

POLK COUNTY BOARD OF COMMISSIONERS

DATE: June 28, 2023
TIME: 9:00 a.m.
PLACE: Polk County Courthouse, Dallas, Oregon

THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS AT (503-623-8173), AT LEAST 24 HOURS IN ADVANCE, OF ANY SPECIAL ACCOMMODATIONS NEEDED TO ATTEND OR TO PARTICIPATE IN THE MEETING VIRTUALLY.

PAGE: **AGENDA ITEMS**

1. **CALL TO ORDER AND NOTE OF ATTENDANCE**
2. **ANNOUNCEMENTS**
 - (a) Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. Each meeting is held in the Courthouse Conference Room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m. and is conducted according to a prepared agenda that lists the principal subjects anticipated to be considered. Pursuant to ORS 192.640, the Board may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00am on every Monday in the Commissioners Conference Room at 850 Main Street, Dallas, Oregon.
 - (b) A public meeting of the Polk County Board of Commissioners will be held on June 28, 2023, at 9:00 A.M. in the Polk County Courthouse. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Polk County Budget Committee. A copy of the budget may be inspected or obtained at the Board of Commissioners office, Polk County Courthouse, between the hours of 8:00 A.M. and 5:00 P.M. This budget is for an annual budget period and is prepared on a basis of accounting that is consistent with the preceding year.
 - (c) A public meeting of the Polk County 4-H, Master Gardener, Agriculture, Forestry, Extension District will be held on June 28, 2023 at 10:00 am at Polk County Courthouse Conference Room, Dallas, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Polk County 4-H, Master Gardener, Agriculture, Forestry, Extension District Budget Committee. A copy of the budget may be inspected or obtained at the Board of Commissioners Office, Polk County Courthouse, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same used the preceding year.
3. **COMMENTS (for items not on this agenda)**
4. **APPROVAL OF AGENDA**
5. **APPROVAL OF THE MINUTES FROM June 21, 2023**
6. **APPROVAL OF CONSENT CALENDAR**
7. **RESOLUTION 23-08, ADOPTION OF THE FY2023-2024 BUDGET – Greg Hansen**
8. **GENERAL LIABILITY/PROPERTY INSURANCE FY2023-2024 – Greg Hansen**
9. **WORKERS COMPENSATION INSURANCE FY2023-2024 – Greg Hansen**

CONSENT CALENDAR

- (a) Polk County Contract No. 23-105 (Amendment 2 to Contract No. 19-50), Oregon Health Authority
(Rosana Warren, Public Health)
- (b) Polk County Contract No. 23-109, Oregon Health Authority
(Rosana Warren, Public Health)

**THE BOARD OF COMMISSIONERS WILL MEET IN EXECUTIVE SESSION
PURSUANT TO ORS 192.660.**

ADJOURNMENT

POLK COUNTY BOARD OF COMMISSIONERS
MINUTES June 21, 2023

1. CALL TO ORDER & ATTENDANCE

At 9:00 a.m., Commissioner Gordon declared the meeting of the Polk County Board of Commissioners to be in session. Commissioner Pope was present and Commissioner Mordhorst was present via zoom.

Staff present: Greg Hansen, Administrative Officer
Morgan Smith, County Counsel
Matt Hawkins, Administrative Services Director

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The Grand Ronde Sanitary District Board is meeting on June 21, 2023 at 9:15 a.m. The meeting will take place in the Polk County Courthouse, 850 Main Street, Dallas, OR, 97338.

3. COMMENTS

None.

4. APPROVAL OF AGENDA

MOTION: COMMISSIONER POPE MOVED, COMMISSIONER MORDHORST SECONDED, TO APPROVE THE AGENDA.

MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.

5. APPROVAL OF MINUTES OF BOARD MEETING OF June 14, 2023

MOTION: COMMISSIONER MORDHORST MOVED, COMMISSIONER POPE SECONDED, TO APPROVE THE MINUTES OF June 14, 2023.

MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.

6. APPROVAL OF CONSENT CALENDAR

MOTION: COMMISSIONER POPE MOVED, COMMISSIONER MORDHORST SECONDED, TO APPROVE THE CONSENT CALENDAR.

MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.

7. YEAR END MODIFICATIONS FY2022-2023 BUDGET & RESOLUTION 23-07

Greg Hansen, Administrative Officer, recommends that the Board of Commissioners approve and sign Resolution 23-07 in the matter of increasing appropriations and transferring appropriations within multiple funds for fiscal year 2022-2023. Mr. Hansen provided a memorandum to the Board of Commissioners that went over his recommendation and background information. The cost associated with these budget modifications are a reductions of \$933,000 in the General Fund Contingency, Public Works (\$470,000), Public Health (\$30,000) Behavioral Health Fund (\$300,000) and Management Services (\$220,000). The County's overall budget will increase by \$598,000.

MOTION: COMMISSIONER MORDHORST MOVED, COMMISSIONER POPE SECONDED, TO APPROVE AND SIGN RESOLUTION 23-07.

MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.

The following items were approved by Motion under **5. APPROVAL OF CONSENT CALENDAR:**

- a) Polk County Contract No. 23-102, Employment Contract
(Greg Hansen, Administrative Officer)

There was no need for an executive session and Commissioner Gordon adjourned the meeting at 9:04 a.m.

POLK COUNTY BOARD OF COMMISSIONERS

Jeremy Gordon, Chair

Craig Pope, Commissioner

Lyle Mordhorst, Commissioner



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

TO: BOARD OF COMMISSIONERS

FROM: GREG HANSEN, ADMIN. OFFICER

DATE: JUNE 21, 2023

SUBJECT: ADOPTION OF THE 2023-2024 BUDGET

RECOMMENDATION:

The Board adopt Resolution 23-08 in the matter of the Polk County Budget, Appropriation of Funds and Imposing of Taxes for fiscal year beginning July 1, 2023.

ISSUE:

Should the Board of Commissioners adopt the recommended budget and the levying of taxes for fiscal year 2023-2024?

BACKGROUND:

The Polk County Budget Committee met April 4 and April 5, 2023, and tentatively approved the 2023-2024 fiscal year budget with a minor change. During those deliberations the Budget Committee reviewed all of the budgets for the County's departments/divisions.

On May 17, 2023, the Budget Committee reconvened and formally approved the County budget with changes to a majority of the funds due to the creation of the PERS Reserve Fund. Also, the Budget Committee set a property tax rate and the levy rate for Public Safety levy.

Attachment 1 provides a summary of the budget recommended for adoption.

Attachment 2 is budget resolution 23-08. The Resolution for your consideration has total appropriations in the amount of \$128,417,550. The permanent property tax rate being considered in the Resolution is \$1.716/\$1,000 which is the permanent rate established by the Department of Revenue for Polk County. The amount for the Public Safety operating levy is \$0.495/\$1,000 which was approved in the May 2023 election.

DISCUSSIONS:

The total recommended changes for the adopted budget amounted to a \$2,767,500 **increase** in appropriations.

The General Fund minor changes due to increases in transfers to the Dog Control Fund and Insurance Fund in the amount of \$110,000 in increase transfers and a corresponding decrease in contingency.

ALTERNATIVES:

The following are alternatives before the Board:

1. Adopt the recommended Budget as presented.
2. Modify the recommended budget with additions/deletions to the Budget.
Your limits on additions to the Budget can not exceed 10% for any given fund.

FISCAL IMPACT:

Total budget for Polk County is 128,417,550. This is an approximate 5.79% increase over last year's adopted budget. The major reasons for this increase is additional monies in the Health Services Fund, Behavioral Health Fund, and Public Works Fund.

**POLK COUNTY
FY 2023-2024
SUMMARY OF RECOMMENDED CHANGES TO
THE APPROVED BUDGET**

	PROPOSED BUDGET	Net Change	APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Adoption
GENERAL FUND						
ASSESSOR	\$1,799,942	\$18,933	\$1,818,875			\$1,818,875
CLERK- RECORDING	\$235,495	\$2,212	\$237,707			\$237,707
CLERK- ELECTIONS	\$440,066	\$3,372	\$443,438			\$443,438
TREASURER	\$61,580	\$674	\$62,254			\$62,254
TAX COLLECTOR	\$394,412	\$4,312	\$398,724			\$398,724
COMM. DEV.- PLANNING	\$713,408	\$6,863	\$720,271			\$720,271
COMM. DEV.- ENVIRONMENTAL HEAL	\$386,478	\$4,254	\$390,732			\$390,732
DISTRICT ATT.- PROSECUTION	\$2,087,837	\$26,500	\$2,114,337			\$2,114,337
DISTRICT ATT.- MEDICAL EXAMINER	\$75,074	\$1,375	\$76,449			\$76,449
DISTRICT ATT.- SUPPORT ENF.	\$481,861	\$5,863	\$487,724			\$487,724
DISTRICT ATT.- CASA	\$20,000	\$5,000	\$25,000			\$25,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	\$424,634	\$4,950	\$429,584			\$429,584
SHERIFF- PATROL	\$7,184,655	\$82,678	\$7,267,333			\$7,267,333
SHERIFF- JAIL	\$6,990,674	\$78,875	\$7,069,549			\$7,069,549
EMERGENCY MANAGEMENT	\$604,544	\$3,811	\$608,355			\$608,355
COMMUNITY CORRECTIONS	\$2,456,709	\$26,988	\$2,483,697			\$2,483,697
COMM. SERVICE-DIVERSION	\$410,256	\$4,800	\$415,056			\$415,056
PARKS MAINTENANCE	\$1,094,346		\$1,094,346			\$1,094,346
NON-DEPARTMENTAL	\$7,000		\$7,000			\$7,000
NON-DEPT. - O&C TIMBER TITLE III	\$65,000		\$65,000			\$65,000
TRANSFERS						
PUBLIC WORKS	\$150,000		\$150,000			\$150,000
DOG CONTROL	\$170,000		\$170,000	a & b	\$10,000	\$180,000
MARINE PATROL	\$5,000		\$5,000			\$5,000
LAW LIBRARY	\$25,000		\$25,000			\$25,000
DOMESTIC MEDIATION	\$5,000		\$5,000			\$5,000
FAMILY & COMM. OUTREACH	\$250,000		\$250,000			\$250,000
PUBLIC HEALTH	\$200,000		\$200,000			\$200,000
JUVENILE	\$755,000	\$10,000	\$765,000			\$765,000
FAIR	\$200,000		\$200,000			\$200,000
VETERAN'S SERVICES	\$90,000		\$90,000			\$90,000
BUILDING IMPROVEMENT	\$250,000		\$250,000			\$250,000
PUBLIC WORKS CONSTRUCTION	\$100,000		\$100,000			\$100,000
INSURANCE FUND	\$200,000		\$200,000		\$100,000	\$300,000
FUND OPERATING CONTINGENCY	\$4,083,579	(\$291,460)	\$3,792,119		(\$110,000)	\$3,682,119
TOTALS	\$32,417,550	\$0	\$32,417,550		\$0	\$32,417,550
SPECIAL FUNDS						
BUILDING INSPECTION FUND	\$1,250,000	\$0	\$1,250,000	a	(\$50,000)	\$1,200,000
P.O.I.N.T. FUND	\$0		\$0			\$0
C.A.M.I. FUND	\$167,500	\$0	\$167,500			\$167,500
DOMESTIC MEDIATION FUND	\$58,000		\$58,000			\$58,000
COURT SECURITY FUND	\$132,500		\$132,500	a	\$12,500	\$145,000
PUBLIC WORKS FUND						
ADMINISTRATION PROGRAM	\$4,361,759	(\$42,239)	\$4,319,520	a & c	\$1,600,000	\$5,919,520
COUNTY SHOP	\$695,704	\$5,688	\$701,392			\$701,392
ROAD MAINTENANCE	\$5,863,177	\$23,025	\$5,886,202			\$5,886,202
ROAD CONSTRUCTION	\$4,705,500		\$4,705,500	a & c	(\$1,250,000)	\$3,455,500
SURVEY	\$457,506	\$6,388	\$463,894			\$463,894
ENGINEERING	\$480,354	\$7,138	\$487,492			\$487,492
TOTALS	\$16,564,000	\$0	\$16,564,000		\$350,000	\$16,914,000
PUBLIC LAND CORNER PRES. FUND						
P. W. CONSTRUCTION FUND	\$200,000		\$200,000	a	(\$30,000)	\$170,000
DOG CONTROL FUND	\$650,000		\$650,000			\$650,000
MARINE PATROL FUND	\$270,000	\$3,000	\$273,000	a & b	(\$5,000)	\$268,000
LAW LIBRARY FUND	\$75,000	\$1,000	\$76,000			\$76,000
	\$85,000		\$85,000			\$85,000
JUVENILE FUND						
JUVENILE PROBATIONS	\$915,312	\$10,000	\$925,312			\$925,312

