

Josephine County Budget in Brief Handbook

Adopted Budget
FY 2010-11



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**JOSEPHINE COUNTY
BUDGET IN BRIEF
ADOPTED BUDGET FY 2010-11**

The purpose of this report is to provide a summary of Josephine County's budget in a format that is easy to read and understand. It is a "big picture" overview of the budget intended to show where the County's money comes from and how it is spent. A detailed version of the budget, broken down by fund, department, program and line item is available on the County's website, www.co.josephine.or.us.

The budget process is designed under Oregon Budget Law to encourage involvement by citizens. A proposed budget is submitted to a Budget Committee, which deliberates the budget and takes public comment at a series of meetings in April and May. In mid June, the Board of County Commissioners also conducts a public hearing on the budget in advance of adoption. Citizens are encouraged to participate.

This budget presentation is in two parts. The first part, "**All Funds Combined**" presents budget information for all of the County's 38 funds combined together. This presentation is useful for gaining a general understanding of all the types of services the County provides to its citizens, how much they cost and where the money comes from.

However, almost two-thirds of the County's revenue sources contain restrictions on how the money is to be spent. The restrictions typically come from state statutes or grant requirements. The second part of the presentation, "**General Fund and Public Safety Fund**," contains the two funds where the County Commissioners have far more discretion on how available funds will be allocated.

A general description of the services provided by the County is on the back page.

Highlights of 2010-11 Budget:

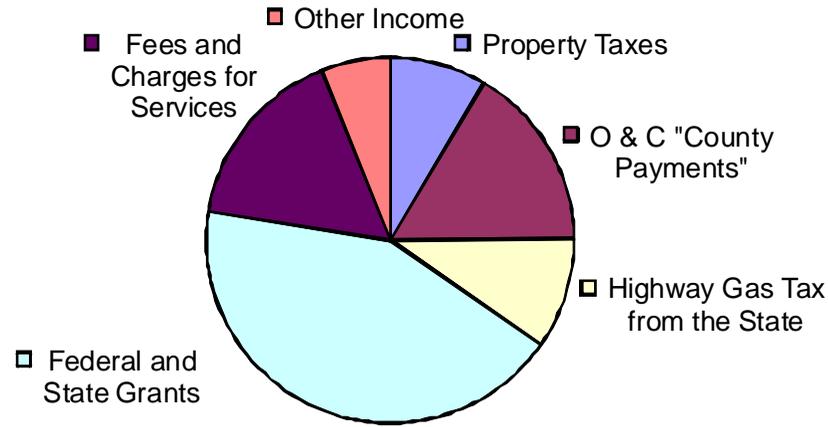
- The budget follows the Budgeting for Outcomes model, which focuses on programs and service levels. With the exception of Public Safety, most departments remain at the reduced Service Level 1, due to funding constraints.
- In 2008-09, the County received the first of four annual payments under the SRS 2008 bailout monies, which replace federal timber payments, also known as "O&C" or "County Payments". This money is used for funding Public Safety, and will be spent through 2011-12 according to a 3 year Public Safety Plan adopted in January 2009. New funding will be required for 2012-13 and beyond in order to maintain Public Safety at the current level of service.
- In 2010-11, the County will reinstate the majority of the mental health programs that were outsourced in 2006. This budget includes estimated grant revenues and expenditures associated with this change.

Budget Challenges:

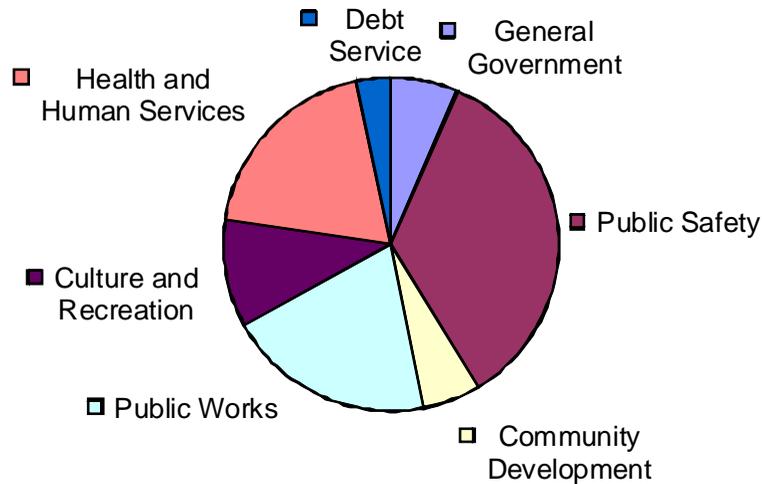
- Stable long term funding needs to be determined and put in place in time for use in the 2012-13 fiscal year when the SRS 2008 bailout funding is scheduled to end.
- Rising population, increased public demand for services and inflationary pressures are causing operating costs to rise faster than revenues. This situation makes it increasingly difficult to maintain service at levels provided in the past.
- Statewide constitutional property tax limitations of Ballot Measures 5 and 47/50 limits property tax increases to 3% annually, which prevents the property tax base from keeping up with population growth.
- The economy has caused the State of Oregon to reduce state funding support for many programs, making it more difficult to maintain current service levels.
- Departments that once received some support from the General Fund must now be self-sustaining using revenue sources they generate, such as fees, grants and state contracts. This has been particularly difficult for Public Health, Parks, Transit and Fairgrounds.

