

# Josephine County Mid Year Budget Review

FY 2009-10



**JOSEPHINE COUNTY, OREGON**  
**Mid Year Budget Review**  
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**2009-10**

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JOSEPHINE COUNTY  
 BEGINNING FUND BALANCE COMPARISONS  
 JULY 1, 2009

| Fund Number                                       | Fund Name                            | July 1, 2009 Balances                     |                                     | Better (Worse) | Percent of Budget |
|---|--------------------------------------|---|-------------------------------------|----------------|-------------------|
|   |                                      | Beginning Fund Balance per 2009-10 Budget | Actual Ending Fund Balance per CAFR |                |                   |
| <b>OPERATING FUNDS</b>                            |                                      |   |                                     |                |                   |
| 100   | General Fund                         | 3,700,000                                 | 3,598,996                           | (101,004)      | 97.3%             |
| 201   | Public Works Fund                    | 7,765,800                                 | 8,123,334                           | 357,534        | 104.6%            |
| 210   | Grant Projects Fund                  | 4,323,700                                 | 4,667,954                           | 344,254        | 108.0%            |
| 240   | Public Safety Fund                   | 10,500,000                                | 10,552,560                          | 52,560         | 100.5%            |
| 243   | Adult Corrections Fund               | 254,900                                   | 370,375                             | 115,475        | 145.3%            |
| 245   | Transit Fund                         | -   | (83,419)                            | (83,419)       | -                 |
| 250   | Mental Health Fund                   | 200,300                                   | 147,056                             | (53,244)       | 73.4%             |
| 255   | Public Health Fund                   | -   | (25,000)                            | (25,000)       | -                 |
| 260   | Parks Fund                           | -   | (95,267)                            | (95,267)       | -                 |
| 221   | Fairgrounds Fund                     | 1,000                                     | (36,330)                            | (37,330)       | -3633.0%          |
| 262   | Building and Safety Fund             | 2,605,000                                 | 2,380,745                           | (224,255)      | 91.4%             |
| 530   | Airports Fund                        | 125,600                                   | 161,313                             | 35,713         | 128.4%            |
| <b>INTERNAL SERVICE and INTERNAL VENDOR FUNDS</b> |                                      |   |                                     |                |                   |
| 401   | Administrative Internal Service Fund | 530,000                                   | 603,952                             | 73,952         | 114.0%            |
| 402   | County Buildings and Fleet Fund      | 325,000                                   | 365,826                             | 40,826         | 112.6%            |
| 410   | Insurance Reserve Fund               | 310,000                                   | 432,746                             | 122,746        | 139.6%            |
| 415   | Payroll Liability Reserve Fund       | 680,000                                   | 1,287,226                           | 607,226        | 189.3%            |
| 425   | Roads & Bridges Reserve Fund         | 1,400,000                                 | 1,109,883                           | (290,117)      | 79.3%             |
| 430   | Property Reserve Fund                | 1,400,000                                 | 1,472,103                           | 72,103         | 105.2%            |
| 435   | Equipment Reserve Fund               | 1,042,000                                 | 496,319                             | (545,681)      | 47.6%             |

**RESOURCES AND REQUIREMENTS**

Josephine County

**GENERAL FUND (100)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS                        | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>   |  |                                  |                      |
| \$ 5,425,422                        | \$ 3,952,683                       | \$ 3,600,000   | Beginning Fund Balance   | \$ 3,700,000                           | \$ 3,598,996                     | 97.3%                |
| 2,920,558                           | 3,135,987                          | 3,175,000  | Property Taxes - Current year                                    | 3,234,900                              | 2,806,625                        | 86.8%                |
| 112,166                             | 97,876                             | 93,500   | Property Taxes - Prior years                                     | 149,600                                | 97,708                           | 65.3%                |
|                                     |                                    |  | Revenues generated by departments:                               |  |                                  |                      |
| 427,149                             | 427,783                            | 570,900  | Assessor   | 460,800                                | 128,838                          | 28.0%                |
| 241,132                             | 234,253                            | 219,500  | Treasurer  | 237,500                                | 92,864                           | 39.1%                |
| 604,041                             | 627,601                            | 605,000  | Clerk  | 489,500                                | 276,181                          | 56.4%                |
| 38,548                              | 58,362                             | 45,700   | Surveyor   | 45,000                                 | 16,380                           | 36.4%                |
| 518,954                             | 392,548                            | 500,000  | Planning   | 408,800                                | 158,479                          | 38.8%                |
| 1,276,748                           | 1,180,668                          | 1,066,000  | Forestry   | 514,500                                | 282,945                          | 55.0%                |
| 190,742                             | -                                  | -  | Property Sales   | -                                      | -                                | -                    |
| 280,083                             | 131,203                            | 88,000   | Interest Income  | 64,200                                 | 45,565                           | 71.0%                |
| 69,714                              | 710,383                            | -  | Payment in Lieu of Tax   | 68,000                                 | 103                              | 0.2%                 |
| 172,653                             | 232,076                            | 175,000  | Solid Waste Fees   | 230,000                                | 105,737                          | 46.0%                |
| 95,242                              | 98,166                             | 100,000  | Cigarette Taxes  | 90,000                                 | 24,122                           | 26.8%                |
| 20,330                              | 34,252                             | 25,000   | Amusement Device Tax   | 20,000                                 | 1,073                            | 5.4%                 |
| 222,396                             | 205,900                            | 235,000  | Franchise Taxes  | 222,000                                | -                                | 0.0%                 |
| 333,307                             | 342,644                            | 325,000  | OLCC Fine Reimbursement  | 335,000                                | 158,996                          | 47.5%                |
| 22,908                              | 8,847                              | 5,700  | Miscellaneous  | 2,200                                  | 10,912                           | 496.0%               |
|                                     |                                    |  | Interfund Transfers:   |  |                                  |                      |
|                                     | 50,000                             | 50,000   | 210 - Grant Projects Fund - Economic Development<br>for Planning | 50,000                                 | 25,000                           | 50.0%                |
| 282,363                             | 290,604                            | 332,700  | 210 - Grant Projects Fund - Title III for Forestry               | 370,000                                | -                                | -                    |
| 2,315                               | -                                  | -  | 290 - Closure of Regional Hospital Fund                          | -                                      | -                                | -                    |
| \$ 13,256,771                       | \$ 12,211,836                      | \$ 11,212,000  | <b>TOTAL RESOURCES</b>   | \$ 10,692,000                          | \$ 7,830,524                     | 73.2%                |
|                                     |                                    |  | <b>REQUIREMENTS</b>  |  |                                  |                      |
|                                     |                                    |  | Operating Expenditures:  |  |                                  |                      |
| \$ 1,104,793                        | \$ 1,090,680                       | \$ 1,348,300   | Assessor   | \$ 1,253,700                           | \$ 547,134                       | 43.6%                |
| 433,856                             | 488,011                            | 508,300  | Treasurer  | 506,400                                | 226,025                          | 44.6%                |
| 585,536                             | 568,086                            | 605,000  | Clerk  | 546,200                                | 236,160                          | 43.2%                |
| 59,170                              | 64,765                             | 66,900   | Surveyor   | 71,700                                 | 29,887                           | 41.7%                |
| 554,104                             | 505,266                            | 550,000  | Planning   | 496,000                                | 241,109                          | 48.6%                |
| 893,384                             | 946,332                            | 1,020,500  | Forestry   | 870,800                                | 411,943                          | 47.3%                |
| 86,785                              | -                                  | -  | Public Health Prior Year Payment                                 | -                                      | -                                | -                    |
| -                                   | 230,000                            | 230,000  | Library Grant  | -                                      | -                                | -                    |
| -                                   | -                                  | -  | DOGAMI Display   | -                                      | 2,028                            | -                    |
|                                     |                                    |  | Interfund Transfers:   |  |                                  |                      |
| 110,000                             | 110,000                            | 110,000  | 201 - Public Works Fund) - Solid Waste                           | -                                      | -                                | -                    |
| -                                   | -                                  | -  | 202 - Public Works Special Programs Fund - Solid Waste           | 70,000                                 | 50,000                           | 71.4%                |
| 7,000                               | 21,400                             | 21,400   | 210 - Grant Projects Fund for Veterans Service Office            | 22,300                                 | 11,150                           | 50.0%                |
| 4,800,000                           | 3,900,000                          | 3,900,000  | 240 - Public Safety Fund   | 3,000,000                              | 1,500,000                        | 50.0%                |
| -                                   | -                                  | -  | 255 - Public Health Fund - Solid Waste                           | 45,000                                 | 22,500                           | 50.0%                |
| 183,000                             | 225,000                            | 225,000  | 275 - Court Facilities and Security Fund                         | 250,000                                | 125,000                          | 50.0%                |
| 367,100                             | 344,200                            | 344,200  | 401 - Internal Services Fund (ISF )                              | 321,600                                | 160,800                          | 50.0%                |
| 81,934                              | 82,100                             | 82,100   | 435 - Equipment Reserve Fund - Assessor                          | 81,400                                 | -                                | 0.0%                 |
| 37,426                              | 37,000                             | 37,000   | 435 - Equipment Reserve Fund - Treasurer                         | 37,000                                 | -                                | 0.0%                 |
| 3,952,683                           | 3,598,996                          | 2,163,300  | Contingency/Ending Fund Balance                                  | 3,119,900                              | 4,266,788                        | 136.8%               |
| \$ 13,256,771                       | \$ 12,211,836                      | \$ 11,212,000  | <b>TOTAL REQUIREMENTS</b>  | \$ 10,692,000                          | \$ 7,830,524                     | 73.2%                |

|              |              |              | RECAP:                              |              |              |       |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|-------|
|              |              |              | <b>Revenues:</b>                    |              |              |       |
| \$ 3,032,724 | \$ 3,233,863 | \$ 3,268,500 | Property Taxes                      | \$ 3,384,500 | \$ 2,904,333 | 85.8% |
| 3,106,572    | 2,921,215    | 3,007,100    | Revenues generated by departments   | 2,156,500    | 955,687      | 44.3% |
| 1,692,053    | 2,104,515    | 1,336,400    | All Other Revenues                  | 1,451,000    | 371,508      | 25.6% |
| 7,831,349    | 8,259,153    | 7,612,000    | Total Revenues                      | 6,992,000    | 4,231,528    | 60.5% |
|              |              |              | <b>Expenditures:</b>                |              |              |       |
| 3,630,843    | 3,663,140    | 4,099,000    | Departmental operating expenditures | 3,744,800    | 1,692,258    | 45.2% |
| 4,800,000    | 3,900,000    | 3,900,000    | Transfers to Public Safety Fund     | 3,000,000    | 1,500,000    | 50.0% |
| 873,245      | 1,049,700    | 1,049,700    | All Other Expenditures              | 827,300      | 371,478      | 44.9% |
| \$ 9,304,088 | \$ 8,612,840 | \$ 9,048,700 | Total Expenditures                  | \$ 7,572,100 | \$ 3,563,736 | 47.1% |

