



READER'S GUIDE



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**JOSEPHINE COUNTY, OREGON
2004-2005 Operating Budget**

Reader's Guide

This Reader's Guide is designed to introduce the 2004-05 Operating Budget Book for Josephine County. This book contains information regarding the County budget as a whole as well as individual department and fund descriptions and summaries. Within each individual department are levels of services for the past two years plus the 2004-05 budget year. This book is designed to provide focus on budget information that is readable in an understandable format and communicate summary financial and service level information to increase the public's understanding of the budget process and functions of Josephine County government.

County Government Structure and Services

Josephine County has three commissioners who are elected at large for four-year terms. The daily administrative functions of each County department are overseen by an appointed Department Head or one of seven other 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 the non-elected department heads and 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, and two alternates. 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 hears each department's budget presentation, reviews and approves the annual budget in hearings open to the public. The budget adoption process is described later in this Reader's Guide.

Josephine County government provides a wide range of services. The services consist of public and mental health, parks and recreation, airport operations, public road maintenance and construction, planning and development, building safety, county fair activities, probation and juvenile activities, and libraries. In addition, it provides human services to the economically disadvantaged in the county. Some of the services are provided by the departments which are headed by one of the seven Elected Officials. The Sheriff provides 24-hour patrols and operates the jail. 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 District Attorney prosecutes the criminals of the community and maintains a family support division. The County Surveyor maintains County land survey records and the Treasurer is the custodian of County and District monetary funds. Finally, the County's Legal Counsel provides legal support to all County departments.

General County Information

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. Living within these boundaries is a population of approximately 76,000 people. The County's population

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has shown a significant increase. It has more than doubled since 1970 when the population was 35,746.

Josephine County, named after Virginia “Josephine” Rollins, the first woman to make this county her home, was established out of the western portion of Jackson County. The county seat was first located in Waldo, but in July of 1857 was relocated to Kerbyville, situated on the main route between the port of Crescent City, California and the gold fields. In 1886, the county seat was finally located in Grants Pass, a new town built on the railroad which was completed through the state in that same year.

Josephine County and 15 other Oregon counties are unique in that the principal source of funding for general government operations is received from the federal government. The funding source for almost half the General Fund requirements has historically been derived from a share of the revenues received by the federal government from the sale of timber from federal lands. This source of funding is referred to as O & C Revenues and goes back to the early 1900's when the Oregon and California Railroad (thus the O & C designation) ceased operations and the land given to the railroad reverted to the federal government. This action removed a significant percentage of the taxable property within the O & C counties from the tax rolls. In Josephine County, with the fourth largest share of O & C land, 72.36% of the land is in public ownership. Because of the devastation that the loss of the tax base would have caused the counties, legislation was passed establishing the O & C allocation formula. The original formula called for the revenues received from the harvesting of timber from these lands to be divided equally between the federal government and the 16 counties. Beginning in the 1992-93 fiscal year, because timber harvest had, for all intents and purposes, ceased, the federal government changed the basis of allocation and created a slowly reducing formula (3+% annually over 10 years) intended to wean the counties away from their dependence on this source of funding. However, this reduction in revenues was stopped with the passage of PL 106-393, which provides funding through fiscal year 2006-07. O & C funding will not continue past that time, unless renewed by Congress.

Local Economic Condition and Outlook

Josephine County's reliance on logging and timber products manufacturing has decreased over the past two decades. Despite this, new jobs continue to be added. And while the County's industrial base has diversified to include high technology, medical care, tourism, retirement services, retail trade and other service and manufacturing sectors, the wood products industry is still a major force in the County. Many of the top manufacturers in the County, including those producing wood products, continue to expand and add employees. Job growth has continued in Josephine County, which experienced little impact of the recent recession.

In fact, the County leads the state in economic diversity among rural counties. A state economist has determined Josephine County to rank highest among Oregon rural counties in terms of economic diversification. Also, Josephine County has experienced a rapid rate of population growth – approximately 20% over the last ten years.

Retail trade is the largest sector of employment (16.6%), followed by health services (13.7%), manufacturing (12.8%), leisure and hospitality (11.2%), and local education (9.1%). The total civilian labor force grew to over 31,000 in 2003. The total number of jobs in Josephine County has increased by 15% between 1992 and 2002.

