Josephine County

Budget Committee

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Budget 2014-15
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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 2014-15

- April 17: Budget Workshop - Budget Committee (3 to 5 p.m.)
- April 11, Friday: Completed Budgets to Finance
- April 21, Week of: BCC review with Finance and Individual Dept.
- May 8, 15, 22, Thursday: Budget Committee Meeting, 4 to 6pm (Others meetings may be added)
- June (TBA): Hold Budget Hearing and Adopt Budget & 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 professional manner.

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

The County Process – Budget Overview

Josephine County uses budgeting for outcomes model.

- Budgeting for Outcomes is:
  - A departure from the traditional budgeting model of using last year as a base, adding inflation, and then cutting the result to balance the budget.
  - A type of zero-based budgeting (programs versus historical).
  - A top-to-bottom review of everything from citizens' perspectives and priorities, rather than a department or government perspective.
  - A way of establishing program priorities and allocating resources when revenues are limited.
  - A better tool for elected officials to set the direction of the County and choose the services it will provide.
- Budgeting for Outcomes focuses on:
  - Setting the price of government
  - Setting the priorities of government
  - Setting the price of each priority
  - The "keeps", not the cuts.

- Budgeting for Outcomes asks Four Basic Questions:
  - How much revenue will we have: What price of government will we charge the citizens?
  - What outcomes (results) matter most to our citizens?
  - How much should we spend to achieve each outcome?
  - How can we "best" deliver each outcome that citizens expect?
- Budgeting for Outcomes – County Level:
  - Josephine County looks at programs provided by each department and the level to which each should be funded, rather than looking at expenditure categories and line items as in the past.
  - If funding is reduced or lost, priorities will help the County determine how best to adjust service levels and choose which programs to keep.

Budget Overview

- Funds grouped by CAFR Designation
  - <u>Operational funds</u>
    - General Fund – (Assessor, Treasurer, Clerk, Surveyor, Planning, Forestry)
    - Public Safety Fund – (Sheriff, District Attorney, Juvenile Justice)
    - Public Works Fund
  - <u>Reserve funds</u>
    - Property (land and buildings)
    - Equipment (capital)
    - Roads & Bridges (PW)
  - <u>Special Revenue funds</u>
    - Fairgrounds
    - Parks
    - Building Safety
    - Multiple
- Fund Structure
  - Revenues, transfers, & ISF Indirect charges at Fund level vs. Dept level
  - Expenditures (example)
    - Fund — ex: Public Safety
    - Office/Division — ex: Office of Sheriff
    - Program — ex: Adult Jail
    - GL Code — ex: Operating Supplies

- 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
- Communications
- Finance
- GIS
- Human Resources
- Information Technology
- Legal
- Property Management

Internal Vendors

- Building Operations & Maintenance
- County Fleet
- Insurance

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 .6032 cents/sq. ft.):
  - Utilities
  - Repairs & Maintenance
  - Custodial
  - Landscaping
  - Depreciation
- 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 for FY 2014-15
  - 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
    - Based on current payroll (March 2014)
    - 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 2014-15 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 million dollars.
- No Levy Budget.
- Public Safety Fund budgets and FTE requirements should not exceed projections for FY 14-15. Dollar limits will be provided to departments based on FY 13-14 percentage allocation.

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.

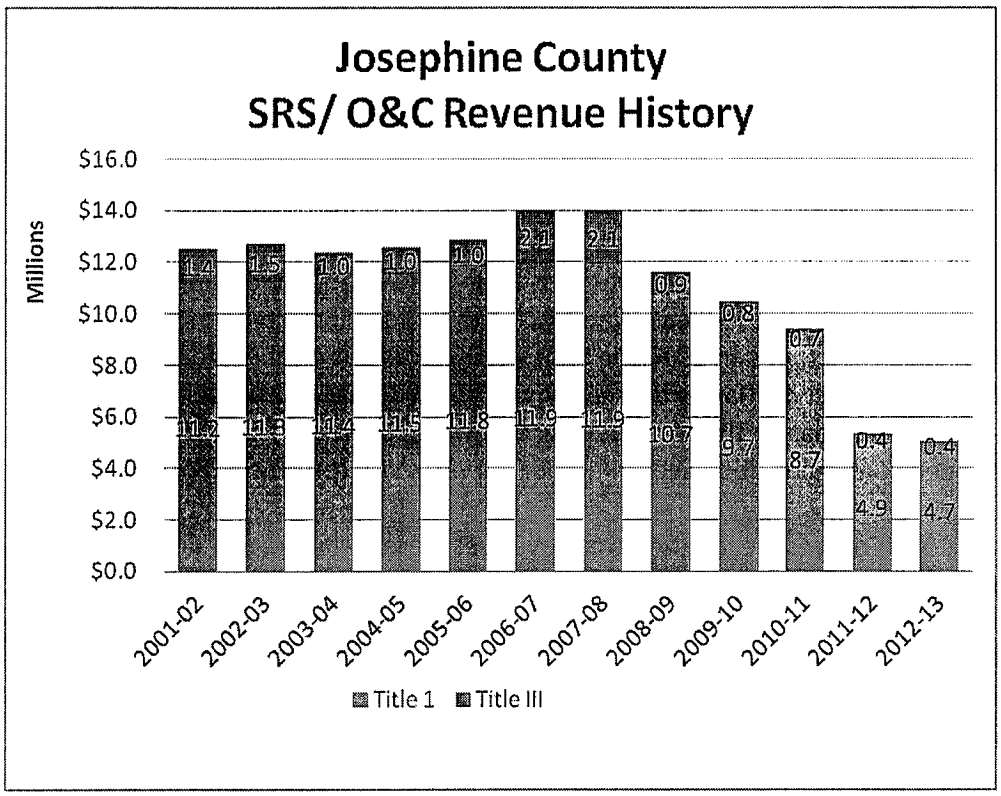
Then on October 3, 2008, Congress passed the Emergency Economic Stabilization Act and the President signed the four-year continuation and phase-out of the payments. This had a four year payment reduction with the final year being 40% of the original payments.

