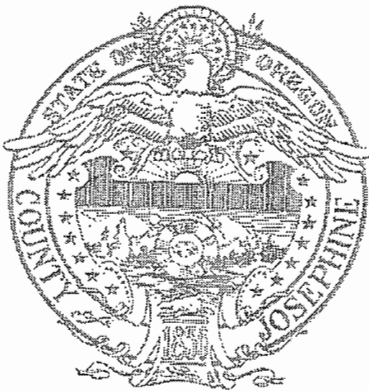
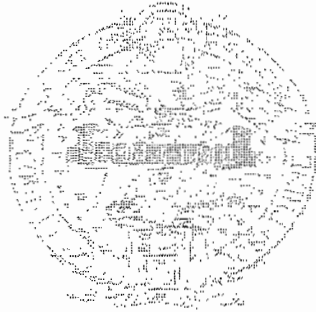


Introduction





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Josephine County, Oregon

Board of Commissioners: Dwight F. Ellis, Sandi Cassanelli, Dave Toler

Finance Division

500 NW 6th St – Dept 4 / Grants Pass OR 97526
(541) 474-5251 / FAX (541) 474-5258 / TTY (800) 735-2900

April 23, 2009

Josephine County Budget Message Fiscal Year 2009-10

About a week ago, close to five hundred citizens of Josephine County stood on the steps of the courthouse for a “Tea Party”. The gathering was to protest taxation without representation and to express the average citizen’s overall frustration with government spending. I can understand how our citizens may feel that they are not being heard by their Federal and State governments, but today, all Josephine County citizens do have the opportunity to be heard by their County government. Over the next few weeks, we will be holding a number of public meetings to discuss programs and service levels that are available to our citizens, as presented in the Josephine County FY 2009-10 Budget.

The County is continuing with the “Budgeting for Outcomes” model, which is based on programs and service levels within the County. The budget before you includes citizen input on services they are willing to fund, guidelines set by the Board of County Commissioners, mandates required by the State of Oregon and stakeholder support of programs. Also included in the budget is detail on revenues, expenditure line items and personnel for each department; which includes offices, divisions and or programs within the respective fund. As your Budget Officer, I will be presenting to the Budget Committee a balanced budget as required by Oregon Budget Law. Although County government and the resulting budget is complex, our goal is to provide as much transparency in government as possible while following Oregon Budget Law.

Josephine County has made major changes since 2005 to the County’s governmental structure and how individual departments are funded. With these changes, the majority of county programs are self sustaining through fees, grants, state contracts, and other revenue sources that don’t rely on property taxes and/or federal timber dollars. With the economy in a downward trend and the State’s current budget issues, those Departments will have even more of a challenge to provide services at minimal levels for our citizens.

As part of the SRS 2008 bailout, Congress included monies for O&C Counties over a four year period, 2008 to 2011. The amounts were based on the County’s allotment in 2006. Each year’s payment will decline based on a set percentage (90%, 81%, 73% and 40-50%). Payments for general government purposes have been dedicated to Public Safety. Public

Works and Title III projects are also funded over the four year period. Under the old formula, The County would have received approximately forty eight million dollars (\$48,000,000) to be used for Public Safety. We are estimating receipt of thirty three million, eight hundred thousand dollars (\$33,800,000) through 2011, a difference of approximately fourteen million dollars (\$14,000,000) or about one year of funding for Public Safety. Currently, no new revenue sources have been identified or approved by the citizens to replace the SRS 2008 payments after 2011.

Fund Structure Information

- 1) Departments (Offices, Divisions, and Programs) that provide similar services and rely on common funding sources remain grouped together in separate funds such as the General Fund and the Public Safety Fund.
- 2) The Public Works Fund's major source of revenue continues to be State Gas Tax dollars. Public Works will also realize additional monies through stimulus dollars and the federal bailout monies (SRS 2008) for road and bridge projects.
- 3) Funds, such as Fair, Parks and Public Health will continue to be self sustaining from fees, grants or other revenue sources outside of the General Fund. Funds that are for dedicated purposes are required to be shown as individual funds in the budget.
- 4) In FY 09-10, the County, as the Mental Health Authority, will continue to provide oversight to the mental health programs contracted to non-profit providers. The County will also maintain the Alcohol and Drug programs at the county level. These programs are funded by State grant dollars.
- 5) After the County received notice of the federal bailout dollars, the Board of Commissioners, Sheriff, District Attorney and Juvenile Justice Director agreed on a four year plan for funding public safety through FY 2011-2012. Of the approximately ten million, seven hundred thousand dollars (\$10,700,000) received in 2008, five hundred fifty thousand dollars (\$550,000) were allocated for the current fiscal year for public safety purposes, with the remaining balance utilized for carry over monies for FY 2009-10. The plan authorized additional staffing for Public Safety including seventeen new positions for the Sheriff's Office, one additional Assistant District Attorney and two staff members for Juvenile Justice. The General Fund will also continue to contribute three million dollars (\$3,000,000) each fiscal year as part of the Public Safety Plan. New funding will be required for FY 2012-13 and beyond in order to maintain Public Safety at the same level of service that is being proposed in this year's budget.
- 6) The centralized overhead of the County continues to be shown in the Internal Service Fund 401. The current overhead charge was kept at the same level as FY 08-09 (8.5%)

based on the personal service and material & services budgets of the operating funds. Programs for maintenance of county facilities and fleet are directly charged to the budgets that utilize the services and their budgets are shown in Fund 402. The Insurance Fund assessment continues to reflect reductions in costs to county departments as the County moves totally away from being self insured.

