POLK COUNTY FINANCE

BUDGET AMENDMENT: TRANSFER

DATE: 12/15/2025 BOC Meeting BATCH #: _____ LINE_____

Dept.: Various

Amendment # : **22** **Transfer**

INCREASE EXPENSE			INCREASE FUND BALANCE APPROPRIATED		
GL ACCOUNT #			GL ACCOUNT #		
10,20,21,51-Various-1330-0	OT Payout	$ 152,477	10-9200-1820-0	Retirement	$ (191,180)
10,20,21,51-Various-1810-0	FICA	11,665			
10,20,21,51-Various-1820-0	Retirement	27,038			
		$ 191,180			

EXPLANATION: To appropriate fund balance for a comp-time payout balances greater than 1 hour as of 12/1/2025. We are using funds that were previously appropriated from Fund Balance for the additional health insurance fees that were to be paid as a percent of retirement. That fee will not occur until 7/1/2026.

Any transfer that exceeds $10,000 between Departments must be approved by the Board

Date approved & entered into the BOC minutes

COUNTY MANAGER

FINANCE OFFICER