**POLK COUNTY
FY 2023-2024
SUMMARY OF RECOMMENDED CHANGES TO
THE APPROVED BUDGET**

	PROPOSED BUDGET	Net Change	APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Adoption
JUVENILE SANCTIONS	\$282,188		\$282,188			\$282,188
JUVENILE SANCTIONS - COMM. SV	\$0		\$0			\$0
TOTALS	\$1,197,500	\$10,000	\$1,207,500		\$0	\$1,207,500
VETERAN'S SERVICES FUND	\$330,000	\$0	\$330,000			\$330,000
COUNTY SCHOOL FUND	\$175,000		\$175,000			\$175,000
ECONOMIC DEVELOPMENT FUND	\$1,550,000	\$0	\$1,550,000	a	\$350,000	\$1,900,000
AMERICAN RESCUE PLAN FUND	\$7,000,000		\$7,000,000	a	\$200,000	\$7,200,000
HOUSEHOLD HAZARDOUS WASTE	\$85,000	\$0	\$85,000	a	\$15,000	\$100,000
COORDINATED HOUSING FUND	\$3,400,000	\$0	\$3,400,000	a	(\$100,000)	\$3,300,000
BUILDING IMPROVEMENT FUND	\$1,300,000		\$1,300,000	a	\$100,000	\$1,400,000
DEBT SERVICE FUND	\$0		\$0			\$0
PERS RESERVE FUND	\$0	\$800,000	\$800,000			\$800,000
FAIR FUND						
YEAR ROUND OPERATIONS	\$741,709	\$1,938	\$743,647	a	\$25,000	\$768,647
ANNUAL COUNTY FAIR	\$266,291	(\$1,938)	\$264,353			\$264,353
TOTALS	\$1,008,000	\$0	\$1,008,000		\$25,000	\$1,033,000
MANAGEMENT SERVICES FUND						
BOARD OF COMMISSIONERS	\$422,825	\$6,875	\$429,700			\$429,700
CENTRAL SERVICES	\$541,484	\$3,813	\$545,297			\$545,297
ACADEMY BLDG MAINT	\$562,145	\$6,163	\$568,308			\$568,308
JAIL - BLDG. MAINT.	\$447,490	\$3,451	\$450,941			\$450,941
BUCHANAN BLDG. MAINT.	\$441,753	\$1,283	\$443,036			\$443,036
COURTHOUSE-BLDG. MAINT.	\$886,646	\$9,866	\$896,512			\$896,512
INFORMATION SERVICES	\$1,637,635	\$13,750	\$1,651,385			\$1,651,385
COMPUTER MAPPING(GIS)	\$404,129	\$4,850	\$408,979			\$408,979
FINANCE	\$967,922	\$11,850	\$979,772			\$979,772
HUMAN RESOURCES	\$534,884	\$7,613	\$542,497			\$542,497
COUNTY COUNSEL	\$193,087	\$3,050	\$196,137			\$196,137
TRANSFERS	\$750,000		\$750,000			\$750,000
SPECIAL PROJECTS	\$625,000	(\$72,564)	\$552,436			\$552,436
TOTALS	\$8,415,000	\$0	\$8,415,000		\$0	\$8,415,000
INSURANCE FUND	\$1,200,000	\$0	\$1,200,000	a & d	\$0	\$1,200,000
HEALTH SERVICES FUNDS						
HEALTH SERVICES						
ADMINISTRATION	\$2,466,586	\$29,500	\$2,496,086			\$2,496,086
FAMILY & COMM. OUTREACH	\$6,333,414	\$45,500	\$6,378,914			\$6,378,914
TOTALS	\$8,800,000	\$75,000	\$8,875,000		\$0	\$8,875,000
PUBLIC HEALTH FUND						
FAMILY PLANNING	\$177,823	\$1,575	\$179,398			\$179,398
GENERAL HEALTH	\$2,965,932	(\$6,950)	\$2,958,982	a	(\$100,000)	\$2,858,982
WIC	\$446,245	\$5,375	\$451,620			\$451,620
TOTALS	\$3,590,000	\$0	\$3,590,000		(\$100,000)	\$3,490,000
BEHAVIORAL HEALTH						
M.H. ACCESS & ADMINISTRATION	\$12,851,264	(\$196,176)	\$12,655,088	a	\$2,000,000	\$14,655,088
ADDICTIONS PROGRAM	\$2,383,762	\$22,701	\$2,406,463			\$2,406,463
OUTPATIENT M. H. SERVICES	\$15,683,266	\$124,120	\$15,807,386			\$15,807,386
DEVELOPMENTAL DISABILITY	\$3,922,708	\$49,355	\$3,972,063			\$3,972,063
SUB-GRANT PROGRAMS	\$0		\$0			\$0
TOTALS	\$34,841,000	\$0	\$34,841,000		\$2,000,000	\$36,841,000
TOTAL BUDGET	\$124,761,050	\$889,000	\$125,650,050		\$2,767,500	\$128,417,550

Actions recommended for tentatively approved budget.

a	Adjustments due to a change in beginning fund balance.
b	A change in beginning fund balance required an increase in General Fund transfer for a net decrease of \$5,000 to the fund.
c	An increase in beginning fund balance/other revenues combined with a reduction in expenses with net change of \$350,000.
d	A change in beginning fund balance required an increase in General Fund transfer with no change to the overall budget.

POLK COUNTY
SUMMARY OF APPROVED BUDGET
FY 2023-2024

DEPARTMENT	(FTE)	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	OTHER	FY 2023-24 TOTAL BUDGET	FY 2022-23 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2022-23 FTE	NET CHANGE	FY 2023-24 REVENUES	NET COST OF PROGRAM
GENERAL FUND (100)													
ASSESSOR	12.00	1,301,394	517,481		0	1,818,875	1,744,608	74,267	4.26%	12.00	0.00	312,500	1,506,375
COUNTY CLERK													
RECORDING	1.30	150,771	86,936		0	237,707	229,495	8,212	3.58%	1.30	0.00	360,000	-122,293
ELECTIONS	1.70	221,065	222,373		0	443,438	411,068	32,370	7.87%	1.70	0.00	22,500	420,938
TREASURER	0.30	42,886	19,368		0	62,254	67,896	-5,642	-8.31%	0.30	0.00	0	62,254
TAX COLLECTOR	1.60	270,416	128,308		0	398,724	395,430	3,294	0.83%	2.50	-0.90	17,000	381,724
COMMUNITY DEVELOPMENT													
PLANNING	4.55	479,085	241,186		0	720,271	677,205	43,066	6.36%	4.11	0.44	270,800	449,471
ENVIRONMENTAL HEALTH	2.10	279,096	111,636		0	390,732	426,277	-35,545	-8.34%	2.81	-0.71	370,500	20,232
DISTRICT ATTORNEY													
PROSECUTION	14.30	1,756,750	357,587		0	2,114,337	1,920,104	194,233	10.12%	14.00	0.30	95,000	2,019,337
MEDICAL EXAMINER	0.00	60,959	15,490		0	76,449	74,173	2,276	3.07%	0.00	0.00	0	76,449
SUPPORT ENFORCEMENT	3.70	395,315	92,409		0	487,724	465,337	22,387	4.81%	3.70	0.00	335,000	152,724
VICTIM'S ASSISTANCE	3.65	336,429	93,155		0	429,584	431,277	-1,693	-0.39%	3.90	-0.25	250,000	179,584
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	25,000		0	25,000	25,000	0	0.00%	0.00	0.00	0	25,000
SHERIFF													
PATROL	36.45	5,484,686	1,592,647	190,000	0	7,267,333	6,982,841	284,492	4.07%	36.95	-0.50	261,000	7,006,333
JAIL	34.00	5,196,383	1,873,166		0	7,069,549	7,144,701	-75,152	-1.05%	33.00	1.00	752,000	6,317,549
EMERGENCY MANAGEMENT	1.50	244,378	363,977		0	608,355	605,119	3,236	0.53%	1.30	0.20	525,000	83,355
COMMUNITY SERVICE	4.00	336,848	78,208		0	415,056	419,918	-4,862	-1.16%	4.00	0.00	230,000	185,056
COMMUNITY CORRECTIONS	13.55	1,823,080	660,617		0	2,483,697	2,675,774	-192,077	-7.18%	13.55	0.00	2,110,000	373,697
PARKS MAINTENANCE	0.00	0	94,346	1,000,000	0	1,094,346	1,378,492	-284,146	-20.61%	0.00	0.00	1,109,500	-15,154
NON-DEPARTMENTAL													
OTHER	0.00	0	7,000		0	7,000	6,500	500	7.69%	0.00	0.00	25,331,750	-25,324,750
O & C TIMBER TITLE III	0.50	0	65,000		0	65,000	60,000	5,000	8.33%	0.50	0.00	65,000	0
TRANSFERS		0	0		2,410,000	2,410,000	2,130,000	280,000	13.15%			0	2,410,000
FUND OPERATING CONTINGENCY		0	0	0	3,792,119	3,792,119	4,194,887	-402,768	-9.60%			0	3,792,119
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0	0	0	0	0.00%			0	0
TOTALS	135.20	18,379,541	6,645,890	1,190,000	6,202,119	32,417,550	32,466,100	-48,552	-0.15%	135.62	-0.42	32,417,550	0
BUILDING INSPECTION FUND (110)	6.05	743,501	206,499	50,000	250,000	1,250,000	1,000,000	250,000	25.00%	4.93	1.12	1,250,000	0
PO.I.N.T. FUND (120)	0.00	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
C.A.M.I. FUND (140)	0.25	24,019	143,481	0	0	167,500	210,000	-42,500	-20.24%	0.25	0.00	167,500	0
DOMESTIC MEDIATION FUND (160)	0.00	0	58,000	0	0	58,000	63,000	-5,000	-7.94%	0.00	0.00	58,000	0
COURT SECURITY (180)	0.00	0	107,500	25,000	0	132,500	132,500	0	0.00%	0.00	0.00	132,500	0
PUBLIC WORKS FUND (210)													
ADMINISTRATION PROGRAM	3.00	447,395	659,242	0	3,212,883	4,319,520	4,614,698	-295,178	-6.40%	2.70	0.30	3,900,000	419,520
COUNTY SHOP	3.00	383,392	313,000	5,000	0	701,392	659,486	41,906	6.35%	3.00	0.00	140,000	561,392
ROAD MAINTENANCE PROGRAM	14.00	1,603,202	3,883,000	400,000	0	5,886,202	5,896,156	-9,954	-0.17%	14.00	0.00	7,865,000	-1,978,798
ROAD CONSTRUCTION PROGRAM	0.00	0	4,615,500	90,000	0	4,705,500	830,500	3,875,000	466.59%	0.00	0.00	4,572,000	133,500
SURVEY	3.00	422,394	41,500	0	0	463,894	437,696	26,198	5.99%	3.00	0.00	75,000	388,894
ENGINEERING	4.00	472,992	14,500	0	0	487,492	453,464	34,028	7.50%	4.00	0.00	12,000	475,492
TOTALS	27.00	3,329,375	9,526,742	495,000	3,212,883	16,564,000	12,892,000	3,672,000	28.48%	26.70	0.30	16,564,000	0
PUBLIC CORNER PRES. FUND (215)	0.00	0	200,000	0	0	200,000	340,000	-140,000	-41.18%	0.00	0.00	200,000	0
DOG CONTROL FUND (220)	2.00	228,330	44,670	0	0	273,000	200,000	73,000	36.50%	1.50	0.50	273,000	0
MARINE PATROL FUND (225)	0.05	50,426	25,574	0	0	76,000	72,000	4,000	5.56%	0.05	0.00	76,000	0
LAW LIBRARY (230)	0.00	0	85,000	0	0	85,000	80,000	5,000	6.25%	0.00	0.00	85,000	0
HEALTH SERVICES FUND (232)													
HEALTH SERVICES ADMINISTRATION	15.75	1,989,500	506,586	0	0	2,496,086	1,984,748	511,338	25.76%	15.75	0.00	2,525,000	-28,914
FAMILY & COMMUNITY OUTREACH	30.60	2,939,490	1,939,424	1,500,000	0	6,378,914	4,175,252	2,203,662	52.78%	30.50	0.10	6,350,000	28,914
TOTALS	46.35	4,928,990	2,446,010	1,500,000	0	8,875,000	6,160,000	2,715,000	44.07%	46.25	0.10	8,875,000	0

