

General Fund



JOSEPHINE COUNTY, OREGON
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General Fund Description

The General Fund is the chief operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds. General Fund includes four elected offices and three programs, referred to as Departments. Elected Offices include the County Assessor, County Treasurer, County Clerk, and the County Surveyor. Operational programs include Planning, Forestry and General Government. Emergency Management, Court Facilities and Veterans Service formerly were programs in other funds, but are now a part of the General Fund. Other departments which were formerly in the General Fund have been incorporated into other funds which may receive some funding from the General Fund as inter-fund transfers. This change provides more transparency concerning the cost of individual government programs by grouping similar services into one fund. The Sheriff's Office, District Attorney's Office and Juvenile Justice are now in the Public Safety Fund. Community Corrections, Public Health and Mental Health are now in individual funds.

Major sources of revenue for the General Fund consist of property taxes and receipts from the sale of timber harvested on County owned forest lands. For several years, O&C/SRS timber revenues from the Federal Government had been the largest source of revenue for the General Fund. In FY 2007-08 O&C/SRS funds were budgeted to go directly to the Public Safety Fund.

Expenditures in the General Fund are primarily the expenses of operating the eight departments in the fund and inter fund transfers to support other Funds. The largest of these support transfers goes to the Public Safety Fund.

The adopted budget is in balance, which means that the budgeted requirements (expenditures and ending fund balance) are equal to the resources (beginning fund balance and revenues) that are estimated to be available during the budget year.

In the pages that follow, a summary of the Fund (Resources and Requirements) is presented first, followed by sections for each department. The department is represented by a graph of expenditures for the proposed budget, the current year adopted budget, and the previous three years actual expenditures. The associated chart provides the same information in numerical values. Following the graph and chart is a narrative of the purpose of the program.

RESOURCES AND REQUIREMENTS

GENERAL FUND (10)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17		
Actual			Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Third Preceding Year 2012-13	Second Preceding Year 2013-14	First Preceding Year 2014-15					
				RESOURCES			
\$ 2,378,684	\$ 3,143,878	\$ 5,127,880	\$ 3,550,000	Beginning Fund Balance	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
	27,229	61,040	7,000	Beginning Fund Balance - Veterans Grants	3,500	3,500	3,500
3,503,159	3,479,962	3,691,335	3,750,000	Property Taxes - Current year	3,825,000	3,825,000	3,825,000
235,491	136,491	139,366	145,000	Property Taxes - Prior years	145,000	145,000	145,000
				Revenues generated by departments:			
367,091	320,618	334,141	382,000	Assessor	399,000	399,000	399,000
514,243	504,485	501,549	468,000	Clerk	531,000	531,000	531,000
172,046	159,661	182,762	150,000	Treasurer	152,000	152,000	152,000
20,791	26,708	32,082	35,000	Surveyor	39,000	39,000	39,000
-	132,967	55,926	55,000	Veterans Service	65,500	65,500	65,500
65,241	-	-	-	General Government	-	-	-
56,229	96,914	72,814	62,000	Emergency Management	80,000	80,000	80,000
1,044,460	2,464,501	1,187,785	1,019,000	Forestry	1,031,000	1,031,000	1,031,000
288,760	340,523	323,024	336,000	Planning	319,500	319,500	319,500
				Other Revenues:			
47,773	40,873	51,093	41,000	Interest Income	35,500	35,500	35,500
582,544	670,517	640,208	670,500	Payment in Lieu of Tax	690,000	690,000	690,000
211,228	241,795	213,464	220,000	Solid Waste Fees	220,000	220,000	220,000
81,785	77,315	76,741	80,000	Cigarette Taxes	80,000	80,000	80,000
19,186	18,732	18,912	19,000	Amusement Device Tax	19,000	19,000	19,000
143,999	157,401	175,000	160,000	Franchise Fees	185,000	185,000	185,000
383,356	402,270	414,324	385,000	OLCC Fine Reimbursement	385,000	385,000	385,000
4,224	3,679	18,137	3,500	Miscellaneous	5,500	5,500	5,500
7,473	-	-	-	Miscellaneous - Sheriff Auction Proceeds	-	-	-
				Interfund Transfers:			
-	35,000	20,000	20,000	16 - Grant Projects Fund - ED for Planning	78,000	78,000	78,000
59,673	-	-	-	16 - Grant Projects Fund - Title III for Forestry	-	-	-
20,500	36,226	24,000	24,000	16 - Grant Projects Fund - SRS 2008 for Forestry	24,000	24,000	24,000
50,000	90,000	25,000	-	16 - Grant Projects Fund - SRS 2008 for Emergency Mgt	-	-	-
-	-	-	20,000	20 - Building Safety Fund - Ordinance for Planning	21,000	21,000	21,000
-	-	-	40,000	42 - Insurance Fund - Ordinance for Planning	46,500	46,500	46,500
-	-	-	180,000	47 - Property Fund - Forestry Reserve	180,000	180,000	180,000
\$ 10,257,936	\$ 12,607,745	\$ 13,386,583	\$ 11,822,000	TOTAL RESOURCES	\$ 12,560,000	\$ 12,560,000	\$ 12,560,000

RESOURCES AND REQUIREMENTS

GENERAL FUND (10)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17		
Actual			Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Third Preceding Year 2012-13	Second Preceding Year 2013-14	First Preceding Year 2014-15					
				REQUIREMENTS			
				Operating Expenditures:			
\$ 1,076,552	\$ 1,065,884	\$ 1,038,373	\$ 1,171,000	Assessor	\$ 1,263,000	\$ 1,263,000	\$ 1,263,000
544,744	530,910	540,162	572,000	Clerk	605,000	605,000	605,000
448,382	356,668	461,267	444,000	Treasurer	460,000	460,000	460,000
54,271	58,776	67,293	74,000	Surveyor	80,000	80,000	80,000
-	162,296	215,494	215,000	Veterans Service	220,000	220,000	220,000
245,890	228,990	407,933	631,000	General Government	491,000	491,000	491,000
-	245,600	245,600	245,600	Court Facilities	247,800	247,800	247,800
63,415	124,479	92,098	157,000	Emergency Management	180,000	180,000	180,000
773,624	1,004,053	846,551	949,000	Forestry	839,000	839,000	839,000
457,380	369,269	404,917	580,000	Planning	631,000	631,000	631,000
				Interfund Transfers:			
600	600	600	600	11 - Public Works Fund - Radio Infrastructure Payback	600	600	600
24,000	26,000	33,000	26,000	35 - Public Works Special Programs Fund - Solid Waste	26,000	26,000	26,000
86,700	-	-	-	16 - Grant Projects Fund for Veterans Service Office	-	-	-
315,000	-	-	-	23 - Fairgrounds Fund	-	-	-
2,000,000	2,568,700	2,311,000	3,045,200	12 - Public Safety Fund	2,500,000	2,500,000	2,500,000
1,100	1,100	1,100	1,100	12 - Public Safety Fund - Radio Infrastructure Payback	1,100	1,100	1,100
252,300	100,000	165,000	145,000	14 - Public Health Fund - Administration / Clinic	165,000	165,000	165,000
45,000	45,000	45,000	25,000	14 - Public Health Fund - Solid Waste	25,000	25,000	25,000
85,000	85,000	-	-	14 - Public Health Fund - Animal Control	-	-	-
232,800	-	-	-	22 - Court Security Fund	-	-	-
382,300	445,500	456,100	478,000	40 - Internal Services Fund (ISF)	501,700	501,700	501,700
-	-	5,000	-	40 - Internal Services Fund (ISF) - GIS	-	-	-
-	-	1,580,000	-	47 - Property Reserve Fund - Forestry	-	-	-
-	-	-	67,000	47 - Property Reserve Fund - Solid Waste Kerby Landfill	67,000	67,000	67,000
-	-	-	15,000	47 - Property Reserve Fund - Emergency Mngt	35,000	35,000	35,000
15,000	-	15,000	50,000	48 - Equipment Reserve Fund - Assessor	175,000	175,000	175,000
-	-	10,000	-	48 - Equipment Reserve Fund - Treasurer	-	-	-
-	-	75,000	80,000	48 - Equipment Reserve Fund - Clerk	1,200	1,200	1,200
-	-	-	7,700	48 - Equipment Reserve Fund - Gen Govt	-	-	-
10,000	-	-	-	75 - PEG Fund - Operations	-	-	-
-	-	-	-	77 - Sheriff Program Trust - Auction Proceeds	-	-	-
-	-	-	2,842,800	Contingency	4,045,600	4,045,600	4,045,600
7,114,058	7,418,825	9,016,488	11,822,000	TOTAL REQUIREMENTS	\$ 12,560,000	\$ 12,560,000	\$ 12,560,000
3,143,878	5,188,920	4,370,095		Ending Fund Balance			
\$ 10,257,936	\$ 12,607,745	\$ 13,386,583		TOTAL ACTUAL			

