



## **BUDGET COMMITTEE MEETING**

**May 17, 2017**

COURTHOUSE CONFERENCE ROOM

### **AGENDA**

#### **PAGE**

- |        |     |   |
|--------|-----|---|
|        | 1.  | CALL TO ORDER AND NOTE OF ATTENDANCE  |
| 1 - 30 | 2.  | APPROVAL OF MINUTES:<br>2017-2018 Budget Committee Minutes: April 3 - April 6, 2017                             |
| 31-32  | 3.  | BUDGET SUMMARY<br><i>(Bring your proposed 2017-2018 budget binder for reference)</i>                            |
| 33     | 4.  | COLA/HEALTH INSURANCE MEMO  |
| 34-54  | 5.  | BUDGET OFFICER'S RECOMMENDED CHANGES TO BUDGET<br>COMMITTEE'S APRIL 6 <sup>th</sup> TENTATIVELY APPROVED BUDGET |
|        | 6.  | PUBLIC COMMENTS   |
|        | 7.  | BUDGET COMMITTEE ACTION:  |
|        | a)  | Approve 2017-2018 Budget  |
|        | b)  | Approve 2017-2018 General Fund Tax Levies of:   |
|        | (1) | General Fund Tax Rate of \$1.7160 per \$1,000   |
|        | (2) | Public Safety Operating Levy Tax Rate of \$0.3788 per \$1,000   |
|        | 8.  | ADJOURN   |



**2017-2018 POLK COUNTY BUDGET COMMITTEE HEARINGS**  
**DAY #1 – April 3, 2017**

**CALL TO ORDER AND NOTE OF ATTENDANCE**

At 9:00 a.m., Commissioner Craig Pope called the 2017-2018 Polk County Budget Committee Hearings to order. Commissioner Ainsworth, Commissioner Wheeler, Vern Wells, Norbert Hartmann, and Blair Wasson were in attendance.

Staff Present:           Greg Hansen, Budget Officer  
                              Heather Chase, Recording Secretary

The following minutes will refer to the 2017-2018 Proposed Budget document and to the CD where the corresponding discussion was recorded. CDs of the proceedings are on file in the Board of Commissioners' Office.

**ELECTION OF CHAIRMAN, VICE CHAIRMAN, AND SECRETARY**

Norbert Hartmann was nominated for Chairman of the 2017-2018 Budget Committee.

**MOTION:       WASSON MOVED, AINSWORTH SECONDED TO ELECT NORBERT HARTMANN AS CHAIR PERSON.**

**MOTION PASSED UNANIMOUSLY.**

Vern Wells was nominated for Vice-Chairman of the 2017-2018 Budget Committee.

**MOTION:       WASSON MOVED, POPE SECONDED, TO ELECT VERN WELLS AS VICE- CHAIR PERSON.**

**MOTION PASSED UNANIMOUSLY.**

Jennifer Wheeler was nominated for Secretary of the 2017-2018 Budget Committee.

**MOTION:       POPE MOVED, WELLS SECONDED TO ELECT VERN WELLS AS SECRETARY.**

**MOTION PASSED UNANIMOUSLY.**

**APPROVAL OF MAY 25, 2016 BUDGET COMMITTEE MINUTES**

**MOTION:       WHEELER MOVED, AINSWORTH SECONDED, TO APPROVE THE BUDGET COMMITTEE MINUTES OF MAY 25, 2016.**

**MOTION PASSED UNANIMOUSLY.**

**ADOPT RULES AND PROCEDURES**

Greg Hansen reviewed the Standard Operating Procedures, as published in the budget document, to guide Budget Committee actions.

**MOTION:       POPE MOVED, WASSON SECONDED, TO APPROVE AND ADOPT THE BUDGET RULES AND PROCEDURES AS PROPOSED BY THE BUDGET OFFICER.**

**MOTION PASSED UNANIMOUSLY.**

## **BUDGET MESSAGE – FISCAL YEAR 2017-2018**

The 2017-18 Polk County Proposed Budget is what I consider a slow growth budget maintaining what we implemented last two years and slowly building on that foundation. A General Fund with the third year of funding from the operating levy, along with increased property tax revenue coupled with a year with small increases in health insurance and a collared PERS rate increase, allowed for the County to expand some programs and FTE's.

The General Fund will see an increase of \$1,455,850 over last year's adopted budget and an additional 2.20 FTE in staff increases. The major growth (80%) is occurring in our Public Safety programs (Sheriff, District Attorney and Community Corrections/Juvenile).

Other Funds with dedicated funding either remained status quo or saw significant increases in funding. For example, the Public Works saw overall funding increases of approximately 13.07% (additional \$837,000) and Public Health saw funding increases of \$243,000 or 11.66%. In total, other funds saw increases in funding amounting to \$1,474,699 and FTE increases of 5.05.

Overall, the proposed budget for the County increased by 4.42% (a \$2,930,549 increase in overall budget). The total proposed budget has an increase of 7.35 FTE.

Looking ahead the picture continues to look positive as the real estate market remains strong and we enter the middle year of our Public Safety operating levy. The only major revenue unknown at this time is State/Federal funding. However, downturns in the previously mentioned revenues and/or severe increases in PERS/health insurance could jeopardize the positive outlook.

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

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

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.

The 2014-15 budget saw additional cuts to General Fund personnel (-5.50 FTE) and overall operating budget -2.61% (-\$434,200). As a result of these cuts the County was forced to cut Patrol services to 10 hours a day seven days a week. Overall the County budget increased 3.7% and had reduction of 1.0 FTE.

The 2015-16 saw operating and FTE increases to the General Fund due the voter approved public safety levy. Total operating monies increased 22.42% (\$3,631,850) and an increase in personnel of 24.75 FTE Overall the County budget increased 20.44% (approximately \$10 million) and had an addition of 47.73 FTE.

The 2016-17 saw operating and FTE increases to the General Fund due to increased property tax revenue and increased beginning fund balance. Total General Fund operating monies increased 12.22% (\$2,422,859) and an increase in personnel of 5.07 FTE Overall the County budget increased 12.40% (approximately \$7.3 million) and had an addition of 33.70 FTE.

#### **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.

For the Public Safety Operating Levy, I am recommending a tax rate in the amount of \$0.3788/\$1,000 (as a result of the O & C cut offset) that will be deposited in the General Fund.

And finally, if successful in May, in the Debt Service Fund, the fund that pays off bonds, I am proposing a levy in the amount of \$1,250,000 (first year of the Facilities Maintenance Bond).

#### **PROGRAM CHANGES / UPDATES:**

##### **General Fund**

The General Fund will see increases in personnel of 2.20 FTE and an overall increase in the budget of 6.54% (approximately \$1.455 million).

##### **Other Funds**

Public Works sand increase in personnel of 2.0 FTE and overall budget increase of 13.07% (\$837,000).

Health Services saw a decrease in total personnel (1.0 FTE), but an increase in appropriations of 5.16%.

Public Health had a slight increase in FTE (1.6 FTE) and an overall budget increase 11.66%.

Behavioral Health saw a decrease in personnel (1.85 FTE) for the first time in five years, but an overall budget increase of 3.75% (\$700,000 increase).

A newly created Veterans Services Fund which began on operations at the beginning of this calendar year will have its first full year of funding.

## **REVENUES:**

### **General Fund**

General Fund revenues for fiscal year 2017-18 are proposed at \$23,709,350 (a \$1,455,850 increase from last year). This is an **increase** of 6.54% over last year's adopted budget. The primary revenue increases for the upcoming year are Property Taxes (\$670,000), Beginning Fund Balance (\$500,000) and Community Corrections (\$125,000).

There were no real revenue decreases incorporated into the budget.

All other revenues in the General Fund remained fairly constant.

### ***Other Funds***

The Public Works Fund **increased** by 13.07% (\$837,000).

**Health Services related funds with increases were Public Health (11.66%) and Behavioral Health (3.75%) and Health Services (5.16%).**

**Juvenile Fund increased by 0.54%.**

The Fair Fund saw an **increase** of 7.44% in its operating budget.

Management Services saw an **increase** of 12.33% primarily due FTE increases and some one-time purchases.

## **PROPOSED STAFFING LEVELS:**

### **General Fund (budgeted net increase 2.20 FTE)**

Proposed staffing levels in the General Fund increased by 2.20 FTE. Increases occurred in the Community Development (1.20 FTE) and Sheriff – Patrol (1.0 FTE Records Clerk). The District Attorney's Office had no increase in FTE, however one of his positions that was grant funded is now being funded by the County.

### **Other Funds (budgeted net increase of 5.05 FTE)**

Staff increases occurred in the Public Works Fund (2.0 FTE), Veteran's Services Fund (1.12 FTE), Public Health Fund (1.60 FTE) and Management Services (2.63 FTE). Decreases in staffing occurred in Health Services Fund (1.0 FTE) and Behavioral Health Fund (1.85 FTE). These increases were based on the current year's adopted budget.

## Salaries & Benefits

The County is in negotiations with all labor union for this upcoming fiscal year. The County has completed negotiations with the Parole and Probation Officers, but the other three (3) unions are still in the process.

Costs associated with COLAs for elected officials have already been incorporated into this year's budget.

PERS continues to be a serious financial issue for State & Local Governments. PERS employer rates increased this upcoming year (adjusts every two years). The increase was approximately 3.65% or \$600,000 to the total County budget.

The Unfunded Actuarial Liability (UAL) for Polk County with the latest evaluation period (2015) is now at negative \$25.93 million a \$6.57 million increase from the previous year.

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 0% - 8% for both providers.

To put the cost associated with employee salaries and benefits into perspective, Polk County will potentially be employing 65 more employees in 2017 than in 2007, but the total cost associated with those employees will be \$13,100,000 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 3.33% in the past ten years (over 3.3% increase a year). Unfortunately, that rolling average continues to roll up which indicates that recently we have been hovering nearer the 4.0% increase.

### **INTERNAL CHARGES:**

The overhead charges associated with Central Services, Finance, Personnel, County Counsel and Board of Commissioners **increased** 4.41% for fiscal year 2017-18.

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/repayment of past remodeling costs (an \$850,000 transfer to Building Improvement). Rental charges for the Courthouse Complex **increased** 6.23% and **increased** 3.33% for the Academy Building (repaying an additional \$550,000 for past remodeling costs). Rent for the Jail **increased** by 0.80% for the upcoming year.

The insurance charges for 2017-18 **increased** 14.55% 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** 9.76% for the fiscal year. The major contributor to the increase was security, server upgrades and the addition of 1.0 FTE.

Health Services overhead **increased** by approximately 5.5%.

## PROPOSED CAPITAL OUTLAY:

### General Fund

The one proposed capital outlay item for the General Fund is vehicles (2) for the Sheriff's Office.

### Other Funds

In Public Works, the proposed capital outlay expenditures of \$265,000 includes a pickup, dozer, sander truck, a trailer and a 5 yard dump truck. Other capital outlay in Public Works includes minor facility repairs, machinery, right of way purchases and bike path dollars.

Doaks Ferry Road/Hwy 22 & 51 project has \$200,000 earmarked for this upcoming fiscal year.

The Court Security Fund has \$25,000 earmarked for security upgrades.

Behavioral Health has \$20,000 allocated for one motor pool vehicle.

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

Management Services (Central Services) has \$30,000 allocated for one/two motor pool vehicles.

The Building Improvement Fund has \$550,000 allocated for past projects at the Academy Building complex and building renovations.

## TRANSFERS:

Transfers from the General Fund to other funds **increased** by 14.29%. These included one (1) new transfer to the Insurance Fund.

The Public Health Fund transfer **increased** from \$275,000 to \$310,000 (12.7%). This is closer to the reality for this program if you want to keep our programs status quo. The only change to this transfer will result from federal and state funding changes in the future.

The transfer to the Juvenile Fund **decreased** from \$830,000 to \$825,000 (0.6%).

The transfer to the Public Works Fund remained the same at \$80,000 based upon timber receipts. 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 \$100,000 (net decrease of \$7,500). 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 \$70,000 in State Marine monies for the program.

The transfer to the Fair Fund is proposed at \$75,000. This transfer is intended to assist with facility upkeep/maintenance and employee benefits.



The transfer to the Veteran's Services Fund is proposed at \$65,000 for a full year operation. This program includes 2.0 FTE.

Transfers to both the Law Library and Domestic Mediation Funds are proposed at \$5,000 to cover expenses for the programs.

The new transfer is \$150,000 from the General Fund to the Insurance Fund due to our low reserves in that Fund.

Management Services will be transferring \$850,000 to the Building Improvement Fund to cover the costs associated with the COPs, repaying earlier remodeling costs for the Academy Building and other building related projects.

#### **CONTINGENCIES:**

The General Fund Contingency is proposed at \$3,831,711, which is a decrease of \$99,667 over last year's adopted contingency. Other funds with significant contingencies are Public Works (\$592,214) and Behavioral Health (\$3,860,587).

#### **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.

I cannot emphasize enough the importance of the Public Safety Operating Levy and the increase in property tax revenue to provide the County with the much needed resources to meet the current operational demands. In my opinion, all of our departments are in a very good place with staffing to meet those needs and have the equipment to effectively/efficiently perform their duties.

This budget affords the Budget Committee will have the flexibility to make choices/decisions that have not always been there in the past.

#### **GENERAL FUND REVENUES**

The proposed General Fund revenues for fiscal year 2017-2018 are estimated at \$23,709,350, which is an **increase** of 6.54% over last year's adopted budget. The primary increase in revenue is the proposed growth in the General Fund Beginning Fund Balance (\$500,000). In addition to the increase in beginning fund balance, the County has a net increase in revenues in the amount of \$955,850. The major revenue increases were primarily from property taxes (\$295,000), and the Public Safety Operating Levy (\$375,000).

O&C Timber monies (SRS monies) are no longer, however the County receives monies based upon the actual cut on O&C lands. Last year's distribution of the actual cut was \$406,132, which is the amount that is proposed to reduce the Public Safety Operating Levy for the upcoming fiscal year.

#### **CLERK**

##### **Recording:**

This is a status quo budget. Recording revenues continue to increase as the economy recovers. The percentage of documents being e-recorded continues to rise, which saves cost in supplies

and postage. The number of marriage licenses being issued remains steady. Last year there was a staffing change: the Elections Clerk retired and the Recording Clerk became the new Elections Clerk, and an employee from the Community Development Department was hired as the new Recording Clerk.

#### Elections:

The requested and proposed budgets are identical. Last year the department purchased a new voter tabulation machine, which was received in time to use during the November Presidential election. In that election, 41,000 ballots were processed (an approximately 80% voter turnout). Voter registrations continue to be high due to the "Motor Voter" bill that automatically registers people to vote through the DMV. In January 2016 there were 43,000 registered voters, in January 2017 there were 52,000. There are approximately 10-50 registrations, address changes, etc. that come in daily.

**MOTION: WASSON MOVED, WELLS SECONDED TO TENTATIVELY APPROVE THE CLERK'S BUDGET EXPENDITURES IN THE RECORDING BUDGET IN THE PROPOSED AMOUNT OF \$183,224 AND EXPENDITURES IN THE ELECTIONS BUDGET IN THE PROPOSED AMOUNT OF \$370,758.**

**MOTION PASSED UNANIMOUSLY.**

#### ASSESSOR

This is a status quo budget. Last year, the FTE was increased by 1.0 FTE, but it was not filled. This year it will be filled. The County has been contracting with Tom Brateng, a retired Cartographer on a part-time basis to continue a control mapping project, but the department is now in need of a full time Cartographer.

Mr. Schmidt explained that the Assessor's office is made up of three sections: cartography, records, and valuation. The Assessor's office administers and maintains approximately 37,000 accounts valued (real market). Polk County also has over 70 taxing districts (cities, schools, special districts, etc). The cartography section is responsible for updating all of the records when new deeds are recorded, partition plats, and control mapping. The records division processes all tax exemptions and building permits, personal property returns, in addition to helping general public at the counter and on the telephone. The valuation division is responsible for determining the values of the properties in the county and operating the special assessment programs.

Mr. Schmidt reported that the real market value in the county increased 7% last year, assessed value increased approximately 5% (about 2% due to new construction). County-wide taxes and fees increased by 3.5%. School bond payments decreased this year, which explains the difference between the assessed value increase and the revenue increase. For 2017, Doug is anticipating a 3-6% increase in real market value depending on location in the County, and 4-5% increase in assessed value.

The department has a lot of projects going on: the largest is the remapping of the County. Polk County is currently paying the City of Salem surveyors to find control points along Doaks Ferry Corridor. This will allow the remapping of West Salem. Also, the cartography section will be transitioning to a new cartography mapping system (Arc Map). The department is also transitioning to a new valuation program.

Doug explained that the department is no longer processing manufactured home ownership documents due to a disagreement with the state agency, however staff continue to help the taxpayers complete documents.

**MOTION: WASSON MOVED, AINSWORTH SECONDED TO TENTATIVELY APPROVE THE ASSESSOR'S BUDGET IN THE PROPOSED AMOUNT OF \$1,270,338.**

**MOTION PASSED UNANIMOUSLY**

### **TAX COLLECTOR / TREASURER**

#### **Treasurer:**

This is a status quo budget. The Treasurer collects and distributes taxes for all taxing districts in the County, along with paying the County's bills and recording revenue for each department. Linda Fox reported that interest rates have risen to 1.3%. The check scanner that was purchased two years ago is still working well, it provides the abilities to research and is saving the department bank fees.

#### **Tax Collector:**

This is a status quo budget. Linda Fox reported that collection rates for the 16-17 tax season are at 97.3% (includes 2% discount). This is the first year that the County outsourced the property tax statement printing and mailing, and estimates that saved the department approximately \$1,000.

**MOTION: AINSWORTH MOVED, WASSON SECONDED TO TENTATIVELY APPROVE THE TREASURER'S BUDGET IN THE PROPOSED AMOUNT OF \$33,570 AND THE TAX COLLECTOR BUDGET IN THE PROPOSED AMOUNT OF \$298,292.**

**MOTION PASSED UNANIMOUSLY**

### **DISTRICT ATTORNEY**

#### **Prosecution**

Aaron Felton, District Attorney's salary and FTE is not included in this budget because it is paid by the State. The Prosecution Division of the DA's office prosecutes felonies and misdemeanors that occur within the County. These cases are referred to the office by all law enforcement agencies within the County. The committee reviewed statistics for the department for the last few years and projected numbers for the upcoming year.

Aaron Felton reported that there was some reorganization within the department, and an Office Specialist was reassigned from the Prosecution budget to the Victim's Assistance budget. Aaron is also requesting a reclassification of three Deputy DA I's (that were hired from the passing of the operating levy), to Deputy DA II's.

Aaron also reported that the transition to the Karpel software over the last five years has allowed his office to go 'file-free', saving time and cost (estimated to be \$10,000 over the last five years). The office is asking for three additional laptops to be purchased so all Deputy District Attorney's, Aaron, and the Office Manager will each have greater access to their cases. Aaron is also requesting additional funding to purchase cubicles for legal secretaries.

#### **Support Enforcement**

Support Enforcement is funded 2/3 by State and Federal funds, the other 1/3 by the County. This is a very vital and efficient program for the citizens of Polk County. The Deputy DA assigned to the Support Enforcement program is not allowed to do prosecutions, but Support Enforcement offers civil and punitive penalties for child support. The amount of funds recovered continues to increase. Most other counties in the state handle support enforcement administratively, while Polk County handles most judicially. With this program, when a client has to go on state assistance, the State takes that case from us until they are off public assistance and can pay back the amount owed to

the state. Once the client has done that, the State will give those cases back to the Counties on a quarterly basis. The State of Oregon is in the process of setting up a web-based support enforcement management system within 1-2 years.

Aaron Felton reported that the training budget line item has increased so the assigned Deputy District Attorney can attend the annual Western Interstate Child Support Enforcement Conference.

#### Victim's Assistance

Aaron Felton explained that as a result of the Sheriff's office now being fully staffed, more crimes are being responded to, which increases the amount of cases referred to the District Attorney's office, both Prosecution and Victim's Assistance cases. To manage the increase in Victim's Assistance cases, Aaron explained that another Victim Advocate was needed, which he was able to secure by shifting funding for an Office Specialist II from the Prosecution budget. With two Victim Advocates, Aaron plans to assign all of the domestic violence cases to one, and all the sex abuse cases to the other. A Victim Assistance Coordinator was hired last year (2-year grant funded position), but her position is budgeted to be retained regardless of if the grant is renewed for another biennium.

#### Medical Examiner

The Medical Examiner makes determination on death scenes to determine foul play. The County currently contracts with Marion County, four retired professionals, and a Corvallis-area pathologist for medical examiner services, however, in the upcoming year, the County is splitting from Marion County's program, which has caused a slight increase in the budget going forward.

#### C.A.M.I.

This program is overseen by the District Attorney, but there are no general fund monies for this program. Funding is through the State, Court fines and appearances. The C.A.M.I. team meets monthly to review possible cases of child abuse. C.A.M.I. funds the County's contract with Child Abuse Assessment centers (Liberty House and Juliette's House) to utilize the investigation and reports these centers provide. This fund is also used to fund training for law enforcement and DHS partners in child abuse prevention and recognition.

