000		8610	Repairs and Maintenance	5,000		5,000	
0	0	1,000		8614	Vehicle Maint. - Gen. Svcs.	1,000		1,000	
7,000	7,500	8,000		8810	Rent Interdepartmental	10,000		10,000	
1,600	1,750	1,800		8820	Insurance Interdepartmental	2,000		2,000	
14,188	15,002	15,655		8830	Management Services Interd	18,252		18,252	
3,563	5,156	5,785		8840	Information Services Interde	6,798		6,798	
67,736	82,268	90,040			Total Materials and Service	98,350		98,350	
0	0	0		8944	Vehicles	0		0	
0	0	0			Total Capital Outlay	0		0	
321,076	426,190	457,934	4.00		Total Department Expenses	403,215	3.15	403,215	3.15
					Revenues				
12,405	29,276	25,000		6110	Federal Awards	25,000		25,000	
3,450	50,000	50,000		6130	State Operating Grants	50,000		50,000	
203,482	222,541	200,000		6300	Charges for Services	220,000		220,000	
0	0	0		6600	Fines and Forfeitures	0		0	
0	0	0		6990	Miscellaneous	0		0	
219,337	301,817	275,000			Total Revenues	295,000		295,000	
					Net Cost of Program				
101,739	124,373	182,934			Expenditures Less Revenue	108,215		108,215	

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

100 General	(Fund)
750 Parks Maintenance	(Divn)
810 General Services	(Dept)

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
Expenditures									
0	0	0	0.00	8020	Laborer	0 0.00		0 0.00	0 0.00
0	0	0	0.00	8040	Management/Supervisory	0 0.00		0 0.00	0 0.00
0	0	0		8080	Temporary/Part-time	0		0	0
0	0	0		8090	Overtime	0		0	0
0	0	0	0.00		Total Salaries	0 0.00		0 0.00	0 0.00
0	0	0		8110	PERS-Retirement	0		0	0
0	0	0		8120	Social Security/Medicare	0		0	0
0	0	0		8140	Insurance	0		0	0
0	0	0		8150	Unemployment	0		0	0
0	0	0		8160	Workers Comp. Insurance	0		0	0
0	0	0	0.00		Total Personal Services	0 0.00		0 0.00	0 0.00
0	0	0		8210	Office Supplies	0		0	0
1,917	758	1,500		8220	Operating Supplies	1,000		1,000	1,000
14	0	250		8225	Fuels & Lubricants	250		250	250
11	186	1,500		8250	Small Tools & Minor Equip.	1,000		1,000	1,000
0	0	0		8310	Advertising and Printing	0		0	0
0	0	100		8340	Telephone	100		100	100
2,403	4,678	2,300		8350	Utilities	4,000		4,000	4,000
0	0	100		8410	Dues, Memberships & Public	100		100	100
3,078	2,894	4,000		8430	Transportation	4,000		4,000	4,000
5,364	5,317	5,000		8510	Professional Services	5,000		5,000	5,000
50,000	45,000	50,000		8550	Contract - Other Public Agen	50,000		50,000	50,000
(105,496)	0	5,500		8580	Special Projects	5,000		5,000	5,000
5,070	2,929	5,000		8610	Repairs and Maintenance	5,000		5,000	5,000
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0	0
0	0	0		8750	Participation Public Agency	0		0	0
800	1,000	1,000		8820	Insurance Interdepartmental	1,200		1,200	1,200
2,441	18,096	4,451		8830	Management Services Interd	3,105		3,105	3,105
(34,398)	80,858	80,701			Total Materials and Service	79,755		79,755	79,755
217,230	1,550,028	0		8930	Improvements other than Bld	0		0	0
0	0	0		8944	Vehicles	0		0	0
217,230	1,550,028	0			Total Capital Outlay	0		0	0
182,832	1,630,886	80,701	0.00		Total Department Expenses	79,755 0.00		79,755 0.00	79,755 0.00
Revenues									
0	0	0		6110	Federal Awards	0		0	0
0	1,294,749	0		6130	State Operating Grants	0		0	0
81,597	81,130	90,000		6140	State Shared Revenues	80,000		80,000	80,000
0	0	500		6300	Charges for Services	500		500	500
421,923	0	0		6750	Settlements	0		0	0
0	0	0		6980	Donations	0		0	0
0	0	0		6990	Miscellaneous	0		0	0
503,520	1,375,879	90,500			Total Revenues	80,500		80,500	80,500
Net Cost of Program									
320,688	(255,007)	9,799			Expenditures less Revenue	745		745	745

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
78,173	88,542	94,839	2.00	8010	Clerical/Admin. Specialist	98,000	2.00	98,000	2.00	98,000	2.00
73,880	67,321	73,056	1.00	8030	Professional/Technical	79,000	1.00	79,000	1.00	79,000	1.00
197,228	158,718	165,528	1.80	8040	Management/Supervisory	170,000	1.80	170,000	1.80	170,000	1.80
41,475	44,059	44,000	0.25	8050	Department Head	45,000	0.25	45,000	0.25	45,000	0.25
11,200	3,646	1,500		8080	Temporary/Part-time	2,500		2,500		2,500	
8,438	5,021	10,000		8090	Overtime/Buy-Out	7,500		7,500		7,500	
410,394	367,308	388,923	5.05		Total Salaries	402,000	5.05	402,000	5.05	402,000	5.05
95,758	103,099	114,732		8110	PERS-Retirement	118,590		118,590		118,590	
0	10,988	9,723		8115	PERS - Assessment	4,020		4,020		4,020	
30,921	28,379	29,753		8120	Social Security/Medicare	30,753		30,753		30,753	
98,489	107,434	103,525		8140	Insurance	108,575		108,575		108,575	
2,052	1,827	1,945		8150	Unemployment	2,010		2,010		2,010	
2,471	2,326	3,110		8160	Workers Comp. Insurance	3,216		3,216		3,216	
640,085	621,361	651,713	5.05		Total Personal Services	669,164	5.05	669,164	5.05	669,164	5.05
1,030	842	750		8210	Office Supplies	775		775		775	
869	442	1,000		8220	Operating Supplies	1,200		1,200		1,200	
0	0	300		8240	Software & Maintenance	300		300		300	
2,986	49	1,200		8250	Small Tools & Minor Equip.	1,000		1,000		1,000	
85	308	500		8310	Advertising & Printing	500		500		500	
602	570	700		8320	Photocopying	725		725		725	
142	83	500		8330	Postage	500		500		500	
2,830	3,308	3,500		8340	Telephone	3,600		3,600		3,600	
2,172	2,196	2,500		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
640	2,665	2,500		8420	Workshops and Conferences	2,800		2,800		2,800	
16,518	16,105	19,000		8430	Transportation	19,350		19,350		19,350	
0	0	500		8510	Professional Services	500		500		500	
6,545	53,802	28,000		8540	Contract Services	32,200		32,200		32,200	
0	41,821	80,000		8550	Contracts- Other Public Agency	75,000		75,000		81,709	
0	3	10,000		8560	Special Projects	5,000		5,000		5,000	
14,879	19,904	20,000		8740	Bank Charges	20,500		20,500		20,500	
0	(2)	0		8790	Misc. Department Expenses	0		0		0	
39,492	41,497	45,938		8810	Rent Interdepartmental	47,740		47,740		47,740	
6,500	6,800	7,000		8820	Insurance Interdepartmental	7,500		7,500		7,500	
23,230	24,705	30,722		8830	Management Services Interdept.	30,810		30,810		30,810	
44,988	48,569	53,245		8840	Information Services Interdept.	66,627		66,627		66,627	
163,508	263,667	307,855			Total Materials and Services	319,127		319,127		305,836	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	0			Transfer to General Fund	0		0		0	
0	0	0			Total Transfer	0		0		0	
0	0	115,432		9990	Contingency	56,709		56,709		0	
0	0	115,432			Total Contingency	56,709		56,709		0	
803,593	885,027	1,075,000	5.05		Total Department Expenses	1,045,000	5.05	1,045,000	5.05	975,000	5.05
Revenues											
275,670	244,050	265,000		6000	Beginning Balance	220,000		220,000		140,000	
771,969	914,124	810,000		6200	Permits & Licenses	825,000		825,000		835,000	
0	2,433	0		6300	Charges for Services	0		0		0	
4	0	0		6990	Miscellaneous	0		0		0	
1,047,643	1,160,607	1,075,000			Total Revenues	1,045,000		1,045,000		975,000	
Net Cost of Program											
(244,050)	(275,580)	(0)			Expenditures less Revenue	0		0		0	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
10,990	14,539	15,574	0.25	8040	Management/Supervisory	19,000	0.25	19,000	0.25	19,000	0.25
0	0	0		8080	Temporary/Part-time	0		0		0	
22	32	500		8090	Overtime	500		500		500	
11,012	14,571	16,074	0.25		Total Salaries	19,500	0.25	19,500	0.25	19,500	0.25
2,955	4,100	4,581		8110	PERS-Retirement	5,655		5,655		5,655	
0	338	402		8115	PERS - Assessment	195		195		195	
831	1,132	1,230		8120	Social Security/Medicare	1,492		1,492		1,492	
3,929	4,827	5,125		8140	Insurance	5,250		5,250		5,250	
55	73	80		8150	Unemployment	98		98		98	
12	15	128		8160	Workers Comp. Insurance	117		117		117	
18,794	25,056	27,622	0.25		Total Personal Services	32,307	0.25	32,307	0.25	32,307	0.25
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
4	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
50	0	0		8340	Telephone	0		0		0	
25,029	10,625	25,750		8420	Workshops and Conferences	26,000		26,000		26,000	
0	22	0		8430	Transportation	0		0		0	
50,730	14,095	12,540		8510	Professional Services	15,000		15,000		15,000	
81,300	78,600	86,000		8540	Contract Services	90,000		90,000		90,000	
275	0	0		8580	Special Projects	2,850		2,850		2,850	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
2,500	5,513	3,339		8830	Management Services Interdept.	3,593		3,593		3,593	
0	0	0		8840	Information Services Interdept.	0		0		0	
159,888	108,855	127,879			Total Materials and Services	137,693		137,693		137,693	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
178,682	133,911	155,501	0.25		Total Department Expenses	170,000	0.25	170,000	0.25	170,000	0.25
Revenues											
65,110	19,321	15,000		6000	Beginning Balance	25,000		25,000		25,000	
132,893	140,438	140,500		6130	State Operating Grant	145,000		145,000		145,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
198,003	159,759	155,500			Total Revenues	170,000		170,000		170,000	
Net Cost of Program											
19,321	25,848	(1)			Expenditures less Revenue	(0)		(0)		(0)	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0		8010	Clerical/Admin. Specialist	0		0		0	
0	0	0		8030	Professional/Technical	0		0		0	
0	0	0		8040	Management/Supervisory	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
47	100	150		8210	Office Supplies	150		150		150	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
29,752	49,760	162,759		8510	Professional Services	245,000		245,000		220,000	
0	0	0		8540	Contract Services	0		0		0	
0	38	500		8580	Special Projects	2,138		2,138		2,138	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,853	1,980	1,591		8830	Management Services Interdept.	2,712		2,712		2,712	
0	0	0		8840	Information Services Interdept.	0		0		0	
31,652	51,879	165,000			Total Materials and Services	250,000		250,000		225,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
31,652	51,879	165,000	0.00		Total Department Expenses	250,000	0.00	250,000	0.00	225,000	0.00
Revenues											
15,755	21,570	30,000		6000	Beginning Balance	110,000		110,000		100,000	
37,467	50,087	130,000		6130	State Operating Grants	140,000		140,000		125,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	5,000	5,000		7910	Transfer from General Fund	0		0		0	
53,222	76,657	165,000			Total Revenues	250,000		250,000		225,000	
Net Cost of Program											
21,570	24,778	0			Expenditures less Revenue	0		0		0	

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

180 Court Security Fund	(Fund)
492 Court Security	(Divn)
492 Court Security	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8010	Clerical/Admin. Specialist	0		0		0	
0	0	0		8030	Professional/Technical	0		0		0	
0	0	0		8040	Management/Supervisory	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	200		8220	Operating Supplies	200		200		200	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	723	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	0	1,000		8510	Professional Services	0		0		0	
0	0	5,000		8540	Contract Services	5,000		5,000		5,000	
3,190	633	103,800		8580	Special Projects	83,036		83,036		83,036	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,854	1,848	2,000		8830	Management Services Interdept.	2,264		2,264		2,264	
15,000	15,000	15,000		8840	Information Services Interdept.	15,000		15,000		15,000	
20,044	18,204	127,500			Total Materials and Services	106,000		106,000		106,000	
0	0	25,000		8920	Buildings	25,000		25,000		25,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	25,000			Total Capital Outlay	25,000		25,000		25,000	
20,044	18,204	152,500	0.00		Total Department Expenses	131,000	0.00	131,000	0.00	131,000	0.00
Revenues											
121,444	125,146	130,000		6000	Beginning Balance	105,000		105,000		105,000	
15,609	16,983	15,000		6130	State Operating Grants	16,000		16,000		16,000	
4,931	5,328	5,000		6600	Fines & Forfeitures	5,000		5,000		5,000	
3,203	5,570	2,500		6800	Interest Income	5,000		5,000		5,000	
0	0	0		6990	Miscellaneous	0		0		0	
145,187	153,027	152,500			Total Revenues	131,000		131,000		131,000	
Net Cost of Program											
(125,143)	(134,823)	0			Expenditures less Revenue	0		0		0	

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

210 Public Works (Fund)
Revenue for all departments

FY 22-23	FY 23-24	FY 24-25	Divn	Acct.	Description	FY 25-26	FY 25-26	FY 25-26	Division
Actual	Actual	Adopted	Num.	Num.		Proposed	Approved	Adopted	
Revenues									
4,103,313	4,784,343	4,700,000	610	6000	Beginning Fund Balance	4,700,000	4,700,000	4,500,000	Administration
0	0	0	610	6130	State Operating Grant	0	0	0	Administration
143,079	40,242	40,000	610	6300	Charges for Services	50,000	50,000	50,000	Administration
85,027	104,102	75,000	610	6800	Interest Income	75,000	75,000	75,000	Administration
2,085	0	0	610	6990	Miscellaneous	0	0	0	Administration
0	0	0	610	7920	Transfer from another Fund	0	0	0	Administration
156,724	185,447	150,000	620	6300	Charges for Services	160,000	160,000	160,000	County Shops
0	0	0	620	7100	Proceeds from Sale of Assets	0	0	0	County Shops
0	0	0	630	6110	Federal Awards	0	0	0	Road Maintenance
131,703	140,337	125,000	630	6120	Federal Payment in Lieu of Tax	150,000	150,000	150,000	Road Maintenance
0	0	0	630	6130	State Operating Grant	0	0	0	Road Maintenance
896,624	517,914	300,000	630	6140	State Shared Revenues	400,000	400,000	400,000	Road Maintenance
7,023,849	7,056,537	7,400,000	630	6142	State Shared Rev.-Gas Tax	7,600,000	10,100,000	8,350,000	Road Maintenance
193,518	211,212	200,000	630	6300	Charges for Services	200,000	200,000	200,000	Road Maintenance
250	0	0	630	6750	Settlements	0	0	0	Road Maintenance
456	0	0	630	6990	Miscellaneous	0	0	0	Road Maintenance
397	128,399	15,000	630	7100	Proceeds from Sale of Assets	25,000	25,000	25,000	Road Maintenance
20,750	285,711	150,000	630	7910	Transfer General Fund	150,000	150,000	150,000	Road Maintenance
0	0	0	630	7920	Transfer from another Fund	0	0	0	Road Maintenance
0	0	545,000	640	6110	Federal Awards	270,000	270,000	270,000	Road Construction
0	312,053	670,000	640	6130	State Operating Grant	0	0	0	Road Construction
0	0	0	640	6140	State Shared Revenues	75,000	75,000	75,000	Road Construction
70,648	71,079	75,000	640	6142	State Shared Rev-Bike Paths	0	0	0	Road Construction
538,282	823,452	340,000	640	6170	Intergovernmental Local Gov	0	0	0	Road Construction
0	0	0	640	6750	Settlements	0	0	0	Road Construction
152,380	80,270	60,000	650	6300	Charges for Services	50,000	50,000	50,000	Survey
0	0	0	650	6990	Miscellaneous	0	0	0	Survey
0	0	0	650	7100	Proceeds from Sale of Assets	0	0	0	Survey
19,367	8,020	12,000	655	6300	Charges for Services	12,000	12,000	12,000	Engineering
0	0	0	655	6990	Miscellaneous	0	0	0	Engineering
13,538,452	14,749,118	14,857,000	Fund Total			13,917,000	16,417,000	14,467,000	

