

Budget Adoption



JOSEPHINE COUNTY, OREGON

Budget 2015-16

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**BEFORE THE BOARD OF COMMISSIONERS FOR JOSEPHINE COUNTY
STATE OF OREGON**

In the Matter of Adoption of the Budget for the Fiscal Year 2015-16 and Making Appropriations.

Resolution No. 2015-026

WHEREAS, on June 17, 2015, the Board of County Commissioners for Josephine County met to hear public comment on the 2015-16 Budget as approved by the Budget Committee, which has been published according to law, in the *The Daily Courier* Newspaper and Josephine County Website on June 10, 2015; and

WHEREAS, the Board did then in public meetings instruct the Budget Officer to prepare revisions and adjustments within limits to the Budget Committee approved budget all in accordance with ORS 294.453 and 294.456,

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners of Josephine County hereby adopts the budget for the fiscal year 2015-16 in the total amount of \$78,843,700 which includes appropriations of \$77,565,000 and full time equivalents (FTE) not to exceed 320.66, now on file at the office of the Josephine County Board of County Commissioners, and

NOW, BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated as follows:

<u>FUNDS/OBJECT CLASSIFICATIONS</u>	<u>APPROPRIATION</u>	<u>FTE</u>
10 - General Fund:		
Assessor's Office	1,171,000	15.00
Treasurer's Office	444,000	4.00
Clerk's Office	572,000	5.00
Surveyor's Office	74,000	1.01
Planning	492,000	6.00
Forestry	949,000	8.80
General Government	460,000	-
Emergency Management	157,000	1.00
Court Facilities	245,600	-
Veteran's Service Office	215,000	3.00
Nondepartmental:		
Interfund Transfers	3,927,900	
Contingency	3,054,500	
Total General Fund	11,762,000	43.81
12 - Public Safety Fund		
Sheriff's Office - Adult Jail	2,386,300	29.60
Sheriff's Office - Patrol & Dispatch Operations	1,519,800	12.70
Sheriff's Office - All Other Programs	1,287,500	9.00
District Attorney's Office	1,990,300	23.00
Juvenile Justice	982,700	8.60
Nondepartmental:		
Interfund Transfers	853,700	
Contingency	122,700	
Total Public Safety Fund	9,143,000	82.90

13 - Adult Corrections Fund:

Personnel Services	2,748,000	30.00
Materials and Services	1,468,300	
Interfund Transfers	534,000	
Contingency	872,700	
Total Adult Corrections Fund	5,623,000	30.00

11 - Public Works Fund:

Personnel Services	3,998,200	51.35
Materials and Services	1,345,800	
Interfund Transfers	1,734,400	
Contingency	1,444,600	
Total Public Works Fund	8,523,000	51.35

14 - Public Health Fund:

Personnel Services	1,791,300	27.00
Materials and Services	820,600	
Interfund Transfers	289,100	
Contingencies	380,000	
Total Public Health Fund	3,281,000	27.00

15 - Mental Health Fund:

Personnel Services	74,700	1.00
Materials and Services	5,577,000	
Interfund Transfers	77,000	
Debt Service	21,000	
Contingency	142,300	
Total Mental Health Fund	5,892,000	1.00

Internal Service Funds:**40 - Administrative Internal Service Fund**

Board of County Commissioners	507,000	5.50
Finance	553,000	5.00
Human Resources	326,000	3.00
Property Management	65,000	0.50
Information Technology	826,000	6.00
Communications	265,000	2.00
Geographical Information Systems	162,000	1.20
Legal Counsel	476,000	4.35
Law Library	142,000	0.65
Nondepartmental:		
Debt Service (Finance)	39,500	
Interfund Transfers	125,000	
Contingency	322,500	
Fund Total	3,809,000	28.20

41 - County Buildings and Fleet Fund

Building Operations and Maintenance	1,935,300	16.00
County Fleet	732,000	2.65
Nondepartmental:		
Interfund Transfers	326,900	
Contingency	350,800	
Fund Total	3,345,000	18.65

Total Internal Service Funds

7,154,000	46.85
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Special Revenue Funds:

16 - Grant Projects Fund

Economic Development	421,000	
Title III-SRS	506,000	
Community Development Block Grant (CDBG)	150,000	
Interfund Transfers	679,000	
Contingency	607,000	
Fund Total	<u>2,363,000</u>	<u>-</u>

20 - Building and Safety Fund

Personnel Services	389,300	4.50
Materials and Services	156,300	
Interfund Transfers	78,900	
Contingency	709,500	
Fund Total	<u>1,334,000</u>	<u>4.50</u>

21 - Commission for Children and Families Fund

Materials and Services	150,000	
Interfund Transfers	1,000	
Contingency	7,000	
Fund Total	<u>158,000</u>	<u>-</u>

22 - Court Security Fund

Materials and Services	65,000	
Contingency	12,000	
Fund Total	<u>77,000</u>	<u>-</u>

23 - Fairgrounds Fund

Personnel Services	147,200	2.55
Materials and Services	455,400	
Interfund Transfers	92,900	
Contingency	7,500	
Fund Total	<u>703,000</u>	<u>2.55</u>

24 - Parks Fund

Personnel Services	423,600	6.80
Materials and Services	550,000	
Interfund Transfers	97,400	
Contingency	78,000	
Fund Total	<u>1,149,000</u>	<u>6.80</u>

25 - Transit Fund

Personnel Services	888,600	16.50
Materials and Services	616,400	
Interfund Transfers	714,200	
Contingency	204,800	
Fund Total	<u>2,424,000</u>	<u>16.50</u>

30 - County Clerk Records Fund

Materials and Services	31,000	
Interfund Transfers	3,100	
Contingency	22,900	
Fund Total	<u>57,000</u>	<u>-</u>

31 - DA Forfeiture Fund

Interfund Transfers	134,000	
Fund Total	<u>134,000</u>	<u>-</u>

Special Revenue Funds - Continued:

32 - District Attorney Special Programs Fund

Personnel Services	36,000	0.35
Materials and Services	12,900	
Interfund Transfers	92,100	
Fund Total	<u>141,000</u>	<u>0.35</u>

33 - Juvenile Justice Special Programs Fund

Personnel Services	137,100	1.60
Materials and Services	29,100	
Interfund Transfers	14,800	
Fund Total	<u>181,000</u>	<u>1.60</u>

34 - Public Land Corner Preservation Fund

Personnel Services	113,200	1.40
Materials and Services	14,100	
Interfund Transfers	12,700	
Contingency	12,000	
Fund Total	<u>152,000</u>	<u>1.40</u>

35 - Public Works Special Programs Fund

North Valley Industrial Park	57,000	
Solid Waste	71,000	
Interfund Transfers	100,500	
Contingency	175,500	
Fund Total	<u>404,000</u>	<u>-</u>

Total Special Revenue Funds

<u>9,277,000</u>	<u>33.70</u>
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Capital Project Fund:

45 - County Bridge Construction Fund

Capital Outlay	250,000	
Fund Total	<u>250,000</u>	<u>-</u>

Total Capital Project Fund

<u>250,000</u>	<u>-</u>
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Enterprise Funds:

50 - Jail Commissary Fund

Materials and Services	57,000	
Contingency	80,000	
Fund Total	<u>137,000</u>	<u>-</u>

51/52 - Airports Fund

Grants Pass Airport	2,482,700	2.84
Illinois Valley Airport	312,200	1.21
Interfund Transfers	36,100	
Contingency	100,000	
Fund Total	<u>2,931,000</u>	<u>4.05</u>

Total Enterprise Funds

<u>3,068,000</u>	<u>4.05</u>
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Debt Service Funds:**60 - Adult Jail Facility Fund**

Debt Service	1,047,000	
Fund Total	<u>1,047,000</u>	<u>-</u>

61 - PERS Bond Debt Service Fund

Debt Service	1,231,000	
Fund Total	<u>1,231,000</u>	<u>-</u>

Total Debt Service Funds

	<u>2,278,000</u>	<u>-</u>
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Expendable and Non-Expendable Trust Funds:**71 - County School Trust Fund**

Intergovernmental Payments	351,000	
Fund Total	<u>351,000</u>	<u>-</u>

72 - Human Service Programs Trust Fund

Materials and Services	81,000	
Fund Total	<u>81,000</u>	<u>-</u>

74 - Library Programs Trust Fund

Materials and Services	209,000	
Contingency	36,000	
Fund Total	<u>245,000</u>	<u>-</u>

75 - PEG Access Fund

Materials and Services	23,000	
Fund Total	<u>23,000</u>	<u>-</u>

76 - Sheriff Forfeiture Fund

Materials and Services	1,000	
Interfund Transfers	20,000	
Contingency	26,000	
Fund Total	<u>47,000</u>	<u>-</u>

77 - Sheriff Programs Trust Fund

Materials and Services	74,000	
Fund Total	<u>74,000</u>	<u>-</u>

Total Expendable and Non-Expendable Trust Funds

	<u>821,000</u>	<u>-</u>
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Reserve Funds:**42 - Insurance Reserve Fund**

Materials and Services	918,000	
Interfund Transfers	40,000	
Contingency	34,000	
Fund Total	<u>992,000</u>	<u>-</u>

43 - Payroll Liability Reserve Fund

Personnel Services	500,000	
Contingency	200,000	
Fund Total	<u>700,000</u>	<u>-</u>

Reserve Funds - Continued:

46 - Roads and Bridges Reserve Fund

Capital Outlay	1,153,000	
Contingency	2,537,000	
Fund Total	<u>3,690,000</u>	<u>-</u>

47 - Property Reserve Fund

Capital Outlay	2,227,000	
Interfund Transfers	180,000	
Contingency	1,091,000	
Fund Total	<u>3,498,000</u>	<u>-</u>

48 - Equipment Reserve Fund

Capital Outlay	1,332,200	
Contingency	280,800	
Fund Total	<u>1,613,000</u>	<u>-</u>

Total Reserve Funds	<u>10,493,000</u>	<u>-</u>
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TOTAL APPROPRIATIONS	<u>77,565,000</u>	<u>320.66</u>
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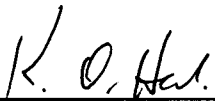
*****Unappropriated Ending Fund Balances:**

Adult Jail Facility Debt Service Fund	190,000	
PERS Bond Debt Service Fund	674,000	
Human Service Programs Trust Fund	47,300	
Library Programs Trust Fund	367,400	
Total Unappropriated Ending Fund Balances	<u>1,278,700</u>	<u>-</u>

GRAND TOTAL ALL FUNDS	<u>78,843,700</u>	<u>320.66</u>
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DONE AND DATED this 17th day of June 2015

JOSEPHINE COUNTY BOARD OF COMMISSIONERS



 Keith O. Heck, Chair



 Cheryl Walker, Vice-Chair



 Simon G. Hare, Commissioner

*** Note: Ending Fund Balances are shown for illustrative purposes only. The balances are not intended to be spent and are therefore not appropriated by law.

**BEFORE THE BOARD OF COMMISSIONERS FOR JOSEPHINE COUNTY
STATE OF OREGON**

PROPERTY TAX RESOLUTION

*In the Matter of Levying Ad Valorem)
Property Tax Rates, Local Option Levy) RESOLUTION NO. 2015-027
Taxes and Bond Levies for Josephine)
County, Oregon for Fiscal Year 2015-16*

WHEREAS, on June 17, 2015, the Board of County Commissioners, after a duly noticed public hearing, adopted a budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016, and,

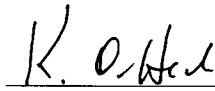
WHEREAS, on June 17, 2015, the Board of County Commissioners enacted Resolution Number 2015-026 adopting said budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 and the budget required an ad valorem property tax rate on all property in Josephine County. The General Government operations will require a levy in the amount of \$0.5867 per thousand assessed valuation and an Adult Jail Facility Bond Levy in the amount of \$1,020,000 and set the local option levy for property taxes of \$0.08 cents per thousand of assessed valuation for Animal Shelter and Animal Control operations.

NOW, THEREFORE, BE IT RESOLVED that the tax rates and bond levy amount, categorized below, for Josephine County be levied on all taxable property in Josephine County for the tax year 2015-16. The tax rates and bond levy amounts are as follows:

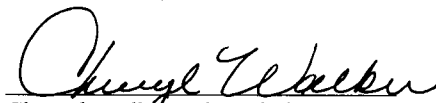
	<u>General Government Limitation</u>	<u>Excluded From Limitation</u>
Permanent Tax Rate Levy	\$ 0.5867 / \$1,000	-
Adult Jail Facility Bond Levy	-	\$ 1,020,000
Animal Shelter/Control Local Option Levy	<u>\$ 0.0800 / \$1,000</u>	-
Totals	<u>\$ 0.6667 / \$1,000</u>	<u>\$ 1,020,000</u>

DONE AND DATED this 17th day of June 2015.

JOSEPHINE COUNTY
BOARD OF COUNTY COMMISSIONERS



Keith O. Heck, Chair



Cheryl Walker, Vice Chair



Simon G. Hare, Commissioner

A public meeting of the **Josephine County Board of Commissioners** will be held on **June 17, 2015** at **9:00 a.m.** in the **Anne G. Basker Auditorium, 600 N.W. Sixth St, Grants Pass, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Josephine County Board of Commissioner's Office, Room 154, Josephine County Courthouse, between the hours of 8:00 a.m. and 4:00 p.m. (closed 12pm to 1pm). It is also available on the County's website, <http://www.co.josephine.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Josephine County Board of County Commissioners Telephone: 541 - 474 - 5221 Email: bcc@co.josephine.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	22,900,460	24,190,400	20,926,600
Fees, Licenses, Permits, Fines, & Other Service Charges	11,588,202	14,650,300	12,003,800
Federal, State & All Other Grants, Gifts, Allocations & Donations	30,180,107	25,378,400	26,511,100
Revenue from Bonds and Other Debt	10,244	11,000	10,000
Interfund Transfers / Internal Service Reimbursements	11,256,740	14,662,700	13,201,300
All Other Resources Except Property Taxes	708,307	669,200	424,900
Property Taxes Estimated to be Received - Current Year	4,652,273	5,149,000	5,574,000
Total Resources	81,296,333	84,711,000	78,651,700

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	23,152,566	25,395,600	25,089,800
Materials and Services	17,571,276	21,706,200	19,536,200
Capital Outlay	2,538,830	8,134,000	6,946,200
Debt Service	2,238,980	2,762,500	2,338,500
Interfund Transfers	8,171,155	11,041,200	10,148,700
Contingencies	0	14,228,600	12,955,100
Special Payments	349,240	351,000	351,000
Unappropriated Ending Balance and Reserved for Future Expenditure	27,274,286	1,091,900	1,286,200
Total Requirements	81,296,333	84,711,000	78,651,700

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program	Total Requirements for each Organizational Unit or Program Full Time Equivalent Employees for each organizational unit or program		
General Fund - County Assessor	1,065,884	1,144,000	1,171,000
FTE	14.50	14.60	15.00
General Fund - County Clerk	530,910	561,000	572,000
FTE	5.00	5.00	5.00
General Fund - County Treasurer	356,668	433,000	444,000
FTE	4.00	4.00	4.00
General Fund - County Surveyor	58,776	69,000	74,000
FTE	0.82	1.00	1.01
General Fund - Veterans Service	162,296	219,000	215,000
FTE	3.00	3.00	3.00
General Fund - General Government	No FTE	228,990	288,000
General Fund - Court Facilities	No FTE	245,600	245,600
General Fund - Emergency Management	124,479	170,000	157,000
FTE	1.00	1.00	1.00
General Fund - Forestry	1,004,053	1,377,000	949,000
FTE	8.80	8.80	8.80
General Fund - Planning	369,269	534,000	492,000
FTE	5.00	6.17	6.00
General Fund - Non-Departmental	No FTE	8,433,590	6,587,400
Public Safety - Sheriff	6,460,368	7,250,400	5,193,600
FTE	44.70	52.25	39.60
Public Safety - District Attorney	1,706,540	1,893,000	1,830,300
FTE	20.45	21.07	21.00
Public Safety - Juvenile Justice	968,583	1,100,800	1,019,700
FTE	7.50	8.00	8.60
Public Safety Fund - Non-Departmental	No FTE	6,769,565	1,521,800
Public Works Fund	12,156,160	11,155,000	8,523,000
FTE	51.65	47.65	51.35
Adult Corrections Fund	4,370,392	4,584,000	5,623,000
FTE	27.00	27.00	30.00
Mental Health Fund	5,613,558	5,277,000	5,892,000
FTE	2.00	1.00	1.00
Public Health Fund	2,535,292	2,887,000	3,281,000
FTE	22.80	25.46	27.00
Internal Service Fund - Board of County Commissioners	482,899	497,000	507,000
FTE	6.00	5.50	5.50
Internal Service Fund - Finance	555,385	522,000	553,000
FTE	5.00	5.00	5.00
Internal Service Fund - Human Resources	265,210	331,000	326,000
FTE	3.00	3.00	3.00
Internal Service Fund - Property Management	79	65,000	65,000
FTE	0.00	0.50	0.50
Internal Service Fund - Information Technology	780,916	780,000	826,000
FTE	7.00	6.00	6.00
Internal Service Fund - Communications	237,085	233,000	265,000
FTE	2.00	2.00	2.00

Internal Service Fund - Geographic Information Systems		125,241	175,000	162,000
FTE		0.00	1.00	1.20
Internal Service Fund - Legal Counsel		415,557	414,000	476,000
FTE		3.70	3.70	4.20
Internal Service Fund - Law Library		159,829	147,000	142,000
FTE		0.80	0.80	0.80
Internal Service Fund - Non Departmental	No FTE	819,284	874,000	471,000
County Buildings & Fleet Fund - Building Operations & Maint.		1,711,256	1,945,600	1,935,300
FTE		15.00	16.00	16.00
County Buildings & Fleet Fund - County Fleet		645,602	736,800	732,000
FTE		2.65	2.65	2.65
County Buildings & Fleet Fund - Non Departmental	No FTE	872,081	637,600	677,700
Grant Projects Fund	No FTE	2,905,072	2,712,000	2,363,000
Building and Safety Fund		1,744,938	1,493,000	1,334,000
FTE		5.50	5.50	4.50
Commission on Children and Families Fund	No FTE	198,136	182,000	158,000
Court Facilities and Security Fund	No FTE	87,236	75,000	77,000
Fairgrounds Fund		661,599	695,000	703,000
FTE		2.30	2.55	2.55
Parks Fund		1,182,683	1,120,000	1,149,000
FTE		6.80	6.80	6.80
Transit Fund		1,409,362	4,568,000	2,424,000
FTE		15.00	16.00	16.50
County Clerk Records Fund	No FTE	55,726	69,000	57,000
DA Forfeiture Fund	No FTE	133,502	133,000	134,000
DA Special Programs Fund		195,895	162,000	141,000
FTE		0.25	0.28	0.35
Juvenile Justice Special Programs Fund		162,925	175,000	181,000
FTE		1.50	1.60	1.60
Public Land Corner Preservation Fund		153,951	159,000	152,000
FTE		1.86	1.68	1.40
Public Works Special Programs Fund	No FTE	257,467	131,000	404,000
County Bridge Construction Fund	No FTE	941,846	750,000	250,000
Jail Commissary Fund	No FTE	138,959	233,000	137,000
Airports Fund		1,129,887	2,644,000	2,931,000
FTE		2.50	2.50	4.05
PERS Bond Debt Service Fund	No FTE	1,627,480	1,791,000	1,905,000
Adult Jail Facility Fund - Debt Service	No FTE	1,139,440	1,100,000	1,237,000
County School Trust Fund	No FTE	349,256	351,000	351,000
Human Service Programs Trust Fund	No FTE	135,321	142,300	128,300
Library Programs Trust Fund	No FTE	625,925	615,400	612,400
PEG Access Fund	No FTE	23,245	24,000	23,000
Sheriff Forfeiture Fund	No FTE	121,054	47,000	47,000
Sheriff Programs Trust Fund	No FTE	72,271	74,000	74,000
Insurance Reserve Fund	No FTE	1,040,668	907,000	992,000
Payroll Liability Reserve Fund	No FTE	281,889	541,000	700,000
Roads and Bridges Reserve Fund	No FTE	1,309,101	3,814,300	3,690,000
Property Reserve Fund	No FTE	1,897,648	3,764,000	3,498,000
Equipment Reserve Fund	No FTE	1,082,454	1,584,000	1,613,000
Total Requirements		81,296,333	84,711,000	78,651,700
Total FTE		299.08	309.06	306.96

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Overall the proposed budget shows an decrease of approximately seven percent (7%) from FY 2014-15 and in Public Safety Fund it is a twenty-four percent (24%) decrease due to reduction of O&C/SRS Federal Forest revenue and Transit had a reduction of 47% due to the ending of a pass through grant. This budget includes a proposed decrease of full-time equivalent positions (FTE) of nearly two and one tenth (2.10). This comparison does not reflect FY 2014-15 supplemental budget increases. This compares adopted FY14-15 budget and the FY15-16 budget as approved by the Budget Committee.