*includes supplemental

JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

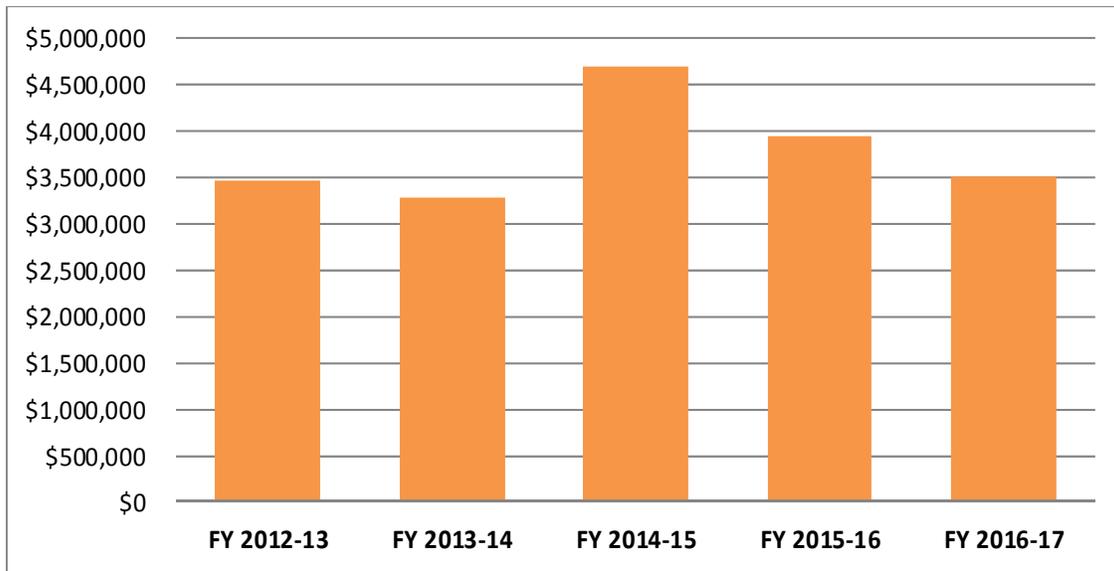
Fund: General Fund (10)

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
15.00	\$ 382,000	\$ 1,171,000	\$ (789,000)	Assessor	15.00	\$ 399,000	\$ 1,263,000	\$ (864,000)
5.00	468,000	572,000	(104,000)	Clerk	5.00	531,000	605,000	(74,000)
4.00	150,000	444,000	(294,000)	Treasury/Tax	4.00	152,000	460,000	(308,000)
1.01	35,000	74,000	(39,000)	Surveyor	1.13	39,000	80,000	(41,000)
3.00	62,000	215,000	(153,000)	Veterans Service	3.00	69,000	220,000	(151,000)
-	-	631,000	(631,000)	General Government	-	-	491,000	(491,000)
-	-	245,600	(245,600)	Court Facilities	-	-	247,800	(247,800)
1.00	62,000	157,000	(95,000)	Emergency Management	1.00	80,000	180,000	(100,000)
8.80	1,043,000	949,000	94,000	Forestry	5.80	1,055,000	839,000	216,000
7.00	416,000	580,000	(164,000)	Planning	7.00	465,000	631,000	(166,000)
44.81	2,618,000	\$ 5,038,600	\$ (2,420,600)	Total for Fund	41.93	\$ 2,790,000	\$ 5,016,800	\$ (2,226,800)
				Fund Level				
	3,550,000			Fund Balance		4,000,000		
	3,750,000			Property Taxes - current		3,825,000		
	145,000			Property Taxes - prior years		145,000		
	1,579,000			Other Fees/Revenues		1,620,000		
	180,000			Transfer In-Forestry Reserve		180,000		
		3,940,600		Transfers Out to Other Funds			3,496,400	
		2,842,800		Contingency			4,046,800	
	\$ 11,822,000	\$ 11,822,000	\$ -			\$ 12,560,000	\$ 12,560,000	\$ -

*includes supplemental

GENERAL FUND – FUND LEVEL

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Interfund Transfers	\$3,464,300	\$3,271,900	\$4,696,800	\$3,927,900	\$3,496,400
Total Requirements	\$3,464,300	\$3,271,900	\$4,696,800	\$3,927,900	\$3,496,400
Resources					
Beginning Fund Balance					
Taxes	\$3,738,650	\$3,616,453	\$3,830,701	\$3,895,000	\$3,970,000
Fees and Charges for Services	\$365,768	\$399,196	\$388,464	\$380,000	\$405,000
Intergovernmental Revenues	\$1,121,571	\$1,168,834	\$1,150,185	\$1,154,500	\$1,174,000
Interfund Charges for Services	\$130,173	\$161,226	\$69,000	\$284,000	\$349,500
Other Revenues	\$59,470	\$44,552	\$69,230	\$44,500	\$41,000
Total Resources	\$5,415,632	\$5,390,261	\$5,507,580	\$5,758,000	\$5,939,500
FTE	0.00	0.00	0.00	0.00	0.00

GENERAL FUND – FUND LEVEL

Purpose of Program

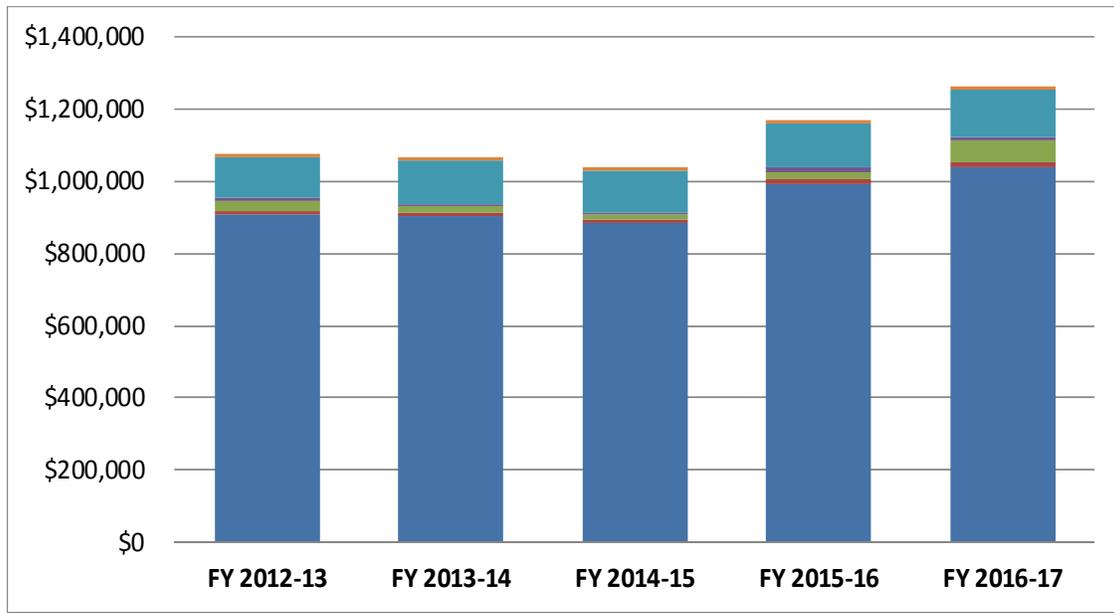
General Fund – Fund Level accounts for those resources and requirements that are not associated directly with the operations and activities of a department.

Major resources include local property taxes, federal and state tax distributions, and franchise fees.

Major requirements include transfers to other operating funds within the county.