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MasterBrand Cabinets and Three Rivers Community Hospital, the County's two largest employers, both are adding good paying jobs for local workers in manufacturing and health care. A new Albertson's and expanded Wal-Mart are adding jobs in retail trade. Meanwhile, companies like Fire Mountain Gems, Bentwood Furniture, Energy Outfitters and Encore Ceramics are all expanding and adding new jobs.

Following similar national and statewide trends, manufacturing employment has fallen by more than 800 in the past decade in the County. Employment in the wood products industry fell by more than 33% in this time. However, employment in secondary wood products manufacturing continues positive or stable growth. Non-manufacturing has experienced modest growth. Through 2005, the services sector is projected to see the fastest job growth in the region (30.7%), followed by construction (24.6%), and trade (22.8%). The trade sector will continue to dominate the market in terms of total job count in the region. Some of the fastest growing occupations in the region through 2006 include home health aids, social welfare service aids, computer engineers, amusement/recreation service workers, preschool teachers and computer-related specialists.

The City of Grants Pass and surrounding community are positioned well for economic growth. The community's philosophy toward growth is not a "growth at any cost" approach. In fact, leaders are constantly working at the precarious balance of growth management, striving to preserve the quality of life and the small town atmosphere that combine to make the area a special place. Despite the slowing state and national economy and challenging times, the new century remains a time of re-birth in Josephine County. It is an exciting era with a new high school, a new hospital, a new downtown, a new industrial park and many new business expansions.

Josephine County's Financial Structure

Josephine County organizes its financial information into seven standard fund groups. Included in this structure are one General Fund, and numerous special revenue, capital project, internal service, enterprise, debt service, and trust funds.

Operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity and revenues and expenditures. The financial management system contains detail for each of the accounts and is capable of summarizing this data into a wide array of financial reports useful for managing the financial affairs of the County.

A description of the fund types follows.

General Fund

The general fund is the chief operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are set up for specific tax levies and other dedicated revenues, such as most grants, or when required by statutes, charter provisions, or other terms under which the revenue is dedicated. The revenues received within a special revenue fund are called designated resources. The County currently has 26 special revenue funds.

The largest special revenue fund in the County is the Mental Health Fund. The Mental Health Department administers many programs, largely funded by State and federal grants through this

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fund and several related special revenue funds. Together the mental health group of funds comprises 49% of the dollars budgeted in special revenue funds.

The Public Works Operating fund, which accounts for most of the county's public road and maintenance activities, comprises another 26% of the dollars budgeted in special revenue funds.

Capital Project Funds

A capital project fund is used to record all resources and expenditures used to finance the construction or acquisition of capital facilities. The resources generally associated with these types of funds are the sale of general obligation bonds, specific construction grants or transfers from other funds. At the present time, the County has four of these funds. They are:

- 1) Revolving Construction - Accounts for local road improvement liens and other smaller projects.
- 2) County Bridge Construction – Accounts for the construction expenditures for rebuilding three bridges in the County in the 2004-05 budget year. This activity is funded by a grant recently received from the State.
- 3) Search & Rescue - Accounts for expenditures related to the construction of facilities to be used for search and rescue activities. This work is funded by O & C Title III money.
- 4) Disposal Sites Closure - Accounts for costs associated with closing the Kerby and Marlson landfills. These closure costs are a continuing liability that will require additional County funds, now and in the future. The creation of the Solid Waste Agency and related Environmental Protection fee collected by the garbage haulers may eventually reduce the liability to zero. The 2004-05 budget includes \$110,000 funding from the general fund.

Internal Service Funds

The County has ten Administrative Internal Service departments and three Intra-governmental Internal Service funds. The Administrative Internal Service departments are the administrative center of the County. Included within this administrative group are the Board of County Commissioners, General Government, Finance Department, Information Technology, Communications, County Legal Counsel, Personnel, Central Services, Geographic Information Systems (GIS Program), and General Services (building operation and maintenance). These ten departments provide services to each department throughout the County and are reimbursed by a monthly charge for these services. The other three Intra-governmental funds operate similarly but reimbursement and expenditures are different.

The Intra-governmental Internal Service funds consist of the County Fleet Operations, Self-Insurance Reserve Fund, and the Health Insurance Fund. The County Fleet Operations provides vehicle replacement and repair services to all vehicles owned by the County. This replacement and repair cost is charged directly to the County department receiving the service on a monthly basis.

