



# FINANCIAL SUMMARIES



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**JOSEPHINE COUNTY**  
**REVENUE AND EXPENDITURE BUDGET COMPARISONS**  
**2003-04 TO 2004-05**

	<u>2003-04</u>		<u>2004-05</u>	
	<u>General Fund Only</u>	<u>All Funds Including General Fund</u>	<u>General Fund Only</u>	<u>All Funds Including General Fund</u>
<b>BUDGETED RESOURCES:</b>				
Taxes:				
Property	\$ 2,499,300	\$ 3,699,791	\$ 2,576,061	\$ 3,694,745
Motor Fuel	-	3,855,324	-	4,255,000
Other	689,000	791,342	699,000	805,100
Intergovernmental:				
O & C Safety Net	11,454,423	11,454,423	11,525,628	11,525,628
O & C Title III Grant	-	1,001,130	-	1,016,967
Other Federal Grants	1,425,541	12,964,821	1,155,985	9,007,851
State Grants	1,719,987	23,564,790	1,599,937	25,980,810
Other	342,030	3,552,578	1,291,998	3,138,057
Fees and Charges	4,733,655	9,171,178	5,082,904	9,027,523
Interfund Transfers:				
Charges for services	611,552	13,558,099	515,550	14,376,793
Interfund Subsidy Receipts	2,268,336	10,426,124	2,249,214	10,307,005
Debt Proceeds:				
Short Term Borrowing	5,012,800	5,012,800	5,000,000	5,000,000
Other Revenue	312,172	3,207,111	188,223	2,539,839
Beginning Fund Balances	1,145,000	11,245,253	2,306,474	13,003,653
<b>Total Resources</b>	<b>\$ 32,213,796</b>	<b>\$113,504,764</b>	<b>\$ 34,190,974</b>	<b>\$ 113,678,971</b>

**BUDGETED REQUIREMENTS BY ACTIVITY:**

Community Development	\$ 1,894,150	\$ 6,063,739	\$ 2,062,714	\$ 3,273,270
Criminal Justice/Public Safety	15,258,240	17,634,426	15,766,478	18,497,475
Culture and Recreation	-	5,342,166	-	4,202,586
Health and Human Services	3,521,377	30,611,658	3,600,382	27,130,580
Assessor	1,321,442	1,321,442	1,298,333	1,298,333
Treasury and Tax Collection	559,892	559,892	563,082	563,082
Forestry	1,193,215	1,193,215	1,010,453	1,010,453
Clerk	741,282	764,332	702,084	735,134
Public Works	-	9,249,064	-	13,939,418
Debt Service	50,357	2,267,613	50,500	2,181,322
Other	689,415	3,310,617	760,408	2,741,689
Subtotal - Activities	25,229,370	78,318,164	25,814,434	75,573,342
Interfund Transfers	6,351,634	23,984,223	6,797,596	24,683,798
Repayment of Short Term Borrowing	-	5,200,000	-	5,200,000
Contingencies	632,792	2,364,875	1,578,944	3,505,226
Budgeted Ending Fund Balances	-	3,637,502	-	4,716,605
<b>Total Requirements</b>	<b>\$ 32,213,796</b>	<b>\$113,504,764</b>	<b>\$ 34,190,974</b>	<b>\$ 113,678,971</b>

**STAFFING SUMMARY:**

<b>Full Time Equivalents (FTE)</b>	<b>262</b>	<b>635</b>	<b>259</b>	<b>611</b>
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**JOSEPHINE COUNTY**  
**REVENUE AND EXPENDITURE BUDGET COMPARISONS (Continued)**  
**2003-04 TO 2004-05**

	<b>2003-04</b>		<b>2004-05</b>	
	<b>General Fund Only</b>	<b>All Funds Including General Fund</b>	<b>General Fund Only</b>	<b>All Funds Including General Fund</b>
<b>BUDGETED REQUIREMENTS BY CATEGORY:</b>				
Personal Services	\$ 16,878,825	\$ 40,662,967	\$ 17,182,983	\$ 40,094,908
Materials & Services	3,446,968	22,104,926	3,333,897	17,166,632
Interfund Transfers:				
Payments for Services	3,661,772	13,558,099	3,877,910	14,376,793
Interfund Subsidy Payments (See below)	6,351,634	10,426,124	6,797,596	10,307,005
Intergovernmental Payments	391,445	8,434,848	390,949	8,642,162
Capital Outlay	800,003	4,847,810	963,709	7,488,318
Debt Service:				
Short Term Borrowing	-	5,200,000	-	5,200,000
Long Term Debt	50,357	2,267,613	50,500	2,181,322
Contingencies	632,792	2,364,875	1,593,430	3,505,226
Ending Fund Balances	-	3,637,502	-	4,716,605
<b>Total Requirements</b>	<b>\$ 32,213,796</b>	<b>\$ 113,504,764</b>	<b>\$ 34,190,974</b>	<b>\$ 113,678,971</b>