- 7) Property sales and capital expenditures for facilities are shown under the Property Reserve Fund. This budget also includes approximately \$2,000,000 for federal stimulus projects. The Equipment Reserve Fund receives revenues from fleet replacement assessments and direct monies from funds that require capital purchases of \$5,000 or more.
- 8) A new fund had been added, Public Works Special Programs Fund, 202. The North Valley Industrial Park sanitation program and Solid Waste program have been moved from Public Works Fund 201 to the new fund for clearer reporting purposes.
- 9) The Roads & Bridges Reserve Fund 425 was established last fiscal year. This Fund receives monies from Public Works to build reserves for long term financing of major infrastructure projects within the county road system.

Impacts

With the exception of Public Safety, the proposed Budget shows the continuing impacts of reduced service levels referred to as Service Level 1 budgets, both in dollars and positions (FTE's) budgeted. Departments that were reduced beginning in FY 07-08 will continue to operate under those constraints. However, the Public Safety Fund that relies on General Fund transfers and federal dollars will be able to improve service levels over the next three fiscal years but will then be faced with service reductions beginning in FY 2012-13 when the SRS 2008 Bailout payments have ended.

The General Fund contingency will remain at approximately 3 million dollars. These carryover monies are used to cover payrolls and other costs until property tax and other revenues arrive in November.

The library was opened in Grants Pass by Josephine Community Libraries Inc. (JCLI), a non profit, with the aid of a \$300,000 matching grant from the General Fund and Library Trust Fund in FY 08-09. No additional County funds are proposed in this budget for library services in FY 2009-10.

Fund 210, Grant Project Fund is mainly a pass through fund for Community Development Block Grants, Title III monies from the federal government and Economic Development lottery 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 activities for approximately

three more years. The new monies available for Title III projects under SRS 2008 have more restrictions and have to be refunded if not used by 2012.

The Personnel section includes the Organizational chart with the proposed positions county wide. Current salary tables are included. Union contracts for AFSCME, SEIU/OPEU and FOPPO are still in bargaining. The Sheriff's Association approved a two year contract through 2010.

Conclusion

With receipt of the SRS 2008 Bailout monies from the federal government, Josephine County and its citizens have been granted an opportunity in the next three years to work together on a plan for long term funding that will support public safety and other essential county government services. It is time for more of Josephine County's citizens to be heard concerning County government. The Budget Committee meeting today is the next step on the path to working together as a community to provide a safe and livable environment that will be supported by all the citizens of Josephine County.

