

# POLK COUNTY

BOARD OF COMMISSIONERS

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**TO: MEMBERS OF THE 2014-15  
BUDGET COMMITTEE**

**FROM: GREG HANSEN, BUDGET OFFICER**

**DATE: MARCH 25, 2014**

**SUBJECT: 2014-15 BUDGET MESSAGE**

## INTRODUCTION

### 2014-15 Budget Overview

The 2014-15 Polk County Proposed Budget is again a combination two distinct budgets. The first is the General Fund and General Fund supported budgets. The second budget contains all of the remaining funds and programs.

With the continued decision not to budget O & C revenue, the General Fund is looking at a revenue reduction of 0.79% (-\$131,970) for the upcoming year. This slight revenue decrease coupled with increases in employee costs (wages & benefits) requires a further reduction in the workforce. As a result, the proposed budget contains decreases in personnel of 3.0 FTE and a reduction in services to the general public. The reduction in FTE is the result of an organizational change to relocate the Board of Commissioners to the Management Services Fund.

In contrast to the General Fund, the remaining programs which have dedicated funding either remained status quo or saw increases in funding. For example, the Public Works Fund saw overall funding increases of approximately 4.10% (\$227,000) and Behavioral Health saw funding increases \$656,000.

Overall, the proposed budget for the County increased by approximately 2.85%. The total proposed budget had a decrease of 4.97 FTE. In totality, the proposed budget is a bare bones budget, providing basic services at minimum staffing to the general public.

Looking ahead the picture does not get any better for the General Fund. To balance the 2014-15 General Fund budget, I was able to balance the budget without reducing the operating contingency, but continued to erode basic services. Unfortunately, the outlook for 2015-16 looks even dimmer with increased PERS costs looming, the elimination of Grand Ronde funding for law enforcement, and flat line revenues elsewhere. The bottom line is that without an infusion of revenue (operating levy, forming a new taxing district, SRS funding) into the General Fund, the likelihood of further reductions in the General Fund is inevitable.

### **Prior Years' Budget History**

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

The 2006-07 budget was a budget that saw limited growth and increased service delivery. Increases in personnel in the Sheriff's Office were made to address the methamphetamine problem and the County finished its nine-bridge OTIA III project.

The 2007-08 budget was the first budget where we talked seriously about a budget without O & C funding. During the budget hearings, two budgets were proposed (a status quo budget and a without budget). The result was a status quo budget that had very little growth except for the programs with dedicated funding.

The 2008-09 budget was a wait and see budget, as we awaited word on O & C funding. As it turned out, O & C was funded for four years with decreasing revenues each year. Reductions in staffing still occurred as the County prepared for reduced revenues from both the State and Feds.

The 2009-10 budget saw a decline in personnel and the overall budget in the General Fund. A reduction of 5.25 FTE in personnel occurred in multiple General Fund programs, while the overall General Fund budget decreased approximately 5%. The County's budget had a total reduction of approximately 9.5% (mostly due to a reduction in Road Bond funds).

The 2010-11 budget saw a decline in personnel and budget in the General Fund. A reduction of 4.15 FTE in personnel occurred in multiple General Fund programs, while the overall General Fund budget decreased by 0.1%. The County's budget had a total reduction of approximately 1.0% (mostly due to the reduction in Road Bond and OTIA III funds).

The 2011-12 budget continued to see a decline in personnel and budget in the General Fund. A reduction of 8.25 FTE in personnel occurred in multiple General Fund programs, while the overall General Fund budget decreased by 3.71%. The County's budget had a total increase of approximately 5.9% (mostly due to increases in the Building Improvement, Public Works and Mental Health funds).

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

The 2013-14 budget saw additional cuts to the General Fund. A reduction in personnel of 6.30 FTE and a reduction in revenues amounting \$72,000 in the General Fund. With these reductions the ability to provide and staff critical public safety services was eroded. The County's total budget had a total decrease of approximately 5.93% and 25.58 FTE decrease as severe cuts were required in Mental Health..

### **PROPERTY TAX LEVY**

Like the previous year, I am proposing that the budget committee set the Measure 50 maximum tax rate of \$1.7160 / \$1,000 in the General Fund. In the Debt Service Fund, the fund that pays off the road bonds, I am proposing a levy in the amount of \$2,750,000 (8<sup>th</sup> year of the Road Bond).

## **PROGRAM CHANGES / UPDATES:**

### **General Fund**

The General Fund will see decreases in personnel in the Sheriff's – Patrol Division (2.0 FTE) resulting in further reductions in the public justice system. All other Departments will maintain the same staffing levels or have slight increases in personnel (Sheriff – Jail Division (1.0 FTE), Adult Community Service (1.0 FTE) and Community Development (0.50 FTE).

There is one major organizational change being proposed in the General Fund. Beginning this year, the Board of Commissioners will move from the General Fund to the Management Services Fund. This will allow for the BOC budget to be incorporated into the Management Services overhead charges.

### **Other Funds**

Health Services saw increases in total personnel of less than one FTE (0.91 FTE). Also, during the course of this current year there were modifications to the overall organizational structure of these budgets (Health Services, Behavioral Health & Public Health).

Public Health, Behavioral Health and Health Services show budgetary and personnel increases. Again, these budgets are subject to significant change as both are heavily funded by the State and Federal governments.

There are two significant changes in management/structure occurring in Dog Control and Youth Programs.

In Dog Control, I am proposing the removal of the Dog Control program from the Sheriff's Office to another County department (Community Development most likely) where licensing and enforcement will occur. The initial plan is to contract out enforcement and to license internally.

In Youth Programs, the County has begun the process of contracting out our Youth Programs functions to a non-profit made up ex-county employees. This should occur by July 1, 2014.

The 911 Emergency Communication Fund will be eliminated this coming fiscal year due to a change in the distribution of excise monies for this service.

## **REVENUES:**

### **General Fund**

General Fund revenues for fiscal year 2014-15 are proposed at \$16,501,030 (\$131,970 down from last year). This is a decrease of 0.79% over last year's adopted budget. The primary revenue increases for the upcoming year are property taxes (\$250,000), Sheriff-Jail (\$260,000 bed rentals) and Building Inspection (\$112,000).

Major revenue decreases occurred in State shared revenues (State Timber transfer to Public Works (\$200,000), Sheriff-Patrol (\$180,000 reduction in CTGR funding), Sheriff-Patrol (\$60,000 forest deputy funding) and a reduction in the General Fund Beginning Fund balance (\$300,000).

All other revenues in the General Fund remained fairly constant.

## **Other Funds**

The Public Works Fund increased by 4.1% (\$227,000).

Health Services related funds with increases were Public Health (4.93%) and Behavioral Health (6.95%) and Health Services (21.26%).

The Fair Fund saw an increase of 4.85% in its operating budget.

## **PROPOSED STAFFING LEVELS:**

### **General Fund (budgeted net decrease 5.3 FTE)**

Staffing levels in the General Fund decreased by 3.0 FTE. Reductions occurred in the Board of Commissioners (3.0 FTE), Sheriff Patrol (2.00 FTE), and Title III (0.5 FTE). Increases occurred in Community Development (0.5 FTE), Sheriff – Jail (1.0 FTE), and Community Corrections – Adult Community Service (1.0 FTE). The numbers described above were compared to last year's adopted budget.

### **Other Funds (budgeted net increase of 3.2 FTE)**

Staff increases occurred in the Health Services Fund (2.55FTE), Public Health Fund (0.31 FTE), Management Services Fund (4.12 FTE), and Insurance Fund (0.25 FTE).

Decreases in staffing occurred in Public Works (0.90 FTE), Dog Control (0.90 FTE), OTIA III (0.20 FTE), Behavioral Health (1.95 FTE), Juvenile (0.10 FTE), and Youth Programs (5.10 FTE). These reductions were also based on the current year's adopted budget.

## **Salaries & Benefits**

The County is negotiating salaries with three (3) labor unions at this time that affect the 2014-15 fiscal year. Two of those three unions have binding arbitration.

For two and a half of the past five years, most county employees have not received a cost of living adjustment (COLA). The current Portland CPI-W is 2.7% for this year.

Any costs associated with COLAs and any salary increases for elected officials could require an adjustment to the General Fund contingency and/or to other dedicated funds.

PERS continues to be a serious financial issue for State & Local Governments. PERS employer rates increased approximately 3.5% for Polk County on July 1, 2013. PERS will continue to have huge impacts every two years when employer rates get adjusted. To give you an example, every 1% increase in PERS employer rates is an additional cost of \$140,000 to Polk County. As a result, a 3% increase employer rate would equate to an approximate \$420,000 increase in costs to the County.