**Polk County
Adopted 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	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
42,604	51,393	54,574	1.00	8010	Clerical/Admin. Specialist	60,000	1.00	60,000	1.00	60,000	1.00
72,676	73,410	74,532	1.00	8040	Management/Supervisory	75,000	1.00	75,000	1.00	75,000	1.00
147,150	151,488	155,928	1.00	8050	Department Head	158,000	1.00	158,000	1.00	158,000	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
15,700	9,205	7,500		8090	Overtime	20,000		20,000		20,000	
278,130	285,496	293,534	3.00		Total Salaries	314,000	3.00	314,000	3.00	314,000	3.00
63,794	78,303	83,657		8110	PERS-Retirement	89,490		89,490		89,490	
0	6,869	7,338		8115	PERS - Assessment	3,140		3,140		3,140	
20,955	22,388	22,455		8120	Social Security/Medicare	24,021		24,021		24,021	
57,455	65,544	64,500		8140	Insurance	64,500		64,500		64,500	
1,371	1,410	1,468		8150	Unemployment	1,570		1,570		1,570	
1,030	1,892	587		8160	Workers Comp. Insurance	628		628		628	
422,735	461,902	473,540	3.00		Total Personal Services	497,349	3.00	497,349	3.00	497,349	3.00
2,494	3,865	3,000		8210	Office Supplies	3,000		3,000		3,000	
1,728	1,284	0		8220	Operating Supplies	0		0		0	
4,435	20,499	4,000		8240	Software & Maintenance	4,000		4,000		4,000	
4,691	382	3,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
1,738	2,423	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,634	3,914	5,000		8320	Photocopying	5,000		5,000		5,000	
1,338	980	1,500		8330	Postage	1,500		1,500		1,500	
8,605	9,405	10,000		8340	Telephone	12,500		12,500		12,500	
4,086	3,610	7,500		8350	Utilities	7,500		7,500		7,500	
5,895	0	0		8370	Settlements	0		0		0	
7,192	8,708	4,000		8410	Dues, Memberships & Publicatns	7,500		7,500		7,500	
161	1,440	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
13,010	31,599	40,000		8510	Professional Services	40,000		40,000		40,000	
751	692	0		8540	Contract Services	0		0		0	
53,437	65,150	50,000		8610	Repairs and Maintenance	75,000		75,000		75,000	
89	0	0		8790	Misc. Department Expense	0		0		0	
97,500	145,000	160,000		8820	Insurance Interdepartmental	192,000		192,000		192,000	
219,216	238,333	290,650		8830	Management Services Interdept.	319,182		319,182		319,182	
128,504	145,159	161,086		8840	Information Services Interdept	230,315		230,315		230,315	
558,504	682,443	742,486			Total Materials and Services	903,247		903,247		903,247	
7,447	0	0		8920	Buildings	0		0		0	
932	0	0		8948	Computers & Attachments	0		0		0	
8,379	0	0			Total Capital Outlay	0		0		0	
500,000	500,000	500,000		9883	Transfer to P.W. Construction Fund	522,500		522,500		600,000	
500,000	500,000	500,000			Total Transfer	522,500		522,500		600,000	
0	0	3,704,854		9990	Contingency	3,560,644		6,060,644		4,033,144	
0	0	3,704,854			Total Contingency	3,560,644		6,060,644		4,033,144	
1,489,618	1,644,345	5,420,880	3.00		Total Department Expenses	5,483,740	3.00	7,983,740	3.00	6,033,740	3.00
Revenues											
4,103,313	4,784,343	4,700,000		6000	Beginning Fund Balance	4,700,000		4,700,000		4,500,000	
0	0	0		6130	State Operating Grants	0		0		0	
143,079	40,242	40,000		6300	Charges for Services	50,000		50,000		50,000	
85,027	104,102	75,000		6800	Interest Income	75,000		75,000		75,000	
2,085	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7920	Transfer from another Fund	0		0		0	
4,333,504	4,928,687	4,815,000			Total Revenues	4,825,000		4,825,000		4,625,000	
Net Cost of Program											
(2,843,886)	(3,284,342)	605,880			Expenditures less Revenue	658,740		3,158,740		1,408,740	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
134,184	139,336	147,004	2.00	8020	Laborer	157,000	2.00	157,000	2.00	157,000	2.00
76,518	79,261	82,000	1.00	8040	Management/Supervisory	90,000	1.00	90,000	1.00	90,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
9,237	8,400	10,000		8090	Overtime	10,000		10,000		10,000	
219,939	226,997	239,004	3.00		Salaries	257,000	3.00	257,000	3.00	257,000	3.00
68,466	74,282	70,506		8110	PERS-Retirement	75,815		75,815		75,815	
0	5,688	5,975		8115	PERS - Assessment	2,570		2,570		2,570	
17,157	18,256	18,284		8120	Social Security/Medicare	19,661		19,661		19,661	
50,581	50,804	60,000		8140	Insurance	64,500		64,500		64,500	
1,118	1,153	1,195		8150	Unemployment	1,285		1,285		1,285	
4,296	4,515	4,780		8160	Workers Comp. Insurance	5,140		5,140		5,140	
361,557	381,695	399,744	3.00		Total Personal Services	425,971	3.00	425,971	3.00	425,971	3.00
0	3403	0		8210	Office Supplies	0		0		0	
(9,501)	0	4,000		8220	Operating Supplies	4,000		4,000		4,000	
18,379	438	5,000		8225	Fuels and Lubricants	5,000		5,000		5,000	
0	0	0		8240	Software & Maintenance	0		0		0	
8,686	4,097	5,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
0	0	0		8340	Telephone	0		0		0	
4,640	3,625	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	2,000		8420	Workshops & Conferences	2,000		2,000		2,000	
0	0	500		8510	Professional Services	500		500		500	
3,978	3,904	5,000		8540	Contract Services	5,000		5,000		5,000	
0	0	1,500		8580	Special Projects	1,500		1,500		1,500	
267,921	261,449	250,000		8610	Repairs and Maintenance	300,000		300,000		300,000	
27,463	25,684	25,000		8612	Vehicle Maint.-Sheriff	25,000		25,000		25,000	
8,597	19,463	15,000		8614	Vehicle Maint.-General Serv.	15,000		15,000		15,000	
392	0	5,000		8616	Vehicle Set-up	5000		5000		5000	
330,555	322,063	318,000			Total Materials and Services	373,000		373,000		373,000	
0	0	5,000		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	5,000			Total Capital Outlay	0		0		0	
692,112	703,758	722,744	3.00		Total Department Expense	798,971	3.00	798,971	3.00	798,971	3.00
Revenues											
156,724	185,447	150,000		6300	Charges for Services	160,000		160,000		160,000	
0	0	0		6750	Settlements	0		0		0	
20	0	0		6990	Micellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
156,744	185,447	150,000			Total Revenues	160,000		160,000		160,000	
Net Cost of Program											
535,368	518,311	572,744			Expenditures less Revenue	638,971		638,971		638,971	

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

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					Expenditures				
0	0	0		8020	Laborer	0		0	0
0	0	0		8090	Overtime	0		0	0
0	0	0	0.00		Total Salaries	0	0.00	0	0.00
0	0	0		8120	Social Security/Medicare	0		0	0
0	0	0		8150	Unemployment	0		0	0
0	0	0		8160	Workers Comp. Insurance	0		0	0
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00
0	437	0		8220	Operating Supplies	0		0	0
0	0	500		8310	Advertising & Printing	500		500	500
3,922	0	0		8410	Dues, Memberships, Publications	0		0	0
58,183	19,422	250,000		8510	Professional Services	50,000		50,000	50,000
0	0	25,000		8540	Contract Services	25,000		25,000	25,000
1,065,339	2,359,664	1,500,000		8580	Special Projects	580,000		580,000	580,000
0	0	0		8610	Repairs & Maintenance	0		0	0
0	0	0		8630	Road Maintenance	0		0	0
0	0	0		8634	Asphalt	0		0	0
0	0	0		8631	Bridge Maintenance	0		0	0
0	0	0		8660	Rentals	0		0	0
66,120	68,935	65,000		8710	Loan Repayment	65,000		65,000	65,000
0	0	0		8720	Finance Charges	0		0	0
0	0	0		8730	Misc. Fees and Premiums	0		0	0
0	0	0		8790	Misc. Dept. Expenses	0		0	0
1,193,564	2,448,458	1,840,500			Total Materials and Services	720,500		720,500	720,500
0	176,054	10,000		8910	Land	25,000		25,000	25,000
0	0	80,000		8932	Bike Path Reserve	80,000		80,000	80,000
0	0	0		8942	Machinery	0		0	0
0	176,054	90,000			Total Capital Outlay	105,000		105,000	105,000
1,193,564	2,624,512	1,930,500	0.00		Total Department Expenses	825,500	0.00	825,500	0.00
					Revenues				
0	0	545,000		6110	Federal Awards	0		0	0
0	312,053	670,000		6130	State Operating Grants	270,000		270,000	270,000
0	0	0		6140	State Shared Revenue	0		0	0
70,648	71,079	75,000		6142	State Shared Rev.-Bike Path	75,000		75,000	75,000
538,282	823,452	340,000		6170	Intergovernmental Local Govt.	0		0	0
0	0	0		6300	Charges for Services	0		0	0
0	0	0		6750	Settlements	0		0	0
0	0	0		7120	Loan Proceeds	0		0	0
0	0	0		7910	Transfer from General Fund	0		0	0
0	0	0		7920	Transfer from Other Fund	0		0	0
608,930	1,206,584	1,630,000			Total Revenues	345,000		345,000	345,000
					Net Cost of Program				
584,634	1,417,928	300,500			Expenditures less Revenue	480,500		480,500	480,500

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
1,050	1,050	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
142,582	164,256	145,000	2.00	8030	Professional/Technical	160,000	2.00	160,000	2.00	160,000	2.00
108,455	0	93,000	1.00	8040	Management/Supervisory	102,000	1.00	102,000	1.00	102,000	1.00
0	0	5,000		8080	Temporary/Part-Time	0		0		0	
15,380	2,624	2,500		8090	Overtime	0		0		0	
267,467	167,930	245,500	3.00		Total Salaries	262,000	3.00	262,000	3.00	262,000	3.00
77,713	46,846	71,195		8110	PERS-Retirement	77,290		77,290		77,290	
0	6,388	6,138		8115	PERS - Assessment	2,620		2,620		2,620	
20,419	13,157	18,781		8120	Social Security/Medicare	20,043		20,043		20,043	
61,084	44,750	61,500		8140	Insurance	64,500		64,500		64,500	
1,337	840	1,228		8150	Unemployment	1,310		1,310		1,310	
2,899	1,974	3,928		8160	Workers Comp. Insurance	4,192		4,192		4,192	
430,919	281,885	408,269	3.00		Total Personal Services	431,955	3.00	431,955	3.00	431,955	3.00
166	0	0		8210	Office Supplies	0		0		0	
106	2,895	3,500		8220	Operating Supplies	3,500		3,500		3,500	
4,859	4,785	3,000		8240	Software & Maintenance	5,000		5,000		5,000	
672	283	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8320	Photocopying	0		0		0	
1,878	2,143	1,000		8340	Telephone	2,500		2,500		2,500	
0	0	0		8350	Utilities	0		0		0	
3,372	230	2,000		8410	Dues, Memberships & Publications	2,000		2,000		2,000	
75	2,090	4,000		8420	Workshops & Conferences	4,000		4,000		4,000	
0	0	0		8510	Professional Services	0		0		0	
870	0	20,000		8540	Contract Services	20,000		20,000		20,000	
0	0	2,000		8610	Repairs and Maintenance	2,000		2,000		2,000	
408	2,137	1,000		8730	Misc. Fees & Premiums	1,000		1,000		1,000	
12,406	14,563	41,500			Total Materials and Services	45,000		45,000		45,000	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
443,325	296,448	449,769	3.00		Total Department Expenses	476,955	3.00	476,955	3.00	476,955	3.00
Revenues											
152,380	80,270	60,000		6300	Charges for Services	50,000		50,000		50,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
152,380	80,270	60,000			Total Revenues	50,000		50,000		50,000	
Net Cost of Program											
290,945	216,178	389,769			Expenditures less Revenue	426,955		426,955		426,955	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
1,050	1,050	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
201,008	264,615	365,000	5.00	8030	Professional/Technical	290,000	5.00	290,000	5.00	290,000	5.00
0	0	0	0.00	8040	Management/Supervisory	110,000	1.00	110,000	1.00	110,000	1.00
27,846	0	35,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
38,568	62,314	20,000		8090	Overtime	25,000		25,000		25,000	
268,472	327,979	420,000	5.00		Total Salaries	430,000	6.00	430,000	6.00	430,000	6.00
64,600	106,124	105,000		8110	PERS-Retirement	122,550		122,550		122,550	
0	7,138	10,500		8115	PERS - Assessment	4,300		4,300		4,300	
21,041	26,621	32,130		8120	Social Security/Medicare	32,895		32,895		32,895	
48,458	53,925	102,500		8140	Insurance	129,000		129,000		129,000	
1,369	1,676	2,100		8150	Unemployment	2,150		2,150		2,150	
3,110	3,372	5,459		8160	Workers Comp. Insurance	5,589		5,589		5,589	
407,050	526,835	677,689	5.00		Total Personal Services	726,484	6.00	726,484	6.00	726,484	6.00
107	0	0		8210	Office Supplies	0		0		0	
1,082	841	1,000		8220	Operating Supplies	1,000		1,000		1,000	
3,428	2,737	0		8240	Software & Maintenance	0		0		0	
458	1,131	7,500		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
938	1,084	1,000		8340	Telephone	1,200		1,200		1,200	
0	0	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Conferences	0		0		0	
1,863	975	3,000		8420	Workshops/Conferences	5,000		5,000		5,000	
0	0	500		8430	Transportation	500		500		500	
192	0	0		8520	Medical Care	0		0		0	
267	0	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
8,335	6,768	14,500			Total Materials and Services	10,200		10,200		10,200	
0	0	0		8942	Machinery	0		0		0	
0	1,405	0		8948	Computers & Attachments	0		0		0	
0	1,405	0			Total Capital Outlay	0		0		0	
415,385	535,008	692,189	5.00		Total Department Expenses	736,684	6.00	736,684	6.00	736,684	6.00
Revenues											
19,367	8,020	12,000		6300	Charges for Services	12,000		12,000		12,000	
19,367	8,020	12,000			Total Revenues	12,000		12,000		12,000	
Net Cost of Program											
396,018	526,988	680,189			Expenditures less Revenue	724,684		724,684		724,684	
8,754,118	10,736,845	14,857,000	28.00		Total Fund Requirements	13,917,000	29.00	16,417,000	29.00	14,467,000	29.00
13,538,480	14,847,118	14,857,000			Total Fund Resources	13,917,000		16,417,000		14,467,000	
4,784,362	4,110,273	(0)	28.00		Net Fund Balance	0	29.00	0	29.00	0	29.00

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

215 Public Land Corner Preservation	(Fund)
660 Public Land Corner Preservation	(Divn)
610 Public Works	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
4,145	3,160	4,500		8220	Operating Supplies	4500		4500		4500	
834	563	0		8240	Software & Maintenance	0		0		0	
200	0	500		8250	Small Tools & Minor Equipment	500		500		500	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	0		0		0	
125,000	50,000	65,278		8510	Professional Services	8979		8979		8979	
0	0	0		8510	Prof. Services - P.W. Survey	48000		48000		48000	
0	0	0		8510	Prof. Serv. Bal. Acct.	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
800	1,000	1,000		8820	Insurance Interdepartmental	1000		1000		1000	
4,230	4,717	4,717		8830	Management Services Interdept.	2090		2090		2090	
35,724	43,505	33,505		8840	Information Services Interdept	39931		39931		39931	
170,933	102,945	110,000			Total Materials and Services	105,000		105,000		105,000	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
170,933	102,945	110,000			Total Department Expenses	105,000		105,000		105,000	
Revenues											
142,402	61,168	35,000		6000	Beginning Fund Balance	30000		30,000		30,000	
89,699	78,261	75,000		6300	Charges for Services	75000		75,000		75,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
232,101	139,429	110,000			Total Revenues	105,000		105,000		105,000	
Net Cost of Program											
(61,168)	(36,484)	0				0		0		0	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	5,000		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
10,000	0	12,500		8830	Management Services Interdept.	12,000		12,000		15,500	
345,630	378,000	360,000		9520	COP Principal Payment	393,000		393,000		393,000	
149,155	151,345	150,000		9530	COP Interest	185,000		185,000		239,000	
504,785	529,345	527,500			Total Materials and Services	590,000		590,000		647,500	
0	0	0		8910	Land	0		0		0	
213,098	54,550	30,000		8920	Buildings	10,000		10,000		10,000	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
213,098	54,550	30,000			Total Capital Outlay	10,000		10,000		10,000	
0	0	0		9990	Contingency	0		0		0	
0	0	0			Total Contingency	0		0		0	
717,883	583,895	557,500	0.00		Total Department Expenses	600,000	0.00	600,000	0.00	657,500	0.00
Revenues											
(52,691)	(17,668)	5,000		6000	Beginning Balance	25,000		25,000		5,000	
0	0	0		7200	COP Proceeds	0		0		0	
2,906	3,500	2,500		6800	Interest Income	2,500		2,500		2,500	
100,000	100,000	50,000		7910	Transfer from General Fund	50,000		50,000		50,000	
650,000	500,000	500,000		7920	Transfer from Other Funds	522,500		522,500		600,000	
700,215	585,832	557,500			Total Revenues	600,000		600,000		657,500	
Net Cost of Program											
(17,668)	1,937	0			Expenditures less Revenue	0		0		0	
Total Fund Requirements											
717,883	583,895	557,500	0		Total Fund Requirements	600,000	0	600,000	0	657,500	0
700,215	585,832	557,500			Total Fund Resources	600,000	0	600,000	0	657,500	0
(17,668)	1,937	0	0.00		Net Fund Balance	0	0.00	0	0.00	0	0.00