**Josephine County
2010-11 Adopted Budget
All Funds Combined**

Revenues from Outside Sources - \$53,251,480



Operating Expenditures by Service Area - \$63,876,634



**Josephine County
2010-11 and 2009-10 Budgets
All Funds Combined**

Resources:

	2010-11 Adopted		2009-10 Adopted	
	Budget	Percent	Budget	Percent
Property Taxes	\$ 4,540,400	8.5%	\$ 4,442,000	8.8%
O & C "County Payments"	8,702,000	16.3%	9,655,000	19.2%
Highway Gas Tax from the State	5,220,000	9.8%	4,189,000	8.3%
Federal and State Grants	22,833,950	42.9%	19,382,700	38.5%
Fees and Charges for Services	8,733,000	16.4%	9,100,000	18.1%
Other Income	3,222,130	6.1%	3,534,500	7.0%
Revenues from outside sources	\$ 53,251,480	100.0%	\$ 50,303,200	100.0%
Internal Charges for Service	5,930,000		5,383,200	
Interfund Transfers (In)	11,799,300		10,967,400	
Beginning Fund Balances	37,380,560		40,599,450	
Total Budget	\$ 108,361,340		\$ 107,253,250	

Requirements:

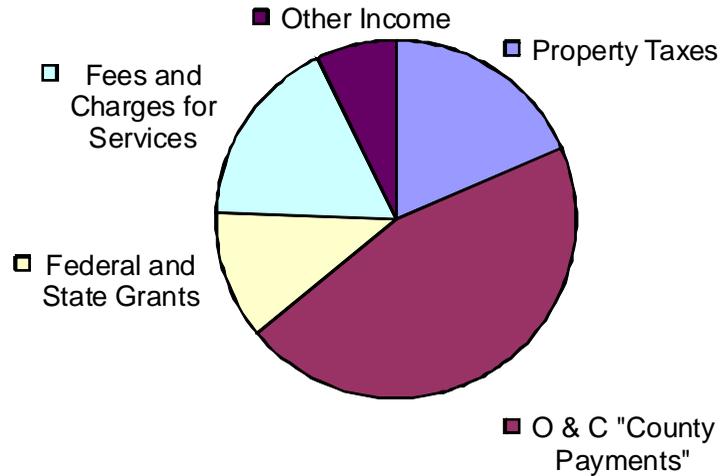
General Government	\$ 4,138,800	6.5%	\$ 3,751,100	6.2%
Public Safety	22,235,400	34.8%	23,002,500	38.1%
Community Development	3,575,600	5.6%	4,852,100	8.0%
Public Works	12,846,500	20.1%	13,291,500	22.0%
Culture and Recreation	6,621,800	10.4%	4,610,800	7.6%
Health and Human Services	12,311,940	19.3%	8,835,400	14.6%
Debt Service	2,146,594	3.4%	2,103,300	3.5%
Total operating expenditures	\$ 63,876,634	100.0%	\$ 60,446,700	100.0%
Internal Vendors	5,520,800		5,986,100	
Interfund Transfers (Out)	11,799,300		10,967,400	
Contingencies	26,647,700		29,381,950	
Ending Fund Balances	516,906		471,100	
Total Budget	\$ 108,361,340		\$ 107,253,250	

Personnel:

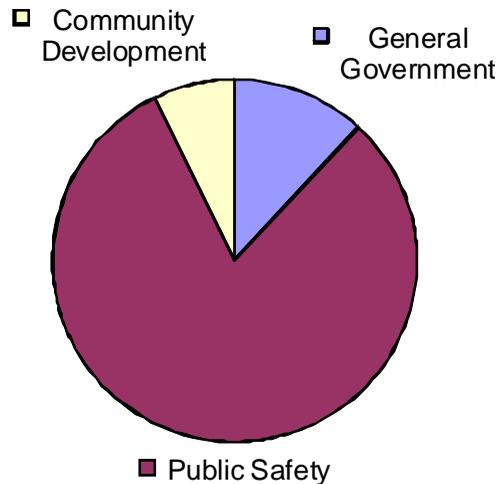
Full-time equivalents	557	432
Wages and benefits as a percent of total operating budget	62.2%	58.5%

**Josephine County
2010-11 Adopted Budget
General Fund and Public Safety Fund**

Revenues from Outside Sources - \$19,085,100



Operating Expenditures by Service Area - \$21,398,700



**Josephine County
2010-11 and 2009-10 Budgets
General Fund and Public Safety Fund**

	2010-11 Adopted		2009-10 Adopted	
	Budget	Percent	Budget	Percent
Resources:				
Property Taxes	\$ 3,530,000	18.5%	\$ 3,384,500	17.3%
O & C "County Payments"	8,702,000	45.6%	9,655,000	49.5%
Federal and State Grants	2,188,117	11.5%	1,783,600	9.1%
Fees and Charges for Services	3,288,983	17.2%	3,480,700	17.8%
Other Income	1,376,000	7.2%	1,211,000	6.2%
Revenues from outside sources	\$ 19,085,100	100.0%	\$ 19,514,800	100.0%
Interfund Transfers (In)	3,515,900		3,728,600	
Beginning Fund Balances	14,200,000		14,200,000	
Total Budget	\$ 36,801,000		\$ 37,443,400	
Requirements:				
General Government	\$ 2,527,100	11.8%	\$ 2,599,400	12.6%
Public Safety	17,319,000	80.9%	16,397,200	79.6%
Community Development	1,552,600	7.3%	1,595,200	7.7%
Total operating expenditures	\$ 21,398,700	100.0%	\$ 20,591,800	100.0%
Interfund Transfers (Out)	3,530,800		3,445,700	
Contingencies	11,871,500		13,405,900	
Total Budget	\$ 36,801,000		\$ 37,443,400	
Personnel:				
Full-time equivalents	203		202	
Wages and benefits as a percent of total operating budget	79.1%		73.0%	

The following services are provided by Josephine County:

- **General Government** – Includes voter registration, ballots, elections, document recording (County Clerk); assessment and maintenance of ownership records of all properties, computation of property tax bills (County Assessor); collection and distribution of property taxes on all property for the benefit of the County and all other taxing districts located in the County (Tax Collector); and investment of all County funds and agency funds (County Treasurer).
- **Public Safety** – Includes the Sheriff which operates the county jail, patrols, emergency services, crime investigation, records and dispatch; the District Attorney which provides prosecution of criminals and collection of child support; the Juvenile Department which provides assessment, evaluation and probation supervision of delinquent youth, and operation of the juvenile shelter and detention center; Community Corrections which is funded by the state to provide supervision of adult felony and misdemeanor cases placed on probation or parole, drug and alcohol treatment for adult offenders, and operation of the community service work crew program.
- **Community Development** – Includes implementation of the County’s land use program, issuance of land use permits, provision of land use information and other planning services (Planning Department); issuance of building permits, plan reviews, and building inspections (Building Safety Department); collection, storage and providing public access to land survey, corner and property boundary records (County Surveyor); operation of forest management and harvest on County owned land and fire mitigation plans within the County (Forestry Department).
- **Public Works** – Primarily construction and maintenance of the County’s roads and bridges.
- **Culture and Recreation** – Includes operation of the County’s Parks and public boat ramps, County Airports in Merlin and the Illinois Valley and County Fairgrounds.
- **Health and Human Services** – Includes provision of health care education, inspections of restaurants and public water drinking systems, health and disaster emergency services, maintenance of vital records, and animal protection and regulation (Public Health Department); advocacy and program services for children, youth and families (Commission for Children and Families); transportation for elderly and disabled and operation of public bus transportation (Transit Department); provision of veterans services (Veterans Service Office); and administration of state and federal grants for mental health services and prevention and treatment of alcohol and drug abuse, which the County contracts to outside not-for-profit providers (Mental Health Authority).
- **Debt Service** – Payment of principal and interest primarily on the Adult Jail Facility Bonds and the PERS Bonds.

Do you have questions about the budget or this report?

Please contact the Finance Department at 541-474-5255.