

Josephine County Mid Year Budget Review

FY 2008-09





Josephine County, Oregon

Finance Office

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Mid Year Budget Review
July 1, 2008 to December 31, 2008
Presented by
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And the Finance Office

The first six months of FY 2008-09 was a challenging roller coaster as the County started the budget year with no expected monies from the Federal Government, a twelve million dollar loss to the Public Safety Fund budget for FY 08-09. Two public safety districts were placed on the ballot in November and both were defeated. And then Congress included in the SRS 2008 Federal Bailout legislation that passed, a four year payment plan to the O&C Counties starting at ninety (90) percent of the FY 06-07 allotment. The County received the first payment in December, 2008 for FY 08-09 (\$10,728,352 in payments). The bailout monies, based on the FY 06-07 payment, will decrease over the remaining three years from eighty one (81) percent to seventy three (73) percent to forty (40) percent.

The County has over \$85 million dollars budgeted and forty six operating funds. Finance has prepared a number of budget sheets that highlight operational and reserve funds that most directly impact service levels to the citizens of Josephine County. As a historical reference, this year we included three columns on the left hand side that shows the annual actual revenues and expenditures for FY 06-07 and FY 07-08 plus the budget for FY 07-08. On the right hand side is the FY 08-09 budget, six months of actual revenues and expenditures and the current percent of budget to actual for FY 08-09. Mid year reports should show most revenues and expenditures at the fifty (50) percent level, but because the County has several funding sources that pay at various times throughout the year, this report is a "snap shot in time" of the County's fiscal health.

The County started the fiscal year in good health, with carry over monies called "Beginning Fund Balance" exceeding the projected budget amounts in most of the funds (pg 2). These beginning balances show that the County continues in its "belt tightening" efforts by not expending all the monies available in the department and/or fund's budget which results in a savings for the next fiscal year. General Fund carried over approximately ten percent more than budget and the Public Safety Fund carried over one percent more than budget. Both these funds rely on property taxes and O&C (federal) general government monies for most of their revenue. The County has several operating funds that rely completely on fees, grants, state contracts and other dedicated monies, with no General Fund support. Public Health, Parks, Building Safety, and Airports are considered self supporting funds and because of declining revenues in FY 07-08, did not meet their projected carry over amounts for FY 08-09. This causes them to have to make up those lost revenues in the current fiscal year by other sources or reduce their expenditures.

I will only discuss a few funds in my presentation today. In Fund 100, General Fund (pg 3) property tax collection has increased from \$2.6 million in the first six months of FY 07-08 to \$2.7 million in FY 08-09. Further property tax collections are due in February and May which are expected to bring tax revenue close to the budget amount of \$3,175,000. Most grants and state contracts are paid on a quarterly basis, so not all revenues are reflected in the first six months. Forestry and the Planning Department, within the General Fund, are expected to be self supporting. Forestry revenues are at 86% of budget with expenditures at 41%. Planning revenues are approximately 42% compared to 44% of expenditures.

Fund 201, Public Works (pg 4) is funded mainly from gas tax and O&C forest receipts which are dedicated monies for road projects. With the high cost of fuel the first six months of the year, gas tax revenues are down about six percent. The O&C revenue will not be received until after December and is not reflected in this report. Overall, revenues and expenditures are in balance and below the fifty percent mid year budget.

Fund 210, Grant Projects Fund (pg 5) is made up of revenues for dedicated purposes and the Veterans Office. Title III monies were originally tied to the O&C Safety Net distributions. They have also been included in the SRS 2008 Bailout monies at a lesser amount and with tighter restrictions on the use of the monies. The County received \$927,524 for this fiscal year compared to \$2,557,760 received last fiscal year. Title III monies fund projects such as fire suppression, wild fire prevention and search and rescue activities. Economic Development dollars are funded by lottery proceeds. Only one of two quarters due is shown in the revenues.

Fund 240, Public Safety Fund (pg 6) includes the Offices of the Sheriff and District Attorney and Juvenile Justice. The Board of County Commissioners committed the previous O&C Safety Net funding, and now, the SRS 2008 Bailout monies to Public Safety. No monies were originally budgeted in FY 08-09 from federal sources. In December, the County received \$10,728,352 in federal funds compared to \$11,895,928 in FY 07-08. The Board in January approved a Public Safety Plan that utilizes a small portion of the monies this fiscal year and saves the rest for the future.

Fund 243, Adult Corrections (pg 7) is completely funded by state contracts and fees for service. This fund is impacted directly by the service levels and activity of the Public Safety Fund.

Fund 255, Public Health (pg 10) relies totally on state contracts, grants and fees. Animal control is one of the services provided by this Fund. The state grants are paid on a quarterly basis after quarter end, and only one of two payments is reflected in this report. This Fund began this year with a deficit in Fund Balance. Because this Fund is self supporting, service levels will need to be reduced or revenues increased.

Fund 260, Parks (pg 11) is starting the fiscal year with a large deficit of over \$239,000 due to reduced revenues and higher costs during FY 07-08. Although revenues are up for the current year, the majority of the operating revenues are seasonal and earned in the beginning of the fiscal year. The Parks has received one time additional monies from Economic Development in the amount of \$75,000 and \$64,000 in proceeds from sales of Park designated properties. Most of the property sale proceeds went to the Property Reserve Fund for specific projects including three new bathrooms at the Parks. Parks management continues to look at cost cutting methods throughout the thirteen parks while trying to maintain the same service level to the public.

Fund 221, Fair (pg 11) continues to show progress of paying off past deficits and staying within a tight budget. They had a positive carryover of \$14,981 for FY 08-09, the first carry over in the black since 2002. With the downturn in the economy, the Fair will have to continue the balancing act of providing services to the public while cutting back in staff and materials.

Through the leadership of the Board of County Commissioners and the Budget Committee, the County has maintained a balanced budget while continuing to provide some level of service for essential programs even as revenue sources dwindled. The County was fortunate in receiving the Federal bailout monies in 2008. With the approval of the Public Safety Plan, the County should be able to adequately fund Public Safety until FY 2011-12.