DEPARTMENT		PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	OTHER	FY 2023-24 TOTAL BUDGET	FY 2022-23 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 2022-23 FTE	NET CHANGE	FY 2023-24 REVENUES	NET COST OF PROGRAM
PUBLIC HEALTH FUND (235)													
FAMILY PLANNING	0.50	95,788	83,610	0	0	179,398	172,702	6,696	3.88%	0.59	-0.09	127,500	51,898
GENERAL HEALTH	16.25	1,835,451	809,852	0	313,679	2,958,982	3,407,160	-448,178	-13.15%	19.96	-3.71	3,100,000	-141,018
WIC	2.65	341,963	109,657	0	0	451,620	342,638	108,982	31.81%	2.65	0.00	362,500	89,120
TOTALS	19.40	2,273,202	1,003,119	0	313,679	3,590,000	3,922,500	-332,500	-8.48%	23.20	-3.80	3,590,000	0
BEHAVIORAL HEALTH FUND (240)													
BEHAVIORAL HEALTH SUPPORT SERVICES	26.00	2,572,730	1,953,217	3,500,000	4,629,141	12,655,088	8,181,337	4,473,751	54.68%	22.50	3.50	12,940,000	-284,912
ADDICTION PROGRAMS	14.20	1,543,146	863,317	0	0	2,406,463	1,506,985	899,478	59.69%	10.20	4.00	2,427,000	-20,537
OUTPATIENT MENTAL HEALTH SERVICES	81.50	8,053,840	7,753,546	0	0	15,807,386	18,500,619	-2,693,233	-14.56%	75.60	5.90	15,969,000	-161,614
DEVELOPMENTAL DISABILITY	31.50	3,266,666	705,397	0	0	3,972,063	3,652,059	320,004	8.76%	32.00	-0.50	3,505,000	467,063
SUB-GRANT PROGRAMS	0.00	0	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
TOTALS	153.20	15,436,382	11,275,477	3,500,000	4,629,141	34,841,000	31,841,000	3,000,000	9.42%	140.30	12.90	34,841,000	0
JUVENILE DEPT. FUND (245)													
JUVENILE PROBATIONS	5.95	738,742	186,570	0	0	925,312	863,010	62,302	7.22%	5.95	0.00	907,500	17,812
JUVENILE SANCTIONS	0.00	0	282,188	0	0	282,188	267,514	14,674	5.49%	0.00	0.00	300,000	-17,812
COMMUNITY SERVICE - JUVENILE	0.00	0	0	0	0	0	46,976	-46,976	-100.00%	0.00	0.00	0	0
TOTALS	5.95	738,742	468,758	0	0	1,207,500	1,177,500	30,000	2.55%	5.95	0.00	1,207,500	0
FAIR FUND (260)													
YEAR ROUND OPERATIONS	3.00	294,396	445,376	0	0	739,772	622,488	117,284	18.84%	3.00	0.00	772,500	-32,728
ANNUAL COUNTY FAIR	1.00	130,046	138,182	0	0	268,228	209,512	58,716	28.03%	1.00	0.00	235,500	32,728
TOTALS	4.00	424,442	583,558	0	0	1,008,000	832,000	176,000	21.15%	4.00	0.00	1,008,000	0
VETERANS SERVICES FUND (254)		2.50	244,867	85,133	0	330,000	285,000	45,000	15.79%	2.00	0.50	330,000	0
COUNTY SCHOOL FUND (270)		0.00	0	175,000	0	175,000	165,000	10,000	6.06%	0.00	0.00	175,000	0
ECONOMIC DEVELOPMENT FUND (280)		0.10	25,493	824,507	700,000	1,550,000	1,700,000	-150,000	-8.82%	0.10	0.00	1,550,000	0
AMERICAN RESCUE PLAN (290)		4.00	401,885	1,988,865	3,250,000	7,000,000	12,200,000	-5,200,000	-42.62%	0.00	4.00	7,000,000	0
COORDINATED HOUSING FUND (295)		1.00	246,531	795,760	500,000	3,400,000	3,500,000	-100,000	-2.86%	1.00	0.00	3,400,000	0
HOUSEHOLD HAZARDOUS WASTE FUND (300)		0.20	27,132	57,868	0	85,000	85,000	0	0.00%	0.20	0.00	85,000	0
BUILDING IMPROVEMENT FUND (310)		0.00	0	626,120	673,880	1,300,000	1,725,000	-425,000	-24.64%	0.00	0.00	1,300,000	0
PUBLIC WORKS CONSTRUCTION FUND (219)		0.00	0	530,000	120,000	650,000	775,000	-125,000	-16.13%	0.00	0.00	650,000	0
DEBT SERVICE FUND (410)		0.00	0	0	0	0	0	0	0.00%	0.00	0.00	0	0
PERS RESERVE FUND (615)		0.00	0	5,000	0	800,000	0	800,000	0.00%	0.00	0.00	800,000	0
MANAGEMENT SERVICES FUND (610)													
GENERAL SERVICES													
BOARD OF COMMISSIONERS	3.00	413,950	15,750	0	0	429,700	410,167	19,533	4.76%	3.00	0.00	500	429,200
CENTRAL SERVICES	2.05	255,297	265,000	25,000	0	545,297	555,086	-9,789	-1.76%	2.05	0.00	387,500	157,797
ACADEMY-BUILDING MAINTENANCE	5.35	461,307	107,000	0	0	568,307	543,777	24,530	4.51%	5.35	0.00	1,150,000	-581,693
COURTHOUSE-BUILDING MAINTENANCE	7.95	733,913	162,600	0	0	896,513	871,223	25,290	2.90%	7.95	0.00	960,000	-63,487
JAIL-BUILDING MAINTENANCE	2.85	251,141	199,800	0	0	450,941	427,658	23,283	5.44%	2.60	0.25	450,000	941
BUCHANAN BLDG. MAINTENANCE	1.10	96,536	346,500	0	0	443,036	443,635	-599	-0.14%	1.10	0.00	450,000	-6,964
INFORMATION SERVICES	7.00	917,735	683,650	50,000	0	1,651,385	1,595,339	56,046	3.51%	7.00	0.00	1,500,000	151,385
COMPUTER MAPPING (GIS)	1.50	289,929	119,050	0	0	408,979	423,909	-14,930	-3.52%	2.00	-0.50	390,000	18,979
FINANCE	5.70	772,872	206,900	0	0	979,772	796,692	183,080	22.98%	4.80	0.90	0	979,772
HUMAN RESOURCES	3.00	481,147	61,350	0	0	542,497	493,877	48,620	9.84%	3.00	0.00	10,000	532,497
COUNTY COUNSEL	0.85	189,687	6,450	0	0	196,137	181,976	14,161	7.78%	0.85	0.00	12,000	184,137
TRANSFERS	0.00	0	0	0	750,000	750,000	750,000	0	0.00%	0.00	0.00	3,105,000	-2,355,000
SPECIAL PROJECTS	0.00	0	0	552,436	0	552,436	766,661	-214,225	-27.94%	0.00	0.00	0	552,436
TOTALS	40.35	4,863,514	2,174,050	627,436	750,000	8,415,000	8,260,000	155,000	1.88%	39.70	0.65	8,415,000	0
INSURANCE FUND (620)		0.35	80,420	1,019,580	0	1,200,000	1,305,000	-105,000	-8.05%	0.35	0.00	1,200,000	0
GRAND TOTAL ALL FUNDS	447.95	52,446,792	41,102,161	12,631,316	19,469,781	125,650,050	121,388,600	3,461,448	3.51%	437.03	15.85	125,650,050	0

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	Acct. FTE Num.	Description	FY 23-24 Proposed	FY 23-24 FTE	FY 23-24 Approved	FY 23-24 FTE	FY 23-24 Approved	FTE
Expenditures										
0	0	0	8220	Operating Supplies	0		0		0	
0	0	500	8580	Special Projects	500		500		500	
134	149	1,000	8590	Boards & Commissions Expense	1,000		1,000		1,000	
0	0	0	8720	Finance Charges	0		0		0	
3,000	3,000	3,000	8750	Community Mediation/VORP	3,000		3,000		3,000	
726	822	2,000	8790	Misc. Department Expenses	2,500		2,500		2,500	
3,860	3,971	6,500		Total Materials and Services	7,000		7,000		7,000	
0	0	0	8910	Land	0		0		0	
0	0	0	8920	Buildings	0		0		0	
0	0	0		Total Capital Outlay	0		0		0	
Transfers to Other Funds										
143,159	356,302	150,000	9810	Transfer to Public Works Fund	150,000		150,000		150,000	
100,000	100,000	110,000	9820	Transfer to Dog Control Fund	170,000		170,000		180,000	
5,000	5,000	5,000	9830	Transfer to Marine Patrol Fund	5,000		5,000		5,000	
15,000	47,500	20,000	9835	Transfer to Law Library Fund	25,000		25,000		25,000	
5,000	0	5,000	9836	Transfer to Domestic Mediation	5,000		5,000		5,000	
0	100,000	150,000	9838	Transfer to Health Services - FC	250,000		250,000		250,000	
0	0	150,000	9840	Transfer to Public Health Fund	200,000		200,000		200,000	
795,000	770,000	800,000	9850	Transfer to Juvenile Fund	755,000		765,000		765,000	
550,000	240,000	200,000	9860	Transfer to Fair Fund	200,000		200,000		200,000	
85,000	110,000	90,000	9880	Transfer to Veteran's Services F	90,000		90,000		90,000	
200,000	200,000	350,000	9882	Transfer to Bldg. Improvement F	250,000		250,000		250,000	
100,000	100,000	100,000	9883	Transfer to P. W. Const. Fund	100,000		100,000		100,000	
0	0	0	9884	Transfer to Insurance Fund	200,000		200,000		300,000	
1,998,159	2,028,802	2,130,000		Total Transfers	2,400,000		2,410,000		2,520,000	
2,002,019	2,032,773	2,136,500		Total Departmental Expense	2,407,000		2,417,000		2,527,000	
Fund Contingency and Unappropriated Ending Fund Balance										
0	0	4,194,887	9990	Fund Operating Contingency	4,084,579		3,792,119		3,682,119	
0	0	0	9995	Unaprop. Ending Fund Balance	0		0		0	
Revenues										
5,335,418	6,092,142	6,200,000	6000	Beginning Fund Balance	6,400,000		6,400,000		6,400,000	
10,898,949	11,381,786	11,900,000	6010	Property Taxes	12,150,000		12,150,000		12,150,000	
187,566	173,997	175,000	6020	Property Taxes Previous Years	175,000		175,000		175,000	
2,767,166	2,894,544	3,000,000	6020	Property Taxes - Operating Levy	3,750,000		3,750,000		3,750,000	
46,689	41,097	45,000	6017	Property Taxes- Levy Previous Y	45,000		45,000		45,000	
352,763	366,419	350,000	6050	Franchise Tax	350,000		350,000		350,000	
158,628	0	120,000	6110	Federal Awards	0		0		0	
521,034	651,316	700,000	6120	Federal Pmts in Lieu of Tax (O &	675,000		675,000		675,000	
146,151	436,467	150,000	6140	State Shared Revenues	150,000		150,000		150,000	
887,584	735,138	800,000	6142	State Shared Revenues - Excise	750,000		750,000		750,000	
24,394	24,475	25,000	6170	Intergovernmental Local Gov't	25,000		25,000		25,000	
2,288	2,288	2,500	6310	Charges for Services - Rentals	2,500		2,500		2,500	
106,592	98,381	100,000	6600	Fines and Forfeitures	100,000		100,000		100,000	
98,003	119,401	100,000	6800	Interest Income	750,000		750,000		750,000	
14,192	5,933	10,000	6990	Miscellaneous	3,250		3,250		3,250	
0	0	0	7100	Proceeds from Sale of Assets	0		0		0	
10,000	25,000	0	7920	Transfer from Other Fund	0		0		0	
21,557,417	23,048,384	23,677,500		Total Revenues	25,325,750		25,325,750		25,325,750	

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

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

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

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	Recommended Adopted	FTE
Expenditures											
0	0	0		8010	Clerical/Admin. Specialist	0		0		0	
0	0	0		8030	Professional/Technical	0		0		0	
0	0	0		8040	Management/Supervisory	0		0		0	
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	200		8220	Operating Supplies	200		200		200	
0	0	0		8250	Small Tools & Minor Equipment	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	500		8420	Workshops and Conferences	500		500		500	
0	0	0		8430	Transportation	0		0		0	
0	0	1,000		8510	Professional Services	1,000		1,000		1,000	
4,650	0	5,000		8540	Contract Services	5,000		5,000		5,000	
12,272	8,896	83,946		8580	Special Projects	83,952		83,952		96,452	
0	0	0		8610	Repairs and Maintenance	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
1,943	1,696	1,854		8830	Management Services Interdept.	1,848		1,848		1,848	
15,000	15,000	15,000		8840	Information Services Interdept.	15,000		15,000		15,000	
33,865	25,592	107,500			Total Materials and Services	107,500		107,500		120,000	
0	0	25,000		8920	Buildings	25,000		25,000		25,000	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	25,000			Total Capital Outlay	25,000		25,000		25,000	
33,865	25,592	132,500	0.00		Total Department Expenses	132,500	0.00	132,500	0.00	145,000	0.00
Revenues											
137,394	125,680	110,000		6000	Beginning Balance	112,500		112,500		125,000	
0	0	0			Federal Awards	0		0		0	
14,966	15,609	14,000		6130	State Operating Grants	14,000		14,000		14,000	
6,107	5,107	7,500		6600	Fines & Forfeitures	5,000		5,000		5,000	
1,078	640	1,000		6800	Interest Income	1,000		1,000		1,000	
0	0	0		6990	Miscellaneous	0		0		0	
159,545	147,036	132,500			Total Revenues	132,500		132,500		145,000	
Net Cost of Program											
(125,680)	(121,444)	0			Expenditures less Revenue	0		0		0	

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

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

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

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	Recommended		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
								Adopted	FTE
Expenditures									
707,426	636,167	746,990	13.00	8020	Laborer	720,000	13.00	720,000	13.00
(25,991)	20,350	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
122,700	94,716	87,626	1.00	8040	Management/Supervisory	96,000	1.00	96,000	1.00
32,446	29,472	35,000		8080	Temporary/Part-Time	30,000		30,000	
70,899	70,142	75,000		8090	Overtime	75,000		75,000	
907,480	850,847	944,616	14.00		Salaries	921,000	14.00	921,000	14.00
221,014	216,690	236,154		8110	PERS-Retirement	230,250		230,250	
0	0	0		8115	PERS - Assessment	0		23,025	
65,951	63,157	72,263		8120	Social Security/Medicare	70,457		70,457	
253,735	225,030	294,000		8140	Insurance	294,000		294,000	
4,392	4,269	4,723		8150	Unemployment	4,605		4,605	
66,580	37,410	61,400		8160	Workers Comp. Insurance	59,865		59,865	
1,519,152	1,397,403	1,613,156	14.00		Total Personal Services	1,580,177	14.00	1,603,202	14.00
0	0	500		8210	Office Supplies	500		500	
293,930	568,030	550,000		8220	Operating Supplies	550,000		550,000	
179,594	352,108	400,000		8225	Fuels & Lubricants	350,000		350,000	
2,420	1,220	1,500		8240	Software & Maintenance	1,500		1,500	
4,269	10,802	10,000		8250	Small Tools & Minor Equip	10,000		10,000	
0	0	500		8310	Advertising & Printing	500		500	
1,352	852	2,000		8340	Telephone	2,000		2,000	
22,608	24,244	20,000		8350	Utilities	20,000		20,000	
2,790	2,111	3,500		8420	Workshops and Conferences	3,500		3,500	
2,351	2,487	5,000		8510	Professional Services	5,000		5,000	
454,928	391,182	550,000		8540	Contract Services	550,000		550,000	
0	0	200,000		8580	Special Projects	200,000		200,000	
6,529	177	5,000		8610	Repairs & Maintenance	5,000		5,000	
230	477	0		8616	Vehicle Set-up	0		0	
91,965	142,184	150,000		8630	Road Maintenance	150,000		150,000	
31,884	48,428	25,000		8631	Bridge Maintenance	25,000		25,000	
714,132	186,994	800,000		8632	Chip Seals	1,100,000		1,100,000	
26,050	0	50,000		8633	Slide Repair	50,000		50,000	
0	587	500,000		8634	Asphalt	400,000		400,000	
292,430	336,581	600,000		8636	Crushed Rock	450,000		450,000	
16,643	4,576	10,000		8660	Rentals	10,000		10,000	
0	0	0		8730	Misc. Fees and Premiums	0		0	
2,144,105	2,073,040	3,883,000			Total Materials and Services	3,883,000		3,883,000	
319,623	176,819	300,000		8942	Machinery	300,000		300,000	
0	118,223	100,000		8944	Vehicles	100,000		100,000	
0	0	0		8948	Computers & Attachments	0		0	
319,623	295,042	400,000			Total Capital Outlay	400,000		400,000	
3,982,880	3,765,485	5,896,156	14.00		Total Department Expense	5,863,177	14.00	5,886,202	14.00
Revenues									
294,561	0	1,000,000		6110	Federal Awards	175,000		175,000	
119,123	122,799	120,000		6120	Federal Payment in Lieu of Tax	125,000		125,000	
0	0	0		6130	State Operating Grants	0		0	
311,738	0	0		6140	State Shared Revenues	0		150,000	
6,632,871	6,774,456	6,800,000		6142	State Shared Revenues-Excise Tax	7,200,000		7,200,000	
226,990	430,680	175,000		6300	Charges for Services	200,000		200,000	
0	0	0		6750	Settlements	0		0	
0	5,077	0		6990	Miscellaneous	0		0	
24,828	6,550	15,000		7100	Proceeds from Sale of Assets	15,000		15,000	
143,159	356,302	150,000		7910	Transfer from General Fund	150,000		150,000	
0	78,098	0		7920	Transfer from another Fund	0		0	
7,753,270	7,773,962	8,260,000			Total Revenues	7,865,000		7,865,000	
Net Cost of Program									
(3,770,390)	(4,008,477)	(2,363,844)			Expenditures less Revenue	(2,001,824)		(1,978,799)	