**Note:**

Interfund subsidy payments are comprised of:

Library subsidy	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000
Transfer to debt service for short term debt repayment	5,000,000	5,000,000	5,000,000	5,000,000
Adult Jail Clinic intrafund charge			468,623	468,623
All other	176,634	4,251,124	153,973	3,663,382
<b>Total interfund subsidy payments</b>	<b>\$ 6,351,634</b>	<b>\$ 10,426,124</b>	<b>\$ 6,797,596</b>	<b>\$ 10,307,005</b>

**BUDGETED REQUIREMENTS BY FUND TYPE:**

Appropriated Expenditures:				
General Fund		\$ 32,213,796		\$ 34,190,974
Internal Service Funds		13,655,288		14,143,403
Special Revenue Funds		49,889,940		43,637,646
Capital Project Funds		2,088,662		6,539,764
Enterprise Funds		1,587,824		780,620
Debt Service Funds		7,376,822		7,257,027
Trust & Agency Funds		3,054,930		2,412,932
Subtotal - Appropriated Expenditures		109,867,262		108,962,366
Budgeted Ending Fund Balances		3,637,502		4,716,605
<b>Total Requirements</b>		<b>\$ 113,504,764</b>		<b>\$ 113,678,971</b>

**JOSEPHINE COUNTY**  
**REVENUE AND EXPENDITURE BUDGET COMPARISONS (Continued)**  
**2003-04 TO 2004-05**

**COMMENTS ABOUT YEAR-TO-YEAR FLUCTUATIONS**

**BUDGETED RESOURCES:**

Motor fuel taxes are up in 2004-05 because of the increase in auto registration fees, which the State apportions to the counties.

Federal Grants are down because the budgeted Community Development Block Grant (CDBG), which was budgeted for \$3,350,000 in 2003-04 but never received, was budgeted for \$600,000 in 2004-05.

The major changes affecting State Grants is a new grant in 2004-05 from ODOT of \$3,923,000 for replacing bridges in the county, offset in part by decreases in various state grants affecting the Mental Health Department in the aggregate of \$1,255,000, due to cutbacks at the state level.

General Fund fees are up primarily due to fee increases totalling \$174,000 in the Planning Department.

General Fund Beginning Fund Balance includes \$130,870 of restricted fund balances arising from the closure of four special revenue funds into the general fund as of July 1, 2004 (Liquor Law Enforcement - \$41,121; CAMI - \$28,349; ADA Compliance - \$1,400; and Court Security - \$60,000).

**BUDGETED REQUIREMENTS BY ACTIVITY:**

Community Development is down in 2004-05 primarily because budget for spending the CDBG money, referred to above, was reduced by \$2750,000 from \$3,350,000 to \$600,000. Community Development's general fund budget is up primarily due to an additional budget of \$127,000 over 2003-04 for Dimmick remodeling.

Criminal Justice is up in 2004-05 primarily due to a new Homeland Security grant of \$317,000 and a budget increase of \$161,000 which was approved by the Budget Committee to allow the Sheriff to retain three deputies.

Culture & Recreation is down in 2004-05 primarily due to reductions in the Grants Pass airport. Most of this reduction relates to a capital outlay budget reduced by \$620,000 because of completion in 2003-04 of runway and other improvements.

Health and Human Services is down primarily due to the reduction in state grants of \$1,255,000 referred to above and a reduction in federal grants of \$377,000. Both reductions affect the Mental Health Department.

Public Works has increased by approximately \$4,690,000 due primarily to budgeted bridge replacements in 2004-05 funded by the \$3,923,000 grant from ODOT.

**BUDGETED REQUIREMENTS BY CATEGORY:**

Materials and Services is down in 2004-05 by approximately \$4,861,000 due to the above mentioned decrease in the CDBG of \$2,750,000, which is all budgeted to this line item.

