

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

**County Treasurer**

	ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED BUDGET 2003-04	PROPOSED & APPROVED BUDGET 2004-05	ADOPTED BUDGET 2004-05
<b>General Fund - Tax and Treasury</b>					
Taxes	\$ 2,368,771	\$ 2,385,122	\$ 2,499,300	\$ 2,576,061	\$ 2,576,061
Intergovernmental	136,732	149,567	142,950	143,200	143,200
Fees & Charges for Services	28,967	22,947	26,300	22,120	22,120
Miscellaneous	206,663	97,025	115,000	115,000	115,000
<b>Total Revenues</b>	<b>2,741,133</b>	<b>2,654,661</b>	<b>2,783,550</b>	<b>2,856,381</b>	<b>2,856,381</b>
Personal Services	356,006	381,467	397,492	402,639	402,639
Materials & Services	73,478	70,461	83,724	82,082	82,082
Interfund Payment for Services	91,847	73,722	68,071	68,001	68,001
Capital Outlay	-	8,332	10,605	10,360	10,360
<b>Total Expenditures</b>	<b>521,331</b>	<b>533,982</b>	<b>559,892</b>	<b>563,082</b>	<b>563,082</b>
<b>Resources (Provided)</b>	<b>\$ (2,219,802)</b>	<b>\$ (2,120,679)</b>	<b>\$ (2,223,658)</b>	<b>\$ (2,293,299)</b>	<b>\$ (2,293,299)</b>

<b>Total Full-Time Equivalents</b>	<b>7.00</b>	<b>7.00</b>	<b>6.75</b>	<b>6.45</b>	<b>6.45</b>
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**Administrative Internal Service - Fund 401 - Central Services**

Interfund Charges & Transfers	\$ 122,266	\$ 215,162	\$ 145,000	\$ 118,750	\$ 118,750
<b>Total Revenues</b>	<b>122,266</b>	<b>215,162</b>	<b>145,000</b>	<b>118,750</b>	<b>118,750</b>
Personal Services	11,875	12,913	28,430	18,522	18,522
Materials & Services	200,441	206,029	114,160	100,078	100,078
Capital Outlay	453	-	150	150	150
<b>Total Expenditures</b>	<b>212,769</b>	<b>218,942</b>	<b>142,740</b>	<b>118,750</b>	<b>118,750</b>
<b>(Over) under charge of costs</b>	<b>\$ 90,503</b>	<b>\$ 3,780</b>	<b>\$ (2,260)</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Full-Time Equivalents</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>
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**Note: Central Services was administered by the BCC in 2001-02, and 2002-03.**

**County School Trust - Fund 715**

Intergovernmental	\$ 611,881	\$ 614,644	\$ 626,000	\$ 632,000	\$ 632,000
Miscellaneous	24,814	353	500	500	500
Beginning Fund Balance	265	653	-	-	-
<b>Total Revenues</b>	<b>\$ 636,960</b>	<b>\$ 615,650</b>	<b>\$ 626,500</b>	<b>\$ 632,500</b>	<b>\$ 632,500</b>
Intergovernmental Payments	\$ 636,307	\$ 615,293	\$ 626,500	\$ 632,500	\$ 632,500
Ending Fund Balance	653	357	-	-	-
<b>Total Expenditures</b>	<b>\$ 636,960</b>	<b>\$ 615,650</b>	<b>\$ 626,500</b>	<b>\$ 632,500</b>	<b>\$ 632,500</b>

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

**DEPARTMENT**  
**County Treasurer**

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**Fund Descriptions**

**General Fund – County Treasurer**

Revenues and expenditures for the County Treasurer are accounted for in the General Fund. Revenues received are mainly from property taxes, and expenditures are for the operations of the department and its programs. These are detailed later in this section.

**Administrative Internal Service Fund – Central Services**

The Administrative Internal Service Fund (ISF) is composed of departments which provide administrative and general services to other county departments. Central Service operates the County's mail room and provides postage and copy services to other departments.

**County School Trust Fund**

This fund is used to distribute monies received by the county to the city and county school districts. Funding for the County School Trust Fund is made up of: 1) a portion of the county's 1965-66 levy which is required for the purposes of the County School Trust Fund, and 2) a portion of Federal Forest Reserve receipts which are allocated to schools. Apportionment of these funds between the school districts is based on the average daily enrollments for the previous fiscal year. However, before apportionment, the county is required by state statute to pay from the County School Trust Fund the annual bill from the Oregon Department of Education for special education.