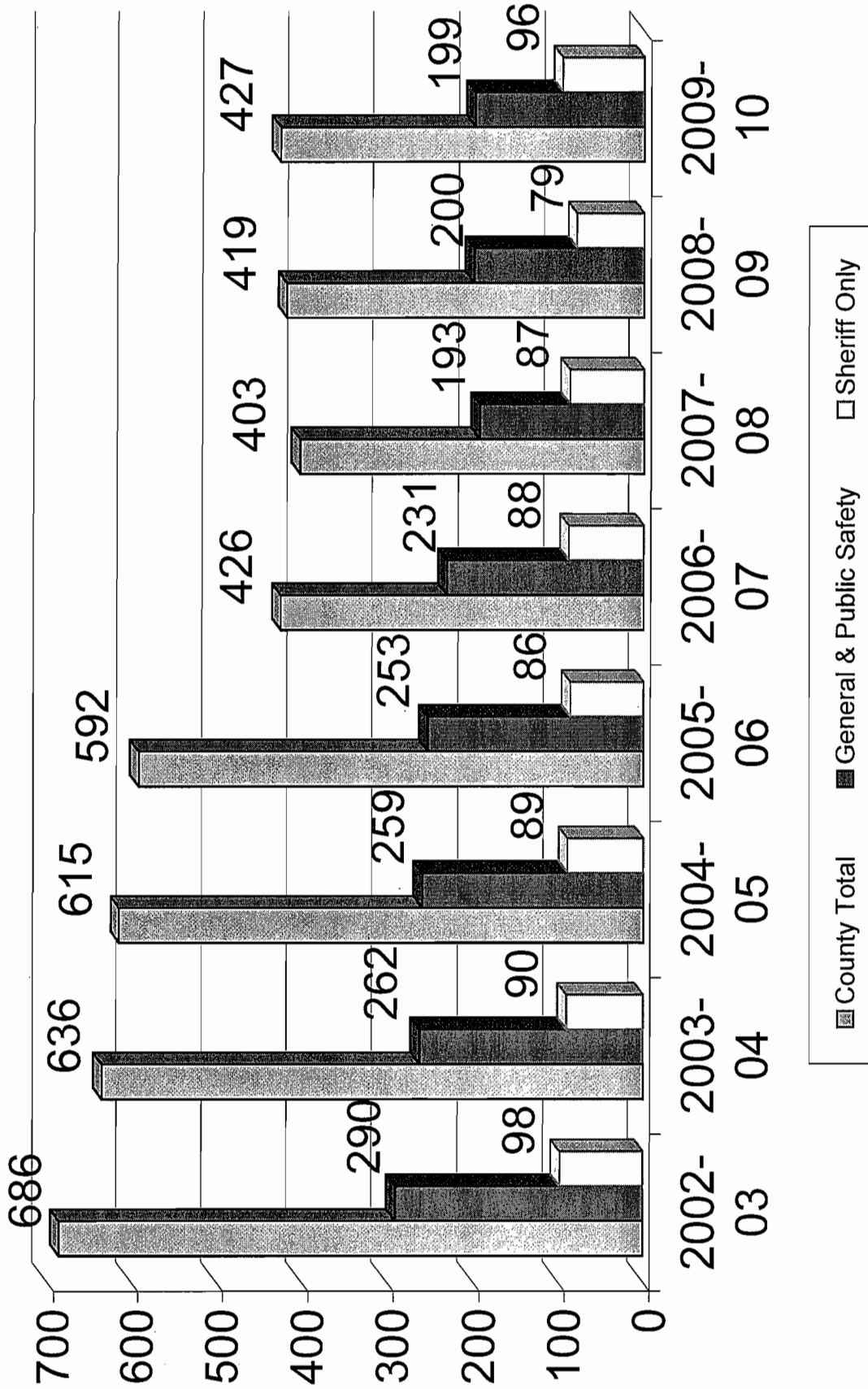
Rosemary DeLashmutt, CFO/Budget Officer

**JOSEPHINE COUNTY
SUMMARY OF ADOPTED BUDGETS
2008-09 and 2009-10**

	2008-09			2009-10		
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)
Major Operating Funds:						
100 General Fund	48.50	\$ 11,212,000	\$ 4,329,000	46.30	\$ 10,692,000	\$ 3,744,800
201 Public Works Fund	59.25	14,074,500	6,822,100	64.55	14,441,000	6,558,000
240 Public Safety Fund	151.35	24,873,000	13,690,800	152.30	26,548,200	14,946,500
243 Adult Corrections Fund	33.50	3,849,400	3,153,900	33.25	3,848,800	3,266,400
250 Mental Health Fund	1.40	4,156,100	3,866,700	1.10	3,082,800	2,900,900
255 Public Health Fund	27.90	3,098,500	2,838,600	27.70	3,000,700	2,811,900
Special Revenue Funds:						
202 Public Works Special Programs Fund	-	-	-	-	334,300	160,400
205 Library Fund	-	1,000	-	-	3,000	-
210 Grant Projects Fund	1.80	6,115,200	2,124,600	1.75	6,839,000	2,677,500
212 DA Forfeiture Fund	-	141,000	-	-	257,000	30,000
221 Fairgrounds Fund	6.10	1,055,800	1,034,500	6.10	1,069,800	1,043,500
223 County Clerk Records Fund	-	113,500	40,000	-	132,000	37,000
224 Public Land Corner Preservation Fund	2.20	202,000	125,400	2.38	180,000	151,200
245 Transit Fund	12.50	865,000	802,500	12.75	1,368,800	803,800
246 Juvenile Justice Special Programs Fund	2.35	346,400	210,500	2.65	256,900	182,300
248 DA Special Programs Fund	0.40	158,200	64,200	0.20	178,500	85,500
258 Commission for Children & Families Fund	2.60	681,800	564,900	2.70	620,100	515,000
260 Parks Fund	9.00	1,398,988	1,140,200	10.90	1,000,000	921,700
262 Building and Safety Fund	8.50	3,096,200	726,300	8.50	3,093,700	731,800
275 Court Facilities and Security Fund	-	282,000	279,500	-	300,000	295,500
Enterprise Funds:						
501 Jail Commissary Fund	-	120,000	70,000	-	95,000	55,000
530 Airports Fund	1.50	1,273,000	1,139,200	1.75	1,229,900	1,086,400
Internal Service and Internal Vendor Funds:						
401 Internal Services Fund	31.40	3,852,700	3,317,400	33.40	3,960,000	3,651,400
402 County Buildings and Fleet Fund	18.75	2,990,000	2,335,600	18.25	3,195,500	2,476,200
410 Insurance Reserve Fund	-	1,800,000	1,773,000	-	1,230,000	1,200,500
415 Payroll Liability Reserve Fund	-	740,400	740,400	-	1,051,500	701,500
Capital Project and Capital Reserve Funds:						
303 County Bridge Construction Fund	-	43,000	43,000	-	2,952,600	2,952,600
425 Roads and Bridges Reserve Fund	-	1,738,000	862,200	-	2,275,000	2,046,300
430 Property Reserve Fund	-	3,306,500	1,844,600	-	5,326,000	3,534,500
435 Equipment Reserve Fund	-	2,705,000	2,509,560	-	2,749,000	1,748,200
Debt Service Funds:						
610 PERS Bond Debt Service Fund	-	985,600	985,600	-	1,025,600	1,025,600
625 Adult Jail Facility Debt Service Fund	-	1,132,500	1,132,500	-	1,049,700	1,049,700
Trust Funds:						
702 Library Trust Fund	-	106,000	75,000	-	39,000	1,000
704 PEG Access Fund	-	84,100	84,100	-	88,000	88,000
705 Jennifer Patton Memorial Fund	-	6,100	6,100	-	5,400	5,400
710 Kaye Jean Turner Trust Fund	-	62,500	20,800	-	64,700	21,500
712 William MacKenzie Trust Fund	-	30,700	30,700	-	33,300	33,300
715 County School Trust Fund	-	684,000	684,000	-	529,500	529,500
726 Zelzie Reed Trust Fund	-	18,100	18,100	-	18,700	18,700
735 Sheriff Forfeiture Fund	-	686,500	460,500	-	345,000	120,000
744 George Borders Memorial Trust Fund	-	243,400	243,400	-	263,850	100,000
Total Appropriation	419.00	\$ 98,328,688	\$ 60,189,460	426.53	\$ 104,773,850	\$ 64,309,000
Unappropriated Ending Fund Balances:						
610 PERS Bond Debt Service Fund	-	49,400	-	-	24,700	-
625 Adult Jail Facility Debt Service Fund	-	91,500	-	-	93,300	-
712 William MacKenzie Trust Fund	-	47,300	-	-	47,300	-
715 County School Trust Fund	-	200	-	-	200	-
744 George Borders Memorial Trust Fund	-	305,600	-	-	305,600	-
Total Ending Fund Balances	-	494,000	-	-	471,100	-
Total Budget	419.00	\$ 98,822,688	\$ 60,189,460	426.53	\$ 105,244,950	\$ 64,309,000

