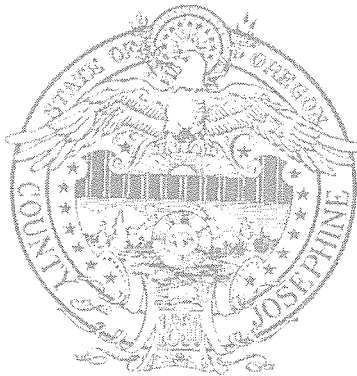


Introduction



JOSEPHINE COUNTY, OREGON

**Budget 2016-17
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Introduction

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Josephine County Budget Process

▶ Oregon Budget Law & County Process

- *Appoint Budget Officer*
- *Establish Calendar*
- *Budget Directives*
- *Departments develop Proposed Budget*
- *Finance consolidates into Funds*
- *Departments meet with BCC Liaisons/CFO*
- *Meetings with BCC (open to Public)*
- *Present balanced budget to Budget Committee*
- *Budget Committee meets in public session*
- *Publish approved Budget Committee Budget*
- *Hold Public Hearing and Adopt budget with appropriation resolution*
- *Certify Tax*

▶ Budget Calendar 2016-17

- *March 11, Friday: Completed Budgets to Finance*
- *March 28, Week of: BCC review with Finance and Individual Dept.*
- *April 19, 21, 26, Tue, Thur: Budget Committee Meeting, 4 to 6pm (Others meetings may be added or removed at first meeting)*
- *May 18th, Wednesday: Hold Budget Hearing*
- *June 1st, Wednesday: Adopt & Certify Tax*
- *By July 15th: LB-50 Property Tax Form to County Assessor*

Josephine Approved Budget Goals

- 1) Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced service to citizens.
- 2) Develop a sustainable plan for all mandated and essential County government programs.
- 3) Provide access to County services to the citizens of Josephine County in a transparent, open and efficient manner.

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

Budget Overview

▶ Funds grouped by CAFR Designation

◦ Operational funds

- General Fund – (Assessor, Treasurer, Clerk, Surveyor, Planning, Forestry)
- Public Safety Fund – (Sheriff, District Attorney, Juvenile Justice)
- Public Works Fund

◦ Reserve funds

- Property (land and buildings)
- Equipment (capital)
- Roads & Bridges (PW)

◦ Special Revenue funds

- Fairgrounds
- Building Safety
- Parks
- Multiple

▶ Fund Structure

- Revenues, transfers, & ISF Indirect charges at Fund level vs. Dept level

- Expenditures (example)

- | | |
|--------------|--------------------------------|
| • Fund | ex: Public Safety (12) |
| • Department | ex: Office of Sheriff (29xx) |
| • Program | ex: Adult Jail (2965) |
| • GL Code | ex: Operating Supplies (43015) |

▶ Internal Service Funds:

- Indirect Fixed Costs – at Fund Level

- Direct Fixed Costs – shown as internal vendors and expensed directly to departments (Building O&M, Fleet, and Insurance)

ISF Departments

- | | |
|---|-------------------------------------|
| ◦ Board of County Commissioners | ◦ Property Management |
| ◦ Finance | |
| ◦ GIS | |
| ◦ Human Resources | ◦ Building Operations & Maintenance |
| ◦ Information Technology (& Communications) | ◦ County Fleet |
| ◦ Legal | ◦ Insurance |

Internal Vendors

ISF Methodology

- Step 1 – Calculate ISF amount by taking ISF Budgets less revenue offsets. BCC sets ISF rate as percentage (currently 10%).
- Step 2 – Allocate ISF amount proportionally to Operating Funds based on Personal Service and Materials and Service budget (excluding Capital and pass-through payments).

Internal Vendors (Cost Methodology)

▶ BOM – all costs based on square footage (currently .61 cents/sq. ft.):

- | | |
|-------------------------|--------------------------------------|
| ◦ Utilities | ◦ Landscaping |
| ◦ Repairs & Maintenance | ◦ Depreciation (currently 2.5 cents) |
| ◦ Custodial | |

▶ County Fleet -

- | | |
|---|-------------------------------------|
| ◦ Operation & Maintenance – rate based (Gas is actual cost) | ◦ Purchase/Replacement – rate based |
|---|-------------------------------------|

Budget Directives/Guidelines

- ▶ Based on Local Budget Law and Budgeting for Outcomes
 - Status Quo budget required unless change is supported by revenue
 - Revenue projections with support for inclusion at Fund level
 - Expenditures – Department level (Departments: Offices, Divisions, Programs)
 - Reported at Service Levels - Mandatory and/or self supporting
 - Source of Revenue – document additions or reductions
 - Narratives describing program and relation to County goals
 - Funds supported by dedicated and/or outside sources need to balance revenues with expenditures
 - Personal Services Budget – prepared by Finance to estimate costs
 - Based on current payroll (February 2016)
 - Allocate at Department level
 - Vacant and/or new positions require justification paper
 - Capital Outlay
 - Limited to \$5,000 or above, requires justification paper
 - 5 Year Projection (County Charter requirement)
 - Expensed to related Reserve Fund (may require transfer from operating)
 - Transfers between Funds (at fund level)
 - Debt Service (at fund level)

Budget Directives/Guidelines (additional 2016-17 Specific)

- ▶ General Fund Reserve (Contingency) minimum of \$3 million dollars. Need to rebuild reserves.
- ▶ Transfer to Public Safety from General Funds in the amount of \$2.5 million dollars.
- ▶ No approved Levy budget to be submitted.
- ▶ Public Safety Fund budgets and requirements should not exceed projections for FY 16-17. Dollar limits will be provided to departments based on FY 15-16 actual percentage allocation.
- ▶ Internal Service Funds are to maintain rates based on 15-16 budget.

Budget Changes after Adoption

- ▶ Josephine County follows Oregon Budget Law processes regarding changes to the adopted budget.
- ▶ When the budget was adopted by the governing body (BCC); it set the legal expenditure limitations by appropriation. These limitations are detailed in the appropriation resolution.
- ▶ Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. The method used to amend the budget is determined by the budgetary change needed.
 - If the change involves a new fund or a new appropriation category, a **supplemental budget** is usually required.
 - *The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or **less** than of the budget fund being adjusted. If the expenditures are more, the governing body must publish the supplemental budget and hold a special hearing.*
 - If the change is a transfer of appropriation authority (and the corresponding resources) from one fund to another, or within the same fund, then a **resolution** transfer is allowed.
 - *A resolution may be adopted by the governing body and noticed to public similar to regular board meetings.*
 - In some cases (like Bond proceeds), the change falls within an **exception** to the Local Budget Law and the governing body may appropriate expenditures with no budget amendment required.

More information on the detailed process of a supplemental budget, resolution amending the budget and budget amendment exceptions can be found in the Oregon Department of Revenue "Local Budgeting Manual" on their website at http://cms.oregon.gov/dor/PTD/pages/ptd_localbudpubs.aspx.

