

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the **Josephine County Board of Commissioners** will be held on **June 13th, 2018 at 5:30 p.m.** in the **Anne G. Basker Auditorium, 600 N.W. Sixth St, Grants Pass, Oregon.** The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Josephine County Board of Commissioner's Office, Room 154, Josephine County Courthouse, between the hours of 8:00 a.m. and 4:00 p.m. (closed 12pm to 1pm). It is also available on the County's website, <http://www.co.josephine.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Josephine County Board of County Commissioners

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**FINANCIAL SUMMARY - RESOURCES**

| <b>TOTAL OF ALL FUNDS</b>   | <b>Actual Amounts<br/>2016-17</b> | <b>Adopted Budget<br/>This Year 2017-18</b> | <b>Approved Budget<br/>Next Year 2018-19</b> |
|---|-----------------------------------|---|--|
| Beginning Fund Balance/Net Working Capital                        | 30,918,723                        | 24,123,600                                  | 31,316,600                                   |
| Fees, Licenses, Permits, Fines, & Other Service Charges           | 15,766,583                        | 14,998,700                                  | 17,417,700                                   |
| Federal, State & All Other Grants, Gifts, Allocations & Donations | 29,757,347                        | 36,454,100                                  | 42,019,400                                   |
| Revenue from Bonds and Other Debt                                 | 27,409                            | 10,000                                      | 10,000                                       |
| Interfund Transfers / Internal Service Reimbursements             | 13,018,378                        | 15,130,500                                  | 17,769,600                                   |
| All Other Resources Except Property Taxes                         | 947,230                           | 547,200                                     | 1,486,800                                    |
| Property Taxes Estimated to be Received - Current Year            | 5,697,950                         | 12,996,900                                  | 12,068,900                                   |
| <b>Total Resources</b>  | <b>96,133,620</b>                 | <b>104,261,000</b>                          | <b>122,089,000</b>                           |

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

|   |                   |                    |                    |
|---|-------------------|--------------------|--------------------|
| Personnel Services  | 26,380,081        | 32,892,400         | 35,519,100         |
| Materials and Services  | 20,830,616        | 26,205,000         | 28,483,100         |
| Capital Outlay  | 6,871,762         | 10,305,800         | 11,398,200         |
| Debt Service  | 2,426,110         | 2,536,000          | 1,478,000          |
| Interfund Transfers   | 11,394,764        | 14,349,700         | 16,379,100         |
| Contingencies   | 0                 | 16,814,100         | 27,391,500         |
| Special Payments  | 29,036            | 50,000             | 280,000            |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 28,201,251        | 1,108,000          | 1,160,000          |
| <b>Total Requirements</b>   | <b>96,133,620</b> | <b>104,261,000</b> | <b>122,089,000</b> |

**FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM \***

| Name of Organizational Unit or Program<br>FTE for that unit or program | Total Requirements for each Organizational Unit or Program |   |            |
|--|--|---|------------|
|  | Full Time Equivalent Employees                             | for each organizational unit or program |            |
| General Fund - County Assessor   | 1,151,348  | 1,287,000                               | 1,383,000  |
| FTE  | 15.00  | 15.00                                   | 16.00      |
| General Fund - County Clerk  | 602,964  | 595,000                                 | 653,000    |
| FTE  | 5.00   | 5.00                                    | 5.40       |
| General Fund - County Treasurer  | 404,138  | 464,000                                 | 467,000    |
| FTE  | 4.00   | 4.00                                    | 4.00       |
| General Fund - County Surveyor   | 75,202   | 87,000                                  | 104,000    |
| FTE  | 1.13   | 1.13                                    | 1.40       |
| General Fund - Board of County Commissioners                           | 0  | 542,500                                 | 613,000    |
| FTE  | 0.00   | 5.50                                    | 6.00       |
| General Fund - Veterans Service  | 221,212  | 246,000                                 | 331,000    |
| FTE  | 3.00   | 3.20                                    | 4.20       |
| General Fund - General Government                                      | 610,254  | 475,000                                 | 590,000    |
| No FTE   |  |   |            |
| General Fund - Court Facilities  | 247,800  | 264,100                                 | 284,400    |
| No FTE   |  |   |            |
| General Fund - Emergency Management                                    | 177,708  | 191,000                                 | 296,000    |
| FTE  | 1.00   | 1.00                                    | 2.00       |
| General Fund - Forestry  | 727,312  | 1,039,000                               | 1,072,000  |
| FTE  | 5.80   | 5.80                                    | 6.00       |
| General Fund - Community Development -Planning                         | 643,452  | 746,000                                 | 819,000    |
| FTE  | 7.00   | 7.75                                    | 8.50       |
| General Fund - Non-Departmental  | 9,365,142  | 8,125,400                               | 12,317,600 |
| No FTE   |  |   |            |
| Law Enforcement Fund - Sheriff   | 7,799,172  | 4,206,900                               | 3,747,000  |
| FTE  | 58.00  | 30.20                                   | 33.20      |
| Law Enforcement Fund - District Attorney                               | 1,983,097  | 2,034,300                               | 2,059,000  |
| FTE  | 24.15  | 21.35                                   | 21.50      |
| Law Enforcement Fund - Juvenile Justice                                | 1,030,361  | 1,718,200                               | 1,845,000  |
| FTE  | 8.00   | 16.80                                   | 19.30      |
| Law Enforcement Fund - Non-Departmental                                | 4,149,762  | 2,329,600                               | 6,281,000  |
| No FTE   |  |   |            |
| Public Works Fund  | 10,687,785   | 11,396,000                              | 13,155,000 |
| FTE  | 51.35  | 51.35                                   | 59.20      |
| Community Corrections Fund   | 6,019,980  | 5,474,000                               | 7,717,000  |
| FTE  | 32.00  | 31.00                                   | 39.00      |
| Mental Health Fund   | 7,328,483  | 7,698,000                               | 8,266,000  |
| FTE  | 1.00   | 1.00                                    | 3.00       |
| Jail & Detention - Sheriff Adult Jail                                  | 0  | 6,855,500                               | 7,879,500  |
| FTE  | 0.00   | 46.80                                   | 49.80      |
| Jail & Detention - Juvenile Detention                                  | 0  | 1,029,000                               | 1,115,700  |
| FTE  | 0.00   | 10.80                                   | 11.30      |
| Jail & Detention Fund - Non-Departmental                               | 0  | 675,500                                 | 535,800    |
| No FTE   |  |   |            |
| Transit Fund   | 3,202,197  | 4,583,000                               | 4,236,000  |
| FTE  | 17.50  | 17.50                                   | 17.50      |
| Internal Service Fund - Board of County Commissioners                  | 484,352  | 0                                       | 0          |
| FTE  | 6.00   | 0.00                                    | 0.00       |
| Internal Service Fund - Finance  | 548,922  | 668,000                                 | 686,000    |
| FTE  | 6.00   | 6.50                                    | 6.50       |
| Internal Service Fund - Human Resources                                | 333,048  | 417,000                                 | 417,000    |
| FTE  | 3.00   | 3.50                                    | 3.50       |
| Internal Service Fund - Information Technology                         | 943,084  | 1,049,000                               | 1,198,000  |
| FTE  | 7.00   | 7.00                                    | 8.00       |