The County, at best, has a two to three year window to start on the road to self sufficiency. The ability to provide public safety programs and other essential services will require long term financial planning and the establishment of secure and stable revenue sources. Decisions made by the citizens of Josephine County on what programs are important to them and their willingness to support them through taxes and fees will define the quality of life in Josephine County in years to come. The support and commitment by the citizens of Josephine County is essential to the long term success of our County. The budget process starts soon for FY 09-10. I encourage all citizens to attend the budget meetings and have a voice in your County government.

JOSEPHINE COUNTY, OREGON
Mid Year Budget Review
Table of Contents
2008-09

Beginning Fund Balance Comparisons	2
General Fund (100)	3
Public Works Fund (201)	4
Grant Projects Fund (210)	5
Public Safety Fund (240)	6
Adult Corrections Fund (243)	7
Transit Fund (245)	8
Mental Health Fund (250)	9
Public Health Fund (255)	10
Parks Fund (260) and Fairgrounds Fund (221)	11
Building and Safety Fund (262)	12
Airports Fund (530)	13
Internal Services Fund (401)	14
County Buildings and Fleet Fund (402)	15
Self Insurance Reserve Fund (410) and Payroll Liability Reserve Fund (415)	16
Property Reserve Fund (430)	17
Equipment Reserve Fund (435)	18
Payroll Analysis	19

**JOSEPHINE COUNTY
BEGINNING FUND BALANCE COMPARISONS
JULY 1, 2008**

		July 1, 2008 Balances		
		Beginning Fund	Actual	
Fund		Balance per	Ending Fund	
Number	Fund Name	2008-09 Budget	Balance per CAFR	Better (Worse)
<u>OPERATING FUNDS</u>				
100	General Fund	3,600,000	3,952,683	352,683
201	Public Works Fund	7,540,000	7,918,380	378,380
210	Grant Projects Fund	3,945,000	4,711,126	766,126
240	Public Safety Fund	6,500,000	6,590,539	90,539
243	Adult Corrections Fund	436,500	509,077	72,577
245	Transit Fund	-	27,138	27,138
250	Mental Health Fund	284,000	400,104	116,104
255	Public Health Fund	76,000	(10,292)	(86,292)
260	Parks Fund	-	(239,099)	(239,099)
221	Fairgrounds Fund	1,000	14,981	13,981
262	Building and Safety Fund	2,550,000	2,519,893	(30,107)
530	Airports Fund	124,000	112,377	(11,623)
<u>INTERNAL SERVICE and INTERNAL VENDOR FUNDS</u>				
401	Administrative Internal Service Fund	650,000	802,133	152,133
402	County Buildings and Fleet Fund	294,000	371,004	77,004
410	Self Insurance Reserve Fund	905,000	1,008,922	103,922
415	Payroll Liability Reserve Fund	402,400	678,798	276,398
430	Property Reserve Fund	1,800,000	2,106,545	306,545
435	Equipment Reserve Fund	870,000	651,785	(218,215)

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ 4,135,655	\$ 5,425,422	\$ 5,160,053	Beginning fund balance	\$ 3,600,000	\$ 3,952,683	109.8%
2,768,169	2,920,558	2,924,500	Property Taxes - Current year	3,175,000	2,718,190	85.6%
73,732	112,166	92,015	Property Taxes - Prior years	93,500	65,852	70.4%
			Revenues generated by departments:			
424,220	427,149	502,999	Assessor	570,900	173,569	30.4%
138,249	241,132	234,100	Treasurer	219,500	110,533	50.4%
766,779	604,041	658,500	Clerk	605,000	283,633	46.9%
59,794	38,548	49,000	Surveyor	45,700	42,684	93.4%
-	518,954	590,000	Planning	500,000	212,701	42.5%
932,262	1,276,748	1,292,450	Forestry	1,066,000	917,511	86.1%
-	190,742	-	Property Sales	-	-	-
583,095	280,083	299,928	Interest	88,000	73,614	83.7%
11,923,620	-	-	County Payments (O & C Distributions)	-	-	-
70,216	69,714	-	Payment in Lieu of Tax	-	42,303	-
205,630	172,653	187,000	Solid Waste Fees	175,000	42,588	24.3%
108,896	95,242	102,000	Cigarette Taxes	100,000	47,358	47.4%
20,887	20,330	30,000	Amusement Device Tax	25,000	15,150	60.6%
231,472	222,396	225,000	Franchise Taxes	235,000	-	-
291,158	333,307	270,000	OLCC Fine Reimbursement	325,000	140,074	43.1%
9,665	22,908	-	Miscellaneous	5,700	1,221	21.4%
			Interfund Transfers:			
-	2,315	2,315	Regional Hospital	-	-	-
-	-	65,000	Building & Safety for Planning	-	-	-
-	-	-	Grant Projects Fund (Economic Dev) for Planning	50,000	25,000	50.0%
-	282,363	330,000	Title III Transfer - Forestry	332,700	42,781	12.9%
193,716	-	-	Revolving Construction Fund	-	-	-
\$ 22,937,215	\$ 13,256,771	\$ 13,004,860	TOTAL RESOURCES	\$ 11,212,000	\$ 8,907,345	79.4%
			REQUIREMENTS			
\$ 1,149,819	\$ 1,104,793	\$ 1,297,592	Assessor	\$ 1,348,300	\$ 575,639	42.7%
467,990	433,856	511,185	Treasurer	508,300	246,356	48.5%
564,465	585,536	604,043	Clerk	605,000	295,833	48.9%
73,466	59,170	63,827	Surveyor	66,900	37,682	56.3%
-	554,104	655,000	Planning	550,000	243,679	44.3%
-	893,384	1,017,920	Forestry	1,020,500	416,563	40.8%
-	86,785	86,800	Public Health Prior Year Payment	-	-	-
-	-	-	Library Grant	30,000	-	-
			Debt Service:			
23,490	-	-	Assessment and Taxation system	-	-	-
129,967	-	-	TRAN Repayment	-	-	-
			Interfund Transfers:			
12,040,605	4,800,000	4,800,000	To Public Safety Fund	3,900,000	1,950,000	50.0%
250,000	183,000	183,000	Court Security	225,000	112,500	50.0%
462,500	-	-	Library Fund	-	-	-
860,073	-	-	Property Services for Forestry	-	-	-
182,013	-	-	Property Services for Planning	-	-	-
647,562	-	-	Health and Human Svcs for Public Health	-	-	-
175,311	367,100	367,100	401-ISF	344,200	172,100	50.0%
-	81,934	81,934	Equipment Reserve Fund - Assessor	82,100	-	-
-	37,426	37,426	Equipment Reserve Fund - Treasurer	37,000	-	-
5,561	-	-	Equipment Reserve Fund - Surveyor	-	-	-
-	-	-	Property Services Fund - Solid Waste	-	-	-
84,365	110,000	110,000	Public Works Fund - Solid Waste	110,000	75,000	68.2%
-	7,000	7,000	General Services for Veterans	21,400	10,702	50.0%
41,523	-	-	DA Special Projects Fund BFB	-	-	-
85,583	-	-	Juvenile Justice Special Projects Fund BFB	-	-	-
267,500	-	-	PERS Bond Fund	-	-	-
5,425,422	3,952,683	3,182,033	Contingency/ Fund Balances	2,363,300	4,771,291	201.9%
\$ 22,937,215	\$ 13,256,771	\$ 13,004,860	TOTAL REQUIREMENTS	\$ 11,212,000	\$ 8,907,345	79.4%