ASSESSOR

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$905,775	\$903,444	\$883,183	\$991,800	\$1,038,600
Supplies	\$10,542	\$7,055	\$10,918	\$13,700	\$12,800
Fees and Services	\$29,785	\$21,593	\$12,986	\$19,500	\$60,500
Training and Travel	\$6,580	\$5,991	\$4,375	\$13,000	\$12,700
Facilities and Utilities	\$113,469	\$117,452	\$116,086	\$122,900	\$126,400
Other Expenditures	\$10,400	\$10,350	\$10,825	\$10,100	\$12,000
Total Requirements	\$1,076,552	\$1,065,884	\$1,038,373	\$1,171,000	\$1,263,000
Resources					
Fees and Charges for Services	\$42,926	\$48,800	\$50,220	\$50,700	\$53,400
Intergovernmental Revenues	\$324,166	\$271,818	\$283,921	\$331,300	\$345,600
Total Resources	\$367,091	\$320,618	\$334,141	\$382,000	\$399,000
FTE	14.85	14.50	14.60	15.00	15.00

ASSESSOR

Purpose of Program

The Assessor is responsible for the assessment of all taxable real and personal property within the county. The office maintains ownership records of all properties, exemptions and special assessments of specific properties, mailing addresses of all property owners and plat maps of the entire county. The office also reviews the taxing districts rates and levies and computes each property's tax bill.

Budget Goal #1 - Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced service to citizens.

- Public access through our interactive website, allowing taxpayers to look up public information from home and to acquire property tax education and forms pertinent to their property.
- A public computer terminal is also available at the Assessor's Office in the courthouse.
- Ongoing project to scan Assessor's Office records, increasing ease of access which in turn saves research time and allows for faster response time to inquiries.
- Utilize ORMAP grants to leverage our ability to update tax maps with the currently available software.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County government programs.

The following outcomes relate to Budget Goal #2 in that they identify the bare minimum, core requirements of ORS chapters 305 thru 321 that state more than 250 times, the "Assessor shall".

- Accurate appraisal of real property in accordance with OAR 150-308.234.
- Complete assessment of all exception activity described in ORS 308.146.
- Accurately process all special assessment qualification and disqualifications, property tax exemption and deferral applications.
- Accurately process all property tax returns.
- Maintain current successful rate of appeal defense while continuing to listen to public concerns and educate taxpayers on Oregon tax law.
- Complete the annual ratio report and appraisal plan to meet the requirements of ORS 309.200, 308.234, and OAR 150-309.200-(A), (B) & [C].
- Maintain property records with all straightforward transfers and name & address changes processed within a week.
- Maintenance of all cadastral functions such that those taxpayers relying on changes to tax maps are able to conduct their business timely.
- Maintain accurate and current assessment and tax rolls and complete roll summary reports as required by ORS 309.990.
- Continuously review staffing in order to maintain adequate, qualified staff necessary to meet our mandated requirements.
- CAFFA supports about 24% of our budget. The requirements of an approved CAFFA grant are focused in Appraisal and Assessment Administration. ORMAP and fees support approximately 9% of our budget.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County in a transparent, open and professional manner.

- All non-confidential records are obtainable during normal Assessor's Office hours.
- Assessment values, maps, and forms are available online 24/7.

The leveraging of technology has allowed us to manage ever increasing accounts and greater complexity due to legislation, with less staff than we had in 2000.

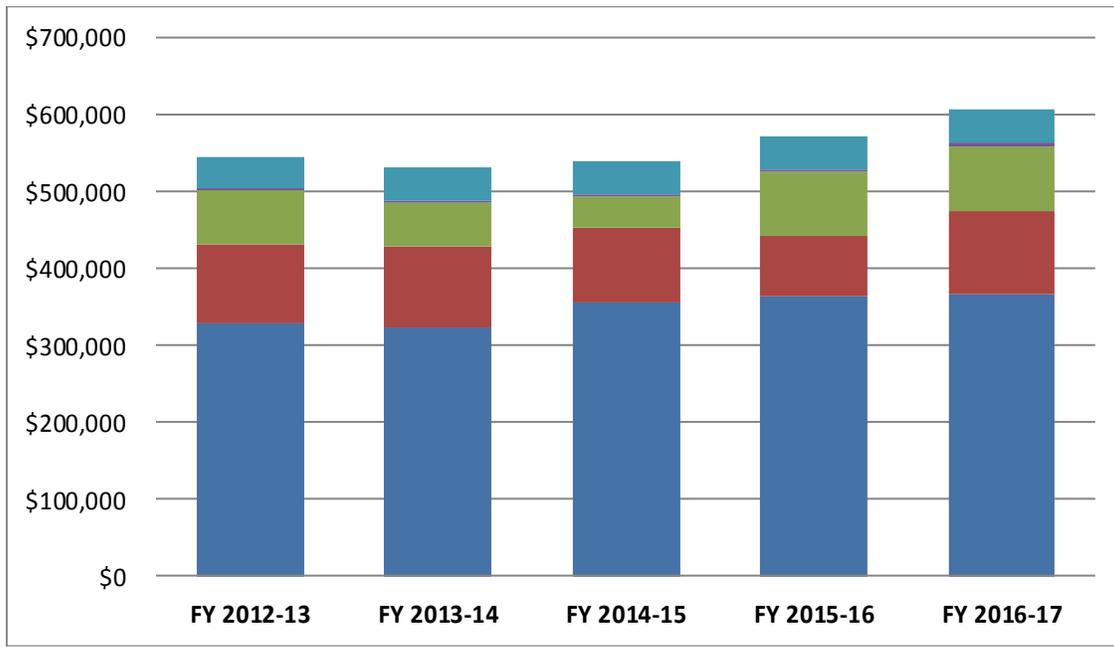
JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

Fund: General (10)
Clerk

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
0.60	\$ 2,500	\$ 116,000	\$ (113,500)	Admin -1110	0.60	\$ 2,500	\$114,000	\$ (111,500)
2.10	25,500	281,500	(256,000)	Elections -1120	2.10	78,500	314,900	(236,400)
2.10	440,000	153,700	286,300	Recording - 1130	2.10	450,000	155,700	294,300
0.20	-	20,800	(20,800)	Board of Property Tax Appeals- 1140	0.20	-	20,400	(20,400)
5.00	468,000	\$ 572,000	\$ (104,000)	Total for Fund	5.00	\$ 531,000	\$ 605,000	\$ (74,000)

CLERK & RECORDER

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$328,675	\$324,353	\$354,538	\$364,000	\$365,800
Supplies	\$101,293	\$104,334	\$97,912	\$77,100	\$108,500
Fees and Services	\$71,590	\$55,675	\$40,604	\$83,200	\$83,600
Training and Travel	\$3,286	\$3,599	\$3,890	\$4,500	\$4,500
Facilities and Utilities	\$39,900	\$42,948	\$43,218	\$43,200	\$42,600
Interfund Transfers	\$0	\$0	\$0	\$0	\$1,200
Total Requirements	\$544,744	\$530,910	\$540,162	\$572,000	\$606,200
Resources					
Fees and Charges for Services	\$432,477	\$419,488	\$419,718	\$400,000	\$455,500
Intergovernmental Revenues	\$1,762	\$1,857	\$1,836	\$2,500	\$10,500
Other Revenues	\$80,004	\$83,141	\$79,995	\$65,500	\$65,000
Total Resources	\$514,243	\$504,485	\$501,549	\$468,000	\$531,000
FTE	5.00	5.00	5.00	5.00	5.00

CLERK & RECORDER

Purpose of Program

Budget Goal 1: Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced services to citizens.

Over the past few years, the County Clerk's Office has transitioned from a primary reliance on printed resources to electronic database resources as much as possible.

- *Recording:* We have two public computer terminals in our office which allow our customers to search our database at no charge. We also offer an online subscription service for our industry partners such as Title Companies, Banks, Mortgage Brokers, etc.
- *Elections:* We are continually looking for different ways to improve our website. We now have the vast majority of all forms used by local candidates and Political Action Committees (PACS) on our website in fillable PDF format. This means fewer trips to our office for our customers. We also post candidate lists, measure text, voters' pamphlet, and other pertinent information regarding elections on our site. Three different styles of precinct maps are also posted.

Budget Goal 2: Develop a sustainable plan for all mandated and essential County government programs.

Every service we provide in the Clerk & Recorder's Office is a mandated service with the exception of Passport Acceptance and Passport Photos.

- Public service computer stations allow customers to search our database.
- E-recording: We have added two vendors allowing us to accept approx. 45% of all our recordings electronically.
- Enhanced website with fillable forms, instructions and information for elections and recording.
- Physically rearranged general office to reduce the amount of time needed to service our walk-in customers.
- Reduced staffing by 25% in the last 5 years.
- Cross trained staff to insure that the vast majority of our customers can be served by any staff member.

Budget Goal 3: Provide access to County services to the citizens of Josephine County in a transparent, open and professional manner.