|  |        |                   |                    |                    |
|--|--------|-------------------|--------------------|--------------------|
| Internal Service Fund - Geographic Information Systems |        | 146,826           | 136,000            | 160,000            |
|  | FTE    | 1.00              | 1.00               | 1.00               |
| Internal Service Fund - Property Management            |        | 97,940            | 88,000             | 92,000             |
|  | FTE    | 1.00              | 1.00               | 1.00               |
| Internal Service Fund - Legal Counsel                  |        | 498,238           | 519,000            | 703,000            |
|  | FTE    | 4.35              | 4.35               | 5.95               |
| Internal Service Fund - Law Library                    |        | 129,916           | 130,000            | 150,000            |
|  | FTE    | 0.65              | 0.65               | 1.05               |
| Internal Service Fund - Non Departmental               | No FTE | 1,125,753         | 1,011,000          | 1,154,000          |
| Facilities & Fleet Fund - Facilities Services          |        | 2,278,398         | 2,509,000          | 2,628,000          |
|  | FTE    | 17.00             | 19.50              | 20.30              |
| Facilities & Fleet Fund - County Fleet                 |        | 1,210,871         | 1,342,000          | 1,558,000          |
|  | FTE    | 2.65              | 2.65               | 3.80               |
| Public Health Fund                                     |        | 2,828,207         | 2,891,000          | 2,412,000          |
|  | FTE    | 22.05             | 20.13              | 18.15              |
| Grant Projects Fund                                    | No FTE | 1,891,763         | 2,196,000          | 2,397,000          |
| Building and Safety Fund                               |        | 1,508,850         | 1,374,000          | 2,344,000          |
|  | FTE    | 5.00              | 6.75               | 6.50               |
| Court Security Fund                                    | No FTE | 80,600            | 75,000             | 69,000             |
| Fairgrounds Fund                                       |        | 765,521           | 758,000            | 855,000            |
|  | FTE    | 2.75              | 3.75               | 4.75               |
| Parks Fund   |        | 1,672,953         | 1,583,000          | 1,975,000          |
|  | FTE    | 8.00              | 8.00               | 10.80              |
| Animal Shelter & Control Fund                          |        | 1,248,784         | 1,392,000          | 1,379,000          |
|  | FTE    | 8.75              | 9.57               | 9.70               |
| County Clerk Records Fund                              | No FTE | 45,483            | 52,000             | 41,000             |
| DA Forfeiture Fund                                     | No FTE | 138,352           | 138,000            | 140,000            |
| DA Special Programs Fund                               |        | 129,621           | 99,000             | 112,000            |
|  | FTE    | 0.20              | 0.00               | 0.00               |
| Juvenile Justice Special Programs Fund                 |        | 190,560           | 185,000            | 205,000            |
|  | FTE    | 1.60              | 1.60               | 1.80               |
| Public Land Corner Preservation Fund                   |        | 213,974           | 187,000            | 222,000            |
|  | FTE    | 1.39              | 1.89               | 1.72               |
| Public Works Special Programs Fund                     | No FTE | 366,198           | 290,000            | 173,000            |
| Forestry Reserve Fund                                  | No FTE | 0                 | 1,535,000          | 2,803,000          |
| Jail Commissary Fund                                   | No FTE | 236,670           | 303,000            | 251,000            |
| Airports Fund  |        | 2,128,243         | 4,698,000          | 2,447,000          |
|  | FTE    | 4.00              | 4.00               | 3.50               |
| Adult Jail Facility Fund - Debt Service                | No FTE | 1,113,177         | 1,050,000          | 0                  |
| PERS Bond Debt Service Fund                            | No FTE | 2,418,790         | 2,456,000          | 2,562,000          |
| County School Trust Fund                               | No FTE | 30,145            | 50,000             | 280,000            |
| Human Service Programs Trust Fund                      | No FTE | 125,228           | 42,000             | 36,000             |
| Library Programs Trust Fund                            | No FTE | 566,114           | 567,000            | 0                  |
| PEG Access Fund  | No FTE | 36,574            | 42,000             | 38,000             |
| Sheriff Forfeiture Fund                                | No FTE | 21,456            | 27,000             | 29,000             |
| Sheriff Programs Trust Fund                            | No FTE | 84,277            | 77,000             | 103,000            |
| Insurance Reserve Fund                                 | No FTE | 1,639,047         | 1,041,000          | 1,182,000          |
| Payroll Liability Reserve Fund                         | No FTE | 604,489           | 600,000            | 503,000            |
| Roads and Bridges Reserve Fund                         | No FTE | 4,716,710         | 5,689,000          | 7,900,000          |
| Property Reserve Fund                                  | No FTE | 4,008,475         | 2,035,000          | 3,983,000          |
| Equipment Reserve Fund                                 | No FTE | 3,098,642         | 2,898,000          | 3,135,000          |
| <b>Total Requirements</b>                              |        | <b>96,133,620</b> | <b>104,261,000</b> | <b>122,089,000</b> |
| <b>Total FTE</b>                                       |        | <b>336.32</b>     | <b>377.02</b>      | <b>415.32</b>      |

#### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

Overall the proposed budget shows an increase of approximately 17% from FY 2017-18, or \$17.77 million. And includes a proposed increase of full-time equivalent positions of thirty-eight point three (38.30). The General Fund has a 35% increase, or \$4.86 million, due to new marijuana tax revenue and higher forestry sales which increased the transfer out to forestry reserve and Sheriff and Legal department for marijuana funded positions. The Law Enforcement Fund is a 35% increase, or \$3.6 million, due to increase of O&C/SRS Federal Forest revenue. Community Corrections Fund has a 41% increase, or \$2.2 million due to increase state grant funding under Justice Reinvestment which supports new positions and transfers to Sheriff department for Jail program of downward departure and District Attorney department for prosecution. Building Safety has an increase of 71%, or \$1 million, due to higher permit revenue and has put that in ending fund balance. The Parks Funds is an increase of 25%, or \$392,000, due to higher fee income from users and will use this to increase staff and bring reservations back in-house. Public Works Special Fund has a decrease of 40%, or \$117,000, due to use of fund balance for capital repairs at the North Valley Industrial Park. The Forest Reserve Fund has an increase of 83%, or \$1.2 million, as is due to transfer in from General Fund for forestry planned sales. The Airports Fund has a decrease of 48%, or \$3.8 million, due to planned capital projects ending and associated grant income. The Road & Bridge Reserve fund has an increase of 39%, or \$2.2 million, due to planned capital projects like Sand Creek Bridge that is funded by federal/state grants and gas tax. Property Reserve Fund has an increase of 96%, or \$1.9 million, due to Parks property sales and planned capital projects. The Adult Jail Facility Bond has a 100% decrease, or \$1 million, due to paying off the Bond by June 2018. The County School Trust Fund shows a 460% increase due to SRS Federal Funding addition that will annually pass \$280,000 to county schools. The Library Trust Fund has a 100% reduction, or \$567,000, due to transferring these fund to the newly formed Library District from the May 2017 ballot passage. Josephine County requires the majority of County programs be self sustaining through fees, grants, state contracts, gas tax dollars, and other revenue sources that DO NOT rely on property taxes or General Fund support. Monies that for dedicated purposes are required to be shown as own funds in the budget.

#### PROPERTY TAX LEVIES

|  | Rate or Amount Approved | Rate or Amount Approved | Rate or Amount Approved |
|--|-------------------------|-------------------------|-------------------------|
| Permanent Rate Levy (rate limit <b>\$0.5867</b> per \$1000 ) | <b>\$0.5867</b>         | <b>\$0.5867</b>         | <b>\$0.5867</b>         |
| Local Option Levy -(Animal Shelter/Control)                  | <b>\$0.08</b>           | <b>\$0.08</b>           | <b>\$0.08</b>           |
| Local Option Levy -(Adult Jail & Juvenile Detention)         | <b>\$0.00</b>           | <b>\$0.93</b>           | <b>\$0.93</b>           |
| Levy For Bonded Debt or Obligations                          | <b>\$1,000,000</b>      | <b>\$1,050,000</b>      | <b>\$0</b>              |

#### STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT  | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
|---|---------------------------------------|---|
| General Obligation Bonds                                  | <b>\$0</b>                            |   |
| Other Bonds - Adult Jail Bond                             | <b>\$0</b>                            |   |
| Other Bonds - PERS Bond                                   | <b>\$7,870,000</b>                    |   |
| Other Borrowings - Mental Health Hugo House, Dimmick Loan | <b>\$1,064,086</b>                    |   |
| <b>Total</b>  | <b>\$8,934,086</b>                    |   |