2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

POLK COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Contact Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 **Telephone:** (402) 471-2111 **FAX:** (402) 471-3301 **Website:** auditors.nebraska.gov **Questions - E-Mail: Jeff.Schreier@nebraska.gov**

Submission Information
Adopted Budget Due by 9-30-2025
1. Auditor of Public Accounts -Electronically or by mail auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		3,732,826.00	3,732,826.00
Equipment Sinking Fund		45,000.00	45,000.00
Veterans Aid Fund		1,000.00	1,000.00
Highway Bond Fund	762,934.00		762,934.00
			-
			-
			-
			-
			-
			-
Total All Funds	762,934.00	3,778,826.00	4,541,760.00

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 02 2025
STATE OF NEBRASKA

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, please submit Interlocal Agreement Report by September 30th*

Total Certified Valuation $ 2,520,708,517

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, please submit Trade Name Report by September 30th*

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	680,000.00
Interest	405.21
Total Bonded Indebtedness	680,405.21

COUNTY BUDGET DOCUMENT
BUDGET MESSAGE

In conformity with Legislative acts now in effect, the budget making authority does hereby present the following budget for Polk County, Nebraska for the period of July 1, 2025 through June 30, 2026. This budget reflects the financial needs of the various offices and departments within the county organization while at the same time eliminating any apparent extravagance on the part of any officer or department.

To better comply with the existing road laws and methods of accounting, we have combined all of our expenses pertaining to road needs into one consolidated fund called Road-Bridge. All necessary taxes will be levied through the General Fund.

The County Board has established a petty cash fund in the amount of $500.00 for the use of the County Sheriff.

As provided in a memo from the State Auditor of Public Accounts dated July 27, 1988, a Federal Forfeiture Fund and County Drug Law Enforcement Fund were implemented and are still in effect.

This budget reflects a 911 Surcharge Fund which was established by resolution of the county Board to segregate funds collected for 911 purposes. Said fund was changed to the 911 Emergency Management Fund per the direction of the State Auditor's Office effective July 1, 2017. Due to the decline of landline surcharges collected, the cost of maintaining the emergency phone lines will exceed the surcharge revenues in fiscal year 2024-2025. During the 2024-2025 fiscal year, the 911 Emergency Management Fund was closed and the balance was transferred to the General Fund. The corresponding expenditures were transferred to the General Fund under the function code 697.

The County Board has established a petty cash fund in the amount of $500.00 for the Clerk of the District Court.

The County Board has created by resolution a Qualified Sinking Fund for the purpose of purchasing equipment.

A Community Development Block Grant Fund was created by resolution for the purpose of receiving and disbursing Community Development Block Grant Funds.

A Federal Grants Fund was created by resolution for the purpose of receiving and disbursing funds received as a grant, including but not restricted to, Homeland Security grant funds.

A Senior Citizen Service Center Fund was created by resolution for the purpose of receiving and disbursing funds for the Senior Citizens Program.

A Hospital Bond Account Fund was created by resolution for the purpose of receiving, disbursing, and repaying bond funds for the expansion and remodeling project of the Annie Jeffrey Memorial County Health Center.

A STOP Fund was created by resolution for the purpose of receiving funds for the Polk County Safety Traffic Option Program (STOP) and to disburse those funds for only law enforcement expenses and equipment as defined in the resolution creating the program.

The Employment Security Fund and the DARE Fund were closed at the end of the 2008-2009 fiscal year and the County Relief Fund and the Institutions Fund were closed on December 31, 2009.

A Wireless 911 Fund was created by resolution to receive wireless surcharge funds from the Public Service Commission as required.

The County Board has created, by resolution, a Register of Deeds Preservation & Modernization Fund as provided in LB 14, passed by the 2012 Legislature. The purpose of the fund is to receive a portion of the fees collected for recording documents and to disburse the funds for modernization and technology needs of the Register of Deeds Office.

The County Board has established a petty cash fund in the amount of $60.00 for the use of the County Court.

A Highway Bridge Buyback Program Fund was created by resolution to receive and expend federal aid funds received from the State of Nebraska designated specifically for the construction or reconstruction of roads and bridges.

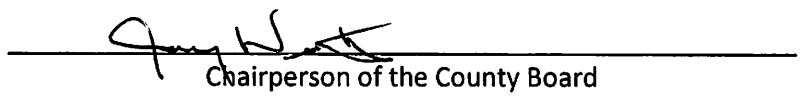
The County Board created a petty cash fund in the amount of $500.00 for the Polk County Sheriff's Fee Account to aid in the remittance of all accrued fees, regardless of collection.

The County Board has created, by resolution, a Disaster Fund. The purpose of the fund will be to receive natural disaster relief funds from entities such as FEMA and NEMA, as well as donations to help with the cost of repairs needed in response to natural disasters. This fund will also provide a method to track expenditures related to the disaster.

The County Board has created, by resolution, a Highway Bond Fund. The purpose of the fund will be to receive bond funds needed to finance large road projects and to provide a method to disperse the bond funds to the contractor(s) of the project(s). Bond and principal payments for financed road projects will also be processed thru this fund.

The County Board has entered into an interlocal agreement with the City of Columbus and Platte County to provide joint communication services. With the Joint Communications Center serving as the PSAP for Polk County, the wireless funds previously received from the Public Service Commission will now be paid to the City of Columbus/Platte County.

The Covid American Rescue Plan Fund was created by resolution by the County Board for the purpose of receiving and dispersing the American Rescue Plan funds from the federal government.



Chairperson of the County Board

POLK COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 1st day of August, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Polk County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Polk County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 23rd DAY OF SEPTEMBER, 2025.

COUNTY BOARD

POLK COUNTY

SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	14,979,555.44	16,499,903.62	20,366,663.00	20,366,663.00
Capital Outlay	937,082.56	754,369.98	12,277,891.00	12,277,891.00
Debt Service	964,476.75	1,162,975.49	976,919.00	976,919.00
Transfers Out *(Must agree to Transfers In Below)*	1,071,000.00	1,205,000.00	1,735,000.00	1,735,000.00
Total Disbursements and Transfers	17,952,114.75	19,622,249.09	35,356,473.00	35,356,473.00
Balance, Receipts and Transfers:				
Net Fund Balance	11,250,187.08	12,554,968.00	14,373,596.00	14,373,596.00
Intergovernmental Federal	31,040.51	34,835.80	969,488.00	969,488.00
Intergovernmental State	2,534,643.54	2,375,040.68	1,821,374.00	1,821,374.00
Intergovernmental Local	11,816,717.12	14,118,823.08	12,727,244.00	12,727,244.00
Personal and Real Property Taxes	3,803,494.50	3,707,177.05	4,541,760.00	4,541,760.00
Transfers In *(Must agree to Transfers Out Above)*	1,071,000.00	1,205,000.00	1,735,000.00	1,735,000.00
Total Resources Available	30,507,082.75	33,995,844.61	36,168,462.00	36,168,462.00
Balance Forward/Cash Reserve	12,554,968.00	14,373,595.52	811,989.00	811,989.00
Cash Reserve Percentage				4%

The data shown on this page must be the total of ALL funds shown in the budget document.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Polk County**
ADDRESS	**PO Box 276**
CITY & ZIP CODE	**Osceola, NE 68651**
TELEPHONE	**402-747-5431**
WEBSITE	**polkcounty.nebraska.gov**

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Jerry Westring	Debra S. Girard	Debra S. Girard
TITLE /FIRM NAME	Chairperson	Polk County Clerk	Polk County Clerk
TELEPHONE	402-747-5431	402-747-5431	402-747-5431
EMAIL ADDRESS	deb.girard@nebraska.gov	deb.girard@nebraska.gov	deb.girard@nebraska.gov

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

POLK COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 4,421,500.00	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**4,421,500.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			4,421,945.93
See instructions below for where to find this amount			(13)
Growth Percentage per County Assessor			
15,611,771.00 / 2,182,435,988.00 =		0.72% (14a)	31,631.81 Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			
Inflation Percentage		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	228,614.60 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:			
Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-	
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-	
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-	
County Attorneys	(19)	-	
County Public Defenders	(20)	-	
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-	
Support of an interlocal agreement relating to public safety	(22)	-	
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-	
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	34,593.62	
Total Exceptions Utilized *(Total lines 16 thru 24)*		(25)	**34,593.62**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*		(26)	**4,716,340.03**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*		(27)	4,541,760.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*		(28)	**174,580.03**

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

POLK COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 34,593.62
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	34,593.62
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	174,580.03
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	174,580.03

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	-

POLK COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	1,185,337.00	38,205.00	-	-	1,223,542.00
Public Safety - Law Enforcement	1,419,280.00	130,335.00	-	-	1,549,615.00
Public Safety - Other	84,000.00	2,000.00	-	-	86,000.00
Public Works - Highways & Roads	2,867,340.00	5,766,151.00	780,000.00	100,000.00	9,513,491.00
Public Works - Other	-	-	-	-	-
Public Health & Social Services	772,878.00	7,100.00	-	-	779,978.00
Culture and Recreation	-	-	-	-	-
Community Development	424,000.00	60,000.00	-	-	484,000.00
Miscellaneous	3,506,178.00	6,270,500.00	-	1,635,000.00	11,411,678.00
Business-type Activities:					
Airport	-	-	-	-	-
Nursing Home	-	-	-	-	-
Hospital	10,045,750.00	-	196,919.00	-	10,242,669.00
Historical Society	-	-	-	-	-
Solid Waste	-	-	-	-	-
Museum	-	-	-	-	-
Other	61,900.00	3,600.00	-	-	65,500.00
Total Disbursements & Transfers	20,366,663.00	12,277,891.00	976,919.00	1,735,000.00	**35,356,473.00**

NOTE: Total Disbursements must agree to Summary of All Funds

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

POLK COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	3,778,826.00	762,934.00	2,520,708,517	0.149911	0.030267
Ag. Society	132,600.00	-	2,520,708,517	0.005260	0.000000
Historical Society	26,520.00	-	2,520,708,517	0.001052	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.156224	

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit		0.450000
County property taxes designated for interlocal agreements	-	0.000000
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.450000 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.156224
Fire District - Largest General Levy Authority granted by County Board	0.040000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.010000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.206224 **(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

POLK COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 4,421,500.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

15,611,771 (2025 Real Growth Value per Assessor) / 2,182,435,988 (Prior Year Total Real Property Valuation per Assessor) = 0.72 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.72 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 120,264.80

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,541,764.80**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 4,541,760.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

POLK COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NIRMA/NIRMA II	7-1-10 to NA	Risk Management Pool for Insurance
SENDD (Southeast Nebraska Development District)	6-4-15 to NA	Economic Development
Osceola Public School	7-1-24 to 6-30-26	Spelling Bee (Educational Service)
City of Lincoln/Aging Partners	6-22-04 to NA	Polk County Senior Services
City of Lincoln/Aging Partners	7-10-79 to NA	Services for Senior Citizens
Region V Services	6-3-09 to NA	Mental Health Services
Region 5 Systems	5-20-25 to NA	Behavorial Health Services
Region V Systems	6-23-09 to NA	Mental Retardation Services
Apace	5-20-25 to NA	Developmental Disability Services
Region V Services	6-3-09 to NA	Substance Abuse Services
Blue Valley Community Action	8-14-06 to NA	Community Action Program
York County	7-1-24 to NA	Juvenile Diversion Program
City of Columbus and Platte County	12-1-20 to 11-30-22 (extended to 11-30-24)	Joint Communications Center
City of Columbus and Platte County	12-1-24 to 11-30-29	Joint Communications Center
Butler County, York County, Seward County and Polk County	9-10-02 to NA	Four Corners District Health Dept.
Lancaster County (York Services Center)	7-1-17 to NA	Youth Detention
Nebraska Regional Interoperability Network	8-15-17 to 12-31-25	Information sharing among emergency and communications centers

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: POLK COUNTY COURTHOUSE
DEB GIRARD
PO BOX 276
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
POLK COUNTY	County-General	15,611,771	2,520,708,517	2,182,435,988	0.72

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.
[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I JODI KRANCE, POLK County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Jodi Krance
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, POLK County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

94,821,585 Pers Prior
101,564,721 Pers Value

2,087,614,403 Real Prior
2,419,143,796 Real Value

POLK COUNTY CLERK
PO Box 276
Osceola, NE 68651
(402) 747-5431
deb.girard@nebraska.gov

Debra S. Girard
County Clerk

Linda Augustin
Deputy County Clerk

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 14 2025
STATE OF NEBRASKA

October 8, 2025

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Enclosed please find a copy of the Resolution Setting the Property Tax Request which was adopted by the Polk County Board of Commissioners at their meeting on October 7th following the hearing as required by law.

Also enclosed is a corrected copy of the minutes from the September 23rd meeting where the 2025-2026 Polk County budget was approved. The corrected minutes show the correct names of the three Commissioners voting in favor of the motion to approve the budget. The version of the minutes submitted with the budget listed Boruch twice instead of Westring.

If you have any questions or need any additional information, just let us know.

Sincerely,

Debra S. Girard
Polk County Clerk

2025-39

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of the County of Polk passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

NOW THEREFORE, the County Commissioners of Polk County, Nebraska, by a majority vote, resolves that:

1. The property tax request for the fiscal year beginning July 1, 2025 be as follows:

General Fund	3,732,826.00
Sinking Fund	45,000.00
Veterans' Aid Fund	1,000.00
Highway Bond Fund	762,934.00
Total Request	4,541,760.00

2. The total assessed value of property differs from last year's total assessed value by 15.5%.

3. The tax rate which would ley the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.175407 per $100 of assessed value.

4. The County of Polk proposes to adopt a property tax request that will cause its tax rate to be $.180178 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the County of Polk will exceed last year's by 19.46%.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

PASSED AND ADOPTED THIS 7th DAY OF OCTOBER, 2025.

ATTEST:

County Clerk

COUNTY CLERK OFFICIAL Seal POLK COUNTY, NE

Chairman

Member

Member

Osceola, Nebraska
September 23, 2025

Pursuant to notice published in the September 18th, 2025 issue of the Polk County News, the Board of County Commissioners convened at 9:30 a.m. with all members present. Minutes of the previous meeting were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room.

A motion was made by Boss to appoint Avis Blase as one of Polk County's representatives on the Aging Partners Areawide Advisory Council. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

Marcus Augustin and Nataly Sanley updated the Board on the activities of the hospital. The month of August was a good revenue month with an operating loss but overall gain reported for the month. The debt to equity ratio for the hospital remains very strong. The audit has been completed and will be presented to the Hospital Board at their meeting tonight. The fall health fair will be held on October 7th and the Foundation for Annie Jeffrey will soon kick off their new fundraising campaign with the proceeds to be used towards the purchase of a new ultrasound machine. CHI has completed a review of the hospital's policies and will conduct a mock state audit at the end of October. Two nurses at the facility have been named to the Top 40 Under 40 list by the Nebraska Nursing Association. The ambulance has been utilized for 13 transfers thus far and the new local service is going well. Upgrading the floor of the storage building located to the north of the hospital owned by the County where the ambulance is housed was discussed. A motion was made by Boss to concrete the west 40' of the building's floor and to concrete a 12' wide strip from the west 40' to the east overhead door. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

At 10:00 a.m., a motion was made by Boss to open the County Budget hearing as advertised. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. No members of the general public attended. At 11:30 a.m., a motion was made by Boruch to close the hearing. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. A motion was made by Boruch to adopt the 2025-2026 County Budget as proposed. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The adopted budget contains the following tax request:

General Fund	$3,732,826.00
Equipment Sinking Fund	$45,000.00
Veterans' Aid Fund	$1,000.00
Highway Bond Fund	$762,934.00
Total	$4,541,760.00

The tax request hearing will be held at 10:00 a.m. during the October 7th, 2025 meeting of the Board.

Matt Childress with Applied Connective met with the Board to present a proposal for upgrades to the IT network for the courthouse, including moving the Clerk's Office from the state's network to the county network. A motion was made by Boruch authorizing the County Clerk to sign the proposal from Applied Connective for the upgrades to the IT network in the courthouse. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

A motion was made by Boss to direct the Highway Supt. to have a traffic study conducted for the intersection of 127th Road and J Road to determine if traffic control devices should be installed at that location. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

Highway Supt. Theis updated the Board on the work being done in the Road Dept. The overlay project north of Shelby has started and the road crew will wait until after harvest to starting any new grading projects. The Board questioned whether or not the new AGP soybean plant near David City will increase rail traffic through Polk County. If there is an increase in rail traffic, who would be responsible for determining if stop signs should be placed at the rural crossings? Highway Supt. will check into the issue.

Weed Supt. Carlson updated the Board on the activities of the Weed Dept. Brush and curly dock are currently being sprayed in the right-of-way, along with some leafy spurge and phragmites. Brush spraying will continue until a hard freeze. Once our area has received its first killing frost, the fall spraying of the shop yards, courthouse, Sheriff's Office and fairgrounds will be done.

There being no further business, the Board adjourned at 11:55 a.m. to meet again on October 7th and 21st, 2025. An agenda of the meetings will be available at the office of the County Clerk.

Approved: /S/ Debra S. Girard
County Clerk

/S/ Jerry Westring
Chairman

RESOLUTION

WHEREAS, all those political subdivisions subject to the county levy authority under Section 77-3443, Revised Statutes of Nebraska submitted a preliminary request for a levy allocation to the Polk County Board, and

WHEREAS, the Polk County Board shall adopt a resolution by a majority vote of the members present which determines a final allocation of levy authority for those political subdivisions.

NOW THEREFORE, Be It Resolved by the Board of County Commissioners, assembled in regular session this 19th day of August, 2025, that the following levies be allocated:

Fire Districts	a maximum of $.040000 per $100 of valuation
Ag Society	a maximum of $.010000 per $100 of valuation
Cemetery Districts	a maximum of $.010000 per $100 of valuation
Historical Society	a maximum of $.003000 per $100 of valuation

Commissioner Boss moved for the adoption of the foregoing resolution, which motion was seconded by Commissioner Boruch, and upon a roll call vote, those voting in favor of the resolution Boss, Boruch, and Westring. Voting against adoption of the resolution none. Whereupon the Chairman declared the motion to have carried.

Signed at Osceola, Nebraska this 19th day of August, 2025.