Timber Harvest Revenue and National Forests- History

Timber Harvest Revenue to Counties goes back more than a century. In 1893, President Harrison created Forest Reserves which were expanded by President Cleveland in 1897. Then, in 1908, President Theodore Roosevelt created the National Forests. Also in 1908, President Roosevelt signed an agreement that recognized the fiscal constraint to counties by lack of taxation on this federally claimed land and enacted federal payments to counties as well as a share of timber harvests from these lands.

The revenue from the National Forest harvesting went to supporting county road funds and eventually also school funds. However, between 1970 and 1993, policies changed. In 1976, the National Forest Management Act of 1976 was passed. In the 1990's, the cutting of old growth trees began to conflict with the Clean Water Act, the National Environmental Policy Act and the Endangered Species Act. And in 1990 the Spotted Owl was put on the endangered species list, and it had the effect of sharply decreasing the ability to harvest timber from National Forests, thereby decreasing the revenue counties were receiving. From 1993 to present, there has been continuing decreases in timber harvests and reforms to Forest Service Planning.

Beginning in 1993 Congress recognized that revenues were declining and devised a payments program not based on harvest. This plan was expressed first as the Omnibus Reconciliation Act of 1993 (OBRA), providing an alternative annual safety net payment which was replaced by the Secure Rural Schools and Community Self-Determination Act of 2000 (SRS). A one-year extension of the SRS expired in September 2007 and had not been renewed by Congress despite efforts by the Oregon delegation and others by July 1, 2008.

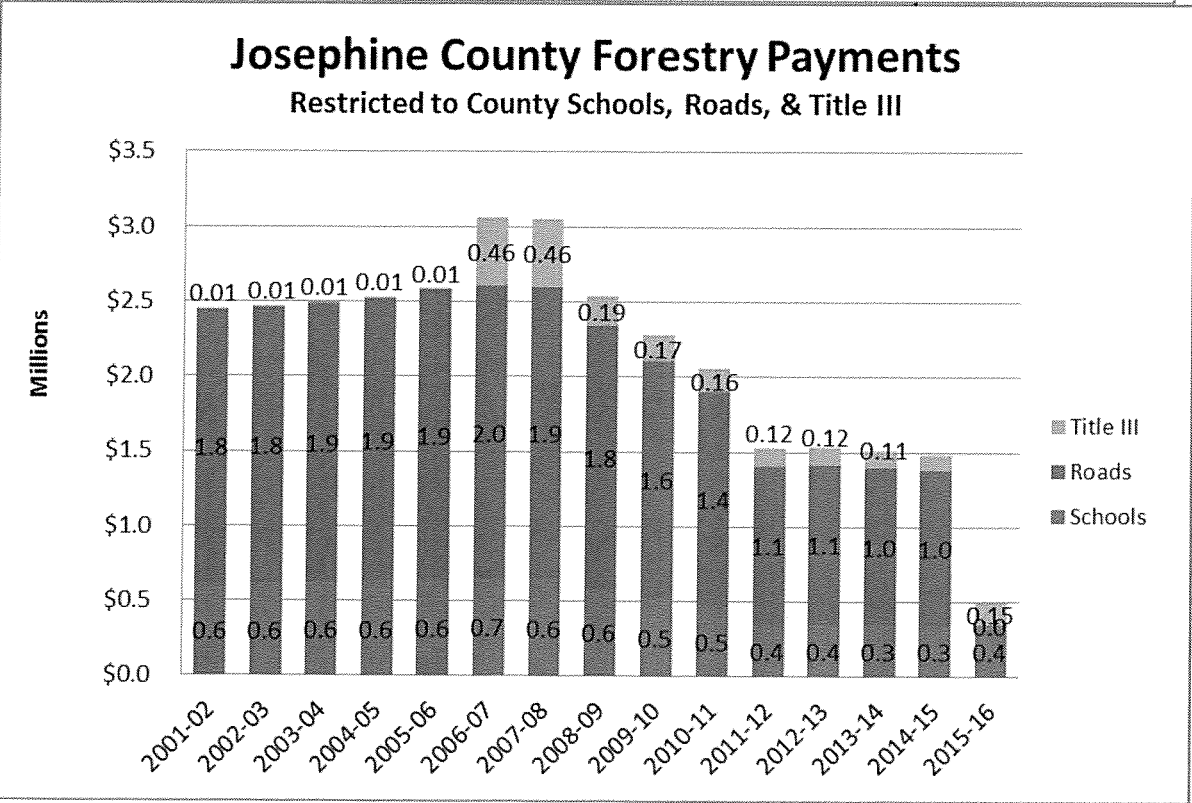
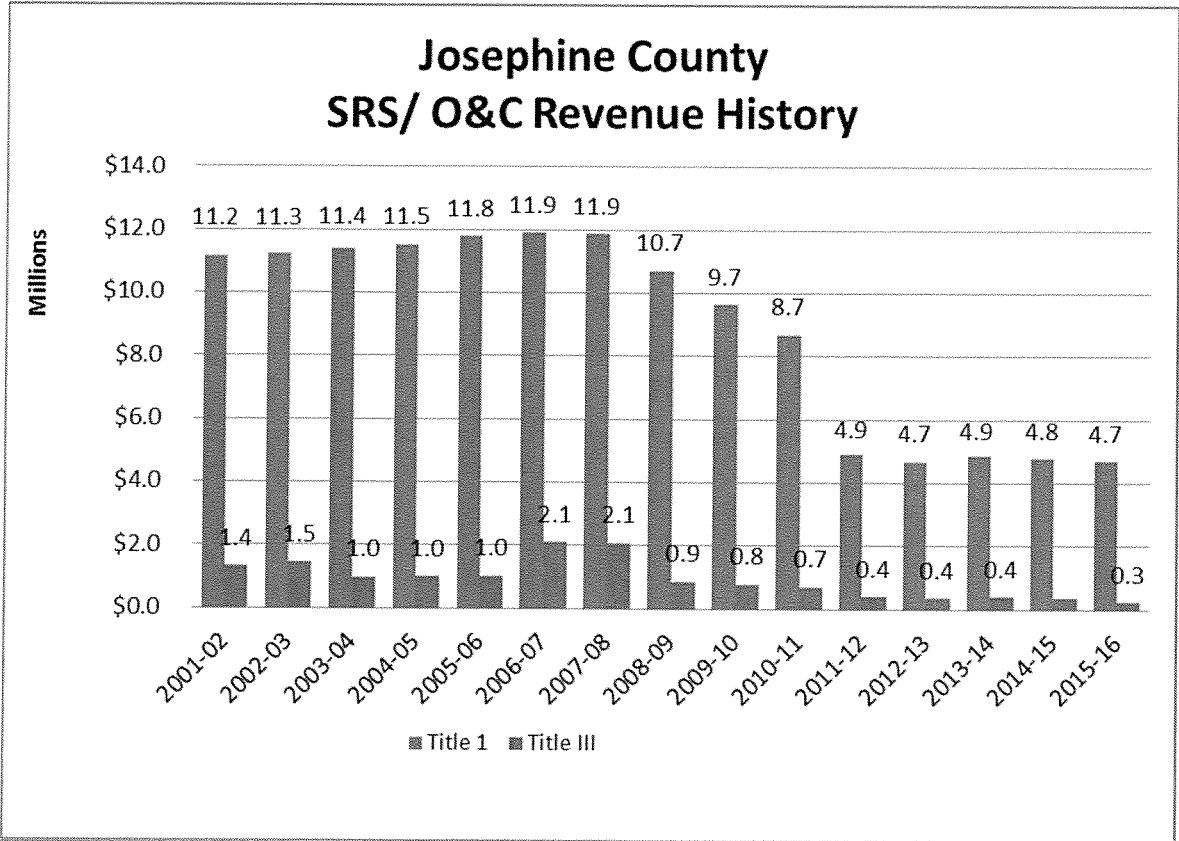
Then on October 3, 2008, Congress passed the Emergency Economic Stabilization Act and the President signed the four-year continuation and phase-out of the payments. This had a four year payment reduction with the final year being 40% of the original payments.

