

# Appendix



**JOSEPHINE COUNTY, OREGON**  
**Budget -2015-16**  
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## **JOSEPHINE COUNTY, OREGON**

### **Glossary of Budget Terms**

**Adopted Budget:** The annual budget document as approved by the budget committee and then adopted by the Board of County Commissioners.

**Appropriation:** An act (ordinance or resolution) of a governing body (such as the Board of County Commissioners) authorizing the expenditure of money for specific purposes. Also, the money so authorized.

**Assessed Valuation:** A valuation set upon real estate or other property by the County Assessor and the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be collected.

**Beginning Fund Balance:** Resources received by the County during previous fiscal years which are being included in the resources applied to meet the estimated operating costs of the current fiscal year

**Bond:** A written promise to pay a specified sum of money (face value or principle amount) at a specified date or dates in the future (maturity date(s)), together with periodic interest at a specified rate.

**Budget:** A policy statement detailing an entity's plan for the attainment of stated goals during a specified period. This includes estimates of required expenditures and anticipated revenues necessary to carry out stated goals.

**Budget Committee:** The budget planning board of an entity. It is comprised of the Board of County Commissioners and three appointed Josephine County Residents.

**CAFR:** Comprehensive Annual Financial Report. This is the County's annual report containing audited financial statements, comparison of actual to budget information and statistical data.

**Capital Outlay:** The expenditure category incorporating all property and equipment expenditures in excess of \$5,000 with a useful life of more than one year. This includes, but is not limited to, land purchases, the purchase, improvement, or renovation of county facilities, and the acquisition of county equipment.

**Capital Projects:** Activities resulting in the acquisition of or improvement of major capital items such as land, buildings and county facilities.

**Capital Project Funds:** Funds used to account for the financial resources to be used for the acquisition of or construction of major capital items.

**Charges for Services:** A charge imposed by a County department for services rendered to the public. Charges are imposed in order to insure that those citizens receiving the service pay at least a portion of the cost of providing the service.

**Contingency:** An expenditure classification for those funds reserved to meet unanticipated demands and expenses.

**Debt Service:** Payment of principal and interest on a long-term obligation.

**Debt Service Funds:** Funds used to account for the accumulation of resources for, and payment of long-term obligations.

**Department Generated Revenues:** Monies directly generated by departments as a result of the services provided by the department in the form of charges for services, sale of licenses and permits, fines, intergovernmental grants and shared revenues, or donations and other miscellaneous revenues.

**Enterprise Funds:** Funds used to account for the operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the costs of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges.

## **JOSEPHINE COUNTY, OREGON**

### **Glossary of Budget Terms**

**Expendable Trust Fund:** A fund used to account for resources received and held by the County in a fiduciary capacity. It is permitted to expend, or spend, the trust corpus, or body. Due to the nature of the purpose of the funds they are accounted for in essentially the same manner as governmental funds.

**Expenditure:** In fund accounting, a disbursement of cash or a liability incurred for operations, capital outlay, or other requirement during a budget period.

**Fines & Forfeitures:** Revenues collected as fines for the violation of laws, rules or regulations, and revenues received due to the forfeiture by an individual of an asset to the County.

**Fiscal Year:** The twelve-month period from July 1 to June 30 for which the annual budget of the County is prepared and adopted.

**Fixed Asset:** Assets with a life expectancy in excess of one year, such as land, buildings, furniture and other equipment.

**FTE (Full-time Equivalent):** This term is used in the budget to designate the equivalent of one full-time employee. One FTE is equivalent to one full-time employee or any combination of part-time employees whose employment percentages total 100%.

**Fund:** A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

**GAAP:** Generally Accepted Accounting Principles.

**General Fund:** A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions, or limitations.

**Interfund Transfers:** An expenditure and revenue classification for those expenses charged to one fund by another fund for materials or services rendered or for receipt of monies for specific programs or services.

**Intergovernmental Revenues:** A revenue category to record the receipt of grants and shared revenues received from another governmental entity.

**Internal Service Funds:** Funds used to account for the operations of departments or programs that provide services and products primarily to other County departments or programs.

**Internal Service Fund Charges:** An expenditure classification for those expenses charged by an Internal Service Fund to a department or program for services.

**Licenses & Permits:** A revenue classification used to record the monies received from the sales of licenses and permits.

**Materials and Services:** An expenditure classification including major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

**Miscellaneous Revenues:** A revenue classification used to record revenues that do not meet the definition of other revenue classifications. These include interest earned on fund balances.

**Non-Expendable Trust Fund:** A fund used to account for resources received by the County in a fiduciary capacity. The only amount that may be expended is the interest earned on the principal. The body of the trust, or the corpus, must remain intact.

## **JOSEPHINE COUNTY, OREGON**

### **Glossary of Budget Terms**

**O & C Revenues:** Revenues received by the county from the federal government for timber harvested on federal government land formerly belonging to the Oregon and California Railroad. This is the primary source of revenue for Josephine County's public safety programs. Beginning in 1994-95, O & C Funds were no longer linked to the timber harvest, and were guaranteed by the federal government in a federal safety net program for five years. In October 2000, Congress passed PL 106-393 which guaranteed payment of the safety net money through the County's fiscal year 2006-07. In May 2007, the funding was extended for one more year, through the County's fiscal year 2007-08. In October 2008, Congress passed the Troubled Assets Relief Program (TARP) which extended the payments for another four years but with reduced amounts each year until phased out altogether.

**Operating Budget:** The portion of the Josephine County annual budget that applies to expenditures other than capital outlays, debt service, transfers, contingency, and ending fund balance.

**Personal Services:** An expenditure classification used to account for the costs of employees. This classification includes salaries and wages and employer paid benefits.

**Program:** A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

**Requirements:** A budget term used for all budgeted uses of monies in a fund during a fiscal period. It includes budgeted expenditures, interfund transfers, contingencies and balances budgeted to be carried over to the next fiscal period. Requirements must be equal to Resources (see next definition) in order for a fund's budget to be in balance.

**Resources:** Total monies available during a budget period. This includes the estimated balances on hand at the beginning of the budgetary period plus all revenues anticipated being collected.

**Revenue:** Monies received during the budgetary period to finance County services.

**Special Revenue Funds:** Funds established for the purpose of accounting for all financial resources and requirements which, because of special regulations, restrictions, or limitations, must be segregated from other funds.

**Supplemental Budget:** An amendment, made by the governing body, to the adopted budget to meet unexpected needs or to authorize the expenditure of revenues which were not anticipated at the time the regular budget was adopted.

**Tax Levy:** The total amount eligible to be raised by general property taxes.

**Tax Rate:** The amount of tax levied for each \$1,000 of assessed valuation. The assessed valuation is multiplied by the tax rate to determine the total tax dollars levied.

**Unappropriated Ending Fund Balance:** A budget classification for those funds not appropriated for any purpose and reserved for subsequent fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

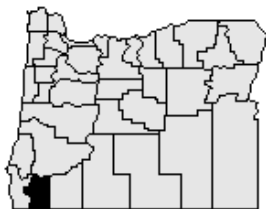
## **JOSEPHINE COUNTY, OREGON**

### **Glossary of Budget Terms**

BCC	Board of County Commissioners
BFB	Beginning Fund Balance
BLM	Bureau of Land Management
BOM	Building Operations & Maintenance
BoPTA	Board of Property Tax Appeals
CAMI	Child Abuse Multidisciplinary Intervention
CAFFA	County Assessment Function Funding Assistance
CASA	Court Appointed Special Advocate
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
CS	Casual & Seasonal Employees
DEA	Drug Enforcement Administration
DEQ	Department of Environmental Quality
DOC	Department of Corrections
DOE	Department of Education
DOR	Department of Revenue
FAA	Federal Aviation Administration
FTE	Full Time Equivalent
GIS	Geographic Information System
HR	Human Resources
ISF	Administrative Internal Service Fund
IT	Information Technology
LID	Local Improvement District
MCU	Major Crimes Unit
NVIP	North Valley Industrial Park
O&C	Oregon and California Railroad
ODOT	Oregon Department of Transportation
ORMAP	Oregon Map
ORS	Oregon Revised Statutes
OSP	Oregon State Police
OTIA	Oregon Transportation Investment Act
OYA	Oregon Youth Authority
PEG	Public, Educational and Government
PERS	Public Employees Retirement System
USFS	United States Forest Service
VSO	Veterans Service Office

# Oregon Historical County Records Guide

## Josephine County History



Josephine County Courthouse  
500 NW 6th St  
Grants Pass, OR 97526  
Clerk: (541) 474-5240  
Courts: (541) 476-2309  
[www.co.josephine.or.us](http://www.co.josephine.or.us)



The Josephine County Courthouse in Grants Pass was constructed in 1917 to replace the courthouse built in 1887.