The Self-Insurance Fund accounts for expenses associated with the County's self-insurance program. The County chose to self-insure for physical property, liability and worker's compensation claims to gain a measure of control over the continuous rise of these expenses. The fund maintains a reserve for these three items, which is used to cover settlements of claims associated with them. The fund is analyzed annually and the expenses associated with operations and settlement costs are allocated to the appropriate County department on a monthly basis.

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The Health Insurance Fund is a fund very similar to the Self-Insurance Fund. The monthly premiums for health, dental and vision are charged directly to each individual County employee through the monthly payroll process and departments are charged for the employer portion of these costs. The related premiums are then remitted to the insurance carrier.

Enterprise Funds

The County has two enterprise funds. An enterprise fund operates very similarly to a regular private business. This type of fund is designed to be self-supporting and receives its income from user fees and sales of product. The enterprise funds are:

- 1) Airport Fund
- 2) Jail Commissary Fund

The two separate airport funds, the Grants Pass Airport and the Illinois Valley Airport were combined into a single fund for the 2004-05 budget year. The operations of the two airports are accounted for separately within the one Airport Fund. The Grants Pass airport is funded through rentals of hangar space and ground leases. The Illinois Valley Airport is funded by some hangar rentals and a portion of the Video Poker dollars which come from the State.

The Jail Commissary fund sells miscellaneous goods to jail inmates and receives receipts from collect telephone calls.

Debt Service Funds

A Debt Service Fund is used to account for the payment of principal and interest on all general obligations. At the present time, the County has six of these funds. They are:

- 1) Crestview Sewer - Accounts for the sewer assessments in the Harbeck/Fruitdale area of Grants Pass.
- 2) Energy Improvements - Accounts for the payment related to energy improvements made to the Courthouse and Parks department.
- 3) PERS Bond Debt Service - Accounts for the bond payments related to extinguishing the PERS unfunded liability.
- 4) Adult Jail Facility Bond - Accounts for the bond payments related to constructing the Adult Jail Facility.
- 5) Short-term Debt - Accounts for the County's annual tax revenue anticipation notes (TRAN's.) Every July or August, the County must borrow enough money from a financial institution to pay its bills and meet its payroll until tax collections and O & C funds are received in October.
- 6) Leave Liability Reserve - Accounts for the Vacation and sick liabilities for all of the County employees.

Expendable and Non-Expendable Trust Funds

The County has nine Trust funds.

Expendable Trusts

The Library Trust, Kaye Jean Turner, County School, PEG Access, College Dreams, Zeliz Reed and JOINT are expendable trust funds. This means they receive grants, transfers, or other monies from the State or local governments or residents that can be wholly expended for a specific purpose.

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Non-Expendable Trusts

The William MacKenzie and George R. Borders Memorial are Non-Expendable trust funds. The difference between these two funds and the seven previously mentioned funds is that a certain amount of the monies received (corpus) cannot be expended. The only amount that can be expended is either the interest earned or an amount designated by the grantor.

Budget Discretion

The Board of County Commissioners and the Budget Committee have very limited control of the seven fund types with the exception of the general and internal service funds. They will hear presentations on these fund types, may ask questions about them, but can only direct the responsible department to make limited changes to the submitted budgets because the revenues are restricted in specific ways. One exception is that any Elected Official or Department Head requesting General Fund support dollars for these funds may be directed to make changes to their fund by the BCC or Budget Committee because that support is discretionary. Finally, all of these funds must be balanced so expenditures equal estimated revenues.

Josephine County's Basis of Accounting and Budgeting

The modified accrual basis of accounting is used for the general fund, special revenue funds, capital project funds, debt service funds, and trust funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, which is when they become both measurable and available. Revenue is measurable when the amount of the transaction can be determined and is available if it is collectable during the current period, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when incurred. Principle and interest on general long-term debt are recorded when due.

Internal service funds and enterprise funds are accounted for using the full accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized at the time that they are earned and expenditures are recognized at the time that they are incurred.

The county budgets its funds under the modified accrual basis of accounting and conforms to GAAP unless such management prevents compliance with Oregon governmental accounting regulations as stipulated by statute. Differences between the budget basis and accounting basis are reconciled as of June 30 each year as shown in the Comprehensive Annual Financial Report (CAFR). Financial reports are prepared in accordance with Generally Accepted Accounting Principles (GAAP) for local governments.