Capital Outlay is up in 2004-05 by approximately \$2,640,000 due primarily to the above mentioned bridge construction of \$3,923,000, offset by the reduction in the Grants Pass airport of \$620,000.

**BUDGETED REQUIREMENTS BY FUND TYPE:**

The primary reductions affecting the Special Revenue Funds are the reductions in the CDBG of \$2,750,000 and reductions in federal and state grants in the Mental Health Department of \$1,632,000, as discussed above.

Capital Projects Funds are up in 2004-05 due to the bridge replacements mentioned above.

Enterprise Funds are down in 2004-05 due to the reduction in construction at the Grants Pass airport mentioned above.

**Josephine County, Oregon**  
**2004-05 Operating Budget**  
**All Funds**

**Summary of Resources By Category**

Funds	Responsible Department	Total	Taxes	Inter-Governmental	Fees & Charges	Miscellaneous	Interfund Transfers	Debt Proceeds	Restricted Fund Balance	Beginning Fund Balance
<b>General Fund</b>		\$ 34,190,974	\$ 3,275,061	\$ 15,573,548	\$ 5,082,904	\$ 188,223	\$ 2,764,764	\$ 5,000,000	\$ 130,870	\$ 2,175,604
<b>Administrative Service Fund</b>		5,893,784	-	39,815	176,050	63,025	5,614,894	-	-	-
County Fleet Operations	Public Works	1,553,683	-	-	985,656	14,000	-	-	-	554,027
Self Insurance	Personnel	1,805,122	-	-	-	-	1,269,122	-	-	536,000
Health Insurance Fund	Personnel	5,538,390	-	-	-	363,000	5,175,390	-	-	-
O & C Title III County Projects	Finance	2,046,310	-	1,016,967	-	20,000	-	-	-	1,009,343
Public Works Operating	Public Works	11,337,856	4,255,000	2,240,686	92,000	119,000	400,430	-	-	4,230,740
Library Operating	Library	1,366,900	11,000	14,000	39,300	27,600	1,175,000	-	-	100,000
Community Services	Community Action	1,911,731	-	1,691,983	4,450	30,185	72,442	-	-	112,671
CDBG	Finance	600,000	-	600,000	-	-	-	-	-	-
Fairgrounds	Fairgrounds	1,181,418	-	41,000	1,086,715	3,000	50,000	-	-	703
Clerks Record	Clerk	33,050	-	-	10,000	50	-	-	-	23,000
Sheriff's Reserve	Sheriff	14,500	-	-	-	10,000	-	-	-	4,500
Food Share	Community Action	307,812	-	50,448	45,000	204,256	8,108	-	-	-
Economic Development - Video Poker	Finance	265,500	-	245,000	-	500	-	-	-	20,000
Law Library	Library	152,000	-	80,000	2,700	1,300	-	-	-	68,000
Jennifer Patton Memorial Fund	Mental Health	20,120	-	-	-	20,120	-	-	-	-
Community Corrections	Community Justice	2,466,835	-	1,964,892	-	4,000	-	-	-	497,943
Enhanced Supervision	Community Justice	10,000	-	10,000	-	-	-	-	-	-
Special Transportation	Community Action	1,024,304	-	984,997	36,035	900	1,372	-	-	1,000