### FunFact



A towering 18-foot tall fiberglass caveman stands among the trees in Grants Pass. The caveman was erected in 1971 as part of a boosterism effort. (Photo No. josD0008)

Grants Pass, the Josephine County seat, is guarded by a towering 18-foot tall caveman, complete with a club. The fiberglass statue was erected by

### History

Josephine County is located in southwestern Oregon and was created by the Territorial Legislature on January 22, 1856, from the western half of Jackson County. It was the nineteenth, and last, county created before statehood. Josephine County was named for Josephine Rollins, the first white woman to settle in southern Oregon.

The county is bordered on the south by California, on the north by Douglas County, on the west by Curry County at the Coast Range summit, and on the east by Jackson County. Josephine County is predominantly mountainous, but has two major valleys cut by the Rogue and Illinois Rivers.

Sailor Diggings was named the first county seat of Josephine County in 1856. During the next year, the population center shifted north to the Illinois Valley and to Kerbyville, a town which had been founded earlier that year by James Kerby. Kerbyville was chosen by the electorate as the new county seat in 1857. In 1858 the Territorial Legislature changed its name to Napoleon, but Kerbyville, and later, Kerby, remained the favored usage in the county. In 1886, the county seat was relocated to Grants Pass, a new town built along the recently completed railroad which traversed the state.

the city's "Caveman Club" in 1971 following nearly five decades of boosterism based on the theme. Beginning in 1922, local shopkeepers would march down Main Street wearing animal skins and furs and dragging ceremonial clubs to boost business.

While the Grants Pass High School sports teams continue to compete as Cavemen and Lady Cavers, the city prefers other forms of promotion. More popular now is the slogan "Where the Rogue River Runs," a reference to the local wild and scenic river with white-water, fishing, and jet boat recreational opportunities. (Source: Roadside America)

The first county courthouse was a log cabin at Sailor Diggings, which later came to known as Waldo. The building was purchased for \$100 from James Hendershott in 1856. In 1858 when Kerbyville became the new county seat, the commissioners ordered the sheriff to sell the courthouse at Sailor Diggings. Between 1858 and 1886 court records were kept in various offices and buildings rented by the county in Kerbyville. In 1886 the county seat was relocated to Grants Pass where courthouses were built in 1887 and 1917.

County officers were elected in June, 1856, and included three county commissioners, sheriff, auditor, treasurer, probate judge, and coroner. The U.S. district court held its first session at Sailor Diggings in 1856. Josephine County government currently consists of three commissioners, district attorney, assessor, clerk, sheriff, surveyor, and treasurer.

Most of the commercial activity during the territorial period centered on gold mining and the supply of provisions to miners. Miners had been active in the Rogue and Illinois Valleys since 1851. By the late 1850s, however, gold mining was beginning to decline and population dwindled as well. In

1859, gold was discovered along the Fraser River in British Columbia and an exodus from Josephine County occurred.

Although several Indian tribes lived in the area from which Josephine County was created, most of their members had been moved to reservations by 1856. In late 1856 all Indians in southwest Oregon, with the exception of a few tiny bands, were moved to the Siletz Reservation in Polk County.

Josephine County was also the home to a large Chinese population. Most had come to the area to work gold claims purchased from whites no longer interested in working them. Even though they could not own land, they had to pay a tax to mine gold, and were relegated to inferior claims.

#### The Area:

Josephine County is mountainous, but also has two major valleys and three rivers; the Rogue, the Applegate and the Illinois. These scenic rivers are world renowned for whitewater rafting and fishing. Many Josephine County Parks are situated on the Rogue River; these parks offer camping and great activities such as disc golf, hiking, volleyball, softball and fishing.

One point of interest in Josephine County is the Grave Creek Covered Bridge; this is one of the few functional covered bridges that remain in southern Oregon. This historic bridge is the only covered bridge visible from the Oregon I-5 freeway.

Other attractions include the Applegate Trail Interpretive Center, Hellgate Canyon-Rogue River, Kalmiopsis Wilderness, Kerbyville Museum, Oregon Caves National Monument, Rogue Community College, Lake Selmac, WildLife Images and the Wolf Creek Inn, a State Historic Park.





the Rogue River

## **Profile of Josephine County Government**

Josephine County is located in the southwestern corner of the State of Oregon. The southern border of the County forms the Oregon/California state line. The County was established on January 22, 1856. The County's boundaries encompass an area of 1,641 square miles. The County's population showed steady increases by growing from 77,411 in 2002 to 82,794 in 2009; and has shown signs of leveling off to about 82,730 in 2011.

Josephine County has three commissioners who are elected at large for four-year terms. The daily administrative functions of each County office/program/division are overseen by appointed managers or one of seven Elected Officials. The Board of County Commissioners (BCC) sets policy, adopts the annual budget, and passes resolutions and ordinances in accordance with state law. The BCC appoints many volunteers to citizen's advisory and review committees, including the Budget Committee. These committees assist the County and the BCC in providing needed and desired services to the community.

The Budget Committee is comprised of the three Commissioners and three citizens appointed from the public at large by the BCC. Each of the citizens serves a three-year term (terms are staggered so one is up for replacement each year), and they are not paid for their services. The Budget Committee reviews and approves the annual budget in hearings open to the public. All funds are budgeted in conformance with Oregon Local Budget Law. The BCC adopts a resolution authorizing appropriations for each department or expenditure category within a fund, setting the levels that expenditures cannot legally exceed.

Josephine County government provides a wide range of services. The services include public health, parks and recreation, airport operations, public road maintenance and construction, planning and development, building safety, county fair activities, probation and juvenile justice activities. In addition, it provides services to the economically disadvantaged in the county. The County has seven Elected Officials. The Sheriff provides patrols and operates the jail. The District Attorney prosecutes the criminals of the community and maintains a family support division. The Assessor is responsible for certifying all levies and computing the valuation of property for taxation. The Clerk conducts elections and maintains official records. The County Surveyor maintains County land survey records. The Treasurer is the custodian of County and District monetary funds. Finally, the County's Legal Counsel provides legal support to all County departments.

**JOSEPHINE COUNTY, OREGON**

**Net Assets by Component**  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental Activities:</b>										
Invested in capital assets, net of related debt	\$40,266,754	\$41,314,844	\$42,874,052	\$46,841,750	\$46,731,176	\$47,478,186	\$48,087,945	\$50,788,250	\$52,182,424	\$51,372,719
Restricted	18,454,920	20,622,260	17,423,106	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718	10,205,867	11,229,151
Unrestricted	(16,626,350)	(12,149,187)	(6,574,356)	(2,056,077)	2,112,202	192,838	(1,541,258)	(8,477,984)	(2,613,109)	1,228,258
<b>Total Governmental Activities net assets</b>	<b>\$42,095,324</b>	<b>\$49,787,917</b>	<b>\$53,722,802</b>	<b>\$63,476,777</b>	<b>\$69,698,056</b>	<b>\$65,932,778</b>	<b>\$62,576,772</b>	<b>\$53,731,984</b>	<b>\$59,775,182</b>	<b>\$63,830,128</b>
<b>Business-type Activities:</b>										
Invested in capital assets, net of related debt	\$1,977,725	\$1,867,831	\$1,946,770	\$2,906,167	\$2,792,408	\$2,823,021	\$3,141,932	\$3,695,039	\$3,959,988	\$3,779,346
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	184,746	230,827	227,777	163,974	184,878	210,457	318,631	332,088	321,656	120,391
<b>Total Business-type Activities net assets</b>	<b>\$2,162,471</b>	<b>\$2,098,658</b>	<b>\$2,174,547</b>	<b>\$3,070,141</b>	<b>\$2,977,286</b>	<b>\$3,033,478</b>	<b>\$3,460,563</b>	<b>\$4,027,127</b>	<b>\$4,281,644</b>	<b>\$3,899,737</b>
<b>Primary Government:</b>										
Invested in capital assets, net of related debt	\$42,244,479	\$43,182,675	\$44,820,822	\$49,747,917	\$49,523,584	\$50,301,207	\$51,229,877	\$54,483,289	\$56,142,412	\$55,152,065
Restricted	18,454,920	20,622,260	17,423,106	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718	10,205,867	\$11,229,151
Unrestricted	(16,441,604)	(11,918,360)	(6,346,579)	(1,892,103)	2,297,080	403,295	(1,222,627)	(8,145,896)	(2,291,453)	\$1,348,649
<b>Total Primary Government net assets</b>	<b>\$44,257,795</b>	<b>\$51,886,575</b>	<b>\$55,897,349</b>	<b>\$66,546,918</b>	<b>\$72,675,342</b>	<b>\$68,966,256</b>	<b>\$66,037,335</b>	<b>\$57,759,111</b>	<b>\$64,056,826</b>	<b>\$67,729,865</b>

**Notes:**

- (1) The balances as of June 30, 2005 include infrastructure assets for the first time.
- (2) The balances as of June 30, 2009 include the Other Post-Employment Benefit (OPEB) Obligation for the first time.