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
28,571	29,553	30,000	0.50	8010	Clerical/Admin. Specialist	34,000	0.50	34,000	0.50	34,000	0.50
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
73,117	74,239	76,000	1.00	8030	Professional/Technical	78,000	1.00	78,000	1.00	78,000	1.00
0	0	0		8080	Temporary Part-time	0		0		0	
0	0	500		8090	Overtime	1,000		1,000		1,000	
101,688	103,792	106,500	1.50		Total Salaries	113,000	1.50	113,000	1.50	113,000	1.50
30,862	33,387	31,418		8110	PERS-Retirement	38,420		38,420		38,420	
0	3,225	2,663		8115	PERS - Assessment	1,130		1,130		1,130	
7,678	8,080	8,147		8120	Social Security/Medicare	8,645		8,645		8,645	
33,872	34,811	33,750		8140	Insurance	36,000		36,000		36,000	
508	519	533		8150	Unemployment	565		565		565	
763	935	745		8160	Workers Compensation Insurance	790		790		790	
175,371	184,749	183,755	1.50		Total Personal Services	198,550	1.50	198,550	1.50	198,550	1.50
0	100	125		8210	Office Supplies	125		125		125	
3,900	495	2,500		8220	Operating Supplies	5,000		5,000		5,000	
3,614	3,138	5,000		8225	Fuels & Lubricants	5,000		5,000		5,000	
213	0	2,000		8240	Software and Maintenance	2,000		2,000		2,000	
0	0	250		8310	Advertising and Printing	250		250		250	
161	166	100		8320	Photocopying	100		100		100	
2,342	3,086	2,300		8330	Postage	2,300		2,300		2,300	
2,509	1,554	1,750		8340	Telephone	1,750		1,750		1,750	
0	0	300		8350	Utilities	2,100		2,100		2,100	
90	25	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	250		250		250	
0	0	0		8430	Transportation	0		0		0	
11,143	3,755	9,377		8540	Contract Services	6,000		6,000		6,000	
0	0	0		8550	Contract - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	200		8610	Repairs and Maintenance	200		200		200	
1,351	2,272	1,750		8612	Vehicle Maint. - Sheriff	2,000		2,000		2,000	
0	0	0		8616	Vehicle Set-up	0		0		0	
4,930	5,181	5,735		8810	Rent Interdepartmental	5,960		5,960		5,960	
1,200	1,500	1,600		8820	Insurance Interdepartmental	2,500		2,500		2,500	
6,487	7,002	9,266		8830	Management Services Interdept.	8,709		8,709		8,709	
9,367	9,551	10,992		8840	Information Services Interdept	12,666		12,666		12,666	
47,307	37,825	53,745			Total Materials and Services	56,910		56,910		56,910	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
222,678	222,574	237,500	1.50		Total Department Expenses	255,460	1.50	255,460	1.50	255,460	1.50
Revenues											
13,499	8,336	15,000		6000	Beginning Fund Balance	10,000		10,000		10,000	
77,515	69,465	82,500		6200	Permits and Licenses	75,000		75,000		75,000	
0	0	0		6310	Charges for Services-Rental	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6980	Donations	5,460		5,460		5,460	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
140,000	155,000	140,000		7900	Operating Transfers In	165,000		165,000		165,000	
231,014	232,801	237,500			Total Revenues	255,460		255,460		255,460	
Net Cost of Program											
8,336	10,227	(0)			Expenditures less Revenue	(0)		(0)		(0)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
4,191	4,234	4,500	0.05	8010	Clerical/Admin. Specialist	4,700	0.05	4,700	0.05	0	0.00
16,234	12,069	30,000		8030	Professional/Technical	20,000		20,000		0	
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
3,251	9,916	5,000		8080	Temporary/Part-time	15,000		15,000		0	
68	0	0		8090	Overtime	0		0		0	
23,744	26,219	39,500	0.05		Total Salaries	39,700	0.05	39,700	0.05	0	0.00
2,260	2,489	7,900		8110	PERS-Retirement	3,970		3,970		0	
0	925	988		8115	PERS - Assessment	397		397		0	
1,720	1,974	3,022		8120	Social Security/Medicare	3,037		3,037		0	
1,488	1,841	975		8140	Insurance	975		975		0	
111	124	198		8150	Unemployment	199		199		0	
793	763	1,185		8160	Workers Compensation Insurance	1,191		1,191		0	
30,116	34,335	53,767	0.05		Total Personal Services	49,469	0.05	49,469	0.05	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
505	236	1,000		8220	Operating Supplies	1,000		1,000		0	
9,069	6,314	10,000		8225	Fuels and Lubricants	10,000		10,000		0	
0	1,930	170		8250	Small Tools & Minor Equipment	200		200		0	
0	0	0		8310	Advertising & Printing	0		0		0	
497	722	500		8340	Telephone	500		500		0	
2,555	1,786	2,200		8350	Utilities	2,200		2,200		0	
1,025	700	800		8410	Dues, Memberships & Publicatns	800		800		0	
0	0	908		8420	Workshops and Conferences	0		0		0	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	7,069		7,069		0	
0	17	2,575		8610	Repairs and Maintenance	2,500		2,500		0	
3,716	2,732	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		0	
0	0	0		8616	Vehicle Set-up	0		0		0	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,400		1,400		0	
3,728	4,021	4,380		8830	Management Services Interdept.	4,862		4,862		0	
22,095	19,558	28,733			Total Materials and Services	35,531		35,531		0	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
52,211	53,893	82,500	0.05		Total Department Expenses	85,000	0.05	85,000	0.05	0	0.00
Revenues											
(19,303)	10,165	2,500		6000	Beginning Fund Balance	5,000		5,000		0	
0	0	0		6110	Federal Awards	0		0		0	
76,679	44,106	75,000		6130	State Operating Grants	75,000		75,000		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
5,000	5,000	5,000		7900	Operating Transfers In	5,000		5,000		0	
62,376	59,271	82,500			Total Revenues	85,000		85,000		0	
Net Cost of Program											
10,165	5,378	(0)			Expenditures less Revenue	(0)		(0)		0	

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

230 Law Library	(Fund)
490 Law Library	(Divn)
490 Law Library	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equip.	0		0		0	
41,436	42,425	40,687		8410	Dues, Memberships & Publicatn:	48,082		48,082		48,082	
37,865	39,788	39,046		8810	Rent Interdepartmental	45,773		45,773		45,773	
1,451	1,624	1,499		8830	Management Services Interdept.	1,746		1,746		1,746	
3,357	3,353	3,768		8840	Information Services Interdept.	4,399		4,399		4,399	
84,109	87,190	85,000			Total Materials and Services	100,000		100,000		100,000	
0	176	0		8948	Computers and Attachments	0		0		0	
0	176	0			Total Capital Outlay	0		0		0	
0	0	0		9805	Transfer to General Fund	0		0		0	
0	0	0			Total Transfers	0		0		0	
84,109	87,366	85,000			Total Department Expenses	100,000		100,000		100,000	
Revenues											
4,052	5,325	2,000		6000	Beginning Fund Balance	10,000		10,000		10,000	
57,382	67,989	58,000		6130	State Operating Grants	70,000		70,000		70,000	
0	0	0		6300	Charges for Services	0		0		0	
28,000	25,000	25,000		7910	Transfer from General Fund	20,000		20,000		20,000	
89,434	98,314	85,000			Total Revenues	100,000		100,000		100,000	
Net Cost of Program											
5,325	10,948	0			Expenditures less Revenue	0		0		0	

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

232 Health Services	(Fund)
Revenues All Divisions	

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	Divn	Acct. Num.	Description	FY 25-26 Proposed	FY 25-26 Approved	FY 25-26 Adopted	
2,144,937	2,102,995	200,000	510	6000	Beginning Fund Balance	150,000	150,000	0	Administration
0	0	0	510	6170	Intergovernmental Local Govt.	0	0	0	Administration
2,100,007	2,402,337	2,450,000	510	6300	Charges for Services	2,600,000	2,600,000	2,600,000	Administration
0	0	0	510	6310	Rentals	0	0	0	Administration
0	0	0	510	6980	Donations	0	0	0	Administration
368	2,067	0	510	6990	Miscellaneous	0	0	0	Administration
(1,350,409)	(1,763,413)	0	582	6000	Beginning Fund Balance	0	0	0	Family & C.O.
232,635	77,217	0	582	6110	Federal Awards	0	0	0	Family & C.O.
0	0	100,000	582	6124	Medicaid Fee for Services	2,000,000	2,000,000	2,000,000	Family & C.O.
370,255	370,255	370,000	582	6130	State Operating Grants	705,000	705,000	705,000	Family & C.O.
94,689	94,689	120,000	582	6131	MH-State Operating Grants	215,000	215,000	215,000	Family & C.O.
1,412,383	1,446,669	1,400,000	582	6170	Intergovernmental Local Govt.	1,400,000	1,400,000	1,400,000	Family & C.O.
1,341,847	1,896,793	2,075,000	582	6180	Non-Governmental Grant	1,875,000	1,875,000	1,875,000	Family & C.O.
17	374	50,000	582	6300	Charges for Services	0	0	0	Family & C.O.
8,280	33,632	120,000	582	6310	Rentals	120,000	120,000	120,000	Family & C.O.
149,033	131,945	50,000	582	6980	Donations	30,000	30,000	30,000	Family & C.O.
350,000	100,000	100,000	582	7910	Transfer from General Fund	100,000	100,000	100,000	Family & C.O.
0	1,500,000	0	582	7911	Inter--Fund Loan Proceeds	0	0	0	Family & C.O.
6,854,042	8,395,560	7,035,000			Total Revenues	9,195,000	9,195,000	9,045,000	

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

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

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

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

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

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

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

235 Public Health	(Fund)
Revenue for all departments	

FY 22-23	FY 23-24	FY 24-25	Divn.	Acct.		FY 25-26	FY 25-26	FY 25-26	
Actual	Actual	Adopted	Num.	Num.	Description	Proposed	Approved	Adopted	Division
Revenues									
(275,798)	0	0	520	6000	Beginning Fund Balance	0	0	0	Family Planning
17,382	0	0	520	6110	Federal Awards	0	0	0	Family Planning
31,283	35,721	30,000	520	6124	Medicaid Fee for Services	50,000	50,000	50,000	Family Planning
(12,580)	31,027	0	520	6130	State Operating Grants	0	0	0	Family Planning
1,339	3,514	3,000	520	6300	Charges for Services	5,000	5,000	5,000	Family Planning
0	20	0	520	6980	Donations	0	0	0	Family Planning
0	0	0	520	6990	Miscellaneous	0	0	0	Family Planning
25,000	0	25,000	520	7910	Transfer from General Fund	25,000	25,000	25,000	Family Planning
2,202,783	909,030	450,000	525	6000	Beginning Fund Balance	450,000	450,000	350,000	General Health
318,077	522,547	155,000	525	6110	Federal Awards	375,000	375,000	375,000	General Health
10,965	0	25,000	525	6122	OHP Capitation	0	0	0	General Health
13,198	24,812	200,000	525	6124	Medicaid Fee for Services	215,000	215,000	215,000	General Health
1,000,350	1,221,053	1,315,000	525	6130	State Operating Grants	1,300,000	1,300,000	1,300,000	General Health
469,763	489,076	700,000	525	6170	Intergovernmental Local Govt.	825,000	700,000	700,000	General Health
19,688	0	0	525	6180	Non-Governmental Grants	30,000	30,000	30,000	General Health
260,708	102,929	250,000	525	6300	Charges for Services	95,000	95,000	95,000	General Health
0	0	0	525	6980	Donations	0	0	0	General Health
0	153	0	525	6990	Miscellaneous	0	0	0	General Health
0	0	0	525	7910	Transfer from General Fund	0	0	0	General Health
(496,971)	0	0	528	6000	Beginning Fund Balance	0	0	0	W.I.C.
240,641	221,666	235,000	528	6110	Federal Awards	238,000	238,000	238,000	W.I.C.
1,316	3,314	2,000	528	6130	State Operating Grants	2,000	2,000	2,000	W.I.C.
50,000	0	125,000	528	7910	Transfer from General Fund	150,000	75,000	75,000	W.I.C.
3,877,144	3,564,862	3,515,000			Fund Total	3,760,000	3,560,000	3,460,000	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	6,000	0.10	8010	Clerical/Admin. Specialist	12,919	0.20	12,919	0.20	12,919	0.20
0	0	4,000	0.05	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	5,000	0.05	8040	Management/Supervisory	5,215	0.05	5,215	0.05	5,215	0.05
18,553	20,216	26,000		8080	Temporary/Part-Time	20,800		20,800		20,800	
0	0	2,500		8090	Overtime	0		0		0	
18,553	20,216	43,500	0.20		Total Salaries	38,934	0.25	38,934	0.25	38,934	0.25
4,846	5,689	10,875		8110	PERS-Retirement	11,291		11,291		11,291	
0	1,575	1,088		8115	PERS - Assessment	389		389		389	
1,410	1,627	3,328		8120	Social Security/Medicare	2,978		2,978		2,978	
0	0	3,500		8140	Insurance	5,250		5,250		5,250	
90	101	219		8150	Unemployment	196		196		196	
328	368	1,088		8160	Workers Comp. Insurance	973		973		973	
25,227	29,576	63,597	0.20		Total Personal Services	60,012	0.25	60,012	0.25	60,012	0.25
0	0	0		8210	Office Supplies	0		0		0	
3,413	127	500		8220	Operating Supplies	500		500		500	
1,500	10,332	3,500		8240	Software & Maintenance	3,500		3,500		3,500	
0	879	1,000		8250	Small Tools & Minor Equipmer	1,000		1,000		1,000	
570	0	0		8310	Advertising and Printing	0		0		0	
78	63	200		8320	Photocopying	200		200		200	
19	8	25		8330	Postage	25		25		25	
1,206	1,012	1,200		8340	Telephone	500		500		500	
100	340	0		8410	Dues, Memberships & Publical	200		200		200	
0	360	0		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
1,937	1,770	4,000		8510	Professional Services	4,000		4,000		4,000	
10,376	19,504	15,000		8520	Medical Care	20,000		20,000		20,000	
3,528	2,157	0		8540	Contract Services	7,200		7,200		7,200	
1,714	0	0		8580	Special Projects	0		0		0	
29,759	31,651	34,747		8810	Rent Interdepartmental	37,671		37,671		37,671	
900	1,000	1,100		8820	Insurance Interdepartmental	1,250		1,250		1,250	
7,893	5,535	5,334		8830	Management Services Interde	5,408		5,408		5,408	
9,521	8,880	9,940		8840	Information Services Interdept	11,796		11,796		11,796	
10,000	11,120	3,500		8850	Human Serv. Admin. Interdept	5,000		5,000		5,000	
82,514	94,738	80,046			Total Materials & Services	98,750		98,750		98,750	
107,741	124,314	143,643	0.20		Total Dept Expenses	158,762	0.25	158,762	0.25	158,762	0.25
Revenues											
(275,798)	0	0		6000	Beginning Fund Balance	0		0		0	
17,382	0	0		6110	Federal Awards	0		0		0	
31,283	35,721	30,000		6124	Medicaid Fee for Services	50,000		50,000		50,000	
(12,580)	31,027	0		6130	State Operating Grants	0		0		0	
1,339	3,514	3,000		6300	Charges for Services	5,000		5,000		5,000	
0	20	0		6980	Donations	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
25,000	0	25,000		7910	Transfer from General Fund	25,000		25,000		25,000	
(213,374)	70,282	58,000			Total Revenues	80,000		80,000		80,000	
Net Cost of Program											
(321,115)	(54,032)	85,643			Expenditures less Revenue	78,762		78,762		78,762	

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

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

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
141,949	124,218	150,000	2.60	8010	Clerical/Admin. Specialis	165,000	2.60	165,000	2.60	165,000	2.60
6,904	4,328	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
2,400	0	5,000	0.05	8040	Management/Supervisory	0	0.05	0	0.05	0	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	372	0		8090	Overtime/Buy-Out	0		0		0	
151,253	128,918	155,000	2.65		Total Salaries	165,000	2.65	165,000	2.65	165,000	2.65
48,203	33,069	38,750		8110	PERS - Retirement	47,850		47,850		47,850	
0	5,375	3,875		8115	PERS - Assessment	1,650		1,650		1,650	
11,751	10,601	11,858		8120	Social Security/Medicare	12,623		12,623		12,623	
46,796	32,764	49,025		8140	Insurance	55,650		55,650		55,650	
775	672	775		8150	Unemployment	825		825		825	
385	349	930		8160	Workers Comp. Insurance	990		990		990	
259,163	211,748	260,213	2.65		Total Personal Services	284,588	2.65	284,588	2.65	284,588	2.65
1,522	481	750		8210	Office Supplies	750		750		750	
0	0	250		8220	Operating Supplies	250		250		250	
460	850	250		8250	Small Tools & Minor Equipmer	250		250		250	
0	1,247	500		8310	Advertising/Printing	500		500		500	
846	1,019	1,500		8320	Photocopying	1,500		1,500		1,500	
2,768	2,942	3,000		8330	Postage	3,000		3,000		3,000	
4,789	3,539	3,000		8340	Telephone	3,000		3,000		3,000	
0	0	0		8420	Workshops and Conferences	0		0		0	
23	470	1,000		8430	Transportation	1,000		1,000		1,000	
516	476	0		8510	Professional Services	0		0		0	
14,286	30,805	15,000		8540	Contract Services	15,000		15,000		15,000	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
331	431	0		8520	Medical Care	0		0		0	
53,141	56,519	69,548		8810	Rent Interdepartmental	67,270		67,270		67,270	
1,000	1,200	1,250		8820	Insurance Interdepartmental	1,350		1,350		1,350	
10,421	11,070	12,934		8830	Management Services Interde	14,130		14,130		14,130	
7,571	7,368	7,798		8840	Information Services Interdept	9,264		9,264		9,264	
10,000	10,000	10,000		8850	Health Serv. Admin. Interdept.	11,000		11,000		11,000	
107,674	128,417	126,780			Total Materials & Services	128,264		128,264		128,264	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
366,837	340,165	386,993	2.65		Total Dept Expenses	412,852	2.65	412,852	2.65	412,852	2.65
Revenues											
(496,971)	0	0		6000	Beginning Balance	0		0		0	
240,641	221,666	235,000		6110	Federal Awards	238,000		238,000		238,000	
1,316	3,314	2,000		6130	State Operating Grants	2,000		2,000		2,000	
50,000	0	125,000		7910	Transfer from General Fund	75,000		75,000		75,000	
(205,014)	224,980	362,000			Total Revenues	315,000		315,000		315,000	
Net Cost of Program											
(571,851)	(115,185)	24,993			Expenditures less Revenue	97,852		97,852		97,852	
2,968,114	2,959,589	3,515,000			Total Fund Requirements	3,560,000		3,560,000		3,460,000	
3,877,144	3,564,862	3,515,000			Total Fund Resources	3,560,000		3,560,000		3,460,000	
909,030	605,273	(0)	17.60		Net Fund Balance	(0)	17.05	(0)	17.05	(0)	17.05