Josephine County requires that the majority of County programs be self sustaining through fees, grants, state contracts, gas tax dollars, and other revenue sources that DO NOT rely on property taxes or General Fund support. Monies that are for dedicated purposes are required to be shown as individual funds in the budget.

PROPERTY TAX LEVIES

	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit <u>\$0.5867</u> per \$1000)	\$0.5867	\$0.5867	\$0.5867
Local Option Levy -(Animal Shelter/Protection)	\$0.00	\$0.08	\$0.08
Levy For Bonded Debt or Obligations	\$1,030,000	\$1,060,000	\$1,020,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds - Adult Jail Bond	\$2,895,000	
Other Bonds - PERS Bond	\$9,084,265	
Other Borrowings	\$204,627	
Total	\$12,183,892	

Grants Pass
Daily Courier

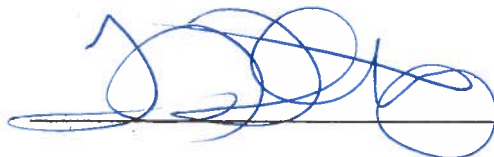
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AFFIDAVIT OF PUBLICATION

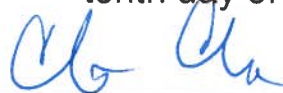
State of Oregon)
County of Josephine) ss.

I, Tamara Stuebing, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

June 10, 2015.



Subscribed and sworn to before me this
tenth day of June, 2015.



Notary Public of Oregon

STAMP
LY CRAINE
IC-OREGON
NO. 937625
S MARCH 25, 2019

My commission expires the twenty fifth day of
March, 2019.

OFFICIAL STAMP
CHRISTINE HOLLY CRAINE
NOTARY PUBLIC-OREGON
COMMISSION NO. 937625
MY COMMISSION EXPIRES MARCH 25, 2019

348000

JOSEPHINE COUNTY
5520 Program Report (SB 916)

PROGRAM

	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
Assessment & Tax							
ADOPTED BUDGET 2015-16	1,615,000	1,207,700	-	-	407,300	-	1,615,000
ADOPTED BUDGET 2014-15	1,598,000	1,198,400	-	-	409,600	-	1,598,000
ACTUAL 2013-14	1,422,553	1,083,394	-	-	339,159	-	1,422,553
ACTUAL 2012-13	1,539,934	1,138,531	-	-	401,403	-	1,539,934
ACTUAL 2011-12	1,796,907	1,394,901	-	-	402,006	-	1,796,907
ACTUAL 2010-11	1,777,336	1,358,631	-	-	418,705	-	1,777,336
Community Corrections							
ADOPTED BUDGET 2015-16	4,750,300	-	1,018,800	-	3,731,500	-	4,750,300
ADOPTED BUDGET 2014-15	3,840,900	-	903,900	-	2,937,000	-	3,840,900
ACTUAL 2013-14	3,997,567	-	738,433	-	3,259,134	-	3,997,567
ACTUAL 2012-13	3,227,862	-	859,566	-	2,353,002	15,294	3,227,862
ACTUAL 2011-12	3,323,291	-	1,005,946	-	2,317,345	-	3,323,291
ACTUAL 2010-11	3,367,883	-	955,012	-	2,412,871	-	3,367,883
Public Health							
ADOPTED BUDGET 2015-16	2,901,000	170,000	1,610,900	-	381,600	738,500	2,901,000
ADOPTED BUDGET 2014-15	2,732,500	210,000	1,368,100	-	1,090,600	63,800	2,732,500
ACTUAL 2013-14	2,290,917	230,000	914,969	-	1,086,414	59,534	2,290,917
ACTUAL 2012-13	2,496,587	382,300	1,055,715	-	1,030,423	28,149	2,496,587
ACTUAL 2011-12	2,800,743	488,685	1,281,545	-	1,043,380	7,133	2,800,743
ACTUAL 2010-11	3,076,000	444,000	1,472,805	-	1,132,580	26,615	3,076,000
District Attorney							
ADOPTED BUDGET 2015-16	1,655,900	1,193,400	-	-	462,500	-	1,655,900
ADOPTED BUDGET 2014-15	2,004,600	1,504,100	-	-	500,500	-	2,004,600
ACTUAL 2013-14	1,792,664	1,224,528	-	-	568,136	-	1,792,664
ACTUAL 2012-13	1,566,975	1,148,103	-	-	418,872	-	1,566,975
ACTUAL 2011-12	2,002,934	1,586,766	-	-	416,168	-	2,002,934
ACTUAL 2010-11	2,031,180	1,613,315	-	-	417,865	-	2,031,180
Juvenile Justice							
ADOPTED BUDGET 2015-16	1,200,700	999,100	-	-	195,000	6,600	1,200,700
ADOPTED BUDGET 2014-15	1,203,200	906,600	-	-	296,600	-	1,203,200
ACTUAL 2013-14	1,134,839	845,944	-	-	274,468	14,427	1,134,839
ACTUAL 2012-13	1,113,327	886,281	-	-	224,306	2,740	1,113,327
ACTUAL 2011-12	2,387,694	1,710,811	27,966	-	635,555	13,362	2,387,694
ACTUAL 2010-11	2,165,425	1,369,282	26,620	-	739,949	29,574	2,165,425
Sheriff							
ADOPTED BUDGET 2015-16	5,193,600	5,178,800	-	-	14,800	-	5,193,600

JOSEPHINE COUNTY
5520 Program Report (SB 916)

PROGRAM

	Expenditures		Revenue					Total
	Total Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds		
ADOPTED BUDGET 2014-15	7,290,400	6,626,900	-	-	663,500	-	7,290,400	
ACTUAL 2013-14	6,460,368	5,676,966	-	-	514,400	269,002	6,460,368	
ACTUAL 2012-13	5,601,872	5,017,501	-	-	455,350	129,021	5,601,872	
ACTUAL 2011-12	11,406,670	10,451,618	-	-	675,228	279,824	11,406,670	
ACTUAL 2010-11	11,417,125	10,530,640	-	-	604,395	282,090	11,417,125	

Mental Health
(contract over 90% to Non-Profit)

ADOPTED BUDGET 2015-16	5,749,700	-	159,400	-	5,590,300	-	5,749,700
ADOPTED BUDGET 2014-15	5,408,000	-	166,300	-	5,241,700	-	5,408,000
ACTUAL 2013-14	5,384,307	-	29,979	-	5,354,328	-	5,384,307
ACTUAL 2012-13	4,927,301	-	419,336	-	4,507,965	-	4,927,301
ACTUAL 2011-12	4,656,993	-	457,617	-	4,199,376	-	4,656,993
ACTUAL 2010-11	4,543,948	-	405,031	-	4,115,665	23,252	4,543,948

Veterans

ADOPTED BUDGET 2015-16	215,000	153,000	7,000	-	55,000	-	215,000
ADOPTED BUDGET 2014-15	219,000	108,000	56,000	-	55,000	-	219,000
ACTUAL 2013-14	162,296	2,100	27,479	-	132,717	-	162,296
ACTUAL 2012-13	139,630	66,383	15,700	-	57,547	-	139,630
ACTUAL 2011-12	154,062	98,940	-	-	55,122	-	154,062
ACTUAL 2010-11	158,600	90,690	-	-	67,910	-	158,600

Economic Development

ADOPTED BUDGET 2015-16	305,500	-	-	305,500	-	-	305,500
ADOPTED BUDGET 2014-15	305,000	-	-	305,000	-	-	305,000
ACTUAL 2013-14	317,135	-	-	317,135	-	-	317,135
ACTUAL 2012-13	325,642	-	-	325,642	-	-	325,642
ACTUAL 2011-12	397,041	-	-	397,041	-	-	397,041
ACTUAL 2010-11	509,312	-	-	509,312	-	-	509,312

Roads & Bridges

ADOPTED BUDGET 2015-16	7,328,400	-	6,352,400	-	425,000	551,000	7,328,400
ADOPTED BUDGET 2014-15	10,153,000	-	8,693,100	-	459,900	1,000,000	10,153,000
ACTUAL 2013-14	7,758,981	-	5,345,814	-	1,367,506	1,045,661	7,758,981
ACTUAL 2012-13	7,497,470	-	5,953,606	-	479,606	1,064,258	7,497,470
ACTUAL 2011-12	10,445,583	-	8,821,120	-	-	1,624,463	10,445,583
ACTUAL 2010-11	8,985,132	-	6,112,233	-	1,447,546	1,425,353	8,985,132

Introduction





Josephine County Budget Message Fiscal Year 2015-16

April 30, 2015

To Josephine County Budget Committee Members

We are pleased to present the Fiscal Year 2015-16 Annual Proposed Budget for Josephine County. All budgets are balanced as required by Oregon Budget Law, which means that resources match or exceed projected annual requirements. This budget message outlines the financial priorities of the County and highlights major changes to the funds.

The Government Finance Officers Association (GFOA) of the United States and Canada has given the Distinguished Budget Presentation Award to Josephine County for the third year in a row. This award is the highest form of recognition in governmental budgeting and shows that our budget document reflects nationally recognized guidelines for effective budget presentation. It also recognizes our open and accountable budget process, as well as our commitment to provide an accessible budget document to the citizens of Josephine County.

Proposed Budget Goals and Directives

The Board of County Commissioners set goals to provide direction related to the “big picture” rather than listing individual actions or activities. Each department has detailed in their budget how their programs meet the following goals approved by the Board of County Commissioners on 02-12-2015:

1. Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County departments and provide enhanced service to citizens.
2. Develop a sustainable plan for all mandated and essential County government programs.
3. Provide access to County services to the citizens of Josephine County in a transparent, open, and professional manner.

The Board of County Commissioners also provided several directives to be used in preparing department budgets. As you review the narratives, you will see how the directives are being addressed by the individual programs. Main directives are:

1. Budget at a level consistent with current operational service levels.
2. Budget only for mandatory and/or self-supporting programs.
3. Address County goals and clearly define program purpose and expected outcomes.

Summary of Funds

In the Proposed Budget Book on pages 14 and 15 you will find a summary of funds. The total budget for FY 2015-16 for all funds equals \$76,479,700. This amount is \$8,231,000 less than last year, a 9% reduction. The major changes are:

- a. \$4.8 million decrease in the Public Safety fund (SRS funding and contract revenue);
- b. \$2.1 million decrease in Transit (Pass-thru grant);
- c. \$2.6 million decrease in Public Works (Transfer to reserves), and;
- d. \$1.0 million increase in Community Corrections Parole and Probation (Justice Reinvestment)

Proposed Budget Development Approach

General Fund

We are maintaining current service levels in the general fund departments. The Proposed General Fund Budget for FY 2015-16 is \$11,762,000 approximately a 1% increase over last year. Most of the program budgets remain consistent with the prior year, the exceptions being Planning which is down due to a reduction in staff & supplies and in General Government which is up due to increases in insurance premiums.

Special Revenue Funds

Josephine County requires the majority of County programs to be self-sustaining through fees, grants, state contracts, and other revenue sources that don't rely on property taxes or general fund support. Most departments continue to provide services at a reduced level for our citizens.

Significant Changes to County Programs

In the Proposed Budget Book on pages 16 and 17 you will find a brief description of the significant changes to County programs. In this budget message I will highlight three items.

Animal Protection and Regulation

In May 2014 the citizens of Josephine County passed a three-year local option levy of .08c/\$1,000. FY 2015-16 is the second year of the three-year levy and is expected to increase Animal Shelter revenues by approximately \$530,000. The purpose of the program is to provide professional and compassionate animal services through shelter, adoption, educational programs, population control and health care services while remaining fiscally responsible.

Forestry Reserve

In 2013 approximately 2,600 acres of County forest land was burned by wildfire. The Forestry Department began salvage logging operations almost immediately. The Board of County Commissioners decided to place the funds collected through the salvage operations into a Forestry Reserve Fund in order to smooth out the revenue stream for funding the general fund and to provide adequate revenue for the Forestry Department as they continue in the second year of their three-year reforestation project for the burned timber lands.

The foresight of this decision to establish a Forestry Reserve is evident today, since it appears that the market for timber is so low that the County is not going to offer any timber sales in the current year.

Public Safety Fund

The Proposed Budget shows a decrease of 39% in the Public Safety Fund, and a reduction of 31.47 FTE. This is a direct result of the loss of federal O&C funding, now known as SRS funding. This is the fourth year of significant losses to the Public Safety Fund.

However, on April 16, 2015 the reauthorized Secure Rural Schools Act was signed into law and extended SRS funding for two years. The amount available for Josephine County was not yet known as of the printing of the Proposed Budget Book. A revised budget will be included in the budget presentations from Public Safety. The extension provides 5% less funding than the prior year, which means Public Safety will still be reduced from their current budget level, although not as drastically as the 39% reduction indicated in the Proposed Budget.

The SRS extension is anticipated to provide an additional \$2 million to the budget for the Sheriff, District Attorney, and Juvenile Justice programs. Revenues for the Public Safety fund are expected to include a transfer from the general fund of \$2.5 million dollars, carryover dollars of \$2.4 million, and dedicated revenues of \$1.5 million. An election is scheduled for May 19 that, if passed, will fund the Jail, Sheriff Patrols, and Juvenile Justice; but these revenues are not included in the budget since it has not yet been approved by the citizens.

Title III and County Schools & Roads were also funded by the SRS extension.

Conclusion

Josephine County is able to maintain essential service in most programs, although at reduced levels, because of policies put in place and maintained by the Board of County Commissioners. In the Proposed Budget Book on pages 11 and 12 you will find a list of the changes and efforts made by the County in response to our budget constraints.

We are facing challenges, especially in Public Safety, but service reductions and other strategic efforts have been implemented that will allow the County to continue to operate within a balanced budget.

I look forward to reviewing the proposed budget with you and wish to thank the many individuals in the various departments who are responsible for preparing this budget. Special thanks go to Chris Carlson, Budget Analyst in the Finance Office, who spent many hours ensuring that this budget document met the collective requirements of the County and the GFOA.

Respectfully submitted,



Arthur O'Hare
Finance Director & Budget Officer

Josephine County Budget Process

▶ Oregon Budget Law & County Process

- **Appoint Budget Officer**
- **Establish Calendar**
- **Budget Directives**
- **Departments develop Proposed Budget**
- **Finance consolidates into Funds**
- **Departments meet with BCC Liaisons/CFO**
- **Meetings with BCC (open to Public)**
- **Present balanced budget to Budget Committee**
- **Budget Committee meets in public session**
- **Publish approved Budget Committee Budget**
- **Hold Public Hearing and Adopt budget with appropriation resolution**
- **Certify Tax**

▶ Budget Calendar 2015-16

- **April 16: Budget Workshop - Budget Committee (4 to 5 p.m.)**
- **March 13, Friday: Completed Budgets to Finance**
- **March 30, Week of: BCC review with Finance and Individual Dept.**
- **April 30, May 7, 14, 21, 28, Thursday: Budget Committee Meeting, 4 to 6pm (Others meetings may be added or removed at first meeting)**
- **June 17th, Wednesday: Hold Budget Hearing and Adopt Budget & Certify Tax**
- **By July 15th: LB-50 Property Tax Form to County Assessor**

Josephine Approved Budget Goals

- 1) Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced service to citizens.
- 2) Develop a sustainable plan for all mandated and essential County government programs.
- 3) Provide access to County services to the citizens of Josephine County in a transparent, open and efficient manner.

*Departments are to explain in their budget submissions how their budget(s) meet these goals.

The County Process – Budget Overview

Josephine County uses budgeting for outcomes model.