**JOSEPHINE COUNTY, OREGON**

**Changes in Net Assets**

Last Ten Fiscal Years  
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses:</b>										
Governmental Activities:										
General Government	\$8,019,981	\$4,230,673	\$2,600,514	\$4,505,267	\$3,554,768	\$3,105,746	\$3,466,313	\$4,196,167	\$3,714,535	\$4,169,333
Public Safety	15,217,040	16,124,831	18,228,829	18,288,469	18,674,398	20,288,250	20,580,502	20,389,206	13,047,467	14,228,864
Public Works	7,487,302	5,912,624	5,687,268	5,350,527	8,213,897	9,551,563	9,167,351	8,315,014	5,513,277	8,115,856
Culture and Recreation	3,454,429	3,340,311	2,883,124	2,398,748	2,569,225	2,457,628	2,234,542	2,650,036	2,266,034	1,938,876
Community Development	2,537,919	4,603,135	3,963,488	2,971,068	3,057,506	4,295,501	3,553,741	3,485,163	2,700,033	2,526,855
Health & Human Services	27,547,123	26,047,563	13,326,948	8,124,116	8,074,595	7,995,407	8,993,704	9,392,933	8,672,301	9,172,304
Interest on long-term debt	1,372,836	1,299,545	1,415,435	1,251,165	1,221,383	993,901	958,424	940,402	816,018	843,521
Total Governmental Activities expenses	65,636,630	61,558,682	48,105,606	42,889,360	45,365,772	48,687,996	48,954,577	49,338,921	36,729,665	40,995,609
Business-type Activities:										
Jail Commissary	39,410	66,547	63,405	36,600	66,893	64,104	66,071	109,769	59,355	47,121
County Airports	592,640	608,669	575,729	609,390	719,103	780,848	556,937	764,224	1,048,085	1,197,776
Total Business-type Activities expenses	632,050	675,216	639,134	645,990	785,996	844,952	623,008	873,993	1,107,440	1,244,897
Total Primary Government expenses	\$66,268,680	\$62,233,898	\$48,744,740	\$43,535,350	\$46,151,768	\$49,532,948	\$49,577,585	\$50,212,914	\$37,837,105	\$42,240,506

**Program Revenues:**

Governmental Activities:

Charges for Services:										
General Government	\$6,218,250	\$5,642,574	\$2,129,445	\$966,763	\$2,636,988	\$1,714,988	\$1,781,670	\$1,749,282	\$2,780,516	\$4,423,670
Public Safety	16,179	20,420	2,604,016	1,856,199	1,854,259	1,883,974	2,082,170	1,839,528	1,922,597	1,856,768
Public Works	123,359	126,396	131,098	227,253	296,886	146,557	295,575	305,253	213,775	1,336,719
Culture and Recreation	1,350,210	1,468,255	1,530,078	1,178,971	1,449,110	1,399,433	1,403,855	1,522,923	1,255,665	1,210,303
Community Development	1,059,562	1,205,988	1,369,546	2,381,508	2,018,546	1,278,033	1,214,792	1,507,512	1,549,752	400,804
Health & Human Services	689,049	670,162	1,190,256	1,360,527	1,692,426	1,425,936	1,694,825	1,519,911	1,554,051	1,166,183
Operating Grants and Contributions	42,862,587	43,131,333	25,055,783	26,709,265	21,822,753	21,632,056	22,903,460	21,425,013	21,030,079	23,055,489
Capital Grants and Contributions	3,923,000	-	113,817	56,000	3,464,680	304,227	371,099	702,874	185,365	1,524,000
Total Governmental Activities program revenues	56,242,196	52,265,128	34,124,039	34,736,486	35,235,648	29,785,204	31,747,446	30,572,296	30,491,800	34,973,936
Business-type Activities:										
Charges for Services:										
Jail Commissary	60,343	70,346	57,768	63,606	45,450	78,142	91,468	130,294	94,918	49,777
County Airports	293,448	405,188	450,110	450,831	521,850	427,165	517,754	577,152	573,664	659,632
Capital Grants and Contributions	565,631	69,542	188,600	1,062,974	111,338	369,689	415,978	720,847	723,200	190,152
Total Business-type Activities program revenues	919,422	545,076	696,478	1,577,411	678,638	874,996	1,025,200	1,428,293	1,391,782	899,561
Total Primary Government program revenues	\$57,161,618	\$52,810,204	\$34,820,517	\$36,313,897	\$35,914,286	\$30,660,200	\$32,772,646	\$32,000,589	\$31,883,582	\$35,873,497

Net (expenses) revenues:

Governmental Activities	(\$9,394,434)	(\$9,293,554)	(\$13,981,567)	(\$8,152,874)	(\$10,130,124)	(\$18,902,792)	(\$17,207,131)	(\$18,766,625)	(\$6,237,865)	(\$6,021,673)
Business-type Activities	287,372	(130,140)	57,344	931,421	(107,358)	30,044	402,192	554,300	284,342	(345,336)
Total Primary Government net expense	(\$9,107,062)	(\$9,423,694)	(\$13,924,223)	(\$7,221,453)	(\$10,237,482)	(\$18,872,748)	(\$16,804,939)	(\$18,212,325)	(\$5,953,523)	(\$6,367,009)

(Continued on the next page)

**JOSEPHINE COUNTY, OREGON**

**Changes in Net Assets (Continued)**

Last Ten Fiscal Years  
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Net (expenses) revenues (from previous page):</b>										
Governmental Activities	(\$9,394,434)	(\$9,293,554)	(\$13,981,567)	(\$8,152,874)	(\$10,130,124)	(\$18,902,792)	(\$17,207,131)	(\$18,766,625)	(\$6,237,865)	(\$6,021,673)
Business-type Activities	287,372	(130,140)	57,344	931,421	(107,358)	30,044	402,192	554,300	284,342	(345,336)
Total Primary Government net expense	<u>(9,107,062)</u>	<u>(9,423,694)</u>	<u>(13,924,223)</u>	<u>(7,221,453)</u>	<u>(10,237,482)</u>	<u>(18,872,748)</u>	<u>(16,804,939)</u>	<u>(18,212,325)</u>	<u>(5,953,523)</u>	<u>(6,367,009)</u>
<b>General Revenues and Other Changes in Net Assets:</b>										
Governmental Activities:										
Taxes:										
Property Taxes	3,858,159	3,957,320	4,137,828	4,390,498	4,661,545	4,891,102	4,848,368	4,872,179	4,743,954	4,678,410
Unrestricted O&C Revenue Safety Net Support	11,537,016	11,802,368	11,920,391	11,895,928	10,728,352	9,655,517	8,701,886	4,910,825	4,685,831	4,201,955
Investment Earnings	671,299	1,283,459	1,866,053	1,576,486	970,106	613,695	323,671	149,333	125,770	102,792
Transfers	(37,000)	(57,000)	(7,820)	43,937	(8,600)	(22,800)	(22,800)	(10,500)	31,000	37,200
Total Governmental Activities	<u>16,029,474</u>	<u>16,986,147</u>	<u>17,916,452</u>	<u>17,906,849</u>	<u>16,351,403</u>	<u>15,137,514</u>	<u>13,851,125</u>	<u>9,921,837</u>	<u>9,586,555</u>	<u>9,020,357</u>
Business-type Activities:										
Investment Earnings	4,476	9,327	10,725	8,110	5,903	3,348	2,093	1,764	1,175	629
Transfers	37,000	57,000	7,820	(43,937)	8,600	22,800	22,800	10,500	(31,000)	(37,200)
Total Business-type Activities	<u>41,476</u>	<u>66,327</u>	<u>18,545</u>	<u>(35,827)</u>	<u>14,503</u>	<u>26,148</u>	<u>24,893</u>	<u>12,264</u>	<u>(29,825)</u>	<u>(36,571)</u>
Total Primary Government	<u>16,070,950</u>	<u>17,052,474</u>	<u>17,934,997</u>	<u>17,871,022</u>	<u>16,365,906</u>	<u>15,163,662</u>	<u>13,876,018</u>	<u>9,934,101</u>	<u>9,556,730</u>	<u>8,983,786</u>
<b>Change in Net Assets:</b>										
Governmental Activities	6,635,040	7,692,593	3,934,885	9,753,975	6,221,279	(3,765,278)	(3,356,006)	(8,844,788)	3,348,690	2,998,684
Business-type Activities	328,848	(63,813)	75,889	895,594	(92,855)	56,192	427,085	566,564	254,517	(381,907)
Total Primary Government	<u>\$6,963,888</u>	<u>\$7,628,780</u>	<u>\$4,010,774</u>	<u>\$10,649,569</u>	<u>\$6,128,424</u>	<u>(\$3,709,086)</u>	<u>(\$2,928,921)</u>	<u>(\$8,278,224)</u>	<u>\$3,603,207</u>	<u>\$2,616,777</u>