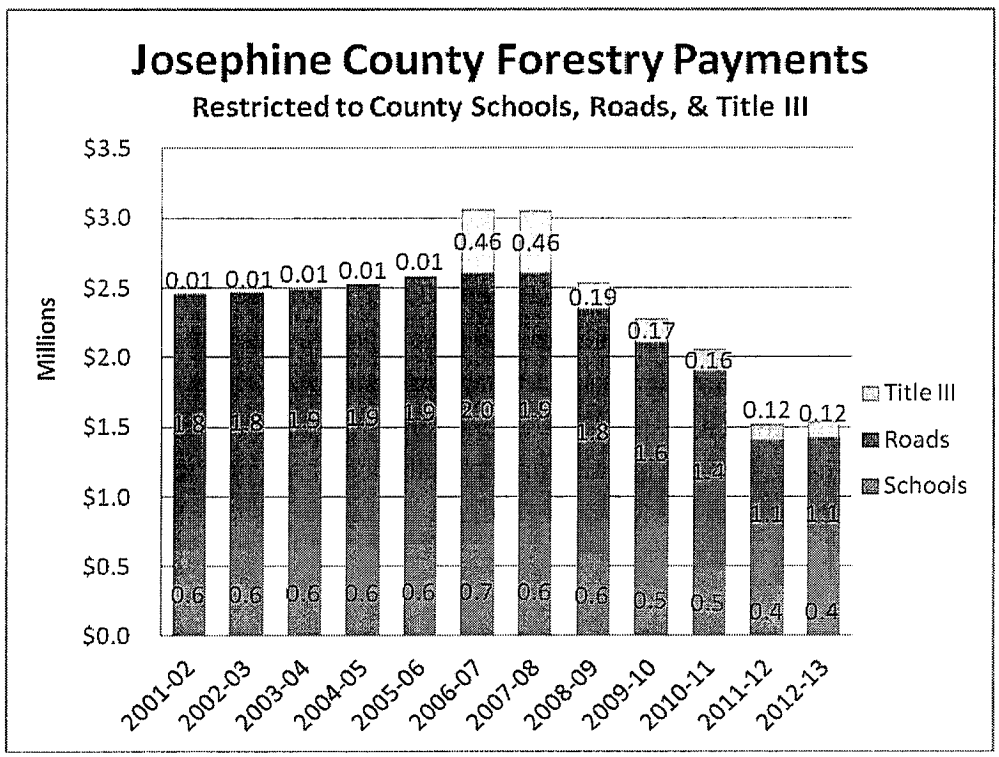
Recently, the Transportation Act of 2012, signed by President Obama, has included a one-time payment to counties but only a percent of the final 40% payment will be paid out. This extension amounted to roughly $4.7 million for Josephine County in discretionary funds that the county budgeted for public safety.

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

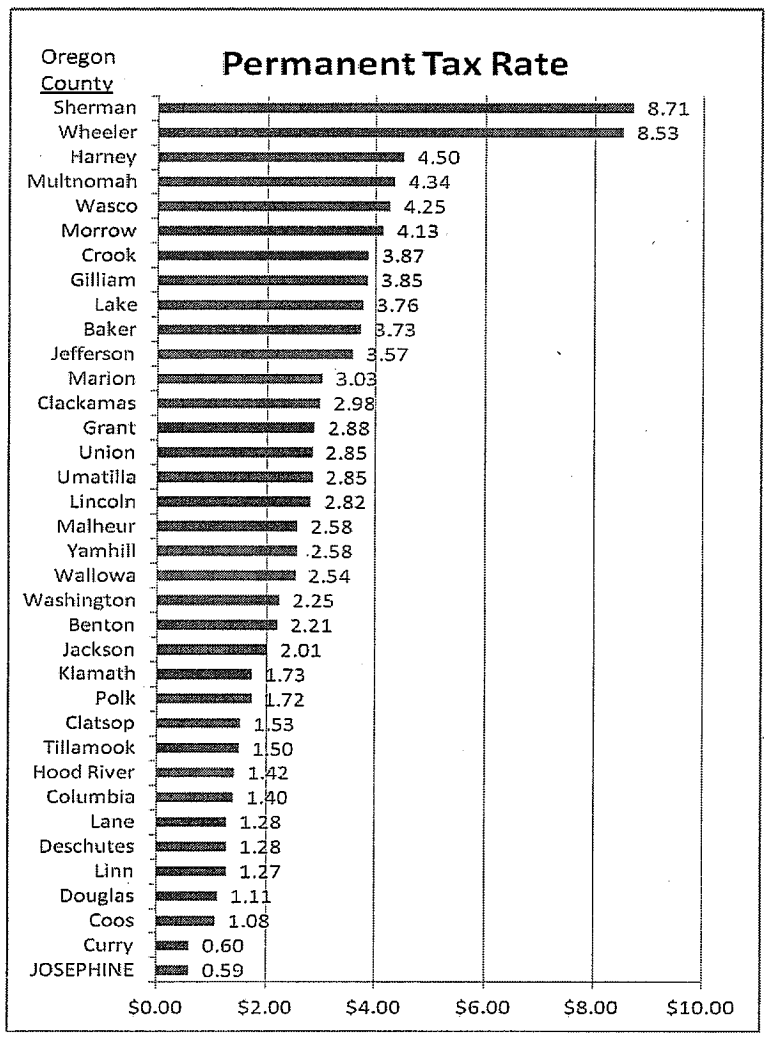




Local Property Tax Revenue Limitations

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 per $1,000 of real market value for general government services, and $5 dollars per $1,000 of real market value 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 was $6.26 million for 2012 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 close to $65 million and in 2014-15 at $47.5 million. Illustrating the County receives most its revenues from other sources to operate its programs.