The Unfunded Actuarial Liability (UAL) for Polk County was a negative \$17.5 million as a result of the 2008 financial meltdown. After the 2012 evaluation, the UAL is now at negative \$12.21 million.

Health insurance continues to be a burden on our financial stability. As health insurance premiums continue to increase at near double-digit rates, the cost burden on the County becomes

more serious. For the upcoming budget, our rates are anticipated to increase between 3% - 8% for both providers.

To put the cost associated with employee salaries and benefits into perspective, Polk County will be employing approximately the same amount of employees in 2014 than in 2004, but the total cost associated with those employees will be \$7,000,000 higher. Another way to look at how the costs associated with an employee increase is to look at the average cost of a full-time employee. The cost of an average employee has increased over 44.0% in the past ten years (over 4% a year). Unfortunately, what this equates to is the costs associated with employees are increasing at a greater rate than are sustainable.

#### **INTERNAL CHARGES:**

The overhead charges associated with Central Services, Finance, Personnel, County Counsel and now Board of Commissioners **increased** 27.47% for fiscal year 2014-15.

The distribution of rental charges was based on square footage for the Courthouse Complex and the Academy Building. Charges include operational costs (utilities, custodial, maintenance, etc.) and building depreciation/COP repayment (a \$260,000 transfer to Building Improvement). Rental charges for the Courthouse Complex **increased** 10.87% (due to the removal of the BOC) and **increased** 0.85% for the Academy Building. Rent for the Jail **decreased** by 0.82% for the upcoming year.

The insurance charges for 2014-15 **increased** 0.5% and were distributed based on past claims history, current litigation and payment for full insurance coverage.

Charges for Information Services and G.I.S. were distributed based on the established formula of user hardware and proposed programming for the upcoming year. Overall charges **increased** 0.13% for the fiscal year.

Health Services overhead **increased** by approximately 40%. The majority of the increase was due to the filling of the Health Services Director position.

#### **PROPOSED CAPITAL OUTLAY:**

##### **General Fund**

There is one proposed capital outlay item for the General Fund which is the Jail Management computer program budgeted at \$50,000.

##### **Other Funds**

In Public Works, the proposed capital outlay expenditures of \$175,000 include a couple of pickup trucks. Other capital outlay in Public Works includes minor facility repairs, machinery and bike path dollars.

The Court Security Fund has \$30,000 earmarked for security upgrades.

In the Economic Development Fund, there is a \$700,000 capital project that may be secured through a Community Development Block Grant.

The Building Improvement Fund has \$35,000 allocated for minor projects at the Courthouse complex.

## **TRANSFERS:**

Transfers from the General Fund to other funds **decreased** by 16.33%.

The Public Health Fund transfer **increased** from \$116,000 to \$152,000 (31.0%).

The transfer to the Juvenile Fund **decreased** from \$730,000 to \$707,000 (3.15%).

The transfer to the Public Works Fund **decreased** from \$280,000 to \$80,000. The monies from this transfer are dedicated to designated state timber resource roads in the County. This transfer will be used to reimburse the Public Works Fund for work done on these roads and to pay off an infrastructure loan from the State of Oregon.

The transfer to the Dog Control Fund is proposed at a **decreased** level of \$40,000 (net decrease of \$5,000). This amount reflects better the true costs of this program.

The transfer to the Marine Patrol Fund remained the same at \$5,000. This transfer allows for the County to utilize approximately \$75,000 in State Marine monies for the program.

Management Services will be transferring \$275,000 to the Building Improvement Fund to cover the costs associated with the COPs and other building related projects.

## **UNAPPROPRIATED FUND BALANCE / CONTINGENCIES:**

The status quo proposed budget for the General Fund includes an Unappropriated Fund Balance of \$300,000, the same as adopted for last year's budget. The General Fund Contingency is proposed at \$1,608,802, which is virtually the same as last year's adopted contingency.

## **CONCLUSION:**

At Polk County we have always taken great pride in the way we do business and I believe the proposed budget continues to provide our citizens with programs and services they have come to expect and deserve from their local government. However, the ability to provide these same services is no longer there. Staying open during the lunch hour, providing 24-hour law enforcement coverage, prosecuting all levels of crime in the District Attorney's Office are things of the past and as more and more reductions occur due to revenue shortfalls or increased expenses the services we provide will continue to shrink in some departments.

In closing, the budget that I proposed unfortunately has very little latitude for making modifications, without additional revenue that is not included in this proposed budget your options are very limited without severe modifications in how we conduct business.

**POLK COUNTY BUDGET FY 14-15**  
GENERAL FUND DEPT REQUESTS/REVENUES

DEPARTMENT	FY 2013-14 BUDGET	FY 2014-15 DEPT REQUESTS	INCREASE OR DECREASE	FY 2014-15 REVENUE	DIFFERENCE REQUEST/REV	BDGT OFFICER PROPOSED	% Difference This Yr/Last Yr	BDGT OFFICER REVENUE	DIFFERENCE BDGT OFFICER
BOARD OF COMMISSIONERS	339,363	0	-339,363	0	0	0	-100.00%	0	0
CLERK-RECORDING	155,856	165,676	9,820	370,000	204,324	165,676	6.30%	370,000	204,324
CLERK-ELECTIONS	291,445	308,569	17,124	25,000	-283,569	308,569	5.88%	25,000	-283,569
TREASURER	63,503	66,000	2,497	0	-66,000	66,000	3.93%	0	-66,000
TAX COLLECTOR	247,643	256,053	8,410	22,100	-233,953	255,553	3.19%	22,100	-233,453
ASSESSOR	1,043,150	1,062,392	19,242	356,000	-706,392	1,058,024	1.43%	361,000	-697,024
COMM DEV-PLANNING	356,099	384,345	28,246	87,200	-297,145	384,345	7.93%	87,200	-297,145
COMM DEV-BLDG INSP	432,978	469,799	36,821	462,000	-7,799	469,799	8.50%	462,000	-7,799
COMM DEV-ENV HEALTH	280,364	240,366	-39,998	242,500	2,134	240,366	-14.27%	242,500	2,134
DA-PROSECUTION	834,342	848,458	14,116	171,000	-677,458	848,458	1.69%	171,000	-677,458
DA-MEDICAL EXAMINER	40,814	41,358	544	0	-41,358	41,358	1.33%	0	-41,358
DA-SUPPORT ENFORCEMENT	327,172	340,100	12,928	252,000	-88,100	340,100	3.95%	252,000	-88,100
DA-CASA	27,041	23,630	-3,411	23,630	0	23,630	-12.61%	23,630	0
SHERIFF-PATROL	2,941,483	2,916,116	-25,367	398,000	-2,518,116	2,916,116	-0.86%	398,000	-2,518,116
SHERIFF-JAIL	3,761,994	4,065,669	303,675	675,000	-3,390,669	4,065,669	8.07%	675,000	-3,390,669
SHERIFF-EMERG MGMT	392,334	395,905	3,571	320,000	-75,905	395,905	0.91%	320,000	-75,905
PARKS MAINTENANCE	55,051	57,100	2,049	57,100	0	57,100	3.72%	57,100	0
COMMUNITY CORRECTIONS	1,756,269	1,766,732	10,463	1,785,000	18,268	1,766,732	0.60%	1,785,000	18,268
COMMUNITY SERVICE/DIVERSION	68,647	116,152	47,505	105,000	-11,152	116,152	69.20%	105,000	-11,152
O&C TITLE III	129,726	84,926	-44,800	0	-84,926	84,926	-34.53%	0	-84,926
NON-DEPARTMENTAL	3,750	3,750	0	11,144,500	11,140,750	3,750	0.00%	11,144,500	11,140,750
TRANSFER-DOG CONTROL	45,000	40,000	-5,000	0	-40,000	40,000	-11.11%	0	-40,000
TRANSFER-MARINE PATROL	5,000	5,000	0	0	-5,000	5,000	0.00%	0	-5,000
TRANSFER - PUBLIC WORKS	280,000	80,000	-200,000	0	-80,000	80,000	-71.43%	0	-80,000
TRANSFER-PUBLIC HEALTH	116,000	152,000	36,000	0	-152,000	152,000	31.03%	0	-152,000
TRANSFER-JUVENILE	730,000	720,000	-10,000	0	-720,000	707,000	-3.15%	0	-707,000
CONTINGENCY	1,607,976	1,600,000	-7,976	0	-1,600,000	1,608,802	0.05%	0	-1,608,802
UNAPPR ENDING FUND BAL	300,000	300,000	0	0	-300,000	300,000	0.00%	0	-300,000
	<b>16,633,000</b>	<b>16,510,096</b>	<b>-122,904</b>	<b>16,496,030</b>	<b>-14,066</b>	<b>16,501,030</b>	<b>-0.79%</b>	<b>16,501,030</b>	<b>0</b>