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

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

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		Recommended	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0		8020	Laborer	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8220	Operating Supplies	0		0		0	
0	0	500		8310	Advertising & Printing	500		500		500	
0	0	0		8410	Dues, Memberships, Publications	0		0		0	
0	0	25,000		8510	Professional Services	25,000		25,000		25,000	
0	0	25,000		8540	Contract Services	25,000		25,000		25,000	
358,097	612,182	625,000		8580	Special Projects	4,500,000		4,500,000		3,250,000	
0	0	0		8610	Repairs & Maintenance	0		0		0	
0	0	0		8630	Road Maintenance	0		0		0	
595,704	0	0		8634	Asphalt	0		0		0	
0	0	0		8631	Bridge Maintenance	0		0		0	
0	0	0		8660	Rentals	0		0		0	
69,606	68,004	65,000		8710	Loan Repayment	65,000		65,000		65,000	
0	0	0		8720	Finance Charges	0		0		0	
0	0	0		8730	Misc. Fees and Premiums	0		0		0	
0	0	0		8790	Misc. Dept. Expenses	0		0		0	
1,023,407	680,186	740,500			Total Materials and Services	4,615,500		4,615,500		3,365,500	
13,040	116	10,000		8910	Land	10,000		10,000		10,000	
0	0	80,000		8932	Bike Path Reserve	80,000		80,000		80,000	
0	0	0		8942	Machinery	0		0		0	
13,040	116	90,000			Total Capital Outlay	90,000		90,000		90,000	
1,036,447	680,302	830,500	0.00		Total Department Expenses	4,705,500	0.00	4,705,500	0.00	3,455,500	0.00
Revenues											
312,765	0	0		6110	Federal Awards	450,000		450,000		450,000	
105,189	57,474	150,000		6130	State Operating Grants	1,050,000		1,050,000		950,000	
0	0	0		6140	State Shared Revenue	1,100,000		1,100,000		0	
62,318	68,120	65,000		6142	State Shared Rev.-Bike Path	72,000		72,000		72,000	
466,780	226,031	25,000		6170	Intergovernmental Local Govt.	1,900,000		1,900,000		1,400,000	
0	0	0		6300	Charges for Services	0		0		0	
0	0	0		6750	Settlements	0		0		0	
0	0	0		7120	Loan Proceeds	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
0	0	0		7920	Transfer from Other Fund	0		0		0	
947,052	351,625	240,000			Total Revenues	4,572,000		4,572,000		2,872,000	
Net Cost of Program											
89,395	328,677	590,500			Expenditures less Revenue	133,500		133,500		583,500	

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	Recommended Adopted	FTE
Expenditures											
0	0	0		8080	Temporary/Part-Time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	0		8210	Office Supplies	0		0		0	
2,855	1,890	2,500		8220	Operating Supplies	2,500		2,500		2,500	
2,394	0	2,500		8240	Software & Maintenance	0		0		0	
1,524	11,512	2,500		8250	Small Tools & Minor Equipment	7,500		7,500		7,500	
0	0	500		8340	Telephone	0		0		0	
0	0	0		8410	Dues, Memberships & Publications	0		0		0	
0	515	1,000		8420	Workshops and Conferences	500		500		500	
102,400	115,000	163,745		8510	Professional Services	65,278		65,278		35,278	
0	0	125,000		8510	Prof. Services - P.W. Survey	75,000		75,000		75,000	
0	0	0		8510	Prof. Serv. Bal. Acct.	0		0		0	
0	0	1,500		8540	Contract Services	0		0		0	
700	750	800		8820	Insurance Interdepartmental	1,000		1,000		1,000	
4,184	4,554	4,231		8830	Management Services Interdept.	4,717		4,717		4,717	
32,127	33,429	35,724		8840	Information Services Interdept	43,505		43,505		43,505	
146,184	167,650	340,000			Total Materials and Services	200,000		200,000		170,000	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8946	Furniture & Fixtures	0		0		0	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
146,184	167,650	340,000			Total Department Expenses	200,000		200,000		170,000	
Revenues											
103,380	153,039	160,000		6000	Beginning Fund Balance	100,000		100,000		70,000	
195,843	157,026	180,000		6300	Charges for Services	100,000		100,000		100,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7910	Transfer from General Fund	0		0		0	
299,223	310,065	340,000			Total Revenues	200,000		200,000		170,000	
Net Cost of Program											
(153,039)	(142,415)	0				0		0		0	

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

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

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

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

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

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

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

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

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	Recommended Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	157,685	0	0.00	8030	Professional/Technical	230,000	4.00	230,000	4.00	230,000	4.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8050	Department Head	0	0.00	0	0.00	0	0.00
0	22,654	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	180,339	0	0.00		Total Salaries	230,000	4.00	230,000	4.00	230,000	4.00
0	34,574	0		8110	PERS-Retirement	65,550		65,550		65,550	
0	0	0		8115	PERS - Assessment	0		5,750		5,750	
0	13,667	0		8120	Social Security/Medicare	17,595		17,595		17,595	
0	38,352	0		8140	Insurance	80,000		80,000		80,000	
0	913	0		8150	Unemployment	1,150		1,150		1,150	
0	1,168	0		8160	Workers Comp. Insurance	1,840		1,840		1,840	
0	269,013	0	0.00		Total Personal Services	396,135	4.00	401,885	4.00	401,885	4.00
0	0	0		8210	Office Supplies	0		0		0	
0	0	0		8220	Operating Supplies	0		0		0	
0	101,615	0		8240	Software & Maintenance	0		0		0	
0	11,354	0		8250	Small Tools & Minor Equip.	0		0		0	
0	0	0		8310	Advertising & Printing	0		0		0	
0	0	0		8320	Photocopying	0		0		0	
0	1,674	0		8330	Postage	0		0		0	
0	0	0		8340	Telephone	0		0		0	
0	98,740	0		8410	Dues, Memberships & Publications	0		0		0	
0	0	0		8420	Workshops and Conferences	0		0		0	
0	171	0		8430	Transportation	0		0		0	
0	21,403	275,000		8510	Professional Services	150,000		150,000		150,000	
0	0	500,000		8540	Contract Services	50,000		50,000		50,000	
0	1,522,130	1,750,000		8560	Special Projects	1,500,106		1,500,106		1,500,106	
0	0	0		8740	Bank Charges	0		0		0	
0	0	0		8790	Misc. Department Expenses	0		0		0	
0	0	0		8810	Rent Interdepartmental	0		0		0	
0	0	0		8820	Insurance Interdepartmental	0		0		0	
0	0	325,000		8830	Management Services Interdept.	288,759		288,759		288,759	
0	0	0		8840	Information Services Interdept.	0		0		0	
0	1,757,087	2,850,000			Total Materials and Services	1,988,865		1,988,865		1,988,865	
668,986	1,763,430	3,000,000		8920	Buildings	3,250,000		3,250,000		3,450,000	
0	0	0		8948	Computers and Attachments	0		0		0	
668,986	1,763,430	3,000,000			Total Capital Outlay	3,250,000		3,250,000		3,450,000	
0	1,100,000	250,000		9810	Transfer to Public Works Fund	0		0		0	
0	0	225,000			Transfer to Public Works Const. Fund	0		0		0	
0	300,000	0		9860	Transfer to Fairgrounds Fund	100,000		100,000		100,000	
0	250,000	575,000		9882	Transfer to Bldg. Improvement Fund	250,000		250,000		250,000	
1,650,000	1,050,000				Total Transfers	350,000		350,000		350,000	
0	0	5,300,000		9990	Contingency	1,015,000		1,009,250		1,009,250	
0	0	5,300,000			Total Contingency	1,015,000		1,009,250		1,009,250	
668,986	5,439,530	12,200,000	0.00		Total Department Expenses	7,000,000	4.00	7,000,000	4.00	7,200,000	4.00
Revenues											
0	7,691,515	12,200,000		6000	Beginning Balance	7,000,000		7,000,000		7,200,000	
8,360,501	8,360,501	0		6110	Federal Awards	0		0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
0	0	0		6800	Interest Income	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
8,360,501	16,052,016	12,200,000			Total Revenues	7,000,000		7,000,000		7,200,000	
Net Cost of Program											
7,691,515	10,612,486	0			Expenditures less Revenue	0		0		0	

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

300 Household Hazardous Waste
595 Household Hazardous Waste
310 Community Development

FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FTE	Acct. Num.	Description	FY 23-24 Proposed	FTE	FY 23-24 Approved	FTE	Recommended Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
11,793	6,132	10,000	0.15	8040	Management/Supervisory	7,500	0.15	7,500	0.15	7,500	0.15
7,510	7,855	7,952	0.05	8050	Department Head	8,100	0.05	8,100	0.05	8,100	0.05
0	0	0		8080	Temporary/Part-Time	0		0		0	
902	1,459	500		8090	Overtime	1,000		1,000		1,000	
20,205	15,446	18,452	0.20		Total Salaries	16,600	0.20	16,600	0.20	16,600	0.20
6,217	5,048	5,259		8110	PERS-Retirement	4,731		4,731		4,731	
0	0	0		8115	PERS - Assessment	0		415		415	
1,461	1,104	1,412		8120	Social Security/Medicare	1,270		1,270		1,270	
2,815	1,553	3,900		8140	Insurance	3,900		3,900		3,900	
100	76	92		8150	Unemployment	83		83		83	
194	82	148		8160	Workers Compensation Insurance	133		133		133	
30,992	23,309	29,262	0.20		Total Personal Services	26,717	0.20	27,132	0.20	27,132	0.20
0	0	50		8210	Office Supplies	0		0		0	
0	0	100		8220	Operating Supplies	0		0		0	
0	0	300		8250	Small Tools & Minor Equip.	0		0		0	
0	0	750		8310	Advertising and Printing	0		0		0	
0	0	50		8320	Photocopying	0		0		0	
0	0	100		8330	Postage	0		0		0	
0	0	50		8410	Dues, Memberships & Publication	0		0		0	
0	0	100		8420	Workshops and Conferences	0		0		0	
2,461	334	500		8430	Transportation	500		500		500	
0	0	0		8510	Professional Services	0		0		0	
38,948	26,156	51,083		8540	Contract Services	55,599		55,184		70,184	
0	0	250		8610	Repairs & Maintenance	0		0		0	
0	0	0		8750	Participation/Public Agencies	0		0		0	
500	500	550		8820	Insurance Interdepartmental	600		600		600	
2,007	1,926	1,855		8830	Management Services Interdept.	1,584		1,584		1,584	
0	0	0		8840	Information Services Interdept	0		0		0	
43,916	28,916	55,738			Total Materials & Services	58,283		57,868		72,868	
0	0	0		8942	Machinery	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
74,908	52,225	85,000	0.20		Total Department Expenses	85,000	0.20	85,000	0.20	100,000	0.20
Revenues											
28,524	23,808	30,000		6000	Beginning Fund Balance	30,000		30,000		45,000	
70,192	48,229	55,000		6050	Franchise Tax	55,000		55,000		55,000	
0	0	0		6990	Miscellaneous	0		0		0	
98,716	72,037	85,000			Total Revenues	85,000		85,000		100,000	
Net Cost of Program											
23,808	19,812	0			Expenditures less Revenue	0		0		0	