- ▶ Budgeting for Outcomes is:
 - A departure from the traditional budgeting model of using last year as a base, adding inflation, and then cutting the result to balance the budget.
 - A type of zero-based budgeting (programs versus historical).
 - A top-to-bottom review of everything from citizens' perspectives and priorities, rather than a department or government perspective.
 - A way of establishing program priorities and allocating resources when revenues are limited.
 - A better tool for elected officials to set the direction of the County and choose the services it will provide.
- ▶ Budgeting for Outcomes focuses on:
 - Setting the price of government
 - Setting the priorities of government
 - Setting the price of each priority
 - The “keeps”, not the cuts.
- ▶ Budgeting for Outcomes asks Four Basic Questions:
 - How much revenue will we have: What price of government will we charge the citizens?

- What outcomes (results) matter most to our citizens?
- How much should we spend to achieve each outcome?
- How can we “best” deliver each outcome that citizens expect?
- ▶ **Budgeting for Outcomes – County Level:**
 - Josephine County looks at programs provided by each department and the level to which each should be funded, rather than looking at expenditure categories and line items as in the past.
 - If funding is reduced or lost, priorities will help the County determine how best to adjust service levels and choose which programs to keep.

Budget Overview

- ▶ **Funds grouped by CAFR Designation**
 - Operational funds
 - General Fund – (Assessor, Treasurer, Clerk, Surveyor, Planning, Forestry)
 - Public Safety Fund – (Sheriff, District Attorney, Juvenile Justice)
 - Public Works Fund
 - Reserve funds
 - Property (land and buildings)
 - Equipment (capital)
 - Roads & Bridges (PW)
 - Special Revenue funds
 - Fairgrounds
 - Building Safety
 - Parks
 - Multiple
- ▶ **Fund Structure**
 - Revenues, transfers, & ISF Indirect charges at Fund level vs. Dept level
 - Expenditures (example)
 - Fund ex: Public Safety
 - Office/Division ex: Office of Sheriff
 - Program ex: Adult Jail
 - GL Code ex: Operating Supplies
- ▶ **Internal Service Funds:**
 - Indirect Fixed Costs – at Fund Level

- Direct Fixed Costs – shown as internal vendors and expensed directly to departments (Building O&M, Fleet, and Insurance)

ISF Departments

- | | |
|---------------------------------|-------------------------------------|
| ◦ Board of County Commissioners | ◦ Property Management |
| ◦ Communications | |
| ◦ Finance | |
| ◦ GIS | ◦ Building Operations & Maintenance |
| ◦ Human Resources | ◦ County Fleet |
| ◦ Information Technology | ◦ Insurance |
| ◦ Legal | |

Internal Vendors

ISF Methodology

- Step 1 – Calculate ISF amount by taking ISF Budgets less revenue offsets. BCC sets ISF rate as percentage (currently 10%).
- Step 2 – Allocate ISF amount proportionally to Operating Funds based on Personal Service and Materials and Service budget (excluding Capital and pass-through payments).

Internal Vendors (Cost Methodology)

- ▶ BOM – all costs based on square footage (currently .6032 cents/sq. ft.):

◦ Utilities	◦ Landscaping
◦ Repairs & Maintenance	◦ Depreciation (currently 2.5 cents)
◦ Custodial	
- ▶ County Fleet -

◦ Operation & Maintenance – rate based (Gas is actual cost)	◦ Purchase/Replacement – rate based
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Budget Directives/Guidelines

- ▶ Based on Local Budget Law and Budgeting for Outcomes
 - Status Quo budget required unless change is supported by revenue
 - Revenue projections with support for inclusion at Fund level
 - Expenditures – Department level (Departments: Offices, Divisions, Programs)
 - Reported at Service Levels - Mandatory and/or self supporting
 - Source of Revenue – document additions or reductions
 - Narratives describing program and relation to County goals
 - Funds supported by dedicated and/or outside sources need to balance revenues with expenditures
 - Personal Services Budget – prepared by Finance
 - Based on current payroll (February 2015)
 - Allocate at Department level
 - Vacant and/or new positions require justification paper
 - Capital Outlay
 - Limited to \$5,000 or above, requires justification paper
 - 5 Year Projection (County Charter requirement)
 - Expensed to related Reserve Fund (may require transfer from operating)
 - Transfers between Funds (at fund level)
 - Debt Service (at fund level)

Budget Directives/Guidelines (additional 2015-16 Specific)

- ▶ General Fund Reserve (Contingency) minimum of \$3 million dollars. Need to rebuild reserves.
- ▶ Transfer to Public Safety from General Funds in the amount of \$2.5 million dollars.
- ▶ No approved Levy budget to be submitted.
- ▶ Public Safety Fund budgets and FTE requirements should not exceed projections for FY 14-15. Dollar limits will be provided to departments based on FY 14-15 actual percentage allocation.

- ▶ Insurance, County Fleet, Building Operations, Internal Service Funds are to maintain rates based on 14-15 budget.

Budget Changes after Adoption

- ▶ Josephine County follows Oregon Budget Law processes regarding changes to the adopted budget.
- ▶ When the budget was adopted by the governing body (BCC); it set the legal expenditure limitations by appropriation. These limitations are detailed in the appropriation resolution.
- ▶ Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. The method used to amend the budget is determined by the budgetary change needed.
 - If the change involves a new fund or a new appropriation category, a **supplemental budget** is usually required.
 - *The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or **less** than of the budget fund being adjusted. If the expenditures are more, the governing body must publish the supplemental budget and hold a special hearing.*
 - If the change is a transfer of appropriation authority (and the corresponding resources) from one fund to another, or within the same fund, then a **resolution** transfer is allowed.
 - *A resolution may be adopted by the governing body and noticed to public similar to regular board meetings.*
 - In some cases (like Bond proceeds), the change falls within an **exception** to the Local Budget Law and the governing body may appropriate expenditures with no budget amendment required.

More information on the detailed process of a supplemental budget, resolution amending the budget and budget amendment exceptions can be found in the Oregon Department of Revenue “Local Budgeting Manual” on their website at

http://cms.oregon.gov/dor/PTD/pages/ptd_localbudpubs.aspx.

Timber Harvest Revenue and National Forests- History

Timber Harvest Revenue to Counties goes back more than a century. In 1893, President Harrison created Forest Reserves which were expanded by President Cleveland in 1897. Then, in 1908, President Theodore Roosevelt created the National Forests. Also in 1908, President Roosevelt signed an agreement that recognized the fiscal constraint to counties by lack of taxation on this federally claimed land and enacted federal payments to counties as well as a share of timber harvests from these lands.

The revenue from the National Forest harvesting went to supporting county road funds and eventually also school funds. However, between 1970 and 1993, policies changed. In 1976, the National Forest Management Act of 1976 was passed. In the 1990's, the cutting of old growth trees began to conflict with the Clean Water Act, the National Environmental Policy Act and the Endangered Species Act. And in 1990 the Spotted Owl was put on the endangered species list, and it had the effect of sharply decreasing the ability to harvest timber from National Forests, thereby decreasing the revenue counties were receiving. From 1993 to present, there has been continuing decreases in timber harvests and reforms to Forest Service Planning.

Beginning in 1993 Congress recognized that revenues were declining and devised a payments program not based on harvest. This plan was expressed first as the Omnibus Reconciliation Act of 1993 (OBRA), providing an alternative annual safety net payment which was replaced by the Secure Rural Schools and Community Self-Determination Act of 2000 (SRS). A one-year extension of the SRS expired in September 2007 and had not been renewed by Congress despite efforts by the Oregon delegation and others by July 1, 2008.

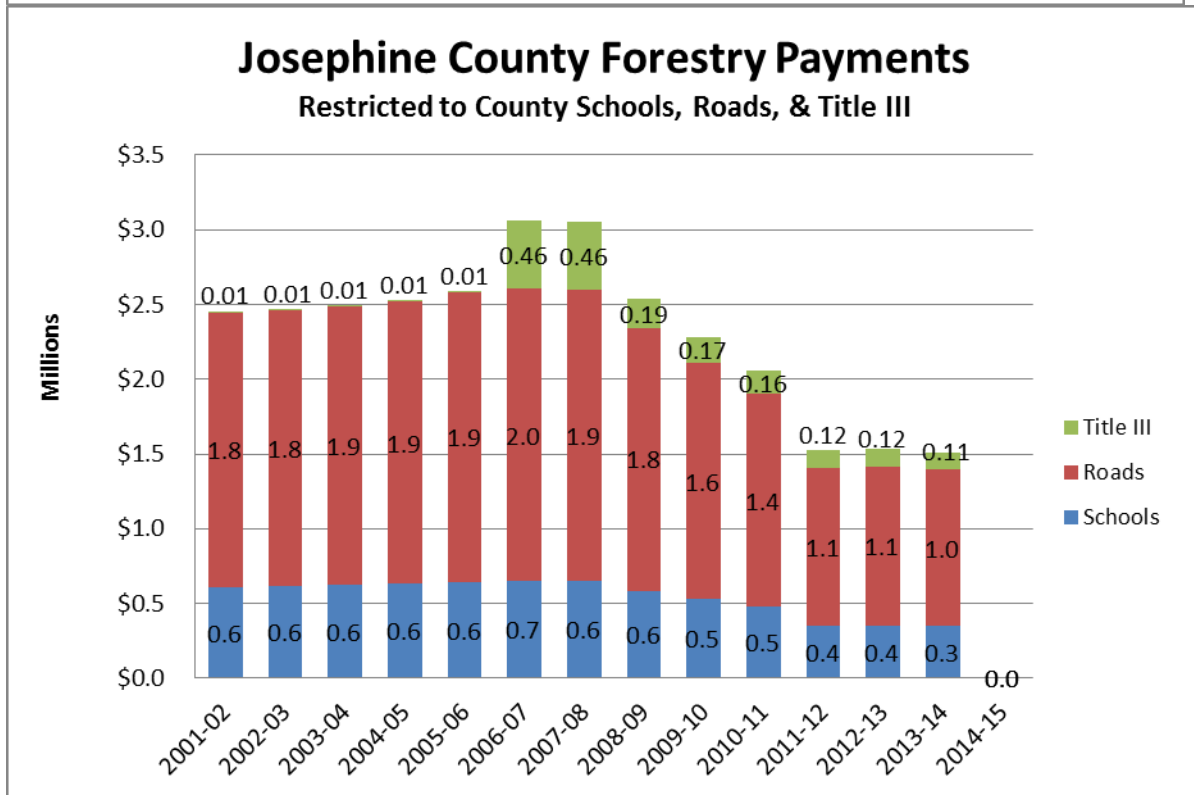
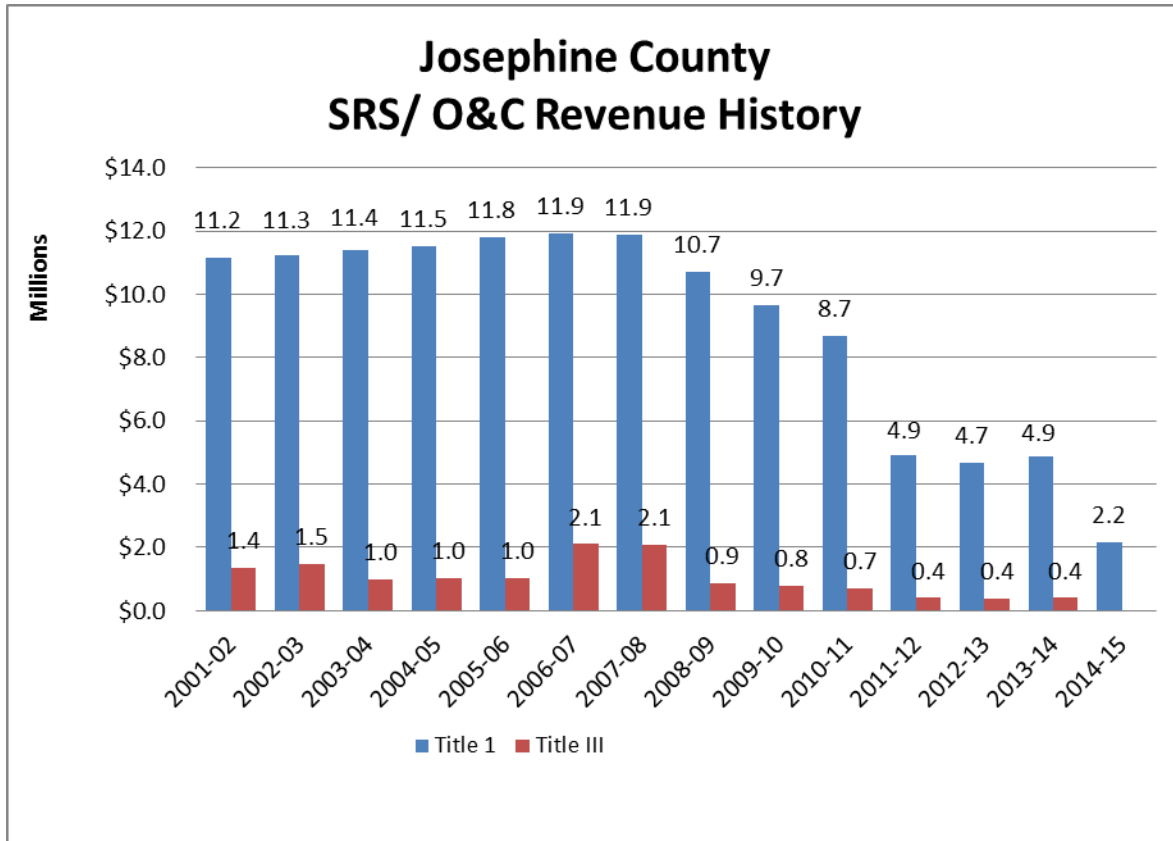
Then on October 3, 2008, Congress passed the Emergency Economic Stabilization Act and the President signed the four-year continuation and phase-out of the payments. This had a four year payment reduction with the final year being 40% of the original payments.

Recently, the Transportation Act of 2012, signed by President Obama, has included a one-time payment to counties but only a percent of the final 40% payment will be paid out. This extension amounted to roughly \$4.7 million for Josephine County in discretionary funds that the county budgeted for public safety. In 2013, O&C was added to approved legislation under Helium Act and received one more payment of roughly \$4.9 million.

O&C Lands - Bureau of Land Management

In addition to the National Forest system, in 1916 the Federal Government reclaimed 2.8 million acres in Oregon that had originally been designated for a railroad. The lands, now known as 'O&C', are managed by the Bureau of Land Management. In 1926, the Stanfield Act provided that the counties also receive a share of the revenue from the timber harvests occurring on the O&C lands. Timber harvest has also dramatically decreased on the O&C lands, for the same reasons it has decreased in the National Forests.

Timber/SRS/O&C Revenue History to Josephine County

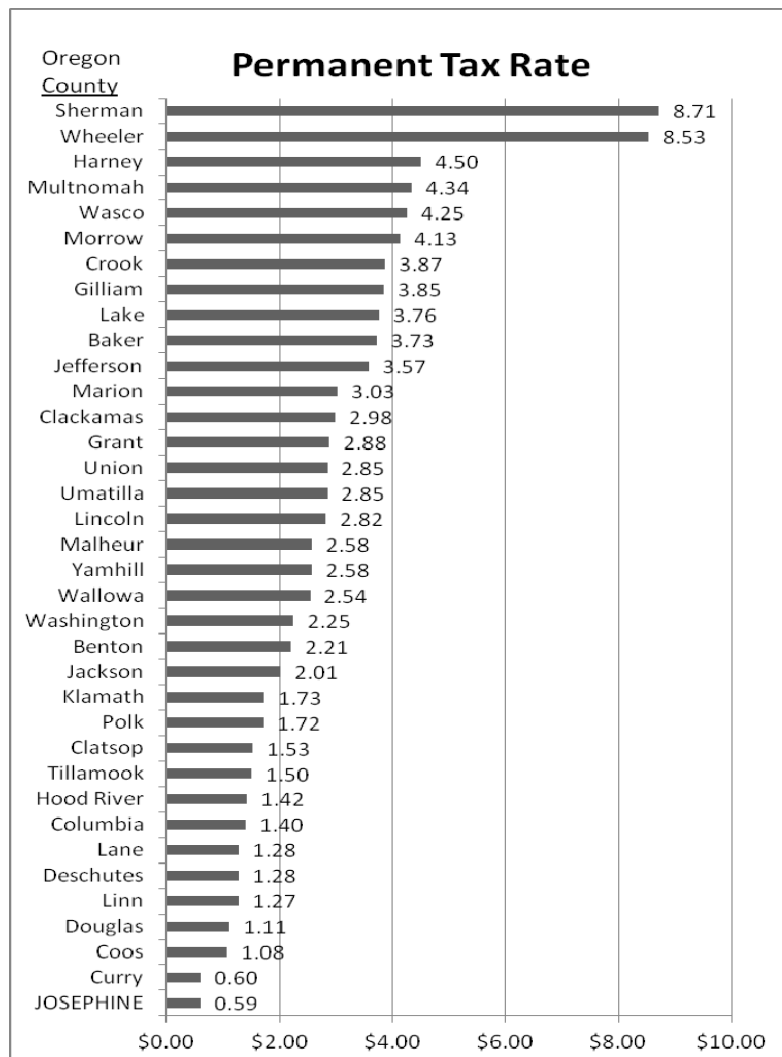


Local Property Tax Revenue Limitations

Property taxes are collected by local governments to support schools, roads, police and fire protection, and other services. Oregon’s property tax system is uniquely limited by two voter-passed constitutional amendments; Measures 5 and 50. **Measure 5**, approved in 1990, created a permanent limitation on property taxes of **\$10 dollars for general government** services, and **\$5 dollars for education services**. If the tax extended exceeds Measure 5 limits then tax compression occurs.

Measure 50, approved in 1997, and assigned a permanent rate to each taxing district that cannot be raised without statewide-voter approval. For 1997 the assessed value of the property is the real market value or 90% of the 1995 assessed value, whichever is lower. The assessed value of properties can only increase 3% annually. If the property has changed since 1995, increased values are calculated in comparison to the values of similar property that existed in 1995. General obligation bonds are not limited by Measure 5 limits, but local option levies, GAP bonds, and urban renewal levies are. **The permanent tax rate for Josephine County was set at \$0.5867 per \$1,000 of assessed value.** This rate had the assumption the O&C Federal payments would continue. According to the Assessor’s office, Josephine County’s taxable value averages just over \$6.25 million and with a tax rate of .5867 cents multiplier it raises under \$4 million for county services or less than the taxable value. The county adopts

with expenditures close to \$83 million and in 2014-15 at \$56.5 million. Illustrating the County receives most its revenues from other sources to operate its programs.



