

# **Josephine County**

# Adopted Budget

FY 2007-08



# **Josephine County**

## **Budget Committee**

**Brian Bayley**

**Charlie Didato**

**Dwight F. Ellis**

**Jim Raffenburg**

**Ron Strom**

**Dave Toler**



*Rosemary Padgett, Budget Officer*

# JOSEPHINE COUNTY, OREGON

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# Introduction





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# Josephine County, Oregon

Board of Commissioners: Jim Raffenburg, Dave Toler, Dwight F. Ellis

## Finance Division

500 NW 6<sup>th</sup> St – Dept 4 / Grants Pass OR 97526  
(541) 474-5255 / FAX (541) 474-5258 / TTY (800) 735-2900

### **Budget Message Fiscal Year 2007-08**

Josephine County continues to be in a transition period. As the County copes with the reality of the loss of O&C funds, which had been a sustainable source of revenue to fund County government for over seventy years, the Board directed the preparation of the budget with two service levels. Service Level 1 is based on current revenue sources with no replacement dollars for the approximately \$12 million loss of O&C funding. Service Level 2 includes revenues from a Criminal Justice Systems Local Option Levy that is on the May ballot to fund the Sheriff, District Attorney, and Juvenile Justice. With the support of the Board of County Commissioners and the cooperation of the Elected Officials, Division Managers and Program Supervisors in the preparation of this budget, I am able to present to the Budget Committee a balanced budget as required by Local Budget Law. In order to give a clear picture of the Service Level 1 and Service Level 2 budget proposals, I have included both levels in each Fund's resources and requirements page for your review and consideration.

The County continued with the "Budgeting for Outcomes" model which is based on programs and service levels within the County. The budget before you tonight incorporates citizen input on service levels they are willing to fund, goals set by the Board, mandates required by the State of Oregon and stakeholder support of programs. Also included in this budget is the detail on expenditure line items and a listing of FTE's with classifications and salary packages for each program, creating the transparency in government that our citizens have requested.

Because of challenges faced by the County, the Board reorganized the management structure again in November of 2006. They eliminated a number of director positions by establishing a Chief Operating Officer position and adding additional duties to the Chief Financial Officer's position. A hiring freeze was put in place in January of 2007 to mitigate the potential reduction in personnel because of the loss of O&C dollars. In the budget before you, all current vacancies were eliminated throughout the County at both service levels.

### **Fund Structure Changes**

Changes include:

1. Offices, Divisions, and Programs that provided similar services and relied on common funding sources remained grouped together in one fund such as Public Safety. Sheriff, District Attorney, Juvenile Justice and Court Security remain in this fund. Community Justice had included two programs, Juvenile Justice and Adult Corrections. Since Adult Corrections is funded totally by State funding sources it was moved to a separate fund called "Adult Corrections Fund."

2. The Property Services Fund was changed to the Public Works Fund, since it is funded by State Gas Tax dollars and other dedicated monies. Public Works will lose approximately \$2 million in O&C revenues for roads. Forestry and Planning were moved to the General Fund, since their revenues and expenditures impact the General Fund. The Parks Fund was established to support the Parks programs since it is required to be self sustaining from fees.
3. Health & Human Services Fund was changed to the Public Health Fund which includes Animal Control. Under Level 2, they still receive General Fund dollars but under Level 1 they are required to provide services that can be funded by grant dollars and fees.
4. Mental Health programs were out sourced in the FY 06-07 budget. In FY 07-08, the County, as the Mental Health Authority, will continue to provide oversight to the programs contracted to non-profit providers and will assume direct responsibility for the Alcohol and Drug programs as budgeted within the Mental Health Fund. These programs are funded by State grant dollars.
5. The Board brought back under County control, the Veterans Service Office and Josephine County Transit. Both programs are self sustaining through grants and fees.
6. The centralized overhead of the County continues to be shown in Internal Service Fund 401 and the programs for maintenance of county facilities and fleet continue to be directly charged to the budgets that utilize the services and their budgets are shown in Fund 402. All programs within both funds have reductions in Level 1 and Level 2.
7. Capital expenditures are shown under the Property Reserve and Equipment Reserve funds and will be discussed in more detail at another meeting.
8. Restricted Funds that are for dedicated purposes are required to be shown as individual funds in the Budget Book. With the major format change in the Budget in FY 06-07, prior year budget information is included in the Historical Section. Inter-fund transfers are also summarized.

