



# Proposed Budget

for the

## Fiscal Year 2023-2024

Beginning July 1, 2023

### MEMBERS OF THE BUDGET COMMITTEE:

#### Governing Body Portion:

##### Position #1

Lyle Mordhorst  
6030 Bethel Heights Rd.  
Salem, OR 97304  
623-8173(w)  
Term Expires: 1/3/2025

##### Position #2

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

##### Position #3

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

#### Lay Member Portion:

##### Position #1

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

##### 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: 12/31/2023

#### STAFF

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

Gregory Hansen  
Morgan Smith  
Nicole Pineda  
Katlyn D'Agostini



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# 2023-2024 Polk County Budget

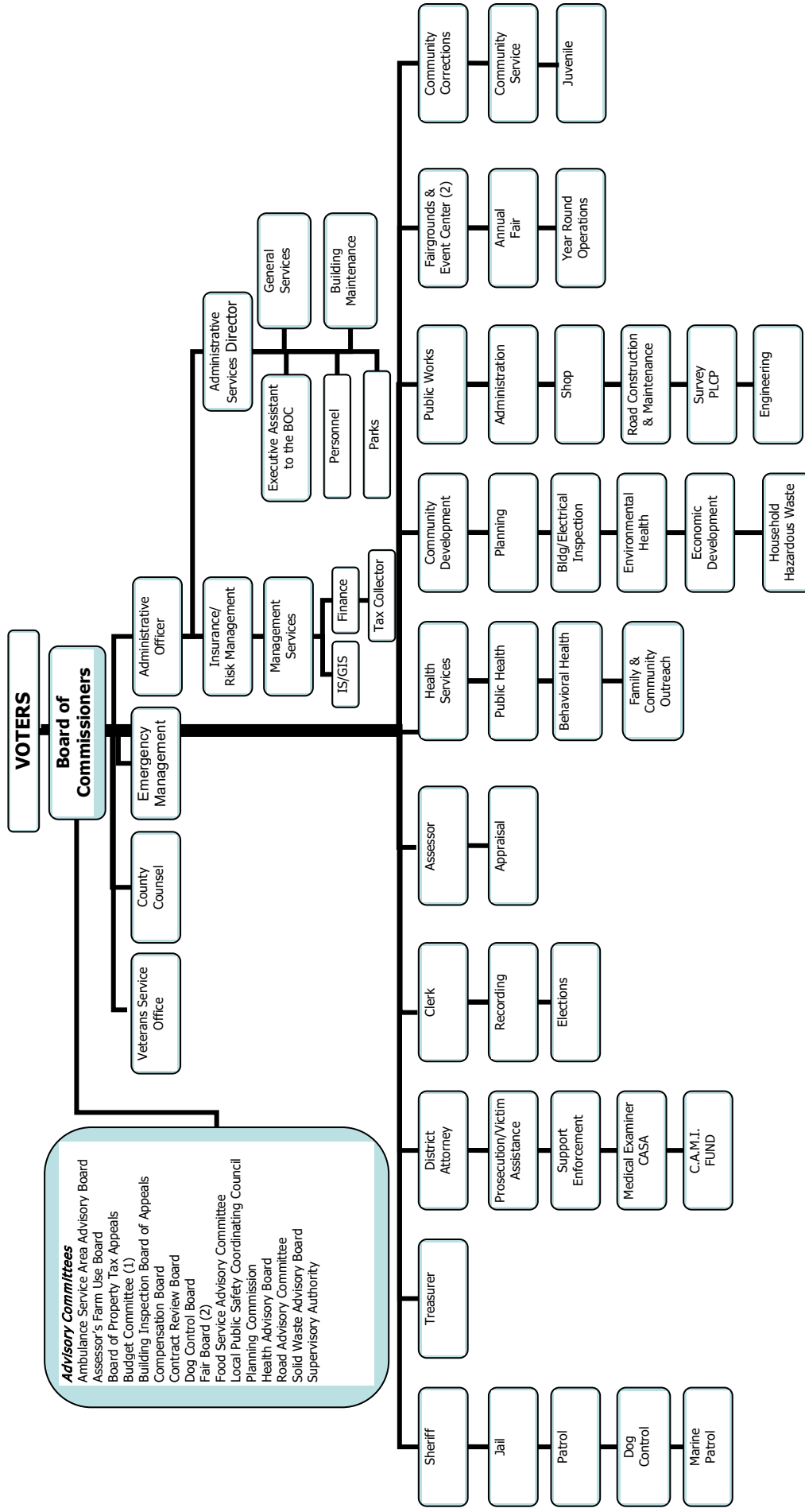
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Legend: [---] Denotes elected officials

- (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 2023-2024  
Budget Calendar**

- |     |   |                         |           |
|-----|---|-------------------------|-----------|
| 1.  | Compensation Committee meets to Recommend Elected Officials Salaries  | 02/08/2023              | Wednesday |
| 2.  | Departmental Budget Request Forms to Department Heads   | 02/10/2023              | Friday    |
| 3.  | Department Budget Request forms Returned to Budget Officer  | 03/03/2023              | Friday    |
| 4.  | Budget Officer Meets with Department Heads to discuss budget request  | 03/07/2023- 03/10/2023  |           |
| 5.  | Deliver to Newspaper of Record Notice of Budget Committee Meeting (1 <sup>st</sup> notice)                      | 03/10/2023              | Friday    |
| 6.  | Publication of Notice of 9:00 a.m. 04/04/2023 Budget Committee Meeting (not more than 30 days prior to meeting) | 03/15/2023              | Wednesday |
| 7.  | Deliver to Newspaper of Record Notice of Budget Committee Meeting (2 <sup>nd</sup> notice)                      | 03/24/2023              | Friday    |
| 8.  | Publication of Notice of 9:00 a.m. 04/04/2023 Budget Committee Meeting (not less than 5 days prior to meeting)  | 03/29/2023              | Wednesday |
| 9.  | Budget Officer delivers to the Budget Committee the Proposed Budget and the Budget Message                      | 03/31/2023              | Friday    |
| 10. | Budget Committee meets on the FY 2023-2024 Proposed Budget Approval (Recess to 5/17/2023)                       | 04/04/2023 - 04/06/2023 |           |
| 11. | Budget Committee Meeting for approval of the Budget   | 05/17/2023              | Wednesday |
| 12. | Mail Public Improvement List to State (ORS 279.023) by  | 05/26/2023              | Friday    |



- |     |   |            |                |
|-----|---|------------|----------------|
| 13. | Deliver to Newspaper of Record the Notice of Approved Budget Summary and Public Hearing on 06/28/2023   | 06/09/2023 | Friday         |
| 14. | Publication of Notice of Approved Budget Summary and Public Hearing on 06/28/2023 (5-25 days prior to meeting).                                     | 06/14/2023 | Wednesday      |
| 15. | Public Hearing on Approved Budget in conjunction with BOC meeting   | 06/28/2023 | Wednesday      |
| 16. | Adopt 2023 - 2024 Budget, make appropriations and declare tax levies  | 06/28/2023 | 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. | 07/15/2023 | (on or before) |
| 18. | One copy of the Adopted Budget to County Clerk  |            |                |

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

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

4  
5 In the Matter of the Adoption )  
6 of the County Budget, )  
7 Appropriation of Funds, and )  
8 the Levying of Taxes for )  
9 Fiscal Year 2023-2024. )

10  
11 **RESOLUTION NO. 23-08**

12  
13 **SECTION I.**

14  
15 **ADOPTION OF BUDGET**

16  
17 **BE IT RESOLVED** that the Board of Commissioners for the County  
18 of Polk hereby adopts the Budget for 2023-2024 in the sum of  
19 **\$128,417,550** now on file at the County Courthouse.

20  
21 **SECTION II.**

22  
23 **ADOPTION OF APPROPRIATIONS**

24  
25 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year  
26 beginning July 1, 2023, and for the purposes shown below, are  
27 hereby appropriated as follows:

28  
29 **GENERAL FUND (100)**

30			
31	ASSESSOR		1,818,875
32			
33	COMMUNITY CORRECTIONS		2,483,697
34			
35	COMMUNITY DEVELOPMENT		
36	Environmental Health	390,732	
37	Planning	<u>720,271</u>	
38	TOTAL COMMUNITY DEVELOPMENT		1,111,003
39			
40	COMMUNITY SERVICE-DIVERSION		415,056
41			
42	COUNTY CLERK		
43	Recording	237,707	
44	Registration & Election	<u>443,438</u>	
45	TOTAL COUNTY CLERK		681,145
46			
47	PARKS MAINTENANCE		1,094,346
48			
49			

		<u>GENERAL FUND</u> (cont)	
1			
2			
3	DISTRICT ATTORNEY		
4	Prosecution	2,114,337	
5	Medical Examiner	76,449	
6	Support Enforcement	487,724	
7	Victim's Assistance	429,584	
8	CASA	<u>25,000</u>	
9	TOTAL DISTRICT ATTORNEY		3,133,094
10			
11	SHERIFF		
12	Jail	7,267,333	
13	Patrol	<u>7,069,549</u>	
14	TOTAL SHERIFF		14,336,882
15			
16	EMERGENCY MANAGEMENT		608,355
17			
18	TAX COLLECTOR		398,724
19			
20	TREASURER		62,254
21			
22	NON-DEPARTMENTAL		7,000
23			
24	O & C TIMBER TITLE III		65,000
25			
26	TRANSFERS		
27	Transfers to:		
28	Public Works Fund	150,000	
29	Dog Control Fund	180,000	
30	Marine Patrol Fund	5,000	
31	Law Library	25,000	
32	Domestic Mediation	5,000	
33	Health Services Fund	250,000	
34	Public Health Fund	200,000	
35	Juvenile Dept. Fund	765,000	
36	Fair Fund	200,000	
37	Veteran's Services Fund	90,000	
38	Building Improvement Fund	250,000	
39	Public Works Const. Fund	100,000	
40	Insurance Fund	<u>300,000</u>	
41	TOTAL TRANSFERS		2,520,000
42			
43	Fund Operating Contingency		<u>3,682,119</u>
44			
45	<b>TOTAL GENERAL FUND</b>		<b>\$ 32,417,550</b>
46			

OTHER FUNDS

47			
48			
49	<b>BUILDING INSPECTION FUND (110)</b>		
50	Building Inspection	\$1,000,000	

1	Contingency	<u>\$200,000</u>	
2	Fund Total		\$ 1,200,000
3			
4	<b>C.A.M.I. FUND (140)</b>		\$ 167,500
5			
6	<b>DOMESTIC MEDIATION FUND (160)</b>		\$ 58,000
7			
8	<b>COURT SECURITY FUND (180)</b>		\$ 145,000
9			
10	<b>PUBLIC WORKS FUND (210)</b>		
11	Administration Program	\$1,106,637	
12	County Shop	701,392	
13	Road Maintenance	5,886,202	
14	Road Construction	3,455,500	
15	Survey	463,894	
16	Engineering	487,492	
17	Transfers To:		
18	Public Works Const. Fund	500,000	
19	Contingency	<u>4,312,883</u>	
20	FUND TOTAL		\$ 16,914,000
21			
22	<b>PUBLIC LAND CORNER PRESERVATION FUND (215)</b>		\$ 170,000
23			
24	<b>PUBLIC WORKS CONSTRUCTION FUND (219)</b>		\$ 650,000
25			
26	<b>DOG CONTROL FUND (220)</b>		\$ 268,000
27			
28	<b>MARINE PATROL FUND (225)</b>		\$ 76,000
29			
30	<b>LAW LIBRARY FUND (230)</b>		\$ 85,000
31			
32	<b>HEALTH SERVICES (232)</b>		
33	Administration	\$2,496,086	
34	Family & Community Outreach	<u>6,378,914</u>	
35	FUND TOTAL		\$ 8,875,000
36			
37	<b>PUBLIC HEALTH FUND (235)</b>		
38	Family Planning	\$ 179,398	
39	General Health	2,645,303	
40	Women Infants Children	451,620	
41	Contingency	<u>213,679</u>	
42	FUND TOTAL		\$ 3,490,000
43			
44	<b>BEHAVIORAL HEALTH (240)</b>		
45	Support Services	\$9,025,947	
46	Addictions Programs	2,406,463	
47	Outpatient MH Services	15,807,386	
48	Developmental Disability	3,972,063	
49	Contingency	<u>5,629,141</u>	
50	FUND TOTAL		\$ 36,841,000

1			
2	<b>JUVENILE DEPARTMENT (245)</b>		
3	Juvenile Probation	\$ 925,312	
4	Juvenile Sanctions	282,188	
5	Community Service-Juvenile	0	
6	FUND TOTAL	<u>                    </u>	\$ 1,207,500
7			
8	<b>FAIR FUND (260)</b>		
9	Year Round Operations	\$ 768,647	
10	Annual County Fair	264,353	
11	FUND TOTAL	<u>                    </u>	\$ 1,033,000
12			
13	<b>VETERAN'S SERVICES FUND (254)</b>		\$ 330,000
14			
15	<b>COUNTY SCHOOL FUND (270)</b>		\$ 175,000
16			
17	<b>ECONOMIC DEVELOPMENT FUND (280)</b>		\$ 1,900,000
18			
19	<b>AMERICAN RESCUE PLAN FUND (290)</b>		
20	American Rescue	\$5,840,750	
21	Contingency	1,359,250	
22	FUND TOTAL	<u>                    </u>	\$ 7,200,000
23			
24	<b>COORDINATED HOUSING FUND (295)</b>		
25	Coordinated Housing	\$1,542,291	
26	Contingency	\$1,757,709	
27	Fund Total	<u>                    </u>	\$ 3,300,000
28			
29	<b>HOUSEHOLD HAZARDOUS WASTE FUND (300)</b>		\$ 100,000
30			
31	<b>BUILDING IMPROVEMENT FUND (310)</b>		\$ 1,400,000
32			
33	<b>PERS RESERVE FUND (615)</b>		\$ 800,000
34			
35	<b>MANAGEMENT SERVICES FUND (610)</b>		
36	County Counsel	\$ 196,137	
37	Board of Commissioners	429,700	
38	Finance	979,772	
39	Human Resources	542,497	
40	GENERAL SERVICES		
41	Academy-Building Maintenance	568,308	
42	Courthouse-Building Maintenance	896,512	
43	Buchanan Building Maintenance	443,036	
44	Jail-Building Maintenance	450,941	
45	Information Services	1,651,385	
46	Computer Mapping (GIS)	408,979	
47	Central Services	545,297	
48	Special Projects	552,436	
49	Transfer To:		
50	Building Improvement Fund	<u>                    </u>	\$ 750,000

1	FUND TOTAL		\$ 8,415,000
2			
3	<b>INSURANCE FUND (620)</b>		
4	Insurance Fund	\$ 1,100,000	
5	Contingency	<u>100,000</u>	
6	FUND TOTAL		\$ 1,200,000
7			
8	<b>Total of All Fund Appropriations</b>		<b>\$128,417,550</b>

9

10 SECTION III.

11

12 **ADOPTION OF TAX LEVY**

13

14 **BE IT FURTHER RESOLVED** that the Board of Commissioners for

15 Polk County hereby imposes the taxes provided for in the adopted

16 budget at the rate of \$1.716 per \$1,000 of assessed value and a

17 rate of \$0.4950 per \$1,000 of assessed value for the Public Safety

18 Operating Levy; and that these taxes are hereby imposed and

19 categorized for tax year 2023-2024 upon the assessed value of all

20 taxable property within Polk County.

21				
22		Subject to the		Excluded from
23		General Government		the Limitation
24		Limitation		
25				
26	Permanent Tax Rate	\$ 1.7160/\$1,000	\$	0
27	Local Option Rate	\$ 0.4950/\$1,000		0
28				
29	<b>Total Levy</b>	<b>\$ 2.2110/\$1,000 and</b>	<b>\$</b>	<b>0</b>


30

31

32 DATED this 28th day of June 2023, at Dallas, Oregon.


33

34 POLK COUNTY BOARD OF COMMISSIONERS

35 

36 \_\_\_\_\_

37 Jeremy Gordon, Chair

38 

39 \_\_\_\_\_

40 Craig Pope, Commissioner

41 

42 \_\_\_\_\_

43 Lyle Mordhorst, Commissioner

44

45 Approved as to Form:

46 

47 \_\_\_\_\_

48 Morgan Smith

49 County Counsel





**BUDGET COMMITTEE  
OPERATING PROCEDURES**

**TO:** Budget Committee  
**FROM:** Greg Hansen, Budget  
**DATE:** Officer April 3, 2023  
**SUBJECT:** Budget Committee Standard Operating Procedures (SOP)

### **POLK COUNTY BUDGET COMMITTEE RULES AND PROCEDURES**

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

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

IV. Final day process.

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

V. Final Approval.

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

VI. Final Budget Committee meeting in May.

- A. The Budget Committee reconvenes to review and update revenue estimates and corresponding expenditures. The Budget Committee makes a final recommendation of approval to the Board of Commissioners who must adopt the budget by June 30, 2022, as provided in Oregon Statute.
- B. The Budget Committee then passes a motion adopting the recommended tax levy/rate to finance the property tax portion of the budget’s revenues.

VII. Miscellaneous Rules.

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

# **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 2023-24  
BUDGET COMMITTEE**

**FROM: GREG HANSEN, BUDGET OFFICER**

**DATE: MARCH 28, 2023**

**SUBJECT: 2023-24 BUDGET MESSAGE**

### INTRODUCTION

#### 2023-24 Budget Overview

The 2023-24 Polk County Proposed Budget has been developed to address the upcoming operational needs, without knowing the full impacts of the current legislative session. The proposed budget, as you know, is the first phase of a three (3) month process. During that period of time, there will be many potential changes to what was proposed to what is adopted. Some of those changes could include the outcome of the proposed re-authorization of the public safety operating levy, funding from the State for Community Corrections, Behavioral Health, and homelessness.

As a result, the proposed budget for the General Fund will see an **decrease** approximately \$50,000 over last year's adopted budget (-0.15% decrease) and a decrease of -0.42 FTE in staff.

Other Funds with dedicated funding that saw significant increases in funding. For example, Public Works saw overall funding increases of approximately 28.48% (increase of \$3,672,000), Health Services saw an increase of 44.86% (\$2,640,000), Behavioral Health saw overall increases of 9.42% (\$3,000,000), and the Fair Fund saw an increase of 21.15% (\$176,000) while Public Health saw a decrease of -8.48% (-\$332,500) and the American Rescue Plan saw a decrease of -42.62% (-\$5,200,000). In total, other funds saw an increases in funding amounting to approximately \$3,325,000 and FTE increases of 15.5.

Overall, the proposed budget for the County increased by 2.78% (a \$3,372,448 increase in overall budget). The total proposed budget has an increase of 15.85 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 the PERS employer rate increase, health insurance increases, and infrastructure improvements.

#### Prior Years' Budget History

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

The 2012-13 budget saw the biggest cuts to date in the General Fund. A reduction in personnel of 10.45 FTE and a reduction in revenues amounting \$939,000 the General Fund scrambled to staff critical services. The County's total budget had a total decrease of approximately 0.94% and 10.79 FTE increase.

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% (\$9,500) and a decrease in personnel of 3.8 FTE Overall the County budget decreased 8.3% (approximately \$8,630,000 mainly due to construction projects being completed) and had an addition of 10.55 FTE

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

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

## **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. Re-authorization of this levy is proposed for the May 2023 election.

## **PROGRAM CHANGES / UPDATES:**

### **General Fund**

The General Fund will see decreases in personnel of -0.42 FTE and a decrease in the overall budget of -0.15% (-\$48,550 increase).

### **Other Funds**

Public Works saw an increase in the overall budget increase of 28.48% (\$3,672,000). The primary increase is the result of finally receiving federal reimbursement monies for projects previously completed, three major projects (Grand Ronde Road, Hoffman Road and Black Rock Road).

Health Services will have an increase in appropriations of 42.86% due to an inter-fund loan to finish construction of a new building and prevention monies from the State to address homelessness.

Public Health has a decrease in the overall budget of -8.41% and personnel (-3.80 FTE) due to the ramp down from COVID.

Behavioral Health saw an increase in personnel (12.90 FTE) and appropriations (\$3,000,000) due new State programs and funding streams.

## **REVENUES:**

### **General Fund**

General Fund revenue for fiscal year 2023-24 is proposed at \$32,417,550 (a \$48,500 decrease from last year). This is a **decrease** of -0.15% over last year's adopted budget. The primary revenue increases for the upcoming year are Beginning Fund Balance (\$200,000), Property Taxes (\$1,000,000), and Interest Income (\$650,000). Major decreases occurred in the Clerk-Recoding (-\$200,000), State Mental Health Grant (MCRT) (-\$240,000), State Drug Grant (-\$275,000), and Community Corrections funding (-\$500,000).

All other revenues in the General Fund remained fairly constant.

## **Other Funds**

The Public Works Fund **increased** by 28.46% (\$3,672,000) due to finally receiving our federal reimbursement for work already completed, plus addressing three major construction projects (Grand Ronde Road, Black Rock and Hoffman Road).

Health Services related funds with **increases** in Health Services (42.8%) and Behavioral Health (9.42%) and a **decrease** in Public Health (-8.48%).

The Fair Fund saw a **increase** in operating budget of 21.15%.

American Rescue Plan saw a decrease in operating budget as we spend down the allocation of funds (-42.62%).

## **PROPOSED STAFFING LEVELS:**

### **General Fund (budgeted net decrease 0.42 FTE)**

Proposed staffing levels in the General Fund decreased by -0.42 FTE

### **Other Funds (budgeted net increase of 16.27 FTE)**

Staff increases occurred in the Behavioral Health Fund (12.90 FTE) and American Rescue Plan (4.0 FTE).

## **Salaries & Benefits**

The County has contracts in place for the next two or three 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. PERS employer rates adjust every two years. In July of 2023, the County will experience a new PERS rate that is approximately 1.5% (down from the normal 4.0% adjustment).

The Unfunded Actuarial Liability (UAL) for Polk County with the latest evaluation period (2021) is now at negative \$24.46 million, a decrease of \$17.7 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 195 more employees in 2023 than in 2013, but the total cost associated with those employees will be \$29,000,000 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 36.0% in the past ten years (almost a 3.6% increase a year).

## **INTERNAL CHARGES:**

The overhead charges associated with Central Services, Finance, Personnel, County Counsel and Board of Commissioners **increased** 12.57% for fiscal year 2023-24.



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** 5.08% and **increased** 4.8% for the Academy Building. Rent for the Jail **increased** by 5.88% for the upcoming year. A new rent was created seven years ago for the Buchanan Building and this year it saw no increase.

The insurance charges for 2023-24 **increased** 35.6% 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** 6.31% for the fiscal year.

## **PROPOSED CAPITAL OUTLAY:**

### **General Fund**

The one proposed capital outlay item for the General Fund is vehicles (3) for the Sheriff's Office and one traffic speed reader in the amount of \$190,000.

### **Other Funds**

In Public Works, the proposed capital outlay expenditures of \$495,000 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 Building Inspection Fund has \$50,000 for the purchase of a vehicle.

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

Behavioral Health has \$3,500,000 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 \$75,000 allocated for one/two motor pool vehicles and computer equipment.

The Building Improvement Fund has \$673,880 allocated for landscaping, emergency generator and parking lot.

The Public Works Construction Fund has \$120,000 for renovation of the existing Public Works building.

## **TRANSFERS:**

Transfers from the General Fund to other funds had an **increase** by 12.68%.

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

The transfer to the Juvenile Fund was **decreased** by \$45,000 to \$755,000.

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

The transfer to the Dog Control Fund is proposed to **increase** \$60,000 for a total of \$170,000. This amount reflects the addition 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 increase to \$250,000.

The two transfers for the building projects are in the amounts of \$250,000 (Courthouse Improvement) and \$100,000 to the Public Works Construction Fund to cover costs associated with the new EOC/Sheriff locker room.

Public Works Fund is transferring \$500,000 to the Public Works Construction Fund.

Management Services will be transferring \$750,000 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 \$4,084,579, which is a decrease of \$118,308 over last year's adopted contingency. Other funds with significant contingencies are Public Works (\$3,261,992), Behavioral Health (\$4,862,117) and Public Health (\$348,204).

#### **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.

As a result of COVID-19 and the issue of homelessness, the term "business as usual" will never be the same. There will be a new normal, it is just difficult to predict what that new normal will be (more telecommuting, less travel, increased cybersecurity, increased spending on social services, etc.). It will be the goal of Polk County to be prepared to move forward and address the future way of doing business, which I believe this budget continues to address.

Also, this budget affords the Budget Committee the opportunity to make choices/decisions that have not always been there in the past.

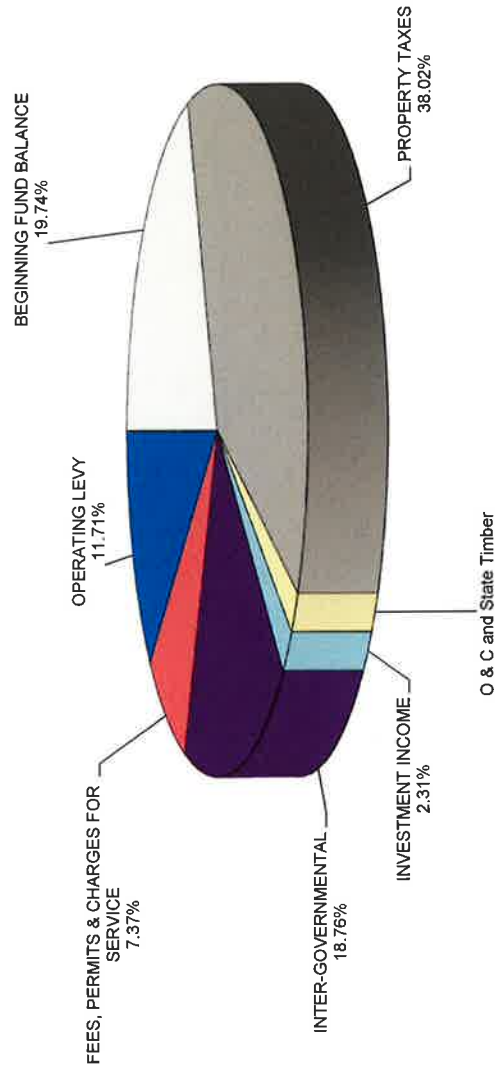
**POLK COUNTY**  
**SUMMARY OF PROPOSED BUDGET**  
**FY 2023-2024**

DEPARTMENT	PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY			OTHER			FY 2023-24		FY 2022-23		NET		COST OF PROGRAM		
	(FTE)													TOTAL BUDGET	TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FTE		REVENUES	
<b>GENERAL FUND (100)</b>																					
ASSESSOR COUNTY CLERK	12.00	1,282,461	516,481	0	0	0	0	0	0	0	0	0	0	1,798,942	1,744,608	54,334	3.11%	12.00	312,500	1,486,442	
RECORDING ELECTIONS	1.30	148,559	86,936	0	0	0	0	0	0	0	0	0	0	235,495	229,495	6,000	2.61%	1.30	360,000	-124,505	
TREASURER	1.70	217,693	222,373	0	0	0	0	0	0	0	0	0	0	440,066	411,068	28,998	7.05%	1.70	22,500	417,566	
TAX COLLECTOR	0.30	42,212	19,368	0	0	0	0	0	0	0	0	0	0	61,580	67,896	-6,316	-9.30%	0.30	0	61,580	
COMMUNITY DEVELOPMENT	1.60	266,104	128,308	0	0	0	0	0	0	0	0	0	0	394,412	395,430	-1,018	-0.26%	2.50	17,000	377,412	
PLANNING ENVIRONMENTAL HEALTH	4.55	472,222	241,186	0	0	0	0	0	0	0	0	0	0	713,408	677,205	36,203	5.35%	4.11	270,800	442,608	
DISTRICT ATTORNEY	2.10	274,842	111,636	0	0	0	0	0	0	0	0	0	0	386,478	426,277	-39,799	-9.34%	2.81	370,500	15,978	
PROSECUTION	14.30	1,730,250	357,587	0	0	0	0	0	0	0	0	0	0	2,087,837	1,920,104	167,733	8.74%	14.00	95,000	1,992,837	
MEDICAL EXAMINER	0.00	59,584	15,490	0	0	0	0	0	0	0	0	0	0	75,074	74,173	901	1.21%	0.00	0	75,074	
SUPPORT ENFORCEMENT	3.70	389,452	92,409	0	0	0	0	0	0	0	0	0	0	481,861	465,337	16,524	3.55%	3.70	335,000	146,861	
VICTIMS ASSISTANCE	3.65	331,479	93,155	0	0	0	0	0	0	0	0	0	0	424,634	431,277	-6,643	-1.54%	3.90	250,000	174,634	
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	20,000	0	0	0	0	0	0	0	0	0	0	20,000	25,000	-5,000	-20.00%	0.00	0	20,000	
SHERIFF																					
PATROL	36.45	5,402,008	1,592,647	190,000	0	0	0	0	0	0	0	0	0	7,184,655	6,982,841	201,814	2.89%	36.95	261,000	6,923,655	
JAIL	34.00	5,117,508	1,873,166	0	0	0	0	0	0	0	0	0	0	6,990,674	7,144,701	-154,027	-2.16%	33.00	752,000	6,238,674	
EMERGENCY MANAGEMENT	1.50	240,567	363,977	0	0	0	0	0	0	0	0	0	0	604,544	605,119	-575	-0.10%	1.30	23,000	79,544	
COMMUNITY SERVICE	4.00	332,048	78,208	0	0	0	0	0	0	0	0	0	0	410,256	419,918	-9,662	-2.30%	4.00	520,000	180,256	
COMMUNITY CORRECTIONS	13.55	1,796,092	660,617	0	0	0	0	0	0	0	0	0	0	2,456,709	2,675,774	-219,065	-8.19%	13.55	0	2,110,000	346,709
PARKS MAINTENANCE NON-DEPARTMENTAL	0.00	0	94,346	1,000,000	0	0	0	0	0	0	0	0	0	1,094,346	1,378,492	-284,146	-20.61%	0.00	0	1,109,500	-15,154
OTHER	0.00	0	7,000	0	0	0	0	0	0	0	0	0	0	7,000	6,500	500	7.69%	0.00	0	25,331,750	
O & C TIMBER TITLE III	0.50	0	65,000	0	0	0	0	0	0	0	0	0	0	65,000	60,000	5,000	8.33%	0.50	0	65,000	
TRANSFERS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	2,400,000	
FUND OPERATING CONTINGENCY	0.00	0	0	2,400,000	0	0	0	0	0	0	0	0	0	2,400,000	2,130,000	270,000	12.68%	0.00	0	0	
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0	0	0	0	0	0	0	0	0	0	0	0	4,084,579	4,194,887	-110,308	-2.63%	0.00	0	4,084,579	
TOTALS	135.20	18,103,081	6,639,890	1,190,000	6,484,579	0	0	0	0	0	0	0	0	32,417,550	32,466,100	-48,552	-0.15%	135.62	32,417,550	0	
BUILDING INSPECTION FUND (110)	6.05	732,513	217,487	50,000	250,000	0	0	0	0	0	0	0	0	1,250,000	1,000,000	250,000	25.00%	4.93	1,250,000	0	
P.O.L.N.T. FUND (120)	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0	
C.A.M.L. FUND (140)	0.25	23,681	143,819	0	0	0	0	0	0	0	0	0	0	167,500	210,000	-42,500	-20.24%	0.25	167,500	0	
DOMESTIC MEDIATION FUND (160)	0.00	0	58,000	0	0	0	0	0	0	0	0	0	0	58,000	63,000	-5,000	-7.94%	0.00	58,000	0	
COURT SECURITY (180)	0.00	0	107,500	25,000	0	0	0	0	0	0	0	0	0	132,500	132,500	0	0.00%	0.00	132,500	0	
PUBLIC WORKS FUND (210)																					
ADMINISTRATION PROGRAM	3.00	440,525	659,242	0	3,261,992	0	0	0	0	0	0	0	0	4,361,759	4,614,698	-252,939	-5.48%	2.70	3,900,000	461,759	
COUNTY SHOP	3.00	377,704	313,000	5,000	0	0	0	0	0	0	0	0	0	695,704	659,486	36,218	5.49%	3.00	140,000	555,704	
ROAD MAINTENANCE PROGRAM	14.00	1,580,177	3,883,000	400,000	0	0	0	0	0	0	0	0	0	5,863,177	5,896,156	-32,979	-0.56%	14.00	7,865,000	-2,001,823	
ROAD CONSTRUCTION PROGRAM	0.00	0	4,615,500	90,000	0	0	0	0	0	0	0	0	0	4,705,500	830,500	3,875,000	466.59%	0.00	0	133,500	
SURVEY	3.00	416,006	41,500	0	0	0	0	0	0	0	0	0	0	457,506	437,696	19,810	4.53%	3.00	75,000	382,506	
ENGINEERING	4.00	465,854	14,500	0	0	0	0	0	0	0	0	0	0	480,354	453,464	26,890	5.93%	4.00	12,000	468,354	
TOTALS	27.00	3,280,266	9,526,742	495,000	3,261,992	0	0	0	0	0	0	0	0	16,564,000	12,892,000	3,672,000	28.48%	26.70	16,564,000	0	
PUBLIC CORNER PRES. FUND (215)	0.00	0	200,000	0	0	0	0	0	0	0	0	0	0	200,000	340,000	-140,000	-41.18%	0.00	200,000	0	
DOG CONTROL FUND (220)	2.00	225,005	44,995	0	0	0	0	0	0	0	0	0	0	270,000	200,000	70,000	35.00%	1.50	270,000	0	
MARINE PATROL FUND (225)	0.05	49,501	25,499	0	0	0	0	0	0	0	0	0	0	72,000	72,000	3,000	4.17%	0.05	75,000	0	
LAW LIBRARY (230)	0.00	0	85,000	0	0	0	0	0	0	0	0	0	0	85,000	80,000	5,000	6.25%	0.00	85,000	0	
HEALTH SERVICES FUND (232)																					
HEALTH SERVICES ADMINISTRATION	15.75	1,958,250	508,336	0	0	0	0	0	0	0	0	0	0	2,466,586	1,984,748	481,838	24.28%	15.75	2,450,000	16,586	
FAMILY & COMMUNITY OUTREACH	30.60	2,893,990	1,939,424	1,500,000	0	0	0	0	0	0	0	0	0	6,333,414	4,173,252	2,158,162	51.69%	30.50	6,350,000	-16,586	
TOTALS	46.35	4,852,240	2,447,760	1,500,000	0	0	0	0	0	0	0	0	0	8,800,000	6,160,000	2,640,000	42.86%	46.25	8,800,000	0	

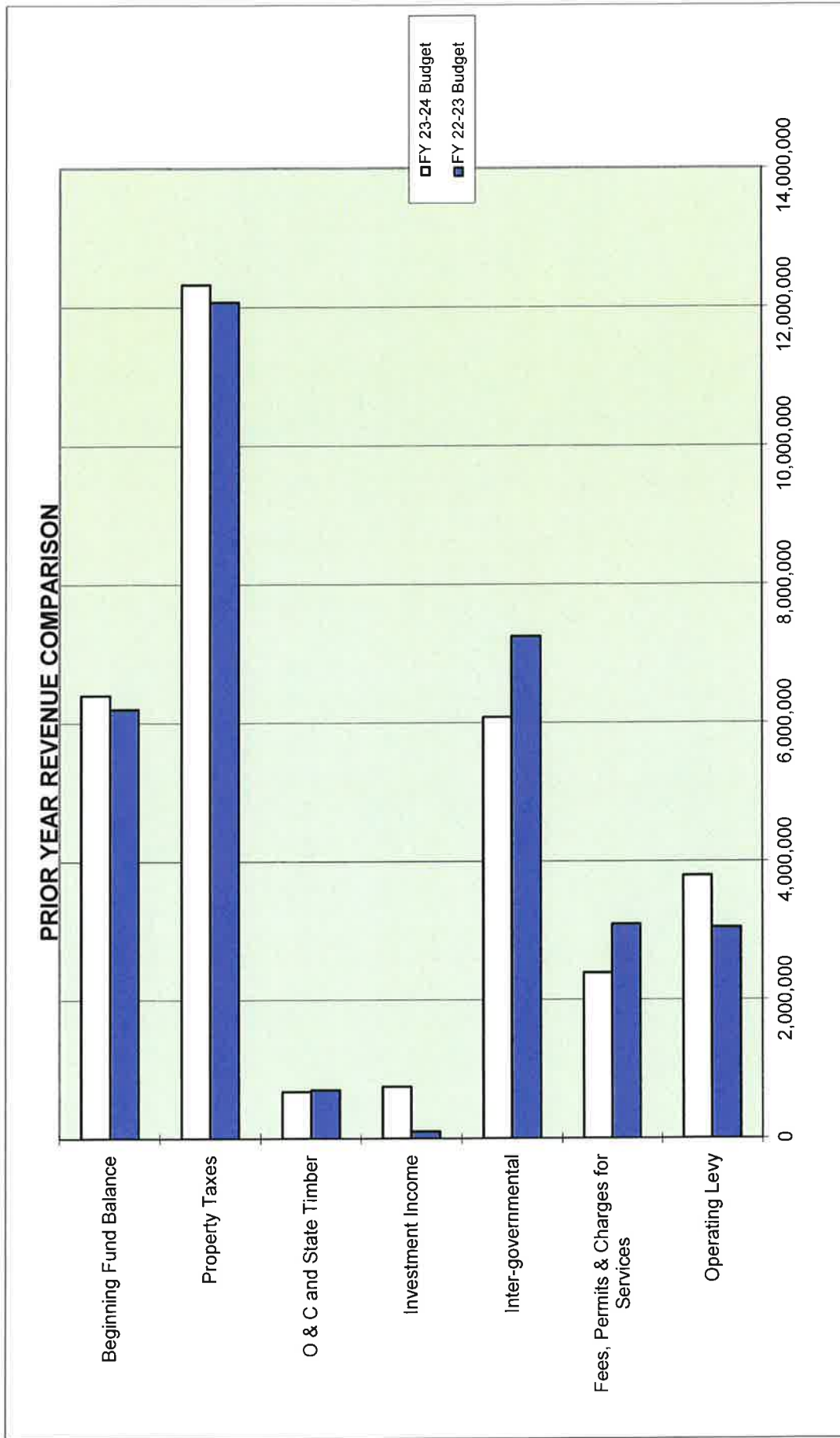
DEPARTMENT	PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY			OTHER			FY 2023-24	FY 2022-23	NET CHANGE			FY 2023-24	NET	NET
												TOTAL BUDGET	TOTAL BUDGET	PERCENT CHANGE	FTE	REVENUES	CHANGE	REVENUES	COST OF PROGRAM	
<b>PUBLIC HEALTH FUND (235)</b>																				
FAMILY PLANNING	0.50	94,212	83,611	0	0	0	0	0	0	0	177,823	172,702	5,121	2.97%	0.59	-0.09	127,500	50,323		
GENERAL HEALTH	16.25	1,807,876	809,852	0	348,204	0	0	0	0	0	2,965,932	3,407,160	-441,228	-12.95%	19.96	-3.71	3,100,000	-134,068		
WIC	2.65	336,588	109,657	0	0	0	0	0	0	0	446,245	342,638	103,607	30.24%	2.65	0.00	362,500	83,745		
<b>TOTALS</b>	19.40	2,238,676	1,003,120	0	348,204	0	0	0	0	0	3,590,000	3,922,500	-332,500	-8.48%	23.20	-3.80	3,590,000	0		
<b>BEHAVIORAL HEALTH FUND (240)</b>																				
BEHAVIORAL HEALTH SUPPORT SERVICES	26.00	2,535,930	1,953,217	3,500,000	4,862,117	0	0	0	0	0	12,851,264	8,181,337	4,669,927	57.08%	22.50	3.50	12,940,000	-88,736		
ADDITION PROGRAMS	14.20	1,520,445	863,317	0	0	0	0	0	0	0	2,383,762	1,506,985	876,777	58.18%	10.20	4.00	2,427,000	-43,238		
OUTPATIENT MENTAL HEALTH SERVICES	81.50	7,929,720	7,753,546	0	0	0	0	0	0	0	15,683,266	18,500,619	-2,817,353	-15.23%	75.60	5.90	15,969,000	-285,734		
DEVELOPMENTAL DISABILITY	31.50	3,217,311	705,397	0	0	0	0	0	0	0	3,922,708	3,652,059	270,649	7.41%	32.00	-0.50	3,505,000	417,708		
SUB-GRANT PROGRAMS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0		
<b>TOTALS</b>	153.20	15,203,406	11,275,477	3,500,000	4,862,117	0	0	0	0	0	34,841,000	31,841,000	3,000,000	9.42%	140.30	12.90	34,841,000	0		
<b>JUVENILE DEPT. FUND (245)</b>																				
JUVENILE PROBATIONS	5.95	727,724	187,588	0	0	0	0	0	0	0	915,312	863,010	52,302	6.06%	5.95	0.00	897,500	17,812		
JUVENILE SANCTIONS	0.00	0	282,188	0	0	0	0	0	0	0	282,188	267,514	14,674	5.49%	0.00	0.00	300,000	-17,812		
COMMUNITY SERVICE - JUVENILE	0.00	0	0	0	0	0	0	0	0	0	46,976	46,976	-46,976	-100.00%	0.00	0.00	0	0		
<b>TOTALS</b>	5.95	727,724	469,776	0	0	0	0	0	0	0	1,197,500	1,177,500	20,000	1.70%	5.95	0.00	1,197,500	0		
<b>FAIR FUND (260)</b>																				
YEAR ROUND OPERATIONS	3.00	290,271	451,438	0	0	0	0	0	0	0	741,709	622,488	119,221	19.15%	3.00	0.00	772,500	-30,791		
ANNUAL COUNTY FAIR	1.00	128,109	138,182	0	0	0	0	0	0	0	266,291	209,512	56,779	27.10%	1.00	0.00	235,500	30,791		
<b>TOTALS</b>	4.00	418,380	589,620	0	0	0	0	0	0	0	1,008,000	832,000	176,000	21.15%	4.00	0.00	1,008,000	0		
<b>VETERANS SERVICES FUND (254)</b>																				
COUNTY SCHOOL FUND (270)	2.50	241,079	88,921	0	0	0	0	0	0	0	330,000	285,000	45,000	15.79%	2.00	0.50	330,000	0		
ECONOMIC DEVELOPMENT FUND (280)	0.10	25,074	824,926	700,000	0	0	0	0	0	0	1,550,000	1,700,000	-150,000	-8.82%	0.10	0.00	1,550,000	0		
AMERICAN RESCUE PLAN (290)	4.00	396,135	1,988,865	3,250,000	1,365,000	0	0	0	0	0	7,000,000	12,200,000	-5,200,000	-42.62%	0.00	4.00	7,000,000	0		
COORDINATED HOUSING FUND (295)	1.00	243,031	795,760	500,000	1,861,209	0	0	0	0	0	3,400,000	3,500,000	-100,000	-2.86%	1.00	0.00	3,400,000	0		
HOUSEHOLD HAZARDOUS WASTE FUND (300)	0.20	26,717	58,283	0	0	0	0	0	0	0	85,000	85,000	0	0.00%	0.20	0.00	85,000	0		
BUILDING IMPROVEMENT FUND (310)	0.00	0	626,120	673,880	0	0	0	0	0	0	1,300,000	1,725,000	-425,000	-24.64%	0.00	0.00	1,300,000	0		
PUBLIC WORKS CONSTRUCTION FUND (219)	0.00	0	530,000	120,000	0	0	0	0	0	0	650,000	775,000	-125,000	-16.13%	0.00	0.00	650,000	0		
DEBT SERVICE FUND (410)	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0		
<b>MANAGEMENT SERVICES FUND (610)</b>																				
BOARD OF COMMISSIONERS	3.00	407,075	15,750	0	0	0	0	0	0	0	422,825	410,167	12,658	3.09%	3.00	0.00	500	422,325		
CENTRAL SERVICES	2.05	251,484	265,000	25,000	0	0	0	0	0	0	541,484	555,086	-13,602	-2.45%	2.05	0.00	387,500	153,984		
ACADEMY-BUILDING MAINTENANCE	5.35	455,145	107,000	0	0	0	0	0	0	0	562,145	543,777	18,368	3.38%	5.35	0.00	1,150,000	-587,855		
COURTHOUSE-BUILDING MAINTENANCE	7.95	724,046	162,600	0	0	0	0	0	0	0	886,646	871,223	15,423	1.77%	7.95	0.00	960,000	-73,354		
JAIL-BUILDING MAINTENANCE	2.85	247,690	199,800	0	0	0	0	0	0	0	427,490	427,658	-168	0.04%	2.60	0.25	450,000	-2,510		
BUCHANAN BLDG. MAINTENANCE	1.10	95,253	346,500	0	0	0	0	0	0	0	441,753	443,635	-1,882	-0.42%	1.10	0.00	450,000	-8,247		
INFORMATION SERVICES	7.00	903,985	683,650	50,000	0	0	0	0	0	0	1,595,339	1,595,339	42,296	2.65%	7.00	0.00	1,500,000	137,635		
COMPUTER MAPPING (GIS)	1.50	285,079	119,050	0	0	0	0	0	0	0	404,129	423,909	-19,780	-4.67%	2.00	-0.50	390,000	14,129		
FINANCE	5.70	761,022	206,900	0	0	0	0	0	0	0	967,922	796,692	171,230	21.49%	4.80	0.90	967,922	0		
HUMAN RESOURCES	3.00	473,534	61,350	0	0	0	0	0	0	0	534,884	493,877	41,007	8.30%	3.00	0.00	10,000	524,884		
COUNTY COUNSEL	0.85	186,637	6,450	0	0	0	0	0	0	0	193,087	181,976	11,111	6.11%	0.85	0.00	12,000	181,087		
TRANSFERS	0.00	0	0	0	750,000	0	0	0	0	0	750,000	750,000	0	0.00%	0.00	0.00	3,105,000	-2,355,000		
SPECIAL PROJECTS	0.00	0	0	625,000	0	0	0	0	0	0	625,000	766,661	-141,661	-18.48%	0.00	0.00	0	625,000		
<b>TOTALS</b>	40.35	4,790,950	2,174,050	700,000	750,000	0	0	0	0	0	8,415,000	8,260,000	155,000	1.88%	39.70	0.65	8,415,000	0		
<b>INSURANCE FUND (620)</b>																				
INSURANCE FUND (620)	0.35	79,020	1,020,980	0	100,000	0	0	0	0	0	1,200,000	1,305,000	-105,000	-8.05%	0.35	0.00	1,200,000	0		
<b>GRAND TOTAL ALL FUNDS</b>	<b>454.00</b>	<b>51,656,479</b>	<b>41,117,590</b>	<b>12,703,880</b>	<b>19,283,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,761,050</b>	<b>121,388,600</b>	<b>3,372,448</b>	<b>2.78%</b>	<b>437.03</b>	<b>15.85</b>	<b>124,761,050</b>	<b>0</b>		

2023-2024  
GENERAL FUND  
REVENUE DISTRIBUTION

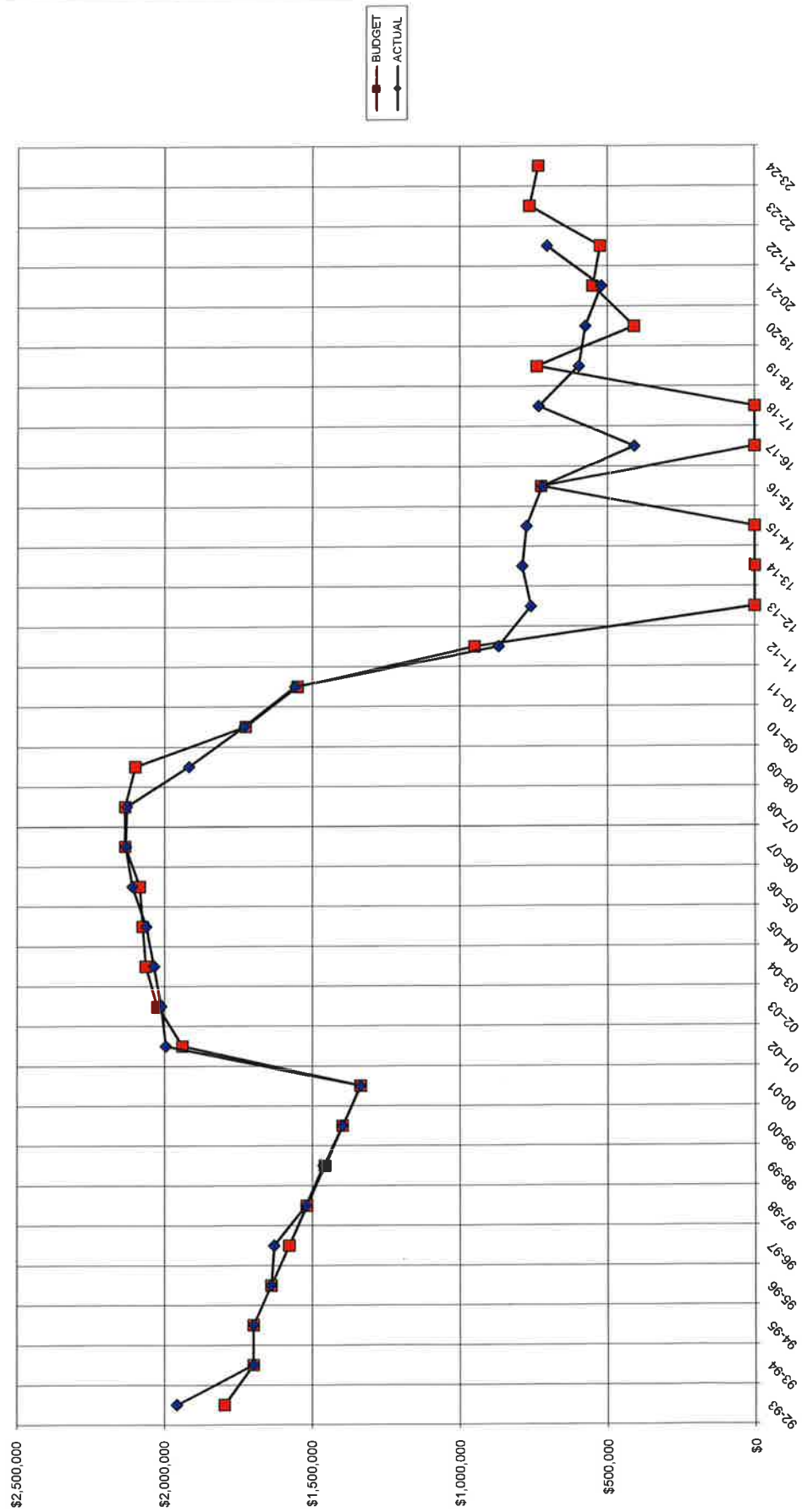
**REVENUE**



FY 2023-2024  
General Fund Budget

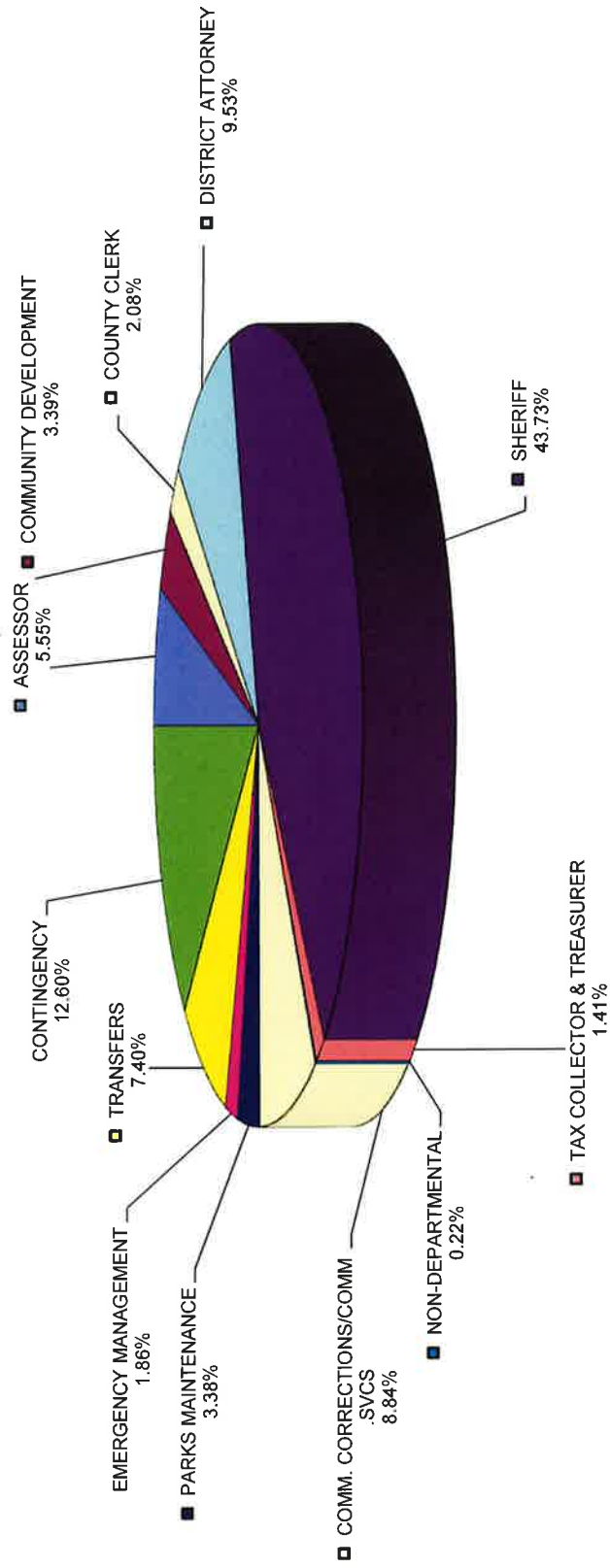


# O&C TIMBER REVENUE



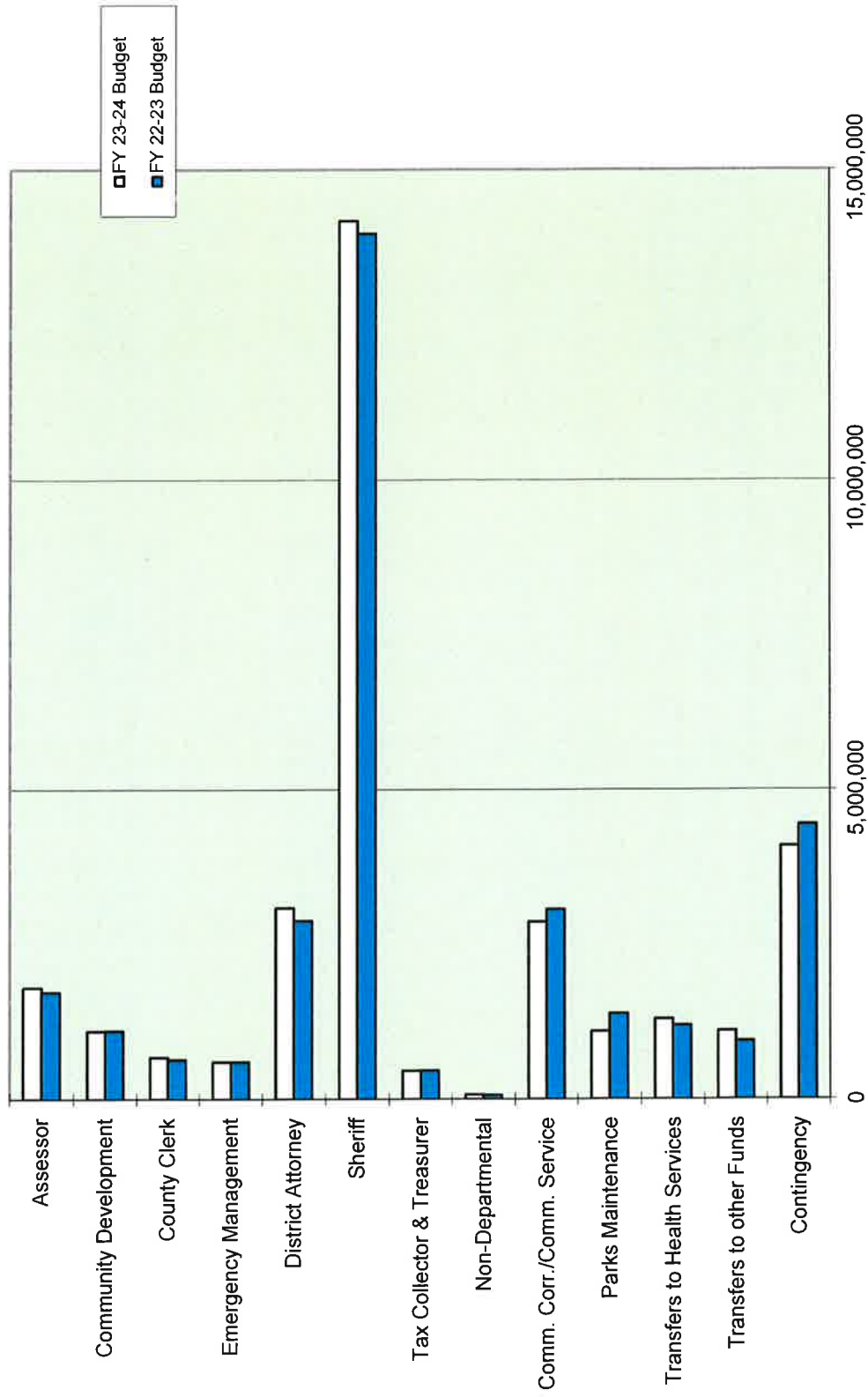
2023-2024 GENERAL FUND  
EXPENDITURE DISTRIBUTION