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

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

FY 20-21	FY 21-22	FY 22-23	Acct.		FY 23-24	FY 23-24	Recommended		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
								Adopted	FTE
Expenditures									
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
0	0	62,204	1.00	8030	Professional/Technical	95,000	2.00	95,000	2.00
0	0	0	0.00	8040	Management/Supervisory	16,000	0.20	16,000	0.20
0	0	0	0.00	8050	Department Head	25,000	0.20	25,000	0.20
0	0	0		8080	Temporary/Part-time	1,500		1,500	
0	0	0		8090	Overtime	2,500		2,500	
0	0	62,204	1.00		Total Salaries	140,000	2.40	140,000	2.40
0	0	17,728		8110	PERS-Retirement	41,300		41,300	
0	0	0		8115	PERS - Assessment	0		3,500	
0	0	4,759		8120	Social Security/Medicare	10,710		10,710	
0	0	20,500		8140	Insurance	49,200		49,200	
0	0	311		8150	Unemployment	700		700	
0	0	498		8160	Workers Comp. Insurance	1,121		1,121	
0	0	106,000	1.00		Total Personal Services	243,031	2.40	246,531	2.40
0	0	250		8210	Office Supplies	260		260	
0	0	2,500		8220	Operating Supplies	2,000		2,000	
0	0	1,000		8240	Software & Maintenance	1,000		1,000	
0	0	1,500		8250	Small Tools & Minor Equip.	1,500		1,500	
0	0	1,000		8310	Advertising & Printing	1,000		1,000	
0	0	250		8320	Photocopying	250		250	
0	0	100		8330	Postage	100		100	
0	0	1,000		8340	Telephone	1,000		1,000	
0	0	0		8410	Dues, Memberships & Publications	0		0	
0	0	500		8420	Workshops and Conferences	3,500		3,500	
0	0	1,500		8430	Transportation	1,900		1,900	
0	0	5,000		8510	Professional Services	50,000		50,000	
0	0	5,000		8540	Contract Services	10,000		10,000	
0	0	824,000		8560	Special Projects	700,000		700,000	
0	0	0		8740	Bank Charges	0		0	
0	0	400		8790	Misc. Department Expenses	1,000		1,000	
0	0	0		8810	Rent Interdepartmental	10,000		10,000	
0	0	0		8820	Insurance Interdepartmental	0		0	
0	0	0		8830	Management Services Interdept.	10,000		10,000	
0	0	0		8840	Information Services Interdept.	2,250		2,250	
0	0	844,000			Total Materials and Services	795,760		795,760	
0	0	1,200,000		8920	Buildings	500,000		500,000	
0	0	0		8948	Computers and Attachments	0		0	
0	0	1,200,000			Total Capital Outlay	500,000		500,000	
0	0	1,350,000		9990	Contingency	1,861,209		1,857,709	
0	0	1,350,000			Total Contingency	1,861,209		1,857,709	
0	0	3,500,000	1.00		Total Department Expenses	3,400,000	2.40	3,400,000	2.40
Revenues									
0	0	1,000,000		6000	Beginning Balance	3,400,000		3,400,000	
0	0	0		6110	Federal Awards	0		0	
0	0	0		6130	State Operating Grants	0		0	
0	0	2,500,000		6131	State Operating Grants - BH	0		0	
0	0	0		6170	Intergovernmental Local Govt.	0		0	
0	0	0		6800	Interest Income	0		0	
0	0	0		6990	Miscellaneous	0		0	
0	0	3,500,000			Total Revenues	3,400,000		3,400,000	
0	0	0			Net Cost of Program	0		0	
0	0	0			Expenditures less Revenue	0		0	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12
13 **SECTION I.**

14
15 **ADOPTION OF BUDGET**

16
17 **BE IT RESOLVED** that the Board of Commissioners for the County
18 of Polk hereby adopts the Budget for 2023-2024 in the sum of
19 **\$128,417,550** now on file at the County Courthouse.
20

21 **SECTION II.**

22
23 **ADOPTION OF APPROPRIATIONS**

24
25 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year
26 beginning July 1, 2023, and for the purposes shown below, are
27 hereby appropriated as follows:
28

29 **GENERAL FUND (100)**

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

<u>GENERAL FUND</u> (cont)		
DISTRICT ATTORNEY		
Prosecution	2,114,337	
Medical Examiner	76,449	
Support Enforcement	487,724	
Victim's Assistance	429,584	
CASA	25,000	
TOTAL DISTRICT ATTORNEY		3,133,094
SHERIFF		
Jail	7,267,333	
Patrol	7,069,549	
TOTAL SHERIFF		14,336,882
EMERGENCY MANAGEMENT		608,355
TAX COLLECTOR		398,724
TREASURER		62,254
NON-DEPARTMENTAL		7,000
O & C TIMBER TITLE III		65,000
TRANSFERS		
Transfers to:		
Public Works Fund	150,000	
Dog Control Fund	180,000	
Marine Patrol Fund	5,000	
Law Library	25,000	
Domestic Mediation	5,000	
Health Services Fund	250,000	
Public Health Fund	200,000	
Juvenile Dept. Fund	765,000	
Fair Fund	200,000	
Veteran's Services Fund	90,000	
Building Improvement Fund	250,000	
Public Works Const. Fund	100,000	
Insurance Fund	300,000	
TOTAL TRANSFERS		2,520,000
Fund Operating Contingency		3,682,119
TOTAL GENERAL FUND		\$ 32,417,550

OTHER FUNDS

BUILDING INSPECTION FUND (110)

Building Inspection	\$1,000,000
---------------------	-------------

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

JUVENILE DEPARTMENT (245)

Juvenile Probation	\$ 925,312	
Juvenile Sanctions	282,188	
Community Service-Juvenile	<u>0</u>	
FUND TOTAL		\$ 1,207,500

FAIR FUND (260)

Year Round Operations	\$ 768,647	
Annual County Fair	<u>264,353</u>	
FUND TOTAL		\$ 1,033,000

VETERAN'S SERVICES FUND (254)

\$ 330,000

COUNTY SCHOOL FUND (270)

\$ 175,000

ECONOMIC DEVELOPMENT FUND (280)

\$ 1,900,000

AMERICAN RESCUE PLAN FUND (290)

American Rescue	\$5,840,750	
Contingency	<u>1,359,250</u>	
FUND TOTAL		\$ 7,200,000

COORDINATED HOUSING FUND (295)

Coordinated Housing	\$1,542,291	
Contingency	<u>\$1,757,709</u>	
Fund Total		\$ 3,300,000

HOUSEHOLD HAZARDOUS WASTE FUND (300)

\$ 100,000

BUILDING IMPROVEMENT FUND (310)

\$ 1,400,000

PERS RESERVE FUND (615)

\$ 800,000

MANAGEMENT SERVICES FUND (610)

County Counsel	\$ 196,137	
Board of Commissioners	429,700	
Finance	979,772	
Human Resources	542,497	
GENERAL SERVICES		
Academy-Building Maintenance	568,308	
Courthouse-Building Maintenance	896,512	
Buchanan Building Maintenance	443,036	
Jail-Building Maintenance	450,941	
Information Services	1,651,385	
Computer Mapping (GIS)	408,979	
Central Services	545,297	
Special Projects	552,436	
Transfer To:		
Building Improvement Fund	<u>\$ 750,000</u>	

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

SECTION III.

ADOPTION OF TAX LEVY

BE IT FURTHER RESOLVED that the Board of Commissioners for Polk County hereby imposes the taxes provided for in the adopted budget at the rate of \$1.716 per \$1,000 of assessed value and a rate of \$0.4950 per \$1,000 of assessed value for the Public Safety Operating Levy; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within Polk County.

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

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

POLK COUNTY BOARD OF COMMISSIONERS

Jeremy Gordon, Chair

Craig Pope, Commissioner

Lyle Mordhorst, Commissioner

Approved as to Form:

Morgan Smith
County Counsel



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

TO: BOARD OF COMMISSIONERS

FROM: GREG HANSEN, ADMIN. OFFICER

DATE: JUNE 23, 2023

SUBJECT: GENERAL LIABILITY/PROPERTY INSURANCE – FISCAL YEAR 2023–2024

RECOMMENDATION:

The Board approve the following:

1. **Purchase General Liability insurance in the amount of \$773,959.71 less a deductible of -\$333,848.00 and multi-line credit -\$22,005.59 for a net of \$418,106.13 (Option C-Liability Retro Financing Plan).**
2. **Purchase Automobile Liability insurance in the amount of \$57,627.28.**
3. **Purchase Auto Physical Damage in the amount of \$42,236.58.**
4. **Purchase Property/Boiler insurance from CCIS in the amount of \$181,490.67 for buildings and contents.**
5. **Purchase the optional Crime Coverage in the amount of \$2,688.**
6. **Purchase Cyber Security Coverage and Excess Coverage \$32,025**
7. **Utilize the multi-line of credit. All coverages (#2, #3, and #4) include the multi-line of credit.**

ISSUE:

Should the County purchase liability and property insurance policies for fiscal year 2023-2024?

BACKGROUND:

Currently, the County has its General Liability, Auto Liability, Inland Marine (scheduled vehicle coverage) and Property/Boiler insurance policies through CCIS. Those existing policies terminate on June 30, 2023.

The County, through its Agent of Record, Jon Woods, received a quote from one vendor (CCIS) (see attachment).

Fourteen (14) years ago, the County elected to purchase General Liability both due to requirements by CCIS and the higher tort limits imposed in the State.

The proposed Property insurance policy, including boiler and machinery coverage, is insuring buildings in the amount of over \$105,000 million including contents with a \$2,500 deductible per occurrence. Included in the property insurance is coverage for flood and earthquake with a maximum of \$50,000 deductible for both (total aggregate coverage is \$5 million for this coverage).

It is becoming more difficult to find companies that are willing to write insurance coverage for public entities without having a lot of exclusions. CIS only writes insurance coverage for public entities and is designed to meet all of the public entity needs. I have asked Mr. Woods to take a hard look at other companies, so that the County can have options in the future to look at however we continue to be unsuccessful.

ALTERNATIVES:

The following are alternatives:

1. Approve the recommendation as proposed.
2. Modify the recommendation.

FISCAL IMPACT:

The cost associated with the quoted policies after discount is **\$734,173.67 which includes new coverages for Cyber-Security**. This is an increase of about **30.2%** over last year's price of \$563,839. Without the new coverages the increase is still **24.5%**.

Property and/or Liability Proposal Summary



citycounty insurance services
cisoregon.org

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

Proposal Date: 6/16/2023
Member Number: 20025
Effective Date: 7/1/2023
Termination Date: 7/1/2024

This is not an invoice. Information Only.

Coverage	Description	Amount	Total
General Liability (Retro Plan)	Contribution Limit: \$5,000,000	\$773,959.71	
	Aggregate/Retro Deductible Credit	(\$333,848.00)	
	Multi-Line Credit	(\$22,005.59)	\$418,106.13
Auto Liability	Contribution	\$60,660.30	
	Multi-Line Credit	(\$3,033.01)	\$57,627.28
Auto Physical Damage	Contribution	\$44,459.56	
	Multi-Line Credit	(\$2,222.98)	\$42,236.58
Property	Contribution	\$191,042.81	
	Multi-Line Credit	(\$9,552.14)	\$181,490.67
Optional Excess Liability	Not Purchased		\$0.00
Optional Excess Quake	Not Purchased		\$0.00
Optional Excess Flood	Not Purchased		\$0.00
Optional Excess Crime	Contribution	\$2,688.00	\$2,688.00
Optional Cyber Security	Contribution	\$10,500.00	\$10,500.00
Optional Excess Cyber Security	Contribution	\$21,525.00	\$21,525.00
Difference in Conditions	Not Purchased		\$0.00
Summary	Contribution	\$1,104,835.39	
	Aggregate/Retro Deductible Credit	(\$333,848.00)	
	Multi-Line Credit	(\$36,813.72)	\$734,173.67

This is not an invoice. Information Only.

CIS Public Entity Liability Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023

Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage*	Per Occurrence	Annual Aggregate	Per Occurrence Deductible / SIR*	Agg/Retro Deductible
Public Entity Liability Coverage (Including Auto Liability) as described in CIS General & Auto Liability Coverage Agreement	\$200,000	\$600,000	NONE	\$667,696

Forms Applicable: CIS General & Auto Liability Coverage Agreement - CIS GL/AL (7/1/2023)

Coverage*	Per Occurrence	Annual Aggregate		
Excess Public Entity Liability Coverage as described in the CIS Excess Liability Coverage Agreement (limits shown are excess of primary coverage limits)	\$4,800,000	\$14,400,000		

Forms Applicable: CIS Excess Liability Coverage Agreement - CIS XS/GL (7/1/2023)

Coverage*	Per Occurrence	Annual Aggregate		
Additional layer of Excess Liability (General and Auto Liability)	Not Purchased	Not Purchased		

***Refer to the CIS General & Auto Liability Coverage Agreement and CIS Excess Liability Coverage Agreement and endorsements (if any) for detailed coverages, special deductibles, limits, sublimits, exclusions, and conditions that may apply.**

Excess Liability Coverage does not provide Uninsured Motorist coverage.

