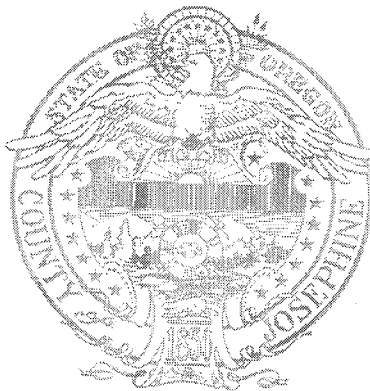


# Introduction



# Josephine County

## Budget Committee

**Sandi Cassanelli**

**Dwight F. Ellis**

**Marie Hill**

**Ron Strom**

**Dave Toler**

**Larry West**



*Rosemary Padgett, Budget Officer*



# Josephine County, Oregon

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

## Finance Division

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

### BUDGET MESSAGE

April 27, 2010

The County is continuing with the “Budgeting for Outcomes” model, which is based on programs and service levels within the County. For FY 2010-11, the County adopted four goals related to the budget. Each Department was requested to relate how their programs met the following goals:

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs for the next ten years.
- 3) Provide services in a transparent, open and efficient manner to the citizens of Josephine County.
- 4) Ensure cost effective achievement of services to the County’s citizens by providing an environment that fosters a highly qualified and professional workforce.

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 budgets are details on ORS mandates, program outcomes, revenues, expenditure line items and personnel for each department within the respective fund. 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 is still requiring that the majority of County programs be self sustaining through fees, grants, state contracts, and other revenue sources that don’t rely on property taxes and/or the Federal SRS 2008 dollars. With the economy still 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. Because of the economic trends there are three requests for additional monies from the General Fund for Public Health Solid Waste program, Veterans Services, and a new request for support of the Animal Protection program.

As part of the SRS 2008 bailout, Congress included monies for O&C Counties through 2011. The amounts were based on the County’s allotment in 2006 with each year’s payment declining (90% down to 40%). Payments for general government purposes have been dedicated to the Public Safety Fund. Public Works and Title III projects are also funded for the same time period. 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 10-11, the County will reinstate the majority of the mental health programs that had been transferred to non profits in 2006. Remaining programs that are contracted to non-profit providers will still receive oversight by the County in its role as the Mental Health Authority. These programs are funded by State grant/contract dollars.
- 5) The County is continuing to follow the Public Safety Plan, approved in January 2009, for funding public safety departments through FY 2011-12. Funding comes from Federal SRS 2008 monies, a transfer from General Fund of 3 million dollars and dedicated revenues. New funding will be required for FY 2012-13 and beyond in order to maintain Public Safety at the same level of service.
- 6) 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 monies available for Title III projects under SRS 2008 have more restrictions and have to be refunded if not used by 2012.
- 7) The centralized overhead of the County continues to be shown in Fund 401, Internal Service Fund. Current overhead charges were kept at the same level as FY 08-09 (8.5%), based on the personal service and material & services budgets of the operating funds (excluding pass through monies). Fund 402 includes the programs for maintenance of county facilities and fleet. Departments are directly charged for services and those charges have been maintained at the FY 09-10 level. Fund 410, Insurance Fund continues to reflect reductions in costs to county departments as the County moves totally away from being self insured.
- 8) Property sales and capital expenditures for facilities are shown under the Property Reserve Fund. This budget includes federal stimulus projects. The Equipment Reserve Fund receives revenues from Fleet for vehicle replacement and direct monies from Funds that require capital purchases of \$5,000 or more.
- 9) Three new Trust Funds were established by consolidating six small Trust Funds in the 700 series and four Treasury Trust Funds in the 900 series (that had not been included in the budget). The new Funds will maintain the individual trusts as programs within their respective Fund. The three Funds are: Library Programs Trust Fund, Human Services Trust Fund and Sheriff Programs Trust Fund.

## **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. The Public Safety Fund, which relies on General Fund transfers and the SRS 2008 federal monies, has increased service levels based on the Public Safety Plan. Without a sustainable funding source, Public Safety will be faced with service reductions beginning in FY 2012-13.

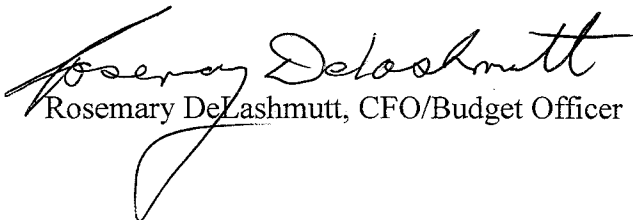
The General Fund contingency has decreased from approximately 3 million dollars to 2.5 million dollars for this fiscal year. These carryover monies are used to cover payrolls and other costs until property tax and other revenues arrive in November.