Mental Health	Mental Health	10,449,942	58,100	8,313,948	639,855	-	476,515	-	-	961,524
Developmentally Disabled Services	Mental Health	4,793,136	-	4,733,196	-	5,400	-	-	-	54,540
ESCE - Early Intervention	Mental Health	1,751,657	-	1,380,062	144,554	15,950	211,091	-	-	-
Alcohol & Drug Program	Mental Health	1,333,798	-	1,256,107	-	-	2,625	-	-	75,066
Parks	Parks	724,355	-	246,781	410,698	5,876	25,000	-	-	36,000
Electrical Inspections - Building Safety	Building & Safety	1,766,161	-	-	610,556	-	-	-	-	1,155,605
Secured Residential Treatment Facility	Mental Health	1,526,476	-	1,443,974	82,502	-	-	-	-	-
Juvenile Flexible Services	Community Justice	15,000	-	15,000	-	-	-	-	-	-
Regional Hospital	Mental Health	1,662,549	-	1,662,549	-	-	-	-	-	-
Revolving Construction	Public Works	322,764	-	-	20,000	244,444	-	-	-	58,320
County Bridge Construction	Public Works	3,923,000	-	3,923,000	-	-	-	-	-	-
Search and Rescue	Finance	560,000	-	-	-	-	560,000	-	-	-
Disposal Sites Closure	Public Works	1,734,000	-	1,620,000	4,000	-	110,000	-	-	-
Jail Commissary	Sheriff	40,000	-	-	30,000	-	-	-	-	10,000
County Airports	Airports	740,620	-	330,000	156,520	6,800	37,000	-	-	210,300
North Valley Industrial Park	Public Works	153,495	-	-	16,000	1,000	-	-	-	136,495
Crestview Debt Service	Public Works	7,902	-	-	-	5,885	-	-	-	2,017
Energy Improvements	Finance	20,573	-	-	-	100	20,473	-	-	-
PERS Bond Debt Service	Finance	835,593	-	-	-	-	835,593	-	-	-
Adult Jail Facility	Finance	1,276,116	1,107,684	-	-	13,000	-	-	-	155,432
Short-Term Debt Service	Finance	5,206,100	-	-	-	206,100	5,000,000	-	-	-
Leave Liability Reserve	Finance	1,157,600	-	-	-	1,000	1,056,600	-	-	100,000
Library Trust	Library	134,100	-	-	-	34,100	-	-	-	100,000
PEG Access	Finance	141,800	48,000	-	-	800	-	-	-	93,000
Kaye Jean Turner	Library	61,500	-	-	-	1,500	-	-	-	60,000
William MacKenzie	Community Action	5,000	-	-	-	5,000	-	-	-	-
County School	Treasurer	632,500	-	632,000	500	-	-	-	-	-
Commission on Children and Families	CCF	702,513	-	559,360	50,000	2,700	3,000	-	-	87,453
Zelzie Reed Early Intervention	Mental Health	562	-	-	-	62	-	-	-	500
College Dreams	Mental Health	10,870	-	-	-	10,870	-	-	-	-
JOINT Trust	Sheriff	164,000	-	-	-	21,000	-	-	-	143,000
George R. Borders Memorial	Library	105,000	-	-	-	5,000	-	-	-	100,000
<b>Total Resources</b>		<b>\$ 113,678,971</b>	<b>\$ 8,754,845</b>	<b>\$ 50,669,313</b>	<b>\$ 9,725,495</b>	<b>\$ 1,656,246</b>	<b>\$ 24,869,419</b>	<b>\$ 5,000,000</b>	<b>\$ 130,870</b>	<b>\$ 12,872,783</b>

