

Josephine County
Mid Year
Budget Review

FY 2010-11





Josephine County, Oregon

Finance Office

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

**Presented by
Rosemary Padgett, Chief Financial Officer**

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 continue to dwindle. The majority of the operational funds have no General Fund support.

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 but with no guarantee of future federal funding, the County has less than a two year window 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 in Brief Handbook for the citizens of Josephine County shows the County's adopted budget of \$108 million dollars, of which approximately \$64 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. The budget sheets reflect the historical revenues and expenditures for FY 08-09 and FY 09-10 plus the budget for FY 09-10. On the right hand side are the current FY 10-11 budget, six months of actual revenues and expenditures and the percent of budget to actual. 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. Because of the State of Oregon's fiscal problems, several payments to the County have been delayed and or reduced. 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. 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 carried over approximately 4.9 percent more than budget while the Public Safety Fund carried over 0.6 percent less 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 \$2.8 million in the first six months of FY 09-10 to \$3.0 million in FY10-11. Further property tax collections are due in February and May, which are expected to bring tax revenue close to the budget amount of \$3,285,000. Forestry and Planning Departments, although included in the General Fund, are expected to be self supporting. Forestry revenues are at 34.6 percent of budget with expenditures at 49.4 percent. Timber sales start in March, but we expect to see a depressed market. Planning revenues are at 52.4%, compared to 39% last year, reflecting a slight upturn 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 includes the Offices of the Sheriff and District Attorney and the Juvenile Justice department. The Board of County Commissioners committed the SRS 2008 Bailout monies to Public Safety. The County received the first payment in December, 2008. The payments will decrease each year (ninety percent to forty percent). This is the second year of a three year Board approved Public Safety Plan which averages out the payments over the three year period. The Plan should be able to provide stable funding for Public Safety through FY 11-12. With decreased State and Federal funding, Juvenile has started reducing programs and the Sheriff's Office will need to review jail capacity.

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 is funded primarily from gas tax, O&C forest receipts, and SRS 2008 bailout monies dedicated to public roads. Beginning Fund Balance showed a decrease of 2.2% from budget. Public Works has been impacting its reserves over the last two years, with approximately a twenty five (25) percent decrease (two million dollars) from FY 09-10 to FY 10-11. These funding sources are dedicated for road related projects. Gas tax revenues are also below average by 13.8 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.

Fund 210, Grant Projects Fund is made up of grant revenues for dedicated purposes and the Veterans Office. Title III monies are 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 \$716,626 for this fiscal year compared to \$795,160 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. Revenues have been steadily decreasing. Last year we received \$131,751 compared to \$64,728 this year at the end of six months. Economic Development also received a refund on a project in the amount of \$40,360. We also received a CDBG Housing payment of \$173,768 this fiscal year.

Public Health, Parks and the Fair are considered self supporting funds and because of declining revenues in FY 09-10, they did not meet their projected carry over amounts for FY 10-11. Although the deficit Funds stayed within their budgets, dedicated revenues did not totally pay for the programs and services provided. This is a continuing trend for these three funds. 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 255, Public Health relies totally on state contracts, grants and fees. Public Health state grants are paid on a quarterly basis, causing cash flow issues. This Fund began the last three years with a deficit in Fund Balance, partly because of the Animal Control program but also due to lack of sufficient revenues to support Public Health programs. Because this Fund is intended to be self supporting, service levels need to be reduced or additional revenue sources implemented.

Fund 260, Parks started the fiscal year with a deficit of over \$235,830, an increase of approximately \$141,000 from the previous fiscal year's deficit. With cost cutting measures and several successful grant applications, Parks at midyear has reduced the deficit to a balance of negative \$69,570. 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. Service levels to the public may need to be decreased or revenues need to be increased.

Fund 221, Fair continues to struggle with a tight budget. They had a negative carryover of \$61,885 for FY 10-11 compared to a negative \$36,330 for FY 09-10. Fair revenues are seasonal and mainly earned in the first part of the fiscal year. The Fair is currently at a negative \$125,000, with limited ability to increase revenues before year end.

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 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 20.9 percent above budget and mid year expenditures are below the fifty percent ratio, reflecting continued cost savings within all the ISF departments. With the anticipated return of the Mental Health programs, \$500,000 was budgeted for ISF. With the lack of funding from Mental Health programs, transfers for equipment will not happen this year.

Fund 402, County Building and Fleet Fund 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 as approved by the Board of County Commissioners. These two Reserve Funds were established to provide monies for major projects that may require multiyear funding and are financially stable.

The County is seeing some improvement in the economy. Planning and Building Safety fees are up from last year. Transit ridership has also increased dramatically and Park Day pass sales have increased. But with most dedicated monies financed by State contracts and Federal grants, programs will continue to see decreases as the State struggles with its own fiscal problems and the Federal Government's stimulus grants dry up. Add the loss of funding for Public Safety programs and Josephine County will need to reduce and/or eliminate programs and services to the citizens unless the citizens are willing to fund them through increased property taxes or fees. The continued support and commitment by the citizens of Josephine County for services and programs they value is essential to the long term success of our County.

Respectfully submitted,



Rosemary Padgett, Chief Financial Officer

JOSEPHINE COUNTY, OREGON
Mid Year Budget Review
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JOSEPHINE COUNTY
BEGINNING FUND BALANCE COMPARISON
June 30, 2010

Fund Number	Fund Name	July 1, 2010 Balances		Variance	Percent of Budget
		Beginning Fund Balance per 2010-11 Budget	Actual Ending Fund Balance per CAFR		
<u>OPERATING FUNDS</u>					
100	General Fund	\$ 3,300,000	\$ 3,462,700	162,700	104.9%
201	Public Works Fund	6,200,000	6,063,286	(136,714)	97.8%
210	Grant Projects Fund	4,139,270	4,289,871	150,601	103.6%
240	Public Safety Fund	10,900,000	10,835,884	(64,116)	99.4%
243	Adult Corrections Fund	323,500	341,815	18,315	105.7%
245	Transit Fund	63,300	116,982	53,682	184.8%
250	Mental Health Fund	131,800	150,705	18,905	114.3%
255	Public Health Fund	22,000	(117,670)	(139,670)	-534.9%
260	Parks Fund	5,100	(235,830)	(240,930)	-4624.1%
221	Fairgrounds Fund	1,000	(61,885)	(62,885)	-6188.5%
262	Building and Safety Fund	2,023,200	2,044,652	21,452	101.1%
530	Airports Fund	161,200	176,421	15,221	109.4%
<u>INTERNAL OPERATING FUNDS and RESERVE FUNDS</u>					
401	Internal Services Fund	365,000	380,838	15,838	104.3%
402	County Buildings and Fleet Fund	541,200	453,542	(87,658)	83.8%
410	Self Insurance Reserve Fund	-	6,650	6,650	
415	Payroll Liability Reserve Fund	1,500,000	814,487	(685,513)	54.3%
425	Roads and Bridges Reserve	313,883	248,226	(65,657)	79.1%
430	Property Reserve Fund	1,494,000	1,364,552	(129,448)	91.3%
435	Equipment Reserve Fund	731,000	661,111	(69,889)	90.4%