ATTEST:

County Clerk

Chairman

Member

Member

POLK COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 23rd day of September, 2025 at 10:00 o'clock A.M., at Osceola, Nebraska for the purpose of hearing support, opposition, cirticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024	Actual Disbursements 2024-2025	Proposed Budget of Disbursements 2025-2026	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$ 4,626,768.38	$ 4,940,507.13	$ 6,566,257.00	$ 200,000.00	$ 3,033,431.00	$ 3,732,826.00
Road	$ 2,740,159.27	$ 2,661,435.75	$ 3,995,000.00	$ 80,000.00	$ 4,075,000.00	$ -
Sinking	$ -	$ -	$ 190,900.00	$ -	$ 145,900.00	$ 45,000.00
Veterans' Aid	$ -	$ -	$ 26,454.00	$ -	$ 25,454.00	$ 1,000.00
Drug Law Enf.	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
Fed. Drug Law Enf.	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
Comm. Dev. Grant	$ -	$ -	$ 424,000.00	$ -	$ 424,000.00	$ -
Federal Grant	$ 12,000.00	$ -	$ 250,000.00	$ -	$ 250,000.00	$ -
Inheritance Tax	$ 479,222.97	$ 680,376.87	$ 7,200,000.00	$ -	$ 7,200,000.00	$ -
Hospital	$ 8,916,439.00	$ 9,879,483.51	$ 10,242,669.00	$ -	$ 10,242,669.00	$ -
Noxious Weed	$ 22,491.59	$ 28,410.10	$ 65,500.00	$ 5,000.00	$ 70,500.00	$ -
Covid Am. Rescue	$ 243,656.33	$ 527,298.74	$ 60,000.00	$ -	$ 60,000.00	$ -
911 Emer. Manage.	$ 15,567.63	$ 2,029.41	$ -	$ -	$ -	$ -
Senior Services	$ 175,200.83	$ 172,891.33	$ 200,102.00	$ 51,989.00	$ 252,091.00	$ -
STOP	$ -	$ -	$ 4,000.00	$ -	$ 4,000.00	$ -
ROD Pres. & Mod.	$ -	$ -	$ 32,200.00	$ -	$ 32,200.00	$ -
Hwy Buyback Prog	$ -	$ -	$ 1,883,951.00	$ -	$ 1,883,951.00	$ -
Disaster Fund	$ 9,080.00	$ -	$ 500,000.00	$ -	$ 500,000.00	$ -
Highway Bond	$ 711,528.75	$ 729,816.25	$ 3,615,440.00	$ 475,000.00	$ 3,327,506.00	$ 762,934.00
						$ -
TOTALS	$ 17,952,114.75	$ 19,622,249.09	$ 35,356,473.00	$ 811,989.00	$ 31,626,702.00	$ 4,541,760.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 762,934.00	$ 3,778,826.00	$ 4,541,760.00

Unused Budget Authority created for next year $ 174,580.03

POLK COUNTY, NEBRASKA

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the governing body will meet on the 7th day of October, 2025 at 10:00 o'clock A.M., at Osceola, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	29,596,164.00	35,356,473.00	19%
Property Tax Request	$ 4,421,500.00	$ 4,541,760.00	3%
Valuation	2,182,435,988	2,520,708,517	15%
Tax Rate	0.202595	0.180178	-11%
Tax Rate if Prior Tax Request was at Current Valuation	0.175407		

POLK COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 23rd day of September, 2025 at 10:00 o'clock A.M., at Osceola, Nebraska for the purpose of hearing support, opposition, cirticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024	Actual Disbursements 2024-2025	Proposed Budget of Disbursements 2025-2026	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$ 4,626,768.38	$ 4,940,507.13	$ 6,566,257.00	$ 200,000.00	$ 3,033,431.00	$ 3,732,826.00
Road	$ 2,740,159.27	$ 2,661,435.75	$ 3,995,000.00	$ 80,000.00	$ 4,075,000.00	$ -
Sinking	$ -	$ -	$ 190,900.00	$ -	$ 145,900.00	$ 45,000.00
Veterans' Aid	$ -	$ -	$ 26,454.00	$ -	$ 25,454.00	$ 1,000.00
Drug Law Enf.	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
Fed. Drug Law Enf.	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
Comm. Dev. Grant	$ -	$ -	$ 424,000.00	$ -	$ 424,000.00	$ -
Federal Grant	$ 12,000.00	$ -	$ 250,000.00	$ -	$ 250,000.00	$ -
Inheritance Tax	$ 479,222.97	$ 680,376.87	$ 7,200,000.00	$ -	$ 7,200,000.00	$ -
Hospital	$ 8,916,439.00	$ 9,879,483.51	$ 10,242,669.00	$ -	$ 10,242,669.00	$ -
Noxious Weed	$ 22,491.59	$ 28,410.10	$ 65,500.00	$ 5,000.00	$ 70,500.00	$ -
Covid Am. Rescue	$ 243,656.33	$ 527,296.74	$ 60,000.00	$ -	$ 60,000.00	$ -
911 Emer. Manage.	$ 15,567.63	$ 2,029.41	$ -	$ -	$ -	$ -
Senior Services	$ 175,200.83	$ 172,891.33	$ 200,102.00	$ 51,989.00	$ 252,091.00	$ -
STOP	$ -	$ -	$ 4,000.00	$ -	$ 4,000.00	$ -
ROD Pres. & Mod.	$ -	$ -	$ 32,200.00	$ -	$ 32,200.00	$ -
Hwy Buyback Prog	$ -	$ -	$ 1,883,951.00	$ -	$ 1,883,951.00	$ -
Disaster Fund	$ 9,080.00	$ -	$ 500,000.00	$ -	$ 500,000.00	$ -
Highway Bond	$ 711,528.75	$ 729,816.25	$ 3,615,440.00	$ 475,000.00	$ 3,327,506.00	$ 762,934.00
						$ -
TOTALS	$ 17,952,114.75	$ 19,622,249.09	$ 35,356,473.00	$ 811,989.00	$ 31,626,702.00	$ 4,541,760.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 762,934.00	$ 3,778,826.00	$ 4,541,760.00

Unused Budget Authority created for next year $ 174,580.03

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PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, }
POLK COUNTY } ss

I, Beth Sparrow

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

18 day of September, 2025

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me

this 20 day of September, 2025

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2028

over for notice

POLK COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 5,114,725.05
2023	$ 5,077.64
2022	$ 548.68

POLK COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,263,795.28**	**1,555,841.00**	**1,555,841.39**	**1,651,531.00**	**1,651,531.00**	**1,651,531.00**
	Taxes						
300-00	PROPERTY TAXES	2,918,682.44	3,410,909.00	2,855,638.24	3,732,826.00	3,732,826.00	3,732,826.00
304-00	MOTOR VEHICLE TAX	345,135.94	310,000.00	358,869.10	340,000.00	340,000.00	340,000.00
	Taxes Totals	***3,263,818.38***	***3,720,909.00***	***3,214,507.34***	***4,072,826.00***	***4,072,826.00***	***4,072,826.00***
	Licenses and Permits						
321-01	TRAILER COURT LICENSES	25.00	25.00	25.00	25.00	25.00	25.00
325-05	ZONING FEES	2,100.00	2,000.00	1,875.00	2,000.00	2,000.00	2,000.00
	Licenses and Permits Totals	***2,125.00***	***2,025.00***	***1,900.00***	***2,025.00***	***2,025.00***	***2,025.00***
	Intergovernmental Federal						
330-30	CRIME COMMISSION	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
330-97	RECYCLING GRANT	0.00	0.00	33,623.55	0.00	0.00	0.00
331-04	IV-D CHILD SUPPORT INCENTIVE	3,797.97	6,000.00	1,212.25	4,000.00	4,000.00	4,000.00
339-06	EMERGENCY MANAGEMENT GRANT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Intergovernmental Federal Totals	***3,797.97***	***14,000.00***	***34,835.80***	***12,000.00***	***12,000.00***	***12,000.00***
	Intergovernmental State						
340-01	GRANTS (HEALTH DEPT)	8,251.68	20,000.00	4,331.64	5,000.00	5,000.00	5,000.00
344-01	HOMESTEAD EXEMPTION	37,559.09	0.00	41,277.03	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	343,797.14	0.00	429,359.20	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	18,419.16	15,000.00	19,430.35	17,000.00	17,000.00	17,000.00
345-03	CARLINE TAX ALLOCATION	4,009.05	5,000.00	3,101.92	4,000.00	4,000.00	4,000.00
346-01	PRO-RATE MOTOR VEHICLE	6,424.10	4,000.00	6,361.05	5,000.00	5,000.00	5,000.00
346-02	CARLINE	1,300.23	1,000.00	1,157.23	1,000.00	1,000.00	1,000.00
346-05	NAMEPLATE TAX	1,221.08	1,000.00	1,426.35	1,000.00	1,000.00	1,000.00
	Intergovernmental State Totals	***420,981.53***	***46,000.00***	***506,444.77***	***33,000.00***	***33,000.00***	***33,000.00***
	Other Intergovernmental						
353-01	IN-LIEU-OF-TAX - 1957 & PRIOR	114.89	100.00	114.89	100.00	100.00	100.00
353-02	IN-LIEU-OF-TAX - 5% GROSS REVENUE	13,526.16	10,000.00	13,905.13	12,000.00	12,000.00	12,000.00
353-03	IN-LIEU-OF-TAX - HOUSING AUTHORITY	342.87	500.00	704.18	500.00	500.00	500.00
	Other Intergovernmental Totals	***13,983.92***	***10,600.00***	***14,724.20***	***12,600.00***	***12,600.00***	***12,600.00***
	County Treasurer						
360-01	DRIVERS LICENSE - FEES	1,261.25	1,500.00	1,548.25	1,500.00	1,500.00	1,500.00
360-02	MOTOR VEHICLE REGISTRATION - FEES	31,206.96	25,000.00	27,569.83	25,000.00	25,000.00	25,000.00
360-04	REDEMPTION FEES	176.00	600.00	330.00	600.00	600.00	600.00
360-05	DISTRESS WARRANT FEES	26.00	75.00	28.00	75.00	75.00	75.00
360-06	TAX SALE FEES	305.00	500.00	175.00	500.00	500.00	500.00
360-07	ADVERTISING FEES	220.00	600.00	310.00	600.00	600.00	600.00
360-09	FILING FEES - POLITICAL CANDIDATES	315.10	0.00	0.00	4,000.00	4,000.00	4,000.00
360-11	BOAT REGISTRATION - FEES	0.00	400.00	0.00	0.00	0.00	0.00

POLK COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-35	INSUFFICIENT FUNDS FEES	0.00	50.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION	3,337.19	2,200.00	3,504.58	3,000.00	3,000.00	3,000.00
361-02	PROPERTY TAX CREDIT COMMISSION	24,058.86	19,000.00	28,796.46	25,000.00	25,000.00	25,000.00
361-03	SALES TAX COMMISSION	7,427.05	4,000.00	7,271.16	6,000.00	6,000.00	6,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	10,881.11	8,000.00	11,330.26	10,000.00	10,000.00	10,000.00
361-09	NAMEPLATE COMMISSION	75.07	0.00	82.75	0.00	0.00	0.00
363-01	PROPERTY TAX COMMISSION	175,187.65	165,000.00	140,702.84	150,000.00	150,000.00	150,000.00
363-02	SPECIAL ASSESSMENT TAX COMMISSION	765.06	5,000.00	743.78	1,000.00	1,000.00	1,000.00
363-07	MOTOR VEHICLE TAX COMMISSION	0.00	4,000.00	0.00	0.00	0.00	0.00
	County Treasurer Totals	***255,242.30***	***235,925.00***	***222,392.91***	***227,275.00***	***227,275.00***	***227,275.00***
	County Clerk						
371-01	FILING & RECORDING FEES	24,436.25	25,000.00	26,826.80	25,000.00	25,000.00	25,000.00
371-02	DOCUMENTARY STAMPS	32,824.72	20,000.00	43,946.60	30,000.00	30,000.00	30,000.00
371-04	AD FEES - LIQUOR LICENSES	13.04	0.00	13.04	0.00	0.00	0.00
371-05	MARRIAGE LICENSE FEE	525.00	500.00	575.00	500.00	500.00	500.00
	County Clerk Totals	***57,799.01***	***45,500.00***	***71,361.44***	***55,500.00***	***55,500.00***	***55,500.00***
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	2,574.21	2,000.00	2,149.00	2,000.00	2,000.00	2,000.00
380-03	COURT COSTS REFUND	36.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
380-05	MISCELLANEOUS FEES	0.00	200.00	0.00	200.00	200.00	200.00
381-01	BAIL BOND COSTS - 10%	100.00	100.00	0.00	100.00	100.00	100.00
	Clerk of the District Court Totals	***2,710.21***	***3,800.00***	***2,149.00***	***3,800.00***	***3,800.00***	***3,800.00***
	Election Commissioner						
393-02	ELECTION COSTS RECOVERED - SCHOOLS	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
393-03	ELECTION COSTS RECOVERED - OTHER	173.60	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Election Commissioner Totals	***173.60***	***4,000.00***	***0.00***	***4,000.00***	***4,000.00***	***4,000.00***
	County Sheriff						
395-01	SERVICE FEES	4,293.59	7,000.00	4,881.94	7,000.00	7,000.00	7,000.00
395-02	MILEAGE & REFUND COSTS	3,913.54	5,000.00	4,864.26	5,000.00	5,000.00	5,000.00
395-03	LAW ENFORCEMENT SERVICE	209,184.81	212,000.00	224,285.12	225,000.00	225,000.00	225,000.00
395-04	BREATH ANALYZER FEES	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
395-05	REIMBURSEMENT - FEDERAL & CITY PRIS	0.00	500.00	0.00	500.00	500.00	500.00
395-07	REIMBURSEMENTS - OTHER	20,774.03	2,000.00	11,627.94	2,000.00	2,000.00	2,000.00
395-09	911 SURCHARGES	0.00	6,193.00	9,051.01	10,000.00	10,000.00	10,000.00
395-10	MOTOR VEHICLE INSPECTION FEES	2,140.00	1,750.00	1,940.00	1,750.00	1,750.00	1,750.00
395-13	HANDGUN APPLICATION FEE	630.00	750.00	605.00	750.00	750.00	750.00
395-15	MISCELLANEOUS REVENUE	7,088.25	5,000.00	15,880.00	7,500.00	7,500.00	7,500.00
	County Sheriff Totals	***248,024.22***	***245,193.00***	***273,135.27***	***264,500.00***	***264,500.00***	***264,500.00***
	County Attorney						

POLK COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
396-04	MISC. COSTS & REFUNDS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
396-06	RECOVERED COST - TAX FORECLOSURES	0.00	100.00	0.00	100.00	100.00	100.00
	County Attorney Totals	***0.00***	***1,100.00***	***0.00***	***1,100.00***	***1,100.00***	***1,100.00***
	Other Fees and Miscellaneous						
404-01	PEDICURES	3,665.00	4,000.00	3,460.00	4,000.00	4,000.00	4,000.00
404-02	IMMUNIZATIONS	1,280.00	3,000.00	1,105.00	1,200.00	1,200.00	1,200.00
404-03	SCHOOL CONTRACTS (HEALTH DEPT)	67,769.77	84,000.00	71,554.53	72,000.00	72,000.00	72,000.00
404-04	LIFELINE	9,650.00	10,000.00	9,770.00	10,000.00	10,000.00	10,000.00
404-05	HEALTH DEPT MISC. REVENUE	1,355.08	1,000.00	840.00	1,000.00	1,000.00	1,000.00
404-06	HOMEMAKER CHORE	7,099.00	3,000.00	7,048.00	8,000.00	8,000.00	8,000.00
404-10	DRUG SCREENINGS	300.00	300.00	480.00	500.00	500.00	500.00
404-12	FLU VACCINATIONS	9,530.50	10,000.00	10,198.91	11,000.00	11,000.00	11,000.00
409-01	SALE OF MAPS/PUBLICATIONS, ETC	140.17	200.00	233.64	200.00	200.00	200.00
410-01	SURVEYOR SERVICES	7,300.00	0.00	0.00	0.00	0.00	0.00
450-02	PHOTO COPY	1,517.39	1,500.00	1,188.98	1,000.00	1,000.00	1,000.00
450-03	POSTAGE	17.80	100.00	0.69	0.00	0.00	0.00
470-01	OVERLOAD FINES - 25%	6.25	500.00	250.00	500.00	500.00	500.00
475-02	ABANDONED VEHICLES	0.00	100.00	0.00	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	498,090.67	192,000.00	560,055.66	300,000.00	300,000.00	300,000.00
530-03	SALE OF SURPLUS PROPERTY - MISC	9,072.84	500.00	0.00	500.00	500.00	500.00
531-02	INSURANCE SETTLEMENT	17,918.00	0.00	8,934.43	0.00	0.00	0.00
532-02	CANCELLATION - PRIOR YEAR'S WARRANT	0.00	0.00	125.00	0.00	0.00	0.00
532-03	REFUNDS - MISCELLANEOUS	12,932.39	6,000.00	16,128.69	10,000.00	10,000.00	10,000.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENTS	748.49	5,000.00	0.00	5,000.00	5,000.00	5,000.00
534-01	CONTRIBUTIONS & DONATIONS	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
540-01	MISCELLANEOUS REVENUE	1,765.00	0.00	266.36	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***650,158.35***	***322,400.00***	***691,639.89***	***426,100.00***	***426,100.00***	***426,100.00***
	Transfers						
590-02	INTER-FUND TRANSFER	0.00	8,000.00	3,106.23	0.00	0.00	0.00
	Transfers Totals	***0.00***	***8,000.00***	***3,106.23***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,263,927.33**	**2,804,384.00**	**3,736,400.00**	**3,033,431.00**	**3,033,431.00**	**3,033,431.00**
	TOTAL PROPERTY TAXES	**2,918,682.44**	**3,410,909.00**	**2,855,638.24**	**3,732,826.00**	**3,732,826.00**	**3,732,826.00**
	TOTAL REVENUE AVAILABLE	**6,182,609.77**	**6,215,293.00**	**6,592,038.24**	**6,766,257.00**	**6,766,257.00**	**6,766,257.00**
	Less: EXPENDITURES	**4,626,768.38**	**6,090,293.00**	**4,940,507.13**			
	BALANCE FORWARD/CASH RESERVE	**1,555,841.39**	**125,000.00**	**1,651,531.11**			