**Josephine County, Oregon**  
**2004-05 Operating Budget**  
**All Funds**

**Summary of Requirements By Category**

Funds	Responsible Department	Total	Personal Services	Material & Services	Interfund Transfers	Inter-Governmental	Capital Outlay	Debt Service	Contingency	Ending Fund Balance
<b>General Fund</b>		\$ 34,190,974	\$ 17,182,983	\$ 3,333,897	\$ 10,675,506	\$ 390,949	\$ 963,709	\$ 50,500	\$ 1,593,430	\$ -
<b>Administrative Service Fund</b>		5,893,784	3,339,047	2,170,828	333,359	-	14,550	36,000	-	-
County Fleet Operations	Public Works	1,553,683	353,197	704,122	168,049	-	216,739	-	-	111,576
Self Insurance	Personnel	1,805,122	94,000	889,000	176,122	-	-	-	110,000	536,000
Health Insurance Fund	Personnel	5,538,390	5,538,390	-	-	-	-	-	-	-
O & C Title III County Projects	Finance	2,046,310	-	136,097	1,910,213	-	-	-	-	-
Public Works Operating	Public Works	11,337,856	4,233,458	2,016,794	648,160	77,967	535,200	-	-	3,826,277
Library Operating	Library	1,366,900	862,939	300,615	203,346	-	-	-	-	-
Community Services	Community Action	1,911,731	464,495	1,212,295	171,662	-	6,000	-	57,279	-
CDBG	Finance	600,000	-	600,000	-	-	-	-	-	-
Fairgrounds	Fairgrounds	1,181,418	286,137	823,871	66,410	-	5,000	-	-	-
Clerks Record	Clerk	33,050	-	-	-	-	33,050	-	-	-
Sheriff's Reserve	Sheriff	14,500	-	13,664	836	-	-	-	-	-
Food Share	Community Action	307,812	176,161	72,435	59,134	-	-	-	82	-
Economic Development - Video Poker	Finance	265,500	-	138,500	127,000	-	-	-	-	-
Law Library	Library	152,000	65,292	36,835	16,230	-	4,267	-	29,376	-
Jennifer Patton Memorial Fund	Mental Health	20,120	-	19,885	235	-	-	-	-	-
Community Corrections	Community Justice	2,466,835	1,715,829	377,619	253,028	-	-	22,000	98,359	-
Enhanced Supervision	Community Justice	10,000	-	10,000	-	-	-	-	-	-
Special Transportation	Community Action	1,024,304	521,264	74,344	174,311	-	200,000	-	54,385	-
Mental Health	Mental Health	10,449,942	5,311,478	572,234	1,323,038	3,193,772	-	49,420	-	-
Developmentally Disabled Services	Mental Health	4,793,136	1,107,386	75,384	80,891	3,524,075	5,400	-	-	-
ESCE - Early Intervention	Mental Health	1,751,657	1,329,259	152,138	127,510	138,500	4,250	-	-	-
Alcohol & Drug Program	Mental Health	1,333,798	271,754	45,847	382,905	633,292	-	-	-	-
Parks	Parks	724,355	437,640	157,076	129,639	-	-	-	-	-
Electrical Inspections - Building Safety	Building & Safety	1,766,161	420,860	111,002	74,194	-	4,500	-	1,155,605	-
Secured Residential Treatment Facility	Mental Health	1,526,476	1,224,301	131,587	141,588	-	-	29,000	-	-
Juvenile Flexible Services	Community Justice	15,000	-	14,812	188	-	-	-	-	-
Regional Hospital	Mental Health	1,662,549	-	1,662,549	-	-	-	-	-	-
Revolving Construction	Public Works	322,764	-	85,000	197,206	-	40,558	-	-	-
County Bridge Construction	Public Works	3,923,000	-	1,018,000	63,000	-	2,842,000	-	-	-
Search and Rescue	Finance	560,000	-	-	-	-	560,000	-	-	-
Disposal Sites Closure	Public Works	1,734,000	-	186,452	17,548	-	1,530,000	-	-	-
Jail Commissary	Sheriff	40,000	-	25,100	693	-	14,207	-	-	-
County Airports	Airports	740,620	77,189	261,137	41,294	-	358,000	-	3,000	-
North Valley Industrial Park	Public Works	153,495	-	30,000	10,436	16,000	-	-	-	97,059
Crestview Debt Service	Public Works	7,902	-	-	-	-	-	5,380	-	2,522
Energy Improvements	Finance	20,573	-	-	89	-	-	20,484	-	-
PERS Bond Debt Service	Finance	835,593	-	-	-	-	-	835,593	-	-
Adult Jail Facility	Finance	1,276,116	-	-	-	-	-	1,132,945	-	143,171
Short-Term Debt Service	Finance	5,206,100	-	6,000	100	-	-	5,200,000	-	-
Leave Liability Reserve	Finance	1,157,600	1,157,600	-	-	-	-	-	-	-
Library Trust	Library	134,100	-	1,600	3,362	-	-	-	129,138	-
PEG Access	Finance	141,800	-	31,312	13,000	-	97,488	-	-	-
Kaye Jean Turner	Library	61,500	-	24,000	-	-	-	-	37,500	-
William MacKenzie	Community Action	5,000	-	-	-	-	-	-	5,000	-
County School	Treasurer	632,500	-	-	-	632,500	-	-	-	-
Commission on Children and Families	CCF	702,513	144,239	147,081	318,541	35,107	400	-	57,145	-
Zelzie Reed Early Intervention	Mental Health	562	-	500	62	-	-	-	-	-
College Dreams	Mental Health	10,870	-	10,870	-	-	-	-	-	-
JOINT Trust	Sheriff	164,000	-	39,000	1,366	-	13,000	-	110,634	-
George R. Borders Memorial	Library	105,000	-	-	707	-	40,000	-	64,293	-
<b>Total Requirements</b>		<b>\$ 113,678,971</b>	<b>\$ 46,314,898</b>	<b>\$ 17,719,482</b>	<b>\$ 17,910,958</b>	<b>\$ 8,642,162</b>	<b>\$ 7,488,318</b>	<b>\$ 7,381,322</b>	<b>\$ 3,505,226</b>	<b>\$ 4,716,605</b>

