

POLK COUNTY

Adopted Budget
for the
Fiscal Year 2024-2025
Beginning July 1, 2024





Adopted Budget

For the

Fiscal Year 2024-2025

Beginning July 1, 2024

MEMBERS OF THE BUDGET COMMITTEE:

Governing Body Portion:

Position #1

Lyle Mordhorst
6300 Bethel Heights Rd.
Salem, OR 97304
623-8173(w)
Term Expires: 1/3/2025

Position #2

Craig Pope
15040 Airlie Road
Monmouth, OR 97361
838-6444(h) 623-8173(w)
Term Expires: 1/3/2027

Position #3

Jeremy Gordon
180 Dayton St
Falls City, OR 97344
623-8173(w)
Term Expires: 1/3/2027

Lay Member Portion:

Position #1

Blair Wasson
10165 Buena Vista Rd.
Independence, OR 97351
364-8662 (w) 838-5498 (h)
Term Expires: 12/31/2024

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 P. Hansen
Morgan Smith
Nicole Pineda
Katlyn D'Agostini

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Domestic Mediation Fund

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Court Security Fund

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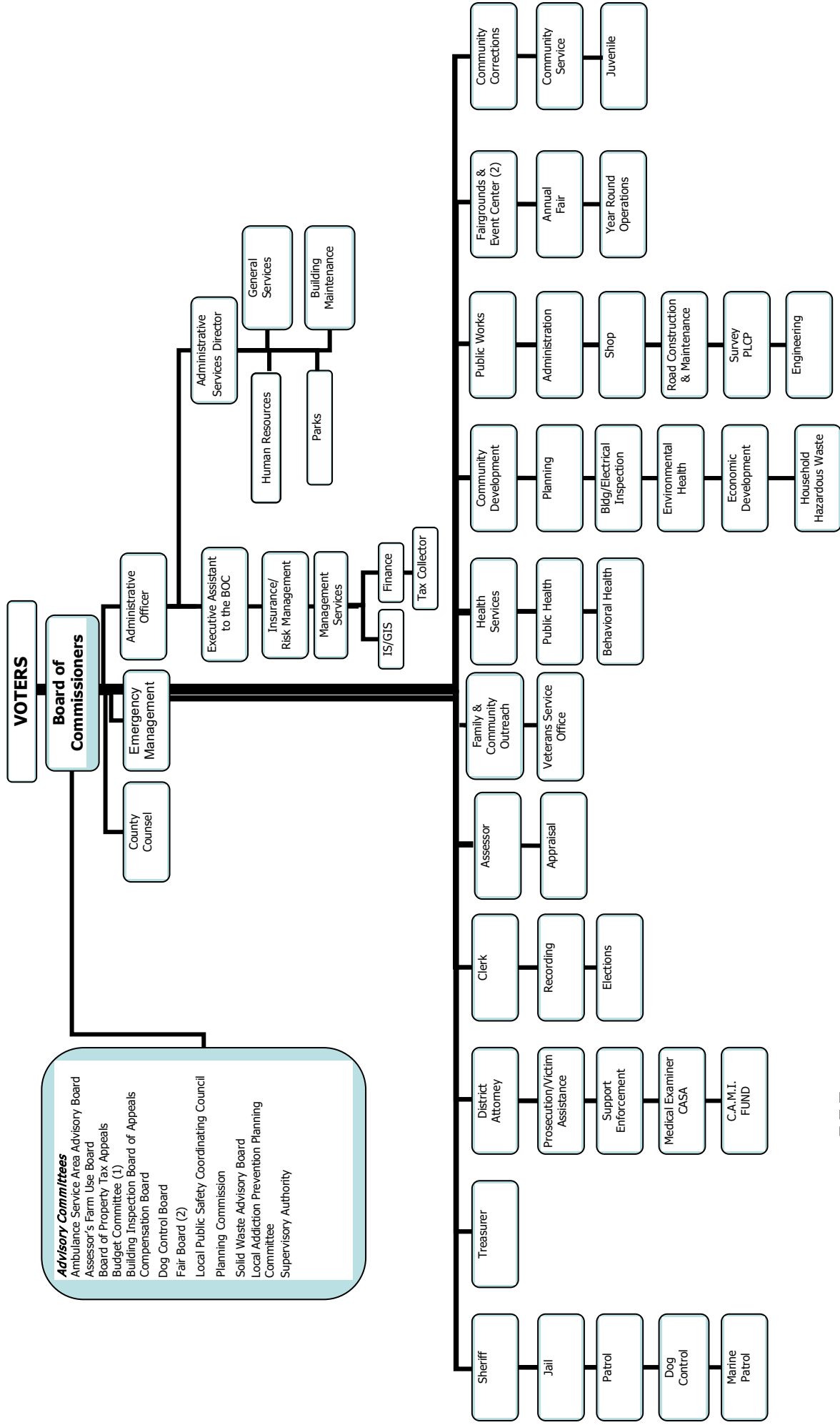
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Legend: [] Denotes elected officials

- (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.

BUDGET CALENDAR

Fiscal Year 2024-2025 Budget Calendar

- | | | | |
|-----|---|-------------------------|-----------|
| 1. | Compensation Committee meets to Recommend Elected Officials Salaries | 02/06/2024 | Tuesday |
| 2. | Departmental Budget Request Forms to Department Heads | 02/09/2024 | Friday |
| 3. | Department Budget Request forms Returned to Budget Officer | 03/06/2024 | Wednesday |
| 4. | Budget Officer Meets with Department Heads to discuss budget request | 03/11/2024- 03/14/2024 | |
| 5. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (1 st notice) | 03/15/2024 | Friday |
| 6. | Publication of Notice of 9:00 a.m. 04/09/2024 Budget Committee Meeting (not more than 30 days prior to meeting) | 03/20/2024 | Wednesday |
| 7. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (2 nd notice) | 03/29/2024 | Friday |
| 8. | Publication of Notice of 9:00 a.m. 04/09/2024 Budget Committee Meeting (not less than 5 days prior to meeting) | 04/03/2024 | Wednesday |
| 9. | Budget Officer delivers to the Budget Committee the Proposed Budget and the Budget Message | 04/05/2024 | Friday |
| 10. | Budget Committee meets on the FY 2024-2025 Proposed Budget Approval (Recess to 5/15/2024) | 04/09/2024 - 04/11/2024 | |
| 11. | Budget Committee Meeting for approval of the Budget | 05/15/2024 | Wednesday |
| 12. | Mail Public Improvement List to State (ORS 279.023) by | 05/31/2024 | Friday |

- | | | | |
|-----|---|------------------------------|-----------|
| 13. | Deliver to Newspaper of Record the Notice of Approved Budget Summary and Public Hearing on 06/26/2024 | 06/07/2024 | Friday |
| 14. | Publication of Notice of Approved Budget Summary and Public Hearing on 06/26/2024 (5-25 days prior to meeting). | 06/12/2024 | Wednesday |
| 15. | Public Hearing on Approved Budget in conjunction with BOC meeting | 06/26/2024 | Wednesday |
| 16. | Adopt 2024 - 2025 Budget, make appropriations and declare tax levies | 06/26/2024 | 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. | 07/15/2024
(on or before) | |
| 18. | One copy of the Adopted Budget to County Clerk | | |

**RESOLUTION TO
ADOPT THE BUDGET,
MAKE APPROPRIATIONS
AND LEVY TAXES**

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR POLK COUNTY, OREGON**

In the Matter of the Adoption)
of the County Budget,)
Appropriation of Funds, and)
the Levying of Taxes for)
Fiscal Year 2024-2025.)

RESOLUTION NO. 24-08

SECTION I.

ADOPTION OF BUDGET

BE IT RESOLVED that the Board of Commissioners for the County of Polk hereby adopts the Budget for 2024-2025 in the sum of **\$125,480,750** now on file at the County Courthouse.

SECTION II.

ADOPTION OF APPROPRIATIONS

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND (100)

ASSESSOR		1,990,404
COMMUNITY CORRECTIONS		2,563,197
COMMUNITY DEVELOPMENT		
Environmental Health	410,899	
Planning	<u>860,467</u>	
TOTAL COMMUNITY DEVELOPMENT		1,271,366
COMMUNITY SERVICE-DIVERSION		457,934
COUNTY CLERK		
Recording	244,344	
Registration & Election	<u>460,427</u>	
TOTAL COUNTY CLERK		704,771
PARKS MAINTENANCE		80,701

GENERAL FUND (cont)

DISTRICT ATTORNEY		
Prosecution	2,218,043	
Medical Examiner	77,057	
Support Enforcement	524,178	
Victim's Assistance	450,954	
CASA	<u>20,000</u>	
TOTAL DISTRICT ATTORNEY		3,290,232
SHERIFF		
Jail	7,590,260	
Patrol	<u>7,368,383</u>	
TOTAL SHERIFF		14,958,643
EMERGENCY MANAGEMENT		623,847
TAX COLLECTOR		345,062
TREASURER		64,328
NON-DEPARTMENTAL		7,000
O & C TIMBER TITLE III		50,000
TRANSFERS		
Transfers to:		
Public Works Fund	150,000	
Dog Control Fund	140,000	
Marine Patrol Fund	5,000	
Law Library	25,000	
Domestic Mediation	5,000	
Health Services Fund	100,000	
Public Health Fund	150,000	
Juvenile Dept. Fund	800,000	
Fair Fund	200,000	
Veteran's Services Fund	90,000	
Building Improvement Fund	125,000	
Public Works Const. Fund	50,000	
Insurance Fund	<u>200,000</u>	
TOTAL TRANSFERS		2,040,000
Fund Operating Contingency		<u>3,276,765</u>
TOTAL GENERAL FUND		\$ 31,724,250

OTHER FUNDS

BUILDING INSPECTION FUND (110)

Building Inspection	\$1,009,568
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Contingency	<u>\$65,432</u>	
Fund Total		\$ 1,075,000
C.A.M.I. FUND (140)		\$ 155,500
DOMESTIC MEDIATION FUND (160)		\$ 73,000
COURT SECURITY FUND (180)		\$ 152,500
PUBLIC WORKS FUND (210)		
Administration Program	\$1,216,026	
County Shop	722,744	
Road Maintenance	5,640,918	
Road Construction	1,930,500	
Survey	449,769	
Engineering	692,189	
Transfers To:		
Public Works Const. Fund	500,000	
Contingency	<u>3,704,854</u>	
FUND TOTAL		\$ 14,857,000
PUBLIC LAND CORNER PRESERVATION FUND (215)		\$ 110,000
PUBLIC WORKS CONSTRUCTION FUND (219)		\$ 557,500
DOG CONTROL FUND (220)		\$ 237,500
MARINE PATROL FUND (225)		\$ 82,500
LAW LIBRARY FUND (230)		\$ 85,000
HEALTH SERVICES (232)		
Administration	\$2,687,651	
Family & Community Outreach	<u>4,347,349</u>	
FUND TOTAL		\$ 7,035,000
PUBLIC HEALTH FUND (235)		
Family Planning	\$ 143,643	
General Health	2,734,364	
Women Infants Children	386,993	
Contingency	<u>250,000</u>	
FUND TOTAL		\$ 3,515,000
BEHAVIORAL HEALTH (240)		
Support Services	\$8,773,257	
Addictions Programs	0	
Outpatient MH Services	22,205,409	
Developmental Disability	4,920,885	
Contingency	<u>7,775,449</u>	
FUND TOTAL		\$ 43,675,000

JUVENILE DEPARTMENT (245)		
Juvenile Probation	\$ 986,567	
Juvenile Sanctions	290,433	
Community Service-Juvenile	<u>0</u>	
FUND TOTAL		\$ 1,277,000
FAIR FUND (260)		
Year Round Operations	\$ 505,274	
Annual County Fair	<u>285,726</u>	
FUND TOTAL		\$ 791,000
VETERAN'S SERVICES FUND (254)		\$ 360,000
COUNTY SCHOOL FUND (270)		\$ 186,000
ECONOMIC DEVELOPMENT FUND (280)		\$ 1,650,000
AMERICAN RESCUE PLAN FUND (290)		\$ 2,250,000
COORDINATED HOUSING FUND (295)		
Coordinated Housing	\$1,585,520	
Contingency	<u>914,480</u>	
Fund Total		\$ 2,500,000
HOUSEHOLD HAZARDOUS WASTE FUND (300)		\$ 120,000
BUILDING IMPROVEMENT FUND (310)		\$ 875,000
PERS RESERVE FUND (615)		\$ 1,625,000
MANAGEMENT SERVICES FUND (610)		
County Counsel	\$ 201,317	
Board of Commissioners	441,990	
Finance	1,103,977	
Human Resources	597,018	
Resource Center	164,956	
GENERAL SERVICES		
Academy-Building Maintenance	646,810	
Courthouse-Building Maintenance	994,908	
Buchanan Building Maintenance	459,698	
Jail-Building Maintenance	521,527	
Information Services	1,665,224	
Computer Mapping (GIS)	417,061	
Central Services	617,477	
Special Projects	778,037	
Transfer To:		
Building Improvement Fund	<u>\$ 700,000</u>	
FUND TOTAL		\$ 9,310,000

1 INSURANCE FUND (620)

\$ 1,202,000

2
3 Total of All Fund Appropriations

\$125,480,750

4
5 SECTION III.

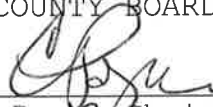
6
7 **ADOPTION OF TAX LEVY**

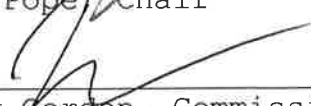
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9 **BE IT FURTHER RESOLVED** that the Board of Commissioners for
10 Polk County hereby imposes the taxes provided for in the adopted
11 budget at the rate of \$1.716 per \$1,000 of assessed value and a
12 rate of \$0.4950 per \$1,000 of assessed value for the Public Safety
13 Operating Levy; and that these taxes are hereby imposed and
14 categorized for tax year 2024-2025 upon the assessed value of all
15 taxable property within Polk County.

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

20
21
22
23
24
25
26
27 DATED this 26th day of June 2024, at Dallas, Oregon.

28
29 POLK COUNTY BOARD OF COMMISSIONERS

30
31 
32 Craig Pope, Chair

33
34 
35 Jeremy Gordon, Commissioner

36
37 
38 Lyle Mordhorst, Commissioner

39
40 Approved as to Form:

41
42 
43 Morgan Smith
44 County Counsel
45

BUDGET COMMITTEE OPERATING PROCEDURES

TO: Budget Committee

FROM: Greg Hansen, Budget

DATE: Officer April 5, 2024

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.

- . Final day process.

- . 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.
- . All motions and seconds to place items on the Unfunded List are placed on a summary worksheet by County staff for final distribution.
- . Any additional monies that have been released by motions to delete are added to the General Fund Contingency.
- . 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.
- . 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.
- . 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.

- . Final Approval.

- . 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.

- . Final Budget Committee meeting in May.

- . 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, 2023, as provided in Oregon Statute.
- . The Budget Committee then passes a motion adopting the recommended tax levy/rate to finance the property tax portion of the budget’s revenues.

- . Miscellaneous Rules.

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

BUDGET MESSAGE



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 2024-25
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: APRIL 4, 2024

SUBJECT: 2024-25 BUDGET MESSAGE

INTRODUCTION

2024-25 Budget Overview

The 2024-25 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 positively and negatively 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 decrease approximately \$693,300 over last year's adopted budget (-2.14% decrease) and a decrease of -2.00 FTE in staff.

Other Funds with dedicated funding that saw a mixed bag of increases/decreases in funding. For example, Public Works saw overall funding decreases of approximately 13.34% (decrease of \$2,257,000), Health Services saw an decrease of 20.73% (\$1,840,000), Behavioral Health saw an overall increase of 15.84% (\$5,834,000), and the Fair Fund saw an decrease of 23.43% (\$242,000) and Public Health saw a decrease of -6.45% (-\$225,000) and the American Rescue Plan saw a decrease of -79.86% (-\$5,750,000).

In total, all other funds saw a decreases in funding amounting to approximately \$4,803,500 and FTE decreases of 3.4.

Overall, the proposed budget for the County decreased by -3.64% (a \$5,496,800 decrease in overall budget). The total proposed budget has a decrease of -5.40 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. This proposed budget includes a health insurance increases, and infrastructure improvements.

Prior Years' Budget History

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

The 2013-14 budget saw additional cuts to the General Fund. A reduction in personnel of 6.30 FTE and a reduction in revenues amounting \$72,000 in the General Fund. With these reductions the ability to provide and staff critical public safety services was eroded. The County's total budget had a total decrease of approximately 5.93% and 25.58 FTE decrease as severe cuts were required in Mental Health.

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 an 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 an 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

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 -2.00 FTE and a decrease in the overall budget of -2.14% (-\$1,013,645 decrease).

Other Funds

Public Works saw an decrease in the overall budget of -13.14% (\$2,257,000). The primary decrease is the result of completing the Grand Ronde Road project, and the beginning of the Black Rock Road/Bridge improvement.

Health Services will have a decrease in appropriations of -20.73% (-\$1,840,000) caused by not have the inter-fund loan revenue/appropriation (-\$1,500,000).

Public Health has a decrease in the overall budget of -6.45% and personnel (-1.80 FTE) due to a final ramp down of COVID.

Behavioral Health saw an increase in personnel (3.20 FTE) and appropriations (\$5,834,000) due to increased funding and a larger beginning fund balance..

REVENUES:

General Fund

General Fund revenue for fiscal year 2024-25 is proposed at \$31,724,250 (a \$693,300 decrease from last year). This is a **decrease** of -2.14% over last year's adopted budget. The primary revenue increases for the upcoming year are Property Taxes (\$520,000), and Community Corrections (\$300,000). Major decreases occurred in the Beginning Fund Balance (-\$650,000) and the State Operating Grant for Buena Vista Park project (-\$1,050,000)

All other revenues in the General Fund remained fairly constant.

Other Funds

The Public Works Fund **decreased** by 13.34% (\$2,257,000) due to funding associated with Grand Ronde Road project and Black Rock Road/Bridge project.

Health Services related funds with **an increase** were Behavioral Health (15.84%) and funds with a **decrease** were Health Services (-20.73%) and Public Health (-6.45%).

The Fair Fund saw a **decrease** in operating budget of 23.43%.

American Rescue Plan saw a decrease in operating budget as we spend down the allocation of funds (-79.86%).

PROPOSED STAFFING LEVELS:

General Fund (budgeted net decrease -2.0 FTE)

Proposed staffing levels in the General Fund decreased by -2.0 FTE

Other Funds (budgeted net decrease of -3.4 FTE)

Staff increases occurred in the Behavioral Health Fund (3.20 FTE) and Vettrans Services (0.5 FTE). Staff decreases occurred in Health Services (-3.05 FTE), Public Health (-1.80 FTE) and American Rescue Plan (-3.0 FTE).

Salaries & Benefits

The County has contracts in place for the next one or two fiscal years.

Costs associated with COLAs for elected officials, AFSCME, Deputy DA, 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. The Employer rate for PERS will not increase this year, as we are in the second year of rate adjustments. 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 (2022) is now at negative \$32.91 million, an increase of \$8.5 million over the previous year.

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 192 more employees in 2024 than in 2014, but the total cost associated with those employees will be \$32,500,000 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 39.0% in the past ten years (almost a 3.9% increase a year).

INTERNAL CHARGES:

The overhead charges associated with Central Services, Finance, Personnel, County Counsel and Board of Commissioners **increased** 13% for fiscal year 2024-25.

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** 10.8% and **increased** 8.3% for the Academy Building. Rent for the Jail **increased** by 16.7% for the upcoming year. A new rent was created eight years ago for the Buchanan Building and it saw a 5.5% increase. A brand new rent was introduced this year for the Resource Center.

The insurance charges for 2024-25 **increased** 10.2% 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** 12% for the fiscal year. Cyber Security costs are the driving force of this increase

PROPOSED CAPITAL OUTLAY:

General Fund

The one proposed capital outlay item for the General Fund is vehicles (3) for the Sheriff's Office in the amount of \$150,000.

Other Funds

In Public Works, the proposed capital outlay expenditures of \$1,245,000 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.

Behavioral Health has \$6,000,000 allocated for a new building.

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 \$90,000 allocated for one/two motor pool vehicles and computer equipment.

The Building Improvement Fund has \$365,000 allocated for HVAC and parking lot.

The Public Works Construction Fund has \$55,000 for upgrades of existing Public Works buildings.

TRANSFERS:

Transfers from the General Fund to other funds had a **decrease** of 19.05%.

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

The transfer to the Juvenile Fund was **increased** by \$35,000 to 800,000.

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 **decrease** \$40,000 for a total of \$140,000. 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 \$70,000 in State Marine monies for the program.

The transfer to the Fair Fund is proposed to remain the same (\$200,000). This transfer is intended to assist with facility upkeep/maintenance and employee benefits.

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

Transfers to the Law Library \$25,000 and Domestic Mediation Fund at \$5,000 to cover expenses for the programs.

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 \$125,000 (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 \$500,000 to the Public Works Construction Fund.

Management Services will be transferring \$700,000 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 \$3,276,765, which is a decrease of \$405,354 over last year's adopted contingency. Other funds with significant contingencies are Public Works (\$3,104,854), and Behavioral Health (\$6,775,449).

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, looking out over the next couple of fiscal years, the cost of doing business is beginning to outpace the operating revenue capacity of some of our funds (General Fund and Management Services), while some other funds (Public Works, Behavioral Health) have enough revenue flexibility to address the increased costs.

Over the next six (6) months, I will be developing a plan to address these funding/cost issues and give the Board and Budget Committee an update on my recommendations to insure our fiscal stability.

POLK COUNTY

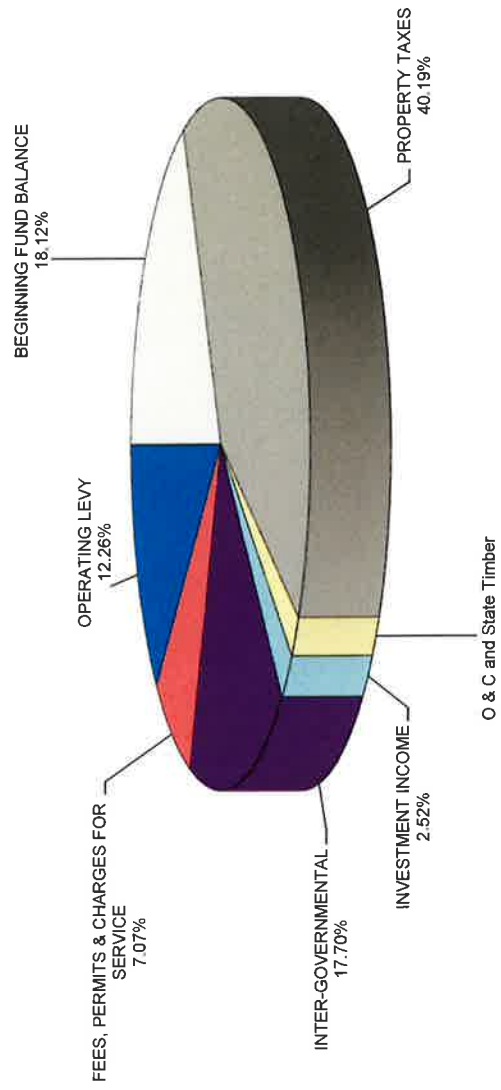
SUMMARY OF PROPOSED BUDGET FY 2024-2025

DEPARTMENT	(FTE)	PERSONAL SERVICES			MATERIALS AND SERVICES		CAPITAL OUTLAY	OTHER	FY 2024-25 TOTAL BUDGET	FY 2023-24 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2023-24 FTE	NET CHANGE	FY 2024-25 REVENUES	NET COST OF PROGRAM
		PERSONAL	SERVICES		SERVICES											
GENERAL FUND (100)																
ASSESSOR	12.00	1,451,451			538,953		0		1,990,404	1,818,875	171,529	9.43%	12.00	0.00	321,000	1,669,404
COUNTY CLERK																
RECORDING	1.30	150,109			94,235		0		244,344	237,707	6,637	2.79%	1.30	0.00	335,000	-90,656
ELECTIONS	1.50	224,455			235,972		0		460,427	443,438	16,989	3.83%	1.60	-0.10	27,500	432,927
TREASURER	0.30	44,795			19,533		0		64,328	62,254	2,074	3.33%	0.30	0.00	0	64,328
TAX COLLECTOR	1.50	207,445			137,617		0		345,062	398,724	-53,662	-13.46%	1.60	-0.10	15,000	330,062
COMMUNITY DEVELOPMENT																
PLANNING	4.55	640,939			219,528		0		860,467	720,271	140,196	19.46%	4.55	0.00	266,000	594,467
ENVIRONMENTAL HEALTH	2.20	280,171			130,728		0		410,899	390,732	20,167	5.16%	2.10	0.10	377,500	33,399
DISTRICT ATTORNEY																
PROSECUTION	14.30	1,811,216			406,827		0		2,218,043	2,114,337	103,706	4.90%	14.30	0.00	105,000	2,113,043
MEDICAL EXAMINER	0.00	60,959			16,098		0		77,057	76,449	608	0.80%	0.00	0.00	0	77,057
SUPPORT ENFORCEMENT	3.70	422,422			101,756		0		524,178	487,724	36,454	7.47%	3.70	0.00	390,000	134,178
VICTIM'S ASSISTANCE	3.75	347,881			103,073		0		450,954	429,584	21,370	4.97%	3.65	0.10	215,000	235,954
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0			20,000		0		20,000	25,000	-5,000	-20.00%	0.00	0.00	0	20,000
SHERIFF																
PATROL	35.45	5,604,054			1,614,329		0		7,368,383	7,267,333	101,050	1.39%	36.45	-1.00	269,500	7,098,883
JAIL	34.00	5,422,560			2,167,700		0		7,590,260	7,069,549	520,711	7.37%	34.00	0.00	767,000	6,823,260
EMERGENCY MANAGEMENT	1.50	256,392			367,455		0		623,847	608,355	15,492	2.55%	1.50	0.00	550,000	73,847
COMMUNITY SERVICE	4.00	367,894			90,040		0		457,934	415,056	42,878	10.33%	4.00	0.00	275,000	182,934
COMMUNITY CORRECTIONS	12.55	1,834,381			728,816		0		2,563,197	2,483,697	79,500	3.20%	13.55	-1.00	2,350,000	213,197
PARKS MAINTENANCE	0.00	0			80,701		0		80,701	1,094,346	-1,013,645	-92.63%	0.00	0.00	90,500	-9,799
NON-DEPARTMENTAL																
OTHER	0.00	0			7,000		0		7,000	7,000	0	0.00%	0.00	0.00	25,320,250	-25,313,250
O & C TIMBER TITLE III	0.50	0			50,000		0		50,000	65,000	-15,000	-23.08%	0.50	0.00	50,000	0
TRANSFERS																
FUND OPERATING CONTINGENCY																
UNAPPROPRIATED ENDING FUND BALANCE																
TOTALS	133.10	19,127,124			7,130,361		0		31,724,250	32,417,550	-693,300	-2.14%	135.10	-2.00	31,724,250	0
BUILDING INSPECTION FUND (110)																
C.A.M.I. FUND (140)	5.05	651,713			307,855		0	65,432	1,025,000	1,200,000	-175,000	-14.58%	6.05	-1.00	1,025,000	0
DOMESTIC MEDIATION FUND (160)	0.25	27,621			127,879		0		155,500	167,500	-12,000	-7.16%	0.25	0.00	155,500	0
COURT SECURITY (180)	0.00	0			63,000		0		63,000	58,000	5,000	8.62%	0.00	0.00	63,000	0
PUBLIC WORKS FUND (210)																
ADMINISTRATION PROGRAM	0.00	0			127,500		25,000		152,500	145,000	7,500	5.17%	0.00	0.00	152,500	0
COUNTY SHOP	3.00	473,540			742,486		0	3,604,854	4,820,880	5,919,520	-1,098,640	-18.56%	3.00	0.00	4,615,000	205,880
ROAD MAINTENANCE PROGRAM	3.00	399,744			318,000		5,000		722,744	701,392	21,352	3.04%	3.00	0.00	150,000	572,744
ROAD CONSTRUCTION PROGRAM	14.00	1,757,918			3,133,000		1,150,000		6,040,918	5,886,202	154,716	2.63%	14.00	0.00	8,190,000	-2,149,082
SURVEY	0.00	0			1,840,500		90,000		1,930,500	3,455,500	-1,525,000	-44.13%	0.00	0.00	1,630,000	300,500
ENGINEERING	3.00	408,269			41,500		0		449,769	463,894	-14,125	-3.04%	3.00	0.00	60,000	389,769
TOTALS	4.00	677,689			14,500		0		692,189	487,492	204,697	41.99%	4.00	0.00	12,000	680,189
PUBLIC CORNER PRES. FUND (215)																
DOG CONTROL FUND (220)	27.00	3,717,160			6,089,986		1,245,000	3,604,854	14,657,000	16,914,000	-2,257,000	-13.34%	27.00	0.00	14,657,000	0
MARINE PATROL FUND (225)	0.00	0			110,000		0		110,000	170,000	-60,000	-35.29%	0.00	0.00	110,000	0
LAW LIBRARY (230)	1.50	183,755			53,745		0		237,500	268,000	-30,500	-11.38%	2.00	-0.50	237,500	0
HEALTH SERVICES FUND (232)																
HEALTH SERVICES ADMINISTRATION	0.05	53,767			28,733		0		82,500	76,000	6,500	8.55%	0.05	0.00	82,500	0
FAMILY & COMMUNITY OUTREACH	0.00	0			85,000		0		85,000	85,000	0	0.00%	0.00	0.00	85,000	0
TOTALS	15.60	2,058,939			628,712		0		2,687,651	2,496,086	191,565	7.67%	15.75	-0.15	2,650,000	37,651
	27.70	2,769,900			1,577,449		0		4,347,349	6,378,914	-2,031,565	-31.85%	30.60	-2.90	4,385,000	-37,651
	43.30	4,828,839			2,206,161		0		7,035,000	8,875,000	-1,840,000	-20.73%	46.35	-3.05	7,035,000	0

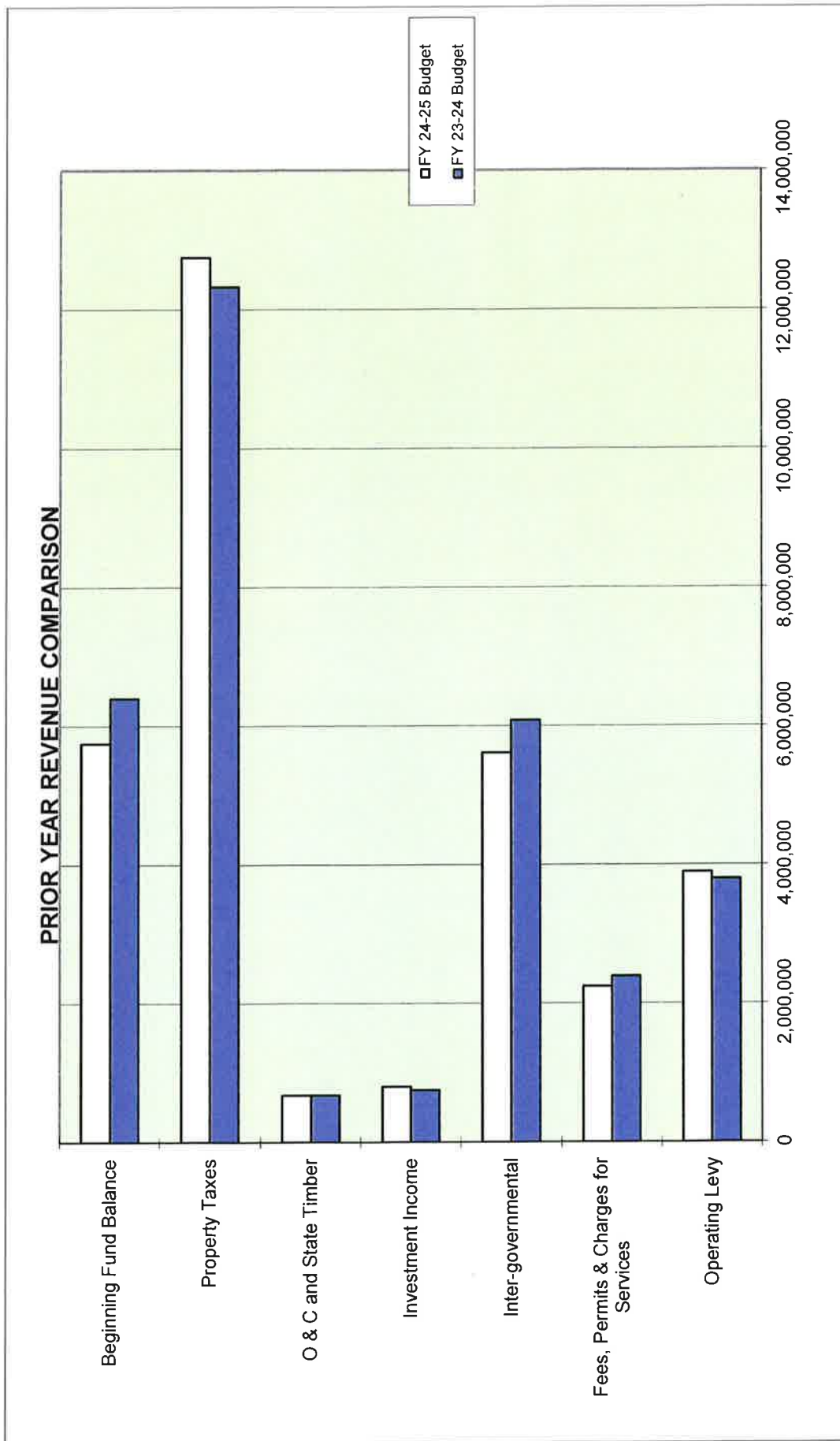
DEPARTMENT		PERSONAL SERVICES			MATERIALS AND CAPITAL		OTHER	FY 2024-25 TOTAL BUDGET	FY 2023-24 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2023-24 FTE	NET CHANGE	FY 2024-25 REVENUES	NET COST OF PROGRAM
		SERVICES	SERVICES	OUTLAY											
PUBLIC HEALTH FUND (235)		0.20	63,597	80,046	0	0	0	143,643	179,398	-35,755	-19.93%	0.50	-0.30	58,000	85,643
FAMILY PLANNING		14.75	1,718,645	1,015,719	0	0	0	2,734,364	2,858,982	-124,618	-4.36%	16.25	-1.50	2,845,000	-110,636
GENERAL HEALTH		2.65	260,213	126,780	0	0	0	386,993	451,620	-64,627	-14.31%	2.65	0.00	362,000	24,993
WIC		17.60	2,042,455	1,222,545	0	0	0	3,265,000	3,490,000	-225,000	-6.45%	19.40	-1.80	3,265,000	0
TOTALS															
BEHAVIORAL HEALTH FUND (240)		22.50	2,158,471	614,786	6,000,000	6,775,449	0	15,548,706	14,655,088	893,618	6.10%	26.00	-3.50	19,100,000	-3,551,294
BEHAVIORAL HEALTH SUPPORT SERVICES		0.00	0	0	0	0	0	0	2,406,463	-2,406,463	-100.00%	14.20	-14.20	0	0
ADDITION PROGRAMS		97.00	11,134,472	11,070,937	0	0	0	22,205,409	15,807,386	6,398,023	40.47%	81.60	15.40	19,075,000	3,130,409
OUTPATIENT MENTAL HEALTH SERVICES		37.00	3,920,098	1,000,787	0	0	0	4,920,885	3,972,063	948,822	23.89%	31.50	5.50	4,500,000	420,885
DEVELOPMENTAL DISABILITY		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
SUB-GRANT PROGRAMS		156.50	17,213,041	12,686,510	6,000,000	6,775,449	0	42,675,000	36,841,000	5,834,000	15.84%	153.30	3.20	42,675,000	0
TOTALS															
JUVENILE DEPT. FUND (245)		5.95	804,407	182,160	0	0	0	986,567	925,312	61,255	6.62%	5.95	0.00	960,000	26,567
JUVENILE PROBATIONS		0.00	0	290,433	0	0	0	290,433	282,188	8,245	2.92%	0.00	0.00	317,000	-26,567
JUVENILE SANCTIONS		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
COMMUNITY SERVICE - JUVENILE		5.95	804,407	472,593	0	0	0	1,277,000	1,207,500	69,500	5.76%	5.95	0.00	1,277,000	0
TOTALS															
FAIR FUND (260)		3.00	319,803	185,471	0	0	0	505,274	764,772	-259,498	-33.93%	3.00	0.00	537,500	-32,226
YEAR ROUND OPERATIONS		1.00	154,783	130,943	0	0	0	285,726	268,228	17,498	6.52%	1.00	0.00	253,500	32,226
ANNUAL COUNTY FAIR		4.00	474,586	316,414	0	0	0	791,000	1,033,000	-242,000	-23.43%	4.00	0.00	791,000	0
TOTALS															
VETERANS SERVICES FUND (254)		3.00	298,996	61,004	0	0	0	360,000	330,000	30,000	9.09%	2.50	0.50	360,000	0
COUNTY SCHOOL FUND (270)		0.00	0	186,000	0	0	0	186,000	175,000	11,000	6.29%	0.00	0.00	186,000	0
ECONOMIC DEVELOPMENT FUND (280)		0.10	26,933	823,067	700,000	0	0	1,550,000	1,900,000	-350,000	-18.42%	0.10	0.00	1,550,000	0
AMERICAN RESCUE PLAN (290)		1.00	131,960	1,318,040	0	0	0	1,450,000	7,200,000	-5,750,000	-79.86%	4.00	-3.00	1,450,000	0
COORDINATED HOUSING FUND (295)		2.50	282,410	803,110	500,000	1,414,480	0	3,000,000	3,300,000	-300,000	-9.09%	2.40	0.10	3,000,000	0
HOUSEHOLD HAZARDOUS WASTE FUND (300)		0.10	19,850	100,150	0	0	0	120,000	100,000	20,000	20.00%	0.20	-0.10	120,000	0
BUILDING IMPROVEMENT FUND (310)		0.00	0	660,000	365,000	0	0	1,025,000	1,400,000	-375,000	-26.79%	0.00	0.00	1,025,000	0
PUBLIC WORKS CONSTRUCTION FUND (219)		0.00	0	527,500	55,000	0	0	582,500	650,000	-67,500	-10.38%	0.00	0.00	582,500	0
DEBT SERVICE FUND (410)		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
PERS RESERVE FUND (615)		0.00	0	5,000	0	1,620,000	0	1,625,000	800,000	825,000	103.13%	0.00	0.00	1,625,000	0
TOTALS															
MANAGEMENT SERVICES FUND (610)		3.00	420,840	21,150	0	0	0	441,990	429,700	12,290	2.86%	3.00	0.00	500	441,490
GENERAL SERVICES		2.05	273,477	304,000	40,000	0	0	617,477	545,297	72,180	13.24%	2.05	0.00	422,500	194,977
BOARD OF COMMISSIONERS		5.35	508,560	138,250	0	0	0	646,810	568,307	78,503	13.81%	5.35	0.00	1,250,000	-603,190
CENTRAL SERVICES		7.70	789,308	205,600	0	0	0	994,908	896,513	98,395	10.98%	7.95	-0.25	1,070,000	-75,092
ACADEMY-BUILDING MAINTENANCE		2.85	284,227	237,300	0	0	0	521,527	450,941	70,586	15.65%	2.85	0.00	525,000	-3,473
COURTHOUSE-BUILDING MAINTENANCE		1.10	105,698	354,000	0	0	0	459,698	443,036	16,662	3.76%	1.10	0.00	475,000	-15,302
JAIL-BUILDING MAINTENANCE		1.10	103,556	61,400	0	0	0	164,956	0	164,956	0.00%	0.00	1.10	185,000	-20,044
BUCHANAN BLDG. MAINTENANCE		7.00	943,074	672,150	50,000	0	0	1,665,224	1,651,385	13,839	0.84%	7.00	0.00	1,650,000	15,224
RESOURCE CENTER		2.00	303,011	114,050	0	0	0	417,061	408,979	8,082	1.98%	1.50	0.50	410,000	7,061
INFORMATION SERVICES		6.60	872,277	231,700	0	0	0	1,103,977	979,772	124,205	12.68%	5.70	0.90	0	1,103,977
COMPUTER MAPPING (GIS)		3.00	490,168	106,850	0	0	0	597,018	542,497	54,521	10.05%	3.00	0.00	10,000	587,018
FINANCE		0.85	194,617	6,700	0	0	0	201,317	196,137	5,180	2.64%	0.85	0.00	12,000	189,317
HUMAN RESOURCES		0.00	0	0	0	700,000	0	700,000	750,000	-50,000	-6.67%	0.00	0.00	3,300,000	-2,600,000
COUNSEL		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
COUNSEL		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TRANSFERS		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
SPECIAL PROJECTS		42.60	5,288,813	2,453,150	868,037	700,000	0	778,037	552,436	225,601	40.84%	40.35	2.25	9,310,000	0
TOTALS		0.35	82,495	1,119,505	0	0	0	9,310,000	8,415,000	895,000	10.64%	40.35	2.25	9,310,000	0
INSURANCE FUND (620)		0.00	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
GRAND TOTAL ALL FUNDS		449.00	55,255,925	39,084,808	9,908,037	19,496,980	0	123,745,750	128,417,550	-5,496,800	-3.64%	455.40	-5.40	123,745,750	0