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY BOARD
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	97,365.06	103,210.00	103,207.65	109,403.00	109,403.00	109,403.00
	Personal Services Totals	***97,365.06***	***103,210.00***	***103,207.65***	***109,403.00***	***109,403.00***	***109,403.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	479.80	1,000.00	499.80	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	465.00	635.00	320.00	672.00	672.00	672.00
	Operating Expenses Totals	***944.80***	***1,635.00***	***819.80***	***1,672.00***	***1,672.00***	***1,672.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0504	MEETING SPACE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY BOARD TOTAL		**98,309.86**	**104,845.00**	**104,027.45**	**111,075.00**	**111,075.00**	**111,075.00**

		Code	Description
	Fund	0100	GENERAL
	Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	66,540.02	70,535.00	70,534.95	74,770.00	74,770.00	74,770.00
1-0201	DEPUTY'S SALARY	48,715.01	51,563.00	52,178.87	52,280.00	52,280.00	52,280.00
1-0305	REGULAR TIME SALARIES - CLERICAL	85,752.29	96,000.00	91,366.22	98,880.00	98,880.00	98,880.00
1-0405	PART-TIME SALARIES - CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***201,007.32***	***218,098.00***	***214,080.04***	***225,930.00***	***225,930.00***	***225,930.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	988.58	1,100.00	794.95	1,100.00	1,100.00	1,100.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	719.70	760.00	519.80	750.00	750.00	750.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	9.80	0.00	0.00	0.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	480.00	545.00	530.00	550.00	550.00	550.00
2-2000	PRINTING AND PUBLISHING	48.50	0.00	610.14	0.00	0.00	0.00
2-2002	BOOK BINDING	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC. SERVICES	25.00	0.00	146.72	0.00	0.00	0.00
	Operating Expenses Totals	***2,261.78***	***2,405.00***	***2,611.41***	***2,400.00***	***2,400.00***	***2,400.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	3,599.98	5,000.00	5,689.56	5,215.00	5,215.00	5,215.00
	Supplies and Materials Totals	***3,599.98***	***5,000.00***	***5,689.56***	***5,215.00***	***5,215.00***	***5,215.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-602 COUNTY CLERK TOTAL		**206,869.08**	**226,503.00**	**222,381.01**	**234,545.00**	**234,545.00**	**234,545.00**

					Code	Description
				Fund	0100	GENERAL
				Function	603	COUNTY TREASURER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	64,890.02	68,785.00	68,784.95	72,915.00	72,915.00	72,915.00
1-0201	DEPUTY'S SALARY	48,480.00	51,563.00	50,694.40	52,270.00	52,270.00	52,270.00
1-0305	REGULAR TIME SALARIES - CLERICAL	26,335.70	48,339.00	24,911.00	48,890.00	48,890.00	48,890.00
1-0405	PART-TIME SALARIES - CLERICAL	42,744.84	48,339.00	47,422.40	48,890.00	48,890.00	48,890.00
	Personal Services Totals	***182,450.56***	***217,026.00***	***191,812.75***	***222,965.00***	***222,965.00***	***222,965.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	140.00	0.00	82.50	140.00	140.00	140.00
2-1200	OFFICE EQUIPMENT REPAIR	649.25	800.00	1,318.98	800.00	800.00	800.00
2-1701	MEALS	31.20	100.00	44.32	100.00	100.00	100.00
2-1702	LODGING	803.85	1,070.00	1,062.85	1,380.00	1,380.00	1,380.00
2-1704	MILEAGE ALLOWANCE	780.36	1,000.00	645.99	999.00	999.00	999.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	655.00	1,003.00	730.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS	43.90	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,103.56***	***3,973.00***	***3,884.64***	***4,419.00***	***4,419.00***	***4,419.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	5,694.17	6,436.00	5,911.46	6,300.00	6,300.00	6,300.00
	Supplies and Materials Totals	***5,694.17***	***6,436.00***	***5,911.46***	***6,300.00***	***6,300.00***	***6,300.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,384.24	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***2,384.24***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-603 COUNTY TREASURER TOTAL		**193,632.53**	**229,435.00**	**201,608.85**	**235,684.00**	**235,684.00**	**235,684.00**

POLK COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	64,890.02	68,785.00	68,784.95	72,915.00	72,915.00	72,915.00
1-0201	DEPUTY'S SALARY	48,588.80	51,563.00	50,694.40	52,280.00	52,280.00	52,280.00
1-0305	REGULAR TIME SALARIES - CLERICAL	44,448.00	48,339.00	46,979.20	48,890.00	48,890.00	48,890.00
1-0405	PART-TIME SALARIES - CLERICAL	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
1-1300	OTHER PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***157,926.82***	***171,687.00***	***166,458.55***	***177,085.00***	***177,085.00***	***177,085.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	100.00	11.55	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	302.76	700.00	0.00	300.00	300.00	300.00
2-1701	MEALS	215.20	200.00	104.47	150.00	150.00	150.00
2-1702	LODGING	2,035.74	2,000.00	1,823.64	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE	1,847.99	2,000.00	1,686.59	2,000.00	2,000.00	2,000.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	3,374.16	1,500.00	2,534.24	1,500.00	1,500.00	1,500.00
2-2000	PRINTING AND PUBLISHING	0.00	200.00	0.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***7,775.85***	***6,700.00***	***6,160.49***	***6,950.00***	***6,950.00***	***6,950.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	3,561.80	5,206.00	5,312.85	5,200.00	5,200.00	5,200.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,561.80***	***5,206.00***	***5,312.85***	***5,200.00***	***5,200.00***	***5,200.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	1,526.38	850.00	968.50	925.00	925.00	925.00
	Capital Outlay Totals	***1,526.38***	***850.00***	***968.50***	***925.00***	***925.00***	***925.00***
0100-605 COUNTY ASSESSOR TOTAL		**170,790.85**	**184,443.00**	**178,900.39**	**190,160.00**	**190,160.00**	**190,160.00**

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0403	PART-TIME SALARIES - MAINTENANCE	30.00	100.00	60.00	100.00	100.00	100.00
1-0405	PART-TIME SALARIES - CLERICAL	0.00	500.00	0.00	500.00	500.00	500.00
1-0409	PART-TIME SALARIES - ELECTION	7,412.37	8,000.00	7,852.51	9,000.00	9,000.00	9,000.00
	Personal Services Totals	***7,442.37***	***8,600.00***	***7,912.51***	***9,600.00***	***9,600.00***	***9,600.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	119.95	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	140.83	200.00	61.60	200.00	200.00	200.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	80.00	200.00	100.00	200.00	200.00	200.00
2-2000	PRINTING AND PUBLISHING	3,320.84	3,500.00	1,621.00	3,000.00	3,000.00	3,000.00
2-2201	FORM PRINTING	5,555.74	4,100.00	1,620.15	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***9,217.36***	***8,200.00***	***3,402.75***	***6,100.00***	***6,100.00***	***6,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,898.38	700.00	256.92	500.00	500.00	500.00
3-0113	SUPPLIES - VOTING	1,018.41	5,900.00	6,099.53	7,800.00	7,800.00	7,800.00
	Supplies and Materials Totals	***2,916.79***	***6,600.00***	***6,356.45***	***8,300.00***	***8,300.00***	***8,300.00***
	Equipment Rental						
4-0502	VOTING POLLS	290.00	300.00	190.00	300.00	300.00	300.00
	Equipment Rental Totals	***290.00***	***300.00***	***190.00***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0900	VOTING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION COMMISSIONER TOTAL		**19,866.52**	**23,700.00**	**17,861.71**	**24,300.00**	**24,300.00**	**24,300.00**

		Code	Description
	Fund	0100	GENERAL
	Function	608	PLANNING COMMISSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL SALARIES	90.00	1,000.00	270.00	1,000.00	1,000.00	1,000.00
1-0324	ZONING INSPECTOR	13,892.50	15,000.00	13,907.50	15,500.00	15,500.00	15,500.00
1-1100	UNIFORM FRINGE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***13,982.50***	***16,000.00***	***14,177.50***	***16,500.00***	***16,500.00***	***16,500.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	83.63	500.00	267.73	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	0.00	300.00	0.00	300.00	300.00	300.00
2-2500	CONSULTING FEES	0.00	1,400.00	0.00	1,350.00	1,350.00	1,350.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***83.63***	***2,200.00***	***267.73***	***2,150.00***	***2,150.00***	***2,150.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***0.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-608 PLANNING COMMISSION TOTAL		**14,066.13**	**18,700.00**	**14,445.23**	**19,150.00**	**19,150.00**	**19,150.00**

					Code	Description
				Fund	0100	GENERAL
				Function	623	COUNTY/ DISTRICT COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	30.45	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	222.99	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-1801	DUES,SUB,REG & TRAIING	40.00	500.00	45.00	500.00	500.00	500.00
2-2000	PRINTING AND PUBLISHING	49.65	750.00	128.19	750.00	750.00	750.00
2-2300	JUROR FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2601	DISTRICT COURT COSTS	839.66	4,125.00	1,038.08	4,125.00	4,125.00	4,125.00
2-2700	MENTAL HEALTH BOARD COSTS	1,078.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	32,543.84	33,594.00	34,171.00	35,023.00	35,023.00	35,023.00
	Operating Expenses Totals	***34,804.59***	***44,569.00***	***35,382.27***	***45,998.00***	***45,998.00***	***45,998.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,572.68	6,500.00	4,375.99	5,500.00	5,500.00	5,500.00
	Supplies and Materials Totals	***4,572.68***	***6,500.00***	***4,375.99***	***5,500.00***	***5,500.00***	***5,500.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT RENTAL	2,577.88	2,000.00	2,741.67	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***2,577.88***	***2,000.00***	***2,741.67***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	14,610.99	4,080.00	220.36	4,080.00	4,080.00	4,080.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***14,610.99***	***4,080.00***	***220.36***	***4,080.00***	***4,080.00***	***4,080.00***
0100-623 COUNTY/DISTRICT COURT TOTAL		**56,566.14**	**57,149.00**	**42,720.29**	**58,578.00**	**58,578.00**	**58,578.00**

					Code	Description
				Fund	0100	GENERAL
				Function	625	PUBLIC DEFENDER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2400	ATTORNEY FEES	33,229.45	56,375.00	64,026.75	57,785.00	57,785.00	57,785.00
	Operating Expenses Totals	*33,229.45*	*56,375.00*	*64,026.75*	*57,785.00*	*57,785.00*	*57,785.00*
0100-625 PUBLIC DEFENDER TOTAL		**33,229.45**	**56,375.00**	**64,026.75**	**57,785.00**	**57,785.00**	**57,785.00**

					Code	Description
				Fund	0100	GENERAL
				Function	626	CORONER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2900	LAW ENFORCEMENT COSTS	6,854.00	5,740.00	7,684.00	5,885.00	5,885.00	5,885.00
	Operating Expenses Totals	***6,854.00***	***5,740.00***	***7,684.00***	***5,885.00***	***5,885.00***	***5,885.00***
0100-626 CORONER TOTAL		**6,854.00**	**5,740.00**	**7,684.00**	**5,885.00**	**5,885.00**	**5,885.00**

POLK COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDINGS AND GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0303	REGULAR TIME SALARIES - MAINTENANCE	43,325.86	47,820.00	44,131.20	49,250.00	49,250.00	49,250.00
1-0406	PART-TIME SALARY - CUSTODIAL	472.50	1,200.00	3,171.00	1,500.00	1,500.00	1,500.00
1-1300	OTHER PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***43,798.36***	***49,020.00***	***47,302.20***	***50,750.00***	***50,750.00***	***50,750.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,712.94	1,000.00	745.60	1,000.00	1,000.00	1,000.00
2-0501	LIGHT	21,666.76	25,000.00	19,916.47	25,000.00	25,000.00	25,000.00
2-0502	WATER	4,299.41	4,500.00	5,260.66	5,000.00	5,000.00	5,000.00
2-0503	HEATING FUELS	11,955.23	21,000.00	11,190.45	20,000.00	20,000.00	20,000.00
2-0504	SEWER	3,654.25	3,000.00	4,046.45	4,000.00	4,000.00	4,000.00
2-0505	GARBAGE	3,344.03	2,000.00	4,190.85	3,000.00	3,000.00	3,000.00
2-0506	BOILER MAINTENANCE	17,470.97	4,000.00	20,994.70	4,500.00	4,500.00	4,500.00
2-1300	BUILDING REPAIR	25,671.67	6,000.00	26,993.21	6,000.00	6,000.00	6,000.00
2-1600	OTHER EQUIPMENT REPAIR	4,128.59	500.00	330.86	500.00	500.00	500.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG,TRAINING	0.00	100.00	0.00	100.00	100.00	100.00
2-1808	HANDI-MAN/MISC. LABOR	12,600.78	5,000.00	12,220.63	5,000.00	5,000.00	5,000.00
2-1812	INSPECTION FEES	4,840.48	4,000.00	5,263.13	4,250.00	4,250.00	4,250.00
2-2501	SPECIAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4110	PEST CONTROL	1,510.00	1,000.00	1,445.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***112,855.11***	***77,100.00***	***112,598.01***	***79,350.00***	***79,350.00***	***79,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	301.02	100.00	209.02	100.00	100.00	100.00
3-0103	SUPPLIES - JANITORIAL	11,179.94	11,628.00	13,354.79	11,836.00	11,836.00	11,836.00
3-0106	SHOP SUPPLIES	227.89	0.00	143.36	0.00	0.00	0.00
3-0119	BUILDING SUPPLIES	4,568.41	2,000.00	4,677.03	2,000.00	2,000.00	2,000.00
3-0120	GROUNDS SUPPLIES	6,004.38	4,000.00	5,537.00	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***22,281.64***	***17,728.00***	***23,921.20***	***17,936.00***	***17,936.00***	***17,936.00***
	Equipment Rental						
4-0300	EQUIPMENT RENTAL - LAWN	0.00	500.00	0.00	500.00	500.00	500.00
	Equipment Rental Totals	***0.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	2,230.00	3,000.00	299.59	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,230.00***	***3,000.00***	***299.59***	***3,000.00***	***3,000.00***	***3,000.00***
0100-641 BUILDINGS AND GROUNDS TOTAL		**181,165.11**	**147,348.00**	**184,121.00**	**151,536.00**	**151,536.00**	**151,536.00**

POLK COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0101	BOARD MEMBER BY DIST	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	DEPUTY'S SALARY - CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY - OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0205	SALARY - EXTENSION ASSISTANT	22,505.38	45,250.00	46,186.39	36,744.00	36,744.00	36,744.00
1-0305	REGULAR TIME SALARIES - CLERICAL	42,522.00	45,000.00	44,307.75	45,835.00	45,835.00	45,835.00
1-0405	PART-TIME SALARIES - CLERICAL	2,006.00	3,635.00	2,949.00	4,500.00	4,500.00	4,500.00
1-0802	INSURANCE PREMIUM/HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	AGENTS/TIAA-CREF	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT - COUNTY SHARE - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	OASI - SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES	427.50	900.00	112.50	0.00	0.00	0.00
	Personal Services Totals	***67,460.88***	***94,785.00***	***93,555.64***	***87,079.00***	***87,079.00***	***87,079.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	5.50	90.00	81.51	90.00	90.00	90.00
2-0200	TELEPHONE SERVICES	540.30	575.00	540.32	575.00	575.00	575.00
2-0601	INSURANCE - GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	1,141.02	1,400.00	1,141.02	1,400.00	1,400.00	1,400.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	CAR REPAIR	63.56	400.00	80.66	400.00	400.00	400.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	737.09	600.00	808.60	600.00	600.00	600.00
2-1702	LODGING	484.56	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	410.78	500.00	357.62	500.00	500.00	500.00
2-1708	TRAVEL EXPENSE - BOARD MEMBERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	PROFESSIONAL DEVELOPMENT	952.95	2,000.00	1,926.55	2,000.00	2,000.00	2,000.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	804.63	1,000.00	1,214.50	1,000.00	1,000.00	1,000.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***5,140.39***	***7,165.00***	***6,150.78***	***7,165.00***	***7,165.00***	***7,165.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	3,569.55	3,000.00	2,466.40	3,000.00	3,000.00	3,000.00
3-0209	FUEL	611.35	600.00	322.85	600.00	600.00	600.00
3-0400	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,180.90***	***3,600.00***	***2,789.25***	***3,600.00***	***3,600.00***	***3,600.00***
	Equipment Rental						

		Code	Description
	Fund	0100	GENERAL
	Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0200	EQUIPMENT - OFFICE	1,420.90	1,500.00	1,730.15	1,800.00	1,800.00	1,800.00
4-0500	BUILDING RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***1,420.90***	***1,500.00***	***1,730.15***	***1,800.00***	***1,800.00***	***1,800.00***
	Capital Outlay						
5-0301	CARS	0.00	0.00	0.00	0.00	0.00	0.00
5-0381	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,752.94	3,000.00	3,133.19	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,752.94***	***3,000.00***	***3,133.19***	***3,000.00***	***3,000.00***	***3,000.00***
0100-645 AGRICULTURAL EXTENSION AGENT TOTAL		**80,956.01**	**110,050.00**	**107,359.01**	**102,644.00**	**102,644.00**	**102,644.00**