**Josephine County, Oregon**  
**2004-05 Operating Budget**  
**General Fund**

**Summary of Resources By Category**

Departments	Total	Taxes	Inter-Governmental	Fees & Charges	Miscellaneous	Interfund Transfers	Debt Proceeds	Restricted Fund Balance	Beginning Fund Balance
Assessor	\$ 459,300	\$ -	\$ 435,000	\$ 24,300	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Property Tax Appeals	-	-	-	-	-	-	-	-	-
Clerk	512,850	-	19,100	475,700	18,050	-	-	-	-
Community Justice	1,921,914	-	952,316	545,300	200	424,098	-	-	-
District Attorney	639,874	-	374,515	73,050	5,000	117,839	-	69,470	-
Forestry	1,110,751	-	-	985,558	17,753	107,440	-	-	-
General Government	19,697,714	699,000	11,525,628	47,000	1,020	188,062	5,000,000	61,400	2,175,604
Adult Jail Health Clinic	468,623	-	-	-	-	468,623	-	-	-
Mental Health	585,612	-	-	-	-	585,612	-	-	-
Planning	1,014,985	-	-	360,135	-	654,850	-	-	-
Public Health	2,193,171	-	912,845	1,249,626	30,700	-	-	-	-
Sheriff	2,673,649	-	1,210,944	1,243,965	500	218,240	-	-	-
State Courts	-	-	-	-	-	-	-	-	-
Surveyor	56,150	-	-	56,150	-	-	-	-	-
Treasurer	2,856,381	2,576,061	143,200	22,120	115,000	-	-	-	-
<b>Total Resources</b>	<b>\$ 34,190,974</b>	<b>\$ 3,275,061</b>	<b>\$ 15,573,548</b>	<b>\$ 5,082,904</b>	<b>\$ 188,223</b>	<b>\$ 2,764,764</b>	<b>\$ 5,000,000</b>	<b>\$ 130,870</b>	<b>\$ 2,175,604</b>

**Summary of Requirements By Category**

Departments	Total	Personal Services	Material & Services	Interfund Transfers	Inter-Governmental	Capital Outlay	Debt Service	Contingency	Ending Fund Balance
Assessor	\$ 1,298,333	\$ 1,060,409	\$ 81,450	\$ 131,474	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Board of Property Tax Appeals	2,700	-	2,650	50	-	-	-	-	-
Clerk	720,884	428,925	169,250	101,209	-	-	21,500	-	-
Community Justice	3,800,285	3,172,037	150,297	465,951	-	12,000	-	-	-
District Attorney	1,981,287	1,428,045	167,533	366,695	-	4,528	-	14,486	-
Forestry	1,010,453	428,947	299,545	104,472	69,949	107,540	-	-	-
General Government	8,637,854	-	229,937	6,328,973	-	500,000	-	1,578,944	-
Adult Jail Health Clinic	468,623	361,969	91,466	15,188	-	-	-	-	-
Mental Health	718,336	657,374	32,510	28,452	-	-	-	-	-
Planning	1,473,872	651,944	571,033	250,095	-	800	-	-	-
Public Health	2,911,046	2,057,612	368,370	323,583	121,000	11,481	29,000	-	-
Sheriff	9,984,906	6,468,479	1,078,027	1,946,400	200,000	292,000	-	-	-
State Courts	530,471	-	-	530,471	-	-	-	-	-
Surveyor	88,842	64,603	9,747	14,492	-	-	-	-	-
Treasurer	563,082	402,639	82,082	68,001	-	10,360	-	-	-
<b>Total Requirements</b>	<b>\$ 34,190,974</b>	<b>\$ 17,182,983</b>	<b>\$ 3,333,897</b>	<b>\$ 10,675,506</b>	<b>\$ 390,949</b>	<b>\$ 963,709</b>	<b>\$ 50,500</b>	<b>\$ 1,593,430</b>	<b>\$ -</b>