			RECAP:			
			Revenues:			
\$ 2,841,901	\$ 3,032,724	\$ 3,016,515	Property Taxes	\$ 3,268,500	\$ 2,784,042	85.2%
11,923,620	-	-	O & C distribution	-	-	-
4,036,039	4,798,625	4,838,292	All Other Revenues	4,343,500	2,170,620	50.0%
18,801,560	7,831,349	7,854,807	Total Revenues	7,612,000	4,954,662	65.1%
			Expenditures:			
12,040,605	4,800,000	4,800,000	Transfers to Public Safety Fund	3,900,000	1,950,000	50.0%
5,471,188	4,504,088	5,022,827	All Other Expenditures	4,948,700	2,186,054	44.2%
\$ 17,511,793	\$ 9,304,088	\$ 9,822,827	Total Expenditures	\$ 8,848,700	\$ 4,136,054	46.7%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC WORKS FUND (201)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceeding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ 6,849,818	\$ 8,247,107	Beginning fund balance - PW	\$ 7,540,000	\$ 7,918,380	105.0%
-	304,158	338,724	Beginning fund balance - NVIP	246,500	227,862	92.4%
			Revenues generated by programs:			
-	7,335,320	5,806,669	Roads & Bridges	6,157,000	2,706,062	44.0%
-	3,734	15,500	North Valley Industrial Park	17,000	1,955	11.5%
-	7,770	4,000	Solid Waste	4,000	4,041	101.0%
	312,281	-	Interest income	-	100,275	
			Interfund Transfers:			
			Transfers from General Fund for:			
-	110,000	110,000	Solid Waste	110,000	75,000	68.2%
-	62,572	64,000	Parks - Negative BFB	-	-	
\$ -	\$ 14,985,653	\$ 14,586,000	TOTAL RESOURCES	\$ 14,074,500	\$ 11,033,575	78.4%
			REQUIREMENTS			
\$ -	\$ 5,791,057	\$ 6,518,856	Roads & Bridges	\$ 6,486,000	\$ 2,916,424	45.0%
-	86,758	98,100	North Valley Industrial Park	236,600	7,048	3.0%
-	95,923	114,000	Solid Waste	83,900	24,207	28.9%
			Interfund Transfers:			
-	618,443	618,443	401 - ISF	560,400	280,200	50.0%
-	235,267	1,350,708	Equipment Reserve Fund	678,800	-	
-	11,963	1,532,366	Property Reserve Fund	-	-	
			Roads & Bridges Reserve Fund	640,000	-	
-	8,146,242	4,353,527	Contingency/Fund Balances	5,388,800	7,805,696	144.9%
\$ -	\$ 14,985,653	\$ 14,586,000	TOTAL REQUIREMENTS	\$ 14,074,500	\$ 11,033,575	78.4%

			RECAP:			
-	\$ 7,346,824	\$ 5,826,169	Program revenues	\$ 6,178,000	\$ 2,712,058	43.9%
-	\$ 5,973,738	\$ 6,730,956	Program expenditures	\$ 6,806,500	\$ 2,947,679	43.3%

RESOURCES AND REQUIREMENTS

Josephine County

GRANT PROJECTS FUND (210)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ 647,760	\$ 2,745,664	\$ 2,543,341	Beginning fund balance	\$ 3,945,000	\$ 4,711,126	119.4%
			Revenues generated by programs:			
2,714,206	2,557,760	2,159,859	Title III	-	927,574	
981,445	649,805	1,573,000	CDBG	1,600,000	-	
533,109	416,237	315,000	Economic Development	432,000	101,030	23.4%
23,660	73,313	58,996	Veterans Service Office (VSO)	61,800	29,371	47.5%
130,068	177,740	-	Interest and other	30,000	66,415	221.4%
			Interfund Transfers:			
-	7,000	7,000	General Fund for VSO	21,400	10,700	50.0%
-	15,000	15,000	Mental Health Fund for VSO	25,000	12,500	50.0%
\$ 5,030,248	\$ 6,642,519	\$ 6,672,196	TOTAL RESOURCES	\$ 6,115,200	\$ 5,858,716	511.7%
			REQUIREMENTS			
\$ 287,135	\$ 136,076	\$ 175,000	Title III	\$ 149,400	\$ 68,773	46.0%
1,151,506	479,806	1,573,000	CDBG	1,600,000	-	
74,240	121,679	227,500	Economic Development	275,500	58,381	21.2%
32,723	84,049	84,196	Veterans Service Office (VSO)	99,700	48,741	48.9%
			Interfund Transfers:			
9,135	-	-	401- ISF	8,500	4,248	50.0%
252,011	-	-	Title III to Community Justice-Public Safety	-	-	
-	200,000	200,000	Title III to Adult Corrections (Work Crews)	218,200	109,098	50.0%
226,995	166,538	288,529	Title III to Sheriff-Public Safety	298,000	148,998	50.0%
63,563	-	-	Title III to Forestry-Property Services	-	-	
-	282,363	330,000	Title III to Forestry-General Fund	332,700	42,781	12.9%
-	103,470	128,000	Title III to Property Reserve Fund	-	-	
-	-	-	Title III to Equipment Reserve - WC	20,000	-	
-	121,902	-	Title III to Equipment Reserve - S&R	105,000	-	
50,276	38,010	19,128	Title III to GIS-401 ISF	13,500	6,749	50.0%
-	50,500	50,500	Title III to 401 ISF - Program Administration	25,000	12,499	50.0%
-	-	-	Title III to Parks	17,300	8,652	50.0%
50,000	50,000	50,000	Economic Development to Parks	50,000	100,000	200.0%
50,000	60,000	60,000	Economic Development to County Fair	64,200	25,000	38.9%
37,000	37,000	37,000	Economic Development to IV Airport	37,000	18,500	50.0%
-	-	-	Economic Development to Planning GF	50,000	25,000	50.0%
2,745,664	4,711,126	3,449,343	Contingency/Fund Balance	2,751,200	5,181,296	
\$ 5,030,248	\$ 6,642,519	\$ 6,672,196	TOTAL REQUIREMENTS	\$ 6,115,200	\$ 5,858,716	767.9%