## POLK COUNTY

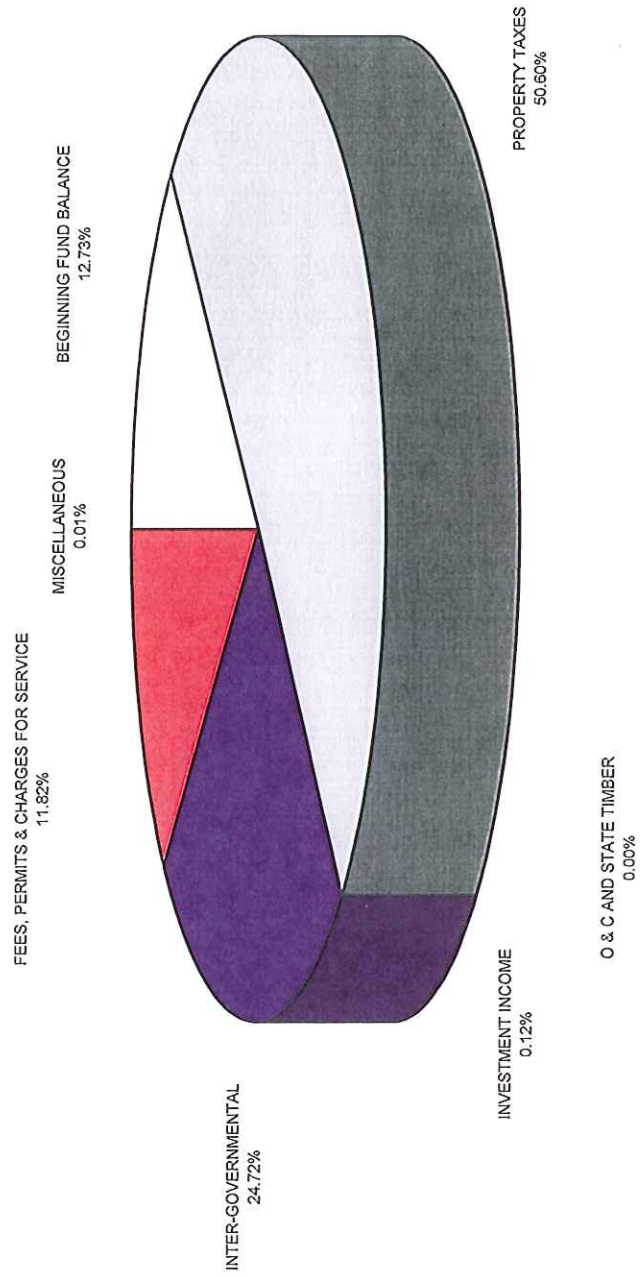
SUMMARY OF PROPOSED BUDGET  
FY 2014-2015