**RESOURCES AND REQUIREMENTS**

Josephine County

**PUBLIC SAFETY FUND (240)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS           | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                                    |  |                                  |                      |
| \$ 1,556,800                        | \$ 6,590,539                       | \$ 6,500,000   | Beginning Fund Balance                              | \$ 10,500,000                          | \$ 10,552,560                    | 100.5%               |
| 11,895,928                          | 10,728,352                         | 10,728,000   | County Payments (O & C/Bailout Distributions)       | 9,655,000                              | 9,655,517                        | 100.0%               |
|                                     |                                    |  | Revenues generated by departments:                  |  |                                  |                      |
| 1,961,248                           | 2,079,323                          | 1,879,000  | Sheriff   | 1,688,100                              | 604,183                          | 35.8%                |
| 432,271                             | 399,628                            | 372,200  | District Attorney                                   | 401,000                                | 156,094                          | 38.9%                |
| 847,937                             | 927,516                            | 1,012,100  | Juvenile Justice                                    | 850,400                                | 236,238                          | 27.8%                |
| 277,484                             | 225,604                            | 50,300   | Interest Income                                     | 145,100                                | 93,753                           | 64.6%                |
|                                     |                                    |  | Interfund Transfers:                                |  |                                  |                      |
| 4,800,000                           | 3,900,000                          | 3,900,000  | 100 - General Fund Support                          | 3,000,000                              | 1,500,000                        | 50.0%                |
| 166,538                             | 298,000                            | 298,000  | 210 - Grant Projects Fund Title III for Sheriff     | 235,600                                | 117,800                          | 50.0%                |
| -                                   | 10,400                             | 10,400   | 246 - Juvenile Justice Special Programs Fund for JJ | -                                      | -                                | -                    |
| -                                   | 53,000                             | 53,000   | 248 - DA Special Projects Fund CAMI Program for DA  | 53,000                                 | -                                | -                    |
| 65,000                              | 15,000                             | 15,000   | 501 - Jail Commissary Fund for Sheriff              | 5,000                                  | -                                | -                    |
| 15,000                              | -                                  | 55,000   | 735 Sheriff Forfeiture Fund for Sheriff             | 15,000                                 | -                                | -                    |
| <b>\$ 22,018,206</b>                | <b>\$ 25,227,362</b>               | <b>\$ 24,873,000</b>                                 | <b>TOTAL RESOURCES</b>                              | <b>\$ 26,548,200</b>                   | <b>\$ 22,916,145</b>             | <b>86.3%</b>         |
|                                     |                                    |  | <b>REQUIREMENTS</b>                                 |  |                                  |                      |
|                                     |                                    |  | Departmental Operating Expenditures:                |  |                                  |                      |
| \$ 9,958,877                        | \$ 9,520,613                       | \$ 9,525,300   | Sheriff   | \$ 10,706,700                          | \$ 4,737,177                     | 44.2%                |
| 1,598,944                           | 1,656,595                          | 1,751,700  | District Attorney                                   | 1,859,900                              | 863,627                          | 46.4%                |
| 2,264,850                           | 2,358,794                          | 2,413,800  | Juvenile Justice                                    | 2,379,900                              | 1,180,517                        | 49.6%                |
|                                     |                                    |  | Interfund Transfers:                                |  |                                  |                      |
| 1,247,088                           | 1,138,800                          | 1,138,800  | 401 - Internal Services Fund (ISF)                  | 1,265,700                              | 632,850                          | 50.0%                |
| 357,908                             | -                                  | -  | 243 - Adult Corrections Fund                        | -                                      | -                                | -                    |
| -                                   | -                                  | -  | 435 - Equipment Reserve Fund                        | 50,000                                 | -                                | -                    |
| 6,590,539                           | 10,552,560                         | 10,043,400   | Contingency/Fund Balance                            | 10,286,000                             | 15,501,974                       | 150.7%               |
| <b>\$ 22,018,206</b>                | <b>\$ 25,227,362</b>               | <b>\$ 24,873,000</b>                                 | <b>TOTAL REQUIREMENTS</b>                           | <b>\$ 26,548,200</b>                   | <b>\$ 22,916,145</b>             | <b>86.3%</b>         |

**RESOURCES AND REQUIREMENTS**

Josephine County

**PUBLIC WORKS FUND (201)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS     | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual Six<br>Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                              |  |                                  |                      |
|                                     |                                    |  | Beginning Fund Balance:                       |  |                                  |                      |
| \$ 6,932,861                        | \$ 7,926,150                       | \$ 7,540,000   | Roads & Bridges                               | \$ 7,765,800                           | \$ 8,123,334                     | 104.6%               |
| 304,158                             | 227,862                            | 246,500  | North Valley Industrial Park (NVIP)           | 225,000                                | 180,928                          | 80.4%                |
| (20,471)                            | (7,771)                            | -  | Solid Waste (SW)                              | 25,000                                 | 10,076                           | 40.3%                |
| (62,572)                            | -                                  | -  | Parks   | -                                      | -                                |                      |
|                                     |                                    |  | Revenues generated by programs:               |  |                                  |                      |
|                                     |                                    |  | Roads & Bridges:                              |  |                                  |                      |
| 4,523,016                           | 4,603,831                          | 5,247,100  | Gas Tax distributions from the State          | 4,189,000                              | 1,986,717                        | 47.4%                |
| 2,347,256                           | 2,248,369                          | 490,900  | Federal and State Grants                      | 1,845,800                              | 1,581,557                        | 85.7%                |
| 102,795                             | 121,942                            | 199,000  | Charges for Services                          | 50,000                                 | 9,589                            | 19.2%                |
| 246,504                             | 99,733                             | -  | Charges to other County departments/funds     | 13,000                                 | -                                | 0.0%                 |
| 69,457                              | 67,403                             | 70,000   | Rental Income                                 | 70,000                                 | 30,656                           | 43.8%                |
| 46,292                              | 63,802                             | 30,000   | Other Income                                  | 39,900                                 | 14,783                           | 37.1%                |
| 3,734                               | 3,915                              | 17,000   | North Valley Industrial Park (NVIP)           | -                                      | -                                |                      |
| 7,770                               | 7,065                              | 4,000  | Solid Waste (SW)                              | -                                      | -                                |                      |
| 312,281                             | 190,010                            | 120,000  | Interest income                               | 120,000                                | 61,857                           | 51.5%                |
|                                     |                                    |  | Interfund Transfers:                          |  |                                  |                      |
|                                     |                                    |  | 100 - General Fund for:                       |  |                                  |                      |
| 110,000                             | 110,000                            | 110,000  | Solid Waste                                   | -                                      | -                                |                      |
| 62,572                              | -                                  | -  | Parks - Negative BFB                          | -                                      | -                                |                      |
| -                                   | -                                  | -  | 202 - Public Works Special Programs Fund      | 31,500                                 | 9,594                            | 30.5%                |
| -                                   | -                                  | -  | 402 - County Buildings and Fleet Fund - Fleet | 66,000                                 | 41,713                           | 63.2%                |
| \$ 14,985,653                       | \$ 15,662,311                      | \$ 14,074,500  | <b>TOTAL RESOURCES</b>                        | \$ 14,441,000                          | \$ 12,050,804                    | 83.4%                |
|                                     |                                    |  | <b>REQUIREMENTS</b>                           |  |                                  |                      |
|                                     |                                    |  | Operating Expenditures:                       |  |                                  |                      |
|                                     |                                    |  | Roads & Bridges:                              |  |                                  |                      |
| \$ 3,350,747                        | \$ 3,584,054                       | \$ 3,850,700   | Personal Services                             | \$ 4,068,000                           | \$ 1,880,860                     | 46.2%                |
| 2,440,311                           | 2,417,413                          | 2,635,300  | Materials and Services                        | 2,490,000                              | 1,051,018                        | 42.2%                |
| 86,758                              | 53,988                             | 236,600  | North Valley Industrial Park (NVIP)           | -                                      | -                                |                      |
| 95,923                              | 92,118                             | 99,500   | Solid Waste (SW)                              | -                                      | -                                |                      |
|                                     |                                    |  | Interfund Transfers:                          |  |                                  |                      |
|                                     |                                    |  | 202 - Public Works Special Programs           |  |                                  |                      |
| -                                   | -                                  | -  | Fund - Transfer BFB of NVIP and SW            | 250,000                                | 191,004                          | 76.4%                |
| 618,443                             | 560,400                            | 560,400  | 401 - Internal Services Fund (ISF)            | 557,400                                | 278,700                          | 50.0%                |
| -                                   | 640,000                            | 640,000  | 425 - Roads and Bridges Reserve Fund          | 860,000                                | 250,000                          | 29.1%                |
| 11,963                              | -                                  | -  | 430 - Property Reserve Fund                   | -                                      | -                                |                      |
| 235,267                             | -                                  | 678,800  | 435 - Equipment Reserve Fund                  | 600,000                                | 300,000                          | 50.0%                |
| 8,146,241                           | 8,314,338                          | 5,373,200  | Contingency/Fund Balances                     | 5,615,600                              | 8,099,222                        | 144.2%               |
| \$ 14,985,653                       | \$ 15,662,311                      | \$ 14,074,500  | <b>TOTAL REQUIREMENTS</b>                     | \$ 14,441,000                          | \$ 12,050,804                    | 83.4%                |

|           |              |              | <b>RECAP - ROADS &amp; BRIDGES PROGRAM:</b> |              |              |       |
|-----------|--------------|--------------|---|--------------|--------------|-------|
| 7,335,320 | 7,205,080    | 6,037,000    | Program revenues                            | 6,207,700    | 3,623,302    | 58.4% |
| 5,791,058 | \$ 6,001,467 | \$ 6,486,000 | Program expenditures                        | \$ 6,558,000 | \$ 2,931,878 | 44.7% |

Note: The above reflects Federal Forest Timber payment of \$1,581,557, received early January 2010, which was budgeted to be \$1,400,000.