MEMO - Fund Balance by Program:	7/1/2008	12/31/2008
Title III	\$ 3,977,441	\$ 4,564,694
Economic Development	731,484	614,819
CDBG	-	-
Veterans Service Office	2,201	1,783
Totals	\$ 4,711,126	\$ 5,181,296

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC SAFETY FUND (240)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
RESOURCES						
\$ -	\$ 1,556,800	\$ 1,282,111	Beginning fund balance	\$ 6,500,000	\$ 6,590,539	101.4%
-	11,895,928	12,000,000	County Payments (O & C Distributions)	-	10,728,352	
Revenues generated by departments:						
2,279,984	1,961,248	2,065,469	Sheriff	1,773,000	1,062,747	59.9%
426,377	432,271	435,825	District Attorney	372,200	153,137	41.1%
3,972,835	847,937	835,246	Community Justice/Juvenile Justice	1,012,100	219,187	21.7%
48,875	-	-	Courts	-	-	
100,302	277,484	-	Interest income	50,300	93,209	185.3%
Interfund Transfers:						
12,040,605	4,800,000	4,800,000	General Fund	3,900,000	1,950,000	50.0%
250,000	-	-	General Fund for Court Security	-	-	
12,655	-	-	Sheriff's Reserve Fund	-	-	
-	65,000	65,000	Jail Commissary Fund transfer for Sheriff	15,000	-	
-	15,000	15,000	JOINT (Forfeiture) Fund transfer for Sheriff	55,000	-	
226,995	166,538	288,529	Grant Projects Fund for Sheriff (Title III)	298,000	148,998	50.0%
-	-	-	DA Special Projects Fund (CAMI Program)	53,000	-	
-	-	-	DA Forfeiture Fund	141,000	-	
-	-	-	Community Justice Special Programs Fund	10,400	-	
26,662	-	-	CCF for Community Justice	-	-	
252,011	-	-	General Services for Comm Justice (Title III)	-	-	
812,386	-	-	Community Corrections Fund	-	-	
\$ 20,449,687	\$ 22,018,206	\$ 21,787,180	TOTAL RESOURCES	\$ 14,180,000	\$ 20,946,169	147.7%
REQUIREMENTS						
\$ 9,829,947	\$ 9,958,877	\$ 10,010,982	Sheriff	\$ 8,926,500	\$ 4,487,014	50.3%
1,544,515	1,598,944	1,748,850	District Attorney	1,736,700	812,136	46.8%
5,368,241	2,264,850	2,322,272	Community Justice/Juvenile Justice	2,224,200	1,106,547	49.8%
303,877	-	-	Court Security	-	-	
Debt Service:						
21,177	-	-	Community Justice building loan	-	-	
Interfund Transfers:						
1,236,817	1,247,088	1,260,848	401 - ISF	1,091,800	545,898	50.0%
-	357,908	407,908	243 Adult Corrections Fund	-	-	
588,313	-	-	Property Reserve Fund	-	-	
1,556,800	6,590,539	6,036,320	Contingency/Fund Balances	200,800	13,994,574	6969.4%
\$ 20,449,687	\$ 22,018,206	\$ 21,787,180	TOTAL REQUIREMENTS	\$ 14,180,000	\$ 20,946,169	147.7%

			RECAP:		
			Revenues:		
\$ -	\$ 11,895,928	\$ 12,000,000	County Payments	\$ -	\$ 10,728,352
12,040,605	4,800,000	4,800,000	Transfer from General Fund	3,900,000	1,950,000
8,409,082	3,765,478	3,705,069	All other revenues	3,780,000	1,525,315
20,449,687	20,461,406	20,505,069	Total Revenues	7,680,000	14,203,667
			Expenditures		
17,067,757	13,822,671	14,082,104	Departmental expenditures	12,887,400	6,405,697
1,236,817	1,247,088	1,260,848	Internal Service fund charges	1,091,800	545,898
588,313	357,908	407,908	Other interfund transfers	-	-
\$ 18,892,887	\$ 15,427,667	\$ 15,750,860	Total expenditures	\$ 13,979,200	\$ 6,951,595