**JOSEPHINE COUNTY, OREGON**

**Fund Balances of Governmental Funds**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund:										
Reserved	\$ 2,660,756	\$ 4,135,655	\$ 5,425,422	\$ 3,952,683	\$ 3,598,996	\$ 3,462,700	\$ -	\$ -	\$ -	\$ -
Unreserved										
GASB 54:										
Unassigned										
Total General Fund	<u>\$ 2,660,756</u>	<u>\$ 4,135,655</u>	<u>\$ 5,425,422</u>	<u>\$ 3,952,683</u>	<u>\$ 3,598,996</u>	<u>\$ 3,462,700</u>	<u>\$ 2,708,775</u>	<u>\$ 2,406,543</u>	<u>\$ 3,167,160</u>	<u>\$ 5,124,840</u>
All other governmental funds:										
Reserved/Nonspendable	\$ 1,020,560	\$ 2,078,253	\$ 594,850	\$ 627,054	\$ 1,162,807	\$ 414,672	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	14,173,306	14,935,820	15,331,547	24,247,936	26,728,405	25,076,912	-	-	-	-
Debt service funds	1,651,013	764,474	-	-	168,214	165,430	-	-	-	-
Capital project funds	3,587,159	3,549,672	5,501,802	2,758,755	6,036,704	5,213,017	-	-	-	-
Permanent funds	140,460	160,224	185,916	208,788	222,803	-	-	-	-	-
GASB 54:										
Nonspendable							1,060,372	1,228,215	1,119,672	1,017,672
Restricted							12,324,318	10,068,383	9,321,976	10,753,102
Committed							-	-	-	-
Assigned							14,458,977	5,994,351	7,148,045	8,090,301
Unassigned							(143,976)	(282,568)	-	-
Total all other governmental funds	<u>\$ 20,572,498</u>	<u>\$ 21,488,443</u>	<u>\$ 21,614,115</u>	<u>\$ 27,842,533</u>	<u>\$ 34,318,933</u>	<u>\$ 30,870,031</u>	<u>\$ 27,699,691</u>	<u>\$ 17,008,381</u>	<u>\$ 17,589,693</u>	<u>\$ 19,861,075</u>

Beginning with June 30, 2011 amounts in fund balance are reported in accordance with GASB 54.  
 Prior year fund balance remain in the previous designation.

**JOSEPHINE COUNTY, OREGON**

**Changes in Fund Balances of Governmental Funds**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues:</b>										
Taxes	\$ 3,970,604	\$ 4,095,041	\$ 4,184,157	\$ 4,438,328	\$ 4,581,410	\$ 4,826,026	\$ 4,824,573	\$ 4,807,750	\$ 4,788,366	\$ 4,652,273
Fees and Charges for Services	8,696,834	8,840,202	8,509,403	7,812,689	7,735,370	6,730,365	7,008,388	7,031,687	6,926,475	8,333,988
Intergovernmental Revenues	56,593,851	53,425,843	36,164,952	36,699,746	35,523,619	31,311,196	31,891,433	27,023,002	25,885,933	29,769,933
Interfund Charges for Services	3,809,682	1,943,228	1,541,932	1,753,682	1,598,320	1,531,425	1,572,381	1,670,473	1,335,350	1,447,116
Other Revenues	2,205,516	2,227,569	2,464,183	3,238,630	2,644,969	1,378,407	1,399,594	1,213,872	1,384,316	1,072,568
<b>Total Revenues</b>	<b>75,276,487</b>	<b>70,531,883</b>	<b>52,864,627</b>	<b>53,943,075</b>	<b>52,083,688</b>	<b>45,777,419</b>	<b>46,696,369</b>	<b>41,746,784</b>	<b>40,320,440</b>	<b>45,275,878</b>
<b>Expenditures:</b>										
General Government	7,881,158	5,521,445	2,892,577	3,767,602	3,034,443	3,343,636	2,909,254	3,733,693	3,469,761	3,326,861
Public Safety	17,373,070	17,647,363	17,866,561	18,149,093	17,718,712	18,761,904	19,348,194	19,264,881	11,809,958	12,734,390
Public Works	8,476,944	7,760,070	6,906,119	9,415,379	7,258,275	8,564,515	8,934,164	9,639,342	6,280,509	7,235,047
Culture & Recreation	3,564,773	3,441,299	2,680,596	2,347,670	2,682,453	2,410,184	2,400,484	2,415,588	1,800,754	1,525,907
Community Development	2,783,732	4,948,449	3,808,406	2,885,006	2,902,631	4,049,645	3,411,218	3,440,039	2,668,649	2,498,186
Human Services	28,397,568	26,554,315	12,487,281	7,792,849	7,887,824	7,594,218	8,818,945	9,144,318	8,363,589	8,897,957
Debt Service - Principal	955,258	1,089,747	1,196,162	1,170,208	1,296,925	1,315,323	1,390,594	1,455,869	1,248,623	1,283,844
Debt Service - Interest	1,022,337	995,898	1,110,066	948,524	914,495	779,645	748,018	723,744	897,260	915,875
Debt Service - Bond issuance cost	-	-	-	-	127,103	-	-	57,880	-	-
<b>Total Expenditures</b>	<b>70,454,840</b>	<b>67,958,586</b>	<b>48,947,768</b>	<b>46,476,331</b>	<b>43,822,861</b>	<b>46,819,070</b>	<b>47,960,871</b>	<b>49,875,354</b>	<b>36,539,103</b>	<b>38,418,067</b>
<b>Excess of Revenues Over (Under)</b>	<b>4,821,647</b>	<b>2,573,297</b>	<b>3,916,859</b>	<b>7,466,744</b>	<b>8,260,827</b>	<b>(1,041,651)</b>	<b>(1,264,502)</b>	<b>(8,128,570)</b>	<b>3,781,337</b>	<b>6,857,811</b>
<b>Expenditures</b>										
Other Financing Sources (Uses):										
Refunding bonds issued	-	-	-	-	7,920,000	-	-	8,300,000	-	-
Premium (Discount) on refunding bonds	-	-	-	-	391,656	-	-	(198,760)	-	-
Payment to refunding bond escrow agent	-	-	-	-	(8,184,553)	-	-	(8,043,360)	-	-
Transfers In	5,151,809	4,372,389	22,310,938	7,550,782	8,228,071	7,471,302	7,443,296	7,061,287	5,472,118	5,184,130
Transfers Out	(5,251,386)	(4,554,842)	(24,047,884)	(10,261,847)	(10,493,288)	(10,014,849)	(10,103,059)	(9,984,139)	(7,866,933)	(7,812,879)
<b>Total Other Financing Sources (Uses)</b>	<b>(99,577)</b>	<b>(182,453)</b>	<b>(1,736,946)</b>	<b>(2,711,065)</b>	<b>(2,138,114)</b>	<b>(2,543,547)</b>	<b>(2,659,763)</b>	<b>(2,864,972)</b>	<b>(2,394,815)</b>	<b>(2,628,749)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 4,722,070</b>	<b>\$ 2,390,844</b>	<b>\$ 2,179,913</b>	<b>\$ 4,755,679</b>	<b>\$ 6,122,713</b>	<b>\$ (3,585,198)</b>	<b>\$ (3,924,265)</b>	<b>\$ (10,993,542)</b>	<b>\$ 1,386,522</b>	<b>\$ 4,229,062</b>
Debt service as a percentage of noncapital expenditures	2.89%	3.17%	4.94%	4.78%	5.64%	4.68%	4.67%	4.70%	6.24%	6.07%