- The Clerk & Recorder's Office will continue to operate in an open, transparent and professional manner.
- We deliver 90% of the documents / reports requested by the public within 2 business days. (Special requests may require slightly more time. Up to 5 business days.)
- Public computer stations allow unrestricted access to our public recording database.
- Public announcements / press releases solicit election observers prior to every election.
- Phone messages are gathered and returned within 24hours. The vast majority are returned on the same day.
- The County Clerk offers presentations on the election process, voter registration and a variety of other subjects pertaining to the Clerk's Office procedures to schools, service clubs, and political organizations.

CLERK & RECORDER

Elections - Purpose of Program

Oregon Statutes including but not limited to Chapters 92, 106, 198, 205 & 246 - 260.
Const. V 16 V16, 9 VII 15

The County Clerk is the Chief Election Officer of the County, charged by statute with the conduct of Elections. This involves managing voter registration (received over the counter, by mail, from Dept. of Motor Vehicles, from on-line and registration drives) per the mandates of the National Voter Registration Act (NVRA) and the Help America Vote Act (HAVA), establishing precinct boundaries and working with the cities on property annexation changes and adjusting district boundaries according to redistricting requirements.

The County Clerk also advises and administers the filing of initiative, referendum and recall petitions for proper forms and procedure per Oregon law and County Charter requirements. The County Clerk produces voters' pamphlets for the electorate in conjunction with HAVA requirements of voter education.

There are currently approx. 51,000 registered voters in Josephine County

Goals of Program:

- Administration of election laws to achieve and maintain a maximum degree of correctness, impartiality, efficiency, uniformity, transparency and integrity in application.
- Comply with NVRA (National Voter registration Act) & HAVA (Help America Vote Act)
- Provide information & assistance to Special Districts
- Encourage public participation (voter registration & turn-out)
- Maintain election history for Josephine County
- Increase public confidence in the election process. (allowing public observers whenever possible)

Recording - Purpose of Program

Oregon Statutes including but not limited to Chapters 92, 106, & 205.

The County Clerk is charged by statute with the recording, custodial retention and public availability of land records and other records allowed for recording by law. These include, but are not limited to deeds, mortgages, reconveyances, plats, subdivisions, powers of attorney, contracts, liens, Josephine County Tax Department Warrants and satisfactions, mining affidavits and other documents affecting the title to real property. Our office will record approx. 20,000 documents this fiscal year.

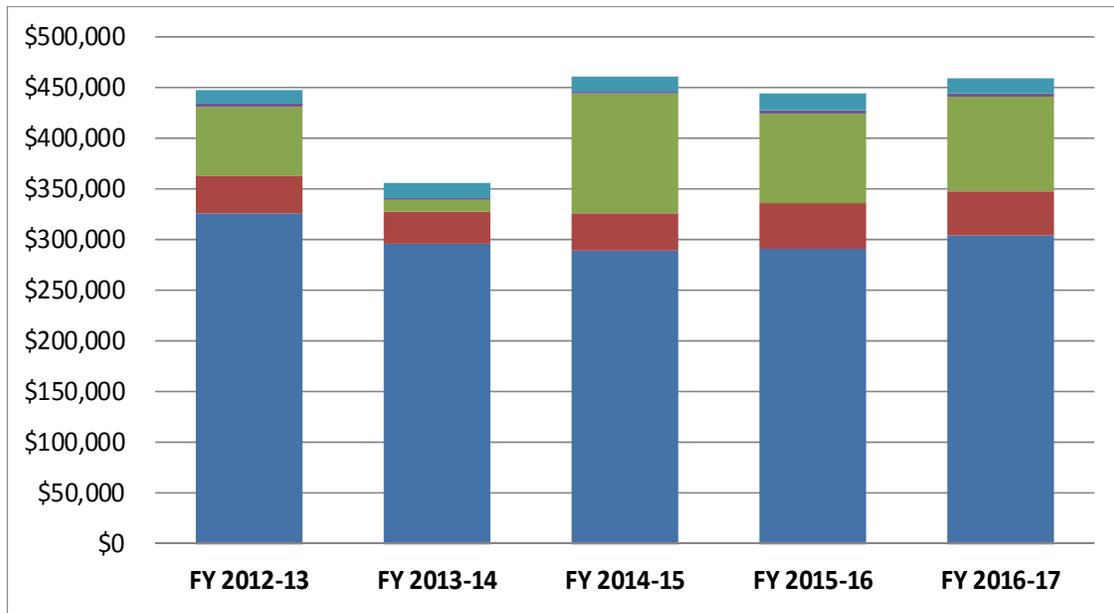
The County Clerk's Office also processes passport applications per Federal laws (\$25.00 county execution fee).

Goals of Program:

- Maintain custody of and preserve all files and records of deeds, mortgages of real property, maps, plats, contracts, powers of attorney and other interests affecting the title to real property required or permitted by law to be recorded.
- Issue marriage licenses & domestic partnerships
- Process passport applications & provide passport photos
- Provide easy public access wherever possible.
- Provide professional and friendly customer service at all times.

TREASURY

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$326,566	\$296,005	\$288,536	\$291,800	\$304,500
Supplies	\$35,581	\$32,102	\$38,134	\$44,200	\$43,900
Fees and Services	\$69,312	\$10,545	\$117,324	\$88,200	\$91,900
Training and Travel	\$2,027	\$1,821	\$1,910	\$3,600	\$3,400
Facilities and Utilities	\$14,896	\$16,196	\$15,363	\$16,200	\$16,300
Total Requirements	\$448,382	\$356,668	\$461,267	\$444,000	\$460,000
Resources					
Fees and Charges for Services	\$94,809	\$67,340	\$111,939	\$74,000	\$81,000
Intergovernmental Revenues	\$77,237	\$92,321	\$70,823	\$76,000	\$71,000
Other Revenues	\$0	\$0	\$0	\$0	\$0
Total Resources	\$172,046	\$159,661	\$182,762	\$150,000	\$152,000
FTE	4.50	4.00	4.00	4.00	4.00

TREASURY

Purpose of Program

The Treasury Division acts as the County bank and is responsible for the collection, distribution and investment of monies for all Josephine County Funds and Treasurer's trust and agency funds, including taxing districts funds, with emphasis on compliance, protection of principal, liquidity and maximum investment returns.

The Tax Division collects all taxes assessed on real and personal property in Josephine County, for the benefit of all taxing districts. Within the constraints of Oregon law and available resources, departmental activities emphasized are those that best benefit taxing districts and tax payers.

Mandated Activities - Treasury

Receipt and account for all monies received by Josephine County. ORS 208.010 et seq.

Maintain Bank accounts and make payment of County "orders". ORS 208.020

Maintain accounting of cash in all funds in Treasury. ORS 208.070

Invest surplus funds in approved manner. High of \$59,702,000. ORS 294.035 et seq.

Distribution of payments to taxing districts. Excess of \$56,752,000. ORS 311.395

Annual and monthly reports to County Board and Taxing Districts. ORS 294.155, 208.290

Maintain Treasurer's records archives. ORS 192.001 et seq., OAR 166.030. et seq

Maintain bond reserve accounts and remit payments to fiscal agent. ORS 288.040

Distribute payments received from:

- Federal Forest Receipts. ORS 294.060
- Sale of tax foreclosed property. ORS 275.275
- County Assessment and Taxation Fund collections. ORS 311.508
- Abandoned Property Sales. ORS 90.425
- County School Fund. ORS 328.030

Mandated Activities - Tax Division

Prepare and maintain the tax roll data base of 50,465 accounts. ORS 311.005 et seq.

Send tax bills totaling over \$61,820,000 and collect payments ORS 311.250 et seq.

Deposit tax collections with County Treasurer ORS 311.375 et seq.

Manage collection of delinquent taxes ORS 311.405 et seq., ORS 311.505 et seq.

Prepare annual statements and other reports ORS 311.531, 311.390 et seq.

Manage foreclosure process 312.050 et seq.

Outcome 1: Administer a successful treasury program for all taxing entities in Josephine County, including Josephine County government. Emphasis is on protection of principal, liquidity, maximum investment returns and compliance with Oregon Statutes and the Josephine County Investment Policy.