**MOTION: AINSWORTH MOVED, WELLS SECONDED TO TENTATIVELY APPROVE, IN THE GENERAL FUND, THE DISTRICT ATTORNEY'S PROSECUTION BUDGET IN THE PROPOSED AMOUNT OF \$1,447,288, VICTIM'S ASSISTANCE BUDGET IN THE PROPOSED AMOUNT OF \$306,080, SUPPORT ENFORCEMENT BUDGET IN THE PROPOSED AMOUNT OF \$363,565, MEDICAL EXAMINER BUDGET IN THE PROPOSED AMOUNT OF \$55,000, AND RESOURCES AND EXPENDITURES IN THE C.A.M.I. BUDGET IN THE PROPOSED AMOUNT OF \$112,700.**

**MOTION PASSED UNANIMOUSLY.**

#### C.A.S.A.

Greg Hansen reported that the CASA request is \$30,000, but the proposed budget is only \$20,000. CASA moved into their own office two years ago. The County provided \$25,000 of assistance in year one, was budgeted to provide \$15,000 in year two (requested and granted an additional \$5,000), and \$5,000 in year three. The hope was that the program would be self-sufficient by that time. However, it is clear that CASA will need general fund support on an annual basis for the foreseeable future. In addition to county funding, CASA also holds fundraisers through the year (golf tournament, Christmas tree lot, etc.) and continue to look for additional grant opportunities. Mike Barnett, Volunteer Manager, Neil Clark, Board Chair, and Sherry Bray, Board Treasurer explained that Polk County CASA currently has over 60 volunteers who provided over 10,280 hours of service in 2016. CASAs are assigned to dependency cases and those cases are currently 85% covered. This year, in addition to continuing to recruit volunteers and advocate for children,

the organization is developing a "Fostering the Future" program to help transition older teenagers out of foster care and into society. Mike informed the Committee that If CASA did not exist, according to state statutes, the Judge may assign a Juvenile Department employee, or anyone else the Judge deems appropriate, as an advocate for the child. However, this rarely happens and most likely the child would not get an advocate assigned.

**WISH LIST:** AINSWORTH MOVED, WHEELER SECONDED TO ADD \$10,000 FOR CASA TO THE WISH LIST.

**MOTION:** WHEELER MOVED, AINSWORTH SECONDED TO TENTATIVELY APPROVE, IN THE GENERAL FUND, THE CASA BUDGET IN THE AMOUNT OF \$20,000.

**MOTION PASSED UNANIMOUSLY.**

## **SHERIFF**

### **Patrol**

Sheriff Garton reported that 24-hour patrol coverage was restored in June, 2016. In September, 2016, the division partnered with the Behavioral Health department to create a mobile crisis response team. These positions are grant funded and helps to divert behavioral health clients from going to jail. These calls are very time consuming, and about ¾ calls are diverted (approximately 200 calls responded to so far).

There is an additional 0.4 FTE over what was adopted last year. The Sheriff's and Captain's FTE have been split between the Jail and Patrol budgets. This budget includes the addition of 1.4 clerical positions in the records department, 1.0 is a new FTE, and 0.4 is a shift from Emergency Management to Records. Sheriff Garton explained that the increase in patrol officers increases the workload on the records staff. The Sheriff is also looking into software that can automate some of the work in the civil division. Statistically, arrests are up due to increased patrols. In the civil division, CHL continue to go up. Dispatched events have also increased.

### **Jail**

The FTE increase showing in the budget is actually from the reallocation of the Sheriff's FTE. Sheriff Garton reported that the female population has been rising, mostly attributed to drug use. The daily population averages 131, but has been as high as 170 at some points throughout the last year. The average length of stay has decreased by one day.

Medical costs in the jail are hard to predict. The Jail is working with the Oregon Health Plan to get inmates registered in the event that they have a medical emergency and are taken to the hospital. Sheriff Garton reported that there is now a Polk County Behavioral Health employee working in the jail now. This employee screens all inmates, provides group and one-on-one therapy, crisis intervention, and transition services for the jail clients. Sheriff's office staff continue to identify other programs (GED, job skills, parenting classes, food handlers, etc.) that can be implemented which will hopefully reduce recidivism.

### **Emergency Management**

There is a 0.4 reduction in FTE that has been reallocated to patrol (records). Otherwise this is a status quo budget. This program coordinates rescue and relief efforts during emergency events. This program also maintains the countywide communications system. The County owns the Eagle Crest Communications Tower, which other agencies lease space on, so the maintenance costs for the tower are paid for by the leases. Most of this program is funded through grants that Dean Bender, Emergency Manager applies for on behalf of the County.

Dean Bender reported that over the last year the Communications Plan and Emergency Operations Plan have been updated, and he is working on updating the Hazard Mitigation and Debris Management Plan. Over the next year, all of the patrol deputies will be receiving new handhelds/portable radios that Dean wrote, he is working to get funding to replace the mobile radios in patrol vehicles with multiband radios. Over the last year, the county leased out land space at the Eagle Crest Tower Site so the tenant can build a second tower. This tower will provide a back-up tower for the County, and provide \$360,000 in rental fees over the next 30 years.

#### Marine Patrol Fund

This is a seasonal program (runs approximately Memorial Day through Labor Day) that is run by Sheriff Reserve Deputies. Funding and equipment in this program are from the State Marine Board. A \$5,000 general fund transfer is also included in this budget. Two captains retired last year, so the program has focused on training new captains. Last fall, Polk County was selected to get a new patrol boat (owned by the Marine Board).

#### P.O.I.N.T. Fund

The POINT Program was restarted in July 2016. This is a very successful program which creates a lot of felony arrests, and is a big deterrent in the amount of drug deals occurring in the County. The POINT Team is a critical component of the attempts to deal with drug issues in Polk County. Currently, Polk County, Dallas City Police and Independence City Police are the only agencies participating. A portion of funding for this program is from a \$5,000 charge from each participating agency and grant funding. The program is on track to have over 100 arrests this year.

#### Dog Control Fund

Sheriff Garton reported that John Kincaid, long-time Dog Control Officer, has retired. The department has hired the former Yamhill County Animal Control Officer to replace him. The new employee will be a 1.0 FTE, up from John's position of 0.9 FTE. There has been a recent increase in large animal (livestock) complaints/seizures. The department is seeking grant funding to help cover the veterinary and feed costs for these animals.

**MOTION:        WASSON MOVED, AINSWORTH SECONDED, TO TENTATIVELY APPROVE THE SHERIFF'S OFFICE BUDGET IN THE PATROL FUND IN THE PROPOSED AMOUNT OF \$4,562,184; THE JAIL FUND IN THE PROPOSED AMOUNT OF \$5,094,106; THE EMERGENCY MANAGEMENT FUND IN THE PROPOSED AMOUNT OF \$420,185, THE MARINE PATROL REVENUES AND EXPENSES IN THE PROPOSED AMOUNT OF \$80,000, THE POINT FUND REVENUES AND EXPENSES IN THE PROPOSED AMOUNT OF \$155,000, AND THE DOG CONTROL FUND REVENUES AND EXPENDITURES IN THE PROPOSED AMOUNT OF \$181,000.**

**MOTION PASSED UNANIMOUSLY.**

### COMMUNITY CORRECTIONS

#### Parole & Probation

Marty Silbernagel, Community Corrections Director will be retiring June 30, and this is his last budget hearing. There is 1.0 FTE increase, which has already been hired. This program is mainly funded by 1145 monies through the Department of Corrections and charges for services. Marty explained although offender numbers have decreased slightly, the department's FTE has increased due to unfunded mandates.

Marty Silbernagel reviewed some highlights from the last year. Last month was highest month of fees collected in one month (\$30,000).

Transitional housing is the largest expense in this department. The proposed budget includes a \$40,000 increase for transitional housing. UA costs are also a large line item, but the offender gets charged for the UA if it is dirty.

The Drug Court program started in 2005 and over 100 people have graduated. 22 people are currently enrolled. The program missed the application window for the last grant cycle, so the County has been funding this program. However, a new grant was just submitted that, if awarded, will make this program grant funded once again (\$180,000 over 2-years).

The Mental Health Court started one year ago. Currently there are 8 mental health clients enrolled in this program out of 63 screened. First graduation is scheduled for May 19.

#### Community Service

This is a status quo budget. Both the adult and juvenile community service programs provide a valuable service to the County in the way of park and property maintenance, assistance to cities with community events, and ODOT for roadside and stream maintenance. Last year, community service workers provided 20,000 hours of work and 6,000 hours of buyout (\$8 per hour). The Community Service firewood program last year sold 50 cord of firewood (\$175 per cord), all wood was donated to the program.

**MOTION: AINSWORTH MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE COMMUNITY CORRECTIONS PAROLE & PROBATION BUDGET IN THE PROPOSED AMOUNT OF \$2,078,539, AND THE COMMUNITY SERVICE BUDGET IN THE PROPOSED AMOUNT OF \$199,783.**

**MOTION PASSED UNANIMOUSLY.**

#### JUVENILE

##### Revenue

This fund receives the largest General Fund transfer proposed at of \$825,000.

##### Probation:

Staffing and budget is status quo. The office is open to the public in the afternoons only. Referrals to the Juvenile department have been gradually declining over the last six years. Caseload averages 12 per PO. Marty attributes this to the lack of officers from all areas of law enforcement not referring youth to the Juvenile Department. ACT is a new 'Juvenile Drug Court' program that was started last year, made up of DHS, a County Commissioner, a Juvenile PO, and a Police Officer. It is for youth that are currently receiving drug and alcohol services through Polk County, and are referred by their counselor as part of their treatment plan. Since February of 2016, 16 youth have graduated from the program, and 13 currently enrolled.

##### Sanctions:

This program funds the detention beds, which this year Marty is proposing not contracting for a bed in Marion County. The department will still contract with Yamhill County for five beds (\$148/bed/day). Other Contract Services in this program includes VORP and sex-offender treatment. The community mediation is an integral part of the Juvenile system. The Sanction Court program currently has 64 participants. This program has seen a spike in referrals for marijuana violations.

##### Community Service:

There is no FTE in this budget, only a line item for temporary/part-time help. Most of the funding is through contracts with ODOT and BLM to pick up trash and pull noxious weeds.

**MOTION: WELLS MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE JUVENILE FUND REVENUES IN THE PROPOSED AMOUNT OF \$1,205,500; JUVENILE PROBATION EXPENDITURES IN THE PROPOSED AMOUNT OF \$797,505, JUVENILE SANCTIONS EXPENDITURES IN THE PROPOSED AMOUNT OF \$361,961, AND JUVENILE COMMUNITY SERVICE IN THE PROPOSED AMOUNT OF \$46,034.**

**MOTION PASSED UNANIMOUSLY**

#### **PARKS**

This is a status quo budget. The County has 12 parks, and five undeveloped plots designated for parks, for a total of 150 acres of parkland. This fund receives funding from State shared revenues, RV fees, a BLM contract for Mill Creek Park, and marine funds for Buena Vista Park because of the boat ramp. None of the parks allow overnight camping (without special permission) and they are usually only open April - September. The Community Service program and inmate labor, provides a majority of the park maintenance.

**MOTION: AINSWORTH MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE PARKS BUDGET IN THE GENERAL FUND IN THE PROPOSED AMOUNT OF \$73,053.**

**MOTION PASSED UNANIMOUSLY**

#### **NON-DEPARTMENTAL**

##### **O&C Timber (Title III)**

This is a status quo budget. Greg Hansen explained that this fund shows no current revenue, but there is an appropriation for mapping services. Greg anticipates moving these charges and closing out this fund in next year's budget process.

##### **Miscellaneous**

The requested and proposed amounts are identical. This program consists of \$3,000 reserved for VORP, and BOC/Miscellaneous expenses of \$750. The General Fund transfers to other funds will be discussed at the budget hearing on Thursday.

**MOTION: WASSON MOVED, AINSWORTH SECONDED, TO TENTATIVELY APPROVE THE TITLE III DIVISION BUDGET IN THE PROPOSED AMOUNT OF \$82,625, AND NON-DEPARTMENTAL MISCELLANEOUS EXPENDITURES IN THE NON-DEPARTMENTAL GENERAL FUND IN THE PROPOSED AMOUNT OF \$3,750.**

**MOTION PASSED UNANIMOUSLY**

#### **MISCELLANEOUS FUNDS**

##### **Law Library Fund**

This is a status quo budget. The County is required by law to maintain a County law library, and it can be utilized by the public. The primary operating resource is from State Court System fees.

##### **County School Fund**

Funding for this program is received from the Utility Franchise tax. Linda Fox explained that there are two electric cooperatives in the County, which pay a fee in lieu of property taxes based on their asset value or gross revenue, whichever is less. How the distributions are made are dependent on how the amounts payment in lieu fee is calculated. If the cooperatives pay based on asset value, amounts received by the County are treated like a tax and are distributed pro-rated to all taxing districts, including schools. If the cooperatives pay based on gross revenue, then the 2/3 goes to



the County general fund, and 1/3 goes to the schools through the school fund. The Board requested a 5-year history of the County School Fund be added to the Call-Back list.

#### Insurance Fund

The requested and proposed amounts are identical, and 0.25 FTE of the County Counsel position is included in this budget. Unemployment claims are also paid from this fund. The County is fully insured through CCIS. This is the first year that there is a proposed general fund transfer to this fund, due to large workman's comp claims. The experience rating for the upcoming year is estimated to be at .90.

#### Debt Service Fund

This fund was used to pay-off the 2006 Road Bond in the current fiscal year. The proposed budget is what the debt service fund will be if the proposed 10-year, 10-million dollar facilities bond is passed in May. This program is funded by a property tax assessment.

#### Domestic Mediation Fund

The monies in this program are overseen by the County and primarily expended for the mandated parenting class for divorcing couples and child custody cases.

#### Court Security Fund

Greg Hansen explained that the county continues to do minors security upgrades as the budget allows. However, if the proposed facilities bond passes, additional court security projects will be completed. The building currently has three entrances, this year, security cameras will be added to each of these entrances. With the passing of the public safety operating levy, the Sheriff's office has also been able to add a court security position.

**MOTION: AINSWORTH MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE LAW LIBRARY FUND REVENUES AND EXPENDITURES IN THE PROPOSED AMOUNT OF \$60,000, THE COUNTY SCHOOL FUND REVENUES AND EXPENDITURES IN THE PROPOSED AMOUNT OF \$150,000, THE INSURANCE FUND EXPENDITURES AND REVENUES IN THE PROPOSED AMOUNT OF \$1,050,000, DEBT SERVICE FUND RESOURCES AND REQUIREMENTS IN THE PROPOSED AMOUNT OF \$1,275,064, DOMESTIC MEDIATION FUND RESOURCES AND REQUIREMENTS IN THE PROPOSED AMOUNT OF \$35,000, AND THE COURT SECURITY FUND RESOURCES AND REQUIREMENTS IN THE PROPOSED AMOUNT OF \$136,000.**

**MOTION PASSED UNANIMOUSLY**

#### Veteran's Services Fund

This program started in January 2017 (opened to the public in February), to address Veteran's needs within Polk County. The FTE in this program is increasing by 0.25 to allow the office assistant to be full time. A majority of funding for this program is from a stipend from the State of Oregon, a General fund transfer, and grants/donations. Since opening in February, the program has secured \$56,000 in retro pay and monthly benefits for local veterans. The VSO staff are working with Western Oregon University to get a veteran's work study program up and running in the county.

**MOTION: AINSWORTH MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE VETERAN'S SERVICES FUND IN THE PROPOSED AMOUNT OF \$175,000.**

**MOTION PASSED UNANIMOUSLY**

**BUDGET DISCUSSION:**

Greg reminded the Committee that one item was put on the wish list during the day's budget hearings: \$10,000 in additional funding for the CASA program.

One item was put on the Call Back list: 5- year history of the County School fund.

**BOND REAUTHORIZATION DISCUSSION**

Greg explained that the County is in year 3 of 5 of the operating levy, and as anticipated, the County will need to put this bond back on the ballot for reauthorization. Greg recommends a reallocation of \$.35 - \$.40 for another 5-year levy in order to maintain services. Greg recommends the May election in year 4, to guarantee stability for current staff. The Committee agreed that going out a year early is the best decision.

At 3:10 pm, Chairman Hartmann recessed the meeting until Tuesday April 4, 2017 at 9:00 am.

## DAY #2 – April 4, 2017

Chairman Hartmann reconvened the meeting at 9:00 a.m. on Tuesday, April 4, 2017.

Greg Hansen gave an overview of the previous days hearings. One item was put on the wish list during the previous day's budget hearings: \$10,000 in additional funding for the CASA program. One item is also on the call back list: a 5- year history of the County School fund.

### COMMUNITY DEVELOPMENT

#### Planning:

Austin McGuigan, Community Development Director reported that the Planning Division is healthy. There has been a significant increase in planning activity since FY 13-14, but no staff has been added. However, the department is starting to experience longer processing times, but still within performance measures (by law, turnaround time for applications has to be within 180 days, Polk County is currently ranging between 45-80 days). Austin continues to work on reducing this department's dependence on the General Fund, and estimates that a 49% revenue-cost ratio. Last year, this fund added an \$80,000 charge to the Economic Development fund for long-range planning service costs, which helps keep the permit fees lower for the public.

#### Building Inspection:

This program has both internal staff for intake and processing permits and administrative support, and the remaining part of this program is contracted out for the actual inspection services. The contract amount fluctuates depending on development activity; this year Austin is proposing a 2.5% increase. There has been an increase in inspection activity since FY 13-14. Electrical permits especially are increasing due to the marijuana industry. This program has a proposed increase of 0.6 FTE for administrative support. All staff continue to be cross-trained to allow flexibility as workloads and areas of needs change.

#### Environmental Health:

This department has a broad range of responsibilities, including pool inspection, septic design, restaurant inspection and licensing, dog bite investigations, etc. This program has been able to operate in the black for several years with 1.0 FTE. However, workload has increased to the point where another staff is required. Austin is adding another partial FTE to this budget, which has already been hired to do lower technical work and provide support to the longtime sanitarian Jim Solvedt.

**MOTION:        WASSON MOVED, AINSWORTH SECONDED, TO TENTATIVELY APPROVE THE COMMUNITY DEVELOPMENT DEPARTMENT BUDGET IN PLANNING IN THE PROPOSED AMOUNT OF \$438,644, BUILDING INSPECTION IN THE PROPOSED AMOUNT OF \$641,320, AND ENVIRONMENTAL HEALTH IN THE PROPOSED AMOUNT OF \$314,810.**

**MOTION PASSED UNANIMOUSLY**

#### Economic Development Fund

This fund pays for the Trapper services, tourism dues, Extension Research Center, and other special projects. Last year, the Board developed a grant-based application process open to businesses and jurisdictions that allow this fund to be used for more targeted economic development projects, and allow the County to better measure the return on investment. There is also a \$700,000 placeholder in case the County wanted to apply for a Community Development Block Grant.

#### Household Hazardous Waste Fund

This is a status quo budget with what was adopted last year. Funding comes from a \$.25 charge franchise tax on residential garbage fees. This fund is dedicated to hosting two Hazardous Waste disposal events each year, in partnership with Marion County. In addition to the events, Polk County residents can drop off hazardous materials at the transfer station in Salem throughout the year, and the County pays a quarterly fee for that service. The fees have not been increased, and there are no plans to increase, but the fees collected are covering less of the disposal costs.

**MOTION: AINSWORTH MOVED, WELLS SECONDED, TO TENTATIVELY APPROVE REQUIREMENTS AND EXPENDITURES IN THE ECONOMIC DEVELOPMENT FUND IN THE PROPOSED AMOUNT OF \$1,300,000; AND HOUSEHOLD HAZARDOUS WASTE FUND IN THE IN THE PROPOSED AMOUNT OF \$170,000.**

**MOTION PASSED UNANIMOUSLY**

#### FAIR FUND

##### Revenues

Tina Andersen, Polk County Fair Manager and Anna Scharf, Fair Board Chair, presented the Fair budget. Funding for this program is mostly from fees for the year round and annual fair. Last year a \$75,000 transfer from the General Fund was added to keep the facility above water, in addition, the County also transferred monies to replace the caretaker residence and install an emergency generator. This year, Greg is proposing a slight increase in the Extension rental charge.

##### Annual Fair:

The 3-day Annual Fair is the one opportunity for Polk County to come together to showcase the immense talent, agriculture, and hard-working kids in the County. At last year's fair there were over 2,000 open class exhibits, 885 4-H static exhibits, 1,093 animal exhibits, 45 contests, and 342 exhibitors. Attendance was slightly down, which was attributed to the 100-plus degree weather. The fairgrounds is also working with the local cities to schedule events so the annual fair is not competing with city events.