## JOSEPHINE COUNTY, OREGON

### Assessed and Real Market Values of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Total Direct Tax Rate (1)	Assessed Value					Real Market Value
		Real	Manufactured Structures	Personal	Utilities	Total	
2004-05	\$0.85	\$4,129,480,049	\$130,266,655	\$92,166,757	\$129,162,862	\$4,481,076,323	\$6,502,753,771
2005-06	\$0.83	\$4,415,330,518	\$133,238,126	\$94,689,274	\$119,516,345	\$4,762,774,263	\$8,017,637,670
2006-07	\$0.81	\$4,717,456,116	\$135,530,330	\$103,837,124	\$120,485,200	\$5,077,308,770	\$9,900,996,388
2007-08	\$0.80	\$5,015,174,748	\$139,087,020	\$110,375,247	\$119,151,000	\$5,383,788,015	\$10,626,563,720
2008-09	\$0.79	\$5,267,001,884	\$137,773,700	\$119,351,135	\$131,096,850	\$5,655,223,569	\$10,271,803,111
2009-10	\$0.77	\$5,509,036,303	\$128,920,050	\$116,701,163	\$153,833,660	\$5,908,491,176	\$9,182,833,828
2010-11	\$0.76	\$5,682,170,356	\$117,201,280	\$122,549,668	\$165,069,620	\$6,086,990,924	\$8,446,479,564
2011-12	\$0.75	\$5,809,248,807	\$91,260,640	\$114,715,188	\$168,844,380	\$6,182,933,265	\$7,574,999,491
2012-13	\$0.75	\$5,932,164,669	\$58,435,260	\$112,494,013	\$164,800,900	\$6,267,269,432	\$7,275,733,739
2013-14	\$0.75	\$6,110,168,109	\$54,857,670	\$108,816,388	\$171,860,700	\$6,445,702,867	\$7,405,557,726

(1) - Per \$1,000 of assessed value.

\* *Ballot Measure 50, approved by State voters in May 1997, changed the way property taxes are assessed and computed. For 1997-98, the assessed value of property is the real market value or 90 percent of the 1995 assessed value, **whichever is lower**. If the property has changed since 1995, increased values are calculated in comparison to the values of similar property that existed in 1995.*

Source: Josephine County Assessor's Office

**JOSEPHINE COUNTY, OREGON**

**Direct and Overlapping Property Tax Rates<sup>(1)</sup>**

Last Ten Fiscal Years

Fiscal Year	County Direct Rate				Overlapping Rates														
	Permanent Rate(2)	Exempt Bond	Local Option	Total Direct Tax Rate	Cities			Rural Fire Districts			Wolf Creek			Special School Districts			Rogue Community College	Kerby Water District	4H Extension
					Grants Pass	Cave Junction	Applegate	Illinois Valley	Williams	Wolf Creek	Grants Pass	Three Rivers	So. OR. ESD						
2004-05	0.59	0.26	-	0.85	5.02	2.04	2.53	2.41	1.06	2.19	6.76	4.43	0.35	0.51	-	0.05			
2005-06	0.59	0.24	-	0.83	5.62	1.90	2.53	2.38	1.06	2.98	6.67	4.36	0.35	0.51	-	0.05			
2006-07	0.59	0.22	-	0.81	5.62	1.90	2.53	2.35	1.06	2.98	6.48	4.34	0.35	0.51	-	0.05			
2007-08	0.59	0.21	-	0.80	6.13	1.90	2.53	2.31	1.59	2.98	6.41	4.30	0.35	0.51	-	0.05			
2008-09	0.59	0.20	-	0.79	6.12	1.90	2.53	2.26	1.59	2.98	6.21	4.29	0.35	0.51	1.90	0.05			
2009-10	0.59	0.18	-	0.77	6.32	1.90	2.53	2.23	1.59	2.88	6.43	4.28	0.35	0.51	3.35	0.05			
2010-11	0.59	0.17	-	0.76	6.33	1.90	2.53	2.22	1.59	2.88	5.92	4.29	0.35	0.51	3.41	0.05			
2011-12	0.59	0.17	-	0.75	6.33	1.90	2.53	2.17	1.59	2.88	5.97	4.25	0.35	0.51	3.14	0.05			
2012-13	0.59	0.17	-	0.75	6.33	1.90	2.53	2.43	1.59	2.88	5.90	4.29	0.35	0.51	2.98	0.05			
2013-14	0.59	0.17	-	0.75	6.31	1.90	2.53	2.45	1.59	22.78	4.52	4.28	0.35	0.51	3.02	0.05			

(1) Nominal property tax rate is per \$1,000 without compression resulting from Ballot Measure 5

(2) Josephine County Permanent Rate is \$0.5867 per \$1,000 assessed value. Due to statewide constitutional property tax limitation of Ballot Measures 5 and 47/50, the County is restricted in its ability to raise the permanent tax rate or to implement new taxes without voter approval.

Note: These figures are rounded and for general information only. For actual nominal tax rates, inquire at the County Assessors's Office.



## JOSEPHINE COUNTY, OREGON

### Principal Property Taxpayers

Current Year and Nine Years Ago

Principal Taxpayers	2014			2005		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Pacificorp (PP&L)	\$ 83,910,820	1	1.25%	\$ 44,307,900	1	0.99%
Charter Communications	25,387,700	2	0.38%			
S-H Forty-Nine Properties	24,543,070	3	0.37%			
Masterbrand Cabinets, Inc.	23,026,160	4	0.34%			
Auerbach Grants Pass LLC and Freeman Grants Pass LLC	18,713,470	5	0.28%	11,477,780	6	0.26%
Nunn, Ronald C & Marcia K	22,153,710	6	0.33%	14,753,670	3	0.33%
Avista Corp. dba Avista Utilities	17,835,000	7	0.27%	9,125,000	8	0.20%
Johnson Trust, Carl D.	15,303,440	8	0.23%			
Grants Pass FMS LLC	13,769,300	9	0.21%			
Lynn-Ann Development LLC	13,554,108	10	0.20%			
QWEST Corporation				42,953,500	2	0.96%
Wal-Mart Stores, Inc.				13,234,825	4	0.30%
Albertson's Inc.				12,567,975	5	0.28%
SPM - Grants Pass LLC				10,765,340	7	0.24%
Jensen, Robert A & Shirley Y				7,747,631	9	0.17%
Hillebrand Children Riverwood Apartments				7,733,270	10	0.17%
<b>Total Principal Taxpayers</b>	<b>\$ 258,196,778</b>		<b>3.86%</b>	<b>\$174,666,891</b>		<b>3.90%</b>

Source: Josephine County Assessor's Office

Note: Ranking is based on dollars received and not assessed value

**JOSEPHINE COUNTY, OREGON**

**Property Tax Levies and Collections**

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy(1)	Within the First Year of the Levy			Collections in Subsequent Years (2)	Total to Date		Outstanding June 30, 2014	
		Discounts Allowed	Collections	Percent		Collections(2)	Percent(2)	Delinquent Taxes	Percentage to Total Tax Levy
2004-05	3,719,994	90,026	3,514,250	94.5%	115,403	3,629,653	97.6%	315	0.01%
2005-06	3,870,112	94,690	3,669,691	94.8%	105,442	3,775,133	97.5%	289	0.01%
2006-07	4,033,916	97,973	3,803,545	94.3%	131,928	3,935,474	97.6%	469	0.01%
2007-08	4,263,339	102,983	4,011,908	94.1%	147,578	4,159,486	97.6%	870	0.02%
2008-09	4,484,396	105,608	4,185,668	93.3%	189,656	4,375,324	97.6%	3,464	0.08%
2009-10	4,625,028	110,526	4,301,176	93.0%	188,447	4,489,623	97.1%	24,878	0.54%
2010-11	4,691,936	112,850	4,370,274	93.1%	164,446	4,534,720	96.6%	44,366	0.95%
2011-12	4,709,942	114,159	4,385,112	93.1%	135,326	4,520,438	96.0%	75,345	1.60%
2012-13	\$ 4,789,489	\$ 117,803	\$ 4,469,810	93.3%	90,470	4,560,281	95.2%	\$ 111,406	2.33%
2013-14	\$ 4,861,062	\$ 120,417	\$ 4,534,806	93.3%	\$ -	4,534,806	93.3%	\$ 192,802	3.97%

(1) Includes all County levies, miscellaneous assessments and additional taxes.