2024-2025
GENERAL FUND
REVENUE DISTRIBUTION

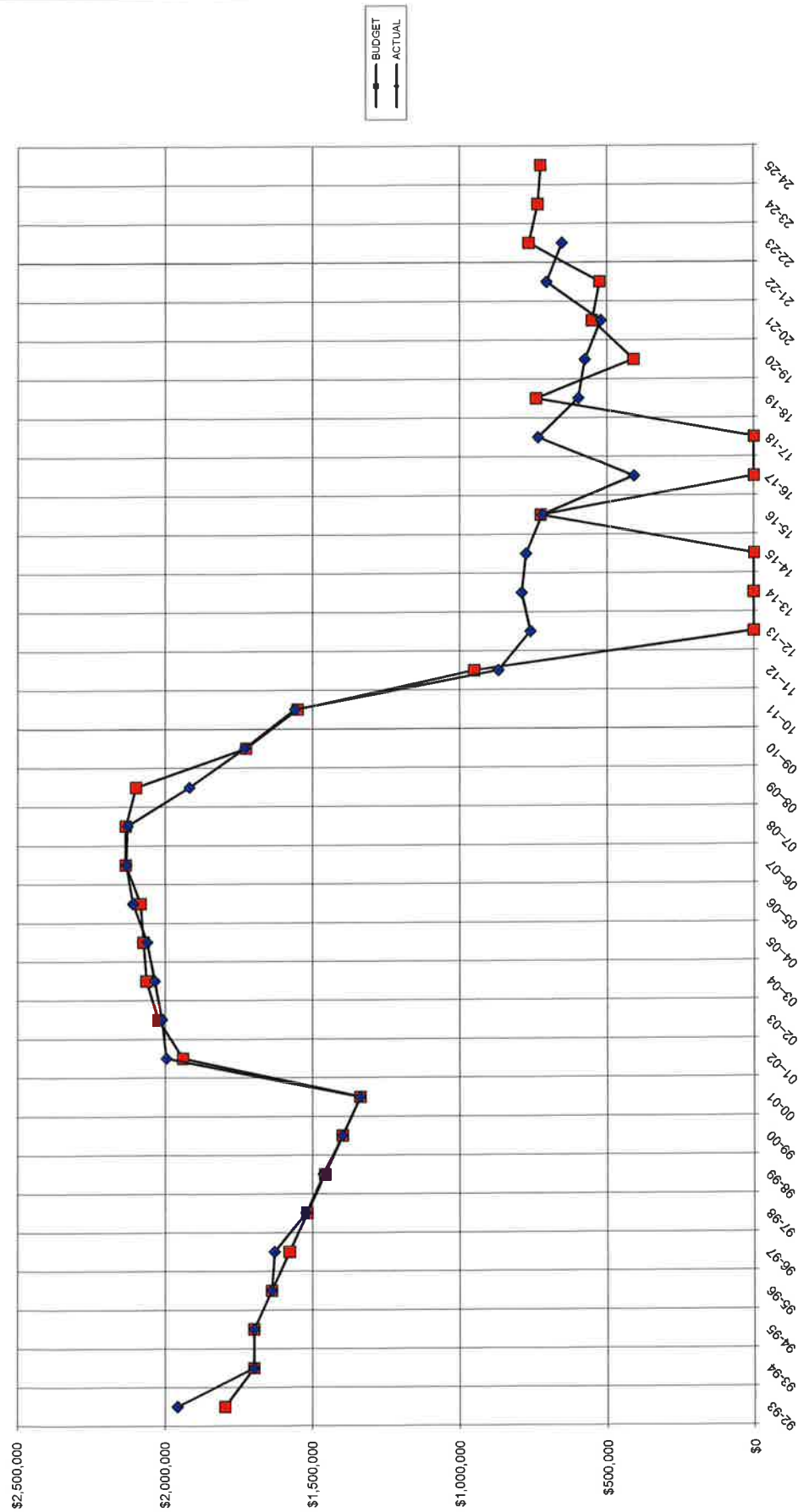
REVENUE



FY 2024-2025
General Fund Budget

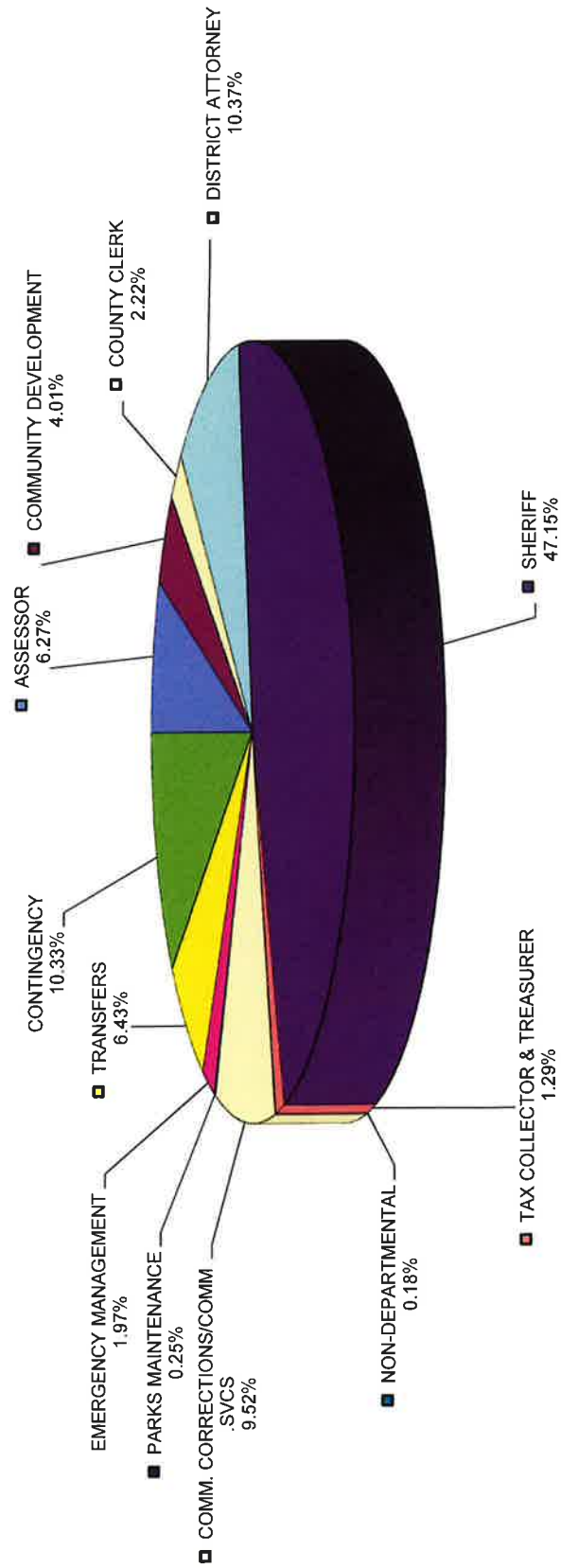


O&C TIMBER REVENUE

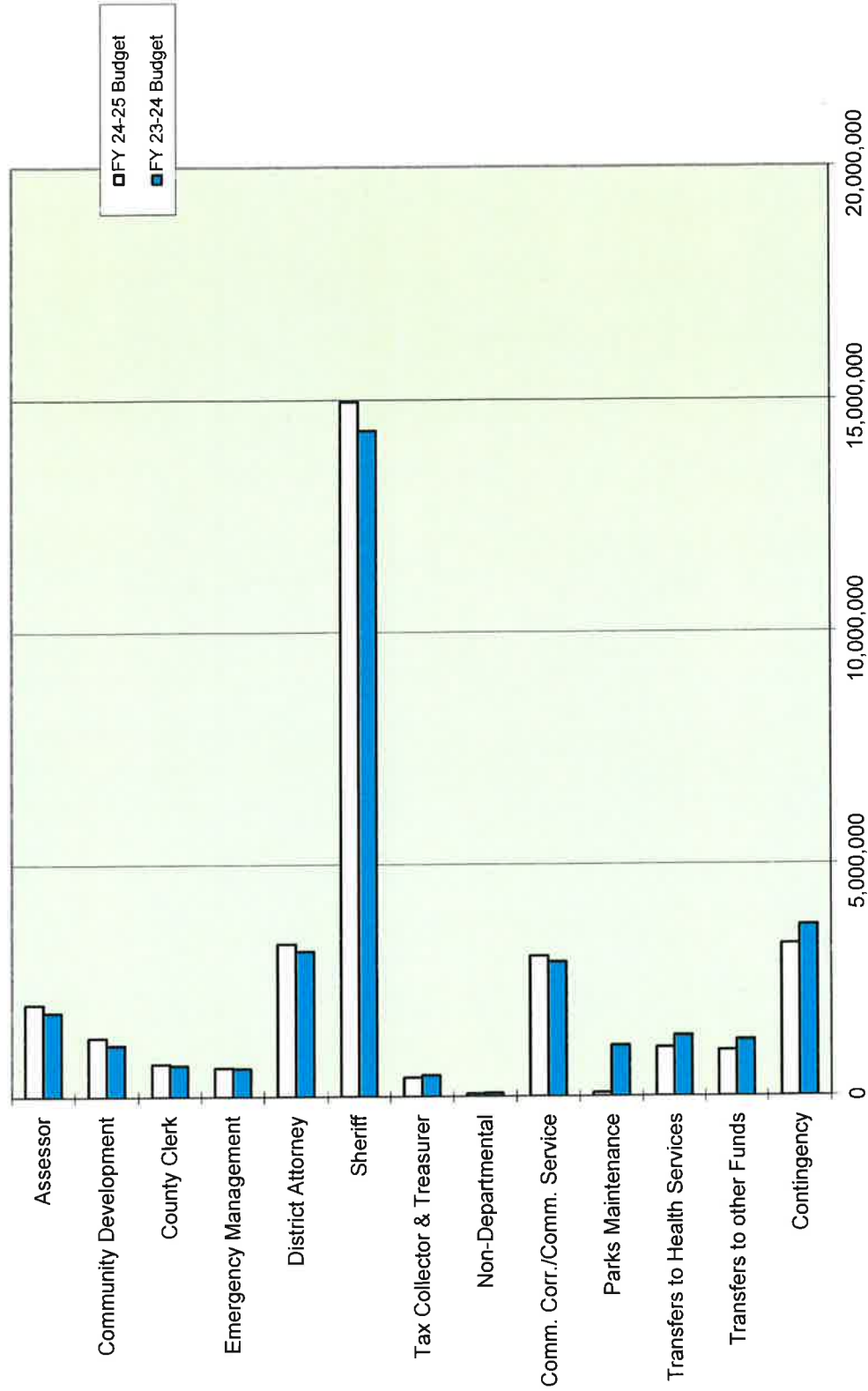


2024-2025 GENERAL FUND
EXPENDITURE DISTRIBUTION

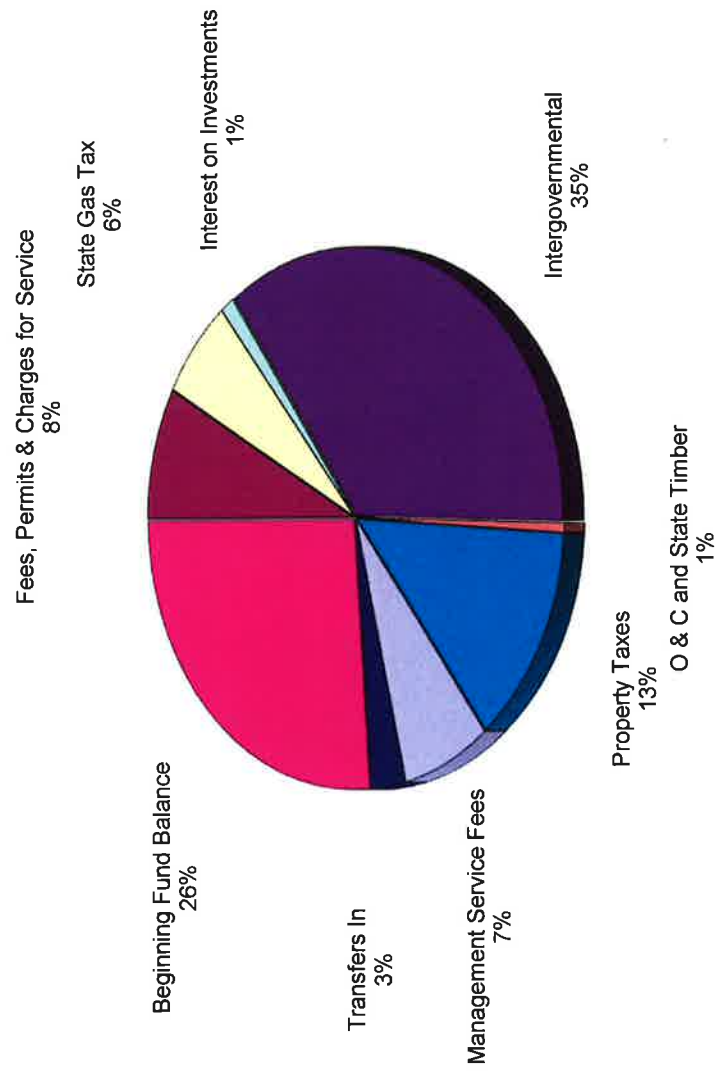
Expenditures & Transfers



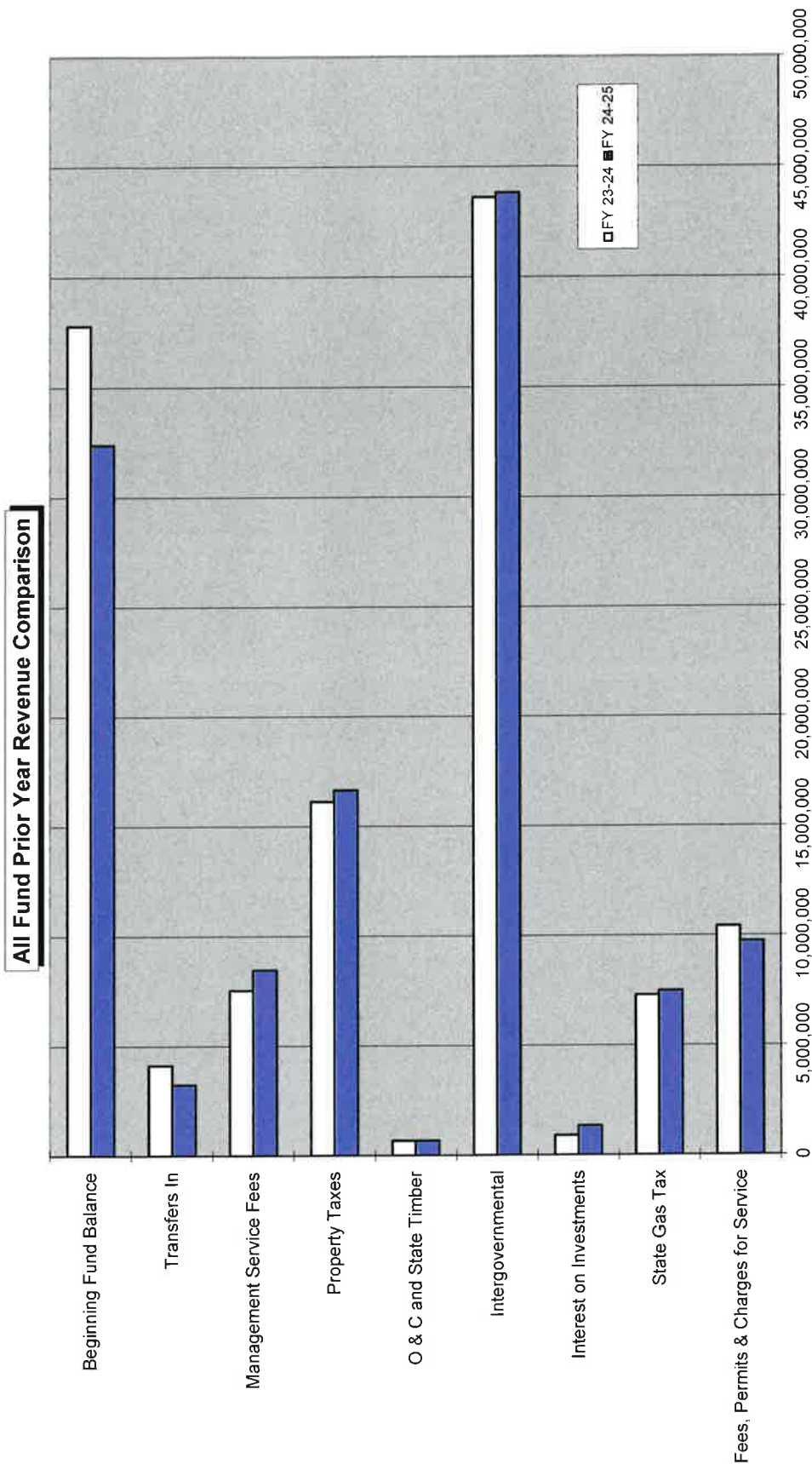
PRIOR YEAR EXPENDITURE COMPARISON



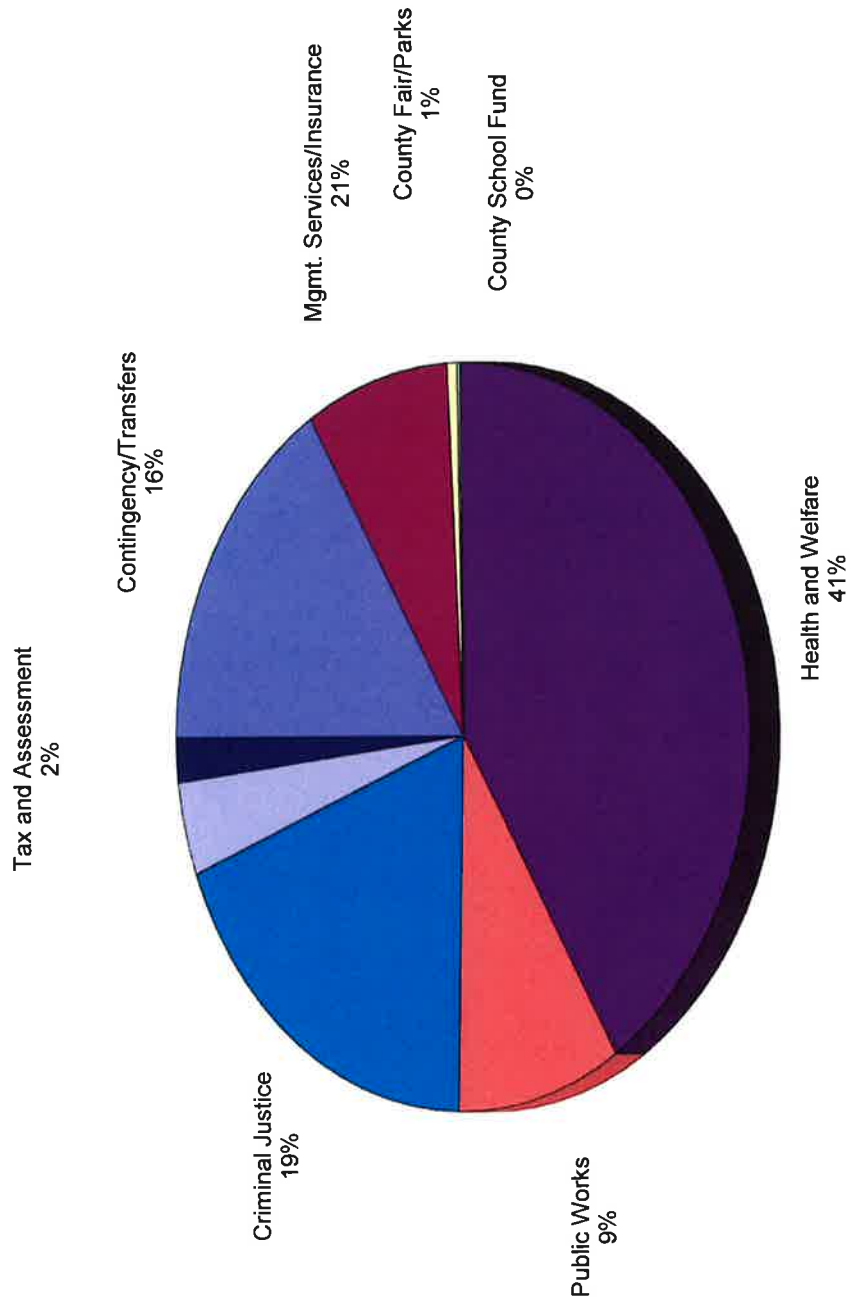
**FY 2024-2025
REVENUE ALL FUNDS**



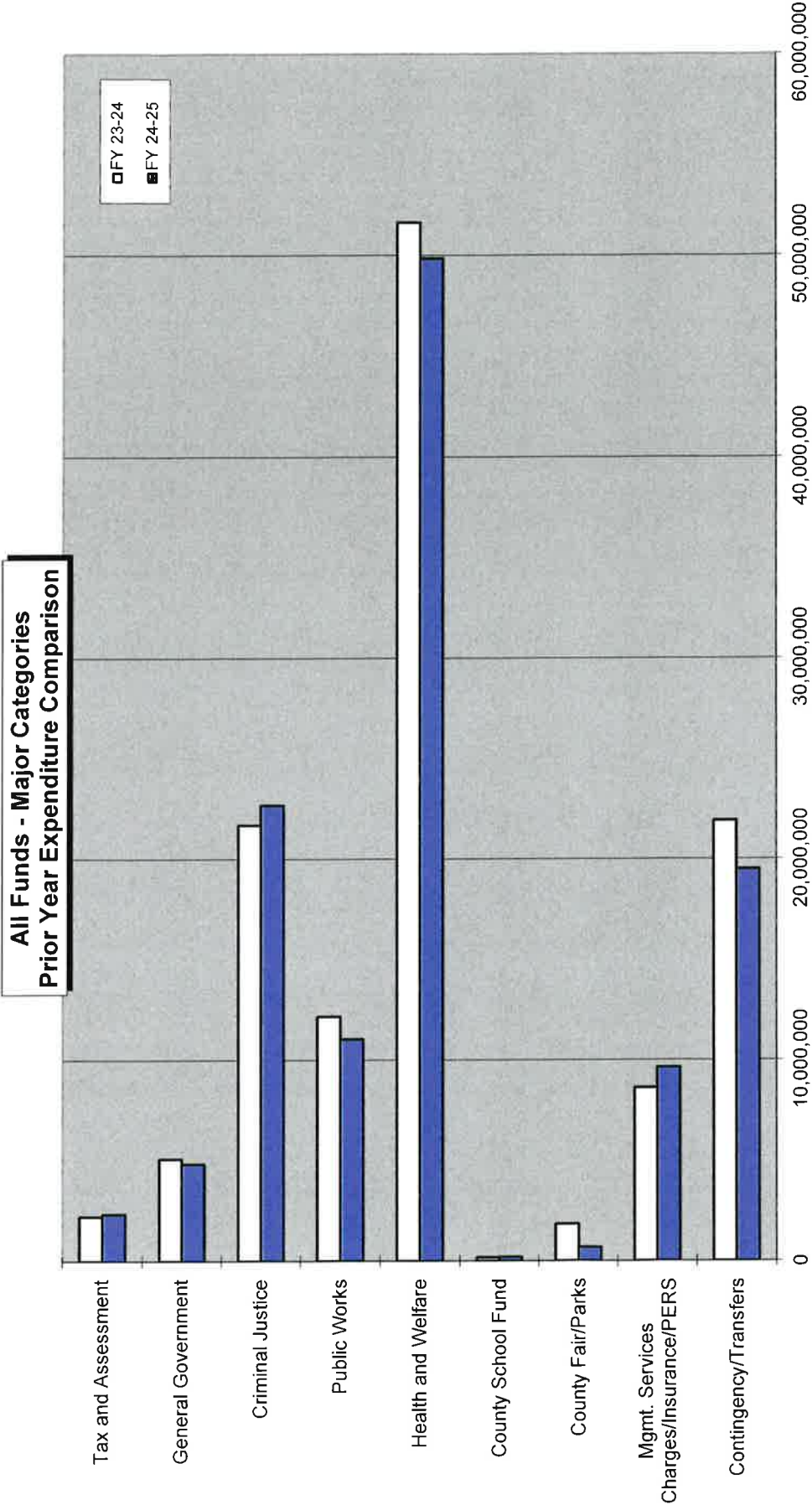
FY 2024-2025 Budget All Funds



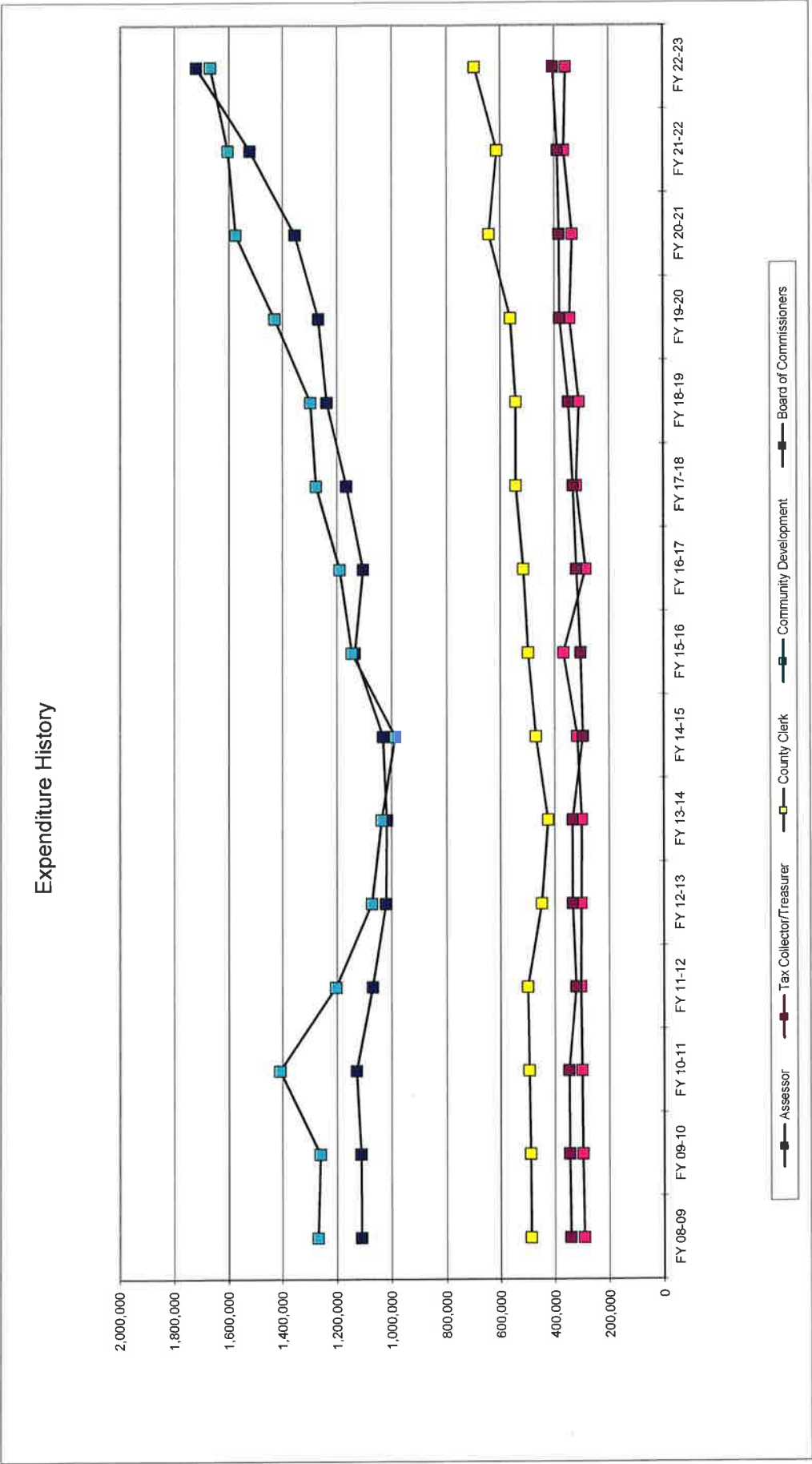
FY2024-2025
ALL EXPENDITURES BY CATEGORY



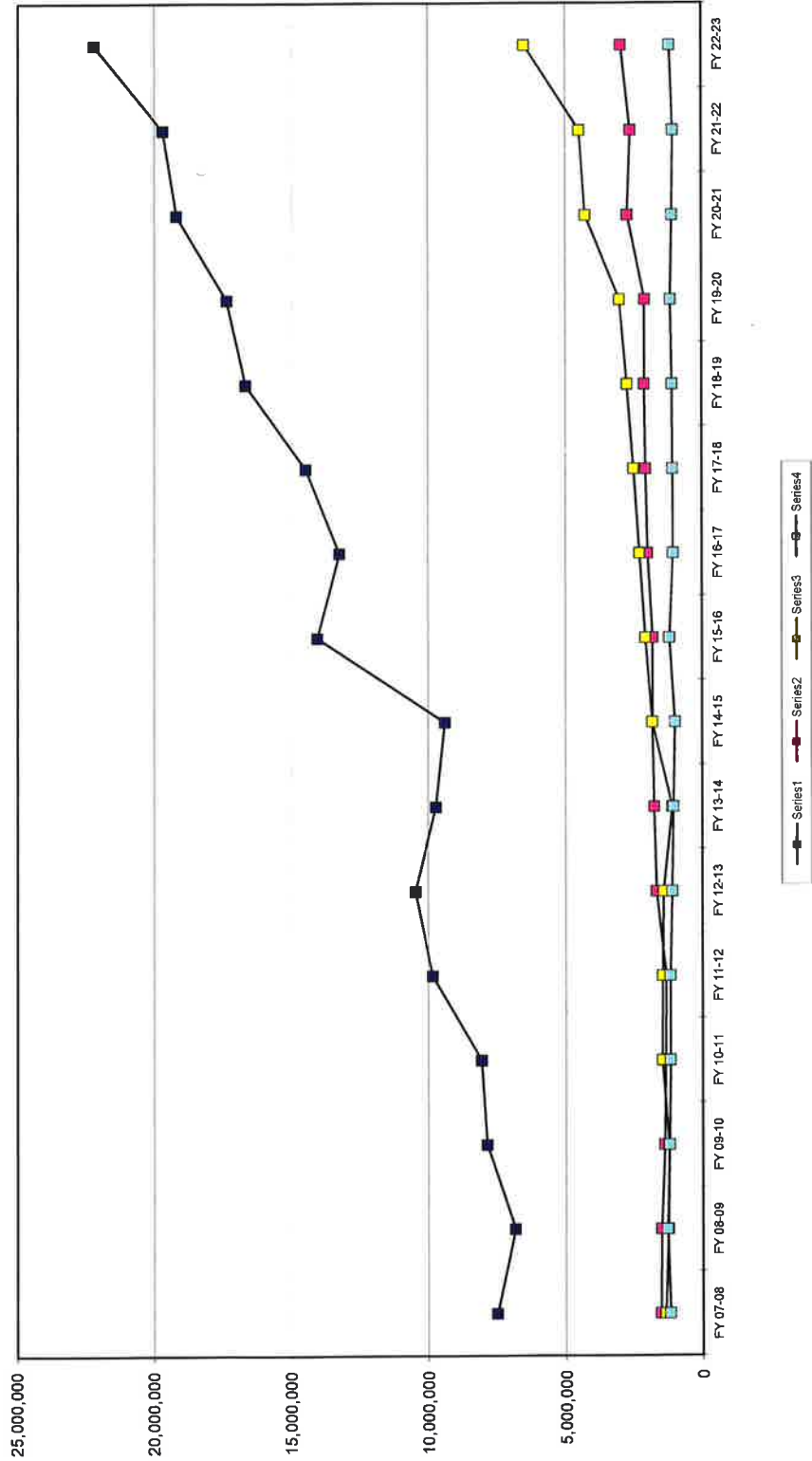
FY 2024-2025 Budget
All Funds



Expenditure History General Fund Departments

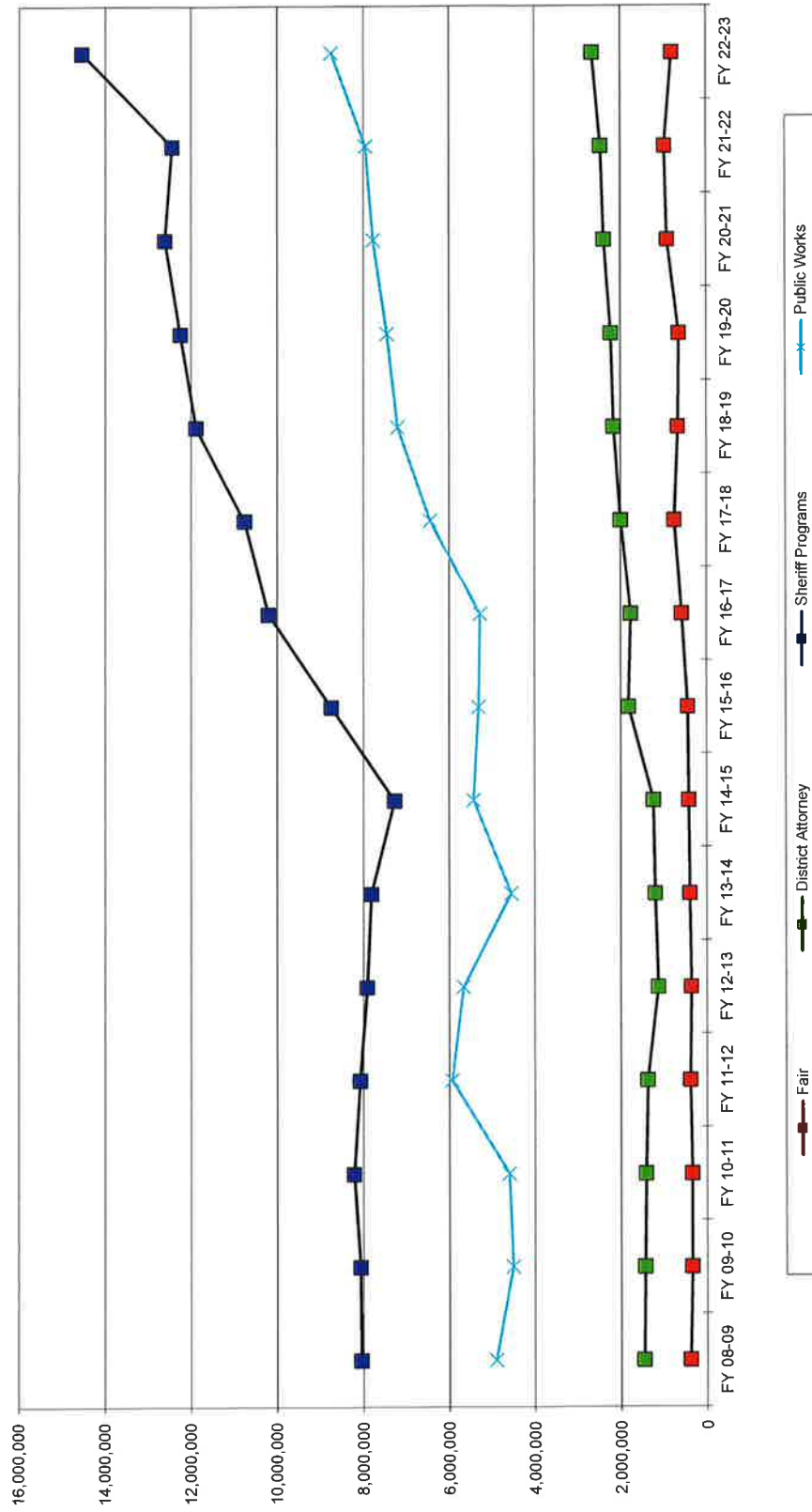


Expenditure History - Health Services & Youth



Expenditure History Assorted Departments/Funds

Expenditure History



**AFFIDAVIT OF PUBLICATION,
REQUIRED MEETING NOTICES
AND
FINANCIAL SUMMARY**

Affidavit of Publication

Polk County Itemizer-ObsERVER

PO Box 108 - 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

David Hayes being first duly sworn on oath, depose and says: That he/she is the Editor of the Polk County Itemizer-ObsERVER, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to date of publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of One weeks, commencing on Mar. 20, 2024, and ending on Mar. 20, 2024, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 65.11 is the total cost for the publication of this notice.

Alyson J. Davis

Subscribed and sworn to before me on

March 20, 2024,

Alyson J. Davis

Notary Public in and for the State of Oregon

SS



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 9, 2024. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2024 to June 30, 2025 and to receive the budget message and document. The public meeting will continue on Wednesday, April 10, 2024. Additional time is reserved for public comment at 10:30 a.m. Wednesday, April 10, 2024. A copy of the budget document may be inspected or obtained on or after April 5, 2024 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 15, 2024

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 - 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

David Hayes being first duly sworn on oath, depose and says: That he/she is the Editor of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to date of publication of the Notice hereto attached.

Copy of a Second Notice of Budget Committee Meeting - Polk County

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of one weeks, commencing on April 3, 2024, and ending on April 3, 2024, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 65.11 is the total cost for the publication of this notice.

David Hayes

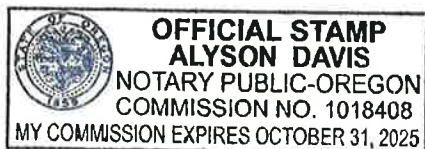
Subscribed and sworn to before me on

April 3, 2024,

Alyson J Davis

Notary Public in and for the State of Oregon

ss



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 9, 2024. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2024 to June 30, 2025 and to receive the budget message and document. The public meeting will continue on Wednesday, April 10, 2024. Additional time is reserved for public comment at 10:30 a.m. Wednesday, April 10, 2024. A copy of the budget document may be inspected or obtained on or after April 5, 2024 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 28, 2024

Affidavit of Publication

State of Oregon, County of Polk, -ss.

I, Carol Hungerford, being first duly sworn,
depose and say that I am a Clerk of the Polk County Itemizer-
Observer, 147 SE Court St., Dallas, OR 97338 a
Newspaper of general circulation as defined by
ORS 193.010 and 193.020 state; that

CPI24-2047 Notice of Budget Hearing
Size: 4 x 14.5

a printed copy of which is hereto affixed, was
published in the entire issue of said newspaper for
1 week(s) in the following issue:

June 5, 2024



Clerk's Name

Subscribed and sworn before me this

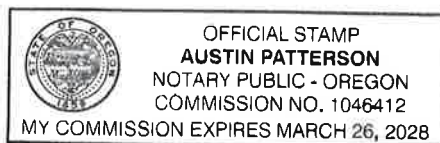
18 day of June, 2024.

County: Marion



Austin Patterson

Notary Public for the State of Oregon
My Commission Expires 03/26/28



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Polk County Board of Commissioners will be held on June 26, 2024, 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, 2024, as approved by the Polk County Board of Commissioners. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Polk County Courthouse, 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: 903-423-6173 Email: hansen.greg@co.polk.tx.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	\$26,783,659	\$37,783,500	\$33,372,000
Fees, Licenses, Permits, Fines, Assessments & Other	7,258,285	10,415,239	9,735,639
Service Charges	50,020,722	\$1,553,811	\$1,597,871
Federal, State and All Other Grants, Gifts, Appropriations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	13,895,337	11,645,000	11,705,000
All Other Resources Except Property Taxes	2,167,060	900,000	1,325,000
Property Taxes Estimated to be Received	14,908,712	16,120,000	15,940,000
Total Resources	\$115,033,975	\$128,417,350	\$124,745,750

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personal Services	\$46,103,876	\$52,441,157	\$55,255,925
Materials and Services	35,523,789	39,049,176	38,374,808
Capital Outlay	1,738,907	13,931,316	9,608,037
Debt Service	1,132,029	1,176,120	1,210,000
Interfund Transfers	3,363,760	4,020,500	3,240,000
Contingencies	0	17,789,281	16,856,980
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
Total Requirements	\$87,920,360	\$128,417,350	\$124,745,750

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program	FTE for that unit or program		
General Fund			
Recording	233,540.00	237,707.00	244,344.00
FTE	1.30	1.30	1.30
Elections	492,387.00	443,438.00	460,427.00
FTE	1.70	1.70	1.70
Assessor	1,720,925.00	1,816,875.00	1,990,404.00
FTE	12.00	12.00	12.00
Treasurer	40,120.00	62,254.00	64,328.00
FTE	0.30	0.30	0.30
Tax Collector	319,508.00	398,724.00	345,062.00
FTE	2.50	1.60	1.50
Community Development - Planning	679,586.00	720,271.00	690,467.00
FTE	4.11	4.56	4.55
Community Development - Environmental Health	285,485.00	390,732.00	410,869.00
FTE	2.81	2.10	2.20
District Attorney - Prosecution	1,720,968.00	2,114,337.00	2,218,043.00
FTE	14.00	14.30	14.30
District Attorney - Medical Examiner	84,175.00	78,448.00	77,067.00
FTE	0.00	0.00	0.00
District Attorney - Support Enforcement	466,892.00	487,724.00	524,178.00
FTE	3.70	3.70	3.70
District Attorney - CASA	25,000.00	25,000.00	20,000.00
FTE	0.00	0.00	0.00
District Attorney - Victim's Assistance	378,598.00	429,854.00	450,954.00
FTE	3.90	3.95	3.75
Sheriff - Criminal	8,603,609.00	7,267,332.00	7,395,383.00
FTE	59.65	36.45	35.45
Sheriff - Jail	7,487,848.00	7,069,545.00	7,590,200.00
FTE	33.00	34.00	34.00
Sheriff - Emergency Management	910,968.00	808,355.00	823,947.00
FTE	1.30	1.50	1.50
Community Corrections	2,536,476.00	2,483,697.00	2,583,197.00
FTE	13.55	13.56	12.55
Community Service	321,075.00	415,056.00	457,924.00
FTE	4.00	4.00	4.00
Public Maintenance	439,636.00	1,094,348.00	60,701.00
FTE	0.00	0.00	0.00
Non-Departmental / Non-Program	2,228,571.00	6,274,119.00	5,373,765.00
FTE	0.60	0.50	0.50
Building Inspection Fund	803,593.00	1,200,000.00	1,025,000.00
FTE	4.50	6.05	5.05
CAM Fund	178,661.00	187,600.00	155,500.00

FTE	0.25	0.25	0.25	0.25	0.25
Domestic Mediation Fund		31,650.00	58,000.00	63,000.00	63,000.00
FTE		0.00	0.00	0.00	0.00
Court Security Fund		20,044.00	145,000.00	152,500.00	152,500.00
FTE		0.00	0.00	0.00	0.00
Public Works Fund		8,754,120.00	16,914,000.00	14,857,000.00	14,857,000.00
FTE		26.70	27.00	27.00	27.00
Public Land Corner Preservation Fund		170,933.00	170,000.00	110,000.00	110,000.00
FTE		0.00	0.00	0.00	0.00
Debt Control Fund		222,677.00	268,000.00	237,500.00	237,500.00
FTE		1.50	2.00	1.50	1.50
Marina Patrol Fund		52,211.00	78,000.00	82,500.00	82,500.00
FTE		0.05	0.05	0.05	0.05
Law Library Fund		84,108.00	85,000.00	85,000.00	85,000.00
FTE		0.00	0.00	0.00	0.00
Health Services Fund		8,814,400.00	8,875,000.00	7,035,000.00	7,035,000.00
FTE		46.25	46.35	43.30	43.30
Public Health Fund		2,968,115.00	3,490,000.00	3,265,000.00	3,265,000.00
FTE		23.20	19.40	17.80	17.80
Behavioral Health Fund		22,197,494.00	38,841,000.00	42,675,000.00	42,675,000.00
FTE		140.30	153.30	158.50	158.50
Juvenile Department Fund		1,178,530.00	1,207,500.00	1,277,000.00	1,277,000.00
FTE		5.95	5.95	5.95	5.95
Fair Fund		960,355.00	1,033,000.00	791,000.00	791,000.00
FTE		4.00	4.00	4.00	4.00
Veterans Services Fund		311,176.00	330,000.00	360,000.00	360,000.00
FTE		2.00	2.50	3.00	3.00
County School Fund		172,877.00	175,000.00	186,000.00	186,000.00
FTE		0.00	0.00	0.00	0.00
Economic Development Fund		1,094,388.00	1,900,000.00	1,550,000.00	1,550,000.00
FTE		0.10	0.10	0.10	0.10
American Rescue Plan Fund		5,023,530.00	7,200,000.00	2,250,000.00	2,250,000.00
FTE		0.00	4.00	1.00	1.00
Hazardous Waste Fund		48,746.00	180,000.00	120,000.00	120,000.00
FTE		0.20	0.20	0.10	0.10
Building Improvement Fund		731,074.00	1,400,000.00	1,025,000.00	1,025,000.00
FTE		0.00	0.00	0.00	0.00
Public Works Construction Fund		717,884.00	650,000.00	562,500.00	562,500.00
FTE		0.00	0.00	0.00	0.00
Debt Service Fund		0.00	0.00	0.00	0.00
FTE		0.00	0.00	0.00	0.00
Management Services Fund		7,359,004.00	8,415,000.00	9,310,000.00	9,310,000.00
FTE		39.70	40.35	42.60	42.60
Insurance Fund		1,085,539.00	1,200,000.00	1,202,000.00	1,202,000.00
FTE		0.35	0.35	0.35	0.35
Coordinated Housing Fund		128,568.00	3,300,000.00	3,000,000.00	3,000,000.00
FTE		1.00	1.00	2.50	2.50
PERS Reserve Fund		0.00	800,000.00	1,625,000.00	1,625,000.00
FTE		0.00	0.00	0.00	0.00
Total Requirements		\$87,920,360	\$128,417,350	\$124,745,750	\$124,745,750
Total FTE		432.10	448.05	443.95	443.95

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING
 The County plans to spend these remaining funds in fiscal year 24. In 2024-2025 the County is at the conclusion of the American Rescue Plan funding. The County plans to spend these remaining funds in fiscal year 24. 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 Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 1.7160 per \$1,000)	1.7160	1.7160	1.7160
Local Option Levy	0.00	0.00	0.00
Levy For General Obligation Bonds	\$0	\$0	\$0
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT			
Estimated Debt Outstanding on July 1:			
General Obligation Bonds	\$0	\$0	\$0
Other Bonds	\$13,134,531.00	\$0	\$0
Other Borrowings	\$0	\$0	\$0
Total	\$13,134,531.00	\$0	\$0

FORM LB-50
NOTICE OF PROPERTY TAX AND
CERTIFICATION OF INTENT TO IMPOSE
A TAX, FEE, ASSESSMENT OR CHARGE
ON PROPERTY

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
2024-2025

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.

<u>850 Main Street</u>	<u>Dallas</u>	<u>OR</u>	<u>97338</u>	<u>6-27-2024</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Greg Hansen</u>	<u>Admin. Officer</u>	<u>503-623-8173</u>	<u>hansen.greg@co.polk.or.us</u>	
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.