##### Year Round Operation:

The requested and proposed amounts are identical, and most of the FTE for the fair are included in this budget. Revenues for this program are primarily for rental services for building facilities and RV revenues. Over the last year, 255 youth events, 171 public events, and 89 private events were held at the Fairgrounds. Over 98,000 attended these events. Those events raised \$280,000 for local organizations. Minimal fees are proposed to increase this year, Anna explained that the Fair rates are in a "sweet spot" where they can't go up much higher without losing renters, but high enough that most of the basic maintenance and utility costs are covered.

This year, the Fairgrounds brought in a professional to work on strategic planning, and identified six areas of focus, including succession planning for staff, bringing quality events to the fairgrounds, adding indoor restrooms to Building C so it can be rented out and potentially bring in additional revenue, creating a preferred caterers list, board diversification, etc.

Over the last year, the Fairgrounds has been able to utilize County maintenance staff to address maintenance needs, instead of relying so much on volunteers or employing a separate fairgrounds maintenance worker. This has worked well for the fairgrounds, however the maintenance needs far exceed what the facility can finance. The proposed facilities bond does include \$1.5 million for fairgrounds upgrades. As the designated County and Red Cross evacuation center in the event of a major disaster, and the only evacuation center that has the capacity for humans and animals, this facilities bond is greatly needed to keep this facility safe.

**MOTION: POPE MOVED, WELLS SECONDED, TO TENTATIVELY APPROVE THE FAIR FUND REVENUES IN THE PROPOSED AMOUNT OF \$546,000, THE FAIR FUND; ANNUAL FAIR EXPENDITURES IN THE PROPOSED AMOUNT OF \$191,668, AND THE FAIR FUND YEAR ROUND OPERATIONS EXPENDITURES IN THE PROPOSED AMOUNT OF \$354,332.**

**MOTION PASSED UNANIMOUSLY**

## **PUBLIC HEALTH FUND**

### Revenues

Noelle Carroll, Health Services Director, Katrina Rothenberger, Public Health Administrator, and Tami Stump, Senior Fiscal Analyst attended the hearing to review the Public Health Department programs. The Public Health Department provides all the public health services in the County along with contract nursing services in the County Jail. This fund receives the second largest transfer from the General Fund, proposed this year at \$310,000, an increase of \$35,000 from last year.

### Family Planning

The primary goal of this program is to promote healthy birth outcomes. The budget shows a decrease in Operating supplies and an increase in Medical Supplies due to a shift in how supplies are tracked. The program is expecting to serve 521 clients (826 visits). All STI treatment is now being routed through this program. Nurse practitioner services are being contracted out, and utilized about 32-40 hours/month.

### General Health

There are multiple programs within this budget.

Babies First and CaCoon are home visiting programs for targeted case management. This is a leveraged program that does require matched funds.

Ebola was a short-term infectious disease program that the County received one-time funding of \$10,000 over two fiscal years to monitor local citizens who had traveled to West Africa.

Ryan White/HIV caseload has remained steady over the last few years at around 20. There are 30 tests projected to be administered in the upcoming year. Those tests used to be done at no cost, but those state funds have been reallocated to counties with higher infections rates.

In the Immunizations program, the department is projecting to do the same amount of immunizations as the current fiscal year.

In the Jail Health program, there are 3 LPN's and 1 RN that provides care seven days a week, from 6:30 am – 12:00 am. Temps are frequently used to cover shifts. The department is required to give inmates a TB test within 15 days of booking.

In the Emergency Management program, the department has already responded to two real events this calendar year: a flu clinic (21 residents immunized in long term care facility) and a lead testing event (60 children tested). The emergency management program is preparing for the anticipated large numbers of visitors traveling to the area in August for the eclipse.

In the Vital Statistics program there will be another fee increase in the fee for copies of death certificates set by the State starting in January 2018.

In the Communicable Disease program, Polk County is seeing large increases in gonorrhea cases over the last year, and syphilis cases continue to slowly increase. Public Health departments across the state are required to track and try to prevent the spread of this disease, which makes investigation into these cases very time intensive. The department is also now tracking disease preventable disease cases.

The Maternity Case Management program is a home visiting program to at risk pregnant women.

#### WIC

WIC provides supplemental food to pregnant women and children up to age 5. This program shows a slight reduction in FTE that was transferred to the family planning program. This program is budgeted for a \$50,000 general fund transfer this year to maintain services. The average monthly caseloads are expected to remain steady.

**MOTION: POPE MOVED, WELLS SECONDED, TO TENTATIVELY APPROVE THE PUBLIC HEALTH FUND REVENUES TOTALING \$2,335,500, EXPENDITURES IN FAMILY PLANNING IN THE PROPOSED AMOUNT OF \$288,335, EXPENDITURES IN GENERAL HEALTH IN THE PROPOSED AMOUNT OF \$1,743,250, AND EXPENDITURES IN WIC IN THE PROPOSED AMOUNT OF \$303,915.**

**MOTION PASSED UNANIMOUSLY**

#### BEHAVIORAL HEALTH FUND

##### Revenues

The overall revenue amount is up over \$700,000 from last year. However the capitation (the main driver for business services), has decreased due to decreasing members in the Oregon Health Plan. The projections are expected to remain stable through the next two years. The County has worked with the BCN and the CCO to develop 'Alternative Payment Mechanisms' for intensive services offered to capture required time that can't be billed.

The State requires behavioral health services be provided within 14 days of intake. If this requirement is not met, State funding is threatened. The Department is able to provide these services in a timely manner, even as intakes continue to rise.

##### Behavioral Health Support Services

There is a slight increase in both the contingency and the beginning fund balance in this program. Supervision to staff ratio remains steady at 1:9. The department FTE has not changed, however the disbursement of FTE has been adjusted across different programs based on funding changes. Greg is keeping a large contingency as a safety net in case federal funding for these programs is reduced, which seems to happen every 5-8 years.

##### Addictions

Noelle explained that this program is direct fee for service, not funded through capitation. Due to a change in the rules about the number of services that can be provided, the fund is able to offer more group classes, which also increasing billable services. The DUII treatments are increasing which Noelle attributes to increased sheriff patrols and the legalization of marijuana.

#### Out Patient Mental Health – Adult/Children

This fund encompasses over half of the entire behavioral health program. This fund has a small decrease in FTE (some FTE budgeted last year remained unfilled). Greg continues to budget a large amount for contract services to provide alternative options instead of hiring more staff. This year, the program expanded into a new location in the Monmouth/Independence “s” curves, which has proven slowly growing.

There are three different programs in this fund. The first is Community Support Services, whose purpose is to reduce hospitalizations and residential placements for seriously mentally ill. The supported employment program has recently completed a fidelity review, and in the process of being certified as a program. EASA was successful in their last fidelity review, both programs receive specialized funding.

Adult outpatient services includes crisis services, therapy, and medication management. There is a noticeable increase over the last few years with clients receiving medication management by the County, which fills a regional need. This was done through Telehealth, which is a Telepsychiatry program was recently implemented. The doctor (stationed in Virginia, but licensed in Oregon), is able to feed his notes directly into the Polk County Behavioral Health system. Noelle is planning to add a second Telehealth provider soon.

The mobile crisis teams in partnership with the Sheriff’s office and the City of Salem was recently funded for another biennium. The program does not yet know if the second team will continue to be from City of Salem (which costs more) or a second team with the Sheriff’s office.

#### Developmental Disabilities

This program is a standalone program. Staffing is status quo.

#### Sub-Grant Programs

This program is used as a pass through dollars for residential treatment facilities. Greg anticipates eliminating this program at the end of this fiscal year.

**MOTION: AINSWORTH MOVED, WELLS SECONDED, TO TENTATIVELY APPROVE THE BEHAVIORAL HEALTH FUND RESOURCES, REVENUES, AND EXPENDITURES IN THE PROPOSED AMOUNT OF \$19,385,000, MENTAL HEALTH ADMINISTRATION EXPENDITURES IN THE PROPOSED AMOUNT OF \$6,021,958, ADDICTIONS PROGRAM IN THE PROPOSED AMOUNT OF \$1,113,222, OUTPATIENT MENTAL HEALTH SERVICES EXPENDITURES IN THE PROPOSED AMOUNT OF \$9,981,614, DEVELOPMENTAL DISABILITIES EXPENDITURES IN THE PROPOSED AMOUNT OF \$1,928,206, AND SUB-GRANT EXPENDITURES IN THE PROPOSED AMOUNT OF \$290,000.**

**MOTION PASSED UNANIMOUSLY**

#### HEALTH SERVICES FUND

##### Revenues

The primary funding sources are numerous grants, Federal and State awards, charges for services, and beginning fund balances.

##### Health Services Administration

This program provides the support for all programs under Health Services. The only revenue in this program is Charges for Services to other programs within Health Services for administration support.

### Family and Community Outreach

Brent DeMoe, Family and Community Outreach Manager explained that the Family and Community Outreach program encompasses School Based Mental Health, Tobacco Prevention, Healthy Communities, Drug and Alcohol Prevention, Mid-Valley Parenting, and Service Integration. This program shows a decrease of 1 FTE, but staff are working on new funding sources that may retain this FTE. Over the last year, the program has been awarded \$282,780 for new programs/resources, and continues to look for new grant opportunities.

The Academy Building continues to be a successful example of a community service 'co-location' model that includes Mid-Willamette Community Action Agency, Salvation Army, HALO, Child-care resource and referral, Willamette ESD and Family Building Blocks. The Central School District donated the old School District office located across the street from the Central Health and Wellness Center. This facility is now serving as the second location of the Community Resource Center. Currently, serving the Monmouth/Independence community. The department has developed a resource guide that lists all community partners and agencies that is being disbursed throughout the County (all printing donated by West Valley Hospital). The news of the success of these resource centers is spreading, and multiple State Representatives, Senators, etc. have contacted the County to tour the facilities.

Some highlights from the last year include the School Based Mental Health program has expanded, and there are now staff located in 14 schools throughout the County. The parent education program has expanded into Yamhill County. The Drug & Alcohol Prevention staff have developed a 'novelty products' training video for school officials, parents, etc. The School Based Mental Health Program has trained over 1000 throughout the community in Suicide Prevention. The Service Integration model is being adopted in Marion County, piloting in September. Yamhill County adopted two years ago and now have seven teams.

**MOTION:        WASSON MOVED, POPE SECONDED, TO TENTATIVELY APPROVE THE HEALTH SERVICES FUND REVENUES IN THE PROPOSED AMOUNT OF \$2,485,000, EXPENDITURES IN HEALTH SERVICES ADMINISTRATION IN THE PROPOSED AMOUNT OF \$800,459, AND EXPENDITURES IN THE FAMILY AND COMMUNITY OUTREACH DIVISION IN THE PROPOSED AMOUNT OF \$1,684,541.**

**MOTION PASSED UNANIMOUSLY**

### MANAGEMENT SERVICES

#### Revenues

Revenues for these funds are from internal service charges.

#### Non-Departmental

Courthouse and Academy Building rents are collected in this fund and then a portion is transferred to the Building Improvement fund, which are then used to pay for the Courthouse and Academy Building improvements, and pay off Academy Building COPs. This budget also includes a contingency that can be transferred to other funds if needed.

#### Central Services (General Services)

This program is status quo. Funding comes from charges for services, which are charges to each department for office supplies, photocopies, motor pool, postage, phone usage, etc. FTE in this program includes General Services' office manager and part-time assistant, and part of the Administrative Services Director and Administrative Officer's positions.

Matt Hawkins, Administrative Services Director, explained that



#### Academy Building Maintenance

This program is status quo. This budget houses the maintenance costs for the Academy Building.

#### Jail Maintenance

This program is status quo. This budget houses the maintenance costs for the Jail.

#### Courthouse Maintenance

This fund provides all maintenance for the Courthouse and off-site buildings (excluding fairgrounds). Matt Hawkins reported that the County is going out for the facilities bond, and it needs to pass to maintain the facilities that we already have. The Courthouse annex is crumbling, and the historic building is even worse. One FTE is being added to this budget for a maintenance position, which is needed as the County continues to expand to more buildings. Matt recognized his maintenance staff, who were able to complete a full renovation to the new VSO office in 14 days, for \$30,000.

#### Information Services

This department provides all the IS services for the County, and some contract services to the Cities of Dallas and Monmouth, and Polk Fire District #1. Funding in this program is from charges for services. The budget shows an increase of 1.0 FTE for a computer tech position. Dean Anderson, IS Director, explained that in the department's efforts to meet CJIS and HIPPA requirements, over the last year the department has updated policies and operating procedures. The department is expected to move offices in the upcoming fiscal year, so staff are working on improving the infrastructure for computer and network storage. With new CJIS and HIPPA requirements, each law enforcement agency and county department are now required to be on separate networks, so all these systems have been segregated. Dean expects to do a county-wide windows upgrade within two years.

#### Geographic Information Services

This budget is status quo. PC Maps 4 was recently rolled out. This year the program will be working on replacing the mapping system Dean wrote when he started with the County 20-plus years ago. Additional projects include condensing the Clerk's recording search tool and continuing year 2 of 5 of the ORCATS upgrade.

#### Finance

FTE includes one Tax/Treasurer staff member, BOC Executive Assistant, and the Administrative Officer. Contract services is the largest line item, which includes the contract for the audit. AOC and NACO membership dues are also expenses within this budget.

#### Personnel

FTE in this program remains status quo. The Employee Assistance Program is paid from this fund. Matt Hawkins, Administrative Officer, reported that since switching to the Neogov system for job recruitment two years ago, the County has seen improvement in both the quality and the quantity of applications received. Staff numbers in the County continue to increase, but the Personnel department has remained the same, and as a result have become very efficient. The most recent efficiency is an automated payroll system which will be implemented in July. Matt is expecting a significant amount of retirements in the next three years, and is reviewing job specs to help be prepared for these institutional changes.

#### Board of Commissioners

The salaries of the three Commissioners are included in this budget, along with materials and services.

#### County Counsel

This budget includes 0.75 FTE of the County Counsel and 0.1 FTE of the BOC Executive Assistant. Morgan Smith, County Counsel also serves as the legal counsel for the West Valley Housing Authority, which contracts with the County for these services. Morgan Smith, County Counsel, reported that most of his work is 'desk advice,' general legal work. A majority of his time is spent on work within Behavioral Health and the Sheriff's departments.

**MOTION:       WELLS MOVED, WASSON SECONDED, TO TENTATIVELY APPROVE THE MANAGEMENT SERVICES FUND REVENUES IN THE PROPOSED AMOUNT OF \$5,992,000, NON-DEPARTMENTAL EXPENDITURES IN THE PROPOSED AMOUNT OF \$1,196,832, CENTRAL SERVICES EXPENDITURES IN THE PROPOSED AMOUNT OF \$502,926, ACADEMY BUILDING MAINTENANCE IN THE PROPOSED AMOUNT OF \$436,405, JAIL BUILDING MAINTENANCE IN THE PROPOSED AMOUNT OF \$315,317, COURTHOUSE MAINTENANCE IN THE PROPOSED AMOUNT OF \$709,358, INFORMATION SERVICES EXPENDITURES IN THE PROPOSED AMOUNT OF \$1,129,502, G.I.S. COMPUTER MAPPING IN THE PROPOSED AMOUNT OF \$261,556, FINANCE EXPENDITURES IN THE PROPOSED AMOUNT OF \$615,850, PERSONNEL EXPENDITURES IN THE PROPOSED AMOUNT OF \$329,443, COUNTY COUNSEL EXPENDITURES IN THE PROPOSED AMOUNT OF \$150,019, AND BOARD OF COMMISSIONERS EXPENDITURES IN THE PROPOSED AMOUNT OF \$344,792.**

**MOTION PASSED UNANIMOUSLY**

#### BUILDING IMPROVEMENT

Included with the budget was a memo from Greg outlining the maintenance needs at County facilities. The Board has decided to go out for a ten-year, ten-million dollar Facilities Bond on the May 2017 ballot to address most of these needs. Regardless of whether the bond passes or not, the County will be replacing sidewalks around the Courthouse complex in the upcoming fiscal year.

**MOTION:       AINSWORTH MOVED, WHEELER SECONDED, TO TENTATIVELY APPROVE THE BUILDING IMPROVEMENT REVENUES IN A TOTAL AMOUNT OF \$850,000; EXPENDITURES FOR ACADEMY BUILDING IMPROVEMENTS IN THE PROPOSED AMOUNT OF \$260,000, AND EXPENDITURES FOR COURTHOUSE BUILDING IMPROVEMENTS IN THE PROPOSED AMOUNT OF \$590,000.**

**MOTION PASSED UNANIMOUSLY**

#### BUDGET DISCUSSION:

Greg Hansen gave an overview of the previous two day's hearings. Greg reminded the Committee that one item is on the wish list: \$10,000 in additional funding for the CASA program. One item also remains on the Call Back list: 5- year history of the County School fund.

At 2:30 pm, Chairman Hartmann recessed the meeting until Wednesday April 5, 2017 at 10:00 am.

### DAY #3 – APRIL 5, 2017

Chairman Hartmann reconvened the meeting at 10:00 a.m. on Wednesday, April 5, 2017.

Greg Hansen gave an overview of the previous two day's hearings. Greg reminded the Committee that one item is on the wish list: \$10,000 in additional funding for the CASA program. One item also remains on the Call Back list: 5- year history of the County School fund.

### PUBLIC WORKS

#### Revenues

The requested and proposed amounts are identical, and approximately \$840,000 more than what was adopted last year due to an increase in the proposed beginning fund balance and revenues from gas tax monies. The County also receives federal funding that has many restrictions on how it is spent, so instead of trying to manage those restrictions, the County exchanges those funds with ODOT for \$.94 on the dollar.

Other funding comes from State Shared Revenue - Bike Paths (1% reserved from gas tax). Additional significant revenue is from a General Fund Transfer which is from State Timber monies to address roads designated as 'State Timber Routes'.

#### Public Works Administration

The requested and proposed budgets are identical. The contingency budgeted has increased \$65,000 over last year. SOPs continue to be updated and improved, including fleet management, maintenance, equipment, pavement management, etc. Todd continues to find ways to improve processes and increase efficiencies.

#### County Shops

The requested and proposed budgets are identical, and the budget is status quo. The funding for this program is from Charges for Services from other departments for fleet repairs (County Motor Pool, Sheriff's Patrol Fleet).

#### Road Maintenance

The requested and proposed budgets are identical. There is a proposed increase of 1.0 FTE. Todd Whittaker, Public Works Director provided an itemized list of Operating Supplies, Contract Services and Road Maintenance expenses within Materials & Services line item to better inform the committee of what is included in that costs. The cost of chip seal has decreased, but there is a large increase in the budget for asphalt. Greg anticipates that some of the asphalt work will actually be completed before FY17-18, which would affect this line item and the beginning fund balance.

Todd gave an overview of the condition of the County road system. This year was a very hard winter; the road system held up, but there are some repairs that will be addressed throughout the year. There are approximately 500 miles of county roads, approximately 250 miles are paved, and 230 miles are gravel. The average age of the paved roads is eight years old, but that age does not take into account chip seals. The roads remain in good condition. However, each year as the roads age, the pavement condition index drops. Currently on average the roads are rated at above 84 (good category). The County is in year 6 of 8 (or 9) into a chip seal cycle, and plans to chip seal 28 miles this year. The department is seeing lower oil prices, caused both by lower asphalt prices and a different oil product being used. The lower prices allow the County to do more asphalt paving.

The gravel roads remain in good condition. Due to a long, dry summer last year, some of the roads developed wash boarding, but the County continues to maintain a wash board control system for

these areas. The department will continue to focus on vegetation management and drainage on the gravel roads. The County purchases approximately 30,000-50,000 tons of rock each year, the price of aggregate continues to gradually increase each year, and the department has been happy with the quality of rock over the last year.

The County road equipment is in good condition. Todd presented a forecast of future equipment purchases. Last year, Polk County and Benton County jointly purchased a Chip Spreader which has worked extremely well. The County now has 5 pickups with plows, which were very useful in responding to the multiple snow events over the last winter.

In the last year, projects completed include the Chip Seal project and a bridge replacement partnership with the City of Dallas. Ongoing projects include the Dutch Creek Culvert replacement, Hwy 22 Corridor improvement project, which continues backage road from Doaks Ferry to 50<sup>th</sup> St., Blackrock Rd/Mitchell St. paving and bridge replacement, Hwy 99 repaving Hoffman Road to Monmouth (ODOT pushed timeline back to 2018), Hwy 99/Clow Corner dynamic active warning sign and roundabout project, and the Hwy 22/18 Valley Junction Interchange that Polk County is currently reviewing the IGA with ODOT for to begin the design phase of the project. Internal projects for the upcoming year include approach paving, chip seals, cost share on West Clay St., Doaks Ferry Road realignment, culvert replacements on Gooseneck and Oakdale, and Pioneer Road slide repairs.

#### Road Construction

The requested and proposed budgets are the same. This fund pays for the loan the County took out in 2002 for the Falls City Rd. repavement. This loan is being repaid with funding from General Fund Transfer for state timber road maintenance. This fund also includes bike path reserve funds (from 1% of the gas tax monies received).