Recently, the Transportation Act of 2012, signed by President Obama, has included a one-time payment to counties but only a percent of the final 40% payment will be paid out. This extension amounted to roughly \$4.7 million for Josephine County in discretionary funds that the county budgeted for public safety. In 2013, O&C was added to approved legislation under Helium Act and received one more payment of roughly \$4.9 million. In 2015, Federal legislation passed a two year extension of O&C/SRS payments to Oregon Counties and Josephine received \$4.79 and estimate to receive \$4.7 in 2015-16 fiscal year.

O&C Lands - Bureau of Land Management

In addition to the National Forest system, in 1916 the Federal Government reclaimed 2.8 million acres in Oregon that had originally been designated for a railroad. The lands, now known as 'O&C', are managed by the Bureau of Land Management. In 1926, the Stanfield Act provided that the counties also receive a share of the revenue from the timber harvests occurring on the O&C lands. Timber harvest has also dramatically decreased on the O&C lands, for the same reasons it has decreased in the National Forests.

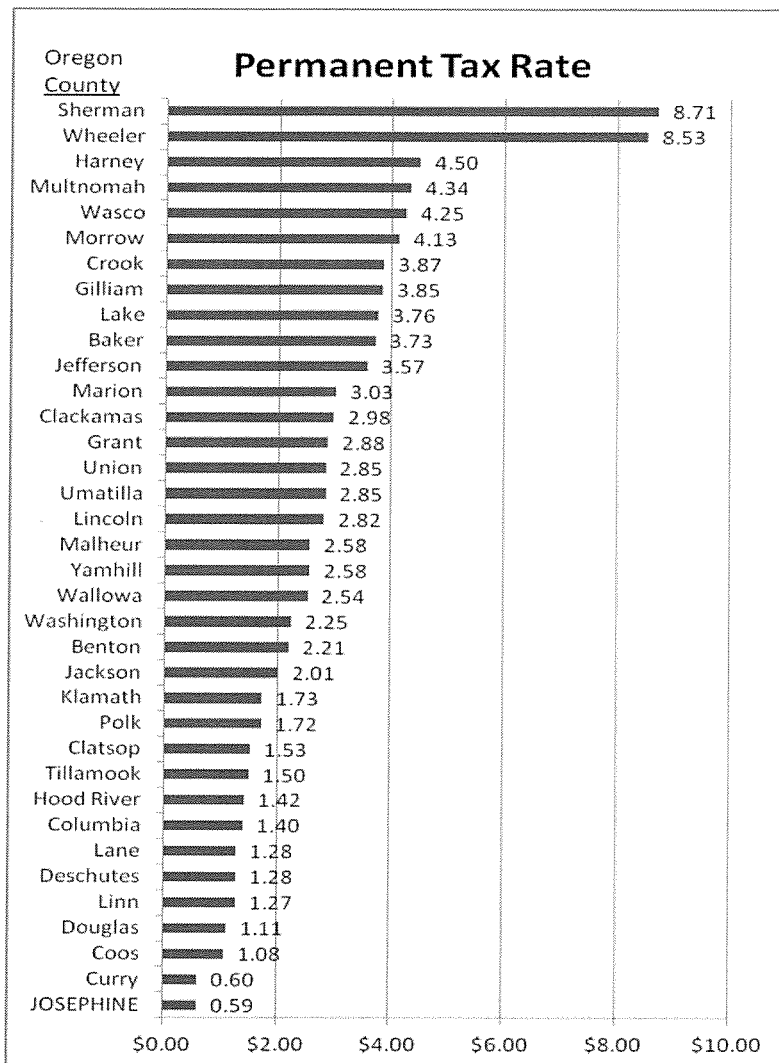
Timber/SRS/O&C Revenue History to Josephine County



Local Property Tax Revenue Limitations

Property taxes are collected by local governments to support schools, roads, police and fire protection, and other services. Oregon's property tax system is uniquely limited by two voter-passed constitutional amendments; Measures 5 and 50. **Measure 5**, approved in 1990, created a permanent limitation on property taxes of **\$10 dollars for general government** services, and **\$5 dollars for education services**. If the tax extended exceeds Measure 5 limits then tax compression occurs.

Measure 50, approved in 1997, and assigned a permanent rate to each taxing district that cannot be raised without statewide-voter approval. For 1997 the assessed value of the property is the real market value or 90% of the 1995 assessed value, whichever is lower. The assessed value of properties can only increase 3% annually. If the property has changed since 1995, increased values are calculated in comparison to the values of similar property that existed in 1995. General obligation bonds are not limited by Measure 5 limits, but local option levies, GAP bonds, and urban renewal levies are. **The permanent tax rate for Josephine County was set at \$0.5867 per \$1,000 of assessed value.** This rate had the assumption the O&C Federal payments would continue. According to the Assessor's office, Josephine County's taxable value averages just over \$6.25 million and with a tax rate of .5867 cents multiplier it raises under \$4 million for county services or less than the taxable value. The county adopts with expenditures over \$80 million.



Illustrating the County receives most its revenues from other sources to operate its programs.