ADOPTED BUDGET SUMMARIES AND CHARTS

COUNTY OF POLK

SUMMARY OF RESOURCES AND REQUIREMENTS

ALL FUNDS
BUDGET FOR PROPOSED
FY 2024-2025

FUND	FUND NUM.	BEGINNING BALANCE	TRANSFERS IN	REVENUES	TOTAL		EXPENDITURES	TRANSFERS OUT	OPERATING CONTINGENCY	TOTAL REQUIREMENTS	UNAPPROPRIATED ENDING BALANCE
					TOTAL RESOURCES	TOTAL REQUIREMENTS					
GENERAL	100	5,750,000	0	25,974,250	31,724,250	26,407,485	2,040,000	3,276,765	31,724,250	0	
BUILDING INSPECTION	110	265,000		810,000	1,075,000	1,009,568	0	65,432	1,075,000	0	
C.A.M.I.	140	15,000	0	140,500	155,500	155,500	0	0	155,500	0	
DOMESTIC MEDIATION	160	30,000	5,000	38,000	73,000	73,000	0	0	73,000	0	
COURT SECURITY	180	130,000	0	22,500	152,500	152,500	0	0	152,500	0	
PUBLIC WORKS	210	4,700,000	150,000	10,007,000	14,857,000	10,652,146	500,000	3,704,854	14,857,000	0	
PUBLIC LAND CORNER PRES.	215	35,000	0	75,000	110,000	110,000	0	0	110,000	0	
P.W. COMPLEX CONSTRUCTION	219	5,000	550,000	2,500	557,500	557,500	0	0	557,500	0	
DOG CONTROL	220	15,000	140,000	82,500	237,500	237,500	0	0	237,500	0	
MARINE PATROL	225	2,500	5,000	75,000	82,500	82,500	0	0	82,500	0	
LAW LIBRARY	230	2,000	25,000	58,000	85,000	85,000	0	0	85,000	0	
HEALTH SERVICES	232	200,000	100,000	6,735,000	7,035,000	7,035,000	0	0	7,035,000	0	
PUBLIC HEALTH	235	450,000	150,000	2,915,000	3,515,000	3,265,000	0	250,000	3,515,000	0	
BEHAVIORAL HEALTH	240	17,000,000	0	26,675,000	43,675,000	35,899,551	0	7,775,449	43,675,000	0	
JUVENILE DEPARTMENT	245	157,500	800,000	319,500	1,277,000	1,277,000	0	0	1,277,000	0	
VETERAN'S SERVICES FUND	254	25,000	90,000	245,000	360,000	360,000	0	0	360,000	0	
FAIR	260	25,000	200,000	566,000	791,000	791,000	0	0	791,000	0	
COUNTY SCHOOL	270	0	0	186,000	186,000	186,000	0	0	186,000	0	
ECONOMIC DEVELOPMENT	280	600,000	0	1,050,000	1,650,000	1,650,000	0	0	1,650,000	0	
AMERICAN RESCUE PLAN	290	1,500,000	0	750,000	2,250,000	2,250,000	0	0	2,250,000	0	
COORDINATED HOUSING FUND	295	2,500,000	0	0	2,500,000	1,585,520		914,480	2,500,000	0	
HOUSEHOLD HAZARDOUS WASTE	300	50,000	0	70,000	120,000	120,000	0	0	120,000	0	
BUILDING IMPROVEMENT	310	50,000	825,000	0	875,000	875,000	0	0	875,000	0	
MANAGEMENT SERVICES	610	600,000	0	8,710,000	9,310,000	8,610,000	700,000	0	9,310,000	0	
PERS RESERVE FUND	615	800,000	0	825,000	1,625,000	5,000	0	1,620,000	1,625,000	0	
INSURANCE	620	0	200,000	1,002,000	1,202,000	1,202,000	0	0	1,202,000	0	
TOTALS		34,907,000	3,240,000	87,333,750	125,480,750	104,633,770	3,240,000	17,606,980	125,480,750		

POLK COUNTY

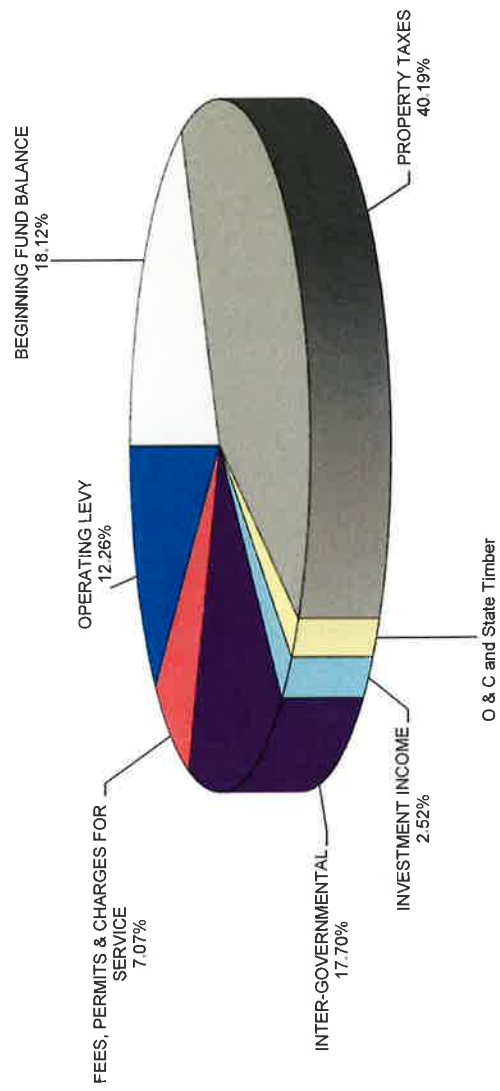
SUMMARY OF ADOPTED BUDGET FY 2024-2025

DEPARTMENT	(FTE)	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	OTHER	FY 2024-25 TOTAL BUDGET	FY 2023-24 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2023-24 FTE	NET CHANGE	FY 2024-25 REVENUES	NET COST OF PROGRAM
GENERAL FUND (100)													
ASSESSOR	12.00	1,451,451	538,953	0	0	1,990,404	1,818,875	171,529	9.43%	12.00	0.00	321,000	1,669,404
COUNTY CLERK													
RECORDING	1.30	150,109	94,235	0	0	244,344	237,707	6,637	2.79%	1.30	0.00	335,000	-90,656
ELECTIONS	1.50	224,455	235,972	0	0	460,427	443,438	16,989	3.83%	1.60	-0.10	27,500	432,927
TREASURER	0.30	44,795	19,533	0	0	64,328	62,254	2,074	3.33%	0.30	0.00	0	64,328
TAX COLLECTOR	1.50	207,445	137,617	0	0	345,062	398,724	-53,662	-13.46%	1.60	-0.10	15,000	330,062
COMMUNITY DEVELOPMENT													
PLANNING	4.55	640,939	219,528	0	0	860,467	720,271	140,196	19.46%	4.55	0.00	266,000	594,467
ENVIRONMENTAL HEALTH	2.20	280,171	130,728	0	0	410,899	390,732	20,167	5.16%	2.10	0.10	377,500	33,399
DISTRICT ATTORNEY													
PROSECUTION	14.30	1,811,216	406,827	0	0	2,218,043	2,114,337	103,706	4.90%	14.30	0.00	105,000	2,113,043
MEDICAL EXAMINER	0.00	60,959	16,098	0	0	77,057	76,449	608	0.80%	0.00	0.00	0	77,057
SUPPORT ENFORCEMENT	3.70	422,422	101,756	0	0	524,178	487,724	36,454	7.47%	3.70	0.00	390,000	134,178
VICTIM'S ASSISTANCE	3.75	347,881	103,073	0	0	450,954	429,584	21,370	4.97%	3.65	0.10	215,000	235,954
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	20,000	0	0	20,000	25,000	-5,000	-20.00%	0.00	0.00	0	20,000
SHERIFF													
PATROL	35.45	5,604,054	1,614,329	150,000	0	7,368,383	7,267,333	101,050	1.39%	36.45	-1.00	269,500	7,098,883
JAIL	34.00	5,422,560	2,167,700	0	0	7,590,260	7,069,549	520,711	7.37%	34.00	0.00	767,000	6,823,260
EMERGENCY MANAGEMENT	1.50	256,392	367,455	0	0	623,847	608,355	15,492	2.55%	1.50	0.00	550,000	73,847
COMMUNITY SERVICE	4.00	367,894	90,040	0	0	457,934	415,056	42,878	10.33%	4.00	0.00	275,000	182,934
COMMUNITY CORRECTIONS	12.55	1,834,381	728,816	0	0	2,563,197	2,483,697	79,500	3.20%	13.55	-1.00	2,350,000	213,197
PARKS MAINTENANCE	0.00	0	80,701	0	0	80,701	1,094,346	-1,013,645	-92.63%	0.00	0.00	90,500	-9,799
NON-DEPARTMENTAL													
OTHER	0.00	0	7,000	0	0	7,000	7,000	0	0.00%	0.00	0.00	25,320,250	-25,313,250
O & C TIMBER TITLE III	0.50	0	50,000	0	0	50,000	65,000	-15,000	-23.08%	0.50	0.00	50,000	0
TRANSFERS													
FUND OPERATING CONTINGENCY													
UNAPPROPRIATED ENDING FUND BALANCE													
TOTALS	133.10	19,127,124	7,130,361	150,000	5,316,765	31,724,250	32,417,550	-693,300	-2.14%	135.10	-2.00	31,724,250	0
BUILDING INSPECTION FUND (110)													
C.A.M.I. FUND (140)	5.05	651,713	307,855	0	115,432	1,075,000	1,200,000	-125,000	-10.42%	6.05	-1.00	1,075,000	0
DOMESTIC MEDIATION FUND (160)	0.25	27,621	127,879	0	0	155,500	167,500	-12,000	-7.16%	0.25	0.00	155,500	0
COURT SECURITY (180)	0.00	0	73,000	0	0	73,000	58,000	15,000	25.86%	0.00	0.00	73,000	0
PUBLIC WORKS FUND (210)	0.00	0	127,500	25,000	0	152,500	145,000	7,500	5.17%	0.00	0.00	152,500	0
ADMINISTRATION PROGRAM													
COUNTY SHOP	3.00	473,540	742,486	0	4,204,854	5,420,880	5,919,520	-498,640	-8.42%	3.00	0.00	4,815,000	605,880
ROAD MAINTENANCE PROGRAM	3.00	399,744	318,000	5,000	0	722,744	701,392	21,352	3.04%	3.00	0.00	150,000	572,744
ROAD CONSTRUCTION PROGRAM	14.00	1,757,918	3,133,000	750,000	0	5,640,918	5,886,202	-245,284	-4.17%	14.00	0.00	8,190,000	-2,549,082
SURVEY	0.00	0	1,840,500	90,000	0	1,930,500	3,455,500	-1,525,000	-44.13%	0.00	0.00	1,630,000	300,500
ENGINEERING	3.00	408,269	41,500	0	0	449,769	463,894	-14,125	-3.04%	3.00	0.00	60,000	389,769
TOTALS	4.00	677,689	14,500	0	0	692,189	487,492	204,697	41.99%	4.00	0.00	12,000	680,189
PUBLIC CORNER PRES. FUND (215)	27.00	3,717,160	6,089,986	845,000	4,204,854	14,857,000	16,914,000	-2,057,000	-12.16%	27.00	0.00	14,857,000	0
DOG CONTROL FUND (220)	0.00	0	110,000	0	0	110,000	170,000	-60,000	-35.29%	0.00	0.00	110,000	0
MARINE PATROL FUND (225)	1.50	183,755	53,745	0	0	237,500	268,000	-30,500	-11.38%	2.00	-0.50	237,500	0
LAW LIBRARY (230)	0.05	53,767	28,733	0	0	82,500	76,000	6,500	8.55%	0.05	0.00	82,500	0
HEALTH SERVICES FUND (232)	0.00	0	85,000	0	0	85,000	85,000	0	0.00%	0.00	0.00	85,000	0
HEALTH SERVICES ADMINISTRATION													
FAMILY & COMMUNITY OUTREACH	15.60	2,058,939	628,712	0	0	2,687,651	2,496,086	191,565	7.67%	15.75	-0.15	2,650,000	37,651
TOTALS	27.70	2,769,900	1,577,449	0	0	4,347,349	6,378,914	-2,031,565	-31.85%	30.60	-2.90	4,385,000	-37,651
TOTALS	43.30	4,828,839	2,206,161	0	0	7,035,000	8,875,000	-1,840,000	-20.73%	46.35	-3.05	7,035,000	0

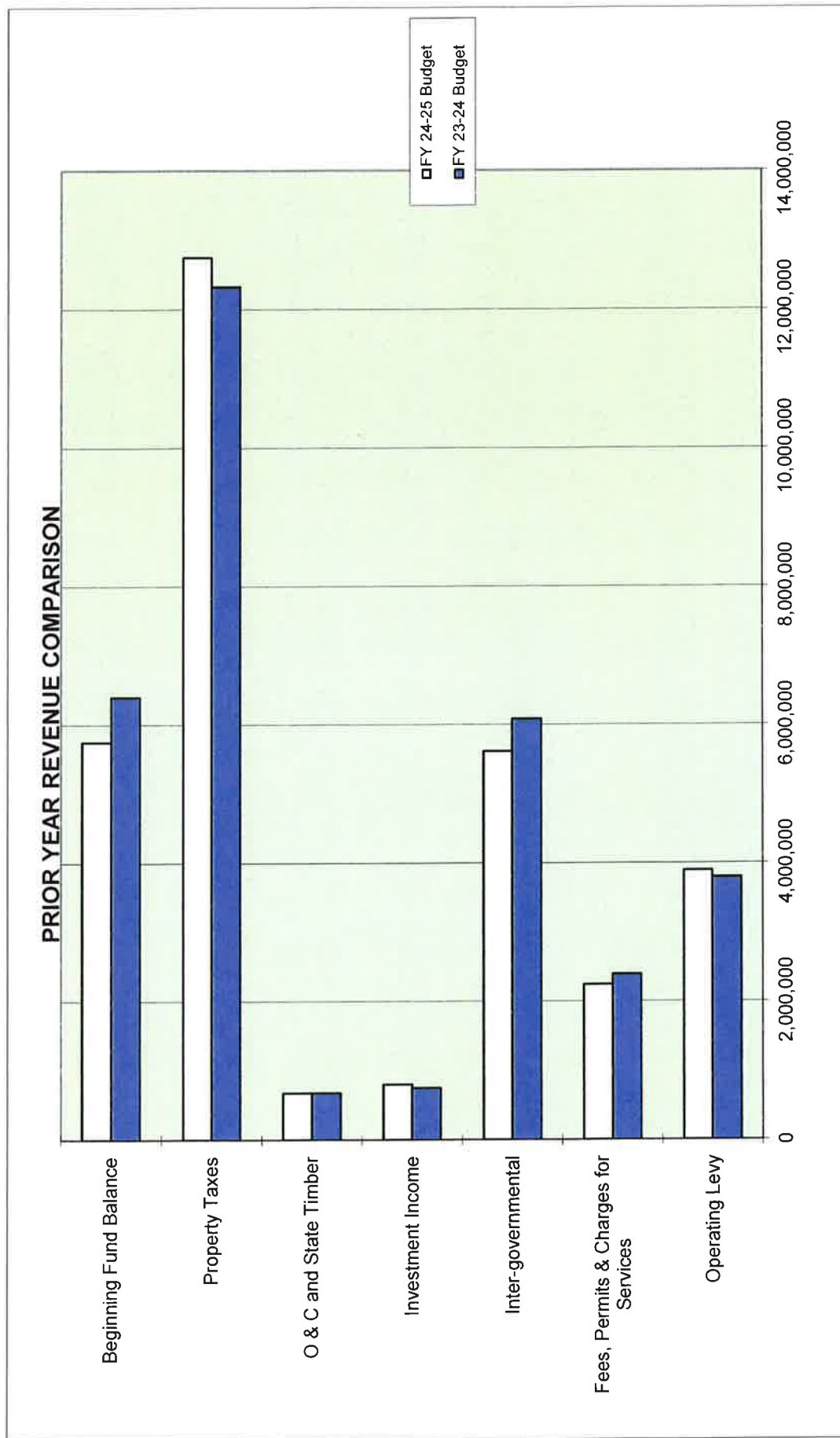
DEPARTMENT	PERSONAL SERVICES			MATERIALS AND SERVICES		CAPITAL OUTLAY	OTHER	FY 2024-25 TOTAL BUDGET	FY 2023-24 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2023-24 FTE	NET CHANGE	FY 2024-25 REVENUES	NET COST OF PROGRAM
PUBLIC HEALTH FUND (235)	0.20	63,597	80,046	0	0	0	0	143,643	179,398	-35,755	-19.93%	0.50	-0.30	58,000	85,643
	14.75	1,718,645	1,015,719	0	250,000	0	250,000	2,984,364	2,858,982	125,382	4.39%	16.25	-1.50	3,095,000	-110,636
	2.65	260,213	126,780	0	0	0	0	386,993	451,620	-64,627	-14.31%	2.65	0.00	362,000	24,993
TOTALS	17.60	2,042,455	1,222,545	0	250,000	0	250,000	3,515,000	3,490,000	25,000	0.72%	19.40	-1.80	3,515,000	0
BEHAVIORAL HEALTH FUND (240)	22.50	2,158,471	614,786	6,000,000	7,775,449	0	0	16,548,706	14,655,088	1,893,618	12.92%	26.00	-3.50	20,100,000	-3,551,294
	0.00	0	0	0	0	0	0	0	2,406,463	-2,406,463	-100.00%	14.20	-14.20	0	0
	97.00	11,134,472	11,070,937	0	0	0	0	22,205,409	15,807,386	6,398,023	40.47%	81.60	15.40	19,075,000	3,130,409
DEVELOPMENTAL DISABILITY	37.00	3,920,098	1,000,787	0	0	0	0	4,920,885	3,972,063	948,822	23.89%	31.50	5.50	4,500,000	420,888
SUB-GRANT PROGRAMS	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	156.50	17,213,041	12,686,510	6,000,000	7,775,449	0	0	43,675,000	36,841,000	6,834,000	18.55%	153.30	3.20	43,675,000	0
JUVENILE DEPT. FUND (245)	5.95	804,407	182,160	0	0	0	0	986,567	925,312	61,255	6.62%	5.95	0.00	960,000	26,567
	0.00	0	290,433	0	0	0	0	290,433	282,188	8,245	2.92%	0.00	0.00	317,000	-26,567
	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
COMMUNITY SERVICE - JUVENILE	5.95	804,407	472,593	0	0	0	0	1,277,000	1,207,500	69,500	5.76%	5.95	0.00	1,277,000	0
TOTALS	3.00	319,803	185,471	0	0	0	0	505,274	764,772	-259,498	-33.93%	3.00	0.00	537,500	-32,226
FAIR FUND (260)	1.00	154,783	130,943	0	0	0	0	285,726	268,228	17,498	6.52%	1.00	0.00	253,500	32,226
TOTALS	4.00	474,586	316,414	0	0	0	0	791,000	1,033,000	-242,000	-23.43%	4.00	0.00	791,000	0
VETERANS SERVICES FUND (254)	3.00	298,996	61,004	0	0	0	0	360,000	330,000	30,000	9.09%	2.50	0.50	360,000	0
	0.00	0	186,000	0	0	0	0	186,000	175,000	11,000	6.29%	0.00	0.00	186,000	0
	0.10	26,933	923,067	700,000	0	0	0	1,650,000	1,900,000	-250,000	-13.16%	0.00	0.00	1,650,000	0
ECONOMIC DEVELOPMENT FUND (280)	1.00	131,960	1,818,040	300,000	0	0	0	2,250,000	7,200,000	-4,950,000	-68.75%	4.00	-3.00	2,250,000	0
AMERICAN RESCUE PLAN (290)	2.50	282,410	803,110	500,000	914,480	0	0	2,500,000	3,300,000	-800,000	-24.24%	2.40	0.10	2,500,000	0
COORDINATED HOUSING FUND (295)	0.10	19,850	100,150	0	0	0	0	120,000	100,000	20,000	20.00%	0.20	-0.10	120,000	0
HOUSEHOLD HAZARDOUS WASTE FUND (300)	0.00	0	660,000	215,000	0	0	0	875,000	1,400,000	-525,000	-37.50%	0.00	0.00	875,000	0
BUILDING IMPROVEMENT FUND (310)	0.00	0	527,500	30,000	0	0	0	557,500	650,000	-92,500	-14.23%	0.00	0.00	557,500	0
PUBLIC WORKS CONSTRUCTION FUND (219)	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
DEBT SERVICE FUND (410)	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
PERS RESERVE FUND (615)	0.00	0	5,000	0	1,620,000	0	0	1,625,000	800,000	825,000	103.13%	0.00	0.00	1,625,000	0
TOTALS	3.00	420,840	21,150	0	0	0	0	441,990	429,700	12,290	2.86%	3.00	0.00	500	441,490
GENERAL SERVICES	2.05	273,477	304,000	40,000	0	0	0	617,477	545,297	72,180	13.24%	2.05	0.00	422,500	194,977
	5.35	508,560	138,250	0	0	0	0	646,810	568,307	78,503	13.81%	5.35	0.00	1,250,000	-603,190
	7.70	789,308	205,600	0	0	0	0	994,908	896,513	98,395	10.98%	7.95	-0.25	1,070,000	-75,092
COURTHOUSE-BUILDING MAINTENANCE	2.85	284,227	237,300	0	0	0	0	521,527	450,941	70,586	15.65%	2.85	0.00	525,000	-3,473
JAIL-BUILDING MAINTENANCE	1.10	105,698	354,000	0	0	0	0	459,698	443,036	16,662	3.76%	1.10	0.00	475,000	-15,302
BUCHANAN BLDG. MAINTENANCE	1.10	103,556	61,400	0	0	0	0	164,956	164,956	0	0.00%	0.00	1.10	185,000	-20,044
RESOURCE CENTER	7.00	943,074	672,150	50,000	0	0	0	1,665,224	1,651,385	13,839	0.84%	7.00	0.00	1,650,000	15,224
INFORMATION SERVICES	2.00	303,011	114,050	0	0	0	0	417,061	408,979	8,082	1.98%	1.50	0.50	410,000	7,061
COMPUTER MAPPING (GIS)	6.60	872,277	231,700	0	0	0	0	1,103,977	979,772	124,205	12.68%	5.70	0.90	0	1,103,977
FINANCE	3.00	490,168	106,850	0	0	0	0	597,018	542,497	54,521	10.05%	3.00	0.00	10,000	587,018
HUMAN RESOURCES	0.85	194,617	6,700	0	0	0	0	201,317	196,137	5,180	2.64%	0.85	0.00	12,000	189,317
COUNTY COUNSEL	0.00	0	0	0	700,000	0	0	700,000	750,000	-50,000	-6.67%	0.00	0.00	3,300,000	-2,600,000
TRANSFERS	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
SPECIAL PROJECTS	0.00	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	42.60	5,288,813	2,453,150	868,037	700,000	0	0	778,037	552,436	225,601	40.84%	40.35	2.25	9,310,000	0
INSURANCE FUND (620)	0.35	82,495	1,119,505	0	0	0	0	9,310,000	8,415,000	895,000	10.64%	40.35	2.25	9,310,000	0
TOTALS	0.35	82,495	1,119,505	0	0	0	0	1,202,000	1,200,000	2,000	0.17%	0.35	0.00	1,202,000	0
GRAND TOTAL ALL FUNDS	443.95	55,255,925	39,694,808	9,633,037	20,896,980	0	0	125,480,750	128,417,550	-3,761,800	-2.29%	455.40	-5.40	125,480,750	0

2024-2025
GENERAL FUND
REVENUE DISTRIBUTION

REVENUE

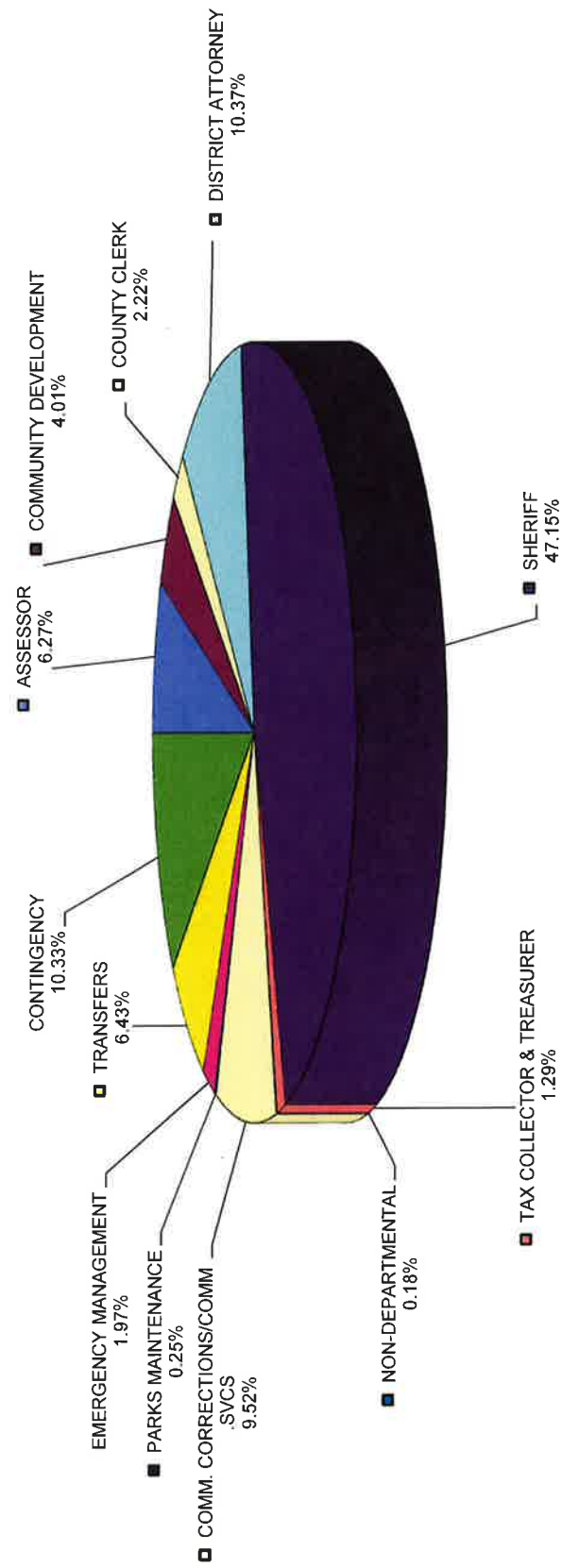


FY 2024-2025 General Fund Budget

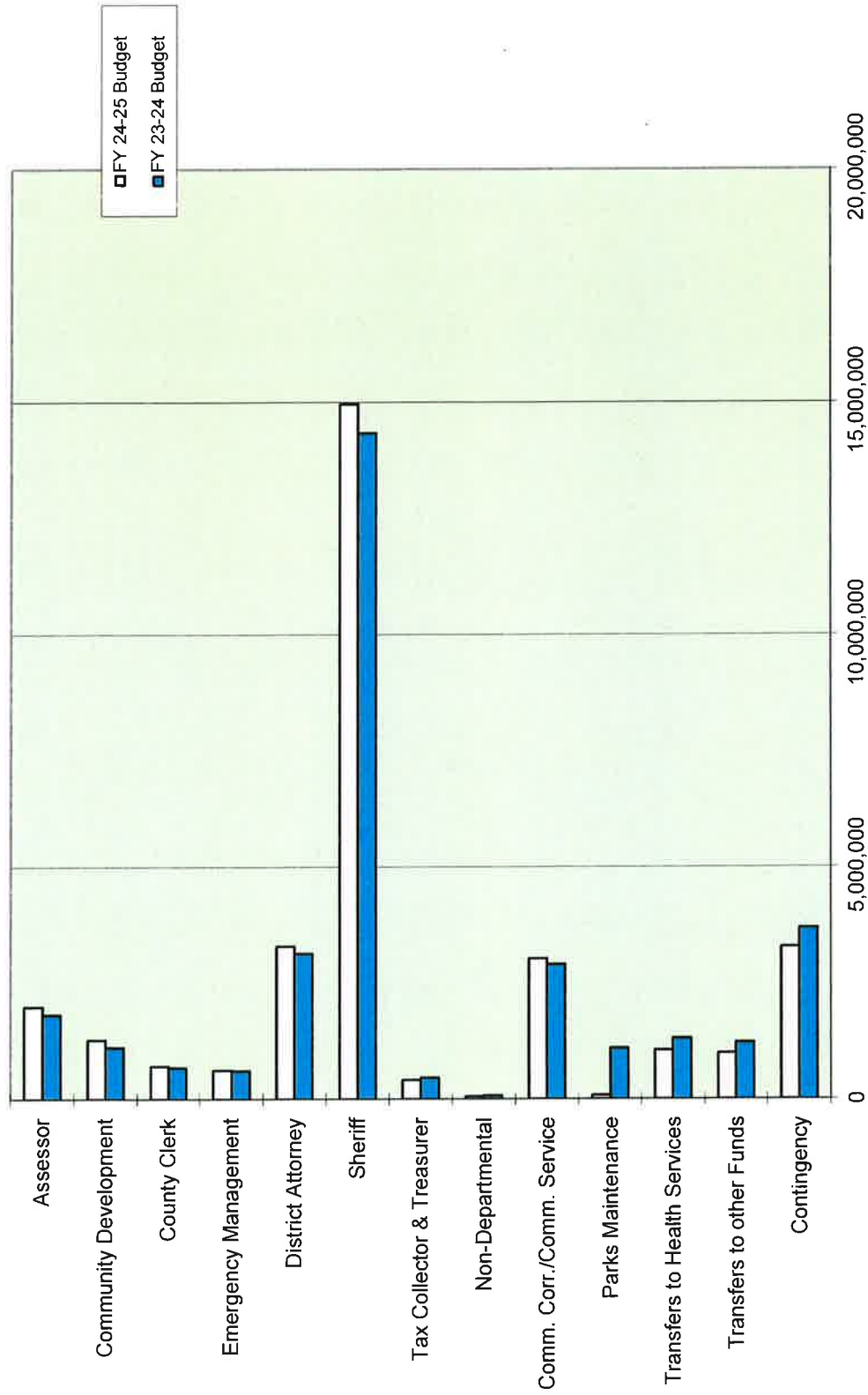


2024-2025 GENERAL FUND
EXPENDITURE DISTRIBUTION

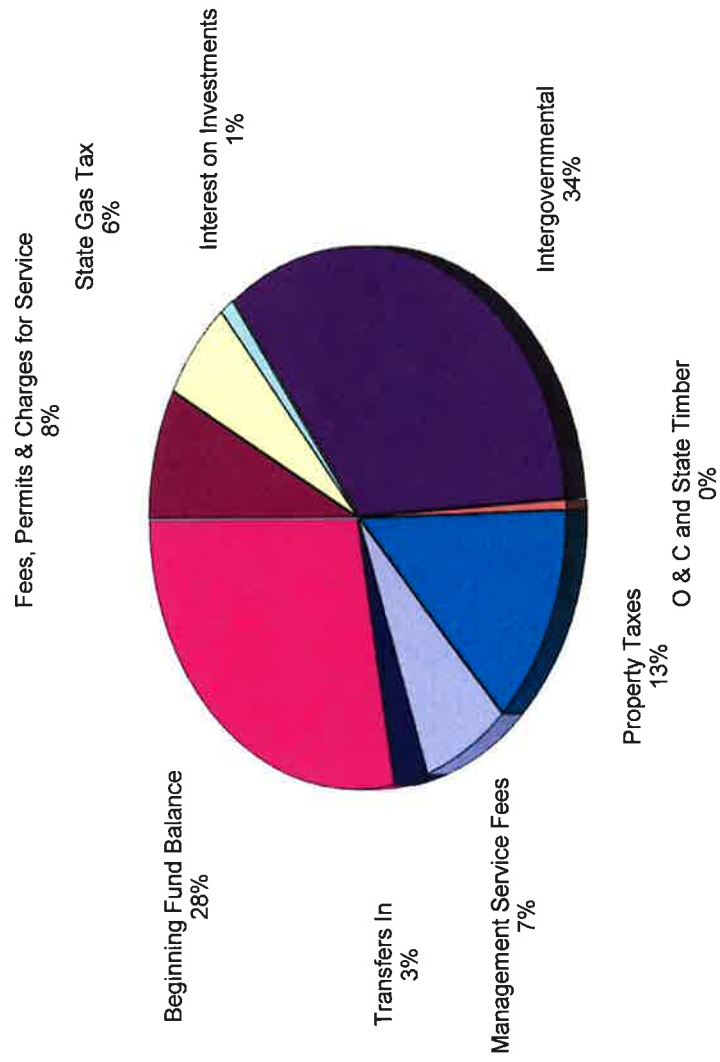
Expenditures & Transfers



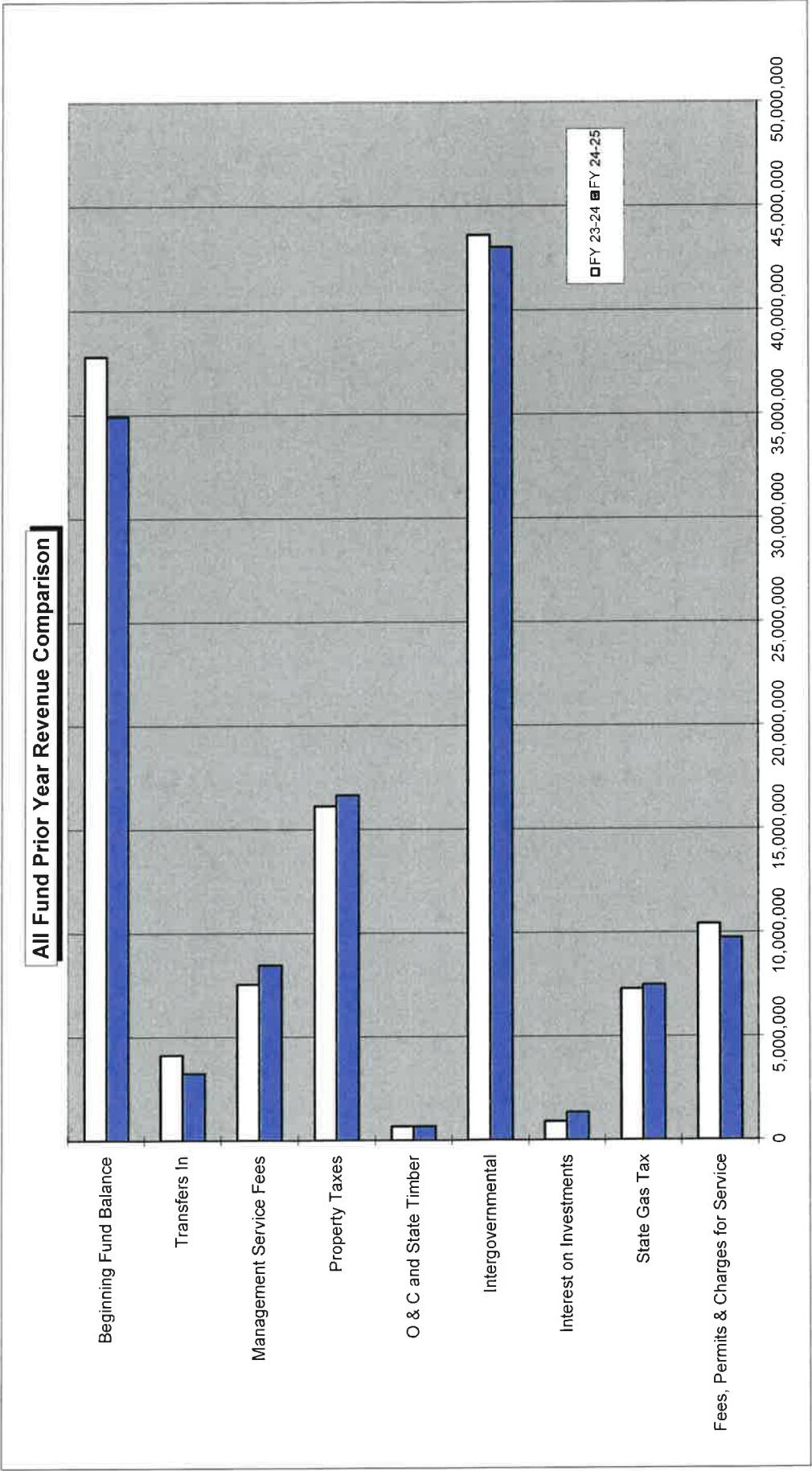
PRIOR YEAR EXPENDITURE COMPARISON



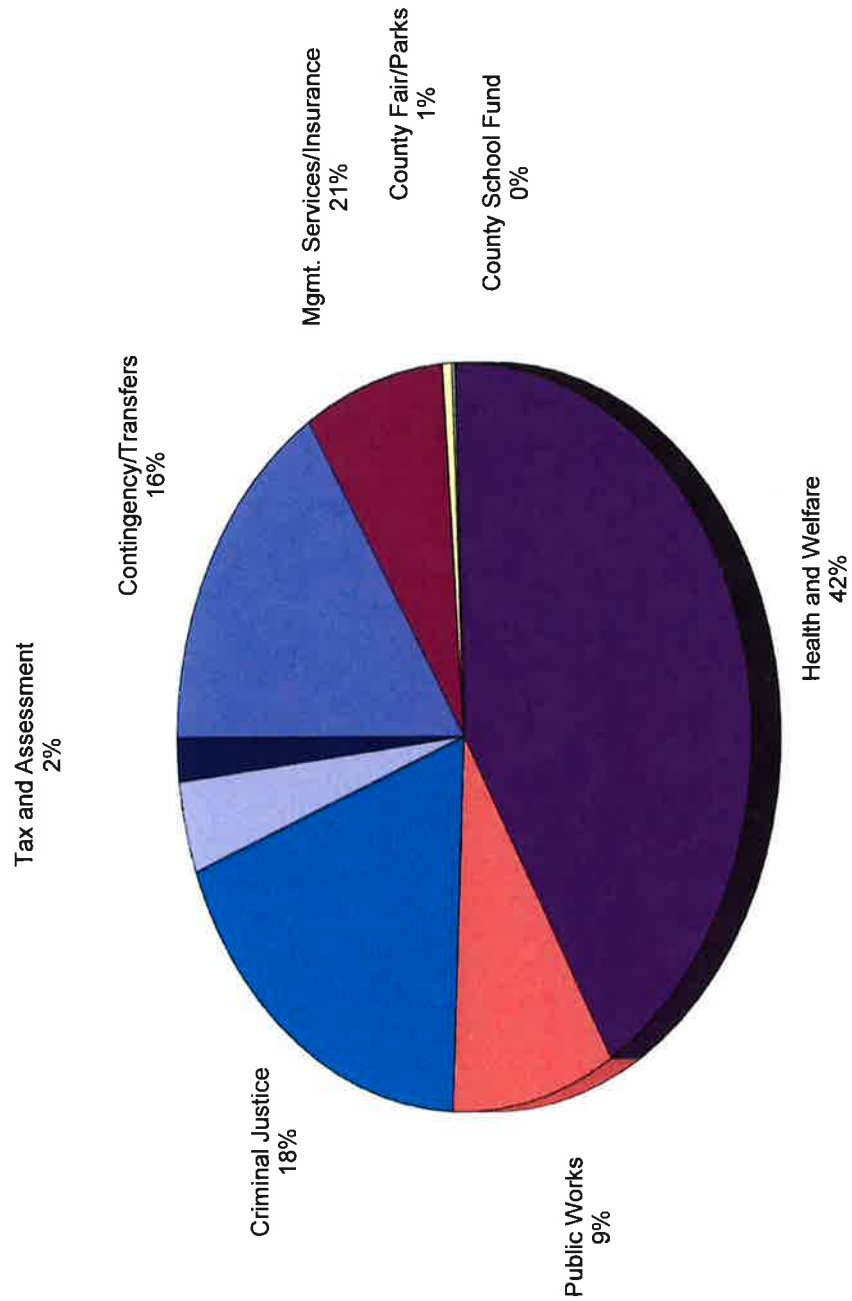
**FY 2024-2025
REVENUE ALL FUNDS**



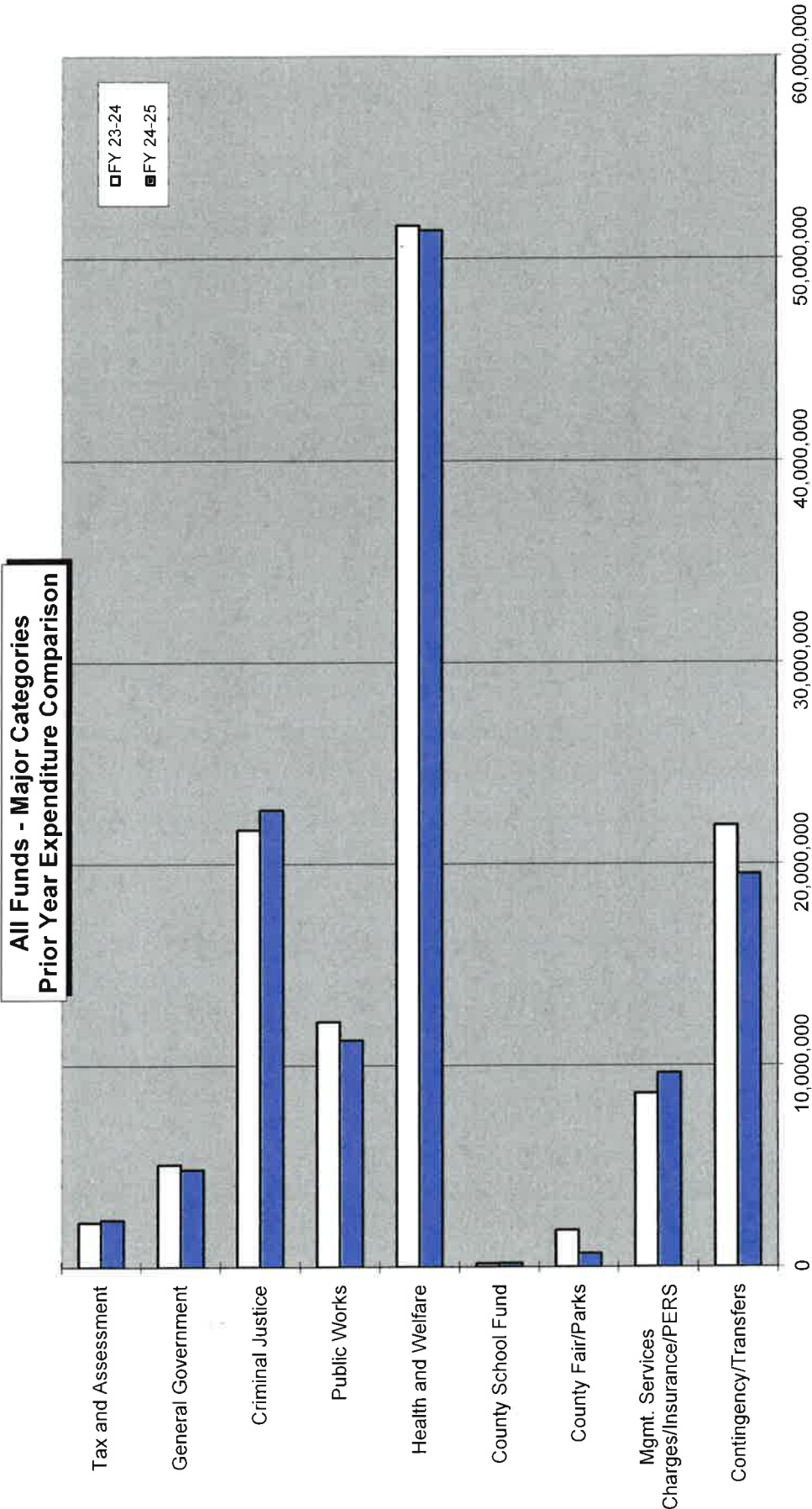
FY 2024-2025 Budget
All Funds



**FY2024-2025
ALL EXPENDITURES BY CATEGORY**



FY 2024-2025 Budget
All Funds



5520 REPORTING

5520 Reporting for Counties 2024-25

COUNTY		POLK		Expenditures		Revenue				
		Total Expenditures		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	Total	
Program	Assessment & Tax									
	ADOPTED BUDGET 2024-25		2,882,968.00	2,545,968.00	27,000.00	-	310,000.00	-	2,882,968.00	
	ADOPTED BUDGET 2023-24		2,638,365.00	2,306,765.00	31,600.00	-	300,000.00	-	2,638,365.00	
	ACTUAL 2022-23		2,553,414.00	2,246,889.00	32,963.00	-	273,562.00	-	2,553,414.00	
	ACTUAL 2021-22		2,295,341.00	1,930,865.00	30,822.00	-	333,654.00	-	2,295,341.00	
Program	Comm. Corrections									
	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	
	ADOPTED BUDGET 2023-24		2,898,752.00	558,252.00	205,500.00	-	2,110,000.00	25,000.00	2,898,752.00	
	ACTUAL 2022-23		2,857,551.00	-	342,313.00	-	2,506,325.00	21,284.00	2,869,922.00	
	ACTUAL 2021-22		2,719,353.00	-	334,722.00	-	2,483,789.00	20,668.00	2,839,179.00	
Program	District Attorney									
	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	
	ADOPTED BUDGET 2023-24		2,620,370.00	2,275,370.00	60,000.00	-	125,000.00	160,000.00	2,620,370.00	
	ACTUAL 2022-23		2,163,759.00	1,812,279.00	73,015.00	-	104,571.00	173,894.00	2,163,759.00	
	ACTUAL 2021-22		2,021,976.00	1,675,336.00	66,414.00	-	89,478.00	190,748.00	2,021,976.00	
Program	Public Health									
	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	
	ADOPTED BUDGET 2023-24		3,490,000.00	600,000.00	1,070,000.00	-	1,132,500.00	687,500.00	3,490,000.00	
	ACTUAL 2022-23		2,968,114.00	1,430,014.00	889,597.00	-	998,815.00	558,718.00	3,877,144.00	
	ACTUAL 2021-22		2,619,367.00	2,268,571.00	165,776.00	-	997,795.00	615,320.00	4,047,462.00	
Program	Juvenile									
	ADOPTED BUDGET 2024-25		1,277,000.00	800,000.00	159,500.00	-	317,500.00	-	1,277,000.00	
	ADOPTED BUDGET 2023-24		1,207,500.00	765,000.00	132,500.00	-	310,000.00	-	1,207,500.00	
	ACTUAL 2022-23		1,179,919.00	800,000.00	194,776.00	-	333,094.00	-	1,327,870.00	
	ACTUAL 2021-22		1,057,161.00	770,000.00	151,597.00	-	300,277.00	-	1,221,874.00	
Program	Behavioral Health									
	ADOPTED BUDGET 2024-25		43,675,000.00	-	20,995,000.00	-	22,365,000.00	315,000.00	43,675,000.00	
	ADOPTED BUDGET 2023-24		36,841,000.00	-	16,100,000.00	-	20,604,000.00	137,000.00	36,841,000.00	
	ACTUAL 2022-23		22,192,445.00	-	13,338,784.00	-	16,165,109.00	479,417.00	29,983,310.00	
	ACTUAL 2021-22		19,689,574.00	-	10,598,884.00	-	19,257,647.00	126,779.00	29,983,310.00	

Program	COUNTY	POLK	Revenue						Total
			Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
			Total Expenditures						
Program County Direct Program Totals	Economic Development								
	ADOPTED BUDGET 2024-25		1,650,000.00	-	600,000.00	350,000.00		700,000.00	1,650,000.00
	ADOPTED BUDGET 2023-24		1,900,000.00	-	850,000.00	350,000.00		700,000.00	1,900,000.00
	ACTUAL 2022-23		1,094,388.00	-	1,608,933.00	455,445.00	-	-	2,064,378.00
	ACTUAL 2021-22		1,552,320.00	-	1,115,042.00	348,711.00	-	1,680,000.00	3,143,753.00
Program County Direct Program Totals	Road								
	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
	ADOPTED BUDGET 2023-24		16,914,000.00	150,000.00	8,742,000.00		7,272,000.00	750,000.00	16,914,000.00
	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
	ACTUAL 2021-22		7,962,998.00	356,302.00	4,744,636.00		6,842,576.00	122,799.00	12,066,313.00