RESOURCES AND REQUIREMENTS

Josephine County

ADULT CORRECTIONS FUND (243)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ -	\$ 26,000	Beginning Fund Balance	\$ 436,500	\$ 509,077	116.6%
			Revenues generated by programs:			
-	2,613,437	2,585,163	Federal and State Grants	2,551,300	1,265,575	49.6%
-	568,493	612,500	Fees and Services	548,900	259,745	47.3%
-	26,848	76,337	Other	94,500	42,293	44.8%
-			Interfund Transfers:			
	200,000	200,000	Title III - Community Service Work Crews	218,200	109,098	50.0%
-	357,908	-	Beginning fund balance from Public Safety	-	-	
			Drug Court fund balance from Juvenile			
-	75,688	-	Justice Special Programs Fund	-	-	
\$ -	\$ 3,842,374	\$ 3,500,000	TOTAL RESOURCES	\$ 3,849,400	\$ 2,185,788	56.8%
			REQUIREMENTS			
\$ -	\$ 2,448,553	\$ 2,626,602	Personal Services	\$ 2,476,000	\$ 1,239,206	50.0%
	555,036	542,900	Materials and Services	680,000	260,647	38.3%
-	21,210	22,000	Debt service	-	-	
			Interfund Transfers:			
-	281,498	281,498	401 - ISF	266,000	133,000	50.0%
-	27,000	27,000	Property Reserve Fund	-	-	
-	509,077	-	Contingency/Fund Balances	427,100	552,935	129.5%
\$ -	\$ 3,842,374	\$ 3,500,000	TOTAL REQUIREMENTS	\$ 3,849,100	\$ 2,185,788	56.8%

RESOURCES AND REQUIREMENTS

Josephine County

TRANSIT FUND (245)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ -	\$ -	Beginning fund balance	\$ -	\$ 27,138	
-	34,638	-	Transfer of balance from Mental Health Fund	-		
-	105,961	67,537	Transit operating revenues	80,000	51,562	64.5%
-	551,575	662,371	Federal and State Grants	662,000	197,993	29.9%
-	65,919	50,092	Private Grants	123,000	36,546	29.7%
-	2,150	-	Miscellaneous Income	-	-	
\$ -	\$ 760,243	\$ 780,000	TOTAL RESOURCES	\$ 865,000	\$ 313,239	36.2%
			REQUIREMENTS			
\$ -	\$ 483,034	\$ 530,900	Personal Services	\$ 512,000	\$ 272,926	53.3%
-	185,835	184,864	Materials and Services	290,500	104,166	35.9%
			Interfund Transfer:			
-	64,236	64,236	401 - ISF	62,500	31,248	50.0%
-	27,138	-	Fund Balance	-	(95,101)	-
\$ -	\$ 760,243	\$ 780,000	TOTAL REQUIREMENTS	\$ 865,000	\$ 313,239	

RESOURCES AND REQUIREMENTS

Josephine County

MENTAL HEALTH FUND (250)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ 489,585	\$ 221,300	Beginning Fund Balance	\$ 284,000	\$ 400,104	140.9%
-	3,463,281	3,450,400	Federal and State grants	3,638,600	1,520,606	41.8%
-	441,941	415,971	Other revenue	120,500	44,568	37.0%
\$ -	\$ 4,394,807	\$ 4,087,671	TOTAL RESOURCES	\$ 4,043,100	\$ 1,965,278	48.6%
			REQUIREMENTS			
\$ -	\$ 71,778	\$ 79,152	Personal Services	\$ 60,100	\$ 35,343	58.8%
-	3,799,983	3,881,307	Materials and Services	3,693,600	1,517,039	41.1%
			Interfund Transfers:			
-	15,000	15,000	210 Grant Projects Fund -Veterans Services	25,000	12,500	50.0%
-	2,341	2,341	401 - ISF	2,900	1,450	50.0%
-	50,500	50,500	401 - ISF Administrative charge	45,000	22,500	50.0%
-	34,638	37,700	245 - Transit Fund's BFB	-		
-	20,463	21,671	Debt Service	27,500	10,232	37.2%
-	400,104	-	Contingency/Fund Balance	189,000	366,214	193.8%
\$ -	\$ 4,394,807	\$ 4,087,671	TOTAL REQUIREMENTS	\$ 4,043,100	\$ 1,965,278	48.6%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC HEALTH FUND (255)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
	\$ -	\$ -	Beginning fund balance	\$ 76,000	\$ (10,292)	
			Operating revenues:			
	705,142	1,024,011	Charges for Health Services	959,746	231,833	24.2%
	507,347	460,900	Licenses, Fees and Permits	471,200	304,402	64.6%
	1,116,098	979,205	State, Federal and Private Grants	1,056,754	515,159	48.7%
	412,836	457,650	Adult Jail Health Clinic	362,000	73,284	20.2%
	25,000	25,000	Juvenile Justice Nurse Services	20,000	-	
	44,890	-	Miscellaneous	7,800	8,187	105.0%
\$ -	\$ 2,811,313	\$ 2,946,766	TOTAL RESOURCES	\$ 2,953,500	\$ 1,122,573	38.0%
			REQUIREMENTS			
	\$ 1,776,196	\$ 1,990,656	Personal Services	\$ 1,735,500	\$ 893,053	51.5%
	845,834	756,535	Materials and Services	958,100	314,864	32.9%
			Interfund Transfers:			
	199,575	199,575	401 - ISF	183,900	91,950	50.0%
	(10,292)	-	Contingency/Fund Balance	76,000	(177,294)	
\$ -	\$ 2,811,313	\$ 2,946,766	TOTAL REQUIREMENTS	\$ 2,953,500	\$ 1,122,573	

RECAP:					
2,811,313	2,946,766	Revenues	2,877,500	1,132,865	39.4%
2,821,605	2,946,766	Expenditures	2,877,500	1,299,867	45.2%
\$ (10,292)	\$ -	Revenues (under) expenditures	\$ -	\$ (167,002)	

RESOURCES AND REQUIREMENTS

Josephine County

PARKS FUND (260)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ -	\$ -	Beginning fund balance	\$ -	\$ (239,099)	\$ -
-	515,920	861,800	Operating Revenues	843,100	431,566	51.2%
-	344,193	335,400	Grants from the State	349,500	206,781	59.2%
-	-	-	Revenue from Parkland Sales	-	64,088	
-	50,000	50,000	Transfer from Economic Development	50,000	100,000	200.0%
-	-	-	Transfer from Title III	17,300	8,652	50.0%
\$ -	\$ 910,113	\$ 1,247,200	TOTAL RESOURCES	\$ 1,259,900	\$ 571,988	
			REQUIREMENTS			
\$ -	\$ 508,332	\$ 552,230	Personal Services	\$ 478,000	\$ 207,809	43.5%
-	498,649	427,212	Materials and Services	587,200	237,199	40.4%
			Interfund Transfers:			
-	79,659	79,659	401 - ISF	89,100	44,550	50.0%
-	62,572	64,000	Transfer negative BFB to Public Works Fund	-	-	
-	-	59,016	Equipment Reserve Fund	-	-	
-	(239,099)	65,083	Contingency/Fund Balance	105,600	82,430	78.1%
\$ -	\$ 910,113	\$ 1,247,200	TOTAL REQUIREMENTS	\$ 1,259,900	\$ 571,988	\$ 2