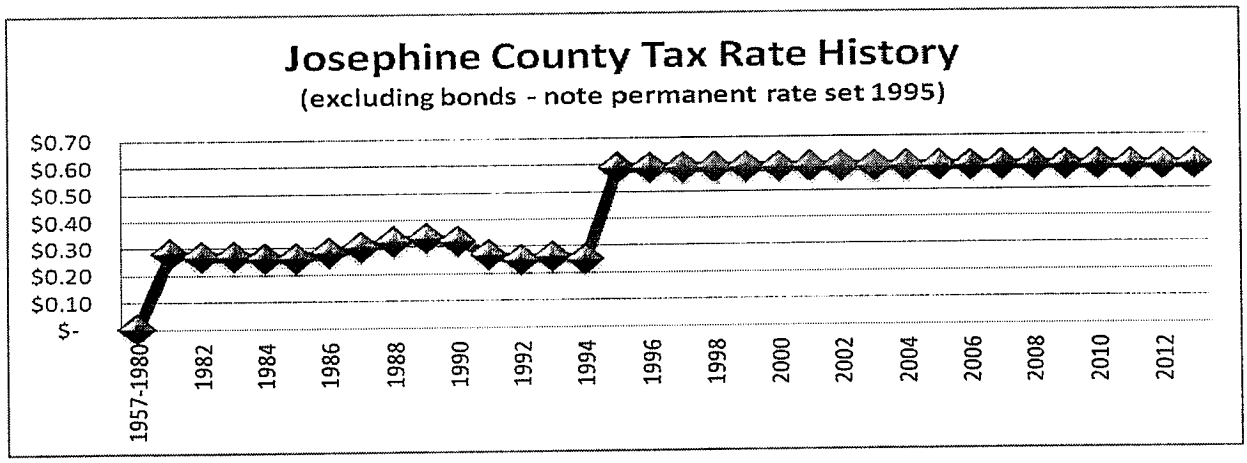


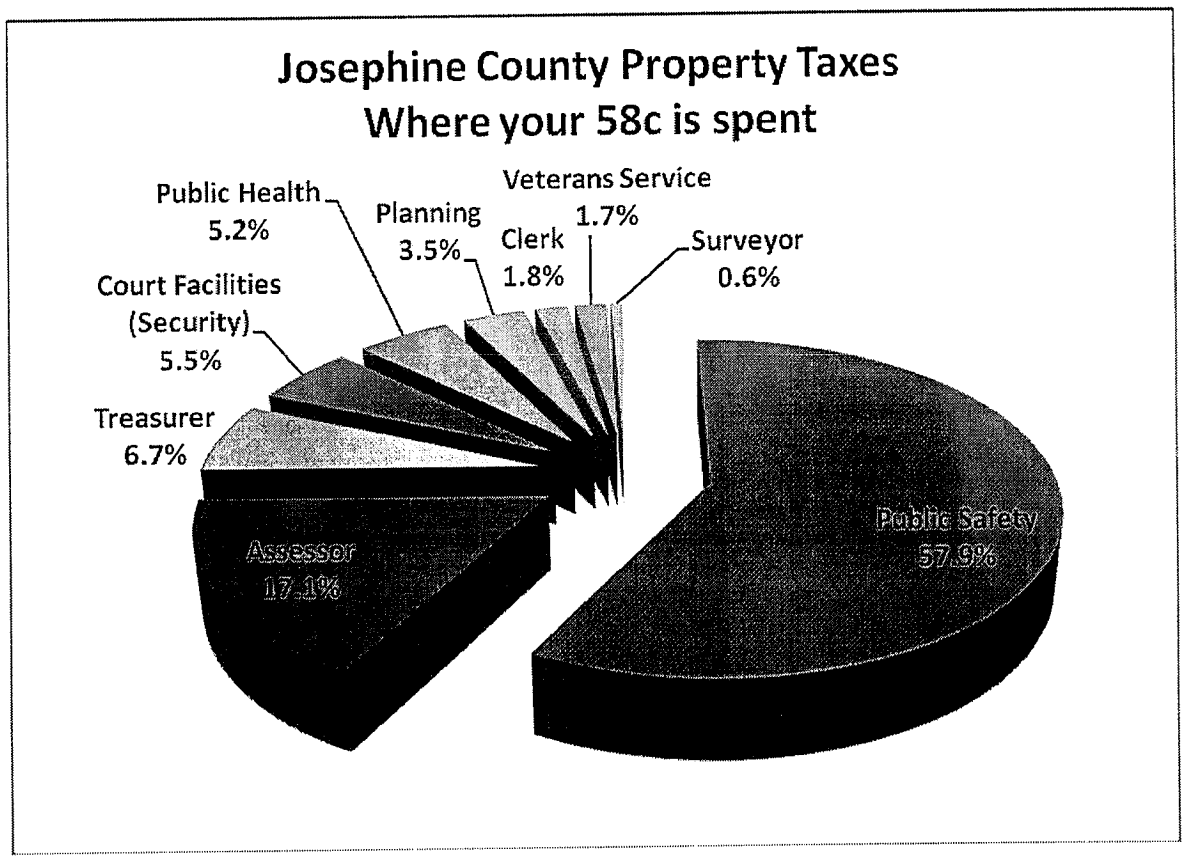
Permanent Rates Analysis

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 (minus highest 2) is $2.47

Comparable Counties to Josephine based on 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





- 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 $4.4 million and tax revenue net $3.7 million, requiring the above data to be a percentage to show the closest representation of the expenditures.
- These figures are based on the Josephine County's 2013-14 Adopted Budget.

JOSEPHINE COUNTY PUBLIC SAFETY/LIBRARY ELECTION HISTORY

Year	Cost per $1,000	Intent	Result
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, 5% under votes
Nov-06	$0.55	17-16 Josephine County Library District	43% YES, 57% NO
May-07	$2.49	17-19 Criminal Justice Levy	38% YES, 62% NO
Nov-08	$0.99	17-25 Law Enforcement District #1, (jail, court, emergency planning, search & rescue, mandated srvc)	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	43% YES, 57% NO
May-13	$1.48	17-49 Law Enforcement Levy	49% YES, 51% NO

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 revenues
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 county staff of 165.97 FTE 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)
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
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
3 carryovered to 11-12 budget year
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 county staff of 21.35 FTE positions
4 County settled with AFSCME to not reinstate Mental Health and sustain programs at non profit agencies in community
5 Centralized services 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 carryover for 2013-14 budget year
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 county staff of 118.85 FTE positions 89.18 FTE of this loss can be attributed to the Public Safety Departments
5 Reduced tranfer 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
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 county staff of 11.19 FTE 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.
6 And successfully reorganized the Emergency Management program.
7 The County no longer operates horse racing, CCF, CASA programs resulting in savings.
8 Centralized services maintained the same rate as prior year to keep department costs low.