Josephine County's Budget Adoption Process

All funds are budgeted in conformance with Oregon Local Budget Law. The resolution authorizing appropriations for each fund sets the level that expenditure cannot legally exceed. The level of accountability for the general fund and administrative internal service funds is at the department level. The level of accountability for all other funds is at the expenditure category level (Personal Services, Materials and Services, Capital Outlay, etc.). The resolutions adopting and appropriating the 2004-05 budget and the 2004-05 Property Tax Levy are shown within the Supplemental Information section.

For the 2004-05 budget process the BCC continued implementation of countywide performance measures. Preliminary budget materials were distributed to the Elected Officials and

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Department Heads in February 2004. Departments were then asked to identify the needs necessary to maintain existing programs with the same general fund support as the previous year and to balance expenditures to the resources available. Departmental budgets were submitted to the BCC and individual meetings were held between the Elected Officials/Department Heads, Board of County Commissioners and the Budget Officer from mid March to the end of the month. The Elected Officials/Department Heads were given the chance to present the department's request, establish priorities, and evaluate the effectiveness of the proposed programs. From these meetings, the BCC prepared the recommended revenue estimates and appropriation levels.

The Budget Committee held public hearings on April 29, May 17, and May 18, 2004. At the conclusion of the hearings, the Budget Committee approved a revised budget. The Committee approved an increase of \$20,000 to the Surveyor's budget and \$161,000 to the Sheriff's budget over the BCC recommended budget. Following its adoption by the Budget Committee, the budget was published in the Daily Courier on June 16, 2004, indicating the time and place of the final budget hearing and budget adoption as required by Oregon Revised Statutes. On June 23, 2004, following the public hearing, the Board of Commissioners adopted the budget for fiscal year 2004-05.

Josephine County's Budget Revision Process

Continually throughout the fiscal year, departments and the Finance Department monitor the budget. Occasionally it is necessary to adjust or change the budget due to unanticipated revenues or to get authority to redirect appropriations.

The budget may be amended after adoption by one of two methods. If a new grant for a specific purpose is received or if a transfer of appropriation is needed or if the amount of the amendment is less than ten percent of the budget for the department or fund affected by the change, the amendment may be made by resolution of the Board of County Commissioners during a weekly business session with a publication notice published in the Daily Courier one week before this meeting. Amendments by resolution are processed on an as needed basis throughout the year. If the total amount of the amendment is greater than ten percent of the budget for the department or fund affected by the change, a supplemental budget process must be used to make the amendment. Special hearings for supplemental budget actions, if needed, are to be scheduled three times annually, once in the fall, again at a mid-year budget review process, and again in the spring. Oregon Local Budget Law regulates the supplemental budget process. Notices of the special hearing for supplemental budget adoption are published in the Daily Courier two weeks and again one week prior to the hearing. The public may comment on concerns regarding the proposed changes at the hearing.

Summary of Josephine County's Debt Structure

Under Oregon Statute, the Board of County Commissioners may borrow money and issue and sell general obligation bonds of the county when authorized by the voters at any general election or special election called for that purpose. Also per Oregon Statute, "the aggregate amount of general obligation bonded indebtedness of counties shall not at any time exceed two percent of the real market value (RMV) of all taxable property in the county." (ORS 287.054)

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Adult Jail Facility Bonds:

Josephine County Voters approved a \$13,940,000 bond to finance the construction of the new Adult Jail Facility in the November 1998 general election. The county debt obligation on this bond is as follows:

<u>Fiscal Year of Maturity</u>	<u>Principal</u>	<u>Interest</u>
2005	\$610,000	\$522,945
2006	635,000	496,715
2007	665,000	469,728
2008	690,000	441,465
2009	720,000	412,485
2010	755,000	382,245
2011	785,000	349,403
2012	820,000	314,470
2013	860,000	277,570
2014	900,000	237,580
2015	940,000	195,280
2016	985,000	150,630
2017	1,035,000	103,350
2018	<u>1,085,000</u>	<u>52,894</u>
Total	<u>\$ 11,485,000</u>	<u>\$ 4,406,760</u>

PERS Bonded Debt:

In October 2001, the County sold \$12.9 million in bonds in the municipal market. The proceeds were immediately turned over to PERS to extinguish the PERS unfunded liability. The debt obligations on these bonds are as follows:

<u>Fiscal Year of Maturity</u>	<u>Principal</u>	<u>Interest</u>
2005	\$286,817	\$548,777
2006	300,338	570,256
2007	304,450	601,144
2008	314,789	630,805
2009	321,092	664,502
2010	325,749	699,845
2011	332,379	738,215
2012	335,011	780,583
2013	337,754	827,840
2014	337,975	877,619
2015	335,905	929,689
2016	333,828	986,766
2017	322,265	1,053,329
2018	398,172	1,037,422
2019	1,005,000	487,938
2020	1,130,000	426,381
2021	1,265,000	357,169
2022	1,415,000	279,688
2023	1,575,000	191,250
2024	<u>1,485,000</u>	<u>92,813</u>
Total	<u>\$ 12,461,520</u>	<u>\$ 12,782,029</u>

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As of June 30, 2004, the County's legal debt margin is as follows:

RMV of taxable property	\$ 6,502,753,771
Debt Limit (2%)	\$130,055,075
General Obligation Bonds Outstanding	\$11,485,000
Amount available for future indebtedness	\$118,570,075

Public Involvement

Citizens are encouraged to become involved in the county's budget process. Public comments are welcome at Budget Committee and Board of County Commissioner meetings. Budget information is available at the office of the Board of County Commissioners and also at the Finance Department, both located in the County Courthouse, 500 NW 6th Street, Grants Pass, Oregon. Information is also available at each of the scheduled Budget Committee meetings. Notice of Budget Committee and Board of Commissioner meetings is published in the Daily Courier in the Legal Notice section.

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Building Permits and Construction Value Last Ten Fiscal Years

Year	Residential (1)		Other (1)		Total Construction	
	Number	Value	Number	Value	Number	Value
1994	638	\$48,181,868	343	\$11,699,642	981	\$59,881,510
1995	598	\$28,271,396	313	\$4,242,303	911	\$32,513,699
1996	641	\$29,332,955	334	\$6,122,174	975	\$35,455,129
1997	608	\$21,807,589	522	\$6,279,783	1,130	\$28,087,372
1998	624	\$28,668,919	395	\$4,734,592	1,019	\$33,403,511
1999	652	\$34,165,396	428	\$3,071,336	1,080	\$37,236,732
2000	640	\$33,966,996	1,924	\$3,315,214	2,564	\$37,282,210
2001	857	\$55,941,500	1,965	\$2,527,100	2,822	\$58,468,600
2002	788	\$46,914,448	502	\$13,439,238	1,290	\$60,353,686
2003	785	\$52,614,697	711	\$9,835,260	1,496	\$62,449,957

⁽¹⁾ Josephine County Building Department

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Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Income ⁽⁴⁾	School Enrollment ⁽²⁾	Unemployment Rate ⁽⁴⁾	Marriage Licenses ⁽³⁾	Total County Employees ⁽⁵⁾	County Employees Per 1,000 Population
1994-95	68,100	\$17,407	22,399	8.7	610	434	6.4
1995-96	71,100	\$18,183	24,894	9.9	523	429	6.0
1996-97	72,000	\$18,574	26,577	9.4	600	485	6.7
1997-98	73,000	\$19,862	24,358	8.7	564	474	6.5
1998-99	73,000	\$19,775	23,995	8.4	632	553	7.6
1999-00	74,166	\$20,666	24,447	8.4	200	555	7.5
2000-01	74,199	\$22,231	24,504	6.9	610	612	8.2
2001-02	76,850	\$22,791	21,225	8.5	592	672	8.7
2002-03	77,950	N/A	20,373	8.6	633	696	8.9
2003-04	78,350	N/A	19,606	8.1	736	618	7.9

⁽¹⁾ *Portland State University*

⁽²⁾ *Grants Pass School District 7, Three Rivers School District and Rogue Community College*

⁽³⁾ *Josephine County Clerk*

⁽⁴⁾ *Oregon Employment Department*

⁽⁵⁾ *Josephine County Personnel Department*

N/A Information not available

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Principal Taxpayers For Fiscal Year 2004-2005