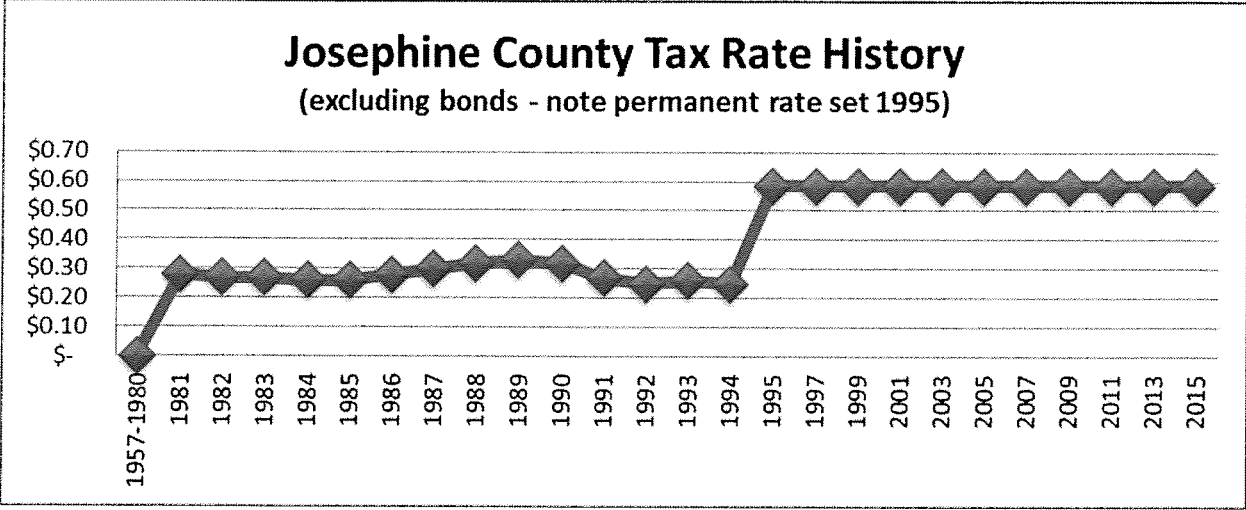
Permanent Rates Analysis

2 counties under \$1.00 ranges
 14 counties between \$1.00 & \$2.50
 10 counties between \$2.51 & \$3.57
 8 counties between \$3.58 & \$4.50
 2 counties between \$8.50 & \$9.00
***average \$2.59** (minus high/lowest 2)

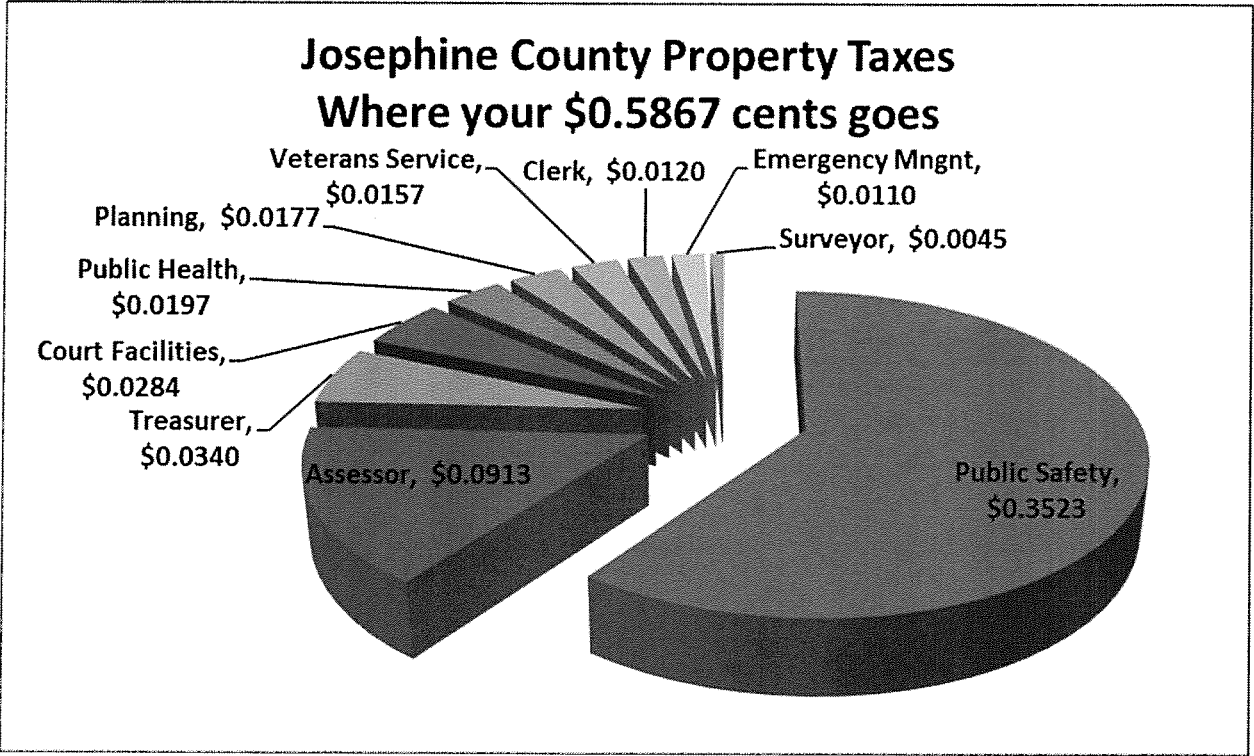
Comparable Counties to Josephine

based on similar population

Benton - rate \$2.21
 Coos - rate \$1.08
 Douglas - rate \$1.11
 Klamath - rate \$1.73
 Linn - rate \$1.27
 Polk - rate 1.72
 Umatilla - rate \$2.85
 Yamhill - rate \$2.58
average rate above of \$1.82



*from 1957-1980 the County charged zero taxes to citizens and roughly **30 cents** from 1981 to 1994
 *Measure 50 tax rate of **59 cents** was set and no rate increase has occurred since 1995 (for 20 years)



- Josephine County’s permanent rate is 0.5867 per \$1,000 of assessed value.
- The money raised by the property taxes pay for the services shown in above graph.
- The costs of services above net \$5.1 million and tax revenue net \$3.9 million, requiring the above data to be the closest representation of the expenditures. Remaining paid by fund balance.
- These figures are based on the Josephine County’s 2015-16 Adopted Budget.