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual	Adopted Budget	Adopted Budget This Year 2010-11		Actual Six Months 12/31/10	Percent of Budget	
Second Preceding Year 2008-09	First Preceding Year 2009-10					First Preceding Year 2009-10
			RESOURCES			
\$ 3,952,683	\$ 3,598,996	\$ 3,700,000	Beginning Fund Balance	\$ 3,300,000	\$ 3,462,700	104.9%
3,135,987	3,279,471	3,234,900	Property Taxes - Current year	3,385,300	3,007,579	88.8%
97,876	187,053	149,600	Property Taxes - Prior years	144,700	94,955	65.6%
			Revenues generated by departments:			
427,783	379,393	460,800	Assessor	431,000	117,750	27.3%
234,253	211,869	237,500	Treasurer	190,900	85,534	44.8%
627,601	578,283	489,500	Clerk	513,500	251,477	49.0%
58,362	33,773	45,000	Surveyor	45,000	11,434	25.4%
392,548	354,982	408,800	Planning	343,900	180,284	52.4%
1,180,668	574,075	514,500	Forestry	728,000	252,032	34.6%
-	-	-	Property Sales	-	-	-
131,203	80,889	64,200	Interest Income	43,700	32,737	74.9%
710,383	231,521	68,000	Payment in Lieu of Tax	200,000	96	0.0%
232,076	214,933	230,000	Solid Waste Fees	220,000	105,753	48.1%
98,166	85,305	90,000	Cigarette Taxes	90,000	39,018	43.4%
34,252	7,447	20,000	Amusement Device Tax	20,000	13,398	67.0%
205,900	230,696	222,000	Franchise Taxes	200,000	-	0.0%
342,644	356,828	335,000	OLCC Fine Reimbursement	330,000	152,100	46.1%
8,847	16,113	2,200	Miscellaneous	10,000	640	6.4%
			Interfund Transfers:			
			210 - Grant Projects Fund - Economic Development			
50,000	50,000	50,000	for Planning	50,000	25,002	50.0%
290,604	255,547	370,000	210 - Grant Projects Fund - Title III for Forestry	160,000	-	-
-	-	-	290 - Closure of Regional Hospital Fund	-	-	-
\$ 12,211,836	\$ 10,727,174	\$ 10,692,000	TOTAL RESOURCES	\$ 10,406,000	\$ 7,832,489	75.3%
			REQUIREMENTS			
			Operating Expenditures:			
\$ 1,090,680	\$ 1,106,125	\$ 1,253,700	Assessor	\$ 1,268,700	\$ 589,490	46.5%
488,011	461,172	506,400	Treasurer	500,200	238,618	47.7%
568,086	565,392	546,200	Clerk	560,400	273,221	48.8%
64,765	56,828	71,700	Surveyor	67,500	31,002	45.9%
505,266	484,302	496,000	Planning	489,000	258,477	52.9%
946,332	773,739	870,800	Forestry	872,700	431,317	49.4%
230,000	-	-	Library Grant	-	-	-
			Interfund Transfers:			
110,000	-	-	201 - Public Works Fund) - Solid Waste	-	-	-
-	59,616	70,000	202 - Public Works Special Programs Fund - Solid Waste	-	-	-
21,400	22,300	22,300	210 - Grant Projects Fund for Veterans Service Office	72,000	36,000	50.0%
3,900,000	3,000,000	3,000,000	240 - Public Safety Fund	3,000,000	1,500,000	50.0%
-	45,000	45,000	255 - Public Health Fund - Solid Waste	45,000	22,500	50.0%
-	-	-	255 - Public Health Fund - Animal Control	75,000	37,500	50.0%
225,000	250,000	250,000	275 - Court Facilities and Security Fund	220,000	109,998	50.0%
344,200	321,600	321,600	401 - Internal Services Fund (ISF)	321,200	160,602	50.0%
82,100	81,400	81,400	435 - Equipment Reserve Fund - Assessor	81,800	40,900	50.0%
37,000	37,000	37,000	435 - Equipment Reserve Fund - Treasurer	37,000	18,500	50.0%
3,598,996	3,462,700	3,119,900	Contingency/Ending Fund Balance	2,795,500	4,084,364	146.1%
\$ 12,211,836	\$ 10,727,174	\$ 10,692,000	TOTAL REQUIREMENTS	\$ 10,406,000	\$ 7,832,489	75.3%

			RECAP:			
			Revenues:			
\$ 3,233,863	\$ 3,466,524	\$ 3,384,500	Property Taxes	\$ 3,530,000	\$ 3,102,534	87.9%
2,921,215	2,132,375	2,156,500	Revenues generated by departments	2,252,300	898,511	39.9%
2,104,075	1,529,279	1,451,000	All Other Revenues	1,323,700	368,744	27.9%
8,259,153	7,128,178	6,992,000	Total Revenues	7,106,000	4,369,789	61.5%
			Expenditures:			
3,663,140	3,447,558	3,744,800	Departmental operating expenditures	3,758,500	1,822,125	48.5%
3,900,000	3,000,000	3,000,000	Transfers to Public Safety Fund	3,000,000	1,500,000	50.0%
1,049,700	816,916	827,300	All Other Expenditures	852,000	426,000	50.0%
\$ 8,612,840	\$ 7,264,474	\$ 7,572,100	Total Expenditures	\$ 7,610,500	\$ 3,748,125	49.2%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC SAFETY FUND (240)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
RESOURCES						
\$ 6,590,539	\$ 10,552,560	\$ 10,500,000	Beginning Fund Balance	\$ 10,900,000	\$ 10,835,884	99.4%
10,728,352	9,655,517	9,655,000	County Payments (O & C/Bailout Distributions)	8,702,000	8,701,886	100.0%
Revenues generated by departments:						
2,079,323	1,790,029	1,688,100	Sheriff	2,000,800	719,160	35.9%
399,628	426,189	401,000	District Attorney	394,100	162,163	41.1%
927,516	897,992	850,400	Juvenile Justice	942,900	272,585	28.9%
225,604	183,573	145,100	Interest Income	149,300	55,783	37.4%
Interfund Transfers:						
3,900,000	3,000,000	3,000,000	100 - General Fund Support	3,000,000	1,500,000	50.0%
298,000	235,600	235,600	210 - Grant Projects Fund Title III for Sheriff	232,900	116,448	50.0%
10,400	-	-	246 - Juvenile Justice Special Programs Fund for JJ	-	-	-
53,000	53,000	53,000	248 - DA Special Projects Fund CAMI Program for DA	53,000	5,174	-
15,000	-	5,000	501 - Jail Commissary Fund for Sheriff	5,000	-	-
-	-	15,000	735 - Sheriff Forfeiture Fund for Sheriff	15,000	-	-
\$ 25,227,362	\$ 26,794,460	\$ 26,548,200	TOTAL RESOURCES	\$ 26,395,000	\$ 22,369,083	84.7%
REQUIREMENTS						
Departmental Operating Expenditures:						
\$ 9,520,613	\$ 10,283,925	\$ 10,706,700	Sheriff	\$ 11,531,600	\$ 5,178,939	44.9%
1,656,595	1,767,038	1,859,900	District Attorney	1,905,800	924,282	48.5%
2,358,794	2,591,913	2,379,900	Juvenile Justice	2,524,600	1,167,401	46.2%
Interfund Transfers:						
1,138,800	1,265,700	1,265,700	401 - Internal Services Fund (ISF)	1,357,000	678,498	50.0%
-	50,000	50,000	435 - Equipment Reserve Fund	-	-	-
10,552,560	10,835,884	10,286,000	Contingency/Fund Balance	9,076,000	14,419,963	158.9%
\$ 25,227,362	\$ 26,794,460	\$ 26,548,200	TOTAL REQUIREMENTS	\$ 26,395,000	\$ 22,369,083	84.7%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC WORKS FUND (201)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
RESOURCES						
Beginning Fund Balance:						
\$ 7,926,150	\$ 8,123,334	\$ 7,765,800	Roads & Bridges	\$ 6,200,000	\$ 6,063,286	97.8%
227,862	180,928	225,000	North Valley Industrial Park (NVIP)	-	-	
(7,771)	10,076	25,000	Solid Waste (SW)	-	-	
-	-	-	Parks	-	-	
Revenues generated by programs:						
Roads & Bridges:						
4,603,831	4,028,869	4,189,000	Gas Tax distributions from the State	5,220,000	1,887,140	36.2%
2,248,369	1,581,557	1,845,800	Federal and State Grants	1,920,500	-	0.0%
121,942	19,816	50,000	Charges for Services	16,000	7,154	44.7%
99,733	15,220	13,000	Charges to other County departments/funds	-	-	
67,403	58,000	70,000	Rental Income	57,000	28,938	50.8%
63,802	40,046	39,900	Other Income	27,000	38,316	141.9%
3,915	-	-	North Valley Industrial Park (NVIP)	-	-	
7,065	-	-	Solid Waste (SW)	-	-	
190,010	102,441	120,000	Interest income	105,000	22,326	21.3%
Interfund Transfers:						
100 - General Fund for:						
110,000	-	-	Solid Waste	-	-	
-	-	-	Parks - Negative BFB	-	-	
-	20,166	31,500	202 - Public Works Special Programs Fund	21,000	4,100	19.5%
-	1,636	-	245 - County Transit Fund	2,000	1,485	74.3%
-	-	-	303 - County Bridge Construction Fund	15,000	1,883	12.6%
-	73,088	66,000	402 - County Buildings and Fleet Fund - Fleet	69,000	26,228	38.0%
\$ 15,662,311	\$ 14,255,177	\$ 14,441,000	TOTAL RESOURCES	\$ 13,652,500	\$ 8,080,856	59.2%
REQUIREMENTS						
Operating Expenditures:						
Roads & Bridges:						
\$ 3,584,054	\$ 3,854,416	\$ 4,068,000	Personal Services	\$ 4,183,700	\$ 2,036,893	48.7%
2,417,413	2,383,984	2,490,000	Materials and Services	2,166,800	967,196	44.6%
53,988	-	-	North Valley Industrial Park (NVIP)	-	-	
92,118	-	-	Solid Waste (SW)	-	-	
Interfund Transfers:						
202 - Public Works Special Programs						
-	191,004	250,000	Fund - Transfer BFB of NVIP and SW	-	-	
560,400	557,400	557,400	401 - Internal Services Fund (ISF)	539,800	269,898	50.0%
640,000	852,087	860,000	425 - Roads and Bridges Reserve Fund	1,900,000	800,000	42.1%
-	-	-	430 - Property Reserve Fund	-	-	
-	353,000	600,000	435 - Equipment Reserve Fund	570,000	150,000	26.3%
8,314,338	6,063,286	5,615,600	Contingency/Fund Balances	4,292,200	3,856,869	89.9%
\$ 15,662,311	\$ 14,255,177	\$ 14,441,000	TOTAL REQUIREMENTS	\$ 13,652,500	\$ 8,080,856	59.2%