**ADOPTED BUDGET
DETAIL SHEETS**

**Polk County
Adopted Budget
Fiscal Year 2024-2025
Beginning July 1, 2024
Revenues**

Fund	100 General
	Revenues for all departments

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	Divn. Num.	Acct. Num.	Description	FY 24-25 Proposed	FY 24-25 Approved	FY 24-25 Adopted	Department
10,175	9,629	10,000	120	6200	Permits and Licenses	10,000	10,000	10,000	Recording
641,362	320,925	350,000	120	6300	Charges for Services	325,000	325,000	325,000	Recording
9,743	29,219	7,500	130	6130	State Operating Grants	7,500	7,500	7,500	Elections
4,532	1,338	15,000	130	6300	Charges for Services	20,000	20,000	20,000	Elections
6,092,142	6,092,142	6,400,000	199	6000	Beginning Fund Balance	5,750,000	5,750,000	5,750,000	Non-Departmental
11,381,786	11,879,601	12,150,000	199	6010	Property Taxes	12,600,000	12,600,000	12,600,000	Non-Departmental
173,997	148,315	175,000	199	6020	Property Taxes Previous Years	150,000	150,000	150,000	Non-Departmental
2,894,544	3,029,111	3,750,000	199	6015	Property Taxes - Operating Levy	3,850,000	3,850,000	3,850,000	Operating Levy
41,097	37,065	45,000	199	6017	Property Taxes Levy Previous Year	40,000	40,000	40,000	Operating Levy
366,419	390,534	350,000	199	6050	Franchise Tax	400,000	400,000	400,000	Non-Departmental
0	11,306	0	199	6110	Federal Awards	0	0	0	Non-Departmental
651,316	602,661	675,000	199	6120	Federal Pmt. in Lieu of Tax (O&C)	675,000	675,000	675,000	Non-Departmental
53,462	49,472	60,000	200	6221	Federal Pmt. in Lieu of Tax (Title III)	50,000	50,000	50,000	Non-Departmental
436,467	20,760	150,000	199	6140	State Shared Revenues	150,000	150,000	150,000	Non-Departmental
735,138	784,382	750,000	199	6142	State Shared Revenues-Excise Tax	775,000	775,000	775,000	Non-Departmental
24,475	25,813	25,000	199	6170	Intergovernmental Local Govt.	25,000	25,000	25,000	Non-Departmental
2,288	0	2,500	199	6310	Charges for Services-Rentals	2,500	2,500	2,500	Non-Departmental
98,381	95,543	100,000	199	6600	Fines and Forfeitures	100,000	100,000	100,000	Non-Departmental
119,401	706,300	750,000	199	6800	Interest Income	800,000	800,000	800,000	Non-Departmental
5,933	115,318	3,250	**	6990	Miscellaneous	2,750	2,750	2,750	Various Departments
0	0	0	199	7100	Proceeds from Sale of Assets	0	0	0	Non-Departmental
333,654	273,563	300,000	210	6130	State Operating Grants-CAFA	310,000	310,000	310,000	Assessment
2,336	685	2,500	210	6300	Charges for Services	1,000	1,000	1,000	Assessment
13,454	8,390	10,000	210	6305	MS Fees	10,000	10,000	10,000	Assessment
3,756	11,597	7,000	220	6300	Charges for Services	5,000	5,000	5,000	Tax Collector
6,278	3,173	10,000	220	6600	Fines and Forfeitures	10,000	10,000	10,000	Tax Collector
0	0	0	310	6130	State Operating Grants	0	0	0	Planning
103,000	120,000	120,000	310	6170	Intergovernmental Local Govt.	130,000	130,000	130,000	Planning
3,381	4,890	2,800	310	6200	Permits and Licenses	2,000	2,000	2,000	Planning
143,508	139,697	148,000	310	6300	Charges for Services	134,000	134,000	134,000	Planning
25,000	0	0	320	7920	Transfer from Other Fund	0	0	0	Building Inspection Fund
33,000	30,000	35,000	410	6130	State Operating Grants	35,000	35,000	35,000	Prosecution
66,414	73,015	60,000	410	6300	Charges for Services	70,000	70,000	70,000	Prosecution
288,053	254,948	300,000	415	6110	Federal Awards	350,000	350,000	350,000	Support Enforcement
30,002	21,969	30,000	415	6130	State Operating Grants	35,000	35,000	35,000	Support Enforcement
6,460	6,474	5,000	415	6300	Charges for Services	5,000	5,000	5,000	Support Enforcement
190,748	173,894	160,000	418	6110	Federal Awards	158,000	158,000	158,000	Victim's Assistance
56,478	71,571	60,000	418	6140	State Shared Revenues	57,000	57,000	57,000	Victim's Assistance
16,344	26,864	10,000	430	6110	Federal Awards	20,000	20,000	20,000	Patrol
292,390	1,348,520	25,000	430	6130	State Operating Grants	0	0	0	Patrol
112,800	112,800	0	430	6131	State Mental Health Grant	0	0	0	Patrol
1,438	0	0	430	6170	Intergovernmental Local Govt.	5,000	5,000	5,000	Patrol
7,990	4,214	10,000	430	6180	Non-Governmental Grants	5,000	5,000	5,000	Patrol
172,227	237,103	200,000	430	6300	Charges for Services	225,000	225,000	225,000	Patrol
12,315	8,978	5,000	430	6600	Fines and Forfeitures	10,000	10,000	10,000	Patrol
1,254	274	1,000	430	6980	Donations	1,000	1,000	1,000	Patrol
4,468	490	5,000	430	6990	Miscellaneous	1,000	1,000	1,000	Patrol
4,426	0	5,000	430	7100	Proceeds from Sale of Assets	2,500	2,500	2,500	Patrol
0	0	15,000	435	6110	Federal Awards	25,000	25,000	25,000	Jail
350,000	350,000	200,000	435	6140	State Shared Revenue (Impact)	200,000	200,000	200,000	Jail
554,516	591,144	520,000	435	6300	Charges for Services	525,000	525,000	525,000	Jail
1,134	2,679	2,000	435	6600	Fines and Forfeitures	2,000	2,000	2,000	Jail
4,194	0	5,000	435	6820	Commissions	15,000	15,000	15,000	Jail
1,952	0	0	435	6990	Miscellaneous	0	0	0	Jail
294,237	925,756	275,000	440	6110	Federal Awards	300,000	300,000	300,000	Emergency Management
0	10,000	0	440	6130	State Operating Grants	0	0	0	Emergency Management
0	0	0	440	6170	Intergovernmental Local Govt.	0	0	0	Emergency Management
227,921	239,822	250,000	440	6310	Charges for Services-Rentals	250,000	250,000	250,000	Emergency Management
3,270	8,879	0	457	6110	Federal Awards	0	0	0	Community Corrections
2,483,789	2,502,875	2,000,000	457	6130	State Operating Grants	2,300,000	2,300,000	2,300,000	Community Corrections
0	0	60,000	457	6130	State Operating Grants Drug Court	0	0	0	Community Corrections
128,619	48,262	50,000	457	6300	Charges for Services	50,000	50,000	50,000	Community Corrections
7,323	3,546	0	470	6310	Charges for Services-Rentals	0	0	0	Community Corrections
17,398	12,405	25,000		6110	Federal Awards	25,000	25,000	25,000	Comm. Serv.-Diversion
0	3,450	50,000	470	6130	State Operating Grants	50,000	50,000	50,000	Comm. Serv.-Diversion
198,530	203,481	180,000	470	6300	Charges for Services	200,000	200,000	200,000	Comm. Serv.-Diversion
71,163	84,126	75,000	590	6050	Franchise Tax	100,000	100,000	100,000	Environmental Health
5,887	2,924	7,000	590	6110	Federal Awards	7,500	7,500	7,500	Environmental Health
4,818	8,771	4,500	590	6130	State Operating Grants	5,000	5,000	5,000	Environmental Health
230,305	247,437	268,000	590	6200	Permits and Licenses	245,000	245,000	245,000	Environmental Health
13,936	18,375	16,000	590	6300	Charges for Services	20,000	20,000	20,000	Environmental Health
38,603	0	0	750	6110	Federal Awards	0	0	0	Parks Maintenance
3,150	0	1,050,000	750	6130	State Operating Grants	0	0	0	Parks Maintenance
83,091	81,597	85,000	750	6140	State Shared Revenues	90,000	90,000	90,000	Parks Maintenance
0	0	500	750	6300	Charges for Services	500	500	500	Parks Maintenance
0	421,923	500	750	6750	Settlements	0	0	0	Parks Maintenance
30,397,668	33,049,995	32,418,050			Fund Total	31,724,250	31,724,250	31,724,250	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
56,542	64,428	57,000	1.00	8010	Clerical/Admin. Specialist	57,446	1.00	57,446	1.00	57,446	1.00
27,252	27,911	31,500	0.30	8060	Elected Official	33,500	0.30	33,500	0.30	33,500	0.30
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
83,794	92,339	88,500	1.30		Total Salaries	90,946	1.30	90,946	1.30	90,946	1.30
23,975	26,304	26,108		8110	PERS-Retirement	22,737		22,737		22,737	
0	0	2,212		8115	PERS - Assessment	2,274		2,274		2,274	
6,142	6,887	6,770		8120	Social Security/Medicare	6,957		6,957		6,957	
25,002	26,667	26,650		8140	Insurance	26,650		26,650		26,650	
283	322	443		8150	Unemployment	455		455		455	
87	93	88		8160	Workers Comp. Insurance	91		91		91	
139,283	152,612	150,771	1.30		Total Personal Services	150,109	1.30	150,109	1.30	150,109	1.30
11,197	1,053	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	
248	0	1,500		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	448	250		8310	Advertising and Printing	250		250		250	
593	265	500		8320	Photocopying	500		500		500	
225	256	250		8330	Postage	250		250		250	
900	1,095	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	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	
1,918	0	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
(5)	0	2,000		8730	Misc. Fees	500		500		500	
41,969	44,176	46,419		8810	Rent Interdepartmental	51,386		51,386		51,386	
1,100	1,200	1,250		8820	Insurance Interdepartmental	1,400		1,400		1,400	
6,514	5,992	6,449		8830	Management Services Interdept.	6,826		6,826		6,826	
23,479	26,446	24,818		8840	Information Services Interdept	28,123		28,123		28,123	
88,138	80,931	86,936			Total Materials and Services	94,235		94,235		94,235	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
227,421	233,543	237,707	1.30		Total Department Expenses	244,344	1.30	244,344	1.30	244,344	1.30
Revenues											
10,175	9,629	10,000		6200	Permits & Licenses	10,000		10,000		10,000	
641,362	320,925	350,000		6300	Charges for Services	325,000		325,000		325,000	
0	0	0		6300	Charges for Services - Clerk's Trust	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
651,537	330,554	360,000			Total Revenues	335,000		335,000		335,000	
Net Cost of Program											
(424,116)	(97,011)	(122,293)			Expenditures less Revenue	(90,656)		(90,656)		(90,656)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
50,759	58,081	58,380	1.00	8010	Clerical/Admin. Specialist	64,732	1.00	64,732	1.00	64,732	1.00
63,588	65,125	66,500	0.70	8060	Elected Official	70,000	0.70	70,000	0.70	70,000	0.70
2,943	8,544	10,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
0	0	0		8090	Overtime	0		0		0	
117,290	131,750	134,880	1.70		Total Salaries	139,732	1.70	139,732	1.70	139,732	1.70
35,130	37,591	39,115		8110	PERS-Retirement	40,522		40,522		40,522	
0	0	3,372		8115	PERS - Assessment	3,493		3,493		3,493	
8,827	9,646	10,318		8120	Social Security/Medicare	10,689		10,689		10,689	
19,788	20,159	32,300		8140	Insurance	28,900		28,900		28,900	
272	308	674		8150	Unemployment	699		699		699	
120	128	405		8160	Workers Comp. Insurance	419		419		419	
181,427	199,582	221,065	1.70		Total Personal Services	224,455	1.70	224,455	1.70	224,455	1.70
960	11,200	2,000		8210	Office Supplies	2,000		2,000		2,000	
53,971	70,402	55,000		8220	Operating Supplies	50,000		50,000		50,000	
0	0	0		8240	Software & Maintenance	0		0		0	
614	99	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
6,691	753	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
593	1,107	1,000		8320	Photocopying	1,000		1,000		1,000	
19,677	30,561	20,000		8330	Postage	25,000		25,000		25,000	
1,015	1,421	1,000		8340	Telephone	1,000		1,000		1,000	
250	400	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
931	1,263	1,000		8420	Workshops and Conferences	1,500		1,500		1,500	
353	1,080	500		8430	Transportation	500		500		500	
11,366	17,209	15,000		8510	Professional Services	15,000		15,000		15,000	
0	0	0		8540	Contract Services	0		0		0	
0	1,176	0		8580	Special Projects	0		0		0	
20,320	32,937	25,000		8610	Repairs and Maintenance	25,000		25,000		25,000	
41,969	44,176	46,419		8810	Rent Interdepartmental	51,386		51,386		51,386	
1,100	1,200	1,250		8820	Insurance Interdepartmental	1,400		1,400		1,400	
10,368	9,535	9,892		8830	Management Services Interdept.	11,063		11,063		11,063	
33,566	38,266	41,312		8840	Information Services Interdept	48,123		48,123		48,123	
203,744	262,785	222,373			Total Materials and Services	235,972		235,972		235,972	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
385,171	462,367	443,438	1.70		Total Department Expenses	460,427	1.70	460,427	1.70	460,427	1.70
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
9,743	29,219	7,500		6130	State Operating Grants	7,500		7,500		7,500	
0	0	0		6180	Non-Governmental Grants	0		0		0	
4,532	1,338	15,000		6300	Charges for Services	20,000		20,000		20,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
14,275	30,557	22,500			Total Revenues	27,500		27,500		27,500	
Net Cost of Program											
370,896	431,810	420,938			Expenditures less Revenue	432,927		432,927		432,927	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	5,334	15,000	0.30	8010	Clerical/Admin. Specialist	16,364	0.30	16,364	0.30	16,364	0.30
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
12,000	12,000	12,000	0.00	8060	Elected Official	12,000	0.00	12,000	0.00	12,000	0.00
0	0	0		8080	Temporary Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
12,000	17,334	27,000	0.30		Total Salaries	28,364	0.30	28,364	0.30	28,364	0.30
3,220	4,651	7,695		8110	PERS-Retirement	8,084		8,084		8,084	
0	0	674		8115	PERS - Assessment	709		709		709	
918	1,328	2,066		8120	Social Security/Medicare	2,170		2,170		2,170	
0	2,345	5,100		8140	Insurance	5,100		5,100		5,100	
0	27	135		8150	Unemployment	142		142		142	
12	17	216		8160	Workers Comp. Insurance	227		227		227	
16,150	25,702	42,886	0.30		Total Personal Services	44,795	0.30	44,795	0.30	44,795	0.30
0	0	500		8210	Office Supplies	500		500		500	
2,135	0	2,000		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	
1,343	1,408	1,500		8340	Telephone	1,500		1,500		1,500	
0	0	500		8410	Dues, Memberships & Publicatns	500		500		500	
343	634	500		8420	Workshops and Conferences	500		500		500	
192	340	300		8430	Transportation	300		300		300	
0	0	0		8510	Professional Services	0		0		0	
7,026	7,396	7,771		8810	Rent Interdepartmental	8,603		8,603		8,603	
500	550	550		8820	Insurance Interdepartmental	550		550		550	
1,502	1,278	2,168		8830	Management Services Interdept.	2,163		2,163		2,163	
2,556	2,812	2,779		8840	Information Services Interdept.	3,117		3,117		3,117	
15,597	14,418	19,368			Total Materials and Services	19,533		19,533		19,533	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
31,747	40,120	62,254	0.30		Total Department Expenses	64,328	0.30	64,328	0.30	64,328	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											
31,747	40,120	62,254			Expenditures less Revenue	64,328		64,328		64,328	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
96,714	77,859	125,000	1.40	8010	Clerical/Admin. Specialist	79,318	1.30	79,318	1.30	79,318	1.30
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
25,200	27,037	27,500	0.20	8050	Department Head	29,500	0.20	29,500	0.20	29,500	0.20
0	0	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
17,880	13,645	15,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
6,164	3,399	5,000		8090	Overtime	5,000		5,000		5,000	
145,958	121,940	172,500	1.60		Total Salaries	128,818	1.50	128,818	1.50	128,818	1.50
29,814	26,834	45,600		8110	PERS-Retirement	33,151		33,151		33,151	
0	0	4,312		8115	PERS - Assessment	3,220		3,220		3,220	
10,570	9,234	13,196		8120	Social Security/Medicare	9,855		9,855		9,855	
43,045	35,650	33,600		8140	Insurance	31,500		31,500		31,500	
725	608	863		8150	Unemployment	644		644		644	
147	124	345		8160	Workers Comp. Insurance	257		257		257	
230,259	194,390	270,416	1.60		Total Personal Services	207,445	1.50	207,445	1.50	207,445	1.50
920	912	800		8210	Office Supplies	800		800		800	
1,013	0	1,000		8220	Operating Supplies	1,000		1,000		1,000	
668	749	500		8250	Small Tools & Minor Equipment	500		500		500	
967	2,116	1,500		8310	Advertising and Printing	1,500		1,500		1,500	
1,384	1,330	1,200		8320	Photocopying	1,200		1,200		1,200	
18,889	27,702	27,500		8330	Postage	30,000		30,000		30,000	
1,033	1,060	1,000		8340	Telephone	1,000		1,000		1,000	
481	315	160		8410	Dues, Memberships & Publicatns	160		160		160	
300	175	800		8420	Workshops and Conferences	800		800		800	
0	67	0		8430	Transportation	0		0		0	
2,675	3,675	4,500		8510	Professional Services	4,500		4,500		4,500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
1,056	4,880	3,000		8730	Misc Fees	3,000		3,000		3,000	
66	200	100		8790	Misc. Department Expenses	100		100		100	
36,723	38,654	40,617		8810	Rent Interdepartmental	44,963		44,963		44,963	
900	950	1,000		8820	Insurance Interdepartmental	1,100		1,100		1,100	
10,434	9,682	11,692		8830	Management Services Interdept.	9,919		9,919		9,919	
26,817	32,649	32,939		8840	Information Services Interdept.	37,075		37,075		37,075	
104,326	125,116	128,308			Total Materials and Services	137,617		137,617		137,617	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
334,585	319,506	398,724	1.60		Total Department Expenses	345,062	1.50	345,062	1.50	345,062	1.50
Revenues											
3,756	11,597	7,000		6300	Charges for Services	5,000		5,000		5,000	
0	0	0		6305	MS Fees	0		0		0	
6,278	3,173	10,000		6600	Fines and Forfeitures	10,000		10,000		10,000	
2,228	1,100	1,100		6990	Miscellaneous	1,100		1,100		1,100	
12,262	15,870	18,100			Total Revenues	16,100		16,100		16,100	
Net Cost of Program											
322,323	303,636	380,624			Expenditures less Revenue	328,962		328,962		328,962	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24	Acct.			FY 24-25	FY 24-25	FY 24-25		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted
Expenditures										
120,725	221,079	210,000	4.00	8010	Clerical/Admin. Specialist	233,047	4.00	233,047	4.00	233,047
353,253	359,511	364,827	6.00	8030	Professional/Technical	420,681	6.00	420,681	6.00	420,681
76,204	85,478	82,000	1.00	8040	Management/Supervisory	95,256	1.00	95,256	1.00	95,256
93,672	95,880	98,000	1.00	8060	Elected Official	108,000	1.00	108,000	1.00	108,000
0	0	2,500		8080	Temporary/Part-Time	5,000		5,000		5,000
0	0	0		8090	Overtime	0		0		0
643,854	761,948	757,327	12.00		Total Salaries	861,984	12.00	861,984	12.00	861,984
185,232	198,807	219,625		8110	PERS-Retirement	241,356		241,356		241,356
0	0	18,933		8115	PERS - Assessment	21,550		21,550		21,550
47,022	57,083	57,936		8120	Social Security/Medicare	65,942		65,942		65,942
188,767	223,987	240,000		8140	Insurance	252,000		252,000		252,000
2,761	3,321	3,787		8150	Unemployment	4,310		4,310		4,310
3,195	3,805	3,787		8160	Workers Comp. Insurance	4,310		4,310		4,310
1,070,831	1,248,951	1,301,394	12.00		Total Personal Services	1,451,451	12.00	1,451,451	12.00	1,451,451
3,200	3,368	2,000		8210	Office Supplies	2,000		2,000		2,000
0	12	0		8220	Operating Supplies	0		0		0
17,726	0	16,000		8240	Software and Maintenance	10,500		10,500		10,500
6,466	8,113	10,000		8250	Small Tools & Minor Equip.	16,000		16,000		16,000
1,150	823	1,500		8310	Advertising and Printing	1,500		1,500		1,500
2,574	2,872	3,000		8320	Photocopying	3,000		3,000		3,000
3,861	3,229	3,500		8330	Postage	3,500		3,500		3,500
7,656	7,910	6,500		8340	Telephone	6,500		6,500		6,500
7,739	2,680	6,500		8410	Dues, Memberships & Publicatns	7,800		7,800		7,800
4,590	9,328	6,000		8420	Workshops and Conferences	6,000		6,000		6,000
5,551	8,306	7,000		8430	Transportation	7,000		7,000		7,000
5,444	2,732	0		8510	Professional Services	0		0		0
0	6,000	0		8540	Contract Services	0		0		0
182,489	192,086	201,840		8810	Rent Interdepartmental	213,439		213,439		213,439
4,300	4,500	4,800		8820	Insurance Interdepartmental	5,000		5,000		5,000
41,073	40,773	48,116		8830	Management Services Interdept.	51,786		51,786		51,786
157,385	179,241	200,725		8840	Information Services Interdept.	204,928		204,928		204,928
451,204	471,973	517,481			Total Materials and Services	538,953		538,953		538,953
0	0	0		8948	Computers and Attachments	0		0		0
0	0	0			Total Capital Outlay	0		0		0
1,522,035	1,720,924	1,818,875	12.00		Total Department Expenses	1,990,404	12.00	1,990,404	12.00	1,990,404
Revenues										
333,654	273,562	300,000		6130	State Operating Grants - CAFA	310,000		310,000		310,000
0	0	0		6130	State Operating Grants - ORMAP	0		0		0
2,336	685	2,500		6300	Charges for Services	1,000		1,000		1,000
13,454	8,390	10,000		6305	MS Fees	10,000		10,000		10,000
2,770	8,018	1,000		6990	Miscellaneous	0		0		0
0	0	0		7100	Proceeds from Sale of Assets	0		0		0
352,214	290,655	313,500			Total Revenues	321,000		321,000		321,000
Net Cost of Program										
1,169,821	1,430,269	1,505,375			Expenditures less Revenue	1,669,404		1,669,404		1,669,404

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	32,329	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
94,183	92,660	104,000	3.00	8030	Professional/Technical	191,378	3.00	191,378	3.00	191,378	3.00
85,810	91,254	88,000	1.10	8040	Management/Supervisory	102,780	1.10	102,780	1.10	102,780	1.10
70,698	74,655	74,000	0.45	8050	Department Head	78,000	0.45	78,000	0.45	78,000	0.45
838	4,623	1,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
12,401	10,877	7,500		8090	Overtime	7,500		7,500		7,500	
263,930	306,398	274,500	4.55		Total Salaries	389,658	4.55	389,658	4.55	389,658	4.55
73,851	68,143	80,978		8110	PERS-Retirement	114,949		114,949		114,949	
0	0	6,863		8115	PERS - Assessment	9,741		9,741		9,741	
19,142	22,855	20,999		8120	Social Security/Medicare	29,809		29,809		29,809	
56,963	59,635	93,275		8140	Insurance	93,275		93,275		93,275	
1,308	1,389	1,373		8150	Unemployment	1,948		1,948		1,948	
264	321	1,097		8160	Workers Compensation Insurance	1,558		1,558		1,558	
415,458	458,741	479,085	4.55		Total Personal Services	640,939	4.55	640,939	4.55	640,939	4.55
947	1,240	1,400		8210	Office Supplies	1,400		1,400		1,400	
0	(569)	500		8220	Operating Supplies	500		500		500	
3,131	2,756	200		8250	Small Tools & Minor Equipment	200		200		200	
843	1,611	2,000		8310	Advertising and Printing	2,200		2,200		2,200	
2,100	2,302	2,800		8320	Photocopying	2,800		2,800		2,800	
2,125	2,527	3,100		8330	Postage	3,500		3,500		3,500	
3,339	3,478	3,500		8340	Telephone	3,500		3,500		3,500	
65	13	350		8410	Dues, Memberships & Publicatns	350		350		350	
605	20	1,800		8420	Workshops and Conferences	1,800		1,800		1,800	
0	42	400		8430	Transportation	400		400		400	
0	0	0		8510	Professional Services	0		0		0	
10,075	59,589	72,000		8540	Contract Services	35,000		35,000		35,000	
0	0	0		8580	Special Projects	0		0		0	
880	808	1,350		8740	Bank Charges	1,400		1,400		1,400	
50,025	52,636	55,330		8810	Rent Interdepartmental	61,251		61,251		61,251	
1,550	1,600	1,750		8820	Insurance Interdepartmental	2,000		2,000		2,000	
17,784	16,647	18,579		8830	Management Services Interdept.	20,971		20,971		20,971	
70,461	76,146	76,127		8840	Information Services Interdept	82,256		82,256		82,256	
163,930	220,846	241,186			Total Materials and Services	219,528		219,528		219,528	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
579,388	679,587	720,271	4.55		Total Department Expenses	860,467	4.55	860,467	4.55	860,467	4.55
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
103,000	120,000	120,000		6170	Intergovernmental Local Govt.	130,000		130,000		130,000	
0	0	0		6140	State Shared Revenues	0		0		0	
3,381	4,890	2,800		6200	Permits and Licenses	2,000		2,000		2,000	
143,508	139,697	148,000		6300	Charges for Services	134,000		134,000		134,000	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
675	17,763	650		6990	Miscellaneous	0		0		0	
250,564	282,350	271,450			Total Revenues	266,000		266,000		266,000	
Net Cost of Program											
(328,824)	(397,237)	448,821			Expenditures less Revenue	594,467		594,467		594,467	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
30,671	47,176	46,000	1.00	8030	Professional/Technical	49,152	1.00	49,152	1.00	49,152	1.00
59,113	34,308	60,000	0.95	8040	Management/Supervisory	76,888	1.05	76,888	1.05	76,888	1.05
23,566	24,885	24,165	0.15	8050	Department Head	26,000	0.15	26,000	0.15	26,000	0.15
1,275	12,764	30,000		8080	Temporary/Part-Time	12,500		12,500		12,500	
9,873	1,854	10,000		8090	Overtime	5,000		5,000		5,000	
124,498	120,987	170,165	2.10		Total Salaries	169,540	2.20	169,540	2.20	169,540	2.20
33,014	31,830	48,497		8110	PERS-Retirement	48,319		48,319		48,319	
0	0	4,254		8115	PERS - Assessment	4,239		4,239		4,239	
9,458	9,630	13,018		8120	Social Security/Medicare	12,970		12,970		12,970	
12,617	6,722	40,950		8140	Insurance	42,900		42,900		42,900	
632	628	851		8150	Unemployment	848		848		848	
500	608	1,361		8160	Workers Compensation Insurance	1,356		1,356		1,356	
180,719	170,405	279,096	2.10		Total Personal Services	280,171	2.20	280,171	2.20	280,171	2.20
753	981	850		8210	Office Supplies	850		850		850	
260	303	350		8220	Operating Supplies	350		350		350	
0	140	0		8240	Software & Maintenance	150		150		150	
860	677	1,800		8250	Small Tools & Minor Equip.	800		800		800	
943	446	525		8310	Advertising and Printing	1,000		1,000		1,000	
485	602	625		8320	Photocopying	650		650		650	
616	830	900		8330	Postage	1,000		1,000		1,000	
2,220	1,852	2,800		8340	Telephone	3,000		3,000		3,000	
553	502	2,000		8410	Dues, Memberships & Publicatns	675		675		675	
139	372	2,350		8420	Workshops and Conferences	1,750		1,750		1,750	
6,331	6,719	8,000		8430	Transportation	8,400		8,400		8,400	
1,531	1,110	2,000		8510	Professional Services	3,000		3,000		3,000	
8,425	8,709	12,000		8540	Contract Services	15,000		15,000		15,000	
0	0	0		8550	Contracts - Other Public Agencies	10,000		10,000		10,000	
1,979	1,991	3,200		8740	Bank Charges	3,200		3,200		3,200	
37,519	39,492	41,497		8810	Rent Interdepartmental	45,938		45,938		45,938	
2,000	2,100	2,400		8820	Insurance Interdepartmental	2,500		2,500		2,500	
11,856	12,285	13,132		8830	Management Services Interdept.	11,643		11,643		11,643	
14,497	15,968	17,207		8840	Information Services Interdept	20,822		20,822		20,822	
90,967	95,079	111,636			Total Materials & Services	130,728		130,728		130,728	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
271,686	265,484	390,732	2.10		Total Department Expenses	410,899	2.20	410,899	2.20	410,899	2.20
Revenues											
71,163	84,124	75,000		6050	Franchise Tax	100,000		100,000		100,000	
5,887	2,924	7,000		6110	Federal Awards	7,500		7,500		7,500	
4,818	8,771	4,500		6130	State Operating Grants	5,000		5,000		5,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
230,305	247,437	268,000		6200	Permits and Licenses	245,000		245,000		245,000	
13,936	18,375	16,000		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	
326,109	361,631	370,500			Total Revenues	377,500		377,500		377,500	
Net Cost of Program											
54,423	96,147	(20,232)			Expenditures less Revenue	(33,399)		(33,399)		(33,399)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
278,607	325,944	348,000	7.00	8010	Clerical/Admin. Specialist	304,717	6.00	304,717	6.00	304,717	6.00
290,858	230,760	460,000	5.50	8030	Professional/Technical	481,043	5.50	481,043	5.50	481,043	5.50
182,335	190,661	194,000	1.80	8040	Management/Supervisory	271,273	2.80	271,273	2.80	271,273	2.80
16,200	16,800	18,000		6060	Elected Official	19,200		19,200		19,200	
6,890	85,759	30,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
14,587	12,722	10,000		8090	Overtime	10,000		10,000		10,000	
789,477	862,646	1,060,000	14.30		Total Salaries	1,101,233	14.30	1,101,233	14.30	1,101,233	14.30
202,236	207,311	296,800		8110	PERS-Retirement	308,345		308,345		308,345	
0	0	26,500		8115	PERS - Assessment	31,936		31,936		31,936	
58,013	66,018	81,090		8120	Social Security/Medicare	84,244		84,244		84,244	
220,851	207,360	286,000		8140	Insurance	278,850		278,850		278,850	
3,689	4,226	5,300		8150	Unemployment	5,506		5,506		5,506	
782	823	1,060		8160	Workers Comp. Insurance	1,101		1,101		1,101	
1,275,048	1,348,384	1,756,750	14.30		Total Personal Services	1,811,216	14.30	1,811,216	14.30	1,811,216	14.30
4,467	9,719	6,000		8210	Office Supplies	6,000		6,000		6,000	
368	1,179	1,500		8220	Operating Supplies	2,500		2,500		2,500	
16,716	19,293	20,000		8240	Software & Maintenance	20,000		20,000		20,000	
10,992	17,665	12,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
2,586	292	4,000		8310	Advertising and Printing	1,500		1,500		1,500	
4,193	3,081	5,000		8320	Photocopying	4,000		4,000		4,000	
1,629	2,759	1,500		8330	Postage	2,500		2,500		2,500	
12,656	13,479	11,000		8340	Telephone	15,000		15,000		15,000	
9,760	11,122	13,500		8410	Dues, Memberships & Publicatns	14,500		14,500		14,500	
11,946	22,786	20,000		8420	Workshops and Conferences	20,000		20,000		20,000	
4,089	4,812	2,500		8430	Transportation	7,800		7,800		7,800	
8,127	17,729	7,500		8510	Professional Services	20,000		20,000		20,000	
88	0	0		8540	Contract Services	0		0		0	
0	7,233	0		8580	Special Projects	5,000		5,000		5,000	
2,602	2,513	3,500		8730	Misc. Fees and Premiums	5,800		5,800		5,800	
93,837	103,980	108,240		8810	Rent Interdepartmental	114,318		114,318		114,318	
1,650	1,700	3,000		8820	Insurance Interdepartmental	3,500		3,500		3,500	
52,767	51,127	55,841		8830	Management Services Interdept.	62,074		62,074		62,074	
77,428	82,136	82,506		8840	Information Services Interdept.	87,335		87,335		87,335	
315,901	372,605	357,587			Total Materials and Services	406,827		406,827		406,827	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
1,590,949	1,720,989	2,114,337	14.30		Total Department Expenses	2,218,043	14.30	2,218,043	14.30	2,218,043	14.30
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
33,000	33,000	35,000		6130	State Operating Grants	35,000		35,000		35,000	
0	0	0		6140	State Shared Revenues	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
66,414	73,015	60,000		6300	Charges for Services	70,000		70,000		70,000	
30	11	0		6990	Miscellaneous	0		0		0	
99,444	106,026	95,000			Total Revenues	105,000		105,000		105,000	
Net Cost of Program											
1,491,505	1,614,963	2,019,337			Expenditures less Revenue	2,113,043		2,113,043		2,113,043	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24	Acct.			FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
96,564	113,492	110,000	2.00	8010	Clerical/Admin. Specialist	122,400	2.00	122,400	2.00	122,400	2.00
35,049	39,218	41,000	0.50	8030	Professional/Technical	44,014	0.50	44,014	0.50	44,014	0.50
67,407	76,287	81,000	1.20	8040	Management/Supervisory	85,756	1.20	85,756	1.20	85,756	1.20
0	0	0		8080	Temporary/Part-Time	0		0		0	
1,429	545	2,500		8090	Overtime	2,000		2,000		2,000	
200,449	229,542	234,500	3.70		Total Salaries	254,170	3.70	254,170	3.70	254,170	3.70
54,842	62,457	63,315		8110	PERS-Retirement	68,626		68,626		68,626	
0	0	5,863		8115	PERS - Assessment	6,354		6,354		6,354	
15,077	17,414	17,939		8120	Social Security/Medicare	19,444		19,444		19,444	
60,496	72,367	72,150		8140	Insurance	72,150		72,150		72,150	
1,014	1,150	1,173		8150	Unemployment	1,271		1,271		1,271	
210	230	375		8160	Workers Comp. Insurance	407		407		407	
332,088	383,160	395,315	3.70		Total Personal Services	422,422	3.70	422,422	3.70	422,422	3.70
639	832	825		8210	Office Supplies	1,000		1,000		1,000	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	2,500		8240	Software & Maintenance	1,000		1,000		1,000	
789	1,528	2,000		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
0	43	250		8310	Advertising and Printing	250		250		250	
756	958	1,000		8320	Photocopying	1,500		1,500		1,500	
1,797	1,659	1,750		8330	Postage	2,500		2,500		2,500	
3,017	3,104	3,500		8340	Telephone	4,000		4,000		4,000	
357	112	750		8410	Dues, Memberships & Publicatns	750		750		750	
2,857	3,864	6,000		8420	Workshops and Conferences	7,000		7,000		7,000	
45	216	400		8430	Transportation	400		400		400	
4,392	3,737	2,750		8510	Professional Services	3,000		3,000		3,000	
41,130	36,978	38,855		8810	Rent Interdepartmental	43,013		43,013		43,013	
850	900	1,000		8820	Insurance Interdepartmental	1,000		1,000		1,000	
14,067	13,870	15,255		8830	Management Services Interdept.	16,401		16,401		16,401	
14,795	15,931	15,574		8840	Information Services Interdept.	17,442		17,442		17,442	
85,491	83,732	92,409			Total Materials and Services	101,756		101,756		101,756	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
417,579	466,892	487,724	3.70		Total Department Expenses	524,178	3.70	524,178	3.70	524,178	3.70
Revenues											
288,053	254,948	300,000		6110	Federal Awards	350,000		350,000		350,000	
30,002	21,969	30,000		6130	State Operating Grants	35,000		35,000		35,000	
0	0	0		6140	State Shared Revenues	0		0		0	
6,460	6,474	5,000		6300	Charges for Services	5,000		5,000		5,000	
10	0	0		6600	Fines & Forfeitures	0		0		0	
324,525	283,391	335,000			Total Revenues	390,000		390,000		390,000	
Net Cost of Program											
93,054	183,501	152,724			Expenditures less Revenue	134,178		134,178		134,178	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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	25,000		8580	Special Projects	20,000		20,000		20,000	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8830	Management Services	0		0		0	
25,000	25,000	25,000			Total Materials and Services	20,000		20,000		20,000	
0	0			8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
25,000	25,000	25,000	0.00		Total Department Expenses	20,000	0.00	20,000	0.00	20,000	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	25,000			Expenditures less Revenue	20,000		20,000		20,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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	
51,597	45,947	55,000		8080	Temporary/Part-Time	55,000		55,000		55,000	
0	0	0		8090	Overtime	0		0		0	
51,597	45,947	55,000	0.00		Total Salaries	55,000	0.00	55,000	0.00	55,000	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	1,375		8115	PERS - Assessment	1,375		1,375		1,375	
3,851	3,589	4,208		8120	Social Security/Medicare	4,208		4,208		4,208	
0	0	0		8140	Insurance	0		0		0	
149	133	275		8150	Unemployment	275		275		275	
32	30	102		8160	Workers Comp. Insurance	101		101		101	
55,629	49,699	60,959	0.00		Total Personal Services	60,959	0.00	60,959	0.00	60,959	0.00
0	0	0		8210	Office Supplies	0		0		0	
2,241	1,075	2,000		8220	Operating Supplies	1,500		1,500		1,500	
0	0	0		8240	Software & Maintenance	0		0		0	
0	1,002	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising and Printing	0		0		0	
0	53	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
1,551	1,568	1,500		8340	Telephone	1,500		1,500		1,500	
0	0	0		8410	Dues, Memberships & Publicatns	0		0		0	
0	762	750		8420	Workshops and Conferences	1,000		1,000		1,000	
917	2,478	1,800		8430	Transportation	2,500		2,500		2,500	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
4,200	3,850	4,500		8540	Contract Services	4,500		4,500		4,500	
1,800	1,650	2,000		8660	Rentals	2,000		2,000		2,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
2,081	2,039	1,940		8830	Management Services Interdept.	2,098		2,098		2,098	
0	0	0		8840	Information Services Interdept.	0		0		0	
12,790	14,477	15,490			Total Materials and Services	16,098		16,098		16,098	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
68,419	64,176	76,449	0.00		Total Department Expenses	77,057	0.00	77,057	0.00	77,057	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											
68,419	64,176	76,449			Expenditures less Revenue	77,057		77,057		77,057	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
123,755	123,157	150,000	2.90	8010	Clerical/Admin. Specialist	155,928	3.00	155,928	3.00	155,928	3.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
40,446	43,962	46,500	0.75	8040	Management/Supervisory	46,722	0.75	46,722	0.75	46,722	0.75
0	0	0		8080	Temporary/Part-Time	0		0		0	
6,180	2,323	1,500		8090	Overtime	5,180		5,180		5,180	
170,381	169,442	198,000	3.65		Total Salaries	207,830	3.75	207,830	3.75	207,830	3.75
38,514	39,835	49,500		8110	PERS-Retirement	51,958		51,958		51,958	
0	0	4,950		8115	PERS - Assessment	5,196		5,196		5,196	
12,503	12,758	15,147		8120	Social Security/Medicare	15,899		15,899		15,899	
55,692	59,123	67,525		8140	Insurance	65,625		65,625		65,625	
856	852	990		8150	Unemployment	1,039		1,039		1,039	
172	168	317		8160	Workers Comp. Insurance	335		335		335	
278,118	282,178	336,429	3.65		Total Personal Services	347,881	3.75	347,881	3.75	347,881	3.75
766	546	750		8210	Office Supplies	750		750		750	
0	0	2,000		8240	Software & Maintenance	1,000		1,000		1,000	
1,046	1,362	1,800		8250	Small Tools & Minor Equipment	1,800		1,800		1,800	
4,498	2,315	1,000		8310	Advertising and Printing	2,000		2,000		2,000	
61	95	750		8320	Photocopying	750		750		750	
1,507	1,393	1,250		8330	Postage	1,350		1,350		1,350	
5,189	4,365	3,500		8340	Telephone	3,500		3,500		3,500	
0	0	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
1,604	6,195	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
0	219	0		8430	Transportation	0		0		0	
4,045	10,234	5,000		8510	Professional Services	7,000		7,000		7,000	
0	1,233	0		8580	Special Projects	0		0		0	
36,000	39,000	42,000		8810	Rent Interdepartmental	47,000		47,000		47,000	
850	900	1,000		8820	Insurance Interdepartmental	1,000		1,000		1,000	
15,370	14,130	15,581		8830	Management Services Interdept.	16,731		16,731		16,731	
13,554	14,429	14,024		8840	Information Services Interdept.	15,692		15,692		15,692	
84,490	96,416	93,155			Total Materials and Services	103,073		103,073		103,073	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
362,608	378,594	429,584	3.65		Total Department Expenses	450,954	3.75	450,954	3.75	450,954	3.75
Revenues											
190,748	173,894	160,000		6110	Federal Awards	158,000		158,000		158,000	
0	0	0		6130	State Operating Grants	0		0		0	
56,478	71,571	90,000		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	
247,226	245,465	250,000			Total Revenues	215,000		215,000		215,000	
Net Cost of Program											
(115,382)	(133,129)	(179,584)			Expenditures less Revenue	(235,954)		(235,954)		(235,954)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
317,631	369,512	371,703	5.45	8010	Clerical/Admin. Specialist	393,723	5.45	393,723	5.45	393,723	5.45
1,474,720	1,316,632	1,720,000	23.00	8030	Professional/Technical	1,650,000	21.00	1,650,000	21.00	1,650,000	21.00
759,002	904,552	867,925	7.50	8040	Management/Supervisory	1,008,044	8.50	1,008,044	8.50	1,008,044	8.50
61,674	65,277	65,000	0.50	8060	Elected Official	73,000	0.50	73,000	0.50	73,000	0.50
8,937	19,078	7,500		8080	Temporary/Part-Time	5,000		5,000		5,000	
282,865	286,376	275,000		8090	Overtime	275,000		275,000		275,000	
2,904,829	2,961,427	3,307,128	36.45		Total Salaries	3,404,767	35.45	3,404,767	35.45	3,404,767	35.45
869,327	858,001	975,603		8110	PERS-Retirement	1,004,406		1,004,406		1,004,406	
0	0	82,678		8115	PERS - Assessment	85,119		85,119		85,119	
218,605	227,836	252,995		8120	Social Security/Medicare	260,465		260,465		260,465	
591,844	607,796	747,225		8140	Insurance	726,725		726,725		726,725	
13,897	14,369	16,536		8150	Unemployment	17,024		17,024		17,024	
70,307	69,460	102,521		8160	Workers Compensation Insurance	105,548		105,548		105,548	
4,668,809	4,738,889	5,484,686	36.45		Total Personal Services	5,604,054	35.45	5,604,054	35.45	5,604,054	35.45
2,323	3,125	5,000		8210	Office Supplies	5,000		5,000		5,000	
62,370	88,280	70,000		8220	Operating Supplies	70,000		70,000		70,000	
108,267	135,032	110,000		8225	Fuels and Lubricants	120,000		120,000		120,000	
69,712	63,475	125,000		8240	Software & Maintenance	125,000		125,000		125,000	
30,230	70,386	60,000		8250	Small Tools & Minor Equip	60,000		60,000		60,000	
2,729	9,533	5,000		8310	Advertising and Printing	6,500		6,500		6,500	
7,547	6,574	8,000		8320	Photocopying	8,000		8,000		8,000	
4,801	5,815	5,000		8330	Postage	6,000		6,000		6,000	
40,050	39,673	40,000		8340	Telephone	45,000		45,000		45,000	
7,350	7,108	7,500		8350	Utilities	7,500		7,500		7,500	
2,239	810	2,500		8410	Dues, Memberships & Publicatns	2,500		2,500		2,500	
27,764	26,250	30,000		8420	Workshops and Conferences	30,000		30,000		30,000	
298	0	0		8430	Transportation	0		0		0	
23,405	29,794	20,000		8510	Professional Services	22,500		22,500		22,500	
587	788	0		8540	Contract Services	0		0		0	
150,549	161,587	210,000		8550	Contracts-Other Public Agency	230,000		230,000		230,000	
177,562	261,683	75,000		8580	Special Projects	0		0		0	
57,224	54,527	60,000		8610	Repairs and Maintenance	70,000		70,000		70,000	
70,888	74,902	70,000		8612	Vehicle Maint.-Sheriff	70,000		70,000		70,000	
78,034	57,413	50,000		8616	Vehicle - Set Up	50,000		50,000		50,000	
0	0	2,000		8620	Sheriff's Reserve Expense	2,000		2,000		2,000	
1,316	1,877	2,000		8740	Bank Charges	2,000		2,000		2,000	
0	2	0		8790	Misc. Dept. Expense	0		0		0	
185,019	194,749	204,637		8810	Rent Interdepartmental	216,536		216,536		216,536	
82,500	87,500	130,000		8820	Insurance Interdepartmental	145,000		145,000		145,000	
156,675	148,208	168,971		8830	Management Services Interdept.	177,161		177,161		177,161	
122,010	128,675	132,039		8840	Information Services Interdept	143,632		143,632		143,632	
1,471,449	1,657,766	1,592,647			Total Materials and Services	1,614,329		1,614,329		1,614,329	
0	123,129	0		####	Buildings	0		0		0	
172,693	172,441	125,000		8944	Vehicles	150,000		150,000		150,000	
0	111,383	65,000		8942	Machinery	0		0		0	
172,693	406,953	190,000			Total Capital Outlay	150,000		150,000		150,000	
6,312,951	6,803,608	7,267,333	36.45		Total Department Expenses	7,368,383	35.45	7,368,383	35.45	7,368,383	35.45
Revenues											
16,344	26,864	10,000		6110	Federal Awards	20,000		20,000		20,000	
292,390	1,348,520	25,000		6130	State Operating Grants	0		0		0	
112,800	112,800	0		6131	State Mental Health Grant	0		0		0	
1,438	0	0		6170	Intergovt. Local Govt.	5,000		5,000		5,000	
7,990	4,214	10,000		6180	Non-governmental Grants	5,000		5,000		5,000	
172,227	237,103	200,000		6300	Charges for Services	225,000		225,000		225,000	
12,315	8,978	5,000		6600	Fines & Forfeitures	10,000		10,000		10,000	
1,264	276	1,000		6980	Donations	1,000		1,000		1,000	
4,468	490	5,000		6990	Miscellaneous	1,000		1,000		1,000	
4,426	0	5,000		7100	Proceeds from Sale of Assets	2,500		2,500		2,500	
625,662	#####	261,000			Total Revenues	269,500		269,500		269,500	
Net Cost of Program											
5,687,289	5,064,363	7,006,333			Expenditures less Revenue	7,098,883		7,098,883		7,098,883	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
94,829	104,058	150,000	3.00	8010	Clerical/Admin. Specialist	165,000	3.00	165,000	3.00	165,000	3.00
1,739,227	1,918,172	1,900,000	23.00	8030	Professional/Technical	2,000,000	23.00	2,000,000	23.00	2,000,000	23.00
743,128	848,386	865,000	7.50	8040	Management/Supervisory	900,000	7.50	900,000	7.50	900,000	7.50
61,674	65,277	65,000	0.50	8060	Elected Official	73,000	0.50	73,000	0.50	73,000	0.50
5,740	826	0		8080	Temporary/Part-Time	0		0		0	
174,991	182,625	175,000		8090	Overtime	175,000		175,000		175,000	
2,819,589	3,119,344	3,155,000	34.00		Total Salaries	3,313,000	34.00	3,313,000	34.00	3,313,000	34.00
846,916	968,244	930,725		8110	PERS-Retirement	977,335		977,335		977,335	
0	0	78,875		8115	PERS - Assessment	82,825		82,825		82,825	
214,198	240,917	241,358		8120	Social Security/Medicare	253,445		253,445		253,445	
515,642	591,974	680,000		8140	Insurance	680,000		680,000		680,000	
13,976	15,414	15,775		8150	Unemployment	16,565		16,565		16,565	
74,167	81,978	94,650		8160	Workers Compensation Insurance	99,390		99,390		99,390	
4,484,488	5,017,871	5,196,383	34.00		Total Personal Services	5,422,560	34.00	5,422,560	34.00	5,422,560	34.00
2,933	4,771	3,500		8210	Office Supplies	3,500		3,500		3,500	
90,217	79,112	75,000		8220	Operating Supplies	75,000		75,000		75,000	
2,006	3,081	3,500		8225	Fuels and Lubricants	3,500		3,500		3,500	
193,635	330,457	320,000		8230	Food Services and Supplies	360,000		360,000		360,000	
41,615	20,702	40,000		8240	Software & Maintenance	55,000		55,000		55,000	
12,992	6,877	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
339	1,070	1,000		8310	Advertising and Printing	2,000		2,000		2,000	
12,524	7,945	10,000		8320	Photocopying	10,000		10,000		10,000	
266	310	500		8330	Postage	500		500		500	
7,945	9,448	9,000		8340	Telephone	9,500		9,500		9,500	
0	0	0		8350	Utilities	0		0		0	
945	1,320	2,000		8410	Dues, Memberships & Publications	2,000		2,000		2,000	
21,800	20,015	23,000		8420	Workshops and Conferences	23,000		23,000		23,000	
0	0	0		8430	Transportation	0		0		0	
7,350	6,877	7,500		8510	Professional Services	7,500		7,500		7,500	
168,862	549,604	500,000		8520	Medical Care	700,000		700,000		700,000	
0	0	0		8550	Contracts-Other Public Agency	0		0		0	
3,375	647,259	50,000		8580	Special Projects	0		0		0	
14,608	7,682	10,000		8610	Repairs and Maintenance	10,000		10,000		10,000	
1,679	2,547	3,000		8612	Vehicle Maint.-Sheriff	3,000		3,000		3,000	
409,368	434,861	458,000		8810	Rent Interdepartmental	515,470		515,470		515,470	
82,500	90,000	115,000		8820	Insurance Interdepartmental	130,000		130,000		130,000	
155,045	146,172	162,466		8830	Management Services Interdept.	169,546		169,546		169,546	
60,339	62,902	64,700		8840	Information Services Interdept	73,184		73,184		73,184	
1,290,343	2,433,012	1,873,166			Total Materials and Services	2,167,700		2,167,700		2,167,700	
0	0	0		8920	Buildings	0		0		0	
0	16,966	0		8942	Machinery	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	16,966	0			Total Capital Outlay	0		0		0	
5,774,831	7,467,849	7,069,549	34.00		Total Department Expenses	7,590,260	34.00	7,590,260	34.00	7,590,260	34.00
Revenues											
0	0	15,000		6110	Federal Awards	25,000		25,000		25,000	
0	0	0		6130	State Operating Grants	0		0		0	
350,000	350,000	200,000		6140	State Shared Revenues	200,000		200,000		200,000	
554,516	591,144	520,000		6300	Charges for Services	525,000		525,000		525,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
1,134	2,679	2,000		6600	Fines & Forfeitures	2,000		2,000		2,000	
0	0	0		6750	Settlements	0		0		0	
4,194	0	15,000		6820	Commission	15,000		15,000		15,000	
0	0	0		6880	Donations	0		0		0	
1,952	0	0		6990	Miscellaneous	0		0		0	
911,796	943,823	752,000			Total Revenues	767,000		767,000		767,000	
Net Cost of Program											
4,863,035	6,524,026	6,317,549			Expenditures less Revenue	6,823,260		6,823,260		6,823,260	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24	Acct.		FY 24-25	FY 24-25	FY 24-25				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
16,949	6,174	27,500	0.50	8010	Clerical/Admin. Specialist	30,000	0.50	30,000	0.50	30,000	0.50
114,030	122,368	119,928	1.00	8040	Management/Supervisory	126,000	1.00	126,000	1.00	126,000	1.00
9,081	11,542	5,000		8090	Overtime	5,000		5,000		5,000	
140,060	140,084	152,428	1.50		Total Salaries	161,000	1.50	161,000	1.50	161,000	1.50
35,127	34,581	41,156		8110	PERS-Retirement	43,470		43,470		43,470	
-	-	3,811		8115	PERS - Assessment	4,025		4,025		4,025	
10,372	10,601	11,661		8120	Social Security/Medicare	12,317		12,317		12,317	
28,622	25,686	30,750		8140	Insurance	30,750		30,750		30,750	
689	689	762		8150	Unemployment	805		805		805	
3,232	3,388	3,810		8160	Workers Compensation Insurance	4,025		4,025		4,025	
218,102	215,029	244,378	1.50		Total Personal Services	256,392	1.50	256,392	1.50	256,392	1.50
1,488	1,436	500		8210	Office Supplies	500		500		500	
4,832	9,029	5,000		8220	Operating Supplies	5,000		5,000		5,000	
2,990	2,735	2,500		8225	Fuels and Lubricants	2,500		2,500		2,500	
299	3,210	2,500		8240	Software & Maintenance	2,500		2,500		2,500	
10,484	1,618	10,000		8250	Small Tools & Equipment	5,000		5,000		5,000	
799	474	200		8310	Advertising and Printing	200		200		200	
1,063	537	500		8320	Photocopying	500		500		500	
208	377	200		8330	Postage	200		200		200	
5,098	5,171	6,000		8340	Telephone	6,000		6,000		6,000	
20,831	21,402	24,000		8350	Utilities	24,000		24,000		24,000	
1,225	901	500		8410	Dues, Memberships & Publications	1,000		1,000		1,000	
1,528	7,673	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
123	67	0		8430	Transportation	0		0		0	
6,214	30	1,500		8510	Professional Services	500		500		500	
2,884	1,339	0		8540	Contract Services	0		0		0	
0	4,491	0		8550	Contracts Other Public Agencies	0		0		0	
382,184	399,706	200,000		8580	Special Projects	200,000		200,000		200,000	
28,533	125,883	20,000		8610	Repairs and Maintenance	20,000		20,000		20,000	
2,189	1,310	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
6,468	11,144	0		8660	Rentals	0		0		0	
30,000	32,500	35,000		8810	Rent Interdepartmental	40,000		40,000		40,000	
900	1,000	1,500		8820	Insurance Interdepartmental	2,000		2,000		2,000	
13,807	14,188	14,403		8830	Management Services Interdept.	15,061		15,061		15,061	
21,471	22,245	29,674		8840	Information Services Interdept	32,494		32,494		32,494	
545,618	668,466	363,977			Total Materials and Services	367,455		367,455		367,455	
0	0	0		8920	Buildings	0		0		0	
0	27,500	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	27,500	0			Total Capital Outlay	0		0		0	
763,720	910,995	608,355	1.50		Total Department Expenses	623,847	1.50	623,847	1.50	623,847	1.50
Revenues											
294,237	926,766	275,000		6110	Federal Grants	300,000		300,000		300,000	
0	10,000	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
227,921	239,822	250,000		6310	Charges for Services-Rental	250,000		250,000		250,000	
0	1,314	0		6990	Miscellaneous	0		0		0	
522,158	1,177,902	525,000			Total Revenues	550,000		550,000		550,000	
Net Cost of Program											
241,562	(266,907)	83,355			Expenditures less Revenue	73,847		73,847		73,847	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	2,461	0		8550	Contracts-Other Public Agency	0		0		0	
0	0	500		8580	Special Projects	500		500		500	
149	208	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	
822	767	2,500		8790	Misc. Department Expenses	2,500		2,500		2,500	
3,971	6,436	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											
356,302	20,760	150,000		9810	Transfer to Public Works Fund	150,000		150,000		150,000	
100,000	140,000	180,000		9820	Transfer to Dog Control Fund	140,000		140,000		140,000	
5,000	5,000	5,000		9830	Transfer to Marine Patrol Fund	5,000		5,000		5,000	
47,500	28,000	25,000		9835	Transfer to Law Library Fund	25,000		25,000		25,000	
0	0	5,000		9836	Transfer to Domestic Mediation	5,000		5,000		5,000	
100,000	350,000	250,000		9838	Transfer to Health Services - FC	100,000		100,000		100,000	
0	75,000	200,000		9840	Transfer to Public Health Fund	150,000		150,000		150,000	
770,000	800,000	765,000		9850	Transfer to Juvenile Fund	800,000		800,000		800,000	
240,000	125,000	200,000		9860	Transfer to Fair Fund	200,000		200,000		200,000	
110,000	120,000	90,000		9865	Transfer to Veteran's Services F	90,000		90,000		90,000	
200,000	350,000	250,000		9880	Transfer to Bldg. Improvement F	125,000		125,000		125,000	
100,000	100,000	100,000		9883	Transfer to P. W. Const. Fund	50,000		50,000		50,000	
0	100,000	300,000		9884	Transfer to Insurance Fund	200,000		200,000		200,000	
2,028,802	2,213,760	2,520,000			Total Transfers	2,040,000		2,040,000		2,040,000	
2,032,773	2,220,196	2,527,000			Total Departmental Expense	2,047,000		2,047,000		2,047,000	
Fund Contingency and Unappropriated Ending Fund Balance											
0	0	3,682,119		9990	Fund Operating Contingency	3,276,765		3,276,765		3,276,765	
0	0	0		9995	Unaprop. Ending Fund Balance	0		0		0	
Revenues											
6,092,142	6,824,544	6,400,000		6000	Beginning Fund Balance	5,750,000		5,750,000		5,750,000	
11,381,786	11,879,601	12,150,000		6010	Property Taxes	12,600,000		12,600,000		12,600,000	
173,997	148,315	175,000		6020	Property Taxes Previous Years	150,000		150,000		150,000	
2,894,544	3,029,111	3,750,000		6020	Property Taxes - Operating Levy	3,850,000		3,850,000		3,850,000	
41,097	37,065	45,000		6017	Property Taxes- Levy Previous Y	40,000		40,000		40,000	
366,419	390,534	350,000		6050	Franchise Tax	400,000		400,000		400,000	
0	11,306	0		6110	Federal Awards	0		0		0	
651,316	602,661	675,000		6120	Federal Pmts in Lieu of Tax (O &	675,000		675,000		675,000	
436,467	20,760	150,000		6140	State Shared Revenues	150,000		150,000		150,000	
735,138	784,382	750,000		6142	State Shared Revenues - Excise	775,000		775,000		775,000	
24,475	25,813	25,000		6170	Intergovernmental Local Gov't	25,000		25,000		25,000	
2,288	0	2,500		6310	Charges for Services - Rentals	2,500		2,500		2,500	
98,381	95,543	100,000		6600	Fines and Forfeitures	100,000		100,000		100,000	
119,401	706,300	750,000		6800	Interest Income	800,000		800,000		800,000	
5,933	0	3,250		6990	Miscellaneous	2,750		2,750		2,750	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
25,000	25,000	0		7920	Transfer from Other Fund	0		0		0	
23,048,384	24,580,935	25,325,750			Total Revenues	25,320,250		25,320,250		25,320,250	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
25,522	3,991	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
1,078	0	0		8090	Overtime	0		0		0	
26,600	3,991	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
7,836	1,263	0		8110	PERS-Retirement	0		0		0	
1,933	306	0		8120	Social Security/Medicare	0		0		0	
7,441	683	0		8140	Insurance	0		0		0	
131	20	0		8150	Unemployment	0		0		0	
707	112	0		8160	Workers Comp. Insurance	0		0		0	
44,648	6,375	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
100	0	0		8220	Operating Supplies	0		0		0	
0	0	24,291		8250	Small Tools & Minor Equipmer	9,200		9,200		9,200	
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	40,000		8580	Special Projects	40,046		40,046		40,046	
0	0	0		8614	Vehicle Maint. - Gen. Services	0		0		0	
0	0	0		8616	Vehicle Set-up	0		0		0	
0	0	0		8750	Aid to Other Public Agencies	0		0		0	
0	0	709		8830	Management Services Interde	754		754		754	
0	0	0		8840	Information Services	0		0		0	
100	0	65,000			Total Materials and Services	50,000		50,000		50,000	
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	
44,748	6,375	65,000	0.00		Total Department Expenses	50,000	0.00	50,000	0.00	50,000	0.00
Revenues											
53,462	49,472	65,000		6221	Federal Pmts in Lieu of Tax (T	50,000		50,000		50,000	
0	0	0		6990	Miscellaneous	0		0		0	
53,462	49,472	65,000			Total Revenues	50,000		50,000		50,000	
Net Cost of Program											
(8,714)	(43,097)	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
84,837	125,047	92,000	2.00	8010	Clerical/Admin. Specialist	104,078	2.00	104,078	2.00	104,078	2.00
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
731,723	784,977	735,000	9.00	8030	Professional/Technical	733,010	8.00	733,010	8.00	733,010	8.00
91,391	120,039	168,000	2.00	8040	Management/Supervisory	180,000	2.00	180,000	2.00	180,000	2.00
66,013	71,412	72,500	0.55	8050	Department Head	78,395	0.55	78,395	0.55	78,395	0.55
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
12,030	14,189	12,000		8090	Overtime	15,000		15,000		15,000	
985,994	1,115,664	1,079,500	13.55		Total Salaries	1,110,483	12.55	1,110,483	12.55	1,110,483	12.55
303,227	313,875	318,453		8110	PERS-Retirement	327,592		327,592		327,592	
0	0	26,988		8115	PERS - Assessment	27,762		27,762		27,762	
73,758	85,725	82,582		8120	Social Security/Medicare	84,952		84,952		84,952	
230,218	262,108	277,775		8140	Insurance	244,725		244,725		244,725	
4,955	5,588	5,398		8150	Unemployment	5,552		5,552		5,552	
21,947	16,426	32,384		8160	Workers Comp. Insurance	33,313		33,313		33,313	
1,620,099	1,799,386	1,823,080	13.55		Total Personal Services	1,834,381	12.55	1,834,381	12.55	1,834,381	12.55
3,193	4,621	5,000		8210	Office Supplies	5,000		5,000		5,000	
5,345	4,783	5,000		8220	Operating Supplies	6,000		6,000		6,000	
9,046	5,879	8,500		8240	Software and Maintenance	8,500		8,500		8,500	
6,778	5,534	10,000		8250	Small Tools & Minor Equip.	7,500		7,500		7,500	
2,006	984	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
5,938	6,265	6,000		8320	Photocopying	6,000		6,000		6,000	
2,636	2,208	2,500		8330	Postage	2,500		2,500		2,500	
10,670	11,562	11,000		8340	Telephone	12,000		12,000		12,000	
0	0	0		8350	Utilities	0		0		0	
4,740	2,631	5,000		8410	Dues, Memberships & Publ	9,000		9,000		9,000	
15,073	23,441	16,000		8420	Workshops and Conferences	20,000		20,000		20,000	
6,902	10,042	8,000		8430	Transportation	12,000		12,000		12,000	
270,293	182,326	160,000		8510	Professional Services	200,000		200,000		200,000	
0	0	0		8520	Medical Care	0		0		0	
34,294	34,561	25,000		8540	Contract Services	25,000		25,000		25,000	
0	20,572	15,000		8550	Contract - Other Public Agencies	15,000		15,000		15,000	
640	6,936	5,000		8580	Special Projects	5,000		5,000		5,000	
2,045	1,379	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
260	134	1,500		8614	Vehicle Maintenance	1,500		1,500		1,500	
76,601	47,725	35,000		8670	Boarding Expense	35,000		35,000		35,000	
208,000	212,000	215,000		8810	Rental-interdepartmental	220,000		220,000		220,000	
3,900	4,000	5,000		8820	Insurance Interdepartmental	5,500		5,500		5,500	
75,642	63,701	64,439		8830	Management Services Interdept.	66,763		66,763		66,763	
49,141	50,893	54,178		8840	Information Services Interdept.	63,053		63,053		63,053	
793,143	702,177	660,617			Total Materials and Services	728,816		728,816		728,816	
0	34,912	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	34,912	0			Total Capital Outlay	0		0		0	
2,413,242	2,536,475	2,483,697	13.55		Total Department Expenses	2,563,197	12.55	2,563,197	12.55	2,563,197	12.55
Revenues											
3,270	8,879	0		6110	Federal Awards	0		0		0	
2,483,789	2,502,875	2,000,000		6130	State Operating Grants	2,300,000		2,300,000		2,300,000	
0	0	60,000		6130	State Operating Grant-Drug Court	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
128,619	48,262	50,000		6300	Charges for Services	50,000		50,000		50,000	
7,323	3,546	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6980	Donations	0		0		0	
50	87,123	500		6990	Miscellaneous	500		500		500	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
2,623,051	2,650,685	2,110,500			Total Revenues	2,350,500		2,350,500		2,350,500	
Net Cost of Program											
209,809	114,210	(373,197)			Expenditures less Revenue	(212,697)		(212,697)		(212,697)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
88,353	97,965	125,000	3.00	8020	Laborer	143,350	3.00	143,350	3.00	143,350	3.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
60,372	65,484	63,000	1.00	8040	Management/Supervisory	70,632	1.00	70,632	1.00	70,632	1.00
1,532	0	2,500		8080	Temporary/Part-Time	1,000		1,000		1,000	
1,412	0	1,500		8090	Overtime	1,500		1,500		1,500	
151,669	163,449	192,000	4.00		Total Salaries	216,482	4.00	216,482	4.00	216,482	4.00
42,245	44,270	54,720		8110	PERS-Retirement	61,697		61,697		61,697	
0	0	4,800		8115	PERS - Assessment	5,412		5,412		5,412	
11,983	13,161	14,688		8120	Social Security/Medicare	16,561		16,561		16,561	
30,267	27,201	62,000		8140	Insurance	58,000		58,000		58,000	
796	855	960		8150	Unemployment	1,082		1,082		1,082	
4,235	4,404	7,680		8160	Workers Comp. Insurance	8,659		8,659		8,659	
241,195	253,340	336,848	4.00		Total Personal Services	367,894	4.00	367,894	4.00	367,894	4.00
19	474	0		8210	Office Supplies	0		0		0	
8,946	9,699	7,500		8220	Operating Supplies	10,000		10,000		10,000	
24	85	250		8225	Fuels & Lubricants	250		250		250	
3,600	3,588	3,750		8240	Software & Maintenance	3,750		3,750		3,750	
3,766	2,024	3,000		8250	Small Tools and Minor Equip	2,500		2,500		2,500	
0	0	100		8310	Advertising and Printing	100		100		100	
58	56	200		8320	Photocopying	200		200		200	
0	0	0		8330	Postage	0		0		0	
2,160	1,952	3,000		8340	Telephone	3,000		3,000		3,000	
0	0	0		8350	Utilities	0		0		0	
5,579	5,308	7,500		8360	Insurance	7,500		7,500		7,500	
180	0	500		8420	Workshops and Conferences	500		500		500	
14,702	15,787	16,000		8430	Transportation	25,000		25,000		25,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
1,795	2,412	6,000		8610	Repairs and Maintenance	5,000		5,000		5,000	
0	0	1,000		8614	Vehicle Maint. - Gen. Svcs.	1,000		1,000		1,000	
6,000	7,000	7,500		8810	Rent Interdepartmental	8,000		8,000		8,000	
1,500	1,600	1,750		8820	Insurance Interdepartmental	1,800		1,800		1,800	
13,410	14,188	15,002		8830	Management Services Interd.	15,655		15,655		15,655	
3,177	3,563	5,156		8840	Information Services Interde	5,785		5,785		5,785	
64,916	67,736	78,208			Total Materials and Service	90,040		90,040		90,040	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
306,111	321,076	415,056	4.00		Total Department Expenses	457,934	4.00	457,934	4.00	457,934	4.00
Revenues											
17,398	12,405	25,000		6110	Federal Awards	25,000		25,000		25,000	
0	3,450	50,000		6130	State Operating Grants	50,000		50,000		50,000	
198,530	203,482	155,000		6300	Charges for Services	200,000		200,000		200,000	
0	0	0		6600	Fines and Forfeitures	0		0		0	
200	0	0		6990	Miscellaneous	0		0		0	
216,128	219,337	230,000			Total Revenues	275,000		275,000		275,000	
Net Cost of Program											
89,983	101,739	185,056			Expenditures Less Revenue	182,934		182,934		182,934	

Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	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	
580	1,917	1,500		8220	Operating Supplies	1,500		1,500		1,500	
44	14	250		8225	Fuels & Lubricants	250		250		250	
1,053	11	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
525	0	0		8310	Advertising and Printing	0		0		0	
0	0	100		8340	Telephone	100		100		100	
2,349	2,403	2,300		8350	Utilities	2,300		2,300		2,300	
0	0	100		8410	Dues, Memberships & Public	100		100		100	
3,272	3,078	4,000		8430	Transportation	4,000		4,000		4,000	
12,461	5,364	5,000		8510	Professional Services	5,000		5,000		5,000	
45,000	50,000	50,000		8550	Contract - Other Public Agen	50,000		50,000		50,000	
46,780	(105,496)	5,500		8580	Special Projects	5,500		5,500		5,500	
2,093	5,070	5,000		8610	Repairs and Maintenance	5,000		5,000		5,000	
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0		0	
(24,617)	0	0		8750	Participation Public Agency	0		0		0	
750	800	1,000		8820	Insurance Interdepartmental	1,000		1,000		1,000	
2,730	2,441	18,096		8830	Management Services Interd.	4,451		4,451		4,451	
93,020	(34,398)	94,346			Total Materials and Service	80,701		80,701		80,701	
0	217,230	1,000,000		8930	Improvements other than Bld	0					
0	0	0		8944	Vehicles	0					
0	217,230	1,000,000			Total Capital Outlay	0		0		0	
93,020	182,832	1,094,346	0.00		Total Department Expenses	80,701	0.00	80,701	0.00	80,701	0.00
Revenues											
38,603	0	0		6110	Federal Awards	0		0		0	
3,150	0	1,025,000		6130	State Operating Grants	0		0		0	
83,091	81,597	84,000		6140	State Shared Revenues	90,000		90,000		90,000	
0		500		6300	Charges for Services	500		500		500	
0	421,923	0		6750	Settlements	0		0		0	
0		0		6980	Donations	0		0		0	
0		0		6990	Miscellaneous	0		0		0	
124,844	503,520	1,109,500			Total Revenues	90,500		90,500		90,500	
Net Cost of Program											
31,824	320,688	15,154			Expenditures less Revenue	9,799		9,799		9,799	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
58,886	78,173	88,000	2.00	8010	Clerical/Admin. Specialist	94,839	2.00	94,839	2.00	94,839	2.00
93,423	73,880	153,000	2.00	8030	Professional/Technical	73,056	1.00	73,056	1.00	73,056	1.00
161,379	197,228	145,000	1.80	8040	Management/Supervisory	165,528	1.80	165,528	1.80	165,528	1.80
39,277	41,475	42,000	0.25	8050	Department Head	44,000	0.25	44,000	0.25	44,000	0.25
2,014	11,200	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
8,794	8,438	10,000		8090	Overtime	10,000		10,000		10,000	
363,773	410,394	439,500	6.05		Total Salaries	388,923	5.05	388,923	5.05	388,923	5.05
94,914	95,758	129,653		8110	PERS-Retirement	114,732		114,732		114,732	
0	0	10,988		8115	PERS - Assessment	9,723		9,723		9,723	
26,944	30,921	33,622		8120	Social Security/Medicare	29,753		29,753		29,753	
81,577	98,489	124,025		8140	Insurance	103,525		103,525		103,525	
1,824	2,052	2,198		8150	Unemployment	1,945		1,945		1,945	
2,179	2,471	3,515		8160	Workers Comp. Insurance	3,111		3,110		3,110	
571,211	640,085	743,501	6.05		Total Personal Services	651,712	5.05	651,713	5.05	651,713	5.05
779	1,030	750		8210	Office Supplies	750		750		750	
779	869	1,500		8220	Operating Supplies	1,000		1,000		1,000	
0	0	300		8240	Software & Maintenance	300		300		300	
523	2,986	1,250		8250	Small Tools & Minor Equip.	1,200		1,200		1,200	
294	85	1,000		8310	Advertising & Printing	500		500		500	
485	602	600		8320	Photocopying	700		700		700	
146	142	500		8330	Postage	500		500		500	
3,282	2,830	3,500		8340	Telephone	3,500		3,500		3,500	
2,324	2,172	2,500		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
698	640	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
18,843	16,518	18,500		8430	Transportation	19,000		19,000		19,000	
0	0	500		8510	Professional Services	500		500		500	
7,395	6,545	12,000		8540	Contract Services	28,000		28,000		28,000	
0	0	0		8550	Contracts- Other Public Agency	80,000		80,000		80,000	
0	0	19,528		8560	Special Projects	10,000		10,000		10,000	
18,049	14,879	20,000		8740	Bank Charges	20,000		20,000		20,000	
0	0	0		8790	Misc. Department Expenses	0		0		0	
37,519	39,492	41,497		8810	Rent Interdepartmental	45,938		45,938		45,938	
6,400	6,500	6,800		8820	Insurance Interdepartmental	7,000		7,000		7,000	
21,469	23,230	24,705		8830	Management Services Interdept.	30,722		30,722		30,722	
38,724	44,988	48,569		8840	Information Services Interdept.	53,245		53,245		53,245	
157,709	163,508	206,499			Total Materials and Services	307,855		307,855		307,855	
0	0	45,000		8944	Vehicles	0		0		0	
0	0	5,000		8948	Computers and Attachments	0		0		0	
0	0	50,000			Total Capital Outlay	0		0		0	
25,000	0	0			Transfer to General Fund	0		0		0	
25,000	0	0			Total Transfer	0		0		0	
0	0	200,000		9990	Contingency	65,433		65,432		115,432	
0	0	200,000			Total Contingency	65,433		65,432		115,432	
753,920	803,593	1,200,000	6.05		Total Department Expenses	1,025,000	5.05	1,025,000	5.05	1,075,000	5.05
Revenues											
132,802	275,670	275,000		6000	Beginning Balance	215,000		215,000		265,000	
896,784	771,969	925,000		6200	Permits & Licenses	810,000		810,000		810,000	
0	0	0		6300	Charges for Services	0		0		0	
4	4	0		6990	Miscellaneous	0		0		0	
1,029,590	1,047,643	1,200,000			Total Revenues	1,025,000		1,025,000		1,075,000	
Net Cost of Program											
(275,670)	(244,050)	0			Expenditures less Revenue	(0)		(0)		(0)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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
9,821	10,990	12,500	0.25	8040	Management/Supervisory	15,574	0.25	15,574	0.25	15,574	0.25
0	0	0		8080	Temporary/Part-time	0		0		0	
0	22	1,000		8090	Overtime	500		500		500	
9,821	11,012	13,500	0.25		Total Salaries	16,074	0.25	16,074	0.25	16,074	0.25
1,995	2,955	3,848		8110	PERS-Retirement	4,581		4,581		4,581	
0	0	338		8115	PERS - Assessment	402		402		402	
709	831	1,033		8120	Social Security/Medicare	1,230		1,230		1,230	
3,796	3,929	5,125		8140	Insurance	5,125		5,125		5,125	
49	55	68		8150	Unemployment	80		80		80	
10	12	107		8160	Workers Comp. Insurance	128		128		128	
16,380	18,794	24,019	0.25		Total Personal Services	27,621	0.25	27,621	0.25	27,621	0.25
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
441	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	350		8310	Advertising & Printing	0		0		0	
29	4	350		8320	Photocopying	0		0		0	
0	0	50		8330	Postage	0		0		0	
0	50	50		8340	Telephone	0		0		0	
8,244	25,029	15,000		8420	Workshops and Conferences	25,750		25,750		25,750	
1,202	0	0		8430	Transportation	0		0		0	
9,852	50,730	10,000		8510	Professional Services	12,540		12,540		12,540	
105,900	81,300	104,418		8540	Contract Services	86,000		86,000		86,000	
918	275	7,500		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
3,048	2,500	5,513		8830	Management Services Interdept.	3,339		3,339		3,339	
0	0	0		8840	Information Services Interdept.	0		0		0	
129,634	159,888	143,481			Total Materials and Services	127,879		127,879		127,879	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
146,014	178,682	167,500	0.25		Total Department Expenses	155,500	0.25	155,500	0.25	155,500	0.25
Revenues											
78,231	65,110	35,000		6000	Beginning Balance	15,000		15,000		15,000	
132,893	132,893	132,500		6130	State Operating Grant	140,500		140,500		140,500	
0	0	0		6600	Fines & Forfeitures						
0	0	0		6990	Miscellaneous						
211,124	198,003	167,500			Total Revenues	155,500		155,500		155,500	
Net Cost of Program											
65,110	19,321	(0)			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		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		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
51	47	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	
37,080	29,752	55,370		8510	Professional Services	60,759		60,759		70,759	
0	0	0		8540	Contract Services	0		0		0	
0	0	500		8580	Special Projects	500		500		500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,641	1,853	1,980		8830	Management Services Interdept.	1,591		1,591		1,591	
0	0	0		8840	Information Services Interdept.	0		0		0	
38,772	31,652	58,000			Total Materials and Services	63,000		63,000		73,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
38,772	31,652	58,000	0.00		Total Department Expenses	63,000	0.00	63,000	0.00	73,000	0.00
Revenues											
17,060	15,755	15,000		6000	Beginning Balance	20,000		20,000		30,000	
37,467	37,467	38,000		6130	State Operating Grants	38,000		38,000		38,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	5,000		7910	Transfer from General Fund	5,000		5,000		5,000	
54,527	53,222	58,000			Total Revenues	63,000		63,000		73,000	
Net Cost of Program											
15,755	21,570	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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	0	0		8310	Advertising & Printing	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	1,000		1,000		1,000	
0	0	5,000		8540	Contract Services	5,000		5,000		5,000	
8,896	3,190	96,452		8580	Special Projects	103,800		103,800		103,800	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,696	1,854	1,848		8830	Management Services Interdept.	2,000		2,000		2,000	
15,000	15,000	15,000		8840	Information Services Interdept.	15,000		15,000		15,000	
25,592	20,044	120,000			Total Materials and Services	127,500		127,500		127,500	
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	
25,592	20,044	145,000	0.00		Total Department Expenses	152,500	0.00	152,500	0.00	152,500	0.00
Revenues											
125,680	121,444	125,000		6000	Beginning Balance	130,000		130,000		130,000	
0	0	0			Federal Awards	0		0		0	
15,609	15,609	14,000		6130	State Operating Grants	15,000		15,000		15,000	
5,107	4,931	5,000		6600	Fines & Forfeitures	5,000		5,000		5,000	
640	3,203	1,000		6800	Interest Income	2,500		2,500		2,500	
0	0	0		6990	Miscellaneous	0		0		0	
147,036	145,187	145,000			Total Revenues	152,500		152,500		152,500	
Net Cost of Program											
(121,444)	(125,143)	0			Expenditures less Revenue	0		0		0	

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenue**

210 Public Works	(Fund)
Revenue for all departments	

FY 21-22	FY 22-23	FY 23-24	Divn	Acct.	Description	FY 24-25	FY 24-25	FY 24-25	Division
Actual	Actual	Adopted	Num.	Num.		Proposed	Approved	Adopted	
Revenues									
2,759,970	4,103,313	5,700,000	610	6000	Beginning Fund Balance	4,500,000	4,700,000	4,700,000	Administration
0	0	0	610	6130	State Operating Grant	0	0	0	Administration
71,670	143,079	50,000	610	6300	Charges for Services	40,000	40,000	40,000	Administration
15,031	85,027	50,000	610	6800	Interest Income	75,000	75,000	75,000	Administration
20	2,085	0	610	6990	Miscellaneous	0	0	0	Administration
750,000	0	0	610	7920	Transfer from another Fund	0	0	0	Administration
128,934	156,724	140,000	620	6300	Charges for Services	150,000	150,000	150,000	County Shops
0	0	0	620	7100	Proceeds from Sale of Assets	0	0	0	County Shops
0	0	175,000	630	6110	Federal Awards	0	0	0	Road Maintenance
122,799	131,703	125,000	630	6120	Federal Payment in Lieu of Tax	125,000	125,000	125,000	Road Maintenance
0	0	0	630	6130	State Operating Grant	0	0	0	Road Maintenance
0	0	150,000	630	6140	State Shared Revenues	300,000	300,000	300,000	Road Maintenance
6,774,456	7,023,849	7,200,000	630	6142	State Shared Rev.-Gas Tax	7,400,000	7,400,000	7,400,000	Road Maintenance
430,680	193,518	200,000	630	6300	Charges for Services	200,000	200,000	200,000	Road Maintenance
0	250	0	630	6750	Settlements	0	0	0	Road Maintenance
5,077	456	0	630	6990	Miscellaneous	0	0	0	Road Maintenance
6,550	397	15,000	630	7100	Proceeds from Sale of Assets	15,000	15,000	15,000	Road Maintenance
356,302	20,750	150,000	630	7910	Transfer General Fund	150,000	150,000	150,000	Road Maintenance
78,098	0	0	630	7920	Transfer from another Fund	0	0	0	Road Maintenance
0	0	450,000	640	6110	Federal Awards	545,000	545,000	545,000	Road Construction
57,474	0	950,000	640	6130	State Operating Grant	670,000	670,000	670,000	Road Construction
0	0	0	640	6140	State Shared Revenues	0	0	0	Road Construction
68,120	70,648	72,000	640	6142	State Shared Rev-Bike Paths	75,000	75,000	75,000	Road Construction
226,031	538,282	1,400,000	640	6170	Intergovernmental Local Gov	340,000	340,000	340,000	Road Construction
0	0	0	640	6750	Settlements	0	0	0	Road Construction
174,157	152,380	75,000	650	6300	Charges for Services	60,000	60,000	60,000	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
28,134	19,367	12,000	655	6300	Charges for Services	12,000	12,000	12,000	Engineering
0	0	0	655	6990	Miscellaneous	0	0	0	Engineering
12,053,503	12,641,828	16,914,000	Fund Total			14,657,000	14,857,000	14,857,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
39,548	42,604	47,652	1.00	8010	Clerical/Admin. Specialist	54,574	1.00	54,574	1.00	54,574	1.00
59,928	72,676	70,620	1.00	8040	Management/Supervisory	74,532	1.00	74,532	1.00	74,532	1.00
142,980	147,150	148,000	1.00	8050	Department Head	155,928	1.00	155,928	1.00	155,928	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
6,726	15,700	7,500		8090	Overtime	7,500		7,500		7,500	
249,182	278,130	274,772	3.00		Total Salaries	293,534	3.00	293,534	3.00	293,534	3.00
65,417	63,794	78,310		8110	PERS-Retirement	83,657		83,657		83,657	
0	0	6,869		8115	PERS - Assessment	7,338		7,338		7,338	
18,616	20,955	21,020		8120	Social Security/Medicare	22,455		22,455		22,455	
53,710	57,455	64,500		8140	Insurance	64,500		64,500		64,500	
1,228	1,371	1,374		8150	Unemployment	1,468		1,468		1,468	
250	1,030	550		8160	Workers Comp. Insurance	587		587		587	
388,403	422,735	447,395	3.00		Total Personal Services	473,540	3.00	473,540	3.00	473,540	3.00
4,264	2,494	3,000		8210	Office Supplies	3,000		3,000		3,000	
1,345	1,728	0		8220	Operating Supplies	0		0		0	
3,326	4,435	4,000		8240	Software & Maintenance	4,000		4,000		4,000	
34,578	4,691	3,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
707	1,738	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
4,763	3,634	5,000		8320	Photocopying	5,000		5,000		5,000	
556	1,338	1,500		8330	Postage	1,500		1,500		1,500	
7,944	8,605	10,000		8340	Telephone	10,000		10,000		10,000	
8,666	4,086	7,500		8350	Utilities	7,500		7,500		7,500	
0	5,895	0		8370	Settlements	0		0		0	
5,794	7,192	4,000		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
1,801	161	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
19,783	13,010	40,000		8510	Professional Services	40,000		40,000		40,000	
587	751	0		8540	Contract Services	0		0		0	
53,507	53,437	50,000		8610	Repairs and Maintenance	50,000		50,000		50,000	
15	89	0		8790	Misc. Department Expense	0		0		0	
91,000	97,500	145,000		8820	Insurance Interdepartmental	160,000		160,000		160,000	
218,945	219,216	238,333		8830	Management Services Interdept.	290,650		290,650		290,650	
123,299	128,504	145,159		8840	Information Services Interdept	161,086		161,086		161,086	
580,880	558,504	659,242			Total Materials and Services	742,486		742,486		742,486	
733,116	7,447	0		8920	Buildings	0		0		0	
0	932	0		8948	Computers & Attachments	0		0		0	
733,116	8,379	0			Total Capital Outlay	0		0		0	
400,000	500,000	500,000		9883	Transfer to P.W. Construction Fund	500,000		500,000		500,000	
400,000	500,000	500,000			Total Transfer	500,000		500,000		500,000	
0	0	4,312,883		9990	Contingency	3,104,854		3,704,854		3,704,854	
0	0	4,312,883			Total Contingency	3,104,854		3,704,854		3,704,854	
2,102,399	1,489,618	5,919,520	3.00		Total Department Expenses	4,820,880	3.00	5,420,880	3.00	5,420,880	3.00
Revenues											
2,759,970	4,103,313	5,700,000		6000	Beginning Fund Balance	4,500,000		4,700,000		4,700,000	
0	0	0		6130	State Operating Grants	0		0		0	
71,670	143,079	50,000		6300	Charges for Services	40,000		40,000		40,000	
15,031	85,027	50,000		6800	Interest Income	75,000		75,000		75,000	
0	2,085	0		6990	Miscellaneous	0		0		0	
750,000	0	0		7920	Transfer from another Fund	0		0		0	
3,596,671	4,333,504	5,800,000			Total Revenues	4,615,000		4,815,000		4,815,000	
Net Cost of Program											
(1,494,272)	(2,843,886)	119,520			Expenditures less Revenue	205,880		605,880		605,880	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
120,840	134,184	140,000	2.00	8020	Laborer	147,004	2.00	147,004	2.00	147,004	2.00
70,506	76,518	80,000	1.00	8040	Management/Supervisory	82,000	1.00	82,000	1.00	82,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
5,560	9,237	7,500		8090	Overtime	10,000		10,000		10,000	
196,906	219,939	227,500	3.00		Salaries	239,004	3.00	239,004	3.00	239,004	3.00
61,439	68,466	67,113		8110	PERS-Retirement	70,506		70,506		70,506	
0	0	5,688		8115	PERS - Assessment	5,975		5,975		5,975	
15,044	17,157	17,404		8120	Social Security/Medicare	18,284		18,284		18,284	
49,424	50,581	60,000		8140	Insurance	60,000		60,000		60,000	
1,002	1,118	1,138		8150	Unemployment	1,195		1,195		1,195	
3,845	4,296	4,550		8160	Workers Comp. Insurance	4,780		4,780		4,780	
327,660	361,557	383,392	3.00		Total Personal Services	399,744	3.00	399,744	3.00	399,744	3.00
10	0	0		8210	Office Supplies	0		0		0	
1,796	(9,501)	4,000		8220	Operating Supplies	4,000		4,000		4,000	
754	18,379	5,000		8225	Fuels and Lubricants	5,000		5,000		5,000	
0	0	0		8240	Software & Maintenance	0		0		0	
1,800	8,686	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8340	Telephone	0		0		0	
5,153	4,640	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	
4,939	3,978	5,000		8540	Contract Services	5,000		5,000		5,000	
0	0	1,500		8580	Special Projects	1,500		1,500		1,500	
272,068	267,921	250,000		8610	Repairs and Maintenance	250,000		250,000		250,000	
33,476	27,463	25,000		8612	Vehicle Maint.-Sheriff	25,000		25,000		25,000	
9,357	8,597	10,000		8614	Vehicle Maint.-General Serv.	15,000		15,000		15,000	
0	392	5,000		8616	Vehicle Set-up	5,000		5,000		5,000	
329,353	330,555	313,000			Total Materials and Services	318,000		318,000		318,000	
0	0	5,000		8942	Machinery	5,000		5,000		5,000	
0	0	0		8944	Vehicles	0		0		0	
0	0	5,000			Total Capital Outlay	5,000		5,000		5,000	
657,013	692,112	701,392	3.00		Total Department Expense	722,744	3.00	722,744	3.00	722,744	3.00
Revenues											
128,934	156,724	140,000		6300	Charges for Services	150,000		150,000		150,000	
0	0	0		6750	Settlements	0		0		0	
20	20	0		6990	Micellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
128,954	156,744	140,000			Total Revenues	150,000		150,000		150,000	
Net Cost of Program											
528,059	535,368	561,392			Expenditures less Revenue	572,744		572,744		572,744	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
636,167	711,041	720,000	13.00	8020	Laborer	820,000	13.00	820,000	13.00	820,000	13.00
20,350	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
94,716	93,663	96,000	1.00	8040	Management/Supervisory	104,840	1.00	104,840	1.00	104,840	1.00
29,472	21,899	30,000		8080	Temporary/Part-Time	30,000		30,000		30,000	
70,142	99,156	75,000		8090	Overtime	75,000		75,000		75,000	
850,847	925,759	921,000	14.00		Salaries	1,029,840	14.00	1,029,840	14.00	1,029,840	14.00
216,690	227,650	230,250		8110	PERS-Retirement	257,460		257,460		257,460	
0	0	23,025		8115	PERS - Assessment	25,746		25,746		25,746	
63,157	70,907	70,457		8120	Social Security/Medicare	78,783		78,783		78,783	
225,030	245,451	294,000		8140	Insurance	294,000		294,000		294,000	
4,269	4,648	4,605		8150	Unemployment	5,149		5,149		5,149	
37,410	39,684	59,865		8160	Workers Comp. Insurance	66,940		66,940		66,940	
1,397,403	1,514,099	1,603,202	14.00		Total Personal Services	1,757,918	14.00	1,757,918	14.00	1,757,918	14.00
0	128	500		8210	Office Supplies	500		500		500	
568,030	267,412	550,000		8220	Operating Supplies	550,000		550,000		550,000	
352,108	306,038	350,000		8225	Fuels & Lubricants	350,000		350,000		350,000	
1,220	0	1,500		8240	Software & Maintenance	1,500		1,500		1,500	
10,802	13,186	10,000		8250	Small Tools & Minor Equip	10,000		10,000		10,000	
0	0	500		8310	Advertising & Printing	500		500		500	
852	915	2,000		8340	Telephone	2,000		2,000		2,000	
24,244	19,896	20,000		8350	Utilities	20,000		20,000		20,000	
2,111	6,433	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
2,487	2,887	5,000		8510	Professional Services	5,000		5,000		5,000	
391,182	350,487	550,000		8540	Contract Services	550,000		550,000		550,000	
0	64,552	200,000		8580	Special Projects	200,000		200,000		200,000	
177	24,388	5,000		8610	Repairs & Maintenance	5,000		5,000		5,000	
477	(55)	0		8616	Vehicle Set-up	0		0		0	
142,184	33,362	150,000		8630	Road Maintenance	150,000		150,000		150,000	
48,428	5,633	25,000		8631	Bridge Maintenance	25,000		25,000		25,000	
186,994	859,331	1,100,000		8632	Chip Seals	150,000		150,000		150,000	
0	0	50,000		8633	Slide Repair	50,000		50,000		50,000	
587	291,606	400,000		8634	Asphalt	600,000		600,000		600,000	
336,581	466,410	450,000		8636	Crushed Rock	450,000		450,000		450,000	
4,576	21,643	10,000		8660	Rentals	10,000		10,000		10,000	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
2,073,040	2,734,252	3,883,000			Total Materials and Services	3,133,000		3,133,000		3,133,000	
176,819	148,151	300,000		8942	Machinery	1,100,000		700,000		700,000	
118,223	123,612	100,000		8944	Vehicles	50,000		50,000		50,000	
295,042	271,763	400,000			Total Capital Outlay	1,150,000		750,000		750,000	
3,765,485	4,520,114	5,886,202	14.00		Total Department Expense	6,040,918	14.00	5,640,918	14.00	5,640,918	14.00
Revenues											
0	0	175,000		6110	Federal Awards	0		0		0	
122,799	131,703	125,000		6120	Federal Payment in Lieu of Tax	125,000		125,000		125,000	
0	0	0		6130	State Operating Grants	0		0		0	
0	896,624	150,000		6140	State Shared Revenues	300,000		300,000		300,000	
6,774,456	7,023,849	7,200,000		6142	State Shared Revenues-Excise Tax	7,400,000		7,400,000		7,400,000	
443,488	193,516	200,000		6300	Charges for Services	200,000		200,000		200,000	
0	250	0		6750	Settlements	0		0		0	
5,077	456	0		6990	Miscellaneous	0		0		0	
6,550	397	15,000		7100	Proceeds from Sale of Assets	15,000		15,000		15,000	
356,302	20,760	150,000		7910	Transfer from General Fund	150,000		150,000		150,000	
78,098	0	0		7920	Transfer from another Fund	0		0		0	
7,786,770	8,267,555	8,015,000			Total Revenues	8,190,000		8,190,000		8,190,000	
Net Cost of Program											
(4,021,285)	(3,747,441)	(2,128,799)			Expenditures less Revenue	(2,149,082)		(2,549,082)		(2,549,082)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0		8020	Laborer	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8220	Operating Supplies	0		0		0	
0	0	500		8310	Advertising & Printing	500		500		500	
0	3,922	0		8410	Dues, Memberships, Publications	0		0		0	
0	58,183	25,000		8510	Professional Services	250,000		250,000		250,000	
0	0	25,000		8540	Contract Services	25,000		25,000		25,000	
612,182	1,065,339	3,250,000		8580	Special Projects	1,500,000		1,500,000		1,500,000	
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	
68,004	66,120	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	
680,186	1,193,564	3,365,500			Total Materials and Services	1,840,500		1,840,500		1,840,500	
116	0	10,000		8910	Land	10,000		10,000		10,000	
0	0	80,000		8932	Bike Path Reserve	80,000		80,000		80,000	
0	0	0		8942	Machinery	0		0		0	
116	0	90,000			Total Capital Outlay	90,000		90,000		90,000	
680,302	1,193,564	3,455,500	0.00		Total Department Expenses	1,930,500	0.00	1,930,500	0.00	1,930,500	0.00
Revenues											
0	0	450,000		6110	Federal Awards	545,000		545,000		545,000	
57,474	0	950,000		6130	State Operating Grants	670,000		670,000		670,000	
0	0	0		6140	State Shared Revenue	0		0		0	
68,120	70,648	72,000		6142	State Shared Rev.-Bike Path	75,000		75,000		75,000	
226,031	538,282	1,400,000		6170	Intergovernmental Local Govt.	340,000		340,000		340,000	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6750	Settlements	0		0		0	
0	0	0		7120	Loan Proceeds	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
0	0	0		7920	Transfer from Other Fund	0		0		0	
351,625	608,930	2,872,000			Total Revenues	1,630,000		1,630,000		1,630,000	
Net Cost of Program											
328,677	584,634	583,500			Expenditures less Revenue	300,500		300,500		300,500	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	1,050	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
180,473	142,582	148,000	2.00	8030	Professional/Technical	145,000	2.00	145,000	2.00	145,000	2.00
105,098	108,455	100,000	1.00	8040	Management/Supervisory	93,000	1.00	93,000	1.00	93,000	1.00
0	0	5,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
1,034	15,380	2,500		8090	Overtime	2,500		2,500		2,500	
286,605	267,467	255,500	3.00		Total Salaries	245,500	3.00	245,500	3.00	245,500	3.00
82,655	77,713	74,095		8110	PERS-Retirement	71,195		71,195		71,195	
0	0	6,388		8115	PERS - Assessment	6,138		6,138		6,138	
21,330	20,419	19,546		8120	Social Security/Medicare	18,781		18,781		18,781	
76,426	61,084	61,500		8140	Insurance	61,500		61,500		61,500	
1,433	1,337	1,278		8150	Unemployment	1,228		1,228		1,228	
3,391	2,899	4,088		8160	Workers Comp. Insurance	3,928		3,928		3,928	
471,840	430,919	422,394	3.00		Total Personal Services	408,269	3.00	408,269	3.00	408,269	3.00
83	166	0		8210	Office Supplies	0		0		0	
1,439	106	3,500		8220	Operating Supplies	3,500		3,500		3,500	
3,960	4,859	3,000		8240	Software & Maintenance	3,000		3,000		3,000	
8,739	672	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8320	Photocopying	0		0		0	
2,081	1,878	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8350	Utilities	0		0		0	
1,139	3,372	2,000		8410	Dues, Memberships & Publications	2,000		2,000		2,000	
515	75	4,000		8420	Workshops & Conferences	4,000		4,000		4,000	
0	0	0		8510	Professional Services	0		0		0	
0	870	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	
187	408	1,000		8730	Misc. Fees & Premiums	1,000		1,000		1,000	
18,143	12,406	41,500			Total Materials and Services	41,500		41,500		41,500	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
489,983	443,325	463,894	3.00		Total Department Expenses	449,769	3.00	449,769	3.00	449,769	3.00
Revenues											
174,157	152,380	75,000		6300	Charges for Services	60,000		60,000		60,000	
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	
174,157	152,380	75,000			Total Revenues	60,000		60,000		60,000	
Net Cost of Program											
315,826	290,945	388,894			Expenditures less Revenue	389,769		389,769		389,769	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	1,050	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
122,364	201,008	250,000	4.00	8030	Professional/Technical	365,000	5.00	365,000	5.00	365,000	5.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
26,717	27,846	35,000		8080	Temporary/Part-Time	35,000		35,000		35,000	
29,289	38,568	500		8090	Overtime	20,000		20,000		20,000	
178,370	268,472	285,500	4.00		Total Salaries	420,000	5.00	420,000	5.00	420,000	5.00
34,527	64,600	71,375		8110	PERS-Retirement	105,000		105,000		105,000	
0	0	7,138		8115	PERS - Assessment	10,500		10,500		10,500	
13,395	21,041	21,841		8120	Social Security/Medicare	32,130		32,130		32,130	
30,477	48,458	82,000		8140	Insurance	102,500		102,500		102,500	
899	1,369	1,428		8150	Unemployment	2,100		2,100		2,100	
2,035	3,110	3,711		8160	Workers Comp. Insurance	5,459		5,459		5,459	
259,703	407,050	472,992	4.00		Total Personal Services	677,689	5.00	677,689	5.00	677,689	5.00
0	107	0		8210	Office Supplies	0		0		0	
604	1,082	1,000		8220	Operating Supplies	1,000		1,000		1,000	
2,370	3,428	0		8240	Software & Maintenance	0		0		0	
398	458	7,500		8250	Small Tools & Minor Equipment	7,500		7,500		7,500	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
943	938	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Conferences	0		0		0	
1,461	1,863	3,000		8420	Workshops/Conferences	3,000		3,000		3,000	
0	0	500		8430	Transportation	500		500		500	
0	192	0		8520	Medical Care	0		0		0	
0	267	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
5,776	8,335	14,500			Total Materials and Services	14,500		14,500		14,500	
0	0	0		8942	Machinery	0		0		0	
2,337	0	0		8948	Computers & Attachments	0		0		0	
2,337	0	0			Total Capital Outlay	0		0		0	
267,816	415,385	487,492	4.00		Total Department Expenses	692,189	5.00	692,189	5.00	692,189	5.00
Revenues											
28,134	19,367	12,000		6300	Charges for Services	12,000		12,000		12,000	
28,134	19,367	12,000			Total Revenues	12,000		12,000		12,000	
Net Cost of Program											
239,682	396,018	475,492			Expenditures less Revenue	680,189		680,189		680,189	
7,962,998	8,754,118	16,914,000	27.00		Total Fund Requirements	14,657,000	28.00	14,857,000	28.00	14,857,000	28.00
12,066,311	13,538,480	16,914,000			Total Fund Resources	14,657,000		14,857,000		14,857,000	
4,103,313	4,784,362	(0)	27.00		Net Fund Balance	(0)	28.00	(0)	28.00	(0)	28.00