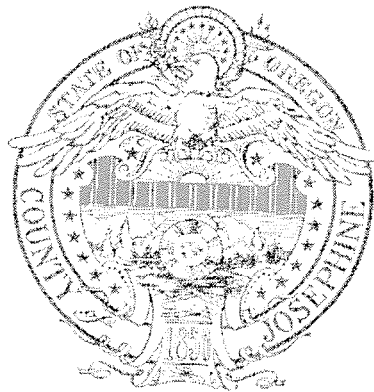
JOSEPHINE COUNTY PUBLIC SAFETY/LIBRARY ELECTION HISTORY			Gray = Yes, Passed	
Year	Cost per \$1,000	Intent	Result	
May-98	bond	17-67 \$13,940,000 Build a New Adult Jail Facility Bond Levy	YES, PASSED (voided by M50)	
May-98	\$0.98	17-68 Jail Operation Serial Levy - 3 Year (\$8,584,017 levy ~ .98c)	YES, PASSED (voided by M50)	
		MEASURE 50 PASSED 1997 AND STATE REQUIRED ALL MAY LOCAL LEVIES BE PUT BACK TO VOTERS IN NOVEMBER 1998		
Nov-98	bond	17-67 \$13,940,000 Build a New Adult Jail Facility Bond Levy	54% YES, 46% NO	
Nov-98	\$0.98	17-68 Jail Operation Serial Levy - 3 Year (\$8,584,017 levy ~ .98c)	47% YES, 53% NO	
Nov-98	\$0.13	17-66 Library System Levy - 4 Year	63% YES, 37% NO	
May-00	\$1.76	17-73 Community Health & Safety Levy - 3 Year	39% YES, 61% NO	
Sep-00		17-75 DA Levy \$369,675 - 1 Year	50.4% YES, 49.6% NO	
Sep-00		17-76 Sheriff Levy \$1,964,000 - 1 Year	59% YES, 41% NO	
Nov-04	\$0.34	17-04 Jail Operations Levy - 4 Year	36% YES, 59% NO	
Nov-06	\$0.55	17-16 Josephine County Library District	43% YES, 57% NO	
May-07	\$2.49	17-19 Criminal Justice Levy (Sheriff, DA, Juvenile -all services)	38% YES, 62% NO	
Nov-08	\$0.99	17-25 Law Enforcement District #1, (jail, court, emergency planning, search & rescue, mandated svc)	40% YES, 60% NO	
Nov-08	\$1.09	17-26 Law Enforcement District #2, (rural patrol, investigation, traffic, other police services)	34% YES, 66% NO	
May-12	\$1.99	17-43 Criminal Justice Levy (Sheriff, DA, Juvenil -all services at reduced level than \$2.49 in 2007)	43% YES, 57% NO	
May-13	\$1.48	17-49 Law Enforcement Levy (Jail, DA, School Security, Animal Shelter/Control, Juvenile Shelter/Detention, Patrol, SO Civil investigations, evidence, records, court security)	49% YES, 51% NO	
May-14	\$1.19	17-59 Jail and Youth Services Levy (Jail & Juvenile Detention/Shelter)	47% YES, 53% NO	Citizen Initiated (SOS)
May-14	\$0.08	17-60 Animal Shelter/Control Levy	62% YES, 38% NO	Citizen Initiated
May-15	\$1.40	17-66 Law Enforcement Funding (Jail, Patrol, Juvenile Detention/ Shelter)	46% YES, 54% NO	Citizen Initiated (CUFFS)

WHAT HAS JOSEPHINE COUNTY DONE?

- FY 2005-06**
- 1 Reorganization of County management structure
 - 2 Elimination and consolidation of positions and departments
 - 3 Reduction of non-union benefits
 - 4 Reduction of union benefits as bargained
 - 5 Privatized Community Action programs (Transit)
- FY 2006-07**
- 1 Programs **removed from the General Fund** (Public Health, Fair, Parks, etc no GF monies)
 - 2 Service Level 1 established: Majority of county programs became self sustaining through fees, grants, other revenue
 - 3 Public Safety Fund established (Sheriff, DA, and Community Justice)
 - 4 O&C monies transferred to Public Safety Fund from General Fund
 - 5 Mental Health Programs privatized
 - 6 **Levy defeated for Library District funding of \$0.55 cents per \$1,000**
 - 7 Capital Property & Equipment Reserve Funds established for major repairs/replacement
 - 8 Budget reflected a **loss of 165.97** county staff positions (151.53 FTE is Mental Health)
- FY 2007-08**
- 1 **Library closed, General Fund savings**
 - 2 Adult Corrections Fund established (moved out of Public Safety) -due to Grant Funding
 - 3 Reinstate Community Action (Transit) programs as required by State
 - 4 Levy defeated for Public Safety funding in May
 - 5 Received one year extension of O&C monies for Public Safety
 - 6 Budget Committee allocated 50% of O&C to FY 07-08 spending & rest carryover for 08-09
 - 7 General Fund transferred \$4.8 million to Public Safety
 - 8 Reduction of **21.81** FTE staff in General, Internal Service, BOM and Public Safety Funds
- FY 2008-09**
- 1 Reduced transfer to Public Safety from General Fund to be \$3 million
 - 2 **Hiring freeze in place February 2008, All new proposed positions require justification of funding**
 - 3 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 4 Regional Hospital Fund closed, transferred to Jefferson Behavioral Health
 - 5 Capital Roads & Bridges Reserve Fund established
 - 6 Law Enforcement Districts on Nov 2008 ballot defeated
 - 7 County refinanced Adult Jail Facility Bond, **saving \$965,000**

- FY 2009-10**
- 1 Approved Jan 2009 Public Safety 3 Year Plan to utilize federal funding over time
 - 2 **Of the \$10.8 million O&C funding received, budgeted to use \$550 thousand**
 - 3 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 4 **Assisted Non-Profit Library entity to re-open Libraries with county matching grant**
 - 5 Maintained Reserves for future budget years
- FY 2010-11**
- 1 Continued use of Approved Public Safety Plan to utilize federal funding over time
 - 2 **Of the \$10.9 million carryover and new deposit of \$8.7 million, \$9 million will be carried over to 11-12 budget**
 - 4 Budgeted to re-instate Mental Health if required
 - 5 Kept rest of county programs at reduced service level 1, 2007-08 levels
 - 6 Centralized services maintained FY 09-10 levels to keep overhead low
 - 7 County further reduced costs to departments by implementing Insurance Fund and moving away from Self-Insurance
 - 8 Maintained Reserves for future budget years
- FY 2011-12**
- 1 Continued use of Approved Public Safety Plan to utilize federal funding over time
 - 2 **Of the \$9 million carryover and new deposit of \$4.8 million, \$2.3 million will be carryovered to 12-13 budget year**
 - 3 This budget reflected a **loss of 21.35** FTE county staff positions
 - 4 County settled with AFSCME to not reinstate Mental Health and sustain programs at non-profit agencies
 - 5 Centralized services (ISF) **reduced 4 positions**
 - 6 Maintained Reserves for future budget years
- FY 2012-13**
- 1 Public Safety Plan utilize final carryover resulted in \$3 million for 2012-13, leaving little for 2013-14 budget
 - 2 Criminal Justice Levy of \$1.99 per \$1,000 assessed value in May 2012 failed
 - 3 Budget committee approved use of \$425,000 federal road dollars to be used for Sheriff Rural Patrol as approved by Oregon Legislature March 2012
 - 4 This budget reflected a **loss of 118.85** FTE county staff positions (89.18 FTE attributed to Public Safety Departments)
 - 5 Reduced transfer from General Fund to Public Safety to be \$2 million in order to maintain mandated functions and have sufficient reserves
 - 6 Refinanced County Tax Pension Bonds, **saving the county \$1 million** over life of bond
 - 7 Reduction of non-union benefits, COLAs (Cost of Living Adjustment) not given Jan 2013
 - 8 Reduction of union benefits as bargained (unions bargaining are AFSCME, SEIU, Sheriff Assoc)
- FY 2013-14**
- 1 Criminal Justice Levy of \$1.48 per \$1,000 assessed value in May 2013 failed
 - 2 This budget reflected a **loss of 11.19** FTE county staff positions
 - 3 The County ensured sufficient reserves and was able to maintain status quo for this year
 - 4 The Budget Committee approved transfer increases to Sheriff and District Attorney to fund Jail Beds at 100 and have more prosecution support.
 - 5 The County continues to look for programs that can be consolidated and successfully reorganized Emergency Mngt
 - 6 The County no longer operates horse racing, CCF, CASA programs resulting in savings.
 - 7 Reduction of non-union benefits, COLAs (Cost of Living Adjustment) not given Jan 2014
 - 8 Centralized services maintained the same rate as prior year to keep department costs low.
- FY 2014-15**
- 1 Criminal Justice Levy of \$1.19 per \$1,000 assessed value in May 2014 failed (CITIZEN INITIATED)
 - 2 **Animal Shelter Levy of \$0.08 cents per \$1,000 assessed value in May 2014 passed**
 - 3 The County ensured sufficient reserves and was able to maintain status quo for this year
 - 4 The Budget Committee approved transfer increases to Sheriff for increased Patrols to 12 hrs a day from General Fund PILT revenues
 - 5 When bargained, the County has given no pay raises for Cost of Living Adjustments
 - 6 Bargained a Sheriff Association Union contract with zero cost of living raises for the next 3 years
 - 7 Centralized services (ISF) maintained the same rate as prior year to keep department costs low.
- FY 2015-16**
- 1 Criminal Justice Levy of \$1.40 per \$1,000 assessed value in May 2015 failed (CITIZEN INITIATED)
 - 2 The County awarded 2 year extension of SRS funding for Public Safety and continued City of Grants Pass contract for jail beds ensuring no layoffs (Supplemental will be issued to reflect this last minute funding)
 - 3 Reserves established for Assessor/Treasury for a new Assessment and Tax software program
 - 4 Bargained a AFSCME Union contract with zero cost of living raises for the next 3 years