**RESOURCES AND REQUIREMENTS**

Josephine County

**ROADS AND BRIDGES RESERVE FUND (425)**

| Historical Data                               |  |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2009-10           |                                  |                      |
|---|--|--|---|--|----------------------------------|----------------------|
| Actual<br>Second<br>Preceding Year<br>2007-08 | Actual<br>First<br>Preceding Year<br>2008-09 | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
|   |  |  | <b>RESOURCES</b>                          |  |                                  |                      |
| \$ -  | \$ -   | \$ -   | Beginning Fund Balance                    | \$ 1,400,000                           | \$ 1,109,883                     | 79.3%                |
| -   | 17,981                                       | -  | Interest Income                           | 15,000                                 | 2,615                            | 17.4%                |
|   |  |  | Interfund Transfers:                      |  |                                  |                      |
| -   | 640,000                                      | 640,000  | 201 - Public Works Fund                   | 860,000                                | 250,000                          | 29.1%                |
| -   | 1,097,451                                    | 1,098,000  | 430 - Property Reserve Fund               | -                                      | -                                |                      |
| \$ -  | \$ 1,755,432                                 | \$ 1,738,000   | <b>TOTAL RESOURCES</b>                    | \$ 2,275,000                           | \$ 1,362,498                     |                      |
|   |  |  | <b>REQUIREMENTS</b>                       |  |                                  |                      |
| \$ -  | \$ 623,766                                   | \$ 862,200   | Capital Outlay - See Page L 13            | \$ 2,046,300                           | \$ 1,170,390                     | 57.2%                |
|   |  |  | Interfund Transfer:                       |  |                                  |                      |
| -   | 21,783                                       | 43,000   | 303 - County Bridge Construction Fund     | -                                      | -                                | -                    |
| -   | 1,109,883                                    | 832,800  | Contingency/Fund Balance                  | 228,700                                | 192,108                          | 84.0%                |
| \$ -  | \$ 1,755,432                                 | \$ 1,738,000   | <b>TOTAL REQUIREMENTS</b>                 | \$ 2,275,000                           | \$ 1,362,498                     |                      |

**Purpose of Program:**

This reserve is intended to accumulate funds to make major repairs or improvements to the County's road and bridge infrastructure. The Board of County Commissioners established this fund effective July 1, 2008 for a period of ten years.

**RESOURCES AND REQUIREMENTS**

Josephine County

**GRANT PROJECTS FUND (210)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS               | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
| <b>RESOURCES</b>                    |                                    |  |   |  |                                  |                      |
| \$ 2,745,664                        | \$ 4,711,126                       | \$ 3,945,000   | Beginning Fund Balance                                  | \$ 4,323,700                           | \$ 4,667,954                     | 108.0%               |
| Revenues generated by programs:     |                                    |  |   |  |                                  |                      |
| 2,557,760                           | 237,021                            | -  | Title III   | -                                      | -                                | 0.0%                 |
| -                                   | 883,511                            | -  | SRS 2008  | 795,160                                | 795,160                          | 100.0%               |
| 649,805                             | 129,400                            | 1,600,000  | CDBG  | 1,200,000                              | 29,220                           | 2.4%                 |
| 416,237                             | 338,959                            | 432,000  | Economic Development                                    | 375,000                                | 131,751                          | 35.1%                |
| 73,313                              | 57,075                             | 61,800   | Veterans Service Office (VSO)                           | 60,700                                 | 29,447                           | 48.5%                |
| 177,740                             | 118,958                            | 30,000   | Interest and Other Income                               | 32,140                                 | 40,369                           | 125.6%               |
| Interfund Transfers:                |                                    |  |   |  |                                  |                      |
| 7,000                               | 21,400                             | 21,400   | 100 - General Fund for VSO                              | 22,300                                 | 11,150                           | 50.0%                |
| 15,000                              | 25,000                             | 25,000   | 250 - Mental Health Fund for VSO                        | 30,000                                 | 15,000                           | 50.0%                |
| \$ 6,642,519                        | \$ 6,522,450                       | \$ 6,115,200   | <b>TOTAL RESOURCES</b>                                  | \$ 6,839,000                           | \$ 5,720,051                     |                      |
| <b>REQUIREMENTS</b>                 |                                    |  |   |  |                                  |                      |
| \$ 136,076                          | \$ 119,074                         | \$ 149,400   | Title III   | \$ 84,500                              | \$ 40,005                        | 47.3%                |
| -                                   | -                                  | -  | Title III SRS 2008                                      | 967,000                                | 260,287                          | 26.9%                |
| 479,806                             | 112,944                            | 1,600,000  | CDBG  | 1,200,000                              | 39,619                           | 3.3%                 |
| 121,679                             | 257,864                            | 275,500  | Economic Development                                    | 313,000                                | 179,549                          | 57.4%                |
| 84,049                              | 93,355                             | 99,700   | Veterans Service Office (VSO)                           | 113,000                                | 46,690                           | 41.3%                |
| Interfund Transfers:                |                                    |  |   |  |                                  |                      |
| -                                   | 8,500                              | 8,500  | 401 - Internal Services Fund (ISF) - VSO                | 8,900                                  | 4,450                            | 50.0%                |
| Title III for:                      |                                    |  |   |  |                                  |                      |
| 282,363                             | 290,604                            | 332,700  | 100 - General Fund - Forestry                           | 370,000                                | -                                | 0.0%                 |
| 166,538                             | 298,000                            | 298,000  | 240 - Public Safety Fund - Sheriff                      | 235,600                                | 117,800                          | 50.0%                |
| 200,000                             | 218,200                            | 218,200  | 243 - Adult Corrections Fund                            | 250,000                                | 125,000                          | 50.0%                |
| -                                   | 17,300                             | 17,300   | 260 - Parks Fund  | -                                      | -                                | -                    |
| 38,010                              | 13,500                             | 13,500   | 401 - Internal Services Fund - GIS                      | 25,000                                 | 12,500                           | 50.0%                |
| 50,500                              | 25,000                             | 25,000   | 401 - Internal Services Fund - Title III Administration | 25,000                                 | 12,500                           | 50.0%                |
| 103,470                             | -                                  | -  | 430 - Property Reserve Fund                             | -                                      | -                                | -                    |
| -                                   | 19,437                             | 20,000   | 435 - Equipment Reserve Fund - Work Crew                | -                                      | -                                | -                    |
| 121,902                             | 105,000                            | 105,000  | 435 - Equipment Reserve Fund - Search & Rescue          | -                                      | -                                | -                    |
| Economic Development for:           |                                    |  |   |  |                                  |                      |
| -                                   | 50,000                             | 50,000   | 100 - General Fund - Planning                           | 50,000                                 | 25,000                           | 50.0%                |
| 60,000                              | 63,718                             | 64,200   | 221 - Fairgrounds Fund                                  | 50,000                                 | 25,000                           | 50.0%                |
| 50,000                              | 125,000                            | 125,000  | 260 - Parks Fund  | 50,000                                 | 26,220                           | 52.4%                |
| -                                   | -                                  | -  | 430 - Property Reserve Fund for Parks                   | -                                      | 23,780                           | -                    |
| 37,000                              | 37,000                             | 37,000   | 530 - Airports Fund - IV Airport                        | 37,000                                 | 18,500                           | 50.0%                |
| 4,711,126                           | 4,667,954                          | 2,676,200  | Contingency/Fund Balance                                | 3,060,000                              | 4,763,151                        | 155.7%               |
| \$ 6,642,519                        | \$ 6,522,450                       | \$ 6,115,200   | <b>TOTAL REQUIREMENTS</b>                               | \$ 6,839,000                           | \$ 5,720,051                     |                      |

| MEMO - Fund Balance by Program: | 6/30/2008    | 6/30/2009   | 12/31/2009   |
|---------------------------------|--------------|-------------|--------------|
| Title III                       | \$3,977,441  | \$3,210,905 | \$ 2,939,364 |
| SRS 2008                        | -            | 883,511     | 1,418,384    |
| Economic Development            | 731,484      | 553,183     | 390,936      |
| CDBG                            | -            | 16,406      | 6,007        |
| Veterans Service Office         | 2,201        | 3,949       | 8,460        |
| Totals                          | \$ 4,711,126 | \$4,667,954 | \$ 4,763,151 |

**RESOURCES AND REQUIREMENTS**

Josephine County

**ADULT CORRECTIONS FUND (243)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                          |  |                                  |                      |
| \$ -                                | \$ 509,077                         | \$ 436,500   | Beginning Fund Balance                    | \$ 254,900                             | \$ 370,375                       | 145.3%               |
|                                     |                                    |  | Revenues generated by programs:           |  |                                  |                      |
| 2,613,437                           | 2,409,292                          | 2,551,300  | Federal and State Grants                  | 2,578,900                              | 1,236,728                        | 48.0%                |
| 568,493                             | 605,523                            | 548,900  | Fees and Services                         | 708,500                                | 278,229                          | 39.3%                |
| 26,848                              | 24,764                             | 94,500   | Other                                     | 56,500                                 | 23,269                           | 41.2%                |
|                                     |                                    |  | Interfund Transfers:                      |  |                                  |                      |
|                                     |                                    |  | 210 - Grant Projects Fund - Title III for |  |                                  |                      |
| 200,000                             | 218,200                            | 218,200  | Community Service Work Crews              | 250,000                                | 125,000                          | 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                        | \$ 3,766,856                       | \$ 3,849,400   | <b>TOTAL RESOURCES</b>                    | \$ 3,848,800                           | \$ 2,033,601                     | 52.8%                |
|                                     |                                    |  | <b>REQUIREMENTS</b>                       |  |                                  |                      |
| \$ 2,448,553                        | \$ 2,495,256                       | \$ 2,496,000   | Personal Services                         | \$ 2,519,200                           | \$ 1,223,415                     | 48.6%                |
| 555,036                             | 632,825                            | 657,900  | Materials and Services                    | 747,200                                | 295,887                          | 39.6%                |
| 21,210                              | -                                  | -  | Debt service                              | -                                      | -                                |                      |
|                                     |                                    |  | Interfund Transfers:                      |  |                                  |                      |
| 281,498                             | 266,000                            | 266,000  | 401 - Internal Services Fund (ISF)        | 277,600                                | 138,800                          | 50.0%                |
| 27,000                              | 2,400                              | 2,400  | 430 - Property Reserve Fund               | 77,400                                 | 27,000                           | 34.9%                |
| 509,077                             | 370,375                            | 427,100  | Contingency/Fund Balance                  | 227,400                                | 348,499                          | 153.3%               |
| \$ 3,842,374                        | \$ 3,766,856                       | \$ 3,849,400   | <b>TOTAL REQUIREMENTS</b>                 | \$ 3,848,800                           | \$ 2,033,601                     | 52.8%                |

