

A public meeting of the **Josephine County Board of Commissioners** will be held on **June 17, 2015** at **9:00 a.m.** in the **Anne G. Basker Auditorium, 600 N.W. Sixth St, Grants Pass, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Josephine County Board of Commissioner's Office, Room 154, Josephine County Courthouse, between the hours of 8:00 a.m. and 4:00 p.m. (closed 12pm to 1pm). It is also available on the County's website, <http://www.co.josephine.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Josephine County Board of County Commissioners Telephone: 541 - 474 - 5221 Email: bcc@co.josephine.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	22,900,460	24,190,400	20,926,600
Fees, Licenses, Permits, Fines, & Other Service Charges	11,588,202	14,650,300	12,003,800
Federal, State & All Other Grants, Gifts, Allocations & Donations	30,180,107	25,378,400	26,511,100
Revenue from Bonds and Other Debt	10,244	11,000	10,000
Interfund Transfers / Internal Service Reimbursements	11,256,740	14,662,700	13,201,300
All Other Resources Except Property Taxes	708,307	669,200	424,900
Property Taxes Estimated to be Received - Current Year	4,652,273	5,149,000	5,574,000
Total Resources	81,296,333	84,711,000	78,651,700

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	23,152,566	25,395,600	25,089,800
Materials and Services	17,571,276	21,706,200	19,536,200
Capital Outlay	2,538,830	8,134,000	6,946,200
Debt Service	2,238,980	2,762,500	2,338,500
Interfund Transfers	8,171,155	11,041,200	10,148,700
Contingencies	0	14,228,600	12,955,100
Special Payments	349,240	351,000	351,000
Unappropriated Ending Balance and Reserved for Future Expenditure	27,274,286	1,091,900	1,286,200
Total Requirements	81,296,333	84,711,000	78,651,700

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program	Total Requirements for each Organizational Unit or Program Full Time Equivalent Employees for each organizational unit or program		
General Fund - County Assessor	1,065,884	1,144,000	1,171,000
FTE	14.50	14.60	15.00
General Fund - County Clerk	530,910	561,000	572,000
FTE	5.00	5.00	5.00
General Fund - County Treasurer	356,668	433,000	444,000
FTE	4.00	4.00	4.00
General Fund - County Surveyor	58,776	69,000	74,000
FTE	0.82	1.00	1.01
General Fund - Veterans Service	162,296	219,000	215,000
FTE	3.00	3.00	3.00
General Fund - General Government	No FTE	228,990	288,000
General Fund - Court Facilities	No FTE	245,600	245,600
General Fund - Emergency Management	124,479	170,000	157,000
FTE	1.00	1.00	1.00
General Fund - Forestry	1,004,053	1,377,000	949,000
FTE	8.80	8.80	8.80
General Fund - Planning	369,269	534,000	492,000
FTE	5.00	6.17	6.00
General Fund - Non-Departmental	No FTE	8,433,590	6,587,400
Public Safety - Sheriff	6,460,368	7,250,400	5,193,600
FTE	44.70	52.25	39.60
Public Safety - District Attorney	1,706,540	1,893,000	1,830,300
FTE	20.45	21.07	21.00
Public Safety - Juvenile Justice	968,583	1,100,800	1,019,700
FTE	7.50	8.00	8.60
Public Safety Fund - Non-Departmental	No FTE	6,769,565	1,521,800
Public Works Fund	12,156,160	11,155,000	8,523,000
FTE	51.65	47.65	51.35
Adult Corrections Fund	4,370,392	4,584,000	5,623,000
FTE	27.00	27.00	30.00
Mental Health Fund	5,613,558	5,277,000	5,892,000
FTE	2.00	1.00	1.00
Public Health Fund	2,535,292	2,887,000	3,281,000
FTE	22.80	25.46	27.00
Internal Service Fund - Board of County Commissioners	482,899	497,000	507,000
FTE	6.00	5.50	5.50
Internal Service Fund - Finance	555,385	522,000	553,000
FTE	5.00	5.00	5.00
Internal Service Fund - Human Resources	265,210	331,000	326,000
FTE	3.00	3.00	3.00
Internal Service Fund - Property Management	79	65,000	65,000
FTE	0.00	0.50	0.50
Internal Service Fund - Information Technology	780,916	780,000	826,000
FTE	7.00	6.00	6.00
Internal Service Fund - Communications	237,085	233,000	265,000
FTE	2.00	2.00	2.00

