



BUDGET COMMITTEE MEETING

May 15, 2024

COURTHOUSE CONFERENCE ROOM

AGENDA

PAGE

1. CALL TO ORDER AND NOTE OF ATTENDANCE
- 1 2. COLA/HEALTH INSURANCE MEMO
- 2-7 3. BUDGET OFFICER'S RECOMMENDED CHANGES TO BUDGET COMMITTEE'S APRIL 9th - 10th TENTATIVELY APPROVED BUDGET
4. PUBLIC COMMENTS
5. BUDGET COMMITTEE ACTION:
 - 8-9 a) Approve the Minutes of May 17th, 2023
 - b) Approve 2024-2025 Budget
 - c) Approve 2024-2025 General Fund Tax Levies of:
 - (1) General Fund Tax Rate of \$1.7160 per \$1,000
 - (2) Public Safety Operating Levy Tax Rate of \$0.495 per \$1,000
6. ADJOURN



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

TO: BUDGET COMMITTEE

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 8, 2024

SUBJECT: COST OF LIVING ADJUSTMENT – HEALTH INSURANCE

The West Coast Cities under 2.5 million population (3.6%) as of March 2024 and the February 2024 Seattle-Tacoma was 4.2%.

AFSCME, Deputy DA, FOPPO and DSA – all four (4) unions are under contract. The COLA's are between 3% and 4%.

The cost of living adjustment for Non-represented has not been finalized for the upcoming year.

Elected Officials salary adjustments were determined in January and were already incorporated into the tentatively approved budget.

Decreases/Increases on health insurance are as follows:

AFSCME, FOPPO, Deputy District Attorney, Non-Represented

Kaiser Permanente an approximate **increase** of 8% overall.
Pacific Source – is estimated at a **5% increase**

DSA

Kaiser Permanente and approximate **increase** of 8% overall.
Pacific Source – is estimated at a **5% increase**

PERS – The July 1, 2024 will remain the same for the upcoming fiscal year.



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

TO: POLK COUNTY BUDGET COMMITTEE
FROM: GREG HANSEN, BUDGET OFFICER
DATE: MAY 9, 2024
SUBJECT: FORMAL APPROVAL 2024-2025 FISCAL YEAR

RECOMMENDATION:

The 2023-2024 Budget Committee approve the following:

1. The 2024-2025 budget with the changes recommended below and summarized in Attachment "A".
2. A General Fund tax rate of \$1.7160 per \$1,000 and a Public Safety Operating Levy tax rate of \$0.495/\$1,000.

ISSUE:

Should the Budget Committee approve the 2024-2025 fiscal year budget with the recommended changes from the Budget Officer?

BACKGROUND:

On April 9th and 10th, 2024, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2024-2025.

On May 15, 2024, the County will be holding a final meeting of the Budget Committee to formally approve the 2024-2025 budget and set property tax rates (permanent and Public Safety Operating Levy) for the County.

The April budget presentation went very well, with good discussions occurring on a number of issues. The Budget Committee tentatively approved the budget with no changes to the proposed budget.

Since meeting in April, there has been some updated information and technical corrections that will impact the tentatively approved budget as described in Attachment "A".

FISCAL IMPACT:

See the attached spreadsheet noting the changes in Attachment "A".

The recommended budget for approval has an overall **increase** in the total budget of \$1,000,000, making the total budget for the County \$124,745,750.