Financial Summaries

JOSEPHINE COUNTY
SUMMARY OF BUDGETS
2012-13, 2013-14, and 2014-15

	2012-13			2013-14			2014-15		
	Full Time Equivalents (FTE)	Adopted Budget incl. Suppl.	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Proposed Budget	Budgeted Expenditures (1)
Major Operating Funds:									
10 General Fund (3)	41.73	$ 10,341,000	$ 4,514,000	40.97	$ 10,567,000	$ 4,454,400	43.57	$ 11,546,000	$ 4,628,600
11 Public Works Fund	51.25	10,214,100	5,539,800	51.65	11,365,000	5,980,000	47.65	11,155,000	5,265,500
12 Public Safety Fund	65.50	12,973,100	8,084,300	63.55	9,758,000	8,306,500	67.32	10,949,000	9,141,500
13 Adult Corrections Fund	27.00	3,645,900	3,152,200	24.00	3,594,000	2,996,900	27.00	4,584,000	3,467,500
14 Public Health Fund	23.43	2,642,900	2,389,100	22.30	2,473,000	2,225,400	22.86	2,472,000	2,226,800
15 Mental Health Fund	2.45	5,022,000	4,888,700	2.00	4,759,000	4,419,500	1.00	5,277,000	5,009,500
Special Revenue Funds:									
16 Grant Projects Fund (3)	-	3,413,300	970,200	-	2,277,000	470,000	-	2,712,000	1,456,000
20 Building and Safety Fund	5.50	1,799,700	578,700	4.50	1,596,000	538,000	5.50	1,493,000	600,300
21 Commission for Children & Families Fund	1.55	385,700	367,200	-	15,000	13,600	-	182,000	180,400
21 Court Security Fund (3)	-	83,600	55,000	-	88,000	68,000	-	75,000	65,000
23 Fairgrounds Fund	2.80	1,128,500	1,063,400	2.30	626,000	551,100	2.55	695,000	590,300
24 Parks Fund	6.00	965,000	872,900	6.20	1,106,000	951,400	6.80	1,120,000	961,800
25 Transit Fund	14.83	1,334,700	1,045,200	15.00	1,382,000	1,155,000	16.00	4,568,000	3,307,000
30 County Clerk Records Fund	-	96,500	80,000	-	72,000	65,400	-	69,000	31,000
31 DA Forfeiture Fund	-	227,500	-	-	128,000	-	-	133,000	133,000
32 DA Special Programs Fund	0.25	210,300	51,700	0.25	220,000	58,000	0.28	162,000	59,600
33 Juvenile Justice Special Programs Fund	2.75	214,200	190,400	1.50	163,000	149,900	1.60	175,000	160,700
34 Public Land Corner Preservation Fund	2.13	161,800	138,000	1.86	157,000	141,600	1.68	159,000	129,800
35 Public Works Special Programs Fund	-	180,900	101,500	-	165,000	91,400	-	131,000	98,000
Enterprise Funds:									
50 Jail Commissary Fund	-	100,000	60,000	-	116,000	40,000	-	228,000	35,000
51 Airports Fund	2.50	2,113,500	1,844,300	2.50	1,631,000	1,391,100	2.50	2,644,000	2,416,000
Internal Service and Internal Vendor Funds:									
40 Internal Services Fund	28.60	3,368,100	3,111,200	27.50	3,704,000	3,592,800	27.50	3,861,000	3,124,500
41 County Buildings and Fleet Fund	16.65	3,149,300	2,531,300	17.65	3,225,000	2,675,300	18.65	3,275,000	2,637,400
42 Insurance Reserve Fund	-	1,030,000	986,000	-	883,000	841,000	-	907,000	852,000
43 Payroll Liability Reserve Fund	-	335,600	325,600	-	320,000	310,000	-	541,000	540,000
Capital Project and Capital Reserve Funds:									
45 County Bridge Construction Fund	-	500,000	500,000	-	200,000	200,000	-	750,000	750,000
46 Roads and Bridges Reserve Fund	-	1,079,500	826,500	-	1,882,000	1,761,500	-	3,956,000	1,482,000
47 Property Reserve Fund	-	3,060,600	1,496,600	-	1,556,000	841,000	-	3,764,000	2,835,000
48 Equipment Reserve Fund	-	1,311,000	883,900	-	1,039,000	602,400	-	1,584,000	1,367,000
Debt Service Funds:									
60 Adult Jail Facility Debt Service Fund	-	1,049,000	1,049,000	-	1,051,000	1,051,000	-	1,100,000	1,049,000
61 PERS Bond Debt Service Fund	-	1,166,000	1,166,000	-	1,129,000	1,129,000	-	1,791,000	1,178,000
Trust Funds:									
71 County School Trust Fund	-	354,800	354,800	-	26,000	26,000	-	351,000	351,000
72 Human Service Programs Trust Fund	-	89,800	89,800	-	92,000	92,000	-	146,000	98,700
74 Library Programs Trust Fund	-	269,200	226,600	-	277,000	234,900	-	615,000	209,500
75 PEG Access Fund	-	39,100	39,100	-	25,000	23,900	-	24,000	24,000
76 Sheriff Forfeiture Fund	-	160,100	60,100	-	128,000	-	-	47,000	1,000
77 Sheriff Programs Trust Fund	-	122,600	122,600	-	85,000	34,400	-	74,000	74,000
- 911 Excise Tax Fund	-	250,000	250,000	-	-	-	-	-	-
Total Appropriation	294.92	$ 74,588,900	$ 50,005,700	283.73	$ 67,880,000	$ 47,482,400	292.46	$ 83,315,000	$ 56,536,400
Unappropriated Ending Fund Balances:									
60 Adult Jail Facility Debt Service Fund	-	48,000	-	-	44,000	-	-	51,000	-
61 PERS Bond Debt Service Fund	-	57,100	-	-	481,000	-	-	613,000	-
71 County School Trust Fund	-	500	-	-	-	-	-	-	-
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	-	472,300	-	-	895,700	-	-	1,027,700	-
Total Budget	294.92	$ 75,061,200	$ 50,005,700	283.73	$ 68,775,700	$ 47,482,400	292.46	$ 84,342,700	$ 56,536,400

(2) without Fill-In FTE & Partial year FTE — not including pending supplemental

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.
(2) Adopted Budget 2012-13 officially had 294.74 FTE, supplemental added 7.18 FTE, removed fill in/temp fte per contracts of 7 FTE, total 294.92 FTE
(3) Veterans Office budget (within Grant Fund) and Court Security BOM costs moved to General Fund 2013-14. 2012-13 shows this change also for better comparison.