#### Survey

The requested and proposed budgets are identical. There is a proposed increase in FTE of 1.0. Previously there were two surveyors, but when one retired, the position was not filled and temporary/part-time help and contract services was used to supplement Eric Berry's position. However, the workload now requires a second surveyor. There has been a large increase in plat reviews with the uptick in the economy. Eric Berry, County Surveyor reported that he has

#### Engineering

The requested and proposed budgets are identical, and the staffing and materials and services items are status quo. This program continues to work on the GIS road mapping project, along with road downgrades, vacations, and jurisdictional transfers (County roads inside city limits).

**MOTION: WASSON MOVED, WHEELER SECONDED, TO TENTATIVELY APPROVE THE PUBLIC WORKS FUND REVENUES IN THE PROPOSED AMOUNT OF \$7,242,500, PUBLIC WORKS ADMINISTRATION EXPENDITURES IN THE PROPOSED AMOUNT OF \$1,341,058, COUNTY SHOPS EXPENDITURES IN THE PROPOSED AMOUNT OF \$503,887, ROAD MAINTENANCE EXPENDITURES IN THE PROPOSED AMOUNT OF \$4,614,756, ROAD CONSTRUCTION EXPENDITURES IN THE PROPOSED AMOUNT OF \$205,500, SURVEY EXPENDITURES IN THE PROPOSED AMOUNT OF \$357,292, AND ENGINEERING EXPENDITURES IN THE PROPOSED AMOUNT OF \$220,007.**

**MOTION PASSED UNANIMOUSLY**

#### Public Land Corner Preservation Fund

The requested and proposed amounts are identical. The revenue in this fund is from a \$10 fee for the recording of land documents. The PLCP revenues continue to rise due to increasing recording numbers. By law, this fund is used to restore and reestablish government corners. The past few years, private surveyors and contractors performed this work, but going forward the new surveyor position will spend about half their time doing this work.

**MOTION:        WASSON MOVED, AINSWORTH SECONDED, TO TENTATIVELY APPROVE THE PUBLIC LANDS CORNER PRESERVATION FUND RESOURCES AND REQUIREMENTS IN THE PROPOSED AMOUNT OF \$190,000.**

**MOTION PASSED UNANIMOUSLY**

#### Doaks Ferry Road/Highway 22 & 51

The Doaks Ferry Road requested and proposed are identical. This is a cooperative road project with ODOT to realign the connection of Doaks Ferry Road to Highway 22 one-quarter mile to the west at Riggs St. The design is approximately 75% completed, and is forecasting a \$500,000 - \$600,000 shortfall. This project is in a holding pattern while ODOT looks for additional monies. Polk County is still working to acquire right of way needed for the preliminary design. ODOT has approximately \$8.2 million identified for extension of the Doaks Ferry Realignment backage road to 50<sup>th</sup> Ave.

**MOTION:        POPE MOVED, WHEELER SECONDED, TO TENTATIVELY APPROVE THE DOAKS FERRY ROAD/HWY 22 & 51 FUND EXPENDITURES AND REVENUES IN THE PROPOSED AMOUNT OF \$390,000.**

**MOTION PASSED UNANIMOUSLY**

#### CALL BACK ITEM

Linda Fox, Treasurer, presented a 5-year history of the County School Fund. Linda explained that there are two electric cooperatives in the County, which pay a fee in lieu of property taxes based on their asset value or gross revenue, whichever is less. How the distributions are made are dependent on how the amounts payment in lieu fee is calculated. If the cooperatives pay based on asset value, amounts received by the County are treated like a tax and are distributed pro-rated to all taxing districts, including schools. If the cooperatives pay based on gross revenue, then the 2/3 goes to the County general fund, and 1/3 goes to the schools through the school fund.

#### PUBLIC COMMENT

At 11:00 a.m. Chairman Hartmann opened the floor to public comment.

Jean Sherbeck, 744 SE St. Andrews Lane, Dallas, OR thanked the Committee, Linda Fox, Greg Hansen, and all the Department Heads for their hard work on preparing this budget. She recognized how fortunate Polk County is to have the talented staff that we do. She is excited to see the services offered to citizens increasing throughout the departments, and encouraged the Committee to fully fund the CASA program.

Hearing no additional public comment, the meeting was called back into regular session.

## **SUMMARY DISCUSSION**

Greg Hansen gave an overview of the previous three day's hearings. Greg reminded the Committee that one item is on the wish list: \$10,000 in additional funding for the CASA program.

Blair Wasson updated the Board on the Housing Authority. The Federal Administration has proposed a 6 billion dollar cut to HUD nationwide. How that will impact the local housing Authority is unknown at this time, but they are sure that there will be a reduction. Oregon has seen an increase over the last few years of people moving here, which has caused an increase in rent prices, which causes less housing units to be available/eligible for HUD vouchers. Proposed legislation that would restrict rents may also restrict new construction. Marion County Housing Authority is in discussions to merge with the City of Salem Housing Authority, and has reached out to West Valley Housing Authority as well. The Housing Authority Board of Commissioners has also been notified that long time member Ralph Blanchard will be stepping down in September.

At 11:15 am, Chairman Hartmann recessed the Budget Hearing to April 7, 2016 at 10:00 am.

#### **DAY #4 – APRIL 6, 2017**

Chairman Hartmann reconvened the meeting at 10:00 a.m. on Thursday, April 6, 2017.

Greg Hansen gave an overview of the previous three days' hearings. Greg reminded the Committee that one item is on the wish list: \$10,000 in additional funding for the CASA program.

#### **WISHLIST**

Mike Barnett and Neil Clark with CASA provided an updated organizational chart handout. The CASA program only has two paid positions: a 0.75 FTE Coordinator, who's funding is provided by the Oregon CASA Network, and a 0.5 FTE Program Administrator, which is grant funded, but that funding is up in May. The CASA Program fundraises throughout the year, the biggest fundraisers are a Christmas Tree Lot and the annual Golf Tournament. Greg Hansen explained that the CASA program resided in the County until FY 15-16, at which point the County helped them find their own office, and agreed to a three year succession plan.

Despite ongoing fundraising efforts, CASA is requesting \$30,000 from the County in order to help keep their doors open. Greg's proposed \$20,000, and the additional \$10,000 was added to the wish list. CASA's goal continues to be self-sufficiency, but at this point, additional funding is still needed. Members of the Committee agreed that supporting children is a savings to the criminal justice system in the long run, as early intervention prevents criminal behavior. The Committee expressed confidence that the taxpayers expect the County to partner and support agencies like CASA whose volunteers truly make an impact in the lives of the children they advocate for.

**MOTION: AINSWORTH MOVED, WELLS SECONDED, TO REDUCE THE GENERAL FUND CONTINGENCY BY \$10,000 AND INCREASE THE CASA BUDGET BY \$10,000.**

**MOTION PASSED UNANIMOUSLY.**

#### **NON-DEPARTMENTAL**

##### **General Fund Transfers**

There are currently nine funds that have General Fund transfers: \$80,000 to Public Works used to maintain timber routes, \$100,000 to the Dog Control fund, \$5,000 to Marine Patrol, \$5,000 to the Law Library, \$5,000 to Domestic Mediation, \$310,000 to Public Health, and \$825,000 to the Juvenile Fund, \$75,000 to the Fair Fund and \$65,000 to the Veteran's Services Fund, and the new transfer this year, \$150,000 to the Insurance Fund, for a total amount of \$1,620,000.

**MOTION: WASSON MOVED, WELLS SECONDED, TO TENTATIVELY APPROVE THE GENERAL FUND TRANSFERS AS PROPOSED TO THE OTHER FUNDS IN THE AGGREGATE AMOUNT OF \$1,620,000.**

**MOTION PASSED UNANIMOUSLY.**

##### **Contingency**

**MOTION: AINSWORTH MOVED, WHEELER SECONDED TO TENTATIVELY APPROVE THE GENERAL FUND OPERATING CONTINGENCY IN THE PROPOSED AMOUNT OF \$3,821,711.**

**MOTION PASSED UNANIMOUSLY**

Revenues

**MOTION: WASSON MOVED, POPE SECONDED TO TENTATIVELY APPROVE THE GENERAL FUND REVENUES IN THE PROPOSED AMOUNT OF \$23,709,350.**

**MOTION PASSED UNANIMOUSLY**

The Commissioners thanked the Committee members for their time and dedication to the County.

At 11:35 Chairman Hartmann adjourned the budget hearing until Wednesday, May 17, 2017.

Recording Secretary: Heather Chase

Minutes Approved: May 17, 2017



**POLK COUNTY**  
**FY 2017-2018**  
**SUMMARY OF RECOMMENDED CHANGES TO**  
**THE PROPOSED BUDGET**

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Budget Hearings Explanation of Changes	BUDGET Tentatively Approved
<b>GENERAL FUND</b>						
ASSESSOR	\$1,270,338		\$1,270,338			\$1,270,338
CLERK- RECORDING	\$183,224		\$183,224			\$183,224
CLERK- ELECTIONS	\$370,758		\$370,758			\$370,758
TREASURER	\$33,570		\$33,570			\$33,570
TAX COLLECTOR	\$298,262	\$30	\$298,292	a	technical change	\$298,292
COMM. DEV.- PLANNING	\$438,644		\$438,644			\$438,644
COMM. DEV.- BUILDING INSPECTION	\$641,320		\$641,320			\$641,320
COMM. DEV.- ENVIRONMENTAL HEALTH	\$314,810		\$314,810			\$314,810
DISTRICT ATT.- PROSECUTION	\$1,447,288		\$1,447,288			\$1,447,288
DISTRICT ATT.- MEDICAL EXAMINER	\$55,000		\$55,000			\$55,000
DISTRICT ATT.- SUPPORT ENF.	\$363,575		\$363,575			\$363,575
DISTRICT ATT.- CASA	\$20,000	\$10,000	\$30,000	b	wish list enhancement	\$30,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	\$306,080		\$306,080			\$306,080
SHERIFF- PATROL	\$4,562,184		\$4,562,184			\$4,562,184
SHERIFF- JAIL	\$5,094,106		\$5,094,106			\$5,094,106
SHERIFF- EMERGENCY MANAGEMENT	\$420,185		\$420,185			\$420,185
COMMUNITY CORRECTIONS	\$2,078,539		\$2,078,539			\$2,078,539
COMM. SERVICE-DIVERSION	\$199,783		\$199,783			\$199,783
PARKS MAINTENANCE	\$73,053		\$73,053			\$73,053
NON-DEPARTMENTAL	\$3,750		\$3,750			\$3,750
NON-DEPT. - O&C TIMBER TITLE III	\$83,170	(\$545)	\$82,625	a	technical change	\$82,625
TRANSFERS						
PUBLIC WORKS	\$80,000		\$80,000			\$80,000
DOG CONTROL	\$100,000		\$100,000			\$100,000
MARINE PATROL	\$5,000		\$5,000			\$5,000
LAW LIBRARY	\$5,000		\$5,000			\$5,000
DOMESTIC MEDIATION	\$5,000		\$5,000			\$5,000
PUBLIC HEALTH	\$310,000		\$310,000			\$310,000
JUVENILE	\$825,000		\$825,000			\$825,000
FAIR	\$75,000		\$75,000			\$75,000
VETERAN'S SERVICES	\$65,000		\$65,000			\$65,000
INSURANCE FUND	\$150,000		\$150,000			\$150,000
FUND OPERATING CONTINGENCY	\$3,831,711	(\$9,485)	\$3,822,226	c	balance the budget	\$3,822,226
TOTALS	\$23,709,350	\$0	\$23,709,350		\$0	\$23,709,350
<b>SPECIAL FUNDS</b>						
P.O.I.N.T. FUND	\$155,000		\$155,000			\$155,000
C.A.M.I. FUND	\$112,700		\$112,700			\$112,700
DOMESTIC MEDIATION FUND	\$35,000		\$35,000			\$35,000
COURT SECURITY FUND	\$136,000		\$136,000			\$136,000
<b>PUBLIC WORKS FUND</b>						
ADMINISTRATION PROGRAM	\$1,341,058		\$1,341,058			\$1,341,058
COUNTY SHOP	\$503,887		\$503,887			\$503,887
ROAD MAINTENANCE	\$4,614,756		\$4,614,756			\$4,614,756
ROAD CONSTRUCTION	\$205,500		\$205,500			\$205,500
SURVEY	\$357,292		\$357,292			\$357,292
ENGINEERING	\$220,007		\$220,007			\$220,007
TOTALS	\$7,242,500	\$0	\$7,242,500		\$0	\$7,242,500
<b>PUBLIC LAND CORNER PRES. FUND</b>						
DOAKS FERRY ROAD/HWY 22 & 51 FUND	\$190,000		\$190,000			\$190,000
DOGS FERRY ROAD/HWY 22 & 51 FUND	\$390,000		\$390,000			\$390,000
DOG CONTROL FUND	\$181,000		\$181,000			\$181,000
MARINE PATROL FUND	\$80,000		\$80,000			\$80,000
LAW LIBRARY FUND	\$60,000		\$60,000			\$60,000
<b>JUVENILE FUND</b>						
JUVENILE PROBATIONS	\$797,505		\$797,505			\$797,505
JUVENILE SANCTIONS	\$361,961		\$361,961			\$361,961
JUVENILE SANCTIONS - COMM. SV	\$46,034		\$46,034			\$46,034
TOTALS	\$1,205,500	\$0	\$1,205,500		\$0	\$1,205,500
<b>VETERAN'S SERVICES FUND</b>						
VETERAN'S SERVICES FUND	\$175,000		\$175,000			\$175,000
COUNTY SCHOOL FUND	\$150,000		\$150,000			\$150,000
ECONOMIC DEVELOPMENT FUND	\$1,300,000		\$1,300,000			\$1,300,000
HOUSEHOLD HAZARDOUS WASTE	\$170,000		\$170,000			\$170,000
BUILDING IMPROVEMENT FUND	\$850,000		\$850,000			\$850,000
DEBT SERVICE FUND	\$1,275,064		\$1,275,064			\$1,275,064

**POLK COUNTY  
FY 2017-2018  
SUMMARY OF RECOMMENDED CHANGES TO  
THE PROPOSED BUDGET**

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Budget Hearings Explanation of Changes	BUDGET Tentatively Approved
<b>FAIR FUND</b>						
YEAR ROUND OPERATIONS	\$354,332		\$354,332			\$354,332
ANNUAL COUNTY FAIR	\$191,668		\$191,668			\$191,668
TOTALS	\$546,000	\$0	\$546,000			\$546,000
<b>MANAGEMENT SERVICES FUND</b>						
BOARD OF COMMISSIONERS	\$344,792		\$344,792			\$344,792
CENTRAL SERVICES	\$502,926		\$502,926			\$502,926
ACADEMY-BUILDING MAINT.	\$436,405		\$436,405			\$436,405
NEW JAIL - BLDG. MAINT.	\$315,317		\$315,317			\$315,317
COURTHOUSE-BLDG. MAINT.	\$709,358		\$709,358			\$709,358
INFORMATION SERVICES	\$1,129,502		\$1,129,502			\$1,129,502
COMPUTER MAPPING(GIS)	\$261,556		\$261,556			\$261,556
FINANCE	\$615,850		\$615,850			\$615,850
PERSONNEL	\$329,443		\$329,443			\$329,443
COUNTY COUNSEL	\$150,019		\$150,019			\$150,019
TRANSFERS	\$850,000		\$850,000			\$850,000
EQUIPMENT REPLACEMENT	\$346,832		\$346,832			\$346,832
TOTALS	\$5,992,000	\$0	\$5,992,000		\$0	\$5,992,000
<b>INSURANCE FUND</b>	\$1,050,000		\$1,050,000			\$1,050,000
<b>HEALTH SERVICES FUNDS</b>						
<b>HEALTH SERVICES</b>						
ADMINISTRATION	\$800,459		\$800,459			\$800,459
FAMILY & COMM. OUTREACH	\$1,684,541		\$1,684,541			\$1,684,541
TOTALS	\$2,485,000	\$0	\$2,485,000		\$0	\$2,485,000
<b>PUBLIC HEALTH FUND</b>						
FAMILY PLANNING	\$288,335		\$288,335			\$288,335
GENERAL HEALTH	\$1,743,250		\$1,743,250			\$1,743,250
WIC	\$303,915		\$303,915			\$303,915
TOTALS	\$2,335,500	\$0	\$2,335,500		\$0	\$2,335,500
<b>BEHAVIORAL HEALTH</b>						
M.H. ACCESS & ADMINISTRATION	\$6,021,958		\$6,021,958			\$6,021,958
ADDICTIONS PROGRAM	\$1,113,222		\$1,113,222			\$1,113,222
OUTPATIENT M. H. SERVICES	\$9,981,614		\$9,981,614			\$9,981,614
DEVELOPMENTAL DISABILITY	\$1,928,206		\$1,928,206			\$1,928,206
SUB-GRANT PROGRAMS	\$340,000		\$340,000			\$340,000
TOTALS	\$19,385,000	\$0	\$19,385,000		\$0	\$19,385,000
<b>YOUTH PROGRAMS FUND</b>						
MENTOR/SHELTER HOME	\$0		\$0			\$0
TOTALS	\$0	\$0	\$0		\$0	\$0
<b>TOTAL BUDGET</b>	\$69,210,614	\$0	\$69,210,614		\$0	\$69,210,614

**Actions recommended for tentatively approved budget.**

- a Technical changes.
- b Wish list enhancement for CASA of \$10,000.
- c Reduction in Contingency to balance the budget.



# INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

**TO: BUDGET COMMITTEE**  
**FROM: GREG HANSEN, BUDGET OFFICER**  
**DATE: MAY 11, 2017**  
**SUBJECT: COST OF LIVING ADJUSTMENT – HEALTH INSURANCE**

The Portland CPI-W was 2.2% at the end of 2016.

FOPPO settled at 2.0% COLA beginning January 1, 2017 through June 30, 2018.

DSA we have a tentative agreement.

AFSCME –Deputy District Attorney and General are still in bargaining.

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

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

Decreases/Increases on health insurance are as follows:

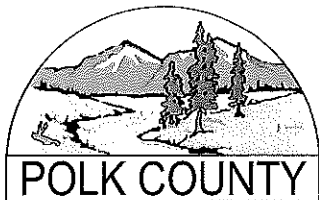
**AFSCME, FOPPO, Deputy District Attorney, Non-Represented**

Kaiser Permanente **decrease** of 4.05%.  
Blue Cross/Blue Shield **increase** of 6.51%.

**DSA**

Kaiser Permanente **decrease** of 4.05%.  
Blue Cross/Blue Shield **increase** of 12.49%.

**PERS** – The PERS increase for this biennium was already incorporated into the budget. The blended increase for the County was approximately 3.7%.



# POLK COUNTY

POLK COUNTY COURTHOUSE \* DALLAS, OREGON 97338  
(503) 623-8173 \* FAX (503) 623-0896

## BOARD OF COMMISSIONERS

Commissioners  
**CRAIG A. POPE**  
**MIKE AINSWORTH**  
**JENNIFER L. WHEELER**

**GREGORY P. HANSEN**  
Administrative Officer

**TO: POLK COUNTY BUDGET COMMITTEE**

**FROM: GREG HANSEN, BUDGET OFFICER**

**DATE: MAY 11, 2017**

**SUBJECT: FORMAL APPROVAL 2017-2018 FISCAL YEAR**

### RECOMMENDATION:

The 2017-2018 Budget Committee approve the following:

1. The 2017-2018 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 \$0.3788/\$1,000.

### ISSUE:

Should the Budget Committee approve the 2017-2018 fiscal year budget with the recommended changes from the Budget Officer?

### BACKGROUND:

During the week of April 3 through April 6, 2017, the Polk County Budget Committee met and discussed the proposed budget for fiscal year 2017-2018. In those hearings, the Budget Committee heard from elected officials, department heads, outside agencies and the general public. At the conclusion of the hearings, the Budget Committee tentatively approved the County's budget.

On May 17, 2017, the County will be holding a final meeting of the Budget Committee to formally approve the 2017-2018 budget and set property tax rates (permanent and Public Safety Operating Levy) for the County.

The April budget week went very well, with good discussions occurring on a number of issues. The Budget Committee tentatively approved the budget with one (1) \$10,000 enhancement for the CASA program.

Since meeting in April, there has been a couple of major changes to the General Fund revenues and corresponding appropriations. The major revenue change that occurred was a reduction in the Beginning Fund Balance of \$400,000 due to an over-estimation when building the budget. The other major change occurred on the appropriation side where overall costs associated with health insurance came in much lower than anticipated (approximate \$250,000 to the General Fund).

Other modifications to the budget occurred in the Juvenile Fund (small overall net change of \$10,000) and in the Management Services Fund where beginning balance increased by \$150,000 and corresponding appropriations associated with the new payroll system and the maintenance/operations of the new additional building were incorporated in the Courthouse Maintenance program.