**Expenditures & Transfers**

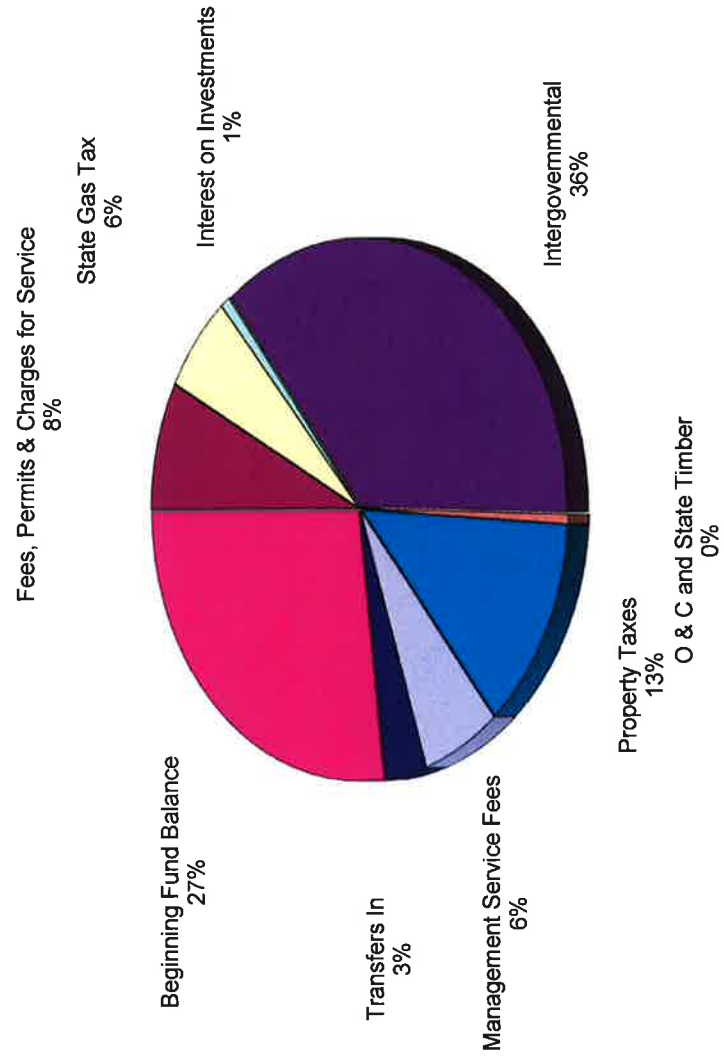




### PRIOR YEAR EXPENDITURE COMPARISON

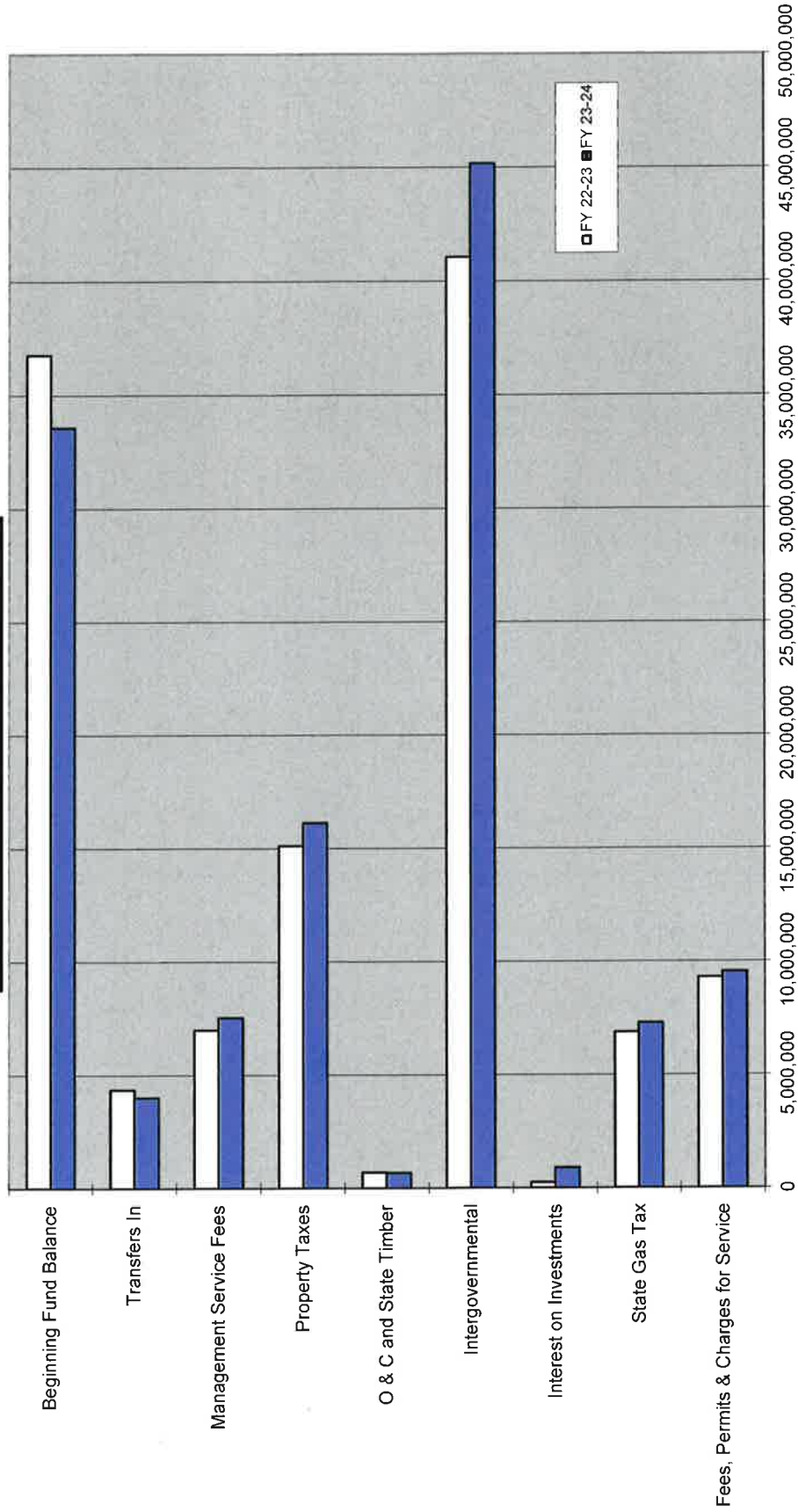


**FY 2023-2024  
REVENUE ALL FUNDS**

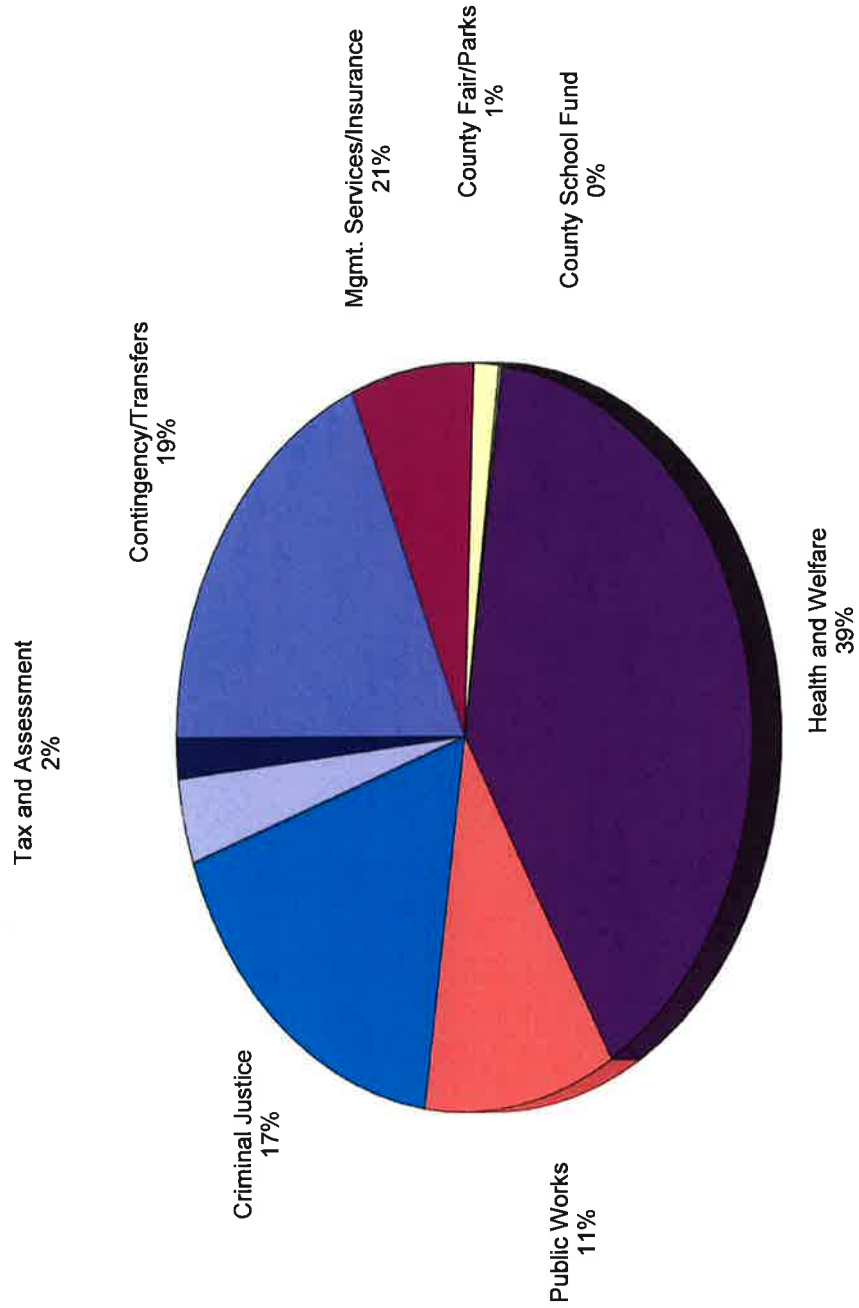


# FY 2023-2024 Budget All Funds

All Fund Prior Year Revenue Comparison

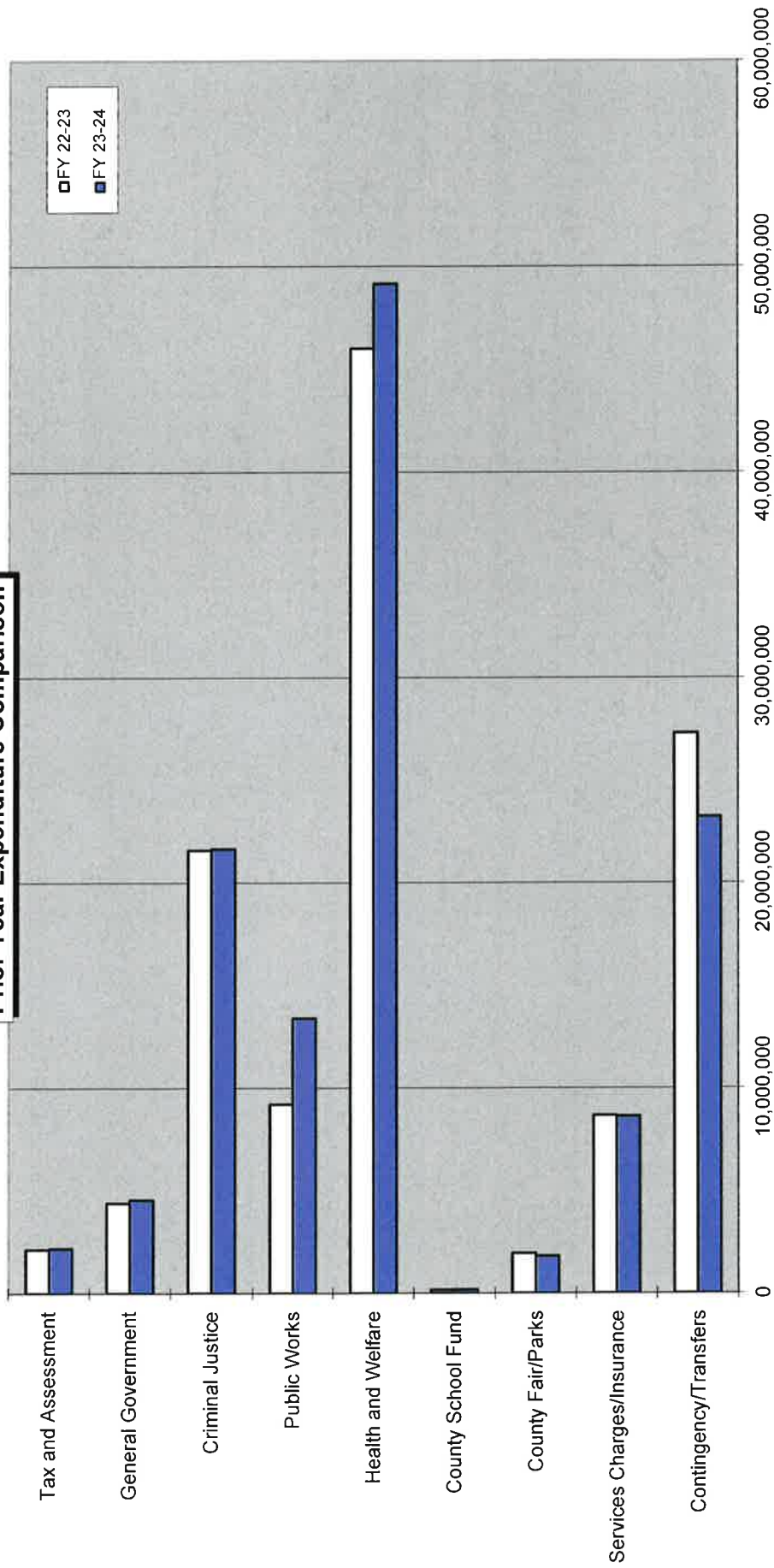


**FY2023-2024  
ALL EXPENDITURES BY CATEGORY**



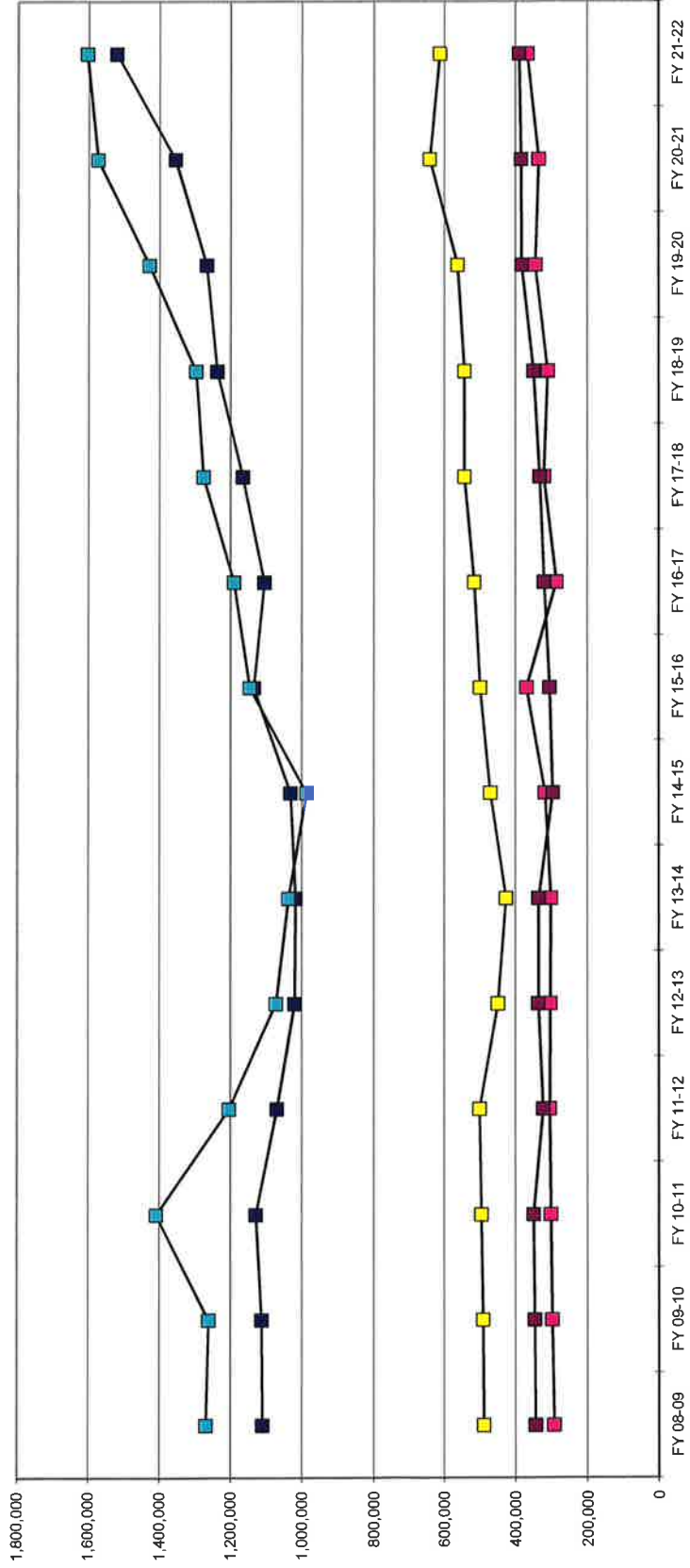
# FY 2023-2024 Budget All Funds

**All Funds - Major Categories  
Prior Year Expenditure Comparison**

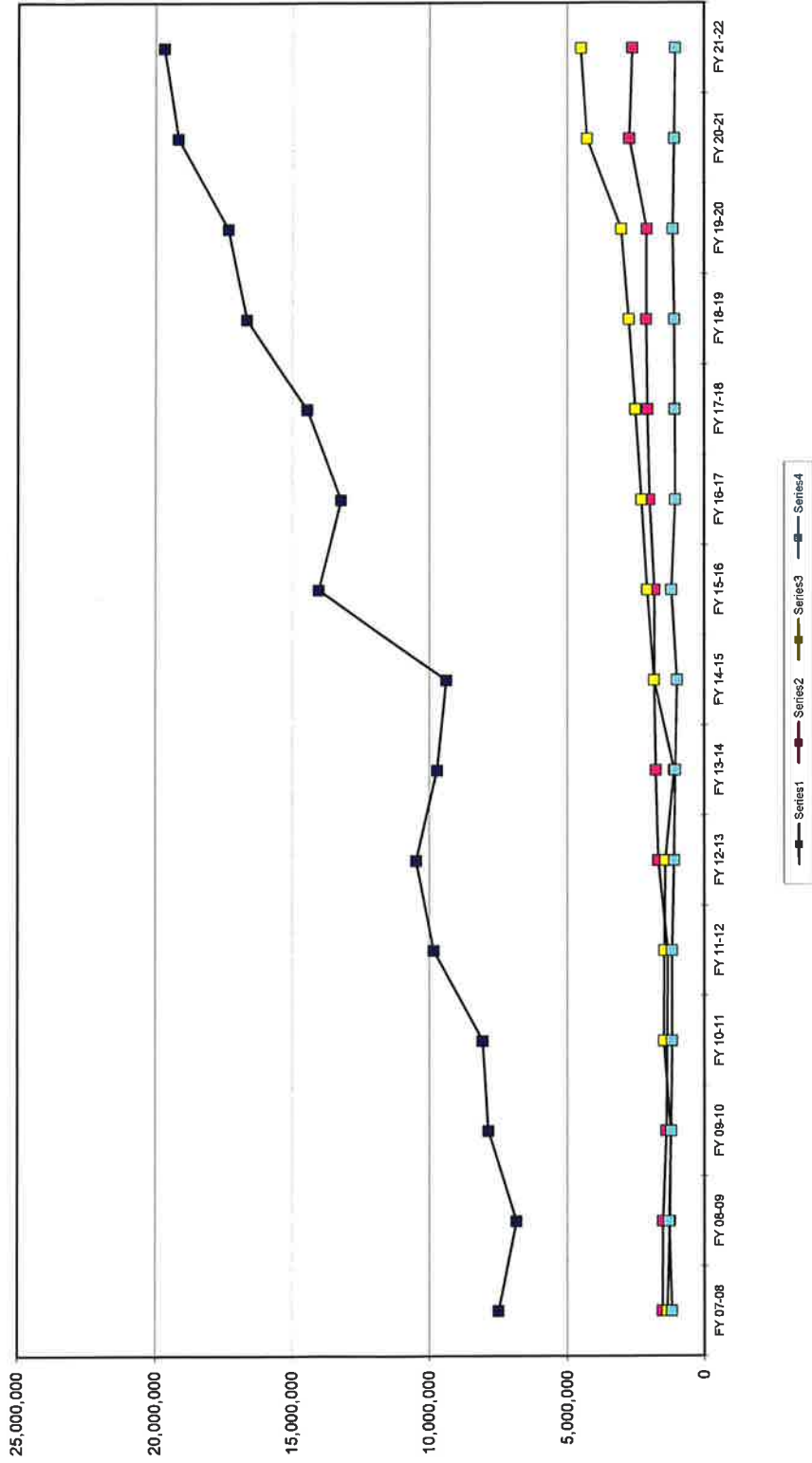


Expenditure History  
General Fund Departments

Expenditure History

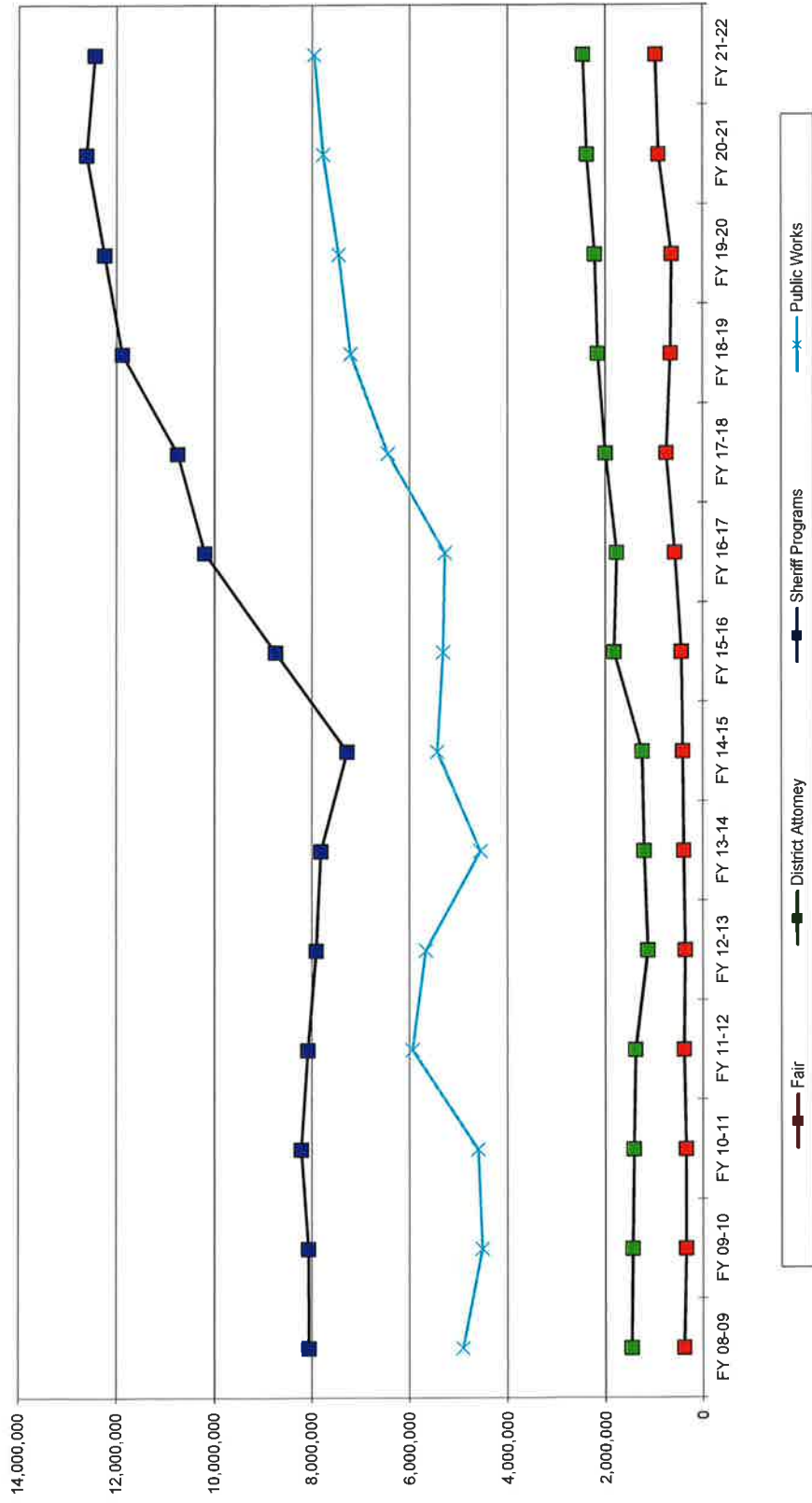


### Expenditure History - Health Services & Youth



## Expenditure History Assorted Departments/Funds

Expenditure History





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

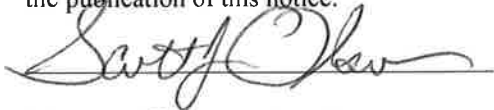
**Affidavit of Publication**  
**Polk County Itemizer-Observer**  
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON  
COUNTY OF POLK

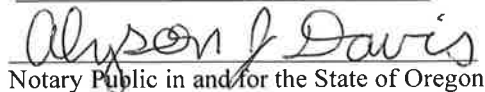
Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said 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 the date of the first publication of the Notice hereto attached.

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

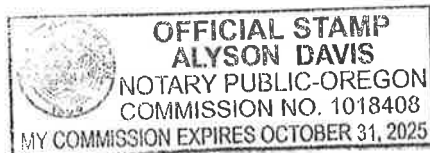
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on March 15, 2023, and ending on March 15, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 47.50 is the total cost for the publication of this notice.



Subscribed and sworn to before me on March 15, 2023.

  
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 4, 2023. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2023 to June 30, 2024 and to receive the budget message and document. The public meeting will continue on Wednesday, April 5, 2023. Additional time is reserved for public comment at 10:30 a.m. Wednesday, April 5, 2023. A copy of the budget document may be inspected or obtained on or after April 1, 2023 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 10, 2023.

(Mar. 15, 2023)

**Affidavit of Publication**  
**Polk County Itemizer-Observer**  
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON  
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher 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 the date of the first 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 1 weeks, commencing on March 29, 2023, and ending on March 29, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 52.50 is the total cost for the publication of this notice.

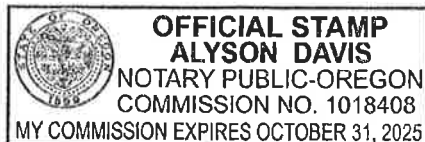
Scott J. Olson

Subscribed and sworn to before me on

March 29, 2023.

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 4, 2023. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2023 to June 30, 2024 and to receive the budget message and document. The public meeting will continue on Wednesday, April 5, 2023. Additional time is reserved for public comment at 10:30 a.m. Wednesday, April 5, 2023. A copy of the budget document may be inspected or obtained on or after April 1, 2023 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 24, 2022

(Mar. 29, 2023)

**Affidavit of Publication**  
**Polk County Itemizer-ObsERVER**  
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON  
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher 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 the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing  
Form LB-1, Polk County Board of Commissioners

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 14, 2023, and ending on June 14, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 800.00 is the total cost for the publication of this notice.

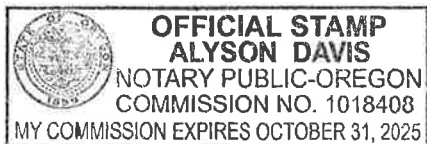
Scott J. Olson

Subscribed and sworn to before me on

June 14, 2023.

Alyson J. Davis  
Notary Public in and for the State of Oregon

SS



A public meeting of the Polk County Board of Commissioners will be held on June 28, 2023, 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, 2023 as approved by the Polk County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Board of Commissioners office, Polk County Courthouse, between the hours of 8:00 A.M. and 5:00 P.M. This budget is for an annual budget period and is prepared on a basis of accounting that is consistent with the preceding year.

Contact: Greg Hansen

Telephone: 503-623-8173

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	\$24,226,155	\$36,767,000	\$33,576,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	6,892,102	9,294,501	10,415,239
Federal, State and All Other Grants, Gifts, Allocations	50,096,892	48,621,811	53,103,811
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	15,023,589	11,335,288	11,535,000
All Other Resources Except Property Taxes	718,689	250,000	900,000
Property Taxes Estimated to be Received	14,276,330	15,120,000	16,120,000
<b>Total Resources</b>	<b>\$111,233,757</b>	<b>\$121,388,600</b>	<b>\$125,650,050</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$40,709,412	\$48,219,806	\$52,446,792
Materials and Services	28,662,497	39,660,787	39,921,041
Capital Outlay	5,038,298	9,180,761	12,631,316
Debt Service	1,189,233	1,148,950	1,176,120
Interfund Transfers	4,831,901	4,430,000	4,010,000
Contingencies	0	18,748,296	15,464,781
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
<b>Total Requirements</b>	<b>\$80,431,341</b>	<b>\$121,388,600</b>	<b>\$125,650,050</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
<b>General Fund</b>			
Recording	227,422.00	229,495.00	237,707.00
FTE	1.30	1.30	1.30
Elections	385,163.00	411,068.00	443,438.00
FTE	1.70	1.70	1.70
Assessor	1,522,036.00	1,744,808.00	1,818,875.00
FTE	11.00	12.00	12.00
Treasurer	31,747.00	67,696.00	62,254.00
FTE	0.00	0.30	0.30
Tax Collector	334,586.00	395,430.00	398,724.00
FTE	2.20	2.50	1.60
Community Development - Planning	579,385.00	677,205.00	720,271.00
FTE	3.78	4.11	4.55
Community Development - Environmental Health	271,687.00	426,277.00	390,732.00
FTE	2.83	2.81	2.10
District Attorney - Prosecution	1,590,949.00	1,920,104.00	2,114,337.00
FTE	14.00	14.00	14.30
District Attorney - Medical Examiner	68,449.00	74,173.00	76,449.00
FTE	0.00	0.00	0.00
District Attorney - Support Enforcement	417,580.00	465,337.00	487,724.00
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	362,609.00	431,277.00	429,584.00
FTE	3.90	3.90	3.65
Sheriff - Criminal	6,312,951.00	6,982,841.00	7,267,333.00
FTE	35.45	36.95	36.45
Sheriff - Jail	5,774,831.00	7,144,689.00	7,069,549.00
FTE	33.00	33.00	34.00
Sheriff - Emergency Management	763,721.00	605,119.00	608,355.00
FTE	1.50	1.30	1.50
Community Corrections	2,413,244.00	2,875,774.00	2,483,697.00
FTE	14.35	13.55	13.55
Community Service	306,112.00	419,918.00	415,056.00
FTE	4.00	4.00	4.00
Parks Maintenance	93,021.00	1,378,492.00	1,094,346.00
FTE	0.00	0.00	0.00
Non-Departmental / Non-Program	2,077,521.00	6,301,287.00	6,278,448.00

FTE		0.50	0.50	0.50
POINT Fund		0.00	0.00	0.00
FTE		0.00	0.00	0.00
Building Inspection Fund	753,918.00	1,000,000.00	1,250,000.00	
FTE	5.09	4.93	6.05	
CAMI Fund	146,013.00	210,000.00	167,500.00	
FTE	0.25	0.25	0.25	
Domestic Mediation Fund	38,772.00	63,000.00	58,000.00	
FTE	0.00	0.00	0.00	
Court Security Fund	25,590.00	132,500.00	132,500.00	
FTE	0.00	0.00	0.00	
Public Works Fund	7,962,996.00	12,892,000.00	16,564,000.00	
FTE	26.50	26.70	27.00	
Public Land Corner Preservation Fund	167,650.00	340,000.00	200,000.00	
FTE	0.00	0.00	0.00	
Dog Control Fund	190,259.00	200,000.00	273,000.00	
FTE	1.50	1.50	2.00	
Marine Patrol Fund	167,751.00	72,000.00	76,000.00	
FTE	0.05	0.05	0.05	
Law Library Fund	86,510.00	80,000.00	85,000.00	
FTE	0.00	0.00	0.00	
Health Services Fund	4,504,006.00	6,160,000.00	8,875,000.00	
FTE	42.80	46.25	46.35	
Public Health Fund	2,619,369.00	3,922,500.00	3,590,000.00	
FTE	20.15	23.20	19.40	
Behavioral Health Fund	19,689,636.00	31,841,000.00	34,841,000.00	
FTE	120.05	140.30	153.20	
Juvenile Department Fund	1,057,161.00	1,177,500.00	1,207,500.00	
FTE	5.95	5.95	5.95	
Fair Fund	973,619.00	832,000.00	1,008,000.00	
FTE	4.00	4.00	4.00	
Veterans Services Fund	244,917.00	285,000.00	330,000.00	
FTE	2.00	2.00	2.50	
County School Fund	157,466.00	165,000.00	175,000.00	
FTE	0.00	0.00	0.00	
Economic Development Fund	1,552,318.00	1,700,000.00	1,550,000.00	
FTE	0.10	0.10	0.10	
American Rescue Plan Fund	5,439,529.00	12,200,000.00	7,000,000.00	
FTE	0.00	0.00	4.00	
Household Hazardous Waste Fund	52,224.00	85,000.00	85,000.00	
FTE	0.10	0.20	0.20	
Building Improvement Fund	1,177,893.00	1,725,000.00	1,300,000.00	
FTE	0.00	0.00	0.00	
Public Works Construction Fund	1,651,864.00	775,000.00	650,000.00	
FTE	0.00	0.00	0.00	
Debt Service Fund	78,098.00	0.00	0.00	
FTE	0.00	0.00	0.00	
Management Services Fund	7,057,973.00	8,260,000.00	8,415,000.00	
FTE	38.35	39.70	40.35	
Insurance Fund	1,077,795.00	1,305,000.00	1,200,000.00	
FTE	0.35	0.35	0.35	
Coordinated Housing Fund	0.00	3,500,000.00	3,400,000.00	
FTE	0.00	1.00	1.00	
PERS Reserve Fund	0.00	0.00	800,000.00	
FTE	0.00	0.00	0.00	
Total Requirements	\$60,431,341	\$121,388,600	\$125,650,050	
Total FTE	399.95	432.10	447.95	

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**

The PERS Reserve fund is a new fund that was created to address future rate increases. The American Rescue Plan fund has continued being drawn down and utilized for community needs. Included in the 2023-2024 budget is the Public Safety Levy which increased the levy rate from .425 to .495 per thousand.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 1.7160 per \$1,000)	1.7160	1.7160	1.7160
Local Option Levy	.425	.425	.495
Levy For General Obligation Bonds	\$0	\$0	\$0

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	0
Other Bonds	\$13,997,151.00	0
Other Borrowings	0	0
Total	\$13,997,151.00	\$0

(Jun. 14, 2023)



**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

# FORM OR-LB-50 2023-2024

To assessor of Polk County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The Polk County has the responsibility and authority to place the following property tax, fee, charge, or assessment  
District name

on the tax roll of Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.  
County name

<u>850 Main Street</u> <small>Mailing address of district</small>	<u>Dallas</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97338</u> <small>ZIP code</small>	<u>7-10-23</u> <small>Date submitted</small>
<u>Greg Hansen</u> <small>Contact person</small>	<u>Admin. Officer</u> <small>Title</small>	<u>503-623-8173</u> <small>Daytime telephone number</small>	<u>hansen.greg@co.polk.or.us</u> <small>Contact person e-mail address</small>	

**CERTIFICATION**— You **must** check one box if you are 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
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	Excluded from Measure 5 Limits
3. Local option capital project tax ..... 3	0	
4. City of Portland Levy for pension and disability obligations ..... 4	0	Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 ..... 5a		0
5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> 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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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.

**(see the back for worksheet for lines 5a, 5b, and 5c)**  
**File with your assessor no later than JULY 15, unless granted an extension in writing.**



**ADOPTED BUDGET  
SUMMARIES AND CHARTS**

**COUNTY OF POLK**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**

ALL FUNDS  
 BUDGET FOR PROPOSED  
 FY 2023-2024

FUND	FUND NUM.	BEGINNING BALANCE	TRANSFERS IN	REVENUES	TOTAL RESOURCES	EXPENDITURES		TRANSFERS OUT	OPERATING CONTINGENCY	TOTAL REQUIREMENTS	UNAPPORTIONED ENDING BALANCE
						EXPENDITURES	TRANSFERS OUT				
GENERAL	100	6,400,000	0	26,017,550	32,417,550	26,215,431	2,520,000	3,682,119	32,417,550	0	
BUILDING INSPECTION	110	275,000	0	925,000	1,200,000	1,000,000	0	200,000	1,200,000	0	
C. A. M. I.	140	35,000	0	132,500	167,500	167,500	0	0	167,500	0	
DOMESTIC MEDIATION	160	15,000	5,000	38,000	58,000	58,000	0	0	58,000	0	
COURT SECURITY	180	125,000	0	20,000	145,000	145,000	0	0	145,000	0	
PUBLIC WORKS	210	5,700,000	150,000	11,064,000	16,914,000	12,101,617	500,000	4,312,383	16,914,000	0	
PUBLIC LAND CORNER PRES.	215	70,000	0	100,000	170,000	170,000	0	0	170,000	0	
P. W. COMPLEX CONSTRUCTION	219	50,000	600,000	0	650,000	650,000	0	0	650,000	0	
DOG CONTROL	220	13,000	180,000	75,000	268,000	268,000	0	0	268,000	0	
MARINE PATROL	225	1,000	5,000	70,000	76,000	76,000	0	0	76,000	0	
LAW LIBRARY	230	2,000	25,000	58,000	85,000	85,000	0	0	85,000	0	
HEALTH SERVICES	232	250,000	250,000	8,375,000	8,875,000	8,875,000	0	0	8,875,000	0	
PUBLIC HEALTH	235	400,000	200,000	2,890,000	3,490,000	3,276,321	0	213,679	3,490,000	0	
BEHAVIORAL HEALTH	240	12,000,000	0	24,841,000	36,841,000	31,211,859	0	5,629,141	36,841,000	0	
JUVENILE DEPARTMENT	245	132,500	765,000	310,000	1,207,500	1,207,500	0	0	1,207,500	0	
VETERAN'S SERVICES FUND	254	5,000	90,000	235,000	330,000	330,000	0	0	330,000	0	
FAIR	260	100,000	300,000	633,000	1,033,000	1,033,000	0	0	1,033,000	0	
COUNTY SCHOOL	270	0	0	175,000	175,000	175,000	0	0	175,000	0	
ECONOMIC DEVELOPMENT	280	850,000	0	1,050,000	1,900,000	1,900,000	0	0	1,900,000	0	
AMERICAN RESCUE PLAN	290	7,200,000	0	0	7,200,000	5,840,750	350,000	1,009,250	7,200,000	0	
COORDINATED HOUSING FUND	295	3,300,000	0	0	3,300,000	1,442,291	0	1,857,709	3,300,000	0	
HOUSEHOLD HAZARDOUS WASTE	300	45,000	0	55,000	100,000	100,000	0	0	100,000	0	
BUILDING IMPROVEMENT	310	150,000	1,250,000	0	1,400,000	1,400,000	0	0	1,400,000	0	
DEBT SERVICE	410	0	0	0	0	0	0	0	0	0	
MANAGEMENT SERVICES	610	665,000	0	7,750,000	8,415,000	7,665,000	750,000	0	8,415,000	0	
PERS RESERVE FUND	615	0	0	800,000	800,000	5,000	0	795,000	800,000	0	
INSURANCE	620	0	300,000	900,000	1,200,000	1,100,000	0	100,000	1,200,000	0	
<b>TOTALS</b>		37,783,500	4,120,000	86,514,050	128,417,550	106,498,269	4,120,000	17,799,281	128,417,550	0	

# POLK COUNTY

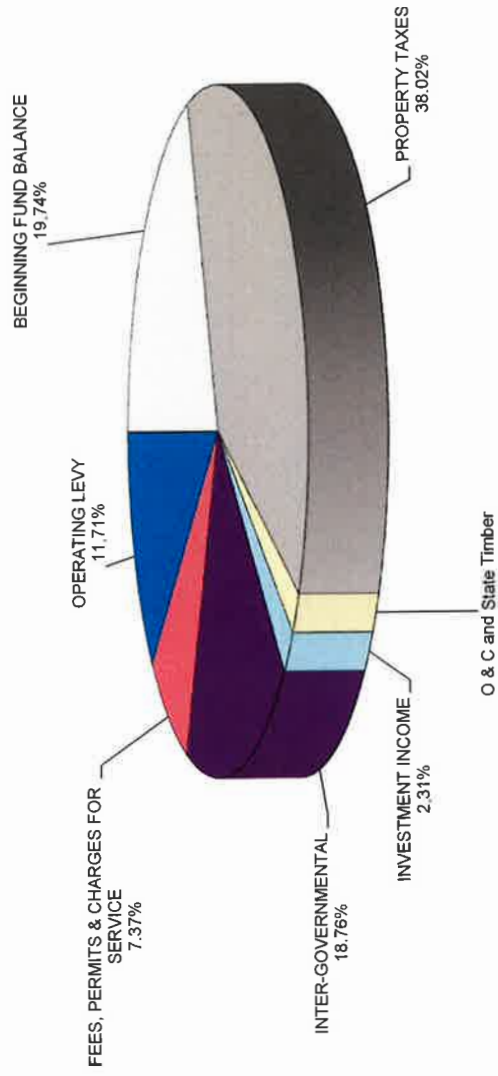
## SUMMARY OF ADOPTED BUDGET FY 2023-2024

DEPARTMENT	PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY			OTHER			FY 2023-24			FY 2022-23			NET			
	(FTE)												TOTAL BUDGET	TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FTE	REVENUES	NET CHANGE	PERCENT CHANGE	COST OF PROGRAM	
<b>GENERAL FUND (100)</b>																						
ASSESSOR COUNTY CLERK	12.00	1,301,394	517,481	0	0	0	0	0	0	0	0	1,818,875	1,744,608	74,267	4.26%	12.00	312,500	0.00	0.00	0	1,506,375	
RECORDING ELECTIONS	1.30	150,771	86,936	0	0	0	0	0	0	0	0	237,707	229,495	8,212	3.58%	1.30	360,000	0.00	0.00	0	-122,293	
TREASURER	1.70	221,065	222,373	0	0	0	0	0	0	0	0	443,438	411,068	32,370	7.87%	1.70	22,500	0.00	0.00	0	420,938	
TAX COLLECTOR	0.30	42,886	19,368	0	0	0	0	0	0	0	0	62,254	67,896	-5,642	-8.31%	0.30	0	0.00	0.00	0	62,254	
COMMUNITY DEVELOPMENT	1.60	270,416	128,308	0	0	0	0	0	0	0	0	398,724	395,430	3,294	0.83%	2.50	17,000	-0.90	-0.90	0	381,724	
PLANNING	4.55	479,085	241,186	0	0	0	0	0	0	0	0	720,271	677,205	43,066	6.36%	4.11	270,800	0.44	0.44	0	449,471	
ENVIRONMENTAL HEALTH	2.10	279,096	111,636	0	0	0	0	0	0	0	0	390,732	426,277	-35,545	-8.34%	2.81	370,500	-0.71	-0.71	0	20,232	
DISTRICT ATTORNEY	14.30	1,756,750	357,587	0	0	0	0	0	0	0	0	2,114,337	1,920,104	194,233	10.12%	14.00	95,000	0.30	0.30	0	2,019,337	
PROSECUTION	0.00	60,959	15,490	0	0	0	0	0	0	0	0	76,449	74,173	2,276	3.07%	0.00	0	0.00	0.00	0	76,449	
MEDICAL EXAMINER	3.70	395,315	92,409	0	0	0	0	0	0	0	0	487,724	465,337	22,387	4.81%	3.70	335,000	0.00	0.00	0	152,724	
SUPPORT ENFORCEMENT	3.65	336,429	93,155	0	0	0	0	0	0	0	0	429,584	431,277	-1,693	-0.39%	3.90	250,000	-0.25	-0.25	0	179,584	
VICTIMS ASSISTANCE	0.00	0	25,000	0	0	0	0	0	0	0	0	25,000	25,000	0	0.00%	0.00	0	0.00	0.00	0	25,000	
CASA/COURT APPOINTED SPECIAL ADVOCATE	36.45	5,484,686	1,592,647	190,000	0	0	0	0	0	0	0	7,267,333	6,982,841	284,492	4.07%	36.95	261,000	-0.50	-0.50	0	7,006,333	
PATROL	34.00	5,196,383	1,873,166	0	0	0	0	0	0	0	0	7,069,549	7,144,701	-75,152	-1.05%	33.00	752,000	1.00	1.00	0	6,317,549	
JAIL	1.50	244,378	363,977	0	0	0	0	0	0	0	0	608,355	605,119	3,236	0.53%	1.30	230,000	0.20	0.20	0	83,355	
EMERGENCY MANAGEMENT	4.00	336,848	78,208	0	0	0	0	0	0	0	0	415,056	419,918	-4,862	-1.16%	4.00	230,000	0.00	0.00	0	185,056	
COMMUNITY SERVICE	13.55	1,823,080	660,617	0	0	0	0	0	0	0	0	2,483,697	2,675,774	-192,077	-7.18%	13.55	2,110,000	0.00	0.00	0	373,697	
COMMUNITY CORRECTIONS	0.00	0	94,346	1,000,000	0	0	0	0	0	0	0	1,094,346	1,378,492	-284,146	-20.61%	0.00	1,109,500	0.00	0.00	0	-15,154	
PARKS MAINTENANCE	0.00	0	7,000	0	0	0	0	0	0	0	0	7,000	6,500	500	7.69%	0.00	25,331,750	0.00	0.00	0	-25,324,750	
NON-DEPARTMENTAL	0.50	0	65,000	0	0	0	0	0	0	0	0	65,000	60,000	5,000	8.33%	0.50	65,000	0.00	0.00	0	0	
OTHER	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
O & C TIMBER TITLE III	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
TRANSFERS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
FUND OPERATING CONTINGENCY	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
FUND OPERATING CONTINGENCY	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
UNAPPROPRIATED ENDING FUND BALANCE	135.20	18,379,541	6,645,890	1,190,000	6,202,119	0	0	0	0	0	0	32,417,550	32,466,100	-48,552	-0.15%	135.62	32,417,550	-0.42	-0.42	0	0	
<b>TOTALS</b>																						
BUILDING INSPECTION FUND (110)	6.05	743,501	206,499	50,000	200,000	0	0	0	0	0	0	1,200,000	1,000,000	200,000	20.00%	4.93	1,200,000	0.00	0.00	0	0	
POLN.T. FUND (120)	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0.00	0.00	0	0	
C.A.M.I. FUND (140)	0.25	24,019	143,481	0	0	0	0	0	0	0	0	167,500	210,000	-42,500	-20.24%	0.25	167,500	0.00	0.00	0	0	
DOMESTIC MEDIATION FUND (160)	0.00	0	58,000	0	0	0	0	0	0	0	0	58,000	65,000	-5,000	-7.94%	0.00	58,000	0.00	0.00	0	0	
COURT SECURITY (180)	0.00	0	120,000	25,000	0	0	0	0	0	0	0	145,000	132,500	12,500	9.43%	0.00	145,000	0.00	0.00	0	0	
<b>PUBLIC WORKS FUND (210)</b>																						
ADMINISTRATION PROGRAM	3.00	447,395	659,242	0	4,812,883	0	0	0	0	0	0	5,919,520	4,614,698	1,304,822	28.28%	2.70	5,800,000	0.30	0.30	0	119,520	
COUNTY SHOP	3.00	383,392	313,000	5,000	0	0	0	0	0	0	0	701,392	659,486	41,906	6.35%	3.00	140,000	0.00	0.00	0	561,392	
ROAD MAINTENANCE PROGRAM	14.00	1,603,202	3,883,000	400,000	0	0	0	0	0	0	0	5,886,202	5,896,156	-9,954	-0.17%	14.00	8,015,000	0.00	0.00	0	-2,128,798	
ROAD CONSTRUCTION PROGRAM	0.00	0	3,365,500	90,000	0	0	0	0	0	0	0	3,455,500	2,625,500	830,500	316.07%	0.00	2,872,000	0.00	0.00	0	583,500	
SURVEY	3.00	422,394	41,500	0	0	0	0	0	0	0	0	463,894	437,696	26,198	5.99%	3.00	75,000	0.00	0.00	0	388,894	
ENGINEERING	4.00	472,992	14,500	0	0	0	0	0	0	0	0	487,492	453,464	34,028	7.50%	4.00	12,000	0.00	0.00	0	475,492	
<b>TOTALS</b>	27.00	3,329,375	8,276,742	495,000	4,812,883	0	0	0	0	0	0	16,914,000	12,892,000	4,022,000	31.20%	26.70	16,914,000	0.30	0.30	0	0	
<b>PUBLIC CORNER PRES. FUND (215)</b>																						
DOG CONTROL FUND (220)	2.00	222,696	45,304	0	0	0	0	0	0	0	0	170,000	340,000	-170,000	-50.00%	0.00	170,000	0.00	0.00	0	0	
MARINE PATROL FUND (225)	0.05	50,426	25,574	0	0	0	0	0	0	0	0	268,000	200,000	68,000	34.00%	1.50	268,000	0.50	0.50	0	0	
LAW LIBRARY (230)	0.00	0	85,000	0	0	0	0	0	0	0	0	76,000	72,000	4,000	5.56%	0.05	76,000	0.00	0.00	0	0	
<b>HEALTH SERVICES FUND (232)</b>																						
HEALTH SERVICES ADMINISTRATION	15.75	1,989,500	506,586	0	0	0	0	0	0	0	0	2,496,086	1,984,748	511,338	25.76%	15.75	2,525,000	0.00	0.00	0	-28,914	
FAMILY & COMMUNITY OUTREACH	30.60	2,939,490	1,939,424	1,500,000	0	0	0	0	0	0	0	6,378,914	4,175,252	2,203,662	52.78%	30.50	6,350,000	0.10	0.10	0	28,914	
<b>TOTALS</b>	46.35	4,928,990	2,446,010	1,500,000	0	0	0	0	0	0	0	8,875,000	6,160,000	2,715,000	44.07%	46.25	8,875,000	0.10	0.10	0	0	