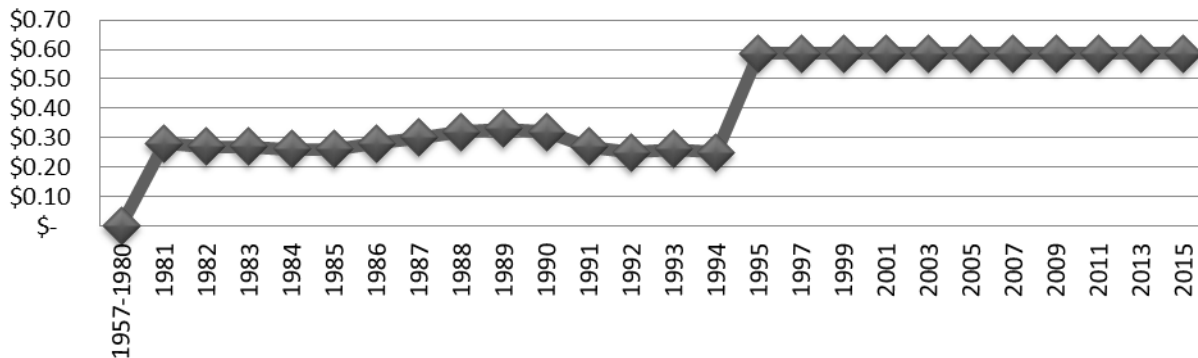
Permanent Rates Analysis

- 2 counties under \$1.00 ranges
- 14 counties between \$1.00 & \$2.50
- 10 counties between \$2.51 & \$3.57
- 8 counties between \$3.58 & \$4.50
- 2 counties between \$8.50 & \$9.00
- *average \$2.59** (minus high/lowest 2)

Comparable Counties to Josephine based on similar population

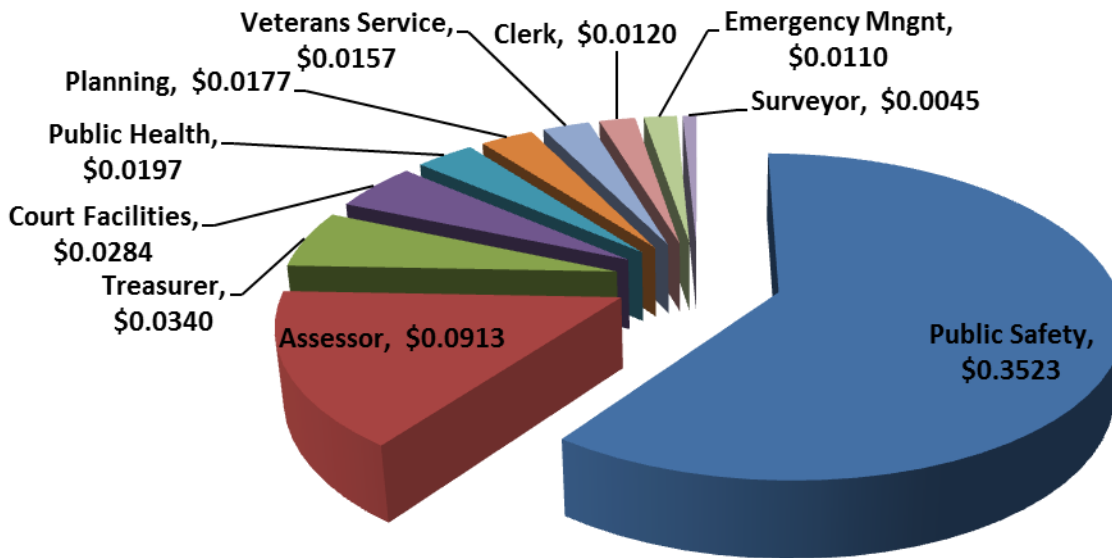
- Benton - rate \$2.21
- Coos - rate \$1.08
- Douglas - rate \$1.11
- Klamath - rate \$1.73
- Linn - rate \$1.27
- Polk - rate 1.72
- Umatilla - rate \$2.85
- Yamhill - rate \$2.58
- average rate above of \$1.82**

Josephine County Tax Rate History (excluding bonds - note permanent rate set 1995)



*from 1957-1980 the County charged zero taxes to citizens and roughly **30 cents** from 1981 to 1994
 *Measure 50 tax rate of **59 cents** was set and no rate increase has occurred since 1995 (for 20 years)

Josephine County Property Taxes Where your \$0.5867 cents goes



- Josephine County’s permanent rate is 0.5867 per \$1,000 of assessed value.
- The money raised by the property taxes pay for the services shown in above graph.
- The costs of services above net \$5.1 million and tax revenue net \$3.9 million, requiring the above data to be the closest representation of the expenditures. Remaining paid by fund balance.
- These figures are based on the Josephine County’s 2015-16 Adopted Budget.

JOSEPHINE COUNTY PUBLIC SAFETY/LIBRARY ELECTION HISTORY			Gray = Yes, Passed	
Year	Cost per \$1,000	Intent	Result	
May-98	bond	17-67 \$13,940,000 Build a New Adult Jail Facility Bond Levy	YES, PASSED (voided by M50)	
May-98	\$0.98	17-68 Jail Operation Serial Levy - 3 Year (\$8,584,017 levy ~ .98c)	YES, PASSED (voided by M50)	
		MEASURE 50 PASSED 1997 AND STATE REQUIRED ALL MAY LOCAL LEVIES BE PUT BACK TO VOTERS IN NOVEMBER 1998		
Nov-98	bond	17-67 \$13,940,000 Build a New Adult Jail Facility Bond Levy	54% YES, 46% NO	
Nov-98	\$0.98	17-68 Jail Operation Serial Levy - 3 Year (\$8,584,017 levy ~ .98c)	47% YES, 53% NO	
Nov-98	\$0.13	17-66 Library System Levy - 4 Year	63% YES, 37% NO	
May-00	\$1.76	17-73 Community Health & Safety Levy - 3 Year	39% YES, 61% NO	
Sep-00		17-75 DA Levy \$369,675 - 1 Year	50.4% YES, 49.6% NO	
Sep-00		17-76 Sheriff Levy \$1,964,000 - 1 Year	59% YES, 41% NO	
Nov-04	\$0.34	17-04 Jail Operations Levy - 4 Year	36% YES, 59% NO	
Nov-06	\$0.55	17-16 Josephine County Library District	43% YES, 57% NO	
May-07	\$2.49	17-19 Criminal Justice Levy (Sheriff, DA, Juvenile -all services)	38% YES, 62% NO	
Nov-08	\$0.99	17-25 Law Enforcement District #1, (jail, court, emergency planning, search & rescue, mandated srvc)	40% YES, 60% NO	
Nov-08	\$1.09	17-26 Law Enforcement District #2, (rural patrol, investigation, traffic, other police services)	34% YES, 66% NO	
May-12	\$1.99	17-43 Criminal Justice Levy (Sheriff, DA, Juvenil -all services at reduced level than \$2.49 in 2007)	43% YES, 57% NO	
May-13	\$1.48	17-49 Law Enforcement Levy (Jail, DA, School Security, Animal Shelter/Control, Juvenile Shelter/Detention, Patrol, SO Civil investigations, evidence, records, court security)	49% YES, 51% NO	
May-14	\$1.19	17-59 Jail and Youth Services Levy (Jail & Juvenile Detention/Shelter)	47% YES, 53% NO	Citizen Initiated (SOS)
May-14	\$0.08	17-60 Animal Shelter/Control Levy	62% YES, 38% NO	Citizen Initiated
May-15	\$1.40	17-66 Law Enforcement Funding (Jail, Patrol, Juvenile Detention/ Shelter)	46% YES, 54% NO	Citizen Initiated (CUFFS)

WHAT HAS JOSEPHINE COUNTY DONE?

- FY 2005-06**
- 1 Reorganization of County management structure
 - 2 Elimination and consolidation of positions and departments
 - 3 Reduction of non-union benefits
 - 4 Reduction of union benefits as bargained
 - 5 Privatized Community Action programs (Transit)
- FY 2006-07**
- 1 Programs **removed from the General Fund** (Public Health, Fair, Parks, etc no GF monies)
 - 2 Service Level 1 established: Majority of county programs became self sustaining through fees, grants, other revenue
 - 3 Public Safety Fund established (Sheriff, DA, and Community Justice)
 - 4 O&C monies transferred to Public Safety Fund from General Fund
 - 5 Mental Health Programs privatized
 - 6 **Levy defeated for Library District funding of \$0.55 cents per \$1,000**
 - 7 Capital Property & Equipment Reserve Funds established for major repairs/replacement
 - 8 Budget reflected a **loss of 165.97** county staff positions (151.53 FTE is Mental Health)
- FY 2007-08**
- 1 **Library closed, General Fund savings**
 - 2 Adult Corrections Fund established (moved out of Public Safety) -due to Grant Funding
 - 3 Reinstate Community Action (Transit) programs as required by State
 - 4 Levy defeated for Public Safety funding in May
 - 5 Received one year extension of O&C monies for Public Safety
 - 6 Budget Committee allocated 50% of O&C to FY 07-08 spending & rest carryover for 08-09
 - 7 General Fund transferred \$4.8 million to Public Safety
 - 8 Reduction of **21.81** FTE staff in General, Internal Service, BOM and Public Safety Funds
- FY 2008-09**
- 1 Reduced transfer to Public Safety from General Fund to be \$3 million
 - 2 **Hiring freeze in place February 2008, All new proposed positions require justification of funding**
 - 3 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 4 Regional Hospital Fund closed, transferred to Jefferson Behavioral Health
 - 5 Capital Roads & Bridges Reserve Fund established
 - 6 Law Enforcement Districts on Nov 2008 ballot defeated
 - 7 County refinanced Adult Jail Facility Bond, **saving \$965,000**

- FY 2009-10**
- 1 **Approved Jan 2009 Public Safety 3 Year Plan to utilize federal funding over time**
 - 2 **Of the \$10.8 million O&C funding received, budgeted to use \$550 thousand**
 - 3 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 4 **Assisted Non-Profit Library entity to re-open Libraries with county matching grant**
 - 5 Maintained Reserves for future budget years
- FY 2010-11**
- 1 Continued use of Approved Public Safety Plan to utilize federal funding over time
 - 2 **Of the \$10.9 million carryover and new deposit of \$8.7 million, \$9 million will be carried over to 11-12 budget**
 - 4 Budgeted to re-instate Mental Health if required
 - 5 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 6 Centralized services maintained FY 09-10 levels to keep overhead low
 - 7 County further reduced costs to departments by implementing Insurance Fund and moving away from Self-Insurance
 - 8 Maintained Reserves for future budget years
- FY 2011-12**
- 1 Continued use of Approved Public Safety Plan to utilize federal funding over time
 - 2 **Of the \$9 million carryover and new deposit of \$4.8 million, \$2.3 million will be carryovered to 12-13 budget year**
 - 3 This budget reflected a **loss of 21.35** FTE county staff positions
 - 4 County settled with AFSCME to not reinstate Mental Health and sustain programs at non-profit agencies
 - 5 Centralized services (ISF) **reduced 4 positions**
 - 6 Maintained Reserves for future budget years
- FY 2012-13**
- 1 Public Safety Plan utilize final carryover resulted in \$3 million for 2012-13, leaving little for 2013-14 budget
 - 2 Criminal Justice Levy of \$1.99 per \$1,000 assessed value in May 2012 failed
 - 3 Budget committee approved use of \$425,000 federal road dollars to be used for Sheriff Rural Patrol as approved by Oregon Legislature March 2012
 - 4 This budget reflected a **loss of 118.85** FTE county staff positions (89.18 FTE attributed to Public Safety Departments)
 - 5 Reduced transfer from General Fund to Public Safety to be \$2 million in order to maintain mandated functions and have sufficient reserves
 - 6 Refinanced County Tax Pension Bonds, **saving the county \$1 million** over life of bond
 - 7 Reduction of non-union benefits, COLAs (Cost of Living Adjustment) not given Jan 2013
 - 8 Reduction of union benefits as bargained (unions bargaining are AFSCME, SEIU, Sheriff Assoc)
- FY 2013-14**
- 1 Criminal Justice Levy of \$1.48 per \$1,000 assessed value in May 2013 failed
 - 2 This budget reflected a **loss of 11.19** FTE county staff positions
 - 3 The County ensured sufficient reserves and was able to maintain status quo for this year
 - 4 The Budget Committee approved transfer increases to Sheriff and District Attorney to fund Jail Beds at 100 and have more prosecution support.
 - 5 The County continues to look for programs that can be consolidated and successfully reorganized Emergency Mngt
 - 6 The County no longer operates horse racing, CCF, CASA programs resulting in savings.
 - 7 Reduction of non-union benefits, COLAs (Cost of Living Adjustment) not given Jan 2014
 - 8 Centralized services maintained the same rate as prior year to keep department costs low.
- FY 2014-15**
- 1 Criminal Justice Levy of \$1.19 per \$1,000 assessed value in May 2014 failed (CITIZEN INITIATED)
 - 2 **Animal Shelter Levy of \$0.08 cents per \$1,000 assessed value in May 2014 passed**
 - 3 The County ensured sufficient reserves and was able to maintain status quo for this year
 - 4 The Budget Committee approved transfer increases to Sheriff for increased Patrols to 12 hrs a day from General Fund PILT revenues
 - 5 When bargained, the County has given no pay raises for Cost of Living Adjustments
 - 6 Bargained a Sheriff Association Union contract with zero cost of living raises for the next 3 years
 - 7 Centralized services (ISF) maintained the same rate as prior year to keep department costs low.
- FY 2015-16**
- 1 Criminal Justice Levy of \$1.40 per \$1,000 assessed value in May 2015 failed (CITIZEN INITIATED)
 - 2 The County awarded 2 year extension of SRS funding for Public Safety and continued City of Grants Pass contract for jail beds ensuring no layoffs (Supplemental will be issued to reflect this last minute funding)
 - 3 Reserves established for Assessor/Treasury for a new Assessment and Tax software program
 - 4 Bargained a AFSCME Union contract with zero cost of living raises for the next 3 years

Financial Summaries



JOSEPHINE COUNTY
SUMMARY OF BUDGETS
2013-14, 2014-15, 2015-16

	2013-14 (incl. Supplemental)			2014-15 (incl. Supplemental)			2015-16		
	Full Time Equivalents (FTE)	Adopted Budget incl. Suppl.	Budgeted Operating Expenditures (I)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Operating Expenditures (I)	Full Time Equivalents (FTE)	Budget	Budgeted Operating Expenditures (I)
Major Operating Funds:									
10 General Fund (2)	42.12	\$ 10,682,000	\$ 4,594,400	43.57	\$ 12,738,000	\$ 4,706,600	43.81	\$ 11,762,000	\$ 4,779,600
11 Public Works Fund	51.65	5,980,000	5,980,000	51.65	11,155,000	5,272,500	51.35	8,523,000	5,344,000
12 Public Safety Fund	72.65	15,544,000	9,210,200	82.22	16,606,000	10,254,200	82.90	9,143,000	8,168,600
13 Adult Corrections Fund	27.00	3,733,000	3,135,900	28.00	4,614,000	3,467,500	30.00	5,623,000	4,216,300
14 Public Health Fund	22.80	2,552,000	2,304,400	27.80	2,917,000	2,497,800	27.00	3,281,000	2,611,900
15 Mental Health Fund	2.00	5,759,000	5,469,500	1.00	5,582,000	5,335,500	1.00	5,892,000	5,672,700
Special Revenue Funds:									
16 Grant Projects Fund (2)	-	2,277,000	470,000	-	2,912,000	1,456,000	-	2,363,000	1,077,000
20 Building and Safety Fund	4.50	1,621,000	563,000	5.50	1,563,000	670,300	4.50	1,334,000	545,600
21 Commission for Children & Families Fund	-	190,400	189,000	-	182,000	180,400	-	158,000	150,000
22 Court Security Fund (2)	-	93,000	73,000	-	75,000	65,000	-	77,000	65,000
23 Fairgrounds Fund	2.30	626,000	551,100	2.55	695,000	590,300	2.55	703,000	602,600
24 Parks Fund	6.80	1,113,900	958,300	6.80	1,150,000	1,046,800	6.80	1,149,000	973,600
25 Transit Fund	15.00	1,382,000	1,155,000	16.00	4,568,000	3,307,000	16.50	2,424,000	1,505,000
30 County Clerk Records Fund	-	72,000	65,400	-	69,000	31,000	-	57,000	31,000
31 DA Forfeiture Fund	-	128,000	-	-	133,000	133,000	-	134,000	-
32 DA Special Programs Fund	0.25	233,400	58,000	0.28	182,000	59,600	0.35	141,000	48,900
33 Juvenile Justice Special Programs Fund	1.50	171,400	158,300	1.60	182,000	167,700	1.60	181,000	166,200
34 Public Land Corner Preservation Fund	1.86	157,000	141,600	1.68	159,000	129,800	1.40	152,000	127,300
35 Public Works Special Programs Fund	-	165,000	138,900	-	171,000	138,000	-	404,000	128,000
Enterprise Funds:									
50 Jail Commissary Fund	-	141,000	65,000	-	233,000	60,000	-	137,000	57,000
51 Airports Fund	2.50	1,631,000	1,391,100	3.50	2,674,000	2,445,000	4.05	2,931,000	2,794,900
Internal Service and Internal Vendor Funds:									
40 Internal Services Fund	28.50	3,811,900	3,601,800	27.70	4,168,000	3,336,000	28.20	3,809,000	3,361,500
41 County Buildings and Fleet Fund	17.65	3,225,000	2,675,300	18.65	3,405,000	2,682,400	18.65	3,345,000	2,667,300
42 Insurance Reserve Fund	-	909,000	867,000	-	967,000	912,000	-	992,000	918,000
43 Payroll Liability Reserve Fund	-	320,000	310,000	-	541,000	540,000	-	700,000	500,000
Capital Project and Capital Reserve Funds:									
45 County Bridge Construction Fund	-	949,000	949,000	-	750,000	750,000	-	250,000	250,000
46 Roads and Bridges Reserve Fund	-	1,882,000	1,761,500	-	3,814,000	1,482,000	-	3,690,000	1,153,000
47 Property Reserve Fund	-	1,556,000	841,000	-	4,969,000	2,835,000	-	3,498,000	2,227,000
48 Equipment Reserve Fund	-	1,039,000	602,400	-	1,727,000	1,367,000	-	1,613,000	1,332,200
Debt Service Funds:									
60 Adult Jail Facility Debt Service Fund	-	1,051,000	1,051,000	-	1,049,000	1,049,000	-	1,047,000	1,047,000
61 PERS Bond Debt Service Fund	-	1,129,000	1,129,000	-	1,178,000	1,178,000	-	1,231,000	1,231,000
Trust Funds:									
71 County School Trust Fund	-	351,000	351,000	-	358,000	351,000	-	351,000	351,000
72 Human Service Programs Trust Fund	-	92,000	92,000	-	95,000	95,000	-	81,000	81,000
74 Library Programs Trust Fund	-	277,000	234,900	-	248,000	209,900	-	245,000	209,000
75 PEG Access Fund	-	25,000	23,900	-	24,000	1,000	-	23,000	23,000
76 Sheriff Forfeiture Fund	-	130,000	2,000	-	47,000	1,000	-	47,000	1,000
77 Sheriff Programs Trust Fund	-	85,000	34,400	-	74,000	74,000	-	74,000	74,000
911 Excise Tax Fund	-	-	-	-	-	-	-	-	-
Total Appropriation	299.08	\$ 76,463,000	\$ 51,199,300	318.50	\$ 91,954,000	\$ 58,876,300	320.66	\$ 77,565,000	\$ 54,489,200
Unappropriated Ending Fund Balances:									
60 Adult Jail Facility Debt Service Fund	-	44,000	-	-	51,000	-	-	190,000	-
61 PERS Bond Debt Service Fund	-	481,000	-	-	613,000	-	-	674,000	-
72 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-	-	47,300	-
74 Library Programs Trust Fund	-	367,400	-	-	367,400	-	-	367,400	-
Total Ending Fund Balances	-	939,700	-	-	1,078,700	-	-	1,278,700	-
Total Budget	299.08	\$ 77,402,700	\$ 51,199,300	318.50	\$ 93,032,700	\$ 58,876,300	320.66	\$ 78,843,700	\$ 54,489,200

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.
(2) Veterans Office budget (within Grant Fund) and Court Security BOM costs moved to General Fund in 2013-14.