FAIRGROUNDS FUND (221)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ (135,752)	\$ (6,739)	\$ 700	Beginning fund balance	\$ 1,000	\$ 14,981	
1,005,381	922,911	928,300	Operating Revenues	990,600	618,301	62.4%
50,000	60,000	60,000	Transfer from Economic Development	64,200	25,000	38.9%
-	-	-				
\$ 919,629	\$ 976,172	\$ 989,000	TOTAL RESOURCES	\$ 1,055,800	\$ 658,282	
			REQUIREMENTS			
\$ 224,963	\$ 234,400	\$ 241,669	Personal Services	\$ 249,400	\$ 110,938	44.5%
684,662	705,695	726,235	Materials and Services	730,900	462,520	63.3%
-	-	-	Capital Outlay	54,200	9,000	16.6%
			Interfund Transfer:			
16,743	21,096	21,096	401 - ISF	21,300	10,650	50.0%
(6,739)	14,981	-	Contingency/Fund Balance	-	65,174	
\$ 919,629	\$ 976,172	\$ 989,000	TOTAL REQUIREMENTS	\$ 1,055,800	\$ 658,282	

RESOURCES AND REQUIREMENTS

Josephine County

BUILDING AND SAFETY FUND (262)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ 2,227,593	\$ 2,447,116	\$ 1,950,840	Beginning fund balance	\$ 2,550,000	\$ 2,519,893	98.8%
834,419	587,923	631,160	Fees and charges for services	399,200	\$ 252,429	63.2%
119,925	106,120	-	Interest income	120,000	36,180	30.2%
			Interfund transfer:			
-	-	-	Self Insurance Fund	27,000	13,500	50.0%
\$ 3,181,937	\$ 3,141,159	\$ 2,582,000	TOTAL RESOURCES	\$ 3,096,200	\$ 2,822,002	
			REQUIREMENTS			
\$ 415,761	\$ 462,504	\$ 472,279	Personal Services	\$ 594,500	\$ 271,176	45.6%
185,687	102,260	162,822	Materials and Services	131,800	68,185	51.7%
			Interfund Transfers:			
48,373	56,502	56,502	401 - ISF	61,800	30,900	50.0%
85,000	-	-	Property Reserve Fund	-	-	
-	-	400,000	Equipment Reserve - Permit System	400,000	-	
-	-	65,000	To General Fund for Planning	-	-	
2,447,116	2,519,893	1,425,397	Contingency/Fund Balance	1,908,100	2,451,741	128.5%
\$ 3,181,937	\$ 3,141,159	\$ 2,582,000	TOTAL REQUIREMENTS	\$ 3,096,200	\$ 2,822,002	

RESOURCES AND REQUIREMENTS

Josephine County

AIRPORTS FUND (530)

Historical Data			DESCRIPTION AND REQUIREMENTS	This Year 2008-09		
Actual Second Preceding Year 2006-07	Actual First Preceding Year 2007-08	Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
			RESOURCES			
\$ 126,315	\$ 140,486	\$ 102,000	Beginning fund balance	\$ 124,000	\$ 112,377	90.6%
			Revenues generated by programs:			
432,267	435,582	448,440	Grants Pass Airport	428,000	330,568	77.2%
23,852	23,359	25,560	Illinois Valley Airport	30,000	11,207	37.4%
			Capital Grants:			
120,250	1,062,363	1,150,000	Grants Pass Airport	80,000	4,754	
68,350	611	300,000	Illinois Valley Airport	494,000	-	
37,000	37,000	37,000	Transfer from Economic Development to IV Airport	37,000	18,500	
\$ 808,034	\$ 1,699,401	\$ 2,063,000	TOTAL RESOURCES	\$ 1,193,000	\$ 477,406	
			REQUIREMENTS			
			Operating Expenditures:			
\$ 391,299	\$ 394,721	\$ 419,530	Grants Pass Airport	\$ 394,200	\$ 253,450	64.3%
43,658	41,668	62,317	Illinois Valley Airport	49,100	52,984	107.9%
			Capital Outlays:			
135,061	1,133,276	1,150,000	Grants Pass Airport	84,000	-	
68,350	1,422	300,000	Illinois Valley Airport	520,000	-	
			Interfund Transfer:			
29,180	15,937	15,937	401 - ISF	13,400	6,700	50.0%
140,486	112,377	115,216	Contingency/Fund Balance	132,300	164,272	124.2%
\$ 808,034	\$ 1,699,401	\$ 2,063,000	TOTAL REQUIREMENTS	\$ 1,193,000	\$ 477,406	