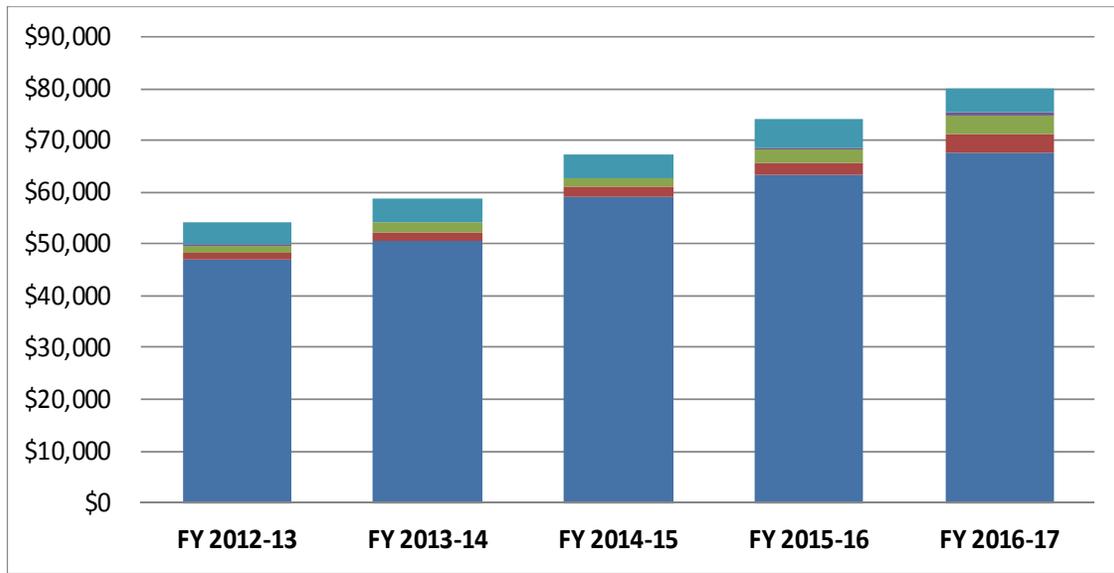
The Treasurer's monthly and quarterly reports to the Board of Commissioners show that this outcome is accomplished. The Treasurer's investment returns have consistently exceeded the 90 day US Treasury Bill and since February 2008 have exceeded the Oregon State Treasury Local Government Investment Pool returns.

Outcome 2: Administer a successful property tax collection program which complies with Oregon Statutes, minimizing negative impacts on tax payers and minimizing delinquencies and foreclosures.

Statistics show that less than 0.4% (four tenths of one percent) of property taxes levied remains unpaid 4 years after the original levy. Foreclosures have been minimized by the department's tax payer contact activities.

SURVEYOR

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$46,994	\$50,547	\$59,192	\$63,200	\$67,700
Supplies	\$1,438	\$1,758	\$1,902	\$2,600	\$3,400
Fees and Services	\$1,290	\$1,771	\$1,500	\$2,300	\$3,600
Training and Travel	\$129	\$0	\$0	\$500	\$600
Facilities and Utilities	\$4,420	\$4,700	\$4,700	\$5,400	\$4,700
Total Requirements	\$54,271	\$58,776	\$67,293	\$74,000	\$80,000
Resources					
Fees and Charges for Services	\$20,203	\$24,770	\$30,681	\$33,000	\$37,000
Other Revenues	\$588	\$1,939	\$1,401	\$2,000	\$2,000
Total Resources	\$20,791	\$26,708	\$32,082	\$35,000	\$39,000
FTE	0.83	0.82	1.00	1.01	1.13

SURVEYOR

Purpose of Program

The main purpose of the Surveyor's Office is to store and provide access to land survey and corner records, land measurement data, and property line/boundary information for both private individuals and public agencies for Josephine County. These records provide information pertaining to real property, its boundaries and measurement thereof, which will assist in the determination or reestablishment of property boundaries and corners, and other areas of land measurement. These records date from the mid-1850's to the present.

The County Surveyor is responsible for the review and checking of all plats and maps as submitted for recording or filing for Josephine County and the City of Cave Junction, and for the filing of all maps or plats of surveys within the entirety of Josephine County. Once plats and maps are submitted, our office processes them for filing, distribution, storage and future access.

Applicable Statutes and Administrative Rules:

- County Surveyor general duties: ORS 209.070, 209.130, 209.270
- Archiving & storage requirements: ORS 192.005 – 192.170 & 357.805 – 357.895; OAR 166-150-0205

Budget Goal #1- Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced services to citizens.

The land and its records, especially those pertaining to property boundaries, are essential to many departments, agencies (public & private) and private individuals. We store copies and original maps of boundary surveys, property line adjustments, partition plats, subdivision plats, condominium plats and cemetery plats, together with records of homestead exemptions, donation land claims, mining claims, railroads, roads and rights of way pertaining to Josephine County. We also store other pertinent documents associated with these maps and records. We often attend local organizational meetings/gatherings to encourage and promote interest in our office and the records within.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County government programs.

Our department's funding is primarily accomplished through our over-the-counter sales of maps and other documents, and through fees charged for our services. We also receive general fund monies for our department. Our department has a longstanding history of making cuts and minimizing our expenses over the past several years, even to the point where the County Surveyor position itself, although an elected position, is not full-time. We often utilize the volunteer services of individuals through our Community Corrections Department who need to "work off" community service hours doing routine office duties. When available, we have also used volunteers to help as well. We have these and other creative methods to maintain our current service levels while at low FTE levels. We are working diligently to offer some of our records "on line," thereby freeing up personnel to manage and perform other tasks.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County in a transparent, open and professional manner.

Our department's records are available to the public and we encourage them to visit our office to research, review, and examine the public documents we have stored and available. We will assist both the general public and other departments or agencies in searching for and locating documents pertinent to their needs, and our staff strives to go beyond 100% in helping these individuals with their endeavor.

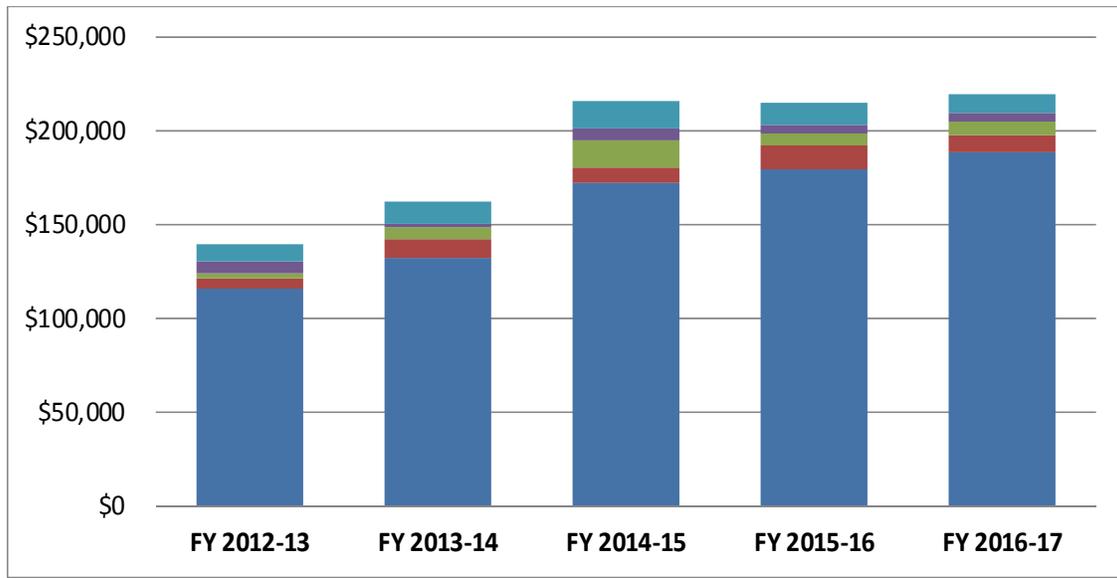
JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

Fund: General Fund (10)
Veteran Service Office

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
3.00	\$ 55,000	\$ 208,000	\$ (153,000)	Veteran Service -1840	3.00	\$ 62,500	\$ 216,500	\$ (154,000)
-	7,000	7,000	-	Veteran Music Outreach - 1841	-	6,500	6,500	-
<u>3.00</u>	<u>62,000</u>	<u>\$ 215,000</u>	<u>\$ (153,000)</u>	Total for Fund	<u>3.00</u>	<u>\$ 69,000</u>	<u>\$ 223,000</u>	<u>\$ (154,000)</u>

VETERAN SERVICE OFFICE

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$115,843	\$132,812	\$172,222	\$180,000	\$189,000
Supplies	\$5,475	\$9,237	\$8,676	\$12,700	\$9,200
Fees and Services	\$3,033	\$6,471	\$13,740	\$6,100	\$6,400
Training and Travel	\$6,454	\$1,871	\$6,991	\$4,600	\$4,600
Facilities and Utilities	\$8,825	\$11,904	\$13,864	\$11,600	\$10,800
Total Requirements	\$139,630	\$162,296	\$215,494	\$215,000	\$220,000
Resources					
Intergovernmental Revenues	\$57,547	\$132,717	\$55,173	\$55,000	\$65,000
Other Revenues	\$0	\$250	\$753	\$0	\$500
Total Resources	\$57,547	\$132,967	\$55,926	\$55,000	\$65,500
FTE	2.25	3.00	3.00	3.00	3.00

VETERAN SERVICE OFFICE

Purpose of Program

The purpose of the County Veteran Service Office is to prepare, present and prosecute claims before the department of Veterans Affairs, under laws pertaining to veterans, on behalf of the veteran community in our jurisdiction. This program, in essence, supports the 12,000 veterans living in our area by providing competent accredited representation and a myriad of secondary services important for the health and wellbeing of our local Veteran's and their families.