RECAP - ROADS & BRIDGES PROGRAM:						
7,205,080	5,743,508	6,207,700	Program revenues	7,240,500	1,961,548	27.1%
6,001,467	\$ 6,238,400	\$ 6,558,000	Program expenditures	\$ 6,350,500	\$ 3,004,089	47.3%

Note: The Federal Forest Timber payment of \$1,425,353 was received January 6, 2011, which was budgeted to be \$1,425,300.

RESOURCES AND REQUIREMENTS

Josephine County

GRANT PROJECTS FUND (210)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 4,711,126	\$ 4,667,954	\$ 4,323,700	Beginning Fund Balance	\$ 4,139,270	\$ 4,289,872	103.6%
			Revenues generated by programs:			
237,021	-	-	Title III	-	-	0.0%
883,511	974,281	795,160	SRS 2008	716,626	716,626	100.0%
129,400	815,437	1,200,000	CDBG	70,000	173,768	248.2%
338,959	266,191	375,000	Economic Development	275,000	105,088	38.2%
57,075	59,500	60,700	Veterans Service Office (VSO)	67,000	27,719	41.4%
118,958	70,968	32,140	Interest and Other Income	40,104	23,788	59.3%
			Interfund Transfers:			
21,400	22,300	22,300	100 - General Fund for VSO	72,000	36,000	50.0%
25,000	30,000	30,000	250 - Mental Health Fund for VSO	-	-	
\$ 6,522,450	\$ 6,906,631	\$ 6,839,000	TOTAL RESOURCES	\$ 5,380,000	\$ 5,372,861	
			REQUIREMENTS			
\$ 119,074	\$ 70,296	\$ 84,500	Title III	\$ 15,000	\$ -	0.0%
-	620,493	967,000	Title III SRS 2008	934,000	106,053	11.4%
112,944	833,974	1,200,000	CDBG	70,000	176,781	252.5%
257,864	259,352	313,000	Economic Development	238,000	194,825	81.9%
93,355	101,144	113,000	Veterans Service Office (VSO)	128,100	52,630	41.1%
			Interfund Transfers:			
8,500	8,900	8,900	401 - Internal Services Fund (ISF) - VSO	10,900	5,448	50.0%
-	-	-	Title III SRS 2008 401 ISF - GIS	16,100	8,052	50.0%
			Title III for:			
290,604	-	370,000	100 - General Fund - Forestry	160,000	-	0.0%
298,000	235,600	235,600	240 - Public Safety Fund - Sheriff	232,900	116,448	50.0%
218,200	250,000	250,000	243 - Adult Corrections Fund	262,000	130,998	50.0%
17,300	-	-	260 - Parks Fund	-	-	-
13,500	25,000	25,000	401 - Internal Services Fund - GIS	-	-	-
25,000	25,000	25,000	401 - Internal Services Fund - Title III Administration	25,000	12,498	50.0%
-	-	-	430 - Property Reserve Fund	-	-	-
19,437	-	-	435 - Equipment Reserve Fund - Work Crew	-	-	-
105,000	-	-	435 - Equipment Reserve Fund - Search & Rescue	-	-	-
			Economic Development for:			
50,000	50,000	50,000	100 - General Fund - Planning	50,000	25,002	50.0%
63,718	50,000	50,000	221 - Fairgrounds Fund	75,000	37,500	50.0%
125,000	50,000	50,000	260 - Parks Fund	50,000	25,002	50.0%
-	-	-	430 - Property Reserve Fund for Parks	-	-	-
37,000	37,000	37,000	530 - Airports Fund - IV Airport	37,000	18,498	50.0%
4,667,954	4,289,872	3,060,000	Contingency/Fund Balance	3,076,000	4,463,126	145.1%
\$ 6,522,450	\$ 6,906,631	\$ 6,839,000	TOTAL REQUIREMENTS	\$ 5,380,000	\$ 5,372,861	

MEMO - Fund Balance by Program:	6/30/2009	6/30/2010	12/31/2010
Title III	\$3,210,905	\$2,668,492	\$ 2,427,999
SRS 2008	883,511.00	1,237,299	1,839,820
Economic Development	553,183	380,431	186,040
CDBG	16,406.00	(2,131)	(2,196)
Veterans Service Office	3,949	5,781	11,463
Totals	\$ 4,667,954	\$4,289,872	\$ 4,463,126

Note: Economic Development revenue above reflects the receipt of one quarter of video poker lottery funds in the amount of \$64,728 and a Josephine Soil and Water refund from 2008-09 economic development grant in the amount of \$40,360.