**Josephine County, Oregon**  
**2004-05 Operating Budget**  
**Administrative Service Fund**

**Summary of Resources By Category**

Departments	Total	Taxes	Inter-Governmental	Fees & Charges	Miscellaneous	Interfund Transfers	Debt Proceeds	Restricted Fund Balance	Beginning Fund Balance
General Government	\$ 5,201,491	\$ -	\$ -	\$ 116,500	\$ 5,500	\$ 5,079,491	\$ -	\$ -	\$ -
Board of County Commissioners	21,540	-	-	700	5,000	15,840	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Information Systems	-	-	-	-	-	-	-	-	-
Communications	120,100	-	-	25,100	-	95,000	-	-	-
County Legal Counsel	13,434	-	-	-	-	13,434	-	-	-
Personnel	213,000	-	-	-	-	213,000	-	-	-
Central Services	118,750	-	-	-	-	118,750	-	-	-
GIS Program	122,944	-	39,815	3,750	-	79,379	-	-	-
General Services	82,525	-	-	30,000	52,525	-	-	-	-
<b>Total Resources</b>	<b>\$ 5,893,784</b>	<b>\$ -</b>	<b>\$ 39,815</b>	<b>\$ 176,050</b>	<b>\$ 63,025</b>	<b>\$ 5,614,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Summary of Requirements By Category**

Departments	Total	Personal Services	Material & Services	Interfund Transfers	Inter-Governmental	Capital Outlay	Debt Service	Contingency	Ending Fund Balance
General Government	\$ 287,255	\$ -	\$ 287,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of County Commissioners	539,527	456,301	74,891	6,435	-	1,900	-	-	-
Finance	452,528	369,476	38,952	8,100	-	-	36,000	-	-
Information Systems	814,440	662,766	149,074	2,600	-	-	-	-	-
Communications	363,336	224,776	124,520	14,040	-	-	-	-	-
County Legal Counsel	321,992	304,468	13,824	2,700	-	1,000	-	-	-
Personnel	386,535	318,519	64,916	3,100	-	-	-	-	-
Central Services	118,750	18,522	100,078	-	-	150	-	-	-
GIS Program	221,874	177,673	13,900	27,301	-	3,000	-	-	-
General Services	2,387,547	806,546	1,303,418	269,083	-	8,500	-	-	-
<b>Total Requirements</b>	<b>\$ 5,893,784</b>	<b>\$ 3,339,047</b>	<b>\$ 2,170,828</b>	<b>\$ 333,359</b>	<b>\$ -</b>	<b>\$ 14,550</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Josephine County, Oregon**  
**2004-05 Operating Budget**  
**All Funds**

**Interfund Transfer Reconciliation**

	Total Budget	Taxes	Inter- Governmental	Fees & Charges	Miscellaneous	Interfund Transfers	Debt Proceeds	Restricted Fund Balance	Beginning Fund Balance
<b>RESOURCES:</b>									
Total Resources per All Funds Statement	\$ 113,678,971	\$ 8,754,845	\$ 50,669,313	\$ 9,725,495	\$ 1,656,246	\$ 24,869,419	\$ 5,000,000	\$ 130,870	\$ 12,872,783
Reclassifications to reflect interfund transactions:									
Health insurance subsidy					48,000	(48,000)			
PERS contributions					835,593	(835,593)			
Interfund county fleet charges				(697,972)		697,972			
Total Resources per Revenue and Expenditure Comparisons	<u>\$ 113,678,971</u>	<u>\$ 8,754,845</u>	<u>\$ 50,669,313</u>	<u>\$ 9,027,523</u>	<u>\$ 2,539,839</u>	<u>\$ 24,683,798</u>	<u>\$ 5,000,000</u>	<u>\$ 130,870</u>	<u>\$ 12,872,783</u>

	Total Budget	Personal Services	Material & Services	Interfund Transfers	Inter- Governmental	Capital Outlay	Debt Service	Contingency	Ending Fund Balance
<b>REQUIREMENTS:</b>									
Total Requirements per All Funds Statement	\$ 113,678,971	\$ 46,314,898	\$ 17,719,482	\$ 17,910,958	\$ 8,642,162	\$ 7,488,318	\$ 7,381,322	\$ 3,505,226	\$ 4,716,605
Reclassifications to reflect interfund transactions:									
Departmental workers compensation budgets			(552,850)	552,850					
Departmental employee health benefits budgets		(5,163,390)		5,163,390					
Departmental leave liability budgets		(1,056,600)		1,056,600					
Total Requirements per Revenue and Expenditure Comparisons	<u>\$ 113,678,971</u>	<u>\$ 40,094,908</u>	<u>\$ 17,166,632</u>	<u>\$ 24,683,798</u>	<u>\$ 8,642,162</u>	<u>\$ 7,488,318</u>	<u>\$ 7,381,322</u>	<u>\$ 3,505,226</u>	<u>\$ 4,716,605</u>