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

**DEPARTMENT**  
**County Treasurer**

**PROGRAM**  
**Treasury**

**Description**

Administer a successful treasury program for the taxing entities and the County of Josephine, with emphasis on protection of principal, liquidity and maximum investment returns.

The Treasury Division acts as the County bank and is responsible for the collection, distribution and investment of monies for all Josephine County Funds and 54 trust and agency funds, including taxing district funds. The average monthly balance of monies invested by the Treasurer ranged from \$23 million dollars to \$38 million dollars in fiscal year 2003-2004.

**Objectives**

- Assisting the county departments and employees with requests, complaints and information.
- Provide financial reports of the Trust & Agency Funds for the county departments and taxing districts.
- Efficient management of 54 Trust & Agency Funds.
- Coordinate postings and reporting with Finance and Personnel.
- Distribute tax collection payments to 13 Taxing Districts.
- Efficient management of 16 Bank Accounts and 8 Investment Accounts.

<b><u>Service Levels</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Total Disbursements	\$ 132,549,413	\$120,506,876	\$127,000,000	\$127,000,000
Average Portfolio	\$ 28,345,811	\$29,341,054	\$29,486,000	\$29,000,000
Interest Earnings Received	\$ 906,805	\$465,284	\$400,000	\$400,000
Receipts Issued	2,811	3,292	3,050	3,000
Checks Processed	32,474	28,508	32,000	32,000
Distributions to Taxing Entities	\$36,372,142	\$38,266,013	\$ 36,403,000	\$37,000,000

<b><u>Efficiency Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
FTE – Staff (Excluding EO)	2	2	2	1.8
Receipts per FTE	1,405	1,646	1,525	1,667
Checks per FTE	16,237	14,254	16,000	17,778
Entity Distributions per FTE	\$18,186,071	\$19,133,006	\$18,201,500	\$20,555,556

<b><u>Effectiveness Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Months Treasurer Inv. Ret. % > LGIP	12	>8	>6	>6
% Departmental Deposits Not Correct	N/A	5%	2%	2%
Customer Satisfaction %	N/A	N/A	98%	98%

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

**DEPARTMENT**  
**County Treasurer**

**PROGRAM**  
**Treasury**

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**Program Accomplishments and Goals**

**Fiscal Year 2002-03 Accomplishments:**

- Completed the continuing statutory requirements of the Treasurer's office.
- Expand the number of active bank relationships to 8.
- Worked with Finance to upgrade obsolete accounting system.
- Continue departmental cross training.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **10** months of the fiscal year.
- Expanded credit card payment ability to Parks, Public Health and Mental Health Departments.

**Fiscal Year 2003-04 Expected Accomplishments:**

- Complete the continuing statutory requirements of the Treasurer's office.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **8** months of the fiscal year.
- Document County "Returned Check" processes and institute a fee increase Countywide.
- Complete 65% of the documentation of all departmental processes, both manual and electronic.
- Work with IS to ensure continuation of automated banking function on new accounting system.
- Expand the information about the Treasury available on the Internet.
- Expand banking and investment relationships to 8.
- Initiate purchase card payment ability to 3 County departments.
- Initiated countywide purchase program for office supplies with Boise Office Solutions at State's Contract price and create one monthly payment.
- Continue documentation of County department cash and revenue tracking and depositing.
- Completed Sheriff's department review of Treasury related processes.
- Expanded financial accounting system access for report capability to 8 county departments.
- Provided on-site training for accounting system to 8 county departments.
- Continue support for reporting financial statements to county departments on behalf of the Finance Department.

**Fiscal Year 2004-05 Projected Accomplishments:**

- Complete the continuing statutory requirements of the Treasurer's office.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **6** months of the fiscal year.
- Make on-line payment of county fees and taxes for **5** departments available to Josephine County citizens.
- Continue staff training to improve departmental effectiveness including training on upgraded accounting program.
- Continue support to 8 county departments on the accounting system.
- Complete 100% of the review and documentation of all departmental processes, both manual and electronic.
- Complete documentation of all County Departments' Treasury related processes.
- Expand credit card payment ability to **2** additional County departments.
- Expand purchase card program countywide to reduce amount of Accounts Payable checks issued.
- Continue working with departments on countywide purchase program for office supplies with Boise Office Solutions.
- Continue documentation of County department cash and revenue tracking and depositing.
- Devise an instrument and install an ongoing customer service survey for the Treasury functions.