Budget Goal #1 - Improve Community outreach, technology, Enhanced services

Josephine County VSO has an extensive outreach program. We take our show on the road, reaching clients in sometimes very remote areas of the region. Due to the receipt of a competitive grant in 2014, we have supported and increased outreach efforts by establishing mobile office technology which bolsters out existing program allowing us to fully infuse our program in the community which harmonizes with budget goal #1 and #3.

Budget Goal #2 - Sustainable Funding

Continued involvement with the Oregon County Veteran Service Officers Association, Oregon Department of Veteran and the Oregon Legislative Assembly helps to assure dedicated pass through funding continues to support our operation. Keeping abreast of competitive grant funding opportunities we are being proactive in the sustainability of our program.

2015 our office assisted 2842 clients in office and 455 clients out in the field. We developed 564 claims to include appeals at the BVA level. The VSO enrolled 74 clients in healthcare as well as assisted approximately 15 veterans with their education enrollment process and fielded 4007 phone calls. Results: **\$2,078,923.26 Additional Federal Dollars**

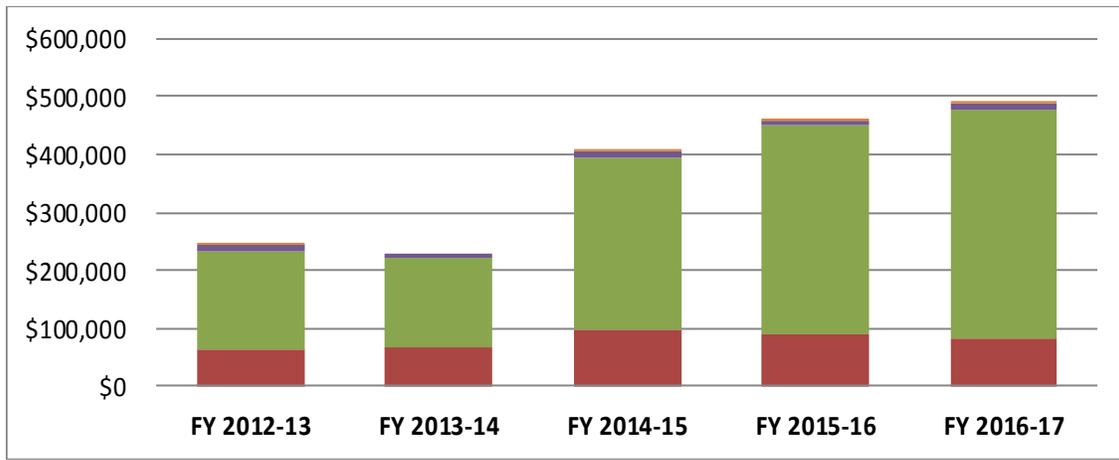


Veteran Music Outreach Grant - Purpose of Program

The Veteran Music Outreach Program was established February 2011. The idea was to provide a platform where combat veterans can utilize the music medium as a means to alleviate some of the stressors of reintegration through shared talent and instruction. Our data shows 5-9 veterans have attended the group consistently from its conception. The standard feedback from the veteran; "I always feel better when I leave than when I walked in". An unexpected outcome is the peer mentoring aspect naturally happening during sessions. This outreach provides and arena where our most honored veterans can commune with peers in a positive productive environment.

GENERAL GOVERNMENT

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Supplies	\$64,630	\$65,757	\$98,910	\$89,500	\$82,000
Fees and Services	\$168,550	\$154,527	\$294,722	\$359,700	\$394,000
Training and Travel	\$12,120	\$8,706	\$12,452	\$8,800	\$12,000
Other Expenditures	\$590	\$0	\$1,850	\$2,000	\$3,000
Total Requirements	\$245,890	\$228,990	\$407,933	\$460,000	\$491,000
Resources					
Total Resources	\$0	\$0	\$0	\$0	\$0
FTE	0.00	0.00	0.00	0.00	0.00

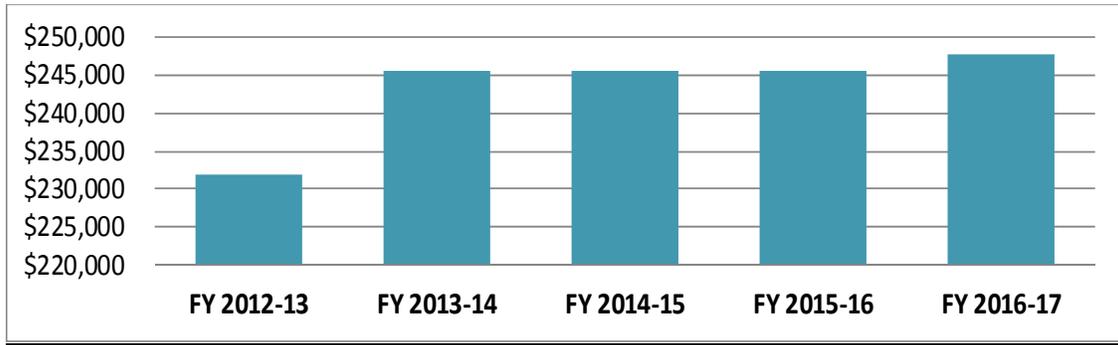
GENERAL GOVERNMENT

Purpose of Program

General Government is for budgeting County-Wide costs such as the annual audit, legal notices, for budget and other hearings, insurance, postage & shipping, etc. Costs are attributed to this budget by the Board's office when the costs do not benefit a specific program.

COURT FACILITIES

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Facilities and Utilities	\$232,000	\$245,600	\$245,600	\$245,600	\$247,800
Total Requirements	\$232,000	\$245,600	\$245,600	\$245,600	\$247,800
Resources					
Total Resources	\$0	\$0	\$0	\$0	\$0
FTE	0.00	0.00	0.00	0.00	0.00

COURT FACILITIES

Purpose of Program

As required under ORS 1.185, which states:

1.185 County to provide courtrooms, offices and jury rooms.

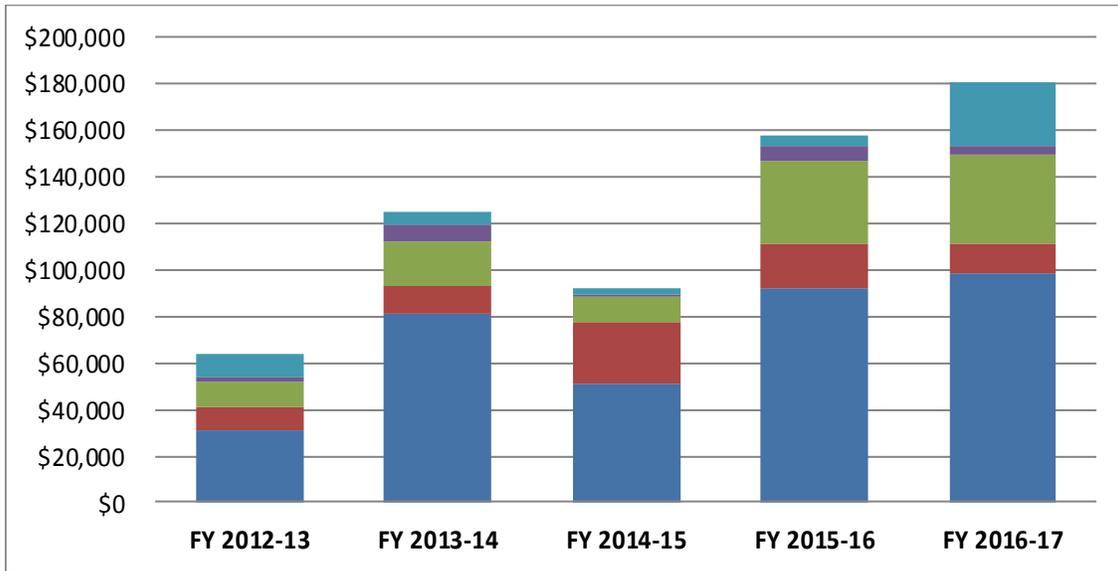
(1) The county in which a circuit court is located or

(a) Provide suitable and sufficient courtrooms, offices and jury rooms for the court, the judges, other officers and employees of the court and juries in attendance upon the court, and provide maintenance and utilities for those courtrooms, offices and jury rooms.