JOSEPHINE COUNTY
SUMMARY COMPARISON OF BUDGETS
2013-14 and 2014-15

	2013-14			2014-15			COMPARISON 2013-14 TO 2014-15 BUDGET					
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Proposed Budget	Budgeted Expenditures (1)	% Loss	Comparison Appropriation Budget	% Loss	Comparison Operating Expense (1)	Full Time Equiv. (FTE-Loss) + (-)
Major Operating Funds:											
10 General Fund	40.97	$ 10,567,000	$ 4,454,400	43.57	$ 11,546,000	$ 4,628,600	9%	$ 979,000	4%	$ 174,200	2.60
11 Public Works Fund	51.65	11,365,000	5,980,000	47.65	11,155,000	5,265,500	-2%	(210,000)	-12%	(714,500)	(4.00)
12 Public Safety Fund	63.55	9,758,000	8,306,500	67.32	10,949,000	9,141,500	12%	1,191,000	10%	835,000	3.77
13 Adult Corrections Fund	24.00	3,594,000	2,996,900	27.00	4,584,000	3,467,500	28%	990,000	16%	470,600	3.00
14 Public Health Fund	22.30	2,473,000	2,225,400	22.86	2,472,000	2,226,800	0%	(1,000)	0%	1,400	0.56
15 Mental Health Fund	2.00	4,759,000	4,419,500	1.00	5,277,000	5,009,500	11%	518,000	13%	590,000	(1.00)
											-
Special Revenue Funds:											-
16 Grant Projects Fund	-	2,277,000	470,000	-	2,712,000	1,456,000	19%	435,000	210%	986,000	-
20 Building and Safety Fund	4.50	1,596,000	538,000	5.50	1,493,000	600,300	-6%	(103,000)	12%	62,300	1.00
21 Commission for Children & Families Fund	-	15,000	13,600	-	182,000	180,400	1113%	167,000		166,800	-
21 Court Security Fund	-	88,000	68,000	-	75,000	65,000	-15%	(13,000)	-4%	(3,000)	-
23 Fairgrounds Fund	2.30	626,000	551,100	2.55	695,000	590,300	11%	69,000	7%	39,200	0.25
24 Parks Fund	6.20	1,106,000	951,400	6.80	1,120,000	961,800	1%	14,000	1%	10,400	0.60
25 Transit Fund	15.00	1,382,000	1,155,000	16.00	4,568,000	3,307,000	231%	3,186,000	186%	2,152,000	1.00
30 County Clerk Records Fund	-	72,000	65,400	-	69,000	31,000	-4%	(3,000)	-53%	(34,400)	-
31 DA Forfeiture Fund	-	128,000	-	-	133,000	133,000	4%	5,000		133,000	-
32 DA Special Programs Fund	0.25	220,000	58,000	0.28	162,000	59,600	-26%	(58,000)	3%	1,600	0.03
33 Juvenile Justice Special Programs Fund	1.50	163,000	149,900	1.60	175,000	160,700	7%	12,000	7%	10,800	0.10
34 Public Land Corner Preservation Fund	1.86	157,000	141,600	1.68	159,000	129,800	1%	2,000	-8%	(11,800)	(0.18)
35 Public Works Special Programs Fund	-	165,000	91,400	-	131,000	98,000	-21%	(34,000)	7%	6,600	-
											-
Enterprise Funds:											-
50 Jail Commissary Fund	-	116,000	40,000	-	228,000	35,000	97%	112,000	-13%	(5,000)	-
51 Airports Fund	2.50	1,631,000	1,391,100	2.50	2,644,000	2,416,000	62%	1,013,000	74%	1,024,900	-
											-
Internal Service and Internal Vendor Funds:											-
40 Internal Services Fund	27.50	3,704,000	3,592,800	27.50	3,861,000	3,124,500	4%	157,000	-13%	(468,300)	-
41 County Buildings and Fleet Fund	17.65	3,225,000	2,675,300	18.65	3,275,000	2,637,400	2%	50,000	-1%	(37,900)	1.00
42 Insurance Reserve Fund	-	883,000	841,000	-	907,000	852,000	3%	24,000	1%	11,000	-
43 Payroll Liability Reserve Fund	-	320,000	310,000	-	541,000	540,000	69%	221,000	74%	230,000	-
											-
Capital Project and Capital Reserve Funds:											-
45 County Bridge Construction Fund	-	200,000	200,000	-	750,000	750,000	275%	550,000	275%	550,000	-
46 Roads and Bridges Reserve Fund	-	1,882,000	1,761,500	-	3,956,000	1,482,000	110%	2,074,000	-16%	(279,500)	-
47 Property Reserve Fund	-	1,556,000	841,000	-	3,764,000	2,835,000	142%	2,208,000	237%	1,994,000	-
48 Equipment Reserve Fund	-	1,039,000	602,400	-	1,584,000	1,367,000	52%	545,000	127%	764,600	-
											-
Debt Service Funds:											-
60 Adult Jail Facility Debt Service Fund	-	1,051,000	1,051,000	-	1,100,000	1,049,000	5%	49,000	0%	(2,000)	-
61 PERS Bond Debt Service Fund	-	1,129,000	1,129,000	-	1,791,000	1,178,000	59%	662,000	4%	49,000	-
											-
Trust Funds:											-
71 County School Trust Fund	-	26,000	26,000	-	351,000	351,000	1250%	325,000	1250%	325,000	-
72 Human Service Programs Trust Fund	-	92,000	92,000	-	146,000	98,700	59%	54,000	7%	6,700	-
74 Library Programs Trust Fund	-	277,000	234,900	-	615,000	209,500	122%	338,000	-11%	(25,400)	-
75 PEG Access Fund	-	25,000	23,900	-	24,000	24,000	-4%	(1,000)	0%	100	-
76 Sheriff Forfeiture Fund	-	128,000	-	-	47,000	1,000	-63%	(81,000)		1,000	-
77 Sheriff Programs Trust Fund	-	85,000	34,400	-	74,000	74,000	-13%	(11,000)	115%	39,600	-
Total Appropriation	283.73	$ 67,880,000	$ 47,482,400	292.46	$ 83,315,000	$ 56,536,400	23%	$ 15,435,000	19%	$ 9,054,000	8.73
											-
Unappropriated Ending Fund Balances:											-
60 Adult Jail Facility Debt Service Fund	-	44,000	-	-	51,000	-	16%	7,000			-
61 PERS Bond Debt Service Fund	-	481,000	-	-	613,000	-	27%	132,000			-
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	-	895,700	-	-	1,027,700	-	15%	132,000			-
Total Budget	283.73	$ 68,775,700	$ 47,482,400	292.46	$ 84,342,700	$ 56,536,400	23%	$ 15,567,000	19%	$ 9,054,000	8.73