**DISCUSSIONS:**

Depending upon the results of the Facilities Bond modifications to the Debt Service Fund or the addition of a Facilities Bond Fund will be discussed during the hearing.

**FISCAL IMPACT:**

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

The recommended budget for approval had a overall decrease in the total budget of \$160,000, making the total budget for the County \$69,050,614.

**POLK COUNTY**  
**FY 2017-2018**  
**SUMMARY OF RECOMMENDED CHANGES TO**  
**THE TENTATIVELY APPROVED BUDGET**

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Approval
<b>GENERAL FUND</b>						
ASSESSOR	\$1,270,338		\$1,270,338	a	(\$18,000)	\$1,252,338
CLERK- RECORDING	\$183,224		\$183,224			\$183,224
CLERK- ELECTIONS	\$370,758		\$370,758			\$370,758
TREASURER	\$33,570		\$33,570			\$33,570
TAX COLLECTOR	\$298,262	\$30	\$298,292			\$298,292
COMM. DEV.- PLANNING	\$438,644		\$438,644	a	(\$5,004)	\$433,640
COMM. DEV.- BUILDING INSPECTION	\$641,320		\$641,320	a	(\$6,246)	\$635,074
COMM. DEV.- ENVIRONMENTAL HEALTH	\$314,810		\$314,810	a	(\$4,410)	\$310,400
DISTRICT ATT.- PROSECUTION	\$1,447,288		\$1,447,288	a	(\$20,970)	\$1,426,318
DISTRICT ATT.- MEDICAL EXAMINER	\$55,000		\$55,000			\$55,000
DISTRICT ATT.- SUPPORT ENF.	\$363,575		\$363,575	a	(\$6,030)	\$357,545
DISTRICT ATT.- CASA	\$20,000	\$10,000	\$30,000			\$30,000
DISTRICT ATT.- VICTIM'S ASSISTANCE	\$306,080		\$306,080	a	(\$6,660)	\$299,420
SHERIFF- PATROL	\$4,562,184		\$4,562,184	a	(\$78,375)	\$4,483,809
SHERIFF- JAIL	\$5,094,106		\$5,094,106	a	(\$82,500)	\$5,011,606
SHERIFF- EMERGENCY MANAGEMENT	\$420,185		\$420,185			\$420,185
COMMUNITY CORRECTIONS	\$2,078,539		\$2,078,539	a	(\$29,100)	\$2,049,439
COMM. SERVICE-DIVERSION	\$199,783		\$199,783			\$199,783
PARKS MAINTENANCE	\$73,053		\$73,053			\$73,053
NON-DEPARTMENTAL	\$3,750		\$3,750			\$3,750
NON-DEPT. - O&C TIMBER TITLE III	\$83,170	(\$545)	\$82,625			\$82,625
TRANSFERS						
PUBLIC WORKS	\$80,000		\$80,000			\$80,000
DOG CONTROL	\$100,000		\$100,000			\$100,000
MARINE PATROL	\$5,000		\$5,000			\$5,000
LAW LIBRARY	\$5,000		\$5,000			\$5,000
DOMESTIC MEDIATION	\$5,000		\$5,000			\$5,000
PUBLIC HEALTH	\$310,000		\$310,000			\$310,000
JUVENILE	\$825,000		\$825,000	b	(\$25,000)	\$800,000
FAIR	\$75,000		\$75,000			\$75,000
VETERAN'S SERVICES	\$65,000		\$65,000			\$65,000
INSURANCE FUND	\$150,000		\$150,000			\$150,000
FUND OPERATING CONTINGENCY	\$3,831,711	(\$9,485)	\$3,822,226	c	(\$17,705)	\$3,804,521
TOTALS	\$23,709,350	\$0	\$23,709,350		(\$300,000)	\$23,409,350
<b>SPECIAL FUNDS</b>						
P.O.I.N.T. FUND	\$155,000		\$155,000			\$155,000
C.A.M.I. FUND	\$112,700		\$112,700			\$112,700
DOMESTIC MEDIATION FUND	\$35,000		\$35,000			\$35,000
COURT SECURITY FUND	\$136,000		\$136,000			\$136,000
<b>PUBLIC WORKS FUND</b>						
ADMINISTRATION PROGRAM	\$1,341,058		\$1,341,058			\$1,341,058
COUNTY SHOP	\$503,887		\$503,887			\$503,887
ROAD MAINTENANCE	\$4,614,756		\$4,614,756			\$4,614,756
ROAD CONSTRUCTION	\$205,500		\$205,500			\$205,500
SURVEY	\$357,292		\$357,292			\$357,292
ENGINEERING	\$220,007		\$220,007			\$220,007
TOTALS	\$7,242,500	\$0	\$7,242,500		\$0	\$7,242,500
<b>PUBLIC LAND CORNER PRES. FUND</b>						
DOAKS FERRY ROAD/HWY 22 & 51 FUND	\$190,000		\$190,000			\$190,000
DOG CONTROL FUND	\$390,000		\$390,000			\$390,000
MARINE PATROL FUND	\$181,000		\$181,000			\$181,000
LAW LIBRARY FUND	\$80,000		\$80,000			\$80,000
	\$60,000		\$60,000			\$60,000
<b>JUVENILE FUND</b>						
JUVENILE PROBATIONS	\$797,505		\$797,505	a & d	(\$10,000)	\$787,505
JUVENILE SANCTIONS	\$361,961		\$361,961	*	\$0	\$361,961
JUVENILE SANCTIONS - COMM. SVCS.	\$46,034		\$46,034			\$46,034
TOTALS	\$1,205,500	\$0	\$1,205,500		(\$10,000)	\$1,195,500
<b>VETERAN'S SERVICES FUND</b>						
COUNTY SCHOOL FUND	\$175,000		\$175,000			\$175,000
ECONOMIC DEVELOPMENT FUND	\$150,000		\$150,000			\$150,000
HOUSEHOLD HAZARDOUS WASTE	\$1,300,000		\$1,300,000			\$1,300,000
BUILDING IMPROVEMENT FUND	\$170,000		\$170,000			\$170,000
DEBT SERVICE FUND	\$850,000		\$850,000			\$850,000
	\$1,275,064		\$1,275,064			\$1,275,064

**POLK COUNTY  
FY 2017-2018  
SUMMARY OF RECOMMENDED CHANGES TO  
THE TENTATIVELY APPROVED BUDGET**

	PROPOSED BUDGET	Net Change	Tentatively APPROVED BUDGET	Ref.	Recommended Changes	BUDGET for Approval
<b>FAIR FUND</b>						
YEAR ROUND OPERATIONS	\$354,332		\$354,332			\$354,332
ANNUAL COUNTY FAIR	\$191,668		\$191,668			\$191,668
TOTALS	\$546,000	\$0	\$546,000			\$546,000
<b>MANAGEMENT SERVICES FUND</b>						
BOARD OF COMMISSIONERS	\$344,792		\$344,792			\$344,792
CENTRAL SERVICES	\$502,926		\$502,926			\$502,926
ACADEMY-BUILDING MAINT.	\$436,405		\$436,405			\$436,405
NEW JAIL - BLDG. MAINT.	\$315,317		\$315,317			\$315,317
COURTHOUSE-BLDG. MAINT.	\$709,358		\$709,358	e	\$90,000	\$799,358
INFORMATION SERVICES	\$1,129,502		\$1,129,502			\$1,129,502
COMPUTER MAPPING(GIS)	\$261,556		\$261,556			\$261,556
FINANCE	\$615,850		\$615,850	f	\$60,000	\$675,850
PERSONNEL	\$329,443		\$329,443			\$329,443
COUNTY COUNSEL	\$150,019		\$150,019			\$150,019
TRANSFERS	\$850,000		\$850,000			\$850,000
EQUIPMENT REPLACEMENT	\$346,832		\$346,832			\$346,832
TOTALS	\$5,992,000	\$0	\$5,992,000		\$150,000	\$6,142,000
<b>INSURANCE FUND</b>						
	\$1,050,000		\$1,050,000			\$1,050,000
<b>HEALTH SERVICES FUNDS</b>						
<b>HEALTH SERVICES</b>						
ADMINISTRATION	\$800,459		\$800,459			\$800,459
FAMILY & COMM. OUTREACH	\$1,684,541		\$1,684,541			\$1,684,541
TOTALS	\$2,485,000	\$0	\$2,485,000		\$0	\$2,485,000
<b>PUBLIC HEALTH FUND</b>						
FAMILY PLANNING	\$288,335		\$288,335			\$288,335
GENERAL HEALTH	\$1,743,250		\$1,743,250			\$1,743,250
WIC	\$303,915		\$303,915			\$303,915
TOTALS	\$2,335,500	\$0	\$2,335,500		\$0	\$2,335,500
<b>BEHAVIORAL HEALTH</b>						
M.H. ACCESS & ADMINISTRATION	\$6,021,958		\$6,021,958			\$6,021,958
ADDICTIONS PROGRAM	\$1,113,222		\$1,113,222			\$1,113,222
OUTPATIENT M. H. SERVICES	\$9,981,614		\$9,981,614			\$9,981,614
DEVELOPMENTAL DISABILITY	\$1,928,206		\$1,928,206			\$1,928,206
SUB-GRANT PROGRAMS	\$340,000		\$340,000			\$340,000
TOTALS	\$19,385,000	\$0	\$19,385,000		\$0	\$19,385,000
<b>YOUTH PROGRAMS FUND</b>						
MENTOR/SHELTER HOME	\$0		\$0			\$0
TOTALS	\$0	\$0	\$0		\$0	\$0
<b>TOTAL BUDGET</b>						
	\$69,210,614	\$0	\$69,210,614		(\$160,000)	\$69,050,614

**Actions recommended for Approval.**

- a Decreases due to actual cost of insurance.
- b Decrease in General Fund Transfer to the Juvenile Fund due to reduced insurance and larger beginning fund balance.
- c Reduction necessary to balance the General Fund.
- d Reduction in General Fund Transfer, increase in beginning fund balance, reduction in health insurance costs.
- e Increase in staffing and utilities associated with the new building for Juvenile, Comm. Corrections and I.T. Will have its own budget next year.
- f Incorporated costs associated with ADP (automated payroll).

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Revenues**

<b>Fund</b>	<b>100 General</b>
	<b>Revenues for all departments</b>

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	Divn. Num.	Acct. Num.	Description	FY 17-18 Proposed	Tentatively Approved	Recommended for Approval	Department
0	0	0	110	6300	Charges for Services	0	0	0	Board of Commissioners
9,625	9,300	10,000	120	6200	Permits and Licenses	10,000	10,000	10,000	Recording
343,724	432,804	385,000	120	6300	Charges for Services	450,000	450,000	450,000	Recording
0	0	0	120	6300	Charges for Services - Clerk's Trust	0	0	0	Recording
0	6,574	0	130	6130	State Operating Grants	0	0	0	Elections
38,845	17,027	25,000	130	6300	Charges for Services	25,000	25,000	25,000	Elections
2,569,879	3,383,828	4,700,000	199	6000	Beginning Fund Balance	5,200,000	5,200,000	4,800,000	Non-Departmental
8,226,389	8,597,826	9,000,000	199	6010	Property Taxes	9,350,000	9,350,000	9,350,000	Non-Departmental
338,295	243,484	330,000	199	6020	Property Taxes Previous Years	275,000	275,000	275,000	Non-Departmental
0	1,555,739	1,750,000	199	6015	Property Taxes - Operating Levy	2,100,000	2,100,000	2,100,000	Operating Levy
0	0	0	199	6017	Property Taxes Levy Previous Year	25,000	25,000	25,000	Operating Levy
78,248	324,310	300,000	199	6050	Franchise Tax	310,000	310,000	310,000	Non-Departmental
774,459	721,359	0	199	6120	Federal Pmt. in Lieu of Tax (O&C)	0	0	0	Non-Departmental
63,588	59,185	0	200	6221	Federal Pmt. in Lieu of Tax (Title III)	0	0	0	Non-Departmental
39,769	63	80,000	199	6140	State Shared Revenues	80,000	80,000	80,000	Non-Departmental
476,150	478,735	475,000	199	6142	State Shared Revenues-Excise Tax	475,000	475,000	475,000	Non-Departmental
21,342	20,140	20,000	199	6170	Intergovernmental Local Govt.	20,000	20,000	20,000	Non-Departmental
2,369	2,288	2,000	199	6310	Charges for Services-Rentals	2,000	2,000	2,000	Non-Departmental
60,264	93,360	60,000	199	6600	Fines and Forfeitures	75,000	75,000	75,000	Non-Departmental
0	3,100	0	199	6750	Settlements	0	0	0	Non-Departmental
27,051	48,482	35,000	199	6800	Interest Income	60,000	60,000	75,000	Non-Departmental
9,940	22,145	5,000	**	6990	Miscellaneous	4,750	4,750	4,750	Various Departments
0	2,911	2,500	199	7100	Proceeds from Sale of Assets	2,500	2,500	2,500	Non-Departmental
298,402	305,872	300,000	210	6130	State Operating Grants-CAFA	300,000	300,000	300,000	Assessment
0	0	20,000	210	6130	State Operating Grants-ORMAP	0	0	0	Assessment
4,035	4,520	5,000	210	6305	MS Fees	5,000	5,000	5,000	Assessment
6,606	4,960	6,000	220	6300	Charges for Services	6,000	6,000	6,000	Tax Collector
26,700	4,893	20,000	220	6600	Fines and Forfeitures	11,000	11,000	11,000	Tax Collector
13,722	0	0	310	6110	Federal Awards	0	0	0	Planning
2,853	0	0	310	6170	Intergovernmental Local Govt.	82,000	82,000	82,000	Planning
2,052	1,834	2,000	310	6200	Permits and Licenses	2,000	2,000	2,000	Planning
77,058	122,117	178,000	310	6300	Charges for Services	132,000	132,000	132,000	Planning
442,490	558,940	550,000	320	6200	Permits and Licenses	590,000	590,000	590,000	Building Inspection
2,364	0	0	320	6300	Charges for Services	0	0	0	Building Inspection
35,184	0	0	410	6110	Federal Awards	0	0	0	Prosecution
40,603	0	0	410	6140	State Shared Revenues	0	0	0	Prosecution
7,500	6,000	0	410	6170	Intergovernmental Local Govt.	0	0	0	Prosecution
0	250	0	410	6600	Fines and Forfeitures	0	0	0	Prosecution
57,483	65,087	67,500	410	6300	Charges for Services	65,000	65,000	65,000	Prosecution
231,149	199,837	227,000	415	6110	Federal Awards	240,000	240,000	240,000	Support Enforcement
28,397	27,509	27,500	415	6130	State Operating Grants	27,000	27,000	27,000	Support Enforcement
0	0	0	415	6140	State Shared Revenues	0	0	0	Support Enforcement
4,181	4,231	4,000	415	6300	Charges for Services	4,000	4,000	4,000	Support Enforcement
0	62,550	145,000	418	6110	Federal Awards	125,000	125,000	125,000	Victim's Assistance
0	67,578	0	418	6140	State Shared Revenues	0	0	0	Victim's Assistance
23,669	0	0	515	6130	State Operating Grants	0	0	0	CASA
0	1,126	0	430	6110	Federal Awards	0	0	0	Patrol
0	0	95,000	430	6170	Intergovernmental Local Govt.	95,000	95,000	95,000	Patrol
9,343	1,050	0	430	6180	Non-Governmental Grants	0	0	0	Patrol
115,658	239,899	140,000	430	6300	Charges for Services	150,000	150,000	150,000	Patrol
3,063	2,770	0	430	6600	Fines and Forfeitures	10,000	10,000	10,000	Patrol
0	38,732	0	430	6750	Settlements	0	0	0	Patrol
2,980	905	3,000	430	6980	Donations	3,000	3,000	3,000	Patrol
480	13,169	0	430	6990	Miscellaneous	0	0	0	Patrol
4,002	3,950	5,000	430	7100	Proceeds from Sale of Assets	5,000	5,000	5,000	Patrol
5,850	4,322	10,000	435	6110	Federal Awards	10,000	10,000	10,000	Jail
0	938	0	435	6130	State Operating Grants	0	0	0	Jail
359,169	320,000	350,000	435	6140	State Shared Revenue (Impact)	350,000	350,000	350,000	Jail
11,508	15,733	25,000	435	6300	Charges for Services	20,000	20,000	20,000	Jail
40	316	0	435	6600	Fines and Forfeitures	0	0	0	Jail
10,052	7,937	0	435	6750	Settlements	0	0	0	Jail
35,218	40,532	10,000	435	6820	Commissions	10,000	10,000	10,000	Jail
13,770	20,570	10,000	435	6990	Miscellaneous	10,000	10,000	10,000	Jail
315,112	202,116	200,000	440	6110	Federal Awards	175,000	175,000	175,000	Emergency Management
0	0	93,000	440	6170	Intergovernmental Local Govt.	93,000	93,000	93,000	Emergency Management
174	0	0	440	6300	Charges for Services	0	0	0	Emergency Management
136,300	160,756	160,000	440	6310	Charges for Services-Rentals	160,000	160,000	160,000	Emergency Management
63,233	31,495	25,000	457	6110	Federal Awards	25,000	25,000	25,000	Community Corrections
1,561,162	1,880,031	1,725,000	457	6130	State Operating Grants	1,850,000	1,850,000	1,900,000	Community Corrections
208,007	201,121	210,000	457	6300	Charges for Services	200,000	200,000	200,000	Community Corrections
0	50,000	50,000	470	6130	State Operating Grants	50,000	50,000	50,000	Comm. Serv.-Diversion
72,814	71,531	80,000	470	6300	Charges for Services	80,000	80,000	80,000	Comm. Serv.-Diversion
49,886	57,476	50,000	590	6050	Franchise Tax	65,000	65,000	65,000	Environmental Health
9,665	8,919	10,000	590	6110	Federal Awards	10,000	10,000	10,000	Environmental Health
0	0	0	590	6130	State Operating Grants	1,700	1,700	1,700	Environmental Health
169,623	190,518	185,000	590	6200	Permits and Licenses	200,000	200,000	200,000	Environmental Health
10,421	11,089	15,000	590	6300	Charges for Services	12,000	12,000	12,000	Environmental Health
2,400	2,400	2,400	750	6130	State Operating Grants	2,400	2,400	2,400	Parks Maintenance
61,329	72,122	67,600	750	6140	State Shared Revenues	68,000	68,000	68,000	Parks Maintenance
1,000	1,000	1,000	750	6300	Charges for Services	1,000	1,000	1,000	Parks Maintenance
<b>17,616,844</b>	<b>21,111,361</b>	<b>22,253,500</b>			<b>Fund Total</b>	<b>23,709,350</b>	<b>23,709,350</b>	<b>23,374,350</b>	



**Polk County  
Adopted Budget  
Fiscal Year 2017-18  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
210 Assessment	(Divn)
210 Assessor	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
76,350	68,624	70,177	2.00	8010	Clerical/Admin. Specialist	75,407	2.00	75,407	2.00	75,407	2.00
247,997	263,529	335,048	6.00	8030	Professional/Technical	322,000	6.00	322,000	6.00	322,000	6.00
68,934	71,604	72,684	1.00	8040	Management/Supervisory	74,500	1.00	74,500	1.00	74,500	1.00
72,660	74,472	77,456	1.00	8060	Elected Official	79,776	1.00	79,776	1.00	79,776	1.00
18,273	24,123	10,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
0	646	0		8090	Overtime	0		0		0	
<b>484,214</b>	<b>502,998</b>	<b>565,365</b>	<b>10.00</b>		<b>Total Salaries</b>	<b>556,683</b>	<b>10.00</b>	<b>556,683</b>	<b>10.00</b>	<b>556,683</b>	<b>10.00</b>
78,496	89,855	116,627		8110	PERS-Retirement	132,404		132,404		132,404	
35,287	36,598	43,250		8120	Social Security/Medicare	42,586		42,586		42,586	
134,019	140,488	188,000		8140	Insurance	198,000		198,000		<b>180,000</b>	
2,065	2,157	2,827		8150	Unemployment	2,783		2,783		2,783	
3,932	4,194	4,523		8160	Workers Comp. Insurance	4,453		4,453		4,453	
<b>738,013</b>	<b>776,290</b>	<b>920,592</b>	<b>10.00</b>		<b>Total Personal Services</b>	<b>936,910</b>	<b>10.00</b>	<b>936,910</b>	<b>10.00</b>	<b>918,910</b>	<b>10.00</b>
875	1,665	2,000		8210	Office Supplies	2,000		2,000		2,000	
0	0	0		8220	Operating Supplies	0		0		0	
1,058	856	500		8250	Small Tools & Minor Equip.	1,000		1,000		1,000	
965	762	1,200		8310	Advertising and Printing	1,500		1,500		1,500	
2,095	2,153	2,000		8320	Photocopying	3,000		3,000		3,000	
2,678	3,393	2,600		8330	Postage	2,600		2,600		2,600	
2,869	2,606	2,600		8340	Telephone	2,600		2,600		2,600	
1,597	1,987	2,000		8410	Dues, Memberships & Publicatns	2,400		2,400		2,400	
3,550	4,779	4,200		8420	Workshops and Conferences	5,000		5,000		5,000	
5,795	8,469	7,000		8430	Transportation	7,000		7,000		7,000	
0	0	0		8610	Repairs & Maintenance	0		0		0	
131,307	133,569	138,514		8810	Rent Interdepartmental	147,147		147,147		147,147	
3,500	3,600	3,650		8820	Insurance Interdepartmental	3,800		3,800		3,800	
39,792	40,646	38,759		8830	Management Services Interdept.	38,737		38,737		38,737	
97,777	110,228	110,259		8840	Information Services Interdept.	116,644		116,644		116,644	
<b>293,858</b>	<b>314,713</b>	<b>315,282</b>			<b>Total Materials and Services</b>	<b>333,428</b>		<b>333,428</b>		<b>333,428</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,031,871</b>	<b>1,091,003</b>	<b>1,235,874</b>	<b>10.00</b>		<b>Total Department Expenses</b>	<b>1,270,338</b>	<b>10.00</b>	<b>1,270,338</b>	<b>10.00</b>	<b>1,252,338</b>	<b>####</b>
<b>Revenues</b>											
298,402	305,872	300,000		6130	State Operating Grants - CAFA	300,000		300,000		300,000	
0	0	20,000		6130	State Operating Grants - ORMAF	0		0		0	
0	0	0		6300	Charges for Services	0		0		0	
4,035	4,520	5,000		6305	MS Fees	5,000		5,000		5,000	
6,143	10,039	1,000		6990	Miscellaneous	1,000		1,000		1,000	
0	0	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>308,580</b>	<b>320,431</b>	<b>326,000</b>			<b>Total Revenues</b>	<b>306,000</b>		<b>306,000</b>		<b>306,000</b>	
<b>Net Cost of Program</b>											
723,291	770,572	909,874			Expenditures less Revenue	964,338		964,338		946,338	