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

**DEPARTMENT  
County Treasurer**

**PROGRAM  
Tax Collection**

**Description**

We will respectfully and effectively administer a successful tax collection program for Josephine County following Oregon law and, within those constraints, always choosing the action that best benefits the taxing districts and the taxpayers.

The Tax Division collects taxes for all Josephine County taxing districts. Of the total property taxes expected to be collected in 2004-2005, less than 10% is collected for Josephine County Government. Tax payments are received directly at the Treasurer's Office, through designated banks or through the bank lock box process.

**Objectives**

- Assisting the general public with requests, complaints and information.
- Provide excellent and efficient customer service.
- Efficient management of tax collection.
- Maintain accurate records of the tax roll.

<b><u>Service Levels</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Property Taxes Collected	\$36,372,142	\$38,266,013	\$38,792,635	\$39,100,000
Tax Statements Mailed	62,744	60,799	60,280	61,000
Delinquent Notices Mailed	5,457	3,955	5,120	5,100
Refunds Processed/Issued	524	889	720	650
Refunds Issued	\$ 269,004	\$333,988	\$257,000	\$250,000
Active Bankruptcies (Average)	96	93	86	80
Register Receipts Issued	32,337	38,456	35,879	36,100
Lockbox Payments Processed	22,234	15,003	18,835	19,000
Fees Generated - General Fund	\$24,985	\$21,916	\$22,888	\$16,000

<b><u>Efficiency Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
FTE – Staff (Excluding EO)	<b>4</b>	<b>4</b>	<b>3.75</b>	<b>3</b>
Taxes Collected per FTE	\$9,093,035	\$9,566,503	\$9,698,158	\$13,033,333
Accounts per FTE	11,450	11,500	12,387	20,334
Receipts per FTE	8084	9614	8967	12,034

<b><u>Effectiveness Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Documented Complaints	<10	<10	<10	<10
Accuracy of Refund Calculations	99%	99%	99%	99%
Refunds issued (with-in):				
Over-Assessed accounts	2 weeks	2 weeks	2 weeks	2 weeks
Simple overpayments (after check clears)	1 week	1 week	1 week	1 week
Duplicate Pmts (after payers' agreement)	1 week	1 week	1 week	1 week
Foreclosed Properties Deeded	5	5	3	5
<b><u>% Taxes delinquent and number of delinquent accounts</u></b>				
Current Fiscal Year	4.50 %	3.57 %	4.50 %	4.50 %
	3,100	2,600	4,000	4,000
1-3 year delinquent	1.10 %	.95 %	1.31 %	1.30 %
	2,600	2,100	3,000	3,000
4 or more years delinquent	.04 %	.03 %	.04 %	.04 %
	500	260	340	340

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

**DEPARTMENT**  
**County Treasurer**

**PROGRAM**  
**Tax Collection**

**Program Accomplishments and Goals**

**Fiscal Year 2002-03 Accomplishments:**

- Completed the statutorial requirements of the Tax Collector's office.
- Completed 80 % of the documentation of all departmental processes, both manual and electronic
- Continue staff and supervisor training to improve departmental effectiveness, including one person trained to use the Recall language for producing reports.
- Document policies and procedures for more intensive collection of delinquent tax accounts.
- Continued intensive collection efforts on all delinquent personal property with the goal of reducing the number of accounts more than 3 years delinquent.
- Continue to refine delinquent collection processes with emphasis on reduction of interest, penalty and fee charges for taxpayers.
- Contact every property owner, or other person of interest, on property facing final foreclosure steps with the goal of minimizing the number of properties taken for non-payment of taxes.
- Continue staff and supervisor training to improve departmental effectiveness, including one person trained to use the Word Merge Program for producing plain paper versions of 3 major mailings.
- Completed the replacement of 5-year-old server and further independence from County IS dept.

**Fiscal Year 2003-04 Expected Accomplishments:**

- Complete the statutorial requirements of the Tax Collector's office.
- Complete 100% of the documentation of all departmental processes, both manual and electronic.
- Make the tax roll available on electronic media, CD ROM, disk or tape.
- Document collections policies and procedures for more intensive management of delinquent tax accounts. Assist taxpayers to become current and reduce the number of delinquent taxpayers requiring focused efforts.
- Begin more intensive collection efforts on delinquent accounts with added focus of significantly reducing the number of accounts more than five years delinquent.
- Continue to refine delinquent collection processes with emphasis on reduction of interest, penalty and fee charges for taxpayers.
- Continue staff and supervisor training to improve departmental effectiveness, including two employees trained to use the Recall language for producing reports.
- Contact every property owner, or other person of interest, on property facing final foreclosure steps with the goal of minimizing the number of properties taken for non-payment of taxes.