Coverage	Contribution
General Liability	\$773,959.71
Auto Liability	\$60,660.30
Excess Liability	\$0.00
Liability Total	\$834,620.01

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____

Auto Physical Damage Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023

Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Autos Covered*	Coverage Limit	Comprehensive Deductible	Collision Deductible	Contribution
Scheduled Autos	Per Schedule**	Per Schedule**	Per Schedule**	\$44,459.56
Rented or Leased Autos (60 days or less)	ACV Not to Exceed \$100,000	\$100	\$500	Included
Newly Acquired Autos	Included	\$100	\$500	Included

*This represents only a brief summary of coverages. Please refer to CIS Auto Physical Damage Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Total Contribution:

\$44,459.56

Forms Applicable:

CIS Auto Physical Damage Coverage Agreement - CIS APD (7/1/2023)

**Current CIS Auto Schedule

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____

Authorized Representative / Agent

Date: _____

Property Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023

Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Limits (Per Occurrence):*

Building and Contents and PIO	Per current CIS Property Schedule
Mobile Equipment	Per current CIS Mobile Equipment Schedule
Earthquake	\$5,000,000
Excess Earthquake - Coverage applies only if coverage limit is shown.	None
Flood	\$5,000,000
Excess Flood - Coverage applies only if coverage limit is shown.	None
Combined Loss of Revenue and Rental Value	\$1,000,000
Combined Extra Expense and Rental Expense	\$1,000,000
Property in Transit	\$1,000,000
Hired, Rented or Borrowed Equipment	\$150,000
Restoration/Reproduction of Books, Records, etc.	\$100,000
Electronic Data Restoration/Reproduction	\$250,000
Pollution Cleanup	\$25,000
Crime Coverage	\$50,000
Police Dogs (if scheduled)	\$15,000
Off Premises Service Interruption	\$100,000
Miscellaneous Coverage	\$50,000
Personal Property at Unscheduled Locations	\$15,000
Personal Property of Employees or Volunteers	\$15,000
Unscheduled Fine Arts	\$100,000
Temporary Emergency Shelter Restoration	\$50,000
Difference In Conditions - Earthquake & Flood (if any):	\$0
Extra Items (if any):	

*This represents only a brief summary of coverages. Please refer to CIS Property Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Locations Covered:	Per current CIS Property Schedule.
Perils Covered:	Risks of Direct Physical Loss subject to the terms, conditions and exclusions contained in the coverage forms listed below under Forms Applicable.
Deductibles:	\$2,500 Per occurrence except as noted and as follows (if any). \$2,500 Per occurrence on scheduled mobile equipment items. Earthquake and Flood: Special deductibles and restrictions per Section 2 of the CIS Property Coverage Agreement.
Total Contribution:	\$191,042.81 (Property) \$0.00 (Excess Earthquake) \$0.00 (Excess Flood) \$0.00 (Difference In Conditions)
Forms Applicable:	CIS Property Coverage Agreement - CIS PR (7/1/2023)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____

Equipment Breakdown Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023

Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Limits:*

Property Damage	Per current CIS Property Schedule or \$100,000,000, whichever is less.
Rental Value/Rental Expense	Included in Property Damage
Extra Expense	Included in Property Damage
Service Interruption	Included in Property Damage
Drying out following a flood	Included in Property Damage
Course of Construction	Included in Property Damage
Computer Equipment	Included in Property Damage
Portable Equipment	Included in Property Damage
CFC Refrigerants	Included in Property Damage
Hazardous Substance	\$2,000,000
Data Restoration	\$250,000
Perishable Goods	\$2,000,000
Expediting Expense	\$2,000,000
Demolition	\$2,000,000
Ordinance or Law	\$2,000,000
Off Premises Property Damage	\$250,000
Contingent Rental Value/Rental Expense	\$250,000
Newly Acquired Locations	\$1,000,000 / 365 Days Max
Extended Period of Restoration	30 Days

***This represents only a brief summary of coverages. Please refer to CIS Equipment Breakdown Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.**

Locations Covered: Per current CIS Property Schedule.
Deductible: \$2,500 All Coverages: 24 hour waiting period applies for service interruption.
Contribution: Included
Forms Applicable: CIS Equipment Breakdown Coverage Agreement - CIS BM (7/1/2023)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____

Authorized Representative / Agent

Date: _____

Excess Crime Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023

Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Excess Crime Coverage

Coverage Limits excess of \$50,000 crime coverage provided under the CIS Property Coverage Agreement:*

Employee Theft - Per Loss Coverage	\$500,000
Forgery or Alteration	Included
Inside Premises - Theft of Money & Securities	Included
Inside Premises - Robbery, Safe Burglary - Other	Included
Outside Premises	Included
Computer Fraud	Included
Money Orders and Counterfeit Paper Currency	Included
Funds Transfer Fraud	Included
Impersonation Fraud Coverage	Maximum recovery** \$250,000
**Recovery subject to lower limit purchased by member if under \$250,000	

Additional Coverages:

Faithful Performance of Duty	Included
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***This represents only a brief summary of coverages. Please refer to the Excess Crime Policy for detailed coverages, exclusions, and conditions that may apply.**

Locations Covered: Per current CIS Property Schedule.
Contribution: \$2,688.00
Forms Applicable: National Union Fire Insurance/Excess Crime Policy

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____

Cyber Security Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 6/16/2023 Coverage Period: 7/1/2023 to 7/1/2024

Named Member
Polk County
850 Main St.
Dallas, OR 97338

Agent of Record
Craven-Woods Insurance
398 E Ellendale Ave
Dallas, OR 973381514

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Cyber Security Coverage

Pool-wide aggregate limit per coverage year, \$5,000,000.	
Total Coverage Limit*	\$1,250,000
Tier 1 Coverage Limit	\$50,000
Tier 2 Coverage Limit	\$200,000
Tier 3 (Excess) Coverage Limit	\$1,000,000
Notification Costs	Included
Third Party Liability	Included
Penalties	Included
Extortion	Included
Breach Coaching	Included
Public Relations Consulting	Included
Credit Monitoring	Included
Impersonation Fraud Coverage	Included

*This represents only a brief summary of coverages. Please refer to the CIS Cyber Security Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Deductible:	\$5,000
Contribution:	Tier 1: \$7,500.00
	Tier 2: \$3,000.00
	Tier 3 (Excess): \$21,525.00
	Total: \$32,025.00
Forms Applicable:	CIS Cyber Security Coverage Agreement - CIS CYBER (7/1/2023)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

TO: BOARD OF COMMISSIONERS

FROM: GREG HANSEN, ADMIN. OFFICER

DATE: JUNE 22, 2023

SUBJECT: WORKERS' COMPENSATION INSURANCE - CARRIER SELECTION

RECOMMENDATION:

The Board takes the following actions:

1. Select SAIF as its Workers' Compensation Insurance carrier for the County.
2. Select a fixed plan in the amount of \$267,416.61.

ISSUE:

Which carrier should the County renew its Workers' Compensation Insurance with, and which type of plan should the County choose?

HISTORY:

The following is a ten-year history of the County's experience modification ratings:

YEAR	RATING
2014-15	.63
2015-16	.76
2016-17	.88
2017-18	1.11
2018-19	.98
2019-20	.95
2020-21	.83
2021-22	.87
2022-23	.84
2023-24	.87

Experience modifications are calculated on the last three of four years of loss history. For example, the 2023-24 experience modification takes into account the fiscal years 2019-20, 20-21 and 21-22

The experience modification rating is used in calculating the County's insurance premium. For

example, in 2023-24, if the County had an estimated annual premium of \$100,000, the standard premium **\$87,000** (**100,000 x 0.87**). However, if that same annual premium were calculated in 2014-15, the standard premium would be \$63,000 (100,000 x .63).

The following is a twelve-year history of the claims frequency and losses for the County:

Year	Claims	Losses
2011-12 (retro)	16	\$ 25,047
2012-13 (retro)	15	\$ 12,997
2013-14 (retro)	14	\$147,445
2014-15 (retro)	11	\$161,597
2015-16 (retro)	12	\$296,676
2016-17 (retro)	12	\$ 28,112
2017-18 (retro)	18	\$ 50,942
2018-19 (retro)	12	\$215,426 **
2019-20 (retro)	6	\$187,446
2020-21 (retro)	13	\$ 35,777
2021-22 (retro)	13	\$110,670
2022-23 (fixed)	10	\$140,314 *

* Through 5-31-23 (11 months) includes \$52,208 in reserves

** We recovered approximately \$125,000 in reimbursement from our major accident

In 1991-94 the County selected the Oregon Public Employers Group (OPEG) retro plan through SAIF. In 1994-2000, the County selected Liberty N.W. as its carrier, on the Better Business Alliance (LBBA) Group Retro plan. In 2001, the County selected Liberty N.W., as its carrier, on an individual retro (130%) plan. In 2002 and 2003, the County selected Liberty N.W., as its carrier, on an individual retro (140%) plan. In 2004 - 2020 the County selected CCIS on a 130% individual retro. Two years ago, the County shifted to SAIF as CCIS was moving out of providing WCI. Last year the County elected to go with a fixed rate plan.

INFORMATIONAL:

What is the difference between a standard policy and a retro plan? Under a standard policy the County pays a fixed guaranteed premium price with no liabilities (losses have no influence on the cost of the premium).

Under a retro plan, the County's costs are set within a range of premiums. A minimum and maximum cost is determined, then the amount of premium is determined by the amount of losses you have during the policy year. If losses are low, then the County would pay near the minimum amount and if high losses occurred, then we would pay near the maximum.

Also, when discussing retro plans, another term called closure needs to be discussed. In traditional retro plans, your policy period stays open for as long as 4 1/2 years after the policy period ends. That means any claim, which occurred during the initial policy period and is re-aggravated during the next four (4) years, might cause the County to pay additional claims for that year.

A retro plan can be as risky as the County chooses. The higher the percentage the retro is, the greater the benefits and the risks. However, after a certain point in analyzing retro plans, the risks

(upper end costs) start to outweigh the benefits (low end premium).

BACKGROUND:

Two years ago, CCIS chose to partner with SAIF for worker's compensation insurance (WCI) moving forward with the option to utilize CCIS personnel as claim agents. As a result, the County requested quotes from multiple companies with SAIF being the only responder.

SAIF was sent information (projected payroll per class code, loss history, experience modification, etc.) to base their quote for the upcoming year.

DISCUSSION:

Any type of retro plan is risky if the County experiences high losses. However, I still feel the history of losses and the County's continued management of its claims makes the risk less likely to occur than not. The County has twelve (12) years of claims history with an average claim history cost of \$117,700, with the last five years having an average cost of \$137,900.

If looking at the retro versus the fixed plan, the County's break even claims amount is approximately \$140,000, so if the claims remain under \$140,000 the County will pay less than the fixed plan and if are claims are greater than \$140,000 we will pay more. So in the last twelve (12) years the County would have saved big (+ \$620,000) in six (6) of those years, barely lost (- \$128,000) in four (4) of those years and then lost severely (- \$307,000) in two (2) of those years. The net gain over 12 years for choosing a retro plan for Polk County would have been over \$185,000.

As you can see, the benefits of a retro plan continue to dwindle in its benefits and the risks continue to grow.

ALTERNATIVES/OPTIONS:

The following are options available to the County:

1. Renew with SAIF with CIS being are claims agent.
2. Select a different type of plan (Fixed rate or different retro).
3. Elect to pay monthly, quarterly, or annually.
4. Self-insure Workers' Compensation. (Not recommended)

FISCAL IMPACT:

The cost of this policy is \$267,416.



June 09, 2023

POLK COUNTY
850 MAIN ST
DALLAS, OR 97338-3128

CRAVEN-WOODS INSURANCE
398 E ELLENDALE AVE
DALLAS, OR 97338-1514

SAIF policy: 100034815
Policyholder: Polk County

This business's workers' compensation policy with SAIF Corporation renews on July 01, 2023. I authorized the rates and plan(s) shown on the enclosed premium estimate(s).

To elect coverage

Sign and return the Notice of Election before the effective date of July 01, 2023.

Verifiable time records

Oregon Administrative Rules require you to report wages under the highest rated classification applicable to any part of the worker's duties if you choose not to keep verifiable time records.

In most instances, if you have more than one classification on your insurance policy and your workers shift duties between those classifications, you can use verifiable time records to separate the payroll of the workers and report it in more than one classification on the payroll report.

Verifiable time records must be supported by original entries from other records, including, but not limited to, timecards, calendars, planners, or daily logs prepared by the employee or the employee's direct supervisor or manager. Estimated percentages or ratios will not be accepted. For more information on how to keep verifiable time records, go to **saif.com / Employer Guide/ Reporting payroll / Verifiable time records**.

Prevent jobsite injuries

Safety awareness and preparedness are key in preventing on-the-job injuries, which may keep workers' compensations costs down. Please go to **saif.com / Safety and health** and also the Oregon OSHA website at orosh.org to obtain valuable information to prevent injuries.

SAIF Corporation strives to provide our customers with the best services available at the lowest possible cost. We appreciate your confidence in us and look forward to working with you. Please feel free to contact me whenever you need assistance.

Sincerely,

/s/ Kris Casteel
Underwriting Lead
P: 503.673.5449
F: 503.584.9512
KRICAS@SAIF.COM

c: Craven-Woods Insurance

Polk County

Premium estimate for Guaranteed Cost

Period: 07/01/2023 - 07/01/2024

Group: CIS - Services

Policy: 100034815

Plan: Version #1 (1)

Rating period: 07/01/2023 to 07/01/2024

Location 1: 850 Main St, Dallas, OR

Classification description	Class	Subject payroll	Rate	Premium
Street/Rd Const-Fnl	5506	\$853,737.00	4.97	\$42,430.73
Grad/Pve/Rep/Dr				
Vessels-NOC-State Act	7024	\$19,793.00	3.14	\$621.50
Police Officers & Dr	7720	\$6,887,794.00	2.66	\$183,215.32
Vol Search & Rescue	7720	\$9,238.00	2.66	\$245.73
City/County-Veh/Equip Repr Shop-Dr	8380	\$212,465.00	2.17	\$4,610.49
Vol Dpty Sheriff @ 1200/Mo Ea	8411	\$106,199.00	1.21	\$1,285.01
Public Relations/Sales/Promotion	8742	\$0.00	0.23	\$0.00
Office Clerical	8810	\$5,984,407.00	0.11	\$6,582.85
Attorney & Cler/Messenger/Dr	8820	\$1,422,980.00	0.11	\$1,565.28
Dog Pounds-Incl Dog Catcher/Dr	8831	\$70,524.00	1.08	\$761.66
Physician & Clerical	8832	\$8,430,068.00	0.3	\$25,290.20
Vol Physician & Clerical	8832	\$16,182.00	0.3	\$48.55
Nurse-Home Health/Public-Trvl-Al Emp	8835	\$655,501.00	2.0	\$13,110.02
Buildings-Operation By Owner Or Lessee & Drivers	9015	\$900,489.00	2.95	\$26,564.43
County Fairs/Dr	9016	\$135,305.00	2.27	\$3,071.42
Municipal/Twn/Cnty/State Emp-NOC	9410	\$1,443,139.00	1.4	\$20,203.95
Total manual premium		\$27,147,821.00		\$329,607.14

Description	Basis	Factor	Premium
EL Increased Limits premium (Admiralty)	\$621.50	1.7	\$435.05
EL Increased Limits premium (Part II)	\$329,607.14	1.009	\$2,966.46
Total subject premium			\$333,008.65

Description	Basis	Factor	Premium
Experience Rating	\$333,008.65	0.87	-\$43,291.12
Total modified premium			\$289,717.53

Total standard premium **\$289,717.53**

Description	Basis	Factor	Premium
Oregon Total Premium			\$289,717.53
Premium Discount	\$289,717.53	0.1725	-\$49,974.16
Terrorism Premium	\$27,147,821.00	0.005	\$1,357.39
Catastrophe Premium	\$27,147,821.00	0.01	\$2,714.78
DCBS Assessment	\$240,827.21	1.098	\$23,601.07
Total premium and assessment			\$267,416.61

Polk County

Premium estimate for Guaranteed Cost

Period: 07/01/2023 - 07/01/2024

Group: CIS - Services

Policy: 100034815

Plan: Version #1 (1)

Premium discount schedule		
First	\$5,000	0.00%
Next	\$10,000	10.50%
Next	\$35,000	16.50%
Over	\$50,000	18.00%

The experience rating modifier is tentative.