POLK COUNTY
FY 2024-2025
SUMMARY OF RECOMMENDED CHANGES TO
THE TENTATIVELY APPROVED BUDGET

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref. Recommended Changes	BUDGET for Approval
GENERAL FUND					
ASSESSOR	\$1,990,404		\$1,990,404		\$1,990,404
CLERK- RECORDING	\$244,344		\$244,344		\$244,344
CLERK- ELECTIONS	\$460,427		\$460,427		\$460,427
TREASURER	\$64,328		\$64,328		\$64,328
TAX COLLECTOR	\$345,062		\$345,062		\$345,062
COMM. DEV.- PLANNING	\$860,467		\$860,467		\$860,467
COMM. DEV.- ENVIRONMENTAL HEAL	\$410,899		\$410,899		\$410,899
DISTRICT ATT.- PROSECUTION	\$2,218,043		\$2,218,043		\$2,218,043
DISTRICT ATT.- MEDICAL EXAMINER	\$77,057		\$77,057		\$77,057
DISTRICT ATT.- SUPPORT ENF.	\$524,178		\$524,178		\$524,178
DISTRICT ATT.- CASA	\$20,000		\$20,000		\$20,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	\$450,954		\$450,954		\$450,954
SHERIFF- PATROL	\$7,368,383		\$7,368,383		\$7,368,383
SHERIFF- JAIL	\$7,590,260		\$7,590,260		\$7,590,260
EMERGENCY MANAGEMENT	\$623,847		\$623,847		\$623,847
COMMUNITY CORRECTIONS	\$2,563,197		\$2,563,197		\$2,563,197
COMM. SERVICE-DIVERSION	\$457,934		\$457,934		\$457,934
PARKS MAINTENANCE	\$80,701		\$80,701		\$80,701
NON-DEPARTMENTAL	\$7,000		\$7,000		\$7,000
NON-DEPT. - O&C TIMBER TITLE III	\$50,000		\$50,000		\$50,000
TRANSFERS					
PUBLIC WORKS	\$150,000		\$150,000		\$150,000
DOG CONTROL	\$140,000		\$140,000		\$140,000
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	\$100,000		\$100,000		\$100,000
PUBLIC HEALTH	\$150,000		\$150,000		\$150,000
JUVENILE	\$800,000		\$800,000		\$800,000
FAIR	\$200,000		\$200,000		\$200,000
VETERAM'S SERVICES	\$90,000		\$90,000		\$90,000
BUILDING IMPROVEMENT	\$125,000		\$125,000		\$125,000
PUBLIC WORKS CONSTRUCTION	\$50,000		\$50,000		\$50,000
INSURANCE FUND	\$200,000		\$200,000		\$200,000
FUND OPERATING CONTINGENCY	\$3,276,765		\$3,276,765		\$3,276,765
TOTALS	\$31,724,250	\$0	\$31,724,250	\$0	\$31,724,250
SPECIAL FUNDS					
BUILDING INSPECTION FUND	\$1,025,000		\$1,025,000		\$1,025,000
C.A.M.I. FUND	\$155,500		\$155,500		\$155,500
DOMESTIC MEDIATION FUND	\$63,000		\$63,000		\$63,000
COURT SECURITY FUND	\$152,500		\$152,500		\$152,500
PUBLIC WORKS FUND					
ADMINISTRATION PROGRAM	\$4,820,880		\$4,820,880	a	\$5,420,880
COUNTY SHOP	\$722,744		\$722,744		\$722,744
ROAD MAINTENANCE	\$6,040,918		\$6,040,918	a	\$5,640,918
ROAD CONSTRUCTION	\$1,930,500		\$1,930,500		\$1,930,500
SURVEY	\$449,769		\$449,769		\$449,769
ENGINEERING	\$692,189		\$692,189		\$692,189
TOTALS	\$14,657,000	\$0	\$14,657,000	\$200,000	\$14,857,000
PUBLIC LAND CORNER PRES. FUND					
P. W. CONSTRUCTION FUND	\$110,000		\$110,000		\$110,000
DOG CONTROL FUND	\$582,500		\$582,500		\$582,500
MARINE PATROL FUND	\$237,500		\$237,500		\$237,500
LAW LIBRARY FUND	\$82,500		\$82,500		\$82,500
JUVENILE FUND	\$85,000		\$85,000		\$85,000
JUVENILE FUND					
JUVENILE PROBATIONS	\$986,567		\$986,567		\$986,567
JUVENILE SANCTIONS	\$290,433		\$290,433		\$290,433
JUVENILE SANCTIONS - COMM. SV	\$0		\$0		\$0
TOTALS	\$1,277,000	\$0	\$1,277,000	\$0	\$1,277,000