Financial Summaries



JOSEPHINE COUNTY
SUMMARY OF BUDGETS
3 Year Comparison

	2014-15 (incl. Supplemental)			2015-16 (incl. Supplemental)			2016-17		
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Operating Expenditures (1)	Full Time Equivalents (FTE)	Budget	Budgeted Operating Expenditures (1)	Full Time Equivalents (FTE)	Budget	Budgeted Operating Expenditures (1)
Major Operating Funds:									
10 General Fund (2)	43.57	\$ 12,738,000	\$ 4,706,600	43.81	\$ 11,762,000	\$ 4,779,600	41.93	\$ 12,560,000	\$ 5,016,800
11 Public Works Fund	51.65	11,155,000	5,272,500	51.35	8,523,000	5,344,000	51.35	9,058,000	5,422,000
12 Public Safety Fund	82.22	16,606,000	10,254,200	88.60	17,423,000	10,737,600	90.15	14,133,000	11,007,500
13 Adult Corrections Fund	28.00	4,614,000	3,467,500	30.00	5,623,000	4,216,300	32.00	5,869,000	4,174,600
14 Public Health Fund	27.80	2,917,000	2,497,800	27.00	3,281,000	2,611,900	30.80	4,257,000	3,222,400
15 Mental Health Fund	1.00	5,562,000	5,335,500	1.00	5,892,000	5,672,700	1.00	6,236,000	5,960,900
Special Revenue Funds:									
16 Grant Projects Fund (2)	-	2,912,000	1,456,000	-	2,363,000	1,077,000	-	1,789,000	821,000
20 Building and Safety Fund	5.50	1,563,000	670,300	4.50	1,334,000	545,600	4.60	1,207,000	541,000
21 Commission for Children & Families Fund	-	182,000	180,400	-	158,000	150,000	-	-	-
22 Court Security Fund (2)	-	75,000	65,000	-	77,000	65,000	-	75,000	70,000
23 Fairgrounds Fund	2.55	695,000	590,300	2.55	703,000	602,600	2.55	709,000	620,900
24 Parks Fund	6.80	1,150,000	1,046,800	6.80	1,149,000	973,600	7.80	1,309,000	1,129,000
25 Transit Fund	16.00	4,568,000	3,307,000	16.50	2,424,000	1,505,000	17.50	4,527,000	3,471,500
30 County Clerk Records Fund	-	69,000	31,000	-	57,000	31,000	-	54,000	31,000
31 DA Forfeiture Fund	-	133,000	133,000	-	134,000	134,000	-	135,000	22,800
32 DA Special Programs Fund	0.28	162,000	59,600	0.35	141,000	48,900	0.20	136,000	43,900
33 Juvenile Justice Special Programs Fund	1.60	182,000	167,700	1.60	181,000	166,200	1.60	174,000	155,500
34 Public Land Corner Preservation Fund	1.68	159,000	129,800	1.40	152,000	127,300	1.39	176,000	126,600
35 Public Works Special Programs Fund	-	171,000	138,000	-	404,000	128,000	-	326,000	128,100
Enterprise Funds:									
50 Jail Commissary Fund	-	233,000	60,000	-	137,000	57,000	-	208,000	68,200
51 Airports Fund	3.50	2,674,000	2,446,000	4.05	2,931,000	2,794,900	4.00	2,847,000	2,724,300
Internal Service and Internal Vendor Funds:									
40 Internal Services Fund	27.70	4,168,000	3,336,000	28.20	3,809,000	3,361,500	28.00	4,371,000	3,174,000
41 County Buildings and Fleet Fund	18.65	3,405,000	2,662,400	18.65	3,345,000	2,667,300	19.65	3,507,000	2,757,400
42 Insurance Reserve Fund	-	967,000	912,000	-	992,000	918,000	-	1,387,000	961,800
43 Payroll Liability Reserve Fund	-	541,000	540,000	-	700,000	500,000	-	365,000	360,000
Capital Project and Capital Reserve Funds:									
45 County Bridge Construction Fund	-	750,000	750,000	-	250,000	250,000	-	-	-
46 Roads and Bridges Reserve Fund	-	3,814,000	1,482,000	-	3,690,000	1,153,000	-	4,829,000	1,925,800
47 Property Reserve Fund	-	4,969,000	2,835,000	-	3,498,000	2,227,000	-	3,734,000	2,404,000
48 Equipment Reserve Fund	-	1,727,000	1,367,000	-	1,613,000	1,332,200	-	3,265,000	1,826,300
Debt Service Funds:									
60 Adult Jail Facility Debt Service Fund	-	1,049,000	1,049,000	-	1,047,000	1,047,000	-	1,049,000	1,049,000
61 PERS Bond Debt Service Fund	-	1,178,000	1,178,000	-	1,231,000	1,231,000	-	1,290,000	1,290,000
Trust Funds:									
71 County School Trust Fund	-	358,000	351,000	-	351,000	351,000	-	355,000	355,000
72 Human Service Programs Trust Fund	-	95,000	95,000	-	81,000	81,000	-	77,000	77,000
74 Library Programs Trust Fund	-	248,000	209,900	-	245,000	209,000	-	245,000	209,000
75 PEG Access Fund	-	24,000	1,000	-	23,000	23,000	-	23,000	23,000
76 Sheriff Forfeiture Fund	-	47,000	1,000	-	47,000	1,000	-	20,000	5,000
77 Sheriff Programs Trust Fund	-	74,000	74,000	-	74,000	74,000	-	60,000	60,000
Total Appropriation	318.50	\$ 91,954,000	\$ 58,878,300	326.36	\$ 85,845,000	\$ 57,060,200	334.52	\$ 90,362,000	\$ 61,335,300
Unappropriated Ending Fund Balances:									
60 Adult Jail Facility Debt Service Fund	-	51,000	-	-	190,000	-	-	50,000	-
61 PERS Bond Debt Service Fund	-	613,000	-	-	674,000	-	-	943,000	-
72 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-	-	47,300	-
74 Library Programs Trust Fund	-	367,400	-	-	367,400	-	-	367,400	-
Total Ending Fund Balances	-	1,078,700	-	-	1,278,700	-	-	1,407,700	-
Total Budget	318.50	\$ 93,032,700	\$ 58,878,300	326.36	\$ 87,123,700	\$ 57,060,200	334.52	\$ 91,769,700	\$ 61,335,900