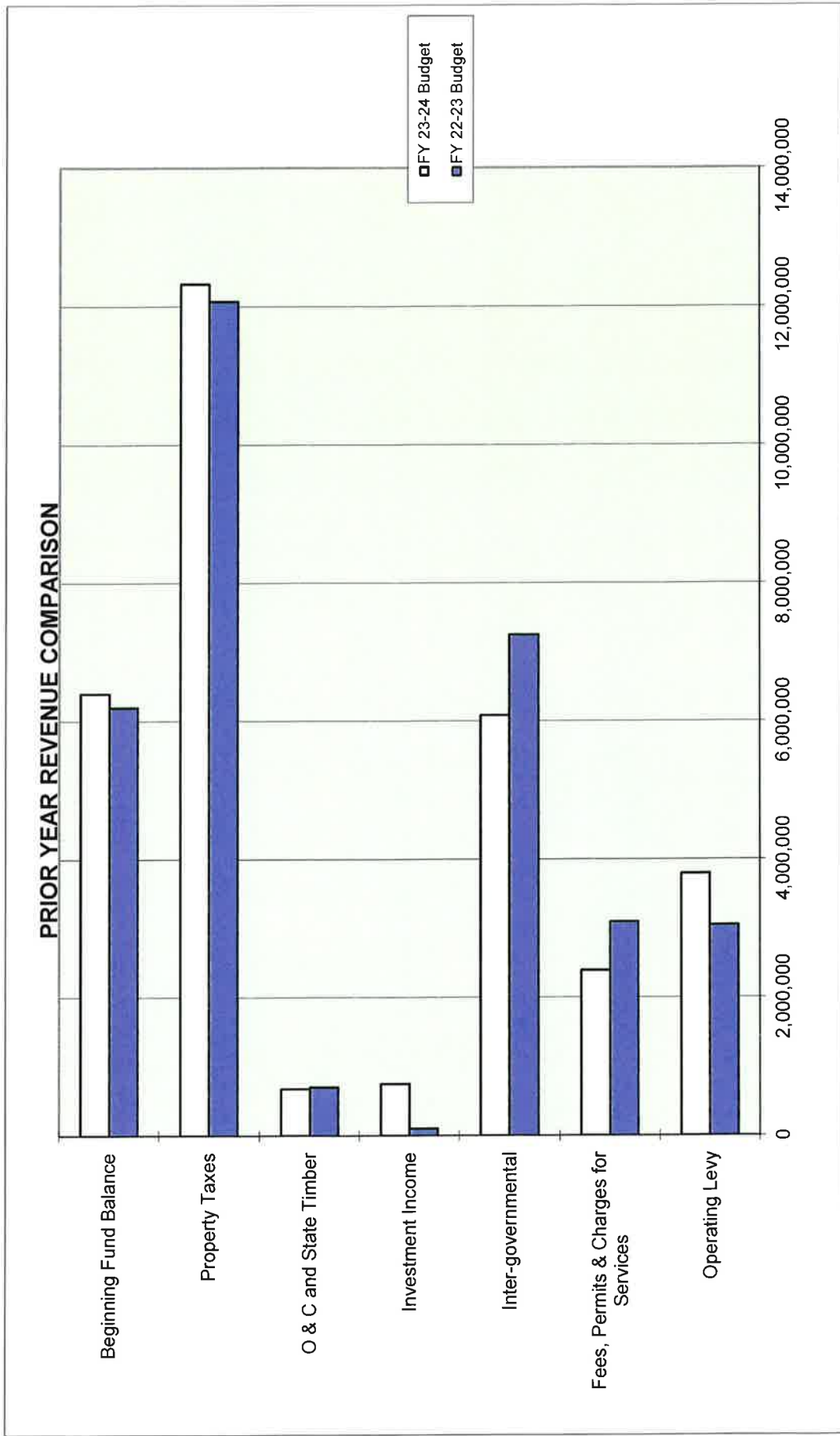
DEPARTMENT	PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY			OTHER			FY 2023-24		FY 2022-23		FY 2023-24		NET COST OF PROGRAM		
													TOTAL BUDGET	TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FTE	NET CHANGE	REVENUES	COST OF PROGRAM	
<b>PUBLIC HEALTH FUND (235)</b>																					
FAMILY PLANNING	0.50	95,787	83,611	0	0	0	0	0	0	0	0	179,398	172,702	6,696	3.88%	0.59	-0.09	127,500	51,898		
GENERAL HEALTH	16.25	1,835,451	809,852	0	213,679	0	213,679	0	0	0	0	2,838,982	3,407,160	-548,178	-16.09%	19.96	-3.71	3,000,000	-141,018		
WIC	2.65	341,963	109,657	0	0	0	0	0	0	0	451,620	342,638	108,982	108,982	31.81%	2.65	0.00	362,500	89,120		
<b>TOTALS</b>	19.40	2,273,201	1,003,120	0	213,679	0	213,679	0	0	0	3,490,000	3,922,500	-432,500	-11.03%	23.20	-3.80	3,490,000	0			
<b>BEHAVIORAL HEALTH FUND (240)</b>																					
BEHAVIORAL HEALTH SUPPORT SERVICES	26.00	2,572,730	1,933,217	4,500,000	5,629,141	0	5,629,141	0	0	0	14,655,088	8,181,337	6,473,751	79.13%	22.50	3.50	14,940,000	-284,912			
ADDITION PROGRAMS	14.20	1,543,146	863,317	0	0	0	0	0	0	0	2,406,463	1,506,985	899,478	59.69%	10.20	4.00	2,427,000	-20,537			
OUTPATIENT MENTAL HEALTH SERVICES	81.60	8,053,840	7,753,546	0	0	0	0	0	0	0	15,807,386	18,500,619	-2,693,233	-14.56%	75.60	6.00	15,969,000	-161,614			
DEVELOPMENTAL DISABILITY	31.50	3,266,666	705,397	0	0	0	0	0	0	0	3,972,063	3,652,059	320,004	8.76%	32.00	-0.50	3,505,000	467,063			
SUB-GRANT PROGRAMS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0	0	0		
<b>TOTALS</b>	153.30	15,436,382	11,275,477	4,500,000	5,629,141	0	5,629,141	0	0	0	36,841,000	31,841,000	5,000,000	15.70%	140.30	13.00	36,841,000	0			
<b>JUVENILE DEPT. FUND (245)</b>																					
JUVENILE PROBATIONS	5.95	738,742	186,570	0	0	0	0	0	0	0	925,312	863,010	62,302	7.22%	5.95	0.00	907,500	17,812			
JUVENILE SANCTIONS	0.00	0	282,188	0	0	0	0	0	0	0	282,188	267,514	14,674	5.49%	0.00	0.00	300,000	-17,812			
COMMUNITY SERVICE - JUVENILE	0.00	0	0	0	0	0	0	0	0	0	46,976	46,976	-46,976	-100.00%	0.00	0.00	0	0	0	0	
<b>TOTALS</b>	5.95	738,742	468,758	0	0	0	0	0	0	0	1,207,500	1,177,500	30,000	2.55%	5.95	0.00	1,207,500	0			
<b>FAIR FUND (260)</b>																					
YEAR ROUND OPERATIONS	3.00	294,396	470,376	0	0	0	0	0	0	0	764,772	622,488	142,284	22.86%	3.00	0.00	797,500	-32,728			
ANNUAL COUNTY FAIR	1.00	130,046	138,182	0	0	0	0	0	0	0	268,228	209,512	58,716	28.03%	1.00	0.00	235,500	32,728			
<b>TOTALS</b>	4.00	424,442	608,558	0	0	0	0	0	0	0	1,033,000	832,000	201,000	24.16%	4.00	0.00	1,033,000	0			
<b>VETERANS SERVICES FUND (254)</b>																					
COUNTY SCHOOL FUND (270)	2.50	244,867	85,133	0	0	0	0	0	0	0	330,000	285,000	45,000	15.79%	2.00	0.50	330,000	0			
ECONOMIC DEVELOPMENT FUND (280)	0.10	25,493	1,174,507	700,000	0	0	0	0	0	0	1,900,000	1,700,000	200,000	11.76%	0.10	0.00	1,900,000	0			
AMERICAN RESCUE PLAN (290)	4.00	401,885	1,988,865	3,450,000	1,359,250	0	1,359,250	0	0	0	7,200,000	12,200,000	-5,000,000	-40.98%	0.00	4.00	7,200,000	0			
COORDINATED HOUSING FUND (295)	1.00	246,531	795,760	500,000	1,757,709	0	1,757,709	0	0	0	3,300,000	3,500,000	-200,000	-5.71%	1.00	0.00	3,300,000	0			
HOUSEHOLD HAZARDOUS WASTE FUND (300)	0.20	27,132	72,868	0	0	0	0	0	0	0	100,000	85,000	15,000	17.65%	0.20	0.00	100,000	0			
BUILDING IMPROVEMENT FUND (310)	0.00	0	626,120	773,880	0	0	0	0	0	0	1,400,000	1,725,000	-325,000	-18.84%	0.00	0.00	1,400,000	0			
PUBLIC WORKS CONSTRUCTION FUND (219)	0.00	0	530,000	120,000	0	0	0	0	0	0	650,000	775,000	-125,000	-16.13%	0.00	0.00	650,000	0			
DEBT SERVICE FUND (410)	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0	0	0	
PERS RESERVE FUND (615)	0.00	0	5,000	0	795,000	0	795,000	0	0	0	800,000	0	800,000	0.00%	0.00	0.00	800,000	0	0	0	
<b>MANAGEMENT SERVICES FUND (610)</b>																					
GENERAL SERVICES	3.00	413,950	15,750	0	0	0	0	0	0	0	429,700	410,167	19,533	4.76%	3.00	0.00	500	429,200			
CENTRAL SERVICES	2.05	255,297	265,000	25,000	0	0	0	0	0	0	545,297	555,086	-9,789	-1.76%	2.05	0.00	387,500	157,797			
ACADEMY-BUILDING MAINTENANCE	5.35	461,307	107,000	0	0	0	0	0	0	0	568,307	543,777	24,530	4.51%	5.35	0.00	1,150,000	-581,693			
COURTHOUSE-BUILDING MAINTENANCE	7.95	733,913	162,600	0	0	0	0	0	0	0	896,513	871,223	25,290	2.90%	7.95	0.00	960,000	-63,487			
JAIL-BUILDING MAINTENANCE	2.85	251,141	199,800	0	0	0	0	0	0	0	427,658	23,283	23,283	5.44%	2.60	0.25	450,000	941			
BUCHANAN BLDG. MAINTENANCE	1.10	96,536	346,500	0	0	0	0	0	0	0	443,036	443,635	-599	-0.14%	1.10	0.00	450,000	-6,964			
INFORMATION SERVICES	7.00	917,735	683,650	50,000	0	0	0	0	0	0	1,595,339	1,595,339	56,046	3.51%	7.00	0.00	1,500,000	151,385			
COMPUTER MAPPING (GIS)	1.50	289,929	119,050	0	0	0	0	0	0	0	408,979	423,909	-14,930	-3.52%	2.00	-0.50	390,000	18,979			
FINANCE	5.70	772,872	206,900	0	0	0	0	0	0	0	979,772	796,692	183,080	22.98%	4.80	0.90	0	979,772			
HUMAN RESOURCES	3.00	481,147	61,350	0	0	0	0	0	0	0	542,497	493,877	48,620	9.84%	3.00	0.00	10,000	532,497			
COUNTY COUNSEL	0.85	189,687	6,450	0	0	0	0	0	0	0	196,137	181,976	14,161	7.78%	0.85	0.00	12,000	184,137			
TRANSFERS	0.00	0	0	0	750,000	0	750,000	0	0	0	750,000	750,000	0	0.00%	0.00	0.00	3,105,000	-2,355,000			
SPECIAL PROJECTS	0.00	0	552,436	0	0	0	0	0	0	0	552,436	766,661	-214,225	-27.94%	0.00	0.00	0	552,436			
<b>TOTALS</b>	40.35	4,863,514	2,174,050	627,436	750,000	0	750,000	0	0	0	8,415,000	8,260,000	155,000	1.88%	39.70	0.65	8,415,000	0			
<b>INSURANCE FUND (620)</b>	0.35	80,420	1,019,580	0	100,000	0	100,000	0	0	0	1,200,000	1,305,000	-105,000	-8.05%	0.35	0.00	1,200,000	0			
<b>GRAND TOTAL ALL FUNDS</b>	<b>448.05</b>	<b>52,441,157</b>	<b>40,225,296</b>	<b>13,931,316</b>	<b>21,819,781</b>	<b>0</b>	<b>21,819,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,417,550</b>	<b>121,388,600</b>	<b>6,228,948</b>	<b>5.79%</b>	<b>437.03</b>	<b>15.95</b>	<b>128,417,550</b>	<b>0</b>			

2023-2024  
GENERAL FUND  
REVENUE DISTRIBUTION

**REVENUE**



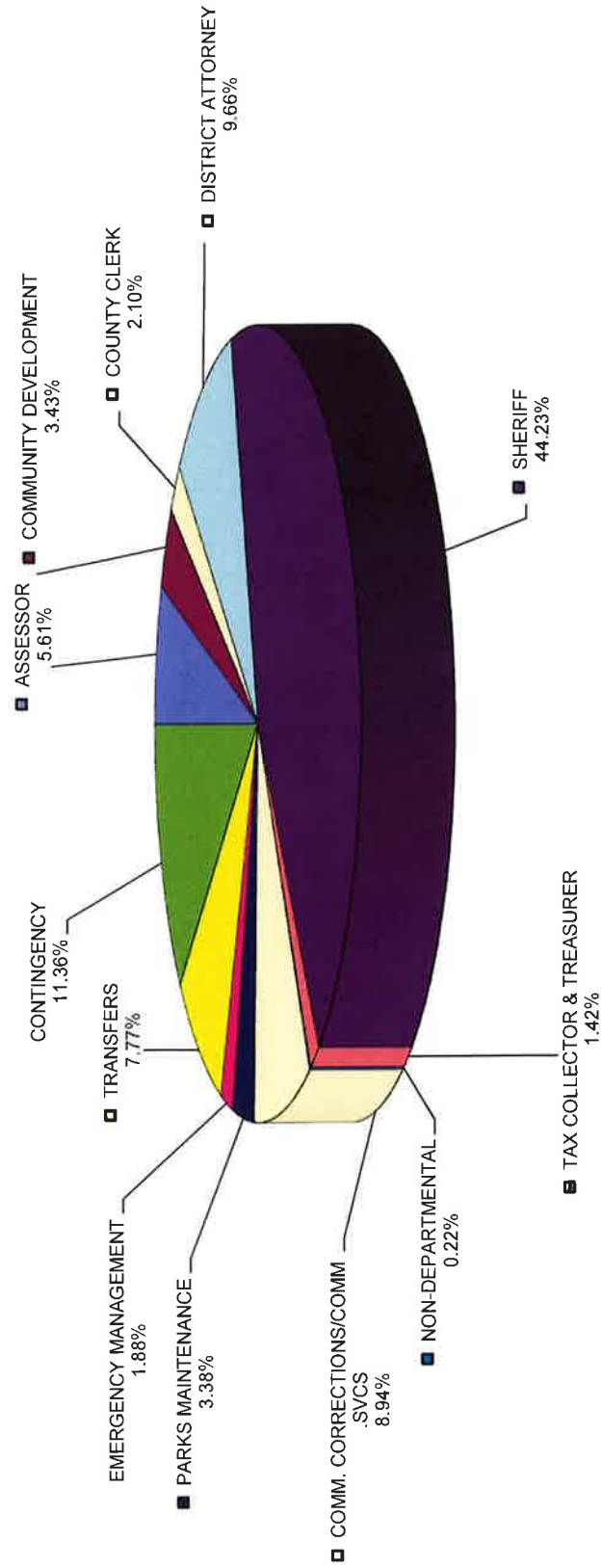
FY 2023-2024  
General Fund Budget



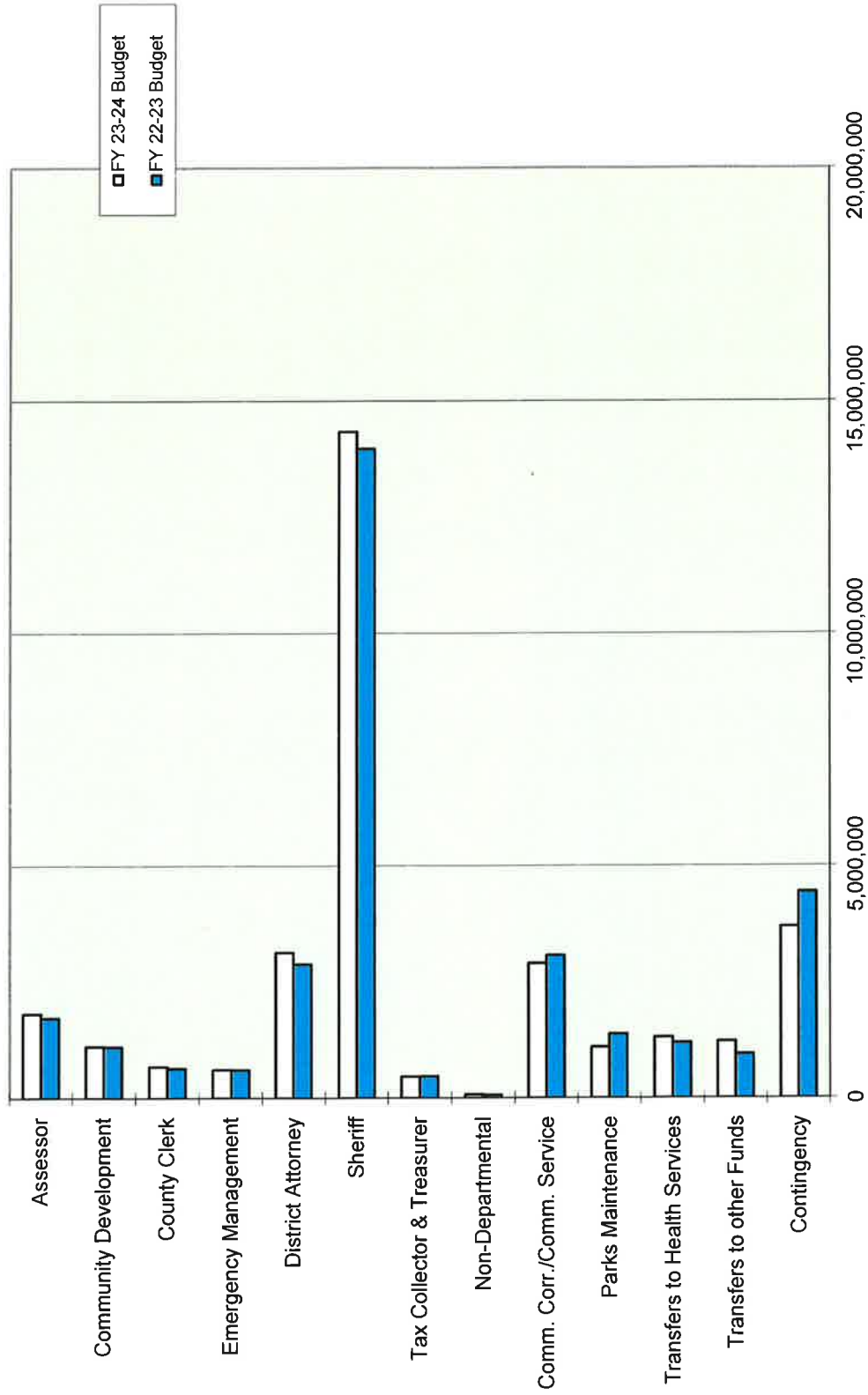


2023-2024 GENERAL FUND  
EXPENDITURE DISTRIBUTION

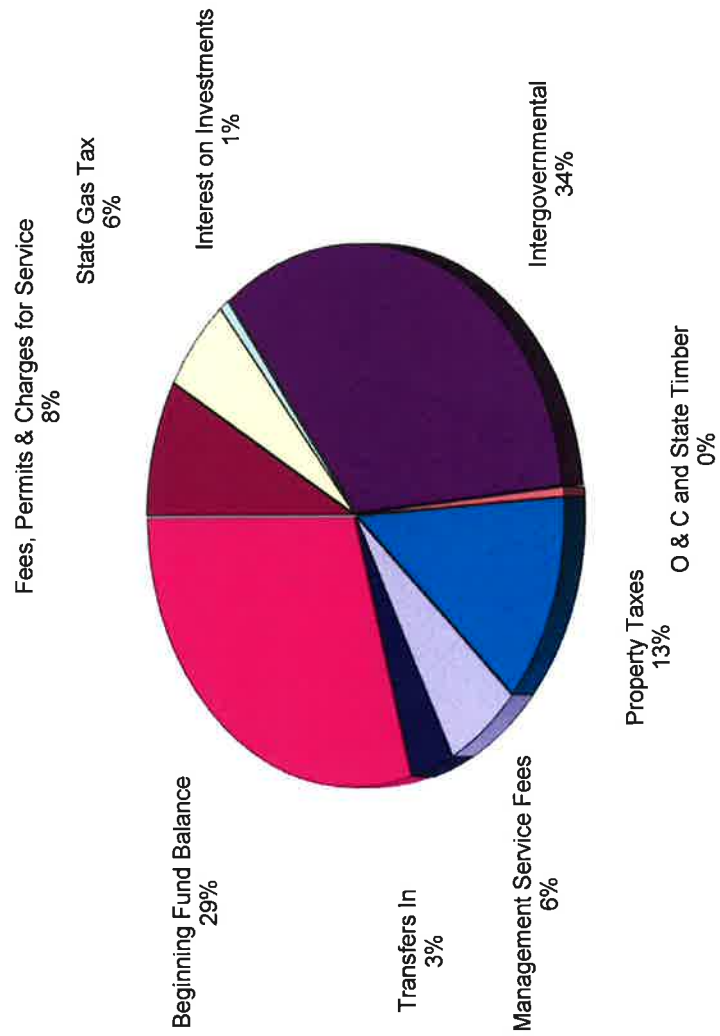
# Expenditures & Transfers



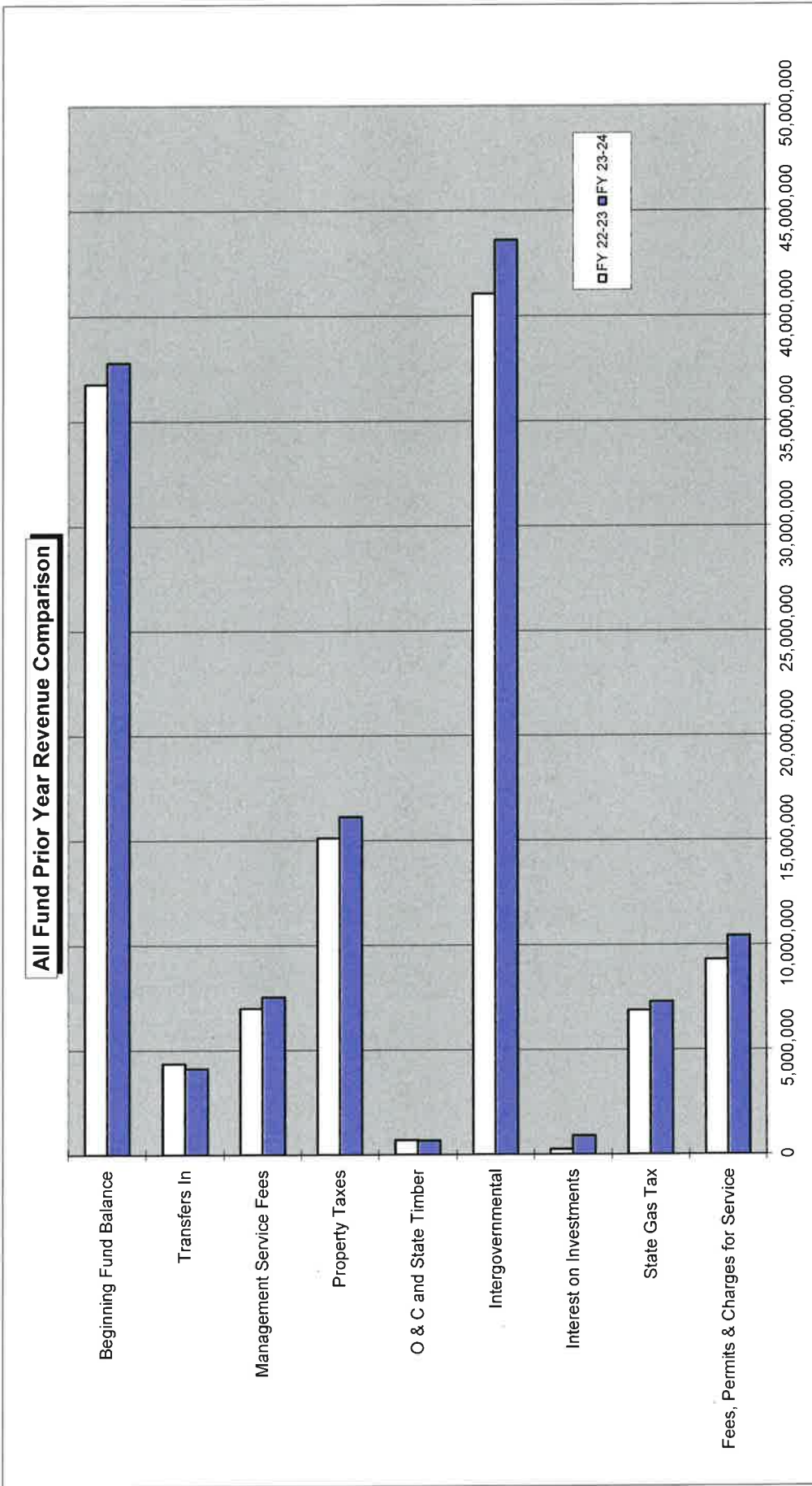
**PRIOR YEAR EXPENDITURE COMPARISON**



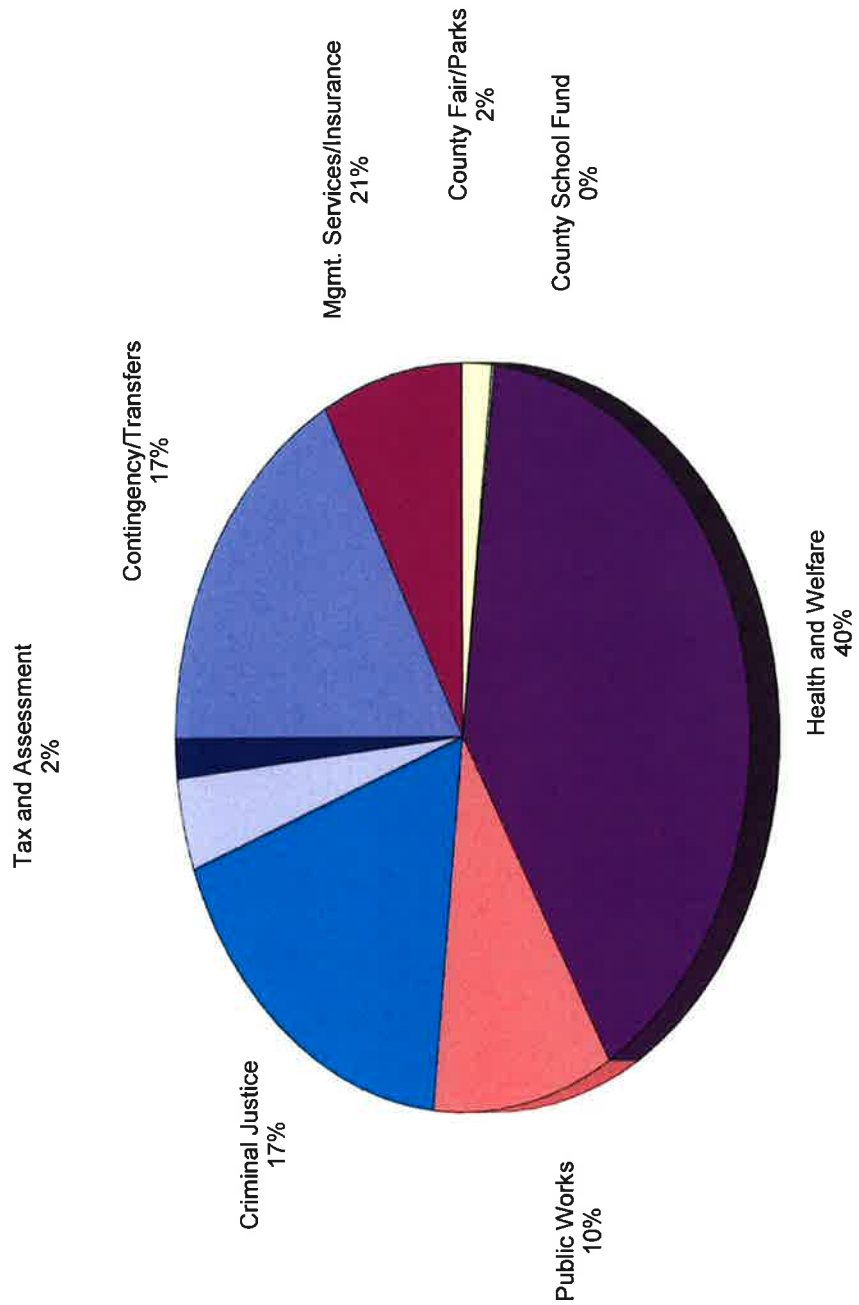
**FY 2023-2024  
REVENUE ALL FUNDS**



# FY 2023-2024 Budget All Funds

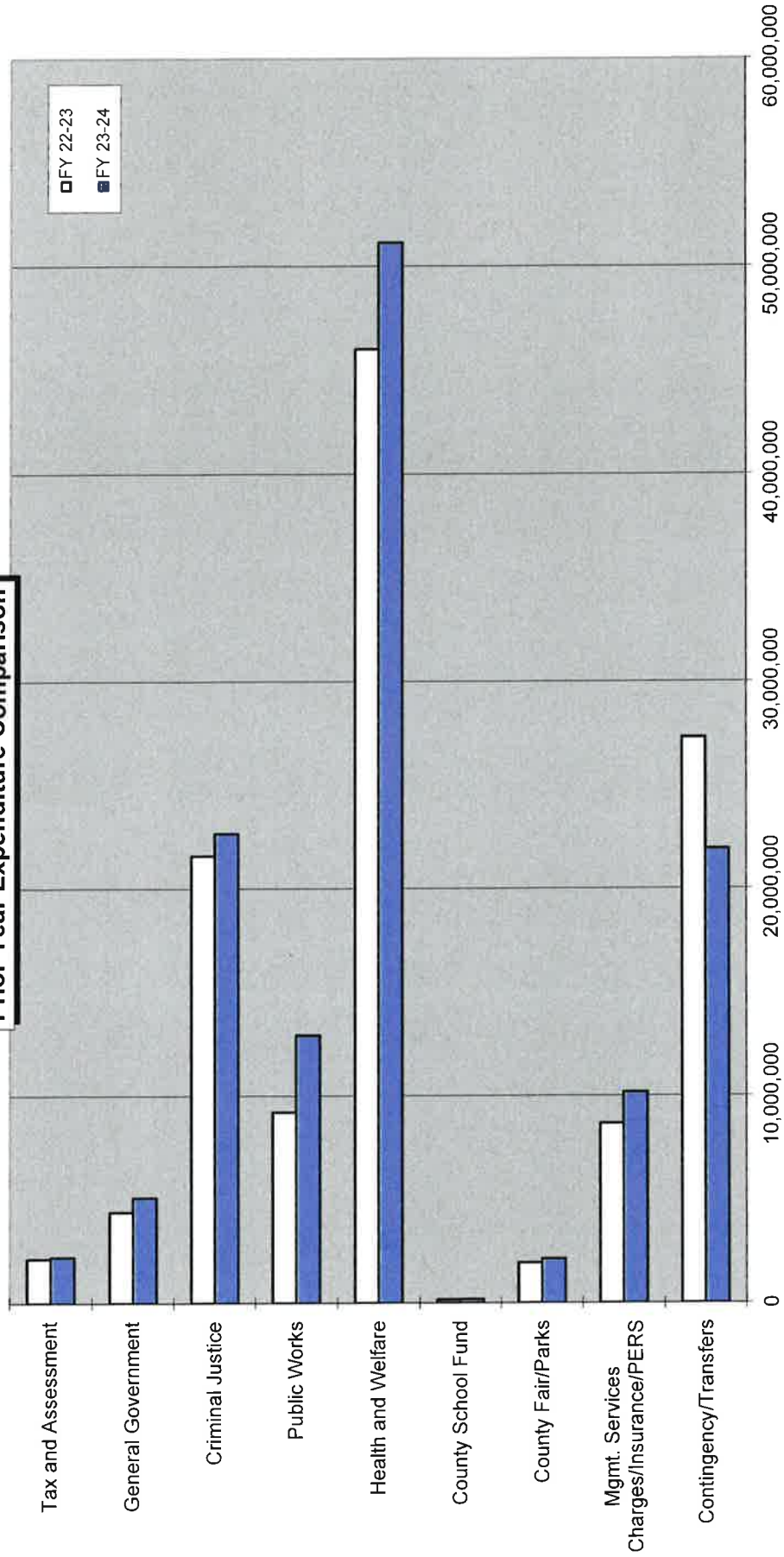


**FY2023-2024  
ALL EXPENDITURES BY CATEGORY**



# FY 2023-2024 Budget All Funds

**All Funds - Major Categories  
Prior Year Expenditure Comparison**





# **5520 REPORTING**



## 5520 Reporting for Counties 2023-24

Program	COUNTY	POLK	Expenditures		Revenue				Total
			Total Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Assessment &amp; Tax</b>									
ADOPTED BUDGET 2023-24			2,638,365.00	2,306,765.00	31,600.00	-	300,000.00	-	2,638,365.00
ADOPTED BUDGET 2022-23			2,431,823.00	2,025,223.00	31,600.00	-	375,000.00	-	2,431,823.00
ACTUAL 2021-22			2,295,341.00	1,930,865.00	30,822.00	-	333,654.00	-	2,295,341.00
ACTUAL 2020-21			2,092,172.00	1,730,238.00	25,493.00	-	336,441.00	-	2,092,172.00
<b>Comm. Corrections</b>									
ADOPTED BUDGET 2023-24			2,898,752.00	558,752.00	205,000.00	-	2,110,000.00	25,000.00	2,898,752.00
ADOPTED BUDGET 2022-23			3,095,692.00	250,692.00	280,000.00	-	2,520,000.00	45,000.00	3,095,692.00
ACTUAL 2021-22			2,719,353.00	-	334,722.00	-	2,483,789.00	20,668.00	2,839,179.00
ACTUAL 2020-21			2,880,389.00	-	592,021.00	-	2,631,040.00	56,937.00	3,279,998.00
<b>District Attorney</b>									
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
ADOPTED BUDGET 2022-23			2,425,554.00	2,112,554.00	50,000.00	-	108,000.00	155,000.00	2,425,554.00
ACTUAL 2021-22			2,021,976.00	1,675,336.00	66,414.00	-	89,478.00	190,748.00	2,021,976.00
ACTUAL 2020-21			1,997,563.00	1,656,922.00	78,763.00	-	54,160.00	207,718.00	1,997,563.00
<b>Public Health</b>									
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
ADOPTED BUDGET 2022-23			3,922,500.00	1,283,900.00	1,196,100.00	-	942,500.00	500,000.00	3,922,500.00
ACTUAL 2021-22			2,619,367.00	2,268,571.00	165,776.00	-	997,795.00	615,320.00	4,047,462.00
ACTUAL 2020-21			2,733,830.00	341,590.00	557,637.00	-	718,091.00	3,385,083.00	5,002,401.00
<b>Juvenile</b>									
ADOPTED BUDGET 2023-24			1,207,500.00	765,000.00	132,500.00	-	310,000.00	-	1,207,500.00
ADOPTED BUDGET 2022-23			1,177,500.00	800,000.00	112,500.00	-	265,000.00	-	1,177,500.00
ACTUAL 2021-22			1,057,161.00	770,000.00	151,597.00	-	300,277.00	-	1,221,874.00
ACTUAL 2020-21			1,101,360.00	795,000.00	151,219.00	-	275,655.00	-	1,221,874.00
<b>Behavioral Health</b>									
ADOPTED BUDGET 2023-24			36,841,000.00	-	16,100,000.00	-	20,604,000.00	137,000.00	36,841,000.00
ADOPTED BUDGET 2022-23			31,841,000.00	-	10,819,000.00	-	20,885,000.00	137,000.00	31,841,000.00
ACTUAL 2021-22			19,689,574.00	-	10,598,884.00	-	19,257,647.00	126,779.00	29,983,310.00
ACTUAL 2020-21			19,185,572.00	-	10,177,383.00	-	16,432,080.00	352,006.00	26,961,469.00

Program	COUNTY	POLK	Revenue							Total
			Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds		
			Total Expenditures							
<b>Economic Development</b>										
ADOPTED BUDGET 2023-24			1,900,000.00	-	1,550,000.00	350,000.00	-	-	-	1,900,000.00
ADOPTED BUDGET 2022-23			1,700,000.00	-	1,350,000.00	350,000.00	-	-	-	1,700,000.00
ACTUAL 2021-22			1,552,320.00	-	1,115,042.00	348,711.00	-	-	1,680,000.00	3,143,753.00
ACTUAL 2020-21			2,672,500.00	-	360,411.00	363,094.00	-	-	3,042,747.00	3,766,252.00
<b>Road</b>										
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
ADOPTED BUDGET 2022-23			12,892,000.00	150,000.00	5,737,000.00		6,885,000.00		120,000.00	12,892,000.00
ACTUAL 2021-22			7,962,998.00	356,302.00	4,731,826.00		6,842,576.00		122,799.00	12,053,503.00
ACTUAL 2020-21			7,785,059.00	143,159.00	3,587,458.00		6,695,289.00		119,123.00	10,545,029.00

**ADOPTED BUDGET  
DETAIL SHEETS**

**Polk County  
Adopted Budget  
Fiscal Year 2023-2024  
Beginning July 1, 2023  
Revenues**

<b>Fund</b>	<b>100 General</b>
	<b>Revenues for all departments</b>

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Divn. Num.	Acct. Num.	Description	FY 23-24 Proposed	FY 23-24 Approved	FY 23-24 Adopted	Department
10,177	10,175	10,000	120	6200	Permits and Licenses	10,000	10,000	10,000	Recording
795,430	641,362	550,000	120	6300	Charges for Services	350,000	350,000	350,000	Recording
24,184	9,743	7,500	130	6130	State Operating Grants	7,500	7,500	7,500	Elections
30,000	0	0	130	6180	Non-Governmental Grants	0	0	0	Elections
52,324	4,532	15,000	130	6300	Charges for Services	15,000	15,000	15,000	Elections
5,335,418	6,092,142	6,200,000	199	6000	Beginning Fund Balance	6,400,000	6,400,000	6,400,000	Non-Departmental
10,898,949	11,381,786	11,900,000	199	6010	Property Taxes	12,150,000	12,150,000	12,150,000	Non-Departmental
187,566	173,997	175,000	199	6020	Property Taxes Previous Years	175,000	175,000	175,000	Non-Departmental
2,767,166	2,894,544	3,000,000	199	6015	Property Taxes - Operating Levy	3,750,000	3,750,000	3,750,000	Operating Levy
46,689	41,097	45,000	199	6017	Property Taxes Levy Previous Year	45,000	45,000	45,000	Operating Levy
352,763	366,419	350,000	199	6050	Franchise Tax	350,000	350,000	350,000	Non-Departmental
158,628	0	120,000	199	6110	Federal Awards	0	0	0	Non-Departmental
521,034	651,316	700,000	199	6120	Federal Pmt. in Lieu of Tax (O&C)	675,000	675,000	675,000	Non-Departmental
42,909	53,462	65,000	200	6221	Federal Pmt. in Lieu of Tax (Title III)	60,000	60,000	60,000	Non-Departmental
146,151	436,467	150,000	199	6140	State Shared Revenues	150,000	150,000	150,000	Non-Departmental
887,584	735,138	800,000	199	6142	State Shared Revenues-Excise Tax	750,000	750,000	750,000	Non-Departmental
24,394	24,475	25,000	199	6170	Intergovernmental Local Govt.	25,000	25,000	25,000	Non-Departmental
2,288	2,288	2,500	199	6310	Charges for Services-Rentals	2,500	2,500	2,500	Non-Departmental
106,592	98,381	100,000	199	6600	Fines and Forfeitures	100,000	100,000	100,000	Non-Departmental
98,003	119,401	100,000	199	6800	Interest Income	750,000	750,000	750,000	Non-Departmental
14,192	5,933	10,000	**	6990	Miscellaneous	3,250	3,250	3,250	Various Departments
0	0	0	199	7100	Proceeds from Sale of Assets	0	0	0	Non-Departmental
336,441	333,654	375,000	210	6130	State Operating Grants-CAFA	300,000	300,000	300,000	Assessment
2,336	2,336	2,500	210	6300	Charges for Services	2,500	2,500	2,500	Assessment
10,940	13,454	10,000	210	6305	MS Fees	10,000	10,000	10,000	Assessment
3,162	3,756	5,000	220	6300	Charges for Services	7,000	7,000	7,000	Tax Collector
6,344	6,278	7,500	220	6600	Fines and Forfeitures	10,000	10,000	10,000	Tax Collector
1,675	0	0	310	6130	State Operating Grants	0	0	0	Planning
100,000	103,000	107,000	310	6170	Intergovernmental Local Govt.	120,000	120,000	120,000	Planning
2,332	3,381	2,500	310	6200	Permits and Licenses	2,800	2,800	2,800	Planning
136,327	143,508	122,000	310	6300	Charges for Services	148,000	148,000	148,000	Planning
840,051	0	0	320	6200	Permits and Licenses	0	0	0	Building Inspection
10,000	25,000	0	320	7920	Transfer from Other Fund	0	0	0	Building Inspection Fund
0	33,000	33,000	410	6130	State Operating Grants	35,000	35,000	35,000	Prosecution
78,763	66,414	50,000	410	6300	Charges for Services	60,000	60,000	60,000	Prosecution
250,911	288,053	300,000	415	6110	Federal Awards	300,000	300,000	300,000	Support Enforcement
28,880	30,002	25,000	415	6130	State Operating Grants	30,000	30,000	30,000	Support Enforcement
6,291	6,460	5,000	415	6300	Charges for Services	5,000	5,000	5,000	Support Enforcement
207,718	190,748	155,000	418	6110	Federal Awards	160,000	160,000	160,000	Victim's Assistance
54,160	56,478	75,000	418	6140	State Shared Revenues	60,000	60,000	60,000	Victim's Assistance
15,816	16,344	10,000	430	6110	Federal Awards	10,000	10,000	10,000	Patrol
6,150	292,390	300,000	430	6130	State Operating Grants	25,000	25,000	25,000	Patrol
84,600	112,800	240,000	430	6131	State Mental Health Grant	0	0	0	Patrol
5,000	1,438	0	430	6170	Intergovernmental Local Govt.	0	0	0	Patrol
7,878	7,990	10,000	430	6180	Non-Governmental Grants	10,000	10,000	10,000	Patrol
256,887	172,227	250,000	430	6300	Charges for Services	200,000	200,000	200,000	Patrol
7,043	12,315	5,000	430	6600	Fines and Forfeitures	5,000	5,000	5,000	Patrol
708	0	0	430	6750	Settlements	0	0	0	Patrol
849	1,254	1,000	430	6980	Donations	1,000	1,000	1,000	Patrol
29,519	4,468	5,000	430	6990	Miscellaneous	5,000	5,000	5,000	Patrol
25,526	4,426	5,000	430	7100	Proceeds from Sale of Assets	5,000	5,000	5,000	Patrol
0	0	15,000	435	6110	Federal Awards	15,000	15,000	15,000	Jail
413,320	350,000	300,000	435	6140	State Shared Revenue (Impact)	200,000	200,000	200,000	Jail
164,391	554,516	520,000	435	6300	Charges for Services	520,000	520,000	520,000	Jail
702	1,134	2,000	435	6600	Fines and Forfeitures	2,000	2,000	2,000	Jail
6,640	4,194	15,000	435	6820	Commissions	5,000	5,000	5,000	Jail
10,000	1,952	0	435	6990	Miscellaneous	0	0	0	Jail
365,474	294,237	350,000	440	6110	Federal Awards	275,000	275,000	275,000	Emergency Management
0	0	0	440	6130	State Operating Grants	0	0	0	Emergency Management
0	0	0	440	6170	Intergovernmental Local Govt.	0	0	0	Emergency Management
230,177	227,921	250,000	440	6310	Charges for Services-Rentals	250,000	250,000	250,000	Emergency Management
28,474	3,270	20,000	457	6110	Federal Awards	0	0	0	Community Corrections
2,631,040	2,483,789	2,400,000	457	6130	State Operating Grants	2,000,000	2,000,000	2,000,000	Community Corrections
0	0	70,000	457	6130	State Operating Grants Drug Court	60,000	60,000	60,000	Community Corrections
344,722	128,619	50,000	457	6300	Charges for Services	50,000	50,000	50,000	Community Corrections
14,440	7,323	15,000	470	6310	Charges for Services-Rentals	0	0	0	Community Corrections
28,463	17,398	25,000	0	6110	Federal Awards	25,000	25,000	25,000	Comm. Serv.-Diversion
0	0	50,000	470	6130	State Operating Grants	50,000	50,000	50,000	Comm. Serv.-Diversion
231,977	198,530	215,000	470	6300	Charges for Services	180,000	180,000	180,000	Comm. Serv.-Diversion
81,725	71,163	70,000	590	6050	Franchise Tax	75,000	75,000	75,000	Environmental Health
5,887	5,887	7,000	590	6110	Federal Awards	7,000	7,000	7,000	Environmental Health
4,816	4,818	4,000	590	6130	State Operating Grants	4,500	4,500	4,500	Environmental Health
235,737	230,305	265,000	590	6200	Permits and Licenses	268,000	268,000	268,000	Environmental Health
13,233	13,936	14,000	590	6300	Charges for Services	16,000	16,000	16,000	Environmental Health
0	38,603	0	750	6110	Federal Awards	0	0	0	Parks Maintenance
3,150	3,150	1,303,100	750	6130	State Operating Grants	1,050,000	1,050,000	1,050,000	Parks Maintenance
80,100	83,091	80,000	750	6140	State Shared Revenues	85,000	85,000	85,000	Parks Maintenance
0	0	500	750	6300	Charges for Services	500	500	500	Parks Maintenance
<b>29,913,216</b>	<b>30,397,668</b>	<b>32,466,100</b>			Fund Total	<b>32,417,550</b>	<b>32,417,550</b>	<b>32,417,550</b>	

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

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

FY 20-21	FY 21-22	FY 22-23	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
54,336	56,542	58,176	1.00	8010	Clerical/Admin. Specialist	57,000	1.00	57,000	1.00	57,000	1.00
26,734	27,252	29,555	0.30	8060	Elected Official	31,500	0.30	31,500	0.30	31,500	0.30
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
<b>81,070</b>	<b>83,794</b>	<b>87,731</b>	1.30		<b>Total Salaries</b>	<b>88,500</b>	1.30	<b>88,500</b>	1.30	<b>88,500</b>	1.30
20,531	23,975	22,810		8110	PERS-Retirement	26,108		26,108		26,108	
0	0	0		8115	PERS - Assessment	0		2,212		2,212	
5,822	6,142	6,711		8120	Social Security/Medicare	6,770		6,770		6,770	
24,170	25,002	25,350		8140	Insurance	26,650		26,650		26,650	
272	283	439		8150	Unemployment	443		443		443	
62	87	88		8160	Workers Comp. Insurance	88		88		88	
<b>131,927</b>	<b>139,283</b>	<b>143,129</b>	1.30		<b>Total Personal Services</b>	<b>148,559</b>	1.30	<b>150,770</b>	1.30	<b>150,771</b>	1.30
284	11,197	300		8210	Office Supplies	1,000		1,000		1,000	
0	0	0		8220	Operating Supplies	0		0		0	
20	0	500		8240	Software & Maintenance	0		0		0	
2,125	248	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
148	0	250		8310	Advertising and Printing	250		250		250	
1,582	593	1,750		8320	Photocopying	500		500		500	
235	225	250		8330	Postage	250		250		250	
828	900	900		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	0		0		0	
3	0	0		8430	Transportation	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
0	0	100		8590	Boards and Commissions Expense	0		0		0	
1,050	1,918	1,250		8610	Repairs and Maintenance	1,500		1,500		1,500	
1,462	(5)	1,750		8730	Misc. Fees	2,000		2,000		2,000	
40,413	41,969	44,176		8810	Rent Interdepartmental	46,419		46,419		46,419	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,250		1,250		1,250	
6,032	6,514	5,992		8830	Management Services Interdept.	6,449		6,449		6,449	
17,962	23,479	26,448		8840	Information Services Interdept	24,818		24,818		24,818	
<b>73,144</b>	<b>88,138</b>	<b>86,366</b>			<b>Total Materials and Services</b>	<b>86,936</b>		<b>86,936</b>		<b>86,936</b>	
9,120	0	0		8948	Computers and Attachments	0		0		0	
9,120	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>214,191</b>	<b>227,421</b>	<b>229,495</b>	1.30		<b>Total Department Expenses</b>	<b>235,495</b>	1.30	<b>237,706</b>	1.30	<b>237,707</b>	1.30
<b>Revenues</b>											
10,177	10,175	10,000		6200	Permits & Licenses	10,000		10,000		10,000	
795,430	641,362	550,000		6300	Charges for Services	350,000		350,000		350,000	
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	
<b>805,607</b>	<b>651,537</b>	<b>560,000</b>			<b>Total Revenues</b>	<b>360,000</b>		<b>360,000</b>		<b>360,000</b>	
<b>Net Cost of Program</b>											
(591,416)	(424,116)	(330,505)			Expenditures less Revenue	(124,505)		(122,294)		(122,293)	