POLK COUNTY
FY 2024-2025
SUMMARY OF RECOMMENDED CHANGES TO
THE TENTATIVELY APPROVED BUDGET

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref. Recommended Changes	BUDGET for Approval
VETERAN'S SERVICES FUND	\$360,000		\$360,000		\$360,000
COUNTY SCHOOL FUND	\$186,000		\$186,000		\$186,000
ECONOMIC DEVELOPMENT FUND	\$1,550,000		\$1,550,000		\$1,550,000
AMERICAN RESCUE PLAN FUND	\$1,450,000		\$1,450,000	b	\$2,250,000
HOUSEHOLD HAZARDOUS WASTE	\$120,000		\$120,000		\$120,000
COORDINATED HOUSING FUND	\$3,000,000		\$3,000,000		\$3,000,000
BUILDING IMPROVEMENT FUND	\$1,025,000		\$1,025,000		\$1,025,000
DEBT SERVICE FUND	\$0		\$0		\$0
PERS RESERVE FUND	\$1,625,000		\$1,625,000		\$1,625,000
FAIR FUND					
YEAR ROUND OPERATIONS	\$505,274		\$505,274		\$505,274
ANNUAL COUNTY FAIR	\$285,726		\$285,726		\$285,726
TOTALS	\$791,000	\$0	\$791,000	\$0	\$791,000
MANAGEMENT SERVICES FUND					
BOARD OF COMMISSIONERS	\$441,990		\$441,990		\$441,990
CENTRAL SERVICES	\$617,477		\$617,477		\$617,477
ACADEMY BLDG MAINT	\$646,810		\$646,810		\$646,810
JAIL - BLDG. MAINT.	\$521,527		\$521,527		\$521,527
BUCHANAN BLDG. MAINT.	\$459,698		\$459,698		\$459,698
RESOURCE CENTER	\$164,956		\$164,956		\$164,956
COURTHOUSE-BLDG. MAINT.	\$994,908		\$994,908		\$994,908
INFORMATION SERVICES	\$1,665,224		\$1,665,224		\$1,665,224
COMPUTER MAPPING(GIS)	\$417,061		\$417,061		\$417,061
FINANCE	\$1,103,977		\$1,103,977		\$1,103,977
HUMAN RESOURCES	\$597,018		\$597,018		\$597,018
COUNTY COUNSEL	\$201,317		\$201,317		\$201,317
TRANSFERS	\$700,000		\$700,000		\$700,000
SPECIAL PROJECTS	\$778,037		\$778,037		\$778,037
TOTALS	\$9,310,000	\$0	\$9,310,000	\$0	\$9,310,000
INSURANCE FUND	\$1,202,000		\$1,202,000	a	\$1,202,000
HEALTH SERVICES FUNDS					
HEALTH SERVICES					
ADMINISTRATION	\$2,687,651		\$2,687,651		\$2,687,651
FAMILY & COMM. OUTREACH	\$4,347,349		\$4,347,349	c	\$4,347,349
TOTALS	\$7,035,000	\$0	\$7,035,000		\$7,035,000
PUBLIC HEALTH FUND					
FAMILY PLANNING	\$143,643		\$143,643		\$143,643
GENERAL HEALTH	\$2,734,364		\$2,734,364		\$2,734,364
WIC	\$386,993		\$386,993		\$386,993
TOTALS	\$3,265,000	\$0	\$3,265,000	\$0	\$3,265,000
BEHAVIORAL HEALTH					
M.H. ACCESS & ADMINISTRATION	\$15,548,706		\$15,548,706		\$15,548,706
ADDICTIONS PROGRAM	\$0		\$0		\$0
OUTPATIENT M. H. SERVICES	\$22,205,409		\$22,205,409		\$22,205,409
DEVELOPMENTAL DISABILITY	\$4,920,885		\$4,920,885		\$4,920,885
SUB-GRANT PROGRAMS	\$0		\$0		\$0
TOTALS	\$42,675,000	\$0	\$42,675,000	\$0	\$42,675,000
TOTAL BUDGET	\$123,745,750	\$0	\$123,745,750	a	\$124,745,750

Actions recommended for tentatively approved budget.