Does not include levies for other taxing districts.

Includes first year additions and deletions to the Tax Roll.

(2) Net of Adjustments, additions, corrections and cancellations, not including discounts.

Does not include collections for other taxing districts.

Source: Josephine County Treasurer/Tax Collector

**JOSEPHINE COUNTY, OREGON**

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**Ratios of Outstanding Debt by Type**

Last Ten Fiscal Years

June 30	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	PERS Bond	Loans and Leases Payable			
2005	10,875,000	13,143,723	738,700	24,757,423	0.10%	309.78
2006	10,240,000	13,077,404	539,011	23,856,415	0.12%	295.40
2007	9,575,000	12,976,124	417,849	22,968,973	0.12%	281.18
2008	8,885,000	12,831,254	387,641	22,103,895	0.13%	265.38
2009	7,920,000	12,640,072	300,716	20,860,788	0.14%	251.96
2010	7,150,000	12,399,356	285,393	19,834,749	0.15%	239.62
2011	6,350,000	12,100,806	269,799	18,720,605	0.16%	226.04
2012	5,530,000	12,980,000	253,934	18,763,934	0.17%	226.86
2013	4,680,000	9,858,145	237,785	14,775,930	0.15%	178.17
2014	3,800,000	9,470,170	221,351	13,491,521	N/A	162.34

N/A - Personal income is not yet available

Note: The debt schedules above tie to Note 6 - Long Term Obligations found in the Financial section pages 36 through 55.

## JOSEPHINE COUNTY, OREGON

### Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

June 30	Population <sup>(1)</sup>	Assessed Value (In Thousands) <sup>(2)</sup>	Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2005	79,135	4,481,076	10,875,000	145,620	10,729,380	0.24%	135.58
2006	80,525	4,762,774	10,240,000	134,136	10,105,864	0.21%	125.50
2007	81,699	5,077,309	9,575,000	102,095	9,472,905	0.19%	115.95
2008	82,509	5,383,788	8,885,000	103,520	8,781,480	0.16%	106.43
2009	82,794	5,655,224	7,920,000	85,010	7,834,990	0.14%	94.63
2010	82,775	5,908,491	7,150,000	140,732	7,009,268	0.12%	84.68
2011	82,820	6,086,991	6,350,000	121,821	6,228,179	0.10%	75.20
2012	82,713	6,182,933	5,530,000	79,953	5,450,047	0.09%	65.89
2013	82,930	6,267,269	4,680,000	95,161	4,584,839	0.07%	55.29
2014	83,105	6,445,703	3,800,000	89,177	3,710,823	0.06%	44.65

(1) Source: Portland State University's Population Research Center

(2) Source: Josephine County Assessor's Office

Note: 1) The debt schedules above tie to Note 6 - Long Term Obligations found in the Financial section pages 36 through 55.

**JOSEPHINE COUNTY, OREGON**

**Computation of Direct and Overlapping Bonded Debt  
General Obligation Bonds  
June 30, 2014**

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable To Josephine County	Amount Applicable To Josephine County
<b>Direct:</b>			
<b>Counties:</b>			
Josephine PERS Bond 2001A	\$ 1,265,170	0.00%	\$ -
Josephine PERS Bond 2012	\$ 8,205,000	0.00%	\$ -
Josephine OHCDS Secured Treatment Facility Loan	\$ 221,351	0.00%	\$ -
Josephine Adult Jail Bond	\$ 3,800,000	100.00%	\$ 3,800,000
<b>Overlapping:</b>			
<b>Cities:</b>			
Grants Pass	4,670,000	100.00%	4,670,000
Cave Junction	-	-	-
<b>Rural Fire Protection Districts:</b>			
Illinois Valley RFPD 1	1,375,000	100.00%	1,375,000
Williams RFPD	155,000	100.00%	155,000
Wolf Creek RFPD	-	-	-
<b>Community Colleges:</b>			
Rogue Community College	-	-	-
<b>School Districts:</b>			
Grants Pass District 7	-	100.00%	-
Three Rivers District	38,670,000	96.59%	<u>37,350,696</u>
<b>Total Overlapping Debt</b>			<u><u>43,550,696</u></u>
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 47,350,696</u></u>

Source: Oregon State Treasury Debt Management Division

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County.

(2) The debt schedules above for Josephine County tie to Note 6 - Long Term Obligations found in the Financial section pages 36 through 55.

**JOSEPHINE COUNTY, OREGON**

**Legal Debt Margin Information**

Last Ten Fiscal Years  
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Real Market Value of taxable property <sup>(1)</sup>	\$ 6,502,754	\$ 8,017,638	\$ 9,900,996	\$ 10,626,563	\$ 10,271,203	\$ 9,182,834	\$ 8,446,480	\$ 7,574,999	\$ 7,275,734	\$ 7,405,558
Debt Limit, 2% of Real Market Value	\$130,055	\$160,353	\$198,020	\$212,531	\$205,424	\$183,657	\$168,930	\$151,500	\$145,515	\$148,111
Total net debt applicable to limit	10,729	10,106	9,473	8,781	7,835	7,009	6,228	5,450	4,585	3,710
Legal debt margin	\$119,326	\$150,247	\$188,547	\$203,750	\$197,589	\$176,648	\$162,702	\$146,050	\$140,930	\$144,401
Total net debt applicable to this limit as a percentage of debt limit	8.25%	6.30%	4.78%	4.13%	3.81%	3.82%	3.69%	3.60%	3.15%	2.50%

<sup>(1)</sup> Josephine County Assessor's Office

**JOSEPHINE COUNTY, OREGON**

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**Demographic Statistics**

Last Ten Fiscal Years

Fiscal Year	Population <sup>(1)</sup>	Personal Income (in thousands)	Per Capita Personal Income <sup>(2)</sup>	School Enrollment <sup>(3)</sup>	Unemployment Rate <sup>(4)</sup> for June	Median Age <sup>(5)</sup>
2003-04	78,180	\$1,974,270	\$24,862	19,606	8.3%	N/A
2004-05	79,135	\$2,081,223	\$25,802	19,324	7.2%	44.0
2005-06	80,525	\$2,241,734	\$27,472	19,644	6.3%	N/A
2006-07	81,699	\$2,346,084	\$28,700	20,152	6.8%	43.6
2007-08	82,509	\$2,402,204	\$29,329	20,842	7.9%	N/A
2008-09	82,794	\$2,429,273	\$28,727	21,781	14.4%	44.4
2009-10	82,775	\$2,450,499	\$28,933	31,262	13.8%	46.3
2010-11	82,820	\$2,514,818	\$30,103	29,533	12.7%	48.1
2011-12	82,713	\$2,600,748	\$31,361	26,368	11.9%	47.1
2012-13	82,930	\$2,593,962	\$21,791	15,877	11.3%	46.7
2013-14	83,105	N/A	N/A	15,427	9.6%	47.5

(1) Portland State University's Population Research Center

(2) U.S. Dept of Commerce, Bureau of Economic Analysis

(3) Grants Pass School District 7; Three Rivers School District; Rogue Community College

(4) [www.qualityinfo.org](http://www.qualityinfo.org)

(5) U.S. Census Bureau

N/A Information not available

## JOSEPHINE COUNTY, OREGON

### Principal Employers

Current Year and Nine Years Ago

Principal Employers	2014			2005		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Rogue Community College	925	1	3.78%	N/A	2	N/A
Three Rivers Community Hospital	905	2	3.70%	N/A	1	N/A
Grants Pass School District #7	675	3	2.76%	N/A	3	N/A
Three Rivers School District	597	4	2.44%	N/A	6	N/A
Fire Mountain Gems	500	5	2.05%	N/A		N/A
Wal-Mart	400	6	1.64%	N/A	4	N/A
Josephine County	353	7	1.44%	N/A	7	N/A
Masterbrand Cabinet Company	340	8	1.39%	N/A	8	N/A
Barrett Business Services	300	9	1.23%	N/A		N/A
First Call Resolution	250	10	1.02%	N/A		N/A
<b>Total - Top 10</b>	<b>5,245</b>		<b>22.94%</b>			
Not included in Total Top 10. Displayed for historical purposes.						
Royal Gardens	180	14	0.74%	N/A	5	N/A
Fred Meyer	233	11	0.95%	N/A	9	N/A
Siskiyou Forest Service	100	23	0.41%	N/A	10	N/A

N/A - Information is not available.