POLK COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	77,880.01	82,555.00	82,554.94	87,510.00	87,510.00	87,510.00
1-0201	DEPUTY'S SALARY	344,037.50	430,000.00	418,500.00	450,000.00	450,000.00	450,000.00
1-0325	ON CALL PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0337	PART-TIME SALARY - INSERVICE	55,009.50	50,051.00	73,945.93	50,000.00	50,000.00	50,000.00
1-0405	PART-TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0417	PART-TIME SALARY - INVESTIGATIVE	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	4,009.23	3,000.00	4,366.52	3,000.00	3,000.00	3,000.00
1-1300	OTHER PERSONAL SERVICES	0.00	0.00	4,329.00	0.00	0.00	0.00
	Personal Services Totals	***480,936.24***	***565,606.00***	***583,696.39***	***590,510.00***	***590,510.00***	***590,510.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	25.35	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	10,325.47	11,500.00	8,802.12	10,500.00	10,500.00	10,500.00
2-0400	RADIO REPAIR	1,078.09	1,000.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	3,770.64	4,500.00	5,969.04	4,500.00	4,500.00	4,500.00
2-1200	OFFICE EQUIPMENT REPAIR	246.64	500.00	52.38	100.00	100.00	100.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	OTHER EQUIPMENT REPAIR - AUTO	22,023.65	16,388.00	14,960.15	16,000.00	16,000.00	16,000.00
2-1701	MEALS	3,317.68	1,500.00	2,364.60	1,500.00	1,500.00	1,500.00
2-1702	LODGING	988.26	2,000.00	1,705.52	1,700.00	1,700.00	1,700.00
2-1704	MILEAGE	0.00	500.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUBSRIPTIONS, REGISTRATIONS	7,755.50	6,000.00	14,254.65	11,000.00	11,000.00	11,000.00
2-2000	PRINTING & PUBLISHING	413.20	500.00	532.83	500.00	500.00	500.00
2-2901	LAW ENFORCEMENT COSTS - SHERIFF	4,387.97	5,000.00	11,674.77	7,000.00	7,000.00	7,000.00
	Operating Expenses Totals	***54,332.45***	***49,388.00***	***60,316.06***	***52,800.00***	***52,800.00***	***52,800.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	6,621.05	5,000.00	5,962.08	5,200.00	5,200.00	5,200.00
3-0104	TECHNICAL SUPPLIES	294.25	0.00	0.00	0.00	0.00	0.00
3-0111	FOOD AND BEVERAGE	20.97	0.00	12.48	0.00	0.00	0.00
3-0209	EQUIPMENT - FUEL	35,623.08	35,000.00	33,902.51	35,000.00	35,000.00	35,000.00
3-0400	MISC. SUPPLIES	6,894.01	4,000.00	3,588.62	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***49,453.36***	***44,000.00***	***43,465.69***	***44,200.00***	***44,200.00***	***44,200.00***
	Equipment Rental						
4-0301	CAR RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0306	OTHER EQUIPMENT LEASE	3,596.48	3,000.00	3,178.70	3,000.00	3,000.00	3,000.00
4-0503	EQUIPMENT STORAGE SPACE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***3,596.48***	***3,000.00***	***3,178.70***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0400	TECHNICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	3,067.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	5,498.00	1,500.00	280.00	335.00	335.00	335.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***5,498.00***	***1,500.00***	***3,347.00***	***335.00***	***335.00***	***335.00***
0100-651 COUNTY SHERIFF TOTAL		**593,816.53**	**663,494.00**	**694,003.84**	**690,845.00**	**690,845.00**	**690,845.00**

POLK COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,394.96	75,680.00	75,680.02	80,223.00	80,223.00	80,223.00
1-0200	Regular Time Salaries - Deputy	37,265.52	53,000.00	52,505.60	54,590.00	54,590.00	54,590.00
1-0202	Deputy County Coroner (Other Deputy)	7,846.18	12,000.00	12,000.04	12,000.00	12,000.00	12,000.00
1-0401	PART-TIME SALARIES - ADMINISTRATIVE	0.00	2,400.00	4,069.00	2,500.00	2,500.00	2,500.00
1-0405	PART-TIME SALARIES - CLERICAL	42,903.52	48,339.00	45,000.36	48,900.00	48,900.00	48,900.00
1-0432	LEGAL ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***159,410.18***	***191,419.00***	***189,255.02***	***198,213.00***	***198,213.00***	***198,213.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	50.00	0.00	50.00	50.00	50.00
2-0200	TELEPHONE SERVICES	125.28	500.00	121.56	500.00	500.00	500.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	30.75	0.00	21.23	0.00	0.00	0.00
2-1702	LODGING	214.44	900.00	0.00	900.00	900.00	900.00
2-1704	MILEAGE	128.38	500.00	0.00	500.00	500.00	500.00
2-1801	DUES,SUBSCRIPTIONS,REGISTRATIONS	90.00	2,500.00	2,415.00	2,805.00	2,805.00	2,805.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2600	COURT COSTS	52.64	750.00	203.54	750.00	750.00	750.00
2-2900	LAW ENFORCEMENT COSTS	40.95	1,250.00	209.86	1,250.00	1,250.00	1,250.00
2-2902	LAW ENFORCEMENT COSTS - CO ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***682.44***	***6,450.00***	***2,971.19***	***6,755.00***	***6,755.00***	***6,755.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	733.95	2,170.00	775.38	2,170.00	2,170.00	2,170.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***733.95***	***2,170.00***	***775.38***	***2,170.00***	***2,170.00***	***2,170.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT RENT	711.91	1,600.00	906.13	1,600.00	1,600.00	1,600.00
4-0501	OFFICE SPACE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***711.91***	***1,600.00***	***906.13***	***1,600.00***	***1,600.00***	***1,600.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	95.23	2,000.00	1,991.11	2,000.00	2,000.00	2,000.00
5-1309	DATA PROCESSING SOFTWARE	31.48	0.00	29.99	0.00	0.00	0.00
	Capital Outlay Totals	***126.71***	***2,000.00***	***2,021.10***	***2,000.00***	***2,000.00***	***2,000.00***
0100-652 COUNTY ATTORNEY TOTAL		**161,665.19**	**203,639.00**	**195,928.82**	**210,738.00**	**210,738.00**	**210,738.00**

		Code	Description
	Fund	0100	GENERAL
	Function	653	COMMUNICATION CENTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0318	COMMUNICATION SALARY	55,750.00	61,000.00	52,362.50	62,830.00	62,830.00	62,830.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***55,750.00***	***61,000.00***	***52,362.50***	***62,830.00***	***62,830.00***	***62,830.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	0.00	500.00	0.00	500.00	500.00	500.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-4442	COMMUNICATIONS CENTER	165,375.00	173,644.00	169,560.00	175,000.00	175,000.00	175,000.00
2-9900	MISCELLANEOUS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***165,375.00***	***175,644.00***	***169,560.00***	***177,000.00***	***177,000.00***	***177,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0300	EQUIPMENT - GENERAL GOVERNMENT	448.00	5,000.00	6,660.20	7,855.00	7,855.00	7,855.00
	Equipment Rental Totals	***448.00***	***5,000.00***	***6,660.20***	***7,855.00***	***7,855.00***	***7,855.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,364.92	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***2,364.92***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-653 COMMUNICATION CENTER TOTAL		**223,937.92**	**241,644.00**	**228,582.70**	**247,685.00**	**247,685.00**	**247,685.00**

POLK COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0337	JAIL OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0415	PART-TIME SALARY - JAILOR	0.00	0.00	0.00	0.00	0.00	0.00
1-0417	HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0431	TEMPORARY JAIL GUARDS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	142.50	0.00	274.00	0.00	0.00	0.00
2-0505	GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR - AUTO	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	200.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	1,517.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	0.00	1,000.00	750.00	1,000.00	1,000.00	1,000.00
2-1901	BOARDING CONTRACTS	27,537.28	35,000.00	41,145.97	36,000.00	36,000.00	36,000.00
2-1902	LAUNDRY	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL	770.81	3,000.00	15,466.34	5,247.00	5,247.00	5,247.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-3100	PROVISIONS AND CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***28,450.59***	***40,717.00***	***57,636.31***	***43,347.00***	***43,347.00***	***43,347.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	500.00	0.00	0.00	0.00	0.00
3-0103	SUPPLIES - JANITORIAL	913.03	1,000.00	652.25	1,000.00	1,000.00	1,000.00
3-0111	SUPPLIES - FOOD AND BEVERAGE	1,219.95	2,000.00	1,700.46	1,500.00	1,500.00	1,500.00
3-0127	SUPPLIES - FIRST AID	77.84	0.00	0.00	0.00	0.00	0.00
3-0136	SUPPLIES - FOOD	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS SUPPLIES	0.00	1,000.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***2,210.82***	***4,500.00***	***2,352.71***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**30,661.41**	**45,217.00**	**59,989.02**	**46,347.00**	**46,347.00**	**46,347.00**

		Code	Description
	Fund	0100	GENERAL
	Function	689	FLOOD CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official Salary	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***12,000.00***	***12,000.00***	***12,000.00***
	Operating Expenses						
2-1704	Mileage	0.00	0.00	0.00	600.00	600.00	600.00
2-1801	Registration, Dues, Sub & Training	0.00	0.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***850.00***	***850.00***	***850.00***
	Supplies and Materials						
3-0101	Office Supplies	0.00	0.00	0.00	150.00	150.00	150.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***150.00***	***150.00***	***150.00***
0100-689 FLOOD CONTROL TOTAL		**0.00**	**0.00**	**0.00**	**13,000.00**	**13,000.00**	**13,000.00**

POLK COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	693	CIVIL DEFENSE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	31,470.06	42,000.00	9,180.06	42,000.00	42,000.00	42,000.00
	Personal Services Totals	***31,470.06***	***42,000.00***	***9,180.06***	***42,000.00***	***42,000.00***	***42,000.00***
	Operating Expenses						
2-0200	PHONE SERVICE	851.17	1,500.00	855.52	1,500.00	1,500.00	1,500.00
2-1200	EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	CAR REPAIR	443.16	824.00	177.80	850.00	850.00	850.00
2-1701	MEALS	21.57	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	239.90	1,500.00	249.90	1,500.00	1,500.00	1,500.00
2-1801	DUES, SUB, REG & TRAINING	150.00	500.00	160.00	500.00	500.00	500.00
2-2000	PRINTING AND PUBLISHING	0.00	250.00	0.00	250.00	250.00	250.00
2-5555	PUBLIC SAFETY CONTRACT	3,060.00	3,060.00	3,060.00	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***4,765.80***	***7,834.00***	***4,503.22***	***8,300.00***	***8,300.00***	***8,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	229.09	1,000.00	130.97	1,000.00	1,000.00	1,000.00
3-0124	PROGRAM SUPPLIES	0.00	3,000.00	0.00	3,700.00	3,700.00	3,700.00
3-0209	EQUIPMENT & CAR FUEL	408.58	1,000.00	69.16	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***637.67***	***5,000.00***	***200.13***	***5,700.00***	***5,700.00***	***5,700.00***
	Equipment Rental						
4-0200	EQUIPMENT - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	1,900.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***1,900.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-693 CIVIL DEFENSE TOTAL		**36,873.53**	**56,734.00**	**13,883.41**	**58,000.00**	**58,000.00**	**58,000.00**

		Code	Description
	Fund	0100	GENERAL
	Function	697	911 SERVICES

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1816	Emergency Phone-911	0.00	13,200.00	2,466.19	13,000.00	13,000.00	13,000.00
	Operating Expenses Totals	***0.00***	***13,200.00***	***2,466.19***	***13,000.00***	***13,000.00***	***13,000.00***
	Supplies and Materials						
3-0400	Miscellaneous	0.00	1,500.00	0.00	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***0.00***	***1,500.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-697 911 SERVICES TOTAL		**0.00**	**14,700.00**	**2,466.19**	**15,000.00**	**15,000.00**	**15,000.00**

					Code	Description
				Fund	0100	GENERAL
				Function	702	SURVEYOR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	16,552.51	17,548.00	17,547.53	18,603.00	18,603.00	18,603.00
	Personal Services Totals	***16,552.51***	***17,548.00***	***17,547.53***	***18,603.00***	***18,603.00***	***18,603.00***
	Operating Expenses						
2-0800	OFFICIAL'S SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	200.00	0.00	200.00	200.00	200.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	0.00	150.00	0.00	150.00	150.00	150.00
	Operating Expenses Totals	***0.00***	***350.00***	***0.00***	***350.00***	***350.00***	***350.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	202.00	0.00	147.00	147.00	147.00
3-0104	TECHNICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***202.00***	***0.00***	***147.00***	***147.00***	***147.00***
	Capital Outlay						
5-0400	ENGINEERING & TECHNICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 SURVEYOR TOTAL		**16,552.51**	**18,100.00**	**17,547.53**	**19,100.00**	**19,100.00**	**19,100.00**

					Code	Description
				Fund	0100	GENERAL
				Function	753	NURSE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	68,009.60	66,196.00	71,457.60	68,183.00	68,183.00	68,183.00
1-0305	CLERICAL SALARY	48,283.20	47,096.00	51,115.20	48,509.00	48,509.00	48,509.00
1-0316	NURSE SALARY	55,282.48	57,580.00	58,981.89	59,307.00	59,307.00	59,307.00
1-0400	PART-TIME EMPLOYEE SALARY	37,044.46	42,096.00	38,535.15	43,358.00	43,358.00	43,358.00
1-0405	CLERICAL P/T SAL	441.75	3,000.00	13,181.62	10,000.00	10,000.00	10,000.00
1-0407	MEDICAL/HEALTH P/T SAL	46,530.00	48,165.00	33,695.77	42,700.00	42,700.00	42,700.00
1-0416	NURSE P/T SAL	41,202.10	58,680.00	40,633.80	60,440.00	60,440.00	60,440.00
1-0428	EVERY WOMEN MATTERS	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***296,793.59***	***322,813.00***	***307,601.03***	***332,497.00***	***332,497.00***	***332,497.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	179.70	300.00	255.64	300.00	300.00	300.00
2-0200	TELEPHONE	5,003.83	5,500.00	4,241.20	6,800.00	6,800.00	6,800.00
2-0212	CAR REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABITY INS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	100.00	0.00	0.00	0.00	0.00
2-1601	VEHICLE REPAIR	30.00	500.00	208.23	500.00	500.00	500.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	600.00	1,424.72	1,400.00	1,400.00	1,400.00
2-1704	MILEAGE ALLOWANCE	6,246.84	7,500.00	7,125.95	7,600.00	7,600.00	7,600.00
2-1710	PROFESSIONAL DEVELOPMENT	1,379.76	1,500.00	1,459.05	1,600.00	1,600.00	1,600.00
2-1801	DUES, SUB, REG & TRAINING	1,618.26	1,600.00	1,367.74	1,600.00	1,600.00	1,600.00
2-1816	EMERGENCY PHONE LIFE LINE	6,352.95	8,000.00	5,626.09	6,500.00	6,500.00	6,500.00
2-2000	PRINTING & PUBLISHING	616.26	600.00	491.78	600.00	600.00	600.00
2-2001	PROMOTION	2,697.41	4,000.00	3,297.23	4,000.00	4,000.00	4,000.00
2-5868	LICENSES AND TAXES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	1,690.41	3,000.00	372.42	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***25,815.42***	***33,200.00***	***25,870.05***	***33,900.00***	***33,900.00***	***33,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,042.67	3,600.00	4,062.58	4,500.00	4,500.00	4,500.00
3-0103	JANITORAL SUPPLIES	252.78	500.00	482.02	500.00	500.00	500.00
3-0105	MEDICAL/HOSPITAL SUPPLIES	457.09	1,000.00	148.45	500.00	500.00	500.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0111	FOOD & BEVERAGE	414.26	500.00	277.91	500.00	500.00	500.00
3-0124	PROGRAM SUPPLIES	10,716.80	17,000.00	9,070.05	18,000.00	18,000.00	18,000.00
3-0132	VACCINES	8,336.68	9,000.00	7,982.64	9,000.00	9,000.00	9,000.00
3-0140	MILEAGE (GRANT SUPPLIES & FUEL)	5,416.64	9,000.00	7,393.92	9,000.00	9,000.00	9,000.00
3-0156	RESOURCE MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	GENERAL
				Function	753	NURSE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0157	EDUCATIONAL MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY &EQUIPMENT GAS	386.82	500.00	172.41	600.00	600.00	600.00
	Supplies and Materials Totals	***29,023.74***	***41,100.00***	***29,589.98***	***42,600.00***	***42,600.00***	***42,600.00***
	Equipment Rental						
4-0202	RENTAL/OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0500	BOOTH RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0501	OFFICE SPACE	2,400.00	7,200.00	1,037.13	7,200.00	7,200.00	7,200.00
	Equipment Rental Totals	***2,400.00***	***7,200.00***	***1,037.13***	***7,200.00***	***7,200.00***	***7,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	4,032.98	6,600.00	2,345.57	6,600.00	6,600.00	6,600.00
	Capital Outlay Totals	***4,032.98***	***6,600.00***	***2,345.57***	***6,600.00***	***6,600.00***	***6,600.00***
0100-753 NURSE TOTAL		**358,065.73**	**410,913.00**	**366,443.76**	**422,797.00**	**422,797.00**	**422,797.00**

					Code	Description
				Fund	0100	GENERAL
				Function	801	COUNTY RELIEF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3000	MEDICAL & HOSPITAL-CLIENT SERVICE	0.00	2,600.00	0.00	2,600.00	2,600.00	2,600.00
2-3050	EMERGENCY RELIEF	0.00	2,600.00	0.00	2,600.00	2,600.00	2,600.00
2-3100	PROVISIONS/CLOTHING/CLIENT	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL-CLIENT SERVICES	0.00	3,900.00	0.00	4,000.00	4,000.00	4,000.00
2-3400	COUNTY BURIALS	6,600.00	9,400.00	4,400.00	9,800.00	9,800.00	9,800.00
2-3500	MEDICAL ASSISTANCE-MATCH	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6,600.00***	***18,500.00***	***4,400.00***	***19,000.00***	***19,000.00***	***19,000.00***
0100-801 COUNTY RELIEF TOTAL		**6,600.00**	**18,500.00**	**4,400.00**	**19,000.00**	**19,000.00**	**19,000.00**