Josephine County
Analysis of Fund 210 - Grant Projects Fund
Six Months ended Dec 31, 2010

	<u>Totals</u>	<u>Title III</u>		<u>Economic Development</u>	<u>Kerby CDBG</u>	<u>Veterans Services</u>	<u>Interest</u>
		<u>PL 106-393</u>	<u>SRS 2008</u>				
Fund Balances of the separate programs - carried forward July 1, 2010	4,289,871	2,475,535	1,430,256	380,430	(2,131)	5,781	-
Revenues							
181110 - Grant Projects Administration							
181140 - Econ Development (1 quarter shown)	105,088			105,088			
182180 - SRS 2008	716,626		716,626				
183003 - Housing Rehabilitation (CDBG)	173,768				173,768		
183040 - Kerby Water	2,948				2,948		
183004 - Veterans Service Office	63,719					63,719	
181110 - General Services/COO	20,840						20,840
Total Resources	<u>5,372,860</u>	<u>2,475,535</u>	<u>2,146,882</u>	<u>485,518</u>	<u>174,585</u>	<u>69,500</u>	<u>20,840</u>
Expenditures:							
181140 - Econ Development	300,827			300,827			
182120 - Title III Administration	12,498	12,498					
182130 - Title III Search & Rescue, EMS	116,448	116,448					
182140 - Title III Community Justice Work Crew	130,998	130,998					
182160 - Title III - After School Education	-						
182170 - Title III Fire Mitigation	-	-					
182180 - SRS 2008 Search & Rescue	107		107				
182181 - SRS 2008 Firewise	32,005		32,005				
182182 - SRS 2008 CWP	81,993		81,993				
183003 - Housing Rehabilitation (CDBG)	173,767				173,767		
183040 - Kerby Water	3,014				3,014		
183004 - Veterans Service Office	58,078					58,078	
Total Expenditures	<u>909,735</u>	<u>259,944</u>	<u>114,105</u>	<u>300,827</u>	<u>176,781</u>	<u>58,078</u>	<u>-</u>
Net Balances before re-allocations	4,463,125	2,215,591	2,032,777	184,691	(2,196)	11,422	20,840
Re-allocations:							
Allocate interest (see below)	-	19,451		1,348		41	(20,840)
Fund Balances by program at Dec 31, 2010 (Unaudited)	<u>4,463,125</u>	<u>2,235,042</u>	<u>2,032,777</u>	<u>186,039</u>	<u>(2,196)</u>	<u>11,463</u>	<u>-</u>

Memo: Interest allocation:

Program balance 7/1/10	2,475,535.00	1,430,256.00	380,430.00	5,781.00
Program balance 12/31/10, before interest	2,215,591.00	2,032,777.00	184,691.00	11,422.00
Average balances	4,077,079.50		282,560.50	8,601.50
Percentage of total	93.3%	0.0%	6.5%	0.2%
Interest allocated	19,450.92	Interest goes to PL 106-393	1,348.04	41.04

RESOURCES AND REQUIREMENTS

Josephine County

ADULT CORRECTIONS FUND (243)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 509,077	\$ 370,375	\$ 254,900	Beginning Fund Balance	\$ 323,500	\$ 341,815	105.7%
			Revenues generated by programs:			
2,409,292	2,670,977	2,578,900	Federal and State Grants	2,600,000	1,360,124	52.3%
605,523	631,712	708,500	Fees and Services	603,900	252,505	41.8%
24,764	51,345	56,500	Other	132,600	17,844	13.5%
			Interfund Transfers:			
218,200	250,000	250,000	210 - Grant Projects Fund - Title III for Community Service Work Crews	262,000	130,998	50.0%
-	-	-	Beginning fund balance from Public Safety	-	-	
-	-	-	Drug Court fund balance from Juvenile Justice Special Programs Fund	-	-	
\$ 3,766,856	\$ 3,974,409	\$ 3,848,800	TOTAL RESOURCES	\$ 3,922,000	\$ 2,103,286	53.6%
			REQUIREMENTS			
\$ 2,495,256	\$ 2,482,905	\$ 2,519,200	Personal Services	\$ 2,575,000	\$ 1,231,731	47.8%
632,825	741,727	747,200	Materials and Services	752,300	276,584	36.8%
-	-	-	Debt service	-	-	
			Interfund Transfers:			
266,000	277,600	277,600	401 - Internal Services Fund (ISF)	278,100	139,050	50.0%
2,400	130,362	77,400	430 - Property Reserve Fund	2,400	-	0.0%
370,375	341,815	227,400	Contingency/Fund Balance	314,200	455,921	145.1%
\$ 3,766,856	\$ 3,974,409	\$ 3,848,800	TOTAL REQUIREMENTS	\$ 3,922,000	\$ 2,103,286	53.6%

RESOURCES AND REQUIREMENTS

Josephine County

TRANSIT FUND (245)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 27,138	\$ (83,419)	\$ -	Beginning Fund Balance (BFB)	\$ 63,300	\$ 116,982	
-	-	-	Transfer of BFB from Mental Health Fund	-	-	
104,830	147,322	132,000	Transit Operating Revenues	146,900	86,927	59.2%
574,632	700,435	768,900	Federal and State Operating Grants	826,400	(6,541)	-0.8%
-	482,865	420,900	Federal and State Capital Grants	175,200	49,820	28.4%
62,785		43,000	Private Grants	13,000	250	1.9%
(926)	(1,751)	4,000	Miscellaneous Income (Expense)	5,000	349	7.0%
\$ 768,459	\$ 1,245,452	\$ 1,368,800	TOTAL RESOURCES	\$ 1,229,800	\$ 247,787	
			REQUIREMENTS			
\$ 521,429	\$ 513,765	\$ 541,900	Personal Services	\$ 584,300	\$ 283,532	48.5%
267,949	228,476	261,900	Materials and Services	266,500	130,397	48.9%
			Interfund Transfers:			
-	1,634	-	201 - Public Works Fund	2,000	1,486	74.3%
62,500	63,100	63,100	401 - Internal Services Fund (ISF)	72,400	36,204	50.0%
-	321,494	438,600	435 - Equipment Reserve Fund	155,700	80,923	52.0%
(83,419)	116,982	63,300	Contingency/Fund Balance	148,900	(284,755)	
\$ 768,459	\$ 1,245,451	\$ 1,368,800	TOTAL REQUIREMENTS	\$ 1,229,800	\$ 247,787	