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances.

JOSEPHINE COUNTY BUDGETED FTE



**JOSEPHINE COUNTY
FIVE YEAR PROJECTION OF BUDGET
2009-10 through 2013-14**

	Proposed Budget 2009-10	Projection			
		2010-11	2011-12	2012-13	2013-14
Major Operating Funds:					
100 General Fund	\$ 10,692,000	\$ 10,722,997	\$ 10,785,780	\$ 10,826,694	\$ 11,043,228
201 Public Works Fund	14,441,000	14,200,000	14,484,000	14,773,680	15,069,154
240 Public Safety Fund	26,548,200	25,823,745	19,832,032	19,284,200	19,669,884
243 Adult Corrections Fund	3,848,800	3,850,000	3,927,000	4,005,540	4,085,651
250 Mental Health Fund	3,082,800	3,100,000	3,162,000	3,225,240	3,289,745
255 Public Health Fund	3,000,700	3,100,000	3,162,000	3,225,240	3,289,745
Special Revenue Funds:					
202 Public Works Special Programs Fund	334,300	100,000	102,000	104,040	106,121
205 Library Operating Fund	3,000	-	-	-	-
210 Grant Projects Fund	6,839,000	3,750,000	3,600,000	1,725,000	1,000,000
212 DA Forfeiture Fund	257,000	300,000	306,000	312,120	318,362
221 Fairgrounds Fund	1,069,800	1,070,000	1,091,400	1,113,228	1,135,493
223 County Clerk Records Fund	132,000	100,000	102,000	104,040	106,121
224 Public Land Corner Preservation Fund	180,000	180,000	183,600	187,272	191,017
245 Transit Fund	1,368,800	865,000	882,300	899,946	917,945
246 Juvenile Justice Special Programs Fund	256,900	255,000	260,100	265,302	270,608
248 DA Special Programs Fund	178,500	180,000	183,600	187,272	191,017
258 Commission for Children & Families	620,100	620,000	632,400	645,048	657,949
260 Parks Fund	1,000,000	1,000,000	1,020,000	1,040,400	1,061,208
262 Building and Safety Fund	3,093,700	3,000,000	3,060,000	3,121,200	3,183,624
275 Court Facilities and Security Fund	300,000	325,000	331,500	338,130	344,893
Enterprise Funds:					
501 Jail Commissary Fund	95,000	100,000	102,000	104,040	106,121
530 Airports Fund	1,229,900	2,900,000	5,110,000	5,870,000	5,950,000
Internal Service and Internal Vendor Funds:					
401 Internal Services Fund	3,960,000	4,000,000	4,080,000	4,161,600	4,244,832
402 County Buildings and Fleet Fund	3,195,500	3,200,000	3,264,000	3,329,280	3,395,866
410 Insurance Reserve Fund	1,230,000	850,000	600,000	400,000	100,000
415 Payroll Liability Reserve Fund	1,051,500	750,000	750,000	750,000	750,000
Capital Project and Capital Reserve Funds:					
303 County Bridge Construction Fund	2,952,600	-	-	-	-
425 Roads and Bridges Reserve Fund	2,275,000	250,000	250,000	250,000	250,000
430 Property Reserve Fund	5,326,000	2,500,000	2,500,000	2,000,000	2,000,000
435 Equipment Reserve Fund	2,749,000	2,000,000	1,500,000	1,500,000	1,500,000
Debt Service Funds:					
610 PERS Bond Debt Service Fund	1,025,600	1,070,600	1,115,600	1,165,600	1,215,600
625 Adult Jail Facility Debt Service Fund	1,049,700	1,047,600	1,043,600	1,048,000	1,050,300
Trust Funds:					
702 Library Trust Fund	39,000	40,000	40,800	41,616	42,448
704 PEG Access Fund	88,000	68,000	69,360	70,747	72,162
705 Jennifer Patton Memorial Fund	5,400	5,500	5,610	5,722	5,837
710 Kaye Jean Turner Trust Fund	64,700	65,000	66,300	67,626	68,979
712 William MacKenzie Trust Fund	33,300	34,000	34,680	35,374	36,081
715 County School Trust Fund	529,500	530,000	540,600	551,412	562,440
726 Zeliz Reed Trust Fund	18,700	19,000	19,380	19,768	20,163
735 Sheriff Forfeiture Fund	345,000	250,000	255,000	260,100	265,302
744 George Borders Memorial Trust Fund	263,850	160,000	163,200	166,464	169,793
Total Appropriation	\$ 104,773,850	\$ 92,381,442	\$ 88,617,842	\$ 87,180,941	\$ 87,737,687
Unappropriated Ending Fund Balances:					
610 PERS Bond Debt Service Fund	24,700	24,700	24,700	24,700	24,700
625 Adult Jail Facility Debt Service Fund	93,300	97,900	97,900	97,900	97,900
712 William MacKenzie Trust Fund	47,300	47,300	47,300	47,300	47,300
715 County School Trust Fund	200	200	200	200	200
744 George Borders Memorial Trust Fund	305,600	305,600	305,600	305,600	305,600
Total Ending Fund Balances	471,100	475,700	475,700	475,700	475,700
Total Budget	\$ 105,244,950	\$ 92,857,142	\$ 89,093,542	\$ 87,656,641	\$ 88,213,387