RESOURCES AND REQUIREMENTS

Josephine County

ADMINISTRATIVE INTERNAL SERVICES FUND (ISF) (401)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual	Adopted Budget	Adopted Budget This Year 2008-09		Actual Six Months 12/31/08	Percent of Budget	
Second Preceding Year 2006-07	First Preceding Year 2007-08					First Preceding Year 2007-08
			RESOURCES			
\$ 1,066,949	\$ 336,179	\$ 210,337	Beginning fund balance	\$ 650,000	\$ 802,133	123.4%
2,650,172	3,007,834	2,686,345	Revenues from ISF charges	2,755,200	1,377,590	50.0%
36,052	16,738	-	Interest income	10,000	10,984	
			Revenues generated by departments:			
5,622	4,197	5,250	BCC	2,600	1,761	67.7%
15,035	15,053	48,600	Finance	15,000	7,276	48.5%
14,788	56,755	125,000	Property Management	157,800	47,267	30.0%
29,003	33,371	9,900	Communications	22,400	27,296	121.9%
18,771	23,550	21,480	GIS	38,500	12,458	32.4%
68,996	2,914	70,200	Central Services	-	-	
96,064	113,893	87,760	Law Library	117,700	51,495	43.8%
			Interfund Transfers:			
16,540	-	-	Law Library	-	-	
50,278	38,010	19,128	General Services - Title 111 -GIS	13,500	6,749	50.0%
-	50,500	50,500	General Services - Title 111 Admin	25,000	12,499	50.0%
-	50,500	50,500	Mental Health Fund - Administration	45,000	22,498	50.0%
\$ 4,068,270	\$ 3,749,494	\$ 3,385,000	TOTAL RESOURCES	\$ 3,852,700	\$ 2,380,006	61.8%
			REQUIREMENTS			
\$ 271,335	\$ 177,926	\$ 213,645	General Government	\$ 292,500	\$ 132,872	45.4%
436,254	426,872	438,387	BCC Administration	483,200	241,255	49.9%
98,711	130,416	213,850	Chief Operating Officer	-	-	-
445,354	462,653	466,000	Finance	491,100	232,573	47.4%
286,206	212,053	221,817	Human Resources	217,500	104,792	48.2%
119,930	100,611	125,000	Property Management	157,800	71,219	45.1%
641,725	566,699	614,991	Information Technology	701,000	306,249	43.7%
308,857	275,076	294,000	Communications	328,400	132,169	40.2%
167,752	112,572	139,039	GIS	107,600	57,665	53.6%
97,724	69,383	70,200	Central Services	-	-	
357,893	327,229	344,000	Legal	376,100	186,160	49.5%
80,350	85,871	97,760	Law Library	117,700	44,631	37.9%
			Interfund Transfers:			
70,000	-	-	Equipment Reserve Fund	230,000	115,002	50.0%
350,000	-	-	Property Reserve Fund	-	-	
336,179	802,133	146,311	Contingency/Fund Balance	349,800	755,419	216.0%
\$ 4,068,270	\$ 3,749,494	\$ 3,385,000	TOTAL REQUIREMENTS	\$ 3,852,700	\$ 2,380,006	61.8%

			RECAP:			
			Revenues:			
\$ 2,650,172	\$ 3,007,834	\$ 2,686,345	ISF Charges	\$ 2,755,200	\$ 1,377,590	50.0%
66,818	139,010	120,128	Other interfund charges	83,500	41,746	50.0%
248,279	249,733	368,190	Departmental income	354,000	147,553	41.7%
\$ 3,312,091	\$ 2,947,361	\$ 3,238,689	Departmental Expenditures	\$ 3,272,900	\$ 1,509,585	46.1%

MEMO - Fund Balance by Program:	7/1/2008	12/31/2008
Internal Services	\$ 759,599	\$ 706,021
Law Library	42,534	49,398
Totals	\$ 802,133	\$ 755,419

RESOURCES AND REQUIREMENTS

Josephine County

COUNTY BUILDINGS AND FLEET FUND (402)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual	Adopted Budget	Adopted Budget This Year 2008-09		Actual Six Months 12/31/08	Percent of Budget	
Second Preceding Year 2006-07	First Preceding Year 2007-08					First Preceding Year 2007-08
			RESOURCES			
\$ 522,131	\$ 493,753	\$ 820,350	Beginning fund balance	\$ 294,000	\$ 371,004	126.2%
28,561	18,910	10,910	Interest Income	-	4,965	
			Revenues generated by departments:			
2,081,350	1,577,441	1,592,646	Building O & M	1,727,900	854,119	49.4%
1,255,742	910,744	816,094	Fleet	968,100	443,874	45.9%
			Interfund Transfers:			
3,127	-	-	Grant Projects Fund	-	-	
\$ 3,890,911	\$ 3,000,848	\$ 3,240,000	TOTAL RESOURCES	\$ 2,990,000	\$ 1,673,962	56.0%
			REQUIREMENTS			
\$ 1,874,773	\$ 1,451,196	\$ 1,429,665	Building O & M	\$ 1,629,300	\$ 703,033	43.1%
951,394	786,807	863,687	County Fleet	706,300	334,006	47.3%
			Interfund Transfers:			
208,364	-	-	401 - ISF	-	-	
106,927	135,011	135,011	Property Reserve Fund (Building O & M)	133,800	66,900	50.0%
255,700	256,830	589,313	Equipment Reserve Fund (Fleet)	269,500	117,750	43.7%
493,753	371,004	222,324	Contingency/Fund Balance	251,100	452,273	180.1%
\$ 3,890,911	\$ 3,000,848	\$ 3,240,000	TOTAL REQUIREMENTS	\$ 2,990,000	\$ 1,673,962	56.0%

7/1/2006	7/1/2007	MEMO - Fund Balance by Program:	7/1/2008	12/31/2008
\$ -	\$ 102,776	Building O & M	\$ 98,412	\$ 183,839
522,131	390,977	Fleet	272,592	268,434
\$ 522,131	\$ 493,753	Total	\$ 371,004	\$ 452,273

RESOURCES AND REQUIREMENTS

Josephine County

SELF INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ 1,246,408	\$ 1,295,030	\$ 1,100,000	Beginning fund balance	\$ 905,000	\$ 1,008,922	111.5%
1,311,032	1,180,024	1,211,750	Insurance charges to departments	860,000	\$ 405,432	47.1%
46,641	43,601	-	Interest	35,000	8,922	25.5%
-	182,542	-	Insurance refund	-	-	
\$ 2,604,081	\$ 2,701,197	\$ 2,311,750	TOTAL RESOURCES	\$ 1,800,000	\$ 1,423,276	
			REQUIREMENTS			
\$ 1,309,051	\$ 1,692,275	\$ 1,708,000	Materials and Services	\$ 1,000,000	\$ 961,387	96.1%
			Transfers:			
			Building & Safety	27,000	\$ 13,500	50.0%
1,295,030	1,008,922	603,750	Contingency/Fund Balance	773,000	448,389	58.0%
\$ 2,604,081	\$ 2,701,197	\$ 2,311,750	TOTAL REQUIREMENTS	\$ 1,800,000	\$ 1,423,276	