The Personnel section includes the Organizational chart with the proposed positions county wide. Current salary tables are included. Current union contracts for AFSCME, SEIU/OPEU, FOPPO and the Sheriff's Association are in effect.

## **Conclusion**

Josephine County and its citizens need to work together on a plan for sustainable long term funding for public safety and other essential county government services. 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 2010-11 Budget. Today, all Josephine County citizens will have the chance to be heard on what services they feel are important to the County and its citizens as part of the Budget Committee process.

As the Budget Officer for Josephine County, I am presenting to the Budget Committee a balanced budget as required by Oregon Budget Law.

  
Rosemary DeLashmutt, CFO/Budget Officer

**JOSEPHINE COUNTY  
SUMMARY OF BUDGETS  
2009-10 and 2010-11**

	2009-10			2010-11		
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)
<b>Major Operating Funds:</b>						
100 General Fund	47.30	\$ 10,820,200	\$ 3,873,000	45.90	\$ 10,406,000	\$ 3,758,500
201 Public Works Fund	64.55	14,443,000	6,558,000	63.55	13,652,500	6,350,500
240 Public Safety Fund	154.30	26,623,200	15,021,500	157.25	26,395,000	15,962,000
243 Adult Corrections Fund	33.25	3,848,800	3,266,400	32.25	3,922,000	3,327,300
250 Mental Health Fund	1.10	3,806,800	3,652,900	126.85	7,912,000	7,319,800
255 Public Health Fund	29.70	3,408,900	3,220,100	29.72	3,134,000	2,932,200
<b>Special Revenue Funds:</b>						
202 Public Works Special Programs Fund	-	389,100	215,200	-	216,500	129,000
205 Library Fund	-	3,000	-	-	-	-
210 Grant Projects Fund	1.75	6,844,500	2,677,500	2.25	5,380,000	1,396,000
212 DA Forfeiture Fund	-	257,000	30,000	-	258,900	50,000
221 Fairgrounds Fund	6.10	1,069,800	1,043,500	6.40	1,094,200	1,064,700
223 County Clerk Records Fund	-	132,000	37,000	-	140,000	14,500
224 Public Land Corner Preservation Fund	2.38	180,000	151,200	2.40	220,000	180,300
245 Transit Fund	12.75	1,368,800	801,800	15.02	1,229,800	850,800
246 Juvenile Justice Special Programs Fund	2.85	297,800	221,000	2.85	275,600	219,700
248 DA Special Programs Fund	0.20	178,500	85,500	0.20	188,600	40,800
258 Commission for Children & Families Fund	3.00	745,600	633,800	1.80	576,600	446,600
260 Parks Fund	10.90	1,000,000	921,700	9.40	1,067,000	983,800
262 Building and Safety Fund	8.50	3,093,700	731,800	8.00	2,402,300	749,400
275 Court Facilities and Security Fund	-	300,000	295,500	-	292,300	287,000
<b>Enterprise Funds:</b>						
501 Jail Commissary Fund	-	95,000	69,200	-	80,000	55,000
530 Airports Fund	1.75	1,379,900	1,236,400	1.75	3,500,800	3,293,000
<b>Internal Service and Internal Vendor Funds:</b>						
401 Internal Services Fund	33.40	3,960,000	3,691,400	33.60	4,296,000	3,778,000
402 County Buildings and Fleet Fund	18.25	3,195,500	2,476,200	18.25	3,505,000	2,569,100
410 Insurance Reserve Fund	-	1,352,000	1,322,500	-	1,200,000	1,110,000
415 Payroll Liability Reserve Fund	-	1,051,500	701,500	-	1,890,000	700,000
<b>Capital Project and Capital Reserve Funds:</b>						
303 County Bridge Construction Fund	-	2,952,600	2,952,600	-	2,985,000	2,970,000
425 Roads and Bridges Reserve Fund	-	2,275,000	2,046,300	-	2,218,000	2,162,400
430 Property Reserve Fund	-	5,386,000	3,594,500	-	3,555,000	1,817,100
435 Equipment Reserve Fund	-	2,749,000	1,748,200	-	2,259,000	1,791,800
<b>Debt Service Funds:</b>						
610 PERS Bond Debt Service Fund	-	1,025,600	1,025,600	-	1,070,594	1,070,594
625 Adult Jail Facility Debt Service Fund	-	1,049,700	1,049,700	-	1,048,000	1,048,000
<b>Trust Funds:</b>						
702 Library Programs Trust Fund	-	367,550	122,500	-	374,900	111,700
703 Human Service Programs Trust Fund	-	79,400	79,400	-	79,840	79,840
704 PEG Access Fund	-	88,000	88,000	-	62,200	46,200
715 County School Trust Fund	-	546,200	546,200	-	495,800	495,800
735 Sheriff Forfeiture Fund	-	345,000	171,700	-	330,000	105,000
736 Sheriff Programs Trust Fund	-	73,500	73,500	-	131,000	131,000
<b>Total Appropriation</b>	<b>432.03</b>	<b>\$ 106,782,150</b>	<b>\$ 66,432,800</b>	<b>557.44</b>	<b>\$ 107,844,434</b>	<b>\$ 69,397,434</b>
<b>Unappropriated Ending Fund Balances:</b>						
610 PERS Bond Debt Service Fund	-	24,700	-	-	57,306	-
625 Adult Jail Facility Debt Service Fund	-	93,300	-	-	106,200	-
702 Library Programs Trust Fund	-	305,600	-	-	305,600	-
703 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-
715 County School Trust Fund	-	200	-	-	500	-
<b>Total Ending Fund Balances</b>	<b>-</b>	<b>471,100</b>	<b>-</b>	<b>-</b>	<b>516,906</b>	<b>-</b>
<b>Total Budget</b>	<b>432.03</b>	<b>\$ 107,253,250</b>	<b>\$ 66,432,800</b>	<b>557.44</b>	<b>\$ 108,361,340</b>	<b>\$ 69,397,434</b>