DEPARTMENT	(FTE)	PERSONAL SERVICES			MATERIALS AND SERVICES			CAPITAL OUTLAY			FY 2014-15		FY 2013-14		NET CHANGE		PERCENT CHANGE		FY 13-14 FTE		NET CHANGE REVENUES		FY 2014-15 COST OF PROGRAM	
		PERSONAL SERVICES	SERVICES	OUTLAY	PERSONAL SERVICES	SERVICES	OUTLAY	PERSONAL SERVICES	SERVICES	OUTLAY	TOTAL BUDGET	TOTAL BUDGET	TOTAL BUDGET	TOTAL BUDGET	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE
GENERAL FUND (100)																								
ASSESSOR	9.00	764,948	293,076	0	0	0	0	0	0	0	1,058,024	1,043,150	1,043,150	14,874	1.43%	9.00	0.00	0.00	0.00	0.00	0.00	361,000	697,024	0
BOARD OF COMMISSIONERS	0.00	0	0	0	0	0	0	0	0	0	0	339,363	339,363	-339,363	-100.00%	3.00	-3.00	-3.00	-3.00	-3.00	-3.00	0	0	0
COUNTY CLERK																								
RECORDING	1.30	106,954	58,722	0	0	0	0	0	0	0	165,676	155,856	155,856	9,820	6.30%	1.30	0.00	0.00	0.00	0.00	0.00	370,000	-204,324	0
ELECTIONS	1.70	143,744	164,825	0	0	0	0	0	0	0	308,569	291,445	291,445	17,124	5.88%	1.70	0.00	0.00	0.00	0.00	0.00	25,000	283,569	0
TREASURER	0.60	51,651	14,349	0	0	0	0	0	0	0	66,000	63,503	63,503	2,497	3.93%	0.60	0.00	0.00	0.00	0.00	0.00	0	66,000	0
TAX COLLECTOR	2.20	167,155	88,398	0	0	0	0	0	0	0	255,553	247,643	247,643	7,910	3.19%	2.20	0.00	0.00	0.00	0.00	0.00	22,100	233,453	0
COMMUNITY DEVELOPMENT																								
PLANNING	2.53	275,113	109,232	0	0	0	0	0	0	0	384,345	356,099	356,099	28,246	7.93%	2.33	0.20	0.20	0.20	0.20	0.20	87,200	297,145	0
BUILDING INSPECTION	1.84	156,046	313,753	0	0	0	0	0	0	0	469,799	432,978	432,978	36,821	8.50%	1.54	0.30	0.30	0.30	0.30	0.30	462,000	7,799	0
ENVIRONMENTAL HEALTH	1.83	172,918	67,448	0	0	0	0	0	0	0	240,366	280,364	280,364	-39,998	-14.27%	1.83	0.00	0.00	0.00	0.00	0.00	242,500	-2,134	0
DISTRICT ATTORNEY																								
PROSECUTION	8.20	651,805	196,653	0	0	0	0	0	0	0	848,458	834,342	834,342	14,116	1.69%	8.20	0.00	0.00	0.00	0.00	0.00	171,000	677,458	0
MEDICAL EXAMINER	0.00	33,592	7,766	0	0	0	0	0	0	0	41,358	40,814	40,814	544	1.33%	0.00	0.00	0.00	0.00	0.00	0.00	0	41,358	0
SUPPORT ENFORCEMENT	3.35	281,555	58,545	0	0	0	0	0	0	0	340,100	327,172	327,172	12,928	3.95%	3.35	0.00	0.00	0.00	0.00	0.00	252,000	88,100	0
CASA/COURT APPOINTED SPECIAL ADVOCATE	0.00	0	23,630	0	0	0	0	0	0	0	23,630	27,041	27,041	-3,411	-12.61%	0.00	0.00	0.00	0.00	0.00	0.00	23,630	0	0
SHERIFF																								
PATROL	19.45	2,199,129	716,987	0	0	0	0	0	0	0	2,916,116	2,941,483	2,941,483	-25,367	-0.86%	21.45	-2.00	-2.00	-2.00	-2.00	-2.00	398,000	2,518,116	0
JAIL	27.00	2,757,066	1,258,603	50,000	0	0	0	0	0	0	4,065,669	3,761,994	3,761,994	303,675	8.07%	26.00	1.00	1.00	1.00	1.00	1.00	675,000	3,390,669	0
EMERGENCY MANAGEMENT	1.50	169,019	226,886	0	0	0	0	0	0	0	395,905	392,334	392,334	3,571	0.91%	1.50	0.00	0.00	0.00	0.00	0.00	320,000	75,905	0
COMMUNITY SERVICE	1.00	84,007	32,145	0	0	0	0	0	0	0	116,152	68,647	68,647	47,505	69.20%	0.00	1.00	1.00	1.00	1.00	1.00	105,000	11,152	0
COMMUNITY CORRECTIONS	12.60	1,192,092	574,640	0	0	0	0	0	0	0	1,766,732	1,756,269	1,756,269	10,463	0.60%	12.60	0.00	0.00	0.00	0.00	0.00	1,785,000	-18,268	0
PARKS MAINTENANCE	0.50	37,590	19,510	0	0	0	0	0	0	0	57,100	55,051	55,051	2,049	3.72%	0.50	0.00	0.00	0.00	0.00	0.00	57,100	0	0
NON-DEPARTMENTAL																								
OTHER	0.00	0	3,750	0	0	0	0	0	0	0	3,750	3,750	3,750	0	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	11,144,500	-11,140,750	0
O & C TIMBER TITLE III	0.00	0	84,926	0	0	0	0	0	0	0	84,926	129,726	129,726	-44,800	-34.53%	0.50	-0.50	-0.50	-0.50	-0.50	-0.50	0	84,926	0
TRANSFERS	0.00	0	0	0	0	0	0	0	0	0	984,000	1,176,000	1,176,000	-192,000	-16.33%	0.00	0.00	0.00	0.00	0.00	0.00	0	984,000	0
FUND OPERATING CONTINGENCY	0.00	0	0	0	0	0	0	0	0	0	1,608,802	1,607,976	1,607,976	826	0.05%	0.00	0.00	0.00	0.00	0.00	0.00	0	1,608,802	0
UNAPPORTIONED ENDING FUND BALANCE	0.00	0	0	0	0	0	0	0	0	0	300,000	300,000	300,000	0	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0	300,000	0
TOTALS	94.60	9,244,384	4,313,844	50,000	2,892,802	0	0	0	0	0	16,501,030	16,633,000	16,633,000	-131,970	-0.79%	97.60	-3.00	-3.00	-3.00	-3.00	-3.00	16,501,030	0	0
POL.N.T. FUND (120)	0.00	0	130,000	0	0	0	0	0	0	0	130,000	120,000	120,000	10,000	8.33%	0.00	0.00	0.00	0.00	0.00	0.00	130,000	0	0
C.A.M.I. FUND (140)	0.35	33,238	94,762	0	0	0	0	0	0	0	128,000	92,500	92,500	35,500	38.38%	0.40	-0.05	-0.05	-0.05	-0.05	-0.05	128,000	0	0
DOMESTIC MEDIATION FUND (160)	0.00	0	40,000	0	0	0	0	0	0	0	40,000	40,000	40,000	0	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	40,000	0	0
COURT SECURITY (180)	0.00	0	131,000	30,000	0	0	0	0	0	0	161,000	141,000	141,000	20,000	14.18%	0.00	0.00	0.00	0.00	0.00	0.00	161,000	0	0
PUBLIC WORKS FUND (210)																								
ADMINISTRATION PROGRAM	2.95	313,005	389,110	10,000	363,587	0	0	0	0	0	1,075,702	994,649	994,649	81,053	8.15%	2.85	0.10	0.10	0.10	0.10	0.10	781,000	294,702	0
COUNTY SHOP	3.00	249,948	199,500	5,000	0	0	0	0	0	0	454,448	452,566	452,566	1,882	0.42%	3.00	0.00	0.00	0.00	0.00	0.00	100,000	354,448	0
ROAD MAINTENANCE PROGRAM	11.00	1,000,509	2,464,000	75,000	0	0	0	0	0	0	3,539,509	3,345,700	3,345,700	193,809	5.79%	11.00	0.00	0.00	0.00	0.00	0.00	4,755,000	-1,215,491	0
ROAD CONSTRUCTION PROGRAM	0.00	0	115,500	85,000	0	0	0	0	0	0	200,500	250,500	250,500	-50,000	-19.96%	0.00	0.00	0.00	0.00	0.00	0.00	40,000	160,500	0
SURVEY	2.00	226,074	68,500	0	0	0	0	0	0	0	294,574	306,218	306,218	-11,644	-3.80%	3.00	-1.00	-1.00	-1.00	-1.00	-1.00	75,000	219,574	0
ENGINEERING	2.00	179,267	14,000	0	0	0	0	0	0	0	193,267	181,367	181,367	11,900	6.56%	2.00	0.00	0.00	0.00	0.00	0.00	7,000	186,267	0
TOTALS	20.95	1,968,803	3,250,610	175,000	363,587	0	0	0	0	0	5,758,000	5,531,000	5,531,000	227,000	4.10%	21.85	-0.90	-0.90	-0.90	-0.90	-0.90	5,738,000	0	0
PUBLIC CORNER PRES. FUND (215)	0.00	0	130,000	0	0	0	0	0	0	0	130,000	125,000	125,000	5,000	4.00%	0.00	0.00	0.00	0.00	0.00	0.00	130,000	0	0
OTIA III BRIDGE REPLACEMENT FUND (217)	0.05	10,373	391,627	0	0	0	0	0	0	0	402,000	592,500	592,500	-190,500	-32.15%	0.25	-0.20	-0.20	-0.20	-0.20	-0.20	402,000	0	0
DOG CONTROL FUND (220)	0.50	32,335	97,665	0	0	0	0	0	0	0	130,000	150,000	150,000	-20,000	-13.33%	1.40	-0.90	-0.90	-0.90	-0.90	-0.90	130,000	0	0
MARINE PATROL FUND (225)	0.05	54,219	25,281	0	0	0	0	0	0	0	79,500	83,500	83,500	-4,000	-4.79%	0.05	0.00	0.00	0.00	0.00	0.00	79,500	0	0
LAW LIBRARY (230)	0.00	0	55,000	0	0	0	0	0	0	0	55,000	60,000	60,000	-5,000	-8.33%	0.00	0.00	0.00	0.00	0.00	0.00	55,000	0	0
HUMAN SERVICES FUND (232)																								
HUMAN SERVICES ADMINISTRATION	5.00	508,973	221,027	0	0	0	0	0	0	0	730,000	891,000	891,000	-161,000	-18.07%	7.40	-2.40	-2.40	-2.40	-2.40	-2.40	730,000	0	0
COMMISSION ON CHILDREN & FAMILIES	5.20	378,618	214,382	0	0	0	0	0	0	0	593,000	200,000	200,000	393,000	196.50%	0.25	4.95	4.95	4.95	4.95	4.95	593,000	0	0
TOTALS	10.20	887,591	435,409	0	0	0	0	0	0	0	1,323,000	1,091,000	1,091,000	232,000	21.26%	7.65	2.55	2.55	2.55	2.55	2.55	1,323,000	0	0

DEPARTMENT	MATERIALS AND CAPITAL			FY 2014-15 TOTAL BUDGET	FY 2013-14 TOTAL BUDGET	NET CHANGE	PERCENT CHANGE	FY 13-14 FTE	NET CHANGE	FY 2014-15 REVENUES	COST OF PROGRAM
	PERSONAL SERVICES	OTHER SERVICES	OUTLAY								
<b>PUBLIC HEALTH FUND (235)</b>											
FAMILY PLANNING	1.20	82,942	100,569	0	0	183,511					
GENERAL HEALTH	12.05	979,790	350,125	0	0	1,329,915					
WTC	2.55	163,204	90,370	0	0	253,574					
<b>TOTALS</b>	15.80	1,225,936	541,064	0	0	1,767,000					
<b>MENTAL HEALTH FUND (240)</b>											
MENTAL HEALTH ADMINISTRATION	4.30	353,633	433,559	0	250,034	1,037,226					
ADDICTION PROGRAMS	10.60	826,730	215,311	0	0	1,042,041					
OUTPATIENT MENTAL HEALTH SERVICES	45.75	3,892,658	1,931,390	0	0	5,824,048					
DEVELOPMENTAL DISABILITY	12.00	973,511	195,674	0	0	1,169,185					
SUB-GRANT PROGRAMS	0.00	0	1,020,500	0	0	1,020,500					
<b>TOTALS</b>	72.65	6,046,532	3,796,434	0	250,034	10,093,000					
<b>JUVENILE DEPT. FUND (245)</b>											
JUVENILE PROBATIONS	5.90	559,436	133,924	0	0	693,360					
JUVENILE SANCTIONS	0.00	0	291,100	0	0	291,100					
COMMUNITY SERVICE - JUVENILE	0.00	32,490	19,050	0	0	51,540					
<b>TOTALS</b>	5.90	591,926	444,074	0	0	1,036,000					
<b>YOUTH PROGRAMS FUND (250)</b>											
MENTOR/SHELTER HOME	0.00	0	660,000	0	40,000	700,000					
<b>TOTALS</b>	0.00	0	660,000	0	40,000	700,000					
<b>FAIR FUND (260)</b>											
YEAR ROUND OPERATIONS	2.25	130,529	141,471	0	0	272,000					
ANNUAL COUNTY FAIR	0.75	58,930	112,070	0	0	171,000					
<b>TOTALS</b>	3.00	189,459	253,541	0	0	443,000					
<b>911 EMERGENCY COMM. FUND (265)</b>											
COUNTY SCHOOL FUND (270)	0.00	0	0	0	0	25,000					
ECONOMIC DEVELOPMENT FUND (280)	0.00	0	25,000	0	0	25,000					
HOUSEHOLD HAZARDOUS WASTE FUND (300)	0.05	8,585	521,415	700,000	0	1,230,000					
BUILDING IMPROVEMENT FUND (310)	0.25	32,619	145,381	0	0	180,000					
DEBT SERVICE FUND (410)	0.00	0	240,000	35,000	0	275,000					
<b>TOTALS</b>	0.00	0	2,682,300	0	0	2,682,300					
<b>MANAGEMENT SERVICES FUND (610)</b>											
GENERAL SERVICES											
BOARD OF COMMISSIONERS	3.00	289,736	7,750	0	0	297,486					
CENTRAL SERVICES	1.30	141,841	301,600	0	0	443,441					
ACADEMY-BUILDING MAINTENANCE	3.90	261,686	106,000	0	0	367,686					
COURTHOUSE-BUILDING MAINTENANCE	4.90	327,364	206,200	0	0	533,564					
NEW JAIL-BUILDING MAINTENANCE	1.50	109,565	185,700	0	0	295,265					
INFORMATION SERVICES	5.15	520,162	273,200	0	0	793,362					
COMPUTER MAPPING (GIS)	2.50	227,098	21,300	0	0	248,398					
FINANCE	3.65	378,116	71,150	0	0	449,266					
PERSONNEL	2.00	241,550	18,250	0	0	259,800					
COUNTY COUNSEL	0.85	117,042	8,350	0	0	125,392					
TRANSFERS	0.00	0	0	0	275,000	275,000					
EQUIPMENT REPLACEMENT RESERVE	0.00	0	161,340	0	0	161,340					
<b>TOTALS</b>	28.75	2,614,160	1,199,500	161,340	275,000	4,250,000					
<b>INSURANCE FUND (620)</b>											
<b>TOTALS</b>	0.25	37,311	662,689	0	340,000	1,040,000					
<b>GRAND TOTAL ALL FUNDS</b>	253.35	22,977,471	20,266,596	1,151,340	4,161,423	48,556,830					