**Polk County  
Adopted Budget  
Fiscal Year 2017-18  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
310 Planning	(Divn)
310 Community Development	(Dept)

FY 14-15	FY 15-16	FY 16-17	Acct.		FY 17-18	Tentatively	Recommended		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
								for Approval	FTE
<b>Expenditures</b>									
1,670	4,034	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
48,906	95,741	102,470	2.00	8030	Professional/Technical	110,691	2.00	110,691	2.00
38,803	19,121	19,131	0.33	8040	Management/Supervisory	21,350	0.33	21,350	0.33
60,693	62,335	57,253	0.45	8050	Department Head	60,274	0.45	60,274	0.45
0	0	1,000		8080	Temporary/Part-Time	1,000		1,000	
6,566	3,836	2,000		8090	Overtime	3,500		3,500	
<b>156,638</b>	<b>185,067</b>	<b>181,854</b>	<b>2.78</b>		<b>Total Salaries</b>	<b>196,815</b>	<b>2.78</b>	<b>196,815</b>	<b>2.78</b>
24,498	35,388	38,189		8110	PERS-Retirement	47,236		47,236	
11,948	13,959	13,912		8120	Social Security/Medicare	15,056		15,056	
10,417	23,883	52,264		8140	Insurance	55,044		55,044	
797	945	909		8150	Unemployment	984		984	
383	480	436		8160	Workers Compensation Insurance	472		472	
<b>204,681</b>	<b>259,722</b>	<b>287,565</b>	<b>2.78</b>		<b>Total Personal Services</b>	<b>315,607</b>	<b>2.78</b>	<b>315,607</b>	<b>2.78</b>
411	558	500		8210	Office Supplies	600		600	
0	21	225		8220	Operating Supplies	225		225	
0	85	0		8250	Small Tools & Minor Equipment	0		0	
1,189	2,285	2,000		8310	Advertising and Printing	2,000		2,000	
1,542	1,666	2,400		8320	Photocopying	2,500		2,500	
1,864	2,666	2,500		8330	Postage	2,750		2,750	
1,493	1,518	1,500		8340	Telephone	1,600		1,600	
107	7	200		8410	Dues, Memberships & Publications	200		200	
433	457	1,000		8420	Workshops and Conferences	1,000		1,000	
270	69	300		8430	Transportation	300		300	
0	0	0		8510	Professional Services	0		0	
9,629	10,277	10,000		8540	Contract Services	10,000		10,000	
16,575	0	0		8580	Special Projects	0		0	
127	388	300		8740	Bank Charges	400		400	
35,995	36,615	37,971		8810	Rent Interdepartmental	40,337		40,337	
1,150	1,225	1,275		8820	Insurance Interdepartmental	1,300		1,300	
12,914	14,054	13,207		8830	Management Services Interdept.	12,802		12,802	
42,598	46,918	46,646		8840	Information Services Interdept	47,023		47,023	
<b>126,297</b>	<b>118,809</b>	<b>120,024</b>			<b>Total Materials and Services</b>	<b>123,037</b>		<b>123,037</b>	
0	0	0		8948	Computers and Attachments	0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>	
<b>330,978</b>	<b>378,531</b>	<b>407,589</b>	<b>2.78</b>		<b>Total Department Expenses</b>	<b>438,644</b>	<b>2.78</b>	<b>438,644</b>	<b>2.78</b>
<b>Revenues</b>									
13,722	0	0		6110	Federal Awards	0		0	
2,853	0	0		6170	Intergovernmental Local Govt.	82,000		82,000	
0	0	0		6140	State Shared Revenues	0		0	
2,052	1,834	2,000		6200	Permits and Licenses	2,000		2,000	
77,068	122,117	178,000		6300	Charges for Services	132,000		132,000	
81	0	0		6310	Charges for Services-Rentals	0		0	
322	347	200		6990	Miscellaneous	250		250	
<b>96,098</b>	<b>124,298</b>	<b>180,200</b>			<b>Total Revenues</b>	<b>216,250</b>		<b>216,250</b>	
<b>Net Cost of Program</b>									
234,880	254,233	227,389			Expenditures less Revenue	222,394		222,394	
								217,390	

**Polk County  
Adopted Budget  
Fiscal Year 2017-18  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
320 Building Inspection	(Divn)
310 Community Development	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
44,733	56,563	75,912	2.28	8010	Clerical/Admin. Specialist	102,798	2.88	102,798	2.88	102,798	2.88
6,089	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
19,468	19,700	19,710	0.34	8040	Management/Supervisory	21,936	0.34	21,936	0.34	21,936	0.34
24,277	24,934	31,752	0.25	8050	Department Head	30,136	0.25	30,136	0.25	30,136	0.25
0	0	500		8080	Temporary/Part-Time	0		0		0	
2,087	1,870	1,500		8090	Overtime	2,000		2,000		2,000	
<b>96,654</b>	<b>103,067</b>	<b>129,374</b>	<b>2.87</b>		<b>Total Salaries</b>	<b>156,870</b>	<b>3.47</b>	<b>156,870</b>	<b>3.47</b>	<b>156,870</b>	<b>3.47</b>
17,193	21,784	27,169		8110	PERS-Retirement	37,649		37,649		37,649	
7,787	8,223	9,897		8120	Social Security/Medicare	12,001		12,001		12,001	
7,128	8,409	53,956		8140	Insurance	68,706		68,706		62,460	
514	545	647		8150	Unemployment	784		784		784	
256	277	310		8160	Workers Compensation Insurance	376		376		376	
<b>129,532</b>	<b>142,305</b>	<b>221,353</b>	<b>2.87</b>		<b>Total Personal Services</b>	<b>276,386</b>	<b>3.47</b>	<b>276,386</b>	<b>3.47</b>	<b>270,140</b>	<b>3.47</b>
405	441	600		8210	Office Supplies	600		600		600	
50	0	100		8220	Operating Supplies	500		500		500	
0	70	0		8240	Software & Maintenance	0		0		0	
2,073	895	1,000		8250	Small Tools & Minor Equip.	1,000		1,000		1,000	
72	303	600		8310	Advertising and Printing	600		600		600	
480	519	800		8320	Photocopying	800		800		800	
109	112	700		8330	Postage	500		500		500	
1,084	1,124	1,500		8340	Telephone	1,500		1,500		1,500	
269	7	800		8410	Dues, Memberships & Publicatns	800		800		800	
0	0	300		8420	Workshops and Conferences	300		300		300	
9,214	10,179	12,000		8430	Transportation	12,500		12,500		12,500	
0	0	500		8510	Professional Services	500		500		500	
216,483	279,126	249,000		8540	Contract Services	255,000		255,000		255,000	
6,379	8,062	7,000		8740	Bank Charges	10,000		10,000		10,000	
10	0	0		8790	Misc. Department Expense	0		0		0	
26,996	27,461	28,478		8810	Rent Interdepartmental	30,253		30,253		30,253	
4,800	5,000	5,500		8820	Insurance Interdepartmental	5,600		5,600		5,600	
13,530	14,829	14,957		8830	Management Services Interdept.	16,362		16,362		16,362	
24,977	25,874	27,113		8840	Information Services Interdept	28,119		28,119		28,119	
<b>306,931</b>	<b>374,002</b>	<b>350,948</b>			<b>Total Materials and Services</b>	<b>364,934</b>		<b>364,934</b>		<b>364,934</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>436,463</b>	<b>516,307</b>	<b>572,301</b>	<b>2.87</b>		<b>Total Department Expenses</b>	<b>641,320</b>	<b>3.47</b>	<b>641,320</b>	<b>3.47</b>	<b>635,074</b>	<b>3.47</b>
<b>Revenues</b>											
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
442,490	558,940	550,000		6200	Permits and Licenses	590,000		590,000		590,000	
2,364	0	0		6300	Charges for Services	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
<b>444,854</b>	<b>558,940</b>	<b>550,000</b>			<b>Total Revenues</b>	<b>590,000</b>		<b>590,000</b>		<b>590,000</b>	
<b>Net Cost of Program</b>											
(8,391)	(42,633)	22,301			Expenditures less Revenue	51,320		51,320		45,074	

**Polk County  
Adopted Budget  
Fiscal Year 2017-18  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
590 Environmental Health	(Divn)
310 Community Development	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
12,973	18,076	19,142	0.52	8010	Clerical/Admin. Specialist	20,899	0.62	20,899	0.62	20,899	0.62
0	0	0	0.00	8030	Professional/Technical	19,000	0.50	19,000	0.50	19,000	0.50
75,202	76,475	77,342	1.18	8040	Management/Supervisory	80,988	1.18	80,988	1.18	80,988	1.18
18,208	18,701	18,761	0.15	8050	Department Head	20,091	0.15	20,091	0.15	20,091	0.15
0	0	0		8080	Temporary/Part-Time	0		0		0	
2,804	4,471	2,500		8090	Overtime	4,000		4,000		4,000	
<b>109,187</b>	<b>117,723</b>	<b>117,745</b>	<b>1.85</b>		<b>Total Salaries</b>	<b>144,978</b>	<b>2.45</b>	<b>144,978</b>	<b>2.45</b>	<b>144,978</b>	<b>2.45</b>
21,670	27,364	24,726		8110	PERS-Retirement	34,795		34,795		34,795	
8,286	8,932	9,007		8120	Social Security/Medicare	11,091		11,091		11,091	
17,233	18,422	34,780		8140	Insurance	48,510		48,510		<b>44,100</b>	
557	601	589		8150	Unemployment	725		725		725	
994	1,044	1,060		8160	Workers Compensation Insurance	1,305		1,305		1,305	
<b>157,927</b>	<b>174,086</b>	<b>187,907</b>	<b>1.85</b>		<b>Total Personal Services</b>	<b>241,403</b>	<b>2.45</b>	<b>241,403</b>	<b>2.45</b>	<b>236,993</b>	<b>2.45</b>
291	441	350		8210	Office Supplies	500		500		500	
63	26	150		8220	Operating Supplies	250		250		250	
0	0	100		8230	Food Service & Supplies	100		100		100	
238	365	600		8250	Small Tools & Minor Equip.	1,000		1,000		1,000	
258	205	350		8310	Advertising and Printing	350		350		350	
471	519	700		8320	Photocopying	700		700		700	
539	523	700		8330	Postage	700		700		700	
1,098	1,122	1,250		8340	Telephone	1,250		1,250		1,250	
1,064	1,050	1,200		8410	Dues, Memberships & Publications	1,200		1,200		1,200	
222	313	600		8420	Workshops and Conferences	750		750		750	
3,683	3,654	4,500		8430	Transportation	5,000		5,000		5,000	
713	1,144	1,500		8510	Professional Services	1,500		1,500		1,500	
4,280	4,647	8,500		8540	Contract Services	7,500		7,500		7,500	
0	0	0		8580	Special Projects	0		0		0	
656	1,241	1,200		8740	Bank Charges	1,500		1,500		1,500	
26,996	27,461	28,478		8810	Rent Interdepartmental	30,253		30,253		30,253	
1,650	1,700	1,750		8820	Insurance Interdepartmental	1,800		1,800		1,800	
10,687	9,862	9,514		8830	Management Services Interdept.	8,899		8,899		8,899	
9,015	10,120	9,861		8840	Information Services Interdept	10,155		10,155		10,155	
<b>61,924</b>	<b>64,393</b>	<b>71,303</b>			<b>Total Materials &amp; Services</b>	<b>73,407</b>		<b>73,407</b>		<b>73,407</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>219,851</b>	<b>238,479</b>	<b>259,210</b>	<b>1.85</b>		<b>Total Department Expenses</b>	<b>314,810</b>	<b>2.45</b>	<b>314,810</b>	<b>2.45</b>	<b>310,400</b>	<b>2.45</b>
<b>Revenues</b>											
49,886	57,476	50,000		6050	Franchise Tax	65,000		65,000		65,000	
9,665	8,919	10,000		6110	Federal Awards	10,000		10,000		10,000	
0	0	0		6130	State Operating Grants	1,700		1,700		1,700	
0	0	0		6170	Intergovernmental Local Govt.	0		0		0	
169,823	190,518	185,000		6200	Permits and Licenses	200,000		200,000		200,000	
10,421	11,089	15,000		6300	Charges for Services	12,000		12,000		12,000	
0	0	0		6600	Fines & Forfeitures	0		0		0	
0	80	0		6990	Miscellaneous	0		0		0	
<b>239,795</b>	<b>268,082</b>	<b>260,000</b>			<b>Total Revenues</b>	<b>288,700</b>		<b>288,700</b>		<b>288,700</b>	
<b>Net Cost of Program</b>											
(19,944)	(29,603)	(790)			Expenditures less Revenue	26,110		26,110		21,700	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
410 Prosecution	(Divn)
410 District Attorney	(Dept)

FY 14-15	FY 15-16	FY 16-17		Acct.		FY 17-18	Tentatively	Recommended	
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
								for Approval	FTE
<b>Expenditures</b>									
212,604	206,753	233,238	6.00	8010	Clerical/Admin. Specialist	208,534	5.00	208,534	5.00
116,985	315,241	330,747	5.00	8030	Professional/Technical	365,324	5.00	365,324	5.00
94,505	100,488	139,560	1.65	8040	Management/Supervisory	151,081	1.65	151,081	1.65
0	0	0		6060	Elected Official	9,000		9,000	
(786)	0	0		8080	Temporary/Part-Time	0		0	
2,120	1,778	5,000		8090	Overtime	4,000		4,000	
<b>425,428</b>	<b>624,260</b>	<b>708,545</b>	<b>12.65</b>		<b>Total Salaries</b>	<b>737,939</b>	<b>11.65</b>	<b>737,939</b>	<b>11.65</b>
63,169	90,881	148,794		8110	PERS-Retirement	177,105		177,105	
30,962	46,383	54,204		8120	Social Security/Medicare	56,452		56,452	
129,422	173,663	237,820		8140	Insurance	230,670		<b>209,700</b>	
2,137	3,140	3,543		8150	Unemployment	3,690		3,690	
477	703	1,134		8160	Workers Comp. Insurance	1,181		1,181	
<b>651,595</b>	<b>939,030</b>	<b>1,154,040</b>	<b>12.65</b>		<b>Total Personal Services</b>	<b>1,207,037</b>	<b>11.65</b>	<b>1,207,037</b>	<b>11.65</b>
3,348	5,316	6,000		8210	Office Supplies	6,000		6,000	
480	498	500		8220	Operating Supplies	500		500	
0	8,761	8,500		8240	Software & Maintenance	8,500		8,500	
220	28,845	2,500		8250	Small Tools & Minor Equipment	10,500		10,500	
1,030	239	500		8310	Advertising and Printing	500		500	
6,004	5,138	5,500		8320	Photocopying	5,000		5,000	
1,408	729	1,500		8330	Postage	1,000		1,000	
2,951	5,644	8,500		8340	Telephone	8,750		8,750	
3,993	6,699	7,500		8410	Dues, Memberships & Publicatns	7,500		7,500	
3,159	6,642	12,500		8420	Workshops and Conferences	15,000		15,000	
167	1,622	2,500		8430	Transportation	3,000		3,000	
8,848	3,971	4,000		8510	Professional Services	4,000		4,000	
0	0	200		8520	Medical Care	200		200	
0	0	0		8540	Contract Services	0		0	
7,500	7,500	2,500		8550	Contracts-Other Public Agency	2,500		2,500	
5,000	5,763	6,000		8580	Special Projects	6,000		6,000	
0	0	0		8610	Repairs & Maintenance	0		0	
4,688	3,121	5,000		8730	Misc. Fees and Premiums	4,000		4,000	
72,461	47,997	56,439		8810	Rent Interdepartmental	60,203		60,203	
1,600	1,100	1,200		8820	Insurance Interdepartmental	1,300		1,300	
34,012	38,770	46,229		8830	Management Services Interdept.	45,845		45,845	
43,880	47,605	40,335		8840	Information Services Interdept.	49,953		49,953	
<b>200,749</b>	<b>225,960</b>	<b>217,903</b>			<b>Total Materials and Services</b>	<b>240,251</b>		<b>240,251</b>	
0	0	0		8948	Computers and Attachments	0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>	
<b>852,344</b>	<b>1,164,990</b>	<b>1,371,943</b>	<b>12.65</b>		<b>Total Department Expenses</b>	<b>1,447,288</b>	<b>11.65</b>	<b>1,447,288</b>	<b>11.65</b>
<b>Revenues</b>									
35,184	0	0		6110	Federal Awards	0		0	
350	0	0		6130	State Operating Grants	0		0	
40,253	0	0		6140	State Shared Revenues	0		0	
7,500	6,000	0		6170	Intergovernmental Local	0		0	
0	0	0		6200	Permits & Licenses	0		0	
57,483	65,087	67,500		6300	Charges for Services	65,000		65,000	
0	287	0		6750	Settlements	0		0	
0	70	0		6990	Miscellaneous	0		0	
<b>140,770</b>	<b>71,444</b>	<b>67,500</b>			<b>Total Revenues</b>	<b>65,000</b>		<b>65,000</b>	
<b>Net Cost of Program</b>									
711,574	1,093,546	1,304,443			Expenditures less Revenue	1,382,288		1,382,288	
								1,361,318	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
415 Support Enforcement	(Divn)
410 District Attorney	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
78,058	69,810	80,800	2.00	8010	Clerical/Admin. Specialist	82,206	2.00	82,206	2.00	82,206	2.00
73,284	54,942	64,992	1.00	8030	Professional/Technical	69,952	1.00	69,952	1.00	69,952	1.00
19,879	19,992	20,290	0.35	8040	Management/Supervisory	20,893	0.35	20,893	0.35	20,893	0.35
0	0	0		8080	Temporary/Part-Time	0		0		0	
2,959	1,870	1,000		8090	Overtime	2,500		2,500		2,500	
<b>174,180</b>	<b>146,614</b>	<b>167,082</b>	<b>3.35</b>		<b>Total Salaries</b>	<b>175,551</b>	<b>3.35</b>	<b>175,551</b>	<b>3.35</b>	<b>175,551</b>	<b>3.35</b>
30,143	25,194	35,087		8110	PERS-Retirement	42,132		42,132		42,132	
12,136	10,740	12,782		8120	Social Security/Medicare	13,430		13,430		13,430	
54,873	40,534	62,980		8140	Insurance	66,330		66,330		<b>60,300</b>	
871	742	835		8150	Unemployment	878		878		878	
192	165	267		8160	Workers Comp. Insurance	281		281		281	
<b>272,395</b>	<b>223,989</b>	<b>279,034</b>	<b>3.35</b>		<b>Total Personal Services</b>	<b>298,602</b>	<b>3.35</b>	<b>298,602</b>	<b>3.35</b>	<b>292,572</b>	<b>3.35</b>
1,008	629	1,000		8210	Office Supplies	1,000		1,000		1,000	
0	62	0		8220	Operating Supplies	0		0		0	
360	746	500		8250	Small Tools & Minor Equipment	500		500		500	
290	507	500		8310	Advertising and Printing	500		500		500	
966	848	1,500		8320	Photocopying	1,500		1,500		1,500	
1,962	1,834	2,000		8330	Postage	2,000		2,000		2,000	
3,173	2,004	4,000		8340	Telephone	4,000		4,000		4,000	
562	607	700		8410	Dues, Memberships & Publicatns	700		700		700	
499	694	1,500		8420	Workshops and Conferences	2,750		2,750		2,750	
0	116	250		8430	Transportation	250		250		250	
1,322	1,152	1,500		8510	Professional Services	1,500		1,500		1,500	
25,277	25,713	26,665		8810	Rent Interdepartmental	28,327		28,327		28,327	
550	600	650		8820	Insurance Interdepartmental	700		700		700	
13,851	14,324	13,520		8830	Management Services Interdept.	12,241		12,241		12,241	
8,267	8,525	8,096		8840	Information Services Interdept.	8,995		8,995		8,995	
<b>58,087</b>	<b>58,361</b>	<b>62,381</b>			<b>Total Materials and Services</b>	<b>64,963</b>		<b>64,963</b>		<b>64,963</b>	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>330,482</b>	<b>282,350</b>	<b>341,415</b>	<b>3.35</b>		<b>Total Department Expenses</b>	<b>363,565</b>	<b>3.35</b>	<b>363,565</b>	<b>3.35</b>	<b>357,535</b>	<b>3.35</b>
<b>Revenues</b>											
231,149	199,837	227,000		6110	Federal Awards	240,000		240,000		240,000	
28,397	27,509	27,500		6130	State Operating Grants	27,000		27,000		27,000	
0	0	0		6140	State Shared Revenues	0		0		0	
4,181	4,231	4,000		6300	Charges for Services	4,000		4,000		4,000	
0	250	0		6600	Fines & Forfeitures	0		0		0	
<b>263,727</b>	<b>231,827</b>	<b>258,500</b>			<b>Total Revenues</b>	<b>271,000</b>		<b>271,000</b>		<b>271,000</b>	
<b>Net Cost of Program</b>											
<b>66,755</b>	<b>50,523</b>	<b>82,915</b>			<b>Expenditures less Revenue</b>	<b>92,565</b>		<b>92,565</b>		<b>86,535</b>	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
418 Victim's Assistance	(Divn)
410 District Attorney	(Dept)