POLK COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	803	VETERAN'S SERVICE OFFICER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	47,043.75	45,000.00	49,575.00	50,000.00	50,000.00	50,000.00
1-0405	Part-time Salaries - Clerical	0.00	20,800.00	19,454.76	26,000.00	26,000.00	26,000.00
	Personal Services Totals	***47,043.75***	***65,800.00***	***69,029.76***	***76,000.00***	***76,000.00***	***76,000.00***
	Operating Expenses						
2-0100	Postage	0.00	0.00	4.35	0.00	0.00	0.00
2-0200	Telephone	192.86	200.00	2,092.99	2,000.00	2,000.00	2,000.00
2-1701	Meals	0.00	100.00	0.00	0.00	0.00	0.00
2-1702	Lodging	285.95	600.00	657.51	700.00	700.00	700.00
2-1704	MIleage	956.27	1,000.00	1,427.48	1,550.00	1,550.00	1,550.00
2-1801	Registration, Dues, Sub & Training	560.00	750.00	1,245.00	1,000.00	1,000.00	1,000.00
2-2000	Printing and Publishing	47.50	100.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS SERVICES	0.00	0.00	251.40	0.00	0.00	0.00
	Operating Expenses Totals	***2,042.58***	***2,750.00***	***5,678.73***	***5,250.00***	***5,250.00***	***5,250.00***
	Supplies and Materials						
3-0101	Office Supplies	1,406.04	1,500.00	1,092.07	1,250.00	1,250.00	1,250.00
	Supplies and Materials Totals	***1,406.04***	***1,500.00***	***1,092.07***	***1,250.00***	***1,250.00***	***1,250.00***
	Equipment Rental						
4-0501	Office Space Rent	0.00	0.00	3,250.00	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***0.00***	***0.00***	***3,250.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	Office Equipment	325.00	500.00	1,196.54	500.00	500.00	500.00
	Capital Outlay Totals	***325.00***	***500.00***	***1,196.54***	***500.00***	***500.00***	***500.00***
0100-803 VETERAN'S SERVICE OFFICER TOTAL		**50,817.37**	**70,550.00**	**80,247.10**	**86,000.00**	**86,000.00**	**86,000.00**

					Code	Description
				Fund	0100	GENERAL
				Function	822	INSTITUTIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2801	NORFOLK REGIONAL CENTER	0.00	6,500.00	0.00	6,500.00	6,500.00	6,500.00
2-2802	BEATRICE STATE HOME	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2803	HASTINGS REGIONAL CENTER	0.00	2,500.00	0.00	0.00	0.00	0.00
2-2805	LINCOLN REGIONAL CENTER	1,095.00	3,500.00	1,914.00	3,500.00	3,500.00	3,500.00
2-2807	OTHER (INSTITUTIONS)	8,954.00	10,000.00	18,000.45	13,125.00	13,125.00	13,125.00
	Operating Expenses Totals	***10,049.00***	***25,000.00***	***19,914.45***	***25,625.00***	***25,625.00***	***25,625.00***
0100-822 INSTITUTIONS TOTAL		**10,049.00**	**25,000.00**	**19,914.45**	**25,625.00**	**25,625.00**	**25,625.00**

POLK COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	950	EMPLOYMENT SECURITY ACT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9000	EMPLOYMENT SECURITY /UNEMPLOYMENT	0.00	9,125.00	0.00	9,350.00	9,350.00	9,350.00
	Operating Expenses Totals	***0.00***	***9,125.00***	***0.00***	***9,350.00***	***9,350.00***	***9,350.00***
0100-950 EMPLOYMENT SECURITY ACT TOTAL		**0.00**	**9,125.00**	**0.00**	**9,350.00**	**9,350.00**	**9,350.00**

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0200	REGULAR TIME SALARIES - DEPUTY	13,188.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES - CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARIES - CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0431	TEMPORARY JAIL GUARD	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH - ACCIDENT	389,800.88	390,000.00	398,222.01	410,000.00	410,000.00	410,000.00
1-0804	LIFE	3,704.41	4,000.00	3,926.08	4,000.00	4,000.00	4,000.00
1-0901	REGULAR - COUNTY PLAN	127,911.65	135,000.00	141,662.04	145,000.00	145,000.00	145,000.00
1-1000	OASI - SOCIAL SECURITY	141,738.64	150,000.00	156,254.63	160,000.00	160,000.00	160,000.00
1-1400	MISCELLANEOUS	808.00	1,500.00	874.22	1,500.00	1,500.00	1,500.00
	Personal Services Totals	***677,151.58***	***680,500.00***	***700,938.98***	***720,500.00***	***720,500.00***	***720,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	66,086.00	40,000.00	5,653.12	40,000.00	40,000.00	40,000.00
2-0200	TELEPHONE SERVICES	15,810.58	16,000.00	8,577.19	16,000.00	16,000.00	16,000.00
2-0600	INSURANCE PREMIUMS	54,612.00	60,000.00	0.00	75,000.00	75,000.00	75,000.00
2-0601	GENERAL LIABILITY INSURANCE	0.00	0.00	71,399.00	0.00	0.00	0.00
2-0800	OFFICIAL'S BONDS	100.00	100.00	100.00	100.00	100.00	100.00
2-1101	COMPUTER EXPENSE	4,145.90	2,000.00	7,131.84	2,000.00	2,000.00	2,000.00
2-1150	JOINT PUBLIC HEARING COSTS	901.99	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	10,316.21	12,000.00	10,626.48	12,000.00	12,000.00	12,000.00
2-1816	EMERGENCY PHONE - 911	0.00	0.00	1,309.54	10,000.00	10,000.00	10,000.00
2-2000	PRINTING AND PUBLISHING	5,501.53	6,000.00	5,613.92	6,000.00	6,000.00	6,000.00
2-2314	CRIMINAL INVEST & PROSECUTION COSTS	500.00	500.00	500.00	500.00	500.00	500.00
2-2408	EVALUATIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING FEES	14,035.00	40,000.00	16,300.00	40,000.00	40,000.00	40,000.00
2-2511	LAND VALUATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00
2-2520	SCHOOL SUPT CONTRACT	800.00	800.00	800.00	800.00	800.00	800.00
2-2530	SURVEYOR, CONTRACTED SERVICES	7,300.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS	12,500.00	13,000.00	13,000.00	15,000.00	15,000.00	15,000.00
2-2602	COUNTY COURT COSTS	3,086.38	5,000.00	3,204.23	5,000.00	5,000.00	5,000.00
2-2604	DISTRICT JUDGE COSTS	0.00	500.00	495.61	700.00	700.00	700.00
2-4000	LANDFILL-REFUSE SOLID WASTE (TIRES)	33,222.75	0.00	0.00	0.00	0.00	0.00
2-4300	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-4400	INTERGOVERNMENTAL PAYMENT-SR CENTER	65,690.00	65,690.00	65,690.00	88,559.00	88,559.00	88,559.00
2-4403	FLOOD CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-4411	AREA AGENCY ON AGING	17,938.00	18,386.00	18,386.00	18,846.00	18,846.00	18,846.00
2-4420	MENTAL HEALTH SERVICE ACT	11,045.00	11,045.00	11,045.00	10,195.00	10,195.00	10,195.00
2-4421	MENTAL RETARDATION SERVICE ACT	9,623.00	0.00	0.00	0.00	0.00	0.00
2-4422	ALCOHOLISM SERVICES ACT	1,988.00	1,988.00	1,988.00	1,834.00	1,834.00	1,834.00

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-4423	VICTIMS ASSISTANCE PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-4425	DOMESTIC ABUSE PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-4436	COMMUNITY ACTION PROGRAM	4,198.00	4,198.00	4,198.00	4,200.00	4,200.00	4,200.00
2-4444	YOUTH SERVICE	2,300.00	7,000.00	2,300.00	7,500.00	7,500.00	7,500.00
2-6202	BAD CHECK REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	COUNTY LAW LIBRARY	20,575.80	21,000.00	25,367.76	25,000.00	25,000.00	25,000.00
2-7000	MICROFILM/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-7200	ABANDONED CEMETERY MAINTENANCE	1,300.00	1,300.00	1,300.00	2,000.00	2,000.00	2,000.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATION COSTS	6,487.03	6,254.00	6,254.43	6,660.00	6,660.00	6,660.00
2-9900	MISCELLANEOUS SERVICES	2,061.90	0.00	2,225.96	0.00	0.00	0.00
	Operating Expenses Totals	***372,125.07***	***337,761.00***	***283,466.08***	***392,894.00***	***392,894.00***	***392,894.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	375.00	0.00	390.00	0.00	0.00	0.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS SUPPLIES	0.00	898,628.00	0.00	860,034.00	860,034.00	860,034.00
	Supplies and Materials Totals	***375.00***	***898,628.00***	***390.00***	***860,034.00***	***860,034.00***	***860,034.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1500	GRAVE MARKERS	771.86	1,500.00	2,169.56	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***771.86***	***1,500.00***	***2,169.56***	***3,000.00***	***3,000.00***	***3,000.00***
	Transfers Out						
7-0160	AIRLINE REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**1,050,423.51**	**1,918,389.00**	**986,964.62**	**1,976,428.00**	**1,976,428.00**	**1,976,428.00**

					Code	Description
				Fund	0100	GENERAL
				Function	990	TRANSFERS OF FUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	1,025,000.00	1,230,000.00	1,125,000.00	1,535,000.00	1,535,000.00	1,535,000.00
	Transfers Out Totals	*1,025,000.00*	*1,230,000.00*	*1,125,000.00*	*1,535,000.00*	*1,535,000.00*	*1,535,000.00*
0100-990 TRANSFERS OF FUNDS TOTAL		**1,025,000.00**	**1,230,000.00**	**1,125,000.00**	**1,535,000.00**	**1,535,000.00**	**1,535,000.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	4,626,768.38		4,940,507.13			
	TOTAL BUDGET OF EXPENDITURES		6,090,293.00		6,566,257.00	6,566,257.00	6,566,257.00
	NECESSARY CASH RESERVE		125,000.00		200,000.00	200,000.00	200,000.00
	TOTAL REQUIREMENTS		6,215,293.00		6,766,257.00	6,766,257.00	6,766,257.00

POLK COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	ROAD
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,036,675.80**	**1,076,863.00**	**1,076,862.61**	**1,070,346.00**	**1,070,346.00**	**1,070,346.00**
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	102,414.86	90,000.00	185,021.18	100,000.00	100,000.00	100,000.00
347-01	HIGHWAY/STREET ALLOCATION	1,424,623.05	1,350,000.00	1,281,716.06	1,350,000.00	1,350,000.00	1,350,000.00
347-02	INCENTIVE PAYMENTS	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
347-10	Road/Bridge Project Costs	200,000.00	200,000.00	5,793.10	0.00	0.00	0.00
	Intergovernmental State Totals	***1,736,037.91***	***1,649,000.00***	***1,481,530.34***	***1,459,000.00***	***1,459,000.00***	***1,459,000.00***
	Other Intergovernmental						
353-01	IN-LIEU-OF-TAX - 1957/PRIOR	40.78	0.00	40.78	0.00	0.00	0.00
	Other Intergovernmental Totals	***40.78***	***0.00***	***40.78***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-03	MV & RETAIL SALES TAX COMMISSION	1,530.05	2,000.00	1,514.23	2,000.00	2,000.00	2,000.00
	County Treasurer Totals	***1,530.05***	***2,000.00***	***1,514.23***	***2,000.00***	***2,000.00***	***2,000.00***
	Other Fees and Miscellaneous						
420-30	COST REIMBURSEMENT	518.50	0.00	5,340.25	0.00	0.00	0.00
530-03	SALE OF SURPLUS PROPERTY - MISC	7,078.12	27,137.00	38,063.00	25,000.00	25,000.00	25,000.00
532-03	REFUND - MISCELLANEOUS	21,014.81	8,000.00	6,335.47	8,000.00	8,000.00	8,000.00
540-01	MISCELLANEOUS REVENUE	14,125.91	12,000.00	22,095.14	10,654.00	10,654.00	10,654.00
	Other Fees and Miscellaneous Totals	***42,737.34***	***47,137.00***	***71,833.86***	***43,654.00***	***43,654.00***	***43,654.00***
	Transfers						
590-02	INTER-FUND TRANSFER	1,000,000.00	1,200,000.00	1,100,000.00	1,500,000.00	1,500,000.00	1,500,000.00
	Transfers Totals	***1,000,000.00***	***1,200,000.00***	***1,100,000.00***	***1,500,000.00***	***1,500,000.00***	***1,500,000.00***
	TOTAL REVENUE AVAILABLE	**3,817,021.88**	**3,975,000.00**	**3,731,781.82**	**4,075,000.00**	**4,075,000.00**	**4,075,000.00**
	Less: EXPENDITURES	**2,740,159.27**	**3,895,000.00**	**2,661,435.75**			
	BALANCE FORWARD/CASH RESERVE	**1,076,862.61**	**80,000.00**	**1,070,346.07**			

POLK COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	73,040.63	83,230.00	76,208.00	78,500.00	78,500.00	78,500.00
1-0302	REGULAR TIME SALARY - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	REGULAR TIME SALARY - MAINTENANCE	674,264.23	785,000.00	723,968.74	750,000.00	750,000.00	750,000.00
1-0305	REGULAR TIME SALARY - CLERICAL	48,588.80	48,750.00	51,748.56	53,300.00	53,300.00	53,300.00
1-0801	WORKMEN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH AND ACCIDENT	148,610.07	150,000.00	151,483.12	150,000.00	150,000.00	150,000.00
1-0804	LIFE INSURANCE	1,903.85	2,500.00	1,950.25	2,500.00	2,500.00	2,500.00
1-0900	RETIREMENT CONTRIBUTIONS	52,860.75	54,000.00	56,722.36	58,000.00	58,000.00	58,000.00
1-1000	OASI - SOCIAL SECURITY	63,984.30	66,800.00	68,657.17	70,000.00	70,000.00	70,000.00
1-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,063,252.63***	***1,190,280.00***	***1,130,738.20***	***1,162,300.00***	***1,162,300.00***	***1,162,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	20.00	10.05	20.00	20.00	20.00
2-0200	TELEPHONE SERVICES	3,774.77	4,000.00	3,952.86	4,000.00	4,000.00	4,000.00
2-0400	RADIO REPAIR	505.00	1,500.00	1,149.13	1,500.00	1,500.00	1,500.00
2-0501	ELECTRICITY	4,087.31	4,500.00	4,503.53	4,500.00	4,500.00	4,500.00
2-0502	WATER	1,913.59	2,000.00	2,003.23	2,200.00	2,200.00	2,200.00
2-0503	HEATING FUELS	7,315.94	7,500.00	5,595.58	7,500.00	7,500.00	7,500.00
2-0504	SEWER	1,062.70	1,200.00	2,196.84	2,300.00	2,300.00	2,300.00
2-0505	GARBAGE	1,198.00	1,200.00	1,340.50	1,500.00	1,500.00	1,500.00
2-0600	INSURANCE PREMIUMS	45,099.00	50,000.00	66,229.00	70,000.00	70,000.00	70,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	300.00	0.00	300.00	300.00	300.00
2-1300	BUILDING REPAIR	3,519.35	30,000.00	24,524.40	30,000.00	30,000.00	30,000.00
2-1400	ROAD EQUIPMENT REPAIR - PARTS	94,543.64	125,000.00	102,865.34	150,000.00	150,000.00	150,000.00
2-1500	ROAD EQUIPMENT REPAIR - LABOR	40,705.99	80,000.00	60,512.42	80,000.00	80,000.00	80,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	239.90	500.00	392.90	500.00	500.00	500.00
2-1703	TRANSPORTATION - COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	ROAD MILEAGE	0.00	500.00	463.98	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	604.00	500.00	1,371.48	1,500.00	1,500.00	1,500.00
2-2000	PRINTING AND PUBLISHING	370.30	400.00	36.67	400.00	400.00	400.00
2-8504	CDL DRUG & ALCOHOL TESTING	910.37	1,500.00	836.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***205,849.86***	***311,620.00***	***277,983.91***	***359,220.00***	***359,220.00***	***359,220.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,177.67	1,500.00	710.34	1,500.00	1,500.00	1,500.00
3-0102	SUPPLIES - CHEMICAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	SUPPLIES - JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0300	ROAD
	Function	705	ROAD/BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0105	SUPPLIES - MEDICAL	2,499.79	3,000.00	3,207.88	3,500.00	3,500.00	3,500.00
3-0106	SHOP SUPPLIES	11,660.38	15,000.00	9,118.83	15,000.00	15,000.00	15,000.00
3-0109	SHOP TOOLS	1,412.13	2,500.00	211.39	2,500.00	2,500.00	2,500.00
3-0110	SMALL TOOLS, ETC.	0.00	1,000.00	1,100.23	1,000.00	1,000.00	1,000.00
3-0201	ASPHALTIC	0.00	0.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL AND BORROW	691,703.11	750,000.00	652,452.75	750,000.00	750,000.00	750,000.00
3-0203	GRADER BLADES	32,755.87	50,000.00	31,749.20	50,000.00	50,000.00	50,000.00
3-0204	SNOW FENCE, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC.	0.00	50,000.00	72,764.26	60,000.00	60,000.00	60,000.00
3-0206	CULVERTS	21,673.70	50,000.00	40,285.45	50,000.00	50,000.00	50,000.00
3-0207	STEEL PRODUCTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0208	LUMBER	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY & EQUIPMENT FUEL	234,970.85	250,000.00	197,472.65	250,000.00	250,000.00	250,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	16,215.68	17,500.00	12,223.90	17,500.00	17,500.00	17,500.00
3-0211	MACHINERY & EQUIP. TIRE & TIRE REP	22,459.61	30,000.00	27,142.26	30,000.00	30,000.00	30,000.00
3-0213	EROSION CONTROL	450.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0215	OTHER ROAD/BRIDGE MATERIAL	56.16	5,000.00	0.00	5,000.00	5,000.00	5,000.00
3-0301	SIGNS	7,851.76	7,000.00	7,389.33	7,000.00	7,000.00	7,000.00
3-0302	SIGN POSTS	371.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0303	GUARD RAIL AND POSTS	4,362.10	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0306	PAVEMENT MARKING	0.00	25,000.00	23,720.95	20,000.00	20,000.00	20,000.00
3-0308	FLARES, FLAGS, BARRICADES	450.00	2,000.00	2,830.70	3,000.00	3,000.00	3,000.00
3-0400	MISC. SUPPLIES & MATRIALS	4,515.95	5,000.00	2,210.57	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***1,054,585.76***	***1,269,500.00***	***1,084,590.69***	***1,276,000.00***	***1,276,000.00***	***1,276,000.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	344.00	50,000.00	48,978.26	50,000.00	50,000.00	50,000.00
4-0200	OFFICE EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0400	LAND RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0500	BUILDING RENTAL	540.00	540.00	540.00	720.00	720.00	720.00
	Equipment Rental Totals	***884.00***	***50,540.00***	***49,518.26***	***50,720.00***	***50,720.00***	***50,720.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
5-0302	PICKUPS	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	59,500.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0308	SNOW REMOVING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0321	GRADALL	0.00	0.00	0.00	0.00	0.00	0.00
5-0333	CHAIN SAWS	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0300	ROAD
				Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0400	ENGINEERING & TECHNICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	1,466.68	1,000.00	33.81	1,000.00	1,000.00	1,000.00
5-0600	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	40,400.00	40,000.00	5,925.00	40,000.00	40,000.00	40,000.00
5-1201	ARMOR COATING	0.00	0.00	0.00	0.00	0.00	0.00
5-1202	GRADING	41,105.64	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1205	BITUMINOUS SURFACING	13,633.20	500,000.00	3,628.80	50,000.00	50,000.00	50,000.00
5-1207	STRUCTURE PIPES/BOX CULVERT	232,502.62	101,410.00	0.00	100,000.00	100,000.00	100,000.00
5-1211	BRIDGES	246.23	300,000.00	0.00	730,570.00	730,570.00	730,570.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	24,583.75	75,000.00	108,830.38	100,000.00	100,000.00	100,000.00
5-1304	SURVEYOR	1,689.90	5,000.00	90.00	5,000.00	5,000.00	5,000.00
5-1307	ADVERTISEMENT FEES	0.00	150.00	96.70	150.00	150.00	150.00
5-1309	DATA PROCESSING SOFTWARE	459.00	460.00	0.00	0.00	0.00	0.00
5-1310	SAFETY SURVEY FEES	0.00	40.00	0.00	40.00	40.00	40.00
	Capital Outlay Totals	***415,587.02***	***1,073,060.00***	***118,604.69***	***1,146,760.00***	***1,146,760.00***	***1,146,760.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-705 ROAD/BRIDGE TOTAL		**2,740,159.27**	**3,895,000.00**	**2,661,435.75**	**3,995,000.00**	**3,995,000.00**	**3,995,000.00**
300 ROAD TOTALS							
	TOTAL EXPENDITURES	2,740,159.27		2,661,435.75			
	TOTAL BUDGET OF EXPENDITURES		3,895,000.00		3,995,000.00	3,995,000.00	3,995,000.00
	NECESSARY CASH RESERVE		80,000.00		80,000.00	80,000.00	80,000.00
	TOTAL REQUIREMENTS		3,975,000.00		4,075,000.00	4,075,000.00	4,075,000.00