RESOURCES AND REQUIREMENTS

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Josephine County

MENTAL HEALTH FUND (250)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 400,104	\$ 147,056	\$ 200,300	Beginning Fund Balance	\$ 131,800	\$ 150,705	114.3%
3,425,760	3,393,826	2,776,500	Federal and State grants	7,673,200	2,127,947	27.7%
39,063	108,851	106,000	Other revenue	107,000	37,350	34.9%
\$ 3,864,927	\$ 3,649,733	\$ 3,082,800	TOTAL RESOURCES	\$ 7,912,000	\$ 2,316,002	29.3%
			REQUIREMENTS			
\$ 59,259	\$ 63,875	\$ 60,700	Personal Services	\$ 3,110,300	\$ 131,016	4.2%
3,565,249	3,352,356	2,840,200	Materials and Services	4,181,500	1,709,408	40.9%
			Interfund Transfers:			
25,000	30,000	30,000	210 - Grant Projects Fund for Veterans Service Office	-	-	
2,900	2,300	2,300	401 - Internal Services Fund (ISF)	510,700	5,352	1.0%
			401 - Internal Services Fund - for MH Authority administrative charge	-	-	
45,000	30,000	45,000	245 - Transit Fund - for Beginning Fund Balance	-	-	
-	-	-				
20,463	20,497	28,000	Debt Service	28,000	10,231	36.5%
147,056	150,705	76,600	Contingency/Ending Fund Balance	81,500	459,995	564.4%
\$ 3,864,927	\$ 3,649,733	\$ 3,082,800	TOTAL REQUIREMENTS	\$ 7,912,000	\$ 2,316,002	29.3%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC HEALTH FUND (255)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ (10,292)	\$ (25,000)	\$ -	Beginning Fund Balance	\$ 22,000	\$ (117,670)	\$ -
			Operating revenues:			
852,931	623,363	891,800	Charges for Health Services	890,900	137,662	15.5%
401,394	399,215	441,200	Licenses, Fees and Permits	481,400	222,255	46.2%
1,068,984	1,292,908	1,165,600	State, Federal and Private Grants	1,132,500	627,501	55.4%
425,088	447,882	435,200	Adult Jail Health Clinic (Correctional Health)	445,200	-	-
20,000	20,000	20,000	Juvenile Justice Nurse Services	20,000	-	-
18,307	21,458	1,900	Miscellaneous	22,000	17,481	79.5%
125,115	51,740	-	One-time transfers from trust funds	-	-	0.0%
			Interfund Transfer:			
-	-	-	100 - General Fund for Animal Control	75,000	37,500	50.0%
-	45,000	45,000	100 - General Fund for Solid Waste Program	45,000	22,500	50.0%
\$ 2,901,527	\$ 2,876,566	\$ 3,000,700	TOTAL RESOURCES	\$ 3,134,000	\$ 947,229	30.2%
			REQUIREMENTS			
\$ 1,813,596	\$ 1,914,898	\$ 1,817,800	Personal Services	\$ 2,051,000	\$ 991,159	48.3%
929,031	890,538	994,100	Materials and Services	881,200	336,825	38.2%
			Interfund Transfer:			
183,900	188,800	188,800	401 - Internal Services Fund (ISF)	201,800	100,902	50.0%
(25,000)	(117,670)	-	Contingency/Ending Fund Balance	-	(481,657)	-
\$ 2,901,527	\$ 2,876,566	\$ 3,000,700	TOTAL REQUIREMENTS	\$ 3,134,000	\$ 947,229	30.2%

			RECAP:			
\$ 2,786,704	\$ 2,804,826	\$ 2,955,700	Operating revenues and grants	\$ 2,992,000	\$ 1,004,899	33.6%
125,115	51,740	-	One-time transfers from trust funds	-	-	
-	-	-	Transfer from General Fund for Animal Control	75,000	37,500	50.0%
-	45,000	45,000	Transfer from General Fund for Solid Waste	45,000	22,500	50.0%
2,926,527	2,994,236	3,000,700	Operating Expenditures	3,134,000	1,428,886	45.6%
\$ (14,708)	\$ (92,670)	\$ -	Revenues (under) expenditures	\$ (22,000)	\$ (363,987)	

RESOURCES AND REQUIREMENTS

Josephine County

PARKS FUND (260)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ (239,099)	\$ (95,267)	\$ -	Beginning Fund Balance	\$ 5,100	\$ (235,830)	
564,903	585,802	607,200	Operating Revenues	690,900	440,962	63.8%
322,773	348,276	341,800	State Grants	320,000	253,304	79.2%
64,088		-	Land Sale Proceeds	-	-	
1,768	1,443	1,000	Interest Income	1,000	(34)	-3.4%
			Interfund Transfers:			
125,000		50,000	210 - Grant Projects Fund - Econ Development	50,000	25,002	50.0%
17,300	-	-	210 - Grant Projects Fund -Title III	-	-	
\$ 856,733	\$ 840,254	\$ 1,000,000	TOTAL RESOURCES	\$ 1,067,000	\$ 483,404	
			REQUIREMENTS			
\$ 411,689	\$ 439,028	\$ 505,000	Personal Services	\$ 465,100	\$ 219,715	47.2%
451,211	558,756	416,700	Materials and Services	518,700	291,661	56.2%
			Interfund Transfers:			
89,100	78,300	78,300	401 - Internal Services Fund (ISF)	83,200	41,598	50.0%
(95,267)	(235,830)	-	Contingency/Fund Balance (Deficit)	-	(69,570)	
\$ 856,733	\$ 840,254	\$ 1,000,000	TOTAL REQUIREMENTS	\$ 1,067,000	\$ 483,404	

FAIRGROUNDS FUND (221)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 14,981	\$ (36,330)	\$ 1,000	Beginning Fund Balance	\$ 1,000	\$ (61,885)	
869,962	854,798	1,018,800	Operating Revenues	1,018,200	570,160	56.0%
			Interfund Transfer:			
63,718	50,000	50,000	210 - Grant Projects Fund - Econ Development	75,000	37,500	50.0%
-						
\$ 948,661	\$ 868,468	\$ 1,069,800	TOTAL RESOURCES	\$ 1,094,200	\$ 545,775	
			REQUIREMENTS			
\$ 255,693	\$ 289,638	\$ 308,500	Personal Services	\$ 346,600	\$ 148,605	42.9%
685,280	614,415	735,000	Materials and Services	718,100	497,416	69.3%
22,718		-	Capital Outlay	-	10,000	
			Interfund Transfer:			
21,300	26,300	26,300	401 - Internal Services Fund (ISF)	29,500	14,748	50.0%
(36,330)	(61,885)	-	Contingency/Fund Balance (Deficit)	-	(124,994)	
\$ 948,661	\$ 868,468	\$ 1,069,800	TOTAL REQUIREMENTS	\$ 1,094,200	\$ 545,775	

RESOURCES AND REQUIREMENTS

Josephine County

BUILDING SAFETY FUND (262)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 2,519,893	\$ 2,380,745	\$ 2,605,000	Beginning Fund Balance	\$ 2,023,200	\$ 2,044,652	101.1%
436,580	346,941	399,200	Fees and charges for services	314,100	\$ 173,798	55.3%
61,246	34,656	60,000	Interest income	35,000	9,924	28.4%
			Interfund Transfers:			
27,000	29,500	29,500	410 - Self Insurance Fund	30,000	15,000	50.0%
85,000			430 - Property Reserve Fund			
\$ 3,129,719	\$ 2,791,842	\$ 3,093,700	TOTAL RESOURCES	\$ 2,402,300	\$ 2,243,374	
			REQUIREMENTS			
\$ 558,276	\$ 566,843	\$ 613,400	Personal Services	\$ 623,500	\$ 262,573	42.1%
128,898	114,185	118,400	Materials and Services	125,900	47,370	37.6%
			Interfund Transfers:			
61,800	62,200	62,200	401 - Internal Services Fund (ISF)	63,700	31,848	50.0%
-	3,962	6,000	435 - Equipment Reserve Fund	-	-	
2,380,745	2,044,652	2,293,700	Contingency/Fund Balance	1,589,200	1,901,583	119.7%
\$ 3,129,719	\$ 2,791,842	\$ 3,093,700	TOTAL REQUIREMENTS	\$ 2,402,300	\$ 2,243,374	