not including pending supplemental

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

JOSEPHINE COUNTY
FIVE YEAR PROJECTION OF BUDGET
2014-15 through 2018-19

		Proposed Budget 2014-15	Projection 2015-16	2016-17	2017-18	2018-19
Major Operating Funds:						
10	General Fund (3)	$ 11,546,000	$ 11,346,000	$ 11,572,920	11,804,378	$ 12,040,466
11	Public Works Fund	11,155,000	10,655,000	10,868,100	11,085,462	11,307,171
12	Public Safety Fund	10,949,000	6,755,700	6,890,814	7,028,630	7,169,203
13	Adult Corrections Fund	4,584,000	4,584,000	4,675,680	4,769,194	4,864,577
14	Public Health Fund	2,472,000	2,472,000	2,521,440	2,571,869	2,623,306
15	Mental Health Fund	5,277,000	5,277,000	5,382,540	5,490,191	5,599,995
Special Revenue Funds:						
16	Grant Projects Fund (3)	2,712,000	1,712,000	1,212,000	1,236,240	1,260,965
20	Building and Safety Fund	1,493,000	1,493,000	1,522,860	1,553,317	1,584,384
21	Commission for Children & Families Fund	182,000	25,000	25,500	26,010	26,530
21	Court Security Fund (3)	75,000	75,000	76,500	78,030	79,591
23	Fairgrounds Fund	695,000	695,000	708,900	723,078	737,540
24	Parks Fund	1,120,000	1,120,000	1,142,400	1,165,248	1,188,553
25	Transit Fund	4,568,000	4,568,000	4,659,360	4,752,547	4,847,598
30	County Clerk Records Fund	69,000	69,000	70,380	71,788	73,223
31	DA Forfeiture Fund	133,000	133,000	135,660	138,373	141,141
32	DA Special Programs Fund	162,000	162,000	165,240	168,545	171,916
33	Juvenile Justice Special Programs Fund	175,000	175,000	178,500	182,070	185,711
34	Public Land Corner Preservation Fund	159,000	159,000	162,180	165,424	168,732
35	Public Works Special Programs Fund	131,000	131,000	133,620	136,292	139,018
Enterprise Funds:						
50	Jail Commissary Fund	228,000	228,000	232,560	237,211	241,955
51	Airports Fund	2,644,000	1,894,000	1,931,880	1,620,518	2,770,518
Internal Service and Internal Vendor Funds:						
40	Internal Services Fund	3,861,000	3,461,000	3,530,220	3,600,824	3,672,841
41	County Buildings and Fleet Fund	3,275,000	3,150,000	3,213,000	3,277,260	3,342,805
42	Insurance Reserve Fund	907,000	600,000	600,000	600,000	600,000
43	Payroll Liability Reserve Fund	541,000	541,000	541,000	541,000	541,000
Capital Project and Capital Reserve Funds:						
45	County Bridge Construction Fund	750,000	-	-	-	-
46	Roads and Bridges Reserve Fund	3,956,000	2,500,000	2,500,000	2,500,000	2,500,000
47	Property Reserve Fund	3,764,000	1,500,000	1,500,000	1,500,000	1,500,000
48	Equipment Reserve Fund	1,584,000	1,459,000	1,290,000	1,290,000	1,290,000
Debt Service Funds:						
60	Adult Jail Facility Debt Service Fund	1,100,000	1,177,400	1,231,800	1,289,200	1,347,400
61	PERS Bond Debt Service Fund	1,791,000	1,048,900	1,046,800	1,048,600	1,050,000
Trust Funds:						
71	County School Trust Fund	351,000	351,000	358,020	365,180	372,484
72	Human Service Programs Trust Fund	146,000	96,000	97,920	99,878	101,876
74	Library Programs Trust Fund	615,000	615,000	627,300	639,846	652,643
75	PEG Access Fund	24,000	24,000	24,480	24,970	25,469
76	Sheriff Forfeiture Fund	47,000	25,000	25,500	100,000	102,000
77	Sheriff Programs Trust Fund	74,000	50,000	51,000	52,020	53,060
	Total Appropriation	**$ 83,315,000**	**$ 70,327,000**	**$ 70,906,074**	**$ 71,933,193**	**$ 74,373,671**
Unappropriated Ending Fund Balances:						
60	Adult Jail Facility Debt Service Fund	51,000	51,000	51,000	51,000	51,000
61	PERS Bond Debt Service Fund	613,000	613,000	613,000	613,000	613,000
71	County School Trust Fund	-	-	-	-	-
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	1,027,700	1,078,700	1,078,700	1,078,700	1,078,700
	Total Budget	**$ 84,342,700**	**$ 71,405,700**	**$ 71,984,774**	**$ 73,011,893**	**$ 75,452,371**

Major assumptions used:

The projection for 2014-15 is reduced from 2013-14; 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.

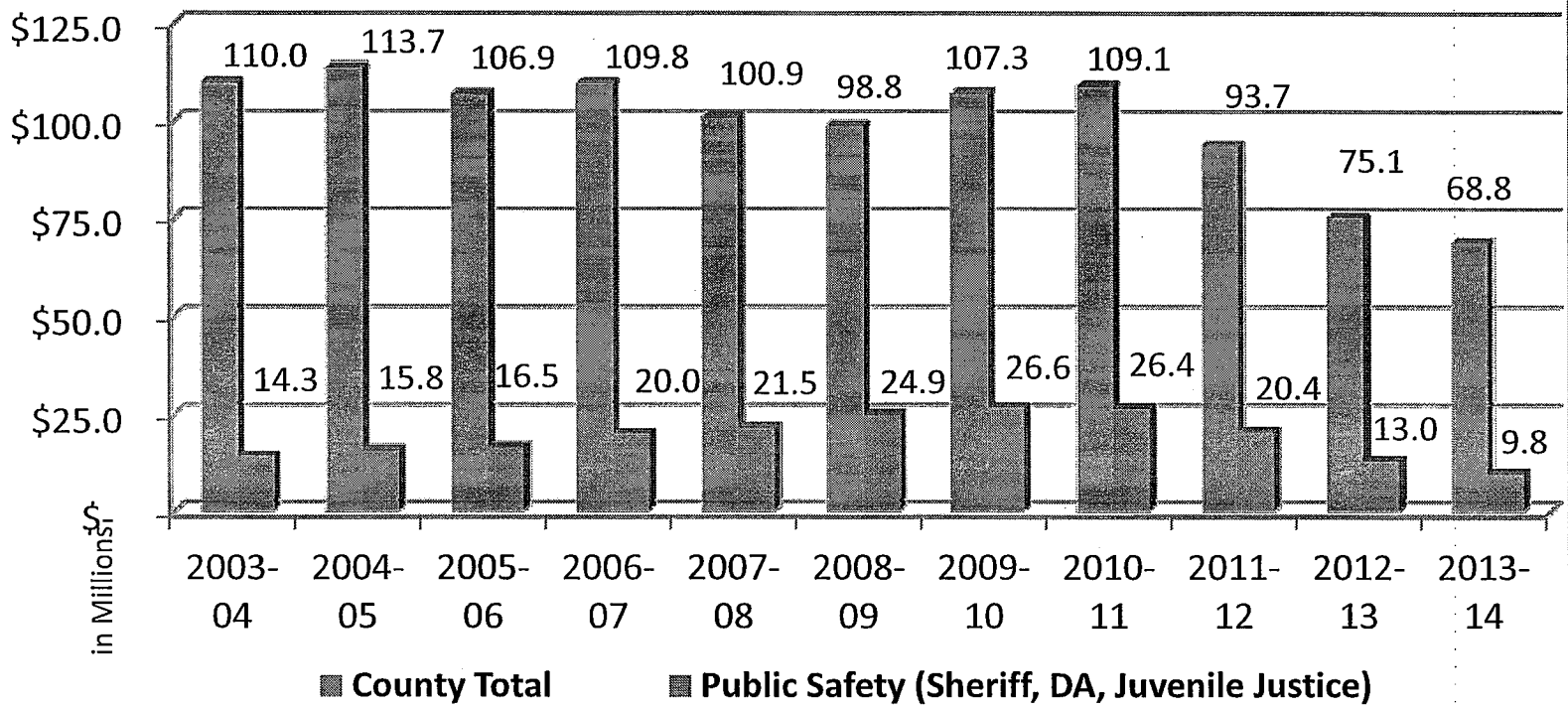
The projection for the following 3 years generally assumes a 2% inflation factor, adjusted for planned changes in capital projects, estimated changes in grant funding levels, and actual debt service obligations.

Unappropriated ending fund balances are projected to not change.