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

Josephine County  
Approved Budget Goals  
2010-11

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs for the next ten years.
- 3) Provide services in a transparent , open and efficient manner to all the citizens of Josephine County
- 4) Ensure cost effective achievement of services to the County's citizens by providing an environment that fosters a highly qualified and professional workforce.

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

**JOSEPHINE COUNTY  
FIVE YEAR PROJECTION OF BUDGET  
2010-11 through 2014-15**

	Proposed Budget 2010-11	Projection			
		2011-12	2012-13	2013-14	2014-15
<b>Major Operating Funds:</b>					
100 General Fund	\$ 10,198,000	\$ 9,700,000	\$ 9,500,000	9,690,000	\$ 9,883,800
201 Public Works Fund	14,158,500	14,200,000	13,000,000	13,260,000	13,525,200
240 Public Safety Fund	26,395,000	20,698,213	20,288,500	20,694,270	21,108,155
243 Adult Corrections Fund	3,922,000	3,925,000	4,003,500	4,083,570	4,165,241
250 Mental Health Fund	7,912,000	8,000,000	8,160,000	8,323,200	8,489,664
255 Public Health Fund	3,184,000	3,200,000	3,264,000	3,329,280	3,395,866
<b>Special Revenue Funds:</b>					
202 Public Works Special Programs Fund	216,500	150,000	153,000	156,060	159,181
210 Grant Projects Fund	5,380,000	3,740,000	2,845,000	2,250,000	1,850,000
212 DA Forfeiture Fund	258,900	300,000	306,000	312,120	318,362
221 Fairgrounds Fund	1,094,200	1,100,000	1,122,000	1,144,440	1,167,329
223 County Clerk Records Fund	140,000	140,000	142,800	145,656	148,569
224 Public Land Corner Preservation Fund	220,000	200,000	204,000	208,080	212,242
245 Transit Fund	1,229,800	1,000,000	1,020,000	1,040,400	1,061,208
246 Juvenile Justice Special Programs Fund	275,600	275,000	280,500	286,110	291,832
248 DA Special Programs Fund	188,600	190,000	193,800	197,676	201,630
258 Commission for Children & Families	576,600	600,000	612,000	624,240	636,725
260 Parks Fund	1,067,000	1,075,000	1,096,500	1,118,430	1,140,799
262 Building and Safety Fund	2,402,300	2,675,000	2,728,500	2,783,070	2,838,731
275 Court Facilities and Security Fund	292,300	295,000	300,900	306,918	313,056
<b>Enterprise Funds:</b>					
501 Jail Commissary Fund	80,000	80,000	81,600	83,232	84,897
530 Airports Fund	3,500,800	3,000,000	5,800,000	5,100,000	4,700,000
<b>Internal Service and Internal Vendor Funds:</b>					
401 Internal Services Fund	4,250,000	4,000,000	4,080,000	4,161,600	4,244,832
402 County Buildings and Fleet Fund	3,505,000	3,500,000	3,570,000	3,641,400	3,714,228
410 Self Insurance Reserve Fund	1,200,000	850,000	600,000	400,000	100,000
415 Payroll Liability Reserve Fund	1,290,000	1,000,000	750,000	750,000	750,000
<b>Capital Project and Capital Reserve Funds:</b>					
303 County Bridge Construction Fund	2,985,000	-	-	-	-
425 Roads and Bridges Reserve Fund	2,218,000	1,000,000	600,000	600,000	600,000
430 Property Reserve Fund	3,555,000	2,000,000	1,500,000	1,500,000	1,500,000
435 Equipment Reserve Fund	2,128,000	2,000,000	1,500,000	1,500,000	1,500,000
<b>Debt Service Funds:</b>					
610 PERS Bond Debt Service Fund	1,070,594	1,115,600	1,165,600	1,215,600	1,265,600
625 Adult Jail Facility Debt Service Fund	1,048,000	1,044,000	1,048,000	1,050,000	1,049,000
<b>Trust Funds:</b>					
702 Library Programs Trust Fund	374,900	250,000	100,000	102,000	104,040
703 Human Service Programs Trust Fund	79,840	80,000	81,600	83,232	84,897
704 PEG Access Fund	62,200	62,000	50,000	45,000	40,000
715 County School Trust Fund	495,800	500,000	510,000	520,200	530,604
735 Sheriff Forfeiture Fund	330,000	330,000	336,600	343,332	350,199
736 Sheriff Programs Trust Fund	131,000	100,000	102,000	104,040	106,121
<b>Total Appropriation</b>	<b>\$ 107,415,434</b>	<b>\$ 92,374,813</b>	<b>\$ 91,096,400</b>	<b>\$ 91,153,156</b>	<b>\$ 91,632,007</b>
<b>Unappropriated Ending Fund Balances:</b>					
610 PERS Bond Debt Service Fund	57,306	57,306	57,306	57,306	57,306
625 Adult Jail Facility Debt Service Fund	89,100	89,100	89,100	89,100	89,100
702 Library Programs Trust Fund	305,600	305,600	305,600	305,600	305,600
703 Human Service Programs Trust Fund	47,300	47,300	47,300	47,300	47,300
715 County School Trust Fund	500	500	500	500	500
Total Ending Fund Balances	499,806	499,806	499,806	499,806	499,806
<b>Total Budget</b>	<b>\$ 107,915,240</b>	<b>\$ 92,874,619</b>	<b>\$ 91,596,206</b>	<b>\$ 91,652,962</b>	<b>\$ 92,131,813</b>