MEMO:	Amount	Decrease from Prior year
Fees and Charges for Service (Rounded):		
2006-07	\$ 834,000	
2007-08	588,000	(246,000)
2008-09	437,000	(151,000)
2009-10	337,000	(100,000)
2010-11 (6 months annualized)	348,000	11,000

RESOURCES AND REQUIREMENTS

Josephine County

INTERNAL SERVICES FUND (401)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual Second Preceding Year 2008-09	Actual First Preceding Year 2009-10	Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
RESOURCES						
\$ 802,133	\$ 603,952	\$ 530,000	Beginning Fund Balance	\$ 315,000	\$ 380,838	120.9%
2,802,200	2,929,400	2,929,400	Revenues from ISF charges to operating funds	3,542,800	1,521,396	42.9%
18,194	8,859	6,000	Interest Income	5,800	2,384	41.1%
Revenues generated by departments/divisions:						
3,292	3,570	3,200	BCC	3,400	1,155	34.0%
14,254	15,240	12,000	Finance	-	3,051	
939	859	-	Human Resources	-	-	
95,872	350	156,200	Property Management	147,300	8,712	5.9%
55,406	6,566	20,000	Communications	20,000	(160)	-0.8%
26,417	56,419	75,500	GIS	87,900	46,056	52.4%
101,973	118,165	132,700	Law Library	132,700	59,822	45.1%
Interfund Transfers:						
13,500	25,000	25,000	210 - Grant Projects Fund - Title III for GIS	16,100	8,052	50.0%
25,000	25,000	25,000	210 - Grant Projects Fund - for Title III Administration	25,000	12,498	50.0%
45,000	30,000	45,000	250 - Mental Health Fund - for MH Authority Administration	-	-	
\$ 4,004,180	\$ 3,823,380	\$ 3,960,000	TOTAL RESOURCES	\$ 4,296,000	\$ 2,043,804	47.6%
REQUIREMENTS						
Operating Expenditures:						
\$ 287,462	\$ 358,948	\$ 327,600	General Government	\$ 354,800	\$ 164,828	46.5%
470,749	462,358	479,000	BCC Administration	489,800	232,729	47.5%
498,517	509,747	522,100	Finance	526,400	237,474	45.1%
214,085	241,804	283,400	Human Resources	288,600	114,107	39.5%
136,038	127,216	156,200	Property Management	147,300	49,494	33.6%
689,499	864,823	877,800	Information Technology	904,600	427,195	47.2%
277,309	240,755	324,600	Communications	320,400	91,334	28.5%
104,296	107,020	140,900	GIS	173,500	44,085	25.4%
406,166	396,667	407,100	Legal	439,900	210,166	47.8%
86,107	87,600	132,700	Law Library	132,700	45,246	34.1%
Interfund Transfers:						
230,000	45,605	125,000	435 - Equipment Reserve Fund	309,000	-	-
603,952	380,838	183,600	Contingency/Fund Balance	209,000	427,146	204.4%
\$ 4,004,180	\$ 3,823,381	\$ 3,960,000	TOTAL REQUIREMENTS	\$ 4,296,000	\$ 2,043,804	47.6%

RECAP:						
Revenues:						
\$ 2,802,200	\$ 2,929,400	\$ 2,929,400	ISF Charges	\$ 3,542,800	\$ 1,521,396	42.9%
298,153	201,169	399,600	Departmental income	391,300	118,636	30.3%
101,694	88,859	101,000	Other income	46,900	22,934	48.9%
3,202,047	3,219,428	3,430,000	Total revenues	3,981,000	1,662,966	41.8%
Expenditures:						
3,170,228	3,396,938	3,651,400	Departmental expenditures	3,778,000	1,616,658	42.8%
230,000	45,605	125,000	Interfund transfers	309,000	-	-
\$ 3,400,228	\$ 3,442,543	\$ 3,776,400	Total expenditures	\$ 4,087,000	\$ 1,616,658	39.6%

Memo: Fund Balance by Program:	6/30/09	6/30/10	12/31/10
Internal Services	\$ 545,701	\$ 292,023	\$ 324,190
Law Library	58,251	88,815	103,391
Totals	\$ 603,952	\$ 380,838	427,581

RESOURCES AND REQUIREMENTS

Josephine County

COUNTY BUILDINGS AND FLEET FUND (402)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 371,004	\$ 365,826	\$ 325,000	Beginning Fund Balance	\$ 541,200	\$ 453,543	83.8%
8,564	6,138	5,000	Interest Income	3,000	2,486	82.9%
			Revenues generated by departments:			
1,724,689	1,817,165	1,833,700	Building O & M	1,828,900	912,774	49.9%
910,360	1,017,268	1,031,800	Fleet	1,131,900	466,260	41.2%
\$ 3,014,617	\$ 3,206,397	\$ 3,195,500	TOTAL RESOURCES	\$ 3,505,000	\$ 1,835,063	52.4%
			REQUIREMENTS			
			Operating Expenditures:			
\$ 1,572,791	\$ 1,641,296	\$ 1,749,900	Building Operations and Maintenance (O & M)	\$ 1,824,600	\$ 669,826	36.7%
703,917	698,008	726,300	County Fleet	744,500	410,955	55.2%
			Interfund Transfers:			
133,800	133,800	133,800	430 - Property Reserve Fund - Building O & M	133,800	66,900	50.0%
238,283	206,662	264,800	435 - Equipment Reserve Fund - Fleet	315,500	92,703	29.4%
-	73,088	66,000	201 - Public Works Fund - for Fleet management	69,000	26,228	38.0%
365,826	453,543	254,700	Contingency/Fund Balance	417,600	568,451	136.1%
\$ 3,014,617	\$ 3,206,397	\$ 3,195,500	TOTAL REQUIREMENTS	\$ 3,505,000	\$ 1,835,063	52.4%

6/30/2008	6/30/2009	MEMO - Fund Balance by Program:	6/30/2010	12/31/2010
\$ 98,412	\$ 120,164	Building O & M	\$ 289,929	\$ 294,549
272,592	245,662	Fleet	163,614	271,416
\$ 371,004	\$ 365,826	Total	\$ 453,543	\$ 565,965

RESOURCES AND REQUIREMENTS

Josephine County

INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 1,008,922	\$ 432,746	\$ 310,000	Beginning fund balance	\$ -	\$ 6,650	
813,964	899,704	887,000	Insurance charges to departments	1,185,000	507,487	42.8%
11,646	31,492	33,000	Interest and other	15,000	(2,656)	-17.7%
185,420		-	Insurance proceeds	-	-	
-		-	Insurance premium refund	-	-	
\$ 2,019,952	\$ 1,363,942	\$ 1,230,000	TOTAL RESOURCES	\$ 1,200,000	\$ 511,481	
			REQUIREMENTS			
			Materials and Services:			
\$ 1,560,206	1,327,792	1,200,500	Self Insurance/Premiums and other	\$ 1,110,000	\$ 951,466	85.7%
			Interfund Transfer:			
\$ 27,000	29,500	29,500	262 - Building & Safety Fund	30,000	15,000	50.0%
432,746	6,650	-	Contingency/Fund Balance(Deficit)	60,000	(454,985)	
\$ 2,019,952	\$ 1,363,942	\$ 1,230,000	TOTAL REQUIREMENTS	\$ 1,200,000	\$ 511,481	