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

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

FY 20-21	FY 21-22	FY 22-23	FTE	Acct.	Description	FY 23-24	FTE	FY 23-24	FTE	FY 23-24	FTE
Actual	Actual	Adopted		Num.		Proposed		Approved		Adopted	
<b>Expenditures</b>											
47,232	50,759	52,215	1.00	8010	Clerical/Admin. Specialist	58,380	1.00	58,380	1.00	58,380	1.00
62,378	63,588	64,860	0.70	8060	Elected Official	66,500	0.70	66,500	0.70	66,500	0.70
8,362	2,943	5,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
0	0	0		8090	Overtime	0		0		0	
<b>117,972</b>	<b>117,290</b>	<b>122,075</b>	1.70		<b>Total Salaries</b>	<b>134,880</b>	1.70	<b>134,880</b>	1.70	<b>134,880</b>	1.70
29,971	35,130	31,740		8110	PERS-Retirement	39,115		39,115		39,115	
0	0	0		8115	PERS - Assessment	0		3,372		3,372	
8,021	8,827	9,339		8120	Social Security/Medicare	10,318		10,318		10,318	
29,165	19,788	33,150		8140	Insurance	32,300		32,300		32,300	
240	272	610		8150	Unemployment	674		674		674	
84	120	977		8160	Workers Comp. Insurance	405		405		405	
<b>185,453</b>	<b>181,427</b>	<b>197,890</b>	1.70		<b>Total Personal Services</b>	<b>217,693</b>	1.70	<b>221,065</b>	1.70	<b>221,065</b>	1.70
3,843	960	1,500		8210	Office Supplies	2,000		2,000		2,000	
62,884	53,971	55,000		8220	Operating Supplies	55,000		55,000		55,000	
0	0	0		8240	Software & Maintenance	0		0		0	
27,313	614	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
362	6,691	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
1,522	593	1,500		8320	Photocopying	1,000		1,000		1,000	
29,474	19,677	20,000		8330	Postage	20,000		20,000		20,000	
1,252	1,015	1,000		8340	Telephone	1,000		1,000		1,000	
250	250	500		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
-	931	500		8420	Workshops and Conferences	1,000		1,000		1,000	
998	353	500		8430	Transportation	500		500		500	
15,052	11,366	15,000		8510	Professional Services	15,000		15,000		15,000	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
19,715	20,320	22,500		8610	Repairs and Maintenance	25,000		25,000		25,000	
40,413	41,969	44,176		8810	Rent Interdepartmental	46,419		46,419		46,419	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,250		1,250		1,250	
9,782	10,368	9,536		8830	Management Services Interdept.	9,892		9,892		9,892	
27,986	33,566	38,266		8840	Information Services Interdept	41,312		41,312		41,312	
<b>241,846</b>	<b>203,744</b>	<b>213,178</b>			<b>Total Materials and Services</b>	<b>222,373</b>		<b>222,373</b>		<b>222,373</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>427,299</b>	<b>385,171</b>	<b>411,068</b>	1.70		<b>Total Department Expenses</b>	<b>440,066</b>	1.70	<b>443,438</b>	1.70	<b>443,438</b>	1.70
<b>Revenues</b>											
0	0	0		6110	Federal Awards	0		0		0	
24,184	9,743	7,500		6130	State Operating Grants	7,500		7,500		7,500	
30,000	0	0		6180	Non-Governmental Grants	0		0		0	
52,324	4,532	15,000		6300	Charges for Services	15,000		15,000		15,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>106,508</b>	<b>14,275</b>	<b>22,500</b>			<b>Total Revenues</b>	<b>22,500</b>		<b>22,500</b>		<b>22,500</b>	
<b>Net Cost of Program</b>											
320,791	370,896	388,568			Expenditures less Revenue	417,566		420,938		420,938	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	
<b>Expenditures</b>											
0	0	19,000	0.30	8010	Clerical/Admin. Specialist	15,000	0.30	15,000	0.30	15,000	0.30
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
12,000	12,000	12,000	0.00	8060	Elected Official	12,000	0.00	12,000	0.00	12,000	0.00
0	0	0		8080	Temporary Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
<b>12,000</b>	<b>12,000</b>	<b>31,000</b>	0.30		<b>Total Salaries</b>	<b>27,000</b>	0.30	<b>27,000</b>	0.30	<b>27,000</b>	0.30
1,366	3,220	8,835		8110	PERS-Retirement	7,695		7,695		7,695	
0	0	0		8115	PERS - Assessment	0		674		674	
918	918	2,372		8120	Social Security/Medicare	2,066		2,066		2,066	
0	0	5,850		8140	Insurance	5,100		5,100		5,100	
0	0	155		8150	Unemployment	135		135		135	
9	12	248		8160	Workers Comp. Insurance	216		216		216	
<b>14,293</b>	<b>16,150</b>	<b>48,460</b>	0.30		<b>Total Personal Services</b>	<b>42,212</b>	0.30	<b>42,886</b>	0.30	<b>42,886</b>	0.30
182	0	500		8210	Office Supplies	500		500		500	
2,135	2,135	2,200		8240	Software & Maintenance	2,000		2,000		2,000	
227	0	500		8250	Small Tools & Minor Equipment	250		250		250	
0	0	0		8310	Advertising and Printing	0		0		0	
558	0	1,000		8320	Photocopying	500		500		500	
40	0	100		8330	Postage	50		50		50	
1,555	1,343	1,500		8340	Telephone	1,500		1,500		1,500	
100	0	800		8410	Dues, Memberships & Publicatns	500		500		500	
0	343	500		8420	Workshops and Conferences	500		500		500	
0	192	300		8430	Transportation	300		300		300	
0	0	0		8510	Professional Services	0		0		0	
6,766	7,026	7,396		8810	Rent Interdepartmental	7,771		7,771		7,771	
500	500	550		8820	Insurance Interdepartmental	550		550		550	
1,273	1,502	1,278		8830	Management Services Interdept.	2,168		2,168		2,168	
3,058	2,556	2,812		8840	Information Services Interdept.	2,779		2,779		2,779	
<b>16,394</b>	<b>15,597</b>	<b>19,436</b>			<b>Total Materials and Services</b>	<b>19,368</b>		<b>19,368</b>		<b>19,368</b>	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	0		0		0	
<b>30,687</b>	<b>31,747</b>	<b>67,896</b>	0.30		<b>Total Department Expenses</b>	<b>61,580</b>	0.30	<b>62,254</b>	0.30	<b>62,254</b>	0.30
<b>Revenues</b>											
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
30,687	31,747	67,896			Expenditures less Revenue	61,580		62,254		62,254	

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

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

FY 20-21	FY 21-22	FY 21-22		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
105,587	96,714	127,856	2.30	8010	Clerical/Admin. Specialist	125,000	1.40	125,000	1.40	125,000	1.40
632	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	25,200	26,000	0.20	8050	Department Head	27,500	0.20	27,500	0.20	27,500	0.20
0	0	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
16,990	17,880	12,500		8080	Temporary/Part-Time	15,000		15,000		15,000	
2,816	6,164	3,000		8090	Overtime	5,000		5,000		5,000	
<b>126,025</b>	<b>145,958</b>	<b>169,356</b>	2.50		<b>Total Salaries</b>	<b>172,500</b>	1.60	<b>172,500</b>	1.60	<b>172,500</b>	1.60
24,816	29,814	43,920		8110	PERS-Retirement	45,600		45,600		45,600	
0	0	0		8115	PERS - Assessment	0		4,312		4,312	
8,744	10,570	12,956		8120	Social Security/Medicare	13,196		13,196		13,196	
43,317	43,045	51,250		8140	Insurance	33,600		33,600		33,600	
630	725	847		8150	Unemployment	863		863		863	
100	147	406		8160	Workers Comp. Insurance	344		344		345	
<b>203,632</b>	<b>230,259</b>	<b>278,735</b>	2.50		<b>Total Personal Services</b>	<b>266,104</b>	1.60	<b>270,415</b>	1.60	<b>270,416</b>	1.60
1,260	920	800		8210	Office Supplies	800		800		800	
0	1,013	1,200		8220	Operating Supplies	1,000		1,000		1,000	
893	668	500		8250	Small Tools & Minor Equipment	500		500		500	
664	967	1,200		8310	Advertising and Printing	1,500		1,500		1,500	
1,049	1,384	1,200		8320	Photocopying	1,200		1,200		1,200	
20,300	18,889	20,000		8330	Postage	27,500		27,500		27,500	
1,319	1,033	1,000		8340	Telephone	1,000		1,000		1,000	
275	481	160		8410	Dues, Memberships & Publicatns	160		160		160	
125	300	800		8420	Workshops and Conferences	800		800		800	
0	0	200		8430	Transportation	0		0		0	
3,130	2,675	4,500		8510	Professional Services	4,500		4,500		4,500	
0	0	200		8610	Repairs and Maintenance	0		0		0	
2,240	1,056	3,000		8730	Misc Fees	3,000		3,000		3,000	
40	66	0		8790	Misc. Department Expenses	100		100		100	
35,361	36,723	38,654		8810	Rent Interdepartmental	40,617		40,617		40,617	
850	900	950		8820	Insurance Interdepartmental	1,000		1,000		1,000	
9,587	10,434	9,682		8830	Management Services Interdept.	11,692		11,692		11,692	
23,276	26,817	32,649		8840	Information Services Interdept.	32,939		32,939		32,939	
<b>100,369</b>	<b>104,326</b>	<b>116,695</b>			<b>Total Materials and Services</b>	<b>128,308</b>		<b>128,308</b>		<b>128,308</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>304,001</b>	<b>334,585</b>	<b>395,430</b>	2.50		<b>Total Department Expenses</b>	<b>394,412</b>	1.60	<b>398,723</b>	1.60	<b>398,724</b>	1.60
<b>Revenues</b>											
3,152	3,756	7,000		6300	Charges for Services	7,000		7,000		7,000	
0	0	0		6305	MS Fees	0		0		0	
6,344	6,278	10,000		6600	Fines and Forfeitures	10,000		10,000		10,000	
1,100	2,228	1,100		6990	Miscellaneous	1,100		1,100		1,100	
<b>10,596</b>	<b>12,262</b>	<b>18,100</b>			<b>Total Revenues</b>	<b>18,100</b>		<b>18,100</b>		<b>18,100</b>	
<b>Net Cost of Program</b>											
293,405	322,323	377,330			Expenditures less Revenue	376,312		380,623		380,624	



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

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

FY 20-21	FY 21-22	FY 22-23	Acct.			FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
94,546	120,725	221,960	4.00	8010	Clerical/Admin. Specialist	210,000	4.00	210,000	4.00	210,000	4.00
331,977	353,253	372,124	6.00	8030	Professional/Technical	364,827	6.00	364,827	6.00	364,827	6.00
71,540	76,204	79,193	1.00	8040	Management/Supervisory	82,000	1.00	82,000	1.00	82,000	1.00
87,156	93,672	94,255	1.00	8060	Elected Official	98,000	1.00	98,000	1.00	98,000	1.00
0	0	2,500		8080	Temporary/Part-Time	2,500		2,500		2,500	
0	0	0		8090	Overtime	0		0		0	
<b>585,219</b>	<b>643,854</b>	<b>770,032</b>	12.00		<b>Total Salaries</b>	<b>757,327</b>	12.00	<b>757,327</b>	12.00	<b>757,327</b>	12.00
149,731	185,232	204,058		8110	PERS-Retirement	219,625		219,625		219,625	
0	0	0		8115-	PERS - Assessment	0		18,933		18,933	
42,256	47,022	58,907		8120	Social Security/Medicare	57,936		57,936		57,936	
173,127	188,767	228,000		8140	Insurance	240,000		240,000		240,000	
2,499	2,761	3,850		8150	Unemployment	3,787		3,787		3,787	
3,719	3,195	6,160		8160	Workers Comp. Insurance	3,787		3,787		3,787	
<b>956,551</b>	<b>1,070,831</b>	<b>1,271,008</b>	12.00		<b>Total Personal Services</b>	<b>1,282,461</b>	12.00	<b>1,301,394</b>	12.00	<b>1,301,394</b>	12.00
2,038	3,200	2,000		8210	Office Supplies	2,000		2,000		2,000	
94	0	0		8220	Operating Supplies	0		0		0	
722	17,726	16,000		8240	Software and Maintenance	16,000		16,000		16,000	
939	6,466	6,000		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
1,776	1,150	1,500		8310	Advertising and Printing	1,500		1,500		1,500	
2,180	2,574	3,000		8320	Photocopying	3,000		3,000		3,000	
3,403	3,861	3,500		8330	Postage	3,500		3,500		3,500	
7,495	7,656	6,500		8340	Telephone	6,500		6,500		6,500	
6,406	7,739	6,500		8410	Dues, Memberships & Publicatns	6,500		6,500		6,500	
2,738	4,590	6,000		8420	Workshops and Conferences	6,000		6,000		6,000	
5,773	5,551	6,000		8430	Transportation	7,000		7,000		7,000	
0	5,444	0		8510	Professional Services	0		0		0	
175,725	182,489	192,086		8810	Rent Interdepartmental	201,840		201,840		201,840	
4,100	4,300	4,500		8820	Insurance Interdepartmental	4,800		4,800		4,800	
39,735	41,073	40,773		8830	Management Services Interdept.	48,116		48,116		48,116	
145,775	157,385	179,241		8840	Information Services Interdept.	200,725		200,725		200,725	
<b>398,899</b>	<b>451,204</b>	<b>473,600</b>			<b>Total Materials and Services</b>	<b>517,481</b>		<b>517,481</b>		<b>517,481</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,355,450</b>	<b>1,522,035</b>	<b>1,744,608</b>	12.00		<b>Total Department Expenses</b>	<b>1,799,942</b>	12.00	<b>1,818,875</b>	12.00	<b>1,818,875</b>	12.00
<b>Revenues</b>											
336,441	333,654	375,000		6130	State Operating Grants - CAFA	300,000		300,000		300,000	
0	0	0		6130	State Operating Grants - ORMAP	0		0		0	
2,335	2,336	2,500		6300	Charges for Services	2,500		2,500		2,500	
10,940	13,454	10,000		6305	MS Fees	10,000		10,000		10,000	
1,622	2,770	1,000		6990	Miscellaneous	1,000		1,000		1,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>351,338</b>	<b>352,214</b>	<b>388,500</b>			<b>Total Revenues</b>	<b>313,500</b>		<b>313,500</b>		<b>313,500</b>	
<b>Net Cost of Program</b>											
1,004,112	1,169,821	1,356,108			Expenditures less Revenue	1,486,442		1,505,375		1,505,375	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.	FY 23-24	FY 23-24	FY 23-24					
Actual	Actual	Adopted	Num.	Proposed	FTE	Approved	FTE	Adopted	FTE		
<b>Expenditures</b>											
10,338	0	15,000	0.33	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
76,234	94,183	100,436	2.00	8030	Professional/Technical	104,000	3.00	104,000	3.00	104,000	3.00
99,526	85,810	105,175	1.33	8040	Management/Supervisory	88,000	1.10	88,000	1.10	88,000	1.10
67,590	70,698	71,566	0.45	8050	Department Head	74,000	0.45	74,000	0.45	74,000	0.45
0	838	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
6,016	12,401	7,500		8090	Overtime	7,500		7,500		7,500	
<b>259,704</b>	<b>263,930</b>	<b>300,677</b>	<b>4.11</b>		<b>Total Salaries</b>	<b>274,500</b>	<b>4.55</b>	<b>274,500</b>	<b>4.55</b>	<b>274,500</b>	<b>4.55</b>
62,454	73,851	85,693		8110	PERS-Retirement	80,978		80,978		80,978	
0	0	0		8115	PERS - Assessment	0		6,863		6,863	
19,212	19,142	23,002		8120	Social Security/Medicare	20,999		20,999		20,999	
41,408	56,963	80,145		8140	Insurance	93,275		93,275		93,275	
1,312	1,308	1,503		8150	Unemployment	1,373		1,373		1,373	
199	264	2,405		8160	Workers Compensation Insurance	1,097		1,097		1,097	
<b>384,289</b>	<b>415,458</b>	<b>493,426</b>	<b>4.11</b>		<b>Total Personal Services</b>	<b>472,222</b>	<b>4.55</b>	<b>479,085</b>	<b>4.55</b>	<b>479,085</b>	<b>4.55</b>
825	947	1,500		8210	Office Supplies	1,400		1,400		1,400	
0	0	500		8220	Operating Supplies	500		500		500	
25	3,131	200		8250	Small Tools & Minor Equipment	200		200		200	
2,359	843	2,100		8310	Advertising and Printing	2,000		2,000		2,000	
2,219	2,100	2,800		8320	Photocopying	2,800		2,800		2,800	
2,122	2,125	3,100		8330	Postage	3,100		3,100		3,100	
3,810	3,339	2,800		8340	Telephone	3,500		3,500		3,500	
163	65	350		8410	Dues, Memberships & Publicatns	350		350		350	
10	605	1,800		8420	Workshops and Conferences	1,800		1,800		1,800	
0	0	400		8430	Transportation	400		400		400	
0	0	0		8510	Professional Services	0		0		0	
47,076	10,075	20,000		8540	Contract Services	72,000		72,000		72,000	
0	0	0		8580	Special Projects	0		0		0	
817	880	1,200		8740	Bank Charges	1,350		1,350		1,350	
48,171	50,025	52,636		8810	Rent Interdepartmental	55,330		55,330		55,330	
1,500	1,550	1,600		8820	Insurance Interdepartmental	1,750		1,750		1,750	
17,256	17,784	16,647		8830	Management Services Interdept.	18,579		18,579		18,579	
64,611	70,461	76,146		8840	Information Services Interdept	76,127		76,127		76,127	
<b>190,964</b>	<b>163,930</b>	<b>183,779</b>			<b>Total Materials and Services</b>	<b>241,186</b>		<b>241,186</b>		<b>241,186</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>575,253</b>	<b>579,388</b>	<b>677,205</b>	<b>4.11</b>		<b>Total Department Expenses</b>	<b>713,408</b>	<b>4.55</b>	<b>720,271</b>	<b>4.55</b>	<b>720,271</b>	<b>4.55</b>
<b>Revenues</b>											
0	0	0		6110	Federal Awards	0		0		0	
1,675	0	0		6130	State Operating Grants	0		0		0	
100,000	103,000	107,000		6170	Intergovernmental Local Govt.	120,000		120,000		120,000	
0	0	0		6140	State Shared Revenues	0		0		0	
2,332	3,381	1,900		6200	Permits and Licenses	2,800		2,800		2,800	
136,327	143,508	122,000		6300	Charges for Services	148,000		148,000		148,000	
0	0	0		6310	Charges for Services-Rentals	0		0		0	
465	675	600		6990	Miscellaneous	650		650		650	
<b>240,799</b>	<b>250,564</b>	<b>231,500</b>			<b>Total Revenues</b>	<b>271,450</b>		<b>271,450</b>		<b>271,450</b>	
<b>Net Cost of Program</b>											
(334,454)	(328,824)	445,705			Expenditures less Revenue	441,958		448,821		448,821	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	13,500	0.33	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
26,712	30,671	56,952	1.00	8030	Professional/Technical	46,000	1.00	46,000	1.00	46,000	1.00
90,242	59,113	98,501	1.33	8040	Management/Supervisory	60,000	0.95	60,000	0.95	60,000	0.95
22,530	23,566	23,855	0.15	8050	Department Head	24,165	0.15	24,165	0.15	24,165	0.15
0	1,275	0		8080	Temporary/Part-Time	30,000		30,000		30,000	
3,917	9,873	5,000		8090	Overtime	10,000		10,000		10,000	
<b>143,401</b>	<b>124,498</b>	<b>197,808</b>	<b>2.81</b>		<b>Total Salaries</b>	<b>170,165</b>	<b>2.10</b>	<b>170,165</b>	<b>2.10</b>	<b>170,165</b>	<b>2.10</b>
42,497	33,014	56,375		8110	PERS-Retirement	48,497		48,497		48,497	
0	0	0		8115	PERS - Assessment	0		4,254		4,254	
10,818	9,458	15,132		8120	Social Security/Medicare	13,018		13,018		13,018	
18,163	12,617	54,795		8140	Insurance	40,950		40,950		40,950	
728	632	989		8150	Unemployment	851		851		851	
1,123	500	1,582		8160	Workers Compensation Insurance	1,361		1,361		1,361	
<b>216,730</b>	<b>180,719</b>	<b>326,682</b>	<b>2.81</b>		<b>Total Personal Services</b>	<b>274,842</b>	<b>2.10</b>	<b>279,096</b>	<b>2.10</b>	<b>279,096</b>	<b>2.10</b>
631	753	800		8210	Office Supplies	850		850		850	
72	260	350		8220	Operating Supplies	350		350		350	
66	860	1,500		8250	Small Tools & Minor Equip.	1,800		1,800		1,800	
378	943	500		8310	Advertising and Printing	525		525		525	
560	485	600		8320	Photocopying	625		625		625	
415	616	750		8330	Postage	900		900		900	
2,584	2,220	2,750		8340	Telephone	2,800		2,800		2,800	
2,990	553	3,000		8410	Dues, Memberships & Publicatns	2,000		2,000		2,000	
0	139	1,200		8420	Workshops and Conferences	2,350		2,350		2,350	
5,289	6,331	6,000		8430	Transportation	8,000		8,000		8,000	
507	1,531	1,000		8510	Professional Services	2,000		2,000		2,000	
7,600	8,425	10,000		8540	Contract Services	12,000		12,000		12,000	
2,040	1,979	2,100		8740	Bank Charges	3,200		3,200		3,200	
36,128	37,519	39,492		8810	Rent Interdepartmental	41,497		41,497		41,497	
1,950	2,000	2,100		8820	Insurance Interdepartmental	2,400		2,400		2,400	
11,120	11,856	12,285		8830	Management Services Interdept.	13,132		13,132		13,132	
13,014	14,497	15,968		8840	Information Services Interdept	17,207		17,207		17,207	
<b>85,344</b>	<b>90,967</b>	<b>100,395</b>			<b>Total Materials &amp; Services</b>	<b>111,636</b>		<b>111,636</b>		<b>111,636</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>302,074</b>	<b>271,686</b>	<b>427,077</b>	<b>2.81</b>		<b>Total Department Expenses</b>	<b>386,478</b>	<b>2.10</b>	<b>390,732</b>	<b>2.10</b>	<b>390,732</b>	<b>2.10</b>
<b>Revenues</b>											
81,725	71,163	70,000		6050	Franchise Tax	75,000		75,000		75,000	
5,887	5,887	7,000		6110	Federal Awards	7,000		7,000		7,000	
4,815	4,818	4,000		6130	State Operating Grants	4,500		4,500		4,500	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
235,737	230,305	265,000		6200	Permits and Licenses	268,000		268,000		268,000	
13,233	13,936	14,000		6300	Charges for Services	16,000		16,000		16,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
<b>341,397</b>	<b>326,109</b>	<b>360,000</b>			<b>Total Revenues</b>	<b>370,500</b>		<b>370,500</b>		<b>370,500</b>	
<b>Net Cost of Program</b>											
39,323	54,423	(67,077)			Expenditures less Revenue	(15,978)		(20,232)		(20,232)	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
265,947	278,607	316,632	7.00	8010	Clerical/Admin. Specialist	348,000	7.00	348,000	7.00	348,000	7.00
361,218	290,858	459,000	5.20	8030	Professional/Technical	460,000	5.50	460,000	5.50	460,000	5.50
163,452	182,335	186,605	1.80	8040	Management/Supervisory	194,000	1.80	194,000	1.80	194,000	1.80
14,300	16,200	16,800		6060	Elected Official	18,000		18,000		18,000	
0	6,890	0		8080	Temporary/Part-Time	30,000		30,000		30,000	
12,296	14,587	5,000		8090	Overtime	10,000		10,000		10,000	
<b>817,213</b>	<b>789,477</b>	<b>984,037</b>	14.00		<b>Total Salaries</b>	<b>1,060,000</b>	14.30	<b>1,060,000</b>	14.30	<b>1,060,000</b>	14.30
174,969	202,236	255,850		8110	PERS-Retirement	296,800		296,800		296,800	
0	0	0		8115	PERS - Assessment	0		26,500		26,500	
59,378	58,013	75,279		8120	Social Security/Medicare	81,090		81,090		81,090	
235,365	220,851	259,000		8140	Insurance	286,000		286,000		286,000	
3,746	3,689	4,920		8150	Unemployment	5,300		5,300		5,300	
957	782	1,574		8160	Workers Comp. Insurance	1,060		1,060		1,060	
<b>1,291,628</b>	<b>1,275,048</b>	<b>1,580,661</b>	14.00		<b>Total Personal Services</b>	<b>1,730,250</b>	14.30	<b>1,756,750</b>	14.30	<b>1,756,750</b>	14.30
4,789	4,467	6,000		8210	Office Supplies	6,000		6,000		6,000	
616	368	1,500		8220	Operating Supplies	1,500		1,500		1,500	
14,297	16,716	13,000		8240	Software & Maintenance	20,000		20,000		20,000	
14,270	10,992	12,000		8250	Small Tools & Minor Equipment	12,000		12,000		12,000	
1,226	2,586	4,000		8310	Advertising and Printing	4,000		4,000		4,000	
3,714	4,193	5,000		8320	Photocopying	5,000		5,000		5,000	
1,069	1,629	1,000		8330	Postage	1,500		1,500		1,500	
16,112	12,656	11,000		8340	Telephone	11,000		11,000		11,000	
10,234	9,760	13,500		8410	Dues, Memberships & Publicatns	13,500		13,500		13,500	
2,621	11,946	20,000		8420	Workshops and Conferences	20,000		20,000		20,000	
1,268	4,089	2,500		8430	Transportation	2,500		2,500		2,500	
9,614	8,127	7,500		8510	Professional Services	7,500		7,500		7,500	
0	88	0		8540	Contract Services	0		0		0	
5,000	0	0		8580	Special Projects	0		0		0	
2,217	2,602	3,500		8730	Misc. Fees and Premiums	3,500		3,500		3,500	
90,801	93,837	103,980		8810	Rent Interdepartmental	108,240		108,240		108,240	
1,550	1,650	1,700		8820	Insurance Interdepartmental	3,000		3,000		3,000	
51,855	52,767	51,127		8830	Management Services Interdept.	55,841		55,841		55,841	
61,561	77,428	82,136		8840	Information Services Interdept.	82,506		82,506		82,506	
<b>292,814</b>	<b>315,901</b>	<b>339,443</b>			<b>Total Materials and Services</b>	<b>357,587</b>		<b>357,587</b>		<b>357,587</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,584,442</b>	<b>1,590,949</b>	<b>1,920,104</b>	14.00		<b>Total Department Expenses</b>	<b>2,087,837</b>	14.30	<b>2,114,337</b>	14.30	<b>2,114,337</b>	14.30
<b>Revenues</b>											
0	0	0		6110	Federal Awards	0		0		0	
0	33,000	33,000		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	
78,763	66,414	50,000		6300	Charges for Services	60,000		60,000		60,000	
0	30	0		6990	Miscellaneous	0		0		0	
<b>78,763</b>	<b>99,444</b>	<b>83,000</b>			<b>Total Revenues</b>	<b>95,000</b>		<b>95,000</b>		<b>95,000</b>	
<b>Net Cost of Program</b>											
1,505,679	1,491,505	1,837,104			Expenditures less Revenue	1,992,837		2,019,337		2,019,337	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
92,668	96,564	106,000	2.00	8010	Clerical/Admin, Specialist	110,000	2.00	110,000	2.00	110,000	2.00
23,930	35,049	37,255	0.50	8030	Professional/Technical	41,000	0.50	41,000	0.50	41,000	0.50
63,503	67,407	81,000	1.20	8040	Management/Supervisory	81,000	1.20	81,000	1.20	81,000	1.20
3,840	0	0		8080	Temporary/Part-Time	0		0		0	
968	1,429	2,000		8090	Overtime	2,500		2,500		2,500	
<b>184,909</b>	<b>200,449</b>	<b>226,255</b>	3.70		<b>Total Salaries</b>	<b>234,500</b>	3.70	<b>234,500</b>	3.70	<b>234,500</b>	3.70
38,836	54,842	58,826		8110	PERS-Retirement	63,315		63,315		63,315	
0	0	0		8115	PERS - Assessment	0		5,863		5,863	
13,664	15,077	17,309		8120	Social Security/Medicare	17,939		17,939		17,939	
58,515	60,496	68,450		8140	Insurance	72,150		72,150		72,150	
933	1,014	1,131		8150	Unemployment	1,173		1,173		1,173	
225	210	362		8160	Workers Comp. Insurance	375		375		375	
<b>297,082</b>	<b>332,088</b>	<b>372,333</b>	3.70		<b>Total Personal Services</b>	<b>389,452</b>	3.70	<b>395,314</b>	3.70	<b>395,315</b>	3.70
518	639	825		8210	Office Supplies	825		825		825	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	7,500		8240	Software & Maintenance	2,500		2,500		2,500	
185	789	500		8250	Small Tools & Minor Equipment	2,000		2,000		2,000	
0	0	500		8310	Advertising and Printing	250		250		250	
1,011	756	1,250		8320	Photocopying	1,000		1,000		1,000	
1,417	1,797	1,500		8330	Postage	1,750		1,750		1,750	
4,981	3,017	5,500		8340	Telephone	3,500		3,500		3,500	
642	357	750		8410	Dues, Memberships & Publicatns	750		750		750	
899	2,857	4,000		8420	Workshops and Conferences	6,000		6,000		6,000	
51	45	250		8430	Transportation	400		400		400	
2,792	4,392	2,750		8510	Professional Services	2,750		2,750		2,750	
39,828	41,130	36,978		8810	Rent Interdepartmental	38,855		38,855		38,855	
800	850	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
12,909	14,067	13,870		8830	Management Services Interdept.	15,255		15,255		15,255	
9,894	14,795	15,931		8840	Information Services Interdept.	15,574		15,574		15,574	
<b>75,927</b>	<b>85,491</b>	<b>93,004</b>			<b>Total Materials and Services</b>	<b>92,409</b>		<b>92,409</b>		<b>92,409</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>373,009</b>	<b>417,579</b>	<b>465,337</b>	3.70		<b>Total Department Expenses</b>	<b>481,861</b>	3.70	<b>487,723</b>	3.70	<b>487,724</b>	3.70
<b>Revenues</b>											
250,911	288,053	300,000		6110	Federal Awards	300,000		300,000		300,000	
28,880	30,002	25,000		6130	State Operating Grants	30,000		30,000		30,000	
0	0	0		6140	State Shared Revenues	0		0		0	
6,291	6,460	5,000		6300	Charges for Services	5,000		5,000		5,000	
0	10	0		6600	Fines & Forfeitures	0		0		0	
<b>286,082</b>	<b>324,525</b>	<b>330,000</b>			<b>Total Revenues</b>	<b>335,000</b>		<b>335,000</b>		<b>335,000</b>	
<b>Net Cost of Program</b>											
<b>86,927</b>	<b>93,054</b>	<b>135,337</b>			Expenditures less Revenue	<b>146,861</b>		<b>152,723</b>		<b>152,724</b>	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.			FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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 & Publicatio	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	
15,000	25,000	25,000		8580	Special Projects	20,000		25,000		25,000	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8830	Management Services	0		0		0	
<b>15,000</b>	<b>25,000</b>	<b>25,000</b>			<b>Total Materials and Services</b>	<b>20,000</b>		<b>25,000</b>		<b>25,000</b>	
0	0			8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>15,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>20,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>
<b>Revenues</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
15,000	25,000	25,000			Expenditures less Revenue	20,000		25,000		25,000	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
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	
39,813	51,597	55,000		8080	Temporary/Part-Time	55,000		55,000		55,000	
0	0	0		8090	Overtime	0		0		0	
<b>39,813</b>	<b>51,597</b>	<b>55,000</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>55,000</b>	<b>0.00</b>	<b>55,000</b>	<b>0.00</b>	<b>55,000</b>	<b>0.00</b>
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8115	PERS - Assessment	0		1,375		1,375	
3,045	3,851	4,208		8120	Social Security/Medicare	4,208		4,208		4,208	
0	0	0		8140	Insurance	0		0		0	
147	149	275		8150	Unemployment	275		275		275	
36	32	102		8160	Workers Comp. Insurance	101		101		102	
<b>43,041</b>	<b>55,629</b>	<b>59,584</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>59,584</b>	<b>0.00</b>	<b>60,959</b>	<b>0.00</b>	<b>60,959</b>	<b>0.00</b>
0	0	0		8210	Office Supplies	0		0		0	
539	2,241	1,000		8220	Operating Supplies	2,000		2,000		2,000	
0	0	0		8240	Software & Maintenance	0		0		0	
0	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
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	
2,411	1,551	2,000		8340	Telephone	1,500		1,500		1,500	
50	0	0		8410	Dues, Memberships & Publicatns	0		0		0	
1,074	0	750		8420	Workshops and Conferences	750		750		750	
717	917	1,800		8430	Transportation	1,800		1,800		1,800	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
4,200	4,200	4,200		8540	Contract Services	4,500		4,500		4,500	
1,800	1,800	1,800		8660	Rentals	2,000		2,000		2,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,773	2,081	2,039		8830	Management Services Interdept.	1,940		1,940		1,940	
0	0	0		8840	Information Services Interdept.	0		0		0	
<b>12,564</b>	<b>12,790</b>	<b>14,589</b>			<b>Total Materials and Services</b>	<b>15,490</b>		<b>15,490</b>		<b>15,490</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>55,605</b>	<b>68,419</b>	<b>74,173</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>75,074</b>	<b>0.00</b>	<b>76,449</b>	<b>0.00</b>	<b>76,449</b>	<b>0.00</b>
<b>Revenues</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
55,605	68,419	74,173			Expenditures less Revenue	75,074		76,449		76,449	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
124,584	123,755	143,178	2.90	8010	Clerical/Admin. Specialist	150,000	2.90	150,000	2.90	150,000	2.90
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
44,588	40,446	61,884	1.00	8040	Management/Supervisory	46,500	0.75	46,500	0.75	46,500	0.75
0	0	0		8080	Temporary/Part-Time	0		0		0	
920	6,180	1,500		8090	Overtime	1,500		1,500		1,500	
<b>170,092</b>	<b>170,381</b>	<b>206,562</b>	3.90		<b>Total Salaries</b>	<b>198,000</b>	3.65	<b>198,000</b>	3.65	<b>198,000</b>	3.65
42,814	38,514	51,641		8110	PERS-Retirement	49,500		49,500		49,500	
0	0	0		8115	PERS - Assessment	0		4,950		4,950	
12,172	12,503	15,802		8120	Social Security/Medicare	15,147		15,147		15,147	
55,628	55,692	72,150		8140	Insurance	67,525		67,525		67,525	
854	856	1,033		8150	Unemployment	990		990		990	
206	172	330		8160	Workers Comp. Insurance	317		317		317	
<b>281,766</b>	<b>278,118</b>	<b>347,518</b>	3.90		<b>Total Personal Services</b>	<b>331,479</b>	3.65	<b>336,429</b>	3.65	<b>336,429</b>	3.65
1,611	766	750		8210	Office Supplies	750		750		750	
582	0	3,000		8240	Software & Maintenance	2,000		2,000		2,000	
381	1,046	1,800		8250	Small Tools & Minor Equipment	1,800		1,800		1,800	
3,719	4,498	750		8310	Advertising and Printing	1,000		1,000		1,000	
159	61	750		8320	Photocopying	750		750		750	
799	1,507	1,250		8330	Postage	1,250		1,250		1,250	
4,901	5,189	3,500		8340	Telephone	3,500		3,500		3,500	
2,317	0	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
117	1,604	1,000		8420	Workshops and Conferences	3,500		3,500		3,500	
0	0	0		8430	Transportation	0		0		0	
2,884	4,045	1,500		8510	Professional Services	5,000		5,000		5,000	
0	0	0		8580	Special Projects	0		0		0	
34,000	36,000	39,000		8810	Rent Interdepartmental	42,000		42,000		42,000	
750	850	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
13,332	15,370	14,130		8830	Management Services Interdept.	15,581		15,581		15,581	
10,198	13,554	14,429		8840	Information Services Interdept.	14,024		14,024		14,024	
<b>75,750</b>	<b>84,490</b>	<b>83,759</b>			<b>Total Materials and Services</b>	<b>93,155</b>		<b>93,155</b>		<b>93,155</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>357,516</b>	<b>362,608</b>	<b>431,277</b>	3.90		<b>Total Department Expenses</b>	<b>424,634</b>	3.65	<b>429,584</b>	3.65	<b>429,584</b>	3.65
<b>Revenues</b>											
207,718	190,748	155,000		6110	Federal Awards	160,000		160,000		160,000	
0	0	0		6130	State Operating Grants	0		0		0	
54,160	56,478	75,000		6140	State Shared Revenues	90,000		90,000		90,000	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		8980	Donations	0		0		0	
<b>261,878</b>	<b>247,226</b>	<b>230,000</b>			<b>Total Revenues</b>	<b>250,000</b>		<b>250,000</b>		<b>250,000</b>	
<b>Net Cost of Program</b>											
<b>(95,638)</b>	<b>(115,382)</b>	<b>(201,277)</b>			Expenditures less Revenue	<b>(174,634)</b>		<b>(179,584)</b>		<b>(179,584)</b>	



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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
324,148	317,631	402,900	6.45	8010	Clerical/Admin. Specialist	371,703	5.45	371,703	5.45	371,703	5.45
1,462,502	1,474,720	1,705,784	22.50	8030	Professional/Technical	1,720,000	23.00	1,720,000	23.00	1,720,000	23.00
749,505	759,002	799,017	7.50	8040	Management/Supervisory	867,925	7.50	867,925	7.50	867,925	7.50
59,922	61,674	62,500	0.50	8060	Elected Official	65,000	0.50	65,000	0.50	65,000	0.50
48,832	8,937	5,000		8080	Temporary/Part-Time	7,500		7,500		7,500	
220,462	282,865	225,000		8090	Overtime	275,000		275,000		275,000	
<b>2,865,371</b>	<b>2,904,829</b>	<b>3,200,201</b>	<b>36.95</b>		<b>Total Salaries</b>	<b>3,307,128</b>	<b>36.45</b>	<b>3,307,128</b>	<b>36.45</b>	<b>3,307,128</b>	<b>36.45</b>
777,771	869,327	944,059		8110	PERS-Retirement	975,603		975,603		975,603	
0	0	0		8115	PERS - Assessment	0		82,678		82,678	
214,301	218,605	244,815		8120	Social Security/Medicare	252,995		252,995		252,995	
622,505	591,844	720,525		8140	Insurance	747,225		747,225		747,225	
13,796	13,897	16,001		8150	Unemployment	16,536		16,536		16,536	
83,727	70,307	121,608		8160	Workers Compensation Insurance	102,521		102,521		102,521	
<b>4,577,471</b>	<b>4,668,809</b>	<b>5,247,209</b>	<b>36.95</b>		<b>Total Personal Services</b>	<b>5,402,008</b>	<b>36.45</b>	<b>5,484,686</b>	<b>36.45</b>	<b>5,484,686</b>	<b>36.45</b>
3,166	2,323	6,000		8210	Office Supplies	5,000		5,000		5,000	
61,827	62,370	60,000		8220	Operating Supplies	70,000		70,000		70,000	
76,512	108,267	100,000		8225	Fuels and Lubricants	110,000		110,000		110,000	
78,545	69,712	130,000		8240	Software & Maintenance	125,000		125,000		125,000	
27,530	30,230	50,000		8250	Small Tools & Minor Equip	60,000		60,000		60,000	
4,331	2,729	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
6,687	7,547	9,000		8320	Photocopying	8,000		8,000		8,000	
4,132	4,801	5,000		8330	Postage	5,000		5,000		5,000	
40,046	40,050	40,000		8340	Telephone	40,000		40,000		40,000	
5,919	7,350	0		8350	Utilities	7,500		7,500		7,500	
3,007	2,239	2,500		8410	Dues, Memberships & Publicatns	2,500		2,500		2,500	
20,845	27,764	30,000		8420	Workshops and Conferences	30,000		30,000		30,000	
0	298	0				0		0		0	
24,862	23,405	15,000		8510	Professional Services	20,000		20,000		20,000	
416	587	0		8540	Contract Services	0		0		0	
195,377	150,549	380,000		8550	Contracts-Other Public Agency	210,000		210,000		210,000	
43,370	177,562	50,000		8580	Special Projects	75,000		75,000		75,000	
48,850	57,224	50,000		8610	Repairs and Maintenance	60,000		60,000		60,000	
88,147	70,888	65,000		8612	Vehicle Maint.-Sheriff	70,000		70,000		70,000	
32,220	78,034	50,000		8616	Vehicle - Set Up	50,000		50,000		50,000	
208	0	2,000		8620	Sheriff's Reserve Expense	2,000		2,000		2,000	
1,441	1,316	2,000		8740	Bank Charges	2,000		2,000		2,000	
(22)	0	0		8790	Misc. Dept. Expense	0		0		0	
169,140	185,019	194,749		8810	Rent Interdepartmental	204,637		204,637		204,637	
75,250	82,500	87,500		8820	Insurance Interdepartmental	130,000		130,000		130,000	
147,250	156,675	148,208		8830	Management Services Interdept.	168,971		168,971		168,971	
94,280	122,010	128,675		8840	Information Services Interdept	132,039		132,039		132,039	
<b>1,253,336</b>	<b>1,471,449</b>	<b>1,610,632</b>			<b>Total Materials and Services</b>	<b>1,592,647</b>		<b>1,592,647</b>		<b>1,592,647</b>	
81,584	172,693	125,000		8944	Vehicles	125,000		125,000		125,000	
0	0	0		8942	Machinery	65,000		65,000		65,000	
<b>81,584</b>	<b>172,693</b>	<b>125,000</b>			<b>Total Capital Outlay</b>	<b>190,000</b>		<b>190,000</b>		<b>190,000</b>	
<b>5,912,391</b>	<b>6,312,951</b>	<b>6,982,841</b>	<b>36.95</b>		<b>Total Department Expenses</b>	<b>7,184,655</b>	<b>36.45</b>	<b>7,267,333</b>	<b>36.45</b>	<b>7,267,333</b>	<b>36.45</b>
<b>Revenues</b>											
15,816	16,344	10,000		6110	Federal Awards	10,000		10,000		10,000	
6,150	292,390	300,000		6130	State Operating Grants	25,000		25,000		25,000	
84,600	112,800	240,000		6131	State Mental Health Grant	0		0		0	
5,000	1,438	0		6170	Intergovt. Local Govt.	0		0		0	
7,878	7,990	10,000		6180	Non-governmental Grants	10,000		10,000		10,000	
255,887	172,227	250,000		6300	Charges for Services	200,000		200,000		200,000	
7,043	12,315	5,000		6600	Fines & Forfeitures	5,000		5,000		5,000	
708	0	0		6750	Settlements	0		0		0	
849	1,264	1,000		6980	Donations	1,000		1,000		1,000	
29,519	4,468	5,000		6990	Miscellaneous	5,000		5,000		5,000	
25,526	4,426	5,000		7100	Proceeds from Sale of Assets	5,000		5,000		5,000	
<b>438,976</b>	<b>625,662</b>	<b>826,000</b>			<b>Total Revenues</b>	<b>261,000</b>		<b>261,000</b>		<b>261,000</b>	
<b>5,473,415</b>	<b>5,687,289</b>	<b>6,156,841</b>			<b>Net Cost of Program</b>	<b>6,923,655</b>		<b>7,006,333</b>		<b>7,006,333</b>	
					Expenditures less Revenue						

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
92,462	94,829	91,800	3.00	8010	Clerical/Admin. Specialist	150,000	3.00	150,000	3.00	150,000	3.00
1,791,940	1,739,227	1,861,500	24.00	8030	Professional/Technical	1,900,000	23.00	1,900,000	23.00	1,900,000	23.00
647,007	743,128	813,798	5.50	8040	Management/Supervisory	865,000	7.50	865,000	7.50	865,000	7.50
59,922	61,674	62,500	0.50	8060	Elected Official	65,000	0.50	65,000	0.50	65,000	0.50
1,458	5,740	0		8080	Temporary/Part-Time	0		0		0	
155,829	174,991	150,000		8090	Overtime	175,000		175,000		175,000	
<b>2,748,618</b>	<b>2,819,589</b>	<b>2,979,598</b>	<b>33.00</b>		<b>Total Salaries</b>	<b>3,155,000</b>	<b>34.00</b>	<b>3,155,000</b>	<b>34.00</b>	<b>3,155,000</b>	<b>34.00</b>
795,458	846,916	878,981		8110	PERS-Retirement	930,725		930,725		930,725	
0	0	0		8115	PERS - Assessment	0		78,875		78,875	
208,339	214,198	227,939		8120	Social Security/Medicare	241,358		241,358		241,358	
534,812	515,642	643,500		8140	Insurance	680,000		680,000		680,000	
13,601	13,976	14,898		8150	Unemployment	15,775		15,775		15,775	
88,413	74,167	95,347		8160	Workers Compensation Insurance	94,650		94,650		94,650	
<b>4,389,241</b>	<b>4,484,488</b>	<b>4,840,264</b>	<b>33.00</b>		<b>Total Personal Services</b>	<b>5,117,508</b>	<b>34.00</b>	<b>5,196,383</b>	<b>34.00</b>	<b>5,196,383</b>	<b>34.00</b>
3,353	2,933	3,500		8210	Office Supplies	3,500		3,500		3,500	
70,146	90,217	75,000		8220	Operating Supplies	75,000		75,000		75,000	
2,005	2,006	2,000		8225	Fuels and Lubricants	3,500		3,500		3,500	
194,007	193,635	260,000		8230	Food Services and Supplies	320,000		320,000		320,000	
23,963	41,615	50,000		8240	Software & Maintenance	40,000		40,000		40,000	
18,032	12,992	20,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
405	339	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
9,709	12,524	10,000		8320	Photocopying	10,000		10,000		10,000	
185	266	500		8330	Postage	500		500		500	
7,998	7,945	8,500		8340	Telephone	9,000		9,000		9,000	
0	0	0		8350	Utilities	0		0		0	
495	945	2,000		8410	Dues, Memberships & Publicatns	2,000		2,000		2,000	
11,479	21,800	20,000		8420	Workshops and Conferences	23,000		23,000		23,000	
437	0	0		8430	Transportation	0		0		0	
2,046	7,350	5,000		8510	Professional Services	7,500		7,500		7,500	
353,347	168,862	500,000		8520	Medical Care	500,000		500,000		500,000	
0	0	0		8550	Contracts-Other Public Agency	0		0		0	
26,434	3,375	600,000		8580	Special Projects	50,000		50,000		50,000	
8,534	14,608	10,000		8610	Repairs and Maintenance	10,000		10,000		10,000	
1,993	1,679	3,000		8612	Vehicle Maint -Sheriff	3,000		3,000		3,000	
374,021	409,368	434,861		8810	Rent Interdepartmental	458,000		458,000		458,000	
75,000	82,500	90,000		8820	Insurance Interdepartmental	115,000		115,000		115,000	
146,800	155,045	146,172		8830	Management Services Interdept.	162,466		162,466		162,466	
45,995	60,339	62,902		8840	Information Services Interdept	64,700		64,700		64,700	
<b>1,376,384</b>	<b>1,290,343</b>	<b>2,304,435</b>			<b>Total Materials and Services</b>	<b>1,873,166</b>		<b>1,873,166</b>		<b>1,873,166</b>	
0	0	0		8920	Buildings	0		0		0	
23,901	0	0		8942	Machinery	0		0		0	
5,220	0	0		8948	Computers and Attachments	0		0		0	
<b>29,121</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>5,794,746</b>	<b>5,774,831</b>	<b>7,144,699</b>	<b>33.00</b>		<b>Total Department Expenses</b>	<b>6,990,674</b>	<b>34.00</b>	<b>7,069,549</b>	<b>34.00</b>	<b>7,069,549</b>	<b>34.00</b>
<b>Revenues</b>											
0	0	15,000		6110	Federal Grants	15,000		15,000		15,000	
0	0	0		6130	State Operating Grants	0		0		0	
413,320	350,000	300,000		6140	State Shared Revenues	200,000		200,000		200,000	
164,391	554,516	520,000		6300	Charges for Services	520,000		520,000		520,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
702	1,134	2,000		6600	Fines & Forfeitures	2,000		2,000		2,000	
0	0	0		6750	Settlements	0		0		0	
6,640	4,194	15,000		6820	Commission	15,000		15,000		15,000	
0	0	0		6880	Donations	0		0		0	
10,000	1,952	0		6990	Miscellaneous	0		0		0	
<b>595,053</b>	<b>911,796</b>	<b>852,000</b>			<b>Total Revenues</b>	<b>752,000</b>		<b>752,000</b>		<b>752,000</b>	
<b>Net Cost of Program</b>											
5,199,693	4,863,035	6,292,699			Expenditures less Revenue	6,238,674		6,317,549		6,317,549	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
27,674	16,949	17,640	0.30	8010	Clerical/Admin. Specialist	27,500	0.50	27,500	0.50	27,500	0.50
109,698	114,030	115,968	1.00	8040	Management/Supervisory	119,928	1.00	119,928	1.00	119,928	1.00
10,884	9,081	5,000		8090	Overtime	5,000		5,000		5,000	
<b>148,256</b>	<b>140,060</b>	<b>138,608</b>	1.30		<b>Total Salaries</b>	<b>152,428</b>	1.50	<b>152,428</b>	1.50	<b>152,428</b>	1.50
31,335	35,127	33,266		8110	PERS-Retirement	41,156		41,156		41,156	
-	-	0		8115	PERS - Assessment	0		3,811		3,811	
10,853	10,372	10,604		8120	Social Security/Medicare	11,661		11,661		11,661	
30,880	28,622	26,650		8140	Insurance	30,750		30,750		30,750	
729	689	693		8150	Unemployment	762		762		762	
3,799	3,232	3,465		8160	Workers Compensation Insurance	3,810		3,810		3,810	
<b>225,852</b>	<b>218,102</b>	<b>213,286</b>	1.30		<b>Total Personal Services</b>	<b>240,567</b>	1.50	<b>244,378</b>	1.50	<b>244,378</b>	1.50
4,481	1,488	500		8210	Office Supplies	500		500		500	
7,098	4,832	5,000		8220	Operating Supplies	5,000		5,000		5,000	
3,247	2,990	2,500		8225	Fuels and Lubricants	2,500		2,500		2,500	
314	299	5,000		8240	Software & Maintenance	2,500		2,500		2,500	
17,800	10,484	15,000		8250	Small Tools & Equipment	10,000		10,000		10,000	
1,532	799	200		8310	Advertising and Printing	200		200		200	
841	1,063	500		8320	Photocopying	500		500		500	
131	208	200		8330	Postage	200		200		200	
4,609	5,098	6,000		8340	Telephone	6,000		6,000		6,000	
20,308	20,831	15,000		8350	Utilities	24,000		24,000		24,000	
820	1,225	500		8410	Dues, Memberships & Publications	500		500		500	
325	1,528	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
0	123	0		8430	Transportation	0		0		0	
1,400	6,214	1,500		8510	Professional Services	1,500		1,500		1,500	
813	2,884	0		8540	Contract Services	0		0		0	
298,438	382,184	250,000		8580	Special Projects	200,000		200,000		200,000	
43,949	28,533	10,000		8610	Repairs and Maintenance	20,000		20,000		20,000	
3,858	2,189	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
1,794	6,468	0		8660	Rentals	0		0		0	
9,021	30,000	32,500		8810	Rent Interdepartmental	35,000		35,000		35,000	
800	900	1,000		8820	Insurance Interdepartmental	1,500		1,500		1,500	
12,061	13,807	14,188		8830	Management Services Interdept.	14,403		14,403		14,403	
13,809	21,471	22,245		8840	Information Services Interdept	29,674		29,674		29,674	
<b>447,449</b>	<b>545,618</b>	<b>391,833</b>			<b>Total Materials and Services</b>	<b>363,977</b>		<b>363,977</b>		<b>363,977</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>673,301</b>	<b>763,720</b>	<b>605,119</b>	1.30		<b>Total Department Expenses</b>	<b>604,544</b>	1.50	<b>608,355</b>	1.50	<b>608,355</b>	1.50
<b>Revenues</b>											
366,474	294,237	350,000		6110	Federal Grants	275,000		275,000		275,000	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
230,177	227,921	250,000		6310	Charges for Services-Rental	250,000		250,000		250,000	
600	0	0		6990	Miscellaneous	0		0		0	
<b>597,251</b>	<b>522,158</b>	<b>600,000</b>			<b>Total Revenues</b>	<b>525,000</b>		<b>525,000</b>		<b>525,000</b>	
<b>Net Cost of Program</b>											
76,050	241,562	5,119			Expenditures less Revenue	79,544		83,355		83,355	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Acct. FTE Num.	Description	FY 23-24 Proposed	FY 23-24 FTE Approved	FY 23-24 FTE Adopted
<b>Expenditures</b>							
0	0	0	8220	Operating Supplies	0	0	0
0	0	500	8580	Special Projects	500	500	500
134	149	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
726	822	2,000	8790	Misc. Department Expenses	2,500	2,500	2,500
<b>3,860</b>	<b>3,971</b>	<b>6,500</b>		<b>Total Materials and Services</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
0	0	0	8910	Land	0	0	0
0	0	0	8920	Buildings	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers to Other Funds</b>							
143,159	356,302	150,000	9810	Transfer to Public Works Fund	150,000	150,000	150,000
100,000	100,000	110,000	9820	Transfer to Dog Control Fund	170,000	170,000	180,000
5,000	5,000	5,000	9830	Transfer to Marine Patrol Fund	5,000	5,000	5,000
15,000	47,500	20,000	9835	Transfer to Law Library Fund	25,000	25,000	25,000
5,000	0	5,000	9836	Transfer to Domestic Mediation	5,000	5,000	5,000
0	100,000	150,000	9838	Transfer to Health Services - FC	250,000	250,000	250,000
0	0	150,000	9840	Transfer to Public Health Fund	200,000	200,000	200,000
795,000	770,000	800,000	9850	Transfer to Juvenile Fund	755,000	765,000	765,000
550,000	240,000	200,000	9860	Transfer to Fair Fund	200,000	200,000	200,000
85,000	110,000	90,000	9880	Transfer to Veteran's Services F	90,000	90,000	90,000
200,000	200,000	350,000	9882	Transfer to Bldg. Improvement F	250,000	250,000	250,000
100,000	100,000	100,000	9883	Transfer to P. W. Const. Fund	100,000	100,000	100,000
0	0	0	9884	Transfer to Insurance Fund	200,000	200,000	300,000
<b>1,998,159</b>	<b>2,028,802</b>	<b>2,130,000</b>		<b>Total Transfers</b>	<b>2,400,000</b>	<b>2,410,000</b>	<b>2,520,000</b>
<b>2,002,019</b>	<b>2,032,773</b>	<b>2,136,500</b>		<b>Total Departmental Expense</b>	<b>2,407,000</b>	<b>2,417,000</b>	<b>2,527,000</b>
<b>Fund Contingency and Unappropriated Ending Fund Balance</b>							
0	0	4,194,887	9990	Fund Operating Contingency	4,084,579	3,792,119	3,682,119
0	0	0	9995	Unprop. Ending Fund Balance	0	0	0
<b>Revenues</b>							
5,335,418	6,092,142	6,200,000	6000	Beginning Fund Balance	6,400,000	6,400,000	6,400,000
10,898,949	11,381,786	11,900,000	6010	Property Taxes	12,150,000	12,150,000	12,150,000
187,566	173,997	175,000	6020	Property Taxes Previous Years	175,000	175,000	175,000
2,767,166	2,894,544	3,000,000	6020	Property Taxes - Operating Levy	3,750,000	3,750,000	3,750,000
46,689	41,097	45,000	6017	Property Taxes- Levy Previous Y	45,000	45,000	45,000
352,763	366,419	350,000	6050	Franchise Tax	350,000	350,000	350,000
158,628	0	120,000	6110	Federal Awards	0	0	0
521,034	651,316	700,000	6120	Federal Pmts in Lieu of Tax (O &	675,000	675,000	675,000
146,151	436,467	150,000	6140	State Shared Revenues	150,000	150,000	150,000
887,584	735,138	800,000	6142	State Shared Revenues - Excise	750,000	750,000	750,000
24,394	24,475	25,000	6170	Intergovernmental Local Gov't	25,000	25,000	25,000
2,288	2,288	2,500	6310	Charges for Services - Rentals	2,500	2,500	2,500
106,592	98,381	100,000	6600	Fines and Forfeitures	100,000	100,000	100,000
98,003	119,401	100,000	6800	Interest Income	750,000	750,000	750,000
14,192	5,933	10,000	6990	Miscellaneous	3,250	3,250	3,250
0	0	0	7100	Proceeds from Sale of Assets	0	0	0
10,000	25,000	0	7920	Transfer from Other Fund	0	0	0
<b>21,557,417</b>	<b>23,048,384</b>	<b>23,677,500</b>		<b>Total Revenues</b>	<b>25,325,750</b>	<b>25,325,750</b>	<b>25,325,750</b>