**Major assumptions used:**

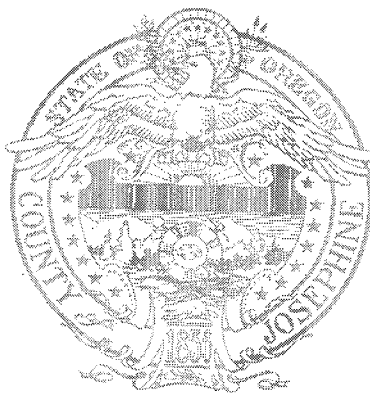
The projection for 2011-12 is equal to 2010-11, adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. The Public Safety Fund is projected in accordance with the planned use of the "bailout" money approved by Congress in late 2008. A 5-year Local 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 projection for the following 3 years generally assumes a 2% inflation factor, adjusted for planned changes in capital projects, estimated changes in grant funding levels, and actual debt service obligations.

Unappropriated ending fund balances are projected to not change.



# Budget Adoption



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

*In the Matter of Adoption of the Budget for the Fiscal Year 2010-11 and Making Appropriations.*

**Resolution No. 2010- 040**

WHEREAS, on June 9, 2010, the Board of County Commissioners for Josephine County met to hear public comment on the 2010-11 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 2010-11 in the total of \$108,361,340, which includes appropriations of \$107,844,434 and full time equivalents (FTE) not to exceed 557.44, 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, 2010, and for the purposes shown below are hereby appropriated as follows:

<u>FUNDS/OBJECT CLASSIFICATIONS</u>	<u>APPROPRIATION</u>	<u>FTE</u>
<b>100 - General Fund:</b>		
Assessor's Office	1,268,700	18.00
Treasurer's Office	500,200	5.00
Clerk's Office	560,400	5.50
Surveyor's Office	67,500	1.40
Planning	489,000	6.00
Forestry	872,700	10.00
Nondepartmental:		
Interfund Transfers	3,852,000	
Contingency	2,795,500	
<b>Total General Fund</b>	<u>10,406,000</u>	<u>45.90</u>
<b>240 - Public Safety Fund</b>		
Sheriff's Office	11,531,600	100.25
District Attorney's Office	1,905,800	23.30
Juvenile Justice	2,524,600	33.70
Nondepartmental:		
Interfund Transfers	1,357,000	
Contingency	9,076,000	
<b>Total Public Safety Fund</b>	<u>26,395,000</u>	<u>157.25</u>
<b>243 - Adult Corrections Fund:</b>		
Personal Services	2,575,000	32.25
Materials and Services	752,300	
Interfund Transfers	280,500	
Contingency	314,200	
<b>Total Adult Corrections Fund</b>	<u>3,922,000</u>	<u>32.25</u>