**RESOURCES AND REQUIREMENTS**

Josephine County

**TRANSIT FUND (245)**

| Historical Data                     |                           |                                    | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | This Year 2009-10                      |                                  |                      |
|-------------------------------------|---------------------------|------------------------------------|---|--|----------------------------------|----------------------|
| Actual                              | First                     | Adopted Budget                     |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | Preceding Year<br>2008-09 | First Preceding<br>Year<br>2008-09 |   |  |                                  |                      |
|                                     |                           |                                    | <b>RESOURCES</b>                          |  |                                  |                      |
| \$ -                                | \$ 27,138                 | \$ -                               | Beginning Fund Balance (BFB)              | \$ -                                   | \$ (83,419)                      |                      |
| 34,638                              | -                         | -                                  | Transfer of BFB from Mental Health Fund   | -                                      | -                                |                      |
| 105,961                             | 104,830                   | 80,000                             | Transit Operating Revenues                | 132,000                                | 58,150                           | 44.1%                |
| 551,575                             | 574,632                   | 662,000                            | Federal and State Operating Grants        | 768,900                                | -                                | 0.0%                 |
| -                                   | -                         | -                                  | Federal and State Capital Grants          | 420,900                                | 55,920                           | 13.3%                |
| 65,919                              | 62,785                    | 123,000                            | Private Grants                            | 43,000                                 | 18,950                           | 44.1%                |
| 2,150                               | (926)                     | -                                  | Miscellaneous Income (Expense)            | 4,000                                  | (1,261)                          |                      |
| \$ 760,243                          | \$ 768,459                | \$ 865,000                         | <b>TOTAL RESOURCES</b>                    | \$ 1,368,800                           | \$ 48,340                        |                      |
|                                     |                           |                                    | <b>REQUIREMENTS</b>                       |  |                                  |                      |
| \$ 483,034                          | \$ 521,429                | \$ 526,000                         | Personal Services                         | \$ 541,900                             | \$ 263,115                       | 48.6%                |
| 185,835                             | 267,949                   | 276,500                            | Materials and Services                    | 261,900                                | 92,625                           | 35.4%                |
|                                     |                           |                                    | Interfund Transfers:                      |  |                                  |                      |
| 64,236                              | 62,500                    | 62,500                             | 401 - Internal Services Fund (ISF)        | 63,100                                 | 31,550                           | 50.0%                |
| -                                   | -                         | -                                  | 435 - Equipment Reserve Fund              | 438,600                                | -                                |                      |
| 27,138                              | (83,419)                  | -                                  | Contingency/Fund Balance                  | 63,300                                 | (338,950)                        |                      |
| \$ 760,243                          | \$ 768,459                | \$ 865,000                         | <b>TOTAL REQUIREMENTS</b>                 | \$ 1,368,800                           | \$ 48,340                        |                      |

**RESOURCES AND REQUIREMENTS**

Josephine County

**PUBLIC HEALTH FUND (255)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS      | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                               |  |                                  |                      |
| \$ -                                | \$ (10,292)                        | \$ 76,000  | Beginning Fund Balance                         | \$ -                                   | \$ (25,000)                      | \$ -                 |
|                                     |                                    |  | Operating revenues:                            |  |                                  |                      |
| 705,142                             | 852,931                            | 1,044,746  | Charges for Health Services                    | 891,800                                | 42,295                           | 4.7%                 |
| 507,347                             | 401,394                            | 471,200  | Licenses, Fees and Permits                     | 441,200                                | 204,663                          | 46.4%                |
| 1,039,283                           | 1,068,984                          | 1,086,754  | State, Federal and Private Grants              | 1,165,600                              | 556,659                          | 47.8%                |
| 412,836                             | 425,088                            | 392,000  | Adult Jail Health Clinic (Correctional Health) | 435,200                                | -                                | -                    |
| 25,000                              | 20,000                             | 20,000   | Juvenile Justice Nurse Services                | 20,000                                 | -                                | -                    |
| 44,890                              | 18,307                             | 7,800  | Miscellaneous                                  | 1,900                                  | 15,680                           | 825.3%               |
| 76,815                              | 125,115                            | -  | One-time transfers from trust funds            | -                                      | -                                | 0.0%                 |
|                                     |                                    |  | Interfund Transfer:                            |  |                                  |                      |
| -                                   | -                                  | -  | 100 - General Fund for Solid Waste Program     | 45,000                                 | 22,500                           | 50.0%                |
| \$ 2,811,313                        | \$ 2,901,527                       | \$ 3,098,500   | <b>TOTAL RESOURCES</b>                         | \$ 3,000,700                           | \$ 816,797                       | 27.2%                |
|                                     |                                    |  | <b>REQUIREMENTS</b>                            |  |                                  |                      |
| \$ 1,776,196                        | \$ 1,813,596                       | \$ 1,815,500   | Personal Services                              | \$ 1,817,800                           | \$ 943,506                       | 51.9%                |
| 845,834                             | 929,031                            | 1,023,100  | Materials and Services                         | 994,100                                | 263,692                          | 26.5%                |
|                                     |                                    |  | Interfund Transfer:                            |  |                                  |                      |
| 199,575                             | 183,900                            | 183,900  | 401 - Internal Services Fund (ISF)             | 188,800                                | 94,398                           | 50.0%                |
| (10,292)                            | (25,000)                           | 76,000   | Contingency/Ending Fund Balance                | -                                      | (484,799)                        | -                    |
| \$ 2,811,313                        | \$ 2,901,527                       | \$ 3,098,500   | <b>TOTAL REQUIREMENTS</b>                      | \$ 3,000,700                           | \$ 816,797                       | 27.2%                |

|              |              |              |  |              |              |       |
|--------------|--------------|--------------|--|--------------|--------------|-------|
|              |              |              | <b>RECAP:</b>                              |              |              |       |
| \$ 2,734,498 | \$ 2,786,704 | \$ 3,022,500 | Operating revenues and grants              | \$ 2,955,700 | \$ 819,297   | 27.7% |
| 76,815       | 125,115      | -            | One-time transfers from trust funds        | -            | -            | -     |
| -            | -            | -            | Transfer from General Fund for Solid Waste | 45,000       | 22,500       | 50.0% |
| 2,821,605    | 2,926,527    | 3,022,500    | Operating Expenditures                     | 3,000,700    | 1,301,596    | 43.4% |
| \$ (10,292)  | \$ (14,708)  | \$ -         | <b>Revenues (under) expenditures</b>       | \$ -         | \$ (459,799) |       |

**RESOURCES AND REQUIREMENTS**

Josephine County

**PARKS FUND (260)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS    | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
| <b>RESOURCES</b>                    |                                    |  |  |  |                                  |                      |
| \$ -                                | \$ (239,099)                       | \$ -   | Beginning Fund Balance                       | \$ -                                   | \$ (95,267)                      | \$ -                 |
| 515,920                             | 564,903                            | 842,100  | Operating Revenues                           | 607,200                                | 455,234                          | 75.0%                |
| 344,193                             | 322,773                            | 349,500  | State Grants                                 | 341,800                                | 233,910                          | 68.4%                |
| -                                   | 64,088                             | 64,088   | Land Sale Proceeds                           | -                                      | -                                |                      |
|                                     | 1,768                              | 1,000  | Interest Income                              | 1,000                                  | 1,107                            | 110.7%               |
| Interfund Transfers:                |                                    |  |  |  |                                  |                      |
| 50,000                              | 125,000                            | 125,000  | 210 - Grant Projects Fund - Econ Development | 50,000                                 | 26,220                           | 52.4%                |
| -                                   | 17,300                             | 17,300   | 210 - Grant Projects Fund -Title III         | -                                      | -                                |                      |
| \$ 910,113                          | \$ 856,733                         | \$ 1,398,988   | <b>TOTAL RESOURCES</b>                       | \$ 1,000,000                           | \$ 621,204                       |                      |
| <b>REQUIREMENTS</b>                 |                                    |  |  |  |                                  |                      |
| \$ 508,332                          | \$ 411,689                         | \$ 503,000   | Personal Services                            | \$ 505,000                             | \$ 213,284                       | 42.2%                |
| 498,649                             | 451,211                            | 637,200  | Materials and Services                       | 416,700                                | 301,127                          | 72.3%                |
| Interfund Transfers:                |                                    |  |  |  |                                  |                      |
| 79,659                              | 89,100                             | 89,100   | 401 - Internal Services Fund (ISF)           | 78,300                                 | 39,150                           | 50.0%                |
| 62,572                              | -                                  | -  | Transfer negative BFB to Public Works Fund   | -                                      | -                                |                      |
| (239,099)                           | (95,267)                           | 169,688  | Contingency/Fund Balance (Deficit)           | -                                      | 67,642                           |                      |
| \$ 910,113                          | \$ 856,733                         | \$ 1,398,988   | <b>TOTAL REQUIREMENTS</b>                    | \$ 1,000,000                           | \$ 621,203                       |                      |

**FAIRGROUNDS FUND (221)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS    | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
| <b>RESOURCES</b>                    |                                    |  |  |  |                                  |                      |
| \$ (6,739)                          | \$ 14,981                          | \$ 1,000   | Beginning Fund Balance                       | \$ 1,000                               | \$ (36,330)                      |                      |
| 922,911                             | 869,962                            | 990,600  | Operating Revenues                           | 1,018,800                              | 558,136                          | 54.8%                |
| Interfund Transfer:                 |                                    |  |  |  |                                  |                      |
| 60,000                              | 63,718                             | 64,200   | 210 - Grant Projects Fund - Econ Development | 50,000                                 | 25,000                           | 50.0%                |
| -                                   | -                                  | -  |  |  |                                  |                      |
| \$ 976,172                          | \$ 948,661                         | \$ 1,055,800   | <b>TOTAL RESOURCES</b>                       | \$ 1,069,800                           | \$ 546,806                       |                      |
| <b>REQUIREMENTS</b>                 |                                    |  |  |  |                                  |                      |
| \$ 234,400                          | \$ 255,693                         | \$ 255,400   | Personal Services                            | \$ 308,500                             | \$ 144,502                       | 46.8%                |
| 705,695                             | 685,280                            | 742,900  | Materials and Services                       | 735,000                                | 401,170                          | 54.6%                |
| -                                   | 22,718                             | 36,200   | Capital Outlay                               | -                                      | -                                |                      |
| Interfund Transfer:                 |                                    |  |  |  |                                  |                      |
| 21,096                              | 21,300                             | 21,300   | 401 - Internal Services Fund (ISF)           | 26,300                                 | 13,150                           | 50.0%                |
| 14,981                              | (36,330)                           | -  | Contingency/Fund Balance (Deficit)           | -                                      | (12,016)                         |                      |
| \$ 976,172                          | \$ 948,661                         | \$ 1,055,800   | <b>TOTAL REQUIREMENTS</b>                    | \$ 1,069,800                           | \$ 546,806                       |                      |