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

240 Behavioral Health	(Fund)
Revenue for all departments	

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	Divn Num.	Acct. Num.	Description	FY 25-26 Proposed	FY 25-26 Approved	FY 25-26 Adopted	Division
Revenues									
10,293,677	14,402,738	17,000,000	530	6000	Beginning Fund Balance	10,500,000	10,500,000	13,500,000	Behv. Hlth. Support Svcs.
0	0	0	530	6110	Federal Awards	0	0	0	Behv. Hlth. Support Svcs.
30,376	255,366	0	530	6122	OHP Capitation	0	0	0	Behv. Hlth. Support Svcs.
0	2,000,000	0	530	6130	State Operating Grants	0	0	0	Behv. Hlth. Support Svcs.
12,698	258,713	0	530	6131	MH State Operating Grants	0	0	0	Behv. Hlth. Support Svcs.
0	0	0	530	6170	Intergovernmental Local	0	0	0	Behv. Hlth. Support Svcs.
0	0	0	530	6180	Non-governmental Grants	0	0	0	Behv. Hlth. Support Svcs.
2,111,707	2,841,895	2,650,000	530	6300	Charges for Services	0	0	0	Behv. Hlth. Support Svcs.
0	0	0	530	6310	Charges for Services-Rentals	3,107,000	3,107,000	3,107,000	Behv. Hlth. Support Svcs.
300,823	606,589	450,000	530	6800	Interest Income	350,000	350,000	350,000	Behv. Hlth. Support Svcs.
0	115,547	0	530	6990	Miscellaneous	0	0	0	Behv. Hlth. Support Svcs.
0	0	0	530	7150	Loan Proceeds	175,000	175,000	175,000	Behv. Hlth. Support Svcs.
74,884	62,404	0	535	6110	Federal Awards	0	0	0	Addictions Program
759,361	949,407	0	535	6124	Medicaid Fee for Services	0	0	0	Addictions Program
923,632	765,755	0	535	6130	State Operating Grants	0	0	0	Addictions Program
1,181,376	216,353	0	535	6131	MH State Operating Grants	0	0	0	Addictions Program
36,935	9,996	0	535	6142	State Shared Rev-Excise Tax	0	0	0	Addictions Program
0	0	0	535	6170	Intergovernmental Local	0	0	0	Addictions Program
0	0	0	535	6180	Non-governmental Grants	0	0	0	Addictions Program
52,727	34,866	0	535	6300	Charges for Services	0	0	0	Addictions Program
121,045	0	0	535	6950	Settlements	0	0	0	Addictions Program
(40)	0	0	535	6990	Miscellaneous	0	0	0	Addictions Program
62,381	62,381	140,000	540	6110	Federal Awards	140,000	140,000	140,000	Outpatient M.H. Svcs.
6,692,777	5,395,345	5,500,000	540	6122	OHP Capitation	5,550,000	5,550,000	5,550,000	Outpatient M.H. Svcs.
5,408,811	6,402,049	7,800,000	540	6124	Medicaid Fee for Services	7,800,000	7,800,000	7,800,000	Outpatient M.H. Svcs.
64,167	68,833	635,000	540	6130	State Operating Grants	975,000	975,000	975,000	Outpatient M.H. Svcs.
3,843,975	3,850,991	3,905,000	540	6131	MH State Operating Grants	397,500	3,975,000	3,975,000	Outpatient M.H. Svcs.
0	25,705	0	540	6132	State Shared Rev-Excise Tax	65,000	65,000	65,000	Outpatient M.H. Svcs.
309,406	446,097	485,000	540	6170	Intergovernmental Local	475,000	475,000	475,000	Outpatient M.H. Svcs.
0	0	0	540	6180	Non-governmental Grants	0	0	0	Outpatient M.H. Svcs.
270,093	324,550	260,000	540	6300	Charges for Services	270,000	270,000	270,000	Outpatient M.H. Svcs.
145,539	0	150,000	540	6950	Settlements	0	0	0	Outpatient M.H. Svcs.
234	67,289	200,000	540	6990	Miscellaneous	0	0	0	Outpatient M.H. Svcs.
0	5,407	0	540	7100	Proceeds from Sale of Assets	0	0	0	Outpatient M.H. Svcs.
342,652	99,352	175,000	555	6110	Federal Awards	0	0	0	Dev. Disabilities
3,555,692	4,535,703	4,325,000	555	6131	MH State Operating Grants	4,325,000	4,325,000	4,325,000	Dev. Disabilities
212	602	0	555	6300	Charges for Services	0	0	0	Dev. Disabilities
45	225	0	555	6990	Miscellaneous	0	0	0	Dev. Disabilities
0	0	0	560	6132	State-Hillside Rent Subsidy	0	0	0	Sub-Grant Programs
0	0	0	560	6170	Intergovernmental Local	0	0	0	Sub-Grant Programs
36,595,185	43,804,158	43,675,000			Fund Total	34,129,500	37,707,000	40,707,000	

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

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

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0			8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
598,780	571,541			8030	Professional/Technical	0	0.00	0	0.00	0	0.00
157,102	128,177			8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
11,801	2,230			8090	Overtime	0		0		0	
767,683	701,948	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
174,772	186,695	0		8110	PERS-Retirement	0		0		0	
0	22,701	0		8115	PERS - Assessment	0		0		0	
58,263	54,959	0		8120	Social Security/Medicare	0		0		0	
227,426	228,612	0		8140	Insurance	0		0		0	
3,849	3,514	0		8150	Unemployment	0		0		0	
1,700	1,714	0		8160	Workers Comp. Insurance	0		0		0	
1,233,693	1,200,143	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
809	888			8210	Office Supplies	0		0		0	
11,063	15,171			8220	Operating Supplies	0		0		0	
17,771	20,403			8240	Software & Maintenance	0		0		0	
6,092	27,347			8250	Small Tools & Minor Equipment	0		0		0	
167	400			8310	Advertising and Printing	0		0		0	
2,423	2,943			8320	Photocopying	0		0		0	
1,351	455			8330	Postage	0		0		0	
5,983	6,158			8340	Telephone	0		0		0	
8,309	386			8350	Utilities	0		0		0	
2,483	3,536			8420	Workshops and Conferences	0		0		0	
9,860	13,001			8430	Transportation	0		0		0	
9,322	6,958			8510	Professional Services	0		0		0	
347	0			8520	Medical Care	0		0		0	
41,742	6,617			8540	Contract Services	0		0		0	
26,716	3,185			8580	Special Projects	0		0		0	
30,061	30,279			8610	Repairs and Maintenance	0		0		0	
85,248	74,541			8810	Rent Interdepartmental	0		0		0	
10,000	14,500			8820	Insurance Interdepartmental	0		0		0	
42,127	83,967			8830	Management Services Interdept	0		0		0	
17,727	19,233			8840	Information Services Interdept	0		0		0	
100,000	226,734			8850	Health Serv. Admin. Interdept.	0		0		0	
125,000	426,247			8855	BH Admin. Interdepartmental	0		0		0	
554,601	982,949	0			Total Materials & Services	0		0		0	
0	0	0		8920	Buildings	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	0		9837	Transfer to Human Services	0		0		0	
0	0	0			Total Transfers	0		0		0	
1,788,294	2,183,092	0	0.00		Total Department Expenses	0	0.00	0	0.00	0	0.00
Revenues											
74,884	62,404			6110	Federal Grants	0		0		0	
759,361	949,407			6124	Medicaid Fee for Services	0		0		0	
923,632	765,755			6130	State Operating Grants	0		0		0	
1,181,376	216,353			6131	MH State Operating Grants	0		0		0	
36,935	9,996			6142	State Shared Revenues-Excise	0		0		0	
52,727	34,866			6300	Charges for Services	0		0		0	
121,045	0			6750	Settlements	0		0		0	
(40)	0			6990	Miscellaneous	0		0		0	
0	0			7120	Loan Proceeds	0		0		0	
3,149,920	2,038,781	0			Total Revenues	0		0		0	
Net Cost of Program											
1,361,626	(144,311)	0			Expenditures less Revenue	0		0		0	

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

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
102,712	46,592	205,000	4.00	8010	Clerical/Admin. Specialist	165,000	3.00	165,000	3.00	165,000	3.00
1,365,786	1,663,406	1,760,000	29.00	8030	Professional/Technical	2,000,000	30.00	2,000,000	30.00	2,000,000	30.00
289,432	342,760	400,000	4.00	8040	Management/Supervisory	385,000	3.80	385,000	3.80	385,000	3.80
0	0	0		8080	Temporary/Part-time	0		0		0	
13,497	12,163	15,000		8090	Overtime	15,000		15,000		15,000	
1,771,427	2,064,921	2,380,000	37.00		Total Salaries	2,565,000	36.80	2,565,000	36.80	2,565,000	36.80
453,017	566,561	595,000		8110	PERS-Retirement	743,850		743,850		743,850	
0	49,355	59,500		8115	PERS - Assessment	25,650		25,650		25,650	
135,065	162,405	182,070		8120	Social Security/Medicare	196,223		196,223		196,223	
433,918	571,298	684,500		8140	Insurance	772,800		772,800		772,800	
8,973	10,456	11,888		8150	Unemployment	12,812		12,812		12,812	
4,204	5,248	7,140		8160	Workers Comp. Insurance	7,695		7,695		7,695	
2,806,604	3,430,244	3,920,098	37.00		Total Personal Services	4,324,030	36.80	4,324,030	36.80	4,324,030	36.80
1,520	2,445	2,000		8210	Office Supplies	2,500		2,500		2,500	
1,499	2,640	2,000		8220	Operating Supplies	3,000		3,000		3,000	
0	136	0		8225	Fuels and Lubricants	0		0		0	
15,902	18,674	15,000		8240	Software & Maintenance	17,500		17,500		17,500	
16,186	38,637	10,000		8250	Small Tools & Minor Equip.	15,000		15,000		15,000	
1,435	1,197	1,000		8310	Advertising and Printing	1,500		1,500		1,500	
5,907	7,909	3,000		8320	Photocopying	5,000		5,000		5,000	
2,436	2,795	2,000		8330	Postage	3,000		3,000		3,000	
24,873	32,684	28,000		8340	Telephone	28,000		28,000		28,000	
153	154	200		8350	Utilities	200		200		200	
692	1,629	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
13,485	31,333	20,000		8430	Transportation	25,000		25,000		25,000	
10,968	36,817	5,000		8510	Professional Services	5,000		5,000		5,000	
495	0	0		8520	Medical Care	0		0		0	
77,553	49,000	200,000		8580	Special Projects	200,000		200,000		200,000	
253	15	0		8610	Repairs and Maintenance	0		0		0	
106,561	74,540	85,000		8810	Rent Interdepartmental	95,000		95,000		95,000	
10,000	14,500	18,000		8820	Insurance Interdepartmental	27,000		27,000		27,000	
83,654	83,967	128,135		8830	Management Services Interdep	176,590		176,590		176,590	
21,029	25,244	26,452		8840	Information Services Interdept	44,252		44,252		44,252	
280,000	436,951	450,000		8850	Health Serv. Admin. Interdept.	575,000		575,000		575,000	
674,601	861,267	1,000,787			Total Materials & Services	1,228,542		1,228,542		1,228,542	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
3,481,205	4,291,511	4,920,885	37.00		Total Department Expenses	5,552,572	36.80	5,552,572	36.80	5,552,572	36.80
Revenues											
342,652	99,352	175,000		6110	Federal Awards	0		0		0	
3,555,692	4,535,703	4,325,000		6131	MH State Operating Grants	4,325,000		4,325,000		4,325,000	
212	602	0		6300	Charges for Services	0		0		0	
45	225	0		6990	Miscellaneous	0		0		0	
3,898,601	4,635,882	4,500,000			Total Revenues	4,325,000		4,325,000		4,325,000	
Net Cost of Program											
417,396	344,371	(420,885)			Expenditures less Revenue	(1,227,572)		(1,227,572)		(1,227,572)	
22,192,445	26,832,793	43,675,000	156.5		Total Fund Requirements	34,129,500	157.15	37,707,000	157.15	40,707,000	157.15
36,595,185	43,804,158	43,675,000			Total Fund Resources	34,129,500	0	37,707,000	0	40,707,000	
14,402,740	16,971,365	(0)	156.50		Net Fund Balance	(0)	157.15	(0)	157.15	(0)	157.15

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

245 Juvenile
Revenues for all departments

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26	FY 25-26	FY 25-26	
Actual	Actual	Adopted	Div	Num.	Description	Proposed	Approved	Adopted	Division
Revenues									
127,981	147,942	125,000	460	6000	Beginning Fund Balance	50,000	50,000	50,000	Juvenile Probations
0	0	0	460	6110	Federal Awards	0	0	0	Juvenile Probations
210,617	160,063	185,000	460	6130	State Operating Grants	165,000	165,000	165,000	Juvenile Probations
0	0	0	460	6170	Intergovernmental Local	0	0	0	Juvenile Probations
0	(225)	0	460	6300	Charges for Services	0	0	0	Juvenile Probations
0	0	0	460	6310	Charges for Services- Rental	0	0	0	Juvenile Probations
0	0	0	460	6990	Miscellaneous	0	0	0	Juvenile Probations
650,000	625,000	650,000	460	7910	Transfer from General Fund	750,000	750,000	750,000	Juvenile Probations
39,441	0	32,500	462	6000	Beginning Fund Balance	25,000	25,000	25,000	Juvenile Sanctions
122,477	157,950	132,500	462	6130	State Operating Grants	160,000	160,000	160,000	Juvenile Sanctions
978	525	2,000	462	6300	Charges for Services	1,000	1,000	1,000	Juvenile Sanctions
0	0	0	462	6990	Miscellaneous	0	0	0	Juvenile Sanctions
150,000	140,000	150,000	462	7910	Transfer from General Fund	150,000	150,000	150,000	Juvenile Sanctions
(4,224)	0	0	463	6000	Beginning Fund Balance	0	0	0	Community Service
0	0	0	463	6130	State Operating Grants	0	0	0	Community Service
0	0	0	463	6170	Intergovernmental Local	0	0	0	Community Service
30,600	0	0	463	6300	Charges for Services	0	0	0	Community Service
0	0	0	463	6990	Miscellaneous	0	0	0	Community Service
0	0	0	463	7910	Transfer from General Fund	0	0	0	Community Service
1,327,870	1,231,255	1,277,000				1,301,000	1,301,000	1,301,000	

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					Expenditures				
15,778	20,494	18,000	0.50	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
268,326	267,060	308,000	4.00	8030	Professional/Technical	321,000	4.00	321,000	4.00
87,828	88,848	93,288	1.00	8040	Management/Supervisory	97,000	1.00	97,000	1.00
58,428	61,166	64,121	0.45	8050	Department Head	68,500	0.45	68,500	0.45
0	0	0		8080	Temporary Part-Time	0		0	
3,583	2,775	7,500		8090	Overtime	5,000		5,000	
433,943	440,343	490,909	5.95		Total Salaries	491,500	5.45	491,500	5.45
131,201	147,594	144,818		8110	PERS-Retirement	144,993		144,993	
0	11,018	12,273		8115	PERS - Assessment	4,915		4,915	
33,530	34,708	37,555		8120	Social Security/Medicare	37,600		37,600	
79,253	83,279	104,125		8140	Insurance	95,375		95,375	
2,199	2,230	2,455		8150	Unemployment	2,458		2,458	
11,338	11,834	12,273		8160	Workers Comp. Insurance	12,288		12,288	
691,464	731,006	804,407	5.95		Total Personal Services	789,127	5.45	789,127	5.45
455	432	500		8210	Office Supplies	500		500	
1,072	1,553	1,500		8220	Operating Supplies	1,500		1,500	
118	0	0		8240	Software and Maintenance	0		0	
880	4,016	2,500		8250	Small Tools & Minor Equipment	2,500		2,500	
118	423	250		8310	Advertising and Printing	250		250	
2,164	2,313	2,500		8320	Photocopying	2,500		2,500	
755	835	1,300		8330	Postage	1,300		1,300	
5,732	6,466	7,000		8340	Telephone	7,000		7,000	
0	0	0		8350	Utilities	0		0	
2,222	2,445	3,000		8410	Dues, Memberships & Publicatns	3,000		3,000	
7,077	4,736	6,500		8420	Workshops and Conferences	6,500		6,500	
5,871	4,974	5,000		8430	Transportation	5,000		5,000	
6,238	8,553	10,000		8510	Professional Services	10,000		10,000	
310	0	0		8540	Contract Services	0		0	
1,893	77	2,339		8580	Special Projects	12,398		12,398	
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0	
90,000	93,000	93,000		8810	Rent Interdepartmental	96,000		96,000	
2,550	2,650	2,800		8820	Insurance Interdepartmental	3,000		3,000	
23,172	25,172	27,426		8830	Management Services Interdept.	31,035		31,035	
13,458	14,773	16,545		8840	Information Services Interdept	23,859		23,859	
0	0	0		8850	Human Serv. Admin. Interdept.	0		0	
164,085	172,418	182,160			Total Materials & Services	206,342		206,342	
0	0	0		8944	Vehicles	0		0	
0	0	0			Total Capital Outlay	0		0	
855,549	903,424	986,567	5.95		Total Dept Expenses	995,469	5.45	995,469	5.45
					Revenues				
127,981	147,942	125,000		6000	Beginning Fund Balance	50,000		50,000	
0	0	0		6110	Federal Awards	0		0	
210,617	160,063	185,000		6130	State Operating Grants	165,000		165,000	
0	0	0		6170	Intergovernmental Local	0		0	
0	(225)	0		6300	Charges for Services	0		0	
0	0	0		6310	Charges for Services-Rentals	0		0	
0	0	0		6980	Donations	0		0	
0	0	0		6990	Miscellaneous	0		0	
650,000	625,000	650,000		7910	Transfer from General Fund	750,000		750,000	
988,598	932,780	960,000			Total Revenues	965,000		965,000	
					Net Cost of Program				
133,049	29,356	26,567			Expenditures less Revenue	30,469		30,469	