Major assumptions used:

The projection for 2010-11 is equal to 2009-10, adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. The Public Safety Fund is projected in accordance with the planned use of the "bailout" money approved by Congress in late 2008. A 5-year Local Option Levy for public safety of \$10,500,000 is assumed to be passed by voters in time for use beginning in 2012-13. The General Fund is assumed to begin receiving Timber Receipts from the federal government in 2010-11.

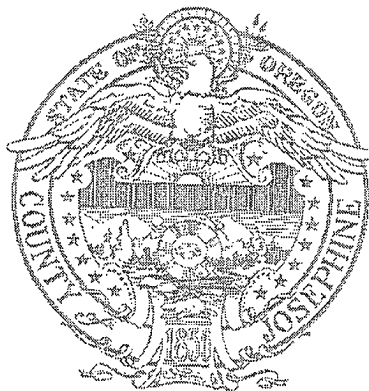
The projection for the following 3 years generally assumes a 2% inflation factor, adjusted for planned changes in capital projects, estimated changes in grant funding levels, and actual debt service obligations.

Unappropriated ending fund balances are projected not to change.



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Budget Adoption





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

In the Matter of Adoption of the Budget for the Fiscal Year 2009-10 and Making Appropriations.

Resolution No. 2009- 044R

WHEREAS, on June 17, 2009, the Board of County Commissioners for Josephine County met to hear public comment on the 2009-10 Budget as approved by the Budget Committee, which has been published according to law, and

WHEREAS, the Board did then in public meetings instruct the Budget Officer to prepare revisions and adjustments to the approved budget all in accordance with ORS 294.430 and 294.435,

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners of Josephine County hereby adopts the budget for the fiscal year 2009-10 in the total of \$105,244,950, which includes appropriations of \$104,773,850 and full time equivalents (FTE) not to exceed 426.53, now on file at the office of the Josephine County Board of County Commissioners, and

NOW, BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2009, and for the purposes shown below are hereby appropriated as follows:

FUNDS/OBJECT CLASSIFICATIONS	APPROPRIATION	FTE
100 - General Fund:		
Assessor's Office	1,253,700	18.00
Treasurer's Office	506,400	5.25
Clerk's Office	546,200	5.63
Surveyor's Office	71,700	1.42
Planning	496,000	6.00
Forestry	870,800	10.00
Nondepartmental:		
Interfund Transfers	3,827,300	
Contingency	3,119,900	
Total General Fund	10,692,000	46.30
 240 - Public Safety Fund		
Sheriff's Office	10,706,700	95.90
District Attorney's Office	1,859,900	23.30
Juvenile Justice	2,379,900	33.10
Nondepartmental:		
Interfund Transfers	1,315,700	
Contingency	10,286,000	
Total Public Safety Fund	26,548,200	152.30
 243 - Adult Corrections Fund:		
Personal Services	2,519,200	33.25
Materials and Services	747,200	
Interfund Transfers	355,000	
Contingency	227,400	
Total Adult Corrections Fund	3,848,800	33.25