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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	
1,890	4,145	2,500		8220	Operating Supplies	2,500		4,500		4,500	
0	834	0		8240	Software & Maintenance	0		0		0	
11,512	200	7,500		8250	Small Tools & Minor Equipment	2,500		500		500	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
515	0	500		8420	Workshops and Conferences	500		500		500	
115,000	125,000	35,278		8510	Professional Services	75,278		65,278		65,278	
0	0	75,000		8510	Prof. Services - P.W. Survey	0		0		0	
0	0	0		8510	Prof. Serv. Bal. Acct.	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
750	800	1,000		8820	Insurance Interdepartmental	1,000		1,000		1,000	
4,554	4,230	4,717		8830	Management Services Interdept.	4,717		4,717		4,717	
33,429	35,724	43,505		8840	Information Services Interdept	43,505		33,505		33,505	
167,650	170,933	170,000			Total Materials and Services	130,000		110,000		110,000	
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	
167,650	170,933	170,000			Total Department Expenses	130,000		110,000		110,000	
Revenues											
153,039	142,415	70,000		6000	Beginning Fund Balance	35,000		35,000		35,000	
157,026	89,699	100,000		6300	Charges for Services	75,000		75,000		75,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
310,065	232,114	170,000			Total Revenues	110,000		110,000		110,000	
Net Cost of Program											
(142,415)	(61,181)	0				20,000		0		0	

Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures

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

FY 21-22	FY 22-23	FY 23-24		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	0.00	8010	Clerical/ Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8410	Dues, Memberships & Publication	0		0		0	
0	0	5,000		8510	Professional Services	5,000		5,000		5,000	
0	0	0		8540	Contract Services	0		0		0	
10,000	10,000	0		8830	Management Services Interdept.	12,500		12,500		12,500	
337,200	345,630	350,000		9520	COP Principal Payment	360,000		360,000		360,000	
156,372	149,155	175,000		9530	COP Interest	150,000		150,000		150,000	
503,572	504,785	530,000			Total Materials and Services	527,500		527,500		527,500	
0	0	0		8910	Land	0		0		0	
1,144,215	213,098	120,000		8920	Buildings	55,000		55,000		30,000	
4,077	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
1,148,292	213,098	120,000			Total Capital Outlay	55,000		55,000		30,000	
0	0	0		9990	Contingency	0		0		0	
0	0	0			Total Contingency	0		0		0	
1,651,864	717,883	650,000	0.00		Total Department Expenses	582,500	0.00	582,500	0.00	557,500	0.00
Revenues											
747,171	(52,691)	50,000		6000	Beginning Balance	30,000		30,000		5,000	
0	0	0		7200	COP Proceeds	0		0		0	
2,002	2,906	0		6800	Interest Income	2,500		2,500		2,500	
100,000	100,000	100,000		7910	Transfer from General Fund	50,000		50,000		50,000	
750,000	650,000	500,000		7920	Transfer from Other Funds	500,000		500,000		500,000	
1,599,173	700,215	650,000			Total Revenues	582,500		582,500		557,500	
Net Cost of Program											
(52,691)	(17,668)	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
22,085	28,571	30,500	0.50	8010	Clerical/Admin. Specialist	30,000	0.50	30,000	0.50	30,000	0.50
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
63,714	73,117	98,000	1.50	8030	Professional/Technical	76,000	1.00	76,000	1.00	76,000	1.00
0	0	0		8080	Temporary Part-time	0		0		0	
494	0	500		8090	Overtime	500		500		500	
86,293	101,688	129,000	2.00		Total Salaries	106,500	1.50	106,500	1.50	106,500	1.50
26,641	30,862	38,055		8110	PERS-Retirement	31,418		31,418		31,418	
0	0	3,225		8115	PERS - Assessment	2,663		2,663		2,663	
6,533	7,678	9,869		8120	Social Security/Medicare	8,147		8,147		8,147	
29,968	33,872	41,000		8140	Insurance	33,750		33,750		33,750	
442	508	645		8150	Unemployment	533		533		533	
681	763	902		8160	Workers Compensation Insurance	745		745		745	
150,558	175,371	222,696	2.00		Total Personal Services	183,755	1.50	183,755	1.50	183,755	1.50
48	0	125		8210	Office Supplies	125		125		125	
2,585	3,900	2,500		8220	Operating Supplies	2,500		2,500		2,500	
3,376	3,614	5,000		8225	Fuels & Lubricants	5,000		5,000		5,000	
2,320	213	2,000		8240	Software and Maintenance	2,000		2,000		2,000	
0	0	250		8310	Advertising and Printing	250		250		250	
23	161	50		8320	Photocopying	100		100		100	
1,924	2,342	2,000		8330	Postage	2,300		2,300		2,300	
1,662	2,509	1,600		8340	Telephone	1,750		1,750		1,750	
0	0	300		8350	Utilities	300		300		300	
0	90	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	
5,612	11,143	5,775		8540	Contract Services	9,377		9,377		9,377	
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	
1,648	1,351	1,750		8612	Vehicle Maint. - Sheriff	1,750		1,750		1,750	
0	0	0		8616	Vehicle Set-up	0		0		0	
4,684	4,930	5,181		8810	Rent Interdepartmental	5,735		5,735		5,735	
1,100	1,200	1,500		8820	Insurance Interdepartmental	1,600		1,600		1,600	
6,772	6,487	7,022		8830	Management Services Interdept.	9,266		9,266		9,266	
7,946	9,367	9,551		8840	Information Services Interdept	10,992		10,992		10,992	
39,700	47,307	45,304			Total Materials and Services	53,745		53,745		53,745	
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	
190,258	222,678	268,000	2.00		Total Department Expenses	237,500	1.50	237,500	1.50	237,500	1.50
Revenues											
42,622	13,499	13,000		6000	Beginning Fund Balance	15,000		15,000		15,000	
61,135	77,515	75,000		6200	Permits and Licenses	82,500		82,500		82,500	
0	0	0		6310	Charges for Services-Rental	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
100,000	140,000	180,000		7900	Operating Transfers In	140,000		140,000		140,000	
203,757	231,014	268,000			Total Revenues	237,500		237,500		237,500	
Net Cost of Program											
13,499	8,336	(0)			Expenditures less Revenue	(0)		(0)		(0)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
3,832	4,191	4,500	0.05	8010	Clerical/Admin. Specialist	4,500	0.05	4,500	0.05	4,500	0.05
15,685	16,234	27,500		8030	Professional/Technical	30,000		30,000		30,000	
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
1,945	3,251	5,000		8080	Temporary/Part-time	5,000		5,000		5,000	
0	68	0		8090	Overtime	0		0		0	
21,462	23,744	37,000	0.05		Total Salaries	39,500	0.05	39,500	0.05	39,500	0.05
3,671	2,260	7,400		8110	PERS-Retirement	7,900		7,900		7,900	
0	0	925		8115	PERS - Assessment	988		988		988	
1,259	1,720	2,831		8120	Social Security/Medicare	3,022		3,022		3,022	
1,823	1,488	975		8140	Insurance	975		975		975	
125	111	185		8150	Unemployment	198		198		198	
827	793	1,110		8160	Workers Compensation Insurance	1,185		1,185		1,185	
29,167	30,116	50,426	0.05		Total Personal Services	53,767	0.05	53,767	0.05	53,767	0.05
0	0	0		8210	Office Supplies	0		0		0	
126	505	1,000		8220	Operating Supplies	1,000		1,000		1,000	
6,867	9,069	8,000		8225	Fuels and Lubricants	10,000		10,000		10,000	
0	0	170		8250	Small Tools & Minor Equipment	170		170		170	
0	0	0		8310	Advertising & Printing	0		0		0	
552	497	500		8340	Telephone	500		500		500	
1,572	2,555	1,500		8350	Utilities	2,200		2,200		2,200	
925	1,025	800		8410	Dues, Memberships & Publicatns	800		800		800	
79	0	908		8420	Workshops and Conferences	908		908		908	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
1,730	0	2,575		8610	Repairs and Maintenance	2,575		2,575		2,575	
5,226	3,716	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
1,904	0	0		8616	Vehicle Set-up	0		0		0	
900	1,000	1,100		8820	Insurance Interdepartmental	1,200		1,200		1,200	
3,854	3,728	4,021		8830	Management Services Interdept.	4,380		4,380		4,380	
23,735	22,095	25,574			Total Materials and Services	28,733		28,733		28,733	
0	0	0		8920	Buildings	0		0		0	
114,850	0	0		8944	Vehicles	0		0		0	
114,850	0	0			Total Capital Outlay	0		0		0	
167,752	52,211	76,000	0.05		Total Department Expenses	82,500	0.05	82,500	0.05	82,500	0.05
Revenues											
(3,607)	(19,303)	1,000		6000	Beginning Fund Balance	2,500		2,500		2,500	
0	0	0		6110	Federal Awards	0		0		0	
119,956	76,679	70,000		6130	State Operating Grants	75,000		75,000		75,000	
2,000	0	0		6990	Miscellaneous	0		0		0	
25,100	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		5,000	
148,449	62,376	76,000			Total Revenues	82,500		82,500		82,500	
Net Cost of Program											
(19,303)	10,165	0			Expenditures less Revenue	(0)		(0)		(0)	

Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8250	Small Tools & Minor Equip.	0		0		0	
45,907	41,436	40,235		8410	Dues, Memberships & Publicatn:	40,687		40,687		40,687	
35,973	37,865	39,788		8810	Rent Interdepartmental	44,046		39,046		39,046	
1,646	1,451	1,624		8830	Management Services Interdept.	1,499		1,499		1,499	
2,984	3,357	3,353		8840	Information Services Interdept.	3,768		3,768		3,768	
86,510	84,109	85,000			Total Materials and Services	90,000		85,000		85,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	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	
86,510	84,109	85,000			Total Department Expenses	90,000		85,000		85,000	
Revenues											
(14,316)	4,056	2,000		6000	Beginning Fund Balance	2,000		2,000		2,000	
57,382	57,362	58,000		6130	State Operating Grants	58,000		58,000		58,000	
0	0	0		6300	Charges for Services	0		0		0	
47,500	25,000	25,000		7910	Transfer from General Fund	30,000		25,000		25,000	
90,566	86,418	85,000			Total Revenues	90,000		85,000		85,000	
Net Cost of Program											
4,056	2,309	0			Expenditures less Revenue	0		0		0	

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenues**

232 Health Services	(Fund)
Revenues All Divisions	

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	Divn	Acct. Num.	Description	FY 24-25 Proposed	FY 24-25 Approved	FY 24-25 Adopted	
2,225,327	2,144,937	250,000	510	6000	Beginning Fund Balance	200,000	200,000	200,000	Administration
0	0	0	510	6170	Intergovernmental Local Govt.	0	0	0	Administration
1,350,000	2,100,007	2,275,000	510	6300	Charges for Services	2,450,000	2,450,000	2,450,000	Administration
0	0	0	510	6310	Rentals	0	0	0	Administration
0	0	0	510	6980	Donations	0	0	0	Administration
393	368	0	510	6990	Miscellaneous	0	0	0	Administration
(995,176)	(1,350,409)	0	582	6000	Beginning Fund Balance	0	0	0	Family & C.O.
0	232,635	0	582	6110	Federal Awards	0	0	0	Family & C.O.
0	0	300,000	582	6124	Medicaid Fee for Services	100,000	100,000	100,000	Family & C.O.
636,035	370,255	495,000	582	6130	State Operating Grants	370,000	370,000	370,000	Family & C.O.
30,000	94,689	30,000	582	6131	MH-State Operating Grants	120,000	120,000	120,000	Family & C.O.
1,101,230	1,412,383	1,600,000	582	6170	Intergovernmental Local Govt.	1,400,000	1,400,000	1,400,000	Family & C.O.
245,706	1,341,847	1,975,000	582	6180	Non-Governmental Grant	2,075,000	2,075,000	2,075,000	Family & C.O.
275,000	17	150,000	582	6300	Charges for Services	50,000	50,000	50,000	Family & C.O.
19,075	8,280	25,000	582	6310	Rentals	120,000	120,000	120,000	Family & C.O.
310,675	149,033	25,000	582	6980	Donations	50,000	50,000	50,000	Family & C.O.
100,000	350,000	250,000	582	7910	Transfer from General Fund	100,000	100,000	100,000	Family & C.O.
0	0	1,500,000	582	7911	Inter--Fund Loan Proceeds	0	0	0	Family & C.O.
5,298,265	6,854,042	8,875,000			Total Revenues	7,035,000	7,035,000	7,035,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
296,007	352,379	630,000	8.75	8010	Clerical/Admin. Specialist	610,000	9.60	610,000	9.60	610,000	9.60
33,805	124,337	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
269,933	555,739	450,000	6.00	8040	Management/Supervisory	475,000	5.00	475,000	5.00	475,000	5.00
148,100	160,800	160,000	1.00	8050	Department Head	175,000	1.00	175,000	1.00	175,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
15,649	14,017	10,000		8090	Overtime	15,000		15,000		15,000	
763,494	1,207,272	1,250,000	15.75		Total Salaries	1,275,000	15.60	1,275,000	15.60	1,275,000	15.60
190,894	316,841	312,500		8110	PERS-Retirement	357,000		357,000		357,000	
0	0	31,250		8115	PERS - Assessment	31,875		31,875		31,875	
57,040	91,845	95,625		8120	Social Security/Medicare	97,538		97,538		97,538	
198,533	263,912	291,375		8140	Insurance	288,600		288,600		288,600	
3,827	6,065	6,250		8150	Unemployment	6,375		6,375		6,375	
1,154	1,688	2,501		8160	Workers Comp. Insurance	2,551		2,551		2,551	
1,214,942	1,887,623	1,989,500	15.75		Total Personal Services	2,058,939	15.60	2,058,939	15.60	2,058,939	15.60
837	2,459	1,000		8210	Office Supplies	1,000		1,000		1,000	
367	616	1,000		8220	Operating Supplies	1,000		1,000		1,000	
2,323	8,113	2,500		8240	Software & Maintenance	2,500		2,500		2,500	
3,542	3,367	10,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	260	0		8310	Advertising and Printing	0		0		0	
1,253	1,877	2,000		8320	Photocopying	2,000		2,000		2,000	
171	111	250		8330	Postage	250		250		250	
5,714	7,715	6,000		8340	Telephone	8,500		8,500		8,500	
0	0	0		8410	Dues, Memberships & Publicatns.	0		0		0	
0	4,651	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
1,463	2,488	250		8430	Transportation	2,500		2,500		2,500	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
1,204	18,014	264,902		8580	Special Projects	300,000		361,750		361,750	
0	0	0		8610	Repairs and Maintenance	0		0		0	
99,339	104,155	110,778		8810	Rent Interdepartmental	121,615		121,615		121,615	
2,500	3,000	3,500		8820	Insurance interdepartmental	4,000		4,000		4,000	
61,245	59,599	58,219		8830	Management Services Interdept.	68,036		68,036		68,036	
35,883	38,269	43,687		8840	Information Services Interdept.	48,061		48,061		48,061	
215,841	254,694	506,586			Total Materials and Services	566,962		628,712		628,712	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
1,430,783	2,142,317	2,496,086	15.75		Total Department Expenses	2,625,901	15.60	2,687,651	15.60	2,687,651	15.60
Revenues											
2,225,327	2,144,937	250,000		6000	Beginning Balance	200,000		200,000		200,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
1,350,000	2,100,007	2,275,000		6300	Charges for Services	2,450,000		2,450,000		2,450,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
393	368	0		6990	Miscellaneous	0		0		0	
3,575,720	4,245,312	2,525,000			Total Revenues	2,650,000		2,650,000		2,650,000	
Net Cost of Program											
2,144,937	2,102,995	(28,914)			Expenditures less Revenue	(24,099)		37,651		37,651	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
86,387	59,940	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
868,222	1,112,477	1,450,000	27.00	8030	Professional/Technical	1,300,000	24.00	1,250,000	23.00	1,250,000	23.00
279,848	302,490	325,000	3.60	8040	Management/Supervisory	432,982	4.70	432,982	4.70	432,982	4.70
30,761	48,374	25,000		8080	Temporary/Part-time	25,000		25,000		25,000	
7,389	33,687	20,000		8090	Overtime	20,000		20,000		20,000	
1,272,607	1,556,968	1,820,000	30.60		Total Salaries	1,777,982	28.70	1,727,982	27.70	1,727,982	27.70
321,506	362,513	445,900		8110	PERS-Retirement	435,606		423,356		423,356	
0	0	45,500		8115	PERS - Assessment	44,450		43,200		43,200	
96,559	120,456	139,230		8120	Social Security/Medicare	136,016		132,191		132,191	
336,765	384,781	474,300		8140	Insurance	444,850		429,350		429,350	
6,496	7,938	9,100		8150	Unemployment	8,890		8,640		8,640	
3,367	4,799	5,460		8160	Workers Comp. Insurance	5,334		5,180		5,180	
2,037,300	2,437,455	2,939,490	30.60		Total Personal Services	2,853,127	28.70	2,769,900	27.70	2,769,900	27.70
3,268	4,502	4,000		8210	Office Supplies	4,000		4,000		4,000	
1,273	1,884	1,500		8220	Operating Supplies	2,000		2,000		2,000	
1,730	3,970	4,000		8225	Fuels & Lubricants	2,000		2,000		2,000	
836	0	1,600		8240	Software & Maintenance	5,000		5,000		5,000	
23,229	10,709	10,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
16,131	17,781	10,000		8310	Advertising and Printing	10,000		10,000		10,000	
9,257	12,677	10,000		8320	Photocopying	11,000		11,000		11,000	
3,074	3,417	1,500		8330	Postage	1,500		1,500		1,500	
22,458	28,313	22,000		8340	Telephone	30,000		30,000		30,000	
7,347	8,849	7,500		8410	Dues, Memberships & Publicatns.	7,500		7,500		7,500	
5,517	8,606	6,500		8420	Workshops and Conferences	10,000		10,000		10,000	
4,701	10,873	7,000		8430	Transportation	10,000		10,000		10,000	
32,354	20,310	0		8510	Professional Services	0		0		0	
190,204	210,843	150,000		8540	Contract Services	0		0		0	
0	0	0		8565	Client Services	785,000		785,000		785,000	
569,072	1,413,122	1,500,000		8580	Special Projects	266,692		288,167		110,167	
18	0	0		8610	Repairs & Manitenance	0		0		0	
890	4,064	0		8614	Vehicle & Equip. Maintenance	0		0		0	
0	0	0		8710	Loan Repayment	0		0		178,000	
160	208	0		8740	Bank Charges	0		0		0	
20,273	21,256	25,000		8810	Rent Interdepartmental	177,500		177,500		177,500	
1,500	2,500	2,500		8820	Insurance Interdepartmental	3,500		3,500		3,500	
91,186	115,496	133,502		8830	Management Services Interdept.	177,352		177,352		177,352	
31,448	35,308	42,822		8840	Information Services Interdept.	47,930		47,930		47,930	
1,035,926	1,934,688	1,939,424			Total Materials and Services	1,555,974		1,577,449		1,577,449	
0	0	1,500,000		8920	Buildings	0		0		0	
0	0	1,500,000			Total Capital Outlay	0		0		0	
3,073,226	4,372,143	6,378,914	30.60		Total Department Expenses	4,409,101	28.70	4,347,349	27.70	4,347,349	27.70
Revenues											
(995,176)	(1,350,406)	0		6000	Beginning Balance	0		0		0	
0	232,635	0		6110	Federal Grants	0		0		0	
0	0	300,000		6124	Medicaid Fee for Services	100,000		100,000		100,000	
636,035	370,255	495,000		6130	State Operating Grants-Cont	370,000		370,000		370,000	
30,000	94,689	30,000		6131	M.H. State Operating Grants	120,000		120,000		120,000	
1,101,230	1,412,383	1,600,000		6170	Intergovernmental Local Govt.	1,400,000		1,400,000		1,400,000	
245,706	1,341,847	1,975,000		6180	Non Govt. Grant	2,075,000		2,075,000		2,075,000	
275,000	14	150,000		6300	Charges for Services	50,000		50,000		50,000	
19,255	8,280	25,000		6310	Rentals	120,000		120,000		120,000	
310,770	149,033	25,000		6980	Donations	50,000		50,000		50,000	
100,000	350,000	250,000		7910	Transfer from General Fund	100,000		100,000		100,000	
0	0	1,500,000		7911	Inter Fund Loan Proceeds	0		0		0	
1,722,820	2,608,730	6,350,000			Total Revenues	4,385,000		4,385,000		4,385,000	
Net Cost of Program											
(1,350,406)	(1,763,413)	28,914			Expenditures less Revenue	24,101		(37,651)		(37,651)	
4,504,009	6,514,460	8,875,000	46.35		Total Fund Requirements	7,035,000	44.30	7,035,000	43.30	7,035,000	43.30
5,298,540	6,854,042	8,875,000			Total Fund Resources	7,035,000		7,035,000		7,035,000	
794,531	339,582	(0)	46.35		Net Fund Balance	(0)	44.30	(0)	43.30	(0)	43.30

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenue**

235 Public Health	(Fund)
Revenue for all departments	

FY 21-22	FY 22-23	FY 23-24	Divn	Acct.	Description	FY 24-25	FY 24-25	FY 24-25	Division
Actual	Actual	Adopted	Num.	Num.		Proposed	Approved	Adopted	
Revenues									
(147,608)	(275,798)	0	520	6000	Beginning Fund Balance	0	0	0	Family Planning
0	17,382	0	520	6110	Federal Awards	0	0	0	Family Planning
37,580	31,283	50,000	520	6124	Medicaid Fee for Services	30,000	30,000	30,000	Family Planning
11,105	(12,580)	0	520	6130	State Operating Grants	0	0	0	Family Planning
1,217	1,339	2,500	520	6300	Charges for Services	3,000	3,000	3,000	Family Planning
120	0	0	520	6980	Donations	0	0	0	Family Planning
0	0	0	520	6990	Miscellaneous	0	0	0	Family Planning
0	25,000	75,000	520	7910	Transfer from General Fund	25,000	25,000	25,000	Family Planning
2,788,233	2,202,783	400,000	525	6000	Beginning Fund Balance	200,000	200,000	450,000	General Health
394,452	318,077	450,000	525	6110	Federal Awards	155,000	155,000	155,000	General Health
10,965	10,965	22,500	525	6122	OHP Capitation	25,000	25,000	25,000	General Health
21,137	13,198	87,500	525	6124	Medicaid Fee for Services	200,000	200,000	200,000	General Health
975,725	1,000,350	1,110,000	525	6130	State Operating Grants	1,315,000	1,315,000	1,315,000	General Health
0	469,763	705,000	525	6170	Intergovernmental Local Govt.	700,000	700,000	700,000	General Health
0	19,688	125,000	525	6180	Non-Governmental Grants	0	0	0	General Health
96,973	260,708	100,000	525	6300	Charges for Services	250,000	250,000	250,000	General Health
0	0	0	525	6980	Donations	0	0	0	General Health
6,050	0	0	525	6990	Miscellaneous	0	0	0	General Health
0	0	0	525	7910	Transfer from General Fund	0	0	0	General Health
(372,054)	(496,971)	0	528	6000	Beginning Fund Balance	0	0	0	W.I.C.
220,868	240,641	237,500	528	6110	Federal Awards	235,000	235,000	235,000	W.I.C.
2,699	1,316	0		6130	State Operating Grants	2,000	2,000	2,000	W.I.C.
0	50,000	125,000	528	7910	Transfer from General Fund	125,000	125,000	125,000	W.I.C.
4,047,462	3,877,144	3,490,000			Fund Total	3,265,000	3,265,000	3,515,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
16,906	0	17,500	0.30	8010	Clerical/Admin. Specialist	6,000	0.10	6,000	0.10	6,000	0.10
12,183	0	12,000	0.15	8030	Professional/Technical	4,000	0.05	4,000	0.05	4,000	0.05
18,245	0	5,000	0.05	8040	Management/Supervisory	5,000	0.05	5,000	0.05	5,000	0.05
19,810	18,553	26,000		8080	Temporary/Part-Time	26,000		26,000		26,000	
1,720	0	2,500		8090	Overtime	2,500		2,500		2,500	
68,864	18,553	63,000	0.50		Total Salaries	43,500	0.20	43,500	0.20	43,500	0.20
17,695	4,846	15,750		8110	PERS-Retirement	10,875		10,875		10,875	
0	0	1,575		8115	PERS - Assessment	1,088		1,088		1,088	
5,143	1,410	4,820		8120	Social Security/Medicare	3,328		3,328		3,328	
7,930	0	8,750		8140	Insurance	3,500		3,500		3,500	
364	90	317		8150	Unemployment	219		219		219	
995	328	1,575		8160	Workers Comp. Insurance	1,088		1,088		1,088	
100,991	25,227	95,787	0.50		Total Personal Services	63,597	0.20	63,597	0.20	63,597	0.20
0	0	0		8210	Office Supplies	0		0		0	
1,918	3,413	500		8220	Operating Supplies	500		500		500	
3,240	1,500	3,500		8240	Software & Maintenance	3,500		3,500		3,500	
0	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	570	0		8310	Advertising and Printing	0		0		0	
100	78	200		8320	Photocopying	200		200		200	
24	19	25		8330	Postage	25		25		25	
1,288	1,206	1,200		8340	Telephone	1,200		1,200		1,200	
100	100	0		8410	Dues, Memberships & Publicat	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
11	0	0		8430	Transportation	0		0		0	
2,591	1,937	4,000		8510	Professional Services	4,000		4,000		4,000	
10,907	10,376	15,000		8520	Medical Care	15,000		15,000		15,000	
0	3,528	0		8540	Contract Services	0		0		0	
0	1,714	0		8580	Special Projects	0		0		0	
28,383	29,759	31,651		8810	Rent Interdepartmental	34,747		34,747		34,747	
800	900	1,000		8820	Insurance Interdepartmental	1,100		1,100		1,100	
8,968	7,893	5,535		8830	Management Services Interdep	5,334		5,334		5,334	
8,891	9,521	8,880		8840	Information Services Interdept	9,940		9,940		9,940	
10,000	10,000	11,120		8850	Human Serv. Admin. Interdept.	3,500		3,500		3,500	
77,221	82,514	83,611			Total Materials & Services	80,046		80,046		80,046	
178,212	107,741	179,398	0.50		Total Dept Expenses	143,643	0.20	143,643	0.20	143,643	0.20
Revenues											
(147,608)	(275,798)	0		6000	Beginning Fund Balance	0		0		0	
0	17,382	0		6110	Federal Awards	0		0		0	
37,580	31,283	50,000		6124	Medicaid Fee for Services	30,000		30,000		30,000	
11,105	(12,580)	0		6130	State Operating Grants	0		0		0	
1,217	1,339	2,500		6300	Charges for Services	3,000		3,000		3,000	
120	0	0		6980	Donations	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	25,000	75,000		7910	Transfer from General Fund	25,000		25,000		25,000	
(97,586)	(213,374)	127,500			Total Revenues	58,000		58,000		58,000	
Net Cost of Program											
(275,798)	(321,115)	51,898			Expenditures less Revenue	85,643		85,643		85,643	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
45,547	104,977	61,000	1.30	8010	Clerical/Admin. Specialist	77,000	1.50	77,000	1.50	77,000	1.50
483,615	617,330	760,000	11.55	8030	Professional/Technical	620,000	10.10	620,000	10.10	620,000	10.10
170,550	289,166	250,000	3.40	8040	Management/Supervisory	310,000	3.15	310,000	3.15	310,000	3.15
39,380	6,167	12,000		8080	Temporary/Part-Time	12,000		12,000		12,000	
21,599	35,157	20,000		8090	Overtime	20,000		20,000		20,000	
760,691	1,052,797	1,103,000	16.25		Total Salaries	1,039,000	14.75	1,039,000	14.75	1,039,000	14.75
167,414	240,346	286,780		8110	PERS-Retirement	270,140		270,140		270,140	
0	0	27,575		8115	PERS - Assessment	25,975		25,975		25,975	
57,226	81,663	84,380		8120	Social Security/Medicare	79,484		79,484		79,484	
164,260	247,024	300,625		8140	Insurance	272,875		272,875		272,875	
3,880	5,339	5,515		8150	Unemployment	5,195		5,195		5,195	
9,761	11,418	27,576		8160	Workers Comp. Insurance	25,976		25,976		25,976	
1,163,232	1,638,587	1,835,451	16.25		Total Personal Services	1,718,645	14.75	1,718,645	14.75	1,718,645	14.75
2,334	1,430	2,500		8210	Office Supplies	2,500		2,500		2,500	
8,662	4,310	10,000		8220	Operating Supplies	5,000		5,000		5,000	
46	0	0		8225	Fuels & Lubricants	0		0		0	
10,525	15,675	8,250		8240	Software & Maintenance	10,000		10,000		10,000	
14,771	1,674	1,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
42,473	1,444	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,147	2,231	1,500		8320	Photocopying	1,500		1,500		1,500	
1,025	998	1,500		8330	Postage	1,500		1,500		1,500	
17,730	11,585	15,000		8340	Telephone	15,000		15,000		15,000	
203	229	250		8350	Utilities	250		250		250	
5,192	7,330	1,500		8410	Dues, Memberships & Publicati	8,000		8,000		8,000	
882	12,923	10,000		8420	Workshops and Conferences	10,000		10,000		10,000	
597	2,745	7,500		8430	Transportation	3,000		3,000		3,000	
76,827	9,038	15,000		8510	Professional Services	10,000		10,000		10,000	
20,306	14,982	15,000		8520	Medical Care	15,000		15,000		15,000	
112,812	55,298	0		8540	Contract Services	165,000		165,000		165,000	
247,576	210,723	108,000		8550	Contracts - Other Public-Agenc	270,000		270,000		270,000	
79,129	34,807	240,000		8580	Special Projects	110,745		110,745		110,745	
5,160	9	0		8610	Repairs and Maintenance	0		0		0	
101,366	106,281	113,029		8810	Rent Interdepartmental	121,097		121,097		121,097	
1,800	2,000	2,500		8820	Insurance Interdepartmental	2,700		2,700		2,700	
62,071	75,355	90,132		8830	Management Services Interdep	81,129		81,129		81,129	
32,886	33,882	36,191		8840	Information Services Interdept	42,298		42,298		42,298	
80,000	250,000	130,000		8850	Health Serv. Admin. Interdept.	135,000		135,000		135,000	
927,520	854,949	809,852			Total Materials & Services	1,015,719		1,015,719		1,015,719	
0	0	0		8942	Machinery	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	213,679		9990	Fund Operating Contingency	0		0		250,000	
0	0	213,679			Total Contingency	0		0		250,000	
2,090,752	2,493,536	2,858,982	16.25		Total Dept Expenses	2,734,364	14.75	2,734,364	14.75	2,984,364	14.75
Revenues											
2,788,233	2,202,783	400,000		6000	Beginning Fund Balance	200,000		200,000		450,000	
394,452	318,077	450,000		6110	Federal Awards	155,000		155,000		155,000	
10,965	10,965	22,500		6122	OHP Capitation	25,000		25,000		25,000	
21,137	13,198	87,500		6124	Medicaid Fee for Services	200,000		200,000		200,000	
975,725	1,000,350	1,110,000		6130	State Operating Grants	1,315,000		1,315,000		1,315,000	
0	469,763	705,000		6170	Intergovernmental Local Govt.	700,000		700,000		700,000	
0	19,688	125,000		6180	Non-Governmental Grants	0		0		0	
96,973	260,708	100,000		6300	Charges for Services	250,000		250,000		250,000	
6,050	0	0		6990	Miscellaneous	0		0		0	
4,293,535	4,295,532	3,000,000			Total Revenues	2,845,000		2,845,000		3,095,000	
Net Cost of Program											
2,202,783	1,801,996	(141,018)			Expenditures less Revenue	(110,636)		(110,636)		(110,636)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
128,484	141,949	165,000	2.60	8010	Clerical/Admin. Specialis	150,000	2.60	150,000	2.60	150,000	2.60
6,416	6,904	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	2,400	50,000	0.05	8040	Management/Supervisory	5,000	0.05	5,000	0.05	5,000	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
77	0	0		8090	Overtime	0		0		0	
134,977	151,253	215,000	2.65		Total Salaries	155,000	2.65	155,000	2.65	155,000	2.65
43,187	48,203	53,750		8110	PERS-Retirement	38,750		38,750		38,750	
0	0	5,375		8115	PERS - Assessment	3,875		3,875		3,875	
10,272	11,751	16,448		8120	Social Security/Medicare	11,858		11,858		11,858	
44,750	46,796	0		8140	Insurance	49,025		49,025		49,025	
693	775	1,075		8150	Unemployment	775		775		775	
360	385	1,290		8160	Workers Comp. Insurance	930		930		930	
234,239	259,163	292,938	2.65		Total Personal Services	260,213	2.65	260,213	2.65	260,213	2.65
556	1,522	750		8210	Office Supplies	750		750		750	
0	0	250		8220	Operating Supplies	250		250		250	
2,029	460	250		8250	Small Tools & Minor Equipment	250		250		250	
0	0	500		8310	Advertising/Printing	500		500		500	
581	846	1,250		8320	Photocopying	1,500		1,500		1,500	
6,453	2,768	2,500		8330	Postage	3,000		3,000		3,000	
4,630	4,789	2,000		8340	Telephone	3,000		3,000		3,000	
170	0	0		8420	Workshops and Conferences	0		0		0	
0	23	1,000		8430	Transportation	1,000		1,000		1,000	
0	516	0		8510	Professional Services	0		0		0	
21,753	14,286	15,000		8540	Contract Services	15,000		15,000		15,000	
0	0	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	331	0		8620	Medical Care	0		0		0	
50,683	53,141	56,519		8810	Rent Interdepartmental	69,548		69,548		69,548	
900	1,000	1,200		8820	Insurance Interdepartmental	1,250		1,250		1,250	
11,315	10,421	11,070		8830	Management Services Interdep	12,934		12,934		12,934	
7,094	7,571	7,368		8840	Information Services Interdept	7,798		7,798		7,798	
10,000	10,000	10,000		8850	Health Serv. Admin. Interdept.	10,000		10,000		10,000	
116,164	107,674	109,657			Total Materials & Services	126,780		126,780		126,780	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
350,403	366,837	402,595	2.65		Total Dept Expenses	386,993	2.65	386,993	2.65	386,993	2.65
Revenues											
(372,054)	(496,971)	0		6000	Beginning Balance	0		0		0	
220,868	240,641	237,500		6110	Federal Awards	235,000		235,000		235,000	
4,618	1,316	0		6130	State Operating Grants	2,000		2,000		2,000	
0	50,000	125,000		7910	Transfer from General Fund	125,000		125,000		125,000	
(146,568)	(205,014)	362,500			Total Revenues	362,000		362,000		362,000	
Net Cost of Program											
(496,971)	(571,851)	40,095			Expenditures less Revenue	24,993		24,993		24,993	
2,619,367	2,968,114	402,596			Total Fund Requirements	3,265,000		3,265,000		3,515,000	
4,049,381	3,877,144	437,500			Total Fund Resources	3,265,000		3,265,000		3,515,000	
1,430,014	909,030	34,905	19.40		Net Fund Balance	(0)	17.60	(0)	17.60	(0)	17.60