**201 - Public Works Fund:**

Personal Services	4,183,700	63.55
Materials and Services	2,166,800	
Interfund Transfers	3,009,800	
Contingency	4,292,200	
<b>Total Public Works Fund</b>	<u>13,652,500</u>	<u>63.55</u>

**250 - Mental Health Fund:**

Personal Services	3,110,300	126.85
Materials and Services	4,181,500	
Interfund Transfers	510,700	
Debt Service	28,000	
Contingency	81,500	
<b>Total Mental Health Fund</b>	<u>7,912,000</u>	<u>126.85</u>

**255 - Public Health Fund:**

Personal Services	2,051,000	29.72
Materials and Services	881,200	
Interfund Transfers	201,800	
<b>Total Public Health Fund</b>	<u>3,134,000</u>	<u>29.72</u>

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

Board of County Commissioners	489,800	5.50
Finance	526,400	5.80
Human Resources	288,600	2.80
Property Management	147,300	1.50
Information Technology	904,600	8.00
Communications	320,400	3.00
Geographical Information Systems	173,500	2.00
Legal Counsel	439,900	4.40
Law Library	132,700	0.60
Nondepartmental:		
General Government	354,800	
Interfund Transfers	309,000	
Contingency	209,000	
<b>Fund Total</b>	<u>4,296,000</u>	<u>33.60</u>

**402 - County Buildings and Fleet Fund**

Building Operations and Maintenance	1,824,600	15.00
County Fleet	744,500	3.25
Nondepartmental:		
Interfund Transfers	518,300	
Contingency	417,600	
<b>Fund Total</b>	<u>3,505,000</u>	<u>18.25</u>

**Total Internal Service Funds**

	<u>7,801,000</u>	<u>51.85</u>
--	------------------	--------------

**Special Revenue Funds:**

**202 - Public Works Special Programs Fund**

North Valley Industrial Park	41,000	
Solid Waste	88,000	
Interfund Transfers	32,000	
Contingency	55,500	
<b>Fund Total</b>	<u>216,500</u>	<u>-</u>

**210 - Grant Projects Fund**

Title III	949,000	
Community Development Block Grant (CDBG)	70,000	
Economic Development	238,000	
Veterans Service Office	128,100	2.25
Interfund Transfers	918,900	
Contingency	3,076,000	
<b>Fund Total</b>	<u>5,380,000</u>	<u>2.25</u>

**212 - DA Forfeiture Fund**

Materials and Services	50,000	
Contingency	208,900	
<b>Fund Total</b>	<u>258,900</u>	<u>-</u>

**221 - Fairgrounds Fund**

Personal Services	346,600	6.40
Materials and Services	718,100	
Interfund Transfers	29,500	
<b>Fund Total</b>	<u>1,094,200</u>	<u>6.40</u>

**223 - County Clerk Records Fund**

Materials and Services	14,500	
Interfund Transfers	1,200	
Contingency	124,300	
<b>Fund Total</b>	<u>140,000</u>	<u>-</u>

**224 - Public Land Corner Preservation Fund**

Personal Services	115,000	2.40
Materials and Services	65,300	
Interfund Transfers	15,400	
Contingency	24,300	
<b>Fund Total</b>	<u>220,000</u>	<u>2.40</u>

**245 - Transit Fund**

Personal Services	584,300	15.02
Materials and Services	266,500	
Interfund Transfers	230,100	
Contingency	148,900	
<b>Fund Total</b>	<u>1,229,800</u>	<u>15.02</u>

**Special Revenue Funds - Continued:**

**246 - Juvenile Justice Special Programs Fund**

Personal Services	193,000	2.85
Materials and Services	26,700	
Interfund Transfers	18,000	
Contingency	37,900	
<b>Fund Total</b>	<u>275,600</u>	<u>2.85</u>

**248 - District Attorney Special Programs Fund**

Personal Services	22,000	0.20
Materials and Services	18,800	
Interfund Transfers	93,000	
Contingency	54,800	
<b>Fund Total</b>	<u>188,600</u>	<u>0.20</u>

**258 - Commission for Children and Families Fund**

Personal Services	118,000	1.80
Materials and Services	328,600	
Interfund Transfers	46,000	
Contingency	84,000	
<b>Fund Total</b>	<u>576,600</u>	<u>1.80</u>

**260 - Parks Fund**

Personal Services	465,130	9.40
Materials and Services	518,670	
Interfund Transfers	83,200	
<b>Fund Total</b>	<u>1,067,000</u>	<u>9.40</u>

**262 - Building and Safety Fund**

Personal Services	623,500	8.00
Materials and Services	125,900	
Interfund Transfers	63,700	
Contingency	1,589,200	
<b>Fund Total</b>	<u>2,402,300</u>	<u>8.00</u>