- a A reduction in capital outlay of \$400,000 plus an increase in beginning fund balance of \$200,000 resulting in a \$600,000 increase in contingency
- b An increase in beginning fund balance with an overall increase in the budget of \$800,000.
- c At this time there is no adjustment to the budget, however there will be a reduction in FCO due to a reduction in school funding for school based counselors.
- d

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

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

FY 21-22	FY 22-23	FY 23-24	Acct.		FY 24-25	Tentatively	Recommended				
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	for Approval	FTE
Expenditures											
39,548	42,604	47,652	1.00	8010	Clerical/Admin. Specialist	54,574	1.00	54,574	1.00	54,574	1.00
59,928	72,676	70,620	1.00	8040	Management/Supervisory	74,532	1.00	74,532	1.00	74,532	1.00
142,980	147,150	148,000	1.00	8050	Department Head	155,928	1.00	155,928	1.00	155,928	1.00
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000		1,000	
6,726	15,700	7,500		8090	Overtime	7,500		7,500		7,500	
249,182	278,130	274,772	3.00		Total Salaries	293,534	3.00	293,534	3.00	293,534	3.00
65,417	63,794	78,310		8110	PERS-Retirement	83,657		83,657		83,657	
0	0	6,869		8115	PERS - Assessment	7,338		7,338		7,338	
18,616	20,955	21,020		8120	Social Security/Medicare	22,455		22,455		22,455	
53,710	57,455	64,500		8140	Insurance	64,500		64,500		64,500	
1,228	1,371	1,374		8150	Unemployment	1,468		1,468		1,468	
250	1,030	550		8160	Workers Comp. Insurance	587		587		587	
388,403	422,735	447,395	3.00		Total Personal Services	473,540	3.00	473,540	3.00	473,540	3.00
4,264	2,494	3,000		8210	Office Supplies	3,000		3,000		3,000	
1,345	1,728	0		8220	Operating Supplies	0		0		0	
3,326	4,435	4,000		8240	Software & Maintenance	4,000		4,000		4,000	
34,578	4,691	3,000		8250	Small Tools & Minor Equipment	3,000		3,000		3,000	
707	1,738	1,000		8310	Advertising and Printing	1,000		1,000		1,000	
4,763	3,634	5,000		8320	Photocopying	5,000		5,000		5,000	
556	1,338	1,500		8330	Postage	1,500		1,500		1,500	
7,944	8,605	10,000		8340	Telephone	10,000		10,000		10,000	
8,666	4,086	7,500		8350	Utilities	7,500		7,500		7,500	
0	5,895	0		8370	Settlements	0		0		0	
5,794	7,192	4,000		8410	Dues, Memberships & Publicatns	4,000		4,000		4,000	
1,801	161	1,500		8420	Workshops and Conferences	1,500		1,500		1,500	
0	0	250		8430	Transportation	250		250		250	
19,783	13,010	40,000		8510	Professional Services	40,000		40,000		40,000	
587	751	0		8540	Contract Services	0		0		0	
53,507	53,437	50,000		8610	Repairs and Maintenance	50,000		50,000		50,000	
15	89	0		8790	Misc. Department Expense	0		0		0	
91,000	97,500	145,000		8820	Insurance Interdepartmental	160,000		160,000		160,000	
218,945	219,216	238,333		8830	Management Services Interdept.	290,650		290,650		290,650	
123,299	128,504	145,159		8840	Information Services Interdept	161,086		161,086		161,086	
580,880	558,504	659,242			Total Materials and Services	742,486		742,486		742,486	
733,116	7,447	0		8920	Buildings	0		0		0	
0	932	0		8948	Computers & Attachments	0		0		0	
733,116	8,379	0			Total Capital Outlay	0		0		0	
400,000	500,000	500,000		9883	Transfer to P.W. Construction Fund	500,000		500,000		500,000	
400,000	500,000	500,000			Total Transfer	500,000		500,000		500,000	
0	0	4,312,883		9990	Contingency	2,632,776		3,104,854		3,704,854	
0	0	4,312,883			Total Contingency	2,632,776		3,104,854		3,704,854	
2,102,399	1,489,618	5,919,520	3.00		Total Department Expenses	4,348,802	3.00	4,820,880	3.00	5,420,880	3.00
Revenues											
2,759,970	4,103,313	5,700,000		6000	Beginning Fund Balance	4,000,000		4,500,000		4,700,000	
0	0	0		6130	State Operating Grants	0		0		0	
71,670	143,079	50,000		6300	Charges for Services	40,000		40,000		40,000	
15,031	85,027	50,000		6800	Interest Income	75,000		75,000		75,000	
0	2,085	0		6990	Miscellaneous	0		0		0	
750,000	0	0		7920	Transfer from another Fund	0		0		0	
3,596,671	4,333,504	5,800,000			Total Revenues	4,115,000		4,615,000		4,815,000	
Net Cost of Program											
(1,494,272)	(2,843,886)	119,520			Expenditures less Revenue	233,802		205,880		605,880	