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenues**

240 Behavioral Health (Fund)
Revenue for all departments

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	Divn. Num.	Acct. Num.	Description	FY 24-25 Proposed	FY 24-25 Approved	FY 24-25 Adopted	Division
Revenues									
7,775,897	10,293,677	12,000,000	530	6000	Beginning Fund Balance	16,000,000	16,000,000	17,000,000	Behv. Hlth. Support Svcs.
0	0	0	530	6110	Federal Awards	0	0	0	Behv. Hlth. Support Svcs.
90,459	30,376	0	530	6122	OHP Capitation	0	0	0	Behv. Hlth. Support Svcs.
62,859	12,698	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.
42,367	0	0	530	6180	Non-governmental Grants	0	0	0	Behv. Hlth. Support Svcs.
2,075,000	2,111,707	2,840,000	530	6300	Charges for Services	2,650,000	2,650,000	2,650,000	Behv. Hlth. Support Svcs.
0	0	0	530	6310	Charges for Services-Rentals	0	0	0	Behv. Hlth. Support Svcs.
40,420	300,823	100,000	530	6800	Interest Income	450,000	450,000	450,000	Behv. Hlth. Support Svcs.
0	0	0	530	6990	Miscellaneous	0	0	0	Behv. Hlth. Support Svcs.
74,884	74,884	75,000	535	6110	Federal Awards	0	0	0	Addictions Program
709,323	759,361	850,000	535	6124	Medicaid Fee for Services	0	0	0	Addictions Program
0	923,632	0	535	6130	State Operating Grants	0	0	0	Addictions Program
779,775	1,181,376	1,412,000	535	6131	MH State Operating Grants	0	0	0	Addictions Program
85,438	36,935	70,000	535	6142	State Shared Rev-Excise Tax	0	0	0	Addictions Program
19,526	0	0	535	6170	Intergovernmental Local	0	0	0	Addictions Program
0	0	0	535	6180	Non-governmental Grants	0	0	0	Addictions Program
46,659	52,727	20,000	535	6300	Charges for Services	0	0	0	Addictions Program
0	121,045	0	535	6950	Settlements	0	0	0	Addictions Program
46	(40)	0	535	6990	Miscellaneous	0	0	0	Addictions Program
51,895	62,381	62,000	540	6110	Federal Awards	140,000	140,000	140,000	Outpatient M.H. Svcs.
4,368,952	6,692,777	5,100,000	540	6122	OHP Capitation	5,500,000	5,500,000	5,500,000	Outpatient M.H. Svcs.
5,146,722	5,408,811	6,000,000	540	6124	Medicaid Fee for Services	7,800,000	7,800,000	7,800,000	Outpatient M.H. Svcs.
1,709,849	64,167	70,000	540	6130	State Operating Grants	635,000	635,000	635,000	Outpatient M.H. Svcs.
2,808,216	3,843,975	3,590,000	540	6131	MH State Operating Grants	3,905,000	3,905,000	3,905,000	Outpatient M.H. Svcs.
0	0	0	540	6132	Rent Subsidies	0	0	0	Outpatient M.H. Svcs.
232,769	309,406	140,000	540	6170	Intergovernmental Local	485,000	485,000	485,000	Outpatient M.H. Svcs.
0	0	7,000	540	6180	Non-governmental Grants	0	0	0	Outpatient M.H. Svcs.
256,528	270,093	200,000	540	6300	Charges for Services	260,000	260,000	260,000	Outpatient M.H. Svcs.
200	145,539	50,000	540	6950	Settlements	150,000	150,000	150,000	Outpatient M.H. Svcs.
109,176	234	0	540	6990	Miscellaneous	200,000	200,000	200,000	Outpatient M.H. Svcs.
0	0	750,000	540	7100	Proceeds from Sale of Assets	0	0	0	Outpatient M.H. Svcs.
0	342,652	0	555	6110	Federal Awards	175,000	175,000	175,000	Dev. Disabilities
3,496,054	3,555,692	3,505,000	555	6131	MH State Operating Grants	4,325,000	4,325,000	4,325,000	Dev. Disabilities
261	212	0	555	6300	Charges for Services	0	0	0	Dev. Disabilities
35	45	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
29,983,310	36,595,185	36,841,000			Fund Total	42,675,000	42,675,000	43,675,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
690,462	817,420	979,607	21.00	8010	Clerical/Admin. Specialist	937,894	19.50	937,894	19.50	937,894	19.50
45,377	9,383	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
161,762	12,438	462,417	5.00	8040	Management/Supervisory	241,125	3.00	241,125	3.00	241,125	3.00
17,992	17,350	20,000		8080	Temporary/Part-time	20,000		20,000		20,000	
9,611	2,772	10,000		8090	Overtime	10,000		10,000		10,000	
925,204	859,363	1,472,024	26.00		Total Salaries	1,209,019	22.50	1,209,019	22.50	1,209,019	22.50
223,789	189,605	419,527		8110	PERS-Retirement	344,570		344,570		344,570	
0	0	36,801		8115	PERS - Assessment	30,225		30,225		30,225	
68,895	65,078	112,610		8120	Social Security/Medicare	92,490		92,490		92,490	
331,053	315,723	520,000		8140	Insurance	472,500		472,500		472,500	
4,634	4,171	7,353		8150	Unemployment	6,039		6,039		6,039	
1,108	967	4,416		8160	Workers Comp. Insurance	3,627		3,627		3,627	
1,554,683	1,434,907	2,572,730	26.00		Total Personal Services	2,158,471	22.50	2,158,471	22.50	2,158,471	22.50
1,219	3,298	2,000		8210	Office Supplies	2,000		2,000		2,000	
157	196	500		8220	Operating Supplies	500		500		500	
1,612	16,524	5,000		8240	Software & Maintenance	15,000		15,000		15,000	
70,331	15,655	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
558	998	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
6,553	7,951	5,000		8320	Photocopying	5,000		5,000		5,000	
70	4	0		8330	Postage	0		0		0	
15,759	11,041	15,000		8340	Telephone	15,000		15,000		15,000	
1,352	1,527	1,000		8350	Utilities	1,000		1,000		1,000	
14,308	16,256	14,000		8410	Dues, Memberships & Publicatns	14,000		14,000		14,000	
194	0	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
1,119	825	5,000		8430	Transportation	5,000		5,000		5,000	
676	4,956	150,000		8510	Professional Services	20,000		20,000		20,000	
204	61,429	5,000		8580	Special Projects	5,000		5,000		5,000	
288	59	500		8610	Repairs and Maintenance	500		500		500	
0	0	1,500,000		8795	Inter Fund Loan	0		0		0	
44,522	46,176	37,270		8810	Rent Interdepartmental	57,493		57,493		57,493	
15,000	17,000	7,250		8820	Insurance Interdepartmental	8,000		8,000		8,000	
244,237	244,237	83,967		8830	Management Services Interdept.	333,762		333,762		333,762	
101,566	108,288	109,730		8840	Information Services Interdept	120,531		120,531		120,531	
56,000	0	0		8850	Human Serv. Admin. Interdept.	0		0		0	
575,725	556,420	1,953,217			Total Materials & Services	614,786		614,786		614,786	
7,660	107,144	4,500,000		8920	Buildings	6,000,000		6,000,000		6,000,000	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
7,660	107,144	4,500,000			Total Capital Outlay	6,000,000		6,000,000		6,000,000	
0	0	5,629,140		9990	Contingency	6,975,449		6,775,449		7,775,449	
0	0	5,629,140			Total Contingency & Trans	6,975,449		6,775,449		7,775,449	
2,138,068	2,098,471	14,655,087	26.00		Total Department Expenses	15,748,706	22.50	15,548,706	22.50	16,548,706	22.50
Revenues											
7,775,897	10,293,677	12,000,000		6000	Beginning Fund Balance	16,000,000		16,000,000		17,000,000	
0	0	0		6110	Federal Grants	0		0		0	
90,459	30,376	0		6122	OHP Capitation	0		0		0	
62,859	12,698	0		6131	MH State Operating Grants	0		0		0	
42,308	0	0		6180	Non-governmental Grants	0		0		0	
2,075,000	2,111,707	2,840,000		6300	Charges for Services - Interdept.	2,650,000		2,650,000		2,650,000	
0	0	0		6310	Charges for Service-Rentals	0		0		0	
40,420	300,823	100,000		6800	Interest Income	450,000		450,000		450,000	
0	0	0		6990	Miscellaneous	0		0		0	
10,086,943	12,749,281	14,940,000			Total Revenues	19,100,000		19,100,000		20,100,000	
Net Cost of Program											
(7,948,875)	(10,650,810)	(284,913)			Expenditures less Revenue	(3,351,294)		(3,551,294)		(3,551,294)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00		
469,848	598,780	782,351	13.00	8030	Professional/Technical	0	0.00	0	0.00		
106,177	157,102	120,681	1.20	8040	Management/Supervisory	0	0.00	0	0.00		
0	0	0		8080	Temporary/Part-Time	0		0			
1,160	11,801	5,000		8090	Overtime	0		0			
577,185	767,683	908,032	14.20		Total Salaries	0	0.00	0	0.00	0	0.00
151,214	174,772	258,789		8110	PERS-Retirement	0		0		0	
0	0	22,701		8115	PERS - Assessment	0		0		0	
42,817	58,263	69,464		8120	Social Security/Medicare	0		0		0	
174,502	227,426	276,900		8140	Insurance					0	
2,887	3,849	4,536		8150	Unemployment	0		0		0	
1,504	1,700	2,724		8160	Workers Comp. Insurance	0		0		0	
950,109	1,233,693	1,543,146	14.20		Total Personal Services	0	0.00	0	0.00	0	0.00
755	809	1,000		8210	Office Supplies	0		0			
5,516	11,063	5,000		8220	Operating Supplies	0		0			
17,746	17,771	23,000		8240	Software & Maintenance	0		0			
683	6,092	5,000		8250	Small Tools & Minor Equipment	0		0			
106	167	500		8310	Advertising and Printing	0		0			
2,731	2,423	5,000		8320	Photocopying	0		0			
2,871	1,351	500		8330	Postage	0		0			
6,095	5,983	4,000		8340	Telephone	0		0			
338	8,309	300		8350	Utilities	0		0			
3,562	2,483	3,500		8420	Workshops and Conferences	0		0			
4,488	9,860	10,000		8430	Transportation	0		0			
1,130	9,322	300		8510	Professional Services	0		0			
0	347	0		8520	Medical Care	0		0			
5,473	41,742	0		8540	Contract Services	0		0			
18,270	26,716	10,000		8580	Special Projects	0		0			
25,055	30,061	0		8610	Repairs and Maintenance	0		0			
82,195	85,248	74,541		8810	Rent Interdepartmental	0		0			
8,000	10,000	14,500		8820	Insurance Interdepartmental	0		0			
47,067	42,127	83,967		8830	Management Services Interdept.	0		0			
16,652	17,727	19,233		8840	Information Services Interdept.	0		0			
112,000	100,000	176,729		8850	Health Serv. Admin. Interdept.	0		0			
200,000	125,000	426,247		8855	BH Admin. Interdepartmental	0		0			
560,733	554,601	863,317			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	
1,510,842	1,788,294	2,406,463	14.20		Total Department Expenses	0	0.00	0	0.00	0	0.00
Revenues											
74,884	74,884	75,000		6110	Federal Grants	0		0			
709,323	759,361	850,000		6124	Medicaid Fee for Services	0		0			
0	923,632	0		6130	State Operating Grants	0		0			
779,775	1,181,376	1,412,000		6131	MH State Operating Grants	0		0			
85,438	36,935	70,000		6142	State Shared Revenues-Excise Tax	0		0			
19,526	0	0		6170	Intergovernmental Local Govt.	0		0			
0	0	0		6180	Non-governmental Grants	0		0			
46,659	52,727	20,000		6300	Charges for Services	0		0			
0	121,045	0		6750	Settlements	0		0			
46	(40)	0		6990	Miscellaneous	0		0			
0	0	0		7120	Loan Proceeds	0		0			
1,715,651	3,149,920	2,427,000			Total Revenues	0		0		0	
Net Cost of Program											
204,809	1,361,626	20,537			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
39,624	45,720	0	0.00	8010	Clerical/Admin. Specialist	127,000	2.50	127,000	2.50	127,000	2.50
3,253,701	3,778,591	4,088,750	71.80	8030	Professional/Technical	5,760,000	83.50	5,760,000	83.50	5,760,000	83.50
603,174	658,482	816,065	9.80	8040	Management/Supervisory	1,070,000	11.00	1,070,000	11.00	1,070,000	11.00
0	16,507	10,000		8080	Temporary/Part-Time	20,000		20,000		20,000	
60,421	64,008	50,000		8090	Overtime	80,000		80,000		80,000	
3,956,920	4,563,308	4,964,815	81.60		Total Salaries	7,057,000	97.00	7,057,000	97.00	7,057,000	97.00
1,037,165	1,179,021	1,191,556		8110	PERS-Retirement	1,693,680		1,693,680		1,693,680	
0	0	124,120		8115	PERS - Assessment	176,425		176,425		176,425	
297,612	358,506	379,808		8120	Social Security/Medicare	539,861		539,861		539,861	
1,015,425	1,146,624	1,346,400		8140	Insurance	1,600,500		1,600,500		1,600,500	
19,766	22,954	24,799		8150	Unemployment	35,250		35,250		35,250	
11,841	11,881	22,342		8160	Workers Comp. Insurance	31,757		31,757		31,757	
6,338,729	7,282,294	8,053,840	81.60		Total Personal Services	11,134,472	97.00	11,134,472	97.00	11,134,472	97.00
6,193	7,283	10,000		8210	Office Supplies	10,000		10,000		10,000	
11,868	25,405	15,000		8220	Operating Supplies	15,000		15,000		15,000	
136	1,648	2,000		8225	Fuels & Lubricants	2,000		2,000		2,000	
142,010	137,539	125,000		8240	Software & Maintenance	200,000		200,000		200,000	
47,353	18,930	25,000		8250	Small Tools & Minor Equipment	25,000		25,000		25,000	
2,701	4,017	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
12,015	11,213	25,000		8320	Photocopying	25,000		25,000		25,000	
4,344	4,419	5,000		8330	Postage	5,000		5,000		5,000	
68,638	72,889	60,000		8340	Telephone	75,000		75,000		75,000	
7,920	8,251	8,000		8350	Utilities	8,000		8,000		8,000	
300	0	200		8410	Dues, Memberships & Publicatns	200		200		200	
13,037	11,834	44,000		8420	Workshops and Conferences	50,000		50,000		50,000	
57,804	74,680	30,000		8430	Transportation	30,000		30,000		30,000	
4,752	1,102	25,000		8510	Professional Services	25,000		25,000		25,000	
1,229	520	0		8520	Medical Care	0		0		0	
1,644,514	1,820,570	1,500,000		8540	Contract Services	1,600,000		1,600,000		1,600,000	
168,955	40,444	0		8550	Contract Services-other agency	220,000		220,000		220,000	
295,604	1,159,263	300,000		8580	Special Projects	2,450,000		2,450,000		2,450,000	
85,465	56,534	0		8610	Repairs and Maintenance	0		0		0	
0	3,117	0		8620	Vehicle Set-up	0		0		0	
163,716	171,950	155,000		8660	Rentals	155,000		155,000		155,000	
455,496	472,421	521,784		8810	Rent Interdepartmental	685,000		685,000		685,000	
69,000	73,000	108,750		8820	Insurance Interdepartmental	129,000		129,000		129,000	
369,461	332,389	587,770		8830	Management Services Interdept.	502,095		502,095		502,095	
254,034	282,814	298,118		8840	Information Services Interdept	354,642		354,642		354,642	
1,245,000	700,000	1,487,524		8850	Health Serv. Admin. Interdept.	1,650,000		1,650,000		1,650,000	
1,875,000	1,875,000	2,415,400		8855	BH Admin. Interdepartmental	2,650,000		2,650,000		2,650,000	
7,006,545	7,367,232	7,753,546			Total Materials & Services	10,870,937		11,070,937		11,070,937	
0	93,137	0		8920	Buildings	0		0		0	
0	81,812	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	174,949	0			Total Capital Outlay	0		0		0	
13,345,274	14,824,475	15,807,386	81.60		Total Department Expenses	22,005,409	97.00	22,205,409	97.00	22,205,409	97.00
Revenues											
51,895	62,381	62,000		6110	Federal Grants	140,000		140,000		140,000	
4,368,952	6,692,777	5,100,000		6122	OHP Capitation	5,500,000		5,500,000		5,500,000	
5,146,722	5,408,811	6,000,000		6124	Medicaid Fee for Services	7,800,000		7,800,000		7,800,000	
1,709,849	64,167	70,000		6130	State Operating Grants	635,000		635,000		635,000	
2,808,216	3,843,975	3,590,000		6131	MH State Operating Grants	3,905,000		3,905,000		3,905,000	
0	0	0		6132	Rent Subsidies	0		0		0	
232,769	309,406	140,000		6170	Intergovernmental Local Govt	485,000		485,000		485,000	
0	0	7,000		6180	Non-governmental Grants	0		0		0	
256,528	270,093	200,000		6300	Charges for Services	260,000		260,000		260,000	
200	145,539	50,000		6950	Settlements	150,000		150,000		150,000	
109,176	234	0		6990	Miscellaneous	200,000		200,000		200,000	
0	0	750,000		7100	Proceeds from Sale of Assets	0		0		0	
14,684,307	16,797,383	15,969,000			Total Revenues	19,075,000		19,075,000		19,075,000	
Net Cost of Program											
(1,339,033)	(1,972,908)	(161,614)			Expenditures less Revenue	2,930,409		3,130,409		3,130,409	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
89,400	102,712	143,519	3.00	8010	Clerical/Admin. Specialist	205,000	4.00	205,000	4.00	205,000	4.00
1,090,403	1,365,786	1,515,758	25.00	8030	Professional/Technical	1,760,000	29.00	1,760,000	29.00	1,760,000	29.00
222,440	289,432	304,924	3.50	8040	Management/Supervisory	400,000	4.00	400,000	4.00	400,000	4.00
0	0	0		8050	Department Head	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
14,474	13,497	10,000		8090	Overtime	15,000		15,000		15,000	
1,416,717	1,771,427	1,974,201	31.50		Total Salaries	2,380,000	37.00	2,380,000	37.00	2,380,000	37.00
365,083	453,017	493,550		8110	PERS-Retirement	595,000		595,000		595,000	
0	0	49,355		8115	PERS - Assessment	59,500		59,500		59,500	
105,155	135,065	151,026		8120	Social Security/Medicare	182,070		182,070		182,070	
363,266	433,918	582,750		8140	Insurance	684,500		684,500		684,500	
7,209	8,973	9,861		8150	Unemployment	11,888		11,888		11,888	
3,587	4,204	5,923		8160	Workers Comp. Insurance	7,140		7,140		7,140	
2,261,017	2,806,604	3,266,666	31.50		Total Personal Services	3,920,098	37.00	3,920,098	37.00	3,920,098	37.00
1,530	1,520	2,000		8210	Office Supplies	2,000		2,000		2,000	
2,953	1,499	2,000		8220	Operating Supplies	2,000		2,000		2,000	
14,923	15,902	15,000		8240	Software & Maintenance	15,000		15,000		15,000	
14,548	16,227	10,000		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
530	1,435	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,353	5,907	3,000		8320	Photocopying	3,000		3,000		3,000	
2,337	2,436	2,000		8330	Postage	2,000		2,000		2,000	
23,416	24,873	25,000		8340	Telephone	28,000		28,000		28,000	
135	153	200		8350	Utilities	200		200		200	
1,428	692	10,000		8420	Workshops and Conferences	5,000		5,000		5,000	
4,580	13,485	20,000		8430	Transportation	20,000		20,000		20,000	
5,096	10,968	5,000		8510	Professional Services	5,000		5,000		5,000	
0	495	0		8520	Medical Care	0		0		0	
26,295	77,553	25,000		8580	Special Projects	200,000		200,000		200,000	
623	253	0		8610	Repairs and Maintenance	0		0		0	
102,743	106,561	74,540		8810	Rent Interdepartmental	85,000		85,000		85,000	
8,000	10,000	14,500		8820	Insurance Interdepartmental	18,000		18,000		18,000	
90,174	83,654	83,967		8830	Management Services Interdept.	128,135		128,135		128,135	
19,750	21,029	25,244		8840	Information Services Interdept	26,452		26,452		26,452	
112,000	280,000	386,946		8850	Health Serv. Admin. Interdept.	450,000		450,000		450,000	
434,414	674,642	705,397			Total Materials & Services	1,000,787		1,000,787		1,000,787	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
2,695,431	3,481,246	3,972,063	31.50		Total Department Expenses	4,920,885	37.00	4,920,885	37.00	4,920,885	37.00
Revenues											
0	342,652	0		6110	Federal Awards	175,000		175,000		175,000	
3,496,054	3,555,692	3,505,000		6131	MH State Operating Grants	4,325,000		4,325,000		4,325,000	
261	212	0		6300	Charges for Services	0		0		0	
35	45	0		6990	Miscellaneous	0		0		0	
3,496,350	3,898,601	3,505,000			Total Revenues	4,500,000		4,500,000		4,500,000	
Net Cost of Program											
800,919	417,355	(467,063)			Expenditures less Revenue	(420,885)		(420,885)		(420,885)	

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

240 Behavioral Health	(Fund)
560 Sub-Grant Programs	(Divn)
510 Health Services	(Dept)

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0		8240	Software & Maintenance	0		0		0	
0	0	0		8370	Settlements	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8550	Contract - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	0			Total Materials & Services	0		0		0	
Revenues											
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6131	MH State Operating Grants	0		0		0	
0	0	0		6132	State - Hillside Rent Subsidy	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0			Total Revenues	0		0		0	
Net Cost of Program											
0	0	0			Expenditures less Revenue	0		0		0	
19,689,574	22,192,445	36,841,000	153.30		Total Fund Requirements	42,675,000	156.50	42,675,000	156.50	43,675,000	156.50
29,983,251	36,595,185	36,841,000			Total Fund Resources	42,675,000		42,675,000		43,675,000	
10,293,677	14,402,740	0	153.30		Net Fund Balance	(0)	156.50	(0)	156.50	(0)	156.50

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024**

245 Juvenile
Revenues for all departments

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25	FY 24-25	FY 24-25	
Actual	Actual	Adopted	Div	Num.	Description	Proposed	Approved	Adopted	Division
Revenues									
61,961	127,981	97,500	460	6000	Beginning Fund Balance	125,000	125,000	125,000	Juvenile Probations
0	0	0	460	6110	Federal Awards	0	0	0	Juvenile Probations
177,800	210,617	185,000	460	6130	State Operating Grants	185,000	185,000	185,000	Juvenile Probations
5,148	0	0	460	6170	Intergovernmental Local	0	0	0	Juvenile Probations
(50)	0	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	650,000	625,000	460	7910	Transfer from General Fund	650,000	650,000	650,000	Juvenile Probations
34,817	39,441	35,000	462	6000	Beginning Fund Balance	32,500	32,500	32,500	Juvenile Sanctions
122,477	122,477	125,000	462	6130	State Operating Grants	132,500	132,500	132,500	Juvenile Sanctions
1,750	978	0	462	6300	Charges for Services	2,000	2,000	2,000	Juvenile Sanctions
0	0	0	462	6990	Miscellaneous	0	0	0	Juvenile Sanctions
120,000	150,000	140,000	462	7910	Transfer from General Fund	150,000	150,000	150,000	Juvenile Sanctions
23,936	(4,224)	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
22,500	30,600	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
1,220,339	1,327,870	1,207,500				1,277,000	1,277,000	1,277,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
12,602	15,778	8,706	0.50	8010	Clerical/Admin. Specialist	18,000	0.50	18,000	0.50	18,000	0.50
227,457	268,326	275,000	4.00	8030	Professional/Technical	308,000	4.00	308,000	4.00	308,000	4.00
81,756	87,828	88,000	1.00	8040	Management/Supervisory	93,288	1.00	93,288	1.00	93,288	1.00
54,011	58,428	59,000	0.45	8050	Department Head	64,121	0.45	64,121	0.45	64,121	0.45
0	0	0		8080	Temporary Part-Time	0		0		0	
12,491	3,583	10,000		8090	Overtime	7,500		7,500		7,500	
388,317	433,943	440,706	5.95		Total Salaries	490,909	5.95	490,909	5.95	490,909	5.95
117,388	131,201	130,008		8110	PERS-Retirement	144,818		144,818		144,818	
0	0	11,018		8115	PERS - Assessment	12,273		12,273		12,273	
29,610	33,530	33,714		8120	Social Security/Medicare	37,555		37,555		37,555	
64,610	79,253	110,075		8140	Insurance	104,125		104,125		104,125	
1,985	2,199	2,204		8150	Unemployment	2,455		2,455		2,455	
10,282	11,338	11,018		8160	Workers Comp. Insurance	12,273		12,273		12,273	
612,192	691,464	738,742	5.95		Total Personal Services	804,407	5.95	804,407	5.95	804,407	5.95
402	455	500		8210	Office Supplies	500		500		500	
1,341	1,072	1,500		8220	Operating Supplies	1,500		1,500		1,500	
0	118	0		8240	Software and Maintenance	0		0		0	
1,311	880	500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
482	118	250		8310	Advertising and Printing	250		250		250	
1,879	2,164	2,500		8320	Photocopying	2,500		2,500		2,500	
668	755	1,300		8330	Postage	1,300		1,300		1,300	
5,580	5,732	6,000		8340	Telephone	7,000		7,000		7,000	
0	0	0		8350	Utilities	0		0		0	
2,580	2,222	3,000		8410	Dues, Memberships & Publications	3,000		3,000		3,000	
2,290	7,077	4,000		8420	Workshops and Conferences	6,500		6,500		6,500	
3,189	5,871	4,000		8430	Transportation	5,000		5,000		5,000	
5,446	6,238	20,000		8510	Professional Services	10,000		10,000		10,000	
0	310	0		8540	Contract Services	0		0		0	
627	1,893	7,425		8580	Special Projects	2,339		2,339		2,339	
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0		0	
87,000	90,000	93,000		8810	Rent Interdepartmental	93,000		93,000		93,000	
2,400	2,550	2,650		8820	Insurance Interdepartmental	2,800		2,800		2,800	
25,471	23,172	25,172		8830	Management Services Interdept.	27,426		27,426		27,426	
14,020	13,458	14,773		8840	Information Services Interdept.	16,545		16,545		16,545	
0	0	0		8850	Human Serv. Admin. Interdept.	0		0		0	
154,686	164,085	186,570			Total Materials & Services	182,160		182,160		182,160	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
766,878	855,549	925,312	5.95		Total Dept Expenses	986,567	5.95	986,567	5.95	986,567	5.95
Revenues											
61,961	127,981	97,500		6000	Beginning Fund Balance	125,000		125,000		125,000	
0	0	0		6110	Federal Awards	0		0		0	
177,800	210,617	185,000		6130	State Operating Grants	185,000		185,000		185,000	
5,148	0	0		6170	Intergovernmental Local	0		0		0	
(50)	0	0		6300	Charges for Services	0		0		0	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
650,000	650,000	625,000		7910	Transfer from General Fund	650,000		650,000		650,000	
894,859	988,598	907,500			Total Revenues	960,000		960,000		960,000	
Net Cost of Program											
127,981	133,049	17,812			Expenditures less Revenue	26,567		26,567		26,567	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
303	545	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	
20,000	13,075	5,000		8540	Contract Services	3,000		3,000		3,000	
216,300	263,500	275,000		8550	Contracts-Other Public Agency	285,000		285,000		285,000	
0	0	0		8740	Bank Charges	0		0		0	
3,021	2,014	2,188		8830	Management Services	2,433		2,433		2,433	
0	0	0		8850	Human Services Admin.	0		0		0	
239,624	279,134	282,188			Total Materials & Services	290,433		290,433		290,433	
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	
239,624	279,134	282,188	0.00		Total Dept Expenses	290,433	0.00	290,433	0.00	290,433	0.00
Revenues											
34,838	39,441	35,000		6000	Beginning Fund Balance	32,500		32,500		32,500	
122,477	122,477	125,000		6130	State Operating Grants	132,500		132,500		132,500	
1,750	978	0		6300	Charges for Services	2,000		2,000		2,000	
0	0	0		6990	Miscellaneous	0		0		0	
120,000	150,000	140,000		7910	Transfer from General Fund	150,000		150,000		150,000	
279,065	312,896	300,000			Total Revenues	317,000		317,000		317,000	
Net Cost of Program											
39,441	33,762	(17,812)			Expenditures less Revenue	(26,567)		(26,567)		(26,567)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 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	
50,000	45,000	0		8550	Contracts - Other Public Agencies	0		0		0	
0	(240)	0		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs & Maintenance	0		0		0	
659	476	0		8830	Management Services	0		0		0	
0	0	0		8850	Human Services Admin.	0		0		0	
50,659	45,236	0			Total Materials & Services	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
50,659	45,236	0	0.00		Total Dept Expenses	0	0.00	0	0.00	0	0.00
Revenues											
23,936	(4,223)	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	
22,500	30,600	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	
46,436	26,377	0			Total Revenues	0		0		0	
Net Cost of Program											
(4,223)	(18,859)	0			Expenditures less Revenue	0		0		0	
1,057,161	1,179,919	1,207,500	5.95		Total Fund Requirements	1,277,000	5.95	1,277,000	5.95	1,277,000	5.95
1,220,360	1,327,870	1,207,500			Total Fund Resources	1,277,000		1,277,000		1,277,000	
163,199	147,951	(0)				0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	13158	0	0	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
51,550	66,455	80,000	1.50	8030	Professional - Technical	110,000	2.00	110,000	2.00	110,000	2.00
62,392	70,176	70,000	1.00	8040	Management/Supervisory	74,000	1.00	74,000	1.00	74,000	1.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
28,063	(1,426)	500		8080	Temporary/Part-Time	500		500		500	
25	1,560	1,000		8090	Overtime	1,000		1,000		1,000	
142,030	149,923	151,500	2.50		Total Salaries	185,500	3.00	185,500	3.00	185,500	3.00
31,536	41,234	43,178		8110	PERS-Retirement	52,868		52,868		52,868	
0	0	3,788		8115	PERS - Assessment	4,638		4,638		4,638	
11,028	12,251	11,590		8120	Social Security/Medicare	14,191		14,191		14,191	
21,819	25,385	33,750		8140	Insurance	40,500		40,500		40,500	
727	784	909		8150	Unemployment	1,113		1,113		1,113	
189	194	153		8160	Workers Comp. Insurance	187		187		187	
207,329	229,771	244,867	2.50		Total Personal Services	298,996	3.00	298,996	3.00	298,996	3.00
0	0	250		8210	Office Supplies	100		100		100	
0	0	0		8220	Operating Supplies	0		0		0	
134	0	0		8240	Software and Maintenance	0		0		0	
95	979	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	111	500		8310	Advertising and Printing	200		200		200	
529	961	500		8320	Photocopying	750		750		750	
440	488	500		8330	Postage	500		500		500	
2,974	3,137	2,500		8340	Telephone	3,000		3,000		3,000	
0	0	2,500		8350	Utilities	0		0		0	
2,769	2,766	1,500		8410	Dues, Memberships & Publicatn:	2,500		2,500		2,500	
0	300	500		8420	Workshops and Conferences	1,500		1,500		1,500	
109	465	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
940	0	0		8540	Contract Services	0		0		0	
12,657	54,465	51,593		8580	Special Projects	20,047		20,047		20,047	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8660	Rentals	0		0		0	
3	19	0		8740	Bank Charges	0		0		0	
0	0	5,000		8810	Rent Interdepartmental	7,500		7,500		7,500	
350	400	500		8820	Insurance Interdepartmental	600		600		600	
8,456	8,655	9,375		8830	Management Services Interdept.	11,598		11,598		11,598	
8,132	8,658	8,415		8840	Information Services Interdept.	11,209		11,209		11,209	
37,588	81,404	85,133			Total Materials and Services	61,004		61,004		61,004	
0	0	0		9990	Contingency	0		0		0	
0	0	0			Total Contingency	0		0		0	
244,917	311,175	330,000	2.50		Total Department Expenses	360,000	3.00	360,000	3.00	360,000	3.00
Revenues											
2,798	38,668	5,000		6000	Beginning Balance	25,000		25,000		25,000	
0	0	0		6110	Federal Grants	0		0		0	
119,697	123,699	125,000		6130	State Operating Grants	125,000		125,000		125,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
50,000	50,000	100,000		6180	Non-governmental Grants	110,000		110,000		110,000	
0	0	0		6800	Interest Income	0		0		0	
1,090	11,406	10,000		6980	Donations	10,000		10,000		10,000	
0	0	0		6990	Miscellaneous	0		0		0	
110,000	120,000	90,000		7910	Transfer from the General Fund	90,000		90,000		90,000	
283,585	343,773	330,000			Total Revenues	360,000		360,000		360,000	
244,917	311,175	330,000	2.50		Total Fund Requirements	360,000	3.00	360,000	3.00	360,000	3.00
283,585	343,773	330,000			Total Fund Resources	360,000		360,000		360,000	
38,668	32,598	(0)	2.50		Net Fund Balance	0	3.00	0	3.00	0	3.00

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenues**

260 Fair	(Fund)
Revenues all departments	

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	Divn Num.	Acct. Num.	Description	FY 24-25 Proposed	FY 24-25 Approved	FY 24-25 Adopted	Division
Revenues									
(23,502)	28,708	0	710	6000	Beginning Fund Balance	0	0	0	Annual Fair
53,167	53,167	80,000	710	6140	State Shared Revenues	100,000	100,000	100,000	Annual Fair
27,500	27,500	27,500	710	6170	Intergovernmental Local Govt.	27,500	27,500	27,500	Annual Fair
34,491	47,034	50,000	710	6300	Charges for Services	50,000	50,000	50,000	Annual Fair
5,300	8,475	12,000	710	6310	Charges for Services-Rentals	10,000	10,000	10,000	Annual Fair
8,819	18,463	20,000	710	6320	Charges for Services-Concessions	20,000	20,000	20,000	Annual Fair
81,926	32,145	45,000	710	6980	Donations	45,000	45,000	45,000	Annual Fair
558	691	1,000	710	6990	Miscellaneous	1,000	1,000	1,000	Annual Fair
140,275	178,875	100,000	720	6000	Beginning Fund Balance	25,000	25,000	25,000	Year Around
30,431	6,096	0	720	6110	Federal Awards	0	0	0	Year Around
37,500	266,248	150,000	720	6170	Intergovernmental Local Govt.	70,000	70,000	70,000	Year Around
0	0	0	720	6180	Non-Governmental Grants	0	0	0	Year Around
63,075	44,802	65,000	720	6300	Charges for Services	50,000	50,000	50,000	Year Around
169,060	170,992	170,000	720	6310	Charges for Services-Rentals	180,000	180,000	180,000	Year Around
992	2,193	2,000	720	6320	Charges for Services-Concessions	2,000	2,000	2,000	Year Around
8,300	1,176	8,000	720	6980	Donations	8,000	8,000	8,000	Year Around
3,310	3,815	2,500	720	6990	Miscellaneous	2,500	2,500	2,500	Year Around
240,000	125,000	200,000	720	7910	Transfer from General Fund	200,000	200,000	200,000	Year Around
300,000	0	100,000	720	7920	Transfer from another Fund	0	0	0	Year Around
1,181,202	1,015,380	1,033,000			Fund Total	791,000	791,000	791,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
3,000	6,520	10,000	0.25	8010	Clerical/Admin. Specialist	11,000	0.25	11,000	0.25	11,000	0.25
5,200	7,794	26,000	0.50	8020	Laborer	20,000	0.50	20,000	0.50	20,000	0.50
12,710	13,812	20,000	0.25	8040	Management/Supervisory	22,500	0.25	22,500	0.25	22,500	0.25
29,763	37,790	20,000		8080	Temporary/Part-Time	40,000		40,000		40,000	
292	788	1,500		8090	Overtime	1,500		1,500		1,500	
50,965	66,704	77,500	1.00		Total Salaries	95,000	1.00	95,000	1.00	95,000	1.00
4,107	9,093	22,863		8110	PERS-Retirement	28,025		28,025		28,025	
0	0	1,938		8115	PERS - Assessment	2,375		2,375		2,375	
3,804	5,007	5,929		8120	Social Security/Medicare	7,268		7,268		7,268	
6,129	9,601	20,500		8140	Insurance	20,500		20,500		20,500	
251	245	388		8150	Unemployment	475		475		475	
806	676	930		8160	Workers Comp. Insurance	1,140		1,140		1,140	
66,062	91,326	130,046	1.00		Total Personal Services	154,783	1.00	154,783	1.00	154,783	1.00
101	65	100		8210	Office Supplies	100		100		100	
10,548	14,456	12,000		8220	Operating Supplies	12,000		12,000		12,000	
119	322	200		8225	Fuels & Lubricants	200		200		200	
1,364	2,029	2,500		8230	Food Services and Supplies	2,500		2,500		2,500	
0	450	0		8250	Small Tools & Minor Equipment	0		0		0	
5,729	9,922	8,500		8310	Advertising and Printing	9,000		9,000		9,000	
240	374	200		8320	Photocopying	200		200		200	
174	206	100		8330	Postage	100		100		100	
294	298	300		8340	Telephone	300		300		300	
6,327	8,357	6,000		8350	Utilities	6,000		6,000		6,000	
177	184	100		8410	Dues, Memberships & Publicatns	100		100		100	
0	0	100		8420	Workshops and Conferences	100		100		100	
9,424	13,003	8,500		8540	Contract Services	10,000		10,000		10,000	
34,814	39,473	75,000		8580	Special Projects	60,000		60,000		60,000	
3,991	5,056	3,000		8610	Repairs and Maintenance	5,000		5,000		5,000	
10,756	16,600	12,000		8730	Misc. Fees and Premiums	12,000		12,000		12,000	
1,700	1,800	2,000		8820	Insurance Interdepartmental	2,500		2,500		2,500	
7,111	6,294	6,807		8830	Management Services Interdept.	9,968		9,968		9,968	
620	750	775		8840	Information Services Interdept.	875		875		875	
93,489	119,639	138,182			Total Materials and Services	130,943		130,943		130,943	
0	0	0		8942	Machinery	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
159,551	210,965	268,228	1.00		Total Department Expenses	285,726	1.00	285,726	1.00	285,726	1.00
Revenues											
(23,502)	28,708	0		6000	Beginning Fund Balance	0		0		0	
53,167	53,167	80,000		6140	State Shared Revenues	100,000		100,000		100,000	
27,500	27,500	27,500		6170	Intergovernmental Local Govt.	27,500		27,500		27,500	
34,491	47,034	50,000		6300	Charges for Services	50,000		50,000		50,000	
5,300	8,475	12,000		6310	Charges for Services-Rentals	10,000		10,000		10,000	
8,819	18,463	20,000		6320	Charges for Services-Concessions	20,000		20,000		20,000	
81,926	32,146	45,000		6980	Donations	45,000		45,000		45,000	
558	691	1,000		6990	Miscellaneous	1,000		1,000		1,000	
188,259	216,184	235,500			Total Revenues	253,500		253,500		253,500	
Net Cost of Program											
28,708	5,219	32,728			Expenditures less Revenue	32,226		32,226		32,226	

Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
30,720	35,000	30,000	0.75	8010	Clerical/Admin, Specialist	33,000	0.75	33,000	0.75	33,000	0.75
67,931	73,546	60,000	1.50	8020	Laborer	65,000	1.50	65,000	1.50	65,000	1.50
1,466	0	0		8030	Professional Technical	0	0.00	0	0.00	0	0.00
65,074	73,116	60,000	0.75	8040	Management/Supervisory	70,000	0.75	70,000	0.75	70,000	0.75
8,532	13,310	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
5,340	5,229	5,000		8090	Overtime	5,000		5,000		5,000	
179,063	200,201	165,000	3.00		Total Salaries	183,000	3.00	183,000	3.00	183,000	3.00
43,348	55,053	47,025		8110	PERS-Retirement	52,155		52,155		52,155	
0	0	4,125		8115	PERS - Assessment	4,575		4,575		4,575	
13,350	15,099	12,623		8120	Social Security/Medicare	14,000		14,000		14,000	
61,862	68,984	61,500		8140	Insurance	61,500		61,500		61,500	
903	995	825		8150	Unemployment	915		915		915	
3,249	3,435	3,299		8160	Workers Comp. Insurance	3,659		3,659		3,659	
301,775	343,767	294,396	3.00		Total Personal Services	319,803	3.00	319,803	3.00	319,803	3.00
882	1,249	500		8210	Office Supplies	500		500		500	
12,087	9,996	12,000		8220	Operating Supplies	12,000		12,000		12,000	
2,203	2,761	1,200		8225	Fuels & Lubricants	1,200		1,200		1,200	
750	519	800		8230	Food Services and Supplies	800		800		800	
4,863	3,228	1,200		8240	Software & Maintenance	1,200		1,200		1,200	
2,970	4,508	2,000		8250	Small Tools & Equipment	2,000		2,000		2,000	
3,785	3,315	3,000		8310	Advertising and Printing	3,000		3,000		3,000	
1,584	1,209	600		8320	Photocopying	600		600		600	
573	315	300		8330	Postage	300		300		300	
5,022	5,190	5,000		8340	Telephone	5,000		5,000		5,000	
38,259	40,269	40,000		8350	Utilities	40,000		40,000		40,000	
4,172	3,674	4,000		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
605	945	3,000		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	0		8430	Transportation	0		0		0	
4,203	2,400	500		8510	Professional Services	500		500		500	
157,642	274,087	315,725		8580	Special Projects	28,437		28,437		28,437	
30,369	39,972	40,000		8610	Repairs and Maintenance	40,000		40,000		40,000	
0	0	200		8614	Vehicle Maint. - General Services	200		200		200	
7,962	3,577	100		8790	Misc. Departmental Expenses	100		100		100	
9,900	10,000	11,000		8820	Insurance Interdepartmental	12,000		12,000		12,000	
16,590	20,548	21,664		8830	Management Services Interdept.	23,637		23,637		23,637	
7,203	7,760	7,587		8840	Information Services Interdept.	8,497		8,497		8,497	
311,624	435,522	470,376			Total Materials and Services	185,471		185,471		185,471	
151,670	100	0		8920	Buildings	0		0		0	
48,999	0	0		8930	Improvements Other than Bldgs.	0		0		0	
0	0	0		8942	Machinery	0		0		0	
200,669	100	0			Total Capital Outlay	0		0		0	
814,068	779,389	764,772	3.00		Total Department Expense	505,274	3.00	505,274	3.00	505,274	3.00
Revenues											
140,275	178,875	100,000		6000	Beginning Fund Balance	25,000		25,000		25,000	
30,431	6,096	0		6110	Federal Awards	0		0		0	
37,500	266,248	150,000		6170	Intergovernmental Local Govt.	70,000		70,000		70,000	
0	0	0		6180	Non-Governmental Grants	0		0		0	
63,075	44,802	65,000		6300	Charges for Services	50,000		50,000		50,000	
169,060	170,992	170,000		6310	Charges for Services-Rentals	180,000		180,000		180,000	
992	2,193	2,000		6320	Charges for Services-Concessions	2,000		2,000		2,000	
8,300	1,175	8,000		6980	Donations	8,000		8,000		8,000	
3,310	3,815	2,500		6990	Miscellaneous	2,500		2,500		2,500	
240,000	125,000	200,000		7910	Transfer from General Fund	200,000		200,000		200,000	
300,000	0	100,000		7920	Transfer from another Fund	0		0		0	
992,943	799,196	797,500			Total Revenues	537,500		537,500		537,500	
Net Cost of Program											
178,875	19,807	(32,728)			Expenditures less Revenue	(32,226)		(32,226)		(32,226)	
973,619	990,354	1,033,000	4.00		Total Fund Requirements	791,000	4.00	791,000	4.00	791,000	4.00
#####	1,015,380	1,033,000			Total Fund Resources	791,000		791,000		791,000	
207,583	25,026	0	4.00		Net Fund Balance	(0)	4.00	(0)	4.00	(0)	4.00

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		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	
157,466	172,677	175,000		9110	Apportionment to Schools	186,000		186,000		186,000	
157,466	172,677	175,000			Total Department Expense:	186,000		186,000		186,000	
Revenues											
0	0	0		6000	Beginning Fund Balance	0		0		0	
156,438	171,802	174,000		6050	Franchise Tax	185,000		185,000		185,000	
1,028	875	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	
157,466	172,677	175,000			Total Revenues	186,000		186,000		186,000	
Net Cost of Program											
0	0	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
15,711	16,590	16,250	0.10	8050	Department Head	17,275	0.10	17,275	0.10	17,275	0.10
0	0	0		8080	Temporary/Part-time	0		0		0	
924	1,236	500		8090	Overtime	500		500		500	
16,635	17,826	16,750	0.10		Total Salaries	17,775	0.10	17,775	0.10	17,775	0.10
5,491	5,875	4,941		8110	PERS-Retirement	5,244		5,244		5,244	
0	0	419		8115	PERS - Assessment	444		444		444	
1,139	1,239	1,281		8120	Social Security/Medicare	1,360		1,360		1,360	
378	378	1,950		8140	Insurance	1,950		1,950		1,950	
81	87	84		8150	Unemployment	89		89		89	
17	17	68		8160	Workers Compensation Insurance	72		72		72	
23,741	25,422	25,493	0.10		Total Personal Services	26,933	0.10	26,933	0.10	26,933	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	
74	0	200		8340	Telephone	200		200		200	
6,830	9,266	45,000		8410	Dues, Memberships & Publicatns	60,000		60,000		60,000	
0	961	500		8420	Workshops and Conferences	500		500		500	
103,000	120,000	120,000		8510	Professional Services - Planning	130,000		130,000		130,000	
12,000	0	0		8540	Contract Services	25,000		25,000		25,000	
648,963	844,045	550,000		8580	Special Projects	227,858		227,858		327,858	
68,729	79,556	92,049		8750	Participation\Public Agencies	100,000		100,000		100,000	
677,363	0	100,000		8755	Sub-grants	0		0		0	
0	0	250,000		8760	Infrastructure Reserve	250,000		250,000		250,000	
1,000	1,200	1,500		8820	Insurance Interdepartmental	1,600		1,600		1,600	
8,684	11,877	11,355		8830	Management Services Interdept.	23,767		23,767		23,767	
1,936	2,061	2,003		8840	Information Services Interdept	2,242		2,242		2,242	
1,528,579	1,068,966	1,174,507			Total Materials and Services	823,067		823,067		923,067	
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	
1,552,320	1,094,388	1,900,000	0.10		Total Department Expenses	1,550,000	0.10	1,550,000	0.10	1,650,000	0.10
Revenues											
1,093,752	1,591,433	850,000		6000	Beginning Balance	500,000		500,000		600,000	
1,680,000	0	700,000		6110	Federal Awards	700,000		700,000		700,000	
21,290	0	0		6130	State Operating Grants	0		0		0	
348,711	455,445	350,000		6140	State Shared Revenues	350,000		350,000		350,000	
0	0	0		6180	Non-Governmental Grants	0		0		0	
0	17,500	0		6990	Miscellaneous	0		0		0	
3,143,753	2,064,378	1,900,000			Total Revenues	1,550,000		1,550,000		1,650,000	
Net Cost of Program											
1,591,433	969,990	0			Expenditures less Revenue	(0)		(0)		(0)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
157,685	294,654	230,000	4.00	8030	Professional/Technical	80,000	1.00	80,000	1.00	80,000	1.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
22,654	5,253	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
180,339	299,907	230,000	4.00		Total Salaries	80,000	1.00	80,000	1.00	80,000	1.00
34,574	81,879	65,550		8110	PERS-Retirement	22,800		22,800		22,800	
0	0	5,750		8115	PERS - Assessment	2,000		2,000		2,000	
13,667	23,283	17,595		8120	Social Security/Medicare	6,120		6,120		6,120	
38,352	74,535	80,000		8140	Insurance	20,000		20,000		20,000	
913	1,525	1,150		8150	Unemployment	400		400		400	
1,168	1,902	1,840		8160	Workers Comp. Insurance	640		640		640	
269,013	483,031	401,885	4.00		Total Personal Services	131,960	1.00	131,960	1.00	131,960	1.00
0	0	0		8210	Office Supplies	0		0		0	
0	300	0		8220	Operating Supplies	0		0		0	
101,615	31,597	0		8240	Software & Maintenance	0		500,000		500,000	
11,354	250	0		8250	Small Tools & Minor Equip.	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
1,674	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
98,740	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
171	886	0		8430	Transportation	0		0		0	
21,403	2,331,015	150,000		8510	Professional Services	0		0		0	
0	387	50,000		8540	Contract Services	0		0		0	
0	2,521	0		8560	Foster Care Contracts	0		0		0	
1,522,130	1,526,327	1,500,106		8580	Special Projects	987,492		987,492		987,492	
0	0	0		8740	Bank Charges	0		0		0	
0	0	0		8790	Misc. Department Expenses	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	325,000	288,759		8830	Management Services Interdept.	330,548		330,548		330,548	
0	0	0		8840	Information Services Interdept.	0		0		0	
1,757,087	4,218,283	1,988,865			Total Materials and Services	1,318,040		1,818,040		1,818,040	
1,763,430	172,214	3,450,000		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		300,000		300,000	
1,763,430	172,214	3,450,000			Total Capital Outlay	0		300,000		300,000	
1,100,000	0	0		9810	Transfer to Public Works Fund	0		0		0	
0	150,000	0		9883	Transfer to Public Works Const. Fund	0		0		0	
300,000	0	100,000		9860	Transfer to Fairgrounds Fund	0		0		0	
250,000	0	250,000		9880	Transfer to Bldg. Improvement Fund	0		0		0	
1,650,000	150,000	350,000			Total Transfers	0		0		0	
0	0	1,009,250		9990	Contingency	0		0		0	
0	0	1,009,250			Total Contingency	0		0		0	
5,439,530	5,023,528	7,200,000	4.00		Total Department Expenses	1,450,000	1.00	2,250,000	1.00	2,250,000	1.00
Revenues											
7,691,515	10,612,486	7,200,000		6000	Beginning Balance	700,000		1,500,000		1,500,000	
8,360,501	71,103	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	10,237	0		6990	Miscellaneous	750,000		750,000		750,000	
16,052,016	10,693,826	7,200,000			Total Revenues	1,450,000		2,250,000		2,250,000	
Net Cost of Program											
10,612,486	5,670,298	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	38,645	95,000	2.00	8030	Professional/Technical	105,000	2.00	105,000	2.00	105,000	2.00
0	7,667	16,000	0.20	8040	Management/Supervisory	22,500	0.25	22,500	0.25	22,500	0.25
0	0	25,000	0.20	8050	Department Head	32,500	0.25	32,500	0.25	32,500	0.25
0	0	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
0	489	2,500		8090	Overtime	2,500		2,500		2,500	
0	46,801	140,000	2.40		Total Salaries	164,000	2.50	164,000	2.50	164,000	2.50
0	7,502	41,300		8110	PERS-Retirement	48,380		48,380		48,380	
0	0	3,500		8115	PERS - Assessment	4,100		4,100		4,100	
0	3,447	10,710		8120	Social Security/Medicare	12,546		12,546		12,546	
0	18,980	49,200		8140	Insurance	51,250		51,250		51,250	
0	233	700		8150	Unemployment	820		820		820	
0	178	1,121		8160	Workers Comp. Insurance	1,314		1,314		1,314	
0	77,141	246,531	2.40		Total Personal Services	282,410	2.50	282,410	2.50	282,410	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	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
0	1,432	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
0	50	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
0	0	250		8320	Photocopying	250		250		250	
0	0	100		8330	Postage	100		100		100	
0	80	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
0	265	1,900		8430	Transportation	1,900		1,900		1,900	
0	0	50,000		8510	Professional Services	50,000		50,000		50,000	
0	47,729	10,000		8540	Contract Services	10,000		10,000		10,000	
0	1,889	700,000		8560	Special Projects	700,000		700,000		700,000	
0	0	0		8740	Bank Charges	0		0		0	
0	0	1,000		8790	Misc. Department Expenses	1,000		1,000		1,000	
0	0	10,000		8810	Rent Interdepartmental	10,000		10,000		10,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	10,000		8830	Management Services Interdept.	14,600		14,600		14,600	
0	0	2,250		8840	Information Services Interdept.	5,000		5,000		5,000	
0	51,445	795,760			Total Materials and Services	803,110		803,110		803,110	
0	0	500,000		8920	Buildings	500,000		500,000		500,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	500,000			Total Capital Outlay	500,000		500,000		500,000	
0	0	1,757,709		9990	Contingency	1,414,480		1,414,480		914,480	
0	0	1,757,709			Total Contingency	1,414,480		1,414,480		914,480	
0	128,586	3,300,000	2.40		Total Department Expenses	3,000,000	2.50	3,000,000	2.50	2,500,000	2.50
Revenues											
0	1,000,000	3,300,000		6000	Beginning Balance	3,000,000		3,000,000		2,500,000	
0	0	0		6110	Federal Awards	0		0		0	
1,000,000	0	0		6130	State Operating Grants	0		0		0	
0	2,456,372	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	3,300,000			Total Revenues	3,000,000		3,000,000		2,500,000	
Net Cost of Program											
#####	(3,327,786)	0			Expenditures less Revenue	(0)		(0)		(0)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