POLK COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE

					Code	Description
				Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,320,092.19**	**1,510,478.00**	**1,510,477.64**	**1,692,951.00**	**1,692,951.00**	**1,692,951.00**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM STP	116,763.34	109,000.00	109,468.34	113,000.00	113,000.00	113,000.00
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM HBP	73,622.11	73,000.00	73,004.52	78,000.00	78,000.00	78,000.00
	Intergovernmental State Totals	*190,385.45*	*182,000.00*	*182,472.86*	*191,000.00*	*191,000.00*	*191,000.00*
	TOTAL REVENUE AVAILABLE	**1,510,477.64**	**1,692,478.00**	**1,692,950.50**	**1,883,951.00**	**1,883,951.00**	**1,883,951.00**
	Less: EXPENDITURES	**0.00**	**1,692,478.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,510,477.64**	**0.00**	**1,692,950.50**			

POLK COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND

	Code	Description
Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
Function	706	ROAD BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1205	BITUMINOUS SURFACING	0.00	1,101,487.00	0.00	1,214,956.00	1,214,956.00	1,214,956.00
5-1211	BRIDGES	0.00	590,991.00	0.00	668,995.00	668,995.00	668,995.00
	Capital Outlay Totals	***0.00***	***1,692,478.00***	***0.00***	***1,883,951.00***	***1,883,951.00***	***1,883,951.00***
0650-706 ROAD BUYBACK PROGRAM TOTAL		**0.00**	**1,692,478.00**	**0.00**	**1,883,951.00**	**1,883,951.00**	**1,883,951.00**
650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,692,478.00		1,883,951.00	1,883,951.00	1,883,951.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,692,478.00		1,883,951.00	1,883,951.00	1,883,951.00

POLK COUNTY EQUIPMENT SINKING REVENUE

					Code	Description
				Fund	0950	EQUIPMENT SINKING
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**55,415.54**	**101,086.00**	**101,086.42**	**145,669.00**	**145,669.00**	**145,669.00**
	Taxes						
300-00	PROPERTY TAXES	40,158.36	45,000.00	38,064.40	45,000.00	45,000.00	45,000.00
	Taxes Totals	***40,158.36***	***45,000.00***	***38,064.40***	***45,000.00***	***45,000.00***	***45,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	514.45	0.00	547.39	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	4,690.82	0.00	5,664.70	0.00	0.00	0.00
346-01	PRO RATE MOTOR VEHICLE	88.52	64.00	84.94	71.00	71.00	71.00
346-02	CARLINE	17.83	0.00	15.32	0.00	0.00	0.00
346-05	NAMEPLATE TAX	16.66	0.00	18.82	0.00	0.00	0.00
	Intergovernmental State Totals	***5,328.28***	***64.00***	***6,331.17***	***71.00***	***71.00***	***71.00***
	Other Intergovernmental						
353-02	IN-LIEU-OF-TAX - 5% GROSS REVENUE	184.55	150.00	183.46	160.00	160.00	160.00
353-03	IN-LIEU-OF-TAX	4.81	0.00	9.61	0.00	0.00	0.00
	Other Intergovernmental Totals	***189.36***	***150.00***	***193.07***	***160.00***	***160.00***	***160.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPT COMMISSION	-5.12	0.00	-5.49	0.00	0.00	0.00
	County Treasurer Totals	***-5.12***	***0.00***	***-5.49***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**60,928.06**	**101,300.00**	**107,605.17**	**145,900.00**	**145,900.00**	**145,900.00**
	TOTAL PROPERTY TAXES	**40,158.36**	**45,000.00**	**38,064.40**	**45,000.00**	**45,000.00**	**45,000.00**
	TOTAL REVENUE AVAILABLE	**101,086.42**	**146,300.00**	**145,669.57**	**190,900.00**	**190,900.00**	**190,900.00**
	Less: EXPENDITURES	**0.00**	**146,300.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**101,086.42**	**0.00**	**145,669.57**			

POLK COUNTY EQUIPMENT SINKING

	Code	Description
Fund	0950	EQUIPMENT SINKING
Function	985	EQUIPMENT ACQUISITION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0302	PICKUPS	0.00	40,000.00	0.00	92,000.00	92,000.00	92,000.00
5-0303	TRUCKS	0.00	106,300.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADER	0.00	0.00	0.00	98,900.00	98,900.00	98,900.00
5-0320	MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***146,300.00***	***0.00***	***190,900.00***	***190,900.00***	***190,900.00***
0950-985 EQUIPMENT ACQUISITION TOTAL		**0.00**	**146,300.00**	**0.00**	**190,900.00**	**190,900.00**	**190,900.00**
950 EQUIPMENT SINKING TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		146,300.00		190,900.00	190,900.00	190,900.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		146,300.00		190,900.00	190,900.00	190,900.00

POLK COUNTY ROD PRESERVATION & MODERNIZATION REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERNIZATION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**19,880.06**	**23,844.00**	**23,843.81**	**28,239.00**	**28,239.00**	**28,239.00**
	Register of Deeds						
394-01	FILING & RECORDING FEES	3,963.75	3,656.00	4,395.00	3,961.00	3,961.00	3,961.00
	Register of Deeds Totals	***3,963.75***	***3,656.00***	***4,395.00***	***3,961.00***	***3,961.00***	***3,961.00***
	TOTAL REVENUE AVAILABLE	**23,843.81**	**27,500.00**	**28,238.81**	**32,200.00**	**32,200.00**	**32,200.00**
	Less: EXPENDITURES	**0.00**	**27,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**23,843.81**	**0.00**	**28,238.81**			

POLK COUNTY ROD PRESERVATION & MODERNIZATION

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERNIZATION
				Function	604	REGISTER OF DEEDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2002	BOOK BINDING	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***0.00***	***8,000.00***	***0.00***	***8,000.00***	***8,000.00***	***8,000.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	19,500.00	0.00	24,200.00	24,200.00	24,200.00
	Capital Outlay Totals	***0.00***	***19,500.00***	***0.00***	***24,200.00***	***24,200.00***	***24,200.00***
1150-604 REGISTER OF DEEDS TOTAL		**0.00**	**27,500.00**	**0.00**	**32,200.00**	**32,200.00**	**32,200.00**
1150 ROD PRESERVATION & MODERNIZATION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		27,500.00		32,200.00	32,200.00	32,200.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		27,500.00		32,200.00	32,200.00	32,200.00

POLK COUNTY VETERAN'S AID REVENUE

					Code	Description
				Fund	1900	VETERAN'S AID
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**23,453.76**	**24,464.00**	**24,463.55**	**25,454.00**	**25,454.00**	**25,454.00**
	Taxes						
300-00	PROPERTY TAXES	887.77	1,000.00	845.24	1,000.00	1,000.00	1,000.00
	Taxes Totals	***887.77***	***1,000.00***	***845.24***	***1,000.00***	***1,000.00***	***1,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	11.49	0.00	12.07	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	103.74	0.00	126.34	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE	1.97	0.00	1.89	0.00	0.00	0.00
346-02	CARLINE TAX	0.39	0.00	0.34	0.00	0.00	0.00
346-05	NAMEPLATE TAX	0.36	0.00	0.41	0.00	0.00	0.00
	Intergovernmental State Totals	***117.95***	***0.00***	***141.05***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-02	IN-LIEU-OF-TAX - 5% GROSS REVENUE	4.08	0.00	4.09	0.00	0.00	0.00
353-03	IN-LIEU-OF-TAX - HOUSING AUTHORITY	0.11	0.00	0.21	0.00	0.00	0.00
	Other Intergovernmental Totals	***4.19***	***0.00***	***4.30***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPT COMMISSION	-0.12	0.00	-0.12	0.00	0.00	0.00
	County Treasurer Totals	***-0.12***	***0.00***	***-0.12***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**23,575.78**	**24,464.00**	**24,608.78**	**25,454.00**	**25,454.00**	**25,454.00**
	TOTAL PROPERTY TAXES	**887.77**	**1,000.00**	**845.24**	**1,000.00**	**1,000.00**	**1,000.00**
	TOTAL REVENUE AVAILABLE	**24,463.55**	**25,464.00**	**25,454.02**	**26,454.00**	**26,454.00**	**26,454.00**
	Less: EXPENDITURES	**0.00**	**25,464.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**24,463.55**	**0.00**	**25,454.02**			

POLK COUNTY VETERAN'S AID

		Code	Description
	Fund	1900	VETERAN'S AID
	Function	802	VETERAN'S AID

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-8700	VETERAN'S AID COSTS	0.00	25,464.00	0.00	26,454.00	26,454.00	26,454.00
	Operating Expenses Totals	***0.00***	***25,464.00***	***0.00***	***26,454.00***	***26,454.00***	***26,454.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1900-802 VETERAN'S AID TOTAL		**0.00**	**25,464.00**	**0.00**	**26,454.00**	**26,454.00**	**26,454.00**
1900 VETERAN'S AID TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,464.00		26,454.00	26,454.00	26,454.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,464.00		26,454.00	26,454.00	26,454.00

POLK COUNTY SENIOR CITIZEN SERVICE CENTER REVENUE

					Code	Description
				Fund	2250	SENIOR CITIZEN SERVICE CENTER
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**26,759.78**	**25,819.00**	**25,819.16**	**14,589.00**	**14,589.00**	**14,589.00**
	Intergovernmental Federal						
331-50	TITLE XX	0.00	1,803.00	0.00	1,803.00	1,803.00	1,803.00
	Intergovernmental Federal Totals	***0.00***	***1,803.00***	***0.00***	***1,803.00***	***1,803.00***	***1,803.00***
	Intergovernmental State						
340-54	USDA	4,717.30	8,400.00	4,297.30	0.00	0.00	0.00
341-50	LAAA ALLOTMENT	58,147.00	58,147.00	58,147.00	66,547.00	66,547.00	66,547.00
	Intergovernmental State Totals	***62,864.30***	***66,547.00***	***62,444.30***	***66,547.00***	***66,547.00***	***66,547.00***
	Other Intergovernmental						
351-01	POLK COUNTY ALLOTMENT	65,690.00	65,690.00	65,690.00	88,559.00	88,559.00	88,559.00
	Other Intergovernmental Totals	***65,690.00***	***65,690.00***	***65,690.00***	***88,559.00***	***88,559.00***	***88,559.00***
	Other Fees and Miscellaneous						
420-30	COST REIMBURSEMENT	480.00	0.00	440.00	0.00	0.00	0.00
500-01	RENTAL OF SENIOR CENTER	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
505-02	PROGRAM FEES/MEALS	12,683.16	78,000.00	12,542.78	78,000.00	78,000.00	78,000.00
505-03	MILEAGE REIMBURSEMENT - HD MEALS	22,002.75	0.00	17,694.25	0.00	0.00	0.00
505-05	WAIVER MEALS	37.50	193.00	0.00	193.00	193.00	193.00
534-01	CONTRIBUTIONS & DONATIONS	8,102.50	0.00	450.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***45,705.91***	***80,593.00***	***33,527.03***	***80,593.00***	***80,593.00***	***80,593.00***
	TOTAL REVENUE AVAILABLE	**201,019.99**	**240,452.00**	**187,480.49**	**252,091.00**	**252,091.00**	**252,091.00**
	Less: EXPENDITURES	**175,200.83**	**216,633.00**	**172,891.33**			
	BALANCE FORWARD/CASH RESERVE	**25,819.16**	**23,819.00**	**14,589.16**			

POLK COUNTY SENIOR CITIZEN SERVICE CENTER

	Code	Description
Fund	2250	SENIOR CITIZEN SERVICE CENTER
Function	837	SENIOR CITIZEN PROGRAMS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE	45,717.96	0.00	30,646.88	0.00	0.00	0.00
1-0334	REGULAR TIME DIETARY	28,006.40	0.00	34,560.00	0.00	0.00	0.00
1-0401	PART-TIME ADMINISTRATIVE	5,445.00	0.00	5,940.00	0.00	0.00	0.00
1-0405	PART-TIME CLERICAL	230.00	0.00	0.00	0.00	0.00	0.00
1-0406	PART TIME CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0411	PART-TIME SOCIAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
1-0425	PART-TIME DIETARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0429	PART-TIME DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1200	BENEFIT ALLOCATION	19,849.84	0.00	17,786.72	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES - COOK SUB	0.00	105,785.00	0.00	88,654.00	88,654.00	88,654.00
1-1400	VAN CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***99,249.20***	***105,785.00***	***88,933.60***	***88,654.00***	***88,654.00***	***88,654.00***
	Operating Expenses						
2-0100	POSTAGE	625.25	0.00	402.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	4,251.36	4,400.00	4,283.51	5,000.00	5,000.00	5,000.00
2-0500	UTILITIES (ELECTRIC & GAS)	3,681.46	2,250.00	6,600.00	2,250.00	2,250.00	2,250.00
2-0501	LIGHT/ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00
2-0504	SEWER	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	CAR REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	1,235.10	0.00	939.43	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	3,972.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	8,811.58	12,563.00	9,908.37	12,563.00	12,563.00	12,563.00
2-1708	BOARD MEMBERS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00

POLK COUNTY SENIOR CITIZEN SERVICE CENTER

	Code	Description
Fund	2250	SENIOR CITIZEN SERVICE CENTER
Function	837	SENIOR CITIZEN PROGRAMS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1801	DUES,SUB,REG & TRAINING	3,248.58	0.00	3,000.31	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	2,134.92	13,875.00	2,667.54	13,875.00	13,875.00	13,875.00
2-2515	FOOD SERVICE	41,051.00	0.00	38,823.00	0.00	0.00	0.00
2-2540	AUDIT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4110	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***65,039.25***	***33,088.00***	***70,596.16***	***33,688.00***	***33,688.00***	***33,688.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITOR SUPPLIES	0.00	0.00	51.66	0.00	0.00	0.00
3-0107	WATER SOFTENER SALT	0.00	0.00	0.00	0.00	0.00	0.00
3-0110	MINOR EQUIPMENT	1,007.48	0.00	1,875.45	0.00	0.00	0.00
3-0111	RAW FOODS	0.00	72,000.00	0.00	72,000.00	72,000.00	72,000.00
3-0116	MEAL PAPER PRODUCTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0124	HOME DELIVERED MEALS PAPER	0.00	0.00	0.00	0.00	0.00	0.00
3-0131	KITCHEN SUPPLIES	1,755.40	0.00	2,674.46	0.00	0.00	0.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS	8,149.50	5,760.00	8,760.00	5,760.00	5,760.00	5,760.00
	Supplies and Materials Totals	***10,912.38***	***77,760.00***	***13,361.57***	***77,760.00***	***77,760.00***	***77,760.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0501	RENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1000	FOOD & BEVERAGE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2250-837 SENIOR CITIZEN PROGRAMS TOTAL		**175,200.83**	**216,633.00**	**172,891.33**	**200,102.00**	**200,102.00**	**200,102.00**
2250 SENIOR CITIZEN SERVICE CENTER TOTALS							
	TOTAL EXPENDITURES	175,200.83		172,891.33			
	TOTAL BUDGET OF EXPENDITURES		216,633.00		200,102.00	200,102.00	200,102.00
	NECESSARY CASH RESERVE		23,819.00		51,989.00	51,989.00	51,989.00
	TOTAL REQUIREMENTS		240,452.00		252,091.00	252,091.00	252,091.00

POLK COUNTY STOP PROGRAM REVENUE

					Code	Description
				Fund	2356	STOP PROGRAM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,235.26**	**1,985.00**	**1,985.26**	**3,135.00**	**3,135.00**	**3,135.00**
	County Attorney						
396-08	PRETRIAL DIVERSION	750.00	515.00	1,150.00	865.00	865.00	865.00
	County Attorney Totals	***750.00***	***515.00***	***1,150.00***	***865.00***	***865.00***	***865.00***
	TOTAL REVENUE AVAILABLE	**1,985.26**	**2,500.00**	**3,135.26**	**4,000.00**	**4,000.00**	**4,000.00**
	Less: EXPENDITURES	**0.00**	**2,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,985.26**	**0.00**	**3,135.26**			