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

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

FY 21-22	FY 22-23	FY 23-24	Acct.	FY 24-25	Tentatively	Recommended
Actual	Actual	Adopted	Num.	Proposed	Approved	for Approval
Expenditures						
636,167	711,041	720,000	13.00	8020	Laborer	820,000 13.00
20,350	0	0	0.00	8030	Professional/Technical	0 0.00
94,716	93,663	96,000	1.00	8040	Management/Supervisory	104,840 1.00
29,472	21,899	30,000		8080	Temporary/Part-Time	30,000
70,142	99,156	75,000		8090	Overtime	75,000
850,847	925,759	921,000	14.00		Salaries	1,029,840 14.00
216,690	227,650	230,250		8110	PERS-Retirement	257,460
0	0	23,025		8115	PERS - Assessment	25,746
63,157	70,907	70,457		8120	Social Security/Medicare	78,783
225,030	245,451	294,000		8140	Insurance	294,000
4,269	4,648	4,605		8150	Unemployment	5,149
37,410	39,684	59,865		8160	Workers Comp. Insurance	66,940
1,397,403	1,514,099	1,603,202	14.00		Total Personal Services	1,757,918 14.00
0	128	500		8210	Office Supplies	500
568,030	267,412	550,000		8220	Operating Supplies	550,000
352,108	306,038	350,000		8225	Fuels & Lubricants	350,000
1,220	0	1,500		8240	Software & Maintenance	1,500
10,802	13,186	10,000		8250	Small Tools & Minor Equip	10,000
0	0	500		8310	Advertising & Printing	500
852	915	2,000		8340	Telephone	2,000
24,244	19,896	20,000		8350	Utilities	20,000
2,111	6,433	3,500		8420	Workshops and Conferences	3,500
2,487	2,887	5,000		8510	Professional Services	5,000
391,182	350,487	550,000		8540	Contract Services	550,000
0	64,552	200,000		8580	Special Projects	200,000
177	24,388	5,000		8610	Repairs & Maintenance	5,000
477	(55)	0		8616	Vehicle Set-up	0
142,184	33,362	150,000		8630	Road Maintenance	150,000
48,428	5,633	25,000		8631	Bridge Maintenance	25,000
186,994	859,331	1,100,000		8632	Chip Seals	150,000
0	0	50,000		8633	Slide Repair	50,000
587	291,606	400,000		8634	Asphalt	600,000
336,581	466,410	450,000		8636	Crushed Rock	450,000
4,576	21,643	10,000		8660	Rentals	10,000
0	0	0		8730	Misc. Fees and Premiums	0
2,073,040	2,734,252	3,883,000			Total Materials and Services	3,133,000
176,819	148,151	300,000		8942	Machinery	1,120,000
118,223	123,612	100,000		8944	Vehicles	50,000
295,042	271,763	400,000			Total Capital Outlay	1,170,000
3,765,485	4,520,114	5,886,202	14.00		Total Department Expense	6,060,918 14.00
Revenues						
0	0	175,000		6110	Federal Awards	0
122,799	131,703	125,000		6120	Federal Payment in Lieu of Tax	125,000
0	0	0		6130	State Operating Grants	0
0	896,624	150,000		6140	State Shared Revenues	300,000
6,774,456	7,023,849	7,200,000		6142	State Shared Revenues-Excise Tax	7,400,000
443,488	193,516	200,000		6300	Charges for Services	200,000
0	250	0		6750	Settlements	0
5,077	456	0		6990	Miscellaneous	0
6,550	397	15,000		7100	Proceeds from Sale of Assets	15,000
356,302	20,760	150,000		7910	Transfer from General Fund	150,000
78,098	0	0		7920	Transfer from another Fund	0
7,786,770	8,267,555	8,015,000			Total Revenues	8,090,000
Net Cost of Program						
(4,021,285)	(3,747,441)	(2,128,799)			Expenditures less Revenue	(2,029,082)