Principal Taxpayers	Type of Business	Assessed Valuation	Percentage of Total Assed Valuation
Pacificorp (PP&L)	Utility	\$ 44,307,900	0.99%
QWEST Corporation	Utility	42,953,500	0.96%
Nunn, Ronald C & Marcia K	Developer	14,753,670	0.33%
Wal-Mart Stores, Inc.	Commercial	13,234,825	0.30%
Auerbach Grants Pass LLC and Freeman Grants Pass LLC	Commercial	11,477,780	0.26%
SPM - Grants LLC	Commercial	10,765,340	0.24%
Avista Corporation	Utility	9,125,000	0.20%
Albertson's Inc	Commercial	8,432,755	0.19%
Jensen, Robert A & Shirley Y	Commercial	7,747,631	0.17%
Hillebrand Children Riverwood Apts	Rental	<u>7,733,270</u>	<u>0.17%</u>
Total Principal Taxpayers		170,531,671	3.81%
Total Other Taxpayers		<u>4,310,544,652</u>	<u>96.19%</u>
Total		<u>\$ 4,481,076,323</u>	<u>100.00%</u>

Source: Josephine County Assessor's Office

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Miscellaneous Statistics

Date of Incorporation	January 22, 1856
Form of Government	Home Rule Charter Board of Commissioners (3 Members)
Number of Employees ⁽¹⁾ :	
Elected Officials	10
Department Heads	17
Other full-time	500
Part-time	91
Total	618
County Seat	Grants Pass
Area in Square Miles ⁽²⁾	1,641
County Facilities and Services:	
Miles of Maintained Road ⁽⁴⁾	575
Bridges* ⁽⁴⁾	196
County Parks ⁽⁵⁾	24
Park Acreage ⁽⁵⁾	1,655
Major Employers ⁽⁶⁾ :	
Three Rivers Community Hospital	Three Rivers School District
Rogue Community College	Josephine County
Grants Pass School District #7	MasterBrand Cabinets
Wal-Mart	Fred Meyer
Royale Gardens	Siskiyou Forest Service
Principal industries ⁽²⁾ :	
Tourism	Recreation
Forest products	Electronics
Software	
Points of interest ⁽²⁾ :	
Oregon Caves National Monument	Wolf Creek Tavern
Rogue Music Theater	Hellgate Canyon
Barnstormers Theater	Sunny Valley Covered Bridge
Rogue River fishing and boat trips	Wildlife Images
Grants Pass Historic District	Growers Market
Rogue Community College	Kalmiopsis Wilderness

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Miscellaneous Statistics Continued

Registered voters(3):

Consitution	107
Democrat	14,896
Libertarian	547
Non-Affiliated	10,066
Other	1,412
Pacific Green.....	312
Reform	27
Republican	22,812
Socialist	<u>7</u>
 Total	 <u>50,186</u>

Facilities and services not included in County Government:

Public Education ⁽⁷⁾ :	
Elementary Schools	17
Middle Schools	5
High Schools	5
Hospitals ⁽⁷⁾ :	
Number of hospitals	1
Number of beds	102

- (1) Josephine County Personnel Department
- (2) Oregon Blue Book 2002-03
- (3) Josephine County Clerk
- (4) Josephine County Public Works
- (5) Josephine County Parks Department
- (6) Southern Oregon Regional Economic Development
- (7) Josephine County Phone Directory

* Includes culverts five to eight feet in diameter if longer than eight feet and all culverts eight feet in diameter and larger.

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Assessed and Real Market Values of Taxable Property Last Ten Fiscal Years

Fiscal Year	Assessed Value					Real Market Value
	Real	Manufactured Structures	Personal	Utilities	Total	
1994-95	2,849,297,390	116,640,110	62,310,159	107,390,321	3,135,637,980	3,135,637,980
1995-96	3,087,315,823	127,961,980	69,684,597	107,397,473	3,392,359,873	3,392,359,873
1996-97	3,130,787,095	130,411,447	69,365,688	113,929,807	3,444,494,037	3,444,494,037
1997-98	2,874,907,173	118,736,385	70,740,248	120,087,832	3,184,471,638	3,639,356,802
1998-99	2,986,273,853	116,517,948	71,554,409	131,286,480	3,305,632,690	3,686,798,127
1999-00	3,141,350,622	119,033,862	77,544,253	141,919,217	3,479,847,954	3,882,418,254
2000-01	3,301,818,997	117,922,460	81,242,412	135,334,122	3,636,317,991	4,127,856,553
2001-02	3,482,266,765	121,049,292	82,342,601	143,339,062	3,828,997,720	4,436,423,374
2002-03	3,677,567,535	119,945,632	80,764,669	142,176,006	4,020,453,842	4,803,016,923
2003-04	3,890,566,005	122,538,707	87,825,003	133,119,521	4,234,049,236	5,478,748,706

* *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*



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