POLK COUNTY STOP PROGRAM

		Code	Description
	Fund	2356	STOP PROGRAM
	Function	654	LAW ENFORCEMENT PROGRAMS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0112	LAW ENFORCEMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	1,500.00	0.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***0.00***	***1,500.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
2356-654 LAW ENFORCEMENT PROGRAMS TOTAL		**0.00**	**2,500.00**	**0.00**	**4,000.00**	**4,000.00**	**4,000.00**
2356 STOP PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,500.00		4,000.00	4,000.00	4,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,500.00		4,000.00	4,000.00	4,000.00

POLK COUNTY DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
475-01	SALE VEHICLE - DRUG LAW ENFORCEMENT	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
475-02	ABANDONED VEHICLE	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
475-03	CONFISCATED ARTICLES - DRUG	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**
	Less: EXPENDITURES	**0.00**	**50,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

POLK COUNTY DRUG LAW ENFORCEMENT

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT
				Function	660	LAW ENFORCEMENT-DRUGS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2900	LAW ENFORCEMENT COSTS	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	Operating Expenses Totals	***0.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
2360-660 LAW ENFORCEMENT-DRUGS TOTAL		**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**
2360 DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		50,000.00		50,000.00	50,000.00	50,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		50,000.00		50,000.00	50,000.00	50,000.00

POLK COUNTY FEDERAL DRUG LAW ENFORCEMENT REVENUE

						Code	Description
					Fund	2410	FEDERAL DRUG LAW ENFORCEMENT
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**315.04**	**315.00**	**315.04**	**315.00**	**315.00**	**315.00**
	Intergovernmental Federal						
330-40	DRUG COMMISSION	0.00	49,685.00	0.00	49,685.00	49,685.00	49,685.00
	Intergovernmental Federal Totals	***0.00***	***49,685.00***	***0.00***	***49,685.00***	***49,685.00***	***49,685.00***
	TOTAL REVENUE AVAILABLE	**315.04**	**50,000.00**	**315.04**	**50,000.00**	**50,000.00**	**50,000.00**
	Less: EXPENDITURES	**0.00**	**50,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**315.04**	**0.00**	**315.04**			

POLK COUNTY FEDERAL DRUG LAW ENFORCEMENT

						Code	Description
					Fund	2410	FEDERAL DRUG LAW ENFORCEMENT
					Function	660	LAW ENFORCEMENT - DRUGS
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Operating Expenses						
2-2901	LAW ENFORCEMENT COSTS - SHERIFF	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
2-2902	LAW ENFORCEMENT COSTS - ATTORNEY	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***0.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
2410-660 LAW ENFORCEMENT - DRUGS TOTAL		**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**
2410 FEDERAL DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		50,000.00		50,000.00	50,000.00	50,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		50,000.00		50,000.00	50,000.00	50,000.00

POLK COUNTY FEDERAL GRANTS REVENUE

					Code	Description
				Fund	2500	FEDERAL GRANTS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental Federal						
339-01	FEDERAL GRANTS - OTHER	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Intergovernmental Federal Totals	***0.00***	***250,000.00***	***0.00***	***250,000.00***	***250,000.00***	***250,000.00***
	Other Intergovernmental						
350-01	GRANTS-NOT FED OR STATE	12,000.00	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***12,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**12,000.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**250,000.00**
	Less: EXPENDITURES	**12,000.00**	**250,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

POLK COUNTY FEDERAL GRANTS

		Code	Description
	Fund	2500	FEDERAL GRANTS
	Function	654	LAW ENFORCE MENT PROGRAMS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2901	LAW ENFORCEMENT COSTS - SHERIFF	0.00	125,000.00	0.00	125,000.00	125,000.00	125,000.00
	Operating Expenses Totals	***0.00***	***125,000.00***	***0.00***	***125,000.00***	***125,000.00***	***125,000.00***
	Capital Outlay						
5-0304	Emergency Management Equipment	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
5-0557	Communications Equipment	12,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	Capital Outlay Totals	***12,000.00***	***125,000.00***	***0.00***	***125,000.00***	***125,000.00***	***125,000.00***
2500-654 LAW ENFORCEMENT PROGRAMS TOTAL		**12,000.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**250,000.00**
2500 FEDERAL GRANTS TOTALS							
	TOTAL EXPENDITURES	12,000.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		250,000.00		250,000.00	250,000.00	250,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		250,000.00		250,000.00	250,000.00	250,000.00

POLK COUNTY DISASTER FUND REVENUE

					Code	Description
				Fund	2575	DISASTER FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**155,228.97**	**179,643.00**	**179,642.53**	**179,642.00**	**179,642.00**	**179,642.00**
	Intergovernmental Federal						
334-02	FEDERAL NATURAL DISASTER	27,242.54	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Intergovernmental Federal Totals	***27,242.54***	***250,000.00***	***0.00***	***250,000.00***	***250,000.00***	***250,000.00***
	Intergovernmental State						
340-20	STATE NATURAL DISASTER	6,251.02	70,357.00	0.00	70,358.00	70,358.00	70,358.00
	Intergovernmental State Totals	***6,251.02***	***70,357.00***	***0.00***	***70,358.00***	***70,358.00***	***70,358.00***
	TOTAL REVENUE AVAILABLE	**188,722.53**	**500,000.00**	**179,642.53**	**500,000.00**	**500,000.00**	**500,000.00**
	Less: EXPENDITURES	**9,080.00**	**500,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**179,642.53**	**0.00**	**179,642.53**			

POLK COUNTY DISASTER FUND

		Code	Description
	Fund	2575	DISASTER FUND
	Function	971	MISCELLANEOUS - OTHER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2561	Snow Removal - By Others	9,080.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***9,080.00***	***25,000.00***	***0.00***	***25,000.00***	***25,000.00***	***25,000.00***
	Supplies and Materials						
3-0202	GRAVEL AND ROCK	0.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
3-0206	CULVERTS	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
	Supplies and Materials Totals	***0.00***	***275,000.00***	***0.00***	***275,000.00***	***275,000.00***	***275,000.00***
	Capital Outlay						
5-1211	BRIDGES	0.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
	Capital Outlay Totals	***0.00***	***200,000.00***	***0.00***	***200,000.00***	***200,000.00***	***200,000.00***
2575-971 MISCELLANEOUS - OTHER TOTAL		**9,080.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**	**500,000.00**
2575 DISASTER FUND TOTALS							
	TOTAL EXPENDITURES	9,080.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		500,000.00		500,000.00	500,000.00	500,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		500,000.00		500,000.00	500,000.00	500,000.00

POLK COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**787,075.39**	**576,213.00**	**576,212.74**	**58,536.00**	**58,536.00**	**58,536.00**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	32,793.68	13,787.00	9,622.39	1,464.00	1,464.00	1,464.00
	Other Fees and Miscellaneous Totals	***32,793.68***	***13,787.00***	***9,622.39***	***1,464.00***	***1,464.00***	***1,464.00***
	TOTAL REVENUE AVAILABLE	**819,869.07**	**590,000.00**	**585,835.13**	**60,000.00**	**60,000.00**	**60,000.00**
	Less: EXPENDITURES	**243,656.33**	**590,000.00**	**527,298.74**			
	BALANCE FORWARD/CASH RESERVE	**576,212.74**	**0.00**	**58,536.39**			

POLK COUNTY COVID AMERICAN RESCUE PLAN

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	911	AMERICAN RESCUE PLAN ACT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0230	Courthouse Remodeling	0.00	50,500.00	44,856.07	0.00	0.00	0.00
5-0262	ELECTRICAL REMODEL	125,260.52	40,000.00	39,480.97	0.00	0.00	0.00
5-0264	OTHER BUILDINGS	7,338.52	0.00	0.00	20,000.00	20,000.00	20,000.00
5-0303	Safety Equipment	34,093.75	5,000.00	25,000.00	0.00	0.00	0.00
5-0307	Motor Graders and Loaders	0.00	385,500.00	385,500.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	25,000.00	20,000.00	0.00	0.00	0.00	0.00
5-1100	Other Equipment	51,963.54	89,000.00	0.00	0.00	0.00	0.00
5-1206	Concrete Surfacing	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00
5-1502	Engineering Fees	0.00	0.00	32,461.70	0.00	0.00	0.00
	Capital Outlay Totals	***243,656.33***	***590,000.00***	***527,298.74***	***60,000.00***	***60,000.00***	***60,000.00***
2580-911 AMERICAN RESCUE PLAN ACT TOTAL		**243,656.33**	**590,000.00**	**527,298.74**	**60,000.00**	**60,000.00**	**60,000.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	243,656.33		527,298.74			
	TOTAL BUDGET OF EXPENDITURES		590,000.00		60,000.00	60,000.00	60,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		590,000.00		60,000.00	60,000.00	60,000.00

POLK COUNTY COMMUNITY DEVELOPMENT GRANT REVENUE

					Code	Description
				Fund	2605	COMMUNITY DEVELOPMENT GRANT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental Federal						
339-04	COMMUNITY BLOCK GRANT	0.00	406,000.00	0.00	406,000.00	406,000.00	406,000.00
	Intergovernmental Federal Totals	***0.00***	***406,000.00***	***0.00***	***406,000.00***	***406,000.00***	***406,000.00***
	Other Fees and Miscellaneous						
510-01	INTEREST	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
540-01	MISC REVENUE (PRIN. ON LOAN PAYMTS)	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***18,000.00***	***0.00***	***18,000.00***	***18,000.00***	***18,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**424,000.00**	**0.00**	**424,000.00**	**424,000.00**	**424,000.00**
	Less: EXPENDITURES	**0.00**	**424,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

POLK COUNTY COMMUNITY DEVELOPMENT GRANT

					Code	Description
				Fund	2605	COMMUNITY DEVELOPMENT GRANT
				Function	910	ECONOMIC DEVELOPMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE EXPENSES	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
2-4300	ECONOMIC DEVELOPMENT	0.00	418,000.00	0.00	418,000.00	418,000.00	418,000.00
	Operating Expenses Totals	***0.00***	***424,000.00***	***0.00***	***424,000.00***	***424,000.00***	***424,000.00***
2605-910 ECONOMIC DEVELOPMENT TOTAL		**0.00**	**424,000.00**	**0.00**	**424,000.00**	**424,000.00**	**424,000.00**
2605 COMMUNITY DEVELOPMENT GRANT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		424,000.00		424,000.00	424,000.00	424,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		424,000.00		424,000.00	424,000.00	424,000.00

POLK COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**4,206,801.51**	**4,786,105.00**	**4,786,104.99**	**6,841,098.00**	**6,841,098.00**	**6,841,098.00**
	Taxes						
310-01	INHERITANCE TAXES	987,909.95	313,895.00	2,605,208.74	258,902.00	258,902.00	258,902.00
310-02	INTEREST ON INHERITANCE TAX	47,069.65	0.00	90,109.37	0.00	0.00	0.00
310-03	INHERTIANCE TAX-PENALTY	546.85	0.00	51.59	0.00	0.00	0.00
	Taxes Totals	***1,035,526.45***	***313,895.00***	***2,695,369.70***	***258,902.00***	***258,902.00***	***258,902.00***
	Transfers						
590-01	TRANSFER ACCOUNT	23,000.00	50,000.00	40,000.00	100,000.00	100,000.00	100,000.00
	Transfers Totals	***23,000.00***	***50,000.00***	***40,000.00***	***100,000.00***	***100,000.00***	***100,000.00***
	TOTAL REVENUE AVAILABLE	**5,265,327.96**	**5,150,000.00**	**7,521,474.69**	**7,200,000.00**	**7,200,000.00**	**7,200,000.00**
	Less: EXPENDITURES	**479,222.97**	**5,150,000.00**	**680,376.87**			
	BALANCE FORWARD/CASH RESERVE	**4,786,104.99**	**0.00**	**6,841,097.82**			

POLK COUNTY INHERITANCE TAX

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1100	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	99,859.55	125,000.00	114,403.24	150,000.00	150,000.00	150,000.00
2-1300	BUILDING REPAIR	442.50	750,000.00	310,183.93	750,000.00	750,000.00	750,000.00
2-2300	JUROR FEES	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-2500	CONSULTING FEES	0.00	25,000.00	24,000.00	25,000.00	25,000.00	25,000.00
2-2510	APPRAISERS FEES	107,377.67	200,000.00	47,729.50	200,000.00	200,000.00	200,000.00
2-2900	LAW ENFORCEMENTS COSTS	1,500.00	10,000.00	6,304.14	10,000.00	10,000.00	10,000.00
2-3920	AERIAL PHOTOS	0.00	30,000.00	23,617.67	50,000.00	50,000.00	50,000.00
2-4000	REFUSE/SOLID WASTE - LANDFILL	0.00	0.00	0.00	0.00	0.00	0.00
2-4400	INTERGOVERNMENTAL PAYMENT-SR CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-4408	AMBULANCE COSTS	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
2-4411	AREA AGENCY ON AGING COST	0.00	0.00	0.00	0.00	0.00	0.00
2-4420	MENTAL HEALTH SERVICE ACT (PIONEER)	0.00	0.00	0.00	0.00	0.00	0.00
2-4427	MUSEUM	0.00	0.00	0.00	0.00	0.00	0.00
2-4428	LIBRARY	10,400.00	10,400.00	10,400.00	10,400.00	10,400.00	10,400.00
2-4436	COMMUNITY ACTION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-4447	HANDICAPPED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILM/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9060	MISCELLANEOUS REFUNDS	0.00	0.00	3,990.87	0.00	0.00	0.00
	Operating Expenses Totals	***227,579.72***	***1,178,400.00***	***548,629.35***	***1,223,400.00***	***1,223,400.00***	***1,223,400.00***
	Capital Outlay						
5-0103	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0210	HOSPITAL BUILDING & PLANT	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CARS	155,398.77	100,000.00	62,697.26	100,000.00	100,000.00	100,000.00
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	300,000.00	0.00	600,000.00	600,000.00	600,000.00
5-0311	RADIO EQUIPMENT	73,244.48	0.00	29,050.26	0.00	0.00	0.00
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
5-1205	BITUMONOUS SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	3,496,600.00	0.00	5,151,600.00	5,151,600.00	5,151,600.00
	Capital Outlay Totals	***228,643.25***	***3,921,600.00***	***91,747.52***	***5,876,600.00***	***5,876,600.00***	***5,876,600.00***
	Transfers Out						
7-0200	INTERFUND TRANSFERS	23,000.00	50,000.00	40,000.00	100,000.00	100,000.00	100,000.00

POLK COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out Totals	*23,000.00*	*50,000.00*	*40,000.00*	*100,000.00*	*100,000.00*	*100,000.00*
2700-982 INHERITANCE TAX TOTAL		**479,222.97**	**5,150,000.00**	**680,376.87**	**7,200,000.00**	**7,200,000.00**	**7,200,000.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	479,222.97		680,376.87			
	TOTAL BUDGET OF EXPENDITURES		5,150,000.00		7,200,000.00	7,200,000.00	7,200,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,150,000.00		7,200,000.00	7,200,000.00	7,200,000.00

POLK COUNTY 911 EMERGENCY MANAGEMENT REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY MANAGEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**4,345.72**	**2,287.00**	**2,287.47**	**0.00**	**0.00**	**0.00**
	County Sheriff						
395-09	911 SURCHARGES	13,509.38	7,713.00	2,848.17	0.00	0.00	0.00
	County Sheriff Totals	***13,509.38***	***7,713.00***	***2,848.17***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER-FUND TRANSFERS	0.00	0.00	-3,106.23	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-3,106.23***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**17,855.10**	**10,000.00**	**2,029.41**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**15,567.63**	**10,000.00**	**2,029.41**			
	BALANCE FORWARD/CASH RESERVE	**2,287.47**	**0.00**	**0.00**			

POLK COUNTY 911 EMERGENCY MANAGEMENT

	Code	Description
Fund	2910	911 EMERGENCY MANAGEMENT
Function	690	911 EMERGENCY SERVICE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	EMERGENCY PHONE-911	15,567.63	2,000.00	2,029.41	0.00	0.00	0.00
	Operating Expenses Totals	***15,567.63***	***2,000.00***	***2,029.41***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1217	EMERGENCY PHONE 911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	8,000.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***8,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-690 911 EMERGENCY SERVICE TOTAL		**15,567.63**	**10,000.00**	**2,029.41**	**0.00**	**0.00**	**0.00**
2910 911 EMERGENCY MANAGEMENT TOTALS							
	TOTAL EXPENDITURES	15,567.63		2,029.41			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,000.00		0.00	0.00	0.00