BUDGET HISTORY

JOSEPHINE COUNTY ADOPTED BUDGETS

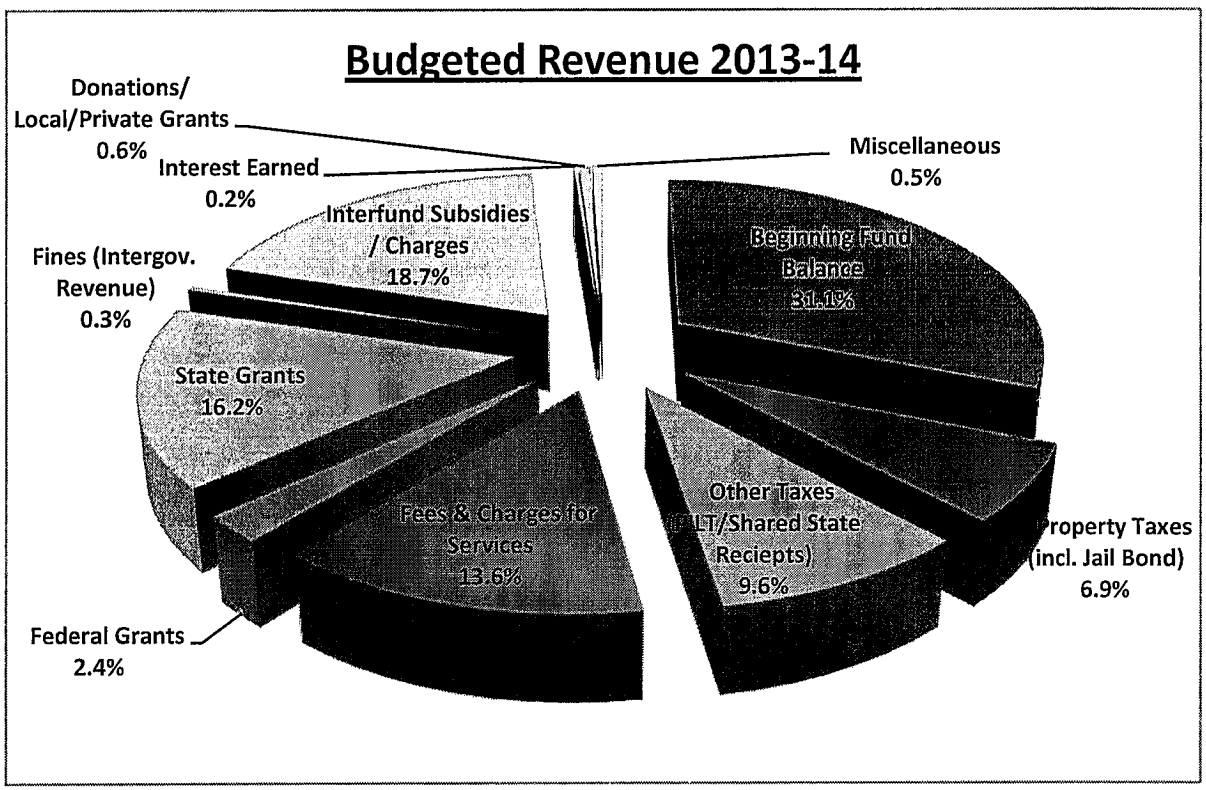
(including Supplemental Changes)



Josephine County 5 Year Summary of Revenues and Expenditures by Category

REVENUES	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budget 2012-13	Budget 2013-14
Beginning Fund Balance	40,556,602	35,792,723	32,500,671	19,960,800	21,395,300
Property Taxes (incl. Jail Bond)	4,826,025	4,824,572	4,807,749	4,697,800	4,730,800
Other Taxes (PILT/Shared State Reciepts)	4,783,576	5,569,629	6,127,906	6,774,000	6,575,000
Fees & Charges for Services	8,916,636	10,037,201	9,588,268	9,816,045	9,329,556
Federal Grants	14,202,580	13,349,931	9,580,474	7,709,400	1,653,200
State Grants	12,302,299	12,999,172	11,693,133	12,338,800	11,117,470
Fines (Intergov. Revenue)	405,725	410,290	358,119	239,000	213,600
Interfund Subsidies / Charges	13,571,761	14,786,334	15,455,369	12,771,500	12,899,700
Interest Earned	616,597	325,765	150,723	182,000	134,974
Donations/ Local/Private Grants	217,566	453,269	451,757	389,900	392,200
Miscellaneous	1,051,681	675,920	771,825	229,955	377,900
Bond Proceeds	0	0	5,140	0	0
Total REV	**101,451,047**	**99,224,805**	**91,491,135**	**75,109,200**	**68,819,700**

EXPENDITURES	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budget 2012-13	Budget 2013-14
Personnel Services	28,969,231	29,962,356	30,540,795	22,937,600	23,546,900
Materials and Services	20,404,540	20,253,601	20,100,704	19,851,300	17,219,100
Interfund Charges and Transfer	10,189,242	10,843,946	10,692,719	9,191,900	9,045,600
Capital Outlay	3,826,317	3,944,103	6,329,000	4,981,300	4,139,900
Debt Payments	2,094,968	2,138,612	2,304,612	2,235,500	2,240,000
Ending Fund Balance/ Contingency (unspent)	35,966,751	32,082,187	21,523,305	15,911,600	12,628,200
Total EXP	**101,451,047**	**99,224,805**	**91,491,135**	**75,109,200**	**68,819,700**



The following is a description of the sources of revenue for Josephine County.

***Beginning Fund Balance** - The Beginning Fund Balance represents prior year funds and cash carried forward into the current fiscal year. Fund Balances stay in the programs to be used for the same purposes the following year.

***Property Taxes** – The Josephine County permanent tax rate is $0.5867 per $1,000 of assessed value, as approved by voters in 1997 through measure 50. This accounts for nearly $3.7 million in revenue a year. Currently, the voter approved jail bond that built the county jail is assessed at roughly $0.17 cents per $1,000 until this debt is paid in 2017-18 fiscal year. This brings in roughly a $1 million dollars a year.

***Other Taxes** – This is mainly made up of State Shared Receipts like gas taxes, cigarette taxes, amusement devise taxes, OLCC fine reimbursement, beer & wine taxes. Additionally, PILT (Payment in Lieu of Taxes) from Department of the Interior for O&C railroad lands.

*** Fees & Charges for Services** – Many county departments collect fees. A few examples includes: Parks program for parking/camping fees, County Clerk for marriage licenses, Public Health for dog licenses, the Planning department for building permits, etc. Additionally, the County receives revenue for providing services to the general public like copies, rentals of county facilities, etc.

***Federal & State Grants** – The County receives grants for specific purposes. Like WIC for pregnant and young child nutrition, Transit for Elderly & Disabled persons transportation, etc.

***Fines** – This revenue is considered intergovernmental revenue like shared receipts. The County receives fine revenue from state courts when applicable like the District Attorney's office for contempt fines, Sheriff Patrol for tickets, etc.