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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
78,608	84,837	51,670	1.00	8010	Clerical/Admin. Specialist	92,000	2.00	92,000	2.00	92,000	2.00
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
713,253	731,723	777,458	10.00	8030	Professional/Technical	735,000	9.00	735,000	9.00	735,000	9.00
140,514	91,391	162,311	2.00	8040	Management/Supervisory	168,000	2.00	168,000	2.00	168,000	2.00
63,228	66,013	66,950	0.55	8050	Department Head	72,500	0.55	72,500	0.55	72,500	0.55
0	0	0	0.00	8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
9,372	12,030	10,000		8090	Overtime	12,000		12,000		12,000	
<b>1,004,975</b>	<b>985,994</b>	<b>1,068,389</b>	13.55		<b>Total Salaries</b>	<b>1,079,500</b>	13.55	<b>1,079,500</b>	13.55	<b>1,079,500</b>	13.55
283,898	303,227	304,491		8110	PERS-Retirement	318,453		318,453		318,453	
0	0	0		8115	PERS - Assessment	0		26,988		26,988	
74,570	73,758	81,732		8120	Social Security/Medicare	82,582		82,582		82,582	
242,412	230,218	250,675		8140	Insurance	277,775		277,775		277,775	
5,044	4,955	5,342		8150	Unemployment	5,398		5,398		5,398	
27,902	21,947	32,052		8160	Workers Comp. Insurance	32,384		32,384		32,384	
<b>1,638,801</b>	<b>1,620,099</b>	<b>1,742,680</b>	13.55		<b>Total Personal Services</b>	<b>1,796,092</b>	13.55	<b>1,823,079</b>	13.55	<b>1,823,080</b>	13.55
2,592	3,193	5,000		8210	Office Supplies	5,000		5,000		5,000	
4,865	5,345	5,000		8220	Operating Supplies	5,000		5,000		5,000	
0	0	0		8225	Fuels & Lubricants	0		0		0	
8,882	9,046	8,500		8240	Software and Maintenance	8,500		8,500		8,500	
11,475	6,778	7,500		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
1,255	2,006	2,000		8310	Advertising & Printing	1,000		1,000		1,000	
5,391	5,938	7,000		8320	Photocopying	6,000		6,000		6,000	
3,469	2,636	4,500		8330	Postage	2,500		2,500		2,500	
11,244	10,670	11,000		8340	Telephone	11,000		11,000		11,000	
0	0	0		8350	Utilities	0		0		0	
2,528	4,740	2,500		8410	Dues, Memberships & Publ	5,000		5,000		5,000	
135	15,073	15,000		8420	Workshops and Conferences	16,000		16,000		16,000	
5,943	6,902	8,000		8430	Transportation	8,000		8,000		8,000	
253,923	270,293	350,000		8510	Professional Services	160,000		160,000		160,000	
0	0	0		8520	Medical Care	0		0		0	
48,363	34,294	35,000		8540	Contract Services	25,000		25,000		25,000	
39,453	0	25,000		8550	Contract - Other Public Agencies	15,000		15,000		15,000	
1,042	640	2,500		8580	Special Projects	5,000		5,000		5,000	
1,000	2,045	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
1,191	260	1,500		8614	Vehicle Maintenance	1,500		1,500		1,500	
95,460	76,601	70,000		8670	Boarding Expense	35,000		35,000		35,000	
204,000	208,000	212,000		8810	Rental-interdepartmental	215,000		215,000		215,000	
3,700	3,900	4,000		8820	Insurance Interdepartmental	5,000		5,000		5,000	
65,905	75,642	63,701		8830	Management Services Interdept.	64,439		64,439		64,439	
44,783	49,141	50,893		8840	Information Services Interdept.	54,178		54,178		54,178	
<b>816,599</b>	<b>793,143</b>	<b>893,094</b>			<b>Total Materials and Services</b>	<b>660,617</b>		<b>660,617</b>		<b>660,617</b>	
34,392	0	40,000		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>34,392</b>	<b>0</b>	<b>40,000</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>2,489,792</b>	<b>2,413,242</b>	<b>2,675,774</b>	13.55		<b>Total Department Expenses</b>	<b>2,456,709</b>	13.55	<b>2,483,696</b>	13.55	<b>2,483,697</b>	13.55
<b>Revenues</b>											
28,474	3,270	20,000		6110	Federal Awards	0		0		0	
2,631,040	2,483,789	2,400,000		6130	State Operating Grants	2,000,000		2,000,000		2,000,000	
0	0	70,000		6130	State Operating Grant-Drug Court	60,000		60,000		60,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
344,722	128,619	50,000		6300	Charges for Services	50,000		50,000		50,000	
14,440	7,323	15,000			Charges for Services - Rentals	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6980	Donations	0		0		0	
882	50	2,500		6990	Miscellaneous	500		500		500	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>3,019,558</b>	<b>2,623,051</b>	<b>2,557,500</b>			<b>Total Revenues</b>	<b>2,110,500</b>		<b>2,110,500</b>		<b>2,110,500</b>	
<b>Net Cost of Program</b>											
529,766	209,809	(118,274)			Expenditures less Revenue	(346,209)		(373,196)		(373,197)	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
134,028	88,353	121,667	3.00	8020	Laborer	125,000	3.00	125,000	3.00	125,000	3.00
0	0	0	1.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
58,895	60,372	62,500		8040	Management/Supervisory	63,000	1.00	63,000	1.00	63,000	1.00
0	1,532	5,000		8080	Temporary/Part-Time	2,500		2,500		2,500	
156	1,412	500		8090	Overtime	1,500		1,500		1,500	
<b>193,079</b>	<b>151,669</b>	<b>189,667</b>	<b>4.00</b>		<b>Total Salaries</b>	<b>192,000</b>	<b>4.00</b>	<b>192,000</b>	<b>4.00</b>	<b>192,000</b>	<b>4.00</b>
45,161	42,245	54,055		8110	PERS-Retirement	54,720		54,720		54,720	
0	0	0		8115	PERS - Assessment	0		4,800		4,800	
14,589	11,983	14,510		8120	Social Security/Medicare	14,688		14,688		14,688	
54,529	30,267	78,000		8140	Insurance	62,000		62,000		62,000	
994	796	948		8150	Unemployment	960		960		960	
6,610	4,235	7,587		8160	Workers Comp. Insurance	7,680		7,680		7,680	
<b>314,962</b>	<b>241,195</b>	<b>344,767</b>	<b>4.00</b>		<b>Total Personal Services</b>	<b>332,048</b>	<b>4.00</b>	<b>336,848</b>	<b>4.00</b>	<b>336,848</b>	<b>4.00</b>
0	19	0		8210	Office Supplies	0		0		0	
10,397	8,946	7,500		8220	Operating Supplies	7,500		7,500		7,500	
103	24	500		8225	Fuels & Lubricants	250		250		250	
3,600	3,600	3,500		8240	Software & Maintenance	3,750		3,750		3,750	
4,774	3,766	4,000		8250	Small Tools and Minor Equip	3,000		3,000		3,000	
0	0	100		8310	Advertising and Printing	100		100		100	
86	58	200		8320	Photocopying	200		200		200	
0	0	0		8330	Postage	0		0		0	
2,815	2,160	3,000		8340	Telephone	3,000		3,000		3,000	
0	0	0		8350	Utilities	0		0		0	
5,120	5,579	7,500		8360	Insurance	7,500		7,500		7,500	
0	180	500		8420	Workshops and Conferences	500		500		500	
16,946	14,702	15,000		8430	Transportation	16,000		16,000		16,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8520	Medical Care	0		0		0	
7,496	1,795	6,000		8610	Repairs and Maintenance	6,000		6,000		6,000	
115	0	1,000		8614	Vehicle Maint. - Gen. Svcs.	1,000		1,000		1,000	
6,000	6,000	7,000		8810	Rent Interdepartmental	7,500		7,500		7,500	
1,300	1,500	1,600		8820	Insurance Interdepartmental	1,750		1,750		1,750	
13,793	13,410	14,188		8830	Management Services Interd.	15,002		15,002		15,002	
3,090	3,177	3,563		8840	Information Services Interde	5,156		5,156		5,156	
<b>75,635</b>	<b>64,916</b>	<b>75,151</b>			<b>Total Materials and Service</b>	<b>78,208</b>		<b>78,208</b>		<b>78,208</b>	
0	0	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>390,597</b>	<b>306,111</b>	<b>419,918</b>	<b>4.00</b>		<b>Total Department Expenses</b>	<b>410,256</b>	<b>4.00</b>	<b>415,056</b>	<b>4.00</b>	<b>415,056</b>	<b>4.00</b>
<b>Revenues</b>											
28,463	17,398	25,000		6110	Federal Awards	25,000		25,000		25,000	
0	0	50,000		6130	State Operating Grants	50,000		50,000		50,000	
231,977	198,530	215,000		6300	Charges for Services	155,000		155,000		155,000	
0	0	0		6600	Fines and Forfeitures	0		0		0	
0	200	0		6990	Miscellaneous	0		0		0	
<b>260,440</b>	<b>216,128</b>	<b>290,000</b>			<b>Total Revenues</b>	<b>230,000</b>		<b>230,000</b>		<b>230,000</b>	
<b>Net Cost of Program</b>											
130,157	89,983	129,918			Expenditures Less Revenue	180,256		185,056		185,056	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
<b>Expenditures</b>									
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0	
0	0	0		8090	Overtime	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0	0	0		8110	PERS-Retirement	0		0	
0	0	0		8120	Social Security/Medicare	0		0	
0	0	0		8140	Insurance	0		0	
0	0	0		8150	Unemployment	0		0	
0	0	0		8160	Workers Comp. Insurance	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0	0	0		8210	Office Supplies	0		0	
1,629	580	1,500		8220	Operating Supplies	1,500		1,500	1,500
324	44	250		8225	Fuels & Lubricants	250		250	250
351	1,053	1,500		8250	Small Tools & Minor Equip.	1,500		1,500	1,500
0	525	0		8310	Advertising and Printing	0		0	0
0	0	100		8340	Telephone	100		100	100
2,369	2,349	2,300		8350	Utilities	2,300		2,300	2,300
0	0	100		8410	Dues, Memberships & Public	100		100	100
4,187	3,272	4,000		8430	Transportation	4,000		4,000	4,000
4,004	12,461	5,000		8510	Professional Services	5,000		5,000	5,000
40,000	45,000	50,000		8550	Contract - Other Public Agen	50,000		50,000	50,000
0	46,780	5,500		8580	Special Projects	5,500		5,500	5,500
9,333	2,093	5,000		8610	Repairs and Maintenance	5,000		5,000	5,000
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0	0
0	(24,617)	0		8750	Participation Public Agency	0		0	0
700	750	800		8820	Insurance Interdepartmental	1,000		1,000	1,000
2,533	2,730	2,442		8830	Management Services Interd.	18,096		18,096	18,096
<b>65,430</b>	<b>93,020</b>	<b>78,492</b>			<b>Total Materials and Service</b>	<b>94,346</b>		<b>94,346</b>	<b>94,346</b>
0	0	1,300,000		8930	Improvements other than Bld	1,000,000		1,000,000	1,000,000
0	0	0		8944	Vehicles	0		0	0
<b>0</b>	<b>0</b>	<b>1,300,000</b>			<b>Total Capital Outlay</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>
<b>65,430</b>	<b>93,020</b>	<b>1,378,492</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>1,094,346</b>	<b>0.00</b>	<b>1,094,346</b>	<b>0.00</b>
<b>Revenues</b>									
0	38,603	0		6110	Federal Awards	0		0	0
3,150	3,150	1,303,100		6130	State Operating Grants	1,025,000		1,025,000	1,025,000
80,100	83,091	80,000		6140	State Shared Revenues	84,000		84,000	84,000
0	0	500		6300	Charges for Services	500		500	500
0	0	0		6750	Settlements	0		0	0
0	0	0		6980	Donations	0		0	0
0	0	0		6990	Miscellaneous	0		0	0
<b>83,250</b>	<b>124,844</b>	<b>1,383,600</b>			<b>Total Revenues</b>	<b>1,109,500</b>		<b>1,109,500</b>	<b>1,109,500</b>
<b>Net Cost of Program</b>									
17,820	31,824	5,108			Expenditures less Revenue	15,154		15,154	15,154



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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
74,874	58,886	90,050	2.34	8010	Clerical/Admin. Specialist	88,000	2.00	88,000	2.00	88,000	2.00
115,992	93,423	92,750	1.00	8030	Professional/Technical	153,000	2.00	153,000	2.00	153,000	2.00
110,905	161,379	127,616	1.34	8040	Management/Supervisory	145,000	1.80	145,000	1.80	145,000	1.80
37,550	39,277	39,759	0.25	8050	Department Head	42,000	0.25	42,000	0.25	42,000	0.25
0	2,014	1,500		8080	Temporary/Part-time	1,500		1,500		1,500	
8,658	8,794	10,000		8090	Overtime	10,000		10,000		10,000	
<b>347,979</b>	<b>363,773</b>	<b>361,675</b>	<b>4.93</b>		<b>Total Salaries</b>	<b>439,500</b>	<b>6.05</b>	<b>439,500</b>	<b>6.05</b>	<b>439,500</b>	<b>6.05</b>
92,500	94,914	99,461		8110	PERS-Retirement	129,653		129,653		129,653	
0	0	0		8115	PERS - Assessment	0		10,988		10,988	
25,733	26,944	27,668		8120	Social Security/Medicare	33,622		33,622		33,622	
74,291	81,577	96,135		8140	Insurance	124,025		124,025		124,025	
1,750	1,824	1,808		8150	Unemployment	2,198		2,198		2,198	
2,932	2,179	2,893		8160	Workers Comp. Insurance	3,515		3,515		3,515	
<b>545,185</b>	<b>571,211</b>	<b>589,641</b>	<b>4.93</b>		<b>Total Personal Services</b>	<b>732,513</b>	<b>6.05</b>	<b>743,501</b>	<b>6.05</b>	<b>743,501</b>	<b>6.05</b>
665	779	750		8210	Office Supplies	750		750		750	
704	779	1,500		8220	Operating Supplies	1,500		1,500		1,500	
0	0	300		8240	Software & Maintenance	300		300		300	
296	523	1,250		8250	Small Tools & Minor Equip.	1,250		1,250		1,250	
135	294	1,000		8310	Advertising & Printing	1,000		1,000		1,000	
560	485	600		8320	Photocopying	600		600		600	
199	146	500		8330	Postage	500		500		500	
2,954	3,282	3,000		8340	Telephone	3,500		3,500		3,500	
1,053	2,324	2,000		8410	Dues, Memberships & Publications	2,500		2,500		2,500	
40	698	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
15,018	18,843	17,500		8430	Transportation	18,500		18,500		18,500	
0	0	500		8510	Professional Services	500		500		500	
6,600	7,395	30,000		8540	Contract Services	12,000		12,000		12,000	
0	0	17,249		8560	Special Projects	30,516		19,528		19,528	
17,814	18,049	17,500		8740	Bank Charges	20,000		20,000		20,000	
0	0	0		8790	Misc. Department Expenses	0		0		0	
36,128	37,519	39,492		8810	Rent Interdepartmental	41,497		41,497		41,497	
6,200	6,400	6,500		8820	Insurance Interdepartmental	6,800		6,800		6,800	
18,802	21,469	23,230		8830	Management Services Interdept.	24,705		24,705		24,705	
35,362	38,724	44,988		8840	Information Services Interdept.	48,569		48,569		48,569	
<b>142,530</b>	<b>157,709</b>	<b>210,359</b>			<b>Total Materials and Services</b>	<b>217,487</b>		<b>206,499</b>		<b>206,499</b>	
0	0	0		8944	Vehicles	45,000		45,000		45,000	
0	0	0		8948	Computers and Attachments	5,000		5,000		5,000	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>50,000</b>		<b>50,000</b>		<b>50,000</b>	
10,000	25,000	0			Transfer to General Fund	0		0		0	
<b>10,000</b>	<b>25,000</b>	<b>0</b>			<b>Total Transfer</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	200,000		9990	Contingency	250,000		250,000		200,000	
<b>0</b>	<b>0</b>	<b>200,000</b>			<b>Total Contingency</b>	<b>250,000</b>		<b>250,000</b>		<b>200,000</b>	
<b>697,715</b>	<b>753,920</b>	<b>1,000,000</b>	<b>4.93</b>		<b>Total Department Expenses</b>	<b>1,250,000</b>	<b>6.05</b>	<b>1,250,000</b>	<b>6.05</b>	<b>1,200,000</b>	<b>6.05</b>
<b>Revenues</b>											
0	132,802	250,000		6000	Beginning Balance	325,000		325,000		275,000	
830,513	896,784	750,000		6200	Permits & Licenses	925,000		925,000		925,000	
0	0	0		6300	Charges for Services	0		0		0	
4	4	0		6990	Miscellaneous	0		0		0	
<b>830,517</b>	<b>1,029,590</b>	<b>1,000,000</b>			<b>Total Revenues</b>	<b>1,250,000</b>		<b>1,250,000</b>		<b>1,200,000</b>	
<b>Net Cost of Program</b>											
(132,802)	(275,670)	(0)			Expenditures less Revenue	(0)		0		0	

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

120 PO.I.N.T. Fund	(Fund)
432 PO.I.N.T.	(Divn)
430 Sheriff	(Dept)

FY 20-21	FY 21-22	FY 22-23	Acct.	Description	FY 23-24	FY 23-24	FY 23-24	FTE	FTE	FTE
Actual	Actual	Adopted	Num.		Proposed	Approved	Adopted			
				<b>Expenditures</b>						
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	<b>Total Salaries</b>	0	0	0	0.00	0.00	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	<b>Total Personal Services</b>	0	0	0	0.00	0.00	0.00
0	0	0	8210	Office Supplies	0	0	0			
43,811	0	0	8220	Operating Supplies	0	0	0			
752	0	0	8225	Fuels & Lubricants	0	0	0			
4,200	0	0	8240	Software & Maintenance	0	0	0			
522	0	0	8250	Small Tools & Minor Equip.	0	0	0			
0	0	0	8310	Advertising & Printing	0	0	0			
107	0	0	8320	Photocopying	0	0	0			
826	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			
3,653	0	0	8550	Contract - Other Public Agencies	0	0	0			
58,056	0	0	8580	Special Projects	0	0	0			
0	0	0	8610	Repairs & Maintenance	0	0	0			
63	0	0	8612	Vehicle Maint.-Sheriff	0	0	0			
0	0	0	8740	Bank Charges	0	0	0			
2,590	0	0	8830	Management Services Interdept.	0	0	0			
7,910	0	0	8840	Information Services Interdept.	0	0	0			
122,490	0	0		<b>Total Materials and Services</b>	0	0	0			
0	0	0	8944	Vehicles	0	0	0			
0	0	0	8948	Computers and Attachments	0	0	0			
0	0	0		<b>Total Capital Outlay</b>	0	0	0			
122,490	0	0	0.00	<b>Total Department Expenses</b>	0	0	0	0.00	0.00	0.00
				<b>Revenues</b>						
95,455	0	0	6000	Beginning Balance	0	0	0			
0	0	0	6110	Federal Awards	0	0	0			
25,000	0	0	6170	Intergovernmental Local Govt.	0	0	0			
0	0	0	6300	Charges for Services	0	0	0			
2,026	0	0	6600	Fines & Forfeitures	0	0	0			
9	0	0	6990	Miscellaneous	0	0	0			
0	0	0	7100	Proceeds from Sale of Assets	0	0	0			
122,490	0	0		<b>Total Revenues</b>	0	0	0			
				<b>Net Cost of Program</b>						
0	0	0		Expenditures less Revenue	0	0	0			

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
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
11,147	9,821	19,500	0.25	8040	Management/Supervisory	12,500	0.25	12,500	0.25	12,500	0.25
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	1,000		8090	Overtime	1,000		1,000		1,000	
<b>11,147</b>	<b>9,821</b>	<b>20,500</b>	<b>0.25</b>		<b>Total Salaries</b>	<b>13,500</b>	<b>0.25</b>	<b>13,500</b>	<b>0.25</b>	<b>13,500</b>	<b>0.25</b>
2,537	1,995	5,843		8110	PERS-Retirement	3,848		3,848		3,848	
0	0	0		8115	PERS - Assessment	0		338		338	
770	709	1,568		8120	Social Security/Medicare	1,033		1,033		1,033	
4,308	3,796	4,875		8140	Insurance	5,125		5,125		5,125	
56	49	103		8150	Unemployment	68		68		68	
13	10	164		8160	Workers Comp. Insurance	107		107		107	
<b>18,831</b>	<b>16,380</b>	<b>33,052</b>	<b>0.25</b>		<b>Total Personal Services</b>	<b>23,681</b>	<b>0.25</b>	<b>24,018</b>	<b>0.25</b>	<b>24,019</b>	<b>0.25</b>
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
0	441	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	350		8310	Advertising & Printing	350		350		350	
29	29	350		8320	Photocopying	350		350		350	
0	0	50		8330	Postage	50		50		50	
0	0	50		8340	Telephone	50		50		50	
1,650	8,244	25,000		8420	Workshops and Conferences	25,000		15,000		15,000	
0	1,202	0		8430	Transportation	0		0		0	
5,129	9,852	25,000		8510	Professional Services	25,000		10,000		10,000	
49,877	105,900	98,398		8540	Contract Services	62,256		104,756		104,418	
0	918	25,000		8580	Special Projects	25,000		7,500		7,500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
2,947	3,048	2,500		8830	Management Services Interdept.	5,513		5,513		5,513	
0	0	0		8840	Information Services Interdept.	0		0		0	
<b>59,632</b>	<b>129,634</b>	<b>176,948</b>			<b>Total Materials and Services</b>	<b>143,819</b>		<b>143,819</b>		<b>143,481</b>	
14,340	0	0		8948	Computers and Attachments	0		0		0	
<b>14,340</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>92,803</b>	<b>146,014</b>	<b>210,000</b>	<b>0.25</b>		<b>Total Department Expenses</b>	<b>167,500</b>	<b>0.25</b>	<b>167,837</b>	<b>0.25</b>	<b>167,500</b>	<b>0.25</b>
<b>Revenues</b>											
19,072	78,231	80,000		6000	Beginning Balance	35,000		35,000		35,000	
151,962	132,893	130,000		6130	State Operating Grant	132,500		132,500		132,500	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
<b>171,034</b>	<b>211,124</b>	<b>210,000</b>			<b>Total Revenues</b>	<b>167,500</b>		<b>167,500</b>		<b>167,500</b>	
<b>Net Cost of Program</b>											
78,231	65,110	(0)			Expenditures less Revenue	0		(337)		(0)	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	Num.	Description	Proposed	FTE	Approved	FTE	Adopted
				<b>Expenditures</b>					
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		<b>Total Salaries</b>	0	0.00	0	0.00	0
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		<b>Total Personal Services</b>	0	0.00	0	0.00	0
115	51	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
45,890	37,080	60,497	8510	Professional Services	55,370		55,370		55,370
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
1,473	1,641	1,853	8830	Management Services Interdept.	1,980		1,980		1,980
0	0	0	8840	Information Services Interdept.	0		0		0
47,478	38,772	63,000		<b>Total Materials and Services</b>	58,000		58,000		58,000
0	0	0	8948	Computers and Attachments	0		0		0
0	0	0		<b>Total Capital Outlay</b>	0		0		0
47,478	38,772	63,000		<b>Total Department Expenses</b>	58,000	0.00	58,000	0.00	58,000
				<b>Revenues</b>					
23,615	17,060	20,000	6000	Beginning Balance	15,000		15,000		15,000
35,923	37,467	38,000	6130	State Operating Grants	38,000		38,000		38,000
0	0	0	6600	Fines & Forfeitures	0		0		0
5,000	0	5,000	7910	Transfer from General Fund	5,000		5,000		5,000
64,538	54,527	63,000		<b>Total Revenues</b>	58,000		58,000		58,000
17,060	15,755	0		<b>Net Cost of Program</b>					
				Expenditures less Revenue	0		0		0

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.	Description	FY 23-24	FY 23-24	FY 23-24	FY 23-24	
Actual	Actual	Adopted	FTE	Num.		Proposed	FTE	Approved	FTE	
<b>Expenditures</b>										
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
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
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
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
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
4,650	0	5,000		8540	Contract Services	5,000		5,000		5,000
12,272	8,896	83,946		8580	Special Projects	83,952		83,952		96,452
0	0	0		8610	Repairs and Maintenance	0		0		0
0	0	0		8820	Insurance Interdepartmental	0		0		0
1,943	1,696	1,854		8830	Management Services Interdept.	1,848		1,848		1,848
15,000	15,000	15,000		8840	Information Services Interdept.	15,000		15,000		15,000
<b>33,865</b>	<b>25,592</b>	<b>107,500</b>			<b>Total Materials and Services</b>	<b>107,500</b>		<b>107,500</b>		<b>120,000</b>
0	0	25,000		8920	Buildings	25,000		25,000		25,000
0	0	0		8948	Computers and Attachments	0		0		0
<b>0</b>	<b>0</b>	<b>25,000</b>			<b>Total Capital Outlay</b>	<b>25,000</b>		<b>25,000</b>		<b>25,000</b>
<b>33,865</b>	<b>25,592</b>	<b>132,500</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>132,500</b>	<b>0.00</b>	<b>132,500</b>	<b>0.00</b>	<b>145,000</b>
<b>Revenues</b>										
137,394	125,680	110,000		6000	Beginning Balance	112,500		112,500		125,000
0	0	0			Federal Awards	0		0		0
14,966	15,609	14,000		6130	State Operating Grants	14,000		14,000		14,000
6,107	5,107	7,500		6600	Fines & Forfeitures	5,000		5,000		5,000
1,078	640	1,000		6800	Interest Income	1,000		1,000		1,000
0	0	0		6990	Miscellaneous	0		0		0
<b>159,545</b>	<b>147,036</b>	<b>132,500</b>			<b>Total Revenues</b>	<b>132,500</b>		<b>132,500</b>		<b>145,000</b>
<b>Net Cost of Program</b>										
(125,680)	(121,444)	0			Expenditures less Revenue	0		0		0

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

**210 Public Works (Fund)  
Revenue for all departments**

FY 20-21	FY 21-22	FY 22-23	Divn	Acct.	Description	FY 23-24	FY 23-24	FY 23-24	Division
Actual	Actual	Adopted	Num.	Num.		Proposed	Approved	Adopted	
<b>Revenues</b>									
1,479,354	2,759,970	3,800,000	610	6000	Beginning Fund Balance	3,800,000	3,800,000	5,700,000	Administration
36,154	0	0	610	6130	State Operating Grant	0	0	0	Administration
43,434	71,670	50,000	610	6300	Charges for Services	50,000	50,000	50,000	Administration
4,576	15,031	10,000	610	6800	Interest Income	50,000	50,000	50,000	Administration
4,461	20	0	610	6990	Miscellaneous	0	0	0	Administration
0	750,000	250,000	610	7920	Transfer from another Fund	0	0	0	Administration
133,475	128,934	140,000	620	6300	Charges for Services	140,000	140,000	140,000	County Shops
0	0	0	620	7100	Proceeds from Sale of Assets	0	0	0	County Shops
294,561	0	1,000,000	630	6110	Federal Awards	175,000	175,000	175,000	Road Maintenance
119,123	122,799	120,000	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
311,738	0	0	630	6140	State Shared Revenues	0	0	150,000	Road Maintenance
6,632,871	6,774,456	6,800,000	630	6142	State Shared Rev.-Gas Tax	7,200,000	7,200,000	7,200,000	Road Maintenance
226,990	430,680	175,000	630	6300	Charges for Services	200,000	200,000	200,000	Road Maintenance
0	0	0	630	6750	Settlements	0	0	0	Road Maintenance
0	5,077	0	630	6990	Miscellaneous	0	0	0	Road Maintenance
24,828	6,550	15,000	630	7100	Proceeds from Sale of Assets	15,000	15,000	15,000	Road Maintenance
143,159	356,302	150,000	630	7910	Transfer General Fund	150,000	150,000	150,000	Road Maintenance
0	78,098	0	630	7920	Transfer from another Fund	0	0	0	Road Maintenance
312,765	0	0	640	6110	Federal Awards	450,000	450,000	450,000	Road Construction
105,189	57,474	150,000	640	6130	State Operating Grant	1,050,000	1,050,000	950,000	Road Construction
0	0	0	640	6140	State Shared Revenues	1,100,000	1,100,000	0	Road Construction
62,318	68,120	65,000	640	6142	State Shared Rev-Bike Paths	72,000	72,000	72,000	Road Construction
466,780	226,031	25,000	640	6170	Intergovernmental Local Gov	1,900,000	1,900,000	1,400,000	Road Construction
0	0	0	640	6750	Settlements	0	0	0	Road Construction
122,515	174,157	130,000	650	6300	Charges for Services	75,000	75,000	75,000	Survey
0	0	0	650	6990	Miscellaneous	0	0	0	Survey
9,068	0	0	650	7100	Proceeds from Sale of Assets	0	0	0	Survey
11,670	28,134	12,000	655	6300	Charges for Services	12,000	12,000	12,000	Engineering
0	0	0	655	6990	Miscellaneous	0	0	0	Engineering
<b>10,545,029</b>	<b>12,053,503</b>	<b>12,892,000</b>			<b>Fund Total</b>	<b>16,564,000</b>	<b>16,564,000</b>	<b>16,914,000</b>	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
33,033	39,548	41,160	0.70	8010	Clerical/Admin. Specialist	47,652	1.00	47,652	1.00	47,652	1.00
57,312	59,928	61,428	1.00	8040	Management/Supervisory	70,620	1.00	70,620	1.00	70,620	1.00
138,576	142,980	146,472	1.00	8050	Department Head	148,000	1.00	148,000	1.00	148,000	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
12,974	6,726	5,000		8090	Overtime	7,500		7,500		7,500	
<b>241,895</b>	<b>249,182</b>	<b>255,060</b>	<b>2.70</b>		<b>Total Salaries</b>	<b>274,772</b>	<b>3.00</b>	<b>274,772</b>	<b>3.00</b>	<b>274,772</b>	<b>3.00</b>
52,606	65,417	72,692		8110	PERS-Retirement	78,310		78,310		78,310	
0	0	0		8115	PERS - Assessment	0		6,869		6,869	
17,699	18,616	19,512		8120	Social Security/Medicare	21,020		21,020		21,020	
52,349	53,710	58,050		8140	Insurance	64,500		64,500		64,500	
1,191	1,228	1,275		8150	Unemployment	1,374		1,374		1,374	
180	250	510		8160	Workers Comp. Insurance	550		550		550	
<b>365,920</b>	<b>388,403</b>	<b>407,100</b>	<b>2.70</b>		<b>Total Personal Services</b>	<b>440,525</b>	<b>3.00</b>	<b>447,395</b>	<b>3.00</b>	<b>447,395</b>	<b>3.00</b>
1,728	4,264	3,000		8210	Office Supplies	3,000		3,000		3,000	
910	1,345	0		8220	Operating Supplies	0		0		0	
2,500	3,326	3,000		8240	Software & Maintenance	4,000		4,000		4,000	
1,870	34,578	2,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
920	707	2,000		8310	Advertising and Printing	1,000		1,000		1,000	
5,701	4,763	6,000		8320	Photocopying	5,000		5,000		5,000	
500	556	1,100		8330	Postage	1,500		1,500		1,500	
8,734	7,944	10,000		8340	Telephone	10,000		10,000		10,000	
8,660	8,666	10,000		8350	Utilities	7,500		7,500		7,500	
2,722	5,794	2,500		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
200	1,801	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
10,233	19,783	50,000		8510	Professional Services	40,000		40,000		40,000	
414	587	0		8540	Contract Services	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
49,178	53,507	50,000		8610	Repairs and Maintenance	50,000		50,000		50,000	
0	15	0		8790	Misc. Department Expense	0		0		0	
88,000	91,000	97,500		8820	Insurance Interdepartmental	145,000		145,000		145,000	
214,152	218,945	219,216		8830	Management Services Interdept.	238,333		238,333		238,333	
122,028	123,299	128,504		8840	Information Services Interdept	145,159		145,159		145,159	
<b>518,450</b>	<b>580,880</b>	<b>586,570</b>			<b>Total Materials and Services</b>	<b>659,242</b>		<b>659,242</b>		<b>659,242</b>	
0	733,116	0		8920	Buildings	0		0		0	
584	0	0		8948	Computers & Attachments	0		0		0	
<b>584</b>	<b>733,116</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
400,000	400,000	500,000			Transfer to P.W. Construction Fund	500,000		500,000		500,000	
<b>400,000</b>	<b>400,000</b>	<b>500,000</b>			<b>Total Transfer</b>	<b>500,000</b>		<b>500,000</b>		<b>500,000</b>	
0	0	3,121,028		9990	Contingency	2,761,991		2,712,883		4,312,883	
<b>0</b>	<b>0</b>	<b>3,121,028</b>			<b>Total Contingency</b>	<b>2,761,991</b>		<b>2,712,883</b>		<b>4,312,883</b>	
<b>1,284,954</b>	<b>2,102,399</b>	<b>4,614,698</b>	<b>2.70</b>		<b>Total Department Expenses</b>	<b>4,361,758</b>	<b>3.00</b>	<b>4,319,520</b>	<b>3.00</b>	<b>5,919,520</b>	<b>3.00</b>
<b>Revenues</b>											
1,479,354	2,759,970	3,800,000		6000	Beginning Fund Balance	3,800,000		3,800,000		5,700,000	
36,154	0	0		6130	State Operating Grants	0		0		0	
43,434	71,670	50,000		6300	Charges for Services	50,000		50,000		50,000	
4,576	15,031	10,000		6800	Interest Income	50,000		50,000		50,000	
4,461	0	0		6990	Miscellaneous	0		0		0	
0	750,000	250,000		7920	Transfer from another Fund	0		0		0	
<b>1,567,979</b>	<b>3,596,671</b>	<b>4,110,000</b>			<b>Total Revenues</b>	<b>3,900,000</b>		<b>3,900,000</b>		<b>5,800,000</b>	
<b>(283,025)</b>	<b>(1,494,272)</b>	<b>504,698</b>			<b>Net Cost of Program</b>	<b>461,758</b>		<b>419,520</b>		<b>119,520</b>	
					Expenditures less Revenue						

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
115,744	120,840	126,092	2.00	8020	Laborer	140,000	2.00	140,000	2.00	140,000	2.00
67,630	70,506	71,196	1.00	8040	Management/Supervisory	80,000	1.00	80,000	1.00	80,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
6,188	5,560	7,500		8090	Overtime	7,500		7,500		7,500	
<b>189,562</b>	<b>196,906</b>	<b>204,788</b>	<b>3.00</b>		<b>Salaries</b>	<b>227,500</b>	<b>3.00</b>	<b>227,500</b>	<b>3.00</b>	<b>227,500</b>	<b>3.00</b>
54,156	61,439	58,365		8110	PERS-Retirement	67,113		67,113		67,113	
0	0	0		8115	PERS - Assessment	0		5,688		5,688	
14,106	15,044	15,666		8120	Social Security/Medicare	17,404		17,404		17,404	
46,257	49,424	61,500		8140	Insurance	60,000		60,000		60,000	
959	1,002	1,024		8150	Unemployment	1,138		1,138		1,138	
5,373	3,845	6,144		8160	Workers Comp. Insurance	4,550		4,550		4,550	
<b>310,413</b>	<b>327,660</b>	<b>347,486</b>	<b>3.00</b>		<b>Total Personal Services</b>	<b>377,704</b>	<b>3.00</b>	<b>383,391</b>	<b>3.00</b>	<b>383,392</b>	<b>3.00</b>
71	10	0		8210	Office Supplies	0		0		0	
(14,908)	1,796	2,500		8220	Operating Supplies	4,000		4,000		4,000	
704	754	500		8225	Fuels and Lubricants	5,000		5,000		5,000	
0	0	0		8240	Software & Maintenance	0		0		0	
2,649	1,800	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8340	Telephone	0		0		0	
3,365	5,153	0		8350	Utilities	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
198	0	2,000		8420	Workshops & Conferences	2,000		2,000		2,000	
0	0	500		8510	Professional Services	500		500		500	
4,435	4,939	5,000		8540	Contract Services	5,000		5,000		5,000	
0	0	1,500		8580	Special Projects	1,500		1,500		1,500	
335,690	272,068	250,000		8610	Repairs and Maintenance	250,000		250,000		250,000	
25,327	33,476	25,000		8612	Vehicle Maint.-Sheriff	25,000		25,000		25,000	
9,782	9,357	10,000		8614	Vehicle Maint.-General Serv.	10,000		10,000		10,000	
0	0	5,000		8616	Vehicle Set-up	5,000		5,000		5,000	
<b>367,313</b>	<b>329,353</b>	<b>307,000</b>			<b>Total Materials and Services</b>	<b>313,000</b>		<b>313,000</b>		<b>313,000</b>	
4,475	0	5,000		8942	Machinery	5,000		5,000		5,000	
0	0	0		8944	Vehicles	0		0		0	
<b>4,475</b>	<b>0</b>	<b>5,000</b>			<b>Total Capital Outlay</b>	<b>5,000</b>		<b>5,000</b>		<b>5,000</b>	
<b>682,201</b>	<b>657,013</b>	<b>659,486</b>	<b>3.00</b>		<b>Total Department Expense</b>	<b>695,704</b>	<b>3.00</b>	<b>701,391</b>	<b>3.00</b>	<b>701,392</b>	<b>3.00</b>
<b>Revenues</b>											
133,475	128,934	140,000		6300	Charges for Services	140,000		140,000		140,000	
0	0	0		6750	Settlements	0		0		0	
0	20	0		6990	Micellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>133,475</b>	<b>128,954</b>	<b>140,000</b>			<b>Total Revenues</b>	<b>140,000</b>		<b>140,000</b>		<b>140,000</b>	
<b>Net Cost of Program</b>											
548,726	528,059	519,486			Expenditures less Revenue	555,704		561,391		561,392	



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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
707,426	636,167	746,990	13.00	8020	Laborer	720,000	13.00	720,000	13.00	720,000	13.00
(25,991)	20,350	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
122,700	94,716	87,626	1.00	8040	Management/Supervisory	96,000	1.00	96,000	1.00	96,000	1.00
32,446	29,472	35,000		8080	Temporary/Part-Time	30,000		30,000		30,000	
70,899	70,142	75,000		8090	Overtime	75,000		75,000		75,000	
<b>907,480</b>	<b>850,847</b>	<b>944,616</b>	<b>14.00</b>		<b>Salaries</b>	<b>921,000</b>	<b>14.00</b>	<b>921,000</b>	<b>14.00</b>	<b>921,000</b>	<b>14.00</b>
221,014	216,690	236,154		8110	PERS-Retirement	230,250		230,250		230,250	
0	0	0		8115	PERS - Assessment	0		23,025		23,025	
65,951	63,157	72,263		8120	Social Security/Medicare	70,457		70,457		70,457	
253,735	225,030	294,000		8140	Insurance	294,000		294,000		294,000	
4,392	4,269	4,723		8150	Unemployment	4,605		4,605		4,605	
66,580	37,410	61,400		8160	Workers Comp. Insurance	59,865		59,865		59,865	
<b>1,519,152</b>	<b>1,397,403</b>	<b>1,613,156</b>	<b>14.00</b>		<b>Total Personal Services</b>	<b>1,580,177</b>	<b>14.00</b>	<b>1,603,202</b>	<b>14.00</b>	<b>1,603,202</b>	<b>14.00</b>
0	0	500		8210	Office Supplies	500		500		500	
293,930	568,030	550,000		8220	Operating Supplies	550,000		550,000		550,000	
179,594	352,108	400,000		8225	Fuels & Lubricants	350,000		350,000		350,000	
2,420	1,220	1,500		8240	Software & Maintenance	1,500		1,500		1,500	
4,269	10,802	10,000		8250	Small Tools & Minor Equip	10,000		10,000		10,000	
0	0	500		8310	Advertising & Printing	500		500		500	
1,352	852	2,000		8340	Telephone	2,000		2,000		2,000	
22,608	24,244	20,000		8350	Utilities	20,000		20,000		20,000	
2,790	2,111	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
2,351	2,487	5,000		8510	Professional Services	5,000		5,000		5,000	
454,928	391,182	550,000		8540	Contract Services	550,000		550,000		550,000	
0	0	200,000		8580	Special Projects	200,000		200,000		200,000	
6,529	177	5,000		8610	Repairs & Maintenance	5,000		5,000		5,000	
230	477	0		8616	Vehicle Set-up	0		0		0	
91,965	142,184	150,000		8630	Road Maintenance	150,000		150,000		150,000	
31,884	48,428	25,000		8631	Bridge Maintenance	25,000		25,000		25,000	
714,132	186,994	800,000		8632	Chip Seals	1,100,000		1,100,000		1,100,000	
26,050	0	50,000		8633	Slide Repair	50,000		50,000		50,000	
0	587	500,000		8634	Asphalt	400,000		400,000		400,000	
292,430	336,581	600,000		8636	Crushed Rock	450,000		450,000		450,000	
16,643	4,576	10,000		8660	Rentals	10,000		10,000		10,000	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
<b>2,144,105</b>	<b>2,073,040</b>	<b>3,883,000</b>			<b>Total Materials and Services</b>	<b>3,883,000</b>		<b>3,883,000</b>		<b>3,883,000</b>	
319,623	176,819	300,000		8942	Machinery	300,000		300,000		300,000	
0	118,223	100,000		8944	Vehicles	100,000		100,000		100,000	
<b>319,623</b>	<b>295,042</b>	<b>400,000</b>			<b>Total Capital Outlay</b>	<b>400,000</b>		<b>400,000</b>		<b>400,000</b>	
<b>3,982,880</b>	<b>3,765,485</b>	<b>5,896,156</b>	<b>14.00</b>		<b>Total Department Expense</b>	<b>5,863,177</b>	<b>14.00</b>	<b>5,886,202</b>	<b>14.00</b>	<b>5,886,202</b>	<b>14.00</b>
<b>Revenues</b>											
294,561	0	1,000,000		6110	Federal Awards	175,000		175,000		175,000	
119,123	122,799	120,000		6120	Federal Payment in Lieu of Tax	125,000		125,000		125,000	
0	0	0		6130	State Operating Grants	0		0		0	
311,738	0	0		6140	State Shared Revenues	0		0		150,000	
6,632,871	6,774,456	6,800,000		6142	State Shared Revenues-Excise Tax	7,200,000		7,200,000		7,200,000	
226,990	430,680	175,000		6300	Charges for Services	200,000		200,000		200,000	
0	0	0		6750	Settlements	0		0		0	
0	5,077	0		6990	Miscellaneous	0		0		0	
24,828	6,550	15,000		7100	Proceeds from Sale of Assets	15,000		15,000		15,000	
143,159	356,302	150,000		7910	Transfer from General Fund	150,000		150,000		150,000	
0	78,098	0		7920	Transfer from another Fund	0		0		0	
<b>7,753,270</b>	<b>7,773,962</b>	<b>8,260,000</b>			<b>Total Revenues</b>	<b>7,865,000</b>		<b>7,865,000</b>		<b>8,015,000</b>	
<b>Net Cost of Program</b>											
(3,770,390)	(4,008,477)	(2,363,844)			Expenditures less Revenue	(2,001,824)		(1,978,799)		(2,128,799)	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0		8020	Laborer	0		0		0	
0	0	0		8090	Overtime	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0	0	0		8220	Operating Supplies	0		0		0	
0	0	500		8310	Advertising & Printing	500		500		500	
0	0	0		8410	Dues, Memberships, Publications	0		0		0	
0	0	25,000		8510	Professional Services	25,000		25,000		25,000	
0	0	25,000		8540	Contract Services	25,000		25,000		25,000	
358,097	612,182	625,000		8580	Special Projects	4,500,000		4,500,000		3,250,000	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8630	Road Maintenance	0		0		0	
595,704	0	0		8634	Asphalt	0		0		0	
0	0	0		8631	Bridge Maintenance	0		0		0	
0	0	0		8660	Rentals	0		0		0	
69,606	68,004	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	
<b>1,023,407</b>	<b>680,186</b>	<b>740,500</b>			<b>Total Materials and Services</b>	<b>4,615,500</b>		<b>4,615,500</b>		<b>3,365,500</b>	
13,040	116	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	
<b>13,040</b>	<b>116</b>	<b>90,000</b>			<b>Total Capital Outlay</b>	<b>90,000</b>		<b>90,000</b>		<b>90,000</b>	
<b>1,036,447</b>	<b>680,302</b>	<b>830,500</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>4,705,500</b>	<b>0.00</b>	<b>4,705,500</b>	<b>0.00</b>	<b>3,455,500</b>	<b>0.00</b>
<b>Revenues</b>											
312,765	0	0		6110	Federal Awards	450,000		450,000		450,000	
105,189	57,474	150,000		6130	State Operating Grants	1,050,000		1,050,000		950,000	
0	0	0		6140	State Shared Revenue	1,100,000		1,100,000		0	
62,318	68,120	65,000		6142	State Shared Rev.-Bike Path	72,000		72,000		72,000	
466,780	226,031	25,000		6170	Intergovernmental Local Govt.	1,900,000		1,900,000		1,400,000	
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	
<b>947,052</b>	<b>351,625</b>	<b>240,000</b>			<b>Total Revenues</b>	<b>4,572,000</b>		<b>4,572,000</b>		<b>2,872,000</b>	
<b>Net Cost of Program</b>											
89,395	328,677	590,500			Expenditures less Revenue	133,500		133,500		583,500	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
193,313	180,473	130,000	2.00	8030	Professional/Technical	148,000	2.00	148,000	2.00	148,000	2.00
102,000	105,098	107,172	1.00	8040	Management/Supervisory	100,000	1.00	100,000	1.00	100,000	1.00
2,982	0	5,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
2,413	1,034	2,500		8090	Overtime	2,500		2,500		2,500	
<b>300,708</b>	<b>286,605</b>	<b>244,672</b>	<b>3.00</b>		<b>Total Salaries</b>	<b>255,500</b>	<b>3.00</b>	<b>255,500</b>	<b>3.00</b>	<b>255,500</b>	<b>3.00</b>
76,109	82,655	61,168		8110	PERS-Retirement	74,095		74,095		74,095	
0	0	0		8115	PERS - Assessment	0		6,388		6,388	
22,176	21,330	18,717		8120	Social Security/Medicare	19,546		19,546		19,546	
75,591	76,426	61,500		8140	Insurance	61,500		61,500		61,500	
1,518	1,433	1,223		8150	Unemployment	1,278		1,278		1,278	
4,816	3,391	3,915		8160	Workers Comp. Insurance	4,088		4,088		4,088	
<b>480,918</b>	<b>471,840</b>	<b>391,196</b>	<b>3.00</b>		<b>Total Personal Services</b>	<b>416,006</b>	<b>3.00</b>	<b>422,394</b>	<b>3.00</b>	<b>422,394</b>	<b>3.00</b>
35	83	0		8210	Office Supplies	0		0		0	
733	1,439	3,500		8220	Operating Supplies	3,500		3,500		3,500	
4,254	3,960	3,000		8240	Software & Maintenance	3,000		3,000		3,000	
0	8,739	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
0	0	0		8320	Photocopying	0		0		0	
2,040	2,081	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8350	Utilities	0		0		0	
1,049	1,139	2,000		8410	Dues, Memberships & Publications	2,000		2,000		2,000	
1,922	515	4,000		8420	Workshops & Conferences	4,000		4,000		4,000	
0	0	0		8510	Professional Services	0		0		0	
0	0	25,000		8540	Contract Services	20,000		20,000		20,000	
0	0	2,000		8610	Repairs and Maintenance	2,000		2,000		2,000	
535	187	1,000		8730	Misc. Fees & Premiums	1,000		1,000		1,000	
<b>10,568</b>	<b>18,143</b>	<b>46,500</b>			<b>Total Materials and Services</b>	<b>41,500</b>		<b>41,500</b>		<b>41,500</b>	
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	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>491,486</b>	<b>489,983</b>	<b>437,696</b>	<b>3.00</b>		<b>Total Department Expenses</b>	<b>457,506</b>	<b>3.00</b>	<b>463,894</b>	<b>3.00</b>	<b>463,894</b>	<b>3.00</b>
<b>Revenues</b>											
122,515	174,157	130,000		6300	Charges for Services	75,000		75,000		75,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
9,068	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>131,583</b>	<b>174,157</b>	<b>130,000</b>			<b>Total Revenues</b>	<b>75,000</b>		<b>75,000</b>		<b>75,000</b>	
<b>Net Cost of Program</b>											
359,903	315,826	307,696			Expenditures less Revenue	382,506		388,894		388,894	

**Polk County  
Adopted Budget  
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Beginning July 1, 2023  
Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
132,237	122,364	230,000	4.00	8030	Professional/Technical	250,000	4.00	250,000	4.00	250,000	4.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
45,366	26,717	35,000		8080	Temporary/Part-Time	35,000		35,000		35,000	
22,976	29,289	500		8090	Overtime	500		500		500	
<b>200,579</b>	<b>178,370</b>	<b>265,500</b>	4.00		<b>Total Salaries</b>	<b>285,500</b>	4.00	<b>285,500</b>	4.00	<b>285,500</b>	4.00
40,123	34,527	66,375		8110	PERS-Retirement	71,375		71,375		71,375	
0	0	0		8115	PERS - Assessment	0		7,138		7,138	
14,752	13,395	20,311		8120	Social Security/Medicare	21,841		21,841		21,841	
43,081	30,477	82,000		8140	Insurance	82,000		82,000		82,000	
1,008	899	1,328		8150	Unemployment	1,428		1,428		1,428	
3,186	2,035	3,451		8160	Workers Comp. Insurance	3,711		3,711		3,711	
<b>302,729</b>	<b>259,703</b>	<b>438,964</b>	4.00		<b>Total Personal Services</b>	<b>465,854</b>	4.00	<b>472,992</b>	4.00	<b>472,992</b>	4.00
158	0	0		8210	Office Supplies	0		0		0	
303	604	1,000		8220	Operating Supplies	1,000		1,000		1,000	
1,860	2,370	0		8240	Software & Maintenance	0		0		0	
61	398	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	
785	943	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	
1,195	1,461	3,000		8420	Workshops/Conferences	3,000		3,000		3,000	
0	0	500		8430	Transportation	500		500		500	
0	0	0		8540	Contract Services	0		0		0	
0	0	1,500		8610	Repairs and Maintenance	1,500		1,500		1,500	
0	0	0		8730	Misc. Fees & Premiums	0		0		0	
<b>4,362</b>	<b>5,776</b>	<b>14,500</b>			<b>Total Materials and Services</b>	<b>14,500</b>		<b>14,500</b>		<b>14,500</b>	
0	0	0		8942	Machinery	0		0		0	
0	2,337	0		8948	Computers & Attachments	0		0		0	
<b>0</b>	<b>2,337</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>307,091</b>	<b>267,816</b>	<b>453,464</b>	4.00		<b>Total Department Expenses</b>	<b>480,354</b>	4.00	<b>487,492</b>	4.00	<b>487,492</b>	4.00
<b>Revenues</b>											
11,670	28,134	12,000		6300	Charges for Services	12,000		12,000		12,000	
<b>11,670</b>	<b>28,134</b>	<b>12,000</b>			<b>Total Revenues</b>	<b>12,000</b>		<b>12,000</b>		<b>12,000</b>	
<b>Net Cost of Program</b>											
295,421	239,682	441,464			Expenditures less Revenue	468,354		475,492		475,492	
<b>7,785,059</b>	<b>7,962,998</b>	<b>12,892,000</b>	26.70		<b>Total Fund Requirements</b>	<b>16,564,000</b>	27.00	<b>16,564,000</b>	27.00	<b>16,914,000</b>	27.00
<b>10,545,029</b>	<b>12,053,503</b>	<b>12,892,000</b>			<b>Total Fund Resources</b>	<b>16,564,000</b>		<b>16,564,000</b>		<b>16,914,000</b>	
<b>2,759,970</b>	<b>4,090,505</b>	<b>0</b>	26.70		<b>Net Fund Balance</b>	<b>(0)</b>	27.00	<b>0</b>	27.00	<b>0</b>	27.00