Part Two coverage at limits of \$3,000,000/\$3,000,000/\$3,000,000

Policy Minimum Premium: \$500

Part Two Coverage Increased Limits Minimum Premium: \$160

Maritime Coverage Minimum Premium: \$150

Your policy premium is based on your current estimated premium and may be prorated for policies in effect for less than a full year or adjusted based on actual payroll by classification.

Terrorism Premium is in addition to Policy Minimum Premium.

Catastrophe Premium is in addition to Policy Minimum Premium.

DCBS Premium Assessment excludes Part Two Coverage.

Payroll Reporting Frequency: Monthly

Policyholder Option to Reimburse SAIF Corporation for Medical Expenses (Nondisabling Claims Reimbursement Program): This policyholder has chosen to enroll in the Nondisabling Claims Reimbursement program with Quarterly claim evaluation.

Polk County

Plan description for Guaranteed Cost Plan

Period: 07/01/2023 - 07/01/2024

Policy: 100034815

Guaranteed Cost Plan

SAIF Corporation's Guaranteed Cost Plan is a simple, no-risk plan that allows purchasers to know their insurance costs throughout the policy period. It may provide a premium discount based on volume.

Premium payment terms

We will send a payroll report to you at the end of each reporting period. Return the completed payroll report to us by the indicated due date or you may go to **saif.com** to submit payroll figures online where SAIF makes it easy by doing all the calculations for you.

Your premium, including the terrorism premium, catastrophe premium, and the Department of Consumer and Business Services premium assessment, is payable with each payroll report.

SAIF adds interest at the rate of one percent per month to any past due balance.

Polk County

Notice of Election for Guaranteed Cost Plan

Period: 07/01/2023 - 07/01/2024

Policy: 100034815

Group: CIS - Services

Plan: Version #1 (1)

Agency: Craven-Woods Insurance

Producer: Craven-Woods Insurance

Total estimated premium and assessments: \$267,416.61

Payroll reporting frequency: Monthly

Please visit **saif.com** and choose *Safety and health* for information about safety or choose *Employer Guide* for information about reporting payroll, paying online, filing and managing a claim, and coverage.

I, the undersigned, as a legal representative of the Company listed above, do hereby authorize SAIF Corporation to issue the policy and determine workers' compensation premiums according to the plan selection on this form. I have read, understand, and agree to the terms and conditions of this plan as set forth in the proposal.

Authorized signature of insured

Date signed

Please return this page to:

SAIF CORPORATION
400 High St SE
Salem, OR 97312-1000



CONTRACT REVIEW SHEET

Staff Contact: Rosana Warren Phone Number (Ext): 2428
Department: Health Services: Public Health Consent Calendar Date: June 28, 2023
Contractor Name: Oregon Health Authority - Public Health
Address: 800 NE Oregon Street, Suite 825
City, State, Zip: Portland, OR 97232
Effective Dates - From: January 01, 2023 Through: June 30, 2024
Contract Amount: \$429,000.00

Background:

Polk County participates in the MAC program to help offset costs associated with assisting individuals with Medicaid obtain services.

Discussion:

Amendment 1 to contract No. 19-50 increases the NTE amount by \$429,000.00 to \$1,909,000.00 for MAC participation. No changes to term dates. Original contract valid through 06/30/24.

Fiscal Impact:

We typically bill for \$240,000 per year and reimburse the State \$120,000 per year for net revenue of \$120,000/year.

Recommendation:

It is recommended that Polk County sign IGA 160022-1 with the Oregon Health Authority.

Copies of signed contract should be sent to the following:

Name: <u>Rosana Warren</u>	E-mail: <u>hs.contracts@co.polk.or.us</u>
Name: _____	E-mail: _____
Name: _____	E-mail: _____



Agreement Number 160022

**AMENDMENT TO
STATE OF OREGON
INTERGOVERNMENTAL AGREEMENT**

In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audio recordings, Web-based communications and other electronic formats. To request an alternate format, please send an e-mail to dhs-oha.publicationrequest@state.or.us or call 503-378-3486 (voice) or 503-378-3523 (TTY) to arrange for the alternative format.

This is amendment number **1** to Agreement Number **160022** between the State of Oregon, acting by and through its Oregon Health Authority, hereinafter referred to as “OHA” and

Polk County
182 SW Academy Street
Dallas, OR 97338
Attention: Stacey Moran
Telephone: (503) 623-9289 ext. 2428
Facsimile: (503) 447-831-3499
E-mail address: moran.stacey@co.polk.or.us

hereinafter referred to as “County.”

- 1.** This amendment shall become effective on the date this amendment has been fully executed by every party and, when required, approved by Department of Justice.
- 2.** The Agreement is hereby amended as follows:
 - a.** Section 3. “Consideration” to increase the current not-to-exceed amount of \$1,480,000.00 by \$429,000.00 for a new not-to-exceed amount of \$1,909,000.00.
- 3.** Except as expressly amended above, all other terms and conditions of the original Agreement and any previous amendments are still in full force and effect. County certifies that the representations, warranties and certifications contained in the original Agreement are true and correct as of the effective date of this amendment and with the same effect as though made at the time of this amendment.
- 4. Certification.** Without limiting the generality of the foregoing, by signature on this Agreement, the County hereby certifies under penalty of perjury that:
 - a.** The County is in compliance with all insurance requirements of Exhibit C of the original Agreement and notwithstanding any provision to the contrary, County

shall deliver to the OHA Agreement Administrator (see page 1 of this Agreement) the required Certificate(s) of Insurance for any extension of the insurance coverage required by Exhibit C of the original Agreement, within 30 days of execution of the original Agreement Amendment. By certifying compliance with all insurance as required by this Agreement, County acknowledges it may be found in breach of the Agreement for failure to obtain required insurance. County may also be in breach of the Agreement for failure to provide Certificate(s) of Insurance as required and to maintain required coverage for the duration of the Agreement;

- b. The County acknowledges that the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) that is made by (or caused by) the County and that pertains to this Agreement or to the project for which the Agreement work is being performed. The County certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. County further acknowledges that in addition to the remedies under this Agreement, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the County;
- c. The information shown in County Data and Certification, of original Agreement or as amended is County’s true, accurate and correct information;
- d. To the best of the undersigned’s knowledge, County has not discriminated against and will not discriminate against minority, women or emerging small business enterprises certified under ORS 200.055 in obtaining any required subcontracts;
- e. County and County’s employees and agents are not included on the list titled “Specially Designated Nationals” maintained by the Office of Foreign Assets Control of the United States Department of the Treasury and currently found at: <https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>;
- f. County is not listed on the non-procurement portion of the General Service Administration’s “List of Parties Excluded from Federal procurement or Nonprocurement Programs” found at: <https://www.sam.gov/portal/public/SAM/>;
- g. County is not subject to backup withholding because:
 - (1) County is exempt from backup withholding;
 - (2) County has not been notified by the IRS that County is subject to backup withholding as a result of a failure to report all interest or dividends; or
 - (3) The IRS has notified County that County is no longer subject to backup withholding.
- h. County Federal Identification Number (FEIN) provided to OHA is true and accurate. If this information changes, County is also required to provide OHA with the new FEIN within 10 days.

4. **County Data.** This information is requested pursuant to ORS 305.385.

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION:

County Name (exactly as filed with the IRS): Polk County

Street address: 182 SW Academy Street

City, state, zip code: Dallas, OR 97338

Email address: hs.contracts@co.polk.or.us

Telephone: (503) 623-9289 Facsimile: (503) 831-1726

Proof of Insurance: County shall provide the following information upon submission of the signed Agreement amendment. All insurance listed herein and required by Exhibit C of the original Agreement, must be in effect prior to Agreement execution.

Workers' Compensation Insurance Company: CityCounty Insurance Services

Policy #: 22LPLKC Expiration Date: 07/01/23

5. Signatures.

**COUNTY: YOU WILL NOT BE PAID FOR SERVICES RENDERED PRIOR TO
NECESSARY STATE APPROVALS**

Polk Name

By:

Authorized Signature

Printed Name

Title

Date

State of Oregon acting by and through its Oregon Health Authority

By:

Authorized Signature

Printed Name

Title

Date

Approved for Legal Sufficiency:

Via e-mail by Jeffrey J. Wahl, Assistant Attorney General
Department of Justice

January 17, 2023
Date



CONTRACT REVIEW SHEET

Staff Contact: Rosana Warren Phone Number (Ext): 2428
Department: Health Services: Public Health Consent Calendar Date: June 28, 2023
Contractor Name: Oregon Health Authority
Address: 635 Capitol Street NE, Room 350
City, State, Zip: Salem, OR 97301
Effective Dates - From: July 01, 2023 Through: June 30, 2025
Contract Amount: \$875,992.44

Background:

The County receives funds from the Oregon Health Authority to provide Public Health Services to residents of the County by way of a grant. This contract is the initial award from the State. The grant award may be modified from time-to-time throughout the fiscal year to reflect changes to funds and/or programs that are made as part of the grant.

Discussion:

This agreement awards funding for Public Health Services. The funding for existing Program Elements is comparable with last year and as expected and only allocates Q1 funds to the following: PE01-01, PE12-01, PE13-01, and PE51-01, as well as awards a new funding source under PE51-05 - CDC PH Infrastructure Funding that is at \$72,359.08/yr for 5 years.

Fiscal Impact:

The total for this agreement is \$875,992.44 The Public Health budget was prepared in anticipation of this funding.

Recommendation:

It is recommended that Polk County sign IGA 180027 with the Oregon Health Authority.

Copies of signed contract should be sent to the following:

Name: Rosana Warren E-mail: hs.contracts@co.polk.or.us
Name: _____ E-mail: _____
Name: _____ E-mail: _____

OHA - 2023-2025 INTERGOVERNMENTAL AGREEMENT - FOR THE FINANCING OF PUBLIC HEALTH SERVICES

In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audio recordings, Web-based communications and other electronic formats. To request an alternate format, please send an e-mail to dhs-oha.publicationrequest@state.or.us or call 503-378-3486 (voice), or 503-378-3523 (TTY) to arrange for the alternative format.

AGREEMENT #180027

**2023-2025 INTERGOVERNMENTAL AGREEMENT
FOR THE FINANCING OF PUBLIC HEALTH SERVICES**

This 2023-2025 Intergovernmental Agreement for the Financing of Public Health Services (the “Agreement”) is between the State of Oregon acting by and through its Oregon Health Authority (“OHA”) and Polk County, the Local Public Health Authority for Polk County (“LPHA”).

RECITALS

WHEREAS, ORS 431.110, 431.115 and 431.413 authorize OHA and LPHA to collaborate and cooperate in providing for basic public health services in the state, and in maintaining and improving public health services through county or district administered public health programs;

WHEREAS, ORS 431.250 and 431.380 authorize OHA to receive and disburse funds made available for public health purposes;

WHEREAS, LPHA has established and proposes, during the term of this Agreement, to operate or contract for the operation of public health programs in accordance with the policies, procedures, and administrative rules of OHA;

WHEREAS, LPHA has requested financial assistance from OHA to operate or contract for the operation of LPHA’s public health programs;

WHEREAS, if OHA is acquiring services for the purpose of responding to a state of emergency or pursuant to a Major Disaster Declaration from FEMA. OHA intends to request reimbursement from FEMA for all allowable costs.

WHEREAS, OHA is willing, upon the terms and conditions of this Agreement, to provide financial assistance to LPHA to operate or contract for the operation of LPHA’s public health programs;

WHEREAS, nothing in this Agreement shall limit the authority of OHA to enforce public health laws and rules in accordance with ORS 431.170 whenever LPHA administrator fails to administer or enforce ORS 431.001 to 431.550 and 431.990 and any other public health law or rule of this state.