POLK COUNTY HIGHWAY BONDS REVENUE

					Code	Description
				Fund	3700	HIGHWAY BONDS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**485,696.70**	**478,072.00**	**478,071.68**	**465,576.00**	**465,576.00**	**465,576.00**
	Taxes						
300-00	PROPERTY TAXES	598,129.73	686,428.00	577,915.31	762,934.00	762,934.00	762,934.00
	Taxes Totals	***598,129.73***	***686,428.00***	***577,915.31***	***762,934.00***	***762,934.00***	***762,934.00***
	Intergovernmental State						
344-01	HOMESTEAD ALLOCATION	7,698.42	0.00	8,331.21	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	70,476.34	0.00	86,405.40	0.00	0.00	0.00
346-01	PRO RATA	1,316.42	750.00	1,288.54	1,000.00	1,000.00	1,000.00
346-02	CARLINE	266.50	250.00	233.37	200.00	200.00	200.00
346-05	NAMEPLATE CAPACITY TAX-WIND	250.32	0.00	287.13	200.00	200.00	200.00
	Intergovernmental State Totals	***80,008.00***	***1,000.00***	***96,545.65***	***1,400.00***	***1,400.00***	***1,400.00***
	Other Intergovernmental						
353-02	5% GROSS	2,772.79	1,500.00	2,798.30	2,000.00	2,000.00	2,000.00
353-03	IN-LIEU-OF-TAX	70.21	0.00	144.35	0.00	0.00	0.00
	Other Intergovernmental Totals	***2,843.00***	***1,500.00***	***2,942.65***	***2,000.00***	***2,000.00***	***2,000.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPT COMMISSION	-77.00	0.00	-83.29	0.00	0.00	0.00
	County Treasurer Totals	***-77.00***	***0.00***	***-83.29***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
520-01	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	2,758,530.00	2,758,530.00	2,758,530.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***2,758,530.00***	***2,758,530.00***	***2,758,530.00***
	Transfers						
590-02	INTER-FUND TRANSFERS	23,000.00	50,000.00	40,000.00	100,000.00	100,000.00	100,000.00
	Transfers Totals	***23,000.00***	***50,000.00***	***40,000.00***	***100,000.00***	***100,000.00***	***100,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**591,470.70**	**530,572.00**	**617,476.69**	**3,327,506.00**	**3,327,506.00**	**3,327,506.00**
	TOTAL PROPERTY TAXES	**598,129.73**	**686,428.00**	**577,915.31**	**762,934.00**	**762,934.00**	**762,934.00**
	TOTAL REVENUE AVAILABLE	**1,189,600.43**	**1,217,000.00**	**1,195,392.00**	**4,090,440.00**	**4,090,440.00**	**4,090,440.00**
	Less: EXPENDITURES	**711,528.75**	**742,000.00**	**729,816.25**			
	BALANCE FORWARD/CASH RESERVE	**478,071.68**	**475,000.00**	**465,575.75**			

POLK COUNTY HIGHWAY BONDS

		Code	Description
	Fund	3700	HIGHWAY BONDS
	Function	704	BRIDGE AND ROAD CONSTRUCTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1205	BITUMINOUS SURFACING CONTRACTS	0.00	0.00	0.00	2,735,440.00	2,735,440.00	2,735,440.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***2,735,440.00***	***2,735,440.00***	***2,735,440.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	665,000.00	680,000.00	675,000.00	680,000.00	680,000.00	680,000.00
6-0200	INTEREST PAYMENTS	23,528.75	12,000.00	14,816.25	100,000.00	100,000.00	100,000.00
	Debt Service Totals	***688,528.75***	***692,000.00***	***689,816.25***	***780,000.00***	***780,000.00***	***780,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	23,000.00	50,000.00	40,000.00	100,000.00	100,000.00	100,000.00
	Transfers Out Totals	***23,000.00***	***50,000.00***	***40,000.00***	***100,000.00***	***100,000.00***	***100,000.00***
3700-704 BRIDGE AND ROAD CONSTRUCTION TOTAL		**711,528.75**	**742,000.00**	**729,816.25**	**3,615,440.00**	**3,615,440.00**	**3,615,440.00**
3700 HIGHWAY BONDS TOTALS							
	TOTAL EXPENDITURES	711,528.75		729,816.25			
	TOTAL BUDGET OF EXPENDITURES		742,000.00		3,615,440.00	3,615,440.00	3,615,440.00
	NECESSARY CASH RESERVE		475,000.00		475,000.00	475,000.00	475,000.00
	TOTAL REQUIREMENTS		1,217,000.00		4,090,440.00	4,090,440.00	4,090,440.00

POLK COUNTY HOSPITAL OPERATING AND MAINTENANCE REVENUE

		Code	Description
	Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,829,157.01**	**2,173,860.00**	**2,173,859.99**	**2,161,380.00**	**2,161,380.00**	**2,161,380.00**
	Taxes						
300-00	PROPERTY TAXES	245,636.20	278,163.00	234,713.86	0.00	0.00	0.00
	Taxes Totals	***245,636.20***	***278,163.00***	***234,713.86***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	3,151.13	0.00	3,380.05	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	28,765.42	0.00	35,015.96	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE	541.20	470.00	523.51	0.00	0.00	0.00
346-02	CARLINE	109.18	0.00	94.65	0.00	0.00	0.00
346-05	NAMEPLATE TAX	102.17	100.00	116.37	0.00	0.00	0.00
	Intergovernmental State Totals	***32,669.10***	***570.00***	***39,130.54***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-01	IN-LIEU-OF-TAX - 1957/PRIOR	7.21	0.00	7.21	0.00	0.00	0.00
353-02	IN-LIEU-OF-TAX - 5% GROSS REVENUE	1,131.73	1,000.00	1,134.02	0.00	0.00	0.00
353-03	IN-LIEU-OF-TAX - HOUSING AUTHORITY	29.25	0.00	58.92	0.00	0.00	0.00
	Other Intergovernmental Totals	***1,168.19***	***1,000.00***	***1,200.15***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPT COMMISSION	-31.51	0.00	-33.80	0.00	0.00	0.00
	County Treasurer Totals	***-31.51***	***0.00***	***-33.80***	***0.00***	***0.00***	***0.00***
	County Hospital						
573-02	NURSING STA. MEDICAL & SURGICAL ACU	1,593,256.00	1,265,030.00	1,285,578.51	1,406,000.00	1,406,000.00	1,406,000.00
573-09	NEWBORN NURSERY ACUTE	72,750.00	44,000.00	62,300.00	62,000.00	62,000.00	62,000.00
573-17	RESPIRATORY SERVICES	13,561.00	17,000.00	2,232.00	2,000.00	2,000.00	2,000.00
573-19	LABOR & DELIVERY SERVICES	77,388.00	74,000.00	54,000.00	50,000.00	50,000.00	50,000.00
573-21	SURGICAL SERVICES	209,659.00	270,000.00	175,406.00	180,000.00	180,000.00	180,000.00
573-23	EMERGENCY SERVICES	774,198.00	650,000.00	964,557.00	850,000.00	850,000.00	850,000.00
573-25	CENTRAL SERVICES	271,241.00	350,000.00	260,085.81	260,000.00	260,000.00	260,000.00
574-01	LABORATORY SERVICES	1,286,663.00	1,350,000.00	1,297,619.75	1,290,000.00	1,290,000.00	1,290,000.00
574-03	ELECTRODIAGNOSIS	582,221.00	630,000.00	654,700.00	660,000.00	660,000.00	660,000.00
574-04	RADIOLOGY - DIAGNOSTIC	2,194,893.00	1,800,000.00	2,437,610.00	2,440,000.00	2,440,000.00	2,440,000.00
574-07	PHARMACY	931,264.00	1,125,000.00	1,315,155.31	1,300,000.00	1,300,000.00	1,300,000.00
574-08	ANESTHESIOLOGY	307,871.00	350,000.00	229,512.00	235,000.00	235,000.00	235,000.00
574-09	REHABILITATION SERVICE	1,050,468.00	725,000.00	1,358,701.00	1,350,000.00	1,350,000.00	1,350,000.00
574-12	CLINIC SERVICES	372,101.00	400,000.00	385,943.00	390,000.00	390,000.00	390,000.00
575-01	OTHER OPERATING REVENUES	77,496.00	75,000.00	118,533.16	75,000.00	75,000.00	75,000.00
575-51	PROVISIONS FOR BAD DEBTS	-152,000.00	-130,000.00	-144,000.00	-144,000.00	-144,000.00	-144,000.00

POLK COUNTY HOSPITAL OPERATING AND MAINTENANCE REVENUE

					Code	Description
				Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
575-52	CONTRACTUAL ADJUSTMENTS	-1,012,189.00	-2,138,864.00	-1,292,569.74	-2,689,711.00	-2,689,711.00	-2,689,711.00
579-03	NONOPERATING REVENUES	230,199.00	260,237.00	326,505.79	265,000.00	265,000.00	265,000.00
579-04	GENERAL CONTRIBUTIONS	100,660.00	100,000.00	100,122.86	100,000.00	100,000.00	100,000.00
	County Hospital Totals	***8,981,700.00***	***7,216,403.00***	***9,591,992.45***	***8,081,289.00***	***8,081,289.00***	***8,081,289.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**10,844,662.79**	**9,391,833.00**	**11,806,149.33**	**10,242,669.00**	**10,242,669.00**	**10,242,669.00**
	TOTAL PROPERTY TAXES	**245,636.20**	**278,163.00**	**234,713.86**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**11,090,298.99**	**9,669,996.00**	**12,040,863.19**	**10,242,669.00**	**10,242,669.00**	**10,242,669.00**
	Less: EXPENDITURES	**8,916,439.00**	**9,669,996.00**	**9,879,483.51**			
	BALANCE FORWARD/CASH RESERVE	**2,173,859.99**	**0.00**	**2,161,379.68**			

POLK COUNTY HOSPITAL OPERATING AND MAINTENANCE

		Code	Description
	Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
	Function	771	HOSPITAL OPERATIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-5602	NURSING MEDICAL/SURGICAL ACUTE	1,425,883.00	1,380,000.00	1,599,641.77	1,570,750.00	1,570,750.00	1,570,750.00
2-5609	NEWBORN NURSERY ACUTE	64,353.00	12,500.00	3,888.18	12,500.00	12,500.00	12,500.00
2-5617	RESPIRATORY SERVICES	10,671.00	8,500.00	4,061.97	8,500.00	8,500.00	8,500.00
2-5619	LABOR & DELIVERY SERVICES	41,132.00	62,000.00	32,034.48	32,000.00	32,000.00	32,000.00
2-5621	SURGICAL SERVICES	106,870.00	100,000.00	82,015.36	100,000.00	100,000.00	100,000.00
2-5623	EMERGENCY SERVICES	873,674.00	920,000.00	895,452.60	920,000.00	920,000.00	920,000.00
2-5625	CENTRAL SERVICES	311,706.00	340,000.00	356,387.09	375,000.00	375,000.00	375,000.00
2-5628	IV THERAPY	0.00	0.00	0.00	0.00	0.00	0.00
2-5701	LABORATORY SERVICES	558,810.00	671,000.00	698,953.81	740,000.00	740,000.00	740,000.00
2-5703	ELECTRODIAGNOSIS	64,921.00	82,000.00	56,585.87	82,000.00	82,000.00	82,000.00
2-5704	RADIOLOGY - DIAGNOSTIC	558,578.00	640,000.00	614,756.48	650,000.00	650,000.00	650,000.00
2-5707	PHARMACY	469,647.00	640,000.00	532,416.89	640,000.00	640,000.00	640,000.00
2-5708	ANESTHESIOLOGY	156,310.00	170,000.00	117,375.00	160,000.00	160,000.00	160,000.00
2-5709	REHABILITATION SERVICE	436,419.00	465,000.00	649,652.74	670,000.00	670,000.00	670,000.00
2-5710	BLOOD TRANSFUSION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-5712	CLINIC SERVICES	97,485.00	110,000.00	115,117.98	150,000.00	150,000.00	150,000.00
2-5715	HOME HEALTH CARE	0.00	0.00	0.00	0.00	0.00	0.00
2-5718	MEDICAL RECORDS & LIBRARY SERVICES	154,971.00	132,000.00	143,028.84	155,000.00	155,000.00	155,000.00
2-5805	DIETARY SERVICE	260,223.00	300,000.00	267,958.76	295,000.00	295,000.00	295,000.00
2-5808	PLANT OPERATION	470,849.00	545,000.00	487,061.86	545,000.00	545,000.00	545,000.00
2-5809	HOUSEKEEPING SERVICE	132,006.00	200,000.00	165,410.67	200,000.00	200,000.00	200,000.00
2-5811	LAUNDRY AND LINEN SERVICE	79,382.00	80,000.00	79,864.32	85,000.00	85,000.00	85,000.00
2-5831	ADMINISTRATIVE SERVICES	1,892,236.00	1,923,833.00	1,775,709.82	1,925,000.00	1,925,000.00	1,925,000.00
2-5851	DEPRECIATION, LEASES & RENTALS	474,365.00	610,000.00	728,949.78	730,000.00	730,000.00	730,000.00
2-5875	OTHER OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***8,640,491.00***	***9,391,833.00***	***9,406,324.27***	***10,045,750.00***	***10,045,750.00***	***10,045,750.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	270,000.00	275,000.00	444,755.66	174,919.00	174,919.00	174,919.00
6-0200	INTEREST PAYMENTS	5,948.00	3,163.00	28,403.58	22,000.00	22,000.00	22,000.00
	Debt Service Totals	***275,948.00***	***278,163.00***	***473,159.24***	***196,919.00***	***196,919.00***	***196,919.00***
5000-771 HOSPITAL OPERATIONS TOTAL		**8,916,439.00**	**9,669,996.00**	**9,879,483.51**	**10,242,669.00**	**10,242,669.00**	**10,242,669.00**
5000 HOSPITAL OPERATING AND MAINTENANCE							

POLK COUNTY HOSPITAL OPERATING AND MAINTENANCE

		Code	Description
	Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
	Function	771	HOSPITAL OPERATIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
TOTALS							
	TOTAL EXPENDITURES	8,916,439.00		9,879,483.51			
	TOTAL BUDGET OF EXPENDITURES		9,669,996.00		10,242,669.00	10,242,669.00	10,242,669.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		9,669,996.00		10,242,669.00	10,242,669.00	10,242,669.00

POLK COUNTY NOXIOUS WEED CONTROL REVENUE

					Code	Description
				Fund	5400	NOXIOUS WEED CONTROL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**34,259.07**	**38,093.00**	**38,092.55**	**35,133.00**	**35,133.00**	**35,133.00**
	Other Fees and Miscellaneous						
480-01	WEED SPRAYING ASSESSMENTS	1,027.18	907.00	177.12	367.00	367.00	367.00
532-03	REFUND	297.89	0.00	273.07	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***1,325.07***	***907.00***	***450.19***	***367.00***	***367.00***	***367.00***
	Transfers						
590-02	INTER-FUND TRANSFERS	25,000.00	30,000.00	25,000.00	35,000.00	35,000.00	35,000.00
	Transfers Totals	***25,000.00***	***30,000.00***	***25,000.00***	***35,000.00***	***35,000.00***	***35,000.00***
	TOTAL REVENUE AVAILABLE	**60,584.14**	**69,000.00**	**63,542.74**	**70,500.00**	**70,500.00**	**70,500.00**
	Less: EXPENDITURES	**22,491.59**	**64,000.00**	**28,410.10**			
	BALANCE FORWARD/CASH RESERVE	**38,092.55**	**5,000.00**	**35,132.64**			

POLK COUNTY NOXIOUS WEED CONTROL

					Code	Description
				Fund	5400	NOXIOUS WEED CONTROL
				Function	733	WEED
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0801	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	100.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES	960.00	1,500.00	960.00	1,500.00	1,500.00	1,500.00
2-0400	RADIO REPAIR	0.00	250.00	0.00	0.00	0.00	0.00
2-0501	LIGHT	571.37	800.00	577.01	750.00	750.00	750.00
2-0502	WATER	409.64	650.00	449.01	650.00	650.00	650.00
2-0503	HEATING FUELS	884.55	1,800.00	1,015.79	1,800.00	1,800.00	1,800.00
2-0504	SEWER	369.00	500.00	403.00	500.00	500.00	500.00
2-0505	GARBAGE	363.00	450.00	395.00	450.00	450.00	450.00
2-0601	INSURANCE - GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	400.00	0.00	200.00	200.00	200.00
2-1300	BUILDING REPAIR	687.04	6,500.00	2,565.95	4,000.00	4,000.00	4,000.00
2-1400	EQUIPMENT REPAIR - PARTS	312.61	3,000.00	850.71	1,500.00	1,500.00	1,500.00
2-1500	EQUIPMENT REPAIR - LABOR	87.00	400.00	551.50	600.00	600.00	600.00
2-1602	EQUIPMENT REPAIR - PICKUPS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1603	TRUCK REPAIR-NON ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	EQUIPMENT REPAIR - SPRAYING EQUIP	496.69	3,500.00	206.99	3,500.00	3,500.00	3,500.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	269.90	500.00	674.80	600.00	600.00	600.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	850.00	1,400.00	1,155.00	1,400.00	1,400.00	1,400.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	750.00	0.00	800.00	800.00	800.00
2-2000	PRINTING AND PUBLISHING	528.00	800.00	740.65	800.00	800.00	800.00
2-8504	CDL, ALCOHOL & DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS SERVICES	150.00	300.00	150.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***6,938.80***	***24,600.00***	***10,695.41***	***25,150.00***	***25,150.00***	***25,150.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	325.96	550.00	52.93	300.00	300.00	300.00
3-0102	SUPPLIES - CHEMICAL	7,585.90	22,000.00	10,683.99	27,600.00	27,600.00	27,600.00
3-0106	SHOP SUPPLIES	231.90	500.00	238.84	500.00	500.00	500.00
3-0110	SMALL TOOLS, ETC.	0.00	250.00	0.00	150.00	150.00	150.00
3-0209	MACHINE & EQUIPMENT FUEL	5,444.39	7,500.00	5,041.99	7,500.00	7,500.00	7,500.00
3-0210	MACHINE & EQUIPMENT GREASE & OIL	275.24	500.00	136.20	200.00	200.00	200.00
3-0211	MACHINE & EQUIPMENT TIRES/TIRE REP	1,117.46	500.00	543.12	500.00	500.00	500.00
	Supplies and Materials Totals	***14,980.85***	***31,800.00***	***16,697.07***	***36,750.00***	***36,750.00***	***36,750.00***

					Code	Description
				Fund	5400	NOXIOUS WEED CONTROL
				Function	733	WEED
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	0.00	5,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	600.00	0.00	600.00	600.00	600.00
5-0600	SPRAYING EQUIPMENT	571.94	2,000.00	1,017.62	2,000.00	2,000.00	2,000.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***571.94***	***7,600.00***	***1,017.62***	***3,600.00***	***3,600.00***	***3,600.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5400-733 WEED TOTAL		**22,491.59**	**64,000.00**	**28,410.10**	**65,500.00**	**65,500.00**	**65,500.00**
5400 NOXIOUS WEED CONTROL TOTALS							
	TOTAL EXPENDITURES	22,491.59		28,410.10			
	TOTAL BUDGET OF EXPENDITURES		64,000.00		65,500.00	65,500.00	65,500.00
	NECESSARY CASH RESERVE		5,000.00		5,000.00	5,000.00	5,000.00
	TOTAL REQUIREMENTS		69,000.00		70,500.00	70,500.00	70,500.00