**Polk County  
Adopted Budget  
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Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	
								Adopted	FTE	
<b>Expenditures</b>										
0	0	0		8080	Temporary/Part-Time	0		0		0
0	0	0		8090	Overtime	0		0		0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
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
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
0	0	0		8210	Office Supplies	0		0		0
2,855	1,890	2,500		8220	Operating Supplies	2,500		2,500		2,500
2,394	0	2,500		8240	Software & Maintenance	0		0		0
1,524	11,512	2,500		8250	Small Tools & Minor Equipment	7,500		7,500		7,500
0	0	500		8340	Telephone	0		0		0
0	0	0		8410	Dues, Memberships & Publications	0		0		0
0	515	1,000		8420	Workshops and Conferences	500		500		500
102,400	115,000	163,745		8510	Professional Services	65,278		65,278		35,278
0	0	125,000		8510	Prof. Services - P.W. Survey	75,000		75,000		75,000
0	0	0		8510	Prof. Serv. Bal. Acct.	0		0		0
0	0	1,500		8540	Contract Services	0		0		0
700	750	800		8820	Insurance Interdepartmental	1,000		1,000		1,000
4,184	4,554	4,231		8830	Management Services Interdept.	4,717		4,717		4,717
32,127	33,429	35,724		8840	Information Services Interdept	43,505		43,505		43,505
<b>146,184</b>	<b>167,650</b>	<b>340,000</b>			<b>Total Materials and Services</b>	<b>200,000</b>		<b>200,000</b>		<b>170,000</b>
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
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>146,184</b>	<b>167,650</b>	<b>340,000</b>			<b>Total Department Expenses</b>	<b>200,000</b>		<b>200,000</b>		<b>170,000</b>
<b>Revenues</b>										
103,380	153,039	160,000		6000	Beginning Fund Balance	100,000		100,000		70,000
195,843	157,026	180,000		6300	Charges for Services	100,000		100,000		100,000
0	0	0		6990	Miscellaneous	0		0		0
0	0	0		7910	Transfer from General Fund	0		0		0
<b>299,223</b>	<b>310,065</b>	<b>340,000</b>			<b>Total Revenues</b>	<b>200,000</b>		<b>200,000</b>		<b>170,000</b>
<b>Net Cost of Program</b>										
(153,039)	(142,415)	0				0		0		0

**Polk County  
Adopted Budget  
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Beginning July 1, 2023  
Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0	0	0		8210	Office Supplies	0		0		0	
582	0	0		8240	Software and Maintenance	0		0		0	
6,882	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8310	Advertising and Printing	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
58,815	0	15,000		8510	Professional Services	5,000		5,000		5,000	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8660	Rentals	0		0		0	
15,000	10,000	10,000		8830	Management Services Interdept.	0		0		0	
331,580	337,200	325,000		9520	COP Principal Payment	350,000		350,000		350,000	
163,468	156,372	175,000		9530	COP Interest	175,000		175,000		175,000	
<b>576,327</b>	<b>503,572</b>	<b>525,000</b>			<b>Total Materials and Services</b>	<b>530,000</b>		<b>530,000</b>		<b>530,000</b>	
0	0	0		8910	Land	0		0		0	
1,013,452	1,148,292	250,000		8920	Buildings	120,000		120,000		120,000	
4,077	4,077	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
<b>1,017,529</b>	<b>1,152,369</b>	<b>250,000</b>			<b>Total Capital Outlay</b>	<b>120,000</b>		<b>120,000</b>		<b>120,000</b>	
0	0	0		9990	Contingency	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Contingency</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,593,856</b>	<b>1,655,941</b>	<b>775,000</b>	<b>0.00</b>		<b>Total Department Expenses</b>	<b>650,000</b>	<b>0.00</b>	<b>650,000</b>	<b>0.00</b>	<b>650,000</b>	<b>0.00</b>
<b>Revenues</b>											
1,540,137	456,204	25,000		6000	Beginning Balance	50,000		50,000		50,000	
0	0	0		7200	COP Proceeds	0		0		0	
9,923	2,002	0		6800	Interest Income	0		0		0	
100,000	100,000	100,000		7910	Transfer from General Fund	100,000		100,000		100,000	
400,000	750,000	650,000		7920	Transfer from Other Funds	500,000		500,000		500,000	
<b>2,050,060</b>	<b>1,308,206</b>	<b>775,000</b>			<b>Total Revenues</b>	<b>650,000</b>		<b>650,000</b>		<b>650,000</b>	
<b>Net Cost of Program</b>											
<b>456,204</b>	<b>(347,735)</b>	<b>0</b>			<b>Expenditures less Revenue</b>	<b>0</b>		<b>0</b>		<b>0</b>	

**Polk County  
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Expenditures**

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
23,698	22,085	27,000	0.50	8010	Clerical/Admin. Specialist	30,500	0.50	30,500	0.50	30,500	0.50
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
60,321	63,714	64,599	1.00	8030	Professional/Technical	102,000	1.50	102,000	1.50	98,000	1.50
0	0	0		8080	Temporary Part-time	0		0		0	
0	494	500		8090	Overtime	500		500		500	
<b>84,019</b>	<b>86,293</b>	<b>92,099</b>	1.50	<b>Total Salaries</b>		<b>133,000</b>	2.00	<b>133,000</b>	2.00	<b>129,000</b>	2.00
24,225	26,641	26,248		8110	PERS-Retirement	39,235		39,235		38,055	
0	0	0		8115	PERS - Assessment	0		3,325		3,225	
6,384	6,533	7,046		8120	Social Security/Medicare	10,175		10,175		9,869	
25,033	29,968	29,250		8140	Insurance	41,000		41,000		41,000	
429	442	460		8150	Unemployment	665		665		645	
818	681	2,262		8160	Workers Compensation Insurance	930		930		902	
<b>140,908</b>	<b>150,558</b>	<b>157,365</b>	1.50	<b>Total Personal Services</b>		<b>225,005</b>	2.00	<b>228,330</b>	2.00	<b>222,696</b>	2.00
120	48	100		8210	Office Supplies	125		125		125	
1,874	2,585	1,000		8220	Operating Supplies	2,500		2,500		2,500	
2,847	3,376	5,000		8225	Fuels & Lubricants	5,000		5,000		5,000	
0	2,320	500		8240	Software and Maintenance	2,000		2,000		2,000	
59	0	250		8310	Advertising and Printing	250		250		250	
30	23	50		8320	Photocopying	50		50		50	
1,854	1,924	2,000		8330	Postage	2,000		2,000		2,000	
1,567	1,662	1,600		8340	Telephone	1,600		1,600		1,600	
0	0	300		8350	Utilities	300		300		300	
25	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
2,508	5,612	5,000		8540	Contract Services	5,466		5,141		5,775	
0	0	0		8550	Contract - Other Public Agencies	0		0		0	
0	0	2,601		8580	Special Projects	0		0		0	
0	0	0		8610	Repairs and Maintenance	200		200		200	
1,759	1,648	1,750		8612	Vehicle Maint. - Sheriff	1,750		1,750		1,750	
0	0	0		8616	Vehicle Set-up	0		0		0	
4,510	4,684	4,930		8810	Rent Interdepartmental	5,181		5,181		5,181	
1,000	1,100	1,200		8820	Insurance Interdepartmental	1,500		1,500		1,500	
6,425	6,772	6,487		8830	Management Services Interdept.	7,022		7,022		7,022	
7,733	7,946	9,367		8840	Information Services Interdept	9,551		9,551		9,551	
<b>32,311</b>	<b>39,700</b>	<b>42,635</b>		<b>Total Materials and Services</b>		<b>44,995</b>		<b>44,670</b>		<b>45,304</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>173,219</b>	<b>190,258</b>	<b>200,000</b>	1.50	<b>Total Department Expenses</b>		<b>270,000</b>	2.00	<b>273,000</b>	2.00	<b>268,000</b>	2.00
<b>Revenues</b>											
62,422	42,622	25,000		6000	Beginning Fund Balance	25,000		28,000		13,000	
53,419	61,135	65,000		6200	Permits and Licenses	75,000		75,000		75,000	
0	0	0		6310	Charges for Services-Rental	0		0		0	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
100,000	100,000	110,000		7900	Operating Transfers In	170,000		170,000		180,000	
<b>215,841</b>	<b>203,757</b>	<b>200,000</b>		<b>Total Revenues</b>		<b>270,000</b>		<b>273,000</b>		<b>268,000</b>	
<b>Net Cost of Program</b>											
42,622	13,499	0		Expenditures less Revenue		(0)		(0)		(0)	

**Polk County  
Adopted Budget  
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Expenditures**

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
3,666	3,832	3,934	0.05	8010	Clerical/Admin. Specialist	4,500	0.05	4,500	0.05	4,500	0.05
27,747	15,685	30,400		8030	Professional/Technical	27,500		27,500		27,500	
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
(1,988)	1,945	0		8080	Temporary/Part-time	5,000		5,000		5,000	
896	0	1,000		8090	Overtime	0		0		0	
<b>30,321</b>	<b>21,462</b>	<b>35,334</b>	0.05		<b>Total Salaries</b>	<b>37,000</b>	0.05	<b>37,000</b>	0.05	<b>37,000</b>	0.05
5,790	3,671	7,067		8110	PERS-Retirement	7,400		7,400		7,400	
	0	0		8115	PERS - Assessment	0		925		925	
1,838	1,259	2,703		8120	Social Security/Medicare	2,831		2,831		2,831	
3,493	1,823	975		8140	Insurance	975		975		975	
141	125	177		8150	Unemployment	185		185		185	
647	827	1,060		8160	Workers Compensation Insurance	1,110		1,110		1,110	
<b>42,230</b>	<b>29,167</b>	<b>47,316</b>	0.05		<b>Total Personal Services</b>	<b>49,501</b>	0.05	<b>50,426</b>	0.05	<b>50,426</b>	0.05
0	0	0		8210	Office Supplies	0		0		0	
138	126	3,000		8220	Operating Supplies	1,000		1,000		1,000	
5,140	6,867	8,000		8225	Fuels and Lubricants	8,000		8,000		8,000	
240	0	250		8250	Small Tools & Minor Equipment	170		170		170	
0	0	0		8310	Advertising & Printing	0		0		0	
476	552	500		8340	Telephone	500		500		500	
1,713	1,572	1,500		8350	Utilities	1,500		1,500		1,500	
775	925	800		8410	Dues, Memberships & Publicatns	800		800		800	
674	79	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	
222	1,730	0		8610	Repairs and Maintenance	2,500		2,500		2,575	
4,924	5,226	5,000		8612	Vehicle Maint.-Sheriff	5,000		5,000		5,000	
0	1,904	0		8616	Vehicle Set-up	0		0		0	
750	900	1,000		8820	Insurance Interdepartmental	1,100		1,100		1,100	
3,681	3,854	3,726		8830	Management Services Interdept.	4,021		4,021		4,021	
<b>18,733</b>	<b>23,735</b>	<b>24,684</b>			<b>Total Materials and Services</b>	<b>25,499</b>		<b>25,499</b>		<b>25,574</b>	
0	0	0		8920	Buildings	0		0		0	
0	114,850	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>114,850</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>60,963</b>	<b>167,752</b>	<b>72,000</b>	0.05		<b>Total Department Expenses</b>	<b>75,000</b>	0.05	<b>75,925</b>	0.05	<b>76,000</b>	0.05
<b>Revenues</b>											
(8,629)	(3,607)	0		6000	Beginning Fund Balance	0		0		1,000	
0	0	0		6110	Federal Awards	0		0		0	
60,985	119,956	67,000		6130	State Operating Grants	70,000		70,000		70,000	
0	2,000	0		6990	Miscellaneous	0		0		0	
0	25,100	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	
<b>57,356</b>	<b>148,449</b>	<b>72,000</b>			<b>Total Revenues</b>	<b>75,000</b>		<b>75,000</b>		<b>76,000</b>	
<b>Net Cost of Program</b>											
(3,607)	(19,303)	0			Expenditures less Revenue	0		(925)		0	



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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24
Actual	Actual	Adopted	Num.	Description	Proposed	FTE Approved	FTE Adopted
<b>Expenditures</b>							
0	0	0	8210	Office Supplies	0	0	0
0	0	0	8250	Small Tools & Minor Equip.	0	0	0
36,892	45,907	37,327	8410	Dues, Memberships & Publicatn:	40,235	40,235	40,235
34,640	35,973	37,865	8810	Rent Interdepartmental	39,788	39,788	39,788
1,378	1,646	1,451	8830	Management Services Interdept.	1,624	1,624	1,624
2,907	2,984	3,357	8840	Information Services Interdept.	3,353	3,353	3,353
<b>75,817</b>	<b>86,510</b>	<b>80,000</b>		<b>Total Materials and Services</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
0	0	0	8948	Computers and Attachments	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	9805	Transfer to General Fund	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>75,817</b>	<b>86,510</b>	<b>80,000</b>		<b>Total Department Expenses</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>Revenues</b>							
4,374	(14,316)	2,000	6000	Beginning Fund Balance	2,000	2,000	2,000
42,127	57,382	58,000	6130	State Operating Grants	58,000	58,000	58,000
0	0	0	6300	Charges for Services	0	0	0
15,000	47,500	20,000	7910	Transfer from General Fund	25,000	25,000	25,000
<b>61,501</b>	<b>90,566</b>	<b>80,000</b>		<b>Total Revenues</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>Net Cost of Program</b>							
#####	4,056	0		Expenditures less Revenue	0	0	0

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

232 Health Services	(Fund)
Revenues All Divisions	

FY 20-21	FY 21-22	FY 22-23	Acct.	Description	FY 23-24	FY 23-24	FY 23-24
Actual	Actual	Adopted	Divn Num.		Proposed	Approved	Adopted
829,853	2,225,327	800,000	510	6000 Beginning Fund Balance	250,000	250,000	250,000 Administration
600,000	0	0	510	6170 Intergovernmental Local Govt.	0	0	0 Administration
1,750,000	1,350,000	1,350,000	510	6300 Charges for Services	2,200,000	2,275,000	2,275,000 Administration
0	0	0	510	6310 Rentals	0	0	0 Administration
0	0	0	510	6980 Donations	0	0	0 Administration
0	393	0	510	6990 Miscellaneous	0	0	0 Administration
(123,226)	(995,176)	0	582	6000 Beginning Fund Balance	0	0	0 Family & C.O.
253,615	0	200,000	582	6110 Federal Awards	0	0	0 Family & C.O.
0	0	0	582	6124 Medicaid Fee for Services	300,000	300,000	300,000 Family & C.O.
319,210	636,035	1,650,000	582	6130 State Operating Grants	495,000	495,000	495,000 Family & C.O.
36,350	30,000	50,000	582	6131 MH-State Operating Grants	30,000	30,000	30,000 Family & C.O.
792,892	1,101,230	1,250,000	582	6170 Intergovernmental Local Govt.	1,600,000	1,600,000	1,600,000 Family & C.O.
434,362	245,706	450,000	582	6180 Non-Governmental Grant	1,975,000	1,975,000	1,975,000 Family & C.O.
229,000	275,000	250,000	582	6300 Charges for Services	150,000	150,000	150,000 Family & C.O.
16,084	19,075	0	582	6310 Rentals	25,000	25,000	25,000 Family & C.O.
371,241	310,675	10,000	582	6980 Donations	25,000	25,000	25,000 Family & C.O.
0	100,000	150,000	582	7910 Transfer from General Fund	250,000	250,000	250,000 Family & C.O.
0	0	0	582	7911 Inter--Fund Loan Proceeds	1,500,000	1,500,000	1,500,000 Family & C.O.
<b>5,509,381</b>	<b>5,298,265</b>	<b>6,160,000</b>		<b>Total Revenues</b>	<b>8,800,000</b>	<b>8,875,000</b>	<b>8,875,000</b>

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
199,708	296,007	450,000	8.75	8010	Clerical/Admin. Specialist	630,000	9.75	630,000	9.75	630,000	9.75
0	33,805	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
148,265	269,933	485,000	6.00	8040	Management/Supervisory	450,000	5.00	450,000	5.00	450,000	5.00
142,360	148,100	152,000	1.00	8050	Department Head	160,000	1.00	160,000	1.00	160,000	1.00
0	0	0		8080	Temporary/Part-Time	0		0		0	
6,043	15,649	10,000		8090	Overtime	10,000		10,000		10,000	
<b>496,376</b>	<b>763,494</b>	<b>1,097,000</b>	<b>15.75</b>		<b>Total Salaries</b>	<b>1,250,000</b>	<b>15.75</b>	<b>1,250,000</b>	<b>15.75</b>	<b>1,250,000</b>	<b>15.75</b>
108,694	190,894	274,250		8110	PERS-Retirement	312,500		312,500		312,500	
-	-	0		8115	PERS - Assessment	0		31,250		31,250	
35,979	57,040	83,921		8120	Social Security/Medicare	95,625		95,625		95,625	
127,288	198,533	291,375		8140	Insurance	291,375		291,375		291,375	
2,479	3,827	5,485		8150	Unemployment	6,250		6,250		6,250	
1,173	1,154	2,195		8160	Workers Comp. Insurance	2,501		2,501		2,501	
<b>771,989</b>	<b>1,214,942</b>	<b>1,754,225</b>	<b>15.75</b>		<b>Total Personal Services</b>	<b>1,958,250</b>	<b>15.75</b>	<b>1,989,500</b>	<b>15.75</b>	<b>1,989,500</b>	<b>15.75</b>
114	837	1,000		8210	Office Supplies	1,000		1,000		1,000	
431	367	1,000		8220	Operating Supplies	1,000		1,000		1,000	
0	2,323	2,500		8240	Software & Maintenance	2,500		2,500		2,500	
6,438	3,542	10,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
0	0	0		8310	Advertising and Printing	0		0		0	
1,291	1,253	2,000		8320	Photocopying	2,000		2,000		2,000	
273	171	250		8330	Postage	250		250		250	
6,251	5,714	6,000		8340	Telephone	6,000		6,000		6,000	
0	0	0		8410	Dues, Memberships & Publicatns.	0		0		0	
(121)	0	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
1,263	1,463	250		8430	Transportation	250		250		250	
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	
24	1,204	0		8580	Special Projects	266,652		264,902		264,902	
0	0	0		8610	Repairs and Maintenance	0		0		0	
95,125	99,339	104,155		8810	Rent Interdepartmental	110,778		110,778		110,778	
2,000	2,500	3,000		8820	Insurance interdepartmental	3,500		3,500		3,500	
33,933	61,245	59,599		8830	Management Services Interdept.	58,219		58,219		58,219	
35,515	35,883	38,269		8840	Information Services Interdept.	43,687		43,687		43,687	
<b>182,537</b>	<b>215,841</b>	<b>230,523</b>			<b>Total Materials and Services</b>	<b>508,336</b>		<b>506,586</b>		<b>506,586</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>954,526</b>	<b>1,430,783</b>	<b>1,984,748</b>	<b>15.75</b>		<b>Total Department Expenses</b>	<b>2,466,586</b>	<b>15.75</b>	<b>2,496,086</b>	<b>15.75</b>	<b>2,496,086</b>	<b>15.75</b>
<b>Revenues</b>											
829,853	2,225,327	800,000		6000	Beginning Balance	250,000		250,000		250,000	
0	0	0		6110	Federal Awards	0		0		0	
600,000	0	0		6170	Intergovernmental Local Govt.	0		0		0	
1,750,000	1,350,000	1,350,000		6300	Charges for Services	2,200,000		2,275,000		2,275,000	
0	0	0		6310	Charges for Services - Rentals	0		0		0	
0	0	0		6980	Donations	0		0		0	
0	393	0		6990	Miscellaneous	0		0		0	
<b>3,179,853</b>	<b>3,575,720</b>	<b>2,150,000</b>			<b>Total Revenues</b>	<b>2,450,000</b>		<b>2,525,000</b>		<b>2,525,000</b>	
<b>Net Cost of Program</b>											
2,225,327	2,144,937	(165,252)			Expenditures less Revenue	16,586		(28,914)		(28,914)	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
57,304	86,387	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
775,215	868,222	1,200,000	27.50	8030	Professional/Technical	1,450,000	27.00	1,450,000	27.00	1,450,000	27.00
260,882	279,848	285,000	3.00	8040	Management/Supervisory	325,000	3.60	325,000	3.60	325,000	3.60
53,785	30,761	25,000		8080	Temporary/Part-time	25,000		25,000		25,000	
22,638	7,389	20,000		8090	Overtime	20,000		20,000		20,000	
<b>1,169,824</b>	<b>1,272,607</b>	<b>1,530,000</b>	<b>30.50</b>		<b>Total Salaries</b>	<b>1,820,000</b>	<b>30.60</b>	<b>1,820,000</b>	<b>30.60</b>	<b>1,820,000</b>	<b>30.60</b>
252,063	321,506	374,850		8110	PERS-Retirement	445,900		445,900		445,900	
-	-	0		8115	PERS - Assessment	0		45,500		45,500	
87,418	96,559	117,045		8120	Social Security/Medicare	139,230		139,230		139,230	
300,400	336,765	472,750		8140	Insurance	474,300		474,300		474,300	
5,942	6,496	7,650		8150	Unemployment	9,100		9,100		9,100	
4,775	3,367	4,590		8160	Workers Comp. Insurance	5,460		5,460		5,460	
<b>1,820,422</b>	<b>2,037,300</b>	<b>2,506,885</b>	<b>30.50</b>		<b>Total Personal Services</b>	<b>2,893,990</b>	<b>30.60</b>	<b>2,939,490</b>	<b>30.60</b>	<b>2,939,490</b>	<b>30.60</b>
1,536	3,268	3,000		8210	Office Supplies	4,000		4,000		4,000	
1,451	1,273	1,500		8220	Operating Supplies	1,500		1,500		1,500	
4,320	1,730	3,500		8225	Fuels & Lubricants	4,000		4,000		4,000	
478	836	1,600		8240	Software & Maintenance	1,600		1,600		1,600	
12,863	23,229	20,000		8250	Small Tools & Minor Equipment	10,000		10,000		10,000	
6,791	16,131	15,000		8310	Advertising and Printing	10,000		10,000		10,000	
6,551	9,257	8,000		8320	Photocopying	10,000		10,000		10,000	
10,711	3,074	1,000		8330	Postage	1,500		1,500		1,500	
19,898	22,458	20,000		8340	Telephone	22,000		22,000		22,000	
5,678	7,347	5,000		8410	Dues, Memberships & Publicatns.	7,500		7,500		7,500	
2,079	5,517	6,500		8420	Workshops and Conferences	6,500		6,500		6,500	
5,184	4,701	5,000		8430	Transportation	7,000		7,000		7,000	
15,201	32,354	25,000		8510	Professional Services	0		0		0	
255,583	190,204	175,000		8540	Contract Services	150,000		150,000		150,000	
1,009,540	569,072	1,203,707		8580	Special Projects	1,500,000		1,500,000		1,500,000	
2,428	18	0		8610	Repairs & Manintenance	0		0		0	
6,098	890	0		8614	Vehicle & Equip. Maintenance	0		0		0	
337	160	0		8740	Bank Charges	0		0		0	
19,413	20,273	21,256		8810	Rent Interdepartmental	25,000		25,000		25,000	
1,000	1,500	2,500		8820	Insurance Interdepartmental	2,500		2,500		2,500	
80,625	91,186	115,496		8830	Management Services Interdept.	133,502		133,502		133,502	
28,779	31,448	35,308		8840	Information Services Interdept.	42,822		42,822		42,822	
<b>1,496,544</b>	<b>1,035,926</b>	<b>1,668,367</b>			<b>Total Materials and Services</b>	<b>1,939,424</b>		<b>1,939,424</b>		<b>1,939,424</b>	
0	0	0		8920	Buildings	1,500,000		1,500,000		1,500,000	
7,738	0	0			Machinery	0		0		0	
<b>7,738</b>	<b>0</b>	<b>#REF!</b>			<b>Total Capital Outlay</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>1,500,000</b>	
<b>3,324,704</b>	<b>3,073,226</b>	<b>#REF!</b>	<b>30.50</b>		<b>Total Department Expenses</b>	<b>6,333,414</b>	<b>30.60</b>	<b>6,378,914</b>	<b>30.60</b>	<b>6,378,914</b>	<b>30.60</b>
<b>Revenues</b>											
(123,226)	(995,176)	0		6000	Beginning Balance	0		0		0	
253,615	0	200,000		6110	Federal Grants	0		0		0	
0	0	0		6124	Medicaid Fee for Services	300,000		300,000		300,000	
319,210	636,035	1,650,000		6130	State Operating Grants-Cont	495,000		495,000		495,000	
36,350	30,000	50,000		6131	M.H. State Operating Grants	30,000		30,000		30,000	
792,892	1,101,230	1,250,000		6170	Intergovernmental Local Govt.	1,600,000		1,600,000		1,600,000	
434,362	245,706	450,000		6180	Non Govt. Grant	1,975,000		1,975,000		1,975,000	
229,000	275,000	250,000		6300	Charges for Services	150,000		150,000		150,000	
16,084	19,075	0		6310	Rentals	25,000		25,000		25,000	
371,241	310,675	10,000		6980	Donations	25,000		25,000		25,000	
0	100,000	150,000		7910	Transfer from General Fund	250,000		250,000		250,000	
0	100,000	150,000		7911	Inter Fund Loan Proceeds	1,500,000		1,500,000		1,500,000	
<b>2,329,528</b>	<b>1,822,545</b>	<b>4,160,000</b>			<b>Total Revenues</b>	<b>6,350,000</b>		<b>6,350,000</b>		<b>6,350,000</b>	
(995,176)	(1,250,681)	#REF!			<b>Net Cost of Program</b>						
					Expenditures less Revenue	(16,586)		28,914		28,914	
<b>4,279,230</b>	<b>4,504,009</b>	<b>#REF!</b>	<b>46.25</b>		<b>Total Fund Requirements</b>	<b>8,800,000</b>	<b>46.35</b>	<b>8,875,000</b>	<b>46.35</b>	<b>8,875,000</b>	<b>46.35</b>
<b>5,509,381</b>	<b>5,398,265</b>	<b>6,310,000</b>			<b>Total Fund Resources</b>	<b>8,800,000</b>		<b>8,875,000</b>		<b>8,875,000</b>	
<b>1,230,151</b>	<b>894,256</b>	<b>#REF!</b>	<b>46.25</b>		<b>Net Fund Balance</b>	<b>(0)</b>	<b>46.35</b>	<b>(0)</b>	<b>46.35</b>	<b>(0)</b>	<b>46.35</b>

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

235 Public Health	(Fund)
Revenue for all departments	

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Divn Num.	Acct. Num.	Description	FY 23-24 Proposed	FY 23-24 Approved	FY 23-24 Adopted	Division
<b>Revenues</b>									
(17,251)	(147,608)	0	520	6000	Beginning Fund Balance	0	0	0	Family Planning
0	0	0	520	6110	Federal Awards	0	0	0	Family Planning
34,718	37,580	50,000	520	6124	Medicaid Fee for Services	50,000	50,000	50,000	Family Planning
16,383	11,105	22,500	520	6130	State Operating Grants	0	0	0	Family Planning
2,742	1,217	10,000	520	6300	Charges for Services	2,500	2,500	2,500	Family Planning
126	120	0	520	6980	Donations	0	0	0	Family Planning
327	0	0	520	6990	Miscellaneous	0	0	0	Family Planning
0	0	75,000	520	7910	Transfer from General Fund	75,000	75,000	75,000	Family Planning
612,574	2,788,233	1,200,000	525	6000	Beginning Fund Balance	500,000	500,000	400,000	General Health
3,178,103	394,452	260,000	525	6110	Federal Awards	450,000	450,000	450,000	General Health
0	10,965	0	525	6122	OHP Capitation	22,500	22,500	22,500	General Health
46,213	21,137	100,000	525	6124	Medicaid Fee for Services	87,500	87,500	87,500	General Health
701,708	975,725	920,000	525	6130	State Operating Grants	1,110,000	1,110,000	1,110,000	General Health
367,883	0	890,000	525	6170	Intergovernmental Local Govt.	705,000	705,000	705,000	General Health
19,301	0	0	525	6180	Non-Governmental Grants	125,000	125,000	125,000	General Health
85,576	96,973	90,000	525	6300	Charges for Services	100,000	100,000	100,000	General Health
741	0	0	525	6980	Donations	0	0	0	General Health
10	6,050	0	525	6990	Miscellaneous	0	0	0	General Health
0	0	0	525	7910	Transfer from General Fund	0	0	0	General Health
(253,733)	(372,054)	0	528	6000	Beginning Fund Balance	0	0	0	W.I.C.
206,980	220,868	230,000	528	6110	Federal Awards	237,500	237,500	237,500	W.I.C.
0	2,699	0		6130	State Operating Grants	0	0	0	W.I.C.
0	0	75,000	528	7910	Transfer from General Fund	125,000	125,000	125,000	W.I.C.
<b>5,002,401</b>	<b>4,047,462</b>	<b>3,922,500</b>			<b>Fund Total</b>	<b>3,590,000</b>	<b>3,590,000</b>	<b>3,490,000</b>	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
20,444	16,906	11,722	0.24	8010	Clerical/Admin. Specialist	17,500	0.30	17,500	0.30	17,500	0.30
21,363	12,183	16,302	0.25	8030	Professional/Technical	12,000	0.15	12,000	0.15	12,000	0.15
18,187	18,245	8,552	0.10	8040	Management/Supervisory	5,000	0.05	5,000	0.05	5,000	0.05
4,074	19,810	26,000		8080	Temporary/Part-Time	26,000		26,000		26,000	
2,586	1,720	2,500		8090	Overtime	2,500		2,500		2,500	
<b>66,654</b>	<b>68,864</b>	<b>65,076</b>	0.59		<b>Total Salaries</b>	<b>63,000</b>	0.50	<b>63,000</b>	0.50	<b>63,000</b>	0.50
15,341	17,695	16,269		8110	PERS-Retirement	15,750		15,750		15,750	
0	0	0		8115	PERS - Assessment	0		1,575		1,575	
5,469	5,143	4,978		8120	Social Security/Medicare	4,820		4,820		4,820	
12,755	7,930	10,325		8140	Insurance	8,750		8,750		8,750	
342	364	328		8150	Unemployment	317		317		317	
1,466	995	1,627		8160	Workers Comp. Insurance	1,575		1,575		1,575	
<b>102,027</b>	<b>100,991</b>	<b>98,604</b>	0.59		<b>Total Personal Services</b>	<b>94,212</b>	0.50	<b>95,787</b>	0.50	<b>95,787</b>	0.50
0	0	0		8210	Office Supplies	0		0		0	
324	1,918	500		8220	Operating Supplies	500		500		500	
6,299	3,240	6,000		8240	Software & Maintenance	3,500		3,500		3,500	
238	0	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	0		8310	Advertising and Printing	0		0		0	
166	100	200		8320	Photocopying	200		200		200	
25	24	25		8330	Postage	25		25		25	
1,231	1,288	1,200		8340	Telephone	1,200		1,200		1,200	
0	100	0		8410	Dues, Memberships & Publicati	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	11	0		8430	Transportation	0		0		0	
536	2,591	600		8510	Professional Services	4,000		4,000		4,000	
6,771	10,907	6,500		8520	Medical Care	15,000		15,000		15,000	
14,445	0	0		8540	Contract Services	0		0		0	
1,190	0	0		8580	Special Projects	0		0		0	
27,128	28,383	29,759		8810	Rent Interdepartmental	31,651		31,651		31,651	
750	800	900		8820	Insurance Interdepartmental	1,000		1,000		1,000	
9,352	8,968	7,893		8830	Management Services Interdep	5,535		5,535		5,535	
8,671	8,891	9,521		8840	Information Services Interdept	8,880		8,880		8,880	
5,500	10,000	10,000		8850	Human Serv. Admin. Interdept.	11,120		11,120		11,120	
<b>82,626</b>	<b>77,221</b>	<b>74,098</b>			<b>Total Materials &amp; Services</b>	<b>83,611</b>		<b>83,611</b>		<b>83,611</b>	
<b>184,653</b>	<b>178,212</b>	<b>172,702</b>	0.59		<b>Total Dept Expenses</b>	<b>177,823</b>	0.50	<b>179,398</b>	0.50	<b>179,398</b>	0.50
<b>Revenues</b>											
(17,251)	(147,608)	0		6000	Beginning Fund Balance	0		0		0	
0	0	0		6110	Federal Awards	0		0		0	
34,718	37,580	50,000		6124	Medicaid Fee for Services	50,000		50,000		50,000	
16,383	11,105	22,500		6130	State Operating Grants	0		0		0	
2,742	1,217	10,000		6300	Charges for Services	2,500		2,500		2,500	
126	120	0		6980	Donations	0		0		0	
327	0	0		6990	Miscellaneous	0		0		0	
0	0	75,000		7910	Transfer from General Fund	75,000		75,000		75,000	
<b>37,045</b>	<b>(97,586)</b>	<b>157,500</b>			<b>Total Revenues</b>	<b>127,500</b>		<b>127,500</b>		<b>127,500</b>	
<b>Net Cost of Program</b>											
(147,608)	(275,798)	15,202			Expenditures less Revenue	50,323		51,898		51,898	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
36,560	45,547	87,560	2.36	8010	Clerical/Admin. Specialist	61,000	1.30	61,000	1.30	61,000	1.30
564,848	483,615	830,046	13.75	8030	Professional/Technical	760,000	11.55	760,000	11.55	760,000	11.55
107,173	170,550	337,886	3.85	8040	Management/Supervisory	250,000	3.40	250,000	3.40	250,000	3.40
120,397	39,380	12,000		8080	Temporary/Part-Time	12,000		12,000		12,000	
21,972	21,599	20,000		8090	Overtime	20,000		20,000		20,000	
<b>850,950</b>	<b>760,691</b>	<b>1,287,492</b>	19.96		<b>Total Salaries</b>	<b>1,103,000</b>	16.25	<b>1,103,000</b>	16.25	<b>1,103,000</b>	16.25
164,588	167,414	334,748		8110	PERS-Retirement	286,780		286,780		286,780	
0	0	0		8115	PERS - Assessment	0		27,575		27,575	
64,658	57,226	98,493		8120	Social Security/Medicare	84,380		84,380		84,380	
164,496	164,260	369,260		8140	Insurance	300,625		300,625		300,625	
4,320	3,880	6,438		8150	Unemployment	5,515		5,515		5,515	
20,833	9,761	32,189		8160	Workers Comp. Insurance	27,576		27,576		27,576	
<b>1,269,845</b>	<b>1,163,232</b>	<b>2,128,619</b>	19.96		<b>Total Personal Services</b>	<b>1,807,876</b>	16.25	<b>1,835,451</b>	16.25	<b>1,835,451</b>	16.25
1,670	2,334	2,000		8210	Office Supplies	2,500		2,500		2,500	
3,414	8,662	3,000		8220	Operating Supplies	10,000		10,000		10,000	
0	46	0		8225	Fuels & Lubricants	0		0		0	
14,770	10,525	8,250		8240	Software & Maintenance	8,250		8,250		8,250	
37,983	14,771	5,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
2,020	42,473	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
3,054	3,147	3,000		8320	Photocopying	1,500		1,500		1,500	
1,333	1,025	1,500		8330	Postage	1,500		1,500		1,500	
19,968	17,730	12,000		8340	Telephone	15,000		15,000		15,000	
200	203	250		8350	Utilities	250		250		250	
4,064	5,192	4,000		8410	Dues, Memberships & Publicati	1,500		1,500		1,500	
1,217	882	3,000		8420	Workshops and Conferences	10,000		10,000		10,000	
194	597	7,500		8430	Transportation	7,500		7,500		7,500	
180,868	76,827	200,000		8510	Professional Services	15,000		15,000		15,000	
19,168	20,306	12,000		8520	Medical Care	15,000		15,000		15,000	
7,800	112,812	0		8540	Contract Services	0		0		0	
241,364	247,576	184,000		8550	Contracts - Other Public-Agenc	108,000		108,000		108,000	
99,454	79,129	100,000		8580	Special Projects	240,000		240,000		240,000	
1,157	5,160	0		8610	Repairs and Maintenance	0		0		0	
97,066	101,366	106,281		8810	Rent Interdepartmental	113,029		113,029		113,029	
1,600	1,800	2,000		8820	Insurance Interdepartmental	2,500		2,500		2,500	
68,372	62,071	75,355		8830	Management Services Interdep	90,132		90,132		90,132	
29,052	32,886	33,882		8840	Information Services Interdept	36,191		36,191		36,191	
40,000	80,000	250,000		8850	Health Serv. Admin. Interdept.	130,000		130,000		130,000	
<b>875,788</b>	<b>927,520</b>	<b>1,014,018</b>			<b>Total Materials &amp; Services</b>	<b>809,852</b>		<b>809,852</b>		<b>809,852</b>	
78,243	0	0		8942	Machinery	0		0		0	
<b>78,243</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	264,523		9990	Fund Operating Contingency	348,204		313,679		213,679	
<b>0</b>	<b>0</b>	<b>264,523</b>			<b>Total Contingency</b>	<b>348,204</b>		<b>313,679</b>		<b>213,679</b>	
<b>2,223,876</b>	<b>2,090,752</b>	<b>3,407,160</b>	19.96		<b>Total Dept Expenses</b>	<b>2,965,932</b>	16.25	<b>2,958,982</b>	16.25	<b>2,858,982</b>	16.25
<b>Revenues</b>											
612,574	2,788,233	1,200,000		6000	Beginning Fund Balance	500,000		500,000		400,000	
3,178,103	394,452	260,000		6110	Federal Awards	450,000		450,000		450,000	
0	10,965	0		6122	OHP Capitation	22,500		22,500		22,500	
46,213	21,137	100,000		6124	Medicaid Fee for Services	87,500		87,500		87,500	
701,708	975,725	920,000		6130	State Operating Grants	1,110,000		1,110,000		1,110,000	
367,883	0	890,000		6170	Intergovernmental Local Govt.	705,000		705,000		705,000	
19,301	0	0		6180	Non-Governmental Grants	125,000		125,000		125,000	
85,576	96,973	90,000		6300	Charges for Services	100,000		100,000		100,000	
751	6,050	0		6990	Miscellaneous	0		0		0	
<b>5,012,109</b>	<b>4,293,535</b>	<b>3,460,000</b>			<b>Total Revenues</b>	<b>3,100,000</b>		<b>3,100,000</b>		<b>3,000,000</b>	
<b>Net Cost of Program</b>											
2,788,233	2,202,783	(52,840)			Expenditures less Revenue	(134,068)		(141,018)		(141,018)	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
123,100	128,484	136,270	2.60	8010	Clerical/Admin. Specialis	165,000	2.60	165,000	2.60	165,000	2.60
6,156	6,416	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
201	0	4,276	0.05	8040	Management/Supervisory	50,000	0.05	50,000	0.05	50,000	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
191	77	0		8090	Overtime	0		0		0	
<b>129,648</b>	<b>134,977</b>	<b>140,546</b>	<b>2.65</b>		<b>Total Salaries</b>	<b>215,000</b>	<b>2.65</b>	<b>215,000</b>	<b>2.65</b>	<b>215,000</b>	<b>2.65</b>
38,295	43,187	35,137		8110	PERS-Retirement	53,750		53,750		53,750	
0	0	0		8115	PERS - Assessment	0		5,375		5,375	
9,641	10,272	10,752		8120	Social Security/Medicare	16,448		16,448		16,448	
42,398	44,750	49,025		8140	Insurance	49,025		49,025		49,025	
663	693	703		8150	Unemployment	1,075		1,075		1,075	
625	360	843		8160	Workers Comp. Insurance	1,290		1,290		1,290	
<b>221,270</b>	<b>234,239</b>	<b>237,005</b>	<b>2.65</b>		<b>Total Personal Services</b>	<b>336,588</b>	<b>2.65</b>	<b>341,963</b>	<b>2.65</b>	<b>341,963</b>	<b>2.65</b>
246	556	750		8210	Office Supplies	750		750		750	
0	0	250		8220	Operating Supplies	250		250		250	
123	2,029	250		8250	Small Tools & Minor Equipment	250		250		250	
0	0	500		8310	Advertising/Printing	500		500		500	
194	581	1,250		8320	Photocopying	1,250		1,250		1,250	
4,890	6,453	2,500		8330	Postage	2,500		2,500		2,500	
4,745	4,630	2,000		8340	Telephone	2,000		2,000		2,000	
0	170	0		8420	Workshops and Conferences	0		0		0	
40	0	1,000		8430	Transportation	1,000		1,000		1,000	
0	0	0		8510	Professional Services	0		0		0	
18,590	21,753	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	0	0		8620	Medical Care	0		0		0	
48,533	50,683	53,141		8810	Rent Interdepartmental	56,519		56,519		56,519	
800	900	1,000		8820	Insurance Interdepartmental	1,200		1,200		1,200	
10,451	11,315	10,421		8830	Management Services Interdep	11,070		11,070		11,070	
6,919	7,094	7,571		8840	Information Services Interdept	7,368		7,368		7,368	
8,500	10,000	10,000		8850	Health Serv. Admin. Interdept.	10,000		10,000		10,000	
<b>104,031</b>	<b>116,164</b>	<b>105,633</b>			<b>Total Materials &amp; Services</b>	<b>109,657</b>		<b>109,657</b>		<b>109,657</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>325,301</b>	<b>350,403</b>	<b>342,638</b>	<b>2.65</b>		<b>Total Dept Expenses</b>	<b>446,245</b>	<b>2.65</b>	<b>451,620</b>	<b>2.65</b>	<b>451,620</b>	<b>2.65</b>
<b>Revenues</b>											
(253,733)	(372,054)	0		6000	Beginning Balance	0		0		0	
206,980	220,868	230,000		6110	Federal Awards	237,500		237,500		237,500	
0	2,699	0		6130	State Operating Grants	0		0		0	
0	0	75,000		7910	Transfer from General Fund	125,000		125,000		125,000	
<b>(46,753)</b>	<b>(148,487)</b>	<b>305,000</b>			<b>Total Revenues</b>	<b>362,500</b>		<b>362,500</b>		<b>362,500</b>	
<b>Net Cost of Program</b>											
(372,054)	(498,890)	37,638			Expenditures less Revenue	83,745		89,120		89,120	
<b>2,733,830</b>	<b>2,619,367</b>	<b>3,922,500</b>			<b>Total Fund Requirements</b>	<b>3,590,000</b>		<b>3,590,000</b>		<b>3,490,000</b>	
<b>5,002,401</b>	<b>4,047,462</b>	<b>3,922,500</b>			<b>Total Fund Resources</b>	<b>3,590,000</b>		<b>3,590,000</b>		<b>3,490,000</b>	
<b>2,268,571</b>	<b>1,428,095</b>	<b>0</b>	<b>23.20</b>		<b>Net Fund Balance</b>	<b>(0)</b>	<b>19.40</b>	<b>(0)</b>	<b>19.40</b>	<b>(0)</b>	<b>19.40</b>



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

240 Behavioral Health	(Fund)
Revenue for all departments	

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Divn. Num.	Acct. Num.	Description	FY 23-24 Proposed	FY 23-24 Approved	FY 23-24 Adopted	Division
<b>Revenues</b>									
7,435,993	7,775,897	8,000,000	530	6000	Beginning Fund Balance	10,000,000	10,000,000	12,000,000	Behv. Hlth. Support Svcs.
0	0	0	530	6110	Federal Awards	0	0	0	Behv. Hlth. Support Svcs.
539,725	90,459	0	530	6122	OHP Capitation	0	0	0	Behv. Hlth. Support Svcs.
0	62,859	0	530	6131	MH State Operating Grants	0	0	0	Behv. Hlth. Support Svcs.
0	0	0	530	6170	Intergovernmental Local	0	0	0	Behv. Hlth. Support Svcs.
0	42,367	0	530	6180	Non-governmental Grants	0	0	0	Behv. Hlth. Support Svcs.
1,900,037	2,075,000	2,075,000	530	6300	Charges for Services	2,840,000	2,840,000	2,840,000	Behv. Hlth. Support Svcs.
0	0	0	530	6310	Charges for Services-Rentals	0	0	0	Behv. Hlth. Support Svcs.
45,955	40,420	50,000	530	6800	Interest Income	100,000	100,000	100,000	Behv. Hlth. Support Svcs.
2,052	0	0	530	6990	Miscellaneous	0	0	0	Behv. Hlth. Support Svcs.
78,153	74,884	75,000	535	6110	Federal Awards	75,000	75,000	75,000	Addictions Program
832,299	709,323	900,000	535	6124	Medicaid Fee for Services	850,000	850,000	850,000	Addictions Program
0	0	0	535	6130	State Operating Grants	0	0	0	Addictions Program
181,638	779,775	185,000	535	6131	MH State Operating Grants	1,412,000	1,412,000	1,412,000	Addictions Program
68,113	85,438	70,000	535	6142	State Shared Rev-Excise Tax	70,000	70,000	70,000	Addictions Program
14,176	19,526	216,000	535	6170	Intergovernmental Local	0	0	0	Addictions Program
0	0	0	535	6180	Non-governmental Grants	0	0	0	Addictions Program
36,112	46,659	45,000	535	6300	Charges for Services	20,000	20,000	20,000	Addictions Program
0	46	0	535	6990	Miscellaneous	0	0	0	Addictions Program
273,853	51,895	62,000	540	6110	Federal Awards	62,000	62,000	62,000	Outpatient M.H. Svcs.
5,089,045	4,368,952	4,460,000	540	6122	OHP Capitation	5,100,000	5,100,000	5,100,000	Outpatient M.H. Svcs.
4,542,918	5,146,722	4,715,000	540	6124	Medicaid Fee for Services	6,000,000	6,000,000	6,000,000	Outpatient M.H. Svcs.
152,205	1,709,849	70,000	540	6130	State Operating Grants	70,000	70,000	70,000	Outpatient M.H. Svcs.
2,521,082	2,808,216	6,955,000	540	6131	MH State Operating Grants	3,590,000	3,590,000	3,590,000	Outpatient M.H. Svcs.
0	0	0	540	6132	Rent Subsidies	0	0	0	Outpatient M.H. Svcs.
520,251	232,769	216,000	540	6170	Intergovernmental Local	140,000	140,000	140,000	Outpatient M.H. Svcs.
0	0	7,000	540	6180	Non-governmental Grants	7,000	7,000	7,000	Outpatient M.H. Svcs.
216,909	256,528	210,000	540	6300	Charges for Services	200,000	200,000	200,000	Outpatient M.H. Svcs.
0	200	0	540	6950	Settlements	50,000	50,000	50,000	Outpatient M.H. Svcs.
7,930	109,176	0	540	6990	Miscellaneous	0	0	0	Outpatient M.H. Svcs.
0	0	0	540	7100	Proceeds from Sale of Assets	750,000	750,000	750,000	Outpatient M.H. Svcs.
2,503,003	3,496,054	3,530,000	555	6131	MH State Operating Grants	3,505,000	3,505,000	3,505,000	Dev. Disabilities
0	261	0	555	6300	Charges for Services	0	0	0	Dev. Disabilities
20	35	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
<b>26,961,469</b>	<b>29,983,310</b>	<b>31,841,000</b>			Fund Total	<b>34,841,000</b>	<b>34,841,000</b>	<b>36,841,000</b>	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
854,368	690,462	977,874	22.50	8010	Clerical/Admin. Specialist	979,607	21.00	979,607	21.00	979,607	21.00
51,926	45,377	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
214,646	161,762	0	0.00	8040	Management/Supervisory	462,417	5.00	462,417	5.00	462,417	5.00
18,882	17,992	20,000		8080	Temporary/Part-time	20,000		20,000		20,000	
11,968	9,611	10,000		8090	Overtime	10,000		10,000		10,000	
<b>1,151,790</b>	<b>925,204</b>	<b>1,007,874</b>	<b>22.50</b>		<b>Total Salaries</b>	<b>1,472,024</b>	<b>26.00</b>	<b>1,472,024</b>	<b>26.00</b>	<b>1,472,024</b>	<b>26.00</b>
248,610	223,789	287,244		8110	PERS-Retirement	419,527		419,527		419,527	
0	0	0		8115	PERS - Assessment	0		36,801		36,801	
83,813	68,895	77,102		8120	Social Security/Medicare	112,610		112,610		112,610	
393,376	331,053	450,000		8140	Insurance	520,000		520,000		520,000	
5,822	4,634	5,034		8150	Unemployment	7,353		7,353		7,353	
1,221	1,108	3,024		8160	Workers Comp. Insurance	4,416		4,416		4,416	
<b>1,884,632</b>	<b>1,554,683</b>	<b>1,830,278</b>	<b>22.50</b>		<b>Total Personal Services</b>	<b>2,535,930</b>	<b>26.00</b>	<b>2,572,730</b>	<b>26.00</b>	<b>2,572,730</b>	<b>26.00</b>
593	1,219	2,000		8210	Office Supplies	2,000		2,000		2,000	
1,060	157	500		8220	Operating Supplies	500		500		500	
27,451	1,612	5,000		8240	Software & Maintenance	5,000		5,000		5,000	
53,442	70,331	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
40	558	2,000		8310	Advertising and Printing	2,000		2,000		2,000	
4,953	6,553	5,000		8320	Photocopying	5,000		5,000		5,000	
12	70	0		8330	Postage	0		0		0	
16,977	15,759	15,000		8340	Telephone	15,000		15,000		15,000	
1,335	1,352	1,000		8350	Utilities	1,000		1,000		1,000	
13,523	14,308	14,000		8410	Dues, Memberships & Publications	14,000		14,000		14,000	
1,355	194	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
450	1,119	5,000		8430	Transportation	5,000		5,000		5,000	
112,861	676	2,500		8510	Professional Services	150,000		150,000		150,000	
10,740	204	5,000		8580	Special Projects	5,000		5,000		5,000	
27	288	500		8610	Repairs and Maintenance	500		500		500	
0	0	0		8795	Inter Fund Loan	1,500,000		1,500,000		1,500,000	
43,075	44,522	46,176		8810	Rent Interdepartmental	37,270		37,270		37,270	
13,200	15,000	17,000		8820	Insurance Interdepartmental	7,250		7,250		7,250	
264,455	244,237	244,237		8830	Management Services Interdept.	83,967		83,967		83,967	
94,616	101,566	108,288		8840	Information Services Interdept.	109,730		109,730		109,730	
75,000	56,000	0		8850	Human Serv. Admin. Interdept.	0		0		0	
<b>735,165</b>	<b>575,725</b>	<b>483,201</b>			<b>Total Materials &amp; Services</b>	<b>1,953,217</b>		<b>1,953,217</b>		<b>1,953,217</b>	
0	7,660	1,750,000		8920	Buildings	3,500,000		3,500,000		4,500,000	
0	0	0		8930	Improvements Other than Bldg.	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>7,660</b>	<b>1,750,000</b>			<b>Total Capital Outlay</b>	<b>3,500,000</b>		<b>3,500,000</b>		<b>4,500,000</b>	
0	0	4,117,858		9990	Contingency	4,862,117		4,629,140		5,629,140	
<b>0</b>	<b>0</b>	<b>4,117,858</b>			<b>Total Contingency &amp; Trans</b>	<b>4,862,117</b>		<b>4,629,140</b>		<b>5,629,140</b>	
<b>2,619,797</b>	<b>2,138,068</b>	<b>8,181,337</b>	<b>22.50</b>		<b>Total Department Expenses</b>	<b>12,851,264</b>	<b>26.00</b>	<b>12,655,087</b>	<b>26.00</b>	<b>14,655,087</b>	<b>26.00</b>
<b>Revenues</b>											
7,435,993	7,775,897	8,000,000		6000	Beginning Fund Balance	10,000,000		10,000,000		12,000,000	
0	0	0		6110	Federal Grants	0		0		0	
539,725	90,459	0		6122	OHP Capitation	0		0		0	
0	62,859	0		6131	MH State Operating Grants	0		0		0	
0	42,367	0		6180	Non-governmental Grants	0		0		0	
1,900,037	2,075,000	2,075,000		6300	Charges for Services - Interdept.	2,840,000		2,840,000		2,840,000	
0	0	0		6310	Charges for Service-Rentals	0		0		0	
45,955	40,420	50,000		6800	Interest Income	100,000		100,000		100,000	
2,052	0	0		6990	Miscellaneous	0		0		0	
<b>9,923,762</b>	<b>10,087,002</b>	<b>10,125,000</b>			<b>Total Revenues</b>	<b>12,940,000</b>		<b>12,940,000</b>		<b>14,940,000</b>	
<b>Net Cost of Program</b>											
(7,303,965)	(7,948,934)	(1,943,663)			Expenditures less Revenue	(88,736)		(284,913)		(284,913)	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
465,772	469,848	517,505	9.00	8030	Professional/Technical	782,351	13.00	782,351	13.00	782,351	13.00
130,223	106,177	106,109	1.20	8040	Management/Supervisory	120,681	1.20	120,681	1.20	120,681	1.20
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	1,160	5,000		8090	Overtime	5,000		5,000		5,000	
<b>595,995</b>	<b>577,185</b>	<b>628,614</b>	<b>10.20</b>		<b>Total Salaries</b>	<b>908,032</b>	<b>14.20</b>	<b>908,032</b>	<b>14.20</b>	<b>908,032</b>	<b>14.20</b>
139,666	151,214	178,155		8110	PERS-Retirement	258,789		258,789		258,789	
0	0	0		8115	PERS - Assessment	0		22,701		22,701	
43,674	42,817	48,089		8120	Social Security/Medicare	69,464		69,464		69,464	
175,815	174,502	198,900		8140	Insurance	276,900		276,900		276,900	
2,989	2,887	3,140		8150	Unemployment	4,536		4,536		4,536	
2,793	1,504	1,886		8160	Workers Comp. Insurance	2,724		2,724		2,724	
<b>960,932</b>	<b>950,109</b>	<b>1,058,783</b>	<b>10.20</b>		<b>Total Personal Services</b>	<b>1,520,445</b>	<b>14.20</b>	<b>1,543,146</b>	<b>14.20</b>	<b>1,543,146</b>	<b>14.20</b>
558	755	1,000		8210	Office Supplies	1,000		1,000		1,000	
12,330	5,516	5,000		8220	Operating Supplies	5,000		5,000		5,000	
19,948	17,746	23,000		8240	Software & Maintenance	23,000		23,000		23,000	
1,391	683	5,000		8250	Small Tools & Minor Equipment	5,000		5,000		5,000	
73	106	500		8310	Advertising and Printing	500		500		500	
2,081	2,731	5,000		8320	Photocopying	5,000		5,000		5,000	
5,084	2,871	500		8330	Postage	500		500		500	
6,090	6,095	4,000		8340	Telephone	4,000		4,000		4,000	
334	338	300		8350	Utilities	300		300		300	
155	3,562	3,500		8420	Workshops and Conferences	3,500		3,500		3,500	
1,968	4,488	10,000		8430	Transportation	10,000		10,000		10,000	
2	1,130	300		8510	Professional Services	300		300		300	
208	0	0		8520	Medical Care	0		0		0	
0	5,473	0		8540	Contract Services	0		0		0	
1,247	18,270	10,000		8580	Special Projects	10,000		10,000		10,000	
11,207	25,055	0		8610	Repairs and Maintenance	0		0		0	
79,522	82,195	85,248		8810	Rent Interdepartmental	74,541		74,541		74,541	
7,300	8,000	10,000		8820	Insurance Interdepartmental	14,500		14,500		14,500	
47,266	47,067	42,127		8830	Management Services Interdept.	83,967		83,967		83,967	
15,863	16,652	17,727		8840	Information Services Interdept	19,233		19,233		19,233	
150,000	112,000	100,000		8850	Health Serv. Admin. Interdept.	176,729		176,729		176,729	
190,000	200,000	125,000		8855	BH Admin. Interdepartmental	426,247		426,247		426,247	
<b>552,627</b>	<b>560,733</b>	<b>448,202</b>			<b>Total Materials &amp; Services</b>	<b>863,317</b>		<b>863,317</b>		<b>863,317</b>	
0	0	0		8920	Buildings	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	0		9837	Transfer to Human Services	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Transfers</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,513,559</b>	<b>1,510,842</b>	<b>1,506,985</b>	<b>10.20</b>		<b>Total Department Expenses</b>	<b>2,383,762</b>	<b>14.20</b>	<b>2,406,463</b>	<b>14.20</b>	<b>2,406,463</b>	<b>14.20</b>
<b>Revenues</b>											
78,153	74,884	75,000		6110	Federal Grants	75,000		75,000		75,000	
832,299	709,323	900,000		6124	Medicaid Fee for Services	850,000		850,000		850,000	
0	0	0		6130	State Operating Grants	0		0		0	
181,638	779,775	185,000		6131	MH State Operating Grants	1,412,000		1,412,000		1,412,000	
68,113	85,438	70,000		6142	State Shared Revenues-Excise Tax	70,000		70,000		70,000	
14,176	19,526	216,000		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6180	Non-governmental Grants	0		0		0	
36,112	46,659	45,000		6300	Charges for Services	20,000		20,000		20,000	
0	0	0		6980	Donations	0		0		0	
0	46	0		6990	Miscellaneous	0		0		0	
0	0	0		7120	Loan Proceeds	0		0		0	
<b>1,210,491</b>	<b>1,715,651</b>	<b>1,491,000</b>			<b>Total Revenues</b>	<b>2,427,000</b>		<b>2,427,000</b>		<b>2,427,000</b>	
<b>(303,068)</b>	<b>204,809</b>	<b>(15,985)</b>			<b>Net Cost of Program</b>						
					Expenditures less Revenue	43,238		20,537		20,537	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	
<b>Expenditures</b>											
26,220	39,624	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
2,985,141	3,253,701	4,170,525	65.80	8030	Professional/Technical	4,088,750	71.80	4,088,750	71.80	4,088,750	71.80
508,288	603,174	832,386	9.80	8040	Management/Supervisory	816,065	9.80	816,065	9.80	816,065	9.80
0	0	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
51,243	60,421	50,000		8090	Overtime	50,000		50,000		50,000	
<b>3,570,892</b>	<b>3,956,920</b>	<b>5,062,911</b>	<b>75.60</b>		<b>Total Salaries</b>	<b>4,964,815</b>	<b>81.60</b>	<b>4,964,815</b>	<b>81.60</b>	<b>4,964,815</b>	<b>81.60</b>
822,666	1,037,165	1,215,099		8110	PERS-Retirement	1,191,556		1,191,556		1,191,556	
0	0	0		8115	PERS - Assessment	0		124,120		124,120	
264,879	297,612	387,313		8120	Social Security/Medicare	379,808		379,808		379,808	
919,678	1,015,425	1,247,400		8140	Insurance	1,346,400		1,346,400		1,346,400	
17,960	19,766	25,289		8150	Unemployment	24,799		24,799		24,799	
19,361	11,841	22,783		8160	Workers Comp. Insurance	22,342		22,342		22,342	
<b>5,615,436</b>	<b>6,338,729</b>	<b>7,960,795</b>	<b>75.60</b>		<b>Total Personal Services</b>	<b>7,929,720</b>	<b>81.60</b>	<b>8,053,840</b>	<b>81.60</b>	<b>8,053,840</b>	<b>81.60</b>
4,992	6,193	10,000		8210	Office Supplies	10,000		10,000		10,000	
9,782	11,868	15,000		8220	Operating Supplies	15,000		15,000		15,000	
367	136	2,000		8225	Fuels & Lubricants	2,000		2,000		2,000	
139,828	142,010	125,000		8240	Software & Maintenance	125,000		125,000		125,000	
53,391	47,353	25,000		8250	Small Tools & Minor Equipment	25,000		25,000		25,000	
1,205	2,701	5,000		8310	Advertising and Printing	5,000		5,000		5,000	
9,054	12,015	25,000		8320	Photocopying	25,000		25,000		25,000	
3,546	4,344	5,000		8330	Postage	5,000		5,000		5,000	
66,065	68,638	60,000		8340	Telephone	60,000		60,000		60,000	
7,554	7,920	8,000		8350	Utilities	8,000		8,000		8,000	
0	300	200		8410	Dues, Memberships & Publicatns	200		200		200	
5,226	13,037	44,000		8420	Workshops and Conferences	44,000		44,000		44,000	
24,736	57,804	30,000		8430	Transportation	30,000		30,000		30,000	
25,176	4,752	25,000		8510	Professional Services	25,000		25,000		25,000	
2,826	1,229	0		8520	Medical Care	0		0		0	
1,374,382	1,644,514	1,600,000		8540	Contract Services	1,500,000		1,500,000		1,500,000	
208,624	168,955	220,000		8550	Contract Services-other agency	0		0		0	
468,636	295,604	4,450,000		8580	Special Projects	300,000		300,000		300,000	
57,064	85,465	0		8610	Repairs and Maintenance	0		0		0	
160,244	163,716	155,000		8660	Rentals	155,000		155,000		155,000	
440,685	455,496	472,421		8810	Rent Interdepartmental	521,784		521,784		521,784	
68,500	69,000	73,000		8820	Insurance Interdepartmental	108,750		108,750		108,750	
336,024	369,461	332,389		8830	Management Services Interdept.	587,770		587,770		587,770	
224,728	254,034	282,814		8840	Information Services Interdept	298,118		298,118		298,118	
1,600,000	1,245,000	700,000		8850	Health Serv. Admin. Interdept.	1,487,524		1,487,524		1,487,524	
1,710,000	1,875,000	1,875,000		8855	BH Admin. Interdepartmental	2,415,400		2,415,400		2,415,400	
<b>7,002,635</b>	<b>7,006,545</b>	<b>10,539,824</b>			<b>Total Materials &amp; Services</b>	<b>7,753,546</b>		<b>7,753,546</b>		<b>7,753,546</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>12,618,071</b>	<b>13,345,274</b>	<b>18,500,619</b>	<b>75.60</b>		<b>Total Department Expenses</b>	<b>15,683,266</b>	<b>81.60</b>	<b>15,807,386</b>	<b>81.60</b>	<b>15,807,386</b>	<b>81.60</b>
<b>Revenues</b>											
273,853	51,895	62,000		6110	Federal Grants	62,000		62,000		62,000	
5,089,045	4,368,952	4,460,000		6122	OHP Capitation	5,100,000		5,100,000		5,100,000	
4,542,918	5,146,722	4,715,000		6124	Medicaid Fee for Services	6,000,000		6,000,000		6,000,000	
152,205	1,709,849	70,000		6130	State Operating Grants	70,000		70,000		70,000	
2,521,082	2,808,216	6,955,000		6131	MH State Operating Grants	3,590,000		3,590,000		3,590,000	
0	0	0		6132	Rent Subsidies	0		0		0	
520,251	232,769	216,000		6170	Intergovernmental Local Govt	140,000		140,000		140,000	
0	0	7,000		6180	Non-governmental Grants	7,000		7,000		7,000	
216,909	256,528	210,000		6300	Charges for Services	200,000		200,000		200,000	
0	200	0		6950	Settlements	50,000		50,000		50,000	
7,930	109,176	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Proceeds from Sale of Assets	750,000		750,000		750,000	
<b>13,324,193</b>	<b>14,684,307</b>	<b>16,695,000</b>			<b>Total Revenues</b>	<b>15,969,000</b>		<b>15,969,000</b>		<b>15,969,000</b>	
(706,122)	(1,339,033)	1,805,619			<b>Net Cost of Program</b>	<b>(285,734)</b>		<b>(161,614)</b>		<b>(161,614)</b>	
					Expenditures less Revenue						