**275 - Court Facilities and Security Fund**

Materials and Services	287,000	
Contingency	5,300	
<b>Fund Total</b>	<u>292,300</u>	<u>-</u>

**Total Special Revenue Funds**

<u>13,341,800</u>	<u>48.32</u>
-------------------	--------------

**Capital Project Fund:**

**303 - County Bridge Construction Fund**

Capital Outlay	2,970,000	
Interfund Transfers	15,000	
<b>Fund Total</b>	<u>2,985,000</u>	<u>-</u>

**Total Capital Project Fund**

<u>2,985,000</u>	<u>-</u>
------------------	----------

**Enterprise Funds:**

<b>501 - Jail Commissary Fund</b>		
Materials and Services	55,000	
Interfund Transfers	5,000	
Contingency	20,000	
<b>Fund Total</b>	<u>80,000</u>	<u>-</u>
<b>530 - Airports Fund</b>		
Grants Pass Airport	2,714,900	1.25
Illinois Valley Airport	578,100	0.50
Interfund Transfers	14,200	
Contingency	193,600	
<b>Fund Total</b>	<u>3,500,800</u>	<u>1.75</u>
<b>Total Enterprise Funds</b>	<u>3,580,800</u>	<u>1.75</u>

**Debt Service Funds:**

<b>610 - PERS Bond Debt Service Fund</b>		
Debt Service	1,070,594	
<b>Fund Total</b>	<u>1,070,594</u>	<u>-</u>
<b>625 - Adult Jail Facility Fund</b>		
Debt Service	1,048,000	
<b>Fund Total</b>	<u>1,048,000</u>	<u>-</u>
<b>Total Debt Service Funds</b>	<u>2,118,594</u>	<u>-</u>

**Expendable and Non-Expendable Trust Funds:**

<b>702 - Library Programs Trust Fund</b>		
Materials and Services	111,700	
Interfund Transfers	150,000	
Contingency	113,200	
<b>Fund Total</b>	<u>374,900</u>	<u>-</u>
<b>703 - Human Service Programs Trust Fund</b>		
Materials and Services	79,840	
<b>Fund Total</b>	<u>79,840</u>	<u>-</u>
<b>704 - PEG Access Fund</b>		
Materials and Services	46,200	
Contingency	16,000	
<b>Fund Total</b>	<u>62,200</u>	<u>-</u>
<b>715 - County School Trust Fund</b>		
Intergovernmental Payments	495,800	
<b>Fund Total</b>	<u>495,800</u>	<u>-</u>

**Expendable and Non-Expendable Trust Funds - Continued:**

<b>735 - Sheriff Forfeiture Fund</b>		
Materials and Services	105,000	
Interfund Transfers	15,000	
Contingency	210,000	
<b>Fund Total</b>	<u>330,000</u>	<u>-</u>
<b>736 - Sheriff Programs Trust Fund</b>		
Materials and Services	131,000	
<b>Fund Total</b>	<u>131,000</u>	<u>-</u>
<b>Total Expendable and Non-Expendable Trust Funds</b>	<u>1,473,740</u>	<u>-</u>

**Reserve Funds:**

<b>410 - Self Insurance Reserve Fund</b>		
Materials and Services	1,110,000	
Interfund Transfers	30,000	
Contingency	60,000	
<b>Fund Total</b>	<u>1,200,000</u>	<u>-</u>
<b>415 - Payroll Liability Reserve Fund</b>		
Personal Services	700,000	-
Contingency	1,190,000	
<b>Fund Total</b>	<u>1,890,000</u>	<u>-</u>
<b>425 - Roads and Bridges Reserve Fund</b>		
Capital Outlay	2,162,400	
Contingency	55,600	
<b>Fund Total</b>	<u>2,218,000</u>	<u>-</u>
<b>430 - Property Reserve Fund</b>		
Capital Outlay	1,817,100	
Contingency	1,737,900	
<b>Fund Total</b>	<u>3,555,000</u>	<u>-</u>
<b>435 - Equipment Reserve Fund</b>		
Capital Outlay	1,791,800	
Contingency	467,200	
<b>Fund Total</b>	<u>2,259,000</u>	<u>-</u>
<b>Total Reserve Funds</b>	<u>11,122,000</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS</b>	<u>107,844,434</u>	<u>557.44</u>


**\*\*\*Unappropriated Ending Fund Balances:**

PERS Bond Debt Service Fund	57,306	
Adult Jail Facility Debt Service Fund	106,200	
Library Programs Trust Fund	305,600	
County School Trust Fund	47,300	
County School Trust Fund	500	
<b>Total Unappropriated Ending Fund Balances</b>	<b>516,906</b>	<b>-</b>

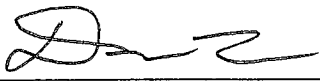
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 108,361,340</b>	<b>557.44</b>
------------------------------	-----------------------	---------------

DONE AND DATED this 23rd day of June 2010

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.