PAYROLL LIABILITY RESERVE FUND (415)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 678,798	\$ 1,287,226	\$ 680,000	Beginning fund balance	\$ 1,500,000	\$ 814,487	54.3%
892,519	100,000	364,000	Charges to departments	380,000	-	0.0%
11,311	13,742	7,500	Interest	10,000	2,653	26.5%
	-	-		-	-	
\$ 1,582,628	\$ 1,400,968	\$ 1,051,500	TOTAL RESOURCES	\$ 1,890,000	\$ 817,140	
			REQUIREMENTS			
\$ 295,402	\$ 586,481	\$ 701,500	Personal Services	\$ 700,000	\$ 72,529	10.4%
1,287,226	814,487	350,000	Contingency/Fund Balance	1,190,000	744,611	62.6%
\$ 1,582,628	\$ 1,400,968	\$ 1,051,500	TOTAL REQUIREMENTS	\$ 1,890,000	\$ 817,140	

RESOURCES AND REQUIREMENTS

Josephine County

ROADS AND BRIDGES RESERVE FUND (425)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ -	\$ 1,109,883	\$ 1,400,000	Beginning Fund Balance	\$ 313,883	\$ 248,226	79.1%
17,981	4,037	15,000	Interest Income	4,117	577	14.0%
			Interfund Transfers:			
640,000	850,000	860,000	201 - Public Works Fund	1,900,000	800,000	42.1%
1,097,451	-	-	430 - Property Reserve Fund	-	-	
\$ 1,755,432	\$ 1,963,920	\$ 2,275,000	TOTAL RESOURCES	\$ 2,218,000	\$ 1,048,803	
			REQUIREMENTS			
\$ 623,766	\$ 1,715,694	\$ 2,046,300	Capital Outlay - See Page L 13	\$ 2,162,400	\$ 1,024,589	47.4%
			Interfund Transfer:			
21,783	-	-	303 - County Bridge Construction Fund	-	-	-
1,109,883	248,226	228,700	Contingency/Fund Balance	55,600	24,214	43.6%
\$ 1,755,432	\$ 1,963,920	\$ 2,275,000	TOTAL REQUIREMENTS	\$ 2,218,000	\$ 1,048,803	

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

PROPERTY RESERVE FUND (430)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 2,106,545	\$ 1,472,103	\$ 1,400,000	Beginning fund balance	\$ 1,494,000	\$ 1,364,552	91.3%
29,890	22,008	24,800	Interest Income	16,200	5,922	36.6%
442,124		1,250,000	Property Sales - Parks	750,000	93,788	12.5%
522,555		-	Property Sales - General Fund	200,000	-	
-	194,810	338,000	Capital grants for Parks	283,600	(58,505)	-20.6%
-		2,000,000	Economic Stimulus Money	575,000	-	0.0%
-	7,710	-	Miscellaneous Income	-	11,150	
			Interfund Payments:			
-		-	201 - Public Works Fund	-	-	
-		-	210 - Grant Projects Fund - Title III	-	-	
-	50,000	-	210 - Grant Projects Fund - Econ Develop	-	-	
2,400	136,032	77,400	243 - Adult Corrections Fund	2,400	-	
133,800	133,800	133,800	402 - County Buildings and Fleet Fund	133,800	66,900	50.0%
-		102,000	744 - Goerge Borders Memorial Trust Fund	100,000	-	
-	-	-	Correction of prior year transfer in	-	-	
\$ 3,237,314	\$ 2,016,463	\$ 5,326,000	TOTAL RESOURCES	\$ 3,555,000	\$ 1,483,807	
			REQUIREMENTS			
\$ 509,882	\$ 631,111	\$ 3,534,500	Capital Outlay	\$ 1,817,100	\$ 195,699	10.8%
72,878		-	Debt Service - D Street	-	-	
			Interfund Transfers:			
85,000		-	262 - Building and Safety Fund	-	-	
1,097,451		-	425 - Roads & Bridges Reserve Fund	-	-	
-	20,800	20,800	704 - PEG Access Fund	-	-	
1,472,103	1,364,552	1,770,700	Contingency/Ending Fund Balance	1,737,900	1,288,108	74.1%
\$ 3,237,314	\$ 2,016,463	\$ 5,326,000	TOTAL REQUIREMENTS	\$ 3,555,000	\$ 1,483,807	

Note: The State Grant for Indian Mary Park in the amount of \$145,469 was received January 10, 2011.

Josephine County
Analysis of Fund 430 - Property Reserve Fund
Six months ended Dec 31, 2010

	<u>Total</u>	<u>General Government</u>	<u>Public Works</u>	<u>BOM</u>	<u>Adult Corrections</u>	<u>Ferguson House</u>	<u>Parks</u>
Fund Balance - July 1, 2010	\$ 1,364,552	\$ 1,322,961	\$ -	\$ 100,284	\$ -	\$ 4,800	\$ (63,493)
Revenues:							
Property sales	93,788						93,788
Interest	5,922	5,922					
Transfers in	66,900			66,900			
Energy tax credit	11,150	11,150					
Economic Development for Parks	-						
State grant for Tom Pearce Park	(58,505)						(58,505)
Indian Mary boat ramp grants	-						
Expenditures:							
Buildings and Improvements (see project listing below)	187,608	12,879		29,310			145,419
Clean-up costs for property sales	8,091	8,091					
Transfer to PEG Fund	-						
Net Balances before reallocations	<u>1,288,108</u>	<u>1,319,063</u>	<u>-</u>	<u>137,874</u>	<u>-</u>	<u>4,800</u>	<u>(173,629)</u>
	-						
Fund Balance - Dec 31, 2010	<u>\$ 1,288,108</u>	<u>\$ 1,319,063</u>	<u>\$ -</u>	<u>\$ 137,874</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ (173,629)</u>
Buildings and Improvements by project:							
Facilities Study	12,715	12,715					
Tom Pearce Park trail construction	61,309						61,309
Indian Mary Park - boat ramp/restroom	84,110						84,110
HVAC Clerk/HR	29,310			29,310			
Final payment ADA Doors	164	164					
	-						
Totals	<u>\$ 187,608</u>	<u>\$ 12,879</u>		<u>\$ 29,310</u>	<u>\$ -</u>		<u>\$ 145,419</u>

Comparison of Budget to Actual - Revenues:

	<u>Budget</u>	<u>Actual</u>	<u>Remaining</u>
Interest income	\$ 16,200	\$ 5,922	\$ 10,278
Property sales - Parklands	750,000	93,788	656,212
Property sales - General Fund	200,000	-	200,000
Capital grants for Parks	283,600	(58,505)	342,105
Economic Stimulus money	575,000	-	575,000
Miscellaneous	-	11,150	(11,150)
Interfund transfers in:			
Economic Development for Parks	-	-	-
Adult Corrections	2,400	-	2,400
BOM	133,800	66,900	66,900
George Borders Memorial Fund	100,000	-	100,000
	<u>\$ 2,061,000</u>	<u>\$ 119,255</u>	<u>\$ 1,941,745</u>
Budgeted Fund Balance	1,494,000		
Total Budget	3,555,000		

RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
			RESOURCES			
\$ 651,785	\$ 496,319	\$ 1,042,000	Beginning fund balance	\$ 731,000	\$ 661,111	90.4%
58,879	55,810	-	Federal grants - Transit	-	-	
-	-	-	Grant from City of Grants Pass for a bus	-	-	
17,270	7,115	9,700	Interest	9,000	2,992	33.2%
-	1,307	-	Miscellaneous Income	-	-	
			Interfund Payments:			
119,100	118,400	118,400	100 - General Fund	118,800	59,400	
-	358,187	600,000	201 - Public Works Fund	570,000	150,000	26.3%
-	-	84,500	202 - Public Works Special Programs Fund	-	-	
19,437	-	-	210 - Grant Projects Fund T3 - Work Crews	-	-	
105,000	-	-	210 - Grant Projects Fund T3 - for S & R	-	-	
-	9,240	10,000	223 - County Clerk Records Fund	-	-	
-	-	-	224 - Public Land Corner Preservation Fund	-	-	
10,810	50,790	50,000	240 - Public Safety Fund - Sheriff	-	-	
-	313,311	438,600	245 - Transit Fund	115,700	80,924	69.9%
-	-	-	260 - Parks Fund	-	-	
-	3,962	6,000	262 - Building Safety Fund	-	-	
230,000	45,605	125,000	401 - Internal Services Fund	309,000	-	
238,283	206,662	264,800	402 - County Bldgs and Fleet Fund - Fleet	315,500	111,807	35.4%
-	-	-	702 - Library Trust Fund -George Borders	50,000	-	
10,810	-	-	735 - Sheriff Forfeiture Fund	-	-	
-	-	-	Correction of prior year transfer in	-	-	
\$ 1,461,374	\$ 1,666,708	\$ 2,749,000	TOTAL RESOURCES	\$ 2,219,000	\$ 1,066,234	
			REQUIREMENTS			
\$ 954,245	\$ 1,005,597	\$ 1,748,200	Capital Outlay	\$ 1,791,800	\$ 359,584	20.1%
496,319	661,111	1,000,800	Contingency/Fund Balance	467,200	706,650	151.3%
\$ 1,450,564	\$ 1,666,708	\$ 2,749,000	TOTAL REQUIREMENTS	\$ 2,259,000	\$ 1,066,234	

Josephine County
Analysis of Fund 435 - Equipment Reserve Fund
Six Months ended Dec 31, 2010

	<u>Total</u>	<u>General Government</u>	<u>Assess & Tax System</u>	<u>Fleet</u>	<u>Public Works</u>	<u>PW Special Programs</u>	<u>Comp Eqpt & Phone Syst (ISF)</u>	<u>Bldg Safety</u>	<u>Transit</u>	<u>Clerk</u>	<u>Parks</u>	<u>Sheriff</u>
Fund Balance - July 1, 2010	661,111	35,031	338,913	231,175	46,420	-	-	-	-	-	(34,968)	44,540
Revenues:												
Interest	2,992	2,992										
Transfers in	383,027		59,400	92,703	150,000				80,924			
From Parks for a truck	-											
Federal grant reimb for bus signs/radio	-											
Misc items	19,104			19,104								
Expenditures:												
Equipment and vehicles purchased	359,584			183,458	80,891		1,319		93,916			
	-											
	-											
Fund Balance - Dec 31, 2010	<u>706,650</u>	<u>38,023</u>	<u>398,313</u>	<u>159,524</u>	<u>115,529</u>	<u>-</u>	<u>(1,319)</u>	<u>-</u>	<u>(12,992)</u>	<u>-</u>	<u>(34,968)</u>	<u>44,540</u>

Comparison of Budgeted to Actual - Revenues:

	<u>Budget</u>	<u>Actual</u>	<u>Budget Remaining</u>
Interest income	9,000	2,992	6,008
Federal grants	-		-
Miscellaneous	-		-
Interfund transfers:			
General Fund	118,800	59,400	59,400
Public Works	570,000	150,000	420,000
Fleet	315,500	111,807	203,693
ISF	309,000		309,000
Transit	155,700	80,924	74,776
Library Trust-George Borders	50,000		50,000
	-		-
	-		-
	<u>1,528,000</u>	<u>405,123</u>	<u>1,122,877</u>
budgeted fund balance	<u>731,000</u>		
total budget	<u>2,259,000</u>		

RESOURCES AND REQUIREMENTS

Josephine County

AIRPORTS FUND (530)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2010-11		
Actual		Adopted Budget First Preceding Year 2009-10		Adopted Budget This Year 2010-11	Actual Six Months 12/31/10	Percent of Budget
Second Preceding Year 2008-09	First Preceding Year 2009-10					
RESOURCES						
\$ 112,377	\$ 161,313	\$ 125,600	Beginning fund balance	\$ 161,200	\$ 176,421	109.4%
			Revenues generated by programs:			
504,042	410,556	459,000	Grants Pass Airport	622,000	289,103	46.5%
21,300	19,525	18,300	Illinois Valley Airport	44,350	18,845	42.5%
			Capital Grants:			
48,020	288,146	120,000	Grants Pass Airport	2,137,500	45,543	2.1%
63,318	81,543	470,000	Illinois Valley Airport	498,750	(17,233)	-3.5%
			Interfund Transfer:			
			210 - Grant Projects Fund - Economic Development for the IV Airport			
37,000	37,000	37,000		37,000	18,498	50.0%
\$ 786,057	\$ 998,083	\$ 1,229,900	TOTAL RESOURCES	\$ 3,500,800	\$ 531,177	
REQUIREMENTS						
			Operating Expenditures:			
\$ 439,596	\$ 367,751	\$ 414,000	Grants Pass Airport	\$ 464,900	\$ 227,796	49.0%
60,822	46,056	52,900	Illinois Valley Airport	53,100	19,419	36.6%
			Capital Outlays:			
42,543	306,541	126,000	Grants Pass Airport	2,250,000	18,980	0.8%
68,383	87,114	493,500	Illinois Valley Airport	525,000	6,378	1.2%
			Interfund Transfer:			
13,400	14,200	14,200	401 - Internal Services Fund (ISF)	14,200	7,098	50.0%
161,313	176,421	129,300	Contingency/Fund Balance	193,600	251,506	129.9%
\$ 786,057	\$ 998,083	\$ 1,229,900	TOTAL REQUIREMENTS	\$ 3,500,800	\$ 531,177	

Note: The Illinois Valley Airport fence project had expected funds to be received in the amount of \$67,461 but has only received \$50,228 to date.

Josephine County
 Mid Year Budget Review
 2010-11
 Payroll Analysis

Fund	Fund Name	Salaries and Wages		Percent of Budget
		Current Budget This Year	Actual Six Months 12/31/10	
100	General	\$ 1,928,200	\$ 915,096	47.5%
201	Public Works	2,734,900	1,330,250	48.6%
210	Grant Projects	76,000	32,554	42.8%
221	Fairgrounds	239,300	104,397	43.6%
224	Public Land Corner Preservation	89,000	39,778	44.7%
240	Public Safety	8,867,700	4,044,954	45.6%
243	Adult Corrections	1,734,800	830,897	47.9%
245	Transit	394,600	192,784	48.9%
246	Juvenile Justice Special Programss	144,900	72,771	50.2%
248	District Attorney Special Programs	15,300	7,650	50.0%
250	Mental Health	2,178,000	97,041	4.5%
255	Public Health	1,435,800	698,527	48.7%
258	Commission for Children & Families	79,600	51,199	64.3%
260	Parks	308,230	144,063	46.7%
262	Building and Safety	430,300	180,073	41.8%
401	Administrative Internal Service	1,881,700	889,785	47.3%
402	County Building and Fleet	704,600	333,508	47.3%
415	Payroll Reserve	500,000	91,023	18.2%
530	Airports	83,000	42,533	51.2%
	Totals	<u>\$ 23,825,930</u>	<u>\$ 10,098,883</u>	<u>42.4%</u>



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