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
124,953	89,400	216,786	5.00	8010	Clerical/Admin. Specialist	143,519	3.00	143,519	3.00	143,519	3.00
969,669	1,090,403	1,330,508	24.00	8030	Professional/Technical	1,515,758	25.00	1,515,758	25.00	1,515,758	25.00
164,738	222,440	251,341	3.00	8040	Management/Supervisory	304,924	3.50	304,924	3.50	304,924	3.50
0	0	0		8050	Department Head	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
12,289	14,474	10,000		8090	Overtime	10,000		10,000		10,000	
<b>1,271,649</b>	<b>1,416,717</b>	<b>1,808,636</b>	<b>32.00</b>		<b>Total Salaries</b>	<b>1,974,201</b>	<b>31.50</b>	<b>1,974,201</b>	<b>31.50</b>	<b>1,974,201</b>	<b>31.50</b>
304,145	365,083	452,159		8110	PERS-Retirement	493,550		493,550		493,550	
0	0	0		8115	PERS - Assessment	0		49,355		49,355	
92,400	105,155	138,361		8120	Social Security/Medicare	151,026		151,026		151,026	
348,153	363,266	592,000		8140	Insurance	582,750		582,750		582,750	
6,451	7,209	9,034		8150	Unemployment	9,861		9,861		9,861	
5,485	3,587	5,426		8160	Workers Comp. Insurance	5,923		5,923		5,923	
<b>2,028,283</b>	<b>2,261,017</b>	<b>3,005,615</b>	<b>32.00</b>		<b>Total Personal Services</b>	<b>3,217,311</b>	<b>31.50</b>	<b>3,266,666</b>	<b>31.50</b>	<b>3,266,666</b>	<b>31.50</b>
1,934	1,530	2,000		8210	Office Supplies	2,000		2,000		2,000	
998	2,953	2,000		8220	Operating Supplies	2,000		2,000		2,000	
13,557	14,923	15,000		8240	Software & Maintenance	15,000		15,000		15,000	
1,348	14,548	10,000		8250	Small Tools & Minor Equip.	10,000		10,000		10,000	
366	530	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
1,794	3,353	3,000		8320	Photocopying	3,000		3,000		3,000	
1,859	2,337	2,000		8330	Postage	2,000		2,000		2,000	
23,756	23,416	25,000		8340	Telephone	25,000		25,000		25,000	
133	135	200		8350	Utilities	200		200		200	
0	1,428	10,000		8420	Workshops and Conferences	10,000		10,000		10,000	
1,143	4,580	20,000		8430	Transportation	20,000		20,000		20,000	
1,191	5,096	5,000		8510	Professional Services	5,000		5,000		5,000	
49,836	26,295	50,000		8580	Special Projects	25,000		25,000		25,000	
3	623	0		8610	Repairs and Maintenance	0		0		0	
99,403	102,743	106,561		8810	Rent Interdepartmental	74,540		74,540		74,540	
7,000	8,000	10,000		8820	Insurance Interdepartmental	14,500		14,500		14,500	
82,697	90,174	83,654		8830	Management Services Interdept.	83,967		83,967		83,967	
18,885	19,750	21,029		8840	Information Services Interdept	25,244		25,244		25,244	
100,000	112,000	280,000		8850	Health Serv. Admin. Interdept.	386,946		386,946		386,946	
<b>405,903</b>	<b>434,414</b>	<b>646,444</b>			<b>Total Materials &amp; Services</b>	<b>705,397</b>		<b>705,397</b>		<b>705,397</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>2,434,186</b>	<b>2,695,431</b>	<b>3,652,059</b>	<b>32.00</b>		<b>Total Department Expenses</b>	<b>3,922,708</b>	<b>31.50</b>	<b>3,972,063</b>	<b>31.50</b>	<b>3,972,063</b>	<b>31.50</b>
<b>Revenues</b>											
0	0	0		6000	Beginning Fund Balance	0		0		0	
2,503,003	3,496,054	3,530,000		6131	MH State Operating Grants	3,505,000		3,505,000		3,505,000	
0	261	0		6300	Charges for Services	0		0		0	
20	35	0		6990	Miscellaneous	0		0		0	
<b>2,503,023</b>	<b>3,496,350</b>	<b>3,530,000</b>			<b>Total Revenues</b>	<b>3,505,000</b>		<b>3,505,000</b>		<b>3,505,000</b>	
<b>68,837</b>	<b>800,919</b>	<b>(122,059)</b>			<b>Net Cost of Program</b>						
					Expenditures less Revenue	<b>(417,708)</b>		<b>(467,063)</b>		<b>(467,063)</b>	

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

240 Behavioral Health	(Fund)
660 Sub-Grant Programs	(Divn)
610 Health Services	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 21-22 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Materials &amp; Services</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Revenues</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
0	0	0			Expenditures less Revenue	0		0		0	
<b>19,185,572</b>	<b>19,689,574</b>	<b>31,841,000</b>	<b>140.30</b>		<b>Total Fund Requirements</b>	<b>34,841,000</b>	<b>153.30</b>	<b>34,841,000</b>	<b>153.30</b>	<b>36,841,000</b>	<b>153.30</b>
<b>26,961,469</b>	<b>29,983,310</b>	<b>31,841,000</b>			<b>Total Fund Resources</b>	<b>34,841,000</b>		<b>34,841,000</b>		<b>36,841,000</b>	
<b>7,775,897</b>	<b>10,293,736</b>	<b>0</b>	<b>140.30</b>		<b>Net Fund Balance</b>	<b>0</b>	<b>153.30</b>	<b>0</b>	<b>153.30</b>	<b>0</b>	<b>153.30</b>

**Polk County  
Adopted Budget  
Fiscal Year 2022-23  
Beginning July 1, 2023**

245 Juvenile Revenues for all departments
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FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Div	Acct. Num.	Description	FY 23-24 Proposed	FY 23-24 Approved	FY 23-24 Adopted	Division
<b>Revenues</b>									
(13,902)	61,961	50,000	460	6000	Beginning Fund Balance	97,500	97,500	97,500	Juvenile Probations
0	0	0	460	6110	Federal Awards	0	0	0	Juvenile Probations
182,294	177,800	155,000	460	6130	State Operating Grants	185,000	185,000	185,000	Juvenile Probations
2,626	5,148	0	460	6170	Intergovernmental Local	0	0	0	Juvenile Probations
(260)	(50)	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
1,489	0	0	460	6990	Miscellaneous	0	0	0	Juvenile Probations
650,000	650,000	650,000	460	7910	Transfer from General Fund	615,000	625,000	625,000	Juvenile Probations
84,217	34,817	25,000	462	6000	Beginning Fund Balance	35,000	35,000	35,000	Juvenile Sanctions
93,361	122,477	110,000	462	6130	State Operating Grants	125,000	125,000	125,000	Juvenile Sanctions
6,305	1,750	0	462	6300	Charges for Services	0	0	0	Juvenile Sanctions
0	0	0	462	6990	Miscellaneous	0	0	0	Juvenile Sanctions
145,000	120,000	150,000	462	7910	Transfer from General Fund	140,000	140,000	140,000	Juvenile Sanctions
44,224	23,936	5,000	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
26,520	22,500	32,500	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
<b>1,221,874</b>	<b>1,220,339</b>	<b>1,177,500</b>				<b>1,197,500</b>	<b>1,207,500</b>	<b>1,207,500</b>	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
18,802	12,602	21,270	0.50	8010	Clerical/Admin. Specialist	8,706	0.50	8,706	0.50	8,706	0.50
240,832	227,457	255,000	4.00	8030	Professional/Technical	275,000	4.00	275,000	4.00	275,000	4.00
78,624	81,756	83,808	1.00	8040	Management/Supervisory	88,000	1.00	88,000	1.00	88,000	1.00
51,732	54,011	55,323	0.45	8050	Department Head	59,000	0.45	59,000	0.45	59,000	0.45
0	0	0		8080	Temporary Part-Time	0		0		0	
1,093	12,491	7,500		8090	Overtime	10,000		10,000		10,000	
<b>391,083</b>	<b>388,317</b>	<b>422,901</b>	5.95		<b>Total Salaries</b>	<b>440,706</b>	5.95	<b>440,706</b>	5.95	<b>440,706</b>	5.95
121,271	117,388	120,527		8110	PERS-Retirement	130,008		130,008		130,008	
0	0	0		8115	PERS - Assessment	0		11,018		11,018	
29,692	29,610	32,352		8120	Social Security/Medicare	33,714		33,714		33,714	
60,483	64,610	104,125		8140	Insurance	110,075		110,075		110,075	
1,994	1,985	2,115		8150	Unemployment	2,204		2,204		2,204	
12,735	10,282	10,573		8160	Workers Comp. Insurance	11,018		11,018		11,018	
<b>617,258</b>	<b>612,192</b>	<b>692,592</b>	5.95		<b>Total Personal Services</b>	<b>727,724</b>	5.95	<b>738,742</b>	5.95	<b>738,742</b>	5.95
370	402	1,000		8210	Office Supplies	500		500		500	
1,155	1,341	1,500		8220	Operating Supplies	1,500		1,500		1,500	
826	1,311	250		8250	Small Tools & Minor Equipment	500		500		500	
0	482	250		8310	Advertising and Printing	250		250		250	
1,477	1,879	2,500		8320	Photocopying	2,500		2,500		2,500	
633	668	1,300		8330	Postage	1,300		1,300		1,300	
5,368	5,580	6,000		8340	Telephone	6,000		6,000		6,000	
0	0	0		8350	Utilities	0		0		0	
2,725	2,580	3,000		8410	Dues, Memberships & Publicatns	3,000		3,000		3,000	
331	2,290	4,000		8420	Workshops and Conferences	4,000		4,000		4,000	
1,477	3,189	4,000		8430	Transportation	4,000		4,000		4,000	
4,921	5,446	14,000		8510	Professional Services	20,000		20,000		20,000	
0	0	0		8540	Contract Services	0		0		0	
404	627	3,438		8580	Special Projects	8,443		7,425		7,425	
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0		0	
83,000	87,000	90,000		8810	Rent Interdepartmental	93,000		93,000		93,000	
2,300	2,400	2,550		8820	Insurance Interdepartmental	2,650		2,650		2,650	
24,370	25,471	23,172		8830	Management Services Interdept.	25,172		25,172		25,172	
13,671	14,020	13,458		8840	Information Services Interdept	14,773		14,773		14,773	
0	0	0		8850	Human Serv. Admin. Interdept.	0		0		0	
<b>143,028</b>	<b>154,686</b>	<b>170,418</b>			<b>Total Materials &amp; Services</b>	<b>187,588</b>		<b>186,570</b>		<b>186,570</b>	
0	0	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>760,286</b>	<b>766,878</b>	<b>863,010</b>	5.95		<b>Total Dept Expenses</b>	<b>915,312</b>	5.95	<b>925,312</b>	5.95	<b>925,312</b>	5.95
<b>Revenues</b>											
(13,902)	61,961	50,000		6000	Beginning Fund Balance	97,500		97,500		97,500	
0	0	0		6110	Federal Awards	0		0		0	
182,294	177,800	155,000		6130	State Operating Grants	185,000		185,000		185,000	
2,626	5,148	0		6170	Intergovernmental Local	0		0		0	
(260)	(50)	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	
1,489	0	0		6990	Miscellaneous	0		0		0	
650,000	650,000	650,000		7910	Transfer from General Fund	615,000		625,000		625,000	
<b>822,247</b>	<b>894,859</b>	<b>855,000</b>			<b>Total Revenues</b>	<b>897,500</b>		<b>907,500</b>		<b>907,500</b>	
<b>Net Cost of Program</b>											
61,961	127,981	8,010			Expenditures less Revenue	17,812		17,812		17,812	



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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	Num.	Description	Proposed	FTE	Approved	FTE	Adopted
				<b>Expenditures</b>					
341	303	500	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	20,000	5,000	8540	Contract Services	5,000		5,000		5,000
270,980	216,300	260,000	8550	Contracts-Other Public Agency	275,000		275,000		275,000
0	0	0	8740	Bank Charges	0		0		0
2,945	3,021	2,014	8830	Management Services	2,188		2,188		2,188
0	0	0	8850	Human Services Admin.	0		0		0
<b>294,266</b>	<b>239,624</b>	<b>267,514</b>		<b>Total Materials &amp; Services</b>	<b>282,188</b>		<b>282,188</b>		<b>282,188</b>
0	0	0	8948	Computers & Attachments	0		0		0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>
0	0	0	9990	Contingency	0		0		0
<b>294,266</b>	<b>239,624</b>	<b>267,514</b>	0.00	<b>Total Dept Expenses</b>	<b>282,188</b>	0.00	<b>282,188</b>	0.00	<b>282,188</b>
				<b>Revenues</b>					
84,217	34,617	25,000	6000	Beginning Fund Balance	35,000		35,000		35,000
93,361	122,477	110,000	6130	State Operating Grants	125,000		125,000		125,000
6,305	1,750	0	6300	Charges for Services	0		0		0
0	0	0	6990	Miscellaneous	0		0		0
145,000	120,000	150,000	7910	Transfer from General Fund	140,000		140,000		140,000
<b>328,883</b>	<b>278,844</b>	<b>285,000</b>		<b>Total Revenues</b>	<b>300,000</b>		<b>300,000</b>		<b>300,000</b>
				<b>Net Cost of Program</b>					
34,617	39,220	(17,486)		Expenditures less Revenue	(17,812)		(17,812)		(17,812)

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
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	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>		<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	0	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8250	Small Tools & Equipment	0		0		0	
0	0	0		8310	Advertising	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	0	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	0	0		8430	Transportation	0		0		0	
45,000	50,000	45,000		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	0		0		0	
1,195	0	1,500		8610	Repairs & Maintenance	0		0		0	
613	659	476		8830	Management Services	0		0		0	
0	0	0		8850	Human Services Admin.	0		0		0	
<b>46,808</b>	<b>50,659</b>	<b>46,976</b>			<b>Total Materials &amp; Services</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>46,808</b>	<b>50,659</b>	<b>46,976</b>	<b>0.00</b>		<b>Total Dept Expenses</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Revenues</b>											
44,224	23,936	5,000		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	
26,520	22,500	32,500		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	
<b>70,744</b>	<b>46,436</b>	<b>37,500</b>			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
23,936	(4,223)	(9,476)			Expenditures less Revenue	0		0		0	
<b>1,101,360</b>	<b>1,057,161</b>	<b>1,177,500</b>	<b>5.95</b>		<b>Total Fund Requirements</b>	<b>1,197,500</b>	<b>5.95</b>	<b>1,207,500</b>	<b>5.95</b>	<b>1,207,500</b>	<b>5.95</b>
<b>1,221,874</b>	<b>1,220,139</b>	<b>1,177,500</b>			<b>Total Fund Resources</b>	<b>1,197,500</b>		<b>1,207,500</b>		<b>1,207,500</b>	
<b>120,514</b>	<b>162,978</b>	<b>0</b>				<b>(0)</b>		<b>(0)</b>		<b>(0)</b>	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
46,260	51,550	56,740	1.00	8030	Professional - Technical	80,000	1.50	80,000	1.50	80,000	1.50
58,520	62,392	65,887	1.00	8040	Management/Supervisory	70,000	1.00	70,000	1.00	70,000	1.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
1,110	28,063	500		8080	Temporary/Part-Time	500		500		500	
1,133	25	1,000		8090	Overtime	1,000		1,000		1,000	
<b>107,023</b>	<b>142,030</b>	<b>124,127</b>	2.00		<b>Total Salaries</b>	<b>151,500</b>	2.50	<b>151,500</b>	2.50	<b>151,500</b>	2.50
24,531	31,536	35,376		8110	PERS-Retirement	43,178		43,178		43,178	
0	0	0		8115	PERS - Assessment	0		3,788		3,788	
8,421	11,028	9,496		8120	Social Security/Medicare	11,590		11,590		11,590	
20,785	21,819	39,000		8140	Insurance	33,750		33,750		33,750	
545	727	745		8150	Unemployment	909		909		909	
83	189	125		8160	Workers Comp. Insurance	153		153		153	
<b>161,388</b>	<b>207,329</b>	<b>208,869</b>	2.00		<b>Total Personal Services</b>	<b>241,079</b>	2.50	<b>244,867</b>	2.50	<b>244,867</b>	2.50
0	0	250		8210	Office Supplies	250		250		250	
0	0	0		8220	Operating Supplies	0		0		0	
0	134	0		8240	Software and Maintenance	0		0		0	
1,115	95	1,000		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
0	0	500		8310	Advertising and Printing	500		500		500	
261	529	500		8320	Photocopying	500		500		500	
396	440	500		8330	Postage	500		500		500	
3,013	2,974	2,500		8340	Telephone	2,500		2,500		2,500	
0	0	2,500		8350	Utilities	2,500		2,500		2,500	
1,575	2,769	1,500		8410	Dues, Memberships & Publications	1,500		1,500		1,500	
0	0	500		8420	Workshops and Conferences	500		500		500	
260	109	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
20,139	940	0		8540	Contract Services	0		0		0	
27,456	12,657	48,168		8580	Special Projects	55,381		51,593		51,593	
0	0	0		8610	Repairs & Maintenance	0		0		0	
200	0	0		8660	Rentals	0		0		0	
20	3	0		8740	Bank Charges	0		0		0	
10,000	0	0		8810	Rent Interdepartmental	5,000		5,000		5,000	
300	350	400		8820	Insurance Interdepartmental	500		500		500	
8,673	8,456	8,655		8830	Management Services Interdept.	9,375		9,375		9,375	
4,910	8,132	8,658		8840	Information Services Interdept.	8,415		8,415		8,415	
<b>78,318</b>	<b>37,588</b>	<b>76,131</b>			<b>Total Materials and Services</b>	<b>88,921</b>		<b>85,133</b>		<b>85,133</b>	
0	0	0		9990	Contingency	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Contingency</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>239,706</b>	<b>244,917</b>	<b>285,000</b>	2.00		<b>Total Department Expenses</b>	<b>330,000</b>	2.50	<b>330,000</b>	2.50	<b>330,000</b>	2.50
<b>Revenues</b>											
12,119	2,798	5,000		6000	Beginning Balance	5,000		5,000		5,000	
0	0	0		6110	Federal Grants	0		0		0	
107,957	119,697	120,000		6130	State Operating Grants	125,000		125,000		125,000	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
35,178	50,000	35,000		6180	Non-governmental Grants	100,000		100,000		100,000	
0	0	0		6800	Interest Income	0		0		0	
2,250	1,090	35,000		6980	Donations	10,000		10,000		10,000	
0	0	0		6990	Miscellaneous	0		0		0	
85,000	110,000	90,000		7910	Transfer from the General Fund	90,000		90,000		90,000	
<b>242,504</b>	<b>283,585</b>	<b>285,000</b>			<b>Total Revenues</b>	<b>330,000</b>		<b>330,000</b>		<b>330,000</b>	
239,706	244,917	285,000	2.00		<b>Total Fund Requirements</b>	330,000	2.50	330,000	2.50	330,000	2.50
242,504	283,585	285,000			<b>Total Fund Resources</b>	330,000		330,000		330,000	
2,798	38,668	0	2.00		<b>Net Fund Balance</b>	0	2.50	(0)	2.50	(0)	2.50

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

<b>260 Fair</b>	<b>(Fund)</b>
<b>Revenues all departments</b>	

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Divn Num.	Acct. Num.	Description	FY 23-24 Proposed	FY 23-24 Approved	FY 23-24 Approved	Division
<b>Revenues</b>									
(50,879)	(23,502)	0	710	6000	Beginning Fund Balance	0	0	0	Annual Fair
53,167	53,167	80,000	710	6140	State Shared Revenues	80,000	80,000	80,000	Annual Fair
20,200	27,500	27,500	710	6170	Intergovernmental Local Govt.	27,500	27,500	27,500	Annual Fair
0	34,491	45,000	710	6300	Charges for Services	50,000	50,000	50,000	Annual Fair
475	5,300	10,000	710	6310	Charges for Services-Rentals	12,000	12,000	12,000	Annual Fair
329	8,819	12,000	710	6320	Charges for Services-Concessions	20,000	20,000	20,000	Annual Fair
29,670	81,926	35,000	710	6980	Donations	45,000	45,000	45,000	Annual Fair
36	558	1,000	710	6990	Miscellaneous	1,000	1,000	1,000	Annual Fair
77,834	140,275	200,000	720	6000	Beginning Fund Balance	75,000	75,000	100,000	Year Around
23,731	30,431	0	720	6110	Federal Awards	0	0	0	Year Around
54,800	37,500	47,500	720	6170	Intergovernmental Local Govt.	150,000	150,000	150,000	Year Around
130,689	0	0	720	6180	Non-Governmental Grants	0	0	0	Year Around
13,782	63,075	40,000	720	6300	Charges for Services	65,000	65,000	65,000	Year Around
124,487	169,060	125,000	720	6310	Charges for Services-Rentals	170,000	170,000	170,000	Year Around
82	992	2,000	720	6320	Charges for Services-Concessions	2,000	2,000	2,000	Year Around
1,300	8,300	5,000	720	6980	Donations	8,000	8,000	8,000	Year Around
343	3,310	2,000	720	6990	Miscellaneous	2,500	2,500	2,500	Year Around
550,000	240,000	200,000	720	7910	Transfer from General Fund	200,000	200,000	200,000	Year Around
0	300,000	0	720	7920	Transfer from another Fund	100,000	100,000	100,000	Year Around
<b>1,030,046</b>	<b>1,181,202</b>	<b>832,000</b>			<b>Fund Total</b>	<b>1,008,000</b>	<b>1,008,000</b>	<b>1,033,000</b>	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
0	3,000	9,225	0.25	8010	Clerical/Admin. Specialist	10,000	0.25	10,000	0.25	10,000	0.25
6,240	5,200	19,023	0.50	8020	Laborer	26,000	0.50	26,000	0.50	26,000	0.50
17,844	12,710	19,542	0.25	804b	Management/Supervisory	20,000	0.25	20,000	0.25	20,000	0.25
13,698	29,763	15,000		8080	Temporary/Part-Time	20,000		20,000		20,000	
0	292	1,500		8090	Overtime	1,500		1,500		1,500	
<b>37,782</b>	<b>50,965</b>	<b>64,290</b>	1.00		<b>Total Salaries</b>	<b>77,500</b>	1.00	<b>77,500</b>	1.00	<b>77,500</b>	1.00
6,870	4,107	18,323		8110	PERS-Retirement	22,863		22,863		22,863	
0	0	0		8115	PERS - Assessment	0		1,938		1,938	
2,788	3,804	4,918		8120	Social Security/Medicare	5,929		5,929		5,929	
9,752	6,129	19,500		8140	Insurance	20,500		20,500		20,500	
192	251	321		8150	Unemployment	388		388		388	
920	806	514		8160	Workers Comp. Insurance	930		930		930	
<b>58,304</b>	<b>66,062</b>	<b>107,867</b>	1.00		<b>Total Personal Services</b>	<b>128,109</b>	1.00	<b>130,046</b>	1.00	<b>130,046</b>	1.00
0	101	100		8210	Office Supplies	100		100		100	
380	10,548	10,000		8220	Operating Supplies	12,000		12,000		12,000	
0	119	200		8225	Fuels & Lubricants	200		200		200	
24	1,364	1,000		8230	Food Services and Supplies	2,500		2,500		2,500	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
1,921	5,729	8,000		8310	Advertising and Printing	8,500		8,500		8,500	
0	240	200		8320	Photocopying	200		200		200	
0	174	100		8330	Postage	100		100		100	
0	294	300		8340	Telephone	300		300		300	
2,250	6,327	6,000		8350	Utilities	6,000		6,000		6,000	
356	177	200		8410	Dues, Memberships & Publicatns	100		100		100	
0	0	200		8420	Workshops and Conferences	100		100		100	
0	9,424	12,000		8540	Contract Services	8,500		8,500		8,500	
513	34,814	40,000		8580	Special Projects	75,000		75,000		75,000	
728	3,991	2,500		8610	Repairs and Maintenance	3,000		3,000		3,000	
1,011	10,756	12,000		8730	Misc. Fees and Premiums	12,000		12,000		12,000	
1,600	1,700	1,800		8820	Insurance Interdepartmental	2,000		2,000		2,000	
8,810	7,111	6,294		8830	Management Services Interdept.	6,807		6,807		6,807	
603	620	751		8840	Information Services Interdept.	775		775		775	
<b>18,196</b>	<b>93,489</b>	<b>101,645</b>			<b>Total Materials and Services</b>	<b>138,182</b>		<b>138,182</b>		<b>138,182</b>	
0	0	0		8942	Machinery	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>76,500</b>	<b>159,551</b>	<b>209,512</b>	1.00		<b>Total Department Expenses</b>	<b>266,291</b>	1.00	<b>268,228</b>	1.00	<b>268,228</b>	1.00
<b>Revenues</b>											
(50,879)	(23,502)	0		6000	Beginning Fund Balance	0		0		0	
53,167	53,167	80,000		6140	State Shared Revenues	80,000		80,000		80,000	
20,200	27,500	27,500		6170	Intergovernmental Local Govt.	27,500		27,500		27,500	
0	34,491	45,000		6300	Charges for Services	50,000		50,000		50,000	
475	5,300	10,000		6310	Charges for Services-Rentals	12,000		12,000		12,000	
329	8,819	12,000		6320	Charges for Services-Concessions	20,000		20,000		20,000	
29,670	81,926	35,000		6980	Donations	45,000		45,000		45,000	
36	558	1,000		6990	Miscellaneous	1,000		1,000		1,000	
<b>52,998</b>	<b>188,259</b>	<b>210,500</b>			<b>Total Revenues</b>	<b>235,500</b>		<b>235,500</b>		<b>235,500</b>	
<b>Net Cost of Program</b>											
(23,502)	28,708	(988)			Expenditures less Revenue	30,791		32,728		32,728	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
3,477	30,720	27,675	0.75	8010	Clerical/Admin. Specialist	30,000	0.75	30,000	0.75	30,000	0.75
55,296	67,931	57,069	1.50	8020	Laborer	60,000	1.50	60,000	1.50	60,000	1.50
963	1,466	0		8030	Professional Technical	0	0.00	0	0.00	0	0.00
55,044	65,074	58,626	0.75	8040	Management/Supervisory	60,000	0.75	60,000	0.75	60,000	0.75
29,986	8,532	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
8,312	5,340	2,500		8090	Overtime	5,000		5,000		5,000	
<b>153,078</b>	<b>179,063</b>	<b>155,870</b>	3.00		<b>Total Salaries</b>	<b>165,000</b>	3.00	<b>165,000</b>	3.00	<b>165,000</b>	3.00
29,689	43,348	44,423		8110	PERS-Retirement	47,025		47,025		47,025	
0	0	0		8115	PERS - Assessment	0		4,125		4,125	
11,471	13,350	11,924		8120	Social Security/Medicare	12,623		12,623		12,623	
40,972	61,862	58,500		8140	Insurance	61,500		61,500		61,500	
754	903	779		8150	Unemployment	825		825		825	
3,552	3,249	3,116		8160	Workers Comp. Insurance	3,299		3,299		3,299	
<b>239,516</b>	<b>301,775</b>	<b>274,613</b>	3.00		<b>Total Personal Services</b>	<b>290,271</b>	3.00	<b>294,396</b>	3.00	<b>294,396</b>	3.00
796	882	500		8210	Office Supplies	500		500		500	
5,741	12,087	10,000		8220	Operating Supplies	12,000		12,000		12,000	
1,253	2,203	1,000		8225	Fuels & Lubricants	1,200		1,200		1,200	
510	750	1,000		8230	Food Services and Supplies	800		800		800	
4,560	4,863	1,250		8240	Software & Maintenance	1,200		1,200		1,200	
11,080	2,970	1,200		8250	Small Tools & Equipment	2,000		2,000		2,000	
2,645	3,785	3,000		8310	Advertising and Printing	3,000		3,000		3,000	
1,540	1,584	1,800		8320	Photocopying	600		600		600	
435	573	500		8330	Postage	300		300		300	
5,366	5,022	5,000		8340	Telephone	5,000		5,000		5,000	
38,813	38,259	35,000		8350	Utilities	40,000		40,000		40,000	
3,083	4,172	4,000		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
298	605	3,000		8420	Workshops and Conferences	3,000		3,000		3,000	
0	0	200		8430	Transportation	0		0		0	
10,553	4,203	500		8510	Professional Services	500		500		500	
10,016	157,642	6,078		8580	Special Projects	296,787		290,725		315,725	
31,460	30,369	35,239		8610	Repairs and Maintenance	40,000		40,000		40,000	
0	0	200		8614	Vehicle Maint. - General Services	200		200		200	
0	7,962	100		8790	Misc. Departmental Expenses	100		100		100	
9,500	9,900	10,000		8820	Insurance Interdepartmental	11,000		11,000		11,000	
14,532	16,590	20,548		8830	Management Services Interdept.	21,664		21,664		21,664	
5,513	7,203	7,760		8840	Information Services Interdept.	7,587		7,587		7,587	
<b>157,694</b>	<b>311,624</b>	<b>147,875</b>			<b>Total Materials and Services</b>	<b>451,438</b>		<b>445,376</b>		<b>470,376</b>	
434,241	151,670	200,000		8920	Buildings	0		0		0	
0	48,999	0		8930	Improvements Other than Bldgs.	0		0		0	
5,322	0	0		8942	Machinery	0		0		0	
<b>439,563</b>	<b>200,669</b>	<b>200,000</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>836,773</b>	<b>814,068</b>	<b>622,488</b>	3.00		<b>Total Department Expense</b>	<b>741,709</b>	3.00	<b>739,772</b>	3.00	<b>764,772</b>	3.00
<b>Revenues</b>											
77,834	140,275	200,000		6000	Beginning Fund Balance	75,000		75,000		100,000	
23,731	30,431	0		6110	Federal Awards	0		0		0	
54,800	37,500	47,500		6170	Intergovernmental Local Govt.	150,000		150,000		150,000	
130,689	0	0		6180	Non-Governmental Grants	0		0		0	
13,782	63,075	40,000		6300	Charges for Services	65,000		65,000		65,000	
124,487	169,060	125,000		6310	Charges for Services-Rentals	170,000		170,000		170,000	
82	992	2,000		6320	Charges for Services-Concessions	2,000		2,000		2,000	
1,300	8,300	5,000		6980	Donations	8,000		8,000		8,000	
343	3,310	2,000		6990	Miscellaneous	2,500		2,500		2,500	
550,000	240,000	200,000		7910	Transfer from General Fund	200,000		200,000		200,000	
0	300,000	0		7920	Transfer from another Fund	100,000		100,000		100,000	
<b>977,048</b>	<b>992,943</b>	<b>621,500</b>			<b>Total Revenues</b>	<b>772,500</b>		<b>772,500</b>		<b>797,500</b>	
<b>Net Cost of Program</b>											
140,275	178,875	988			Expenditures less Revenue	(30,791)		(32,728)		(32,728)	
913,273	973,619	832,000	4.00		<b>Total Fund Requirements</b>	<b>1,008,000</b>	4.00	<b>1,008,000</b>	4.00	<b>1,033,000</b>	4.00
#####	1,181,202	832,000			<b>Total Fund Resources</b>	<b>1,008,000</b>		<b>1,008,000</b>		<b>1,033,000</b>	
116,773	207,583	0	4.00		<b>Net Fund Balance</b>	<b>(0)</b>	4.00	<b>0</b>	4.00	<b>0</b>	4.00

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

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

FY 20-21	FY 21-22	FY 21-22	Acct.		FY 23-24	FY 23-24	FY 23-24				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0		9100	Special Payments	0		0		0	
153,498	157,466	165,000		9110	Apportionment to Schools	175,000		175,000		175,000	
<b>153,498</b>	<b>157,466</b>	<b>165,000</b>			<b>Total Department Expense:</b>	<b>175,000</b>		<b>175,000</b>		<b>175,000</b>	
<b>Revenues</b>											
0	0	0		6000	Beginning Fund Balance	0		0		0	
152,673	156,438	163,500		6050	Franchise Tax	174,000		174,000		174,000	
825	1,028	1,500		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	
<b>153,498</b>	<b>157,466</b>	<b>165,000</b>			<b>Total Revenues</b>	<b>175,000</b>		<b>175,000</b>		<b>175,000</b>	
<b>Net Cost of Program</b>											
0	0	0			Expenditures less Revenue	0		0		0	

**Polk County  
Adopted Budget  
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Beginning July 1, 2023  
Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.	FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	Num.	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>									
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
15,020	15,711	15,904	0.10	8050	Department Head	16,250	0.10	16,250	0.10
0	0	0		8080	Temporary/Part-time	0		0	
897	924	500		8090	Overtime	500		500	
<b>15,917</b>	<b>16,635</b>	<b>16,404</b>	0.10		<b>Total Salaries</b>	<b>16,750</b>	0.10	<b>16,750</b>	0.10
4,953	5,491	4,675		8110	PERS-Retirement	4,941		4,941	
0	0	0		8115	PERS - Assessment	0		419	
1,114	1,139	1,255		8120	Social Security/Medicare	1,281		1,281	
318	378	1,950		8140	Insurance	1,950		1,950	
78	81	82		8150	Unemployment	84		84	
12	17	131		8160	Workers Compensation Insurance	68		68	
<b>22,392</b>	<b>23,741</b>	<b>24,497</b>	0.10		<b>Total Personal Services</b>	<b>25,074</b>	0.10	<b>25,493</b>	0.10
0	0	100		8210	Office Supplies	100		100	
0	0	500		8250	Small Tools & Minor Equipment	500		500	
0	0	250		8310	Advertising & Printing	250		250	
0	0	50		8320	Photocopying	50		50	
0	0	1,000		8330	Postage	1,000		1,000	
150	74	200		8340	Telephone	200		200	
35,820	6,830	45,000		8410	Dues, Memberships & Publicatns	45,000		45,000	
0	0	500		8420	Workshops and Conferences	500		500	
100,000	103,000	120,000		8510	Professional Services - Planning	120,000		120,000	
0	12,000	0		8540	Contract Services	0		0	
1,192,952	648,963	1,150,000		8580	Special Projects	200,000		200,000	550,000
64,569	68,729	92,765		8750	Participation\Public Agencies	92,468		92,049	92,049
1,244,666	677,363	0		8755	Sub-grants	100,000		100,000	100,000
0	0	250,000		8760	Infrastructure Reserve	250,000		250,000	250,000
900	1,000	1,200		8820	Insurance Interdepartmental	1,500		1,500	1,500
9,163	8,684	11,877		8830	Management Services Interdept.	11,355		11,355	11,355
1,888	1,936	2,061		8840	Information Services Interdept	2,003		2,003	2,003
<b>2,650,108</b>	<b>1,528,579</b>	<b>1,675,503</b>			<b>Total Materials and Services</b>	<b>824,926</b>		<b>824,507</b>	<b>1,174,507</b>
0	0	0		8920	Buildings	0		0	0
0	0	0		8930	Improvements Other than Bldgs.	700,000		700,000	700,000
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>700,000</b>		<b>700,000</b>	<b>700,000</b>
<b>2,672,500</b>	<b>1,552,320</b>	<b>1,700,000</b>	0.10		<b>Total Department Expenses</b>	<b>1,550,000</b>	0.10	<b>1,550,000</b>	0.10
<b>Revenues</b>									
360,411	1,093,752	1,350,000		6000	Beginning Balance	500,000		500,000	850,000
3,042,747	1,680,000	0		6110	Federal Awards	700,000		700,000	700,000
0	21,290	0		6130	State Operating Grants	0		0	0
363,094	348,711	350,000		6140	State Shared Revenues	350,000		350,000	350,000
0	0	0		6180	Non-Governmental Grants	0		0	0
0	0	0		7910	Transfer from General fund	0		0	0
<b>3,766,252</b>	<b>3,143,753</b>	<b>1,700,000</b>			<b>Total Revenues</b>	<b>1,550,000</b>		<b>1,550,000</b>	<b>1,900,000</b>
<b>Net Cost of Program</b>									
1,093,752	1,591,433	(0)			Expenditures less Revenue	0		0	0



**Polk County  
Adopted Budget  
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Beginning July 1, 2023  
Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.	Description	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Proposed	FTE	Approved	FTE	Adopted	FTE	
<b>Expenditures</b>											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	157,685	0	0.00	8030	Professional/Technical	230,000	4.00	230,000	4.00	230,000	4.00
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	22,654	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
<b>0</b>	<b>180,339</b>	<b>0</b>	<b>0.00</b>	<b>Total Salaries</b>		<b>230,000</b>	<b>4.00</b>	<b>230,000</b>	<b>4.00</b>	<b>230,000</b>	<b>4.00</b>
0	34,574	0		8110	PERS-Retirement	65,550		65,550		65,550	
0	0	0		8115	PERS - Assessment	0		5,750		5,750	
0	13,667	0		8120	Social Security/Medicare	17,595		17,595		17,595	
0	38,352	0		8140	Insurance	80,000		80,000		80,000	
0	913	0		8150	Unemployment	1,150		1,150		1,150	
0	1,168	0		8160	Workers Comp. Insurance	1,840		1,840		1,840	
<b>0</b>	<b>269,013</b>	<b>0</b>	<b>0.00</b>	<b>Total Personal Services</b>		<b>396,135</b>	<b>4.00</b>	<b>401,885</b>	<b>4.00</b>	<b>401,885</b>	<b>4.00</b>
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	101,615	0		8240	Software & Maintenance	0		0		0	
0	11,354	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	
0	1,674	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	98,740	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	171	0		8430	Transportation	0		0		0	
0	21,403	275,000		8510	Professional Services	150,000		150,000		150,000	
0	0	500,000		8540	Contract Services	50,000		50,000		50,000	
0	1,522,130	1,750,000		8560	Special Projects	1,500,106		1,500,106		1,500,106	
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	325,000		8830	Management Services Interdept.	288,759		288,759		288,759	
0	0	0		8840	Information Services Interdept.	0		0		0	
<b>0</b>	<b>1,757,087</b>	<b>2,850,000</b>		<b>Total Materials and Services</b>		<b>1,988,865</b>		<b>1,988,865</b>		<b>1,988,865</b>	
668,986	1,763,430	3,000,000		8920	Buildings	3,250,000		3,250,000		3,450,000	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>668,986</b>	<b>1,763,430</b>	<b>3,000,000</b>		<b>Total Capital Outlay</b>		<b>3,250,000</b>		<b>3,250,000</b>		<b>3,450,000</b>	
0	1,100,000	250,000		9810	Transfer to Public Works Fund	0		0		0	
0	0	225,000			Transfer to Public Works Const. Fund	0		0		0	
0	300,000	0		9860	Transfer to Fairgrounds Fund	100,000		100,000		100,000	
0	250,000	575,000		9882	Transfer to Bldg. Improvement Fund	250,000		250,000		250,000	
	<b>1,650,000</b>	<b>1,050,000</b>		<b>Total Transfers</b>		<b>350,000</b>		<b>350,000</b>		<b>350,000</b>	
0	0	5,300,000		9990	Contingency	1,015,000		1,009,250		1,009,250	
<b>0</b>	<b>0</b>	<b>5,300,000</b>		<b>Total Contingency</b>		<b>1,015,000</b>		<b>1,009,250</b>		<b>1,009,250</b>	
<b>668,986</b>	<b>5,439,530</b>	<b>12,200,000</b>	<b>0.00</b>	<b>Total Department Expenses</b>		<b>7,000,000</b>	<b>4.00</b>	<b>7,000,000</b>	<b>4.00</b>	<b>7,200,000</b>	<b>4.00</b>
<b>Revenues</b>											
0	7,691,515	12,200,000		6000	Beginning Balance	7,000,000		7,000,000		7,200,000	
8,360,501	8,360,501	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	0	0		6990	Miscellaneous	0		0		0	
<b>8,360,501</b>	<b>16,052,016</b>	<b>12,200,000</b>		<b>Total Revenues</b>		<b>7,000,000</b>		<b>7,000,000</b>		<b>7,200,000</b>	
<b>Net Cost of Program</b>											
7,691,515	10,612,486	0		<b>Expenditures less Revenue</b>		<b>0</b>		<b>0</b>		<b>0</b>	

**Polk County  
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Beginning July 1, 2023  
Expenditures**

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	62,204	1.00	8030	Professional/Technical	95,000	2.00	95,000	2.00	95,000	2.00
0	0	0	0.00	8040	Management/Supervisory	16,000	0.20	16,000	0.20	16,000	0.20
0	0	0	0.00	8050	Department Head	25,000	0.20	25,000	0.20	25,000	0.20
0	0	0		8080	Temporary/Part-time	1,500		1,500		1,500	
0	0	0		8090	Overtime	2,500		2,500		2,500	
<b>0</b>	<b>0</b>	<b>62,204</b>	<b>1.00</b>		<b>Total Salaries</b>	<b>140,000</b>	<b>2.40</b>	<b>140,000</b>	<b>2.40</b>	<b>140,000</b>	<b>2.40</b>
0	0	17,728		8110	PERS-Retirement	41,300		41,300		41,300	
0	0	0		8115	PERS - Assessment	0		3,500		3,500	
0	0	4,759		8120	Social Security/Medicare	10,710		10,710		10,710	
0	0	20,500		8140	Insurance	49,200		49,200		49,200	
0	0	311		8150	Unemployment	700		700		700	
0	0	498		8160	Workers Comp. Insurance	1,121		1,121		1,121	
<b>0</b>	<b>0</b>	<b>106,000</b>	<b>1.00</b>		<b>Total Personal Services</b>	<b>243,031</b>	<b>2.40</b>	<b>246,531</b>	<b>2.40</b>	<b>246,531</b>	<b>2.40</b>
0	0	250		8210	Office Supplies	260		260		260	
0	0	2,500		8220	Operating Supplies	2,000		2,000		2,000	
0	0	1,000		8240	Software & Maintenance	1,000		1,000		1,000	
0	0	1,500		8250	Small Tools & Minor Equip.	1,500		1,500		1,500	
0	0	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	0	1,000		8340	Telephone	1,000		1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	500		8420	Workshops and Conferences	3,500		3,500		3,500	
0	0	1,500		8430	Transportation	1,900		1,900		1,900	
0	0	5,000		8510	Professional Services	50,000		50,000		50,000	
0	0	5,000		8540	Contract Services	10,000		10,000		10,000	
0	0	824,000		8560	Special Projects	700,000		700,000		700,000	
0	0	0		8740	Bank Charges	0		0		0	
0	0	400		8790	Misc. Department Expenses	1,000		1,000		1,000	
0	0	0		8810	Rent Interdepartmental	10,000		10,000		10,000	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	0		8830	Management Services Interdept.	10,000		10,000		10,000	
0	0	0		8840	Information Services Interdept.	2,250		2,250		2,250	
<b>0</b>	<b>0</b>	<b>844,000</b>			<b>Total Materials and Services</b>	<b>795,760</b>		<b>795,760</b>		<b>795,760</b>	
0	0	1,200,000		8920	Buildings	500,000		500,000		500,000	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>1,200,000</b>			<b>Total Capital Outlay</b>	<b>500,000</b>		<b>500,000</b>		<b>500,000</b>	
0	0	1,350,000		9990	Contingency	1,861,209		1,857,709		1,757,709	
<b>0</b>	<b>0</b>	<b>1,350,000</b>			<b>Total Contingency</b>	<b>1,861,209</b>		<b>1,857,709</b>		<b>1,757,709</b>	
<b>0</b>	<b>0</b>	<b>3,500,000</b>	<b>1.00</b>		<b>Total Department Expenses</b>	<b>3,400,000</b>	<b>2.40</b>	<b>3,400,000</b>	<b>2.40</b>	<b>3,300,000</b>	<b>2.40</b>
<b>Revenues</b>											
0	0	1,000,000		6000	Beginning Balance	3,400,000		3,400,000		3,300,000	
0	0	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	2,500,000		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	
<b>0</b>	<b>0</b>	<b>3,500,000</b>			<b>Total Revenues</b>	<b>3,400,000</b>		<b>3,400,000</b>		<b>3,300,000</b>	
<b>Net Cost of Program</b>											
0	0	0			Expenditures less Revenue	0		0		0	