### **Impacts**

The proposed Budget shows the difference between Service Levels 1 and 2, both in dollars and FTE's budgeted and includes information describing the impact on individual programs. Fee based or grant supported funds are not as impacted as funds that have relied on General Fund transfers and/or O&C dollars, but even these funds will have service reductions because they will have to pay a larger portion of ISF and other fixed costs (debt service) under Level 1.

The General Fund under Level 2 will lose approximately \$12 million dollars in O&C revenues, most of which had previously been transferred to the Public Safety Fund. There is no proposed transfer to the Public Safety Fund in anticipation that funding will be coming from a proposed three year levy. Under Level 1, with no levy, an estimated \$4.8 million will be transferred to the Public Safety Fund in the proposed budget. This would be a one year solution by utilizing General Fund reserves and other savings based on Service Level 1 budget reductions countywide, resulting in the elimination of approximately 120 budgeted FTE's from the FY 06-07 budget. Because of the hiring freeze, the County would not be filling 25 vacated positions and would lay off 95 additional positions. General Fund transfers to Public Health and the Library of approximately \$1 million will continue under Level 2. Under Level 1, there will be no General Fund support, resulting in the loss of four programs in Public Health and the closing of the Libraries. The contingency will increase from \$4 million to approximately \$6.7 million under Level 2, reflecting the

Board's commitment to continued cost savings throughout the County. Under Level 1, the contingency will decrease to less than \$3.5 million to cover payrolls and other costs until property tax revenues arrive in November.

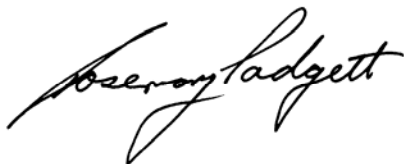
The Public Safety Fund includes the Office of Sheriff, District Attorney, Juvenile Justice and Court Security. The Fund's main revenue source had been a transfer from the General Fund of approximately \$12 million. Under Level 2, the Criminal Justice Systems Local Option Levy will replace the transfer from General Fund. This will enable the Sheriff to increase staff from 88 budgeted FTE's to 100 FTE's. Under Level 1, the Sheriff will decrease FTE's by 39. The District Attorney's Office will add two new positions under Level 2 and will lose 11 positions under Level 1 from current budget. Juvenile Justice will have no increases under Level 2 but will close both the shelter and detention center with approximately 28 FTE's being eliminated.

The General Services Fund is mainly a pass through fund for Title III and Economic Development dollars. With the loss of O&C monies for Title III programs, the County has enough reserves to fund programs such as Search and Rescue and forest fuel reduction activities for approximately two more years.

The Personnel section includes information on the reorganization including three Organizational charts reflecting the current FTE level and the proposed FTE's for Level 1 and Level 2. Current salary tables for Elected Officials and Non Union (includes both management, professional, and confidential employees) and the current tables for the four Unions are included. All Union contracts expire on June 30, 2007. Throughout the current negotiations, the Unions have agreed to mainly status quo contracts but bargaining has not been completed at this time.

This was a difficult budget to prepare, with many hard decisions that had to be made by the Elected Officials, Managers, and the Board of County Commissioners. With the major impact of Level 1 reductions to county services and employees, decisions impacting the overall budget were finalized less than a week ago. The loss of O&C funds creates a major challenge for the County as a whole to continue programs and services at the level needed and expected by the citizens of Josephine County. The budget before you reflects that challenge.