**JOSEPHINE COUNTY
SUMMARY COMPARISON OF BUDGETS**
Prior Year and Current

	2014-15 (incl. Supplemental)			2015-16			COMPARISON 2014-15 TO 2015-16 BUDGET				
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Operating Expenditures (1)	Full Time Equivalents (FTE)	Budget	Budgeted Operating Expenditures (1)	% Loss	Comparison Appropriation Budget	% Loss	Comparison Operating Expense (1)	Full Time Equiv. (FTE-Loss) + (-)
Major Operating Funds:											
10 General Fund	43.57	\$ 12,738,000	\$ 4,706,600	43.81	\$ 11,762,000	\$ 4,779,600	-8%	\$ (976,000)	2%	\$ 73,000	0.24
11 Public Works Fund	51.65	11,155,000	5,272,500	51.35	8,523,000	5,344,000	-24%	(2,632,000)	1%	71,500	(0.30)
12 Public Safety Fund	82.22	16,606,000	10,254,200	82.90	9,143,000	8,166,600	-45%	(7,463,000)	-20%	(2,087,600)	0.68
13 Adult Corrections Fund	28.00	4,614,000	3,467,500	30.00	5,623,000	4,216,300	22%	1,009,000	22%	748,800	2.00
14 Public Health Fund	27.80	2,917,000	2,497,800	27.00	3,281,000	2,611,900	12%	364,000	5%	114,100	(0.80)
15 Mental Health Fund	1.00	5,582,000	5,335,500	1.00	5,892,000	5,672,700	6%	310,000	6%	337,200	-
Special Revenue Funds:											
16 Grant Projects Fund	-	2,912,000	1,456,000	-	2,363,000	1,077,000	-19%	(549,000)	-25%	(379,000)	-
20 Building and Safety Fund	5.50	1,563,000	670,300	4.50	1,334,000	545,600	-15%	(229,000)	-19%	(124,700)	(1.00)
21 Commission for Children & Families Fund	-	182,000	180,400	-	158,000	150,000	-13%	(24,000)	-17%	(30,400)	-
22 Court Security Fund	-	75,000	65,000	-	77,000	65,000	3%	2,000	0%	-	-
23 Fairgrounds Fund	2.55	695,000	590,300	2.55	703,000	602,600	1%	8,000	2%	12,300	-
24 Parks Fund	6.80	1,150,000	1,046,800	6.80	1,149,000	973,600	0%	(1,000)	-7%	(73,200)	-
25 Transit Fund	16.00	4,568,000	3,307,000	16.50	2,424,000	1,505,000	-47%	(2,144,000)	-54%	(1,802,000)	0.50
30 County Clerk Records Fund	-	69,000	31,000	-	57,000	31,000	-17%	(12,000)	0%	-	-
31 DA Forfeiture Fund	-	133,000	133,000	-	134,000	-	1%	1,000	-	(133,000)	-
32 DA Special Programs Fund	0.28	162,000	59,600	0.35	141,000	48,900	-13%	(21,000)	-18%	(10,700)	0.07
33 Juvenile Justice Special Programs Fund	1.60	182,000	167,700	1.60	181,000	166,200	-1%	(1,000)	-1%	(1,500)	-
34 Public Land Corner Preservation Fund	1.68	159,000	129,800	1.40	152,000	127,300	-4%	(7,000)	-2%	(2,500)	(0.28)
35 Public Works Special Programs Fund	-	171,000	138,000	-	404,000	128,000	136%	233,000	-7%	(10,000)	-
Enterprise Funds:											
50 Jail Commissary Fund	-	233,000	60,000	-	137,000	57,000	-41%	(96,000)	-5%	(3,000)	-
51 Airports Fund	3.50	2,674,000	2,446,000	4.05	2,931,000	2,794,900	10%	257,000	14%	348,900	0.55
Internal Service and Internal Vendor Funds:											
40 Internal Services Fund	27.70	4,168,000	3,336,000	28.20	3,809,000	3,361,500	-9%	(359,000)	1%	25,500	0.50
41 County Buildings and Fleet Fund	18.65	3,405,000	2,882,400	18.65	3,345,000	2,667,300	-2%	(60,000)	-1%	(15,100)	-
42 Insurance Reserve Fund	-	967,000	912,000	-	992,000	918,000	3%	25,000	1%	6,000	-
43 Payroll Liability Reserve Fund	-	541,000	540,000	-	700,000	500,000	29%	159,000	-7%	(40,000)	-
Capital Project and Capital Reserve Funds:											
45 County Bridge Construction Fund	-	750,000	750,000	-	250,000	250,000	-67%	(500,000)	-67%	(500,000)	-
46 Roads and Bridges Reserve Fund	-	3,814,000	1,482,000	-	3,690,000	1,153,000	-3%	(124,000)	-22%	(328,000)	-
47 Property Reserve Fund	-	4,969,000	2,635,000	-	3,486,000	2,227,000	-30%	(1,471,000)	-21%	(608,000)	-
48 Equipment Reserve Fund	-	1,727,000	1,367,000	-	1,613,000	1,332,200	-7%	(114,000)	-3%	(34,800)	-
Debt Service Funds:											
60 Adult Jail Facility Debt Service Fund	-	1,049,000	1,049,000	-	1,047,000	1,047,000	0%	(2,000)	0%	(2,000)	-
61 PERS Bond Debt Service Fund	-	1,178,000	1,178,000	-	1,231,000	1,231,000	4%	53,000	4%	53,000	-
Trust Funds:											
71 County School Trust Fund	-	358,000	351,000	-	351,000	351,000	-2%	(7,000)	0%	-	-
72 Human Service Programs Trust Fund	-	95,000	95,000	-	81,000	81,000	-15%	(14,000)	-15%	(14,000)	-
74 Library Programs Trust Fund	-	248,000	209,900	-	245,000	209,000	-1%	(3,000)	0%	(600)	-
75 PEG Access Fund	-	24,000	1,000	-	23,000	23,000	-4%	(1,000)	2200%	22,000	-
76 Sheriff Forfeiture Fund	-	47,000	1,000	-	47,000	1,000	0%	47,000	0%	-	-
77 Sheriff Programs Trust Fund	-	74,000	74,000	-	74,000	74,000	0%	-	0%	-	-
Total Appropriation	318.50	\$ 91,954,000	\$ 58,878,300	320.66	\$ 77,565,000	\$ 54,489,200	-16%	\$ (14,389,000)	-7%	\$ (4,389,100)	2.16
Unappropriated Ending Fund Balances:											
60 Adult Jail Facility Debt Service Fund	-	51,000	-	-	190,000	-	273%	139,000	-	-	-
61 PERS Bond Debt Service Fund	-	613,000	-	-	674,000	-	10%	61,000	-	-	-
72 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-	0%	-	-	-	-
74 Library Programs Trust Fund	-	367,400	-	-	367,400	-	0%	-	-	-	-
Total Ending Fund Balances	-	1,078,700	-	-	1,278,700	-	19%	200,000	-	-	-
Total Budget	318.50	\$ 93,032,700	\$ 58,878,300	320.66	\$ 78,843,700	\$ 54,489,200	-15%	\$ (14,189,000)	-7%	\$ (4,389,100)	2.16

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.

EXPENDITURE SUMMARY EXPLANATION

County has many departments that are funded primarily through grants and the nature of grants are to have an increase one year and reduction the following year when the grant closes. This is the reason for most percentage shifts from year to year. The following is a general explanation of the percent change between the budget for fiscal year 2014-15 and fiscal year 2015-16 where the change occurring is a result in significant change to the program.

PUBLIC SAFETY

- The decrease of 45 percent is a direct result of loss of federal SRS/O&C funding and use of fund balance from prior years. This is the fourth year of significant losses to public safety. From 2011-12 to 2012-13 year the public safety fund lost over 85 full time employees due to funding reductions. There was an election for tax increase of \$1.99 in May 2012 which failed and again in May 2013 election of \$1.48 increase, May 2014 of \$1.19 increase, May 2015 of \$1.40 increase, all of which have failed. The Board of County Commissioners, Elected Officials and Department leaders continue to search for ways to fund public safety in the future, however this is limited to legal options in the State of Oregon. The operating percent is actually decreased by 20%. The 2015-16 budget reflects the use of fund balance towards operating expenditure. The county found out late in the budget process that we would receive a 2 year extension of SRS/O&C funding and local jail contract revenue. We did not issue layoffs and will issue a supplemental to address the revenue/expense since the notice occurred so close to signing the budget we did not have enough time to address the financial change prior to adoption. There will be no significant change from 2014-15 to 2015-16 in public safety.

PUBLIC WORKS

- The decrease of 24 percent is due to the continued effort to set aside funding in the Road and Bridge Reserve fund for future large scale bridge expenditures. This does not affect the operations of Public Works services. The operations expenditure increased 1% over prior year.

ADULT CORRECTIONS

- The increase of 22 percent is due to the increases in State grant funding under House Bill 3194 that was designed to manage prison growth in Oregon. With this funding they were able to add 3 full time employees in 2014-15 and increase alcohol and drug treatment and work crew programs.

TRANSIT

- The decrease of 47 percent is due to the federal funding decrease for transit grant pass through funding. This does not impact the operating expenditure for the county transit program.

PUBLIC WORKS SPECIAL PROGRAMS – SOLID WASTE AND NORTH VALLEY INDUSTRIAL PARK

- The increase of 136 percent is due to planned capital expenditures in the 2015-16 year that is funded by property sale revenue.

JAIL COMMISSARY FUND

- The decrease of 41 percent is due to the fact the City of Grants Pass jail bed contract has not been renewed and the jail funding is reduced by O&C SRS federal funding. There will be fewer inmates and less expenditure. In the end of the budget process we were notified of a renewal of the Grants Pass Jail Bed contract and will address this budget during a supplemental budget.

PAYROLL LIABILITY FUND

- The increase of 29 percent is for anticipation of end of year layoffs that may occur in public safety if no new revenue streams are found.

CAPITAL PROJECT FUNDS

- All funds but county bridge construction are seeing an increase this next fiscal year. The Roads and Bridges Reserve is increased because of a Board policy to maintain adequate reserves for future County road and bridge capital needs. This is funded by gas tax dollars transferring in from Public Works operating fund. The Property and Equipment Reserve have increases due to planned county projects with some having multi-year reserve payments.

**JOSEPHINE COUNTY
FIVE YEAR PROJECTION OF BUDGET
2015-16 through 2019-20**

	Adopted Budget 2015-16	Projection			
		2016-17	2017-18	2018-19	2019-20
Major Operating Funds:					
10 General Fund (3)	\$ 11,762,000	\$ 11,562,000	\$ 11,293,240	11,019,105	\$ 10,739,487
11 Public Works Fund	8,523,000	9,223,000	9,407,460	9,595,609	9,787,521
12 Public Safety Fund	9,143,000	11,143,000	7,143,000	7,285,860	7,431,577
13 Adult Corrections Fund	5,623,000	5,623,000	5,735,460	5,850,169	5,967,173
14 Public Health Fund	3,281,000	3,281,000	2,846,620	2,903,552	2,961,623
15 Mental Health Fund	5,892,000	5,892,000	6,009,840	6,130,037	6,252,638
Special Revenue Funds:					
16 Grant Projects Fund (3)	2,363,000	1,863,000	1,363,000	1,390,260	1,418,065
20 Building and Safety Fund	1,334,000	1,334,000	1,360,680	1,387,894	1,415,651
21 Commission for Children & Families Fund	158,000	-	-	-	-
22 Court Security Fund (3)	77,000	77,000	78,540	80,111	81,713
23 Fairgrounds Fund	703,000	683,000	696,660	710,593	724,805
24 Parks Fund	1,149,000	1,049,000	1,069,980	1,091,380	1,113,207
25 Transit Fund	2,424,000	2,224,000	2,268,480	2,313,850	2,360,127
30 County Clerk Records Fund	57,000	57,000	58,140	59,303	60,489
31 DA Forfeiture Fund	134,000	10,000	10,200	10,404	10,612
32 DA Special Programs Fund	141,000	141,000	143,820	146,696	149,630
33 Juvenile Justice Special Programs Fund	181,000	181,000	184,620	188,312	192,079
34 Public Land Corner Preservation Fund	152,000	152,000	155,040	158,141	161,304
35 Public Works Special Programs Fund	404,000	334,000	340,680	347,494	354,443
Enterprise Funds:					
50 Jail Commissary Fund	137,000	137,000	139,740	142,535	145,385
51 Airports Fund	2,931,000	3,331,000	1,947,620	3,786,572	962,304
Internal Service and Internal Vendor Funds:					
40 Internal Services Fund	3,809,000	3,809,000	3,435,180	3,503,884	3,573,961
41 County Buildings and Fleet Fund	3,345,000	3,345,000	3,286,900	3,352,638	3,419,691
42 Insurance Reserve Fund	992,000	600,000	600,000	600,000	600,000
43 Payroll Liability Reserve Fund	700,000	700,000	700,000	700,000	700,000
Capital Project and Capital Reserve Funds:					
45 County Bridge Construction Fund	250,000	200,000	-	500,000	-
46 Roads and Bridges Reserve Fund	3,690,000	2,500,000	2,800,000	2,500,000	2,800,000
47 Property Reserve Fund	3,498,000	2,600,000	2,900,000	2,400,000	2,400,000
48 Equipment Reserve Fund	1,613,000	1,488,000	1,319,000	1,319,000	1,319,000
Debt Service Funds:					
60 Adult Jail Facility Debt Service Fund	1,047,000	1,048,600	1,050,000	-	-
61 PERS Bond Debt Service Fund	1,231,000	1,290,000	1,347,400	1,401,500	1,468,000
Trust Funds:					
71 County School Trust Fund	351,000	351,000	-	-	-
72 Human Service Programs Trust Fund	81,000	61,000	62,220	63,464	64,734
74 Library Programs Trust Fund	245,000	245,000	249,900	254,898	259,996
75 PEG Access Fund	23,000	15,000	8,000	8,160	8,323
76 Sheriff Forfeiture Fund	47,000	25,000	25,500	40,000	40,800
77 Sheriff Programs Trust Fund	74,000	50,000	51,000	52,020	53,060
Total Appropriation	\$ 77,565,000	\$ 76,624,600	\$ 70,087,920	\$ 71,293,440	\$ 68,997,399
Unappropriated Ending Fund Balances:					
60 Adult Jail Facility Debt Service Fund	190,000	190,000	190,000	-	-
61 PERS Bond Debt Service Fund	674,000	674,000	674,000	674,000	674,000
72 Human Service Programs Trust Fund	47,300	47,300	47,300	47,300	47,300
74 Library Programs Trust Fund	367,400	367,400	367,400	367,400	367,400
Total Ending Fund Balances	1,278,700	1,278,700	1,278,700	1,088,700	1,088,700
Total Budget	\$ 78,843,700	\$ 77,903,300	\$ 71,366,620	\$ 72,382,140	\$ 70,086,099

Major assumptions used:

The projection for 2016-17 is reduced from 2015-16; adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. Major reductions are in carryover for Public Safety, Public Works & Grants Fund which are all related to not receiving federal O&C Timber revenue.