(b) Pay expenses of the court in the county other than those expenses required by law to be paid by the state.

(2) Except as provided in subsection (1) of this section, all supplies, materials, equipment and other property necessary for the operation of the circuit courts shall be provided by the state under ORS 1.187.

EMERGENCY MANAGEMENT



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$30,811	\$81,353	\$50,721	\$91,500	\$98,600
Supplies	\$10,387	\$11,234	\$26,322	\$19,100	\$12,600
Fees and Services	\$10,218	\$19,633	\$10,817	\$36,100	\$37,600
Training and Travel	\$2,263	\$7,421	\$899	\$6,000	\$4,100
Facilities and Utilities	\$9,727	\$4,837	\$3,338	\$4,300	\$27,100
Total Requirements	\$63,415	\$124,479	\$92,098	\$157,000	\$180,000
Resources					
Intergovernmental Revenues	\$56,229	\$96,506	\$71,314	\$62,000	\$80,000
Other Revenues	\$0	\$409	\$1,500	\$0	\$0
Total Resources	\$56,229	\$96,914	\$72,814	\$62,000	\$80,000
FTE	1.00	1.00	1.00	1.00	1.00

EMERGENCY MANAGEMENT

Purpose of Program

Emergency Management is responsible for coordinating activities related to county-wide planning, mitigation, response, and recovery from natural and man-made disasters. Responsible for coordination of writing and updating multiple emergency operations plans and annexes. Operations of the County Emergency Operations Center during an event, training and exercising staff in non-emergency times. Administer multiple grants and ensure compliance with those grants, including securing future funding sources through the Emergency Management Performance Grant and the Public Health Emergency Preparedness grant. This program coordinates with local, state agencies and the community with emergency preparedness.

Mandates:

OAR 401.305 - the County shall designate an Emergency Management Agency

ORS 453.347 - Emergency Response Planning

ORS 453.374 - Hazardous material emergency response

ORS 453.382 - Cost of responding to an emergency; responsibilities; billing; recovery

OAR 101-010-0005 - Participation of local government in the Emergency Management Assistance Program through FEMA

Budget Goal #1 - Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced service to citizens.

Community outreach is critically important when it comes to preparedness. This is fostered through offering classes, forums and information to volunteers as well as opportunities for citizens and employees to better understand the hazards we face and then have the knowledge and tools to take preparedness actions. We are building a cadre of instructors, re-inventing the Community Emergency Response Team (CERT) program and designing resources and tools that will be accessible on line for the general public. We have also put time into strengthening the Emergency Operations Center and Call Center which was heavily used during the 2013 wildfires. This resource proved to be vital to our community as 911 becomes quickly overwhelmed in any large emergency.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County government programs.

The Emergency Services Manager has a Strategic Plan for the next two years looking at both the PHEP and EM programs to determine where overlaps are, how to accomplish as many tasks as required for both grants and provide training and exercises to ensure County readiness. The Emergency Management Performance Grant (EMPG) is a FEMA grant sent through the State, then Oregon Emergency Management determines the amounts each County is eligible for based on an equation applied to each Oregon County. The EMPG grant provides financial support to the local government in a 50% match with general fund dollars. With General Fund support we are now able to receive more EMPG grant funding. This is more in line with other Counties across the State of Oregon as a more stable funding model.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County in a transparent, open and professional manner.

We have been very successful in providing community information through social media sites, County webpage, doing outreach with a wide variety of groups and organizations. We strive to put not only our best foot forward for our program but as a representative for Local Government. During any incident we reach out to regional media, partner with other County agencies to have one voice and be flexible to change course if what we are providing is not working.

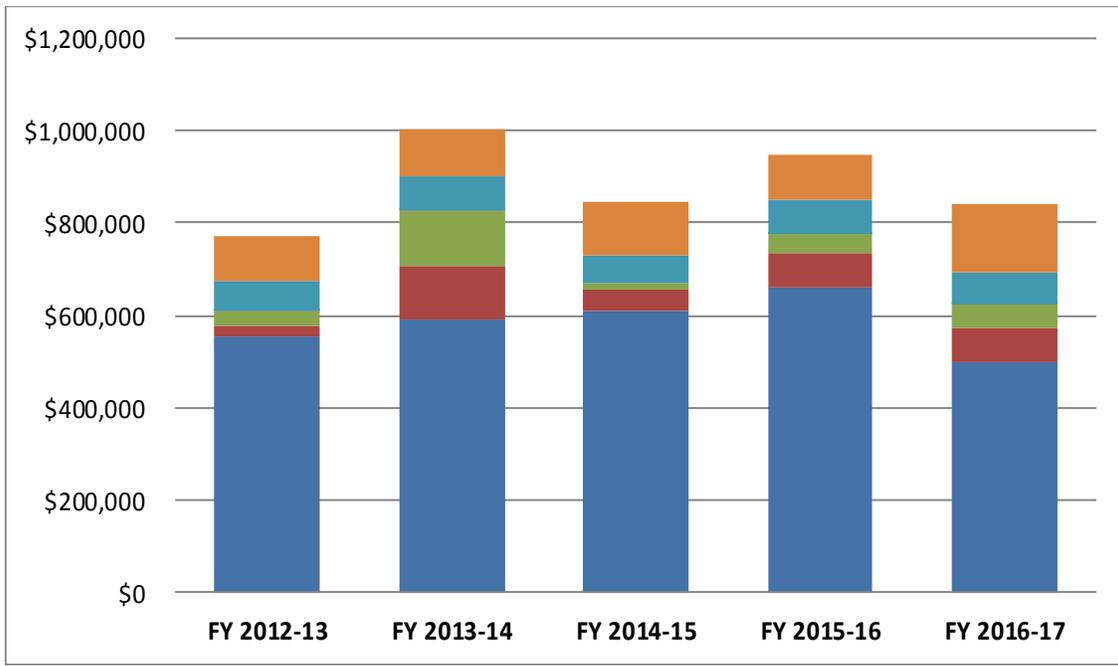
JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

Fund: General Fund (10)
Forestry Department

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
1.05	\$ 49,000	\$ 258,500	\$ (209,500)	Administration -2110	1.05	\$ 52,000	\$ 298,200	\$ (246,200)
3.60	994,000	343,200	650,800	Timber Mngt-2120	3.60	1,003,000	350,800	652,200
4.15	-	347,300	(347,300)	Reforestation -2130	1.15	-	190,000	(190,000)
8.80	1,043,000	\$ 949,000	\$ 94,000	Total for Fund	5.80	\$ 1,055,000	\$ 839,000	\$ 216,000

FORESTRY

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$552,036	\$590,705	\$611,522	\$662,500	\$500,700
Supplies	\$23,564	\$117,829	\$46,016	\$72,400	\$72,100
Fees and Services	\$32,484	\$118,636	\$12,616	\$39,400	\$51,000
Training and Travel	\$105	\$116	\$0	\$800	\$800
Facilities and Utilities	\$64,555	\$71,208	\$59,530	\$73,900	\$69,400
Other Expenditures	\$100,880	\$105,558	\$116,866	\$100,000	\$145,000
Total Requirements	\$773,624	\$1,004,053	\$846,551	\$949,000	\$839,000
Resources					
Fees and Charges for Services	\$960,984	\$2,323,487	\$1,161,558	\$1,017,800	\$1,029,800
Intergovernmental Revenues	\$83,476	\$141,014	\$15,063	\$0	\$0
Other Revenues	\$0	\$0	\$11,163	\$1,200	\$1,200
Total Resources	\$1,044,460	\$2,464,501	\$1,187,785	\$1,019,000	\$1,031,000
FTE	8.80	8.80	8.80	8.80	5.80

FORESTRY

Purpose of Program

The Forestry Department is responsible for the management of natural resources located on the County's 30,000 acre forest. The forestry department manages rehabilitation/reforestation efforts of the 2,600 acres of the County after a fire using the proceeds from the salvage logging operations. The timber resources are managed on a sustained yield basis and in accordance with the Oregon Forest Practices Act. Proceeds from timber sales are deposited into the County's General Fund. After harvests occur, the area is reforested and cared for to ensure timber for the future generations. Other resources includes firewood sales, rock/mineral extraction, cell tower sites and water.