**RESOURCES AND REQUIREMENTS**

Josephine County

**INTERNAL SERVICES FUND (401)**

| Historical Data                              |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS                  | This Year 2009-10                      |                                  |                      |
|--|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                                       |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08          | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
| <b>RESOURCES</b>                             |                                    |  |  |  |                                  |                      |
| \$ 336,179                                   | \$ 802,133                         | \$ 650,000   | Beginning Fund Balance                                     | \$ 530,000                             | \$ 603,952                       | 114.0%               |
| 3,026,716                                    | 2,802,200                          | 2,755,200  | Revenues from ISF charges to operating funds               | 2,929,400                              | 1,464,700                        | 50.0%                |
| 16,738                                       | 18,194                             | 10,000   | Interest Income  | 6,000                                  | 5,418                            | 90.3%                |
| Revenues generated by departments/divisions: |                                    |  |  |  |                                  |                      |
| 4,197  | 3,292                              | 2,600  | BCC  | 3,200                                  | 2,210                            | 69.1%                |
| 15,053                                       | 14,254                             | 15,000   | Finance  | 12,000                                 | 6,420                            | 53.5%                |
| -  | 939                                | -  | Human Resources  | -                                      | 24                               | -                    |
| 56,755                                       | 95,872                             | 157,800  | Property Management  | 156,200                                | 350                              | 0.2%                 |
| 33,371                                       | 55,406                             | 22,400   | Communications   | 20,000                                 | 665                              | 3.3%                 |
| 23,550                                       | 26,417                             | 38,500   | GIS  | 75,500                                 | 6,420                            | 8.5%                 |
| 2,914  | -                                  | -  | Central Services   | -                                      | -                                | -                    |
| 113,893                                      | 101,973                            | 117,700  | Law Library  | 132,700                                | 56,726                           | 42.7%                |
| Interfund Transfers:                         |                                    |  |  |  |                                  |                      |
| 19,128                                       | 13,500                             | 13,500   | 210 - Grant Projects Fund - Title III for GIS              | 25,000                                 | 12,500                           | 50.0%                |
| 50,500                                       | 25,000                             | 25,000   | 210 - Grant Projects Fund - for Title III Administration   | 25,000                                 | 12,500                           | 50.0%                |
| 50,500                                       | 45,000                             | 45,000   | 250 - Mental Health Fund - for MH Authority Administration | 45,000                                 | 22,500                           | 50.0%                |
| <b>\$ 3,749,494</b>                          | <b>\$ 4,004,180</b>                | <b>\$ 3,852,700</b>                                  | <b>TOTAL RESOURCES</b>                                     | <b>\$ 3,960,000</b>                    | <b>\$ 2,194,385</b>              | <b>55.4%</b>         |
| <b>REQUIREMENTS</b>                          |                                    |  |  |  |                                  |                      |
| Operating Expenditures:                      |                                    |  |  |  |                                  |                      |
| \$ 177,926                                   | \$ 287,462                         | \$ 292,500   | General Government   | \$ 327,600                             | \$ 149,437                       | 45.6%                |
| 426,872                                      | 470,749                            | 483,200  | BCC Administration   | 479,000                                | 228,077                          | 47.6%                |
| 130,416                                      | -                                  | -  | Chief Operating Officer                                    | -                                      | -                                | -                    |
| 462,653                                      | 498,517                            | 498,600  | Finance  | 522,100                                | 254,455                          | 48.7%                |
| 212,053                                      | 214,085                            | 217,500  | Human Resources  | 283,400                                | 113,533                          | 40.1%                |
| 100,611                                      | 136,038                            | 157,800  | Property Management  | 156,200                                | 69,469                           | 44.5%                |
| 566,699                                      | 689,499                            | 701,000  | Information Technology                                     | 877,800                                | 413,104                          | 47.1%                |
| 275,076                                      | 277,309                            | 328,400  | Communications   | 324,600                                | 116,840                          | 36.0%                |
| 112,572                                      | 104,296                            | 107,600  | GIS  | 140,900                                | 42,834                           | 30.4%                |
| 69,383                                       | -                                  | -  | Central Services   | -                                      | -                                | -                    |
| 327,229                                      | 406,166                            | 413,100  | Legal  | 407,100                                | 193,266                          | 47.5%                |
| 85,871                                       | 86,107                             | 117,700  | Law Library  | 132,700                                | 40,501                           | 30.5%                |
| Interfund Transfers:                         |                                    |  |  |  |                                  |                      |
| -  | 230,000                            | 230,000  | 435 - Equipment Reserve Fund                               | 125,000                                | -                                | -                    |
| 802,133                                      | 603,952                            | 305,300  | Contingency/Fund Balance                                   | 183,600                                | 572,869                          | 312.0%               |
| <b>\$ 3,749,494</b>                          | <b>\$ 4,004,180</b>                | <b>\$ 3,852,700</b>                                  | <b>TOTAL REQUIREMENTS</b>                                  | <b>\$ 3,960,000</b>                    | <b>\$ 2,194,385</b>              | <b>55.4%</b>         |

|                     |                     |                     | RECAP:                    |                     |                     |              |
|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|--------------|
|                     |                     |                     | Revenues:                 |                     |                     |              |
| \$ 3,026,716        | \$ 2,802,200        | \$ 2,755,200        | ISF Charges               | \$ 2,929,400        | \$ 1,464,700        | 50.0%        |
| 249,733             | 298,153             | 354,000             | Departmental income       | 399,600             | 72,815              | 18.2%        |
| 136,866             | 101,694             | 93,500              | Other income              | 101,000             | 52,918              | 52.4%        |
| <b>3,413,315</b>    | <b>3,202,047</b>    | <b>3,202,700</b>    | <b>Total revenues</b>     | <b>3,430,000</b>    | <b>1,590,433</b>    | <b>46.4%</b> |
|                     |                     |                     | Expenditures:             |                     |                     |              |
| 2,947,361           | 3,170,228           | 3,317,400           | Departmental expenditures | 3,651,400           | 1,621,516           | 44.4%        |
| -                   | 230,000             | 230,000             | Interfund transfers       | 125,000             | -                   | -            |
| <b>\$ 2,947,361</b> | <b>\$ 3,400,228</b> | <b>\$ 3,547,400</b> | <b>Total expenditures</b> | <b>\$ 3,776,400</b> | <b>\$ 1,621,516</b> | <b>42.9%</b> |

| Memo: Fund Balance by Program: | 6/30/08    | 6/30/09    | 12/31/09   |
|--------------------------------|------------|------------|------------|
| Internal Services              | \$ 759,599 | \$ 545,701 | \$ 498,393 |
| Law Library                    | 42,534     | 58,251     | 74,476     |
| Totals                         | \$ 802,133 | \$ 603,952 | 572,869    |

**RESOURCES AND REQUIREMENTS**

Josephine County

**COUNTY BUILDINGS AND FLEET FUND (402)**

| Historical Data                               |  |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS      | This Year 2009-10                      |                                  |                      |
|---|--|--|--|--|----------------------------------|----------------------|
| Actual<br>Second<br>Preceding Year<br>2007-08 | Actual<br>First<br>Preceding Year<br>2008-09 | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
|   |  |  | <b>RESOURCES</b>                               |  |                                  |                      |
| \$ 493,753                                    | \$ 371,004                                   | \$ 294,000   | Beginning Fund Balance                         | \$ 325,000                             | \$ 365,826                       | 112.6%               |
| 18,910  | 8,564  | 5,000  | Interest Income                                | 5,000                                  | 3,444                            | 68.9%                |
|   |  |  | Revenues generated by departments:             |  |                                  |                      |
| 1,577,441                                     | 1,724,689                                    | 1,727,900  | Building O & M                                 | 1,833,700                              | 910,759                          | 49.7%                |
| 910,744                                       | 910,360                                      | 963,100  | Fleet  | 1,031,800                              | 467,635                          | 45.3%                |
| \$ 3,000,848                                  | \$ 3,014,617                                 | \$ 2,990,000   | <b>TOTAL RESOURCES</b>                         | \$ 3,195,500                           | \$ 1,747,664                     | 54.7%                |
|   |  |  | <b>REQUIREMENTS</b>                            |  |                                  |                      |
|   |  |  | Operating Expenditures:                        |  |                                  |                      |
| \$ 1,451,196                                  | \$ 1,572,791                                 | \$ 1,629,300   | Building Operations and Maintenance (O & M)    | \$ 1,749,900                           | \$ 724,958                       | 41.4%                |
| 786,807                                       | 703,917                                      | 706,300  | County Fleet                                   | 726,300                                | 316,485                          | 43.6%                |
|   |  |  | Interfund Transfers:                           |  |                                  |                      |
| 135,011                                       | 133,800                                      | 133,800  | 430 - Property Reserve Fund - Building O & M   | 133,800                                | 66,900                           | 50.0%                |
| 256,830                                       | 238,283                                      | 269,500  | 435 - Equipment Reserve Fund - Fleet           | 264,800                                | 93,441                           | 35.3%                |
| -   | -  | -  | 201 - Public Works Fund - for Fleet management | 66,000                                 | 41,713                           | 63.2%                |
| 371,004                                       | 365,826                                      | 251,100  | Contingency/Fund Balance                       | 254,700                                | 504,167                          | 197.9%               |
| \$ 3,000,848                                  | \$ 3,014,617                                 | \$ 2,990,000   | <b>TOTAL REQUIREMENTS</b>                      | \$ 3,195,500                           | \$ 1,747,664                     | 54.7%                |

| 6/30/2007  | 6/30/2008  | MEMO - Fund Balance by Program: | 6/30/2009  | 12/31/2009 |
|------------|------------|---------------------------------|------------|------------|
| \$ 102,776 | \$ 98,412  | Building O & M                  | \$ 120,164 | \$ 240,509 |
| 390,977    | 272,592    | Fleet                           | 245,662    | 263,658    |
| \$ 493,753 | \$ 371,004 | Total                           | \$ 365,826 | \$ 504,167 |

**RESOURCES AND REQUIREMENTS**

Josephine County

**PROPERTY RESERVE FUND (430)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | This Year 2009-10                |                      |                                    |
|-------------------------------------|------------------------------------|--|---|----------------------------------|----------------------|------------------------------------|
| Actual                              | Adopted Budget                     | Adopted Budget<br>This Year<br>2009-10 |   | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |                                    |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |                                  |                      | First Preceding<br>Year<br>2008-09 |
|                                     |                                    |  | <b>RESOURCES</b>                          |                                  |                      |                                    |
| \$ 1,806,284                        | \$ 2,106,545                       | \$ 2,106,500                           | Beginning fund balance                    | \$ 1,400,000                     | \$ 1,472,103         | 105.2%                             |
| 59,776                              | 29,890                             | 50,200                                 | Interest Income                           | 24,800                           | 12,986               | 52.4%                              |
| -                                   | 442,124                            | 691,000                                | Property Sales - Parks                    | 1,250,000                        | -                    | 0.0%                               |
| 594,926                             | 522,555                            | 325,000                                | Property Sales - General Fund             | -                                | -                    |                                    |
| -                                   | -                                  | -                                      | Capital grants for Parks                  | 338,000                          | -                    | 0.0%                               |
| -                                   | -                                  | -                                      | Economic Stimulus Money                   | 2,000,000                        | -                    | 0.0%                               |
| 11,139                              | -                                  | -                                      | Miscellaneous Income                      | -                                | 7,710                |                                    |
|                                     |                                    |  | Interfund Payments:                       |                                  |                      |                                    |
| 11,964                              | -                                  | -                                      | 201 - Public Works Fund                   | -                                | -                    |                                    |
| 103,470                             | -                                  | -                                      | 210 - Grant Projects Fund - Title III     | -                                | -                    |                                    |
| -                                   | -                                  | -                                      | 210 - Grant Projects Fund - Econ Develop  | -                                | 23,780               |                                    |
| 27,000                              | 2,400                              | -                                      | 243 - Adult Corrections Fund              | 77,400                           | -                    |                                    |
| 135,011                             | 133,800                            | 133,800                                | 402 - County Buildings and Fleet Fund     | 133,800                          | 66,900               | 50.0%                              |
| -                                   | -                                  | -                                      | 744 - Goerge Borders Memorial Trust Fund  | 102,000                          | -                    |                                    |
| (148,773)                           | -                                  | -                                      | Correction of prior year transfer in      | -                                | -                    |                                    |
| <b>\$ 2,600,797</b>                 | <b>\$ 3,237,314</b>                | <b>\$ 3,306,500</b>                    | <b>TOTAL RESOURCES</b>                    | <b>\$ 5,326,000</b>              | <b>\$ 1,583,479</b>  |                                    |
|                                     |                                    |  | <b>REQUIREMENTS</b>                       |                                  |                      |                                    |
| \$ 494,252                          | \$ 509,882                         | \$ 1,769,700                           | Capital Outlay                            | \$ 3,534,500                     | \$ 158,266           | 4.5%                               |
| -                                   | 72,878                             | 75,000                                 | Debt Service - D Street                   | -                                | -                    |                                    |
|                                     |                                    |  | Interfund Transfers:                      |                                  |                      |                                    |
| -                                   | 85,000                             | 85,000                                 | 262 - Building and Safety Fund            | -                                | -                    |                                    |
| -                                   | 1,097,451                          | 1,098,000                              | 425 - Roads & Bridges Reserve Fund        | -                                | -                    |                                    |
| -                                   | -                                  | -                                      | 704 - PEG Access Fund                     | 20,800                           | 20,800               | 100.0%                             |
| 2,106,545                           | 1,472,103                          | 278,800                                | Contingency/Ending Fund Balance           | 1,770,700                        | 1,404,413            | 79.3%                              |
| <b>\$ 2,600,797</b>                 | <b>\$ 3,237,314</b>                | <b>\$ 3,306,500</b>                    | <b>TOTAL REQUIREMENTS</b>                 | <b>\$ 5,326,000</b>              | <b>\$ 1,583,479</b>  |                                    |