201 - Public Works Fund:

Personal Services	4,068,000	64.55
Materials and Services	2,490,000	
Nondepartmental:		
Interfund Transfers	2,267,400	
Contingency	5,615,600	
Total Public Works Fund	<u>14,441,000</u>	<u>64.55</u>

250 - Mental Health Fund:

Personal Services	60,700	1.10
Materials and Services	2,840,200	
Nondepartmental:		
Interfund Transfers	77,300	
Debt Service	28,000	
Contingency	76,600	
Total Mental Health Fund	<u>3,082,800</u>	<u>1.10</u>

255 - Public Health Fund:

Personal Services	1,817,800	27.70
Materials and Services	994,100	
Nondepartmental:		
Interfund Transfers	188,800	
Total Public Health Fund	<u>3,000,700</u>	<u>27.70</u>

Internal Service Funds:**401 - Administrative Internal Service Fund**

General Government	327,600	-
Board of County Commissioners	479,000	5.50
Finance	522,100	5.80
Human Resources	283,400	2.80
Property Management	156,200	1.50
Information Technology	877,800	8.00
Communications	324,600	3.00
Geographical Information Systems	140,900	2.00
Legal Counsel	407,100	4.20
Law Library	132,700	0.60
Nondepartmental:		
Interfund Transfers	125,000	
Contingency	183,600	
Fund Total	<u>3,960,000</u>	<u>33.40</u>

402 - County Buildings and Fleet Fund

Building Operations and Maintenance	1,749,900	15.00
County Fleet	726,300	3.25
Nondepartmental:		
Interfund Transfers	464,600	
Contingency	254,700	
Fund Total	<u>3,195,500</u>	<u>18.25</u>

Total Internal Service Funds

	<u>7,155,500</u>	<u>51.65</u>
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Special Revenue Funds:

202 - Public Works Special Programs Fund		
North Valley Industrial Park	93,400	
Solid Waste	67,000	
Interfund Transfers	129,600	
Contingency	44,300	
Fund Total	<u>334,300</u>	<u>-</u>
205 - Library Operating Fund		
Interfund Transfers	<u>3,000</u>	<u>-</u>
Fund Total	<u>3,000</u>	<u>-</u>
210 - Grant Projects Fund		
Title III	1,051,500	
Community Development Block Grant (CDBG)	1,200,000	
Economic Development	313,000	
Veterans Service Office	113,000	1.75
Interfund Transfers	1,101,500	
Contingency	3,060,000	
Fund Total	<u>6,839,000</u>	<u>1.75</u>
212 - DA Forfeiture Fund		
Materials and Services	30,000	
Contingency	<u>227,000</u>	
Fund Total	<u>257,000</u>	<u>-</u>
221 - Fairgrounds Fund		
Personal Services	308,500	6.10
Materials and Services	735,000	
Interfund Transfers	<u>26,300</u>	
Fund Total	<u>1,069,800</u>	<u>6.10</u>
223 - County Clerk Records Fund		
Materials and Services	37,000	
Interfund Transfers	13,100	
Contingency	<u>81,900</u>	
Fund Total	<u>132,000</u>	<u>-</u>
224 - Public Land Corner Preservation Fund		
Personal Services	107,000	2.38
Materials and Services	44,200	
Interfund Transfers	12,900	
Contingency	<u>15,900</u>	
Fund Total	<u>180,000</u>	<u>2.38</u>
245 - Transit Fund		
Personal Services	541,900	12.75
Materials and Services	261,900	
Interfund Transfers	501,700	
Contingency	<u>63,300</u>	
Fund Total	<u>-1,368,800</u>	<u>12.75</u>

Special Revenue Funds - Continued:

246 - Juvenile Justice Special Programs Fund

Personal Services	159,700	2.65
Materials and Services	22,600	
Interfund Transfers	15,500	
Contingency	59,100	
Fund Total	<u>256,900</u>	<u>2.65</u>

248 - District Attorney Special Programs Fund

Personal Services	20,000	0.20
Materials and Services	65,500	
Interfund Transfers	93,000	
Fund Total	<u>178,500</u>	<u>0.20</u>

258 - Commission for Children and Families Fund

Personal Services	167,400	2.70
Materials and Services	347,600	
Interfund Transfers	42,500	
Contingency	62,600	
Fund Total	<u>620,100</u>	<u>2.70</u>

260 - Parks Fund

Personal Services	505,000	10.90
Materials and Services	416,700	
Interfund Transfers	78,300	
Fund Total	<u>1,000,000</u>	<u>10.90</u>