Budget Goal #1 - Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced services to citizens.

The Forestry Department's main outreach program is the Annual Youth Tree Plant. For the past 25 years, County forestry and 50 volunteers have given approximately 1,000 kids per year the opportunity to plant tree seedlings and learn about the environment in a forest setting. County lands and staff are also involved with the OSU Extension Service to provide a resource for small woodland owners. Foresters are also available for over the counter advice for forestry related issues.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County government programs.

Since the timber on the County forest lands are being harvested on a sustained yield basis, the Forestry Department can not only provide revenue to support itself but also the proceeds that exceed budget requirements are deposited into the General Fund. Additional long term funding sources includes cell tower leases and firewood permits.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County government programs.

Contracts for timber sales are sold through a competitive bids process in a public forum and harvest areas are reviewed by the Oregon Department of Forestry for compliance to the Oregon Forest Practices Act. Forest and mineral management plans are reviewed through citizens' advisory boards.

Timber - Purpose of Program

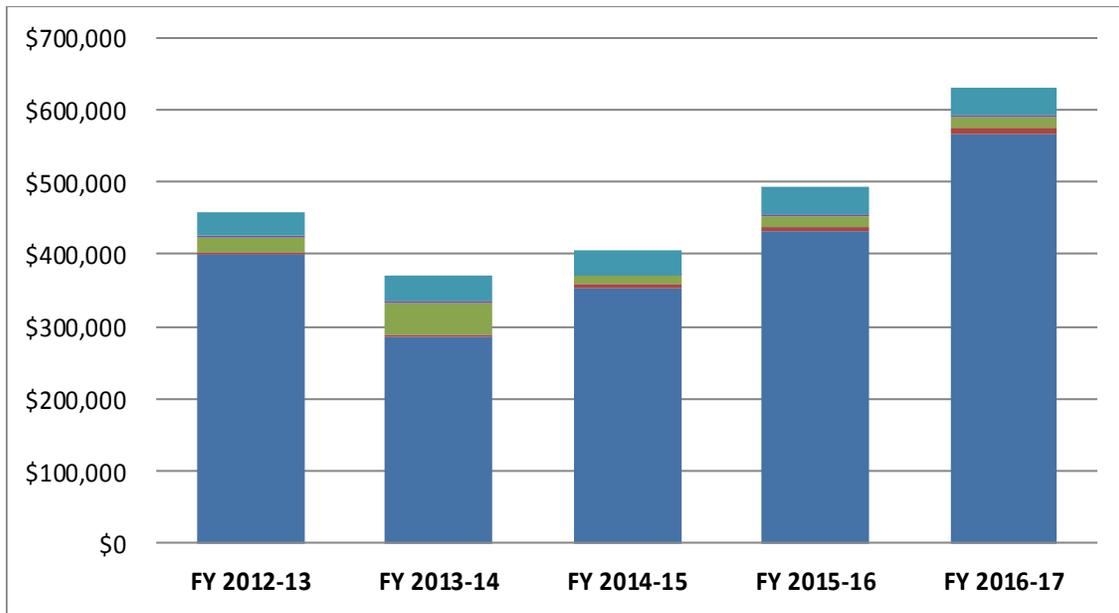
The Timber Program utilizes 3.6 FTE's to manage the timber resources on Josephine County's 30,000 acre forest by planning, conducting field work, developing contracts, and auctioning the harvest of timber sales. The Timber program ensures that State and Federal regulations concerning the environment are complied with through training and conducting endangered wildlife/plant surveys. These receipts from firewood sales to the general public and small commercial operators as well as salvage harvest are deposited into the General Fund.

Reforest - Purpose of Program

The Reforestation program focuses on planting, enhancing growth and health of young trees by utilizing its workforce to accomplish plant seedlings and brush control and/or thinning, collect cones from Rust (disease) Resistant Sugar Pine trees and Douglas-fir seeds to replenish and maintain storehouse and provide tree and orchard maintenance for future reforestation needs.

PLANNING

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
Requirements					
Personal Services	\$398,708	\$285,237	\$352,660	\$430,600	\$564,900
Supplies	\$4,358	\$5,098	\$5,172	\$6,200	\$9,200
Fees and Services	\$21,361	\$42,780	\$12,877	\$15,400	\$15,000
Training and Travel	\$763	\$1,402	\$160	\$3,000	\$3,000
Facilities and Utilities	\$32,190	\$34,753	\$33,998	\$36,800	\$38,900
Total Requirements	\$457,380	\$369,269	\$404,917	\$492,000	\$631,000
Resources					
Fees and Charges for Services	\$256,645	\$313,935	\$305,503	\$276,000	\$319,500
Intergovernmental Revenues	\$32,084	\$25,667	\$17,100	\$0	\$0
Other Revenues	\$31	\$922	\$422	\$0	\$0
Total Resources	\$288,760	\$340,523	\$323,024	\$276,000	\$319,500
FTE	5.00	5.00	6.17	6.00	7.00

PLANNING

Purpose of Program

The purpose of the planning program is to provide the land conservation and development planning and regulatory functions as mandated by state law. The Planning Department conducts reviews of land use proposals and issues land use permits under the authority of the Josephine County Rural Land Development Code. The director and planning staff also attend coordination meetings with federal, state, and regional agencies and groups whose actions affect land use issues in Josephine County. These groups include: Rogue Valley Council of Governments; Chamber of Commerce; Southern Oregon Regional Economic Development, Inc.; Oregon Departments of Environmental Quality, Fish and Wildlife, Transportation, and Land Conservation and Development; special councils and districts (watershed, soil and water conservation, fire); Bureau of Land Management and U.S. Forest Service. As well as serving as a point of contact for neighborhood groups and individuals interested in issues of land use and development within the County.

Budget Goal #1 - Provide community outreach and communication to the public in the most efficient manner and provide enhanced service to citizens by:

- Comprehensive planning and implementing ordinances, in accordance with ORS 197.195.
- Accurate and timely processing of land use applications, as required by ORS 197.195 and 215.427.
- Coordinating all planning activities in the County with other jurisdictions, as required by ORS 195.025.
- Accurately answering all inquiries from property owners regarding land use codes.
- Maintaining current successful rate of appeal defense while continuing to listen to public concerns and educate landowners on Oregon land use law.
- Maintaining property records with all land use actions, including addressing.
- Providing an annual report to the Department of Land Conservation and Development regarding Comprehensive Plan compliance, as required in ORS 195.040.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County programs by:

- The revised planning fee schedule is designed to provide full-cost recovery for the regulatory function being carried out. Monitoring of the cost of services is ongoing, and requests for fee schedule revision will be made as necessary to continue providing full-cost recovery on services provided.
- Unused Planning office space has been leased to the Oregon Water Resources Department since 2011, and the office space rental will continue.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County in a transparent, open and efficient manner by:

- Providing public notices for all land use actions, and open access to all Planning records (often online).
- Updating of the Planning department's Geographic Information System (GIS) mapping database will provide enhanced access to information essential to the planning and development process.

The proposed budget for FY 2016-2017 is a status quo budget. Authorized and filled positions will remain at 7.0 with slight changes (see Schedule D). One position was transferred from the Building Safety Department to Planning.

The budget proposal contains a request for Economic Development funds in the amount of \$45,000. The funds will be used to support general economic development activities (to include salary for the new Community Development Director).

The budget proposal for FY2016-2017 will require \$198,400 in general fund support, or 24% of the department budget. This level of general fund support is about the same percentage of support (27%) provided in the FY 2015-2016 budget. Of the total general fund support, \$20,000 is expected to come from fees collected from the solid waste franchise. This is funding to the Planning Department to support the Code Enforcement Administrator position.