**RESOURCES AND REQUIREMENTS**

Josephine County

**EQUIPMENT RESERVE FUND (435)**

| Historical Data                     |                                    |                                    | DESCRIPTION<br>RESOURCES AND REQUIREMENTS  | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|------------------------------------|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget                     |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 | First Preceding<br>Year<br>2008-09 |  |  |                                  |                      |
|                                     |                                    |                                    | <b>RESOURCES</b>                           |  |                                  |                      |
| \$ 825,892                          | \$ 651,785                         | \$ 870,000                         | Beginning fund balance                     | \$ 1,042,000                           | \$ 496,319                       | 47.6%                |
| -                                   | 58,879                             | -                                  | Federal grants - Transit                   | -                                      | 47,627                           |                      |
| 56,000                              | -                                  | -                                  | Grant from City of Grants Pass for a bus   | -                                      | -                                |                      |
| 20,578                              | 17,270                             | 12,600                             | Interest                                   | 9,700                                  | 4,206                            | 43.4%                |
| 5,315                               | -                                  | -                                  | Miscellaneous Income                       | -                                      | 5,000                            |                      |
|                                     |                                    |                                    | Interfund Payments:                        |  |                                  |                      |
| 119,360                             | 119,100                            | 119,100                            | 100 - General Fund                         | 118,400                                | -                                |                      |
| 235,267                             | -                                  | 678,800                            | 201 - Public Works Fund                    | 600,000                                | 300,000                          | 50.0%                |
| -                                   | -                                  | -                                  | 202 - Public Works Special Programs Fund   | 84,500                                 | -                                |                      |
| -                                   | 19,437                             | 20,000                             | 210 - Grant Projects Fund T3 - Work Crews  | -                                      | -                                |                      |
| 121,902                             | 105,000                            | 105,000                            | 210 - Grant Projects Fund T3 - for S & R   | -                                      | -                                |                      |
|                                     |                                    |                                    | 223 - County Clerk Records Fund            | 10,000                                 | -                                |                      |
| 17,446                              |                                    | -                                  | 224 - Public Land Corner Preservation Fund | -                                      | -                                |                      |
|                                     | 10,810                             | -                                  | 240 - Public Safety Fund - Sheriff         | 50,000                                 | -                                |                      |
|                                     |                                    |                                    | 245 - Transit Fund                         | 438,600                                | -                                |                      |
| 150                                 |                                    | -                                  | 260 - Parks Fund                           | -                                      | -                                |                      |
| -                                   |                                    | 400,000                            | 262 - Building Safety Fund                 | 6,000                                  | 3,962                            | 66.0%                |
| -                                   | 230,000                            | 230,000                            | 401 - Internal Services Fund               | 125,000                                | -                                |                      |
| 256,681                             | 238,283                            | 269,500                            | 402 - County Bldgs and Fleet Fund - Fleet  | 264,800                                | 93,441                           | 35.3%                |
| -                                   | 10,810                             | -                                  | 735 - Sheriff Forfeiture Fund              | -                                      | -                                |                      |
| 148,773                             |                                    | -                                  | Correction of prior year transfer in       | -                                      | -                                |                      |
| \$ 1,807,364                        | \$ 1,461,374                       | \$ 2,705,000                       | <b>TOTAL RESOURCES</b>                     | \$ 2,749,000                           | \$ 950,555                       |                      |
|                                     |                                    |                                    | <b>REQUIREMENTS</b>                        |  |                                  |                      |
| \$ 1,155,579                        | \$ 954,245                         | \$ 2,509,560                       | Capital Outlay                             | \$ 1,748,200                           | \$ 342,460                       | 19.6%                |
| 651,785                             | 496,319                            | 195,440                            | Contingency/Fund Balance                   | 1,000,800                              | 608,095                          | 60.8%                |
| \$ 1,807,364                        | \$ 1,450,564                       | \$ 2,705,000                       | <b>TOTAL REQUIREMENTS</b>                  | \$ 2,749,000                           | \$ 950,555                       |                      |

**RESOURCES AND REQUIREMENTS**

Josephine County

**BUILDING SAFETY FUND (262)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                          |  |                                  |                      |
| \$ 2,447,116                        | \$ 2,519,893                       | \$ 2,550,000   | Beginning Fund Balance                    | \$ 2,605,000                           | \$ 2,380,745                     | 91.4%                |
| 587,923                             | 436,580                            | 399,200  | Fees and charges for services             | 399,200                                | \$ 168,509                       | 42.2%                |
| 106,120                             | 61,246                             | 120,000  | Interest income                           | 60,000                                 | 20,644                           | 34.4%                |
|                                     |                                    |  | Interfund Transfers:                      |  |                                  |                      |
| -                                   | 27,000                             | 27,000   | 410 - Self Insurance Fund                 | 29,500                                 | 14,750                           | 50.0%                |
| -                                   | 85,000                             | -  | 430 - Property Reserve Fund               |  |                                  |                      |
| \$ 3,141,159                        | \$ 3,129,719                       | \$ 3,096,200   | <b>TOTAL RESOURCES</b>                    | \$ 3,093,700                           | \$ 2,584,648                     |                      |
|                                     |                                    |  | <b>REQUIREMENTS</b>                       |  |                                  |                      |
| \$ 462,504                          | \$ 558,276                         | \$ 594,500   | Personal Services                         | \$ 613,400                             | \$ 282,220                       | 46.0%                |
| 102,260                             | 128,898                            | 131,800  | Materials and Services                    | 118,400                                | 50,457                           | 42.6%                |
|                                     |                                    |  | Interfund Transfers:                      |  |                                  |                      |
| 56,502                              | 61,800                             | 61,800   | 401 - Internal Services Fund (ISF)        | 62,200                                 | 31,100                           | 50.0%                |
| -                                   | -                                  | 400,000  | 435 - Equipment Reserve Fund              | 6,000                                  | 3,962                            | 66.0%                |
| 2,519,893                           | 2,380,745                          | 1,908,100  | Contingency/Fund Balance                  | 2,293,700                              | 2,216,909                        | 96.7%                |
| \$ 3,141,159                        | \$ 3,129,719                       | \$ 3,096,200   | <b>TOTAL REQUIREMENTS</b>                 | \$ 3,093,700                           | \$ 2,584,648                     |                      |

| MEMO:  | Decrease from |            |
|--|---------------|------------|
|  | Amount        | Prior year |
| <b>Fees and Charges for Service (Rounded):</b> |               |            |
| 2006-07  | \$ 834,000    |            |
| 2007-08  | 588,000       | 246,000    |
| 2008-09  | 437,000       | 151,000    |
| 2009-10 (6 months annualized)                  | 337,000       | 100,000    |

**RESOURCES AND REQUIREMENTS**

Josephine County

**AIRPORTS FUND (530)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS                              | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|--|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |  | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |  |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>   |  |                                  |                      |
| \$ 140,486                          | \$ 112,377                         | \$ 124,000   | Beginning fund balance   | \$ 125,600                             | \$ 161,313                       | 128.4%               |
|                                     |                                    |  | Revenues generated by programs:  |  |                                  |                      |
| 435,582                             | 504,042                            | 428,000  | Grants Pass Airport  | 459,000                                | 243,089                          | 53.0%                |
| 23,359                              | 21,300                             | 30,000   | Illinois Valley Airport  | 18,300                                 | 10,350                           | 56.6%                |
|                                     |                                    |  | Capital Grants:  |  |                                  |                      |
| 1,062,363                           | 48,020                             | 80,000   | Grants Pass Airport  | 120,000                                | (2,364)                          |                      |
| 611                                 | 63,318                             | 494,000  | Illinois Valley Airport  | 470,000                                | (6,136)                          |                      |
|                                     |                                    |  | Interfund Transfer:  |  |                                  |                      |
| 37,000                              | 37,000                             | 37,000   | 210 - Grant Projects Fund - Economic<br>Development for the IV Airport | 37,000                                 | 18,500                           | 50.0%                |
| \$ 1,699,401                        | \$ 786,057                         | \$ 1,193,000   | <b>TOTAL RESOURCES</b>   | \$ 1,229,900                           | \$ 424,752                       |                      |
|                                     |                                    |  | <b>REQUIREMENTS</b>  |  |                                  |                      |
|                                     |                                    |  | Operating Expenditures:  |  |                                  |                      |
| \$ 394,721                          | \$ 439,596                         | \$ 394,200   | Grants Pass Airport  | \$ 414,000                             | \$ 194,649                       | 47.0%                |
| 41,668                              | 60,822                             | 49,100   | Illinois Valley Airport  | 52,900                                 | 22,412                           | 42.4%                |
|                                     |                                    |  | Capital Outlays:   |  |                                  |                      |
| 1,133,276                           | 42,543                             | 84,000   | Grants Pass Airport  | 126,000                                | 1,012                            |                      |
| 1,422                               | 68,383                             | 520,000  | Illinois Valley Airport  | 493,500                                | (6,459)                          |                      |
|                                     |                                    |  | Interfund Transfer:  |  |                                  |                      |
| 15,937                              | 13,400                             | 13,400   | 401 - Internal Services Fund (ISF)                                     | 14,200                                 | 7,100                            | 50.0%                |
| 112,377                             | 161,313                            | 132,300  | Contingency/Fund Balance   | 129,300                                | 206,038                          | 159.3%               |
| \$ 1,699,401                        | \$ 786,057                         | \$ 1,193,000   | <b>TOTAL REQUIREMENTS</b>  | \$ 1,229,900                           | \$ 424,752                       |                      |