**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. 2010-041  
Josephine County, Oregon for Fiscal Year )  
2010-11*

WHEREAS, on June 23, 2010, 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, 2010 and ending June 30, 2011, and,

WHEREAS, on June 23, 2010, the Board of County Commissioners enacted Resolution Number 2010 – 040 adopting said budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011 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 \$1,045,000.

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 2010-11. 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	-	\$ 1,045,000
Totals	<u>0.5867</u>	<u>\$ 1,045,000</u>

DONE AND DATED this 23th day of June 2010.

JOSEPHINE COUNTY  
BOARD OF COUNTY COMMISSIONERS

  
Dwight F. Ellis, Chair

  
S. Cassanelli, Vice Chair

  
Dave Toler, Commissioner

NOTICE OF BUDGET HEARING

A meeting of the Josephine County Board of Commissioners will be held on June 9, 2010 at 5:30PM in the Anne G. Basker Auditorium. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2010 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 - 2009-10	Approved Budget Next Year - 2010-11
<b>Anticipated Requirements</b>	<b>1. Total Personal Services</b>	\$30,215,100	\$34,695,300
	<b>2. Total Materials and Services</b>	\$21,606,600	\$20,398,640
	<b>3. Total Capital Outlay</b>	\$10,961,100	\$11,505,300
	<b>4. Total Debt Service</b>	\$2,103,300	\$2,146,594
	<b>5. Total Transfers</b>	\$11,016,700	\$11,799,300
	<b>6. Total Contingencies</b>	\$29,493,350	\$26,374,500
	<b>7. Total Special Payments</b>	\$529,500	\$495,800
	<b>8. Total Unappropriated and Reserved for Future Expenditure</b>	\$471,100	\$499,806
	<b>9. Total Requirements</b>	\$106,396,750	\$107,915,240
<b>Anticipated Resources</b>	<b>10. Total Resources Except Property Taxes</b>	\$102,141,850	\$103,539,940
	<b>11. Total Property Taxes Estimated to be Received</b>	\$4,254,900	\$4,375,300
	<b>12. Total Resources</b>	\$106,396,750	\$107,915,240
<b>Anticipated Tax Levy</b>	<b>13. Total Property Taxes Estimated to be Received</b>	\$4,254,900	\$4,375,300
	<b>14. Plus Estimated Property Taxes Not to be Received</b>		
	<b>A. Loss Due to Constitutional Limits And Discounts Allowed, Other Uncollected Amounts</b>	\$314,161	\$339,812
	<b>15. Total Tax Levy</b>	\$4,569,061	\$4,715,112
<b>Tax Levy By Type</b>	<b>16. Permanent Rate Limit Levy (rate limit 0.5867)</b>	0.58670	0.58670
	<b>18. Levy for Bonded Debt or Obligations</b>	\$1,100,000	\$1,075,000
	<b>19. Total</b>	\$1,100,000	\$1,075,000

**STATEMENT OF INDEBTEDNESS**

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> NONE	<input checked="" type="checkbox"/> 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 July 1, 2010	Estimated Debt Authorized, Not Incurred At the Beginning of the Budget Year July 1, 2010	
Bonds.....	\$19,549,356		
Other.....	\$285,393		
<b>Total Indebtedness.....</b>	<b>\$19,834,749</b>		