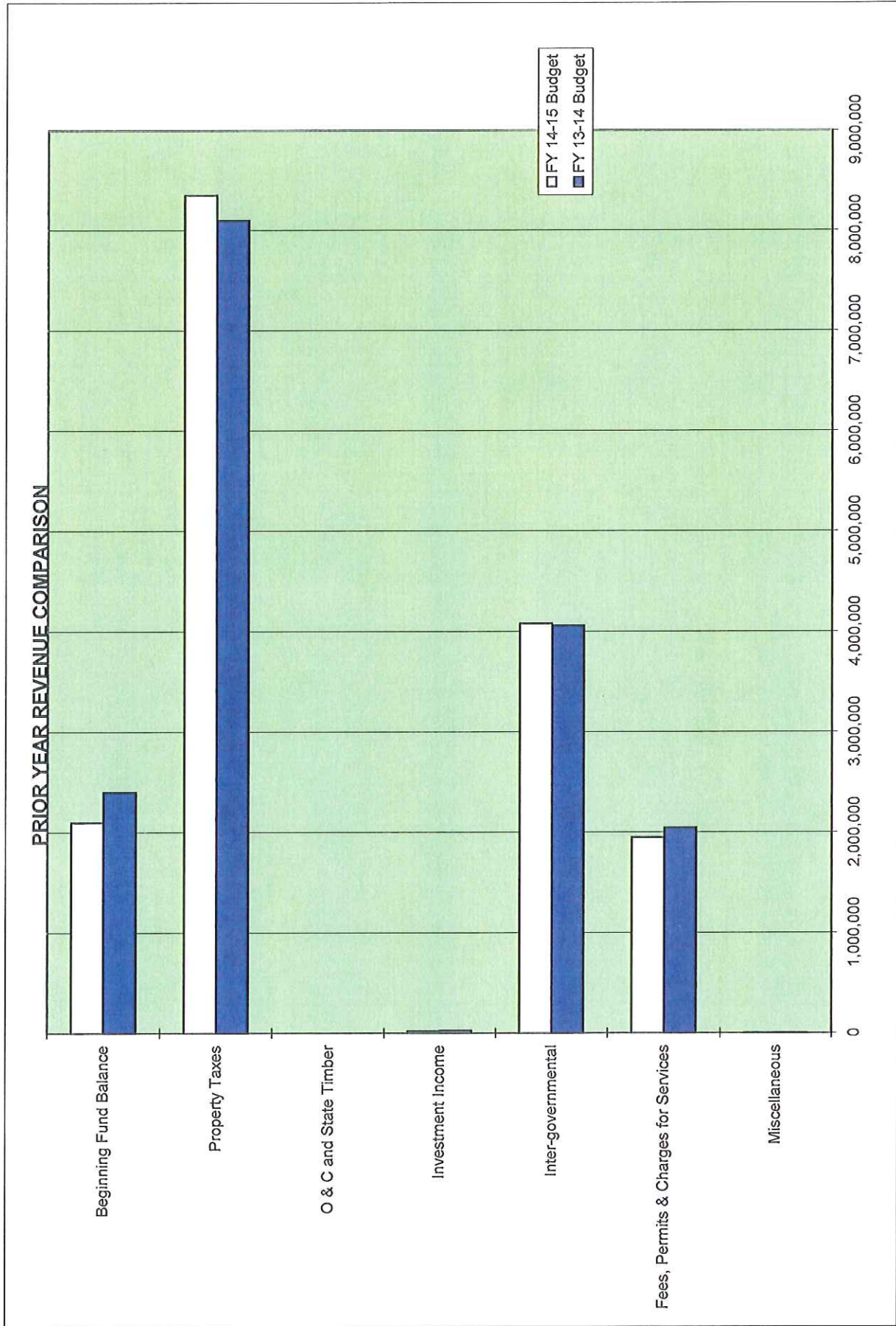
2014-2015  
GENERAL FUND  
REVENUE DISTRIBUTION