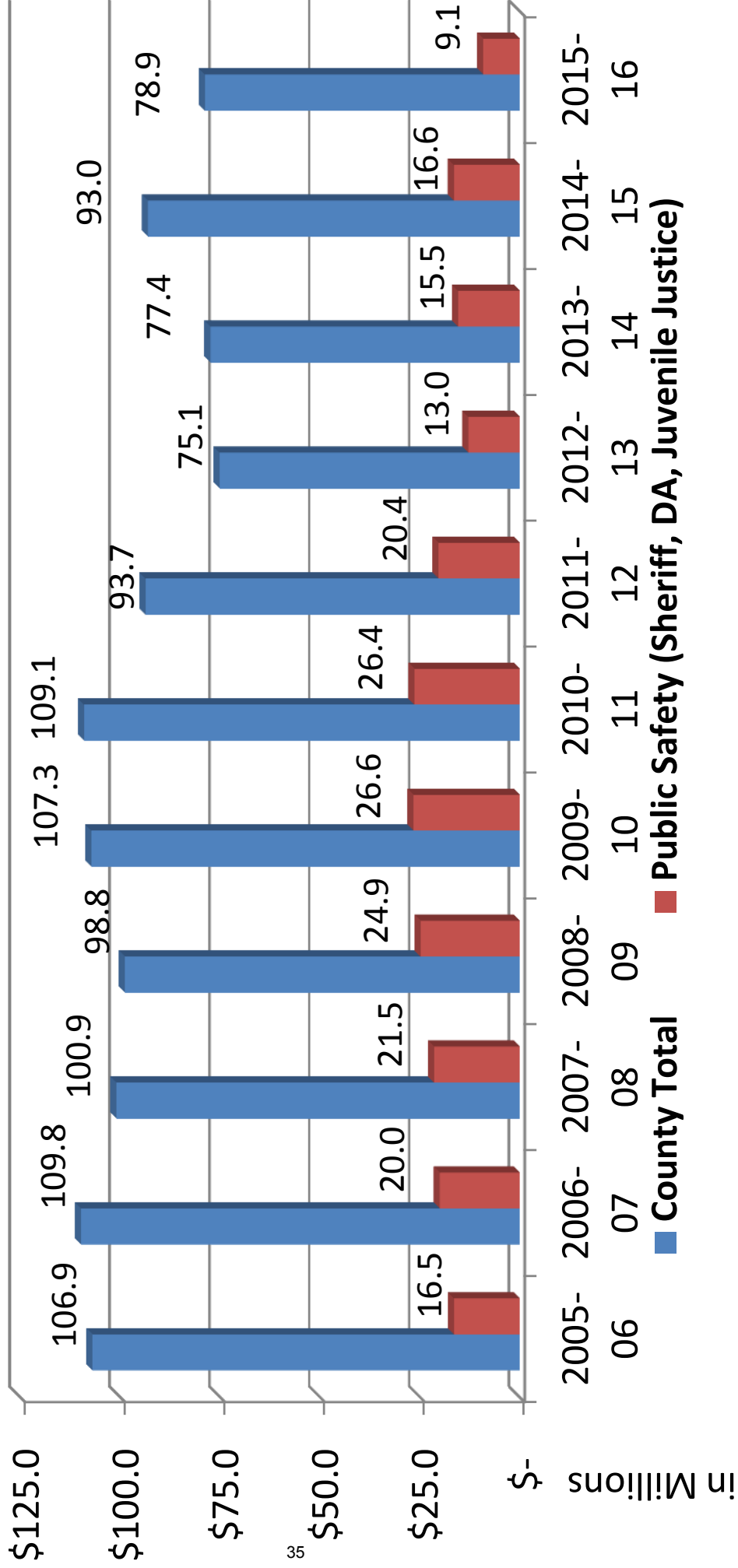
The projection for the following 3 years generally assumes a 2% inflation factor, adjusted for planned changes in capital projects, estimated changes in grant funding levels, and actual debt service obligations.

Unappropriated ending fund balances are projected to not change.

BUDGET HISTORY

JOSEPHINE COUNTY ADOPTED BUDGETS

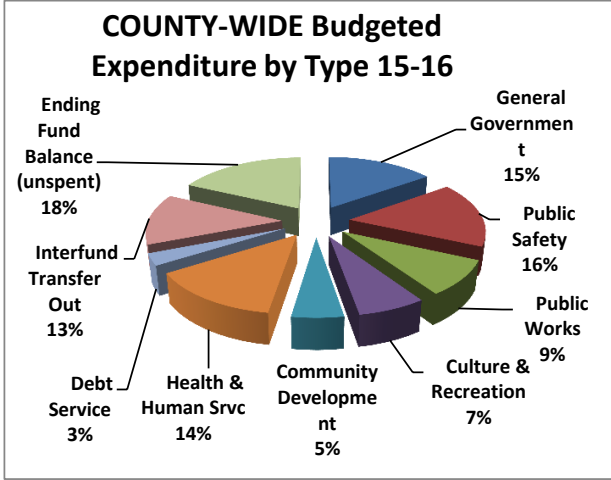
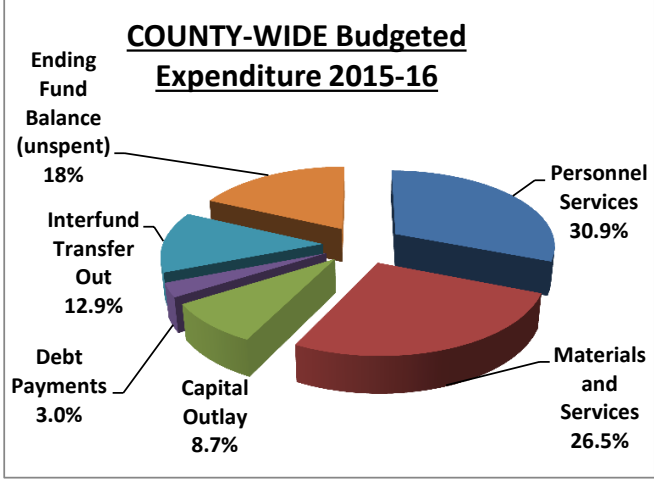
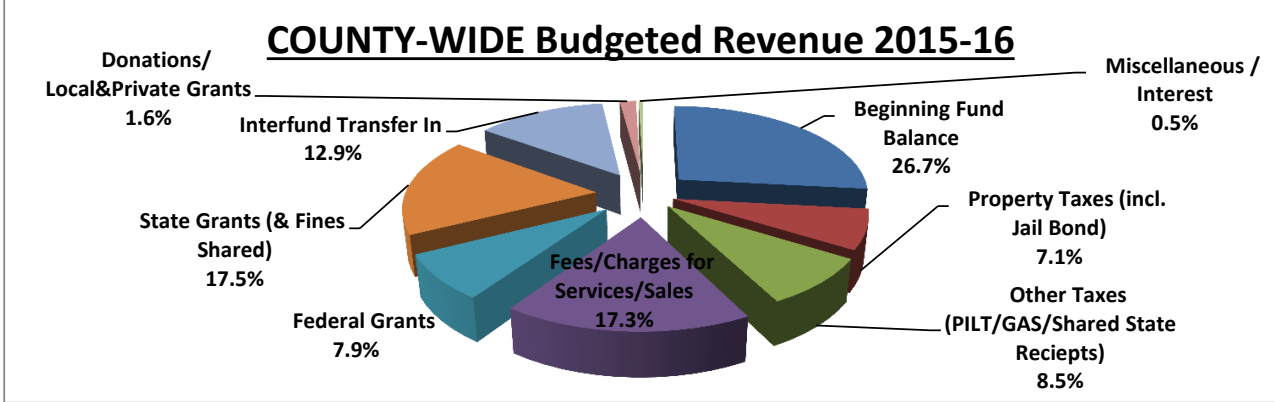
(including Supplemental Changes)



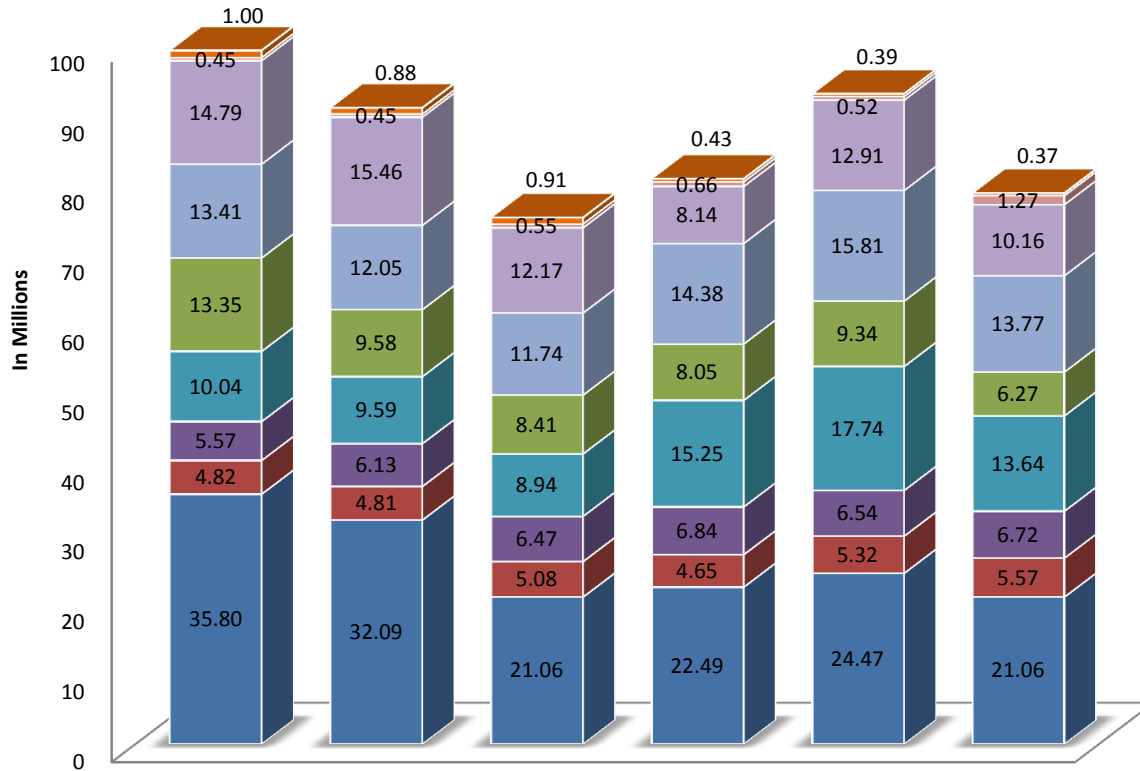
Josephine County Multi-Year Summary of Revenues and Expenditures by Category

REVENUES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
Beginning Fund Balance	35,796,542	32,086,006	21,063,541	22,485,800	24,465,400	21,062,600
Property Taxes (incl. Jail Bond)	4,824,572	4,807,749	5,075,812	4,648,881	5,319,000	5,574,000
Other Taxes (PILT/GAS/Shared State Receipts)	5,569,629	6,127,906	6,474,105	6,837,389	6,540,000	6,722,500
Fees/Charges for Services/Sales	10,037,201	9,588,268	8,944,550	15,247,622	17,740,700	13,644,400
Federal Grants	13,349,931	9,580,474	8,412,200	8,053,516	9,343,000	6,266,100
State Grants (& Fines Shared)	13,409,462	12,051,252	11,738,403	14,377,456	15,813,100	13,770,300
Interfund Transfer In	14,786,334	15,455,369	12,173,385	8,143,923	12,907,200	10,164,700
Donations/ Local&Private Grants	453,269	451,757	545,868	656,365	516,100	1,273,000
Miscellaneous / Interest	1,001,684	882,590	909,423	430,259	388,200	366,100
Total REV	99,228,624	91,031,371	75,337,287	80,881,213	93,032,700	78,843,700

EXPENDITURES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
Personnel Services	29,962,356	30,540,795	21,834,667	23,152,562	25,628,300	24,361,400
Materials and Services	20,253,601	20,100,704	17,916,923	17,920,060	22,830,500	20,882,100
Capital Outlay	3,944,103	6,329,000	2,460,021	2,538,829	8,134,000	6,879,200
Debt Payments	2,138,612	2,304,612	2,145,882	2,238,979	2,287,500	2,338,500
Interfund Transfer Out	10,843,946	10,692,719	8,493,993	8,143,923	12,907,200	10,164,700
Ending Fund Balance/ Contingency (unspent)	32,086,006	21,063,541	22,485,800	26,886,860	21,245,200	14,217,800
Total EXP	99,228,624	91,031,371	75,337,287	80,881,213	93,032,700	78,843,700



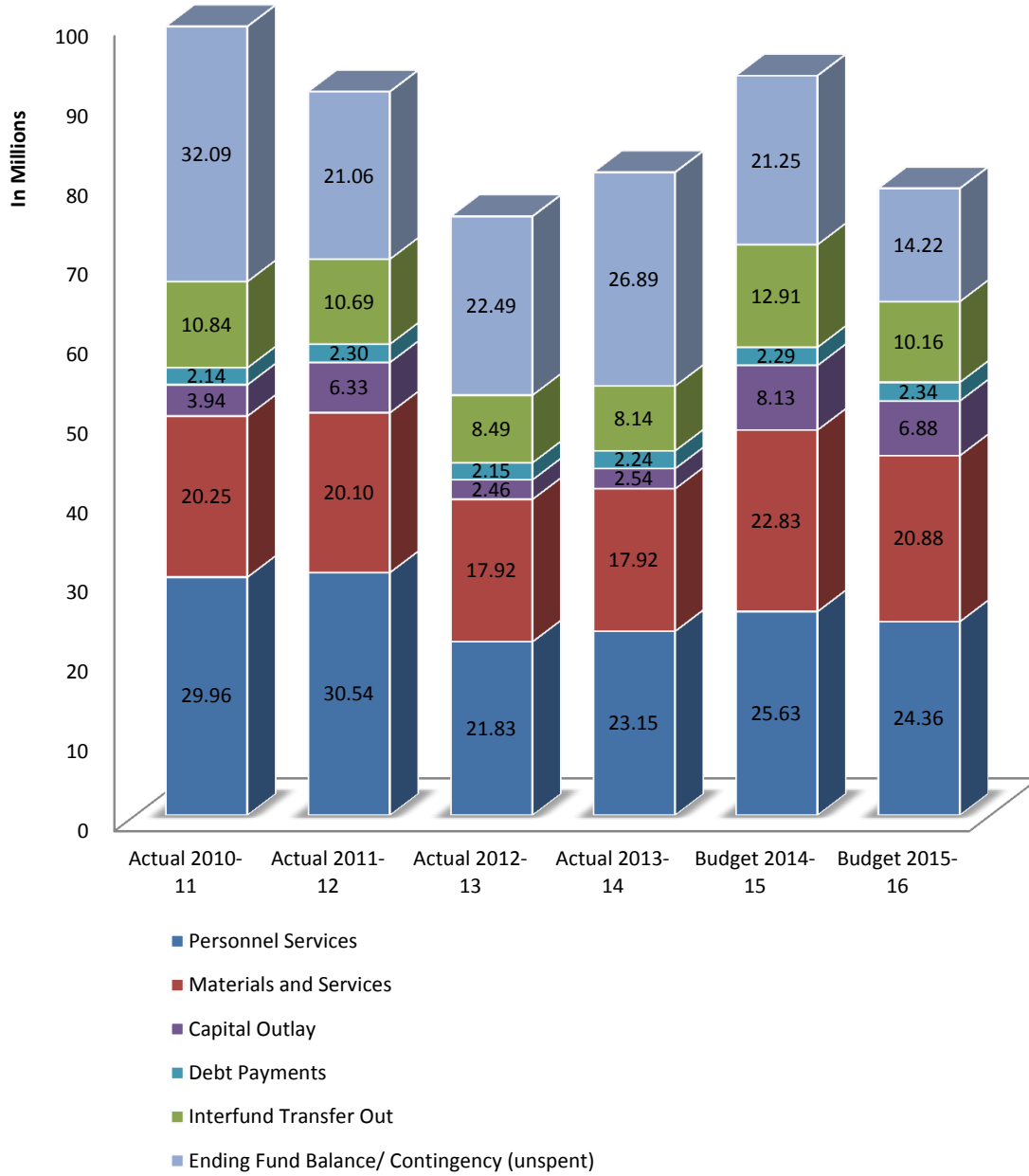
COUNTY-WIDE Multi-Year Summary of Revenues by Category



Actual 2010-11 Actual 2011-12 Actual 2012-13 Actual 2013-14 Budget 2014-15 Budget 2015-16

- Beginning Fund Balance
- Property Taxes (incl. Jail Bond)
- Other Taxes (PILT/GAS/Shared State Receipts)
- Fees/Charges for Services/Sales
- Federal Grants
- State Grants (& Fines Shared)
- Interfund Transfer In
- Donations/ Local&Private Grants
- Miscellaneous / Interest

COUNTY-WIDE Multi-Year Summary of Expenditures by Category



The following is a description of the sources of revenue for Josephine County.

***Beginning Fund Balance** - The Beginning Fund Balance represents prior year funds and cash carried forward into the current fiscal year. Fund Balances stay in the programs to be used for the same purposes the following year.

***Property Taxes** – The Josephine County permanent tax rate is \$0.5867 per \$1,000 of assessed value, as approved by voters in 1997 through measure 50. This accounts for under \$4 million in revenue a year. Currently, the voter approved jail bond that built the county jail is assessed at roughly \$0.17 cents per \$1,000 until this debt is paid in 2017-18 fiscal year. This brings in roughly a \$1 million dollars a year.

***Other Taxes** – This is mainly made up of State Shared Receipts like gas taxes, cigarette taxes, amusement device taxes, OLCC fine reimbursement, beer & wine taxes. Additionally, PILT (Payment in Lieu of Taxes) from Department of the Interior for O&C railroad lands.

*** Fees & Charges for Services** – Many county departments collect fees. A few examples includes: Parks program for parking/camping fees, County Clerk for marriage licenses, Public Health for dog licenses, the Planning department for building permits, etc. Additionally, the County receives revenue for providing services to the general public like copies, rentals of county facilities, etc. This also includes revenue between county departments that charge for services but choose to use a county department rather than an outside vendor.

***Federal & State Grants** – The County receives grants for specific purposes. Like WIC for pregnant and young child nutrition, Transit for Elderly & Disabled persons transportation, etc.

***Fines** – This revenue is considered intergovernmental revenue like shared receipts. The County receives fine revenue from state courts when applicable like the District Attorney’s office for contempt fines, Sheriff Patrol for tickets, etc.

***Donations / Local & Private Grants** – These revenues are given to the county by local and private entities.

***Miscellaneous & Interest** – This accounts for revenues that do not fit under any other classification above. And includes interest which the county Treasurer is responsible for investment of monies for all of Josephine County funds and this category reflects the interest derived from those investments.