I want to thank everyone in the County who had to make the tough decisions and as a result put in many long hours to complete this budget in a very short time frame.



Rosemary Padgett,  
Budget Officer  
April 26, 2007



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# Josephine County, Oregon

Board of Commissioners: Jim Raffenburg, Dave Toler, Dwight F. Ellis

## Finance Division

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### Addendum to Budget Message Fiscal Year 2007-08

There have been some important changes since the original Budget Message was written on April 26, 2007. The budget adopted today and presented in this Budget Book reflects those changes.

The two most important events are as follows:

- The Criminal Justice Systems Local Option Levy that was on the May ballot did not pass, forcing the Budget Committee to approve the proposed Service Level 1 budget.
- Subsequently, Congress passed and the President signed a bill extending O&C funding for one more year, which corresponds to the County's fiscal year 2007-08. Consequently, the Budget Committee reconvened and approved a revised budget which included estimated O&C revenue of \$12 million to go directly to the Public Safety Fund and restoring the public safety offices and division (Sheriff, District Attorney and Juvenile Justice) to approximately the previously proposed Service Level 2 budget amounts, while leaving the rest of the County at Service Level 1. The transfer of \$4.8 million from the General Fund to the Public Safety Fund was left in the budget. The \$6 million contingency resulting from the O&C money and the General Fund transfer will be carried over to the following fiscal year when O&C funds are not expected to be available. Additionally, the budget for the Adult Jail Health Clinic (in the Public Health Fund) was increased to accommodate an increased jail population made possible by the O&C funds. On June 27, 2007, the Board of County Commissioners adopted this revised budget.

This budget book presents both Service Level 1 and 2 for each fund, office, division, and program in the Schedule A1 and Schedule B pages. Each one is clearly labeled which service level was adopted and which one is presented for information only. The organization chart presented in the Personnel section reflects the FTE's in the budget that was adopted.

Once again, I wish to thank everyone in the County who made the tough decisions and who worked long hours to complete this very challenging budget. I also wish to thank the members of the Budget Committee and those members of the public who attended the public budget meetings for their very valuable input.

Rosemary Padgett,  
Budget Officer  
June 27, 2007

**JOSEPHINE COUNTY**  
**Adopted Budget**  
**Memorandum About Historical Data**  
**2007-08**

In September 2005 and again in November 2006, the Board of County Commissioners reorganized the County's management structure. The current organization chart is included in the Personnel section of this budget book. The 2006-07 and 2007-08 budgets reflect the new organization. They also reflect the fundamental change in the fund structure and budget categories which has been done with the purpose to bring greater clarity to the County's budget for the Budget Committee and the County's citizens. Many funds have been combined to substantially reduce the number of funds, and budget categories within the funds are broken down by department and program, rather than by expenditure type (Personal Services, Materials and Services, etc.), as in the past. Accordingly, historical data is presented in a separate Historical Section rather than with the 2006-07 and 2007-08 budget data because it is not directly comparable.

In addition, funds that were discontinued in the 2007-08 budget are listed in this section.