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

245 Juvenile	(Fund)
462 Juvenile Sanctions	(Divn)
460 Juvenile Probations	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
545	819	0		8220	Operating Supplies	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
13,075	3,025	3,000		8540	Contract Services	3,000		3,000		3,000	
263,500	266,372	285,000		8550	Contracts-Other Public Agency	300,000		300,000		300,000	
0	0	0		8740	Bank Charges	0		0		0	
2,014	2,188	2,433		8830	Management Services	2,531		2,531		2,531	
0	0	0		8850	Human Services Admin.	0		0		0	
279,134	272,404	290,433			Total Materials & Services	305,531		305,531		305,531	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	0		9990	Contingency	0		0		0	
279,134	272,404	290,433	0.00		Total Dept Expenses	305,531	0.00	305,531	0.00	305,531	0.00
Revenues											
39,441	0	32,500		6000	Beginning Fund Balance	25,000		25,000		25,000	
122,477	157,950	132,500		6130	State Operating Grants	160,000		160,000		160,000	
978	525	2,000		6300	Charges for Services	1,000		1,000		1,000	
0	0	0		6990	Miscellaneous	0		0		0	
150,000	140,000	150,000		7910	Transfer from General Fund	150,000		150,000		150,000	
312,896	298,475	317,000			Total Revenues	336,000		336,000		336,000	
Net Cost of Program											
33,762	26,071	(26,567)			Expenditures less Revenue	(30,469)		(30,469)		(30,469)	

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

245 Juvenile	(Fund)
463 Community Service-Juv.	(Divn)
460 Juvenile Probations	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8250	Small Tools & Equipment	0		0		0	
0	0	0		8310	Advertising	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
45,000	0	0		8550	Contracts - Other Public Agencies	0		0		0	
(240)	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs & Maintenance	0		0		0	
476	0	0		8830	Management Services	0		0		0	
0	0	0		8850	Human Services Admin.	0		0		0	
45,236	0	0			Total Materials & Services	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
45,236	0	0	0.00		Total Dept Expenses	0	0.00	0	0.00	0	0.00
Revenues											
(4,223)	0	0		6000	Beginning Fund Balance	0		0		0	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Grants	0		0		0	
30,600	0	0		6300	Charges for Services	0		0		0	
0	0	0		6980	Donations	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
26,377	0	0			Total Revenues	0		0		0	
Net Cost of Program											
(18,859)	0	0			Expenditures less Revenue	0		0		0	
1,179,919	1,175,828	1,277,000	5.95		Total Fund Requirements	1,301,000	5.45	1,301,000	5.45	1,301,000	5.45
1,327,871	1,231,254	1,277,000			Total Fund Resources	1,301,000		1,301,000		1,301,000	
147,952	55,426	0				(0)		(0)		(0)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
13,158	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
66,455	74,705	110,000	2.00	8030	Professional - Technical	116,000	2.00	116,000	2.00	116,000	2.00
70,176	73,304	74,000	1.00	8040	Management/Supervisory	82,500	1.00	82,500	1.00	82,500	1.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
(1,426)	0	500		8080	Temporary/Part-Time	0		0		0	
1,560	2,838	1,000		8090	Overtime	3,000		3,000		3,000	
149,923	150,847	185,500	3.00		Total Salaries	201,500	3.00	201,500	3.00	201,500	3.00
41,234	43,288	52,868		8110	PERS-Retirement	57,428		57,428		57,428	
0	3,788	4,638		8115	PERS - Assessment	2,015		2,015		2,015	
12,251	12,612	14,191		8120	Social Security/Medicare	15,415		15,415		15,415	
25,385	27,245	40,500		8140	Insurance	37,500		37,500		37,500	
784	783	1,113		8150	Unemployment	1,209		1,209		1,209	
194	205	187		8160	Workers Comp. Insurance	242		242		242	
229,771	238,768	298,996	3.00		Total Personal Services	315,308	3.00	315,308	3.00	315,308	3.00
0	10	100		8210	Office Supplies	100		100		100	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8240	Software and Maintenance	0		0		0	
979	14	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
111	258	200		8310	Advertising and Printing	200		200		200	
961	611	750		8320	Photocopying	750		750		750	
488	337	500		8330	Postage	500		500		500	
3,137	3,630	3,000		8340	Telephone	3,000		3,000		3,000	
0	0	0		8350	Utilities	0		0		0	
2,766	1,597	2,500		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
300	1,648	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
465	353	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
0	6,550	0		8540	Contract Services	0		0		0	
0	7,762	0		8565	Client Assistance	0		0		0	
54,465	13,213	20,047		8580	Special Projects	11,999		11,999		11,999	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8660	Rentals	0		0		0	
19	0	0		8740	Bank Charges	0		0		0	
0	5,000	7,500		8810	Rent Interdepartmental	9,000		9,000		9,000	
400	500	600		8820	Insurance Interdepartmental	750		750		750	
8,655	9,375	11,598		8830	Management Services Interdept.	14,564		14,564		14,564	
8,658	8,415	11,209		8840	Information Services Interdept.	13,329		13,329		13,329	
81,404	59,273	61,004			Total Materials and Services	59,692		59,692		59,692	
0	0	0		9990	Contingency	0		0		0	
0	0	0			Total Contingency	0		0		0	
311,175	298,041	360,000	3.00		Total Department Expenses	375,000	3.00	375,000	3.00	375,000	3.00
Revenues											
38,668	31,073	25,000		6000	Beginning Balance	25,000		25,000		25,000	
0	0	0		6110	Federal Grants	0		0		0	
123,699	137,741	125,000		6130	State Operating Grants	185,000		185,000		185,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
50,000	55,000	110,000		6180	Non-governmental Grants	65,000		65,000		65,000	
0	0	0		6800	Interest Income	0		0		0	
11,406	18,490	10,000		6980	Donations	10,000		10,000		10,000	
0	0	0		6990	Miscellaneous	0		0		0	
120,000	90,000	90,000		7910	Transfer from the General Fund	90,000		90,000		90,000	
343,773	332,304	360,000			Total Revenues	375,000		375,000		375,000	
311,175	298,041	360,000	3.00		Total Fund Requirements	375,000	3.00	375,000	3.00	375,000	3.00
343,773	332,304	360,000			Total Fund Resources	375,000		375,000		375,000	
32,598	34,263	0	3.00		Net Fund Balance	0	3.00	0	3.00	0	3.00

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

260 Fair	(Fund)
Revenues all departments	

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	Divn Num.	Acct. Num.	Description	FY 25-26 Proposed	FY 25-26 Approved	FY 25-26 Adopted	Division
Revenues									
28,708	0	0	710	6000	Beginning Fund Balance	0	0	0	Annual Fair
53,167	53,167	100,000	710	6140	State Shared Revenues	200,000	200,000	200,000	Annual Fair
27,500	40,431	27,500	710	6170	Intergovernmental Local Govt.	30,000	30,000	30,000	Annual Fair
47,034	51,869	50,000	710	6300	Charges for Services	53,000	53,000	53,000	Annual Fair
8,475	7,712	10,000	710	6310	Charges for Services-Rentals	10,000	10,000	10,000	Annual Fair
18,463	21,295	20,000	710	6320	Charges for Services-Concessions	25,000	25,000	25,000	Annual Fair
32,145	30,294	45,000	710	6980	Donations	45,000	45,000	45,000	Annual Fair
691	303	1,000	710	6990	Miscellaneous	1,000	1,000	1,000	Annual Fair
178,875	25,026	25,000	720	6000	Beginning Fund Balance	25,000	25,000	25,000	Year Around
0	0	0	720	6015	Property Taxes - Operating Levy	1,150,000	1,150,000	0	Year Around
6,096	0	0	720	6110	Federal Awards	0	0	0	Year Around
0	2,066	0	720	6130	State Operating Grants	150,000	150,000	150,000	Year Around
266,248	176,913	70,000	720	6170	Intergovernmental Local Govt.	42,500	42,500	42,500	Year Around
0	0	0	720	6180	Non-Governmental Grants	0	0	0	Year Around
44,802	46,124	50,000	720	6300	Charges for Services	55,000	55,000	55,000	Year Around
170,992	168,270	180,000	720	6310	Charges for Services-Rentals	180,000	180,000	180,000	Year Around
2,193	3,137	2,000	720	6320	Charges for Services-Concessions	3,300	3,300	3,300	Year Around
1,176	2,700	8,000	720	6980	Donations	5,000	5,000	5,000	Year Around
3,815	9,034	2,500	720	6990	Miscellaneous	5,000	5,000	5,000	Year Around
125,000	135,000	200,000	720	7910	Transfer from General Fund	0	0	125,000	Year Around
0	100,000	0	720	7920	Transfer from another Fund	0	0	0	Year Around
1,015,380	873,341	791,000			Fund Total	1,979,800	1,979,800	954,800	

**Polk County
Adopted Budget
Fiscal Year 2025-26**

**Beginning July 1, 2025
Expenditures**

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
6,520	10,170	11,000	0.25	8010	Clerical/Admin. Specialist	11,000	0.25	11,000	0.25	11,000	0.25
7,794	12,660	20,000	0.50	8020	Laborer	28,000	0.50	28,000	0.50	28,000	0.50
13,812	22,407	22,500	0.25	8040	Management/Supervisory	24,500	0.25	24,500	0.25	24,500	0.25
37,790	46,623	40,000		8080	Temporary/Part-Time	40,000		40,000		40,000	
788	0	1,500		8090	Overtime	1,500		1,500		1,500	
66,704	91,860	95,000	1.00		Total Salaries	105,000	1.00	105,000	1.00	105,000	1.00
9,093	16,221	28,025		8110	PERS-Retirement	30,975		30,975		30,975	
0	1,938	2,375		8115	PERS - Assessment	1,050		1,050		1,050	
5,007	6,362	7,268		8120	Social Security/Medicare	8,033		8,033		8,033	
9,601	15,664	20,500		8140	Insurance	20,500		20,500		20,500	
245	461	475		8150	Unemployment	525		525		525	
676	1,488	1,140		8160	Workers Comp. Insurance	1,260		1,260		1,260	
91,326	133,994	154,783	1.00		Total Personal Services	167,343	1.00	167,343	1.00	167,343	1.00
65	342	100		8210	Office Supplies	100		100		100	
14,456	14,268	12,000		8220	Operating Supplies	10,000		10,000		10,000	
322	0	200		8225	Fuels & Lubricants	200		200		200	
2,029	2,495	2,500		8230	Food Services and Supplies	2,200		2,200		2,200	
450	461	0		8250	Small Tools & Minor Equipment	0		0		0	
9,922	8,150	9,000		8310	Advertising and Printing	8,000		8,000		8,000	
374	322	200		8320	Photocopying	100		100		100	
206	169	100		8330	Postage	100		100		100	
298	100	300		8340	Telephone	100		100		100	
8,357	8,120	6,000		8350	Utilities	6,000		6,000		6,000	
184	190	100		8410	Dues, Memberships & Publicatns	0		0		0	
0	0	100		8420	Workshops and Conferences	0		0		0	
13,003	10,704	10,000		8540	Contract Services	8,000		8,000		8,000	
39,473	54,923	60,000		8580	Special Projects	50,000		50,000		50,000	
5,056	4,610	5,000		8610	Repairs and Maintenance	2,000		2,000		2,000	
16,600	18,974	12,000		8730	Misc. Fees and Premiums	10,000		10,000		10,000	
1,800	2,000	2,500		8820	Insurance Interdepartmental	3,000		3,000		3,000	
6,294	6,807	9,968		8830	Management Services Interdept.	12,157		12,157		12,157	
750	775	875		8840	Information Services Interdept.	1,000		1,000		1,000	
119,639	133,410	130,943			Total Materials and Services	112,957		112,957		112,957	
0	0	0		8942	Machinery	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
210,965	267,404	285,726	1.00		Total Department Expenses	280,300	1.00	280,300	1.00	280,300	1.00
Revenues											
28,708	0	0		6000	Beginning Fund Balance	0		0		0	
53,167	53,167	100,000		6140	State Shared Revenues	200,000		200,000		200,000	
27,500	40,431	27,500		6170	Intergovernmental Local Govt.	30,000		30,000		30,000	
47,034	51,869	50,000		6300	Charges for Services	53,000		53,000		53,000	
8,475	7,712	10,000		6310	Charges for Services-Rentals	10,000		10,000		10,000	
18,463	21,295	20,000		6320	Charges for Services-Concessions	25,000		25,000		25,000	
32,146	30,294	45,000		6980	Donations	45,000		45,000		45,000	
691	303	1,000		6990	Miscellaneous	1,000		1,000		1,000	
216,184	205,071	253,500			Total Revenues	364,000		364,000		364,000	
Net Cost of Program											
5,219	(62,333)	32,226			Expenditures less Revenue	(83,701)		(83,701)		(83,701)	

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

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

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

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

270 County School	(Fund)
197 County School	(Divn)
199 Non-Departmental	(Dept)

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 24-25	FY 24-25	FY 24-25			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0		9100	Special Payments	0		0		0	
172,677	183,046	226,000		9110	Apportionment to Schools	225,000		225,000		225,000	
172,677	183,046	226,000			Total Department Expense:	225,000		225,000		225,000	
Revenues											
0	0	0		6000	Beginning Fund Balance	0		0		0	
171,802	182,223	225,000		6050	Franchise Tax	224,000		224,000		224,000	
875	823	1,000		6120	Federal Payment in Lieu of T	1,000		1,000		1,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
172,677	183,046	226,000			Total Revenues	225,000		225,000		225,000	
Net Cost of Program											
0	0	0			Expenditures less Revenue	0		0		0	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
16,590	17,624	17,275	0.10	8050	Department Head	17,275	0.10	17,275	0.10	17,275	0.10
0	19,386	0		8080	Temporary/Part-time	0		0		0	
1,236	1,171	500		8090	Overtime	500		500		500	
17,826	38,181	17,775	0.10		Total Salaries	17,775	0.10	17,775	0.10	17,775	0.10
5,875	23,536	5,244		8110	PERS-Retirement	5,244		5,244		5,244	
0	419	444		8115	PERS - Assessment	178		178		178	
1,239	1,605	1,360		8120	Social Security/Medicare	1,360		1,360		1,360	
378	378	1,950		8140	Insurance	1,950		1,950		1,950	
87	104	89		8150	Unemployment	89		89		89	
17	42	72		8160	Workers Compensation Insurance	72		72		72	
25,422	64,265	26,933	0.10		Total Personal Services	26,667	0.10	26,667	0.10	26,667	0.10
0	0	100		8210	Office Supplies	100		100		100	
0	0	500		8250	Small Tools & Minor Equipment	500		500		500	
0	0	250		8310	Advertising & Printing	250		250		250	
0	0	50		8320	Photocopying	50		50		50	
0	0	1,000		8330	Postage	1,000		1,000		1,000	
0	0	200		8340	Telephone	200		200		200	
9,266	22,271	60,000		8410	Dues, Memberships & Publicatns	60,000		60,000		60,000	
961	0	500		8420	Workshops and Conferences	500		500		500	
120,000	120,000	130,000		8510	Professional Services - Planning	130,000		130,000		130,000	
0	0	25,000		8540	Contract Services	25,000		25,000		25,000	
844,045	383,539	327,858		8580	Special Projects	376,547		376,547		376,547	
79,556	71,859	100,000		8750	Participation\Public Agencies	100,000		100,000		100,000	
0	0	0		8755	Sub-grants	0		0		0	
0	0	250,000		8760	Infrastructure Reserve	150,000		150,000		150,000	
1,200	1,500	1,600		8820	Insurance Interdepartmental	2,000		2,000		2,000	
11,877	11,355	23,767		8830	Management Services Interdept.	24,520		24,520		24,520	
2,061	2,003	2,242		8840	Information Services Interdept	2,666		2,666		2,666	
1,068,966	612,527	923,067			Total Materials and Services	873,333		873,333		873,333	
0	0	0		8920	Buildings	0		0		0	
0	0	700,000		8930	Improvements Other than Bldgs.	700,000		700,000		700,000	
0	0	700,000			Total Capital Outlay	700,000		700,000		700,000	
1,094,388	676,792	1,650,000	0.10		Total Department Expenses	1,600,000	0.10	1,600,000	0.10	1,600,000	0.10
Revenues											
1,591,433	969,990	600,000		6000	Beginning Balance	500,000		500,000		500,000	
0	0	700,000		6110	Federal Awards	700,000		700,000		700,000	
0	0	0		6130	State Operating Grants	0		0		0	
455,445	392,825	350,000		6140	State Shared Revenues	400,000		400,000		400,000	
0	0	0		6180	Non-Governmental Grants	0		0		0	
17,500	0	0		6990	Miscellaneous	0		0		0	
2,064,378	1,362,815	1,650,000			Total Revenues	1,600,000		1,600,000		1,600,000	
Net Cost of Program											
969,990	686,023	(0)			Expenditures less Revenue	0		0		0	