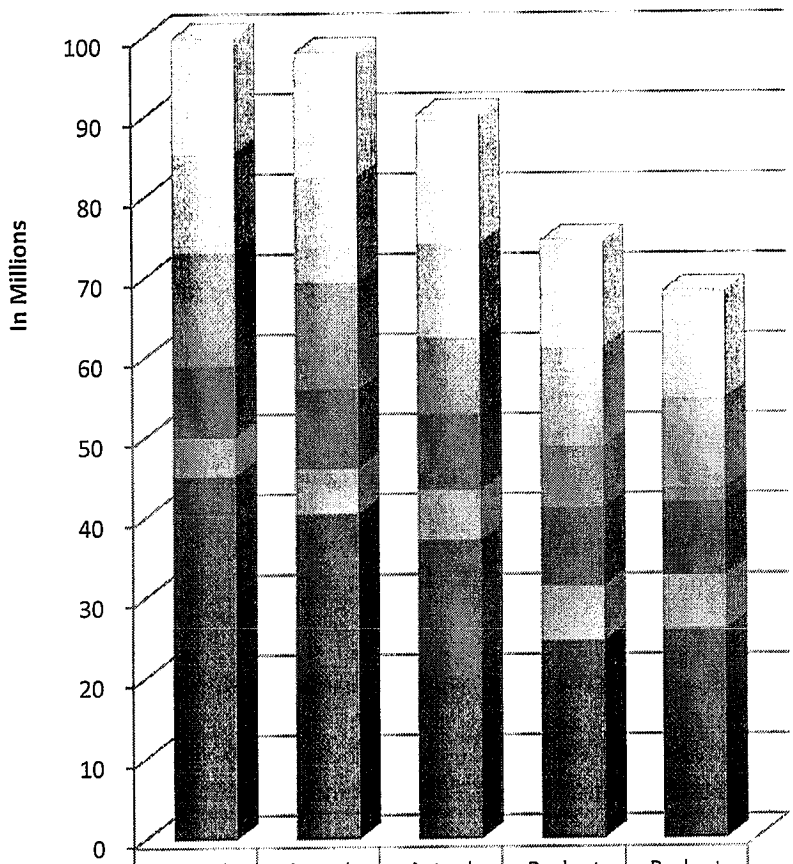
***Interfund Subsidies / Internal Charges** – This revenue is used mostly for internal transfers that occur between funds and internal charges for services provided to other departments within the county.

***Interest** – The county Treasurer is responsible for investment of monies for all of Josephine County funds and this category reflects the interest derived from those investments.

***Donations / Local & Private Grants** – These revenues are given to the county by local and private entities.

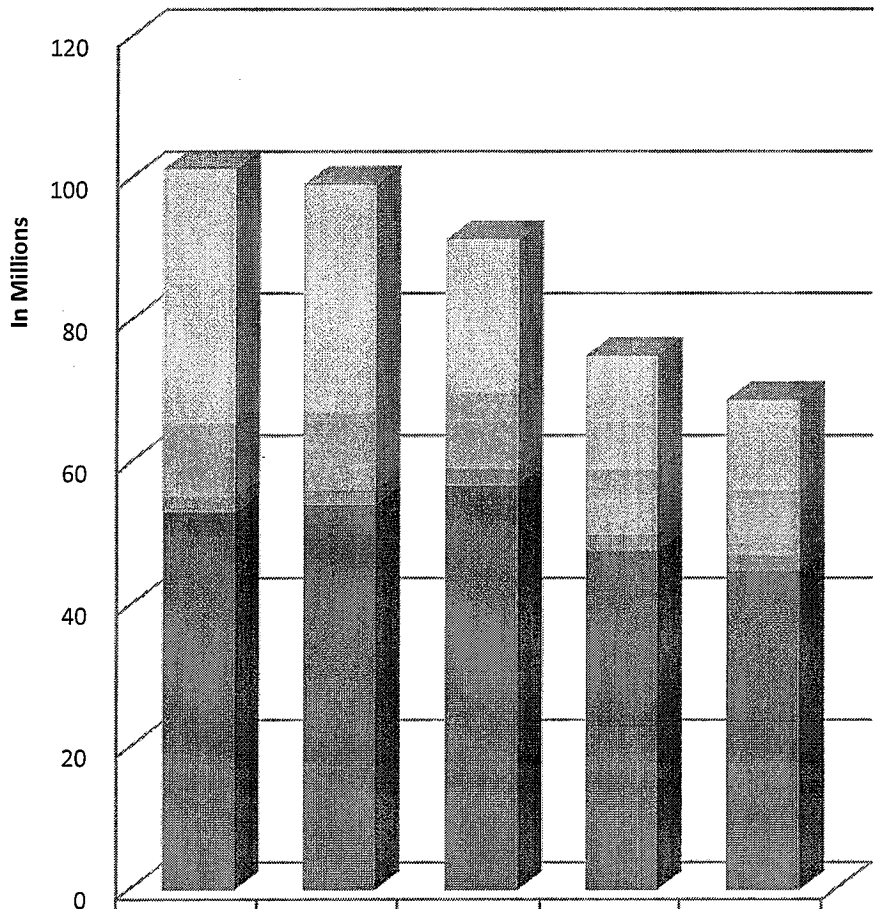
***Miscellaneous** – This accounts for revenues that do not fit under any other classification above.

Josephine County 5 Year Summary of Revenues by Category



	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budget 2012-13	Budget 2013-14
Bond Proceeds	0	0	5,140	0	0
Donations/ Local/Private Grants	217,566	453,269	451,757	389,900	392,200
Interest Earned	616,597	325,765	150,723	182,000	134,974
Interfund Subsidies / Charges	13,571,761	14,786,334	15,455,369	12,771,500	12,899,700
State Grants	12,302,299	12,999,172	11,693,133	12,338,800	11,117,470
Federal Grants	14,202,580	13,349,931	9,580,474	7,709,400	1,653,200
Fees & Charges for Services	8,916,636	10,037,201	9,588,268	9,816,045	9,329,556
Other Taxes (PILT/Shared State Reciepts)	4,783,576	5,569,629	6,127,906	6,774,000	6,575,000
Property Taxes (incl. Jail Bond)	4,826,025	4,824,572	4,807,749	4,697,800	4,730,800
Beginning Fund Balance	40,556,602	35,792,723	32,500,671	19,960,800	21,395,300

Josephine County 5 Year Summary of Expenditures by Category



	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budget 2012-13	Budget 2013-14
Ending Fund Balance/ Contingency (unspent)	35,966,751	32,082,187	21,523,305	15,911,600	12,628,200
Interfund Charges and Transfer	10,189,242	10,843,946	10,692,719	9,191,900	9,045,600
Debt Payments	2,094,968	2,138,612	2,304,612	2,235,500	2,240,000
Capital Outlay	3,826,317	3,944,103	6,329,000	4,981,300	4,139,900
Materials and Services	20,404,540	20,253,601	20,100,704	19,851,300	17,219,100
Personnel Services	28,969,231	29,962,356	30,540,795	22,937,600	23,546,900

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