**RESOURCES AND REQUIREMENTS**

Josephine County

**MENTAL HEALTH FUND (250)**

| Historical Data                     |                                    |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS             | This Year 2009-10                      |                                  |                      |
|-------------------------------------|------------------------------------|--|---|--|----------------------------------|----------------------|
| Actual                              |                                    | Adopted Budget<br>First Preceding<br>Year<br>2008-09 |   | Adopted Budget<br>This Year<br>2009-10 | Actual<br>Six Months<br>12/31/09 | Percent of<br>Budget |
| Second<br>Preceding Year<br>2007-08 | First<br>Preceding Year<br>2008-09 |  |   |  |                                  |                      |
|                                     |                                    |  | <b>RESOURCES</b>                                      |  |                                  |                      |
| \$ 489,585                          | \$ 400,104                         | \$ 284,000   | Beginning Fund Balance                                | \$ 200,300                             | \$ 147,056                       | 73.4%                |
| 3,463,281                           | 3,425,760                          | 3,751,600  | Federal and State grants                              | 2,776,500                              | 1,488,543                        | 53.6%                |
| 441,941                             | 39,063                             | 120,500  | Other revenue   | 106,000                                | 43,477                           | 41.0%                |
| <b>\$ 4,394,807</b>                 | <b>\$ 3,864,927</b>                | <b>\$ 4,156,100</b>                                  | <b>TOTAL RESOURCES</b>                                | <b>\$ 3,082,800</b>                    | <b>\$ 1,679,076</b>              | <b>54.5%</b>         |
|                                     |                                    |  | <b>REQUIREMENTS</b>                                   |  |                                  |                      |
| \$ 71,778                           | \$ 59,259                          | \$ 67,100  | Personal Services                                     | \$ 60,700                              | \$ 23,747                        | 39.1%                |
| 3,799,983                           | 3,565,249                          | 3,799,600  | Materials and Services                                | 2,840,200                              | 1,243,835                        | 43.8%                |
|                                     |                                    |  | Interfund Transfers:                                  |  |                                  |                      |
| 15,000                              | 25,000                             | 25,000   | 210 - Grant Projects Fund for Veterans Service Office | 30,000                                 | 15,000                           | 50.0%                |
| 2,341                               | 2,900                              | 2,900  | 401 - Internal Services Fund (ISF)                    | 2,300                                  | 1,150                            | 50.0%                |
|                                     |                                    |  | 401 - Internal Services Fund - for MH Authority       |  |                                  |                      |
| 50,500                              | 45,000                             | 45,000   | administrative charge                                 | 45,000                                 | 22,500                           | 50.0%                |
| 34,638                              | -                                  | -  | 245 - Transit Fund - for Beginning Fund Balance       | -                                      |                                  |                      |
| 20,463                              | 20,463                             | 27,500   | Debt Service  | 28,000                                 | 10,233                           | 36.5%                |
| 400,104                             | 147,056                            | 189,000  | Contingency/Ending Fund Balance                       | 76,600                                 | 362,611                          | 473.4%               |
| <b>\$ 4,394,807</b>                 | <b>\$ 3,864,927</b>                | <b>\$ 4,156,100</b>                                  | <b>TOTAL REQUIREMENTS</b>                             | <b>\$ 3,082,800</b>                    | <b>\$ 1,679,076</b>              | <b>54.5%</b>         |

Josephine County  
 Mid Year Budget Review  
 2009-10  
 Payroll Analysis

| Fund   | Fund Name                          | Salaries and Wages             |                                  | Percent of<br>Budget |
|--------|------------------------------------|--------------------------------|----------------------------------|----------------------|
|        |                                    | Adopted<br>Budget<br>This Year | Actual<br>Six Months<br>12/31/09 |                      |
| 100    | General                            | \$ 1,878,250                   | \$ 895,396                       | 47.7%                |
| 201    | Public Works                       | 2,670,700                      | 1,248,898                        | 46.8%                |
| 210    | Grant Projects                     | 59,850                         | 28,749                           | 48.0%                |
| 221    | Fairgrounds                        | 219,900                        | 102,271                          | 46.5%                |
| 224    | Public Land Corner Preservation    | 71,500                         | 37,099                           | 51.9%                |
| 240    | Public Safety                      | 7,917,700                      | 3,804,739                        | 48.1%                |
| 243    | Adult Corrections                  | 1,697,714                      | 830,668                          | 48.9%                |
| 245    | Transit                            | 359,900                        | 178,706                          | 49.7%                |
| 246    | Juvenile Justice Special Programss | 118,900                        | 69,202                           | 58.2%                |
| 248    | District Attorney Special Programs | 14,000                         | 7,000                            | 50.0%                |
| 250    | Mental Health                      | 45,790                         | 18,788                           | 41.0%                |
| 255    | Public Health                      | 1,279,480                      | 668,954                          | 52.3%                |
| 258    | Commission for Children & Families | 112,100                        | 57,837                           | 51.6%                |
| 260    | Parks                              | 336,500                        | 143,604                          | 42.7%                |
| 262    | Building and Safety                | 417,040                        | 194,327                          | 46.6%                |
| 401    | Administrative Internal Service    | 1,808,650                      | 847,230                          | 46.8%                |
| 402    | County Building and Fleet          | 676,700                        | 321,153                          | 47.5%                |
| 415    | Payroll Reserve                    | 601,500                        | 22,825                           | 3.8%                 |
| 530    | Airports                           | 81,400                         | 40,019                           | 49.2%                |
| Totals |                                    | <u>\$ 20,367,574</u>           | <u>\$ 9,517,465</u>              | <u>46.7%</u>         |



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# Josephine County, Oregon

## Finance Office

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500 NW 6<sup>th</sup> Street, Dept 4/ Grants Pass OR 97526  
(541) 474-5222 / FAX (541) 474-5258 / TTY (800) 735-2900

### Mid Year Budget Review July 1, 2009 to December 31, 2010

Presented by  
**Rosemary DeLashmutt, Chief Financial Officer**  
And the Finance Office

Through the leadership of the Board of County Commissioners and the Budget Committee, the County has maintained a balanced budget as required by Oregon Budget Law, while continuing to provide mandated and/or essential programs even as revenue sources dwindle. The majority of the operational funds have no General Fund support. With the approval of a four year funding plan (SRS 2008 Federal bailout monies) by Congress for the O&C Counties, the County Commissioners adopted a Public Safety Plan. The Plan obligates the four annual payments to the Public Safety Fund, establishing fundamental public safety service levels through June 30, 2012.

This year, Finance developed a Budget in Brief Handbook for the citizens of Josephine County. The handout shows the County's adopted budget of \$105 million dollars, of which approximately \$58 million dollars is operational expenditures. The balance of the budget is internal fund transfers, contingency monies and ending fund balances. The handbook also shows General Fund and the Public Safety Fund combined budgets.

The County has twelve operational funds and twenty nine trust or reserve funds. For today's presentation, 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. Included on the left hand side are three columns that shows the annual actual revenues and expenditures for FY 07-08 and FY 08-09 plus the budget for FY 08-09. On the right hand side is the FY 09-10 budget, six months of actual revenues and expenditures and the current percent of budget to actual for FY 09-10. Mid year reports should show most revenues and expenditures at the fifty (50) percent level. Because the County has several funding sources that pay at various times throughout the year (grants and state contracts are paid on a quarterly basis), not all revenues are reflected in the first six months. This report reflects a "snap shot in time" of the County's fiscal health.

The County started the fiscal year in mixed health, with carry over monies called "Beginning Fund Balance" exceeding the projected budget amounts in some funds while other funds began the year in a deficit (pg 2). These beginning balances reflect the County's continuing struggle to provide services and programs for citizens and still build reserves for the next fiscal year with no general fund or non dedicated revenue support.

Fund 100, General Fund (pg 3) carried over approximately 2.7 percent less than budget while the Public Safety Fund carried over 4.6 percent more than budget. Both these funds rely on property taxes and the SRS 2008 Federal bailout monies (previously O& C) for the majority of their non dedicated revenue. Even with

the depressed economy, property tax collection has increased from \$2.7 million in the first six months of FY 08-09 to \$2.8 million in FY 09-10. Further property tax collections are due in February and May, which are expected to bring tax revenue close to the budget amount of \$3,235,000. Forestry and Planning Departments, although included in the General Fund, are expected to be self supporting. Forestry revenues are at 55 percent of budget with expenditures at 47.3 percent. Planning revenues are approximately 39%, reflecting the down turn in the economy. The General Fund budget also reflects the \$3 million dollar commitment to the Public Safety Fund, payable in monthly increments.

Fund 240, Public Safety Fund (pg 4) includes the Offices of the Sheriff and District Attorney and the Juvenile Justice department. The Board of County Commissioners committed the previous O&C Safety Net funding, and now, the SRS 2008 Bailout monies to Public Safety. The County received the first payment in December, 2008 based on ninety (90) percent of FY 06-07's payment (a \$1,167,576 decrease in payment). The bailout monies will decrease over the remaining three years from eighty one (81) percent to seventy three (73) percent to forty (40) percent. The Board approved Public Safety Plan averages out the payments over a three year period starting in FY 09-10. The Plan enabled service levels for public safety, including more jail beds and enhanced patrols, to be slightly increased from the previous minimum levels. With the implementation of the Public Safety Plan, the County should be able to provide stable funding for Public Safety through FY 2011-12.

By Board direction and Budget Committee action, the County has several operating funds that must rely completely on dedicated monies such as fees, grants, and state contracts with no General Fund support.

Fund 201, Public Works (pg 5) is funded primarily from gas tax, O&C forest receipts, and SRS 2008 bailout monies. These funding sources are dedicated for road related projects. Gas tax revenues are below average by 2.6 percent. The SRS 2008 bailout dollars is on the same declining percentage program as the general government monies and will be phased out by 2012. Overall, revenues and expenditures are in balance and below the fifty percent mid year budget. Fund 245, Roads & Bridges Reserve Fund (pg 6) was established for capital projects funded by dedicated road dollars.

Fund 210, Grant Projects Fund (pg 7) is made up of grant 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 declining percentage amount and with tighter restrictions on the use of the monies. The County received \$795,160 for this fiscal year compared to \$883,511 received last fiscal year. Title III monies fund projects such as fire suppression, wild fire prevention, citizen education relating to forest safety and search and rescue activities. Economic Development dollars are funded by lottery proceeds and are dedicated to promoting the creation and/or expansion of businesses and jobs.

Fund 243, Adult Corrections (pg 8) is completely funded by state contracts and fees for service. This Fund is impacted directly by the service levels and activities of the Public Safety Fund.