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
Expenditures									
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
294,654	103,891	80,000	1.00	8030	Professional/Technical	0	1.00	0	1.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00
5,253	0	0		8080	Temporary/Part-time	0		0	
0	0	0		8090	Overtime	0		0	
299,907	103,891	80,000	1.00		Total Salaries	0	1.00	0	1.00
81,879	33,661	22,800		8110	PERS-Retirement	0		0	
0	5,750	2,000		8115	PERS - Assessment	0		0	
23,283	8,738	6,120		8120	Social Security/Medicare	0		0	
74,535	33,206	20,000		8140	Insurance	0		0	
1,525	559	400		8150	Unemployment	0		0	
1,902	1,498	640		8160	Workers Comp. Insurance	0		0	
483,031	187,303	131,960	1.00		Total Personal Services	0	1.00	0	1.00
0	0	0		8210	Office Supplies	0		0	
300	5,435	0		8220	Operating Supplies	0		0	
31,597	183,683	500,000		8240	Software & Maintenance	0		0	
250	27,514	0		8250	Small Tools & Minor Equip.	0		0	
0	34,295	0		8340	Telephone	0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0	
0	0	0		8420	Workshops and Conferences	0		0	
886	895	0		8430	Transportation	0		0	
2,331,015	76,946	0		8510	Professional Services	0		0	
387	0	0		8540	Contract Services	0		0	
2,521	0	0		8560	Foster Care Contracts	0		0	
1,526,327	1,172,630	987,492		8580	Special Projects	200,000		200,000	220,000
0	9,516	0		8610	Repairs & Maintenance	0		0	
0	50,607	0		8616	Vehicle Set-up	0		0	
0	0	0		8810	Rent Interdepartmental	0		0	
0	0	0		8820	Insurance Interdepartmental	0		0	
325,000	288,759	330,548		8830	Management Services Interdept.	0		0	
0	0	0		8840	Information Services Interdept.	0		0	
4,218,283	1,850,280	1,818,040			Total Materials and Services	200,000		200,000	220,000
172,214	1,428,772	0		8920	Buildings	0		0	
0	93,975	0			Machinery				
0	88,892	0			Vehicles				
0	86,663	0			Furniture & Fixtures				
0	0	300,000		8948	Computers and Attachments	0		0	
172,214	1,698,302	300,000			Total Capital Outlay	0		0	0
0	0	0		9810	Transfer to Public Works Fund	0		0	
150,000	0	0		9883	Transfer to Public Works Const. Fund	0		0	
0	0	0		9860	Transfer to Fairgrounds Fund	0		0	
0	0	0		9880	Transfer to Bldg. Improvement Fund	0		0	
150,000	0	0			Total Transfers	0		0	0
0	0	0		9990	Contingency	0		0	
0	0	0			Total Contingency	0		0	0
5,023,528	3,735,885	2,250,000	1.00		Total Department Expenses	200,000	1.00	200,000	1.00
Revenues									
10,612,486	5,670,298	1,500,000		6000	Beginning Balance	200,000		200,000	220,000
71,103	71,103	0		6110	Federal Awards	0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0	
0	0	0		6800	Interest Income	0		0	
10,237	551	750,000		6990	Miscellaneous	0		0	
10,693,826	5,741,952	2,250,000			Total Revenues	200,000		200,000	220,000
Net Cost of Program									
5,670,298	2,006,067	0			Expenditures less Revenue	0		0	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 25-26 Approved	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
38,645	97,249	105,000	2.00	8030	Professional/Technical	120,000	2.00	120,000	2.00	120,000	2.00
7,667	21,242	22,500	0.25	8040	Management/Supervisory	24,000	0.25	24,000	0.25	24,000	0.25
0	0	32,500	0.25	8050	Department Head	37,500	0.25	37,500	0.25	37,500	0.25
0	0	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
489	1,240	2,500		8090	Overtime	5,000		5,000		5,000	
46,801	119,731	164,000	2.50		Total Salaries	188,000	2.50	188,000	2.50	188,000	2.50
7,502	28,204	48,380		8110	PERS-Retirement	55,460		55,460		55,460	
0	3,500	4,100		8115	PERS - Assessment	1,880		1,880		1,880	
3,447	9,694	12,546		8120	Social Security/Medicare	14,382		14,382		14,382	
18,980	31,424	51,250		8140	Insurance	51,250		51,250		51,250	
233	615	820		8150	Unemployment	940		940		940	
178	447	1,314		8160	Workers Comp. Insurance	1,506		1,506		1,506	
77,141	193,614	282,410	2.50		Total Personal Services	313,418	2.50	313,418	2.50	313,418	2.50
0	0	260		8210	Office Supplies	260		260		260	
0	0	2,000		8220	Operating Supplies	2,000		2,000		2,000	
0	812	0		8225	Fuels and Lubricants	0		0		0	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
1,432	0	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
50	428	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
0	0	250		8320	Photocopying	250		250		250	
0	0	100		8330	Postage	100		100		100	
80	1,101	1,000		8340	Telephone	1,000		1,000		1,000	
0	8,190	0		8410	Dues, Memberships & Publications	0		0		0	
0	294	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
265	21	1,900		8430	Transportation	1,900		1,900		1,900	
0	0	50,000		8510	Professional Services	50,000		50,000		50,000	
47,729	71,075	10,000		8540	Contract Services	10,000		10,000		10,000	
0	194	0		8565	Client Assistance	0		0		0	
1,889	4,782	700,000		8560	Special Projects	700,000		700,000		49,592	
0	0	0		8740	Bank Charges	0		0		0	
0	0	1,000		8790	Misc. Department Expenses	1,000		1,000		1,000	
0	10,000	10,000		8810	Rent Interdepartmental	15,000		15,000		15,000	
0	0	0		8820	Insurance Interdepartmental	250		250		250	
0	10,000	14,600		8830	Management Services Interdept.	43,230		43,230		43,230	
0	2,250	5,000		8840	Information Services Interdept.	5,000		5,000		5,000	
51,445	109,146	803,110			Total Materials and Services	836,990		836,990		186,582	
0	496,568	500,000		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	496,568	500,000			Total Capital Outlay	0		0		0	
0	0	914,480		9990	Contingency	1,049,592		1,049,592		0	
0	0	914,480			Total Contingency	1,049,592		1,049,592		0	
128,586	799,328	2,500,000	2.50		Total Department Expenses	2,200,000	2.50	2,200,000	2.50	500,000	2.50
Revenues											
1,000,000	3,327,786	2,500,000		6000	Beginning Balance	2,200,000		2,200,000		500,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
2,456,372	0	0		6131	State Operating Grants - BH	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
3,456,372	3,327,786	2,500,000			Total Revenues	2,200,000		2,200,000		500,000	
Net Cost of Program											
(3,327,786)	(2,528,458)	(0)			Expenditures less Revenue	(0)		(0)		(0)	

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

300 Household Hazardous Waste
595 Household Hazardous Waste
310 Community Development

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	10,748	3,690	0.05	8040	Management/Supervisory	11,990	0.15	11,990	0.15	11,990	0.15
8,295	8,812	8,100	0.05	8050	Department Head	8,900	0.05	8,900	0.05	8,900	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
616	585	1,000		8090	Overtime	1,000		1,000		1,000	
8,911	20,145	12,790	0.10		Total Salaries	21,890	0.20	21,890	0.20	21,890	0.20
5,048	6,402	3,645		8110	PERS-Retirement	6,458		6,458		6,458	
0	415	320		8115	PERS - Assessment	219		219		219	
1,104	1,590	978		8120	Social Security/Medicare	1,675		1,675		1,675	
1,553	756	1,950		8140	Insurance	4,100		4,100		4,100	
76	100	64		8150	Unemployment	109		109		109	
82	143	102		8160	Workers Compensation Insurance	175		175		175	
16,774	29,551	19,850	0.10		Total Personal Services	34,626	0.20	34,626	0.20	34,626	0.20
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equip.	0		0		0	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	0		8410	Dues, Memberships & Publication	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
34,632	28,652	97,293		8540	Contract Services	97,066		97,066		97,066	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8750	Participation/Public Agencies	0		0		0	
550	600	600		8820	Insurance Interdepartmental	600		600		600	
1,855	1,584	1,757		8830	Management Services Interdept.	2,208		2,208		2,208	
0	0	0		8840	Information Services Interdept	0		0		0	
37,037	30,836	100,150			Total Materials & Services	100,374		100,374		100,374	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
53,811	60,387	120,000	0.10		Total Department Expenses	135,000	0.20	135,000	0.20	135,000	0.20
Revenues											
19,812	39,504	50,000		6000	Beginning Fund Balance	60,000		60,000		60,000	
73,503	71,925	70,000		6050	Franchise Tax	75,000		75,000		75,000	
0	0	0		6990	Miscellaneous	0		0		0	
93,315	111,429	120,000			Total Revenues	135,000		135,000		135,000	
Net Cost of Program											
39,504	51,042	0			Expenditures less Revenue	0		0		0	

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

310 Building Improvement	(Fund)
815 Academy Building Improvement	(Divn)
810 General Services	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8050	Department Head	0		0		0	
0	0	0		8090	Overtime/Buy-Out	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Compensation Ins.	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
36,107	0	0		8540	Contract Services	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8710	Loan Repayment	0		0		0	
175,000	180,000	190,000		9520	COP Principal Payment	200,000		200,000		200,000	
28,930	21,120	25,000		9530	COP Interest	5,000		5,000		5,000	
240,037	201,120	215,000			Total Materials and Services	205,000		205,000		205,000	
933	4,006	50,000		8920	Buildings	25,000		25,000		25,000	
933	4,006	50,000			Total Capital Outlay	25,000		25,000		25,000	
240,970	205,126	265,000			Total Department Expense	230,000		230,000		230,000	
Revenues											
0	3,000	0		6990	Miscellaneous	0		0		0	
0	3,000	0			Total Revenues	0		0		0	
Net Cost of Program											
240,970	202,126	265,000			Expenditures less Revenues	230,000		230,000		230,000	

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

310 Building Improvement	(Fund)
820 Courthouse Bldg Improvement	(Divn)
810 General Services	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
4,921	0	0		8250	Small Tools & Minor Equipment	0		0		0	
13,693	0	25,000		8510	Professional Services	15,000		15,000		15,000	
0	5,000	0		8610	Repairs and Maintenance	20,000		20,000		20,000	
0	0	0		8790	Misc Department Expense	0		0		0	
286,984	270,515	300,000		9520	COP Principal Payment	285,000		285,000		285,000	
140,210	123,959	120,000		9530	COP Interest	150,000		150,000		150,000	
445,808	399,474	445,000			Total Materials and Services	470,000		470,000		470,000	
0	0	0		8910	Land	0		0		0	
44,296	197,284	141,120		8920	Buildings	160,000		160,000		160,000	
0	27,124	23,880		8930	Improvements Other than Bldgs.	15,000		15,000		15,000	
0	0	0		8948	Computers & Attachments	0		0		0	
44,296	224,408	165,000			Total Capital Outlay	175,000		175,000		175,000	
490,104	623,882	610,000			Total Department Expenses	645,000		645,000		645,000	
Revenues											
3,811	126,945	50,000		6000	Beginning Fund Balance	100,000		100,000		100,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
4,208	3,560	0		6800	Interest Income	0		0		0	
0	0	0		7200	COP Proceeds	0		0		0	
350,000	100,000	125,000		7910	Transfer from General Fund	100,000		100,000		100,000	
500,000	650,000	700,000		7920	Transfer from Other Fund	675,000		675,000		675,000	
858,019	880,505	875,000			Total Revenues	875,000		875,000		875,000	
Net Cost of Program											
(367,915)	(256,623)	(265,000)			Expenditures less Revenues	(230,000)		(230,000)		(230,000)	
Total Fund Requirements											
731,074	829,008	875,000			Total Fund Requirements	875,000		875,000		875,000	
858,019	883,505	875,000			Total Fund Resources	875,000		875,000		875,000	
126,945	54,497	0	0.00		Net Fund Balance	0	0.00	0	0.00	0	0.00

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

610 Management Services (Fund)
Revenues for all departments

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	Divn Num.	Acct. Num.	Description	FY 25-26 Proposed	FY 25-26 Approved	FY 25-26 Adopted	Division
Revenues									
723,815	710,197	600,000	199	6000	Beginning Fund Balance	400,000	400,000	400,000	Non-Departmental
2,217,868	2,455,027	2,700,000	199	6300	Charges for Services	2,910,000	2,910,000	2,910,000	Non-Departmental
403,610	419,341	420,000	810	6300	Charges for Services	885,000	485,000	485,000	Central Services
131	1,774	1,000	810	6990	Miscellaneous	1,000	1,000	1,000	Central Services
0	0	1,500	810	7100	Proceeds from Sale of Assets	1,500	1,500	1,500	Central Services
81,000	91,379	80,000	815	6300	Charges for Services	105,000	105,000	105,000	Academy Bldg Maint.
1,024,998	1,060,112	1,170,000	815	6310	Charges for Services-Rentals	1,255,000	1,255,000	1,255,000	Academy Bldg Maint.
0	4,569	0	815	6990	Miscellaneous	0	0	0	Academy Bldg Maint.
0	0	0	820	6110	Federal Awards	0	0	0	Courthouse Bldg Maint.
40,561	46,892	40,000	820	6300	Charges for Services	50,000	50,000	50,000	Courthouse Bldg Maint.
931,110	960,591	1,030,000	820	6310	Charges for Services-Rentals	1,075,000	1,075,000	1,075,000	Courthouse Bldg Maint.
0	0	0	820	6750	Settlements	0	0	0	Courthouse Bldg Maint.
0	243	0	820	6990	Miscellaneous	0	0	0	Courthouse Bldg Maint.
0	0	0	825	6110	Federal Awards	0	0	0	Information Services
0	0	0	825	6130	State Operating Grants	0	0	0	Information Services
1,435,726	1,554,654	1,650,000	825	6300	Charges for Services	2,170,000	2,170,000	2,170,000	Information Services
0	481	0	825	6300	Miscellaneous	0	0	0	Information Services
1,050	0	0	850	6300	Charges for Services	0	0	0	Finance
991	49,016	0	850	6990	Miscellaneous	0	0	0	Finance
0	0	0	855	6300	Charges for Services	110,000	110,000	110,000	Personnel
18,258	15,155	10,000	855	6990	Miscellaneous	15,000	15,000	15,000	Personnel
11,000	12,000	12,000	870	6300	Charges for Services	12,000	12,000	12,000	County Counsel
11,520	20,000	100,000	150	6130	State Operating Grants	25,000	25,000	25,000	GIS-Computer Mapping
0	0	0	150	6170	Intergovernmental Local	0	0	0	GIS-Computer Mapping
285,939	326,004	310,000	150	6300	Charges for Services	420,000	420,000	420,000	GIS-Computer Mapping
434,861	458,000	525,000	817	6310	Charges for Services-Rentals	550,000	550,000	550,000	Jail - Maintenance
0	232	0	817	6750	Settlements	0	0	0	Jail - Maintenance
457,000	460,500	475,000	818	6310	Charges for Services-Rentals	485,000	485,000	485,000	Buchanan Bldg. Maint.
0	185,000	185,000	819	6310	Charges for Services-Rentals	180,000	180,000	180,000	Resource Center
0	0	0	816	6310	Charges for Services-Rentals	175,000	175,000	175,000	Academy Annex
0	283	500	110	6300	Charges for Services	0	0	0	Board of Commissioners
8,079,438	8,831,450	9,310,000	Fund Total			10,824,500	10,424,500	10,424,500	

**Polk County
Adopted 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 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	4,950	778,037		8580	Special Projects	771,837		658,545		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		1,333,545		1,333,545	

Revenues											
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	
2,941,683	3,165,224	3,300,000			Total Revenues	3,310,000		3,310,000		3,310,000	