NOW, THEREFORE, in consideration of the foregoing premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

AGREEMENT

- 1. Effective Date and Duration.** This Agreement shall become effective on July 1, 2023, regardless of the date of signature. Unless terminated earlier in accordance with its terms, this Agreement shall expire on June 30, 2025.
- 2. Agreement Documents, Order of Precedence.** This Agreement consists of the following documents:
This Agreement without Exhibits

[Exhibit A](#) [Definitions](#)

[Exhibit B](#) [Program Element Descriptions](#)

[Exhibit C](#) [Financial Assistance Award and Revenue and Expenditure Reporting Forms](#)

[Exhibit D](#) [Special Terms and Conditions](#)

[Exhibit E](#) [General Terms and Conditions](#)

[Exhibit F Standard Terms and Conditions](#)

[Exhibit G Required Federal Terms and Conditions](#)

[Exhibit H Required Subcontract Provisions](#)

[Exhibit I Subcontractor Insurance Requirements](#)

[Exhibit J Information Required by 2 CFR Subtitle B with guidance at 2 CFR Part 200](#)

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents comprising this Agreement is as follows, listed from highest precedence to lowest precedence: this Agreement without Exhibits, Exhibit G, Exhibit A, Exhibit C, Exhibit D, Exhibit B, Exhibit F, Exhibit E, Exhibit H, Exhibit I, and Exhibit J.

EACH PARTY, BY EXECUTION OF THIS AGREEMENT, HEREBY ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

3. SIGNATURES.

STATE OF OREGON, ACTING BY AND THROUGH ITS OREGON HEALTH AUTHORITY

Signature: _____

Name: /for/ Nadia A. Davidson

Title: Director of Finance

Date: _____

POLK COUNTY LOCAL PUBLIC HEALTH AUTHORITY

By: _____

Name: _____

Title: _____

Date: _____

DEPARTMENT OF JUSTICE – APPROVED FOR LEGAL SUFFICIENCY

Agreement form group-approved by Steven Marlowe, Senior Assistant Attorney General, Tax and Finance Section, General Counsel Division, Oregon Department of Justice by email on May 9, 2023, copy of email approval in Agreement file.

REVIEWED BY:

OHA PUBLIC HEALTH ADMINISTRATION

By: _____

Name: Rolonda Widenmeyer (or designee)

Title: Program Support Manager

Date: _____

EXHIBIT A DEFINITIONS

As used in this Agreement, the following words and phrases shall have the indicated meanings. Certain additional words and phrases are defined in the Program Element Descriptions. When a word or phrase is defined in a particular Program Element Description, the word or phrase shall not have the ascribed meaning in any part of this Agreement other than the particular Program Element Description in which it is defined.

1. **“Agreement”** means this 2023-2025 Intergovernmental Agreement for the Financing of Public Health Services.
2. **“Agreement Settlement”** means OHA’s reconciliation, after termination or expiration of this Agreement, of amounts OHA disbursed to LPHA with amounts that OHA is obligated to pay to LPHA under this Agreement from the Financial Assistance Award, based on allowable expenditures as properly reported to OHA in accordance with this Agreement. OHA reconciles disbursements and payments on an individual Program Element basis.
3. **“Allowable Costs”** means the costs described in 2 CFR Part 200 or 45 CFR Part 75, as applicable, except to the extent such costs are limited or excluded by other provisions of this Agreement, whether in the applicable Program Element Descriptions, the Special Terms and Conditions, the Financial Assistance Award, or otherwise.
4. **“Assistance Listing #”** means the unique number assigned to identify a Federal Assistance Listing, formerly known as the Catalog of Federal Domestic Assistance (CFDA) number.
5. **“Claims”** has the meaning set forth in Section 1 of Exhibit F.
6. **“Conference of Local Health Officials” or “CLHO”** means the Conference of Local Health Officials created by ORS 431.330.
7. **“Contractor” or “Sub-Recipient”** are terms which pertain to the accounting and administration of federal funds awarded under this Agreement. In accordance with the State Controller’s Oregon Accounting Manual, policy 30.40.00.102, OHA has determined that LPHA is a Sub-Recipient of federal funds and a Contractor of federal funds as further identified in Section 18 “Program Element” below.
8. **“Federal Funds”** means all funds paid to LPHA under this Agreement that OHA receives from an agency, instrumentality or program of the federal government of the United States.
9. **“Financial Assistance Award” or “FAA”** means the description of financial assistance set forth in Exhibit C, “Financial Assistance Award,” attached hereto and incorporated herein by this reference; as such Financial Assistance Award may be amended from time to time.
10. **“Grant Appeals Board”** has the meaning set forth in Exhibit E. Section 1.c.(3) (b) ii.A.
11. **“HIPAA Related”** means the requirements in Exhibit D, Section 2 “HIPAA Compliance” applied to a specific Program Element.
12. **“LPHA”** has the meaning set forth in ORS 431.003.
13. **“LPHA Client”** means, with respect to a particular Program Element service, any individual who is receiving that Program Element service from or through LPHA.
14. **“Medicaid”** means federal funds received by OHA under Title XIX of the Social Security Act and Children’s Health Insurance Program (CHIP) funds administered jointly with Title XIX funds as part of the state medical assistance program by OHA.

15. **“Misexpenditure”** means funds, other than an Overexpenditure, disbursed to LPHA by OHA under this Agreement and expended by LPHA that is:
- Identified by the federal government as expended contrary to applicable statutes, rules, OMB Circulars, 2 CFR Subtitle B with guidance at 2 CFR Part 200, or 45 CFR Part 75, as applicable, or any other authority that governs the permissible expenditure of such funds for which the federal government has requested reimbursement by the State of Oregon, whether in the form of a federal determination of improper use of federal funds, a federal notice of disallowance, or otherwise; or
 - Identified by the State of Oregon or OHA as expended in a manner other than that permitted by this Agreement, including without limitation any funds expended by LPHA, contrary to applicable statutes, rules, OMB Circulars, 2 CFR Subtitle B with guidance at 2 CFR Part 200, or 45 CFR Part 75, as applicable, or any other authority that governs the permissible expenditure of such funds; or
 - Identified by the State of Oregon or OHA as expended on the delivery of a Program Element service that did not meet the standards and requirements of this Agreement with respect to that service.
16. **“Oregon Health Authority” or “OHA”** means the Oregon Health Authority of the State of Oregon.
17. **“Overexpenditure”** means funds disbursed to LPHA by OHA under this Agreement and expended by LPHA under this Agreement that is identified by the State of Oregon or OHA, through Agreement Settlement, as being in excess of the funds LPHA is entitled to as determined in accordance with the financial assistance calculation methodologies set forth in the applicable Program Elements or in Exhibit D, “Special Terms and Conditions.”
18. **“Program Element”** means any one of the following services or group of related services as described in Exhibit B “Program Element Descriptions”, in which costs are covered in whole or in part with financial assistance pursuant to Exhibit C, “Financial Assistance Award,” of this Agreement.

2023-2025 PROGRAM ELEMENTS (PE)

<u>PE NUMBER/SUB-ELEMENTS AND TITLE</u>	<u>FUND TYPE</u>	<u>FEDERAL AGENCY/ GRANT TITLE</u>	<u>ASSIST- ANCE LISTING #</u>	<u>HIPAA RELATED (Y/N)</u>	<u>SUB- RECIPIENT (Y/N)</u>
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PE 01 – State Support for Public Health

<u>PE 01-01</u> State Support for Public Health (SSPH)	GF	N/A	N/A	N	N
<u>PE 01-07</u> ELC ED Contact Tracing	FF	CDC/Epidemiology and Laboratory Capacity	93.323	N	Y
<u>PE 01-08</u> COVID Wrap Direct Client Services	FF	CDC/Epidemiology and Laboratory Capacity	93.323	N	Y
<u>PE 01-09</u> COVID-19 Active Monitoring - ELC	FF	CDC/Epidemiology and Laboratory Capacity	93.323	N	Y
<u>PE 01-10</u> OIP - CARES	FF	CDC/Immunization and Vaccines for Children	93.268	N	Y

PE 03 – Tuberculosis Case Management

<u>PE 03</u> Tuberculosis Case Management	N/A	N/A	N/A	N	N
<u>PE 03-02</u> Tuberculosis Case Management	FF	Tuberculosis Control & Elimination	93.116	N	Y

<u>PE NUMBER/SUB-ELEMENTS AND TITLE</u>	<u>FUND TYPE</u>	<u>FEDERAL AGENCY/ GRANT TITLE</u>	<u>ASSIST- ANCE LISTING #</u>	<u>HIPAA RELATED (Y/N)</u>	<u>SUB- RECIPIENT (Y/N)</u>
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PE 10 – Sexually Transmitted Disease (STD)

<u>PE 10</u> Sexually Transmitted Disease (STD)	N/A	N/A	N/A	N	N
<u>PE 10-02</u> Sexually Transmitted Disease (STD)	FF	CDC/Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	N	Y

PE 12 – Public Health Emergency Preparedness and Response (PHEP)

<u>PE 12-01</u> Public Health Emergency Preparedness Program (PHEP)	FF	CDC/Public Health Emergency Preparedness	93.069	N	Y
<u>PE 12-02</u> COVID-19 Response	FF	CDC/Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N	Y

PE 13 – Tobacco Prevention and Education Program (TPEP)

<u>PE 13-01</u> Tobacco Prevention and Education Program (TPEP)	OF	N/A	N/A	N	N
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PE 40 – Special Supplemental Nutrition Program for Women, Infants & Children

<u>PE 40-01</u> WIC NSA: July-September	FF	USDA/Special Supplemental Nutrition Program for Women, Infants & Children	10.557	N	Y
<u>PE 40-02</u> WIC NSA: October-June	FF	USDA/Special Supplemental Nutrition Program for Women, Infants & Children	10.557	N	Y
<u>PE 40-03</u> BFPC: July-September	FF	WIC Breastfeeding Peer Counseling Grant	10.557	N	Y
<u>PE 40-04</u> BFPC: October-June	FF	WIC Breastfeeding Peer Counseling Grant	10.557	N	Y
<u>PE40-05</u> Farmer's Market	GF	N/A	N/A	N	N

PE 42 Maternal, Child and Adolescent Health (MCAH) Services

<u>PE 42-03</u> Perinatal General Funds & Title XIX	FF/GF	Title XIX Medicaid Admin/Medical Assistance Program	93.778	N	N
<u>PE 42-04</u> Babies First! General Funds	GF	N/A	N/A	N	N

<u>PE NUMBER/SUB-ELEMENTS AND TITLE</u>	<u>FUND TYPE</u>	<u>FEDERAL AGENCY/ GRANT TITLE</u>	<u>ASSIST- ANCE LISTING #</u>	<u>HIPAA RELATED (Y/N)</u>	<u>SUB- RECIPIENT (Y/N)</u>
<u>PE 42-06</u> General Funds & Title XIX	FF/GF	Title XIX Medicaid Admin/Medical Assistance Program	93.778	N	N
<u>PE 42-11</u> Title V	FF	HRSA/Maternal & Child Health Block Grants	93.994	N	Y
<u>PE 42-12</u> Oregon Mothers Care Title V	FF	HRSA/Maternal & Child Health Block Grants	93.994	Y	Y
<u>PE 42-13</u> Family Connects Oregon	GF	N/A	N/A	N	N
<u>PE 42-14</u> Home Visiting	GF	N/A	N/A	N	N

PE 43 – Immunization Services

<u>PE 43-01</u> Immunization Services	FF	CDC/Immunization Cooperative Agreements	93.268	N	Y
<u>PE 43-02</u> Wallowa County and School Law	GF	N/A	N/A	N	N
<u>PE 43-06</u> CARES Flu	FF	CDC/Immunization and Vaccines for Children	93.268	N	Y
<u>PE 43-07</u> School Law	GF	N/A	N/A	N	N

PE 44 – School-Based Health Centers (SBHC)

<u>PE 44-01</u> SBHC Base	GF	N/A	N/A	N	N
<u>PE 44-02</u> SBHC Mental Health Expansion	OF	N/A	N/A	N	N
<u>PE 44-03</u> COVID COAG Funds	FF	CDC/Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N	Y
<u>PE 44-04</u> SBHC Telehealth Program	GF	N/A	N/A	N	N

PE 46 – Reproductive Health

<u>PE 46-05</u> RH Community Access	FF	DHHS/Family Planning Services	93.217	N	Y
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PE 50 Safe Drinking Water Program

<u>PE 50</u> Safe Drinking Water (SDW) Program	FF	EPA/State Public Water System Supervision	66.432	N	N
	FF	EPA/ Capitalization Grants for Drinking Water State Revolving Funds	66.468	N	N
	GF	N/A	N/A	N/A	N/A

<u>PE NUMBER/SUB-ELEMENTS AND TITLE</u>	FUND TYPE	FEDERAL AGENCY/ GRANT TITLE	ASSIST- ANCE LISTING #	HIPAA RELATED (Y/N)	SUB- RECIPIENT (Y/N)
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PE 51 – Public Health Modernization: Leadership, Governance and Program Implementation

<u>PE 51-01</u> Leadership, Governance & Program Implementation	GF	N/A	N/A	N	N
<u>PE 51-02</u> Regional Partnership Implementation	GF	N/A	N/A	N	N
<u>PE 51-03</u> ARPA WF Funding	FF	CDC/Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N	Y
<u>PE 51-04</u> Modernization Special Projects	FF	CDC/Preventive Health and Health Services Block Grant	93.991	N	Y
<u>PE 51-05</u> Public Health Infrastructure Funding	FF	CDC/OHA/PHD's application for Strengthening U.S. Public Health Infrastructure, Workforce, and Data Systems	93.967	N	Y

Fund Types:

GF means State General Fund dollars.

OF means Other Fund dollars.

FF means Federal Funds.

19. **“Program Element Description”** means a description of the services required under this Agreement, as set forth in Exhibit B.
20. **“Subcontract”** has the meaning set forth in Exhibit E “General Terms and Conditions,” Section 3.
21. **“Subcontractor”** has the meaning set forth in Exhibit E “General Terms and Conditions,” Section 3. As used in a Program Element Description and elsewhere in this Agreement where the context requires, Subcontractor also includes LPHA if LPHA provides services described in the Program Element directly.
22. **“Underexpenditure”** means money disbursed to LPHA by OHA under this Agreement that remains unexpended by LPHA at Agreement termination.