Public Health, Parks, Building Safety, Transit and the Fair are considered self supporting funds and because of declining revenues in FY 08-09, they did not meet their projected carry over amounts for FY 09-10. Although the deficit funds stayed within their budgets, dedicated revenues did not totally pay for the programs and services provided. With the exception of Building Safety which has a large carry over reserve, the resulting deficit will require the make up of lost revenues in the current fiscal year by increasing revenues or reducing current service levels.

Fund 245, Transit (pg 9) began the year with an \$83,000 plus deficit. Ridership revenues are down approximately six (6) percent mid year. Transit has been successful in receiving several federal stimulus grants for improved bus stops and busses, but the monies cannot be used for operations. Routes may need to be reduced unless ridership improves or state grant subsidies are increased.

Fund 255, Public Health (pg 10) relies totally on state contracts, grants and fees. Public Health state grants are paid on a quarterly basis after quarter end, causing cash flow issues. This Fund began the year with a deficit in Fund Balance mainly because of the Animal Control program, which is funded by fees and donations. Because this Fund is intended to be self supporting, service levels may need to be reduced or revenues increased.

Fund 260, Parks (pg 11) started the fiscal year with a deficit of over \$95,000, a reduction of approximately \$144,000 from the previous fiscal year's deficit of \$239,000. With cost cutting measures and several successful grant applications, Parks at mid year has a positive balance of \$67,642. With the majority of the operating revenues earned in the beginning of the fiscal year, Parks will need to continue utilizing volunteers, soliciting donations and grants while implementing efficiencies at the thirteen parks without impacting service levels to the public. Parks will also receive Economic Development monies for the installation of three yurts at Lake Selmac.

Fund 221, Fair (pg 11) continues to have a tight budget. They had a negative carryover of \$36,330 for FY 09-10. Fair revenues are seasonal and mainly earned in the first part of the fiscal year. With the downturn in the economy and lack of donations, the Fair will have to continue the balancing act of providing services to the public while cutting back in staff and materials.

Fund 401, Internal Service Fund and Fund 402, County Building and Fleet Fund are supported internally by County departments. Their funding is based on established methodology and is impacted by program budgets and service demands.

Fund 401, Internal Service Fund (pg 12) receives revenue from all operational funds within the County. ISF departments provide central services such as Finance, Legal, Human Resources, Information Technology and the Board of County Commissioners. "Beginning Fund Balance" was fourteen (14) percent above budget and mid year expenditures are below the fifty percent ratio, reflecting continued cost savings within all the ISF departments. These monies will be used to offset service demands in the FY 2010-2011 budget.

Fund 402, County Building and Fleet Fund (pg 13) are internal vendors that provide services to individual county departments. Part of their charges includes depreciation that funds major capital expenditures within Fund 430, Property Reserve and Fund 435, Equipment Reserve (pg 14 & 15). These two Reserve Funds were established to provide monies for major projects that may require multi year funding.

Josephine County continues to operate with minimal funding for county services and programs. The County was fortunate in receiving the Federal bailout monies in 2008. With no guarantee of future federal funding, the County has a two to three year window left to start building 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 they are willing to support through taxes and fees will define the quality of life in Josephine County.

The budget process for FY 2010-11 starts soon. There will be a town hall meeting on Tuesday, March 23 focusing on the upcoming budget and including an opportunity for public input. The Budget Committee meetings will start at the end of April. Have a voice in your County government by attending and participating in the town hall meeting and the budget committee meetings. The continued support and commitment by the citizens of Josephine County is essential to the long term success of our County.



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## **Josephine County Comprehensive Annual Financial Report (CAFR)**

The CAFR is the County's annual financial report that is prepared by Finance and reviewed by independent auditors as required in ORS 297.415. The CAFR reflects annual changes, based on generally accepted accounting principles (GAAP), by comparing assets, liabilities, revenues and expenditures. This report is a measurement of the overall financial status of the County and is available on the County's website or at the Finance office.

As part of GAAP, the Governmental Accounting Standards Board (GASB) issues guiding statements that all municipalities and independent auditors must adhere to in their financial reporting of the CAFR.

Recently there have been some questions concerning changes to the assets and liabilities reporting since 2004. Included in the handout and on the web is a comparison of changes between 2004 and 2009. The County has increased assets since 2004. Most notably under the headings of Cash, Due from other Governments (receivable) and Infrastructure. The majority of the cash increase is from the SRS 2008 Federal payments that provide funding for Public Safety, Title III and Public Works projects. This is a mixture of dedicated and non dedicated monies. The payments began in 2008 and will fund programs through June, 2012. The Due from other Governments' receivable has increased with the delay in payments at year end by the State of Oregon. And in 2006, GASB required that all municipalities identify their infrastructure and report it as an asset. The County added approximately \$69 million dollars in existing roads and bridges to the CAFR that had not been previously reported.

Liabilities continue to decrease as Josephine County makes required payments on the Jail and PERS bonded debt and we have also seen a reduction in landfill closure costs. Starting in 2005, changes in employee benefit programs were implemented, including placing caps on employee accruals. This change plus the transfer of a number of county programs resulted in a reduction in compensated absence costs.

If there are any more questions related to the CAFR, please contact Finance at [rdelashmutt@co.josephine.or.us](mailto:rdelashmutt@co.josephine.or.us) or 541-474-5222.

Josephine County  
 Comparison of Net Assets  
 June 30, 2004 and 2009

|   | June 30,          |                    | Net<br>Change     | Notes |
|---|-------------------|--------------------|-------------------|-------|
|   | 2004              | 2009               |                   |       |
| <b>Assets:</b>                                  |                   |                    |                   |       |
| Cash & Investments                              | 21,024,180        | 41,431,522         | 20,407,342        | (1)   |
| Taxes Receivable                                | 225,731           | 353,972            | 128,241           |       |
| Other Receivables                               | 4,761,855         | 1,298,290          | (3,463,565)       | (2)   |
| Internal Balances                               | 0                 | 0                  | 0                 |       |
| Due From Other Governments                      | 285,039           | 1,938,555          | 1,653,516         | (3)   |
| Inventories                                     | 755,532           | 847,986            | 92,454            |       |
| Other Assets                                    | 61,850            | 190,582            | 128,732           |       |
| <b>Capital Assets:</b>                          |                   |                    |                   |       |
| Land  | 10,270,033        | 10,412,227         | 142,194           |       |
| Buildings & Improvements                        | 34,566,873        | 40,102,975         | 5,536,102         |       |
| Equipment                                       | 9,492,490         | 10,743,425         | 1,250,935         |       |
| Infrastructure                                  | 0                 | 68,659,484         | 68,659,484        | (4)   |
| Construction in Progress                        | 336,121           | 99,245             | (236,876)         |       |
| Less - Accumulated Depreciation                 | (16,086,756)      | (72,273,056)       | (56,186,300)      |       |
| <b>Total Assets</b>                             | <b>65,692,948</b> | <b>103,805,207</b> | <b>38,112,259</b> |       |
| <b>Liabilities:</b>                             |                   |                    |                   |       |
| Accounts Payable                                | 3,384,511         | 1,315,621          | 2,068,890         | (5)   |
| Accrued Payroll Liabilities                     | 2,311,983         | 2,327,107          | (15,124)          |       |
| Accrued Interest Payable                        | 91,440            | 64,821             | 26,619            |       |
| Claims Payable                                  | 527,800           | 220,000            | 307,800           |       |
| Due to Other Governments                        | 233               | 0                  | 233               |       |
| Unearned Revenue                                | 711,169           | 1,169,872          | (458,703)         | (6)   |
| Unamortized Bond Premium                        | 163,704           | 391,656            | (227,952)         |       |
| <b>Noncurrent Liabilities:</b>                  |                   |                    |                   |       |
| <b>Due in One Year:</b>                         |                   |                    |                   |       |
| Bonds Payable                                   | 950,000           | 1,300,000          | (350,000)         | (7)   |
| Loans Payable                                   | 180,424           | 15,323             | 165,101           |       |
| Compensated Absences                            | 1,157,600         | 1,255,000          | (97,400)          | (8)   |
| Landfill Closure Costs                          | 1,772,785         | 72,000             | 1,700,785         | (9)   |
| <b>Due in More Than One Year:</b>               |                   |                    |                   |       |
| Bonds Payable                                   | 23,711,867        | 19,260,072         | 4,451,795         | (7)   |
| Loans Payable                                   | 739,063           | 285,393            | 453,670           |       |
| Compensated Absences                            | 4,560,006         | 1,153,000          | 3,407,006         | (8)   |
| Landfill Closure Costs                          | 3,487,325         | 2,273,000          | 1,214,325         | (9)   |
| Other Post-Employment Benefit Obligation        | 0                 | 27,000             | (27,000)          |       |
| <b>Total Liabilities</b>                        | <b>43,749,910</b> | <b>31,129,865</b>  | <b>12,620,045</b> |       |
| <b>Net Assets:</b>                              |                   |                    |                   |       |
| Invested in Capital Assets, net of related debt | 26,174,274        | 49,523,584         | 23,349,310        | (4)   |
| <b>Restricted - expendable for:</b>             |                   |                    |                   |       |
| General Government                              | 1,516,311         | 240,727            | (1,275,584)       | (10)  |
| Public Safety                                   | 888,733           | 1,126,649          | 237,916           |       |
| Public Works                                    | 5,424,134         | 11,272,738         | 5,848,604         | (1)   |
| Culture and Recreation                          | 644,504           | 367,061            | (277,443)         |       |
| Community Development                           | 1,375,952         | 7,048,699          | 5,672,747         | (1)   |
| Health & Human Services                         | 4,169,669         | 220,797            | (3,948,872)       | (2)   |
| Debt Service                                    | 401,999           | 163,335            | (238,664)         | (7)   |
| <b>Restricted - nonexpendable</b>               |                   |                    |                   |       |
| Unrestricted                                    | (18,652,538)      | 2,297,080          | 20,949,618        | (1)   |
| <b>Total Net Assets</b>                         | <b>21,943,038</b> | <b>72,675,342</b>  | <b>50,732,304</b> |       |

**Narrative for Comparison of Net Assets 2004 and 2009:**

- (1) Mostly SRS 2008 funding in Public Safety, Title III and OTIA in Public Works
- (2) Transfer of county programs and elimination of internal receivable for payroll
- (3) Grant payments outstanding as of 6/30/09
- (4) Increase in Capital Assets due to accounting change requiring addition of Infrastructure (Roads and Bridges)
- (5) Reduction in accounts payable due mainly to transfer of county programs
- (6) Forestry contracts and Parks Deposits
- (7) Bond payments and Adult Jail Bond refinance
- (8) Transfer of county programs, cap on vacation accruals, elimination of TML/PTO
- (9) Completion of Marisan Cap and reduction in monitoring cost
- (10) Transfer programs out of General Fund (e.g. Public Safety, Adult Corrections, MH, PH, Water Resources)
- (11) Non-expendable trust funds (Borders, MacKenzie)