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.
(2) Veterans Office budget (within Grant Fund) and Court Security BOM costs moved to General Fund in 2013-14.

**JOSEPHINE COUNTY
SUMMARY COMPARISON OF BUDGETS
Prior Year and Current**

	2015-16 (incl. Supplemental)			2016-17		COMPARISON 2015-16 TO 2016-17 BUDGET					
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Operating Expenditures (1)	Full Time Equivalents (FTE)	Budget	Budgeted Operating Expenditures (1)	% Chng	Comparison Budget	% Chng	Comparison Operating Expense (1)	Full Time Equiv. (FTE-Chng)
Major Operating Funds:											
10 General Fund	43.81	\$ 11,762,000	\$ 4,779,600	41.93	\$ 12,560,000	\$ 5,016,800	7%	\$ 798,000	5%	\$ 237,200	(1.88)
11 Public Works Fund	51.35	8,523,000	5,344,000	51.35	9,068,000	5,422,000	6%	535,000	1%	78,000	-
12 Public Safety Fund	88.60	17,423,000	10,737,600	90.15	14,133,000	11,007,500	-19%	(3,290,000)	3%	269,900	1.55
13 Community Corrections Fund	30.00	5,623,000	4,216,300	32.00	4,174,600	4,174,600	4%	246,000	-1%	(41,700)	2.00
14 Public Health Fund	27.00	3,281,000	2,611,900	30.80	4,257,000	3,222,400	30%	976,000	23%	610,500	3.80
15 Mental Health Fund	1.00	5,892,000	5,672,700	1.00	6,236,000	5,960,900	6%	344,000	5%	288,200	-
Special Revenue Funds:											
16 Grant Projects Fund	-	2,363,000	1,077,000	-	1,789,000	921,000	-24%	(574,000)	-14%	(156,000)	-
20 Building and Safety Fund	4.50	1,334,000	545,600	4.60	1,207,000	541,000	-10%	(127,000)	-1%	(4,600)	0.10
21 Commission for Children & Families Fund	-	158,000	150,000	-	-	-	-100%	(158,000)	-100%	(150,000)	-
22 Court Security Fund	-	77,000	65,000	-	75,000	70,000	-3%	(2,000)	8%	5,000	-
23 Fairgrounds Fund	2.55	703,000	602,600	2.55	709,000	620,900	1%	6,000	3%	18,300	-
24 Parks Fund	6.80	1,149,000	973,600	7.80	1,309,000	1,129,000	14%	160,000	16%	155,400	1.00
25 Transit Fund	16.50	2,424,000	1,505,000	17.50	4,527,000	3,471,500	87%	2,103,000	131%	1,966,500	1.00
30 County Clerk Records Fund	-	57,000	31,000	-	54,000	31,000	-5%	(3,000)	0%	-	-
31 DA Forfeiture Fund	-	134,000	-	-	135,000	22,800	1%	1,000	-	22,800	-
32 DA Special Programs Fund	0.35	141,000	48,900	0.20	136,000	43,900	-4%	(5,000)	-10%	(5,000)	(0.15)
33 Juvenile Justice Special Programs Fund	1.60	181,000	166,200	1.60	174,000	155,500	-4%	(7,000)	-6%	(10,700)	-
34 Public Land Corner Preservation Fund	1.40	152,000	127,300	1.39	176,000	126,600	16%	24,000	-1%	(700)	(0.01)
35 Public Works Special Programs Fund	-	404,000	128,000	-	326,000	128,100	-19%	(78,000)	0%	100	-
Enterprise Funds:											
50 Jail Commissary Fund	-	137,000	57,000	-	208,000	68,200	52%	71,000	20%	11,200	-
51 Airports Fund	4.05	2,931,000	2,794,900	4.00	2,847,000	2,724,300	-3%	(84,000)	-3%	(70,600)	(0.05)
Internal Service and Internal Vendor Funds:											
40 Internal Services Fund	28.20	3,809,000	3,361,500	28.00	4,371,000	3,174,000	15%	562,000	-6%	(187,500)	(0.20)
41 County Buildings and Fleet Fund	18.65	3,345,000	2,667,300	19.65	3,507,000	2,757,400	5%	162,000	3%	90,100	1.00
42 Insurance Reserve Fund	-	992,000	918,000	-	1,387,000	961,800	40%	1,387,000	5%	43,800	-
43 Payroll Liability Reserve Fund	-	700,000	500,000	-	365,000	360,000	-48%	(335,000)	-28%	(140,000)	-
Capital Project and Capital Reserve Funds:											
45 County Bridge Construction Fund	-	250,000	250,000	-	-	-	-100%	(250,000)	-100%	(250,000)	-
46 Roads and Bridges Reserve Fund	-	3,690,000	1,153,000	-	4,829,800	1,925,800	31%	1,139,000	67%	772,800	-
47 Property Reserve Fund	-	3,498,000	2,227,000	-	3,734,000	2,404,000	7%	236,000	8%	177,000	-
48 Equipment Reserve Fund	-	1,613,000	1,332,200	-	3,265,000	1,826,300	102%	1,652,000	37%	494,100	-
Debt Service Funds:											
60 Adult Jail Facility Debt Service Fund	-	1,047,000	1,047,000	-	1,049,000	1,049,000	0%	2,000	0%	2,000	-
61 PERS Bond Debt Service Fund	-	1,231,000	1,231,000	-	1,290,000	1,290,000	5%	59,000	5%	59,000	-
Trust Funds:											
71 County School Trust Fund	-	351,000	351,000	-	355,000	355,000	1%	4,000	1%	4,000	-
72 Human Service Programs Trust Fund	-	81,000	81,000	-	77,000	77,000	-5%	(4,000)	-5%	(4,000)	-
74 Library Programs Trust Fund	-	245,000	209,000	-	245,000	209,000	0%	-	0%	-	-
75 PEG Access Fund	-	23,000	23,000	-	23,000	23,000	0%	-	0%	-	-
76 Sheriff Forfeiture Fund	-	47,000	1,000	-	20,000	5,000	-57%	(27,000)	400%	4,000	-
77 Sheriff Programs Trust Fund	-	74,000	74,000	-	60,000	60,000	-19%	(14,000)	-19%	(14,000)	-
Total Appropriation	326.36	\$ 85,845,000	\$ 57,060,200	334.52	\$ 90,362,000	\$ 61,335,300	5%	\$ 4,517,000	7%	\$ 4,275,100	8.16
Unappropriated Ending Fund Balances:											
60 Adult Jail Facility Debt Service Fund	-	190,000	-	-	50,000	-	-74%	(140,000)	-	-	-
61 PERS Bond Debt Service Fund	-	674,000	-	-	943,000	-	40%	269,000	-	-	-
72 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-	0%	-	-	-	-
74 Library Programs Trust Fund	-	367,400	-	-	367,400	-	0%	-	-	-	-
Total Ending Fund Balances	-	1,278,700	-	-	1,407,700	-	10%	129,000	-	-	-
Total Budget	326.36	\$ 87,123,700	\$ 57,060,200	334.52	\$ 91,769,700	\$ 61,335,300	5%	\$ 4,646,000	7%	\$ 4,275,100	8.16