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

300 Household Hazardous Waste
595 Household Hazardous Waste
310 Community Development

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
11,793	6,132	10,000	0.15	8040	Management/Supervisory	7,500	0.15	7,500	0.15	7,500	0.15
7,510	7,855	7,952	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	
902	1,459	500		8090	Overtime	1,000		1,000		1,000	
20,205	15,446	<b>18,452</b>	0.20		<b>Total Salaries</b>	<b>16,600</b>	0.20	<b>16,600</b>	0.20	<b>16,600</b>	0.20
6,217	5,048	5,259		8110	PERS-Retirement	4,731		4,731		4,731	
0	0	0		8115	PERS - Assessment	0		415		415	
1,461	1,104	1,412		8120	Social Security/Medicare	1,270		1,270		1,270	
2,815	1,553	3,900		8140	Insurance	3,900		3,900		3,900	
100	76	92		8150	Unemployment	83		83		83	
194	82	148		8160	Workers Compensation Insurance	133		133		133	
<b>30,992</b>	<b>23,309</b>	<b>29,262</b>	0.20		<b>Total Personal Services</b>	<b>26,717</b>	0.20	<b>27,132</b>	0.20	<b>27,132</b>	0.20
0	0	50		8210	Office Supplies	0		0		0	
0	0	100		8220	Operating Supplies	0		0		0	
0	0	300		8250	Small Tools & Minor Equip.	0		0		0	
0	0	750		8310	Advertising and Printing	0		0		0	
0	0	50		8320	Photocopying	0		0		0	
0	0	100		8330	Postage	0		0		0	
0	0	50		8410	Dues, Memberships & Publication	0		0		0	
0	0	100		8420	Workshops and Conferences	0		0		0	
2,461	334	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
38,948	26,156	51,083		8540	Contract Services	55,599		55,184		70,184	
0	0	250		8610	Repairs & Maintenance	0		0		0	
0	0	0		8750	Participation/Public Agencies	0		0		0	
500	500	550		8820	Insurance Interdepartmental	600		600		600	
2,007	1,926	1,855		8830	Management Services Interdept.	1,584		1,584		1,584	
0	0	0		8840	Information Services Interdept	0		0		0	
<b>43,916</b>	<b>28,916</b>	<b>55,738</b>			<b>Total Materials &amp; Services</b>	<b>58,283</b>		<b>57,868</b>		<b>72,868</b>	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>74,908</b>	<b>52,225</b>	<b>85,000</b>	0.20		<b>Total Department Expenses</b>	<b>85,000</b>	0.20	<b>85,000</b>	0.20	<b>100,000</b>	0.20
<b>Revenues</b>											
28,524	23,808	30,000		6000	Beginning Fund Balance	30,000		30,000		45,000	
70,192	48,229	55,000		6050	Franchise Tax	55,000		55,000		55,000	
0	0	0		6990	Miscellaneous	0		0		0	
<b>98,716</b>	<b>72,037</b>	<b>85,000</b>			<b>Total Revenues</b>	<b>85,000</b>		<b>85,000</b>		<b>100,000</b>	
<b>Net Cost of Program</b>											
23,808	19,812	0			Expenditures less Revenue	0		0		0	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
0	0	0		8050	Department Head	0		0		0	
0	0	0		8090	Overtime	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Salaries</b>	<b>0</b>	0.00	<b>0</b>	0.00	<b>0</b>	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	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Personal Services</b>	<b>0</b>	0.00	<b>0</b>	0.00	<b>0</b>	0.00
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8710	Loan Repayment	0		0		0	
160,000		175,000		9520	COP Principal Payment	180,000		180,000		180,000	
43,560		28,950		9530	COP Interest	21,120		21,120		21,120	
<b>203,560</b>	<b>0</b>	<b>203,950</b>			<b>Total Materials and Services</b>	<b>201,120</b>		<b>201,120</b>		<b>201,120</b>	
79,753		50,000		8920	Buildings	50,000		50,000		50,000	
<b>79,753</b>	<b>0</b>	<b>50,000</b>			<b>Total Capital Outlay</b>	<b>50,000</b>		<b>50,000</b>		<b>50,000</b>	
<b>283,313</b>	<b>0</b>	<b>253,950</b>			<b>Total Department Expense</b>	<b>251,120</b>		<b>251,120</b>		<b>251,120</b>	

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

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

FY 20-21 Actual	FY 20-21 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
0	0	2,500		8250	Small Tools & Minor Equipment	0		0		0	
0	0	40,000		8510	Professional Services	40,000		40,000		40,000	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8790	Misc Department Expense	0		0		0	
274,366		290,000		9520	COP Principal Payment	300,000		300,000		300,000	
153,031		90,000		9530	COP Interest	85,000		85,000		85,000	
<b>427,397</b>	<b>0</b>	<b>422,500</b>			<b>Total Materials and Services</b>	<b>425,000</b>		<b>425,000</b>		<b>425,000</b>	
0	0	0		8910	Land	0		0		0	
2,629,048		1,025,000		8920	Buildings	600,000		600,000		700,000	
44,250		23,550		8930	Improvements Other than Bldgs.	23,880		23,880		23,880	
44,327		0		8948	Computers & Attachments	0		0		0	
<b>2,717,625</b>	<b>0</b>	<b>1,048,550</b>			<b>Total Capital Outlay</b>	<b>623,880</b>		<b>623,880</b>		<b>723,880</b>	
<b>3,145,022</b>	<b>0</b>	<b>1,471,050</b>			<b>Total Department Expenses</b>	<b>1,048,880</b>		<b>1,048,880</b>		<b>1,148,880</b>	
<b>Revenues</b>											
2,455,478		50,000		6000	Beginning Fund Balance	50,000		50,000		150,000	
212,770		0		6110	Federal Awards	0		0		0	
0		0		6170	Intergovernmental Local Govt.	0		0		0	
8,963		0		6800	Interest Income	0		0		0	
0		0		7200	COP Proceeds	0		0		0	
200,000		350,000		7910	Transfer from General Fund	250,000		250,000		250,000	
600,000		1,325,000		7920	Transfer from Other Fund	1,000,000		1,000,000		1,000,000	
<b>3,477,211</b>	<b>0</b>	<b>1,725,000</b>			<b>Total Revenues</b>	<b>1,300,000</b>		<b>1,300,000</b>		<b>1,400,000</b>	
<b>Net Cost of Program</b>											
<b>(48,876)</b>	<b>0</b>	<b>0</b>			<b>Expenditures less Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
3,428,335	0	1,725,000			<b>Total Fund Requirements</b>	1,300,000		1,300,000		1,400,000	
3,477,211	0	1,725,000			<b>Total Fund Resources</b>	1,300,000		1,300,000		1,400,000	
48,876	0	0	0.00		<b>Net Fund Balance</b>	0	0.00	0	0.00	0	0.00

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

410 Debt Service	(Fund)
198 Debt Service	(Divn)
199 Non-Departmental	(Dept)

FY 20-21 Actual	FY 21-22 Actual	FY 21-22 Adopted	Acct. FTE Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>										
0	0	0	9520	Bond Principal Payment	0		0		0	
0	0	0	9530	Bond Interest	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>		<b>0</b>	
0	78,098	0		Transfer to Public Works Fund	0		0		0	
<b>0</b>	<b>78,098</b>	<b>0</b>		<b>Total Transfer</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	0	9990	Contingency	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Contingency</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Department Expenses</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Revenues</b>										
72,423	75,563	0	6000	Beginning Fund Balance	0		0		0	
0	0	0	6010	Property Taxes	0		0		0	
2,616	2,129	0	6020	Property Taxes Previous Years	0		0		0	
524	406	0	6800	Interest Income	0		0		0	
0	0	0	7200	Bond Proceeds	0		0		0	
0	0	0	7910	Transfer from General Fund	0		0		0	
<b>75,563</b>	<b>78,098</b>	<b>0</b>		<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>										
75,563	78,098	0		Expenditures less Revenue	0		0		0	

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

**610 Management Services (Fund)**  
Revenues for all departments

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Divn. Num.	Acct. Num.	Description	FY 22-23 Proposed	FY 22-23 Approved	FY 22-23 Adopted	Division
<b>Revenues</b>									
836,054	1,031,191	900,000	199	6000	Beginning Fund Balance	665,000	665,000	665,000	Non-Departmental
1,845,858	1,938,392	2,165,000	199	6300	Charges for Services	2,440,000	2,440,000	2,440,000	Non-Departmental
339,875	371,380	375,000	810	6300	Charges for Services	385,000	385,000	385,000	Central Services
2,089	706	1,000	810	6990	Miscellaneous	1,000	1,000	1,000	Central Services
5,351	0	1,500	810	7100	Proceeds from Sale of Assets	1,500	1,500	1,500	Central Services
68,100	73,200	60,000	815	6300	Charges for Services	70,000	70,000	70,000	Academy Bldg Maint.
960,000	985,000	1,025,000	815	6310	Charges for Services-Rentals	1,080,000	1,080,000	1,080,000	Academy Bldg Maint.
0	1,260	0	815	6990	Miscellaneous	0	0	0	Academy Bldg Maint.
56,918	0	0	820	6110	Federal Awards	0	0	0	Courthouse Bldg Maint.
28,700	32,400	30,000	820	6300	Charges for Services	30,000	30,000	30,000	Courthouse Bldg Maint.
814,066	883,250	885,000	820	6310	Charges for Services-Rentals	930,000	930,000	930,000	Courthouse Bldg Maint.
8,218	973	0	820	6750	Settlements	0	0	0	Courthouse Bldg Maint.
27,110	5	0	820	6990	Miscellaneous	0	0	0	Courthouse Bldg Maint.
164,717	0	0		6110	Federal Awards	0	0	0	Information Services
360	0	0		6130	State Operating Grants	0	0	0	Information Services
1,104,486	1,244,021	1,500,000	825	6300	Charges for Services	1,500,000	1,500,000	1,500,000	Information Services
0	0	0	850	6300	Charges for Services	0	0	0	Finance
0	570	0	850	6990	Miscellaneous	0	0	0	Finance
0	0	0	855	6300	Charges for Services	0	0	0	Personnel
5,067	13,674	5,000	855	6990	Miscellaneous	10,000	10,000	10,000	Personnel
12,000	12,000	12,000	870	6300	Charges for Services	12,000	12,000	12,000	County Counsel
12,000	27,500	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
372,422	362,623	325,000	150	6300	Charges for Services	290,000	290,000	290,000	GIS-Computer Mapping
365,000	400,000	425,000	817	6310	Charges for Services-Rentals	450,000	450,000	450,000	Jail - Maintenance
0	0	0	817	6750	Settlements	0	0	0	Jail - Maintenance
427,000	435,000	450,000	818	6310	Charges for Services-Rentals	450,000	450,000	450,000	Buchanan Bldg. Maint.
0	0	500	110	6300	Charges for Services	500	500	500	Board of Commissioners
<b>7,455,391</b>	<b>7,813,145</b>	<b>8,260,000</b>			<b>Fund Total</b>	<b>8,415,000</b>	<b>8,415,000</b>	<b>8,415,000</b>	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	Num.	Description	Proposed	FTE	Approved	FTE	Adopted
<b>Expenditures</b>									
0	63	766,661	8580	Special Projects	625,000		552,436		552,436
0	0	0	9805	Transfer to General Fund	0		0		0
600,000	650,000	750,000	9880	Trans. to Building Impr. Fund	750,000		750,000		750,000
<b>600,000</b>	<b>650,063</b>	<b>1,516,661</b>		<b>Total Department Expenses</b>	<b>1,375,000</b>		<b>1,302,436</b>		<b>1,302,436</b>
<b>Revenues</b>									
836,054	1,031,191	900,000	6000	Beginning Balance	665,000		665,000		665,000
1,845,858	1,938,392	2,165,000	6300	Charges for Services	2,440,000		2,440,000		2,440,000
0	0	0	6990	Miscellaneous	0		0		0
0	0	0	7100	Intergovernmental Local Govt.	0		0		0
<b>2,681,912</b>	<b>2,969,583</b>	<b>3,065,000</b>		<b>Total Revenues</b>	<b>3,105,000</b>		<b>3,105,000</b>		<b>3,105,000</b>
<b>Net Cost of Program</b>									
2,081,912	2,319,520	1,548,339		Expenditures less Revenues	1,730,000		1,802,564		1,802,564



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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	Approved	Adopted	FTE	FTE
<b>Expenditures</b>										
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0	0		
247,176	253,944	264,000	3.00	8060	Elected Official	275,000	275,000	275,000	3.00	3.00
0	0	0		8080	Temporary/Part-Time	0	0	0		
245	0	0		8080	Overtime	0	0	0		
<b>247,421</b>	<b>253,944</b>	<b>264,000</b>	<b>3.00</b>		<b>Total Salaries</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>3.00</b>	<b>3.00</b>
61,247	62,505	79,200		8110	PERS-Retirement	75,625	75,625	75,625		
	0	0		8115	PERS - Assessment	0	6,875	6,875		
18,580	19,723	20,196		8120	Social Security/Medicare	21,038	21,038	21,038		
46,257	31,703	40,000		8140	Insurance	35,000	35,000	35,000		
1	11	0		8150	Unemployment	0	0	0		
178	249	581		8160	Workers Comp. Insurance	413	413	413		
<b>373,684</b>	<b>368,135</b>	<b>403,977</b>	<b>3.00</b>		<b>Total Personal Services</b>	<b>407,075</b>	<b>413,950</b>	<b>413,950</b>	<b>3.00</b>	<b>3.00</b>
612	1,195	500		8210	Office Supplies	500	500	500		
565	624	750		8220	Operating Supplies	750	750	750		
74	925	500		8240	Software & Maintenance	500	500	500		
83	8,539	1,000		8250	Small Tools & Minor Equipment	1,500	1,500	1,500		
364	600	500		8310	Advertising and Printing	500	500	500		
4,605	3,320	4,500		8320	Photocopying	4,500	4,500	4,500		
44	21	500		8330	Postage	500	500	500		
3,002	2,305	3,500		8340	Telephone	2,000	2,000	2,000		
400	784	0		8410	Dues, Memberships & Publicatns	0	0	0		
159	2,573	5,000		8420	Workshops and Conferences	5,000	5,000	5,000		
0	0	0		8430	Transportation	0	0	0		
0	0	0		8610	Repairs & Maintenance	0	0	0		
<b>9,908</b>	<b>20,886</b>	<b>16,750</b>			<b>Total Materials and Services</b>	<b>15,750</b>	<b>15,750</b>	<b>15,750</b>		
0	0	0		8948	Computers and Attachments	0	0	0		
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>383,592</b>	<b>389,021</b>	<b>420,727</b>	<b>3.00</b>		<b>Total Department Expenses</b>	<b>422,825</b>	<b>429,700</b>	<b>429,700</b>	<b>3.00</b>	<b>3.00</b>
<b>Revenues</b>										
0	0	500		6300	Charges for Services	500	500	500		
0	0	0		6990	Miscellaneous	0	0	0		
<b>0</b>	<b>0</b>	<b>500</b>			<b>Total Revenues</b>	<b>500</b>	<b>500</b>	<b>500</b>		
<b>383,592</b>	<b>389,021</b>	<b>420,227</b>			<b>Net Cost of Program</b>	<b>422,325</b>	<b>429,200</b>	<b>429,200</b>		
					Expenditures less Revenue					

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
24,234	34,176	55,000	1.00	8030	Professional/Technical	30,000	0.50	30,000	0.50	30,000	0.50
76,128	80,376	87,500	1.00	8040	Management/Supervisory	87,500	1.00	87,500	1.00	87,500	1.00
72,942	68,635	70,000		8080	Temporary/Part-Time	75,000		75,000		75,000	
0	1,568	1,500		8090	Overtime	1,500		1,500		1,500	
<b>173,304</b>	<b>184,755</b>	<b>214,000</b>	<b>2.00</b>		<b>Total Salaries</b>	<b>194,000</b>	<b>1.50</b>	<b>194,000</b>	<b>1.50</b>	<b>194,000</b>	<b>1.50</b>
23,810	32,344	60,990		8110	PERS-Retirement	52,380		52,380		52,380	
0	0	0		8115	PERS - Assessment	0		4,850		4,850	
13,618	14,346	16,371		8120	Social Security/Medicare	14,841		14,841		14,841	
4,500	6,296	41,000		8140	Insurance	22,500		22,500		22,500	
885	957	1,070		8150	Unemployment	970		970		970	
137	198	428		8160	Workers Compensation Ins.	388		388		388	
<b>216,254</b>	<b>238,896</b>	<b>333,859</b>	<b>2.00</b>		<b>Total Personal Services</b>	<b>285,079</b>	<b>1.50</b>	<b>289,929</b>	<b>1.50</b>	<b>289,929</b>	<b>1.50</b>
0	54	500		8210	Office Supplies	500		500		500	
11	61	2,000		8220	Operating Supplies	2,000		2,000		2,000	
17,081	41,574	22,500		8240	Software & Maintenance	50,000		50,000		50,000	
7,608	10,957	15,000		8250	Small Tools & Minor Equipment	15,000		15,000		15,000	
199	340	200		8310	Advertising and Printing	200		200		200	
0	0	500		8320	Photocopying	500		500		500	
0	1	100		8330	Postage	100		100		100	
2,115	2,400	2,500		8340	Telephone	2,000		2,000		2,000	
100	100	250		8410	Dues, Memberships & Publicatns	250		250		250	
7,195	2,913	7,500		8420	Workshops and Conferences	7,500		7,500		7,500	
0	164	1,000		8430	Transportation	1,000		1,000		1,000	
0	0	0		8510	Professional Services	0		0		0	
0	7,500	5,000		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	30,000	33,000		8810	Rental-interdepartmental	30,000		30,000		30,000	
<b>64,309</b>	<b>96,064</b>	<b>90,050</b>			<b>Total Materials and Services</b>	<b>119,050</b>		<b>119,050</b>		<b>119,050</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>280,563</b>	<b>334,960</b>	<b>423,909</b>	<b>2.00</b>		<b>Total Department Expenses</b>	<b>404,129</b>	<b>1.50</b>	<b>408,979</b>	<b>1.50</b>	<b>408,979</b>	<b>1.50</b>
<b>Revenues</b>											
12,000	27,500	100,000		6130	State Operating Grants	100,000		100,000		100,000	
0	0	0		6170	Intergovernmental Local Government	0		0		0	
372,422	362,623	325,000		6300	Charges for Services	290,000		290,000		290,000	
0	0	0		6990	Miscellaneous	0		0		0	
<b>384,422</b>	<b>390,123</b>	<b>425,000</b>			<b>Total Revenues</b>	<b>390,000</b>		<b>390,000</b>		<b>390,000</b>	
<b>Net Cost of Program</b>											
103,859	55,163	1,091			Expenditures less Revenues	(14,129)		(18,979)		(18,979)	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
15,783	24,285	24,000	0.75	8010	Clerical/Admin. Specialist	25,000	0.75	25,000	0.75	25,000	0.75
90,174	94,392	96,744	1.20	8040	Management/Supervisory	102,000	1.20	102,000	1.20	102,000	1.20
14,994	15,933	16,200	0.10	8050	Department Head	17,000	0.10	17,000	0.10	17,000	0.10
527	5,848	7,500		8080	Temporary/Part-Time	6,000		6,000		6,000	
1,345	1,597	3,500		8090	Overtime	2,500		2,500		2,500	
<b>122,823</b>	<b>142,055</b>	<b>147,944</b>	<b>2.05</b>		<b>Total Salaries</b>	<b>152,500</b>	<b>2.05</b>	<b>152,500</b>	<b>2.05</b>	<b>152,500</b>	<b>2.05</b>
32,192	38,488	42,164		8110	PERS-Retirement	44,225		44,225		44,225	
0	0	0		8115	PERS - Assessment	0		3,813		3,813	
9,297	10,884	11,318		8120	Social Security/Medicare	11,666		11,666		11,666	
24,325	25,446	42,025		8140	Insurance	42,025		42,025		42,025	
624	725	740		8150	Unemployment	763		763		763	
96	150	296		8160	Workers Compensation Ins.	305		305		305	
<b>189,357</b>	<b>217,748</b>	<b>244,486</b>	<b>2.05</b>		<b>Total Personal Services</b>	<b>251,484</b>	<b>2.05</b>	<b>255,297</b>	<b>2.05</b>	<b>255,297</b>	<b>2.05</b>
13,738	20,981	20,000		8210	Office Supplies	20,000		20,000		20,000	
144	42	500		8220	Operating Supplies	1,500		1,500		1,500	
29,933	47,140	35,000		8225	Fuels and Lubricants	40,000		40,000		40,000	
264	264	0		8240	Software and Maintenance	0		0		0	
83	1,188	1,500		8250	Small Tools & Minor Equipment	1,500		1,500		1,500	
876	42	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
51,731	56,464	55,000		8320	Photocopying	50,000		50,000		50,000	
61,917	61,886	62,500		8330	Postage	57,500		57,500		57,500	
70,571	89,531	70,000		8340	Telephone	60,000		60,000		60,000	
649	2,061	500		8350	Utilities	500		500		500	
2,160	2,405	2,500		8410	Dues, Memberships & Publicatns	5,000		5,000		5,000	
0	0	100		8420	Workshops and Conferences	1,000		1,000		1,000	
445	1,066	500		8430	Transportation	500		500		500	
503	503	1,000		8540	Contract Services	1,000		1,000		1,000	
0	0	500		8610	Repairs and Maintenance	500		500		500	
21,822	26,992	30,000		8614	Vehicle Maint.-General Serv.	25,000		25,000		25,000	
0	0	0		8710	Loan Repayment	0		0		0	
<b>254,836</b>	<b>310,565</b>	<b>280,600</b>			<b>Total Materials and Services</b>	<b>265,000</b>		<b>265,000</b>		<b>265,000</b>	
19,843	0	30,000		8944	Vehicles	25,000		25,000		25,000	
0	0	0		8948	Computers & Attachments	0		0		0	
<b>19,843</b>	<b>0</b>	<b>30,000</b>			<b>Total Capital Outlay</b>	<b>25,000</b>		<b>25,000</b>		<b>25,000</b>	
<b>464,036</b>	<b>528,313</b>	<b>555,086</b>	<b>2.05</b>		<b>Total Department Expenses</b>	<b>541,484</b>	<b>2.05</b>	<b>545,297</b>	<b>2.05</b>	<b>545,297</b>	<b>2.05</b>
<b>Revenues</b>											
339,875	371,380	375,000		6300	Charges for Services	385,000		385,000		385,000	
2,089	706	1,000		6990	Miscellaneous	1,000		1,000		1,000	
5,351	0	1,500		7100	Proceeds from Sale of Assets	1,500		1,500		1,500	
0	0	0		7120	Loan Proceeds	0		0		0	
<b>347,315</b>	<b>372,086</b>	<b>377,500</b>			<b>Total Revenues</b>	<b>387,500</b>		<b>387,500</b>		<b>387,500</b>	
<b>Net Cost of Program</b>											
116,721	156,227	177,586			Expenditures less Revenues	153,984		157,797		157,797	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
155,126	152,981	210,000	5.00	8020	Laborer	218,000	5.00	218,000	5.00	218,000	5.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
17,158	25,183	25,813	0.35	8040	Management/Supervisory	27,000	0.35	27,000	0.35	27,000	0.35
0	0	0		8080	Temporary/Part-Time	0		0		0	
376	1,381	1,500		8090	Overtime	1,500		1,500		1,500	
<b>172,660</b>	<b>179,545</b>	<b>237,313</b>	<b>5.35</b>		<b>Total Salaries</b>	<b>246,500</b>	<b>5.35</b>	<b>246,500</b>	<b>5.35</b>	<b>246,500</b>	<b>5.35</b>
41,675	51,156	59,328		8110	PERS-Retirement	73,950		73,950		73,950	
0	0	0		8115	PERS - Assessment	0		6,163		6,163	
13,354	14,196	18,154		8120	Social Security/Medicare	18,857		18,857		18,857	
54,367	51,486	109,675		8140	Insurance	109,675		109,675		109,675	
887	932	1,187		8150	Unemployment	1,233		1,233		1,233	
5,496	4,704	7,119		8160	Workers Compensation Ins.	4,930		4,930		4,930	
<b>288,439</b>	<b>302,019</b>	<b>432,777</b>	<b>5.35</b>		<b>Total Personal Services</b>	<b>455,145</b>	<b>5.35</b>	<b>461,308</b>	<b>5.35</b>	<b>461,307</b>	<b>5.35</b>
494	94	500		8210	Office Supplies	500		500		500	
9,090	10,595	10,000		8220	Operating Supplies	9,000		9,000		9,000	
16	1,674	0		8225	Fuels & Lubricants	0		0		0	
0	0	0		8240	Software & Maintenance	0		0		0	
23	0	2,500		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	
71,430	72,519	75,000		8350	Utilities	72,500		72,500		72,500	
88	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	
3,842	601	2,500		8510	Professional Services	2,500		2,500		2,500	
4,061	5,683	5,000		8540	Contract Services	5,000		5,000		5,000	
14,262	26,310	15,000		8610	Repairs and Maintenance	15,000		15,000		15,000	
0	0	0		8710	Loan Repayment	0		0		0	
<b>103,306</b>	<b>117,476</b>	<b>111,000</b>			<b>Total Materials and Services</b>	<b>107,000</b>		<b>107,000</b>		<b>107,000</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>391,745</b>	<b>419,495</b>	<b>543,777</b>	<b>5.35</b>		<b>Total Department Expenses</b>	<b>562,145</b>	<b>5.35</b>	<b>568,308</b>	<b>5.35</b>	<b>568,307</b>	<b>5.35</b>
<b>Revenues</b>											
68,100	73,200	60,000		6300	Charges for Services	70,000		70,000		70,000	
960,000	985,000	1,025,000		6310	Charges for Services-Rentals	1,080,000		1,080,000		1,080,000	
0	0	0		6750	Settlements	0		0		0	
0	1,260	0		6990	Miscellaneous	0		0		0	
<b>1,028,100</b>	<b>1,059,460</b>	<b>1,085,000</b>			<b>Total Revenues</b>	<b>1,150,000</b>		<b>1,150,000</b>		<b>1,150,000</b>	
<b>Net Cost of Program</b>											
636,355	639,965	541,223			Expenditures less Revenues	587,855		581,692		581,693	



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

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

FY 20-21	FY 21-22	FY 22-23	Acct.	FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	Num.	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>									
36,204	38,028	38,988	1.00	8020 Laborer	41,500	1.00	41,500	1.00	41,500
3,452	7,195	7,375	0.10	8040 Management/Supervisory	7,800	0.10	7,800	0.10	7,800
0	0	2,500		8080 Temporary/Part-Time	1,500		1,500		1,500
10	62	500		8090 Overtime	500		500		500
<b>39,666</b>	<b>45,285</b>	<b>49,363</b>	<b>1.10</b>	<b>Total Salaries</b>	<b>51,300</b>	<b>1.10</b>	<b>51,300</b>	<b>1.10</b>	<b>51,300</b>
9,297	12,548	14,068		8110 PERS-Retirement	15,390		15,390		15,390
	0	0		8115 PERS - Assessment	0		1,283		1,283
2,801	3,309	3,776		8120 Social Security/Medicare	3,924		3,924		3,924
18,769	20,420	22,550		8140 Insurance	23,100		23,100		23,100
198	227	247		8150 Unemployment	257		257		257
1,232	1,142	1,481		8160 Workers Compensation Ins.	1,283		1,283		1,283
<b>71,963</b>	<b>82,931</b>	<b>91,485</b>	<b>1.10</b>	<b>Total Personal Services</b>	<b>95,253</b>	<b>1.10</b>	<b>96,536</b>	<b>1.10</b>	<b>96,536</b>
2	2	100		8210 Office Supplies	100		100		100
4,153	3,326	5,000		8220 Operating Supplies	5,000		5,000		5,000
290	0	250		8225 Fuels and Lubricants	250		250		250
653	437	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	300		8340 Telephone	150		150		150
22,436	22,982	25,000		8350 Utilities	22,500		22,500		22,500
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	939	2,500		8510 Professional Services	2,500		2,500		2,500
300	1,687	2,500		8540 Contract Services	2,000		2,000		2,000
0	0	0		8580 Special Projects	0		0		0
5,776	3,842	10,000		8610 Repairs and Maintenance	7,500		7,500		7,500
277,529	263,499	305,000		8660 Rentals	305,000		305,000		305,000
<b>312,078</b>	<b>296,714</b>	<b>352,150</b>		<b>Total Materials and Services</b>	<b>346,500</b>		<b>346,500</b>		<b>346,500</b>
0	0	0		8946 Furniture & Fixtures	0		0		0
0	0	0		8948 Computers & Attachments	0		0		0
0	0	0		<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>384,041</b>	<b>379,645</b>	<b>443,635</b>	<b>1.10</b>	<b>Total Department Expenses</b>	<b>441,753</b>	<b>1.10</b>	<b>443,036</b>	<b>1.10</b>	<b>443,036</b>
<b>Revenues</b>									
0	0	0		6300 Charges for Services	0		0		0
427,000	435,000	450,000		6310 Charges for Services - Rentals	450,000		450,000		450,000
<b>427,000</b>	<b>435,000</b>	<b>450,000</b>		<b>Total Revenues</b>	<b>450,000</b>		<b>450,000</b>		<b>450,000</b>
<b>Net Cost of Program</b>									
42,959	55,355	6,365		Expenditures less Revenues	8,247		6,964		6,964

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	FY 23-24 Adopted	FTE
<b>Expenditures</b>											
289,063	349,480	290,557	7.00	8020	Laborer	292,000	6.75	292,000	6.75	292,000	6.75
95,094	83,467	83,015	1.20	8040	Management/Supervisory	87,655	1.20	87,655	1.20	87,655	1.20
37,202	5,201	10,000		8080	Temporary/Part-Time	10,000		10,000		10,000	
4,422	1,759	5,000		8090	Overtime	5,000		5,000		5,000	
<b>425,781</b>	<b>439,907</b>	<b>388,572</b>	<b>8.20</b>		<b>Total Salaries</b>	<b>394,655</b>	<b>7.95</b>	<b>394,655</b>	<b>7.95</b>	<b>394,655</b>	<b>7.95</b>
91,255	115,343	97,143		8110	PERS-Retirement	118,397		118,397		118,397	
0	0	0		8115	PERS - Assessment	0		9,867		9,867	
31,405	32,698	29,726		8120	Social Security/Medicare	30,191		30,191		30,191	
127,563	163,824	171,380		8140	Insurance	166,950		166,950		166,950	
2,170	2,240	1,943		8150	Unemployment	1,973		1,973		1,973	
13,418	11,237	11,657		8160	Workers Compensation Ins.	11,880		11,880		11,880	
<b>691,592</b>	<b>765,249</b>	<b>700,421</b>	<b>8.20</b>		<b>Total Personal Services</b>	<b>724,046</b>	<b>7.95</b>	<b>733,913</b>	<b>7.95</b>	<b>733,913</b>	<b>7.95</b>
223	150	150		8210	Office Supplies	250		250		250	
17,430	13,709	17,500		8220	Operating Supplies	17,500		17,500		17,500	
0	985	0		8225	Fuels & Lubricants	0		0		0	
1,166	5,086	2,500		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
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	
107,667	105,798	110,000		8350	Utilities	105,000		105,000		105,000	
0	940	100		8410	Dues, Memberships & Publicatns	750		750		750	
0	0	250		8420	Workshops and Conferences	250		250		250	
3,824	4,903	5,000		8430	Transportation	5,000		5,000		5,000	
774	927	2,500		8510	Professional Services	2,500		2,500		2,500	
6,062	8,463	5,000		8540	Contract Services	6,000		6,000		6,000	
20,779	21,955	22,500		8610	Repairs and Maintenance	22,500		22,500		22,500	
<b>157,925</b>	<b>162,916</b>	<b>165,850</b>			<b>Total Materials and Services</b>	<b>162,600</b>		<b>162,600</b>		<b>162,600</b>	
1,899	0	0		8930	Improvements-Other than Bldgs.	0		0		0	
<b>1,899</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>851,416</b>	<b>928,165</b>	<b>866,271</b>	<b>8.20</b>		<b>Total Department Expenses</b>	<b>886,646</b>	<b>7.95</b>	<b>896,513</b>	<b>7.95</b>	<b>896,513</b>	<b>7.95</b>
<b>Revenues</b>											
56,918	0	0		6110	Federal Awards	0		0		0	
28,700	32,400	30,000		6300	Charges for Services	30,000		30,000		30,000	
814,066	883,250	885,000		6310	Charges for Services-Rentals	930,000		930,000		930,000	
8,218	973	0		6750	Settlements	0		0		0	
27,110	5	0		6990	Miscellaneous	0		0		0	
<b>935,012</b>	<b>916,628</b>	<b>915,000</b>			<b>Total Revenues</b>	<b>960,000</b>		<b>960,000</b>		<b>960,000</b>	
<b>Net Cost of Program</b>											
83,596	(11,537)	48,729			Expenditures less Revenues	73,354		63,487		63,487	



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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
0	21,694	0		8010	Clerical/Admin. Specialist	0		0		0	
140,766	148,077	200,960	4.00	8030	Professional/Technical	205,000	4.00	205,000	4.00	205,000	4.00
282,296	294,600	301,238	3.00	8040	Management/Supervisory	305,000	3.00	305,000	3.00	305,000	3.00
0	0	0		8060	Elected Official	0		0		0	
30,396	29,987	15,000		8080	Temporary/Part-Time	15,000		15,000		15,000	
38,913	39,925	35,000		8090	Overtime	25,000		25,000		25,000	
<b>492,371</b>	<b>534,283</b>	<b>552,198</b>	<b>7.00</b>		<b>Total Salaries</b>	<b>550,000</b>	<b>7.00</b>	<b>550,000</b>	<b>7.00</b>	<b>550,000</b>	<b>7.00</b>
117,818	143,083	146,332		8110	PERS-Retirement	165,000		165,000		165,000	
0	0	0		8115	PERS - Assessment	0		13,750		13,750	
36,097	39,648	42,243		8120	Social Security/Medicare	42,075		42,075		42,075	
110,476	121,731	136,500		8140	Insurance	143,500		143,500		143,500	
2,444	2,648	2,761		8150	Unemployment	2,750		2,750		2,750	
368	532	1,104		8160	Workers Compensation Ins.	660		660		660	
<b>759,574</b>	<b>841,925</b>	<b>881,139</b>	<b>7.00</b>		<b>Total Personal Services Expenditures</b>	<b>903,985</b>	<b>7.00</b>	<b>917,735</b>	<b>7.00</b>	<b>917,735</b>	<b>7.00</b>
152	355	500		8210	Office Supplies	500		500		500	
3,161	6,284	10,000		8220	Operating Supplies	10,000		10,000		10,000	
320,913	280,834	275,000		8240	Software & Maintenance	270,000		270,000		270,000	
36,760	91,108	50,000		8250	Small Tools & Minor Equipment	75,000		75,000		75,000	
0	0	100		8310	Advertising and Printing	100		100		100	
297	301	500		8320	Photocopying	400		400		400	
34	243	400		8330	Postage	150		150		150	
16,383	11,934	17,500		8340	Telephone	15,000		15,000		15,000	
0	0	0		8350	Utilities	0		0		0	
119	119	1,000		8410	Dues, Memberships & Publicatns	1,000		1,000		1,000	
0	1,120	5,000		8420	Workshops and Conferences	5,000		5,000		5,000	
1,317	1,934	1,700		8430	Transportation	1,500		1,500		1,500	
6,197	7,000	10,000		8510	Professional Services	7,500		7,500		7,500	
167,883	149,037	175,000		8540	Contract Services	175,000		175,000		175,000	
0	0	0		8550	Contracts - Other Public Agencies	0		0		0	
0	0	0		8580	Special Projects	5,000		5,000		5,000	
35	75	2,500		8610	Repairs and Maintenance	2,500		2,500		2,500	
104,000	110,000	115,000		8810	Rental-interdepartmental	115,000		115,000		115,000	
<b>657,251</b>	<b>660,344</b>	<b>664,200</b>			<b>Total Materials and Services</b>	<b>683,650</b>		<b>683,650</b>		<b>683,650</b>	
0	0	0		8946	Furniture and Fixtures	0		0		0	
24,250	49,858	50,000		8948	Computers and Attachments	50,000		50,000		50,000	
<b>24,250</b>	<b>49,858</b>	<b>50,000</b>			<b>Total Capital Outlay</b>	<b>50,000</b>		<b>50,000</b>		<b>50,000</b>	
<b>1,441,075</b>	<b>1,552,127</b>	<b>1,595,339</b>	<b>7.00</b>		<b>Total Department Expenses</b>	<b>1,637,635</b>	<b>7.00</b>	<b>1,651,385</b>	<b>7.00</b>	<b>1,651,385</b>	<b>7.00</b>
<b>Revenues</b>											
164,717	0	0		6110	Federal Awards	0		0		0	
360	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovernmental Local	0		0		0	
1,104,486	1,244,021	1,500,000		6300	Charges for Services	1,500,000		1,500,000		1,500,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
<b>1,269,563</b>	<b>1,244,021</b>	<b>1,500,000</b>			<b>Total Revenues</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>1,500,000</b>	
<b>Net Cost of Program</b>											
<b>(171,512)</b>	<b>(308,106)</b>	<b>(95,339)</b>			<b>Expenditures less Revenues</b>	<b>(137,635)</b>		<b>(151,385)</b>		<b>(151,385)</b>	



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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
164,969	217,449	175,000	3.40	8010	Clerical/Admin. Specialist	240,000	4.30	240,000	4.30	240,000	4.30
0	0	102,500	0.80	8040	Management/Supervisory	118,000	0.80	118,000	0.80	118,000	0.80
144,702	195,196	96,000	0.60	8050	Department Head	106,000	0.60	106,000	0.60	106,000	0.60
4,400	0	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
39,840	3,271	0		8080	Temporary/Part-time	0		0		0	
6,913	5,903	10,000		8090	Overtime	10,000		10,000		10,000	
<b>360,824</b>	<b>421,819</b>	<b>383,500</b>	<b>4.80</b>		<b>Total Salaries</b>	<b>474,000</b>	<b>5.70</b>	<b>474,000</b>	<b>5.70</b>	<b>474,000</b>	<b>5.70</b>
46,458	83,021	84,370		8110	PERS-Retirement	127,980		127,980		127,980	
0	0	0		8115	PERS - Assessment	0		11,850		11,850	
26,287	31,131	29,338		8120	Social Security/Medicare	36,261		36,261		36,261	
80,266	108,129	98,400		8140	Insurance	119,700		119,700		119,700	
1,574	2,084	1,918		8150	Unemployment	2,370		2,370		2,370	
271	432	767		8160	Workers Compensation Ins.	711		711		711	
<b>515,680</b>	<b>646,616</b>	<b>598,292</b>	<b>4.80</b>		<b>Total Personal Services</b>	<b>761,022</b>	<b>5.70</b>	<b>772,872</b>	<b>5.70</b>	<b>772,872</b>	<b>5.70</b>
863	846	500		8210	Office Supplies	500		500		500	
340	392	500		8220	Operating Supplies	500		500		500	
0	11,511	5,000		8240	Software & Maintenance	4,000		4,000		4,000	
389	5,026	500		8250	Small Tools & Minor Equipment	500		500		500	
3,032	2,587	3,000		8310	Advertising and Printing	2,500		2,500		2,500	
1,692	2,815	2,000		8320	Photocopying	2,500		2,500		2,500	
2,560	4,154	2,500		8330	Postage	3,000		3,000		3,000	
4,617	4,530	5,000		8340	Telephone	4,000		4,000		4,000	
42,810	20,111	45,000		8410	Dues, Memberships & Publicatns	45,000		45,000		45,000	
0	852	750		8420	Workshops and Conferences	750		750		750	
0	0	250		8430	Transportation	250		250		250	
60,198	104,968	65,000		8510	Professional Services	75,000		75,000		75,000	
65,200	38,692	65,000		8540	Contract Services	65,000		65,000		65,000	
0	0	200		8580	Special Projects	200		200		200	
0	0	200		8610	Repairs and Maintenance	200		200		200	
2,531	2,643	3,000		8740	Bank Charges	3,000		3,000		3,000	
0	(30)	0		8790	Misc. Department Expenses	0		0		0	
<b>184,232</b>	<b>199,097</b>	<b>198,400</b>			<b>Total Materials and Services</b>	<b>206,900</b>		<b>206,900</b>		<b>206,900</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>699,912</b>	<b>845,713</b>	<b>796,692</b>	<b>4.80</b>		<b>Total Department Expense</b>	<b>967,922</b>	<b>5.70</b>	<b>979,772</b>	<b>5.70</b>	<b>979,772</b>	<b>5.70</b>
<b>Revenues</b>											
0	0	0		6300	Charges for Services	0		0		0	
0	570	0		6990	Miscellaneous	0		0		0	
0	570	0			<b>Total Revenues</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net Cost of Program</b>											
699,912	845,143	796,692			Expenditures less Revenues	967,922		979,772		979,772	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
134,479	149,892	147,500	2.00	8030	Professional/Technical	155,000	2.00	155,000	2.00	155,000	2.00
97,933	100,800	103,248	0.80	8040	Management/Supervisory	108,500	0.80	108,500	0.80	108,500	0.80
29,988	31,865	32,000	0.20	8050	Department Head	35,000	0.20	35,000	0.20	35,000	0.20
4,288	5,838	6,000		8090	Overtime	6,000		6,000		6,000	
<b>266,688</b>	<b>288,395</b>	<b>288,748</b>	3.00		<b>Total Salaries</b>	<b>304,500</b>	3.00	<b>304,500</b>	3.00	<b>304,500</b>	3.00
72,288	82,885	76,518		8110	PERS-Retirement	85,260		85,260		85,260	
0	0	0		8115	PERS - Assessment	0		7,613		7,613	
20,069	21,432	22,089		8120	Social Security/Medicare	23,294		23,294		23,294	
49,308	49,213	58,500		8140	Insurance	58,500		58,500		58,500	
1,319	1,428	1,444		8150	Unemployment	1,523		1,523		1,523	
202	291	577		8160	Workers Compensation Ins.	457		457		457	
<b>409,874</b>	<b>443,644</b>	<b>447,877</b>	3.00		<b>Total Personal Services</b>	<b>473,534</b>	3.00	<b>481,147</b>	3.00	<b>481,147</b>	3.00
38	494	500		8210	Office Supplies	500		500		500	
0	0	0		8220	Operating Supplies	0		0		0	
11,405	32,745	14,000		8240	Software & Maintenance	32,000		32,000		32,000	
489	186	500		8250	Small Tools & Minor Equip.	500		500		500	
200	0	250		8310	Advertising and Printing	250		250		250	
676	1,032	1,000		8320	Photocopying	850		850		850	
631	29	1,250		8330	Postage	750		750		750	
1,409	1,540	2,000		8340	Telephone	1,500		1,500		1,500	
384	153	1,000		8410	Dues, Memberships & Publicatns	500		500		500	
155	0	750		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	500	250		8510	Professional Services	500		500		500	
14,877	14,816	17,000		8540	Contract Services	16,000		16,000		16,000	
5,105	10,487	7,500		8580	Special Projects	7,500		7,500		7,500	
0	0	0		8790	Misc. Department Expenses	0		0		0	
<b>35,369</b>	<b>61,982</b>	<b>46,000</b>			<b>Total Materials and Services</b>	<b>61,350</b>		<b>61,350</b>		<b>61,350</b>	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>445,243</b>	<b>505,626</b>	<b>493,877</b>	3.00		<b>Total Department Expense</b>	<b>534,884</b>	3.00	<b>542,497</b>	3.00	<b>542,497</b>	3.00
<b>Revenues</b>											
0	0	0		6300	Charges for Services	0		0		0	
5,067	13,674	5,000		6990	Miscellaneous	10,000		10,000		10,000	
<b>5,067</b>	<b>13,674</b>	<b>5,000</b>			<b>Total Revenues</b>	<b>10,000</b>		<b>10,000</b>		<b>10,000</b>	
<b>Net Cost of Program</b>											
440,176	491,952	488,877			Expenditures less Revenues	524,884		532,497		532,497	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
<b>Expenditures</b>											
5,216	4,957	5,928	0.10	8010	Clerical/Admin. Specialist	6,500	0.10	6,500	0.10	6,500	0.10
100,044	104,309	109,064	0.75	8050	Department Head	113,000	0.75	113,000	0.75	113,000	0.75
200	4,173	2,500		8090	Overtime	2,500		2,500		2,500	
<b>105,460</b>	<b>113,439</b>	<b>117,492</b>	<b>0.85</b>		<b>Total Salaries</b>	<b>122,000</b>	<b>0.85</b>	<b>122,000</b>	<b>0.85</b>	<b>122,000</b>	<b>0.85</b>
23,957	29,316	29,373		8110	PERS-Retirement	36,600		36,600		36,600	
0	0	0		8115	PERS - Assessment	0		3,050		3,050	
7,829	8,519	8,988		8120	Social Security/Medicare	9,333		9,333		9,333	
17,926	19,046	17,850		8140	Insurance	17,850		17,850		17,850	
514	554	587		8150	Unemployment	610		610		610	
123	111	235		8160	Workers Compensation Ins.	244		244		244	
<b>155,809</b>	<b>170,985</b>	<b>174,526</b>	<b>0.85</b>		<b>Total Personal Services</b>	<b>186,637</b>	<b>0.85</b>	<b>189,687</b>	<b>0.85</b>	<b>189,687</b>	<b>0.85</b>
28	37	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	
101	79	250		8320	Photocopying	150		150		150	
9	39	250		8330	Postage	100		100		100	
2,106	2,040	2,250		8340	Telephone	2,250		2,250		2,250	
926	857	600		8410	Dues, Memberships & Publicatns	850		850		850	
0	1,403	2,000		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	0		8510	Professional Services	0		0		0	
0	0	2,000		8540	Contract Services	1,500		1,500		1,500	
0	0	0		8610	Repairs and Maintenance	0		0		0	
<b>3,170</b>	<b>4,455</b>	<b>7,450</b>			<b>Total Materials and Services</b>	<b>6,450</b>		<b>6,450</b>		<b>6,450</b>	
0	0	0		8946	Furniture and Fixtures	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>158,979</b>	<b>175,440</b>	<b>181,976</b>	<b>0.85</b>		<b>Total Department Expense</b>	<b>193,087</b>	<b>0.85</b>	<b>196,137</b>	<b>0.85</b>	<b>196,137</b>	<b>0.85</b>
<b>Revenues</b>											
12,000	12,000	12,000		6300	Charges for Services	12,000		12,000		12,000	
<b>12,000</b>	<b>12,000</b>	<b>12,000</b>			<b>Total Revenues</b>	<b>12,000</b>		<b>12,000</b>		<b>12,000</b>	
<b>Net Cost of Program</b>											
<b>146,979</b>	<b>163,440</b>	<b>169,976</b>			Expenditures less Revenues	<b>181,087</b>		<b>184,137</b>		<b>184,137</b>	
6,424,200	7,057,970	8,265,608	39.95		<b>Total Fund Requirements</b>	8,415,000	40.35	8,415,000	40.35	8,415,000	40.35
7,455,391	7,813,145	8,260,000			<b>Total Fund Resources</b>	8,415,000		8,415,000		8,415,000	
1,031,191	755,175	<b>(5,608)</b>	39.95		<b>Net Fund Balance</b>	0	40.35	<b>(0)</b>	40.35	<b>(0)</b>	40.35

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.	Description	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FTE
Actual	Actual	Adopted	Num.		Proposed	Approved	Adopted		
				<b>Expenditures</b>					
0	0	0	0.00	8010 Clerical/Admin. Specialist	0	0.00	0	0.00	0
0	0	0	1.00	8030 Professional/Technical	0	0.00	0	0.00	0
0	0	0	0.00	8040 Management/Supervisory	0	0.00	0	0.00	0
0	0	0	0.00	8050 Department Head	0	0.00	0	0.00	0
0	0	0		8080 Temporary/Part-time	0		0		0
0	0	0		8090 Overtime	0		0		0
<b>0</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>Total Salaries</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
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
<b>0</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>Total Personal Services</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
0	0	0		8210 Office Supplies	0		100		100
0	0	0		8220 Operating Supplies	0		0		0
0	0	0		8240 Software & Maintenance	0		100		100
0	0	0		8250 Small Tools & Minor Equip.	0		100		100
0	0	0		8310 Advertising & Printing	0		100		100
0	0	0		8320 Photocopying	0		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	0		8560 Special Projects	0		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
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials and Services</b>	<b>0</b>		<b>5,000</b>		<b>5,000</b>
0	0	0		8920 Buildings	0		0		0
0	0	0		8948 Computers and Attachments	0		0		0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>
0	0	0		9990 Contingency	0		795,000		795,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Contingency</b>	<b>0</b>		<b>795,000</b>		<b>795,000</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>Total Department Expenses</b>	<b>0</b>	<b>0.00</b>	<b>800,000</b>	<b>0.00</b>	<b>800,000</b>
				<b>Revenues</b>					
0	0	0		6000 Beginning Balance	0		0		0
0	0	0		6300 Charges for Services	0		800,000		800,000
0	0	0		6800 Interest Income	0		0		0
0	0	0		6990 Miscellaneous	0		0		0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Revenues</b>	<b>0</b>		<b>800,000</b>		<b>800,000</b>
				<b>Net Cost of Program</b>					
0	0	0		Expenditures less Revenue	0		0		0

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24	FY 23-24	FY 23-24			
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
48,342	50,702	53,000	0.35	8050	Department Head	56,000	0.35	56,000	0.35	56,000	0.35
0	1,307	0		8090	Overtime	0		0		0	
<b>48,342</b>	<b>52,009</b>	<b>53,000</b>	0.35		<b>Total Salaries</b>	<b>56,000</b>	0.35	<b>56,000</b>	0.35	<b>56,000</b>	0.35
7,590	9,329	9,805		8110	PERS-Retirement	11,000		11,000		11,000	
0	0	0		8115	PERS - Assessment	0		1,400		1,400	
3,559	3,859	4,055		8120	Social Security/Medicare	4,284		4,284		4,284	
5,385	5,718	7,175		8140	Insurance	7,350		7,350		7,350	
237	256	265		8150	Unemployment	280		280		280	
51	51	100		8160	Workers Compensation Ins	106		106		106	
<b>65,164</b>	<b>71,222</b>	<b>74,400</b>	0.35		<b>Total Personal Services Expenditures</b>	<b>79,020</b>	0.35	<b>80,420</b>	0.35	<b>80,420</b>	0.35
0	0	500		8220	Operating Supplies	500		500		500	
13,008	754	5,000		8250	Small Tools & Minor Equip.	5,000		3,600		3,600	
522,286	755,175	550,000		8360	Insurance	753,980		753,980		753,980	
0	0	2,500		8370	Settlements	10,000		10,000		10,000	
0	0	500		8410	Dues, Memberships & Publicator	0		0		0	
0	0	0		8420	Workshops & Conferences	0		0		0	
625	0	500		8510	Professional Services	0		0		0	
0	0	0		8540	Contract Services	0		0		0	
244	0	500		8580	Special Projects	0		0		0	
1,147	1,232	1,100		8610	Repairs and Maintenance	1,500		1,500		1,500	
311,242	103,194	320,000		8870	Workers Compensation Insurance	100,000		100,000		100,000	
99,318	86,387	115,000		8875	Health Insurance Premiums	100,000		100,000		100,000	
31,742	59,831	35,000		8880	Unemployment Claims	50,000		50,000		50,000	
<b>979,612</b>	<b>1,006,573</b>	<b>1,030,600</b>			<b>Total Materials and Services</b>	<b>1,020,980</b>		<b>1,019,580</b>		<b>1,019,580</b>	
0	0	0		8946	Furnitures and Fixtures	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
0	0	200,000		9990	Fund Operating Contingency	100,000		100,000		100,000	
<b>0</b>	<b>0</b>	<b>200,000</b>			<b>Total Contingency</b>	<b>100,000</b>		<b>100,000</b>		<b>100,000</b>	
<b>1,044,776</b>	<b>1,077,795</b>	<b>1,305,000</b>	0.35		<b>Total Department Expenses</b>	<b>1,200,000</b>	0.35	<b>1,200,000</b>	0.35	<b>1,200,000</b>	0.35
<b>Revenues</b>											
332,291	285,084	300,000		6000	Beginning Fund Balance	100,000		100,000		0	
987,783	780,563	1,000,000		6300	Charges for Services	900,000		900,000		900,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
9,786	126,668	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7910	Transfer from the General Fund	200,000		200,000		300,000	
<b>1,329,860</b>	<b>1,192,315</b>	<b>1,300,000</b>			<b>Total Revenues</b>	<b>1,200,000</b>		<b>1,200,000</b>		<b>1,200,000</b>	
<b>Net Cost of Program</b>											
285,084	114,520	5,000			Expenditures less Revenue	0		0		0	