**Fiscal Year 2004-05 Projected Accomplishments:**

- Complete the statutorial requirements of the Tax Collector's office.
- Completely review documentation of all departmental processes, both manual and electronic.
- Continue staff and supervisor training to improve departmental effectiveness, including one more staff person trained to use the Recall Program for producing reports from the tax collection database.
- Utilize effective delinquent collection processes to reduce delinquent interest, penalties and fees for taxpayers. 5% decrease in delinquent interest, penalties and fees.
- Reduce number of delinquent personal property tax accounts (those 4 or more years delinquent) by at least 10% (manufactured structures and business personal property).
- Utilize US PO electronic certified mail program to save postage and staff costs.
- Make on-line payment of tax through the Internet available for taxpayers. (See Treasury Division)
- Work with Tax Collectors Association to improve the effectiveness of statewide property tax collection, with emphasis on collection issues related to leased real property and personal property.
- Work with Tax Collectors and Treasurers State-wide associations to make changes in laws needed to allow credit and debit card payment of property taxes available to tax payers.
- Work with Assessment and others to determine the appropriate amount of property tax information to make available on the Internet.

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

**DEPARTMENT**  
**County Treasurer**

**PROGRAM**  
**Mailroom**

**Description**

We will respectfully and effectively administer a mail-processing center for Josephine County always choosing the action that best benefits the county departments.

The Mailroom Division receives and sends regular mail, certified mail, parcels, and Express company packages for all Josephine County Departments. We provide copy service and County central supply for department copiers. Also provide minimal office supplies and answer the county information phone line.

**Objectives**

- Assisting the general public with requests, complaints and information via the county information phone line.
- Provide support for the county departments.
- Efficient management of incoming/outgoing mail.
- Provide cost effective copy service to county departments.
- Provide supplies for county copy machines.

<b><u>Service Levels</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Daily incoming mail	N/A	N/A	244 hrs	260 hrs
Outgoing mail (pieces)	N/A	N/A	140,000	141,000
Number of copies processed	N/A	N/A	281,405	283,000
Packages shipped	N/A	N/A	134	150
Information phone calls	N/A	N/A	240	250
Billing departments usage	N/A	N/A	24 hrs	20 hrs
Number of departments serviced	N/A	N/A	32	32

<b><u>Efficiency Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
FTE – Staff (Excluding EO)	N/A	N/A	.75	.45

<b><u>Effectiveness Measures</u></b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>	<b><u>Budgeted</u></b>
Documented Complaints	N/A	N/A	<4	<2
Accuracy of mail process	N/A	N/A	95%	97%
Copy service	N/A	N/A	99%	99%
Express packages processed	N/A	N/A	99%	99%
Information phone calls received	N/A	N/A	100%	100%
Stock copier supplies	N/A	N/A	98%	99%
Timely billing to depts.	N/A	N/A	90%	95%

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

**DEPARTMENT**  
**County Treasurer**

**PROGRAM**  
**Mailroom**

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**Program Accomplishments and Goals**

**Fiscal Year 2002-03 Accomplishments:**

- N/A – Budgeted through Board of County Commissioners.

**Fiscal Year 2003-04 Expected Accomplishments:**

- Complete 60% of the documentation of all departmental processes, both manual and electronic.
- Cross train two treasury staff to cover leave time.
- Complete training on the Neopost Mail system.
- Incoming mail in department boxes before lunch break.
- Pick-up outgoing mail daily from outlying departments.
- Deliver mail to post office daily.
- 24-hour service for copies.
- Packages shipped out the same day received from departments.
- Accurate billing to county departments.
- Provide courteous service on the county information line.

**Fiscal Year 2004-05 Projected Accomplishments:**

- Complete 100% of the documentation of all departmental processes, both manual and electronic.
- Complete the training of two treasury staff to cover leave time.
- Incoming mail in department boxes before lunch break.
- Pick-up outgoing mail daily from outlying departments.
- Deliver mail to post office daily.
- 24-hour service for copies.
- Packages shipped out the same day received from departments.
- Accurate billing to county departments.
- Provide courteous service on the county information line.
- Provide courteous and efficient service to all county departments.