Net Cost of Program											
(2,441,683)	(2,607,146)	(1,821,963)			Expenditures less Revenues	(1,863,163)		(1,976,455)		(1,976,455)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8010	Clerical/Admin. Specialist	35,000	0.50	35,000	0.50	35,000	0.50
259,740	269,280	280,000	3.00	8060	Elected Official	290,000	3.00	290,000	3.00	290,000	3.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8080	Overtime/Buy-Out	0		0		0	
259,740	269,280	280,000	3.00		Total Salaries	325,000	3.50	325,000	3.50	325,000	3.50
71,620	77,801	77,000		8110	PERS-Retirement	94,250		94,250		94,250	
0	6,875	7,000		8115	PERS - Assessment	3,250		3,250		3,250	
20,224	20,902	21,420		8120	Social Security/Medicare	24,863		24,863		24,863	
30,956	36,905	35,000		8140	Insurance	58,000		58,000		58,000	
0	0	0		8150	Unemployment	175		175		175	
1,580	2,651	420		8160	Workers Comp. Insurance	650		650		650	
384,120	414,414	420,840	3.00		Total Personal Services	506,188	3.50	506,188	3.50	506,188	3.50
643	517	750		8210	Office Supplies	750		750		750	
974	770	1,000		8220	Operating Supplies	1,000		1,000		1,000	
3,436	604	2,500		8240	Software & Maintenance	1,500		1,500		1,500	
5,135	1,698	5,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
714	50	750		8310	Advertising and Printing	750		750		750	
2,908	3,010	3,000		8320	Photocopying	3,000		3,000		3,000	
99	50	150		8330	Postage	150		150		150	
2,097	2,210	2,000		8340	Telephone	2,000		2,000		2,000	
467	504	0		8410	Dues, Memberships & Publicatns	500		500		500	
6,301	9,173	6,000		8420	Workshops and Conferences	10,000		10,000		10,000	
507	1,169	0		8430	Transportation	0		0		0	
0	0	0		8610	Repairs & Maintenance	0		0		0	
23,281	19,755	21,150			Total Materials and Services	22,650		22,650		22,650	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
407,401	434,169	441,990	3.00		Total Department Expenses	528,838	3.50	528,838	3.50	528,838	3.50
Revenues											
0	283	500		6300	Charges for Services	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	283	500			Total Revenues	0		0		0	
Net Cost of Program											
407,401	433,886	441,490			Expenditures less Revenue	528,838		528,838		528,838	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
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	
164,701	176,035	199,500	2.00		Total Salaries	200,000	2.00	200,000	2.00	200,000	2.00
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	
209,204	298,044	303,011	2.00		Total Personal Services	300,700	2.00	300,700	2.00	300,700	2.00
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		70,000		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	
102,827	73,593	114,050			Total Materials and Services	353,050		148,050		148,050	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
312,031	371,637	417,061	2.00		Total Department Expenses	653,750	2.00	448,750	2.00	448,750	2.00
Revenues											
11,520	20,000	100,000		6130	State Operating Grants	25,000		25,000		25,000	
0	0	0		6170	Intergovernmental Local Governmei	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	
297,459	346,004	410,000			Total Revenues	445,000		445,000		445,000	
Net Cost of Program											
14,572	25,633	7,061			Expenditures less Revenues	208,750		3,750		3,750	

**Polk County
Adopted 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 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
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	
157,870	152,394	165,500	2.05		Total Salaries	174,000	2.05	174,000	2.05	174,000	2.05
43,284	57,738	47,995		8110	PERS-Retirement	52,200		52,200		52,200	
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	
242,233	254,923	273,477	2.05		Total Personal Services	284,494	2.05	284,494	2.05	284,494	2.05
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	
302,254	333,491	304,000			Total Materials and Services	364,000		364,000		364,000	
0	0	40,000		8944	Vehicles	40,000		40,000		40,000	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	40,000			Total Capital Outlay	40,000		40,000		40,000	
702,357	740,808	617,477	2.05		Total Department Expenses	688,494	2.05	688,494	2.05	688,494	2.05
Revenues											
403,610	419,341	420,000		6300	Charges for Services	885,000		485,000		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	
403,741	421,115	422,500			Total Revenues	887,500		487,500		487,500	
Net Cost of Program											
298,616	319,693	194,977			Expenditures less Revenues	(199,006)		200,994		200,994	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
179,348	265,924	250,000	5.00	8020	Laborer	300,000	5.00	300,000	5.00	300,000	5.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
27,161	27,954	30,000	0.35	8040	Management/Supervisory	33,000	0.35	33,000	0.35	33,000	0.35
0	0	0		8080	Temporary/Part-Time	0		0		0	
4,071	3,023	1,500		8090	Overtime/Buy-Out	5,000		5,000		5,000	
210,580	296,901	281,500	5.35		Total Salaries	338,000	5.35	338,000	5.35	338,000	5.35
58,324	81,115	84,450		8110	PERS-Retirement	101,400		101,400		101,400	
0	6,163	7,038		8115	PERS - Assessment	3,380		3,380		3,380	
16,467	23,548	21,535		8120	Social Security/Medicare	25,857		25,857		25,857	
74,414	116,989	107,000		8140	Insurance	115,025		115,025		115,025	
1,071	1,505	1,408		8150	Unemployment	1,690		1,690		1,690	
5,175	7,568	5,630		8160	Workers Compensation Ins.	6,760		6,760		6,760	
366,031	533,789	508,560	5.35		Total Personal Services	592,112	5.35	592,112	5.35	592,112	5.35
63	90	250		8210	Office Supplies	250		250		250	
11,323	14,019	12,000		8220	Operating Supplies	14,000		14,000		14,000	
268	0	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		0	
0	18	2,000		8250	Small Tools & Minor Equipment	3,500		3,500		3,500	
0	0	100		8310	Advertising & Printing	100		100		100	
0	0	50		8320	Photocopying	50		50		50	
0	0	150		8340	Telephone	150		150		150	
94,328	96,965	100,000		8350	Utilities	110,000		110,000		110,000	
0	0	50		8410	Dues, Memberships & Publicatns	50		50		50	
0	0	100		8420	Workshops & Conferences	100		100		100	
0	0	50		8430	Transportation	50		50		50	
1,925	685	2,500		8510	Professional Services	4,000		4,000		4,000	
6,480	5,939	6,000		8540	Contract Services	6,000		6,000		6,000	
32,561	31,815	15,000		8610	Repairs and Maintenance	25,000		25,000		25,000	
0	0	0		8710	Loan Repayment	0		0		0	
146,948	149,531	138,250			Total Materials and Services	163,250		163,250		163,250	
0	0	0		8920	Buildings	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
512,979	683,320	646,810	5.35		Total Department Expenses	755,362	5.35	755,362	5.35	755,362	5.35
Revenues											
81,000	91,379	80,000		6300	Charges for Services	105,000		105,000		105,000	
1,024,998	1,060,112	1,170,000		6310	Charges for Services-Rentals	1,255,000		1,255,000		1,255,000	
0	0	0		6750	Settlements	0		0		0	
0	4,569	0		6990	Miscellaneous	0		0		0	
1,105,998	1,156,060	1,250,000			Total Revenues	1,360,000		1,360,000		1,360,000	
Net Cost of Program											
(593,019)	(472,740)	(603,190)			Expenditures less Revenues	(604,638)		(604,638)		(604,638)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
89,762	130,281	130,055	2.50	8020	Laborer	136,000	2.50	136,000	2.50	136,000	2.50
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
27,180	28,406	30,000	0.35	8040	Management/Supervisory	24,000	0.25	24,000	0.25	24,000	0.25
200	(200)	500		8080	Temporary/Part-Time	0		0		0	
687	471	1,000		8090	Overtime/Buy-Out	1,000		1,000		1,000	
117,829	158,958	161,555	2.85		Total Salaries	161,000	2.75	161,000	2.75	161,000	2.75
32,233	45,361	45,235		8110	PERS-Retirement	45,080		45,080		45,080	
0	3,451	4,039		8115	PERS - Assessment	1,610		1,610		1,610	
9,052	12,454	12,359		8120	Social Security/Medicare	12,317		12,317		12,317	
39,892	59,971	57,000		8140	Insurance	59,125		59,125		59,125	
594	801	808		8150	Unemployment	805		805		805	
2,899	4,034	3,231		8160	Workers Compensation Ins.	3,220		3,220		3,220	
202,499	285,030	284,227	2.85		Total Personal Services	283,157	2.75	283,157	2.75	283,157	2.75
20	57	100		8210	Office Supplies	100		100		100	
3,773	1,886	3,000		8220	Operating Supplies	3,000		3,000		3,000	
0	0	1,000		8225	Fuels and Lubricants	1,000		1,000		1,000	
0	1,391	0		8240	Software and Maintenance	0		0		0	
796	738	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	200		8340	Telephone	200		200		200	
181,694	189,575	190,000		8350	Utilities	190,000		190,000		190,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	39	0		8430	Transportation	0		0		0	
4,096	2,387	4,000		8510	Professional Services	4,000		4,000		4,000	
13,525	11,208	12,500		8540	Contract Services	15,000		15,000		15,000	
0	0	0		8580	Special Projects	0		0		0	
21,104	34,568	25,000		8610	Repairs and Maintenance	30,000		30,000		30,000	
225,008	241,849	237,300			Total Materials and Services	244,800		244,800		244,800	
6,982	23,821	0		8942	Machinery	10,000		10,000		10,000	
0	0	0		8946	Furniture & Fixtures	10,000		10,000		10,000	
0	0	0		8948	Computers & Attachments	0		0		0	
6,982	23,821	0			Total Capital Outlay	20,000		20,000		20,000	
434,489	550,700	521,527	2.85		Total Department Expenses	547,957	2.75	547,957	2.75	547,957	2.75
Revenues											
434,861	458,000	525,000		6310	Charges for Services - Rentals	550,000		550,000		550,000	
0	232	0		6750	Settlements	0		0		0	
434,861	458,232	525,000			Total Revenues	550,000		550,000		550,000	
Net Cost of Program											
(372)	92,468	(3,473)			Expenditures less Revenues	(2,044)		(2,044)		(2,044)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
43,221	43,985	47,500	1.00	8020	Laborer	47,000	1.00	47,500	1.00	47,500	1.00
7,760	7,987	8,200	0.10	8040	Management/Supervisory	9,200	0.10	9,200	0.10	9,200	0.10
0	0	1,500		8080	Temporary/Part-Time	0		0		0	
466	534	500		8090	Overtime/Buy-Out	1,000		500		500	
51,447	52,506	57,700	1.10		Total Salaries	57,200	1.10	57,200	1.10	57,200	1.10
14,254	15,096	17,310		8110	PERS-Retirement	17,160		17,160		17,160	
0	1,283	1,443		8115	PERS - Assessment	572		572		572	
3,851	4,049	4,414		8120	Social Security/Medicare	4,376		4,376		4,376	
21,986	23,693	23,100		8140	Insurance	24,750		24,750		24,750	
257	263	289		8150	Unemployment	286		286		286	
1,224	1,321	1,443		8160	Workers Compensation Ins.	1,430		1,430		1,430	
93,019	98,211	105,698	1.10		Total Personal Services	105,774	1.10	105,774	1.10	105,774	1.10
6	67	100		8210	Office Supplies	100		100		100	
3,755	4,018	5,000		8220	Operating Supplies	5,000		5,000		5,000	
0	148	250		8225	Fuels and Lubricants	250		250		250	
34	0	1,500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	150		8340	Telephone	150		150		150	
25,732	29,862	30,000		8350	Utilities	35,000		35,000		35,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
1,206	1,004	2,500		8510	Professional Services	2,500		2,500		2,500	
4,470	2,262	2,000		8540	Contract Services	2,000		2,000		2,000	
0	0	0		8580	Special Projects	0		0		0	
4,348	57,806	7,500		8610	Repairs and Maintenance	15,000		15,000		15,000	
253,549	253,549	305,000		8660	Rentals	305,000		305,000		305,000	
293,100	348,716	354,000			Total Materials and Services	367,500		367,500		367,500	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
386,119	446,927	459,698	1.10		Total Department Expenses	473,274	1.10	473,274	1.10	473,274	1.10

Revenues											
0	0	0		6300	Charges for Services	0		0		0	
457,000	460,500	475,000		6310	Charges for Services - Rentals	485,000		485,000		485,000	
457,000	460,500	475,000			Total Revenues	485,000		485,000		485,000	

Net Cost of Program											
70,881	13,573	15,302			Expenditures less Revenues	11,726		11,726		11,726	

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

610 Management Services	(Fund)
819 Resource Center	(Divn)
810 General Services	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	48,000	1.00	8020	Laborer	50,000	1.00	50,000	1.00	50,000	1.00
0	0	0	0.00	8040	Management/Supervisory	9,200	0.10	9,200	0.10	9,200	0.10
0	0	7,500		8080	Temporary/Part-Time	5,000		5,000		5,000	
0	0	1,500		8090	Overtime/Buy-Out	1,500		1,500		1,500	
0	0	57,000	1.00		Total Salaries	65,700	1.10	65,700	1.10	65,700	1.10
0	0	15,960		8110	PERS-Retirement	18,396		18,396		18,396	
0	0	1,425		8115	PERS - Assessment	657		657		657	
0	0	4,361		8120	Social Security/Medicare	5,026		5,026		5,026	
0	0	21,000		8140	Insurance	23,100		23,100		23,100	
0	0	285		8150	Unemployment	329		329		329	
0	0	1,425		8160	Workers Compensation Ins.	1,643		1,643		1,643	
0	0	101,456	1.00		Total Personal Services	114,850	1.10	114,850	1.10	114,850	1.10
0	0	250		8210	Office Supplies	250		250		250	
0	0	6,000		8220	Operating Supplies	6,000		6,000		6,000	
0	0	0		8225	Fuels and Lubricants	0		0		0	
0	0	2,500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	150		8340	Telephone	150		150		150	
0	0	40,000		8350	Utilities	30,000		30,000		30,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
0	0	2,500		8510	Professional Services	2,500		2,500		2,500	
0	0	2,500		8540	Contract Services	2,500		2,500		2,500	
0	0	0		8580	Special Projects	0		0		0	
0	0	7,500		8610	Repairs and Maintenance	7,500		7,500		7,500	
0	0	0		8660	Rentals	0		0		0	
0	0	61,400			Total Materials and Services	51,400		51,400		51,400	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	162,856	1.00		Total Department Expenses	166,250	1.10	166,250	1.10	166,250	1.10
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
0	0	185,000		6310	Charges for Services - Rentals	180,000		180,000		180,000	
0	0	185,000			Total Revenues	180,000		180,000		180,000	
Net Cost of Program											
0	0	(22,145)			Expenditures less Revenues	(13,750)		(13,750)		(13,750)	