Source: Grants Pass Chamber of Commerce



**JOSEPHINE COUNTY, OREGON**  
**Full-time Equivalent County Government Employees by Function**  
 Last Ten Fiscal Years

Function/Program	Fiscal Year Ended June 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	34.4	34.0	36.7	34.5	34.3	32.9	32.5	32.0	28.7	28.0
Public Safety	212.3	205.9	217.0	201.6	213.1	214.4	219.3	205.7	115.3	115.4
Public Works	73.9	74.0	74.9	61.0	67.3	73.4	72.4	71.6	62.1	56.6
Culture & Recreation	35.5	30.7	19.5	16.8	18.9	21.3	20.0	14.6	14.7	14.1
Community Development	27.8	27.3	32.5	33.0	32.9	32.2	31.7	29.1	26.2	27.5
Human Services	230.9	219.9	45.2	56.4	52.5	52.3	57.7	60.6	53.5	50.9
<b>Total</b>	<b>614.8</b>	<b>591.8</b>	<b>425.8</b>	<b>403.3</b>	<b>419.0</b>	<b>426.5</b>	<b>433.6</b>	<b>413.6</b>	<b>300.6</b>	<b>292.5</b>

Source: Josephine County adopted budgets. FTE's are budgeted amounts.

Assuming a work week of 40 hours, an employee is scheduled to work 2080 hours per year (including vacation and sick leave). Full-time equivalent is calculated by dividing total budgeted labor hours by 2080.

JOSEPHINE COUNTY, OREGON

Operating Indicators by Function  
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>County Sheriff</b>										
Jail bookings	4,612	4,944	5,130	5,452	6,575	4,956	4,816	5,308	2,694	3,900
Inmates released due to lack of available resources	805	1,163	1,358	385	309	314	327	793	283	307
Average daily jail population	125	120	140	135	106	143	142	118	84	118
Patrol - calls for service	65,474	63,000	54,802	56,942	54,524	59,762	61,124	32,866	6,172	9,452
<b>District Attorney</b>										
Criminal prosecution cases filed	3,281	3,323	2,960	2,671	2,779	2,731	2,588	2,126	1,196	2,001
Child support cases	936	914	933	925	917	912	909	890	869	908
<b>Community Justice</b>										
Work crew participants	1,267	1,498	1,854	1,337	1,729	1,530	1,387	1,627	5,017	3,951
Average Monthly Caseload	N/A	N/A	N/A	N/A	N/A	N/A	N/A	986	963	915
Court referral to alternative program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	866	1,190	619
Juvenile Justice intakes	1,078	1,035	1,046	1,092	1,106	884	774	741	332	294
<b>Public Health</b>										
Inspections of food services	1,062	1,275	1,208	1,163	1,339	1,347	1,164	1,122	1,029	1,124
Water and pool inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32	37
Immunizations given	11,018	10,283	10,074	10,250	10,455	10,942	6,403	4,447	3,903	3,063
WIC client visits	10,540	10,532	10,424	10,572	11,205	11,628	11,216	11,516	10,832	10,260
Animals given shelter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,793
Animals adopted	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	790
<b>County Clerk</b>										
Recordings and transactions	34,177	34,484	31,338	27,709	25,602	23,183	22,019	21,978	22,738	19,492
<b>Planning Department</b>										
Permits issued	2,428	2,171	2,099	1,618	1,257	1,132	1,031	1,037	900	905
<b>Parks Department</b>										
Walk-ins	N/A	N/A	N/A	16,431	17,457	18,869	16,375	5,567	5,645	5,412
Reservations taken	N/A	N/A	N/A	43,569	43,850	40,712	34,261	12,790	13,152	11,434

N/A - Information not available.

JOSEPHINE COUNTY, OREGON

Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function/Program	Fiscal Year Ended June 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Public Safety</b>										
Adult Jail Facility Beds	200	200	200	200	200	200	200	200	200	200
Juvenile Facility Detention Beds	14	14	14	14	14	14	14	14	14	3
Juvenile Facility Shelter Beds	16	16	16	16	16	16	16	16	16	0
<b>Public Works</b>										
Road miles maintained	576	576	576	565	566	566	566	566	566	561
Bridges maintained	195	195	195	193	198	122	122	122	122	122
<b>Culture and Recreation</b>										
Park acreage	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655
Number of parks	10	10	10	10	10	10	10	10	10	10
Boat ramps	15	15	15	15	15	15	15	15	15	15
Nature/recreation areas	4	4	4	4	4	4	4	4	4	4
Library branches	4	4	4	4	4	4	4	4	4	4
Airports	2	2	2	2	2	2	2	2	2	2
<b>Human Services</b>										
Secured residential facility	1	1	1	1	1	1	1	1	1	1

## JOSEPHINE COUNTY, OREGON

### Significant Accounting Policies

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A. Reporting Entity:

Josephine County was formed under the predecessor chapter to Oregon Revised Statutes (ORS) 202, and its present “home rule” charter, effective January 5, 1981, was adopted under Article VI, Section 10 of the Oregon State Constitution. Its boundaries are established by ORS 201.170. A Board of Commissioners consisting of three independently elected members governs the County.

Blended Component Units – effective for periods beginning after June 15, 2012, the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus* amends the reporting and disclosure standards for component units. In compliance with this standard, the County no longer reports 4H Extension as a blended component unit of the County.

The 4H Extension’s separate and complete June 30, 2014 financial statements are available at the County Finance Office located at 500 NW 6<sup>th</sup> St, Grants Pass, Oregon 97526.

B. Government-wide and Fund Financial Statements:

Government-wide Financial Statements – The Statement of Net Position and Statement of Activities report information for all of the non-fiduciary activities of the County and its component unit. *Governmental activities*, which are primarily supported by intergovernmental revenues and taxes, are reported separately from *business-type activities*, which rely primarily upon fees charged to external parties.

The Statement of Activities demonstrates the extent to which direct expenses of the County’s functions/programs listed in the statement (such as General Government, Public Safety, and Human Services) are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or program. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or program and 2) grants and intergovernmental revenues that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items which are not specific program revenues are reported as general revenues in the Statement of Activities.

Fund Financial Statements – Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. Remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund. The offices of the Assessor, Treasurer, County Clerk, Surveyor, and the Veterans, Planning, Emergency Management, Court Facilities and Forestry Departments are in the General Fund. This fund also provides a significant amount of support to the Public Safety Fund. The primary source of revenue for the General Fund is property taxes.

Public Works Fund – The expenditures of the Roads and Bridges Division of this fund are restricted under Article IX of the Constitution of the State of Oregon for construction, reconstruction, improvement, repair, maintenance, operation, use and policing of public highways, roads and streets within the County. Major sources of revenue include motor fuel taxes and forest service receipts.

Public Safety Fund – This fund was formed effective July 1, 2006. It comprises three departments which are the Sheriff, District Attorney and Juvenile Justice. The largest revenue source is O&C money from the Federal Government. Other revenues are primarily charges for services and various federal and state grants.

Adult Corrections Fund – This fund was formed effective July 1, 2007 to account separately for the operations of the Adult Corrections Department which supervises adult felony cases and administers the work crew programs. It is primarily funded by grants from the Oregon Department of Corrections.

Public Health Fund – This fund was formed effective July 1, 2007 to account separately for the operations of the Public Health Department. Public Health serves the public with many health resource, environmental health, and animal control/shelter and enforcement programs. The primary sources of funding are charges for services rendered and various grants from the Oregon Department of Human Services.