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.

**JOSEPHINE COUNTY
FIVE YEAR PROJECTION OF BUDGET
2016-17 through 2020-21**

	Proposed Budget 2016-17	Projection			
		2017-18	2018-19	2019-20	2020-21
Major Operating Funds:					
10 General Fund (3)	\$ 12,560,000	\$ 12,760,000	\$ 13,015,200	13,275,504	\$ 13,541,014
11 Public Works Fund	9,058,000	9,158,000	9,341,160	9,527,983	9,718,543
12 Public Safety Fund	14,133,000	10,633,000	8,633,000	8,805,660	8,981,773
13 Adult Corrections Fund	5,869,000	5,869,000	5,986,380	6,106,108	6,228,230
14 Public Health Fund	4,257,000	4,257,000	3,842,140	3,918,983	3,997,362
15 Mental Health Fund	6,236,000	6,236,000	6,360,720	6,487,934	6,617,693
Special Revenue Funds:					
16 Grant Projects Fund (3)	1,789,000	1,589,000	1,089,000	1,110,780	1,132,996
20 Building and Safety Fund	1,207,000	1,207,000	1,231,140	1,255,763	1,280,878
21 Commission for Children & Families Fund	-	-	-	-	-
22 Court Security Fund (3)	75,000	75,000	76,500	78,030	79,591
23 Fairgrounds Fund	709,000	689,000	702,780	716,836	731,172
24 Parks Fund	1,309,000	1,209,000	1,233,180	1,257,844	1,283,000
25 Transit Fund	4,527,000	4,327,000	4,413,540	4,501,811	4,591,847
30 County Clerk Records Fund	54,000	54,000	55,080	56,182	57,305
31 DA Forfeiture Fund	135,000	10,000	10,200	10,404	10,612
32 DA Special Programs Fund	136,000	136,000	138,720	141,494	144,324
33 Juvenile Justice Special Programs Fund	174,000	174,000	177,480	181,030	184,650
34 Public Land Corner Preservation Fund	176,000	176,000	179,520	183,110	186,773
35 Public Works Special Programs Fund	326,000	256,000	261,120	266,342	271,669
Enterprise Funds:					
50 Jail Commissary Fund	208,000	208,000	212,160	216,403	220,731
51 Airports Fund	2,847,000	2,347,000	943,940	2,762,819	(81,925)
Internal Service and Internal Vendor Funds:					
40 Internal Services Fund	4,371,000	4,071,000	3,702,420	3,776,468	3,851,998
41 County Buildings and Fleet Fund	3,507,000	3,507,000	3,452,140	3,521,183	3,591,606
42 Insurance Reserve Fund	1,387,000	600,000	600,000	600,000	600,000
43 Payroll Liability Reserve Fund	365,000	365,000	365,000	365,000	365,000
Capital Project and Capital Reserve Funds:					
45 County Bridge Construction Fund	-	200,000	-	500,000	-
46 Roads and Bridges Reserve Fund	4,829,000	2,500,000	2,800,000	2,500,000	2,800,000
47 Property Reserve Fund	3,734,000	2,600,000	2,900,000	2,400,000	2,400,000
48 Equipment Reserve Fund	3,265,000	3,140,000	2,971,000	2,971,000	2,971,000
Debt Service Funds:					
60 Adult Jail Facility Debt Service Fund	1,049,000	1,048,600	1,050,000	-	-
61 PERS Bond Debt Service Fund	1,290,000	1,290,000	1,347,400	1,401,500	1,468,000
Trust Funds:					
71 County School Trust Fund	355,000	351,000	-	-	-
72 Human Service Programs Trust Fund	77,000	53,700	54,774	55,869	56,987
74 Library Programs Trust Fund	245,000	245,000	249,900	254,898	259,996
75 PEG Access Fund	23,000	15,000	8,000	8,160	8,323
76 Sheriff Forfeiture Fund	20,000	25,000	25,500	40,000	40,800
77 Sheriff Programs Trust Fund	60,000	50,000	51,000	52,020	53,060
Total Appropriation	\$90,362,000	\$81,431,300	\$77,480,094	\$ 79,307,118	\$ 77,645,010
Unappropriated Ending Fund Balances:					
60 Adult Jail Facility Debt Service Fund	50,000	50,000	-	-	-
61 PERS Bond Debt Service Fund	943,000	943,000	943,000	943,000	943,000
72 Human Service Programs Trust Fund	47,300	47,300	47,300	47,300	47,300
74 Library Programs Trust Fund	367,400	367,400	367,400	367,400	367,400
Total Ending Fund Balances	1,407,700	1,407,700	1,357,700	1,357,700	1,357,700
Total Budget	\$91,769,700	\$82,839,000	\$78,837,794	\$ 80,664,818	\$ 79,002,710

Major assumptions used:

The projection for 2017-18 are reduced from 2016-17; adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. Major reductions are in carryover for Public Safety, Public Works & Grants Fund which are all related to not receiving federal O&C Timber revenue.

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.



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