Internal Service Fund - Geographic Information Systems		125,241	175,000	162,000
FTE		0.00	1.00	1.20
Internal Service Fund - Legal Counsel		415,557	414,000	476,000
FTE		3.70	3.70	4.20
Internal Service Fund - Law Library		159,829	147,000	142,000
FTE		0.80	0.80	0.80
Internal Service Fund - Non Departmental	No FTE	819,284	874,000	471,000
County Buildings & Fleet Fund - Building Operations & Maint.		1,711,256	1,945,600	1,935,300
FTE		15.00	16.00	16.00
County Buildings & Fleet Fund - County Fleet		645,602	736,800	732,000
FTE		2.65	2.65	2.65
County Buildings & Fleet Fund - Non Departmental	No FTE	872,081	637,600	677,700
Grant Projects Fund	No FTE	2,905,072	2,712,000	2,363,000
Building and Safety Fund		1,744,938	1,493,000	1,334,000
FTE		5.50	5.50	4.50
Commission on Children and Families Fund	No FTE	198,136	182,000	158,000
Court Facilities and Security Fund	No FTE	87,236	75,000	77,000
Fairgrounds Fund		661,599	695,000	703,000
FTE		2.30	2.55	2.55
Parks Fund		1,182,683	1,120,000	1,149,000
FTE		6.80	6.80	6.80
Transit Fund		1,409,362	4,568,000	2,424,000
FTE		15.00	16.00	16.50
County Clerk Records Fund	No FTE	55,726	69,000	57,000
DA Forfeiture Fund	No FTE	133,502	133,000	134,000
DA Special Programs Fund		195,895	162,000	141,000
FTE		0.25	0.28	0.35
Juvenile Justice Special Programs Fund		162,925	175,000	181,000
FTE		1.50	1.60	1.60
Public Land Corner Preservation Fund		153,951	159,000	152,000
FTE		1.86	1.68	1.40
Public Works Special Programs Fund	No FTE	257,467	131,000	404,000
County Bridge Construction Fund	No FTE	941,846	750,000	250,000
Jail Commissary Fund	No FTE	138,959	233,000	137,000
Airports Fund		1,129,887	2,644,000	2,931,000
FTE		2.50	2.50	4.05
PERS Bond Debt Service Fund	No FTE	1,627,480	1,791,000	1,905,000
Adult Jail Facility Fund - Debt Service	No FTE	1,139,440	1,100,000	1,237,000
County School Trust Fund	No FTE	349,256	351,000	351,000
Human Service Programs Trust Fund	No FTE	135,321	142,300	128,300
Library Programs Trust Fund	No FTE	625,925	615,400	612,400
PEG Access Fund	No FTE	23,245	24,000	23,000
Sheriff Forfeiture Fund	No FTE	121,054	47,000	47,000
Sheriff Programs Trust Fund	No FTE	72,271	74,000	74,000
Insurance Reserve Fund	No FTE	1,040,668	907,000	992,000
Payroll Liability Reserve Fund	No FTE	281,889	541,000	700,000
Roads and Bridges Reserve Fund	No FTE	1,309,101	3,814,300	3,690,000
Property Reserve Fund	No FTE	1,897,648	3,764,000	3,498,000
Equipment Reserve Fund	No FTE	1,082,454	1,584,000	1,613,000
Total Requirements		81,296,333	84,711,000	78,651,700
Total FTE		299.08	309.06	306.96

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Overall the proposed budget shows an decrease of approximately seven percent (7%) from FY 2014-15 and in Public Safety Fund it is a twenty-four percent (24%) decrease due to reduction of O&C/SRS Federal Forest revenue and Transit had a reduction of 47% due to the ending of a pass through grant. This budget includes a proposed decrease of full-time equivalent positions (FTE) of nearly two and one tenth (2.10). This comparison does not reflect FY 2014-15 supplemental budget increases. This compares adopted FY14-15 budget and the FY15-16 budget as approved by the Budget Committee.

Josephine County requires that the majority of County programs be self sustaining through fees, grants, state contracts, gas tax dollars, and other revenue sources that DO NOT rely on property taxes or General Fund support. Monies that are for dedicated purposes are required to be shown as individual funds in the budget.

PROPERTY TAX LEVIES

	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit <u>\$0.5867</u> per \$1000_)	\$0.5867	\$0.5867	\$0.5867
Local Option Levy -(Animal Shelter/Protection)	\$0.00	\$0.08	\$0.08
Levy For Bonded Debt or Obligations	\$1,030,000	\$1,060,000	\$1,020,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds - Adult Jail Bond	\$2,895,000	
Other Bonds - PERS Bond	\$9,084,265	
Other Borrowings	\$204,627	
Total	\$12,183,892	