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

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

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

2023-2024 POLK COUNTY BUDGET COMMITTEE HEARINGS
May 17, 2023

1. CALL TO ORDER AND NOTE OF ATTENDANCE

9:30 a.m., David Johnson called the 2023-2024 Polk County Budget Committee Hearing to order. Commissioner Gordon, Commissioner Pope, Commissioner Mordhorst, and Norbert Hartmann were in attendance. Blair Wasson was absent.

Staff Present: Greg Hansen, Budget Officer
 Nicole Pineda, Recording Secretary

2. COLA/HEALTH INSURANCE MEMO

Mr. Hansen informed the Board that the Portland CPIW no longer exists, which is what we used to follow, and the new indicator is West Coast Cities. FOPPO has settled on COLA rates between 3% - 4%. The cost-of-living adjustment for non-represented has not been finalized for the upcoming year. Elected Officials salary adjustments were determined in January and have already been incorporated into the tentatively approved budget.

Mr. Hansen also reported that the Health Insurance rates for Kaiser Permanente will be increasing rates by 9%. Pacific Source is estimated at a 1% increase.

PERS will increase approximately 1.4%.

3. BUDGET SUMMARY

On April 4th and 5th, 2023, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2023-2024.

On May 17, 2023, the County will be holding a final meeting of the Budget Committee to formally approve the 2023-2024 budget and set property tax rates (permanent and Public Safety Operating Levy) for the County.

The Budget Committee tentatively approved the budget with one minor adjustment to the proposed budget for CASA in the amount of \$5,000

Mr. Hansen stated that he has made only one modification and that was by creating a PERS reserve fund and applied a 2.5% increase to all departments that have personnel. Mr. Hansen stated the largest impact was to the General Fund in the amount of almost \$300,000.00. Mr. Hansen went over his formal approval memorandum and discussed his recommendations.

4. PUBLIC COMMENTS

There were no comments from the public.

5. BUDGET COMMITTEE ACTION

a.) **APPROVE 2023-2024 BUDGET WITH THE RECOMMENDED CHANGES.**

**MOTION: NORBERT HARTMANN MOVED, COMMISSIONER MORDHORST
 SECONDED, TO APPROVE THE 2023-2024 BUDGET AS DISCUSSED
 AND MODIFIED.**

MOTION PASSED UNANIMOUSLY.

b.) APPROVE 2023-2024 GENERAL FUND TAX RATE AND OPERATING LEVY

MOTION: COMMISSIONER POPE MOVED, NORBERT HARTMANN SECONDED, TO APPROVE THE GENERAL FUND TAX RATE OF \$1.7160 PER \$1,000 AND THE PUBLIC SAFETY OPERATING LEVY OF \$0.495 PER \$1,000.

MOTION PASSED UNANIMOUSLY.

David Johnson adjourned the meeting at 9:42 a.m.