300 Household Hazardous Waste
595 Household Hazardous Waste
310 Community Development

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
6,132	0	7,500	0.15	8040	Management/Supervisory	3,690	0.05	3,690	0.05	3,690	0.05
7,855	8,295	8,100	0.05	8050	Department Head	8,100	0.05	8,100	0.05	8,100	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
1,459	616	1,000		8090	Overtime	1,000		1,000		1,000	
15,446	8,911	16,600	0.20		Total Salaries	12,790	0.10	12,790	0.10	12,790	0.10
5,048	5,048	4,731		8110	PERS-Retirement	3,645		3,645		3,645	
0	0	415		8115	PERS - Assessment	320		320		320	
1,104	1,104	1,270		8120	Social Security/Medicare	978		978		978	
1,553	1,553	3,900		8140	Insurance	1,950		1,950		1,950	
76	76	83		8150	Unemployment	64		64		64	
82	82	133		8160	Workers Compensation Insurance	102		102		102	
23,309	16,774	27,132	0.20		Total Personal Services	19,850	0.10	19,850	0.10	19,850	0.10
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	
334	0	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
26,156	34,632	70,184		8540	Contract Services	97,293		97,293		97,293	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8750	Participation/Public Agencies	0		0		0	
500	550	600		8820	Insurance Interdepartmental	600		600		600	
1,926	1,855	1,584		8830	Management Services Interdept.	1,757		1,757		1,757	
0	0	0		8840	Information Services Interdept	0		0		0	
28,916	37,037	72,868			Total Materials & Services	100,150		100,150		100,150	
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	
52,225	53,811	100,000	0.20		Total Department Expenses	120,000	0.10	120,000	0.10	120,000	0.10
Revenues											
23,808	19,812	45,000		6000	Beginning Fund Balance	50,000		50,000		50,000	
48,229	73,503	55,000		6050	Franchise Tax	70,000		70,000		70,000	
0	0	0		6990	Miscellaneous	0		0		0	
72,037	93,315	100,000			Total Revenues	120,000		120,000		120,000	
Net Cost of Program											
19,812	39,504	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 22-23		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		8050	Department Head	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 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	
0	36,107	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	
165,000	175,000	180,000		9520	COP Principal Payment	190,000		190,000		190,000	
36,410	28,930	21,120		9530	COP Interest	25,000		25,000		25,000	
201,410	240,037	201,120			Total Materials and Services	215,000		215,000		215,000	
4,130	933	50,000		8920	Buildings	50,000		50,000		50,000	
4,130	933	50,000			Total Capital Outlay	50,000		50,000		50,000	
205,540	240,970	251,120			Total Department Expense	265,000		265,000		265,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24	Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
0	4,921	0	8250	Small Tools & Minor Equipment	0		0		0	
0	13,693	40,000	8510	Professional Services	25,000		25,000		25,000	
0	0	0	8610	Repairs and Maintenance	0		0		0	
0	0	0	8790	Misc Department Expense	0		0		0	
279,563	286,984	300,000	9520	COP Principal Payment	300,000		300,000		300,000	
146,685	140,210	85,000	9530	COP Interest	120,000		120,000		120,000	
426,248	445,808	425,000		Total Materials and Services	445,000		445,000		445,000	
0	0	0	8910	Land	0		0		0	
544,928	44,296	700,000	8920	Buildings	291,120		291,120		141,120	
1,176	0	23,880	8930	Improvements Other than Bldgs.	23,880		23,880		23,880	
0	0	0	8948	Computers & Attachments	0		0		0	
546,104	44,296	723,880		Total Capital Outlay	315,000		315,000		165,000	
972,352	490,104	1,148,880		Total Department Expenses	760,000		760,000		610,000	
Revenues										
81,329	3,811	150,000	6000	Beginning Fund Balance	200,000		200,000		50,000	
0	0	0	6110	Federal Awards	0		0		0	
0	0	0	6170	Intergovernmental Local Govt.	0		0		0	
374	4,208	0	6800	Interest Income	0		0		0	
0	0	0	7200	COP Proceeds	0		0		0	
200,000	350,000	250,000	7910	Transfer from General Fund	125,000		125,000		125,000	
900,000	500,000	1,000,000	7920	Transfer from Other Fund	700,000		700,000		700,000	
1,181,703	858,019	1,400,000		Total Revenues	1,025,000		1,025,000		875,000	
Net Cost of Program										
(3,811)	(126,945)	0		Expenditures less Revenues	0		0		0	
1,177,892	731,074	1,400,000		Total Fund Requirements	1,025,000		1,025,000		875,000	
1,181,703	858,019	1,400,000		Total Fund Resources	1,025,000		1,025,000		875,000	
3,811	126,945	0	0.00	Net Fund Balance	0	0.00	0	0.00	0	0.00

**Polk County
Adopted Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Revenues**

610 Management Services (Fund)
Revenues for all departments

FY 21-22	FY 22-23	FY 23-24	Divn.	Acct.		FY 24-25	FY 24-25	FY 24-25	
Actual	Actual	Adopted	Num.	Num.	Description	Proposed	Approved	Approved	Division
Revenues									
1,031,191	723,815	665,000	199	6000	Beginning Fund Balance	600,000	600,000	600,000	Non-Departmental
1,938,392	2,217,868	2,440,000	199	6300	Charges for Services	2,700,000	2,700,000	2,700,000	Non-Departmental
371,380	403,610	385,000	810	6300	Charges for Services	420,000	420,000	420,000	Central Services
706	131	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
68,100	81,000	70,000	815	6300	Charges for Services	80,000	80,000	80,000	Academy Bldg Maint.
985,000	1,024,998	1,080,000	815	6310	Charges for Services-Rentals	1,170,000	1,170,000	1,170,000	Academy Bldg Maint.
1,260	0	0	815	6990	Miscellaneous	0	0	0	Academy Bldg Maint.
0	0	0	820	6110	Federal Awards	0	0	0	Courthouse Bldg Maint.
32,400	40,561	30,000	820	6300	Charges for Services	40,000	40,000	40,000	Courthouse Bldg Maint.
883,250	931,110	930,000	820	6310	Charges for Services-Rentals	1,030,000	1,030,000	1,030,000	Courthouse Bldg Maint.
973	0	0	820	6750	Settlements	0	0	0	Courthouse Bldg Maint.
5	0	0	820	6990	Miscellaneous	0	0	0	Courthouse Bldg Maint.
0	0	0		6110	Federal Awards	0	0	0	Information Services
0	0	0		6130	State Operating Grants	0	0	0	Information Services
1,244,021	1,435,726	1,500,000	825	6300	Charges for Services	1,650,000	1,650,000	1,650,000	Information Services
0	1,050	0	850	6300	Charges for Services	0	0	0	Finance
570	991	0	850	6990	Miscellaneous	0	0	0	Finance
0	0	0	855	6300	Charges for Services	0	0	0	Personnel
13,674	18,258	10,000	855	6990	Miscellaneous	10,000	10,000	10,000	Personnel
12,000	11,000	12,000	870	6300	Charges for Services	12,000	12,000	12,000	County Counsel
27,500	11,520	100,000	150	6130	State Operating Grants	100,000	100,000	100,000	GIS-Computer Mapping
0	0	0	150	6170	Intergovernmental Local	0	0	0	GIS-Computer Mapping
362,623	285,939	290,000	150	6300	Charges for Services	310,000	310,000	310,000	GIS-Computer Mapping
400,000	434,861	450,000	817	6310	Charges for Services-Rentals	525,000	525,000	525,000	Jail - Maintenance
0	0	0	817	6750	Settlements	0	0	0	Jail - Maintenance
435,000	457,000	450,000	818	6310	Charges for Services-Rentals	475,000	475,000	475,000	Buchanan Bldg. Maint.
0	0	0	819	6310	Charges for Services-Rentals	185,000	185,000	185,000	Resource Center
0	0	500	110	6300	Charges for Services	500	500	500	Board of Commissioners
7,808,045	8,079,438	8,415,000	Fund Total			9,310,000	9,310,000	9,310,000	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
63	0	552,436		8580	Special Projects	810,038		778,037		778,037	
650,000	500,000	750,000		9880	Trans. to Building Impr. Fund	700,000		700,000		700,000	
650,063	500,000	1,302,436			Total Department Expenses	1,510,038		1,478,037		1,478,037	
Revenues											
1,031,191	723,815	665,000		6000	Beginning Balance	600,000		600,000		600,000	
1,938,392	2,217,868	2,440,000		6300	Charges for Services	2,750,000		2,700,000		2,700,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Intergovernmental Local Govt.	0		0		0	
2,969,583	2,941,683	3,105,000			Total Revenues	3,350,000		3,300,000		3,300,000	
Net Cost of Program											
2,319,520	2,441,683	1,802,564			Expenditures less Revenues	1,839,962		1,821,963		1,821,963	

Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures

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

FY 21-22	FY 22-23	FY 23-24	Acct.		FY 24-25		FY 24-25		FY 24-25	
Actual	Actual	Adopted	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures										
0	0	0	8010	Clerical/Admin. Specialist	0		0		0	
253,944	259,740	275,000	3.00	8060 Elected Official	280,000	3.00	280,000	3.00	280,000	3.00
0	0	0	8080	Temporary/Part-Time	0		0		0	
0	0	0	8080	Overtime	0		0		0	
253,944	259,740	275,000	3.00	Total Salaries	280,000	3.00	280,000	3.00	280,000	3.00
62,505	71,620	75,625	8110	PERS-Retirement	77,000		77,000		77,000	
0	0	6,875	8115	PERS - Assessment	7,000		7,000		7,000	
19,723	20,224	21,038	8120	Social Security/Medicare	21,420		21,420		21,420	
31,703	30,956	35,000	8140	Insurance	35,000		35,000		35,000	
11	0	0	8150	Unemployment	0		0		0	
249	1,580	413	8160	Workers Comp. Insurance	420		420		420	
368,135	384,120	413,950	3.00	Total Personal Services	420,840	3.00	420,840	3.00	420,840	3.00
1,195	643	500	8210	Office Supplies	750		750		750	
624	974	750	8220	Operating Supplies	1,000		1,000		1,000	
925	3,436	500	8240	Software & Maintenance	2,500		2,500		2,500	
8,539	5,135	1,500	8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
600	714	500	8310	Advertising and Printing	750		750		750	
3,320	2,908	4,500	8320	Photocopying	3,000		3,000		3,000	
21	99	500	8330	Postage	150		150		150	
2,305	2,097	2,000	8340	Telephone	2,000		2,000		2,000	
784	467	0	8410	Dues, Memberships & Publicatns	0		0		0	
2,573	6,301	5,000	8420	Workshops and Conferences	6,000		6,000		6,000	
0	507	0	8430	Transportation	0		0		0	
0	0	0	8610	Repairs & Maintenance	0		0		0	
20,886	23,281	15,750		Total Materials and Services	21,150		21,150		21,150	
0	0	0	8948	Computers and Attachments	0		0		0	
0	0	0		Total Capital Outlay	0		0		0	
389,021	407,401	429,700	3.00	Total Department Expenses	441,990	3.00	441,990	3.00	441,990	3.00
Revenues										
0	0	500	6300	Charges for Services	500		500		500	
0	0	0	6990	Miscellaneous	0		0		0	
0	0	500		Total Revenues	500		500		500	
389,021	407,401	429,200		Net Cost of Program						
				Expenditures less Revenue	441,490		441,490		441,490	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
34,176	0	30,000	0.50	8030	Professional/Technical	60,000	1.00	60,000	1.00	60,000	1.00
80,376	95,301	87,500	1.00	8040	Management/Supervisory	108,000	1.00	108,000	1.00	108,000	1.00
68,635	69,400	75,000		8080	Temporary/Part-Time	30,000		30,000		30,000	
1,568	0	1,500		8090	Overtime	1,500		1,500		1,500	
184,755	164,701	194,000	1.50		Total Salaries	199,500	2.00	199,500	2.00	199,500	2.00
32,344	26,535	52,380		8110	PERS-Retirement	53,865		53,865		53,865	
0	0	4,850		8115	PERS - Assessment	4,988		4,988		4,988	
14,346	13,175	14,841		8120	Social Security/Medicare	15,262		15,262		15,262	
6,296	3,778	22,500		8140	Insurance	28,000		28,000		28,000	
957	843	970		8150	Unemployment	998		998		998	
198	172	388		8160	Workers Compensation Ins.	399		399		399	
238,896	209,204	289,929	1.50		Total Personal Services	303,011	2.00	303,011	2.00	303,011	2.00
54	0	500		8210	Office Supplies	500		500		500	
61	649	2,000		8220	Operating Supplies	2,000		2,000		2,000	
41,574	29,761	50,000		8240	Software & Maintenance	40,000		40,000		40,000	
10,957	14,874	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
340	0	200		8310	Advertising and Printing	200		200		200	
0	0	500		8320	Photocopying	500		500		500	
1	1	100		8330	Postage	100		100		100	
2,400	2,799	2,000		8340	Telephone	2,000		2,000		2,000	
100	0	250		8410	Dues, Memberships & Publicatns	250		250		250	
2,913	9,710	7,500		8420	Workshops and Conferences	7,500		7,500		7,500	
164	513	1,000		8430	Transportation	1,000		1,000		1,000	
0	0	0		8510	Professional Services	0		0		0	
7,500	11,520	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	
30,000	33,000	30,000		8810	Rental-interdepartmental	35,000		35,000		35,000	
96,064	102,827	119,050			Total Materials and Services	114,050		114,050		114,050	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
334,960	312,031	408,979	1.50		Total Department Expenses	417,061	2.00	417,061	2.00	417,061	2.00
Revenues											
27,500	11,520	100,000		6130	State Operating Grants	100,000		100,000		100,000	
0	0	0		6170	Intergovernmental Local Governme	0		0		0	
362,623	285,939	290,000		6300	Charges for Services	310,000		310,000		310,000	
0	0	0		6990	Miscellaneous	0		0		0	
390,123	297,459	390,000			Total Revenues	410,000		410,000		410,000	
Net Cost of Program											
55,163	(14,572)	(18,979)			Expenditures less Revenues	(7,061)		(7,061)		(7,061)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
24,285	31,685	25,000	0.75	8010	Clerical/Admin. Specialist	30,000	0.75	30,000	0.75	30,000	0.75
0	(908)	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
94,392	101,482	102,000	1.20	8040	Management/Supervisory	110,000	1.20	110,000	1.20	110,000	1.20
15,933	15,703	17,000	0.10	8050	Department Head	17,000	0.10	17,000	0.10	17,000	0.10
5,848	7,357	6,000		8080	Temporary/Part-Time	6,000		6,000		6,000	
1,597	2,551	2,500		8090	Overtime	2,500		2,500		2,500	
142,055	157,870	152,500	2.05		Total Salaries	165,500	2.05	165,500	2.05	165,500	2.05
38,488	43,284	44,225		8110	PERS-Retirement	47,995		47,995		47,995	
0	0	3,813		8115	PERS - Assessment	4,138		4,138		4,138	
10,884	12,496	11,666		8120	Social Security/Medicare	12,661		12,661		12,661	
25,446	27,333	42,025		8140	Insurance	42,025		42,025		42,025	
725	816	763		8150	Unemployment	828		828		828	
150	434	305		8160	Workers Compensation Ins.	330		330		330	
217,748	242,233	255,297	2.05		Total Personal Services	273,477	2.05	273,477	2.05	273,477	2.05
20,981	23,766	20,000		8210	Office Supplies	25,000		25,000		25,000	
42	1,423	1,500		8220	Operating Supplies	1,500		1,500		1,500	
47,140	65,795	40,000		8225	Fuels and Lubricants	60,000		60,000		60,000	
264	264	0		8240	Software and Maintenance	500		500		500	
1,188	700	1,500		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
42	346	1,000		8310	Advertising and Printing	500		500		500	
56,464	60,210	50,000		8320	Photocopying	60,000		60,000		60,000	
61,886	50,027	57,500		8330	Postage	55,000		55,000		55,000	
89,531	50,704	60,000		8340	Telephone	55,000		55,000		55,000	
2,061	2,016	500		8350	Utilities	2,500		2,500		2,500	
2,405	2,405	5,000		8410	Dues, Memberships & Publicatns	2,500		2,500		2,500	
0	0	1,000		8420	Workshops and Conferences	1,000		1,000		1,000	
1,066	2,506	500		8430	Transportation	2,500		2,500		2,500	
503	1,357	1,000		8540	Contract Services	1,500		1,500		1,500	
0	0	500		8610	Repairs and Maintenance	500		500		500	
26,992	40,735	25,000		8614	Vehicle Maint.-General Serv.	35,000		35,000		35,000	
310,565	302,254	265,000			Total Materials and Services	304,000		304,000		304,000	
0	0	25,000		8944	Vehicles	40,000		40,000		40,000	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	25,000			Total Capital Outlay	40,000		40,000		40,000	
528,313	544,487	545,297	2.05		Total Department Expenses	617,477	2.05	617,477	2.05	617,477	2.05
Revenues											
371,380	403,610	385,000		6300	Charges for Services	420,000		420,000		420,000	
706	131	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	
372,086	403,741	387,500			Total Revenues	422,500		422,500		422,500	
Net Cost of Program											
156,227	140,746	157,797			Expenditures less Revenues	194,977		194,977		194,977	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
152,981	179,348	218,000	5.00	8020	Laborer	250,000	5.00	250,000	5.00	250,000	5.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
25,183	27,161	27,000	0.35	8040	Management/Supervisory	30,000	0.35	30,000	0.35	30,000	0.35
0	0	0		8080	Temporary/Part-Time	0		0		0	
1,381	4,071	1,500		8090	Overtime	1,500		1,500		1,500	
179,545	210,580	246,500	5.35		Total Salaries	281,500	5.35	281,500	5.35	281,500	5.35
51,156	58,324	73,950		8110	PERS-Retirement	84,450		84,450		84,450	
0	0	6,163		8115	PERS - Assessment	7,038		7,038		7,038	
14,196	16,467	18,857		8120	Social Security/Medicare	21,535		21,535		21,535	
51,486	74,414	109,675		8140	Insurance	107,000		107,000		107,000	
932	1,071	1,233		8150	Unemployment	1,408		1,408		1,408	
4,704	5,175	4,930		8160	Workers Compensation Ins.	5,630		5,630		5,630	
302,019	366,031	461,307	5.35		Total Personal Services	508,560	5.35	508,560	5.35	508,560	5.35
94	63	500		8210	Office Supplies	250		250		250	
10,595	11,323	9,000		8220	Operating Supplies	12,000		12,000		12,000	
1,674	268	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		0	
0	0	2,000		8250	Small Tools & Minor Equipment	2,000		2,000		2,000	
0	0	100		8310	Advertising & Printing	100		100		100	
0	0	50		8320	Photocopying	50		50		50	
0	0	150		8340	Telephone	150		150		150	
72,519	94,328	72,500		8350	Utilities	100,000		100,000		100,000	
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	
601	1,925	2,500		8510	Professional Services	2,500		2,500		2,500	
5,683	6,480	5,000		8540	Contract Services	6,000		6,000		6,000	
26,310	32,561	15,000		8610	Repairs and Maintenance	15,000		15,000		15,000	
0	0	0		8710	Loan Repayment	0		0		0	
117,476	146,948	107,000			Total Materials and Services	138,250		138,250		138,250	
0	0	0		8920	Buildings	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
419,495	512,979	568,307	5.35		Total Department Expenses	646,810	5.35	646,810	5.35	646,810	5.35
Revenues											
68,100	81,000	70,000		6300	Charges for Services	80,000		80,000		80,000	
960,000	1,024,998	1,080,000		6310	Charges for Services-Rentals	1,170,000		1,170,000		1,170,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
1,028,100	1,105,998	1,150,000			Total Revenues	1,250,000		1,250,000		1,250,000	
Net Cost of Program											
608,605	593,019	581,693			Expenditures less Revenues	603,190		603,190		603,190	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
55,027	89,762	110,000	2.50	8020	Laborer	130,055	2.50	130,055	2.50	130,055	2.50
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
24,225	27,180	25,531	0.35	8040	Management/Supervisory	30,000	0.35	30,000	0.35	30,000	0.35
0	200	1,500		8080	Temporary/Part-Time	500		500		500	
129	687	1,000		8090	Overtime	1,000		1,000		1,000	
79,381	117,829	138,031	2.85		Total Salaries	161,555	2.85	161,555	2.85	161,555	2.85
21,937	32,233	38,649		8110	PERS-Retirement	45,235		45,235		45,235	
0	0	3,451		8115	PERS - Assessment	4,039		4,039		4,039	
5,883	9,052	10,559		8120	Social Security/Medicare	12,359		12,359		12,359	
27,078	39,892	57,000		8140	Insurance	57,000		57,000		57,000	
402	594	690		8150	Unemployment	808		808		808	
2,025	2,899	2,761		8160	Workers Compensation Ins.	3,231		3,231		3,231	
136,706	202,499	251,141	2.85		Total Personal Services	284,227	2.85	284,227	2.85	284,227	2.85
53	20	100		8210	Office Supplies	100		100		100	
3,522	3,773	3,000		8220	Operating Supplies	3,000		3,000		3,000	
2,888	0	1,000		8225	Fuels and Lubricants	1,000		1,000		1,000	
0	796	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	
151,946	181,694	145,000		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	0	0		8430	Transportation	0		0		0	
2,049	4,096	4,000		8510	Professional Services	4,000		4,000		4,000	
12,599	13,525	7,500		8540	Contract Services	12,500		12,500		12,500	
2,513	0	0		8580	Special Projects	0		0		0	
37,126	21,104	37,500		8610	Repairs and Maintenance	25,000		25,000		25,000	
212,696	225,008	199,800			Total Materials and Services	237,300		237,300		237,300	
0	6,982	0		8942	Machinery	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	6,982	0			Total Capital Outlay	0		0		0	
349,402	434,489	450,941	2.85		Total Department Expenses	521,527	2.85	521,527	2.85	521,527	2.85
Revenues											
400,000	434,861	450,000		6310	Charges for Services - Rentals	525,000		525,000		525,000	
0	0	0		6750	Settlements	0		0		0	
400,000	434,861	450,000			Total Revenues	525,000		525,000		525,000	
Net Cost of Program											
50,598	372	(941)			Expenditures less Revenues	3,473		3,473		3,473	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
38,028	43,221	41,500	1.00	8020	Laborer	47,500	1.00	47,500	1.00	47,500	1.00
7,195	7,760	7,800	0.10	8040	Management/Supervisory	8,200	0.10	8,200	0.10	8,200	0.10
0	0	1,500		8080	Temporary/Part-Time	1,500		1,500		1,500	
62	466	500		8090	Overtime	500		500		500	
45,285	51,447	51,300	1.10		Total Salaries	57,700	1.10	57,700	1.10	57,700	1.10
12,548	14,254	15,390		8110	PERS-Retirement	17,310		17,310		17,310	
0	0	1,283		8115	PERS - Assessment	1,443		1,443		1,443	
3,309	3,851	3,924		8120	Social Security/Medicare	4,414		4,414		4,414	
20,420	21,986	23,100		8140	Insurance	23,100		23,100		23,100	
227	257	257		8150	Unemployment	289		289		289	
1,142	1,224	1,283		8160	Workers Compensation Ins.	1,443		1,443		1,443	
82,931	93,019	96,536	1.10		Total Personal Services	105,698	1.10	105,698	1.10	105,698	1.10
2	6	100		8210	Office Supplies	100		100		100	
3,326	3,755	5,000		8220	Operating Supplies	5,000		5,000		5,000	
0	0	250		8225	Fuels and Lubricants	250		250		250	
437	34	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	150		8340	Telephone	150		150		150	
22,982	25,732	22,500		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	
939	1,206	2,500		8510	Professional Services	2,500		2,500		2,500	
1,687	4,470	2,000		8540	Contract Services	2,000		2,000		2,000	
0	0	0		8580	Special Projects	0		0		0	
3,842	4,348	7,500		8610	Repairs and Maintenance	7,500		7,500		7,500	
263,499	253,549	305,000		8660	Rentals	305,000		305,000		305,000	
296,714	293,100	346,500			Total Materials and Services	354,000		354,000		354,000	
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	
379,645	386,119	443,036	1.10		Total Department Expenses	459,698	1.10	459,698	1.10	459,698	1.10
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
435,000	457,000	450,000		6310	Charges for Services - Rentals	475,000		475,000		475,000	
435,000	457,000	450,000			Total Revenues	475,000		475,000		475,000	
Net Cost of Program											
55,355	70,881	6,964			Expenditures less Revenues	15,302		15,302		15,302	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
0	0	0	0.00	8020	Laborer	48,000	1.00	48,000	1.00	48,000	1.00
0	0	0	0.00	8040	Management/Supervisory	0	0.10	0	0.10	0	0.10
0	0	0		8080	Temporary/Part-Time	7,500		7,500		7,500	
0	0	0		8090	Overtime	1,500		1,500		1,500	
0	0	0	0.00		Total Salaries	57,000	1.10	57,000	1.10	57,000	1.10
0	0	0		8110	PERS-Retirement	15,960		15,960		15,960	
0	0	0		8115	PERS - Assessment	1,425		1,425		1,425	
0	0	0		8120	Social Security/Medicare	4,361		4,361		4,361	
0	0	0		8140	Insurance	23,100		23,100		23,100	
0	0	0		8150	Unemployment	285		285		285	
0	0	0		8160	Workers Compensation Ins.	1,425		1,425		1,425	
0	0	0	0.00		Total Personal Services	103,556	1.10	103,556	1.10	103,556	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	164,956	1.10	164,956	1.10	164,956	1.10
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6310	Charges for Services - Rentals	185,000		185,000		185,000	
0	0	0			Total Revenues	185,000		185,000		185,000	
Net Cost of Program											
0	0	0			Expenditures less Revenues	20,045		20,045		20,045	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
349,480	347,619	292,000	6.75	8020	Laborer	320,000	6.50	320,000	6.50	320,000	6.50
83,467	93,182	87,655	1.20	8040	Management/Supervisory	101,869	1.20	101,869	1.20	101,869	1.20
5,201	6,554	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
1,759	4,013	5,000		8090	Overtime	5,000		5,000		5,000	
439,907	451,368	394,655	7.95		Total Salaries	436,869	7.70	436,869	7.70	436,869	7.70
115,343	115,956	118,397		8110	PERS-Retirement	131,061		131,061		131,061	
0	0	9,867		8115	PERS - Assessment	10,923		10,923		10,923	
32,698	34,378	30,191		8120	Social Security/Medicare	33,421		33,421		33,421	
163,824	154,436	166,950		8140	Insurance	161,700		161,700		161,700	
2,240	2,304	1,973		8150	Unemployment	2,184		2,184		2,184	
11,237	9,394	11,880		8160	Workers Compensation Ins.	13,151		13,151		13,151	
765,249	767,836	733,913	7.95		Total Personal Services	789,308	7.70	789,308	7.70	789,308	7.70
150	134	250		8210	Office Supplies	250		250		250	
13,709	20,069	17,500		8220	Operating Supplies	20,000		20,000		20,000	
985	(1,321)	0		8225	Fuels & Lubricants	0		0		0	
5,086	10,111	2,500		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
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	
105,798	126,948	105,000		8350	Utilities	130,000		130,000		130,000	
940	966	750		8410	Dues, Memberships & Publicatns	750		750		750	
0	0	250		8420	Workshops and Conferences	250		250		250	
4,903	6,302	5,000		8430	Transportation	5,000		5,000		5,000	
927	3,698	2,500		8510	Professional Services	4,000		4,000		4,000	
8,463	11,561	6,000		8540	Contract Services	10,000		10,000		10,000	
21,955	45,712	22,500		8610	Repairs and Maintenance	30,000		30,000		30,000	
162,916	224,180	162,600			Total Materials and Services	205,600		205,600		205,600	
0	0	0		8930	Improvements-Other than Bldgs.	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
928,165	992,016	896,513	7.95		Total Department Expenses	994,908	7.70	994,908	7.70	994,908	7.70
Revenues											
0	0	0		6110	Federal Awards	0		0		0	
32,400	40,561	30,000		6300	Charges for Services	40,000		40,000		40,000	
883,250	913,110	930,000		6310	Charges for Services-Rentals	1,030,000		1,030,000		1,030,000	
973	0	0		6750	Settlements	0		0		0	
5	0	0		6990	Miscellaneous	0		0		0	
916,628	953,671	960,000			Total Revenues	1,070,000		1,070,000		1,070,000	
Net Cost of Program											
(11,537)	(38,345)	63,487			Expenditures less Revenues	75,092		75,092		75,092	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
21,694	24,906	0		8010	Clerical/Admin. Specialist	0		0		0	
148,077	194,772	200,960	4.00	8030	Professional/Technical	208,000	4.00	208,000	4.00	208,000	4.00
294,600	318,282	301,238	3.00	8040	Management/Supervisory	320,000	3.00	320,000	3.00	320,000	3.00
0	0	0		8060	Elected Official	0		0		0	
29,987	28,917	15,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
39,925	22,351	35,000		8090	Overtime	25,000		25,000		25,000	
534,283	589,228	552,198	7.00		Total Salaries	568,000	7.00	568,000	7.00	568,000	7.00
143,083	152,538	146,332		8110	PERS-Retirement	170,400		170,400		170,400	
0	0	0		8115	PERS - Assessment	14,200		14,200		14,200	
39,648	44,869	42,243		8120	Social Security/Medicare	43,452		43,452		43,452	
121,731	135,902	136,500		8140	Insurance	143,500		143,500		143,500	
2,648	2,935	2,761		8150	Unemployment	2,840		2,840		2,840	
532	3,016	1,104		8160	Workers Compensation Ins.	682		682		682	
841,925	928,488	881,139	7.00		Total Personal Services	943,074	7.00	943,074	7.00	943,074	7.00
355	935	500		8210	Office Supplies	1,000		1,000		1,000	
6,284	9,681	10,000		8220	Operating Supplies	10,000		10,000		10,000	
280,834	273,619	275,000		8240	Software & Maintenance	300,000		275,000		275,000	
91,108	52,629	50,000		8250	Small Tools & Minor Equipment	75,000		50,000		50,000	
0	366	100		8310	Advertising and Printing	100		100		100	
301	362	500		8320	Photocopying	400		400		400	
243	351	400		8330	Postage	150		150		150	
11,934	17,181	17,500		8340	Telephone	18,000		18,000		18,000	
0	0	0		8350	Utilities	0		0		0	
119	1,080	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
1,120	2,269	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
1,934	1,655	1,700		8430	Transportation	1,500		1,500		1,500	
7,000	0	10,000		8510	Professional Services	7,500		7,500		7,500	
149,037	163,935	175,000		8540	Contract Services	180,000		180,000		180,000	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	5,000		5,000		5,000	
75	6,100	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
110,000	115,000	115,000		8810	Rental-interdepartmental	115,000		115,000		115,000	
660,344	645,163	664,200			Total Materials and Services	722,150		672,150		672,150	
0	0	0		8946	Furniture and Fixtures	0		0		0	
49,858	33,486	50,000		8948	Computers and Attachments	50,000		50,000		50,000	
49,858	33,486	50,000			Total Capital Outlay	50,000		50,000		50,000	
1,552,127	1,607,137	1,595,339	7.00		Total Department Expenses	1,715,224	7.00	1,665,224	7.00	1,665,224	7.00
					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	
1,244,021	1,435,726	1,500,000		6300	Charges for Services	1,700,000		1,650,000		1,650,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
1,244,021	1,435,726	1,500,000			Total Revenues	1,700,000		1,650,000		1,650,000	
(308,106)	(171,411)	(95,339)			Net Cost of Program						
					Expenditures less Revenues	(15,224)		(15,224)		(15,224)	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
217,449	268,249	240,000	4.30	8010	Clerical/Admin. Specialist	317,580	5.20	317,580	5.20	317,580	5.20
0	0	118,000	0.80	8040	Management/Supervisory	118,000	0.80	118,000	0.80	118,000	0.80
195,196	208,366	106,000	0.60	8050	Department Head	110,000	0.60	110,000	0.60	110,000	0.60
3,271	560	0		8080	Temporary/Part-time	1,000		1,000		1,000	
5,903	3,992	10,000		8090	Overtime	5,000		5,000		5,000	
421,819	481,167	474,000	5.70		Total Salaries	551,580	6.60	551,580	6.60	551,580	6.60
83,021	77,593	127,980		8110	PERS-Retirement	148,927		148,927		148,927	
0	0	11,850		8115	PERS - Assessment	13,790		13,790		13,790	
31,131	35,728	36,261		8120	Social Security/Medicare	42,196		42,196		42,196	
108,129	61,896	119,700		8140	Insurance	112,200		112,200		112,200	
2,084	2,407	2,370		8150	Unemployment	2,758		2,758		2,758	
432	1,026	711		8160	Workers Compensation Ins.	827		827		827	
646,616	659,817	772,872	5.70		Total Personal Services	872,277	6.60	872,277	6.60	872,277	6.60
846	2,048	500		8210	Office Supplies	2,000		2,000		2,000	
392	27	500		8220	Operating Supplies	500		500		500	
11,511	14,682	4,000		8240	Software & Maintenance	75,000		75,000		75,000	
5,026	2,025	500		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
2,587	5,419	2,500		8310	Advertising and Printing	3,500		3,500		3,500	
2,815	2,240	2,500		8320	Photocopying	2,500		2,500		2,500	
4,154	4,487	3,000		8330	Postage	4,000		4,000		4,000	
4,530	3,683	4,000		8340	Telephone	4,000		4,000		4,000	
20,111	56,179	45,000		8410	Dues, Memberships & Publicatns	45,000		45,000		45,000	
852	2,172	750		8420	Workshops and Conferences	750		750		750	
0	0	250		8430	Transportation	250		250		250	
104,968	0	75,000		8510	Professional Services	10,000		10,000		10,000	
38,692	56,600	65,000		8540	Contract Services	70,000		70,000		70,000	
0	9,534	200		8580	Special Projects	5,000		5,000		5,000	
0	0	200		8610	Repairs and Maintenance	200		200		200	
2,643	8,114	3,000		8740	Bank Charges	8,000		8,000		8,000	
(30)	11	0		8790	Misc. Department Expenses	0		0		0	
199,097	167,221	206,900			Total Materials and Services	231,700		231,700		231,700	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
845,713	827,038	979,772	5.70		Total Department Expense	1,103,977	6.60	1,103,977	6.60	1,103,977	6.60
Revenues											
0	1,050	0		6300	Charges for Services	0		0		0	
570	991	0		6990	Miscellaneous	0		0		0	
570	2,041	0			Total Revenues	0		0		0	
Net Cost of Program											
845,143	824,997	979,772			Expenditures less Revenues	1,103,977		1,103,977		1,103,977	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
149,892	163,602	155,000	2.00	8030	Professional/Technical	150,000	2.00	150,000	2.00	150,000	2.00
100,800	107,126	108,500	0.80	8040	Management/Supervisory	117,500	0.80	117,500	0.80	117,500	0.80
31,865	33,406	35,000	0.20	8050	Department Head	37,500	0.20	37,500	0.20	37,500	0.20
5,838	9,840	6,000		8090	Overtime	6,000		6,000		6,000	
288,395	313,974	304,500	3.00		Total Salaries	311,000	3.00	311,000	3.00	311,000	3.00
82,885	90,652	85,260		8110	PERS-Retirement	87,080		87,080		87,080	
0	0	7,613		8115	PERS - Assessment	7,775		7,775		7,775	
21,432	23,849	23,294		8120	Social Security/Medicare	23,792		23,792		23,792	
49,213	55,153	58,500		8140	Insurance	58,500		58,500		58,500	
1,428	1,554	1,523		8150	Unemployment	1,555		1,555		1,555	
291	1,040	457		8160	Workers Compensation Ins.	467		467		467	
443,644	486,222	481,147	3.00		Total Personal Services	490,168	3.00	490,168	3.00	490,168	3.00
494	1,470	500		8210	Office Supplies	500		500		500	
0	142	0		8220	Operating Supplies	0		0		0	
32,745	116,415	32,000		8240	Software & Maintenance	75,000		75,000		75,000	
186	3,147	500		8250	Small Tools & Minor Equip.	500		500		500	
0	0	250		8310	Advertising and Printing	250		250		250	
1,032	1,316	850		8320	Photocopying	850		850		850	
29	35	750		8330	Postage	750		750		750	
1,540	1,656	1,500		8340	Telephone	1,500		1,500		1,500	
153	0	500		8410	Dues, Memberships & Publicatns	500		500		500	
0	390	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
500	0	500		8510	Professional Services	500		500		500	
14,816	15,747	16,000		8540	Contract Services	16,000		16,000		16,000	
10,487	22,486	7,500		8580	Special Projects	10,000		10,000		10,000	
0	64	0		8790	Misc. Department Expenses	0		0		0	
61,982	162,868	61,350			Total Materials and Services	106,850		106,850		106,850	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
505,626	649,090	542,497	3.00		Total Department Expense	597,018	3.00	597,018	3.00	597,018	3.00
Revenues											
0	0	0		6300	Charges for Services	0		0		0	
13,674	18,258	10,000		6990	Miscellaneous	10,000		10,000		10,000	
13,674	18,258	10,000			Total Revenues	10,000		10,000		10,000	
Net Cost of Program											
491,952	630,832	532,497			Expenditures less Revenues	587,018		587,018		587,018	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
Expenditures											
4,957	5,578	6,500	0.10	8010	Clerical/Admin. Specialist	6,500	0.10	6,500	0.10	6,500	0.10
104,309	111,564	113,000	0.75	8050	Department Head	115,000	0.75	115,000	0.75	115,000	0.75
4,173	4,118	2,500		8090	Overtime	4,000		4,000		4,000	
113,439	121,260	122,000	0.85		Total Salaries	125,500	0.85	125,500	0.85	125,500	0.85
29,316	31,388	36,600		8110	PERS-Retirement	37,650		37,650		37,650	
0	0	3,050		8115	PERS - Assessment	3,138		3,138		3,138	
8,519	9,261	9,333		8120	Social Security/Medicare	9,601		9,601		9,601	
19,046	19,516	17,850		8140	Insurance	17,850		17,850		17,850	
554	593	610		8150	Unemployment	628		628		628	
111	116	244		8160	Workers Compensation Ins.	251		251		251	
170,985	182,134	189,687	0.85		Total Personal Services	194,617	0.85	194,617	0.85	194,617	0.85
37	61	100		8210	Office Supplies	100		100		100	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
79	92	150		8320	Photocopying	150		150		150	
39	109	100		8330	Postage	100		100		100	
2,040	2,112	2,250		8340	Telephone	2,500		2,500		2,500	
857	713	850		8410	Dues, Memberships & Publicatns	850		850		850	
1,403	(153)	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	149	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	
4,455	3,083	6,450			Total Materials and Services	6,700		6,700		6,700	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
175,440	185,217	196,137	0.85		Total Department Expense	201,317	0.85	201,317	0.85	201,317	0.85
Revenues											
12,000	11,000	12,000		6300	Charges for Services	12,000		12,000		12,000	
12,000	11,000	12,000			Total Revenues	12,000		12,000		12,000	
Net Cost of Program											
163,440	174,217	184,137			Expenditures less Revenues	189,317		189,317		189,317	
7,057,970	7,358,004	8,358,954	40.35		Total Fund Requirements	9,392,000	42.60	9,310,000	42.60	9,310,000	42.60
7,781,785	8,061,438	8,415,000			Total Fund Resources	9,410,000		9,310,000		9,310,000	
723,815	703,434	56,046	40.35		Net Fund Balance	18,000	42.60	0	42.60	0	42.60

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22	FY 22-23	FY 23-24		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	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		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		8115	PERS - Assessment	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	100		8210	Office Supplies	100		100		100	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	100		8240	Software & Maintenance	100		100		100	
0	0	100		8250	Small Tools & Minor Equip.	100		100		100	
0	0	100		8310	Advertising & Printing	100		100		100	
0	0	100		8320	Photocopying	100		100		100	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
0	0	4,500		8560	Special Projects	4,500		4,500		4,500	
0	0	0		8740	Bank Charges	0		0		0	
0	0	0		8790	Misc. Department Expenses	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	0		8830	Management Services Interdept.	0		0		0	
0	0	0		8840	Information Services Interdept.	0		0		0	
0	0	5,000			Total Materials and Services	5,000		5,000		5,000	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	795,000		9990	Contingency	1,620,000		1,620,000		1,620,000	
0	0	795,000			Total Contingency	1,620,000		1,620,000		1,620,000	
0	0	800,000	0.00		Total Department Expenses	1,625,000	0.00	1,625,000	0.00	1,625,000	0.00
Revenues											
0	0	0		6000	Beginning Balance	800,000		800,000		800,000	
0	0	800,000		6300	Charges for Services	825,000		825,000		825,000	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	800,000			Total Revenues	1,625,000		1,625,000		1,625,000	
Net Cost of Program											
0	0	0			Expenditures less Revenue	0		0		0	

**Polk County
Proposed Budget
Fiscal Year 2024-25
Beginning July 1, 2024
Expenditures**

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

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FTE	Acct. Num.	Description	FY 24-25 Proposed	FTE	FY 24-25 Approved	FTE	FY 24-25 Adopted	FTE
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
50,702	53,891	56,000	0.35	8050	Department Head	57,500	0.35	57,500	0.35	57,500	0.35
1,307	1,373	0		8090	Overtime	0		0		0	
52,009	55,264	56,000	0.35		Total Salaries	57,500	0.35	57,500	0.35	57,500	0.35
9,329	10,019	11,000		8110	PERS-Retirement	11,413		11,413		11,413	
0	0	1,400		8115	PERS - Assessment	1,438		1,438		1,438	
3,859	4,122	4,284		8120	Social Security/Medicare	4,399		4,399		4,399	
5,718	5,850	7,350		8140	Insurance	7,350		7,350		7,350	
256	272	280		8150	Unemployment	288		288		288	
51	144	106		8160	Workers Compensation Ins	109		109		109	
71,222	75,671	80,420	0.35		Total Personal Services Expenditures	82,495	0.35	82,495	0.35	82,495	0.35
0	0	500		8220	Operating Supplies	100		100		100	
754	1,125	3,600		8250	Small Tools & Minor Equip.	2,500		2,500		2,500	
755,175	813,235	753,980		8360	Insurance	850,000		850,000		850,000	
0	0	10,000		8370	Settlements	10,000		10,000		10,000	
0	0	0		8410	Dues, Memberships & Publication	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	228	0		8370	Settlements	0		0		0	
0	8,720	0		8580	Special Projects	0		0		0	
1,232	0	1,500		8610	Repairs and Maintenance	1,905		1,905		1,905	
103,194	103,892	100,000		8870	Workers Compensation Insurance	150,000		150,000		150,000	
86,387	82,667	100,000		8875	Health Insurance Premiums	80,000		80,000		80,000	
59,831	0	50,000		8880	Unemployment Claims	25,000		25,000		25,000	
1,006,573	1,009,867	1,019,580			Total Materials and Services	1,119,505		1,119,505		1,119,505	
0	0	0		8946	Furnitures and Fixtures	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	100,000		9990	Fund Operating Contingency	0		0		0	
0	0	100,000			Total Contingency	0		0		0	
1,077,795	1,085,538	1,200,000	0.35		Total Department Expenses	1,202,000	0.35	1,202,000	0.35	1,202,000	0.35
Revenues											
285,084	114,520	0		6000	Beginning Fund Balance	0		0		0	
780,563	749,181	900,000		6300	Charges for Services	1,002,000		1,002,000		1,002,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
126,668	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	100,000	300,000		7910	Transfer from the General Fund	200,000		200,000		200,000	
1,192,315	963,701	1,200,000			Total Revenues	1,202,000		1,202,000		1,202,000	
Net Cost of Program											
114,520	(121,837)	0			Expenditures less Revenue	0		0		0	