JOSEPHINE COUNTY, OREGON
Summary of Estimated Financial Sources Uses - All Funds

Major Funds (pg 1 of 2)

	General Fund			Public Safety			Public Works		
	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget
Revenues:									
Beginning Fund Balance	\$ 3,171,107	\$ 3,531,000	\$ 3,557,000	\$ 4,752,847	\$ 5,627,000	\$ 2,604,200	\$ 4,463,530	\$ 4,100,000	\$ 1,530,000
Property Taxes (& Jail Bond ~17c & Animal Shelter 8c)	3,616,453	3,779,000	3,895,000	-	-	-	-	-	-
Other Taxes (PILT /GAS /Shared State Receipts)	1,171,270	1,072,000	1,154,500	-	-	-	5,589,721	5,400,000	5,500,000
Fees & Charges for Service	3,592,070	3,494,300	2,232,000	1,983,640	2,224,500	923,400	299,712	68,300	407,600
Federal Grants	132,967	25,000	-	4,872,562	4,800,000	1,466,500	1,045,661	1,000,000	551,000
State Grants (& Fines Shared)	592,404	608,200	526,800	1,308,243	1,380,600	550,500	618,506	459,900	425,000
Donations/ Local Grants	11,797	-	-	104,978	11,500	13,500	-	-	-
Miscellaneous / Interest	158,450	134,500	112,700	15,564	17,900	12,200	66,430	59,200	33,400
Total Revenue	12,446,519	12,644,000	11,478,000	13,037,834	14,061,500	5,570,300	12,083,561	11,087,400	8,447,000
Transfers In	161,226	94,000	284,000	2,867,221	2,544,500	3,572,700	72,600	67,600	76,000
Total Financial Sources	\$12,607,745	\$12,738,000	\$11,762,000	\$15,905,055	\$16,606,000	\$ 9,143,000	\$12,156,161	\$11,155,000	\$ 8,523,000
Expenditures by Category:									
Personnel Services	\$ 2,664,455	\$ 3,014,600	\$ 3,075,400	\$ 6,993,067	\$ 7,915,300	\$ 5,998,000	\$ 3,765,331	\$ 3,770,400	\$ 3,998,200
Materials and Services	1,482,470	1,692,000	1,704,200	2,142,423	2,338,900	2,168,600	1,926,217	1,502,100	1,345,800
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Payments	-	-	-	-	-	-	-	-	-
Total Expenditures	4,146,925	4,706,600	4,779,600	9,135,490	10,254,200	8,166,600	5,691,548	5,272,500	5,344,000
Transfers Out	3,271,900	4,696,800	3,927,900	927,300	1,051,400	853,700	1,808,000	4,137,500	1,734,400
Total Financial Uses	\$ 7,418,825	\$ 9,403,400	\$ 8,707,500	\$10,062,790	\$11,305,600	\$ 9,020,300	\$ 7,499,548	\$ 9,410,000	\$ 7,078,400
Ending Fund Balance / Contingency	\$ 5,188,920	\$ 3,334,600	\$ 3,054,500	\$ 5,842,265	\$ 5,300,400	\$ 122,700	\$ 4,656,612	\$ 1,745,000	\$ 1,444,600
Expenditures by Type:									
General Government	\$ 2,306,931	\$ 2,742,000	\$ 2,804,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	245,600	245,600	245,600	9,135,490	10,254,200	8,166,600	-	-	-
Public Works	-	-	-	-	-	-	5,691,548	5,272,500	5,344,000
Culture & Recreation	-	-	-	-	-	-	-	-	-
Community Development	1,432,098	1,500,000	1,515,000	-	-	-	-	-	-
Health & Human Srvc	162,296	219,000	215,000	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Total Expenditures	4,146,925	4,706,600	4,779,600	9,135,490	10,254,200	8,166,600	5,691,548	5,272,500	5,344,000
Transfers Out	3,271,900	4,696,800	3,927,900	927,300	1,051,400	853,700	1,808,000	4,137,500	1,734,400
Total Financial Uses	\$ 7,418,825	\$ 9,403,400	\$ 8,707,500	\$10,062,790	\$11,305,600	\$ 9,020,300	\$ 7,499,548	\$ 9,410,000	\$ 7,078,400
Ending Fund Balance / Contingency	\$ 5,188,920	\$ 3,334,600	\$ 3,054,500	\$ 5,842,265	\$ 5,300,400	\$ 122,700	\$ 4,656,612	\$ 1,745,000	\$ 1,444,600

JOSEPHINE COUNTY, OREGON
Summary of Estimated Financial Sources Uses - All Funds

Major Funds (pg 2 of 2)

	Community Corrections			Public Health			Mental Health		
	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget
Revenues:									
Beginning Fund Balance	\$ 372,826	\$ 852,600	\$ 944,000	\$ 52,628	\$ 46,800	\$ 350,000	\$ 207,388	\$ 242,300	\$ 203,700
Property Taxes (& Jail Bond -17c & Animal Shelter 8c)	-	-	-	-	500,000	539,000	-	-	-
Other Taxes (PILT / GAS /Shared State Receipts)	-	-	-	-	-	-	76,252	68,000	68,000
Fees & Charges for Service	479,818	514,800	634,000	823,425	985,700	904,000	25,168	28,000	28,000
Federal Grants	(1)	-	100,000	63,461	-	738,500	-	-	-
State Grants (& Fines Shared)	3,259,135	2,977,000	3,676,500	1,088,564	1,090,600	381,600	5,278,076	5,241,700	5,590,300
Donations/ Local Grants	20,070	21,100	19,000	247,025	52,400	184,100	1,175	-	-
Miscellaneous / Interest	3,545	3,500	4,500	30,189	31,500	13,800	25,499	2,000	2,000
Total Revenue	4,135,393	4,369,000	5,378,000	2,305,292	2,707,000	3,111,000	5,613,558	5,582,000	5,892,000
Transfers In	235,000	245,000	245,000	230,000	210,000	170,000	-	-	-
Total Financial Sources	\$ 4,370,393	\$ 4,614,000	\$ 5,623,000	\$ 2,535,292	\$ 2,917,000	\$ 3,281,000	\$ 5,613,558	\$ 5,582,000	\$ 5,892,000
Expenditures by Category:									
Personnel Services	\$ 2,366,388	\$ 2,532,300	\$ 2,748,000	\$ 1,443,466	\$ 1,688,400	\$ 1,791,300	\$ 95,393	\$ 74,500	\$ 74,700
Materials and Services	713,882	965,200	1,468,300	634,351	809,400	820,600	5,208,157	5,240,000	5,577,000
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Payments	-	-	-	-	-	-	20,457	21,000	21,000
Total Expenditures	3,080,269	3,497,500	4,216,300	2,077,817	2,497,800	2,611,900	5,324,007	5,335,500	5,672,700
Transfers Out	301,700	343,400	534,000	213,100	234,700	289,100	60,300	72,500	77,000
Total Financial Uses	\$ 3,381,969	\$ 3,840,900	\$ 4,750,300	\$ 2,290,917	\$ 2,732,500	\$ 2,901,000	\$ 5,384,307	\$ 5,408,000	\$ 5,749,700
Ending Fund Balance / Contingency	\$ 988,424	\$ 773,100	\$ 872,700	\$ 244,375	\$ 184,500	\$ 380,000	\$ 229,252	\$ 174,000	\$ 142,300
Expenditures by Type:									
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	3,080,269	3,497,500	4,216,300	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Health & Human Svc	-	-	-	2,077,817	2,497,800	2,611,900	5,303,550	5,314,500	5,651,700
Debt Service	-	-	-	-	-	-	20,457	21,000	21,000
Total Expenditures	3,080,269	3,497,500	4,216,300	2,077,817	2,497,800	2,611,900	5,324,007	5,335,500	5,672,700
Transfers Out	301,700	343,400	534,000	213,100	234,700	289,100	60,300	72,500	77,000
Total Financial Uses	\$ 3,381,969	\$ 3,840,900	\$ 4,750,300	\$ 2,290,917	\$ 2,732,500	\$ 2,901,000	\$ 5,384,307	\$ 5,408,000	\$ 5,749,700
Ending Fund Balance / Contingency	\$ 988,424	\$ 773,100	\$ 872,700	\$ 244,375	\$ 184,500	\$ 380,000	\$ 229,252	\$ 174,000	\$ 142,300

JOSEPHINE COUNTY, OREGON
Summary of Estimated Financial Sources Uses - All Funds

Non-Major Funds (pg 1 of 2)

	Other Governmental (1)			Other Enterprise Funds (2)			Other Capital Funds (3)		
	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget
Revenues:									
Beginning Fund Balance	\$ 4,928,881	\$ 5,017,300	\$ 4,741,700	\$ 338,655	\$ 360,000	\$ 210,000	\$ 2,559,057	\$ 3,003,000	\$ 5,575,000
Property Taxes (& Jail Bond -17c & Animal Shelter 8c)	1,032,428	1,040,000	1,140,000	-	-	-	-	-	-
Other Taxes (PILT /GAS /Shared State Receipts)	147	-	-	-	-	-	-	-	-
Fees & Charges for Service	3,386,477	5,347,100	3,404,800	667,751	727,800	698,800	265,777	222,800	116,500
Federal Grants	1,722,714	2,218,000	2,205,100	190,152	1,300,000	1,205,000	26,000	-	-
State Grants (& Fines Shared)	1,324,368	1,981,500	1,700,600	-	425,000	633,000	840,012	1,550,000	185,000
Donations/ Local Grants	209,928	355,100	294,400	5,389	26,000	172,000	55,594	50,000	590,000
Miscellaneous / Interest	35,837	29,000	23,400	36,899	8,200	44,200	25,880	13,800	37,800
Total Revenue	12,640,779	15,988,000	13,510,000	1,238,846	2,847,000	2,963,000	3,772,320	4,839,600	6,504,300
Transfers In	159,351	184,700	144,700	30,000	60,000	105,000	1,458,729	6,420,400	2,546,700
Total Financial Sources	\$12,800,130	\$16,172,700	\$13,654,700	\$ 1,268,846	\$ 2,907,000	\$ 3,068,000	\$ 5,231,049	\$11,260,000	\$ 9,051,000
Expenditures by Category:									
Personnel Services	\$ 1,913,355	\$ 2,152,400	\$ 2,135,000	\$ 162,583	\$ 180,500	\$ 256,100	\$ -	\$ -	
Materials and Services	2,618,792	6,561,400	4,024,200	602,443	625,500	611,800	-	-	67,000
Capital Outlay	-	-	-	288,229	1,700,000	1,984,000	2,250,600	6,434,000	4,895,200
Debt Payments	2,179,263	2,227,000	2,278,000	-	-	-	-	-	-
Total Expenditures	6,711,409	10,940,800	8,437,200	1,053,255	2,506,000	2,851,900	2,250,600	6,434,000	4,962,200
Transfers Out	1,230,577	1,820,700	2,040,600	67,200	106,500	36,100	-	-	180,000
Total Financial Uses	\$ 7,941,986	\$12,761,500	\$10,477,800	\$ 1,120,455	\$ 2,612,500	\$ 2,888,000	\$ 2,250,600	\$ 6,434,000	\$ 5,142,200
Ending Fund Balance / Contingency	\$ 4,858,144	\$ 3,411,200	\$ 3,176,900	\$ 148,392	\$ 294,500	\$ 180,000	\$ 2,980,449	\$ 4,826,000	\$ 3,908,800
Expenditures by Type:									
General Government	\$ 392,058	\$ 390,000	\$ 405,000	\$ -	\$ -	\$ -	\$ 627,871	\$ 2,616,000	\$ 1,358,200
Public Safety	273,029	516,900	355,100	47,121	60,000	57,000	-	129,000	9,000
Public Works	-	-	-	-	-	-	1,543,499	2,486,000	1,563,000
Culture & Recreation	1,485,691	1,847,000	1,785,200	1,006,134	2,446,000	2,794,900	40,216	50,000	800,000
Community Development	1,066,088	2,394,100	1,877,900	-	-	-	-	525,000	672,000
Health & Human Svc	1,315,280	3,565,800	1,736,000	-	-	-	39,014	628,000	560,000
Debt Service	2,179,263	2,227,000	2,278,000	-	-	-	-	-	-
Total Expenditures	6,711,409	10,940,800	8,437,200	1,053,255	2,506,000	2,851,900	2,250,600	6,434,000	4,962,200
Transfers Out	1,230,577	1,820,700	2,040,600	67,200	106,500	36,100	-	-	180,000
Total Financial Uses	\$ 7,941,986	\$12,761,500	\$10,477,800	\$ 1,120,455	\$ 2,612,500	\$ 2,888,000	\$ 2,250,600	\$ 6,434,000	\$ 5,142,200
Ending Fund Balance / Contingency	\$ 4,858,144	\$ 3,411,200	\$ 3,176,900	\$ 148,392	\$ 294,500	\$ 180,000	\$ 2,980,449	\$ 4,826,000	\$ 3,908,800

- (1) **Other Governmental includes:** Grant Fund, Building Safety, CCF (Commission Children & Families), Court Security, Fair, Parks, Transit, Clerk Records, DA Forfeiture, DA Special Programs, Juvenile Justice Special Programs, Public Land Corner Preservation, Public Works Special Programs, County School Trust, Human Service Trust, Library Trust, PEG Access, Sheriff Forfeiture, Sheriff Special Programs, Adult Jail Facility Debt, PERS Debt Service Funds.
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- (4) **Other Internal Vendor includes:** County Building & Fleet, Insurance & Payroll Liability Reserve and Internal Services Funds.

JOSEPHINE COUNTY, OREGON
Summary of Estimated Financial Sources Uses - All Funds

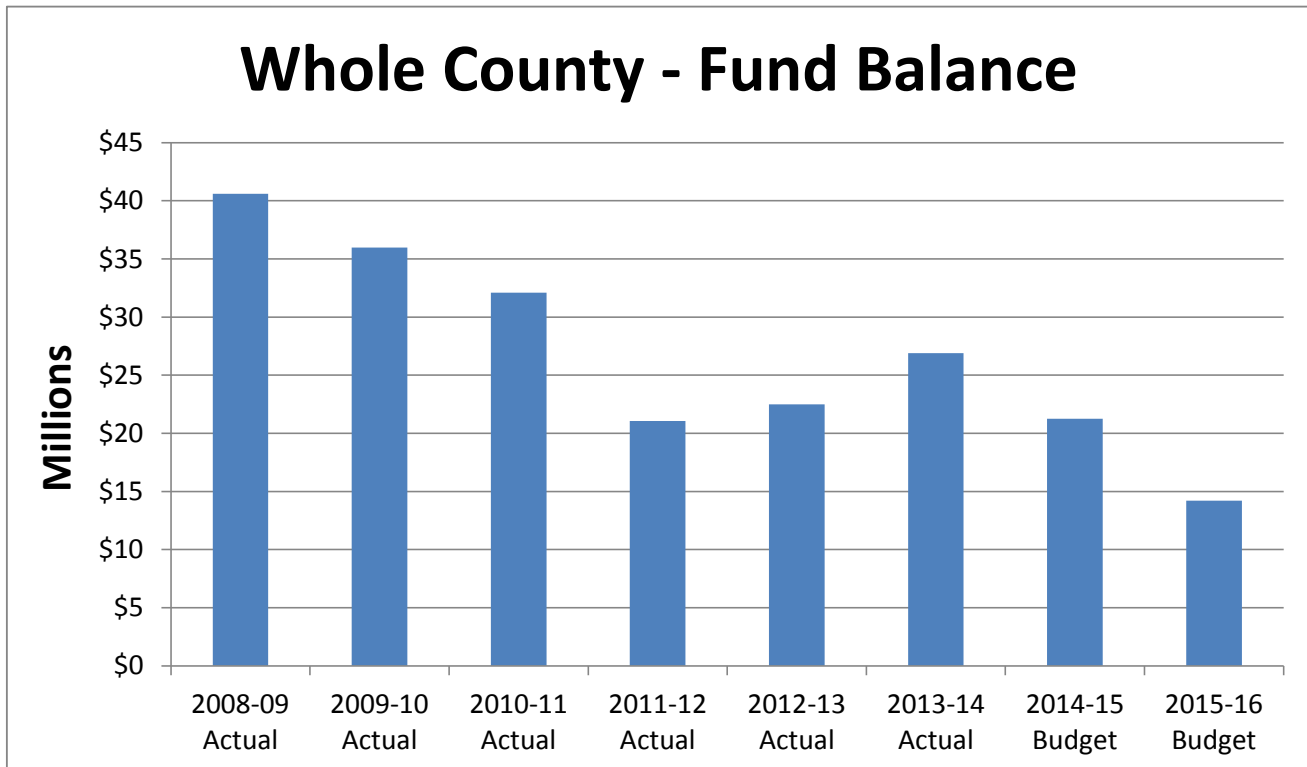
Non-Major Funds (pg 2 of 2)

	Other Internal Vendor Funds (4)			Total ALL FUNDS		
	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget
Revenues:						
Beginning Fund Balance	\$ 1,638,881	\$ 1,685,400	\$ 1,347,000	\$22,485,800	\$24,465,400	\$21,062,600
Property Taxes (& Jail Bond -17c & Animal Shelter 8c)	-	-	-	4,648,881	5,319,000	5,574,000
Other Taxes (PILT /GAS /Shared State Receipts)	-	-	-	6,837,389	6,540,000	6,722,500
Fees & Charges for Service	3,723,784	4,127,400	4,295,300	15,247,622	17,740,700	13,644,400
Federal Grants	-	-	-	8,053,516	9,343,000	6,266,100
State Grants (& Fines Shared)	68,147	98,600	101,000	14,377,456	15,813,100	13,770,300
Donations/ Local Grants	-	-	-	655,957	516,100	1,273,000
Miscellaneous / Interest	32,374	88,600	82,100	430,668	388,200	366,100
Total Revenue	5,463,186	6,000,000	5,825,400	72,737,289	80,125,500	68,679,000
Transfers In	2,929,796	3,081,000	3,020,600	8,143,923	12,907,200	10,164,700
Total Financial Sources	\$ 8,392,982	\$ 9,081,000	\$ 8,846,000	\$80,881,213	\$93,032,700	\$78,843,700
Expenditures by Category:						
Personnel Services	\$ 3,748,523	\$ 4,299,900	\$ 4,284,700	\$23,152,562	\$25,628,300	\$24,361,400
Materials and Services	2,591,325	3,096,000	3,094,600	17,920,060	22,830,500	20,882,100
Capital Outlay	-	-	-	2,538,829	8,134,000	6,879,200
Debt Payments	39,260	39,500	39,500	2,238,979	2,287,500	2,338,500
Total Expenditures	6,379,108	7,435,400	7,418,800	45,850,430	58,880,300	54,461,200
Transfers Out	263,847	443,700	491,900	8,143,923	12,907,200	10,164,700
Total Financial Uses	\$ 6,642,955	\$ 7,879,100	\$ 7,910,700	\$53,994,353	\$71,787,500	\$64,625,900
Ending Fund Balance / Contingency	\$ 1,750,027	\$ 1,201,900	\$ 935,300	\$26,886,860	\$21,245,200	\$14,217,800
Expenditures by Type:						
General Government	\$ 6,339,848	\$ 7,395,900	\$ 7,379,300	\$ 9,666,709	\$13,143,900	\$11,946,500
Public Safety	-	-	-	12,781,509	14,703,200	13,049,600
Public Works	-	-	-	7,235,047	7,758,500	6,907,000
Culture & Recreation	-	-	-	2,532,041	4,343,000	5,380,100
Community Development	-	-	-	2,498,186	4,419,100	4,064,900
Health & Human Svc	-	-	-	8,897,957	12,225,100	10,774,600
Debt Service	39,260	39,500	39,500	2,238,979	2,287,500	2,338,500
Total Expenditures	6,379,108	7,435,400	7,418,800	45,850,430	58,880,300	54,461,200
Transfers Out	263,847	443,700	491,900	8,143,923	12,907,200	10,164,700
Total Financial Uses	\$ 6,642,955	\$ 7,879,100	\$ 7,910,700	\$53,994,353	\$71,787,500	\$64,625,900
Ending Fund Balance / Contingency	\$ 1,750,027	\$ 1,201,900	\$ 935,300	\$26,886,860	\$21,245,200	\$14,217,800