REVENUE



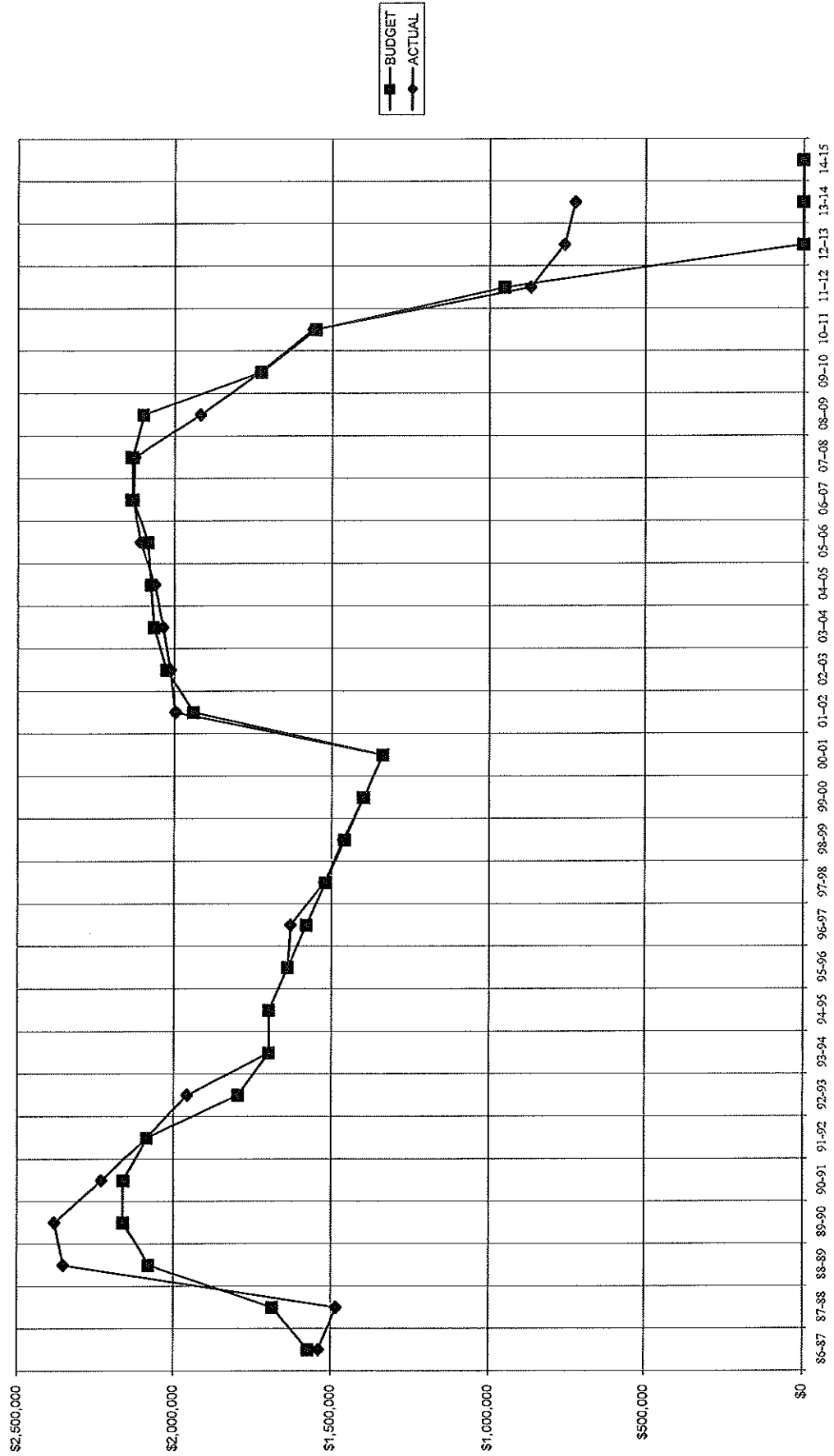


# FY 2014-2015 General Fund Budget





# O&C TIMBER REVENUE







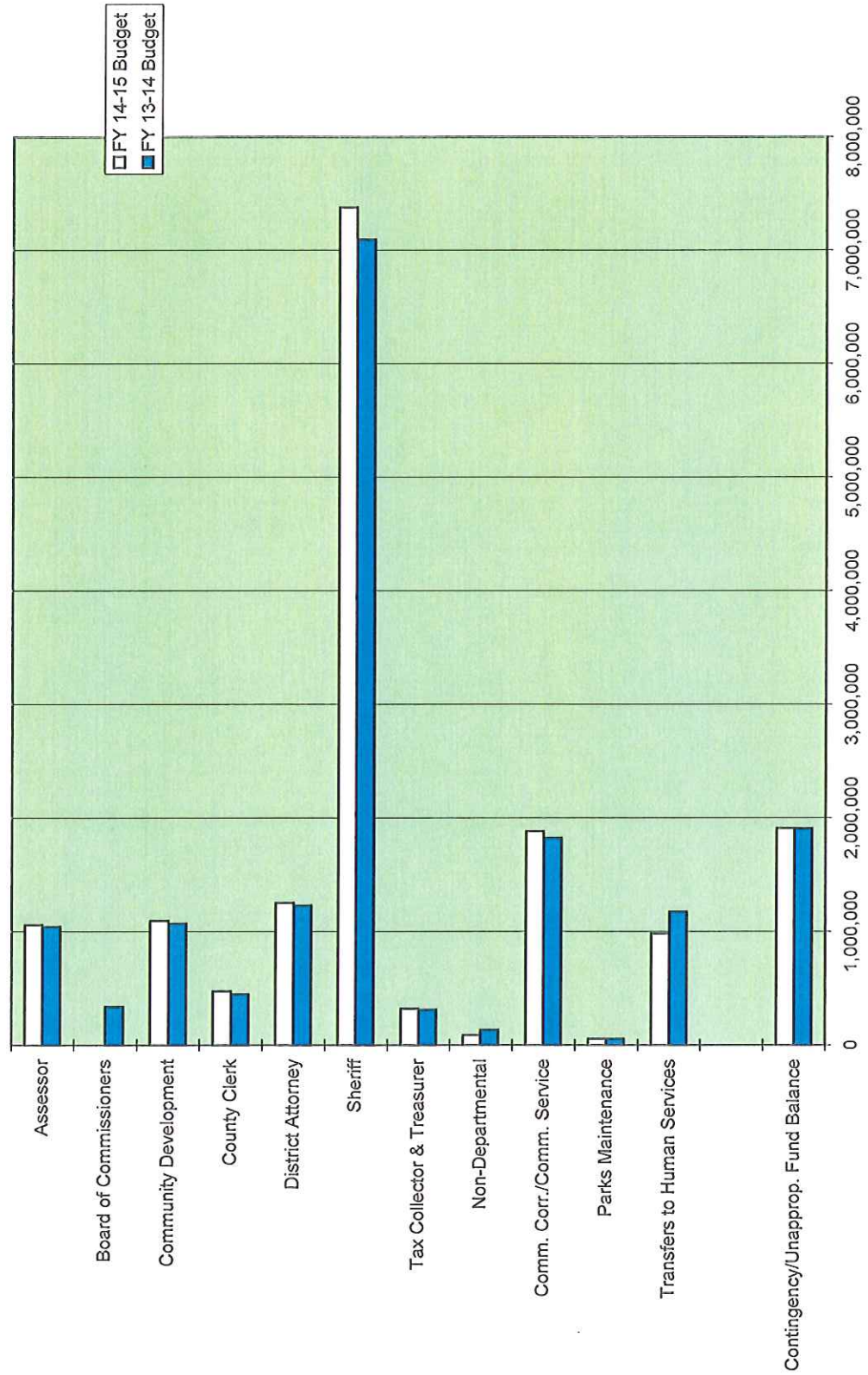
## Expenditures & Transfers





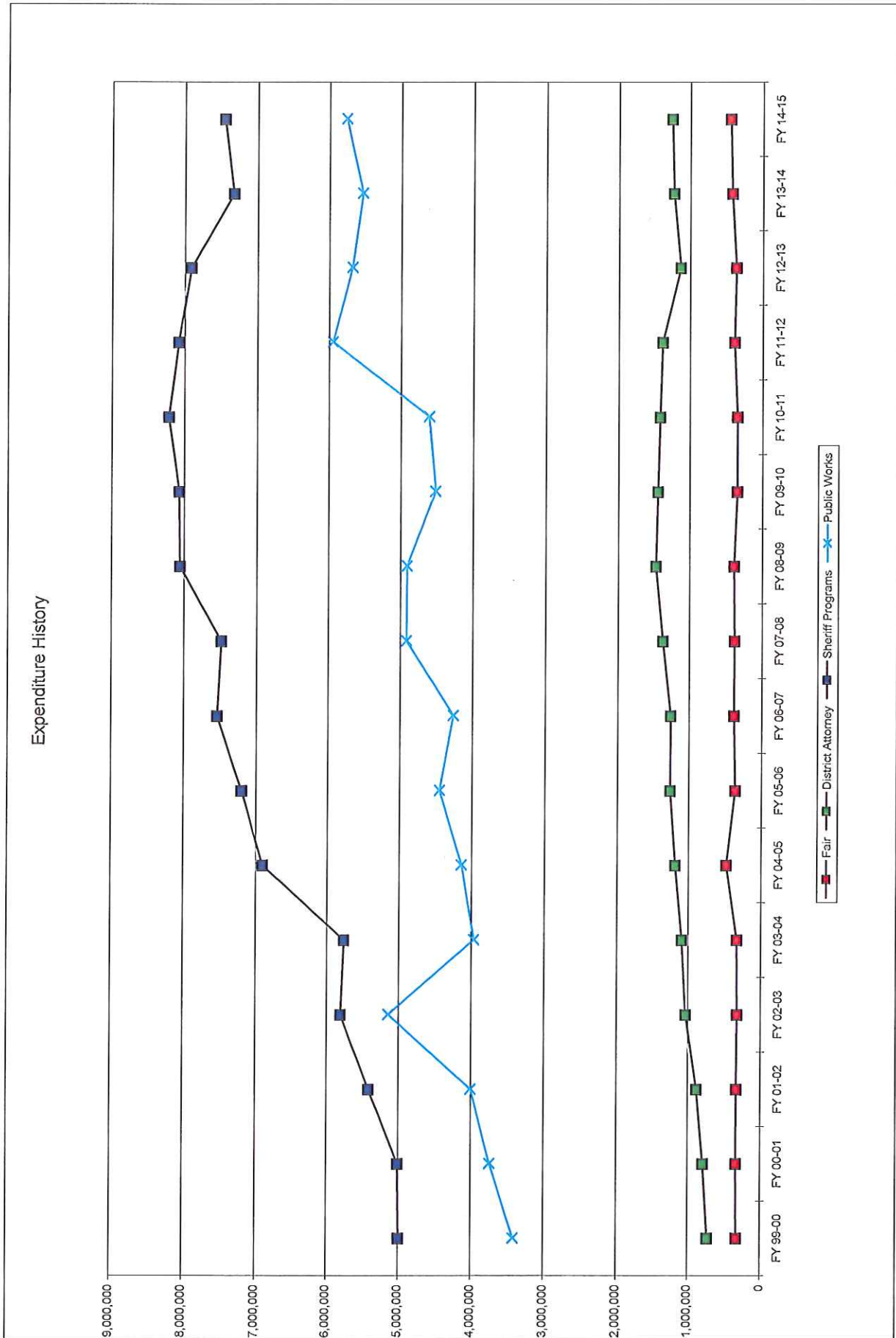
# FY 2014-2015 General Fund Budget

## PRIOR YEAR EXPENDITURE COMPARISON



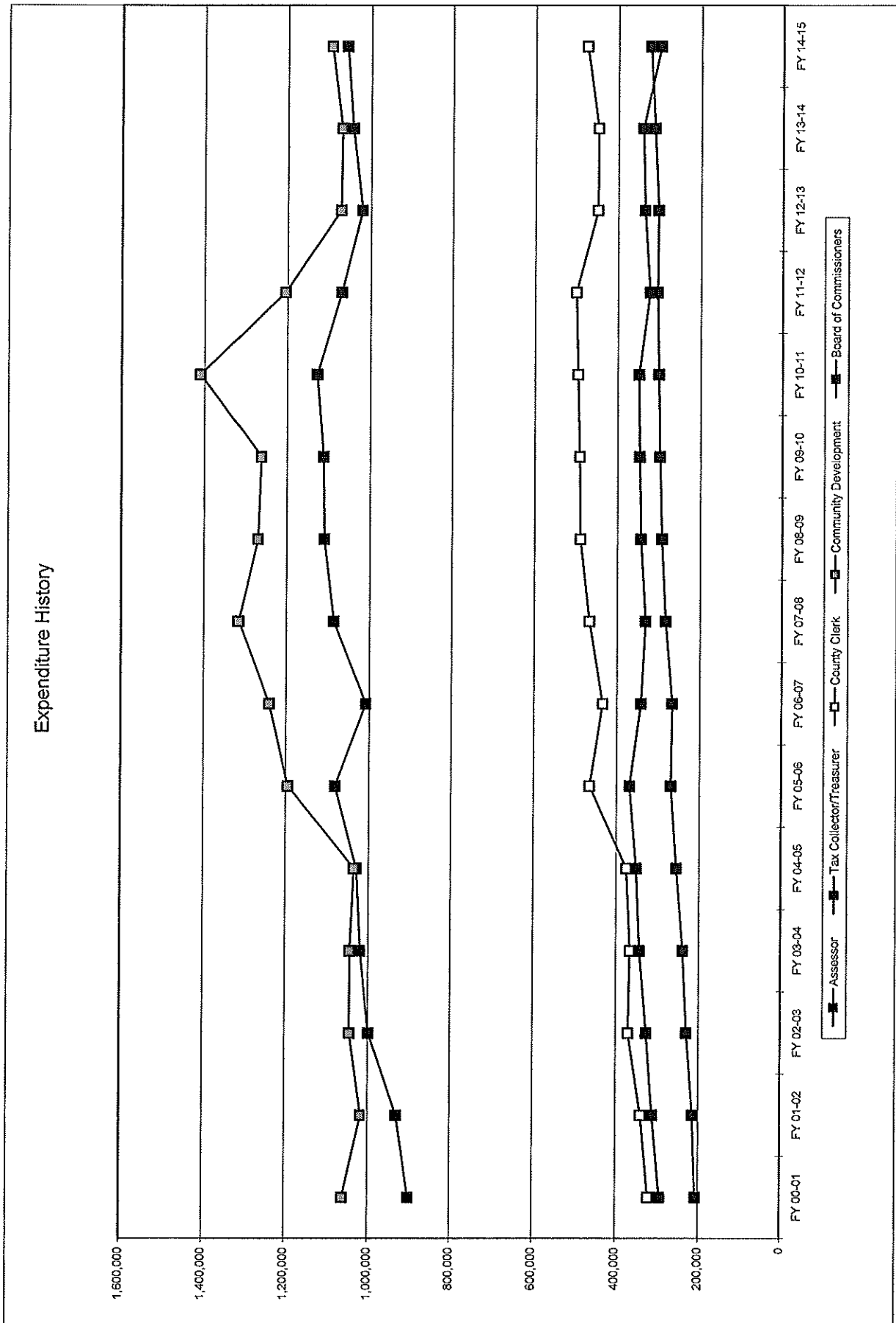


# Expenditure History Assorted Departments/Funds





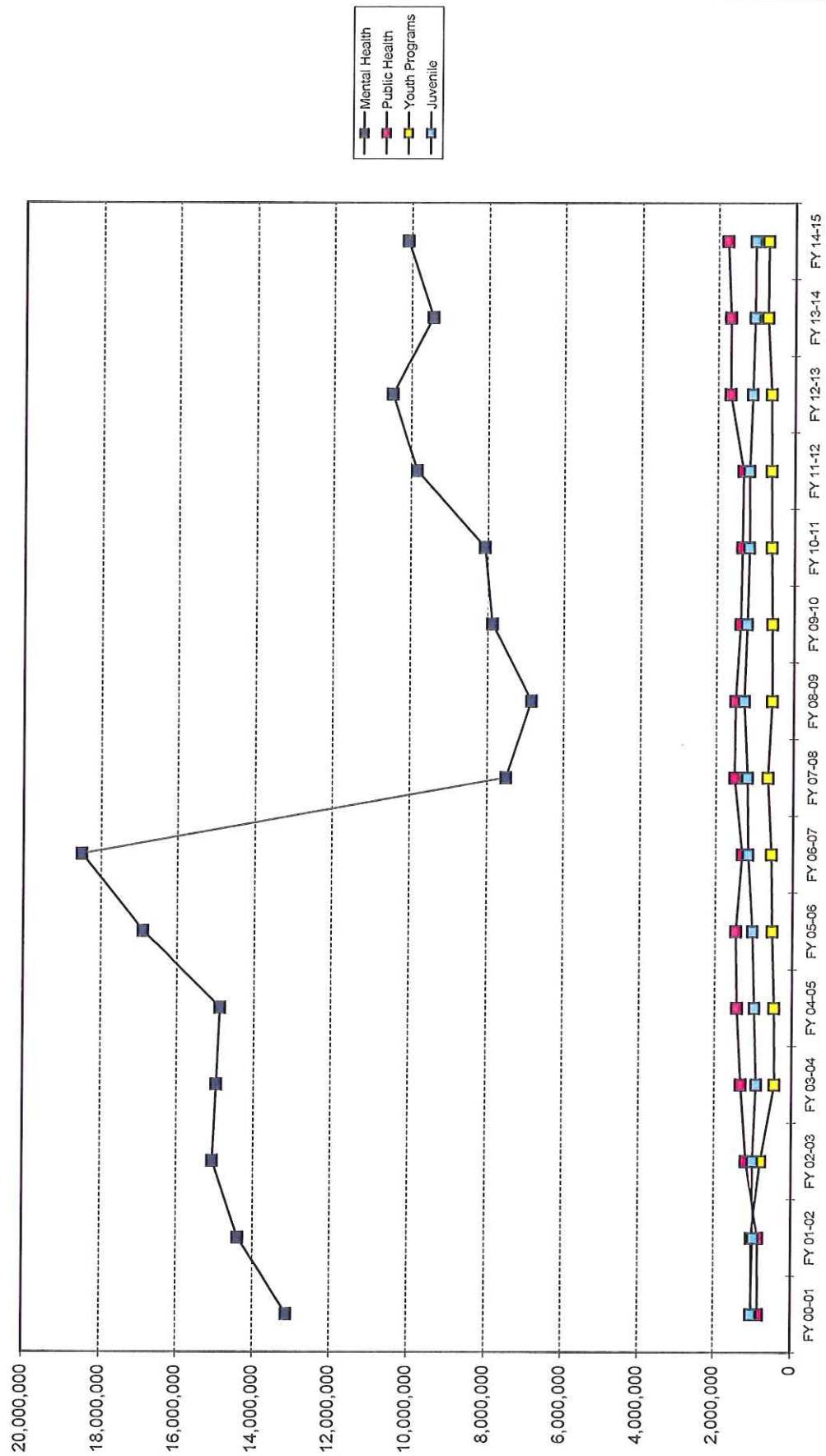
# Expenditure History General Fund Departments







# Expenditure History - Health Services & Youth







## **INTEROFFICE MEMORANDUM**

POLK COUNTY COURTHOUSE

**TO: BUDGET COMMITTEE**

**FROM: GREG HANSEN, BUDGET OFFICER**

**DATE: MARCH 22, 2014**

**SUBJECT: GENERAL FUND REVENUES 2014-15 BUDGET**

The proposed General Fund revenues for fiscal year 2014-15 are estimated at \$16,501,030 (approximately 0.70% less than last year (-\$132,000)). The slight decrease in revenue is primarily the result of a reduction in the Grand Ronde law enforcement monies, a reduced beginning fund balance and State timber revenues.