**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		

**JOSEPHINE COUNTY  
5520 Program Report**

**PROGRAM**

	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Assessment &amp; Tax</b>							
Total Expenditures							
ADOPTED BUDGET 2010-11	1,887,700	1,422,600	-	-	465,100	-	1,887,700
ADOPTED BUDGET 2009-10	1,878,500	1,349,700	-	-	528,800	-	1,878,500
ACTUAL 2008-09	1,697,791	1,200,545	-	-	497,246	-	1,697,791
ACTUAL 2007-08	1,658,009	1,173,807	-	-	484,202	-	1,658,009
<b>District Attorney</b>							
ADOPTED BUDGET 2010-11	2,041,400	1,637,400	-	-	404,000	-	2,041,400
ADOPTED BUDGET 2009-10	1,985,400	1,559,400	-	-	426,000	-	1,985,400
ACTUAL 2008-09	1,690,101	1,267,154	-	-	422,947	-	1,690,101
ACTUAL 2007-08	1,742,267	1,347,006	-	-	395,261	-	1,742,267
<b>Public Health</b>							
ADOPTED BUDGET 2010-11	3,134,000	45,000	2,062,019	-	1,026,981	-	3,134,000
ADOPTED BUDGET 2009-10	3,408,900	45,000	2,364,122	-	999,778	-	3,408,900
ACTUAL 2008-09	2,901,527	30,000	1,881,783	-	955,125	34,619	2,901,527
ACTUAL 2007-08	2,811,313	30,000	1,777,001	-	957,888	46,424	2,811,313
<b>Juvenile Justice</b>							
ADOPTED BUDGET 2010-11	2,800,200	1,812,294	31,300	-	930,346	26,260	2,800,200
ADOPTED BUDGET 2009-10	2,752,700	1,805,175	24,600	-	911,231	11,694	2,752,700
ACTUAL 2008-09	2,595,076	1,645,208	34,385	-	915,483	-	2,595,076
ACTUAL 2007-08	2,541,590	1,664,599	35,510	-	841,481	-	2,541,590
<b>Mental Health</b>							
ADOPTED BUDGET 2010-11	7,912,000	-	238,800	-	7,573,200	100,000	7,912,000
ADOPTED BUDGET 2009-10	3,806,800	-	306,300	-	3,000,500	500,000	3,806,800
ACTUAL 2008-09	3,864,927	-	439,167	-	2,905,266	520,494	3,864,927
ACTUAL 2007-08	4,394,837	-	861,771	-	2,617,498	915,568	4,394,837
<b>Veterans</b>							
ADOPTED BUDGET 2010-11	139,000	72,000	2,400	-	64,600	-	139,000
ADOPTED BUDGET 2009-10	113,000	22,300	33,070	-	57,630	-	113,000
ACTUAL 2008-09	101,855	21,400	23,410	-	57,045	-	101,855
ACTUAL 2007-08	84,049	7,000	3,737	-	73,312	-	84,049

**JOSEPHINE COUNTY  
5520 Program Report**

**PROGRAM**

	Expenditures		Revenue					Total
	Total Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds		
Economic Development								
ADOPTED BUDGET 2010-11	450,000	-	-	450,000	-	-	450,000	
ADOPTED BUDGET 2009-10	500,000	-	-	500,000	-	-	500,000	
ACTUAL 2008-09	547,136	-	-	547,136	-	-	547,136	
ACTUAL 2007-08	268,679	-	-	268,679	-	-	268,679	

**Roads & Bridges**

ADOPTED BUDGET 2010-11	9,360,300	-	7,439,800	-	495,200	1,425,300	9,360,300
ADOPTED BUDGET 2009-10	8,575,400	-	6,729,600	-	445,800	1,400,000	8,575,400
ACTUAL 2008-09	10,288,973	-	5,099,604	-	3,431,982	1,757,387	10,288,973
ACTUAL 2007-08	9,770,169	-	7,422,913	-	398,724	1,948,532	9,770,169

**Transit**

ADOPTED BUDGET 2010-11	1,229,800	-	228,200	-	437,700	563,900	1,229,800
ADOPTED BUDGET 2009-10	1,368,800	-	179,000	-	345,300	844,500	1,368,800
ACTUAL 2008-09	851,878	-	277,246	-	517,290	57,342	851,878
ACTUAL 2007-08	733,105	-	181,530	-	551,006	569	733,105

**Adult Corrections**

ADOPTED BUDGET 2010-11	3,921,900	-	1,321,900	-	2,600,000	-	3,921,900
ADOPTED BUDGET 2009-10	3,848,800	-	1,269,900	-	2,578,900	-	3,848,800
ACTUAL 2008-09	3,396,781	-	1,060,152	-	2,325,484	11,145	3,396,781
ACTUAL 2007-08	3,333,297	-	802,364	-	2,504,973	25,960	3,333,297

**Sheriff**

ADOPTED BUDGET 2010-11	11,531,600	11,246,800	-	-	18,000	266,800	11,531,600
ADOPTED BUDGET 2009-10	10,756,700	10,738,700	-	-	18,000	-	10,756,700
ACTUAL 2008-09	9,520,613	9,020,613	-	-	500,000	-	9,520,613
ACTUAL 2007-08	9,958,877	9,354,271	-	-	500,000	104,606	9,958,877

**Commission for Children  
& Families**

ADOPTED BUDGET 2010-11	576,600	-	108,600	-	425,500	42,500	576,600
ADOPTED BUDGET 2009-10	745,600	-	129,800	-	417,600	198,200	745,600
ACTUAL 2008-09	560,721	-	54,601	-	458,046	48,074	560,721
ACTUAL 2007-08	560,796	-	-	-	512,620	48,176	560,796

**Parks**

ADOPTED BUDGET 2010-11	1,067,000	-	697,010	50,000	319,990	-	1,067,000
ADOPTED BUDGET 2009-10	1,000,000	-	608,200	50,000	341,800	-	1,000,000
ACTUAL 2008-09	952,000	-	504,227	125,000	322,773	-	952,000
ACTUAL 2007-08	1,149,212	-	755,020	50,000	344,192	-	1,149,212