**JOSEPHINE COUNTY  
SUMMARY OF ADOPTED BUDGET  
2007-08**

|  | <u>Full Time<br/>Equivalents<br/>(FTE)</u> | <u>Adopted by<br/>Board of<br/>County<br/>Commissioners</u> |
|--|--|---|
| <b>Major Operating Funds:</b>                      |  |   |
| 100 General Fund                                   | 48.89                                      | \$ 12,991,000   |
| 201 Public Works Fund                              | 53.75                                      | 14,586,000  |
| 240 Public Safety Fund                             | 142.15                                     | 21,514,000  |
| 243 Adult Corrections Fund                         | 34.25                                      | 3,460,000   |
| 250 Mental Health Fund                             | 0.95                                       | 3,544,371   |
| 255 Public Health Fund                             | 28.20                                      | 2,757,989   |
| <b>Internal Service and Internal Vendor Funds:</b> |  |   |
| 401 Internal Services Fund                         | 28.85                                      | 3,165,000   |
| 402 County Buildings and Fleet Fund                | 13.55                                      | 2,950,000   |
| <b>Reserve Funds:</b>                              |  |   |
| 410 Self Insurance Reserve Fund                    | -  | 2,311,750   |
| 415 Payroll Liability Reserve Fund                 | -  | 326,000   |
| 430 Property Reserve Fund                          | -  | 2,762,377   |
| 435 Equipment Reserve Fund                         | -  | 2,553,397   |
| <b>Special Revenue Funds:</b>                      |  |   |
| 210 General Services Fund                          | 1.50                                       | 6,653,996   |
| 212 DA Forfeiture Fund                             | -  | 6,100   |
| 221 Fairgrounds Fund                               | 4.00                                       | 989,000   |
| 223 County Clerk Records Fund                      | -  | 97,300  |
| 224 Public Land Corner Preservation Fund           | 2.16                                       | 267,000   |
| 245 Transit Fund                                   | 13.25                                      | 780,000   |
| 246 Community Justice Special Programs Fund        | 1.00                                       | 311,800   |
| 248 DA Special Programs Fund                       | -  | 166,900   |
| 258 Commission for Children & Families Fund        | 2.55                                       | 605,000   |
| 260 Parks Fund                                     | 9.00                                       | 1,247,200   |
| 262 Building and Safety Fund                       | 6.50                                       | 2,582,000   |
| 290 Regional Hospital Fund                         | -  | 3,730,000   |
| <b>Capital Project Fund:</b>                       |  |   |
| 303 County Bridge Construction Fund                | -  | 3,480,000   |
| <b>Enterprise Funds:</b>                           |  |   |
| 501 Jail Commissary Fund                           | -  | 130,000   |
| 530 Airports Fund                                  | 1.75                                       | 1,713,000   |
| <b>Debt Service Funds:</b>                         |  |   |
| 610 PERS Bond Debt Service Fund                    | -  | 945,594   |
| 625 Adult Jail Facility Debt Service Fund          | -  | 1,131,465   |
| <b>Trust Funds:</b>                                |  |   |
| 702 Library Trust Fund                             | -  | 55,500  |
| 704 PEG Access Fund                                | -  | 112,000   |
| 705 Jennifer Patton Memorial Fund                  | -  | 7,800   |
| 710 Kaye Jean Turner Trust Fund                    | -  | 64,000  |
| 712 William MacKenzie Trust Fund                   | -  | 29,700  |
| 715 County School Trust Fund                       | -  | 675,200   |
| 726 Zelzie Reed Trust Fund                         | -  | 18,000  |
| 735 JOINT (Forfeiture) Fund                        | -  | 180,000   |
| 744 George Borders Memorial Trust Fund             | -  | 179,320   |
| <b>Total Appropriation</b>                         | <u><b>392.30</b></u>                       | <u><b>\$ 99,079,759</b></u>                                 |
| <b>Unappropriated Ending Fund Balances:</b>        |  |   |
| 430 Property Reserve Fund                          | -  | 750,000   |
| 435 Equipment Reserve Fund                         | -  | 600,000   |
| 610 PERS Bond Debt Service Fund                    | -  | 28,006  |
| 625 Adult Jail Facility Debt Service Fund          | -  | 123,935   |
| 712 William MacKenzie Trust Fund                   | -  | 47,300  |
| 744 George Borders Memorial Trust Fund             | -  | 306,000   |
| <b>Total Ending Fund Balances</b>                  | <u><b>-</b></u>                            | <u><b>1,855,241</b></u>                                     |
| <b>Total Budget</b>                                | <u><b>392.30</b></u>                       | <u><b>\$ 100,935,000</b></u>                                |

**Note:** Interfund transfers equal \$13,815,803



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