## JOSEPHINE COUNTY, OREGON

### Significant Accounting Policies

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Mental Health Fund – This fund accounts for the activities of the Mental Health Authority which has oversight responsibilities for mental health programs which were outsourced to non-profit organizations and other governmental agencies effective July 1, 2006. Resources of this fund are primarily from federal and state grants and from alcohol tax. Expenditures are for mental health care and substance abuse treatment and prevention programs.

The County reports the following major enterprise fund:

Airports Fund – This fund accounts for the operations of the county’s airports located in Merlin, and Cave Junction, Oregon. User fees are the primary source of revenue. Expenditures are for the administration and maintenance of the airport buildings and grounds.

Additionally the County reports the following fund types:

Proprietary Funds – Account for the operations of predominantly self-supporting activities.

- Enterprise funds account for services rendered to the public on a user charge basis.
- Internal service funds account for services provided to other departments or agencies of the County or other governments, on a cost reimbursement basis.

Fiduciary Funds – Account for resources received and held by the County’s Treasurer on behalf of other governmental entities, private individuals, and others as provided for in Oregon Revised Statutes.

#### C. Measurement Focus and Basis of Accounting:

Government-wide, Proprietary Fund, and Fiduciary Fund Financial Statements – The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements in order to avoid double counting of revenues, expenditures and internal balances. Expenditures of the County’s internal service funds are reported as direct expenses of the functions and programs that use the internally provided services. The primary items provided are building operation and maintenance, motor pool, insurance, finance, personnel, legal, communications and technology support.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Airport and Jail Commissary enterprise funds and the County’s internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements – All governmental fund types are accounted for using a *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Federal and state grants (to the extent that eligible expenditures are incurred), licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues within the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when the payment is due.

When program expenses are incurred for which both restricted and unrestricted Net Position are available to finance the program, it is the County’s policy to first apply restricted resources, followed by committed, assigned, and unassigned fund balance.

**JOSEPHINE COUNTY, OREGON**  
**Significant Accounting Policies**

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D. Cash and Investments:

Investments included in cash and investments are reported at fair value. The County invests primarily in the State of Oregon Local Government Investment Pool and securities of the U.S. Government agencies and sponsored enterprises. Oregon Revised Statutes authorize all County investments. Interest earned from pooled investments is allocated based upon a fund's portion of the total average daily investment balance. The County maintains depository insurance under Federal depository insurance coverage and state and financial institution collateral pools for its cash deposits and investments, except for the Local Government Investment Pool and securities of the U.S. government agencies and sponsored enterprises which are exempt from statutes requiring insurance.

E. Receivables:

The County levies, collects, and distributes property taxes for all taxing districts within its boundaries. Property taxes attach as an enforceable lien on property as of July 1. All taxes are levied as of the lien date and are payable in three installments on November 15, February 15 and May 15. Property taxes receivable in governmental funds which have been collected within 30 days of year end are considered measurable and available, and are recognized as revenues in the funds. All other property taxes receivable in the governmental funds are offset by deferred revenues and, accordingly, have not been recorded as revenue.

For the year ended June 30, 2014, the County's tax levy did not exceed the Oregon constitutional limitation. All other districts' property taxes receivable is reported in the Agency Funds.

Special Assessments are recognized as receivable at the time property owners are assessed for property improvements. Delinquent receivables are those special assessments remaining unpaid after the date on which a penalty for non-payment is attached.

"Bancrofted" assessments occur when installments are two payments (one year) late. Such assessments receivable are offset by a deferred revenue account and, accordingly, have not been recorded as revenue.

Accounts and other receivables in governmental and proprietary fund types are recorded as revenue when earned, except for timber sales, which are recorded as revenue when the logging occurs.

F. Inventories:

Governmental Funds – Inventories of parts and supplies are held by the Public Works Fund and County Fleet and Building Operations Fund and are valued at average cost. Inventories are recorded as expense when consumed.

G. Capital Assets:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed prior to 1993. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight line method over an appropriate useful life as determined for each asset using professional judgment. Suggested useful ranges for each asset classification are listed below.

<u>Assets</u>	<u>Years</u>
Buildings and improvements	35
Vehicles and machinery	5 to 15
Office furniture and equipment	3 to 10
Computer equipment	3
Infrastructure	25 to 65

H. Landfill Closure and Post-closure Care Liabilities:

The County records landfill closure and post-closure costs in the Public Works Fund as incurred over the life the related landfills. The estimated liability is reported in the government-wide statement of Net Position.

**JOSEPHINE COUNTY, OREGON**  
**Significant Accounting Policies**

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I. Long-term Debt:

All County long-term debt is included in the government-wide financial statements. Long-term debt directly related to and expected to be paid from proprietary funds is also included in those funds. Long-term debt information is presented in Note 6.

J. Compensated Absences:

Accumulated vested compensated absences are accrued in the government-wide and proprietary financial statements as earned by employees.

The County established the Payroll Reserve Fund for the purpose of accumulating resources to pay employees for compensated absences (time management leave and vacation leave). Resources are provided by other County funds, principally the major funds. Unused management leave and vacation leave is paid upon termination according to applicable union or non-union rules, and is recorded as an expenditure at time of payment. Sick pay, which does not vest, is recorded as expenditure when it is taken.

K. Fund Equity:

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

L. Net Position:

Restricted Net Position reported in the Statement of Net Position represent amounts for which constraints were imposed by creditors, grantors, contributors or laws or regulations. Net position is classified into three categories: (1) Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowing that are attributable to the acquisition, construction, or improvement of those assets; (2) Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of the other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are restricted assets for debt service and other governmental funds; (3) Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

M. Cash Flows Statement:

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Accordingly, all County investments are considered to be cash equivalents.

N. Property Tax Calendar:

Property taxes attach as an enforceable lien on July 1 for real property and personal property. Taxes are levied as of July 1 and payable in three installments on November 15, February 15 and May 15. Real property taxes unpaid on May 16 are considered delinquent. The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens, and are recorded in governmental funds as revenue when received.

O. Comparative Data:

Comparative total data for the prior year have been presented only for the enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

P. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported revenues and expenditures during the period. Actual results could differ from those estimates.

Q. Fund Balances:

The County implemented GASB Statement 54 effective July 1, 2010 to account for fund balance reporting and governmental fund type definitions to enhance the usefulness of fund balance information by providing clarity of fund balance classification. The fund balance for governmental funds, in accordance with GASB 54 is reported in a hierarchy based primarily on the extent to which the government is bound to honor constraints on

**JOSEPHINE COUNTY, OREGON**  
**Significant Accounting Policies**

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**Q: Fund Balances Continued:**

the specific purposes for which amounts in those funds can be spent. When both restricted and unrestricted resources are available for use for the same purpose, the County will utilize the restricted funds firstly. When committed, assigned, and unassigned resources are available for use for the same purpose, the County will utilize the committed, then assigned, then unassigned funds in that available order.

**Nonspendable** – fund balance amounts are reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and permanent fund balances.

**Restricted** – fund balance amounts are reported as restricted when the constraints placed on the use of resources are imposed by external parties, constitutional provisions or enabling legislation.

**Committed** – fund balance amounts are reported as committed when the resources are constrained for a specific purpose by a government using its highest level of decision making authority, which is the Board of County Commissioners (BCC) and enacted by adopted resolutions. It would require action by the same group to remove or change the constraints placed. Action by the BCC has to have taken place for balances to be categorized here.

**Assigned** – fund balance amounts are reported as assigned for all amounts which the Board of County Commissioners, through resolution or other action, has assigned for a specific purpose.

**Unassigned** – fund balance amounts are reported as unassigned for the general fund that are not classified as categories above and deficit fund balances.

**R. GASB 63 and 65:**

Management implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This Statement amends the net asset reporting requirements in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. Implementation of GASB 63 had no effect on reported amounts in the current or prior periods.

Management implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. The objective of this Statement is to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These determinations are based on the definitions of those elements in Concepts Statement No. 4, Elements of Financial Statements. The statement requires that debt issuance costs, except any portion related to prepaid insurance costs, be recognized as an expense in the period incurred. Previous GAAP required issue costs be reported as a deferred charge in the statement of net position. Implementation of GASB 65 had no effect on reported amounts in the current or prior periods.

**Deferred Outflows** - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. There were no deferred outflows at year end.

**Deferred Inflows of Resources** - In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The County records property taxes levied in the current year, but not yet received, as a deferred inflow as it will be used to finance the subsequent year’s budget.