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

610 Management Services	(Fund)
816 Academy Annex	(Divn)
810 General Services	(Dept)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
0	0	0		8020	Laborer	48,000	1.00	48,000	1.00	48,000	1.00
0	0	0		8030	Professional/Technical	0		0		0	
0	0	0		8040	Management/Supervisory	9,200	0.10	9,200	0.10	9,200	0.10
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime/Buy-Out	0		0		0	
0	0	0	0.00		Total Salaries	57,200	1.10	57,200	1.10	57,200	1.10
0	0	0		8110	PERS-Retirement	17,160		17,160		17,160	
0	0	0		8115	PERS - Assessment	572		572		572	
0	0	0		8120	Social Security/Medicare	4,376		4,376		4,376	
0	0	0		8140	Insurance	23,650		23,650		23,650	
0	0	0		8150	Unemployment	286		286		286	
0	0	0		8160	Workers Compensation Ins.	1,144		1,144		1,144	
0	0	0	0.00		Total Personal Services	104,388	1.10	104,388	1.10	104,388	1.10
0	0	0		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	6,000		6,000		6,000	
0	0	0		8225	Fuels and Lubricants	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	150		150		150	
0	0	0		8350	Utilities	40,000		40,000		40,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8510	Professional Services	2,500		2,500		2,500	
0	0	0		8540	Contract Services	2,500		2,500		2,500	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	7,500		7,500		7,500	
0	0	0		8660	Rentals	0		0		0	
0	0	0			Total Materials and Services	61,400		61,400		61,400	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	0	0.00		Total Department Expenses	165,788	1.10	165,788	1.10	165,788	1.10
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6310	Charges for Services - Rentals	175,000		175,000		175,000	
0	0	0			Total Revenues	175,000		175,000		175,000	
Net Cost of Program											
0	0	0			Expenditures less Revenues	(9,212)		(9,212)		(9,212)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
347,619	247,380	320,000	6.50	8020	Laborer	330,000	7.50	330,000	7.50	330,000	7.50
93,182	95,533	101,869	1.20	8040	Management/Supervisory	98,000	1.10	98,000	1.10	98,000	1.10
6,554	6,297	10,000		8080	Temporary/Part-Time	7,500		7,500		7,500	
4,013	5,022	5,000		8090	Overtime/Buy-Out	5,000		5,000		5,000	
451,368	354,232	436,869	7.70		Total Salaries	440,500	8.60	440,500	8.60	440,500	8.60
115,956	99,764	131,061		8110	PERS-Retirement	132,150		132,150		132,150	
0	9,867	10,923		8115	PERS - Assessment	4,405		4,405		4,405	
34,378	27,467	33,421		8120	Social Security/Medicare	33,698		33,698		33,698	
154,436	144,629	161,700		8140	Insurance	184,900		184,900		184,900	
2,304	1,783	2,184		8150	Unemployment	2,203		2,203		2,203	
9,394	8,946	13,151		8160	Workers Compensation Ins.	13,260		13,260		13,260	
767,836	646,688	789,307	7.70		Total Personal Services	811,116	8.60	811,116	8.60	811,116	8.60
134	102	250		8210	Office Supplies	250		250		250	
20,069	21,759	20,000		8220	Operating Supplies	22,500		22,500		22,500	
(1,321)	563	0		8225	Fuels & Lubricants	0		0		0	
0	10,001	0		8240	Software and Maintenance	0		0		0	
10,111	6,434	5,000		8250	Small Tools & Minor Equipment	7,000		7,000		7,000	
0	0	100		8310	Advertising and Printing	100		100		100	
0	0	25		8320	Photocopying	25		25		25	
0	0	25		8330	Postage	25		25		25	
0	0	200		8340	Telephone	200		200		200	
126,948	146,205	130,000		8350	Utilities	150,000		150,000		150,000	
966	992	750		8410	Dues, Memberships & Publicatns	750		750		750	
0	0	250		8420	Workshops and Conferences	250		250		250	
6,302	9,044	5,000		8430	Transportation	10,000		10,000		10,000	
3,698	1,003	4,000		8510	Professional Services	4,000		4,000		4,000	
11,561	10,983	10,000		8540	Contract Services	10,000		10,000		10,000	
45,712	34,563	30,000		8610	Repairs and Maintenance	35,000		35,000		35,000	
224,180	241,649	205,600			Total Materials and Services	240,100		240,100		240,100	
0	0	0		8930	Improvements-Other than Bldgs.	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
992,016	888,337	994,907	7.70		Total Department Expenses	1,051,216	8.60	1,051,216	8.60	1,051,216	8.60
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
40,561	46,892	40,000		6300	Charges for Services	50,000		50,000		50,000	
913,110	960,591	1,030,000		6310	Charges for Services-Rentals	1,075,000		1,075,000		1,075,000	
0	0	0		6750	Settlements	0		0		0	
0	243	0		6990	Miscellaneous	0		0		0	
953,671	1,007,726	1,070,000			Total Revenues	1,125,000		1,125,000		1,125,000	
Net Cost of Program											
38,345	(119,389)	(75,093)			Expenditures less Revenues	(73,784)		(73,784)		(73,784)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
24,906	0	0		8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
194,772	216,463	208,000	4.00	8030	Professional/Technical	325,000	5.00	325,000	5.00	325,000	5.00
318,282	329,866	320,000	3.00	8040	Management/Supervisory	356,000	3.00	356,000	3.00	356,000	3.00
28,917	31,296	15,000		8080	Temporary/Part-Time	25,000		25,000		25,000	
22,351	33,547	25,000		8090	Overtime/Buy-Out	35,000		35,000		35,000	
589,228	611,172	568,000	7.00		Total Salaries	741,000	8.00	741,000	8.00	741,000	8.00
152,538	199,755	170,400		8110	PERS-Retirement	222,300		222,300		222,300	
0	13,750	14,200		8115	PERS - Assessment	7,410		7,410		7,410	
44,869	47,849	43,452		8120	Social Security/Medicare	56,687		56,687		56,687	
135,902	147,187	143,500		8140	Insurance	180,000		180,000		180,000	
2,935	3,038	2,840		8150	Unemployment	3,705		3,705		3,705	
3,016	5,708	682		8160	Workers Compensation Ins.	889		889		889	
928,488	1,028,459	943,074	7.00		Total Personal Services	1,211,991	8.00	1,211,991	8.00	1,211,991	8.00
935	379	1,000		8210	Office Supplies	1,000		1,000		1,000	
9,681	9,649	10,000		8220	Operating Supplies	11,000		11,000		11,000	
273,619	275,645	275,000		8240	Software & Maintenance	400,000		400,000		400,000	
52,629	48,747	50,000		8250	Small Tools & Minor Equipment	100,000		75,000		75,000	
366	0	100		8310	Advertising and Printing	250		250		250	
362	415	400		8320	Photocopying	450		450		450	
351	75	150		8330	Postage	100		100		100	
17,181	20,486	18,000		8340	Telephone	22,500		22,500		22,500	
1,080	720	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
2,269	4,165	5,000		8420	Workshops and Conferences	7,500		7,500		7,500	
1,655	2,561	1,500		8430	Transportation	3,000		3,000		3,000	
0	17,028	7,500		8510	Professional Services	30,000		30,000		30,000	
163,935	177,274	180,000		8540	Contract Services	200,000		200,000		200,000	
0	0	5,000		8580	Special Projects	5,000		5,000		5,000	
6,100	57	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
115,000	115,000	115,000		8810	Rental-Interdepartmental	118,000		118,000		118,000	
645,163	672,201	672,150			Total Materials and Services	902,300		877,300		877,300	
0	930	0		8946	Furniture and Fixtures	0		0		0	
33,486	49,125	50,000		8948	Computers and Attachments	100,000		75,000		75,000	
33,486	50,055	50,000			Total Capital Outlay	100,000		75,000		75,000	
1,607,137	1,750,715	1,665,224	7.00		Total Department Expenses	2,214,291	8.00	2,164,291	8.00	2,164,291	8.00
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
1,435,726	1,554,654	1,650,000		6300	Charges for Services	2,170,000		2,170,000		2,170,000	
0	0	0		6750	Settlements	0		0		0	
0	481	0		6990	Miscellaneous	0		0		0	
1,435,726	1,555,135	1,650,000			Total Revenues	2,170,000		2,170,000		2,170,000	
Net Cost of Program											
171,411	195,580	15,224			Expenditures less Revenues	44,291		(5,709)		(5,709)	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
268,249	286,916	317,580	5.20	8010	Clerical/Admin. Specialist	320,000	4.70	320,000	4.70	320,000	4.70
0	0	118,000	0.80	8040	Management/Supervisory	0		0		0	
208,366	218,611	110,000	0.60	8050	Department Head	250,000	1.40	250,000	1.40	250,000	1.40
560	0	1,000		8080	Temporary/Part-time	0		0		0	
3,992	6,857	5,000		8090	Overtime/Buy-Out	7,500		7,500		7,500	
481,167	512,384	551,580	6.60		Total Salaries	577,500	6.10	577,500	6.10	577,500	6.10
77,593	211,850	148,927		8110	PERS-Retirement	144,375		144,375		144,375	
0	11,850	13,790		8115	PERS - Assessment	5,775		5,775		5,775	
35,728	39,224	42,196		8120	Social Security/Medicare	44,179		44,179		44,179	
61,896	128,394	112,200		8140	Insurance	131,150		131,150		131,150	
2,407	2,565	2,758		8150	Unemployment	2,888		2,888		2,888	
1,026	1,504	827		8160	Workers Compensation Ins.	1,733		1,733		1,733	
659,817	907,771	872,277	6.60		Total Personal Services	907,599	6.10	907,599	6.10	907,599	6.10
2,048	995	2,000		8210	Office Supplies	2,000		2,000		2,000	
27	931	500		8220	Operating Supplies	500		500		500	
14,682	20,723	75,000		8240	Software & Maintenance	80,000		80,000		80,000	
2,025	5,079	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
5,419	2,036	3,500		8310	Advertising and Printing	3,500		3,500		3,500	
2,240	2,182	2,500		8320	Photocopying	2,500		2,500		2,500	
4,487	5,021	4,000		8330	Postage	4,000		4,000		4,000	
3,683	4,024	4,000		8340	Telephone	4,000		4,000		4,000	
56,179	41,836	45,000		8410	Dues, Memberships & Publicatns	60,000		60,000		60,000	
2,172	904	750		8420	Workshops and Conferences	2,000		2,000		2,000	
0	0	250		8430	Transportation	250		250		250	
0	8,641	10,000		8510	Professional Services	10,000		10,000		10,000	
56,600	61,100	70,000		8540	Contract Services	75,000		75,000		75,000	
9,534	438	5,000		8580	Special Projects	5,000		5,000		5,000	
0	0	200		8610	Repairs and Maintenance	200		200		200	
8,114	1,007	8,000		8740	Bank Charges	8,000		8,000		8,000	
11	(70)	0		8790	Misc. Department Expenses	0		0		0	
167,221	154,847	231,700			Total Materials and Services	257,950		257,950		257,950	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
827,038	1,062,618	1,103,977	6.60		Total Department Expense	1,165,549	6.10	1,165,549	6.10	1,165,549	6.10
Revenues											
1,050	0	0		6300	Charges for Services	0		0		0	
991	49,016	0		6990	Miscellaneous	0		0		0	
2,041	49,016	0			Total Revenues	0		0		0	
Net Cost of Program											
824,997	1,013,602	1,103,977			Expenditures less Revenues	1,165,549		1,165,549		1,165,549	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
163,602	184,114	150,000	2.00	8030	Professional/Technical	226,000	3.00	200,000	2.50	200,000	2.50
107,126	112,488	117,500	0.80	8040	Management/Supervisory	0		0		0	
33,406	34,742	37,500	0.20	8050	Department Head	155,000	1.00	155,000	1.00	155,000	1.00
9,840	7,813	6,000		8090	Overtime/Buy-Out	9,000		9,000		9,000	
313,974	339,157	311,000	3.00		Total Salaries	390,000	4.00	364,000	3.50	364,000	3.50
90,652	130,252	87,080		8110	PERS-Retirement	113,100		105,560		105,560	
0	7,613	7,775		8115	PERS - Assessment	3,900		3,640		3,640	
23,849	26,432	23,792		8120	Social Security/Medicare	29,835		27,846		27,846	
55,153	62,984	58,500		8140	Insurance	86,000		75,250		75,250	
1,554	1,682	1,555		8150	Unemployment	1,950		1,820		1,820	
1,040	1,882	467		8160	Workers Compensation Ins.	585		546		546	
486,222	570,002	490,169	3.00		Total Personal Services	625,370	4.00	578,662	3.50	578,662	3.50
1,470	296	500		8210	Office Supplies	500		500		500	
142	176	0		8220	Operating Supplies	0		0		0	
116,415	125,084	75,000		8240	Software & Maintenance	85,000		100,000		100,000	
3,147	1,108	500		8250	Small Tools & Minor Equip.	500		500		500	
0	216	250		8310	Advertising and Printing	250		250		250	
1,316	947	850		8320	Photocopying	850		850		850	
35	23	750		8330	Postage	750		750		750	
1,656	2,387	1,500		8340	Telephone	1,500		1,500		1,500	
0	261	500		8410	Dues, Memberships & Publicatns	500		500		500	
390	350	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	0	500		8510	Professional Services	500		500		500	
15,747	18,267	16,000		8540	Contract Services	16,000		16,000		16,000	
22,486	9,868	10,000		8580	Special Projects	20,000		20,000		20,000	
64	0	0		8790	Misc. Department Expenses	0		0		0	
162,868	158,983	106,850			Total Materials and Services	126,850		141,850		141,850	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
649,090	728,985	597,019	3.00		Total Department Expense	752,220	4.00	720,512	3.50	720,512	3.50
Revenues											
0	0	0		6300	Charges for Services	110,000		110,000		110,000	
18,258	15,155	10,000		6990	Miscellaneous	15,000		15,000		15,000	
18,258	15,155	10,000			Total Revenues	125,000		125,000		125,000	
Net Cost of Program											
630,832	713,830	587,019			Expenditures less Revenues	627,220		595,512		595,512	

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

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

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FTE	Acct. Num.	Description	FY 25-26 Proposed	FTE	FY 25-26 Approved	FTE	FY 25-26 Adopted	FTE
Expenditures											
5,578	5,887	6,500	0.10	8010	Clerical/Admin. Specialist	7,000	0.10	7,000	0.10	7,000	0.10
111,564	114,300	115,000	0.75	8050	Department Head	122,500	0.75	122,500	0.75	122,500	0.75
4,118	4,292	4,000		8090	Overtime/Buy-Out	5,000		5,000		5,000	
121,260	124,479	125,500	0.85		Total Salaries	134,500	0.85	134,500	0.85	134,500	0.85
31,388	33,821	37,650		8110	PERS-Retirement	40,350		40,350		40,350	
0	3,050	3,138		8115	PERS - Assessment	1,345		1,345		1,345	
9,261	9,825	9,601		8120	Social Security/Medicare	10,289		10,289		10,289	
19,516	19,759	17,850		8140	Insurance	20,400		20,400		20,400	
593	609	628		8150	Unemployment	673		673		673	
116	123	251		8160	Workers Compensation Ins.	269		269		269	
182,134	191,666	194,617	0.85		Total Personal Services	207,826	0.85	207,826	0.85	207,826	0.85
61	84	100		8210	Office Supplies	100		100		100	
0	92	0		8220	Operating Supplies	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
92	0	150		8320	Photocopying	150		150		150	
109	89	100		8330	Postage	100		100		100	
2,112	2,379	2,500		8340	Telephone	2,500		2,500		2,500	
713	833	850		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
(153)	988	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
149	0	0		8430	Transportation	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	1,500		8540	Contract Services	1,500		1,500		1,500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
3,083	4,465	6,700			Total Materials and Services	6,850		6,850		6,850	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
185,217	196,131	201,317	0.85		Total Department Expense	214,676	0.85	214,676	0.85	214,676	0.85
Revenues											
11,000	12,000	12,000		6300	Charges for Services	12,000		12,000		12,000	
11,000	12,000	12,000			Total Revenues	12,000		12,000		12,000	
Net Cost of Program											
174,217	184,131	189,317			Expenditures less Revenues	202,676		202,676		202,676	
7,515,874	8,412,425	9,307,899	42.50		Total Fund Requirements	10,824,500	46.50	10,424,500	46.00	10,424,500	46.00
8,061,438	8,646,450	9,310,000			Total Fund Resources	10,824,500		10,424,500		10,424,500	
545,564	234,025	2,101	42.50		Net Fund Balance	(0)	46.50	(0)	46.00	(0)	46.00

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

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

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					Expenditures				
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0	
0	0	0		8090	Overtime	0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0	
0	0	0		8115	PERS - Assessment	0		0	
0	0	0		8120	Social Security/Medicare	0		0	
0	0	0		8140	Insurance	0		0	
0	0	0		8150	Unemployment	0		0	
0	0	0		8160	Workers Comp. Insurance	0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00
0	0	100		8210	Office Supplies	0		0	
0	0	0		8220	Operating Supplies	0		0	
0	0	100		8240	Software & Maintenance	0		0	
0	0	100		8250	Small Tools & Minor Equip.	0		0	
0	0	100		8310	Advertising & Printing	0		0	
0	0	100		8320	Photocopying	0		0	
0	0	0		8330	Postage	0		0	
0	0	0		8340	Telephone	0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0	
0	0	0		8420	Workshops and Conferences	0		0	
0	0	0		8430	Transportation	0		0	
0	0	0		8510	Professional Services	0		0	
0	0	0		8540	Contract Services	0		0	
0	0	4,500		8560	Special Projects	0		0	
0	0	0		8740	Bank Charges	0		0	
0	0	0		8790	Misc. Department Expenses	0		0	
0	0	0		8810	Rent Interdepartmental	0		0	
0	0	0		8820	Insurance Interdepartmental	0		0	
0	0	0		8830	Management Services Interdept.	20,000		20,000	
0	0	0		8840	Information Services Interdept.	0		0	
0	0	5,000			Total Materials and Services	20,000		20,000	
0	0	0		8920	Buildings	0		0	
0	0	0		8948	Computers and Attachments	0		0	
0	0	0			Total Capital Outlay	0		0	
0	0	1,620,000		9990	Contingency	1,922,000		1,922,000	
0	0	1,620,000			Total Contingency	1,922,000		1,922,000	
0	0	1,625,000	0.00		Total Department Expenses	1,942,000	0.00	1,942,000	0.00
					Revenues				
0	0	800,000		6000	Beginning Balance	1,612,000		1,612,000	
0	790,214	825,000		6300	Charges for Services	330,000		330,000	
0	0	0		6800	Interest Income	0		0	
0	0	0		6990	Miscellaneous	0		0	
0	790,214	1,625,000			Total Revenues	1,942,000		1,942,000	
0	(790,214)	0			Net Cost of Program	0		0	
					Expenditures less Revenue	0		0	

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

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

FY 22-23	FY 23-24	FY 24-25		Acct.		FY 25-26		FY 25-26		FY 25-26	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
53,891	55,471	57,500	0.35	8050	Department Head	65,000	0.35	65,000	0.35	65,000	0.35
1,373	1,431	0		8090	Overtime	2,000		2,000		2,000	
55,264	56,902	57,500	0.35		Total Salaries	67,000	0.35	67,000	0.35	67,000	0.35
10,019	27,064	11,413		8110	PERS-Retirement	16,245		16,245		16,245	
0	1,400	1,438		8115	PERS - Assessment	1,675		1,675		1,675	
4,122	4,388	4,399		8120	Social Security/Medicare	5,126		5,126		5,126	
5,850	6,012	7,350		8140	Insurance	7,525		7,525		7,525	
272	280	288		8150	Unemployment	335		335		335	
144	216	109		8160	Workers Compensation Ins	127		127		127	
75,671	96,262	82,495	0.35		Total Personal Services Expenditures	98,032	0.35	98,032	0.35	98,032	0.35
0	0	100		8220	Operating Supplies	0		0		0	
1,125	1,646	2,500		8250	Small Tools & Minor Equip.	2,500		2,500		2,500	
813,235	1,254,087	850,000		8360	Insurance	950,000		950,000		950,000	
228	0	10,000		8370	Settlements	50,000		50,000		50,000	
0	0	0		8410	Dues, Memberships & Publicator	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
0	21,886	0		8510	Professional Services	0		0		0	
8,720	6,300	0		8580	Special Projects	0		0		0	
0	7,045	1,905		8610	Repairs and Maintenance	5,000		5,000		5,000	
103,892	8,824	150,000		8870	Workers Compensation Insurance	50,000		50,000		50,000	
82,667	95,419	80,000		8875	Health Insurance Premiums	100,000		100,000		100,000	
0	34,752	25,000		8880	Unemployment Claims	50,000		50,000		50,000	
1,009,867	1,429,959	1,119,505			Total Materials and Services	1,207,500		1,207,500		1,207,500	
0	0	0		8946	Furnitures and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	0		9990	Fund Operating Contingency	44,468		44,468		44,468	
0	0	0			Total Contingency	44,468		44,468		44,468	
1,085,538	1,526,221	1,202,000	0.35		Total Department Expenses	1,350,000	0.35	1,350,000	0.35	1,350,000	0.35
Revenues											
114,520	(121,837)	0		6000	Beginning Fund Balance	0		0		0	
749,181	976,646	1,002,000		6300	Charges for Services	1,150,000		1,150,000		1,150,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	24,053	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
100,000	300,000	200,000		7910	Transfer from the General Fund	200,000		200,000		200,000	
963,701	1,178,862	1,202,000			Total Revenues	1,350,000		1,350,000		1,350,000	
Net Cost of Program											
(121,837)	(347,359)	0			Expenditures less Revenue	0		0		0	