PAYROLL LIABILITY RESERVE FUND (415)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ 764,474	\$ 368,709	\$ 85,000	Beginning fund balance	\$ 402,400	\$ 678,798	168.7%
158,774	536,000	236,000	Charges to departments	333,000	177,910	53.4%
38,149	12,721	5,000	Interest	5,000	5,751	115.0%
-		-		-	-	
\$ 961,397	\$ 917,430	\$ 326,000	TOTAL RESOURCES	\$ 740,400	\$ 862,459	
			REQUIREMENTS			
\$ 592,688	\$ 238,632	\$ 326,000	Personal Services	\$ 740,400	\$ 145,680	19.7%
368,709	678,798	-	Contingency/Fund Balance	-	716,779	
\$ 961,397	\$ 917,430	\$ 326,000	TOTAL REQUIREMENTS	\$ 740,400	\$ 862,459	

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY RESERVE FUND (430)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008-09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ 1,806,284	\$ 750,000	Beginning fund balance	\$ 1,800,000	\$ 2,106,545	117.0%
510	59,776	8,000	Interest Income	50,200	16,013	31.9%
-	-	241,000	Property Sales - Parks	691,000	439,162	63.6%
-	594,926	718,000	Property Sales - General Fund	325,000	-	
-	11,139	-	Miscellaneous Income	-	-	
			Interfund Payments:			
-	11,964	1,532,366	Public Works - Roads and Bridges	-	-	
588,313	-	-	Public Safety - Corn Justice	-	-	
-	27,000	-	Adult Corrections Fund	-	-	
1,142,600	-	-	Property Services	-	-	
-	103,470	128,000	Title III - Jump Off Joe Creek Bridge	-	-	
350,000	-	-	Fund 401 ISF	-	-	
255,700	135,011	135,011	County Buildings & Fleet	133,800	66,900	50.0%
85,000	-	-	Building Safety	-	-	
-	(148,773)	-	Correction of prior year transfer in	-	-	
\$ 2,422,123	\$ 2,600,797	\$ 3,512,377	TOTAL RESOURCES	\$ 3,000,000	\$ 2,628,620	
			REQUIREMENTS			
\$ 615,839	\$ 494,252	\$ 2,275,882	Capital Outlay	\$ 1,769,700	\$ 157,206	8.9%
-	-	-	Debt Service - D Street	75,000	72,878	97.2%
-	-	-	Transfer PW Balance to Road & Bridge Reserve	-	1,097,451	
1,806,284	2,106,545	750,000	Contingency/Ending Fund Balance	1,155,300	1,301,085	112.6%
\$ 2,422,123	\$ 2,600,797	\$ 3,025,882	TOTAL REQUIREMENTS	\$ 3,000,000	\$ 2,628,620	

RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2008-09		
Actual		Adopted Budget First Preceding Year 2007-08		Adopted Budget This Year 2008 09	Actual Six Months 12/31/08	Percent of Budget
Second Preceding Year 2006-07	First Preceding Year 2007-08					
			RESOURCES			
\$ -	\$ 825,892	\$ 600,000	Beginning fund balance	\$ 870,000	\$ 651,785	74.9%
5,357	-	-	State grants	-	-	
-	56,000	-	Grant from City of Grants Pass for a bus	-	-	
-	-	-	Federal grant for purchase of minivan	-	58,879	
-	20,578	-	Interest	12,600	9,167	72.8%
-	5,315	-	Miscellaneous Income	-	-	
			Interfund Payments:			
5,561	119,360	119,360	General Fund	119,100	-	
-	235,267	1,350,708	Public Works - Roads and Bridges	678,800	-	
1,101,000	-	-	Property Services Fund	-	-	
70,000	-	-	Fund 401 - ISF	230,000	115,002	50.0%
106,927	256,681	589,313	County Buildings & Fleet	269,500	117,750	43.7%
6,000	17,446	35,000	Public Land Corner Preservation	-	-	
-	150	59,016	Parks	-	-	
-	-	400,000	Building Safety Fund	400,000	-	
-	-	-	Title III - Work Crews	20,000	-	
-	121,902	-	Title III - Search & Rescue	105,000	-	
-	148,773	-	Correction of prior year transfer in	-	-	
\$ 1,294,845	\$ 1,807,364	\$ 3,153,397	TOTAL RESOURCES	\$ 2,705,000	\$ 952,583	
			REQUIREMENTS			
\$ 468,953	\$ 1,155,579	\$ 2,414,868	Capital Outlay	\$ 2,509,560	\$ 237,982	9.5%
-	-	138,529	Contingency	195,440	-	
825,892	651,785	600,000	Unappropriated Ending Fund Balance	-	714,601	
\$ 1,294,845	\$ 1,807,364	\$ 3,153,397	TOTAL REQUIREMENTS	\$ 2,705,000	\$ 952,583	

Josephine County
 Mid Year Budget Review
 2008-09
 Payroll Analysis

Fund	Fund Name	Salaries and Wages		Percent of Budget
		Adopted Budget This Year	Actual Six Months 12/31/08	
100	General	\$ 1,928,032	\$ 880,793	45.7%
201	Public Works	2,454,595	1,123,845	45.8%
210	Grant Projects	55,700	28,188	50.6%
221	Fairgrounds	161,924	75,549	46.7%
224	Public Land Corner Preservation	49,135	29,270	59.6%
240	Public Safety	6,859,615	3,406,556	49.7%
243	Adult Corrections	1,621,871	804,372	49.6%
245	Transit	327,200	176,469	53.9%
246	Juvenile Justice Special Programss	131,300	63,548	48.4%
248	District Attorney Special Programs	29,485	7,500	25.4%
250	Mental Health	50,670	26,743	52.8%
255	Public Health	1,173,339	609,443	51.9%
258	Commission for Children & Families	101,165	48,257	47.7%
260	Parks	297,756	132,682	44.6%
262	Building and Safety	392,920	204,892	52.1%
401	Administrative Internal Service	1,651,626	794,111	48.1%
402	County Building and Fleet	671,034	297,153	44.3%
415	Payroll Reserve	740,400	145,680	19.7%
530	Airport	83,400	40,443	48.5%
Totals		<u>\$ 18,781,167</u>	<u>\$ 8,895,494</u>	<u>47.4%</u>