262 - Building and Safety Fund

Personal Services	613,400	8.50
Materials and Services	118,400	
Interfund Transfers	68,200	
Contingency	2,293,700	
Fund Total	<u>3,093,700</u>	<u>8.50</u>

275 - Court Facilities and Security Fund

Materials and Services	295,500	
Contingency	4,500	
Fund Total	<u>300,000</u>	<u>-</u>

Total Special Revenue Funds

<u>15,633,100</u>	<u>47.93</u>
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Capital Project Funds:

303 - County Bridge Construction Fund

Capital Outlay	2,952,600	
Fund Total	<u>2,952,600</u>	<u>-</u>

Total Capital Project Funds

<u>2,952,600</u>	<u>-</u>
------------------	----------

Enterprise Funds:

501 - Jail Commissary Fund

Materials and Services	55,000	
Interfund Transfers	5,000	
Contingency	35,000	
Fund Total	<u>95,000</u>	<u>-</u>

530 - Airports Fund

Grants Pass Airport	540,000	1.25
Illinois Valley Airport	546,400	0.50
Interfund Transfers	14,200	
Contingency	129,300	
Fund Total	<u>1,229,900</u>	<u>1.75</u>

Total Enterprise Funds

1,324,900 1.75

Debt Service Funds:

610 - PERS Bond Debt Service Fund

Debt Service	1,025,600	
Fund Total	<u>1,025,600</u>	<u>-</u>

625 - Adult Jail Facility Fund

Debt Service	1,049,700	
Fund Total	<u>1,049,700</u>	<u>-</u>

Total Debt Service Funds

2,075,300 -

Expendable and Non-Expendable Trust Funds:

702 - Library Trust Fund

Materials and Services	1,000	
Contingency	38,000	
Fund Total	<u>39,000</u>	<u>-</u>

704 - PEG Access Fund

Materials and Services	88,000	
Fund Total	<u>88,000</u>	<u>-</u>

705 - Jennifer Patton Memorial Fund

Materials and Services	5,400	
Fund Total	<u>5,400</u>	<u>-</u>

710 - Kaye Jean Turner Fund

Materials and Services	21,500	
Contingency	43,200	
Fund Total	<u>64,700</u>	<u>-</u>

Expendable and Non-Expendable Trust Funds - Continued:

712 - William MacKenzie Trust Fund		
Materials and Services	33,300	-
Fund Total	<u>33,300</u>	<u>-</u>
715 - County School Trust Fund		
Intergovernmental Payments	529,500	-
Fund Total	<u>529,500</u>	<u>-</u>
726 - Zelzie Reed Trust Fund		
Materials and Services	18,700	-
Fund Total	<u>18,700</u>	<u>-</u>
735 - Sheriff Forfeiture Fund		
Materials and Services	120,000	-
Interfund Transfers	15,000	-
Contingency	210,000	-
Fund Total	<u>345,000</u>	<u>-</u>
744 - George R. Borders Memorial Trust Fund		
Materials and Services	100,000	-
Interfund Transfers	102,000	-
Contingency	61,850	-
Fund Total	<u>263,850</u>	<u>-</u>
Total Expendable and Non-Expendable Trust Funds	<u>1,387,450</u>	<u>-</u>

Reserve Funds:

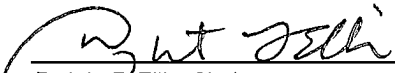
410 - Self Insurance Reserve Fund		
Materials and Services	1,200,500	-
Interfund Transfers	29,500	-
Fund Total	<u>1,230,000</u>	<u>-</u>
415 - Payroll Liability Reserve Fund		
Personal Services	701,500	-
Contingency	350,000	-
Fund Total	<u>1,051,500</u>	<u>-</u>
425 - Roads and Bridges Reserve Fund		
Capital Outlay	2,046,300	-
Contingency	228,700	-
Fund Total	<u>2,275,000</u>	<u>-</u>
430 - Property Reserve Fund		
Capital Outlay	3,534,500	-
Interfund Transfers	20,800	-
Contingency	1,770,700	-
Fund Total	<u>5,326,000</u>	<u>-</u>

Reserve Funds - Continued:

435 - Equipment Reserve Fund		
Capital Outlay	1,748,200	
Contingency	1,000,800	
Fund Total	<u>2,749,000</u>	<u>-</u>
Total Reserve Funds	<u>12,631,500</u>	<u>-</u>
TOTAL APPROPRIATIONS	<u>104,773,850</u>	<u>426.53</u>
***Unappropriated Ending Fund Balances:		
PERS Bond Debt Service Fund	24,700	
Adult Jail Facility Debt Service Fund	93,300	
William MacKenzie Trust Fund	47,300	
County School Trust Fund	200	
George R. Borders Memorial Trust Fund	305,600	
Total Unappropriated Ending Fund Balances	<u>471,100</u>	<u>-</u>
GRAND TOTAL ALL FUNDS	<u>\$ 105,244,950</u>	<u>426.53</u>