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FUND BALANCE ANALYSIS

	<u>General Fund</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Community Corrections</u>	<u>Public Health</u>	<u>Mental Health</u>	<u>All Other Funds</u>	<u>Whole County</u>
2008-09 Actual	\$ 3,598,996	\$ 10,552,560	\$ 8,314,339	\$ 370,375	\$ (25,000)	\$ 147,056	\$ 17,652,236	\$ 40,610,562
2009-10 Actual	\$ 3,417,700	\$ 10,835,884	\$ 6,063,286	\$ 341,815	\$ (117,670)	\$ 150,705	\$ 15,275,031	\$ 35,966,751
2010-11 Actual	\$ 2,696,802	\$ 9,446,289	\$ 5,207,206	\$ 341,540	\$ 1,627	\$ 248,728	\$ 14,143,814	\$ 32,086,006
2011-12 Actual	\$ 2,378,684	\$ 3,497,082	\$ 4,416,825	\$ 270,923	\$ (227,059)	\$ 297,383	\$ 10,429,703	\$ 21,063,541
2012-13 Actual	\$ 3,143,878	\$ 4,752,385	\$ 4,463,530	\$ 372,826	\$ 52,628	\$ 207,388	\$ 9,493,165	\$ 22,485,800
2013-14 Actual	\$ 5,188,920	\$ 5,842,265	\$ 4,656,612	\$ 988,424	\$ 244,375	\$ 229,252	\$ 9,737,012	\$ 26,886,860
2014-15 Budget	\$ 3,334,600	\$ 5,300,400	\$ 1,745,000	\$ 773,100	\$ 184,500	\$ 174,000	\$ 9,733,600	\$ 21,245,200
2015-16 Budget	\$ 3,054,500	\$ 122,700	\$ 1,444,600	\$ 872,700	\$ 380,000	\$ 142,300	\$ 8,201,000	\$ 14,217,800



Major changes in fund balance for the county have been due to loss of Federal O&C SRS funding, which the county chose to give 100% to Public Safety Fund.

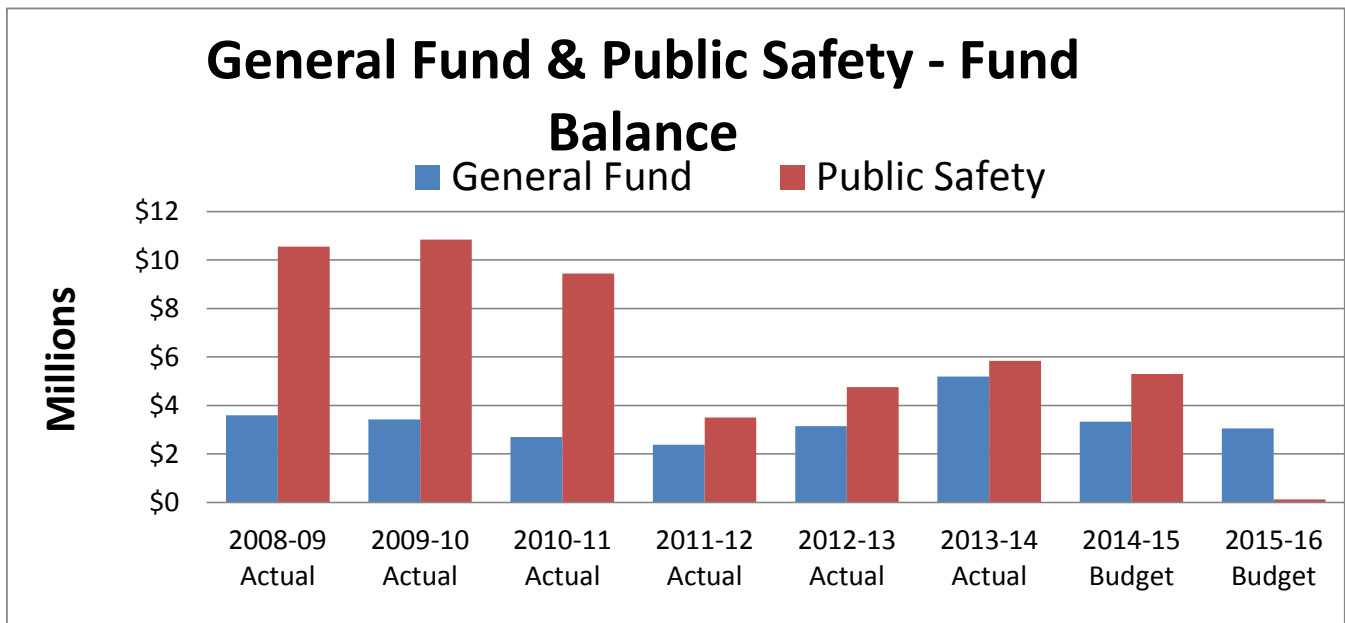
2008-09 to 2010-11 saw a Federal O&C deposit of \$10.7, 9.7, 8.7 million, respectively.

2011-12 to 2013-14 saw a Federal O&C deposit of \$4.9, 4.7, 4.8 million respectively.

2013-14 saw an increase in state grant funding.

2014-15 & 2015-16 are budgeted to maintain status quo and using some grant deposits that were received in 1 year but were for 2 years of funding.

The County overall has stable funding for dedicated funds and General Fund. The main challenge in Josephine County is getting support for Public Safety funding. Overall, Josephine County is able to maintain essential service in most programs. The County requires that most programs be self sustaining through fees, grants, contracts and other revenue that do not rely on property taxes or General Fund support.



General Fund & Public Safety are put together to show the relationship between the two since these funds have the most discretionary funding. Discretionary, meaning the Board of County Commissioners decide the use the funds. There are still restricted revenue sources within each that must be used for the purpose they were received. And state mandated general government programs that must be supported.

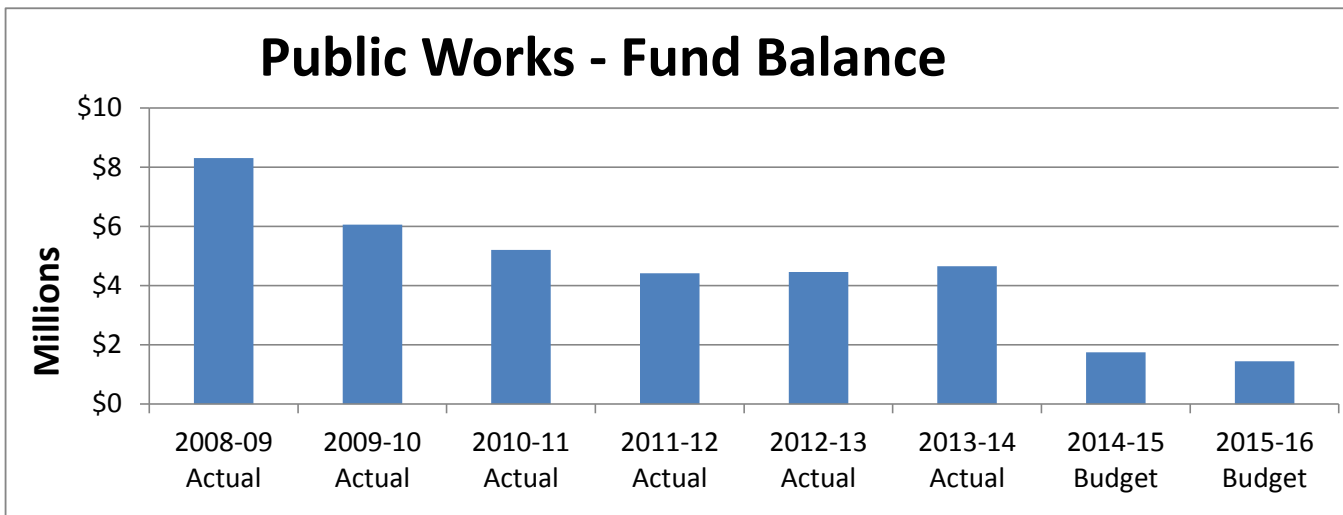
Public Safety Fund Balance: 2008-09 through 2010-11 was high due to O&C SRS Federal Funding.

2011-12: Used the prior year fund balance to maintain public safety as part of a 3 year public safety plan.

2012-13: Was a result of 2011-12 having the first year of severely reduced O&C SRS deposit from nearly 10 million down to under 5 million coupled with a vote of no funding for a tax levy by citizens. And to maintain a balanced budget, due to Oregon Budget Law, the county reduced the Public Safety departments staff by almost 60%.

2013-14: Saw slightly higher balances in General Fund due to Timber (Fire) Sales in Forestry, higher PILT (Payment in Lieu of Taxes), and Public Safety saw a higher balance to due to slightly higher O&C deposit (\$200,000) and higher General Fund support, and higher Sheriff and DA grant funding.

2014-15 to 2015-16: Is budgeted to use the remaining fund balance in Public Safety to stop layoffs. There will be a supplemental budget shortly after this budget is adopted to reflect the 2 year extension of O&C SRS Funding. General Fund must maintain a steady balance to ensure financial solvency for the county.



Public Works' fund balance has reduced over time.

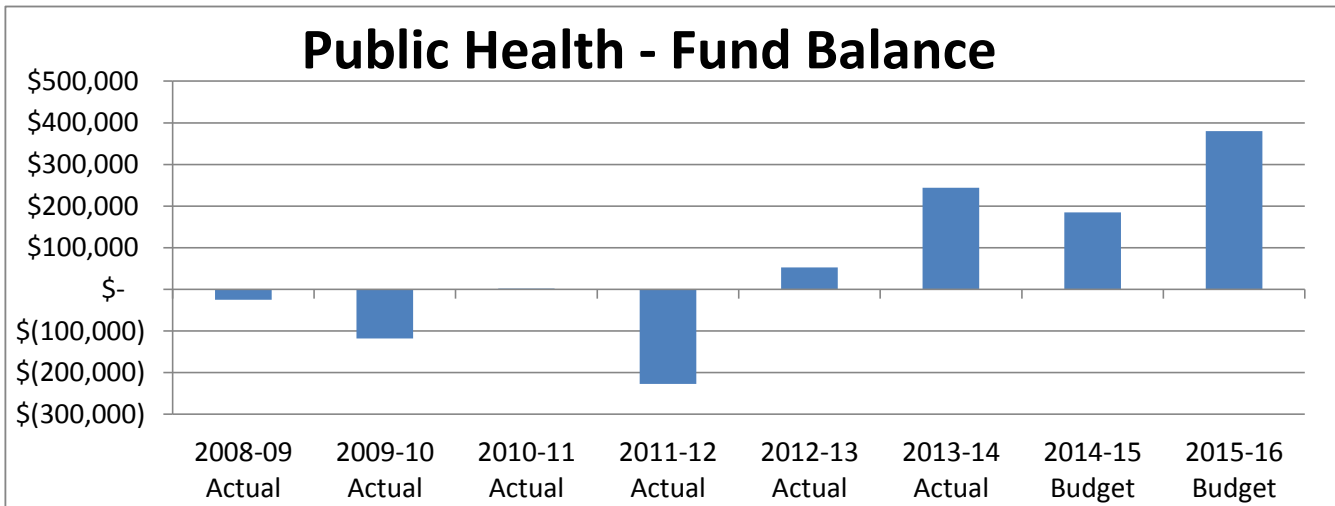
2008-09: Was still a drop over prior year due to planned capital improvements.

2009-10: Realized a drop in gas tax slightly and expended more in planned capital improvements & equipment.

2010-11: Expended more in planned Road & Bridge capital outlay.

2011-12 to 2013-14: remained steady

2014-15-2015-16: Was a deliberate move of fund balance over to Public Works Reserve for future planning of major capital expenditures. And Budgeted with anticipation of less Federal Forest receipt revenue.



Public Health's fund balance has seen swings of barely positive to extremely negative over time. This was due to grant funding and county required expenditures to assist the public. As of 2013-14 the Fund Balance has grown.

2009-10: Ended negative due to a loss of Charges for services collection of medical services.

2010-11: Ended positive due to additional General Fund support for Animal Shelter & a loan of \$324,000.

2011-12: Ended negative due to a loss State Grant funding but after services were performed.

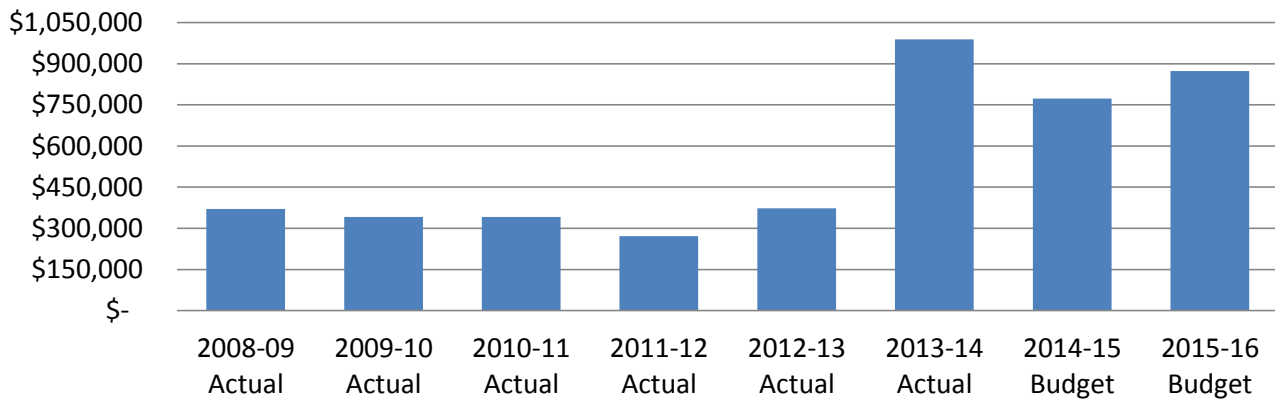
2012-13: Ended positive due to higher donations and General Fund support of over \$250,000 coupled with drastic reductions to staff saving \$480,000 over prior year.

2013-14: Ended positive due to increase in State Grants & continued donations, stable General Fund support

2014-15: Is budgeted to end positive due to a newly passed Animal Shelter tax levy and steady Grant support.

2015-16: Is budgeted to end more positively due to Animal Levy carryover & new Fee revenue in Environmental.

Community Corrections - Fund Balance



Community Corrections has seen a steady fund balance up until 2013-14 with state funding changes to reduce state prison populations.

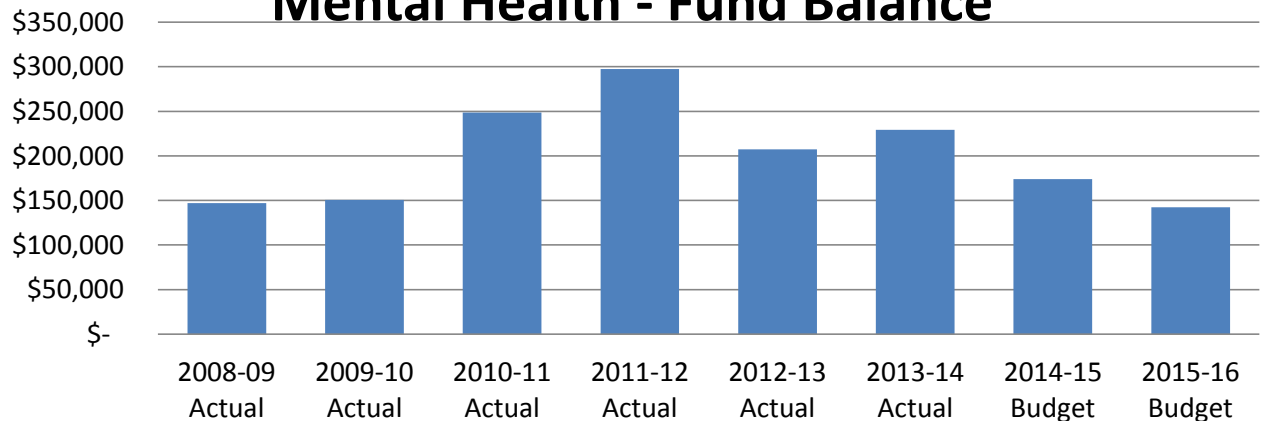
2008-09 through 2012-13: remained steady

2013-14: Ended more positively due to Justice Reinvestment Act (2 year of funding deposited) to provide more funding to Parole/Probation.

2014-15: Is budgeted to reduce slightly to implement new expanded programs for addictions and probation.

2015-16: Is budgeted slightly higher due to an increase in state grant funding.

Mental Health - Fund Balance



Mental Health's fund balance is based on Grant funding. This fund is mostly a pass through fund to a non-profit to operate Mental Health programs. The county does operate alcohol & drug planning and prevention with a staff of one.

2008-09 to 2009-10: steady fund balance

2010-11 to 2011-12: received more state grant funding.

2012-13: Reduced fund balance as the prior year funds were passed through to local non-profit entity.

2013-14: remained steady with prior year.

2014-15 and 2015-16: are Budgeted slightly lower as Alcohol & Drug program supported a local non-profit to begin a Sobering Center for Josephine County.