Included in the revenue estimates is Jail rental beds (approximately \$300,000) that at this time are not certain.

All other funding is fairly solid at this time. There are no O & C (Secure Rural Schools – SRS) monies proposed in the upcoming budget. If any monies were to be received from the Federal Government it would most likely occur after the adoption of the budget.

**Polk County  
Adopted Budget  
Fiscal Year 2014-2015  
Beginning July 1, 2014  
Revenues**

Fund	100 General
	Revenues for all departments

FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Adopted	Divn. Acct. Num. Num.	Description	FY 14-15 Requested	FY 14-15 Proposed	FY 14-15 Approved	Department
0	0	0	110 6300	Charges for Services	0	0		Board of Commissioners
8,760	8,450	10,000	120 6200	Permits and Licenses	10,000	10,000		Recording
344,618	390,421	360,000	120 6300	Charges for Services	360,000	360,000		Recording
0	0	0	120 6300	Charges for Services - Clerk's Trust	0	0		Recording
5,624	972	0	130 6110	Federal Awards	0	0		Elections
1,518	41,450	25,000	130 6300	Charges for Services	25,000	25,000		Elections
3,119,008	2,518,884	2,400,000	199 6000	Beginning Fund Balance	2,100,000	2,100,000		Non-Departmental
7,502,224	7,685,498	7,800,000	199 6010	Property Taxes	8,025,000	8,025,000		Non-Departmental
336,631	415,611	300,000	199 6020	Property Taxes Previous Years	325,000	325,000		Non-Departmental
70,307	78,845	70,000	199 6050	Franchise Tax	70,000	70,000		Non-Departmental
919,715	765,632	0	199 6120	Federal Pmt. in Lieu of Tax (O&C)	0	0		Non-Departmental
71,496	62,861	0	200 6221	Federal Pmt. in Lieu of Tax (Title III)	0	0		Non-Departmental
61,146	374,821	280,000	199 6140	State Shared Revenues	80,000	80,000		Non-Departmental
431,545	446,669	375,000	199 6142	State Shared Revenues-Excise Tax	400,000	400,000		Non-Departmental
19,666	20,123	20,000	199 6170	Intergovernmental Local Govt.	20,000	20,000		Non-Departmental
1,913	1,688	2,000	199 6310	Charges for Services-Rentals	2,000	2,000		Non-Departmental
100,345	103,371	100,000	199 6600	Fines and Forfeitures	100,000	100,000		Non-Departmental
31,122	25,136	25,000	199 6800	Interest Income	20,000	20,000		Non-Departmental
16,309	5,603	3,000	** 6990	Miscellaneous	2,300	2,300		Various Departments
2,000	0	5,000	199 7100	Proceeds from Sale of Assets	2,500	2,500		Non-Departmental
27,794	0	0	350 6300	Charges for Services	0	0		OSU-Extension
322,179	355,194	360,000	210 6130	State Operating Grants	350,000	355,000		Assessment
0	0	0	210 6300	Charges for Services	0	0		Assessment
5,080	4,130	5,000	210 6305	MS Fees	5,000	5,000		Assessment
0	0	0	210 7100	Proceeds from Sale of Assets	0	0		Assessment
5,592	4,280	8,000	220 6300	Charges for Services	5,000	5,000		Tax Collector
15,510	16,965	15,000	220 6600	Fines and Forfeitures	16,000	16,000		Tax Collector
0	0	0	310 6130	State Operating Grants	0	0		Planning
2,580	2,480	2,000	310 6200	Permits and Licenses	2,000	2,000		Planning
62,229	53,191	68,000	310 6300	Charges for Services	85,000	85,000		Planning
3,840	0	0	320 6170	Intergovernmental Local Govt.	0	0		Building Inspection
394,908	303,962	350,000	320 6200	Permits and Licenses	462,000	462,000		Building Inspection
42,009	34,864	33,500	410 6110	Federal Awards	42,000	42,000		Prosecution
62,842	37,705	50,000	410 6140	State Shared Revenues	54,000	54,000		Prosecution
10,000	10,000	0	6170	Intergovernmental Local Govt.	0	0		Prosecution
78,315	72,084	75,000	410 6300	Charges for Services	75,000	75,000		Prosecution
216,612	216,594	215,000	415 6110	Federal Awards	203,000	203,000		Support Enforcement
22,140	21,460	21,500	415 6130	State Operating Grants	25,000	25,000		Support Enforcement
0	0	0	415 6140	State Shared Revenues	20,000	20,000		Support Enforcement
4,380	3,568	4,000	415 6300	Charges for Services	4,000	4,000		Support Enforcement
26,718	22,167	27,000	515 6130	State Operating Grants	23,630	23,630		CASA
9,778	0	0	515 6180	Non-Governmental Grants	0	0		CASA
4,315	6,188	10,000	430 6110	Federal Awards	10,000	10,000		Patrol
0	61,811	0	430 6130	State Operating Grants	0	0		Patrol
450,000	453,672	405,000	430 6170	Intergovernmental Local Govt.	225,000	225,000		Patrol
12,737	9,365	70,000	430 6180	Non-Governmental Grants	10,000	10,000		Patrol
170,873	207,819	150,000	430 6300	Charges for Services	150,000	150,000		Patrol
33	4,256	0	430 6600	Fines and Forfeitures	0	0		Patrol
0	470	0	430 6750	Settlements	0	0		Patrol
13,639	2,404	3,000	430 6980	Donations	3,000	3,000		Patrol
761	364	0	430 6990	Miscellaneous	0	0		Patrol
0	0	0	430 7100	Proceeds from Sale of Assets	0	0		Patrol
18,878	5,359	20,000	435 6110	Federal Awards	10,000	10,000		Jail
300,000	318,063	325,000	435 6140	State Shared Revenue (Impact)	325,000	325,000		Jail
38,569	28,899	40,000	435 6300	Charges for Services	300,000	300,000		Jail
79	762	0	435 6600	Fines and Forfeitures	0	0		Jail
2,281	2,596	0	435 6750	Settlements	0	0		Jail
38,994	44,573	40,000	435 6820	Commissions	40,000	40,000		Jail
11,412	4,855	0	435 6990	Miscellaneous	0	0		Jail
352,599	277,755	150,000	440 6110	Federal Awards	100,000	100,000		Emergency Management
0	0	88,000	440 6170	Intergovernmental Local Govt.	85,000	85,000		Emergency Management
453	0	0	440 6300	Charges for Services	0	0		Emergency Management
142,247	137,001	120,000	440 6310	Charges for Services-Rentals	135,000	135,000		Emergency Management
63,811	59,025	0	457 6110	Federal Awards	0	0		Community Corrections
1,448,629	1,573,480	1,400,000	457 6130	State Operating Grants	1,425,000	1,425,000		Community Corrections
0	0	160,000	457 6130	State Operating Grant-Drug Court	160,000	160,000		Community Corrections
224,615	214,744	225,000	457 6300	Charges for Services	200,000	200,000		Community Corrections
0	0	25,000	470 6130	State Operating Grants	50,000	50,000		Comm. Serv.-Diversion
52,186	50,224	50,000	470 6300	Charges for Services	55,000	55,000		Comm. Serv.-Diversion
46,827	47,170	40,000	590 6050	Franchise Tax	46,000	46,000		Environmental Health
11,614	5,935	10,000	590 6110	Federal Awards	10,000	10,000		Environmental Health
0	43,461	50,000	590 6130	State Operating Grants	0	0		Environmental Health
20,000	0	0	590 6170	Intergovernmental Local Govt.	0	0		Environmental Health
120,042	139,456	165,000	590 6200	Permits and Licenses	161,500	161,500		Environmental Health
19,043	13,548	25,000	590 6300	Charges for Services	25,000	25,000		Environmental Health
0	4,737	0	590 6600	Fines and Forfeitures	0	0		Environmental Health
4,100	2,600	4,000	750 6130	State Operating Grants	2,600	2,600		Parks Maintenance
46,985	49,447	50,000	750 6140	State Shared Revenues	53,500	53,500		Parks Maintenance
1,000	1,000	1,000	750 6300	Charges for Services	1,000	1,000		Parks Maintenance
17,973,175	17,875,518	16,633,000		Fund Total	16,496,030	16,501,030		