DONE AND DATED this 24th day of June 2009

JOSEPHINE COUNTY BOARD OF COMMISSIONERS



 Dwight F. Ellis, Chair
Opposed

 S. Cassanelli, Vice-Chair



 Dave Toler, Commissioner

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



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

PROPERTY TAX RESOLUTION

*In the Matter of Levying Ad Valorem)
Property Tax Rates and Bond Levies for) RESOLUTION NO. 2009- 045R
Josephine County, Oregon for Fiscal Year)
2009-10*

WHEREAS, on June 24, 2009, the Board of County Commissioners, after a duly noticed public hearing, adopted a budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010, and,

WHEREAS, on June 24, 2009, the Board of County Commissioners enacted Resolution Number 2009 - 044R adopting said budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010 and the budget required an ad valorem property tax rate on all property in Josephine County. The General Government operations will require a levy in the amount of \$0.5867 per thousand and an Adult Jail Facility Bond Levy amount of \$1,100,000.

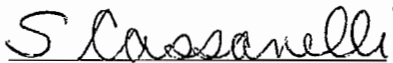
NOW, THEREFORE, BE IT RESOLVED that the tax rate and bond levy amount, categorized below, for Josephine County be levied on all taxable property in Josephine County for the tax year 2009-10. The tax rates and bond levy amounts follow:

	<u>General Government</u>	<u>Excluded From Limitation</u>
Levy rate within Josephine County	0.5867	-
Adult Jail Facility Bond Levy	-	\$ 1,100,000
Totals	<u>0.5867</u>	<u>\$ 1,100,000</u>

DONE AND DATED this 24th day of June 2009.

JOSEPHINE COUNTY
BOARD OF COUNTY COMMISSIONERS


Dwight F. Ellis, Chair


S. Cassanelli, Vice Chair


Dave Toler, Commissioner



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NOTICE OF BUDGET HEARING

A meeting of the Josephine County Board of Commissioners will be held on June 17, 2009 at 6:00PM in the Anne G. Basker Auditorium. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2009 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Josephine County Finance Department, Room 158, Josephine County Courthouse between the hours of 8:00 AM and 5:00 PM. It is also available on the County's website, <http://www.co.josephine.or.us>.

The budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. This budget is for an annual period.

Josephine County | Grants Pass, Oregon
Dwight Ellis, Board of County Commissioners Chairperson - (541) 474-5221

FINANCIAL SUMMARY - TOTAL OF ALL FUNDS

TOTAL OF ALL FUNDS		Adopted Budget This Year - 2008-09	Approved Budget Next Year - 2009-10
Anticipated Requirements	1. Total Personal Services	\$28,012,300	\$29,946,700
	2. Total Materials and Services	\$20,577,500	\$20,800,000
	3. Total Capital Outlay	\$5,225,460	\$10,398,100
	4. Total Debt Service	\$2,220,600	\$2,190,800
	5. Total Transfers	\$11,165,500	\$10,893,200
	6. Total Contingencies	\$17,104,140	\$29,717,850
	7. Total Special Payments	\$684,000	\$529,500
	8. Total Unappropriated and Reserved for Future Expenditure	\$494,000	\$475,700
	9. Total Requirements	\$85,483,500	\$104,951,850
Anticipated Resources	10. Total Resources Except Property Taxes	\$81,245,700	\$100,606,950
	11. Total Property Taxes Required to Balance Budget	\$4,237,800	\$4,344,900
	12. Total Resources	\$85,483,500	\$104,951,850
Anticipated Tax Levy	13. Total Property Taxes Required to Balance Budget	\$4,237,800	\$4,344,900
	14. Plus Estimated Property Taxes Not to be Received A. Loss Due to Constitutional Limits And Discounts Allowed, Other Uncollected Amounts	\$264,140	\$261,361
	15. Total Tax Levy	\$4,501,940	\$4,606,261
Tax Levy By Type	16. Permanent Rate Limit Levy (rate limit 0.5867)	0.58670	0.58670
	18. Levy for Bonded Debt or Obligations	\$1,135,000	\$1,137,200
	19. Total	\$1,135,000	\$1,137,200

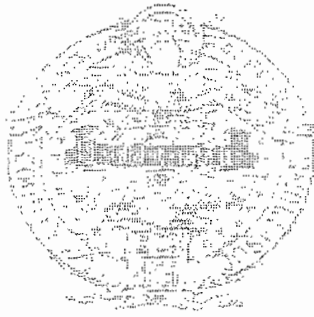
STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> NONE	As Summarized Below	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized Below
LONG-TERM DEBT	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred At the Beginning of the Budget Year	
	July 1, 2009	July 1, 2009	
Bonds.....	\$20,805,072		
Other.....	\$300,716		
Total Indebtedness.....	\$21,105,788		

SHORT-TERM DEBT

This budget includes the intention to borrow in anticipation of revenue (Short-Term Borrowing) as summarized below:

Fund Liable	Estimated Amount to be borrowed	Estimated Interest Rate	Estimated Interest Cost
	None		



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