FY 14-15	FY 15-16	FY 16-17	Acct.		FY 17-18	Tentatively	Recommended		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
								for Approval	FTE
<b>Expenditures</b>									
0	72,313	100,000	2.65	8010	Clerical/Admin. Specialist	132,654	3.70	132,654	3.70
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-Time	0		0	
0	1,460	0		8090	Overtime	2,500		2,500	
0	<b>73,773</b>	<b>100,000</b>	2.65		<b>Total Salaries</b>	<b>135,154</b>	3.70	<b>135,154</b>	3.70
0	12,738	21,000		8110	PERS-Retirement	32,437		32,437	
0	5,409	7,650		8120	Social Security/Medicare	10,339		10,339	
0	27,654	49,820		8140	Insurance	73,260		73,260	
0	374	500		8150	Unemployment	676		676	
0	82	160		8160	Workers Comp. Insurance	216		216	
0	<b>120,030</b>	<b>179,130</b>	2.65		<b>Total Personal Services</b>	<b>252,082</b>	3.70	<b>252,082</b>	3.70
0	148	500		8210	Office Supplies	750		750	
0	2,090	6,000		8240	Software & Maintenance	6,000		6,000	
0	9,511	4,000		8250	Small Tools & Minor Equipment	2,500		2,500	
0	478	1,000		8310	Advertising and Printing	1,000		1,000	
0	678	1,500		8320	Photocopying	1,500		1,500	
0	861	1,500		8330	Postage	1,500		1,500	
0	1,072	2,000		8340	Telephone	1,500		1,500	
0	868	0		8410	Dues, Memberships & Publications	0		0	
0	150	1,000		8420	Workshops and Conferences	1,000		1,000	
0	0	200		8430	Transportation	200		200	
0	0	1,000		8510	Professional Services	1,000		1,000	
0	0	200		8580	Special Projects	200		200	
0	15,713	20,000		8810	Rent Interdepartmental	21,000		21,000	
0	600	600		8820	Insurance Interdepartmental	600		600	
0	9,324	6,916		8830	Management Services Interdept.	8,887		8,887	
0	5,525	3,748		8840	Information Services Interdept.	6,361		6,361	
0	<b>47,018</b>	<b>50,164</b>			<b>Total Materials and Services</b>	<b>53,998</b>		<b>53,998</b>	
0	0	0		8948	Computers and Attachments	0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>	
0	<b>167,048</b>	<b>229,294</b>	2.65		<b>Total Department Expenses</b>	<b>306,080</b>	3.70	<b>306,080</b>	3.70
<b>Revenues</b>									
0	62,550	0		6110	Federal Awards	0		0	
0	0	145,000		6130	State Operating Grants	125,000		125,000	
0	67,578	0		6140	State Shared Revenues	0		0	
0	0	0		6300	Charges for Services	0		0	
0	0	0		6750	Settlements	0		0	
0	<b>130,128</b>	<b>145,000</b>			<b>Total Revenues</b>	<b>125,000</b>		<b>125,000</b>	
<b>Net Cost of Program</b>									
0	36,920	84,294			Expenditures less Revenue	181,080		181,080	
								174,420	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
430 Patrol	(Divn)
430 Sheriff	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
201,744	208,816	210,664	3.95	8010	Clerical/Admin. Specialist	277,000	5.35	277,000	5.35	277,000	5.35
361,578	784,891	1,052,966	19.00	8030	Professional/Technical	1,094,981	19.00	1,094,981	19.00	1,094,981	19.00
420,544	428,447	562,360	7.00	8040	Management/Supervisory	539,626	6.50	539,626	6.50	539,626	6.50
96,748	100,500	103,500	1.00	8060	Elected Official	51,900	0.50	51,900	0.50	51,900	0.50
19,945	6,582	5,000		8080	Temporary/Part-Time	5,000		5,000		5,000	
54,137	107,081	100,000		8090	Overtime	150,000		150,000		150,000	
<b>1,154,696</b>	<b>1,636,317</b>	<b>2,034,490</b>	<b>30.95</b>		<b>Total Salaries</b>	<b>2,118,507</b>	<b>31.35</b>	<b>2,118,507</b>	<b>31.35</b>	<b>2,118,507</b>	<b>31.35</b>
216,041	327,099	427,243		8110	PERS-Retirement	508,442		508,442		508,442	
87,286	122,913	155,638		8120	Social Security/Medicare	162,066		162,066		162,066	
234,346	375,070	612,810		8140	Insurance	658,350		658,350		579,975	
5,316	7,728	10,172		8150	Unemployment	10,593		10,593		10,593	
36,750	53,875	77,311		8160	Workers Compensation Insurance	80,503		80,503		80,503	
<b>1,734,435</b>	<b>2,523,002</b>	<b>3,317,664</b>	<b>30.95</b>		<b>Total Personal Services</b>	<b>3,538,460</b>	<b>31.35</b>	<b>3,538,460</b>	<b>31.35</b>	<b>3,460,085</b>	<b>31.35</b>
2,687	3,393	4,000		8210	Office Supplies	4,000		4,000		4,000	
36,369	99,595	54,000		8220	Operating Supplies	58,000		58,000		58,000	
99,928	38,010	68,000		8225	Fuels and Lubricants	50,000		50,000		50,000	
0	5,818	0		8240	Software & Maintenance	27,500		27,500		27,500	
6,982	33,076	16,725		8250	Small Tools & Minor Equip	16,725		16,725		16,725	
2,407	1,787	3,000		8310	Advertising and Printing	3,000		3,000		3,000	
5,407	5,732	7,000		8320	Photocopying	7,000		7,000		7,000	
7,114	5,581	6,500		8330	Postage	6,500		6,500		6,500	
11,964	14,766	15,000		8340	Telephone	15,000		15,000		15,000	
1,375	2,285	2,000		8410	Dues, Memberships & Publicatns	2,300		2,300		2,300	
8,811	10,942	17,000		8420	Workshops and Conferences	20,000		20,000		20,000	
(75)	0	500		8430	Transportation	0		0		0	
11,737	15,491	8,000		8510	Professional Services	12,000		12,000		12,000	
169,511	184,340	245,000		8550	Contracts-Other Public Agency	225,000		225,000		225,000	
5,000	13,572	7,500		8580	Special Projects	5,000		5,000		5,000	
551	43,993	5,000		8610	Repairs and Maintenance	8,000		8,000		8,000	
45,392	55,145	65,000		8612	Vehicle Maint.-Sheriff	65,000		65,000		65,000	
6,722	81,911	30,000		8616	Vehicle - Set Up	32,000		32,000		32,000	
1,905	715	2,000		8620	Sheriff's Reserve Expense	2,000		2,000		2,000	
1,456	1,917	1,500		8740	Bank Charges	1,500		1,500		1,500	
(5)	18,801	0		8790	Misc. Dept. Expense	0		0		0	
126,386	128,564	133,323		8810	Rent Interdepartmental	141,633		141,633		141,633	
22,000	30,000	35,000		8820	Insurance Interdepartmental	50,000		50,000		50,000	
106,785	109,544	126,929		8830	Management Services Interdept.	129,119		129,119		129,119	
42,316	54,328	62,970		8840	Information Services Interdept	82,447		82,447		82,447	
<b>722,725</b>	<b>959,306</b>	<b>915,947</b>			<b>Total Materials and Services</b>	<b>963,724</b>		<b>963,724</b>		<b>963,724</b>	
32,000	180,607	55,000		8944	Vehicles	60,000		60,000		60,000	
5,100	0	0		8948	Computers & Attachments	0		0		0	
<b>37,100</b>	<b>180,607</b>	<b>55,000</b>			<b>Total Capital Outlay</b>	<b>60,000</b>		<b>60,000</b>		<b>60,000</b>	
<b>2,494,260</b>	<b>3,662,915</b>	<b>4,288,611</b>	<b>30.95</b>		<b>Total Department Expenses</b>	<b>4,562,184</b>	<b>31.35</b>	<b>4,562,184</b>	<b>31.35</b>	<b>4,483,809</b>	<b>31.35</b>
<b>Revenues</b>											
0	1,126	0		6110	Federal Awards	0		0		0	
0	0	0		6130	State Operating Grants	0		0		0	
0	0	0		6170	Intergovt. Local Govt.	0		0		0	
9,343	1,050	95,000		6180	Non-governmental Grants	95,000		95,000		95,000	
115,658	239,899	140,000		6300	Charges for Services	150,000		150,000		175,000	
3,063	2,770	0		6600	Fines & Forfeitures	10,000		10,000		10,000	
0	38,732	0		6750	Settlements	0		0		0	
2,980	905	3,000		6980	Donations	3,000		3,000		3,000	
480	13,169	0		6990	Miscellaneous	0		0		0	
4,001	3,950	5,000		7100	Proceeds from Sale of Assets	5,000		5,000		5,000	
<b>135,525</b>	<b>301,601</b>	<b>243,000</b>			<b>Total Revenues</b>	<b>263,000</b>		<b>263,000</b>		<b>288,000</b>	
<b>Net Cost of Program</b>											
2,358,735	3,361,314	4,045,611			Expenditures less Revenue	4,299,184		4,299,184		4,195,809	



**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

100 General	(Fund)
435 Jail	(Divn)
430 Sheriff	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
90,918	61,082	125,000	3.00	8010	Clerical/Admin. Specialist	130,000	3.00	130,000	3.00	130,000	3.00
1,193,828	1,220,281	1,360,188	24.00	8030	Professional/Technical	1,426,277	24.00	1,426,277	24.00	1,426,277	24.00
344,278	356,733	400,000	5.00	8040	Management/Supervisory	472,494	5.50	472,494	5.50	472,494	5.50
0	0	0	0.00	8060	Elected Official	51,900	0.50	51,900	0.50	51,900	0.50
0	44,666	0		8080	Temporary/Part-Time	0		0		0	
152,845	171,857	85,000		8090	Overtime	130,000		130,000		130,000	
<b>1,781,869</b>	<b>1,854,619</b>	<b>1,970,188</b>	<b>32.00</b>		<b>Total Salaries</b>	<b>2,210,671</b>	<b>33.00</b>	<b>2,210,671</b>	<b>33.00</b>	<b>2,210,671</b>	<b>33.00</b>
335,940	380,080	413,739		8110	PERS-Retirement	530,561		530,561		530,561	
136,111	142,522	150,719		8120	Social Security/Medicare	169,116		169,116		169,116	
351,624	336,129	633,600		8140	Insurance	693,000		693,000		610,500	
9,026	9,430	9,851		8150	Unemployment	11,053		11,053		11,053	
51,531	54,454	59,106		8160	Workers Compensation Insurance	66,320		66,320		66,320	
<b>2,666,101</b>	<b>2,777,234</b>	<b>3,237,203</b>	<b>32.00</b>		<b>Total Personal Services</b>	<b>3,680,722</b>	<b>33.00</b>	<b>3,680,722</b>	<b>33.00</b>	<b>3,598,222</b>	<b>33.00</b>
2,817	3,010	3,250		8210	Office Supplies	3,000		3,000		3,000	
64,198	98,615	75,000		8220	Operating Supplies	75,000		75,000		75,000	
1,207	925	2,500		8225	Fuels and Lubricants	1,500		1,500		1,500	
268,341	208,552	230,000		8230	Food Services and Supplies	240,000		240,000		240,000	
0	6,100	0		8240	Software & Maintenance	20,000		20,000		20,000	
5,227	28,127	3,500		8250	Small Tools & Minor Equipment	4,000		4,000		4,000	
698	147	1,500		8310	Advertising and Printing	1,500		1,500		1,500	
5,790	6,077	5,000		8320	Photocopying	6,000		6,000		6,000	
306	345	1,000		8330	Postage	1,000		1,000		1,000	
6,687	6,594	8,000		8340	Telephone	7,000		7,000		7,000	
0	4,763	0		8350	Utilities	0		0		0	
2,377	1,822	1,800		8410	Dues, Memberships & Publications	1,800		1,800		1,800	
1,907	2,963	15,000		8420	Workshops and Conferences	17,000		17,000		17,000	
0	0	250		8430	Transportation	0		0		0	
1,210	6,621	4,000		8510	Professional Services	6,000		6,000		6,000	
363,627	350,984	375,000		8520	Medical Care	450,000		450,000		450,000	
0	0	1,000		8550	Contracts-Other Public Agency	1,000		1,000		1,000	
0	1,200	1,000		8580	Special Projects	1,000		1,000		1,000	
4,763	10,746	7,500		8610	Repairs and Maintenance	10,000		10,000		10,000	
1,065	3,846	2,000		8612	Vehicle Maint.-Sheriff	3,500		3,500		3,500	
0	22,713	0		8616	Vehicle Set-up	0		0		0	
311,741	314,357	319,611		8810	Rent Interdepartmental	322,554		322,554		322,554	
47,500	50,000	53,000		8820	Insurance Interdepartmental	65,000		65,000		65,000	
131,587	156,770	145,009		8830	Management Services Interdept.	134,189		134,189		134,189	
31,525	40,000	32,384		8840	Information Services Interdept	42,341		42,341		42,341	
<b>1,252,573</b>	<b>1,325,277</b>	<b>1,287,304</b>			<b>Total Materials and Services</b>	<b>1,413,384</b>		<b>1,413,384</b>		<b>1,413,384</b>	
0	0	0		8920	Buildings	0		0		0	
0	27,497	0		8944	Vehicles	0		0		0	
69,926	0	0		8948	Computers and Attachments	0		0		0	
<b>69,926</b>	<b>27,497</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>3,988,600</b>	<b>4,130,008</b>	<b>4,524,507</b>	<b>32.00</b>		<b>Total Department Expenses</b>	<b>5,094,106</b>	<b>33.00</b>	<b>5,094,106</b>	<b>33.00</b>	<b>5,011,606</b>	<b>33.00</b>
<b>Revenues</b>											
5,850	4,322	10,000		6110	Federal Grants	10,000		10,000		10,000	
0	938	0		6130	State Operating Grants	0		0		0	
359,169	320,000	350,000		6140	State Shared Revenues	350,000		350,000		350,000	
11,508	15,733	25,000		6300	Charges for Services	20,000		20,000		20,000	
40	316	0		6600	Fines & Forfeitures	0		0		0	
10,051	7,937	0		6750	Settlements	0		0		0	
35,218	40,532	10,000		6820	Commission	10,000		10,000		10,000	
13,770	20,570	10,000		6990	Miscellaneous	10,000		10,000		10,000	
<b>435,606</b>	<b>410,348</b>	<b>405,000</b>			<b>Total Revenues</b>	<b>400,000</b>		<b>400,000</b>		<b>400,000</b>	
<b>Net Cost of Program</b>											
3,552,994	3,719,660	4,119,507			Expenditures less Revenue	4,694,106		4,694,106		4,611,606	

**Polk County  
Adopted Budget  
Fiscal Year 2017-18  
Beginning July 1, 2017  
Expenditures**

100 General Fund	(Fund)
457 Community Corrections	(Divn)
457 Community Corrections	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
99,271	110,867	126,659	3.00	8010	Clerical/Admin. Specialist	135,935	3.00	135,935	3.00	135,935	3.00
0	0	0	0.00	8020	Laborer	0	0.00	0	0.00	0	0.00
504,017	512,787	577,628	9.00	8030	Professional/Technical	623,455	10.00	623,455	10.00	623,455	10.00
72,635	85,367	80,558	1.00	8040	Management/Supervisory	84,179	1.00	84,179	1.00	84,179	1.00
59,861	61,829	62,647	0.55	8050	Department Head	54,000	0.55	54,000	0.55	54,000	0.55
28,877	15,966	0		8080	Temporary/Part-time	0	0.00	0	0.00	0	0.00
9,145	24,417	10,000		8090	Overtime	10,000		10,000		10,000	
<b>773,806</b>	<b>811,233</b>	<b>857,492</b>	<b>13.55</b>		<b>Total Salaries</b>	<b>907,569</b>	<b>14.55</b>	<b>907,569</b>	<b>14.55</b>	<b>907,569</b>	<b>14.55</b>
140,377	177,846	180,073		8110	PERS-Retirement	199,665		199,665		199,665	
57,480	60,055	65,598		8120	Social Security/Medicare	69,429		69,429		69,429	
199,719	204,166	260,160		8140	Insurance	291,000		291,000		<b>261,900</b>	
3,870	4,071	4,287		8150	Unemployment	4,538		4,538		4,538	
20,415	21,190	25,725		8160	Workers Comp. Insurance	27,227		27,227		27,227	
<b>1,195,667</b>	<b>1,278,561</b>	<b>1,393,336</b>	<b>13.55</b>		<b>Total Personal Services</b>	<b>1,499,428</b>	<b>14.55</b>	<b>1,499,428</b>	<b>14.55</b>	<b>1,470,328</b>	<b>14.55</b>
2,481	4,083	6,000		8210	Office Supplies	6,000		6,000		6,000	
2,677	9,751	4,000		8220	Operating Supplies	4,000		4,000		4,000	
0	0	1,000		8225	Fuels & Lubricants	1,000		1,000		1,000	
0	0	0		8240	Software and Maintenance	3,500		3,500		3,500	
1,649	4,276	5,000		8250	Small Tools & Minor Equip.	5,000		5,000		5,000	
1,835	2,246	3,000		8310	Advertising & Printing	2,500		2,500		2,500	
3,942	5,390	4,000		8320	Photocopying	5,000		5,000		5,000	
3,832	3,293	4,000		8330	Postage	4,000		4,000		4,000	
8,296	6,983	7,500		8340	Telephone	7,500		7,500		7,500	
31,957	30,712	30,000		8350	Utilities	30,000		30,000		30,000	
1,033	950	1,000		8410	Dues, Memberships & Publ	1,000		1,000		1,000	
1,848	1,612	2,000		8420	Workshops and Conferences	2,000		2,000		2,000	
7,361	6,988	8,000		8430	Transportation	7,500		7,500		7,500	
202,834	159,539	150,000		8510	Professional Services	125,000		125,000		125,000	
10,000	25,400	35,000		8540	Contract Services	30,000		30,000		30,000	
3,120	3,214	3,000		8550	Contract - Other Public Agencies	3,500		3,500		3,500	
116	250	25,000		8580	Special Projects	15,000		15,000		15,000	
17,969	20,751	10,000		8610	Repairs and Maintenance	5,000		5,000		5,000	
0	68	1,000		8614	Vehicle Maintenance	1,000		1,000		1,000	
138,309	126,000	145,000		8660	Rentals	150,000		150,000		150,000	
0	19,585	25,000		8670	Boarding Expense	75,000		75,000		75,000	
19	10	0		8790	Misc. Dept. Expenses	0		0		0	
2,300	2,600	2,750		8820	Insurance Interdepartmental	3,000		3,000		3,000	
63,099	64,360	63,597		8830	Management Services Interdept.	58,507		58,507		58,507	
35,541	35,637	33,209		8840	Information Services Interdept.	34,104		34,104		34,104	
<b>540,218</b>	<b>533,698</b>	<b>569,056</b>			<b>Total Materials and Services</b>	<b>579,111</b>		<b>579,111</b>		<b>579,111</b>	
0	0	0		8920	Buildings	0		0		0	
0	0	0		8944	Vehicles	0		0		0	
0	0	0		8948	Computers and Attachments	0		0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>1,735,885</b>	<b>1,812,259</b>	<b>1,962,392</b>	<b>13.55</b>		<b>Total Department Expenses</b>	<b>2,078,539</b>	<b>14.55</b>	<b>2,078,539</b>	<b>14.55</b>	<b>2,049,439</b>	<b>14.55</b>
<b>Revenues</b>											
63,233	31,495	25,000		6110	Federal Awards	25,000		25,000		25,000	
1,561,162	1,880,031	1,725,000		6130	State Operating Grants	1,850,000		1,850,000		<b>1,900,000</b>	
0	0	0		6130	State Operating Grant-Drug Court	0		0		0	
208,007	201,122	210,000		6300	Charges for Services	200,000		200,000		200,000	
2,005	2,207	2,500		6990	Miscellaneous	2,500		2,500		2,500	
0	1,800	0		7100	Proceeds from Sale of Assets	0		0		0	
<b>1,834,407</b>	<b>2,116,655</b>	<b>1,962,500</b>			<b>Total Revenues</b>	<b>2,077,500</b>		<b>2,077,500</b>		<b>2,127,500</b>	
<b>Net Cost of Program</b>											
(98,522)	(304,396)	(108)			Expenditures less Revenue	1,039		1,039		(78,061)	

Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures

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

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	Acct. FTE Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>										
0	0	0	8220	Operating Supplies	0		0		0	
0	0	0	8420	Workshops & Conferences	0		0		0	
0	0	0	8510	Prof. Services	0		0		0	
932	0	0	8580	Special Projects	0		0		0	
184	0	250	8590	Boards & Commissions Expense	250		250		250	
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	
4,869	1,626	500	8790	Misc. Department Expenses	500		500		500	
<b>8,985</b>	<b>4,626</b>	<b>3,750</b>		<b>Total Materials and Services</b>	<b>3,750</b>		<b>3,750</b>		<b>3,750</b>	
0	0	0	8910	Land	0		0		0	
0	0	0	8920	Buildings	0		0		0	
0	0	0		<b>Total Capital Outlay</b>	0		0		0	
<b>Transfers to Other Funds</b>										
39,768	63	80,000	9810	Transfer to Public Works Fund	80,000		80,000		80,000	
97,500	115,000	107,500	9820	Transfer to Dog Control Fund	100,000		100,000		100,000	
5,000	5,000	5,000	9830	Transfer to Marine Patrol Fund	5,000		5,000		5,000	
5,000	5,000	5,000	9835	Transfer to Law Library Fund	5,000		5,000		5,000	
0	10,000	0	9836	Transfer to Domestic Mediation	5,000		5,000		5,000	
234,500	215,000	275,000	9840	Transfer to Public Health Fund	310,000		310,000		310,000	
700,000	800,000	830,000	9850	Transfer to Juvenile Fund	825,000		825,000		<b>800,000</b>	
0	75,000	75,000	9860	Transfer to Fair Fund	75,000		75,000		75,000	
0	0	40,000	9880	Transfer to Veteran's Services F	65,000		65,000		65,000	
0	0	0	9884	Transfer to Insurance Fund	150,000		150,000		150,000	
<b>1,081,768</b>	<b>1,225,063</b>	<b>1,417,500</b>		<b>Total Transfers</b>	<b>1,620,000</b>		<b>1,620,000</b>		<b>1,595,000</b>	
<b>1,090,753</b>	<b>1,229,689</b>	<b>1,421,250</b>		<b>Total Departmental Expense</b>	<b>1,623,750</b>		<b>1,623,750</b>		<b>1,598,750</b>	
<b>Fund Contingency and Unappropriated Ending Fund Balance</b>										
0	0	3,931,378	9990	Fund Operating Contingency	3,831,711		3,822,226		<b>3,804,521</b>	
0	0	0	9995	Unaprop. Ending Fund Balance	0		0		0	
<b>Revenues</b>										
2,569,879	3,383,828	4,700,000	6000	Beginning Fund Balance	5,200,000		5,200,000		<b>4,800,000</b>	
8,226,389	8,597,826	9,000,000	6010	Property Taxes	9,350,000		9,350,000		9,350,000	
338,295	243,484	330,000	6020	Property Taxes Previous Years	275,000		275,000		275,000	
0	1,555,739	1,750,000	6020	Property Taxes - Operating Levy	2,100,000		2,100,000		2,100,000	
0	0	0	6017	Property Taxes- Levy Previous Y	25,000		25,000		25,000	
78,248	324,310	300,000	6050	Franchise Tax	310,000		310,000		310,000	
774,459	721,359	0	6120	Federal Pmts in Lieu of Tax (O 8	0		0		0	
39,769	63	80,000	6140	State Shared Revenues	80,000		80,000		80,000	
476,150	478,735	475,000	6142	State Shared Revenues - Excise	475,000		475,000		475,000	
21,342	20,140	20,000	6170	Intergovernmental Local Gov't	20,000		20,000		20,000	
2,288	2,288	2,000	6310	Charges for Services - Rentals	2,000		2,000		2,000	
60,264	93,360	60,000	6600	Fines and Forfeitures	75,000		75,000		75,000	
27,051	48,482	35,000	6800	Interest Income	60,000		60,000		<b>85,000</b>	
90	0	0	6980	Donations	0		0		0	
271	2,318	5,000	6990	Miscellaneous	5,000		5,000		5,000	
0	1,111	2,500	7100	Proceeds from Sale of Assets	2,500		2,500		2,500	
0	0	0	7920	Transfer from Other Fund	0		0		0	
<b>12,614,495</b>	<b>15,473,043</b>	<b>16,759,500</b>		<b>Total Revenues</b>	<b>17,979,500</b>		<b>17,979,500</b>		<b>17,604,500</b>	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

245 Juvenile	(Fund)
460 Juvenile Probations	(Divn)
460 Juvenile Probations	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
13,675	12,130	16,000	0.50	8010	Clerical/Admin. Specialist	15,000	0.50	15,000	0.50	15,000	0.50
224,412	229,587	248,500	4.00	8030	Professional/Technical	250,000	4.00	250,000	4.00	250,000	4.00
66,243	67,476	68,500	1.00	8040	Management/Supervisory	70,000	1.00	70,000	1.00	70,000	1.00
48,977	50,587	51,000	0.45	8050	Department Head	51,000	0.45	51,000	0.45	51,000	0.45
2,050	0	0		8080	Temporary Part-Time	0		0		0	
8,516	13,046	10,000		8090	Overtime	7,500		7,500		7,500	
<b>363,873</b>	<b>372,826</b>	<b>394,000</b>	<b>5.95</b>		<b>Total Salaries</b>	<b>393,500</b>	<b>5.95</b>	<b>393,500</b>	<b>5.95</b>	<b>393,500</b>	<b>5.95</b>
68,388	84,380	82,740		8110	PERS-Retirement	96,408		96,408		96,408	
26,676	27,535	30,141		8120	Social Security/Medicare	30,103		30,103		30,103	
72,987	69,543	111,860		8140	Insurance	117,810		117,810		107,100	
1,842	1,890	1,970		8150	Unemployment	1,968		1,968		1,968	
10,584	11,020	9,850		8160	Workers Comp. Insurance	9,838		9,838		9,838	
<b>544,350</b>	<b>567,194</b>	<b>630,561</b>	<b>5.95</b>		<b>Total Personal Services</b>	<b>649,625</b>	<b>5.95</b>	<b>649,625</b>	<b>5.95</b>	<b>638,915</b>	<b>5.95</b>
605	752	700		8210	Office Supplies	700		700		700	
811	775	1,000		8220	Operating Supplies	1,000		1,000		1,000	
0	0	250		8250	Small Tools & Minor Equipment	250		250		250	
476	638	250		8310	Advertising and Printing	250		250		250	
1,899	1,582	2,000		8320	Photocopying	2,000		2,000		2,000	
1,343	987	1,800		8330	Postage	1,800		1,800		1,800	
3,580	3,156	4,000		8340	Telephone	4,000		4,000		4,000	
0	0	50		8350	Utilities	50		50		50	
2,298	2,053	2,500		8410	Dues, Memberships & Publicatns	2,500		2,500		2,500	
732	1,879	2,500		8420	Workshops and Conferences	2,500		2,500		2,500	
6,015	6,916	7,000		8430	Transportation	7,000		7,000		7,000	
0	713	0		8510	Professional Services	0		0		0	
5,751	1,095	4,146		8580	Special Projects	4,373		4,373		5,083	
0	0	0		8614	Vehicle Maint. - Gen. Svcs.	0		0		0	
51,310	53,079	54,406		8810	Rent Interdepartmental	60,000		60,000		60,000	
1,550	1,700	1,800		8820	Insurance Interdepartmental	1,950		1,950		1,950	
27,605	27,919	27,727		8830	Management Services Interdept.	25,742		25,742		25,742	
13,287	13,721	12,968		8840	Information Services Interdept	13,765		13,765		13,765	
10,000	17,566	19,241		8850	Human Serv. Admin. Interdept.	20,000		20,000		20,000	
<b>127,262</b>	<b>134,531</b>	<b>142,338</b>			<b>Total Materials &amp; Services</b>	<b>147,880</b>		<b>147,880</b>		<b>148,590</b>	
0	0	0		8944	Vehicles	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>671,612</b>	<b>701,725</b>	<b>772,899</b>	<b>5.95</b>		<b>Total Dept Expenses</b>	<b>797,505</b>	<b>5.95</b>	<b>797,505</b>	<b>5.95</b>	<b>787,505</b>	<b>5.95</b>
<b>Revenues</b>											
(62,251)	(65,381)	0		6000	Beginning Fund Balance	0		0		15,000	
0	0	0		6110	Federal Awards	0		0		0	
215,706	243,513	275,000		6130	State Operating Grants	225,000		225,000		225,000	
0	2,058	0		6170	Intergovernmental Local	0		0		0	
0	(304)	0		6300	Charges for Services	0		0		0	
2,776	2,776	3,000		6310	Charges for Services-Rentals	3,000		3,000		3,000	
0	0	0		6750	Settlements	0		0		0	
0	0	0		6990	Miscellaneous	0		0		0	
450,000	465,000	490,000		7910	Transfer from General Fund	525,000		525,000		510,000	
<b>606,231</b>	<b>647,662</b>	<b>768,000</b>			<b>Total Revenues</b>	<b>753,000</b>		<b>753,000</b>		<b>753,000</b>	
<b>Net Cost of Program</b>											
(65,381)	(54,063)	4,899			Expenditures less Revenue	44,505		44,505		34,505	

**Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures**

245 Juvenile	(Fund)
462 Juvenile Sanctions	(Divn)
460 Juvenile Probations	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
1,116	1,170	1,000		8220	Operating Supplies	1,000		1,000		1,000	
197	0	0		8420	Workshops & Conferences	0		0		0	
0	0	0		8510	Professional Services	0		0		0	
10,000	12,000	15,000		8540	Contract Services	18,000		17,500		17,500	
274,498	320,676	360,000		8550	Contracts-Other Public Agency	340,000		340,000		340,000	
0	1,726	0		8740	Bank Charges	0		0		0	
3,974	3,415	4,101		8830	Management Services	3,461		3,461		3,461	
3,626	0	0		8850	Human Services Admin.	0		0		0	
<b>293,411</b>	<b>338,987</b>	<b>380,101</b>			<b>Total Materials &amp; Services</b>	<b>362,461</b>		<b>361,961</b>		<b>361,961</b>	
0	0	0		8948	Computers & Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	0		0		0	
0	0	0		9990	Contingency	0		0		0	
<b>293,411</b>	<b>338,987</b>	<b>380,101</b>	<b>0.00</b>		<b>Total Dept Expenses</b>	<b>362,461</b>	<b>0.00</b>	<b>361,961</b>	<b>0.00</b>	<b>361,961</b>	<b>0.00</b>
<b>Revenues</b>											
93,523	70,806	30,000		6000	Beginning Fund Balance	82,500		82,500		82,500	
13,450	16,142	0		6130	State Operating Grants	15,000		15,000		15,000	
7,244	3,543	15,000		6300	Charges for Services	5,000		5,000		5,000	
0	0	0		6990	Miscellaneous	0		0		0	
250,000	335,000	340,000		7910	Transfer from General Fund	300,500		300,000		<b>290,000</b>	
<b>364,217</b>	<b>425,491</b>	<b>385,000</b>			<b>Total Revenues</b>	<b>403,000</b>		<b>402,500</b>		<b>392,500</b>	
<b>Net Cost of Program</b>											
70,806	86,504	(4,899)			Expenditures less Revenue	(40,539)		(40,539)		(30,539)	

Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures

610 Management Services	(Fund)
195 M/S Non-Departmental	(Divn)
199 Non-Departmental	(Dept)

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
0	0	243,131		8944	Vehicles	346,832		346,832		346,832	
0	0	0		9805	Transfer to General Fund	0		0		0	
275,000	750,000	800,000		9880	Trans. to Building Impr. Fund	850,000		850,000		850,000	
<b>275,000</b>	<b>750,000</b>	<b>1,043,131</b>			<b>Total Department Expenses</b>	<b>1,196,832</b>		<b>1,196,832</b>		<b>1,196,832</b>	
<b>Revenues</b>											
337,438	563,789	300,000		6000	Beginning Balance	700,000		700,000		850,000	
1,253,593	1,293,483	1,430,000		6300	Charges for Services	1,500,000		1,500,000		1,500,000	
0	0	0		6990	Miscellaneous	0		0		0	
0	0	0		7100	Intergovernmental Local Govt.	0		0		0	
<b>1,591,031</b>	<b>1,857,272</b>	<b>1,730,000</b>			<b>Total Revenues</b>	<b>2,200,000</b>		<b>2,200,000</b>		<b>2,350,000</b>	
<b>Net Cost of Program</b>											
<b>1,316,031</b>	<b>1,107,272</b>	<b>686,869</b>			<b>Expenditures less Revenues</b>	<b>1,003,168</b>		<b>1,003,168</b>		<b>1,153,168</b>	

610 Management Services	(Fund)
820 Courthouse Building Maint	(Divn)
810 General Services	(Dept)

Polk County  
Adopted Budget  
Fiscal Year 2017-2018  
Beginning July 1, 2017  
Expenditures

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
172,012	168,866	150,720	4.50	8020	Laborer	222,500	6.00	222,500	6.00	243,215	6.50
40,063	39,421	40,009	0.70	8040	Management/Supervisory	41,131	0.70	41,131	0.70	41,131	0.70
15,157	13,382	10,000		8080	Temporary/Part-Time	12,500		12,500		12,500	
3,446	3,717	4,000		8090	Overtime	4,000		4,000		4,000	
230,678	225,386	204,729	5.20		<b>Total Salaries</b>	280,131	6.70	280,131	6.70	300,846	7.20
35,647	40,746	42,993		8110	PERS-Retirement	68,632		68,632		73,707	
17,326	16,829	15,662		8120	Social Security/Medicare	21,430		21,430		23,015	
68,324	76,077	97,760		8140	Insurance	132,660		132,660		142,560	
1,200	1,152	1,024		8150	Unemployment	1,401		1,401		1,504	
7,236	6,922	6,142		8160	Workers Compensation Ins.	8,404		8,404		9,025	
360,411	367,112	368,309	5.20		<b>Total Personal Services</b>	512,658	6.70	512,658	6.70	550,658	7.20
77	85	250		8210	Office Supplies	250		250		250	
10,466	14,527	15,000		8220	Operating Supplies	15,000		15,000		15,000	
2,118	2,203	1,000		8250	Small Tools & Minor Equipment	2,500		2,500		2,500	
8	0	100		8310	Advertising and Printing	100		100		100	
0	0	25		8320	Photocopying	25		25		25	
0	0	25		8330	Postage	25		25		25	
0	0	200		8340	Telephone	200		200		200	
139,429	130,445	150,000		8350	Utilities	140,000		140,000		192,000	
0	62	100		8410	Dues, Memberships & Publicatns	100		100		100	
186	0	500		8420	Workshops and Conferences	500		500		500	
3,070	5,048	2,000		8430	Transportation	3,000		3,000		3,000	
554	831	1,000		8510	Professional Services	1,000		1,000		1,000	
3,369	6,000	3,000		8540	Contract Services	4,000		4,000		4,000	
17,703	29,213	20,000		8610	Repairs and Maintenance	30,000		30,000		30,000	
176,980	188,414	193,200			<b>Total Materials and Services</b>	196,700		196,700		248,700	
0	0	0		8920	Buildings	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	0		0		0	
537,391	555,526	561,509	5.20		<b>Total Department Expenses</b>	709,358	6.70	709,358	6.70	799,358	7.20
<b>Revenues</b>											
24,496	25,383	25,000		6300	Charges for Services	75,000		75,000		75,000	
580,028	580,022	611,865		6310	Charges for Services-Rentals	650,000		650,000		650,000	
0	0	0		6990	Miscellaneous	0		0		0	
604,524	605,405	636,865			<b>Total Revenues</b>	725,000		725,000		725,000	
<b>Net Cost of Program</b>											
67,133	49,879	75,356			Expenditures less Revenues	15,642		15,642		(74,358)	

610 Management Services	(Fund)
850 Finance	(Divn)
850 Administrative Officer	(Dept)

Polk County  
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Expenditures

FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Adopted	FTE	Acct. Num.	Description	FY 17-18 Proposed	FTE	Tentatively Approved	FTE	Recommended for Approval	FTE
<b>Expenditures</b>											
128,888	133,657	153,703	2.90	8010	Clerical/Admin. Specialist	165,987	2.90	165,987	2.90	165,987	2.90
0	0	56,250	0.75	8040	Management/Supervisory	57,600	0.80	57,600	0.80	57,600	0.80
80,400	81,847	90,576	0.60	8050	Department Head	88,500	0.55	88,500	0.55	88,500	0.55
37,974	40,002	0	0.00	8060	Elected Official	0	0.00	0	0.00	0	0.00
0	0	500		8080	Temporary/Part-time	0		0		0	
9,745	12,144	10,000		8090	Overtime	12,000		12,000		12,000	
256,807	267,650	311,029	4.25		<b>Total Salaries</b>	324,087	4.25	324,087	4.25	324,087	4.25
47,282	57,124	65,316		8110	PERS-Retirement	79,401		79,401		79,401	
17,473	18,222	23,794		8120	Social Security/Medicare	24,793		24,793		24,793	
51,068	54,211	79,900		8140	Insurance	84,150		84,150		84,150	
1,086	1,132	1,555		8150	Unemployment	1,620		1,620		1,620	
618	668	622		8160	Workers Compensation Ins.	648		648		648	
374,314	399,007	482,215	4.25		<b>Total Personal Services</b>	514,700	4.25	514,700	4.25	514,700	4.25
363	167	500		8210	Office Supplies	500		500		500	
533	406	250		8220	Operating Supplies	250		250		250	
0	6,783	0		8240	Software & Maintenance	7,000		7,000		7,000	
0	1,942	500		8250	Small Tools & Minor Equipment	500		500		500	
2,880	3,471	2,500		8310	Advertising and Printing	2,500		2,500		2,500	
420	502	1,500		8320	Photocopying	1,500		1,500		1,500	
2,232	2,167	2,500		8330	Postage	2,500		2,500		2,500	
2,099	1,815	2,500		8340	Telephone	2,500		2,500		2,500	
19,818	38,768	25,000		8410	Dues, Memberships & Publicatns	25,000		25,000		25,000	
1,348	1,130	750		8420	Workshops and Conferences	750		750		750	
0	0	250		8430	Transportation	250		250		250	
13,146	0	7,500		8510	Professional Services	7,500		7,500		67,500	
37,485	40,715	45,000		8540	Contract Services	45,000		45,000		45,000	
24	0	200		8580	Special Projects	200		200		200	
0	0	200		8610	Repairs and Maintenance	200		200		200	
4,359	5,037	5,000		8740	Bank Charges	5,000		5,000		5,000	
0	0	0		8790	Misc. Department Expenses	0		0		0	
84,707	102,903	94,150			<b>Total Materials and Services</b>	101,150		101,150		161,150	
0	0	0		8948	Computers and Attachments	0		0		0	
0	0	0			<b>Total Capital Outlay</b>	0		0		0	
459,021	501,910	576,365	4.25		<b>Total Department Expense</b>	615,850	4.25	615,850	4.25	675,850	4.25
<b>Revenues</b>											
130	360	0		6300	Charges for Services	0		0		0	
1,985	730	0		6990	Miscellaneous	0		0		0	
2,115	1,090	0			<b>Total Revenues</b>	0		0		0	
<b>Net Cost of Program</b>											
456,906	500,820	576,365			<b>Expenditures less Revenues</b>	615,850		615,850		675,850	